

THIS ANNOUNCEMENT AND NOTICE IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION AND DOES NOT CONSTITUTE AN INVITATION OR OFFER TO ACQUIRE, PURCHASE OR SUBSCRIBE FOR UNITS OF THE EXCHANGE TRADED FUND NAMED BELOW

If you are in any doubt about this Announcement and Notice or as to the action to be taken, you should consult your stockbroker, bank manager, solicitor, accountant or other professional adviser.

If you have sold or transferred all your Units in E Fund (HK) CSI 300 A-Share Index ETF, you should at once hand this Announcement and Notice to the purchaser or transferee or to the bank, stockbroker or other agent through whom the sale or transfer was effected for transmission to the purchaser or the transferee.

IMPORTANT: *The Stock Exchange of Hong Kong Limited, the Hong Kong Exchanges and Clearing Limited, the Securities and Futures Commission (the "SFC") and the Hong Kong Securities Clearing Company Limited take no responsibility for the contents of this Announcement and Notice, make no representation as to its accuracy or completeness and expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this Announcement and Notice.*

E Fund Management (Hong Kong) Co., Limited accepts full responsibility for the accuracy of the information contained in this Announcement and Notice as at the date of publication, and confirms, having made all reasonable enquiries, that to the best of its knowledge and belief, as at the date of publication, there are no other facts the omission of which would make any statement misleading.

SFC authorisation is not a recommendation or an endorsement of the Trust (as defined below) and the Sub-Fund (as defined below) nor does it guarantee the commercial merits of the Trust and the Sub-Fund or their performance. It does not mean the Trust and the Sub-Fund are suitable for all investors nor is it an endorsement of their suitability for any particular investor or class of investors.

E Fund ETFs Trust (the "Trust")

*(a Hong Kong umbrella unit trust authorised under
Section 104 of the Securities and Futures Ordinance (Cap. 571) of the laws of Hong Kong)*

E Fund (HK) CSI 300 A-Share Index ETF

**(RMB Counter Stock Code: 83100)
(HKD Counter Stock Code: 03100)**

(the "Sub-Fund")

SETTLEMENT OF PRC TAX, FURTHER DISTRIBUTION AND PREPARATION OF TERMINATION AUDIT REPORT

This Announcement and Notice is to inform the Relevant Investors of the Further Distribution per Unit of the Sub-Fund as follows:

	Further Distribution (in RMB)	Further Distribution per Unit (in RMB) (rounded down to 4 decimal places)
HKD counter and RMB counter	RMB134,440	RMB0.3361

The Further Distribution for the Sub-Fund will be credited to the CCASS accounts of the relevant stockbrokers and financial intermediaries through whom the Relevant Investors held the Units on 14 October 2022 (i.e. the Distribution Record Date). It is expected that the Relevant Investors will receive the Further Distribution on or around 3 May 2023,

but the exact timing may vary between different stockbrokers and financial intermediaries. Each Relevant Investor should contact his/her stockbrokers or financial intermediaries in relation to the payment arrangements, including payment procedures and settlement date, of the Further Distribution from them.

The Manager will also update investors by an announcement on or shortly before the Termination Date to inform investors about the Termination Date, Deauthorisation Date and the date for delisting of the Sub-Fund, in accordance with the applicable regulatory requirements.

IMPORTANT NOTES: Stockbrokers and financial intermediaries are urged to forward a copy of this Announcement and Notice to their clients holding Units, and inform them of the contents of this Announcement and Notice as soon as possible. Relevant Investors should contact their stockbrokers and financial intermediaries in relation to the payment of the Further Distribution from them. Investors should exercise caution and consult with their professional and financial advisers before dealing in the Units or otherwise deciding on the course of actions to be taken in relation to their Units.

Reference is made to the announcement and notice dated 2 September 2022 titled “Announcement and Notice of the Proposed Cessation of Trading, Termination, Voluntary Deauthorisation and Delisting and Non-Applicability of Certain Provisions of the Code on Unit Trusts and Mutual Funds” (the “**First Announcement**”), the announcement and notice dated 24 October 2022 titled “Distribution Announcement” (the “**Distribution Announcement**”) and the announcement notice dated 19 December 2022 titled “Extension of Further Distribution and Postponement of the Termination Date Announcement” (the “**Update Announcement**”) (collectively, the “**Previous Announcements**”) issued by E Fund Management (Hong Kong) Co., Limited (the “**Manager**”), the manager of the Trust and the Sub-Fund.

Capitalised terms not defined in this Announcement and Notice shall have the same meanings as defined in the Previous Announcements.

The purpose of this Announcement and Notice is to inform the Relevant Investors of (i) the settlement of PRC tax with the PRC tax authorities, (ii) the Further Distribution and (iii) the preparation of the Termination Audit Report (as defined below). Relevant Investors, as defined in the First Announcement, mean those investors who remain invested in the Sub-Fund as of 14 October 2022, being the Distribution Record Date.

1. Settlement of PRC tax

The Manager has, in consultation with PRC tax advisers, completed the relevant PRC tax filings in respect of the Sub-Fund and settled the PRC tax with the PRC tax authorities. No PRC tax in excess of the amount as determined by the Manager in accordance with the Sub-Fund’s tax provisioning policy and in consultation with the Trustee and the PRC tax advisers is payable.

2. Further Distribution amount

As a result of the cost savings from the combination of the annual report for the preceding financial year ended 31 December 2022 with the termination audit of the Sub-Fund (as detailed in section 6 below), a Further Distribution will be payable to the Relevant Investors.

The Manager, after having consulted the Trustee, has resolved to approve that a Further Distribution of the following amount shall be paid in cash by the Sub-Fund to the Relevant Investors:

	Further Distribution (in RMB)	Further Distribution per Unit (in RMB) (rounded down to 4 decimal places)
HKD counter and RMB counter	RMB134,440	RMB0.3361

The Further Distribution per Unit for the Sub-Fund was determined on the basis of the Net Asset Value per Unit of the Sub-Fund as at 24 April 2024 and rounded down to 4 decimal places. Each Relevant Investor will be entitled to a Further Distribution of an amount equal to the Sub-Fund’s then Net Asset Value in proportion to the Relevant Investor’s Units in the Sub-Fund as at the Distribution Record Date.

3. Further Distribution payment

The Further Distribution for the Sub-Fund will be credited to the CCASS accounts of the relevant stockbrokers and financial intermediaries through whom the Relevant Investors held the Units on 14 October 2022 (i.e. the Distribution Record Date). It is expected that the Relevant Investors will receive the Further Distribution on or around 3 May, but the exact timing may vary between different stockbrokers and financial intermediaries. Each Relevant Investor should contact his/her stockbrokers

or financial intermediaries in relation to the payment arrangements, including payment procedures and settlement date, of the Further Distribution from them.

Further Distribution to the extent of distribution of profits and/or capital of the Sub-Fund should generally not be subject to Hong Kong profits tax by Hong Kong investors (whether by way of withholding or otherwise). For investors carrying on a trade, profession or business in Hong Kong, profits derived in redemption or disposal of Units in the Sub-Fund may be subject to Hong Kong profits tax if the profits in question arise in or are derived from such trade, profession or business, sourced in Hong Kong, as well as the Units of the Sub-Fund are revenue assets of the investors.

Investors should consult their professional tax advisers for tax advice.

IMPORTANT NOTES: Stockbrokers and financial intermediaries are urged to forward a copy of this Announcement and Notice to their clients holding Units, and inform them of the contents of this Announcement and Notice as soon as possible. Relevant Investors should contact their stockbrokers and financial intermediaries in relation to the payment arrangements, including payment procedures and settlement date, of the Further Distribution from them.

Investors are strongly advised to read and consider the Previous Announcements and this Announcement and Notice together with the Prospectus, for further details in relation to the Sub-Fund, the termination, deauthorisation and delisting of the Sub-Fund and the applicable risk factors and their implications to investors.

4. Net Asset Value of the Sub-Fund

Each of the Manager and the Trustee confirms that, the Net Asset Value and Net Asset Value per Unit of the Sub-Fund as at 24 April 2023 were RMB134,467.48 and RMB0.3361, respectively.

A simple breakdown of the Net Asset Value of the Sub-Fund is as follows:

	As at 24 April 2023
	(RMB)
Assets	
Cash and cash equivalents	134,467.48
Total assets	134,467.48
Net Asset Value	134,467.48
Number of Units in issue	400,000
Net Asset Value per Unit (rounded down to 4 decimal places)	0.3361
Further Distribution per Unit (i.e. Net Asset Value per Unit rounded down to 4 decimal places)	0.3361

5. Future Costs in relation to the termination of the Sub-Fund

Each of the Manager and the Trustee confirms that, as of 24 April 2023, all Future Costs in respect of the Sub-Fund (including the amount expected to be incurred up to the Termination Date) have been fully accounted for and there will be no further liabilities accruing to the Sub-Fund. In the unlikely event that there are additional Future Costs, the Manager will bear the shortfall.

6. Preparation of the Termination Audit Report covering the Termination Audit Period

Under Chapter 11.6 of the Code, the Manager is required to publish and distribute annual reports containing the information required in Appendix E to the Code to investors within four months of the end of the Sub-Fund's financial year-end, which is 31 December every year. Chapter 11.6 of the Code also provides that, as an alternative to the distribution of printed financial reports, investors may be notified of where such reports, in printed and electronic forms, can be obtained within the relevant time frame.

With a view to minimising operational costs, the Sub-Fund will rely on explanatory note (2) to Chapter 11.6 of the Code, which permits extension of reporting period for the annual report in the case of fund termination, to combine the annual report for the preceding financial year ended 31 December 2022 with the termination audit of the Sub-Fund (the "**Termination Audit Report**"), covering an extended reporting period from 1 January 2022 to the Termination Date (the "**Termination Audit Period**").

The contents of the Termination Audit Report shall comply with the requirements under Chapter 4.5(f) and Appendix E to the Code, and all other applicable provisions of the Code and other applicable laws and regulations.

The Termination Audit Report will be published on the Manager's website www.efunds.com.hk (this website has not been reviewed by the SFC) as soon as practicable and in any event no later than four months after the Termination Date, and will remain published on the Manager's website for a period of at least one year after the date on which the authorisation of the Sub-Fund is withdrawn by the SFC. Hard copies of the Termination Audit Report may also be obtained from the Manager upon request, free of charge, within the same period.

7. **Timetable and further announcement**

Please refer to the below timetable for the events following the date of this Announcement and Notice:

Dispatch of this Announcement and Notice	25 April 2023 (Tuesday)
Payment of Further Distribution to the Relevant Investors	On or around 3 May 2023 (Wednesday)
Termination of the Sub-Fund when the Manager and the Trustee form an opinion that the Sub-Fund ceases to have any outstanding contingent or actual assets and liabilities (i.e. the Termination Date)	Expected to be 5 May 2023 (Friday)
Deauthorisation and delisting of the Sub-Fund The date of deauthorisation and delisting will be the date on which the SFC and SEHK approve the deauthorisation and delisting respectively. The Manager expects that the deauthorisation and delisting will take place either on the Termination Date or shortly after the Termination Date.	On or shortly after the Termination Date

The Manager will update investors by an announcement informing investors about the Termination Date, Deauthorisation Date and the date for delisting of the Sub-Fund on or shortly before the Termination Date, in accordance with the applicable regulatory requirements. If there is any change to the dates set out in the table above, the Manager will issue an announcement to inform the Relevant Investors of the revised dates.

Investors should exercise caution and consult their professional and financial advisers before dealing in the Units or otherwise deciding on the course of actions to be taken in relation to their Units.

8. **Enquiries**

If you have any queries concerning this Announcement and Notice, please direct them to your stockbrokers or financial intermediaries or contact the Manager at Suites 3501-02, 35/F, Two International Finance Centre, 8 Finance Street, Central, Hong Kong or by telephone at (852) 3929 0960 during office hours (except Hong Kong statutory holidays).

E Fund Management (Hong Kong) Co., Limited
as Manager of the Trust and the Sub-Fund

25 April 2023