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. - Nasdaq China New Economy Companies ESG Index Tracker

(formerly known as "W.I.S.E. – Nasdaq Overseas China New Economy Companies Top 50 Index 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:	03182
Trading lot size:	100 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
Ongoing charges over a year[#]:	0.56%
Underlying index:	Nasdaq China New Economy Companies Top 50 ESG™ Index (formerly known as "Nasdaq Overseas China New Economy Companies Top 50 Index℠")
Tracking difference of the last calendar year[##]:	-0.91%
Base currency:	Hong Kong Dollars ("HKD")
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 ("NAV") 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)

[#] With effect from 1 January 2025, the trustee fee** of the Sub-Fund is reduced to 0.06% per annum of the Net Asset Value of the Sub-Fund. 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 taxes (if applicable). From the launch of the Sub-Fund up till the financial year ended 31 December 2025, the ongoing charges figure is capped at a maximum of 0.6% of the NAV of the Sub-Fund. Any ongoing expenses of the Sub-Fund will be borne by the Manager and will not be payable by the Sub-Fund if such expense would result in the ongoing charges figure exceeding 0.6%. From the next financial year, the ongoing charges figure may be different when the expenses are payable by the Sub-Fund. (**The trustee fee includes fund administration fee and global custody fee).

[##] 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?

The W.I.S.E. - Nasdaq China New Economy Companies ESG Index Tracker (formerly known as "W.I.S.E. – Nasdaq Overseas China New Economy Companies Top 50 Index 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 Nasdaq China New Economy Companies Top 50 ESG™ Index (formerly known as "Nasdaq Overseas China New Economy Companies Top 50 Index℠") (the "**Underlying Index**").

Strategy

The Sub-Fund primarily invests (not less than 70% of its NAV) in constituent securities of the Underlying Index ("**Index Securities**") that are commensurate with the Sub-Fund's focus on environment, social and governance ("**ESG**"). The Underlying Index consists of 50 constituent securities listed on the SEHK and included in the Nasdaq Global Index (NQGI). The constituent securities of the Underlying Index must satisfy, amongst others, certain ESG criteria, which are described in details in Appendix I to the Prospectus. The Underlying Index does not have A shares.

Replication strategy

In seeking to achieve the Sub-Fund's investment objective, the Manager will primarily adopt a full replication strategy through investing all or substantially all in Index Securities, broadly in proportion to the respective weightings of the Index Securities. The Manager may invest in other securities that are not included in the Underlying Index under the following circumstances: (i) substitutes may be used as replacement if the original constituents are not tradeable for whatever reason, including where trading in a constituent security has been suspended or if such holding results from a corporate action of a constituent security; (ii) in anticipation or response to a rebalance of the Underlying Index, new constituents in the updated index portfolio or existing constituents in the previous index portfolio may be held by the Sub-Fund during short transitional periods before or after each index rebalancing.

The Manager may also use a representative sampling strategy where it is not possible to acquire certain securities which are Index Securities due to restrictions or limited availability where the Manager considers appropriate in its absolute discretion. This means that the Sub-Fund will invest directly in a representative sample of securities that collectively has an investment profile that aims to reflect the profile of the Underlying Index. The securities constituting the representative sample may or may not themselves be Index Securities, provided that the portfolio closely reflects the

overall characteristics of the Underlying Index.

Investors should note where the adoption of a full replication strategy is not efficient or practicable or where the Manager considers appropriate in order to achieve the investment objective of the Sub-Fund by tracking the Underlying Index as closely (or efficiently) as possible for the benefit of investors, the Manager may in its absolute discretion, without notice, pursue a representative sampling strategy which does not involve the full replication of the Index Securities in proportion to the respective weightings in the Underlying Index.

In pursuing a representative sampling strategy, the Manager may overweight/underweight certain Index Securities relative to their respective weightings in the Underlying Index on the condition that the maximum deviation from the Underlying Index weighting of any Index Securities will not under normal circumstances exceed three per cent (3%) or such other percentage as determined by the Manager after consultation with the SFC. The Sub-Fund has no intention to invest in structured products or financial derivatives instruments.

The Manager currently does not intend to engage in any securities lending activities or repurchase transactions or reverse repurchase agreements or other similar over the counter transactions. One month's prior notice will be given to Unitholders in the event the Manager intends to engage in such activities.

Underlying Index
The Underlying Index is a modified ESG risk rating score-adjusted market capitalization-weighted index which is designed to capture the new drivers of the China Economy by measuring the performance of the 50 largest companies from China in certain sectors. Companies are evaluated on the basis of their business activities, controversies and ESG risk ratings and weights modified on the basis of their ESG risk ratings assigned by Sustainalytics[1]. It is a net total return index (Nasdaq: NQCNNEWHKDN).

It was launched on 12 March 2018. At its first launch, it was named "Nasdaq Overseas China New Economy Companies Top 50 Index℠" and was renamed as "Nasdaq China New Economy Companies Top 50 ESG™ Index" after its reconstitution in May 2024. It is denominated in HKD and consists of largest 50 constituent securities listed on SEHK and included in the Nasdaq Global Index (NQGI). As at 1 December 2025, it has a total market capitalization of around HKD5,689.24billion. The base date is 12 March 2018 and the base value is 1,000.00.

ESG criteria

In addition to the General Criteria as stated and defined in Appendix I to the Prospectus, the Sub-Fund must fulfil the following ESG criteria ("**ESG Eligibility Criteria**"):

(1) A security's issuer must not be positively identified by Sustainalytics as exhibiting any of the following characteristics:

   (i) involvement in specific business activities not meeting ESG requirements, as determined by Sustainalytics. Such specific business can be grouped into four broad themes:
      1) *energy:* arctic oil & gas, nuclear power, oil & gas, oil sands, shale energy, thermal coal
      2) *health and life:* alcohol, recreational cannabis, tobacco
      3) *defense and military:* controversial weapons, military contracting, riot control, small arms

[1] Sustainalytics, a Morningstar Company, is a leading ESG research, ratings and data firm that supports investors around the world with the development and implementation of responsible investment strategies. It measures the environmental, social and corporate governance performance of companies. It has developed a proprietary model for determining a company's management of its exposure to ESG risk – its managed risk score.

4) *values-based:* adult entertainment, gambling.

with some exceptions (e.g. alcoholic beverages) where minimal levels (0-4.9% of revenues) of involvement are permissible.

(ii) non-compliance with the United Nations Global Compact (UNGC) principles and related international norms and standards, such as the Organization for Economic Cooperation and Development (OECD) Guidelines and United Nations (UN) Guiding Principles;

(iii) having a controversy rating of Category 5, as defined by Sustainalytics;

Sustainalytics assesses companies for their level of involvement in controversies that have an impact on the environment or society and the associated business risks companies face from such involvement. Each controversy is categorized from Category 1 (low ESG impact) to Category 5 (severe ESG impact).

(2) the issuer of the security must have a Sustainalytics ESG risk rating score ("**ESG Risk Rating Score**") and such ESG Risk Rating Score must be lower than 40;

The ESG risk rating provides investors with an overall company score based on an assessment of how much of a company's exposure to ESG risk is unmanaged. Sustainalytics assigns ESG risk ratings on a numerical scale from 0 (lowest risk) to 100 (highest risk). The more of this risk that is unmanaged, then the higher the ESG Risk Rating Score. These scores are further categorised into five risk levels:

- Negligible (0-9.9)
- Low (10-19.9)
- Medium (20-29.9)
- High (30-39.9)
- Severe (40+)

Please refer to "ESG Risk Ratings - Methodology Abstract" for more details (www.sustainalytics.com/docs/knowledgehublibraries/default-document-library/sustainalytics_esg-risk-rating_methodology-abstract-(2).pdf?sfvrsn=15b2cba1_0)^.

Security eligibility criteria

Every Index Security that meets all applicable Security Eligibility Criteria as stated and defined in Appendix I to the Prospectus is considered for inclusion in the Underlying Index. The 50 eligible securities with the largest issuer market capitalizations after removing the worst 20% ESG performing companies (i.e. those with the highest 20% of the ESG Risk Rating Score) are included in the Underlying Index.

Constituent weighting process

An ESG Risk-Adjusted Market Cap is calculated for each Index Security as the product of its issuer's market capitalization and a scaled additive inverse of its issuer's ESG Risk Rating Score.

$$ESG\ Risk\text{-}Adjusted\ Market\ Cap = [(40 - ESG\ Risk\ Rating\ Score)/40] \times Market\ Cap$$

Each Index Security's initial security weight is calculated by dividing the Index Security's ESG Risk-Adjusted Market Cap by the sum of the ESG Risk-Adjusted Market Caps of all Index Securities.

The Constituent Weighting Process as stated and defined in Appendix I to the Prospectus is then applied using market data as of rebalance reference dates (i.e. the last trading day of January, April, July and October).

General index information

Please refer to Appendix I of the Prospectus on the detailed selection methodology of the Underlying Index. The Underlying Index is compiled and developed, calculated and maintained by Nasdaq, Inc. or its affiliates (the "**Index Provider**"). The Manager (and each of its Connected Persons) is independent of Nasdaq.

You may access the list of constituent stocks of the Underlying Index with their respective weightings by locating the name of the Underlying Index and downloading the relevant document on the website of the Index Provider^ (https://www.nasdaq.com/solutions/nasdaq-global-index-policies). Investors should note that the list of constituent stocks of the Underlying Index may be updated from time to time.

For further information and other important news relating to the Underlying Index, please refer to the section headed "Related Links" at the index website^ at https://indexes.nasdaqomx.com/Index/Overview/NQCNNEW.

Use of derivatives / investment in derivatives

The Sub-Fund will not use derivatives for any purposes.

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. ***ESG investment policy risk*** - The consideration of ESG factors in the construction of the Underlying Index may affect the Sub-Fund's investment performance and, as such, the Sub-Fund may perform differently compared to similar funds that do not consider such ESG factors. ESG-based exclusionary criteria used in construction methodology of the Underlying Index may result in the Underlying Index excluding certain securities when it might otherwise be advantageous for the Sub-Fund to invest in those securities. There is also a risk that the Index Securities selected for inclusion in the Underlying Index by the Index Provider based on ESG criteria generally may underperform the stock market as a whole or that the particular Index Securities selected by the Index Provider based on ESG criteria may, in the aggregate, lag behind returns of other ESG funds. It is possible that the Underlying Index (and hence the Sub-Fund's portfolio) may perform less well than portfolios with similar investment objectives that are not engaged in similar (or any) ESG factors.

   The Sub-Fund's investments may be concentrated in companies with a greater ESG focus, therefore its value may be more volatile than that of a fund having a more diverse portfolio of investments. The Underlying Index may also, at times, become focused in securities of a particular market sector, which will subject the Sub-Fund proportionately higher exposure to the risks of that sector.

   In evaluating securities for inclusion and/or weighting in the Underlying Index based on ESG criteria, the Index Provider may rely upon information and data obtained by itself or from third-party data providers. Such information and data may involve qualitative factors and it is thus possible that the relevant ESG criteria may not be applied correctly. Information and/or data may be incomplete, inaccurate or unavailable from time to time, which may affect the Index Provider's ability to assess potential constituents for inclusion and/or exclusion from the Underlying Index. ESG criteria that are relevant to the Underlying Index are reviewed at index reviews or rebalances or specified reference dates in accordance with the index methodology.

There may also be a time lag between the date as at which the data is captured and the date on which the data is used for review, rebalancing or assessment, which may impact the timeliness and quality of the data. As a result, there is a risk associated with the assessment of Index Securities or the issuers based on such information or data. There can be no assurance that the Index Provider's assessment, based on such information or data, will reflect the actual circumstances. Further, there is a risk that the ESG performance of certain Index Securities may fall over time but remain in the Underlying Index and the Sub-Fund until the next review or rebalance by the Index Provider. Such Index Securities may need to be removed from the Underlying Index and the portfolio of the Sub-Fund in the next rebalance in response to such change. Such act may not be advantageous to the Sub-Fund or may even have an adverse impact on the performance of the Sub-Fund.

Currently, there is no universally accepted principles or factors to consider to ensure that investments are compliant with ESG criteria. The lack of common standards in relation to ESG investing strategies may result in different approaches to setting and achieving ESG objectives. As a result, Index Securities selected by the Index Provider may not reflect the beliefs and standards of any particular investor and may not exhibit favorable ESG outcome.

In addition, there is a lack of standardised taxonomy in relation to ESG investing strategies. The standard of disclosure adopted by funds in relation to the relevant ESG criteria or factors may vary.

3. ***Concentration / PRC market risk / emerging market risk***

- Exposure of the Sub-Fund is concentrated in securities which are classified as Consumer Staples, Consumer Discretionary, Health Care or Technology Industry according to the Industry Classification Benchmark (ICB) and relate to China economy. Such companies may depend heavily on the performance of those specific industries and may have substantial exposure to the risks in the PRC market. As a result, 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.

4. ***Passive investment risk*** – The Sub-Fund is passively managed. Due to the inherent nature of the Sub-Fund, the Sub-Fund invests in the Index Securities regardless of their investment merit, except to the extent of any representative sampling strategy, where applicable. 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, if the Underlying Index experiences volatility or declines, the price of the value of the Sub-Fund may vary or decline accordingly.

5. ***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 Underlying Index exactly. The Sub-Fund's returns may deviate from the Underlying Index due to a number of factors, for example transaction costs or other 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 Underlying Index.

6. ***Trading risk***

- The trading price of the Units on the SEHK is driven not only by the NAV 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 NAV per Unit when buying Units on the SEHK, and may receive less than the NAV per Unit when selling Units on the SEHK.

7. ***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.

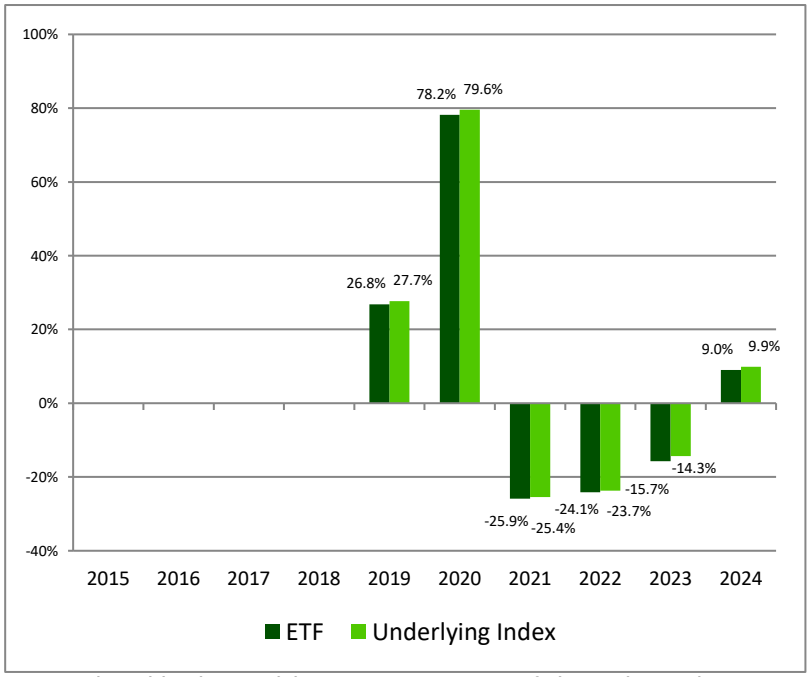
8. ***Currency risk*** – Certain investments of the Sub-Fund may be denominated in currencies other than the base currency of the Sub-Fund. The NAV of the Sub-Fund may be affected unfavourably by fluctuations in the exchange rates between these currencies and the base currency and by changes in exchange rate controls.

9. ***Termination risk*** –The Sub-Fund may be terminated under certain circumstances, for example, where the Underlying 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.

10. ***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.

11. ***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 NAV per Unit.

How has the fund performed?



Note: The objective and investment strategy of the Sub-Fund was changed and the Sub-Fund was reclassified as an ESG Fund with effect from 20 May 2024. The performance prior to 20 May 2024 was achieved under circumstances that no longer apply.

- 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.
- Where no past performance is shown there was insufficient data available in that year to provide performance
- The Sub-Fund was launched in 2018.

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 III 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 the Sub-Fund on 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*	0.5% per annum, up to a maximum of 2% per annum
Trustee fee*	0.06% per annum, up to a maximum of 0.5% per annum[4]
Performance fee	N/A
Servicing fee	Currently waived
Other Ongoing Costs	Please refer to Appendix III 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/ allow). Please refer to the section of "Fees And Charges Applicable to the Sub-Fund" in Appendix III 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/information in respect of the Sub-Fund, including information in relation to the Sub-Fund (including additional information about the Sub-Fund as an ESG 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 Dealer(s) and link to 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.

* It will be updated every 15 seconds during SEHK trading hours on each Dealing Day.

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.