中銀國際 BOC INTERNATIONAL
PRUDENTIAL 保誠集團
中銀保誠資產管理 BOCI-Prudential Asset Management

PRODUCT KEY FACTS
W.I.S.E. - CSI 300 China Tracker®
a sub-fund of
the World Index Shares ETFs

18 December 2025

Issuer: BOCI-Prudential Asset Management Limited

- ***This is a passive exchange traded fund.***
- ***This statement provides you with key information about this product.***
- ***This statement is a part of the Prospectus.***
- ***You should not invest in this product based on this statement alone.***

Quick facts

Stock code:	02827
Trading lot size	200 Units
Fund Manager:	BOCI-Prudential Asset Management Limited (the "**Manager**")
Trustee:	Cititrust Limited
Custodian:	Citibank, N.A., Hong Kong Branch
Administrator:	Citibank, N.A., Hong Kong Branch
Registrar:	Computershare Hong Kong Investor Services Limited
Ongoing charges over a year[#]:	1.03%
Underlying index:	CSI 300 Index
Tracking difference of the last calendar year[##]:	-1.30%
Base currency:	Hong Kong Dollars
Distribution policy:	- Annually (if any) at the discretion of the Manager - Distributions will normally be made out of net income received or receivable by the Sub-Fund but the Manager may in its absolute discretion determine that distributions be paid out of capital. Any distributions involving payment of distributions out of capital or payment of distributions effectively out of capital (as the case may be) may result in an immediate decrease in the Net Asset Value per Unit.
Financial year end:	31 December
ETF Website^:	www.boci-pru.com.hk/english/etf/intro.aspx (for English) www.boci-pru.com.hk/chinese/etf/intro.aspx (for Chinese)

[#] The ongoing charges figure is based on expenses for the period ended 30 June 2025. This figure may vary from year to year. The expenses include (without limitation) management fee and charges and payments deducted from the assets of the Sub-Fund on a periodic basis but do not include certain items such as payments to third parties regarding costs incurred in relation to the acquisition or disposal of any assets of the Sub-Fund and other related fees and expenses, withholding tax and capital gains tax (if applicable).

[##] This is the actual tracking difference of the last calendar year. Investors should refer to the website of the Sub-Fund for more up-to-date information on actual tracking difference.

What is this product?

W.I.S.E. – CSI 300 China Tracker® (the "**Sub-Fund**") is a fund constituted in the form of a unit trust and is a sub-fund under the World Index Shares ETFs, which is an umbrella unit trust established under the laws of Hong Kong. The Units of the Sub-Fund are listed on the Stock Exchange of Hong Kong Limited ("**SEHK**"). The Sub-Fund is a passively managed index tracking exchange traded fund falling under Chapter 8.6 of the Code on Unit Trusts and Mutual Funds. These units are traded on the SEHK essentially like shares.

Objective and Investment Strategy

Objective

The Sub-Fund is an index-tracking exchange traded fund which seeks to track the performance of the CSI 300 Index.

Strategy

The Manager intends to achieve the investment objective of the Sub-Fund by investing primarily in certain eligible A Shares via Shanghai-Hong Kong Stock Connect and/or Shenzhen-Hong Kong Stock Connect (as the case may be). Shanghai-Hong Kong Stock Connect and Shenzhen-Hong Kong Stock Connect are collectively referred to as "Shanghai and Shenzhen Connect" hereinafter below. Each of Shanghai and Shenzhen Connect is a securities trading and clearing linked programme with an aim to achieve mutual stock market access between mainland China and Hong Kong. The Manager reserves the right to invest not more than 10% of the Net Asset Value ("**NAV**") of the Sub-Fund in the A-share access products ("**AXPs**") for cash management and contingency purposes only. Any such investment in AXPs will be uncollateralized.

The Sub-Fund adopts a representative sampling strategy which does not involve the full replication of the constituent securities of the CSI 300 Index in the exact weightings of the CSI 300 Index. As such, the Manager may overweight certain A Shares relative to their respective weightings in the CSI 300 Index on the condition that the maximum extra weighting in any underlying A Shares in the CSI 300 Index will not exceed four per cent (4%) under normal circumstances. In addition, the Sub-Fund may have holding of A Shares which are non-constituent stocks from time to time in circumstances which are independent of the Manager, including where trading in a constituent security has been suspended, such holding results from a corporate action of a constituent security, or the portfolio is being rebalanced in anticipation or response to a rebalance of the CSI 300 Index.

The Sub-Fund will not invest in any structured products and financial derivative instruments except that the Manager reserves the right to invest in AXPs (of not more than 10% of its Net Asset Value for cash management and contingency purposes). The Sub-Fund will not enter into any repurchase agreements or reverse repurchase agreements, stock lending transactions or other similar over-the-counter transactions.

Underlying Index - CSI 300 Index

The CSI 300 Index is a diversified index consisting of 300 constituent stocks which are listed on the Shenzhen Stock Exchange and/or the Shanghai Stock Exchange, and as at 1 December 2025, these 300 stocks represent around 38.00% of the total market capitalisation of the two stock exchanges. It is a free-float market capitalisation weighted index and is compiled and managed by China Securities Index Co., Ltd. (the "**Index Provider**"), which was established jointly by the Shenzhen Stock Exchange and Shanghai Stock Exchange to provide services relating to securities indices. The index provider is independent of the Manager.

The list of constituent stocks of the CSI 300 Index with their respective weightings are available on the website of the Index Provider^ (www.csindex.com.cn). Investors should note that the list of constituent stocks of the CSI 300 Index may be updated from time to time.

For further information relating to the CSI 300 Index, please refer to the website of the Index Provider^ (www.csindex.com.cn).

Use of derivatives / investment in derivatives

The Sub-Fund's net derivative exposure may be up to 50% of the Sub-Fund's net asset value.

What are the key risks?

Investment involves risks. Please also refer to the Prospectus for details including the risk factors.

1. ***General investment risk***

The Sub-Fund's investment portfolio may fall in value due to any of the key risk factors below and therefore your investment in the Sub-Fund may suffer losses. There is no guarantee in respect of repayment of principal.

2. ***PRC market/ emerging market risk/ single country concentration risk***

- The Sub-Fund invests primarily in securities related to a single country market (i.e. PRC market). The value of the Sub-Fund may be more volatile than that of a fund having a more diverse portfolio of investments. The value of the Sub-Fund may be more susceptible to adverse economic, political, policy, foreign exchange, liquidity, tax, legal or regulatory event affecting the PRC market.
- The Sub-Fund invests in an emerging market / the PRC market, which may involve increased risks and special considerations not typically associated with investment in more developed markets, such as liquidity risks, currency risks/control, settlement risks, custody risk and the likelihood of a high degree of volatility.
- High market volatility and potential settlement difficulties in the Mainland China equity market may result in significant fluctuations in the prices of the securities traded on such market and thereby may have an adverse impact on the Sub-Fund.
- Securities exchanges in the PRC typically have the right to suspend or limit trading in any security traded on the relevant exchange. The government or the regulators may also implement policies that may affect the financial markets. All these may have a negative impact on the Sub-Fund.

3. ***Passive investment risk***

The Sub-Fund is passively managed. Due to the inherent nature of the Sub-Fund, the Manager will not have the discretion to adapt to market changes and may not take an active role in defending the position of the Sub-Fund in declining markets. Hence, any fall in the CSI 300 Index will result in a corresponding fall in the value of the Sub-Fund.

4. ***Tracking error risk***

The Sub-Fund may be subject to tracking error risk, which is the risk that its performance may not track that of the CSI 300 Index exactly. This tracking error may result from the investment strategy used, and fees and expenses. The Manager will monitor and seek to manage such risk in minimising tracking error. There can be no assurance of exact or identical replication at any time of the performance of the CSI 300 Index.

5. ***Trading risks***

- The trading price of the Units on the SEHK is driven not only by the Net Asset Value of the Sub-Fund but also by other market factors such as the supply of and demand for the Units in the SEHK. Therefore, the Units may trade at a substantial premium or discount to the Sub-Fund's NAV.
- As investor will pay certain charges (e.g. trading fees and brokerage fees) to buy or sell Units on the SEHK, investors may pay more than the Net Asset Value per Unit when buying Units on the SEHK, and may receive less than the Net Asset Value per Unit when selling Units on the SEHK.

6. ***Trading differences risks***

- As the SZSE and the SSE may be open when Units in the Sub-Fund are not priced, the value of the securities in the Sub-Fund's portfolio may change on days when investors will not be able to purchase or sell the Sub-Fund's Units.
- Differences in trading hours between the SZSE and the SSE and the SEHK may also increase the level of premium or discount of the Unit price to its NAV.
- A Shares are subject to trading bands which restrict increase and decrease in the trading price. Units listed on the SEHK are not. This difference may also increase the level of premium or discount of the unit price to its Net Asset Value.

7. ***Risks associated with Shanghai and Shenzhen Connect***

The relevant rules and regulations on Shanghai and Shenzhen Connect are subject to change which may have potential retrospective effect. Each of Shanghai and Shenzhen Connect is subject to a set of Daily Quota, which does not belong to the Sub-Fund and can only be utilized on a first come, first served basis. Where a suspension in the trading through the programme is effected, the Sub-Fund's ability to invest in A Shares or access the PRC market through the programme will be adversely affected. In such event, the Sub-Fund's ability to achieve its investment objective could be negatively affected.

8. ***Equity market risk***

The Sub-Fund's investment in equity securities is subject to general market risks, whose value may fluctuate due to various factors, such as changes in investment sentiment, political and economic conditions and issuer-specific factors.

9. ***Foreign exchange and RMB currency and conversion risks***

- The Sub-Fund is denominated in Hong Kong dollars, but the SSE Securities or SZSE Securities acquired via Shanghai-Hong Kong Stock Connect or Shenzhen-Hong Kong Stock Connect (as the case may be) are denominated in CNH. The Net Asset Value of the Sub-Fund may be affected unfavorably by fluctuations in the exchange rates between these currencies and the base currency and by changes in exchange rate controls.
- RMB is currently not freely convertible and is subject to exchange controls and restrictions. Non-RMB based investors are exposed to foreign exchange risk and there is no guarantee that the value of RMB against the investors' base currencies (for example HKD) will not depreciate. Any depreciation of RMB could adversely affect the value of the investors' investments in the Sub-Fund. Although CNH and CNY are the same currency, they trade at different rates. Any divergence between CNH and CNY may adversely impact investors.
- The Sub-Fund may also be subject to bid/ offer spread and currency conversion costs when converting to and from Hong Kong dollars and RMB.

10. ***Legal and regulatory risk***

Changes in the authorization conditions of the Sub-Fund and/or laws, regulatory requirements and/or imposition of new regulatory actions or restrictions may require changes in the operation or administrative rules of the Sub-Fund, constitutive or offering documents of the Sub-Fund. Such change may have an impact on the operation costs of the Sub-Fund and may have an impact on the market sentiment which may in turn affect the performance of the Sub-Fund.

11. ***PRC tax risk***

- Based on professional and independent tax advice, the Sub-Fund currently will not make the following tax provision (i.e. 10% withholding income tax provision on realised and/or unrealised capital gains from trading of A Shares by the Sub-Fund in investing in A Shares via Shanghai-Hong Kong Stock Connect and/or Shenzhen-Hong Kong Stock Connect).
- There are risks and uncertainties associated with the current PRC tax laws, regulations and practice in respect of capital gains realised in the PRC via trading of A Shares through Shanghai and Shenzhen Connect or AXPs invested by the Sub-Fund (whether the AXPs previously invested when the Sub-Fund was a synthetic ETF or any AXPs that the Sub-Fund may invest in the future). Any future changes in the taxation policies in respect of the Sub-Fund's investment in A Shares in the PRC will impact on the Sub-Fund's returns. It is possible that any future announcement by the PRC tax authority may subject the Sub-Fund to unforeseen tax obligations, which may have retrospective effect.

12. ***Termination risk***

The Sub-Fund may be terminated under certain circumstances, for example, where the CSI 300 Index is no longer available for benchmarking or if at any time one year after the establishment of the Sub-Fund the size of the Sub-Fund falls below HK$100,000,000. Investors may not be able to recover their investments and suffer a loss when the Sub-Fund is terminated.

13. *Reliance on market maker risks*

Although the Manager will ensure that at least one market maker will maintain a market for the Units and that at least one market maker gives not less than 3 months' notice prior to terminating market making arrangement under the relevant market maker agreement, liquidity in the market for the units may be adversely affected if there is no or only one market maker for the Units. There is also no guarantee that any market making activity will be effective.

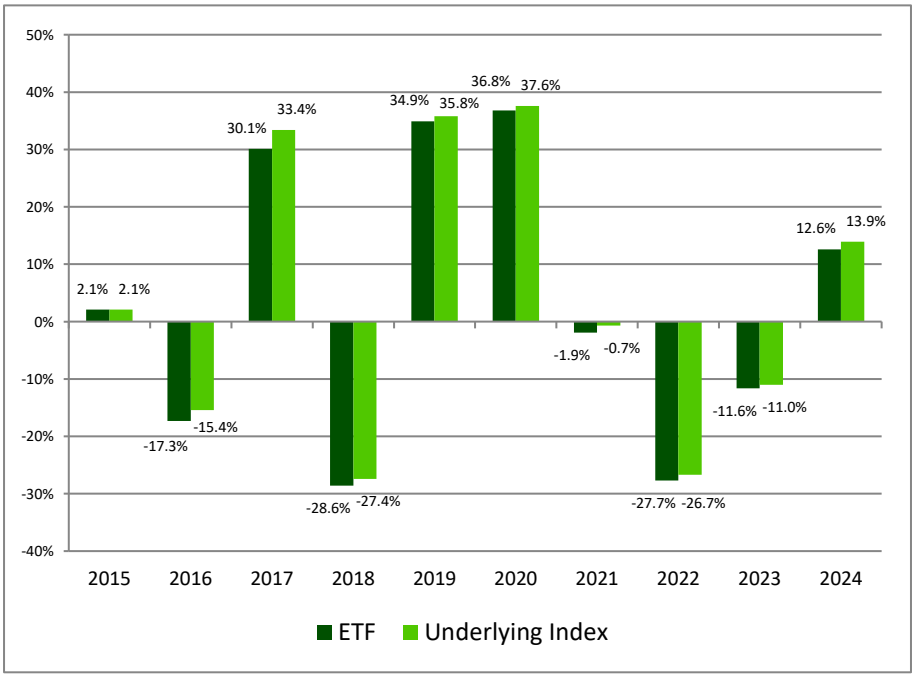
14. *Risk associated with investments in AXPs (if any)*

While the Sub-Fund primarily invests in the A Shares via the Shanghai-Hong Kong Stock Connect and/or Shenzhen-Hong Kong Stock Connect, the Manager reserves the right to invest not more than 10% of the Net Asset Value of the Sub-Fund in AXPs for cash management and contingency purposes. If the Manager makes such investment, the AXPs will not be collateralised, and will not have an active secondary market (and therefore may be illiquid) and may have large bid and offer spreads. Further, in respect of any such investment, the Sub-Fund will be subject to counterparty risk associated with each AXP issuer and may suffer losses potentially equal to the full value of the AXPs issued by an AXP issuer if such AXP issuer fails to perform its obligations under the AXP.

15. *Risk in relation to distribution*

Payment of distributions out of capital and/or effectively out of capital amounts to a return or withdrawal of part of an investor's original investment or from any capital gains attributable to that original investments. Any such distributions may result in an immediate reduction of the Net Asset Value per Unit.

How has the fund performed?



- Past performance information is not indicative of future performance. Investors may not get back the full amount invested.
- The computation basis of the performance is based on the calendar year end, NAV-to-NAV, with distributions reinvested.
- These figures show by how much the Sub-Fund increased or decreased in value during the calendar year being shown. Performance data has been calculated in HKD including ongoing charges and excluding your trading costs on the SEHK.
- The Sub-Fund was launched in 2007.

Is there any guarantee?

The Sub-Fund does not provide any guarantees. You may not get back the amount of money you invest.

What are the fees and charges?

Please refer to Appendix IV to the Prospectus for details of other fees and expenses applicable to the creation or redemption, or dealing in Units. Such fees and expenses are subject to change from time to time.

Charges incurred when trading this Sub-Fund on the SEHK

Fee	*What you pay*
Brokerage fee	At each broker's discretion
SFC Transaction levy	0.0027%[1]
Accounting and Financial Reporting Council ("AFRC") Transaction levy	0.00015%[2]
SEHK Trading fee	0.00565%[3]
Stamp duty	Waived

[1] SFC Transaction levy of 0.0027% of the price of the Units, payable by the buyer and the seller.
[2] AFRC Transaction levy of 0.00015% of the price of the Units, payable by the buyer and the seller.
[3] SEHK Trading fee of 0.00565% of the price of the Units, payable by the buyer and the seller.

Ongoing fees payable by the Sub-Fund

The following expenses will be paid out of the Sub-Fund. They affect you because they reduce the NAV of the Sub-Fund which may affect the trading price.

	Annual rate (as a % of the Sub-Fund's NAV)
Management fee* (Trustee fee[4] included)	0.99 % per annum, up to a maximum of 2% per annum
Performance fee	N/A
Servicing fee	Currently waived
Other Ongoing Costs	Please refer to Appendix IV to the Prospectus for details of ongoing costs payable by the Sub-Fund

[4] The Trustee fee includes fund administration fee and global custody fee.

* Please note that some fees may be increased, up to a permitted maximum amount, by giving Unitholders at least three (3) months' prior notice (or such shorter period as the SFC may approve). Please refer to the section of "Fees And Charges Applicable to the Sub-Fund" in Appendix IV to the Prospectus.

Additional Information

You can find the following information of the Sub-Fund at the Manager's website^ (www.boci-pru.com.hk/english/etf/intro.aspx (for English), www.boci-pru.com.hk/chinese/etf/intro.aspx (for Chinese)):

- The latest Prospectus and this Product Key Facts Statement (as revised from time to time);
- The latest audited annual report and unaudited interim report of the Sub-Fund;
- Any announcements in respect of the Sub-Fund, including information in relation to the Sub-Fund and the Underlying Index, notices of material alterations or additions to the offering documents or the constitutive documents of the Sub-Fund, notices of suspension of the calculation of NAV, changes in fees and charges, the suspension and resumption of trading of Units;
- The last NAV per Unit and NAV of the Sub-Fund (updated on each Dealing Day);
- The real-time or near real-time indicative NAV per Unit throughout each Dealing Day;
- Latest list of Participating Dealers(s) and link to the latest list of market makers;
- Full holdings of the Sub-Fund (updated on each Dealing Day);
- The tracking difference and tracking error information of the Sub-Fund; and
- The compositions of distributions (i.e. the relative amounts paid out of (i) net distributable income and (ii) capital) for the last 12 months.

Important

If you are in doubt, you should seek professional advice.

The SFC takes no responsibility for the contents of this statement and makes no representation as to its accuracy or completeness.

^ This website has not been reviewed by the SFC.