

# 年報 Annual Report

(截至二零一五年十二月三十一日)  
(As of 31 December 2015)

# 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  
英國保誠

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

**W.I.S.E.-CSI 300 CHINA TRACKER®\* (\*This is a synthetic ETF),  
W.I.S.E.-CSI HK 100 TRACKER™, W.I.S.E.-SSE 50 CHINA TRACKER®,  
W.I.S.E.-CSI HK LISTED MAINLAND CONSUMPTION TRACKER AND  
W.I.S.E.-CSI HK LISTED MAINLAND REAL ESTATE TRACKER  
(SUB-FUNDS OF WORLD INDEX SHARES ETFs)**

標智滬深**300**中國指數基金®\* (\*此基金為一隻合成交易所買賣基金)、  
標智中證香港**100**指數基金™、標智上證**50**中國指數基金®、  
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(標智**ETFs**系列的子基金)

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(中文譯本乃根據英文報告書原文翻譯而成，僅供參考之用，一切解釋均以英文報告原文為準)

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W.I.S.E.-CSI HK LISTED MAINLAND CONSUMPTION TRACKER AND  
W.I.S.E.-CSI HK LISTED MAINLAND REAL ESTATE TRACKER  
(SUB-FUNDS OF WORLD INDEX SHARES ETFs)**

標智滬深**300**中國指數基金®\* (\*此基金為一隻合成交易所買賣基金)、  
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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(標智ETFs系列的子基金)

**MANAGEMENT AND ADMINISTRATION**

**MANAGER AND LISTING AGENT**

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Wang Zhongze  
Mak Tat Cheung  
Tse Yung Hoi  
Guy Robert Strapp  
Julian Christopher Vivian Pull

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謝湧海  
Guy Robert Strapp  
Julian Christopher Vivian Pull

**受託人及託管人**

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**兌換及服務代理人**

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## REPORT OF THE MANAGER

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®\*  
(\*This is a synthetic ETF)  
(SUB-FUND OF WORLD INDEX SHARES ETFs)**

### Fund Performance

The W.I.S.E.- CSI 300 China Tracker®\* (\*This is a synthetic ETF) ("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 2015, the net asset value ("NAV") per unit of the Sub-Fund was HKD 36.0919 with a total of 123,200,000 units outstanding and total assets under management ("AUM") of HKD 4,446,516,734.

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> 全收益 <sup>(a)</sup>	2015 二零一五年	2014 二零一四年	2013 二零一三年	2012 二零一二年	2011 二零一一年	Since Inception (Annualized) <sup>(f)</sup> 自成立以來(年率化) <sup>(f)</sup>
CSI 300 (RMB) <sup>(b)</sup> 滬深300(人民幣) <sup>(b)</sup>	7.04%	55.61%	-5.33%	9.80%	-24.05%	1.25%
CSI 300 (HKD) <sup>(c)</sup> 滬深300(港元) <sup>(c)</sup>	2.13%	51.95%	-2.55%	10.78%	-20.48%	2.99%
WISE-CSI300 NAV-to-NAV <sup>(d)</sup> 標智滬深300資產淨值對資產淨值 <sup>(d)</sup>	2.13%	40.27%	-8.24%	7.28%	-21.31%	-0.67%
WISE-CSI300 Market-to-Market <sup>(e)</sup> 標智滬深300市值對市值 <sup>(e)</sup>	2.80%	28.29%	-14.33%	5.97%	-26.85%	-1.68%

as of 31 December 2015 (last dealing date of December, 2015)

Past performance figures shown are not indicative of the future performance of the sub-fund.

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®\* (\*此基金為一隻合成交易所買賣基金)  
(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®\* (\*此基金為一隻合成交易所買賣基金) (「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。截至二零一五年十二月卅一日，子基金每基金單位資產淨值為36.0919港元，已發行的基金單位總計為123,200,000個，管理資產規模 (「AUM」) 總計為4,446,516,734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> 全收益 <sup>(a)</sup>	2015 二零一五年	2014 二零一四年	2013 二零一三年	2012 二零一二年	2011 二零一一年	Since Inception (Annualized) <sup>(f)</sup> 自成立以來(年率化) <sup>(f)</sup>
CSI 300 (RMB) <sup>(b)</sup> 滬深300(人民幣) <sup>(b)</sup>	7.04%	55.61%	-5.33%	9.80%	-24.05%	1.25%
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截至二零一五年十二月卅一日 (二零一五年十二月的最後交易日)

過往的表現並不代表未來的表現。

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®\* (\*This is a synthetic ETF) (SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)

#### Fund Performance (continued)

- Total returns represent the rate that an investor would have earned (or lost) on an investment, assuming reinvestment of all dividends and distributions.
- 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.
- 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.
- 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.
- 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.
- This is the annualized return since the sub-fund inception. The sub-fund inception date is 13 July 2007.

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

#### Fund Activities

As of 31 December 2015, there were 123,200,000 units outstanding in the Sub-Fund and the Sub-Fund had exposure to 302 stocks.

On 20 May 2015, the Manager announced that Fitch Ratings Ltd ("Fitch") had downgraded Deutsche Bank AG's Long-term Issuer Default Rating ("IDR") and senior unsecured debt ratings to 'A' from 'A+' and its Short-term IDR and debt ratings to 'F1' from 'F1+'. As at the date of that Announcement, the credit ratings of Deutsche Bank AG remained above the minimum credit rating requirement as disclosed in the Prospectus. On 10 June 2015, the Manager further announced that Standard & Poor's Ratings Services ("S&P") had downgraded the Deutsche Bank AG London's Long-term Issuer Credit Rating to 'BBB+' from 'A'. As at the date of that Announcement, the credit ratings of Deutsche Bank AG London remained above the minimum credit rating requirement as disclosed in the Prospectus.

With effect from 30 June 2015, the auditors of the Sub-Fund were changed to Ernst & Young. As a result, the information of the "Auditors" under the section headed "PARTIES" in the Prospectus of the Sub-Fund was amended.

## 基金經理報告(續)

致：標智滙深 300 中國指數基金®\* (\*此基金為一隻合成交易所買賣基金)  
(標智ETFs系列的子基金)  
單位持有人(續)

#### 基金活動(續)

- 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。
- 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。
- 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。
- 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。
- 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。
- 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、中証指數有限公司、彭博資訊

#### 基金活動

截至二零一五年十二月卅一日，子基金已發行的基金單位為 123,200,000 個，直接或間接共持有 302 隻股份。

於二零一五年五月廿日，基金經理公佈，惠譽國際信用評級公司(「惠譽」)已將德意志銀行AG的長期發行人違約評級(「IDR」)及優先無擔保債務評級，由「A+」降低為「A」，而其短期發行人違約評級及債務評級由「F1+」降低為「F1」。於該公佈日期，德意志銀行AG的信貸評級維持高於基金認購章程所披露的最低信貸評級要求。於二零一五年六月十日，基金經理公佈，標準普爾評級服務公司(「標準普爾」)已將德意志銀行AG倫敦的長期發行人信用評級由「A」降低為「BBB+」。於該公佈日期，德意志銀行AG倫敦的信貸評級維持高於基金認購章程所披露的最低信貸評級要求。

由二零一五年六月卅日起，子基金的核數師變更為安永會計師事務所。因此，子基金的基金認購章程「各方名錄」一節下的「核數師」資料作出修訂。

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E.-CSI 300 CHINA TRACKER®\* (\*This is a synthetic ETF) (SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)

#### Fund Activities (continued)

With effect from 12 August 2015, 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, invest directly in certain eligible A Shares of PRC companies listed on the Shanghai Stock Exchange. Currently, the target aggregate exposure to A Shares through direct investment will not exceed 30% of the Sub-Fund's Net Asset Value.

The Manager revised the Offering Document of the Sub-Fund as follows:

- (i) amending the section headed "Investment Objectives and Policies of the Sub-Fund" so as to reflect the Sub-Fund's direct investment in A Shares via the Shanghai-Hong Kong Stock Connect;
- (ii) updating the section on "Risk Factors and Risk Management Policies" to include the additional risk disclosure in relation to direct investment in A Shares via the Shanghai-Hong Kong Stock Connect, e.g. quota limitation, suspension risk, differences in trading day, operational risk, restrictions on selling imposed by front-end monitoring, recalling of eligible stocks, clearing and settlement risk, counterparty risk relating to brokers and regulatory risk etc;
- (iii) updating Appendix I "A Share Market in the PRC" to include a brief description of the Shanghai-Hong Kong Stock Connect; and
- (iv) updating the relevant disclosure relating to PRC Capital Gain Tax so as to reflect the Sub-Fund's direct investment in A Shares via the Shanghai-Hong Kong Stock Connect.

On 12 August 2015, the Manager announced that the Manager's initial QFII investment quota of US\$90 million allocated to the Sub-Fund has been reduced to US\$70.2 million approximately as a result of the Manager's recent repatriation of capital in the approximate sum of US\$19.8 million as approved by the State Administration of Foreign Exchange ("SAFE").

## 基金經理報告(續)

致：標智滬深300中國指數基金®\* (\*此基金為一隻合成交易所買賣基金)  
(標智ETFs系列的子基金)  
單位持有人(續)

#### 基金活動(續)

由二零一五年八月十二日起，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，子基金亦可透過滬港股票市場交易互聯互通機制(滬港通)直接投資在上海證券交易所上市之中國公司的若干合資格A股。現時，透過直接投資於A股的目標總投資額將不會超過子基金資產淨值的30%。

基金經理對銷售文件作出如下修改：

- (i) 更改「子基金投資目標及政策」一節以反映子基金透過滬港通直接投資於A股；
- (ii) 更新「風險因素及風險管理政策」一節以包括有關透過滬港通直接投資於A股的額外風險披露，例如額度限制、暫停交易風險、交易日差異、營運風險、前端監控對沽出的限制、合資格股票的調出、結算及交收風險、有關經紀的交易對手風險及監管風險等；
- (iii) 更新附件一「中國A股市場」以加入滬港通的簡要說明；及
- (iv) 更新有關中國資本增值稅的相關披露以反映子基金透過滬港通直接投資於A股。

於二零一五年八月十二日，基金經理公佈由於基金經理最近獲國家外匯管理局批准匯出約為1,980萬美元的資金，編配予子基金的9,000萬美元的基金經理的最初QFII投資額度降至約為7,020萬美元。

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E.-CSI 300 CHINA TRACKER®\* (\*This is a synthetic ETF) (SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)

#### Fund Activities (continued)

On 4 November 2015, the Manager further announced that in relation to the Sub-Fund's direct investment in the A Shares through the Manager's QFII investment quota, the Manager's QFII investment quota allocated to the Sub-Fund has been reduced to approximately US\$51 million as a result of the Manager's further repatriation of capital in the total sum of approximately US\$19.2 million as approved by SAFE. Therefore the Manager may invest up to the approximate sum of US\$51 million in acquiring A Shares for the account of the Sub-Fund by using its QFII investment quota.

In relation to the provision of 10% which has been set aside by the Sub-Fund to meet the potential capital gains tax ("CGT") liability in respect of the Sub-Fund on capital gains derived from dealings in A Shares acquired by the Manager up to and including 14 November 2014 on behalf of the Sub-Fund through the Manager's QFII investment quota, the Manager has made its tax filings to the PRC tax authorities and has received treaty relief approval in respect of the Sub-Fund. As a result, the Manager has made a positive adjustment of 0.075379% to the NAV of the Sub-Fund as of 11 November 2015.

Upon finalisation of the CGT liabilities with the PRC tax authority, AXP issuers have determined and agreed with the Sub-Fund the amounts that are required to discharge the Sub-Fund's CGT liabilities on capital gains derived from dealings in A Shares in relation to which the AXPs issued by the AXP issuers were linked (up to and including 14 November 2014) (the "Payable Amounts"). The Payable Amounts are less than the CGT provision made. As a result, the Manager has made a positive adjustment of 1.166664% to the NAV of the Sub-Fund as of 20 November 2015, and a positive adjustment of 0.851889% to the NAV of the Sub-Fund as of 8 December 2015.

On 9 December 2015, the Manager announced that Fitch Ratings Ltd ("Fitch") has downgraded Deutsche Bank AG's Long-term Issuer Default Rating and long-term senior debt ratings to 'A-' from 'A'. As at the date of that Announcement, the credit ratings of Deutsche Bank AG remain above the minimum credit rating requirement as disclosed in the Prospectus.

Please refer to the corresponding public announcements on our company web-site ([www.boci-pru.com.hk](http://www.boci-pru.com.hk)) for details.

## 基金經理報告(續)

致：標智滬深300中國指數基金®\* (\*此基金為一隻合成交易所買賣基金)  
(標智ETFs系列的子基金)  
單位持有人(續)

#### 基金活動(續)

於二零一五年十一月四日，基金經理公佈，就子基金透過基金經理的QFII投資額度直接投資於A股而言，由於基金經理近日匯出經國家外匯管理局(「國家外匯局」)批准約1,920萬美元總額的資金，基金經理編配予子基金的QFII投資額度已減少至約5,100萬美元。因此基金經理可以其QFII投資額度投資最多約5,100萬美元為子基金購入A股。

有關為繳納就基金經理透過其QFII投資額度為子基金購入A股的交易所得的資本收益(直至並包括二零一四年十一月十四日所產生的)而言之有關子基金的潛在資本增值稅，子基金為已作出10%撥備。基金經理已向中國稅務機構就子基金作出稅項申報，並就子基金獲得稅務協定寬免。因此，基金經理對子基金於二零一五年十一月十一日之資產淨值作出0.075379%之正面調整。

AXP發行人已跟中國稅務機構確定資本增值稅之稅務責任，並就此與子基金確定及同意就有關應付清子基金(直至並包括二零一四年十一月十四日)就其從與AXP發行人所發行之AXP掛鈎的A股之交易所得的收益而產生的資本增值稅的責任之款項(「應繳納款項」)。應繳納款項少於已作出的資本增值稅撥備。因此，基金經理對子基金於二零一五年十一月廿日之資產淨值作出1.166664%之正面調整，並對子基金於2015年12月8日之資產淨值作出0.851889%之正面調整。

於二零一五年十二月九日，基金經理公佈惠譽將德意志銀行AG的長期發行人違約評級及長期優先債務評級由「A」降低為「A-」。於該公佈日期，德意志銀行AG的信貸評級維持高於基金認購章程所披露的最低信貸評級要求。

詳情請參考本公司網站([www.boci-pru.com.hk](http://www.boci-pru.com.hk))所載的相關公告。

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E.-CSI 300 CHINA TRACKER®\* (\*This is a synthetic ETF) (SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)

#### Index Activities

The CSI 300 Index underwent three ongoing event related changes and two regular semi-annual reviews in 2015. The details of the index changes are summarized in Figure 1.

Shanghai Stock Exchange and China Securities Index Co., Ltd. (CSI) decided to change the new free float methodology with effect from 11 March 2015. The new free float rules are listed as follows:

The previous 10% threshold was increased to 15%, and if the Negotiable Market Cap Ratio was between 0% and 15%, the inclusion factor would be rounded up to the nearest percentage point. The rest of the free float methodology remained unchanged.

#### Category-Weighted Chart after Adjustment

Negotiable Market Cap Ratio (%) 自由流通比例(%)	≤15	(15, 20]	(20, 30]	(30, 40]	(40, 50]	(50, 60]	(60, 70]	(70, 80]	>80
Inclusion Factor (%) 加權比例(%)	nearest higher percentage point 上調至最接近的整數值	20	30	40	50	60	70	80	100

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

Figure 1

Effective Date 生效日期	Deletion 剔除		Addition 新增	
	Stock Code 股份代號	Stock Name 股份名稱	Stock Code 股份代號	Stock Name 股份名稱
26-Jan-2015 二零一五年一月廿六日	000562	Hong Yuan Securities Co., Ltd. 宏源證券股份有限公司	000166	Shenwan Hongyuan Group Co., Ltd. 申萬宏源集團股份有限公司
21-May-2015 二零一五年五月廿一日	601299	China CNR Corporation Limited 中國北車股份有限公司	300003	Lepu Medical Technology (Beijing) Co., Ltd. 樂普(北京)醫療器械股份有限公司
21-May-2015 二零一五年五月廿一日	600832	Shanghai Oriental Pearl (Group) Co., Ltd. 上海東方明珠(集團)股份有限公司	000738	AVIC Aero-engine Controls Co., Limited 中航動力控制股份有限公司
15-Jun-2015 二零一五年六月十五日	000401	Tangshan Jidong Cement Company Limited 唐山冀東水泥股份有限公司	000046	Oceanwide Holdings Co., Ltd. 泛海控股股份有限公司
15-Jun-2015 二零一五年六月十五日	000536	CPT Technology (Group) Co., Ltd. 華映科技(集團)股份有限公司	000539	Guangdong Electric Power Development Co., Ltd. 廣東電力發展股份有限公司
15-Jun-2015 二零一五年六月十五日	000869	Yantai Chang Yu Pioneer Wine Company Limited 煙臺張裕葡萄酒股份有限公司	000712	Guangdong Golden Dragon Development Inc. 廣東錦龍發展股份有限公司

## 基金經理報告(續)

致：標智滬深300中國指數基金®\* (\*此基金為一隻合成交易所買賣基金)  
(標智ETFs系列的子基金)  
單位持有人(續)

#### 指數活動

於二零一五年，滬深300指數經歷針對成份股的特殊事件而進行三次指數調整及兩次定期的半年調整。該次指數樣本定期審核概述於圖1。

上海證券交易所和中證指數有限公司(CSI)決定，由二零一五年三月十一日起，實施新的自由流通量計算方法。新自由流通量規則具體如下：

將原有的10%的低檔位結點提升至15%，如果自由流通比例區間介乎0至15%，自由流通比例向上取整。其他部分保持不變。

#### 調整後的指數分級靠檔表

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。

圖 1



**REPORT OF THE MANAGER (continued)**

**基金經理報告(續)**

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®\*  
(\*This is a synthetic ETF)  
(SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)**

致：標智滬深300中國指數基金®\* (\*此基金為一隻  
合成交易所買賣基金)  
(標智ETFs系列的子基金)  
單位持有人(續)

**Index Activities (continued)**

**指數活動(續)**

**Figure 1 (continued)**

**圖 1 (續)**

Effective Date 生效日期	Deletion 剔除		Addition 新增	
	Stock Code 股份代號	Stock Name 股份名稱	Stock Code 股份代號	Stock Name 股份名稱
15-Jun-2015 二零一五年六月十五日	002400	Guangdong Advertising Group Co., Ltd. 廣東省廣告集團股份有限公司	002736	Guosen Securities Co., Ltd. 國信證券股份有限公司
15-Jun-2015 二零一五年六月十五日	002416	Shenzhen Aisidi Co., Ltd. 深圳市愛施德股份有限公司	300002	Beijing Ultrapower Software Co., Ltd. 北京神州泰嶽軟件股份有限公司
15-Jun-2015 二零一五年六月十五日	002429	Shenzhen MTC Co., Ltd. 深圳市兆馳股份有限公司	300059	East Money Information Co., Ltd. 東方財富信息股份有限公司
15-Jun-2015 二零一五年六月十五日	002603	Shijiazhuang Yiling Pharmaceutical Co., Ltd. 石家莊以嶺藥業股份有限公司	300104	Leshi Internet Information and Technology Corp., Beijing 樂視網信息技術(北京)股份有限公司
15-Jun-2015 二零一五年六月十五日	600058	Minmetals Development Co., Ltd. 五礦發展股份有限公司	600005	Wuhan Iron and Steel Company Limited 武漢鋼鐵股份有限公司
15-Jun-2015 二零一五年六月十五日	600079	Humanwell Healthcare (Group) Co., Ltd. 人福醫藥集團股份有限公司	600317	Yingkou Port Liability Co., Ltd. 營口港務股份有限公司
15-Jun-2015 二零一五年六月十五日	600143	Kingfa Sci. and Tech. Co., Ltd. 金發科技股份有限公司	600717	Tianjin Port Co., Ltd. 天津港股份有限公司
15-Jun-2015 二零一五年六月十五日	600267	Zhejiang Hisun Pharmaceutical Co., Ltd. 浙江海正藥業股份有限公司	600958	Orient Securities Company Limited 東方證券股份有限公司
15-Jun-2015 二零一五年六月十五日	600395	Guizhou Panjiang Refined Coal Co., Ltd. 貴州盤江精煤股份有限公司	601021	Spring Airlines Co., Ltd. 春秋航空股份有限公司
15-Jun-2015 二零一五年六月十五日	600436	Zhangzhou Pientzhuang Pharmaceutical Co., Ltd. 漳州片仔癀藥業股份有限公司	601099	The Pacific Securities Co., Ltd. 太平洋證券股份有限公司
15-Jun-2015 二零一五年六月十五日	600498	Fiberhome Telecommunication Technologies Co., Ltd. 烽火通信科技股份有限公司	601106	China First Heavy Industries 中國第一重機械股份有限公司
15-Jun-2015 二零一五年六月十五日	600655	Shanghai Yuyuan Tourist Mart Co., Ltd. 上海豫園旅遊商城股份有限公司	601788	Everbright Securities Company Limited 光大證券股份有限公司
15-Jun-2015 二零一五年六月十五日	600664	Harbin Pharmaceutical Group Co., Ltd. 哈藥集團股份有限公司	601919	China COSCO Holdings Company Limited 中國遠洋控股股份有限公司
15-Jun-2015 二零一五年六月十五日	600880	Chengdu B-ray Media Co., Ltd. 成都博瑞傳播股份有限公司	601969	Hainan Mining Co., Ltd. 海南礦業股份有限公司
15-Jun-2015 二零一五年六月十五日	603699	Neway Valve (Suzhou) Co., Ltd. 蘇州紐威閥門股份有限公司	601991	Datang International Power Generation Co., Ltd. 大唐國際發電股份有限公司
14-Dec-2015 二零一五年十二月十四日	000839	CITIC Guoan Information Industry Co., Ltd. 中信國安信息產業股份有限公司	000415	Bohai Leasing Co Ltd 渤海租賃股份有限公司
14-Dec-2015 二零一五年十二月十四日	000878	Yunnan Copper Co., Ltd. 雲南銅業股份有限公司	000540	Zhongtian Urban Development Group Co Ltd 中天城投集團股份有限公司
14-Dec-2015 二零一五年十二月十四日	000960	Yunnan Tin Co., Ltd. 雲南錫業股份有限公司	002195	Shanghai 2345 Network Holding Group Co., Ltd. 二三四五網絡科技有限公司
14-Dec-2015 二零一五年十二月十四日	000970	Beijing Zhong Ke San Huan High-tech Co., Ltd. 北京中科三環高技術股份有限公司	002739	Wanda Cinema Line Co., Ltd. 萬達院線股份有限公司

## REPORT OF THE MANAGER (continued)

## 基金經理報告(續)

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®\***  
(\*This is a synthetic ETF)  
(SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)

致：標智滬深300中國指數基金®\* (\*此基金為一隻  
合成交易所買賣基金)  
(標智ETFs系列的子基金)  
單位持有人(續)

### Index Activities (continued)

### 指數活動(續)

Figure 1 (continued)

圖1(續)

Effective Date 生效日期	Deletion 剔除		Addition 新增	
	Stock Code 股份代號	Stock Name 股份名稱	Stock Code 股份代號	Stock Name 股份名稱
14-Dec-2015 二零一五年十二月十四日	002001	Zhejiang NHU Co., Ltd. 浙江新和成股份有限公司	300144	Songcheng Performance Development Co., Ltd. 宋城演藝有限公司
14-Dec-2015 二零一五年十二月十四日	002051	China CAMC Engineering Co., Ltd. 中工國際工程股份有限公司	300315	Ourpalm Co., Ltd. 掌趣科技股份有限公司
14-Dec-2015 二零一五年十二月十四日	002310	Beijing Orient Landscape and Ecology Co., Ltd. 北京東方園林生態股份有限公司	600021	Shanghai Electric Power Co Limited 上海電力股份有限公司
14-Dec-2015 二零一五年十二月十四日	002344	Haining China Leather Market Co., Ltd. 海寧中國皮革城股份有限公司	600350	Shandong Hi-speed Company Limited 山東高速集團有限公司
14-Dec-2015 二零一五年十二月十四日	002570	Beingmate Baby and Child Food Co., Ltd. 貝因美嬰童食品股份有限公司	600820	Shanghai Tunnel Engineering Co., Ltd. 上海隧道工程股份有限公司
14-Dec-2015 二零一五年十二月十四日	002653	Haisco Pharmaceutical Group Co., Ltd. 海思科醫藥集團股份有限公司	600895	Shanghai Zhangjiang Hi-tech Park Development Co., Ltd. 上海張江高科股份有限公司
14-Dec-2015 二零一五年十二月十四日	600108	Gansu Yasheng Industrial (Group) Co., Ltd. 甘肅亞盛實業(集團)股份有限公司	600959	Jiangsu Broadcasting Cable Information Network Corporation Limited 江蘇有線股份有限公司
14-Dec-2015 二零一五年十二月十四日	600277	Inner Mongolia Yili Energy Company Limited 內蒙古億利能源股份有限公司	601016	CECEP Wind-Power Corporation 節能風電股份有限公司
14-Dec-2015 二零一五年十二月十四日	600316	Jiangxi Hongdu Aviation Industry Co., Ltd. 江西洪都航空工業股份有限公司	601198	Dongxing Securities Co., Ltd. 東興證券股份有限公司
14-Dec-2015 二零一五年十二月十四日	600348	Yang Quan Coal Industry (Group) Co., Ltd. 陽泉煤業(集團)股份有限公司	601211	Guotai Junan Securities Co Ltd 國泰君安股份有限公司
14-Dec-2015 二零一五年十二月十四日	600497	Yunnan Chihong Zinc and Germanium Co., Ltd. 雲南馳宏鋅鎳股份有限公司	601238	Guangzhou Automobile Group Co., Ltd. 廣州汽車集團股份有限公司
14-Dec-2015 二零一五年十二月十四日	600516	Fangda Carbon New Material Co., Ltd. 方大炭素新材料科技股份有限公司	601608	CITIC Heavy Industries Co., Ltd. 中信重工機械股份有限公司
14-Dec-2015 二零一五年十二月十四日	600597	Bright Dairy and Food Co., Ltd. 光明乳業股份有限公司	601718	Jihua Group Co., Ltd. 際華集團股份有限公司
14-Dec-2015 二零一五年十二月十四日	600809	Shanxi Xinghuaacun Fen Wine Factory Co., Ltd. 山西杏花村汾酒廠股份有限公司	601872	China Merchants Energy Shipping Co., Ltd. 招商局輪船股份有限公司
14-Dec-2015 二零一五年十二月十四日	601168	Western Mining Co., Ltd. 西部礦業股份有限公司	601985	China National Nuclear Power Co., Ltd. 中國核能電力股份有限公司
14-Dec-2015 二零一五年十二月十四日	601929	Jishi Media Co., Ltd. 吉視傳媒股份有限公司	603885	Juneyao Airlines Co., Ltd 上海吉祥航空股份有限公司

Source: China Securities Index Co., Ltd., Shanghai Stock Exchange, Shenzhen Stock Exchange

資料來源：中証指數有限公司、上海證券交易所、深圳證券交易所

## 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 2015, the net asset value (“NAV”) per unit of the Sub-Fund was HKD 19.0090 with a total of 24,500,000 units outstanding and total assets under management (“AUM”) of HKD 465,720,726.

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	2015 二零一五年	2014 二零一四年	2013 二零一三年	2012 二零一二年	2011 二零一一年	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>	-5.78%	5.31%	6.61%	26.23%	-17.64%	1.27%
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>	-6.38%	4.44%	4.55%	25.97%	-18.80%	0.24%
WISE-CSIHK100 Market-to-Market <sup>(d)</sup> 標智中證香港100市值對市值 <sup>(d)</sup>	-7.42%	5.03%	3.31%	27.17%	-18.58%	0.18%

as of 31 December 2015 (last dealing date of December, 2015)

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.

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

## 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。截至二零一五年十二月卅一日，子基金每基金單位資產淨值為 19.0090 港元，已發行的基金單位總計為 24,500,000 個，管理資產規模(「AUM」)總計為 465,720,726 港元。

標智中證香港 100 採用代表性抽樣策略，並投資相關指數中代表性抽樣的指數證券。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	2015 二零一五年	2014 二零一四年	2013 二零一三年	2012 二零一二年	2011 二零一一年	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>	-5.78%	5.31%	6.61%	26.23%	-17.64%	1.27%
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>	-6.38%	4.44%	4.55%	25.97%	-18.80%	0.24%
WISE-CSIHK100 Market-to-Market <sup>(d)</sup> 標智中證香港100市值對市值 <sup>(d)</sup>	-7.42%	5.03%	3.31%	27.17%	-18.58%	0.18%

截至二零一五年十二月卅一日(二零一五年十二月的最後交易日)

過往的表現並不代表未來的表現。

- (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、中證指數有限公司、彭博資訊

## 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

As of 31 December 2015, there were 24,500,000 units outstanding in the Sub-Fund and the Sub-Fund had exposure to 101 stocks.

Pursuant to the Stamp Duty (Amendment) Ordinance 2015, stamp duty for any sale or purchase of ETF units and for any transfer of ETF units traded on the Stock Exchange of Hong Kong Limited was waived with effect from 13 February 2015.

With effect from 30 June 2015, the auditors of the Sub-Fund were changed to Ernst & Young. As a result, the information of the "Auditors" under the section headed "PARTIES" in the Prospectus of the Sub-Fund was amended.

A final distribution for the financial year ended 31 December 2015 of HK\$0.40 per unit was paid on 26 January 2016. The Ex. Distribution Date was 29 December 2015.

Please refer to the corresponding public announcements on our company web-site ([www.boci-pru.com.hk](http://www.boci-pru.com.hk)) for details.

#### Index Activities

The CSI HK 100 Index underwent an ongoing event related change and two regular semi-annual reviews in 2015. The details of the index changes are summarized in Figure 1.

Shanghai Stock Exchange and China Securities Index Co., Ltd. (CSI) decided to change the new free float methodology with effect from 11 March 2015. The new free float rules are listed as follows:

The previous 10% threshold was increased to 15%, and if the Negotiable Market Cap Ratio was between 0% and 15%, the inclusion factor would be rounded up to the nearest percentage point. The rest of the free float methodology remained unchanged.

#### Category-Weighted Chart after Adjustment

Negotiable Market Cap Ratio (%) 自由流通比例(%)	≤15	(15, 20]	(20, 30]	(30, 40]	(40, 50]	(50, 60]	(60, 70]	(70, 80]	>80
Inclusion Factor (%) 加權比例(%)	nearest higher percentage point 上調至最近的整數值	20	30	40	50	60	70	80	100

## 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

截至二零一五年十二月卅一日，子基金已發行基金單位為 24,500,000 個，持有 101 隻股票。

根據《2015 年印花稅(修訂)條例》，自二零一五年二月十三日起，就於香港聯合交易所有限公司買賣任何 ETF 單位及或轉讓任何 ETF 單位獲豁免支付印花稅。

由二零一五年六月卅日起，子基金的核數師變更為安永會計師事務所。因此，子基金的基金認購章程「各方名錄」一節下的「核數師」資料作出修訂。

於二零一六年一月廿六日，派付截至二零一五年十二月卅一日之財政年度每單位 0.40 港元的最後分派。除息日為二零一五年十二月廿九日。

詳情請參考本公司網站([www.boci-pru.com.hk](http://www.boci-pru.com.hk))所載的相關公告。

#### 指數活動

於二零一五年，中證香港 100 指數經歷針對成份股的特殊事件而進行一次指數調整及兩次定期的半年調整。該次指數樣本定期審核概述於圖 1。

上海證券交易所和中證指數有限公司(CSI)決定，由二零一五年三月十一日起，實施新的自由流通量計算方法。新自由流通量規則具體如下：

將原有的 10% 的低檔位結點提升至 15%，如果自由流通比例區間介乎 0 至 15%，自由流通比例向上取整。其他部分保持不變。

#### 調整後的指數分級靠檔表

## REPORT OF THE MANAGER (continued)

## 基金經理報告(續)

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

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)

### Index Activities (continued)

Please refer to the corresponding announcements on the CSI web-site (www.csindex.com.cn) for details.

### 指數活動(續)

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

Figure 1

圖 1

Effective Date 生效日期	Deletion 剔除		Addition 新增	
	Stock Code 股份代號	Stock Name 股份名稱	Stock Code 股份代號	Stock Name 股份名稱
27-May-2015 二零一五年五月廿七日	0013.HK	Hutchison Whampoa Limited 和記黃埔有限公司	1113.HK	Cheung Kong Property Holdings Limited 長江實業地產有限公司
15-Jun-2015 二零一五年六月十五日	0069.HK	Shangri-La Asia Limited 香格里拉(亞洲)有限公司	0010.HK	Hang Lung Group Limited 恒隆集團有限公司
15-Jun-2015 二零一五年六月十五日	1339.HK	The People's Insurance Company (Group) of China Limited 中國人民保險集團股份有限公司	0241.HK	Alibaba Health Information Technology Limited 阿里健康信息技術有限公司
15-Jun-2015 二零一五年六月十五日	1619.HK	Tianhe Chemicals Group Limited 天合化工集團有限公司	0288.HK	WH Group Limited 萬洲國際有限公司
15-Jun-2015 二零一五年六月十五日	1913.HK	PRADA S.p.A. 普拉達	0371.HK	Beijing Enterprises Water Group Limited 北控水務集團有限公司
15-Jun-2015 二零一五年六月十五日	1929.HK	Chow Tai Fook Jewellery Group Limited 周大福珠寶集團有限公司	0966.HK	China Taiping Insurance Holdings Company Limited 中國太平保險控股有限公司
15-Jun-2015 二零一五年六月十五日	2689.HK	Nine Dragons Paper (Holdings) Limited 玖龍紙業(控股)有限公司	1038.HK	Cheung Kong Infrastructure Holdings Limited 長江基建集團有限公司
15-Jun-2015 二零一五年六月十五日	6863.HK	China Huishan Dairy Holdings Company Limited 中國輝山乳業控股有限公司	6808.HK	Sun Art Retail Group Limited 高鑫零售有限公司
14-Dec-2015 二零一五年十二月十四日	0142.HK	First Pacific Company Limited 第一太平有限公司	0066.HK	MTR Corporation Limited 香港鐵路有限公司
14-Dec-2015 二零一五年十二月十四日	0168.HK	Tsingtao Brewery Company Limited 青島啤酒股份有限公司	1060.HK	Alibaba Pictures Group Limited 阿里巴巴影業集團有限公司
14-Dec-2015 二零一五年十二月十四日	0410.HK	SOHO China Limited SOHO中國有限公司	1093.HK	CSPC Pharmaceutical Group Limited 石藥集團有限公司
14-Dec-2015 二零一五年十二月十四日	0460.HK	Sihuan Pharmaceutical Holdings Group Ltd. 四環醫藥控股集團有限公司	1177.HK	Sino Biopharmaceutical Limited 中國生物製藥有限公司
14-Dec-2015 二零一五年十二月十四日	0522.HK	ASM Pacific Technology Limited	1336.HK	New China Life Insurance Company Ltd. 新華人壽保險股份有限公司
14-Dec-2015 二零一五年十二月十四日	1313.HK	China Resources Cement Holdings Limited 華潤水泥控股有限公司	1800.HK	China Communications Construction Company Limited 中國交通建設股份有限公司
14-Dec-2015 二零一五年十二月十四日	2038.HK	FIH Mobile Limited 富智康集團有限公司	2020.HK	ANTA Sports Products Limited 安踏體育用品有限公司
14-Dec-2015 二零一五年十二月十四日	3800.HK	GCL-Poly Energy Holdings Limited 保利協鑫能源控股有限公司	2313.HK	Shenzhou International Group Holdings Limited 申洲國際集團控股有限公司

Source: China Securities Index Co., Ltd., HKEX

資料來源：中證指數有限公司、香港交易所

## 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 2015, the net asset value (“NAV”) per unit of the Sub-Fund was HKD 21.1231 with a total of 5,600,000 units outstanding and total assets under management (“AUM”) of HKD 118,289,161.

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>	2015	2014	2013	2012	2011	Since Inception (Annualized) <sup>(f)</sup>
全收益 <sup>(a)</sup>	二零一五年	二零一四年	二零一三年	二零一二年	二零一一年	自成立以來(年率化) <sup>(f)</sup>
SSE50 (RMB) <sup>(b)</sup>	-4.42%	69.34%	-12.35%	18.10%	-16.78%	6.53%
上證50(人民幣) <sup>(b)</sup>						
SSE50 (HKD) <sup>(c)</sup>	-8.73%	65.23%	-9.75%	19.19%	-12.95%	7.35%
上證50(港元) <sup>(c)</sup>						
WISE-SSE50 NAV-to-NAV <sup>(d)</sup>	-11.48%	57.60%	-12.84%	14.33%	-22.09%	2.01%
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>	-7.34%	52.10%	-11.92%	11.05%	-27.46%	2.25%
標智上證50市值對市值 <sup>(e)</sup>						

as of 31 December 2015 (last dealing date of December, 2015)

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。截至二零一五年十二月卅一日，子基金每基金單位資產淨值為21.1231港元，已發行的基金單位總計為5,600,000個，管理資產規模(「AUM」)總計為118,289,161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。

截至二零一五年十二月卅一日(二零一五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，子基金的投資策略由合成複製更改為實物複製。

過往的表現並不代表未來的表現。

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., China Securities Index Co., Ltd., Bloomberg

#### Fund Activities

As of 31 December 2015, there were 5,600,000 units outstanding in the Sub-Fund and the Sub-Fund had exposure to 51 stocks.

The Sub-Fund changed its investment strategy from synthetic replication (i.e. investing through both the AXP Route and the Direct Investment Route) to physical replication (i.e. investing through Direct Investment Route) (the "Change") in order to achieve its investment objective. The conversion of remaining AXPs to direct purchase of A Shares via Shanghai-Hong Kong Stock Connect was fully completed (i.e. the relevant trades for the Change have fully executed) on 11 May 2015 and the Sub-Fund wholly invests directly in A Shares via the Shanghai-Hong Kong Stock Connect with effect from 12 May 2015 (i.e. the Effective Date).

With effect from the Effective Date, the name of the Sub-Fund was changed from "W.I.S.E. – SSE 50 China Tracker®\*" (\*This is a synthetic ETF)" to "W.I.S.E. – SSE 50 China Tracker®". The stock short name of the Sub-Fund changed from X WISE SSE50ETF to WISE SSE50ETF with effect from the next Hong Kong trading day following the Effective Date.

## 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、中証指數有限公司、彭博資訊

#### 基金活動

截至二零一五年十二月卅一日，子基金已發行的基金單位為 5,600,000 個，持有 51 隻股份。

子基金已更改其投資策略，由合成複製(即透過 AXP 途徑及直接投資途徑作投資)變更為實物複製(即以直接投資途徑作投資)(「此變更」)以達至其投資目標。剩餘的 AXP 已於二零一五年五月十一日全面完成透過滬港通轉換為直接投資 A 股(即有關此變更的交易已完全執行)，以及子基金由二零一五年五月十二日(「生效日期」)起透過滬港通完全直接投資 A 股。

由生效日期起，子基金的名稱由「標智上證 50 中國指數基金®>(\*此基金為一隻合成交場所買賣基金)」更改為「標智上證 50 中國指數基金®」。由生效日期起計的下個香港交易日起，子基金的中文股票簡稱由「X 標智上證 50」更改為「標智上證 50」。

## 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)

Further information regarding the Sub-Fund's direct investment was reflected in the latest Prospectus and Product Key Facts Statement of the Sub-Fund, which incorporated other updates and amendments, including:

1. amendment relating to Dealing Deadline for creation and redemption of Units;
2. enhancement of risk disclosure relating to investment via the Shanghai-Hong Kong Stock Connect and addition of disclosure relating to trading quotas under the Shanghai-Hong Kong Stock Connect; and
3. update of the number of constituents listed on Shanghai Stock Exchange and the total market capitalization and the percentage of the total market capitalization of the Shanghai Stock Exchange that the 50 constituent stocks of the SSE 50 Index represent and the top ten holdings of the SSE 50 Index.

With effect from 30 June 2015, the auditors of the Sub-Fund were changed to Ernst & Young. As a result, the information of the "Auditors" under the section headed "PARTIES" in the Prospectus of the Sub-Fund was amended.

With effect from 21 August 2015, KGI Securities (Hong Kong) Limited was appointed as a Participating Dealer of the Fund.

Upon finalisation of the capital gains tax ("CGT") liabilities with the PRC tax authority, two AXP issuers have determined and agreed with the Sub-Fund the amounts that are required to discharge the Sub-Fund's CGT liabilities on capital gains (derived from dealings in A Shares in relation to which the AXPs (previously acquired by the Sub-Fund when it was a synthetic ETF) were linked, up to and including 14 November 2014) (the "Payable Amounts"). The Payable Amounts are less than the CGT provision made. As a result, the Manager has made a positive adjustment of 0.406389% to the NAV of the Sub-Fund as of 20 November 2015, and a positive adjustment of 0.142349% to the NAV of the Sub-Fund as of 8 December 2015.

Please refer to the corresponding public announcements on our company web-site ([www.boci-pru.com.hk](http://www.boci-pru.com.hk)) 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)

#### 基金表現(續)

有關子基金直接投資的進一步資料已反映於子基金最新的基金認購章程及產品資料概要，該等文件亦包含其他更新及更改，包括：

1. 更改有關增設和贖回基金單位的交易時限；
2. 加強有關透過滬港通投資的風險披露及進一步披露有關滬港通下的交易額度；及
3. 更新於上海證券交易所上市的成份股數目及總市值和上證 50 指數的 50 隻成份股佔上海證券交易所總市值的百分比以及上證 50 指數的十隻最大成分股。

由二零一五年六月卅日起，子基金的核數師變更為安永會計師事務所。因此，子基金的基金認購章程「各方名錄」一節下的「核數師」資料作出修訂。

自二零一五年八月二十一日起，凱基證券(香港)有限公司獲委任為本基金的參與證券商。

兩個 AXP 發行人已跟中國稅務機構確定資本增值稅之稅務責任，並就此與子基金確定及同意就有關應付清子基金((直至並包括二零一四年十一月十四日)就其從與(由子基金先前於其為合成交易所買賣基金時前所買入的) AXP 掛鈎的 A 股之交易所得的收益而產生的)資本增值稅的責任之款項(「應繳納款項」)。應繳納款項少於已作出的資本增值稅撥備。因此，基金經理對子基金於二零一五年十一月廿日之資產淨值作出 0.406389% 之正面調整，並對子基金於二零一五年十二月八日之資產淨值作出 0.142349% 之正面調整。

詳情請參考本公司網站([www.boci-pru.com.hk](http://www.boci-pru.com.hk))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) (continued)

#### Index Activities

The SSE 50 Index underwent two ongoing event related changes and two regular semi-annual reviews in 2015. The details of the index changes are summarized in Figure 1.

Shanghai Stock Exchange and China Securities Index Co., Ltd. (CSI) decided to change the new free float methodology with effect from 11 March 2015. The new free float rules are listed as follows:

The previous 10% threshold was increased to 15%, and if the Negotiable Market Cap Ratio was between 0% and 15%, the inclusion factor would be rounded up to the nearest percentage point. The rest of the free float methodology remained unchanged.

#### Category-Weighted Chart after Adjustment

Negotiable Market Cap Ratio (%) 自由流通比例(%)	≤15	(15, 20]	(20, 30]	(30, 40]	(40, 50]	(50, 60]	(60, 70]	(70, 80]	>80
Inclusion Factor (%) 加權比例(%)	nearest higher percentage point 上調至最接近的整數值	20	30	40	50	60	70	80	100

Please refer to the corresponding announcements 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)

#### 指數活動

於二零一五年，上證 50 指數經歷針對成份股的特殊事件而進行兩次指數調整及兩次定期的半年調整。該次指數樣本定期審核概述於圖 1。

上海證券交易所和中證指數有限公司(CSI)決定，由二零一五年三月十一日起，實施新的自由流通量計算方法。新自由流通量規則具體如下：

將原有的 10% 的低檔位結點提升至 15%，如果自由流通比例區間介乎 0 至 15%，自由流通比例向上取整。其他部分保持不變。

#### 調整後的指數分級靠檔表

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)

## 基金經理報告(續)

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

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)

### Index Activities (continued)

### 指數活動(續)

Figure 1

圖 1

Effective Date 生效日期	Deletion 剔除		Addition 新增	
	Stock Code 股份代號	Stock Name 股份名稱	Stock Code 股份代號	Stock Name 股份名稱
21-May-2015 二零一五年五月廿一日	601299	China CNR Corporation Limited 中國北車股份有限公司	600893	AVIC Aviation Engine Corporation PLC. 中航動力股份有限公司
21-May-2015 二零一五年五月廿一日	600832	Shanghai Oriental Pearl (Group) Co., Ltd. 上海東方明珠(集團)股份有限公司	600583	Offshore Oil Engineering Co., Ltd. 海洋石油工程股份有限公司
15-Jun-2015 二零一五年六月十五日	600196	Shanghai Fosun Pharmaceutical (Group) Co., Ltd. 上海複星醫藥(集團)股份有限公司	600958	Orient Securities Company Limited 東方證券股份有限公司
15-Jun-2015 二零一五年六月十五日	600332	Guangzhou Baiyunshan Pharmaceutical Holdings Company Limited 廣州白雲山醫藥集團股份有限公司	601186	China Railway Construction Corporation Limited 中國鐵建股份有限公司
15-Jun-2015 二零一五年六月十五日	600372	China Avionics Systems Co., Ltd. 中航航空電子系統股份有限公司	601390	China Railway Group Limited 中國中鐵股份有限公司
15-Jun-2015 二零一五年六月十五日	600703	Sanan Optoelectronics Co., Ltd. 三安光電股份有限公司	601800	China Communications Construction Company Limited 中國交通建設股份有限公司
15-Jun-2015 二零一五年六月十五日	601118	China Hainan Rubber Industry Group Co., Ltd. 海南天然橡膠產業集團股份有限公司	601988	Bank of China Limited 中國銀行股份有限公司
14-Dec-2015 二零一五年十二月十四日	600089	TBEA Co Ltd 特變電工股份有限公司	600795	GD Power Development Co., Ltd. 國電電力發展股份有限公司
14-Dec-2015 二零一五年十二月十四日	600256	Guanghui Energy Co., Ltd. 廣匯能源股份有限公司	601211	Guotai Junan Securities Co Ltd 國泰君安股份有限公司
14-Dec-2015 二零一五年十二月十四日	600406	NARI Technology Co., Ltd. 國電南瑞科技股份有限公司	601336	New China Life Insurance Company Ltd. 新華人壽保險股份有限公司
14-Dec-2015 二零一五年十二月十四日	600583	Offshore Oil Engineering Co., Ltd. 海洋石油工程股份有限公司	601669	Power Construction Corporation of China, Ltd. 中國電力建設股份有限公司
14-Dec-2015 二零一五年十二月十四日	600690	Qingdao Haier Co., Ltd. 青島海爾股份有限公司	601985	China National Nuclear Power Co., Ltd. 中國核能電力股份有限公司

Source: China Securities Index Co., Ltd., Shanghai Stock Exchange

資料來源：中証指數有限公司、上海證券交易所

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E. – CSI HK LISTED MAINLAND CONSUMPTION TRACKER (SUB-FUND OF WORLD INDEX SHARES ETFs)

#### Fund Performance

The W.I.S.E. – CSI HK Listed Mainland Consumption Tracker ("WISE-CSIMLCT" or the "Sub-Fund") is an index-tracking exchange traded fund which seeks to provide investment returns, before fees and expenses, that closely correspond to the performance of the CSI Hong Kong Listed Tradable Mainland Consumption Index (the "Underlying Index" or "CSI HKT Mainland Consumption"). As of 31 December 2015, the net asset value ("NAV") per unit of the Sub-Fund was HKD 6.7621 with a total of 1,500,000 units outstanding and total assets under management ("AUM") of HKD 10,143,093.

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

Total Return <sup>(a)</sup> in HKD 全收益 <sup>(a)</sup> 以港元計值	2015 二零一五年	2014 二零一四年	2013 二零一三年	2012 二零一二年	2011 <sup>(f)</sup> 二零一一年 <sup>(f)</sup>	Since Inception (Annualized) <sup>(e)</sup> 自成立以來(年率化) <sup>(e)</sup>
CSI HKT Mainland Consumption <sup>(b)</sup> 中證香港可交易內地消費 <sup>(b)</sup>	-3.67%	-14.73%	8.48%	10.42%	-19.46%	-4.56%
WISE-CSIMLCT NAV-to-NAV <sup>(c)</sup> 標智中證內地消費資產淨值對資產淨值 <sup>(c)</sup>	-5.41%	-14.79%	7.48%	3.24%	-20.39%	-6.59%
WISE-CSIMLCT Market-to-Market <sup>(d)</sup> 標智中證內地消費市值對市值 <sup>(d)</sup>	-10.26%	-14.66%	8.65%	2.05%	-20.53%	-7.59%

as of 31 December 2015 (last dealing date of December, 2015)

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 7 January 2011.
- (f) The performance shown for 2011 covers the period from the sub-fund inception date to the end of 2011.

## 基金經理報告(續)

致：標智中證香港上市內地消費指數基金  
(標智ETFs系列的子基金)

單位持有人

#### 基金表現

標智中證香港上市內地消費指數基金(「標智中證內地消費」或「子基金」)為一個指數追蹤交易所買賣基金，旨在提供在扣除費用和收費之前與中證香港上市可交易內地消費指數(「相關指數」或「中證香港可交易內地消費」)之表現密切對應的投資回報。截至二零一五年十二月卅一日，子基金的每單位資產淨值為6.7621港元，合共發1,500,000個單位，管理資產規模(「AUM」)總計為10,143,093港元。

標智中證內地消費採用代表性抽樣策略。標智中證內地消費的表現概述如下。

截至二零一五年十二月卅一日(二零一五年十二月的最後交易日)

過往的表現並不代表未來的表現。

- (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。子基金成立日期為二零一一年一月七日。
- (f) 二零一一年的表現包括自子基金成立日期至二零一一年底期間。

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E. – CSI HK LISTED MAINLAND CONSUMPTION TRACKER (SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)

#### Fund Performance (continued)

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

#### Fund Activities

As of 31 December 2015, there were 1,500,000 units outstanding in the Sub-Fund and the Sub-Fund had exposure to 47 stocks.

Pursuant to the Stamp Duty (Amendment) Ordinance 2015, stamp duty for any sale or purchase of ETF units and for any transfer of ETF units traded on the Stock Exchange of Hong Kong Limited was waived with effect from 13 February 2015.

With effect from 30 June 2015, the auditors of the Sub-Fund were changed to Ernst & Young. As a result, the information of the "Auditors" under the section headed "PARTIES" in the Prospectus of the Sub-Fund was amended.

A final distribution for the financial year ended 31 December 2015 of HK\$0.14 per unit was paid on 26 January 2016. The Ex. Distribution Date was 29 December 2015.

Please refer to the corresponding public announcements on our company web-site ([www.boci-pru.com.hk](http://www.boci-pru.com.hk)) for details.

#### Index Activities

The CSI Hong Kong Listed Tradable Mainland Consumption Index underwent two regular semi-annual reviews in 2015. In particular, the details of the index review are summarized in Figure 1.

Shanghai Stock Exchange and China Securities Index Co., Ltd. (CSI) decided to change the new free float methodology with effect from 11 March 2015. The new free float rules are listed as follows:

The previous 10% threshold was increased to 15%, and if the Negotiable Market Cap Ratio was between 0% and 15%, the inclusion factor would be rounded up to the nearest percentage point. The rest of the free float methodology remained unchanged.

## 基金經理報告(續)

致：標智中證香港上市內地消費指數基金  
(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、中證指數有限公司、彭博資訊

#### 基金活動

截至二零一五年十二月卅一日，子基金已發行基金單位為1,500,000個，持有47隻股票。

根據《2015年印花稅(修訂)條例》，自二零一五年二月十三日起，就於香港聯合交易所有限公司買賣任何ETF單位及轉讓任何ETF單位獲豁免支付印花稅。

自二零一五年六月卅日起，子基金的核數師變更為安永會計師事務所。因此，子基金的基金認購章程「各方名錄」一節下的「核數師」資料作出修訂。

於二零一六年一月廿六日，派付截至二零一五年十二月卅一日之財政年度每單位0.14港元的最後分派。除息日為二零一五年十二月廿九日。

詳情請參考本公司網站([www.boci-pru.com.hk](http://www.boci-pru.com.hk))所載的相關公告。

#### 指數活動

於二零一五年，中證香港上市可交易內地消費指數經歷兩次定期的半年調整。定期指數檢討概述於圖1。

上海證券交易所和中證指數有限公司(CSI)決定，由二零一五年三月十一日起，實施新的自由流通量計算方法。新自由流通量規則具體如下：

將原有的10%的低檔位結點提升至15%，如果自由流通比例區間介乎0至15%，自由流通比例向上取整。其他部分保持不變。

## REPORT OF THE MANAGER (continued)

## 基金經理報告(續)

### TO THE UNITHOLDERS OF W.I.S.E. – CSI HK LISTED MAINLAND CONSUMPTION TRACKER (SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)

致：標智中證香港上市內地消費指數基金  
(標智ETFs系列的子基金)  
單位持有人(續)

### Index Activities (continued)

### 基金活動(續)

Category-Weighted Chart after Adjustment

調整後的指數分級靠檔表

Negotiable Market Cap Ratio (%) 自由流通比例(%)	≤15	(15, 20]	(20, 30]	(30, 40]	(40, 50]	(50, 60]	(60, 70]	(70, 80]	>80
Inclusion Factor (%) 加權比例(%)	nearest higher percentage point 上調至最接近的整數值	20	30	40	50	60	70	80	100

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

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。

**Figure 1**

Effective Date 生效日期	Deletion 剔除		Addition 新增	
	Stock Code 股份代號	Stock Name 股份名稱	Stock Code 股份代號	Stock Name 股份名稱
15-Jun-2015 二零一五年六月十五日	0082.HK	V1 Group Limited 第一視頻集團有限公司	0288.HK	WH Group Limited 萬洲國際有限公司
15-Jun-2015 二零一五年六月十五日	0829.HK	Shenguan Holdings (Group) Limited 神冠控股(集團)有限公司	0308.HK	China Travel International Investment Hong Kong Limited 香港中旅國際投資有限公司
15-Jun-2015 二零一五年六月十五日	0891.HK	Trinity Limited 利邦控股有限公司	1999.HK	Man Wah Holdings Limited 敏華控股有限公司
15-Jun-2015 二零一五年六月十五日	1259.HK	China Child Care Corporation Limited 中國兒童護理有限公司	6808.HK	Sun Art Retail Group Limited 高鑫零售有限公司
15-Jun-2015 二零一五年六月十五日	1262.HK	Labixiaoxin Snacks Group Limited 蠟筆小新休閒食品集團有限公司		
15-Jun-2015 二零一五年六月十五日	2678.HK	Texhong Textile Group Limited 天虹紡織集團有限公司		
15-Jun-2015 二零一五年六月十五日	3389.HK	Hengdeli Holdings Limited 亨得利控股有限公司		
15-Jun-2015 二零一五年六月十五日	3998.HK	Bosideng International Holdings Limited 波司登國際控股有限公司		
14-Dec-2015 二零一五年十二月十四日	0538.HK	Ajisen (China) Holdings Limited 味千(中國)控股有限公司	1448.HK	Fu Shou Yuan International Group Limited 福壽園國際集團有限公司
14-Dec-2015 二零一五年十二月十四日	0623.HK	SinoMedia Holding Limited 中視金橋國際傳媒控股有限公司	2006.HK	Shanghai Jin Jiang International Hotels (Group) Company Limited 上海錦江國際酒店(集團)股份有限公司
14-Dec-2015 二零一五年十二月十四日	1025.HK	Wumart Stores, Inc. 北京物美商業集團股份有限公司	2298.HK	Cosmo Lady (China) Holdings Company Limited 都市麗人(中國)控股有限公司
14-Dec-2015 二零一五年十二月十四日	1068.HK	China Yurun Food Group Limited 中國雨潤食品集團有限公司	3836.HK	China Harmony New Energy Auto Holding Limited 中國和諧新能源汽車控股有限公司

**REPORT OF THE MANAGER (continued)****基金經理報告(續)****TO THE UNITHOLDERS OF  
W.I.S.E. – CSI HK LISTED MAINLAND  
CONSUMPTION TRACKER  
(SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)**致：標智中證香港上市內地消費指數基金  
(標智ETFs系列的子基金)  
單位持有人(續)**Index Activities (continued)**

指數活動(續)

**Figure 1 (continued)****圖 1 (續)**

Effective Date 生效日期	Deletion 剔除		Addition 新增	
	Stock Code 股份代號	Stock Name 股份名稱	Stock Code 股份代號	Stock Name 股份名稱
14-Dec-2015 二零一五年十二月十四日	1086.HK	Goodbaby International Holdings Limited 好孩子國際控股有限公司		
14-Dec-2015 二零一五年十二月十四日	1230.HK	Yashili International Holdings Ltd 雅士利國際控股有限公司		
14-Dec-2015 二零一五年十二月十四日	3368.HK	Parkson Retail Group Limited 百盛商業集團有限公司		

Source: China Securities Index Co., Ltd., HKEx

資料來源：中証指數有限公司、香港交易所

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E. – CSI HK LISTED MAINLAND REAL ESTATE TRACKER (SUB-FUND OF WORLD INDEX SHARES ETFs)

#### Fund Performance

The W.I.S.E. – CSI HK Listed Mainland Real Estate Tracker (“WISE-CSIMLRET” or the “Sub-Fund”) is an index-tracking exchange traded fund which seeks to provide investment returns, before fees and expenses, that closely correspond to the performance of the CSI Hong Kong Listed Tradable Mainland Real Estate Index (the “Underlying Index” or “CSI HKT Mainland Real Estate”). As of 31 December 2015, the net asset value (“NAV”) per unit of the Sub-Fund was HKD 6.2753 with a total of 2,500,000 units outstanding and total assets under management (“AUM”) of HKD 15,688,270.

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

Total Return <sup>(a)</sup> in HKD 全收益 <sup>(a)</sup> 以港元計值	2015 二零一五年	2014 二零一四年	2013 二零一三年	2012 二零一二年	2011 <sup>(f)</sup> 二零一一年 <sup>(f)</sup>	Since Inception (Annualized) <sup>(e)</sup> 自成立以來(年率化) <sup>(e)</sup>
CSI HKT Mainland Real Estate <sup>(b)</sup> 中證香港可交易內地地產 <sup>(b)</sup>	14.29%	-3.15%	-7.69%	73.89%	-33.64%	3.36%
WISE-CSIMLRET NAV-to-NAV <sup>(c)</sup> 標智中證內地地產資產淨值對資產淨值 <sup>(c)</sup>	13.71%	-4.15%	-10.24%	68.88%	-36.14%	1.08%
WISE-CSIMLRET Market-to-Market <sup>(d)</sup> 標智中證內地地產市值對市值 <sup>(d)</sup>	4.66%	-4.00%	-8.50%	49.57%	-29.62%	-0.66%

as of 31 December 2015 (last dealing date of December, 2015)

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 7 January 2011.
- (f) The performance shown for 2011 covers the period from the sub-fund inception date to the end of 2011.

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

## 基金經理報告(續)

致：標智中證香港上市內地地產指數基金  
(標智ETFs系列的子基金)  
單位持有人

#### 基金表現

標智中證香港上市內地地產指數基金(「標智中證內地地產」或「子基金」)為一個指數追蹤交易所買賣基金，旨在提供在扣除費用和收費之前與中證香港上市可交易內地地產指數(「相關指數」或「中證香港可交易內地地產」)之表現密切對應的投資回報。截至二零一五年十二月卅一日，子基金的每單位資產淨值為6.2753港元，合共發行2,500,000個單位，管理資產規模(「AUM」)總計為15,688,270港元。

標智中證內地地產採用代表性抽樣策略。標智中證內地地產的表現概述如下。

Total Return <sup>(a)</sup> in HKD 全收益 <sup>(a)</sup> 以港元計值	2015 二零一五年	2014 二零一四年	2013 二零一三年	2012 二零一二年	2011 <sup>(f)</sup> 二零一一年 <sup>(f)</sup>	Since Inception (Annualized) <sup>(e)</sup> 自成立以來(年率化) <sup>(e)</sup>
CSI HKT Mainland Real Estate <sup>(b)</sup> 中證香港可交易內地地產 <sup>(b)</sup>	14.29%	-3.15%	-7.69%	73.89%	-33.64%	3.36%
WISE-CSIMLRET NAV-to-NAV <sup>(c)</sup> 標智中證內地地產資產淨值對資產淨值 <sup>(c)</sup>	13.71%	-4.15%	-10.24%	68.88%	-36.14%	1.08%
WISE-CSIMLRET Market-to-Market <sup>(d)</sup> 標智中證內地地產市值對市值 <sup>(d)</sup>	4.66%	-4.00%	-8.50%	49.57%	-29.62%	-0.66%

截至二零一五年十二月卅一日(二零一五年十二月的最後交易日)

過往的表現並不代表未來的表現。

- (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。子基金成立日期為二零一一年一月七日。
- (f) 二零一一年的表現包括自子基金成立日期至二零一一年底期間。

資料來源：中銀國際英國保誠資產管理有限公司、中証指數有限公司、彭博資訊

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF W.I.S.E. – CSI HK LISTED MAINLAND REAL ESTATE TRACKER (SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)

#### Fund Activities

As of 31 December 2015, there were 2,500,000 units outstanding in the Sub-Fund and the Sub-Fund had exposure to 25 stocks.

Pursuant to the Stamp Duty (Amendment) Ordinance 2015, stamp duty for any sale or purchase of ETF units and for any transfer of ETF units traded on the Stock Exchange of Hong Kong Limited was waived with effect from 13 February 2015.

With effect from 30 June 2015, the auditors of the Sub-Fund were changed to Ernst & Young. As a result, the information of the "Auditors" under the section headed "PARTIES" in the Prospectus of the Sub-Fund was amended.

A final distribution for the financial year ended 31 December 2015 of HK\$0.12 per unit was paid on 26 January 2016. The Ex. Distribution Date was 29 December 2015.

Please refer to the corresponding public announcements on our company web-site ([www.boci-pru.com.hk](http://www.boci-pru.com.hk)) for details.

#### Index Activities

The CSI Hong Kong Listed Tradable Mainland Real Estate Index underwent two regular semi-annual reviews in 2015. The details of the index review are summarized in Figure 1.

Shanghai Stock Exchange and China Securities Index Co., Ltd. (CSI) decided to change the new free float methodology with effect from 11 March 2015. The new free float rules are listed as follows:

The previous 10% threshold was increased to 15%, and if the Negotiable Market Cap Ratio was between 0% and 15%, the inclusion factor would be rounded up to the nearest percentage point. The rest of the free float methodology remained unchanged.

## 基金經理報告(續)

致：標智中證香港上市內地地產指數基金  
(標智ETFs系列的子基金)  
單位持有人(續)

#### 基金活動

截至二零一五年十二月卅一日，子基金已發行基金單位為2,500,000個，持有25隻股票。

根據《2015年印花稅(修訂)條例》，自二零一五年二月十三日起，就於香港聯合交易所有限公司買賣任何ETF單位及轉讓任何ETF單位獲豁免支付印花稅。

自二零一五年六月卅日起，子基金的核數師變更為安永會計師事務所。因此，子基金的基金認購章程「各方名錄」一節下的「核數師」資料作出修訂。

於二零一六年一月廿六日，派付截至二零一五年十二月卅一日之財政年度每單位0.12港元的最後分派。除息日為二零一五年十二月廿九日。

詳情請參考本公司網站([www.boci-pru.com.hk](http://www.boci-pru.com.hk))所載的相關公告。

#### 指數活動

於二零一五年，中證香港上市可交易內地地產指數經歷兩次定期的半年調整。定期指數檢討概述於圖1。

上海證券交易所和中證指數有限公司(CSI)決定，由二零一五年三月十一日起，實施新的自由流通量計算方法。新自由流通量規則具體如下：

將原有的10%的低檔位結點提升至15%，如果自由流通比例區間介乎0至15%，自由流通比例向上取整。其他部分保持不變。



**REPORT OF THE MANAGER (continued)****基金經理報告(續)****TO THE UNITHOLDERS OF  
W.I.S.E. – CSI HK LISTED MAINLAND  
REAL ESTATE TRACKER  
(SUB-FUND OF WORLD INDEX SHARES ETFs) (continued)**致：標智中證香港上市內地地產指數基金  
(標智ETFs系列的子基金)  
單位持有人(續)**Index Activities (continued)**

指數活動(續)

Category-Weighted Chart after Adjustment

調整後的指數分級靠檔表

Negotiable Market Cap Ratio (%) 自由流通比例(%)	≤15	(15, 20]	(20, 30]	(30, 40]	(40, 50]	(50, 60]	(60, 70]	(70, 80]	>80
Inclusion Factor (%) 加權比例(%)	nearest higher percentage point 上調至最接近的整數值	20	30	40	50	60	70	80	100

Please refer to the corresponding announcements on the  
CSI web-site ([www.csindex.com.cn](http://www.csindex.com.cn)) for details.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。**Figure 1****圖 1**

Effective Date 生效日期	Deletion 剔除		Addition 新增	
	Stock Code 股份代號	Stock Name 股份名稱	Stock Code 股份代號	Stock Name 股份名稱
15-Jun-2015 二零一五年六月十五日	0917.HK	New World China Land Limited 新世界中國地產有限公司	0754.HK	Hopson Development Holdings Limited 合生創展集團有限公司
15-Jun-2015 二零一五年六月十五日			1628.HK	Yuzhou Properties Company Limited 禹洲地產股份有限公司
14-Dec-2015 二零一五年十二月十四日	0754.HK	Hopson Development Holdings Limited 合生創展集團有限公司	2868.HK	Beijing Capital Land Limited 首創置業股份有限公司
14-Dec-2015 二零一五年十二月十四日	1638.HK	Kaisa Group Holdings Ltd. 佳兆業集團控股有限公司	3377.HK	Sino-Ocean Land Holdings Limited 遠洋地產控股有限公司
14-Dec-2015 二零一五年十二月十四日			3699.HK	Dalian Wanda Commercial Properties Co., Ltd. 大連萬達商業地產股份有限公司

Source: China Securities Index Co., Ltd., HKEx  
資料來源：中證指數有限公司、香港交易所

## REPORT OF THE TRUSTEE

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®\*  
(\*This is a synthetic ETF),  
W.I.S.E.-CSI HK 100 TRACKER™,  
W.I.S.E.-SSE 50 CHINA TRACKER®,  
W.I.S.E.-CSI HK LISTED MAINLAND  
CONSUMPTION TRACKER AND  
W.I.S.E.-CSI HK LISTED MAINLAND  
REAL ESTATE 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®\* (\*This is a synthetic ETF), W.I.S.E.-CSI HK 100 Tracker™, W.I.S.E.-SSE 50 China Tracker®, W.I.S.E.-CSI HK Listed Mainland Consumption Tracker and W.I.S.E.-CSI HK Listed Mainland Real Estate 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, for the year ended 31 December 2015.

For and on behalf of  
BOCI-Prudential Trustee Limited

18 March 2016

## 受託人報告

致：標智滬深**300**中國指數基金®\*  
(\*此基金為一隻合成交易所買賣基金)、  
標智中證香港**100**指數基金™、  
標智上證**50**中國指數基金®、  
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  
(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，截至二零一五年十二月卅一日止年度，標智滬深**300**中國指數基金®\* (\*此基金為一隻合成交易所買賣基金)、標智中證香港**100**指數基金™、標智上證**50**中國指數基金®、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(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(經修訂)的條文管理子基金。

中銀國際英國保誠信託有限公司  
代表

二零一六年三月十八日

## INDEPENDENT AUDITORS' REPORT

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®\*  
(\*THIS IS A SYNTHETIC ETF),  
W.I.S.E.-CSI HK 100 TRACKER™,  
W.I.S.E.-SSE 50 CHINA TRACKER®,  
W.I.S.E.-CSI HK LISTED MAINLAND  
CONSUMPTION TRACKER AND  
W.I.S.E.-CSI HK LISTED MAINLAND  
REAL ESTATE TRACKER  
(SUB-FUNDS OF WORLD INDEX SHARES ETFs)**

We have audited the financial statements of W.I.S.E.-CSI 300 China Tracker®\* (\*This is a synthetic ETF), W.I.S.E.-CSI HK 100 Tracker™, W.I.S.E.-SSE 50 China Tracker®, W.I.S.E.-CSI HK Listed Mainland Consumption Tracker and W.I.S.E.-CSI HK Listed Mainland Real Estate Tracker (collectively the "Sub-Funds of World Index Shares ETFs" or the "Sub-Fund(s)") set out on pages 28 to 96, which comprise the statements of financial position as at 31 December 2015, 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 a summary of significant accounting policies and other explanatory information.

### **Manager's and Trustee's Responsibilities for the Financial Statements**

The Manager and the Trustee of the Sub-Funds are responsible for the preparation of these financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants, and are responsible for ensuring that the financial statements have been properly prepared in accordance with the relevant disclosure provisions of the Sub-Funds' Trust Deed dated 11 July 2007 (the "Trust Deed"), as amended, and the relevant disclosure provisions specified in Appendix E of the Code on Unit Trusts and Mutual Funds of the Securities and Futures Commission of Hong Kong (the "SFC Code") 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.

## 獨立核數師報告

致：標智滬深**300**中國指數基金®\*  
(\*此基金為一隻合成交易所買賣基金)、  
標智中證香港**100**指數基金™、  
標智上證**50**中國指數基金®、  
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  
(標智**ETFs**系列的子基金)  
之單位持有人

我們已完成審核標智滬深**300**中國指數基金®\* (\*此基金為一隻合成交易所買賣基金)、標智中證香港**100**指數基金™、標智上證**50**中國指數基金®、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(統稱「標智**ETFs**系列的子基金」或「子基金」)載於第**28**頁至第**96**頁的財務報表，其中包括於二零一五年十二月卅一日之財務狀況表及截至年終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，以及主要會計政策概要及其他附註解釋。

### **基金經理及受託人對財務報表之責任**

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，編製真實而公平地列報該等財務報表，並負責確保財務報表已按照二零零七年七月十一日之子基金信託契約的相關披露條文(「信託契約」)(經修訂)，以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，以及實施基金經理及受託人認為必須的內部控制，以使編製財務報表不存在因欺詐或錯誤而引致的重大錯誤陳述。

## INDEPENDENT AUDITOR'S REPORT (continued)

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®\*  
(\*THIS IS A SYNTHETIC ETF),  
W.I.S.E.-CSI HK 100 TRACKER™,  
W.I.S.E.-SSE 50 CHINA TRACKER®,  
W.I.S.E.-CSI HK LISTED MAINLAND  
CONSUMPTION TRACKER AND  
W.I.S.E.-CSI HK LISTED MAINLAND  
REAL ESTATE TRACKER  
(SUB-FUNDS OF WORLD INDEX SHARES ETFs)  
(continued)**

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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.

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. We are also required to assess whether the financial statements have been properly prepared, in all material respects, in accordance with the disclosure provisions of the Trust Deed, as amended, and the disclosure requirements specified in Appendix E of the SFC Code.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Sub-Funds' preparation of financial statements that give a true and fair view 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Manager and the Trustee, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## 獨立核數師報告(續)

致：標智滬深**300**中國指數基金®\*  
(\*此基金為一隻合成交易所買賣基金)、  
標智中證香港**100**指數基金™、  
標智上證**50**中國指數基金®、  
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  
(標智**ETFs**系列的子基金)  
之單位持有人(續)

### 核數師的責任

我們的責任是根據我們的審核對該等財務報表作出意見，並僅向整體基金單位投資者報告，除此之外，本報告別無其他目的。我們不會就本報告的內容向任何其他人士負上或承擔任何責任。

我們已根據香港會計師公會頒佈的香港審計準則進行審核。這些準則要求我們遵守道德規範，並規劃及執行審核，以合理確定此等財務報表是否存在任何重大錯誤陳述。我們亦須評估財務報表於所有重大方面是否已根據信託契約(經修訂)之披露條文及《證監會守則》附錄E所列明之披露規定妥為編製。

審核工作涉及執行若干程序以取得與財務報表所載數額及披露事項有關之審核憑證。選用之程序取決於核數師之判斷，包括評估財務報表不論因欺詐或錯誤所造成之重要錯誤陳述之風險。在進行該等風險評估時，核數師考慮有關子基金編製及真實兼公平地呈列財務報表之內部控制，以構思在該等環境下合適之審核程序，但不就子基金之內部控制之成效作出意見。審核工作亦包括評估所採用之會計政策之適當性及基金經理及受託人所作之會計估計之合理性，以及評估財務報表之整體呈列。

我們相信我們所獲取的審核憑證充足以及適合作為我們審核意見的基礎。

## INDEPENDENT AUDITOR'S REPORT (continued)

**TO THE UNITHOLDERS OF  
W.I.S.E.-CSI 300 CHINA TRACKER®\*  
(\*THIS IS A SYNTHETIC ETF),  
W.I.S.E.-CSI HK 100 TRACKER™,  
W.I.S.E.-SSE 50 CHINA TRACKER®,  
W.I.S.E.-CSI HK LISTED MAINLAND  
CONSUMPTION TRACKER AND  
W.I.S.E.-CSI HK LISTED MAINLAND  
REAL ESTATE TRACKER  
(SUB-FUNDS OF WORLD INDEX SHARES ETFs)  
(continued)**

### Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Sub-Funds as at 31 December 2015, and of their financial performances and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

### Report on other legal and regulatory requirements

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, as amended, and the disclosure requirements specified in Appendix E of the SFC Code.

### Ernst & Young

Certified Public Accountants  
Hong Kong

18 March 2016

## 獨立核數師報告(續)

致：標智滬深**300**中國指數基金®\*  
(\*此基金為一隻合成交易所買賣基金)、  
標智中證香港**100**指數基金™、  
標智上證**50**中國指數基金®、  
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  
(標智**ETFs**系列的子基金)  
之單位持有人(續)

### 意見

我們認為，子基金之財務報表已根據香港財務報告準則，真實而公平地反映了子基金於二零一五年十二月卅一日之財務狀況，以及截至年終之財務表現與現金流量。

### 就其他法定及監管規定的報告

我們認為，財務報表在各重大方面已按照信託契約(經修訂)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。

### 安永會計師事務所

註冊會計師  
香港

二零一六年三月十八日

## 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 FOR THE YEAR ENDED 31 DECEMBER 2015

### 損益及其他全面收益表 截至二零一五年十二月卅一日止年度

	NOTES 附註	WISE-CSI300 標智滬深300	
		2015 二零一五年	2014 二零一四年
		HKD 港元	HKD 港元
<b>INCOME 收入</b>			
Dividend income 股息收入	8(d)	87,118,029	189,800,623
Interest income 利息收入	8(c)	79,948	295,841
Other income 其他收入		-	-
		<u>87,197,977</u>	<u>190,096,464</u>
<b>EXPENSE 開支</b>			
Auditors' remuneration 核數師酬金	8(a)	123,417	360,722
Legal and professional fee 法律及專業費用		703,854	-
Maintenance fee 存置費用	9	3,348,424	18,526,587
Management fee 管理費	8(a)	60,928,705	75,944,722
Trustee fee 信託費	8(b)	-	-
Custodian and bank charges 託管費及銀行手續費	8(b) & 8(c)	1,460,851	1,561,261
Transaction costs on investments 投資交易成本	10	38,801,586	56,038,979
Transaction handling fee 交易手續費	8(b)	411,581	516,635
Other expenses 其他開支	11	135,946,945	160,665,825
		<u>241,725,363</u>	<u>313,614,731</u>
<b>NET (LOSS) PROFIT BEFORE INVESTMENT, EXCHANGE (LOSS) GAIN</b> 計及投資及外匯(虧損)盈利前之(虧損)盈利淨額		<u>(154,527,386)</u>	<u>(123,518,267)</u>
<b>NET INVESTMENT, EXCHANGE GAIN (LOSS)</b> 投資淨額及外匯盈利(虧損)			
Net exchange gain (loss) 外匯盈利(虧損)淨額		(4,556,022)	27,001
Realised gain (loss) on sale of investments 出售投資之已變現盈利(虧損)		3,189,034,090	525,873,130
Unrealised appreciation (diminution) in value of investments 投資中之未變現增(減)值		<u>(1,951,537,980)</u>	<u>2,570,879,958</u>
<b>PROFIT (LOSS) BEFORE TAX 稅前溢利(虧損)</b>		1,078,412,702	2,973,261,822
Tax 稅項	7	<u>(5,322,752)</u>	<u>(25,801,170)</u>
<b>PROFIT (LOSS) AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b> 年內溢利(虧損)及全面收益總額		<u><u>1,073,089,950</u></u>	<u><u>2,947,460,652</u></u>

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

## 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)

FOR THE YEAR ENDED 31 DECEMBER 2015 (continued)

### 損益及其他全面收益表(續)

截至二零一五年十二月卅一日止年度(續)

	NOTES 附註	WISE-CSIHK100 標智中證香港 100	
		2015 二零一五年	2014 二零一四年
		HKD 港元	HKD 港元
<b>INCOME 收入</b>			
Dividend income 股息收入	8(d)	14,965,713	9,608,064
Interest income 利息收入	8(c)	355	513
Other income 其他收入		220	-
		<u>14,966,288</u>	<u>9,608,577</u>
<b>EXPENSE 開支</b>			
Auditors' remuneration 核數師酬金	8(a)	-	-
Legal and professional fee 法律及專業費用		-	-
Maintenance fee 存置費用	9	-	-
Management fee 管理費	8(a)	4,267,853	2,746,799
Trustee fee 信託費	8(b)	-	-
Custodian and bank charges 託管費及銀行手續費	8(b) & 8(c)	-	-
Transaction costs on investments 投資交易成本	10	339,490	-
Transaction handling fee 交易手續費	8(b)	60,667	75,788
Other expenses 其他開支	11	-	-
		<u>4,668,010</u>	<u>2,822,587</u>
<b>NET (LOSS) PROFIT BEFORE INVESTMENT, EXCHANGE (LOSS) GAIN</b> 計及投資及外匯(虧損)盈利前之(虧損)盈利淨額		<u>10,298,278</u>	<u>6,785,990</u>
<b>NET INVESTMENT, EXCHANGE GAIN (LOSS)</b> 投資淨額及外匯盈利(虧損)			
Net exchange gain (loss) 外匯盈利(虧損)淨額		(91)	(127)
Realised gain (loss) on sale of investments 出售投資之已變現盈利(虧損)		2,853,647	8,214,888
Unrealised appreciation (diminution) in value of investments 投資中之未變現增(減)值		(55,494,720)	345,494
<b>PROFIT (LOSS) BEFORE TAX 稅前溢利(虧損)</b>		<u>(42,342,886)</u>	<u>15,346,245</u>
Tax 稅項	7	-	-
<b>PROFIT (LOSS) AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b> 年內溢利(虧損)及全面收益總額		<u>(42,342,886)</u>	<u>15,346,245</u>

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

## 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)

FOR THE YEAR ENDED 31 DECEMBER 2015 (continued)

### 損益及其他全面收益表(續)

截至二零一五年十二月卅一日止年度(續)

#### WISE-SSE50 標智上證50

		2015 二零一五年	2014 二零一四年
	NOTES 附註	HKD 港元	HKD 港元
<b>INCOME 收入</b>			
Dividend income 股息收入	8(d)	4,865,578	4,708,937
Interest income 利息收入	8(c)	5,755	15,339
Other income 其他收入		-	-
		4,871,333	4,724,276
<b>EXPENSE 開支</b>			
Auditors' remuneration 核數師酬金	8(a)	-	-
Legal and professional fee 法律及專業費用		417,005	-
Maintenance fee 存置費用	9	273,242	426,612
Management fee 管理費	8(a)	1,805,041	1,309,630
Trustee fee 信託費	8(b)	-	-
Custodian and bank charges 託管費及銀行手續費	8(b) & 8(c)	-	-
Transaction costs on investments 投資交易成本	10	5,391,326	360,982
Transaction handling fee 交易手續費	8(b)	105,000	50,100
Other expenses 其他開支	11	1,798,159	2,772,977
		9,789,773	4,920,301
<b>NET (LOSS) PROFIT BEFORE INVESTMENT, EXCHANGE (LOSS) GAIN</b>			
計及投資及外匯(虧損)盈利前之(虧損)盈利淨額		(4,918,440)	(196,025)
<b>NET INVESTMENT, EXCHANGE GAIN (LOSS)</b>			
投資淨額及外匯盈利(虧損)			
Net exchange gain (loss) 外匯盈利(虧損)淨額		(570,830)	(155,369)
Realised gain (loss) on sale of investments 出售投資之已變現盈利(虧損)		114,611,837	4,889,969
Unrealised appreciation (diminution) in value of investments 投資中之未變現增(減)值		(106,472,744)	79,690,612
<b>PROFIT (LOSS) BEFORE TAX 稅前溢利(虧損)</b>		2,649,823	84,229,187
Tax 稅項	7	(501,407)	(506,979)
<b>PROFIT (LOSS) AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>			
年內溢利(虧損)及全面收益總額		2,148,416	83,722,208

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。



## 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)

FOR THE YEAR ENDED 31 DECEMBER 2015 (continued)

### 損益及其他全面收益表(續)

截至二零一五年十二月卅一日止年度(續)

	NOTES 附註	WISE-CSIMLCT 標智中證內地消費	
		2015	2014
		二零一五年	二零一四年
		HKD	HKD
		港元	港元
<b>INCOME 收入</b>			
Dividend income 股息收入	8(d)	423,039	265,533
Interest income 利息收入	8(c)	12	14
Other income 其他收入		-	-
		<u>423,051</u>	<u>265,547</u>
<b>EXPENSE 開支</b>			
Auditors' remuneration 核數師酬金	8(a)	-	-
Legal and professional fee 法律及專業費用		7,824	-
Maintenance fee 存置費用	9	-	-
Management fee 管理費	8(a)	56,970	60,222
Trustee fee 信託費	8(b)	10,255	10,840
Custodian and bank charges 託管費及銀行手續費	8(b) & 8(c)	2,881	3,354
Transaction costs on investments 投資交易成本	10	2,882	-
Transaction handling fee 交易手續費	8(b)	19,967	8,140
Other expenses 其他開支	11	31,223	23,828
		<u>132,002</u>	<u>106,384</u>
<b>NET (LOSS) PROFIT BEFORE INVESTMENT, EXCHANGE (LOSS) GAIN</b>			
計及投資及外匯(虧損)盈利前之(虧損)盈利淨額		<u>291,049</u>	<u>159,163</u>
<b>NET INVESTMENT, EXCHANGE GAIN (LOSS)</b>			
投資淨額及外匯盈利(虧損)			
Net exchange gain (loss) 外匯盈利(虧損)淨額		75	79
Realised gain (loss) on sale of investments 出售投資之已變現盈利(虧損)		(411,232)	(264,638)
Unrealised appreciation (diminution) in value of investments 投資中之未變現增(減)值		<u>(472,141)</u>	<u>(1,823,928)</u>
<b>PROFIT (LOSS) BEFORE TAX 稅前溢利(虧損)</b>			
Tax 稅項	7	<u>(592,249)</u>	<u>(1,929,324)</u>
<b>PROFIT (LOSS) AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>			
年內溢利(虧損)及全面收益總額		<u>(592,249)</u>	<u>(1,929,324)</u>

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

## 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)

FOR THE YEAR ENDED 31 DECEMBER 2015 (continued)

### 損益及其他全面收益表(續)

截至二零一五年十二月卅一日止年度(續)

		WISE-CSIMLRET 標智中證內地地產	
		2015 二零一五年	2014 二零一四年
NOTES 附註		HKD 港元	HKD 港元
<b>INCOME 收入</b>			
Dividend income 股息收入	8(d)	583,846	1,409,022
Interest income 利息收入	8(c)	33	82
Other income 其他收入		-	-
		<u>583,879</u>	<u>1,409,104</u>
<b>EXPENSE 開支</b>			
Auditors' remuneration 核數師酬金	8(a)	-	-
Legal and professional fee 法律及專業費用		7,824	-
Maintenance fee 存置費用	9	-	-
Management fee 管理費	8(a)	75,451	138,393
Trustee fee 信託費	8(b)	13,581	24,911
Custodian and bank charges 託管費及銀行手續費	8(b) & 8(c)	4,096	9,105
Transaction costs on investments 投資交易成本	10	8,527	-
Transaction handling fee 交易手續費	8(b)	11,632	11,630
Other expenses 其他開支	11	33,650	26,583
		<u>154,761</u>	<u>210,622</u>
<b>NET (LOSS) PROFIT BEFORE INVESTMENT, EXCHANGE (LOSS) GAIN</b> 計及投資及外匯(虧損)盈利前之(虧損)盈利淨額		<u>429,118</u>	<u>1,198,482</u>
<b>NET INVESTMENT, EXCHANGE GAIN (LOSS)</b> 投資淨額及外匯盈利(虧損)			
Net exchange gain (loss) 外匯盈利(虧損)淨額		(11)	(17)
Realised gain (loss) on sale of investments 出售投資之已變現盈利(虧損)		(226,874)	(2,104,908)
Unrealised appreciation (diminution) in value of investments 投資中之未變現增(減)值		<u>1,724,222</u>	<u>(445,889)</u>
<b>PROFIT (LOSS) BEFORE TAX 稅前溢利(虧損)</b>		<u>1,926,455</u>	<u>(1,352,332)</u>
Tax 稅項	7	-	-
<b>PROFIT (LOSS) AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b> 年內溢利(虧損)及全面收益總額		<u><u>1,926,455</u></u>	<u><u>(1,352,332)</u></u>

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

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

**STATEMENTS OF FINANCIAL POSITION**

AS AT 31 DECEMBER 2015

**財務狀況表**

於二零一五年十二月卅一日

	NOTES 附註	WISE-CSI300 標智滬深300	
		2015 二零一五年	2014 二零一四年
		HKD 港元	HKD 港元
CURRENT ASSETS 流動資產			
Investments 投資	8(d),12	4,416,642,226	9,132,403,594
Prepayments 預付款項		18,247	18,239
Depository reserve 存款準備金		526,228	980,612
Dividend and other receivables 股息及其他應收款項		-	808,147
Bank balances 銀行結餘	13	44,437,288	260,379,895
Total current assets 流動資產總值		4,461,623,989	9,394,590,487
CURRENT LIABILITIES 流動負債			
Management fee payable 應付管理費		6,137,886	10,976,674
Trustee fee payable 應付信託費		-	-
Distribution payable 應派股息	16	-	-
Tax payable 應付稅項	7	-	5,693,652
Other accounts payable and accruals 其他應付賬及應計費用		8,969,369	104,912,337
Total current liabilities 流動負債總值		15,107,255	121,582,663
Net current assets 流動資產淨值		4,446,516,734	9,273,007,824
Net assets attributable to unitholders 單位持有人應佔資產淨值		4,446,516,734	9,273,007,824
Units in issue 已發行單位		123,200,000	262,400,000
Net asset value per unit 每單位資產淨值		36.0919	35.3392

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

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

**STATEMENTS OF FINANCIAL POSITION**  
**(continued)**

AS AT 31 DECEMBER 2015 (continued)

**財務狀況表(續)**

於二零一五年十二月卅一日(續)

	NOTES 附註	WISE-CSIHK100 標智中證香港 100	
		2015	2014
		二零一五年	二零一四年
		HKD	HKD
		港元	港元
CURRENT ASSETS 流動資產			
Investments 投資	8(d),12	474,898,866	340,826,868
Prepayments 預付款項		17,362	17,351
Depository reserve 存款準備金		-	-
Dividend and other receivables 股息及其他應收款項		-	64,691
Bank balances 銀行結餘	13	1,052,798	8,653,919
Total current assets 流動資產總值		475,969,026	349,562,829
CURRENT LIABILITIES 流動負債			
Management fee payable 應付管理費		416,479	374,163
Trustee fee payable 應付信託費		-	-
Distribution payable 應派股息	16	9,800,000	7,095,000
Tax payable 應付稅項	7	-	-
Other accounts payable and accruals 其他應付賬及應計費用		31,821	41,004
Total current liabilities 流動負債總值		10,248,300	7,510,167
Net current assets 流動資產淨值		465,720,726	342,052,662
Net assets attributable to unitholders 單位持有人應佔資產淨值		465,720,726	342,052,662
Units in issue 已發行單位		24,500,000	16,500,000
Net asset value per unit 每單位資產淨值		19.0090	20.7305

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

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

**STATEMENTS OF FINANCIAL POSITION**  
**(continued)**

AS AT 31 DECEMBER 2015 (continued)

**財務狀況表(續)**

於二零一五年十二月卅一日(續)

	NOTES 附註	WISE-SSE50 標智上證50	
		2015 二零一五年	2014 二零一四年
		HKD 港元	HKD 港元
CURRENT ASSETS 流動資產			
Investments 投資	8(d),12	117,882,581	226,611,359
Prepayments 預付款項		16,931	16,919
Depository reserve 存款準備金		-	-
Dividend and other receivables 股息及其他應收款項		-	-
Bank balances 銀行結餘	13	6,098,591	8,964,345
Total current assets 流動資產總值		123,998,103	235,592,623
CURRENT LIABILITIES 流動負債			
Management fee payable 應付管理費		93,436	235,887
Trustee fee payable 應付信託費		-	-
Distribution payable 應派股息	16	-	-
Tax payable 應付稅項	7	-	-
Other accounts payable and accruals 其他應付賬及應計費用		5,615,506	6,285,680
Total current liabilities 流動負債總值		5,708,942	6,521,567
Net current assets 流動資產淨值		118,289,161	229,071,056
Net assets attributable to unitholders 單位持有人應佔資產淨值		118,289,161	229,071,056
Units in issue 已發行單位		5,600,000	9,600,000
Net asset value per unit 每單位資產淨值		21.1231	23.8616

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

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

**STATEMENTS OF FINANCIAL POSITION**  
**(continued)**

AS AT 31 DECEMBER 2015 (continued)

**財務狀況表(續)**

於二零一五年十二月卅一日(續)

	NOTES 附註	WISE-CSIMLCT 標智中證內地消費	
		2015	2014
		二零一五年	二零一四年
		HKD	HKD
		港元	港元
CURRENT ASSETS 流動資產			
Investments 投資	8(d),12	10,127,917	10,827,857
Prepayments 預付款項		20,398	20,396
Depository reserve 存款準備金		-	-
Dividend and other receivables 股息及其他應收款項		62,325	244,601
Bank balances 銀行結餘	13	212,116	267,366
Total current assets 流動資產總值		10,422,756	11,360,220
CURRENT LIABILITIES 流動負債			
Management fee payable 應付管理費		4,385	5,019
Trustee fee payable 應付信託費		789	903
Distribution payable 應派股息	16	210,000	165,000
Tax payable 應付稅項	7	-	-
Other accounts payable and accruals 其他應付賬及應計費用		64,489	243,956
Total current liabilities 流動負債總值		279,663	414,878
Net current assets 流動資產淨值		10,143,093	10,945,342
Net assets attributable to unitholders 單位持有人應佔資產淨值		10,143,093	10,945,342
Units in issue 已發行單位		1,500,000	1,500,000
Net asset value per unit 每單位資產淨值		6.7621	7.2969

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

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

**STATEMENTS OF FINANCIAL POSITION**  
**(continued)**

AS AT 31 DECEMBER 2015 (continued)

**財務狀況表(續)**

於二零一五年十二月卅一日(續)

	NOTES 附註	WISE-CSIMLRET 標智中證內地地產	
		2015 二零一五年	2014 二零一四年
		HKD 港元	HKD 港元
CURRENT ASSETS 流動資產			
Investments 投資	8(d),12	15,776,353	13,953,300
Prepayments 預付款項		20,398	20,396
Depository reserve 存款準備金		-	-
Dividend and other receivables 股息及其他應收款項		59,113	241,220
Bank balances 銀行結餘	13	203,404	1,298,606
Total current assets 流動資產總值		16,059,268	15,513,522
CURRENT LIABILITIES 流動負債			
Management fee payable 應付管理費		6,587	6,689
Trustee fee payable 應付信託費		1,186	1,204
Distribution payable 應派股息	16	300,000	1,200,000
Tax payable 應付稅項	7	-	-
Other accounts payable and accruals 其他應付賬及應計費用		63,225	243,814
Total current liabilities 流動負債總值		370,998	1,451,707
Net current assets 流動資產淨值		15,688,270	14,061,815
Net assets attributable to unitholders 單位持有人應佔資產淨值		15,688,270	14,061,815
Units in issue 已發行單位		2,500,000	2,500,000
Net asset value per unit 每單位資產淨值		6.2753	5.6247

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

**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**

FOR THE YEAR ENDED 31 DECEMBER 2015

**單位持有人應佔資產淨值變動表**

截至二零一五年十二月卅一日止年度

	<b>NOTE</b> 附註	<b>WISE-CSI300</b> 標智滬深300	<b>Total</b> 總計
			<b>HKD</b> 港元
Balance as at 1 January 2014 於二零一四年一月一日的結餘			8,162,918,132
Total comprehensive income 全面收益總額			2,947,460,652
Issue of units 發行單位			
- In-kind 實物	18		1,230,432,719
- Cash subscription 現金認購	18		16,691,921
Redemption of units 贖回單位			
- In-kind 實物	18		(3,046,598,041)
- Cash redemption 現金贖回	18		(37,897,559)
Distributions 分派			-
Balance as at 31 December 2014 於二零一四年十二月卅一日的結餘			<u>9,273,007,824</u>
Balance as at 1 January 2015 於二零一五年一月一日的結餘			9,273,007,824
Total comprehensive income 全面收益總額			1,073,089,950
Issue of units 發行單位			
- In-kind 實物	18		1,173,178,469
- Cash subscription 現金認購	18		(20,444,069)
Redemption of units 贖回單位			
- In-kind 實物	18		(7,139,182,671)
- Cash redemption 現金贖回	18		86,867,231
Distributions 分派			-
Balance as at 31 December 2015 於二零一五年十二月卅一日的結餘			<u>4,446,516,734</u>

Number of units in issue 已發行單位數目

	<b>WISE-CSI300</b> 標智滬深300	
	<b>2015</b> 二零一五年	<b>2014</b> 二零一四年
	<b>Units</b> 單位	<b>Units</b> 單位
Units in issue at the beginning of the year 年初已發行單位	262,400,000	324,000,000
Issue of units 發行單位	33,600,000	50,400,000
Redemption of units 贖回單位	(172,800,000)	(112,000,000)
Units in issue at the end of the year 年末已發行單位	<u>123,200,000</u>	<u>262,400,000</u>

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。



## 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) FOR THE YEAR ENDED 31 DECEMBER 2015 (continued)

### 單位持有人應佔資產淨值變動表(續)

截至二零一五年十二月卅一日止年度(續)

		<b>WISE-CSIHK100</b> 標智中證香港 100
	<b>NOTE</b> 附註	<b>Total</b> 總計 <b>HKD</b> 港元
Balance as at 1 January 2014 於二零一四年一月一日的結餘		232,969,717
Total comprehensive income 全面收益總額		15,346,245
Issue of units 發行單位		
- In-kind 實物	18	98,936,643
- Cash subscription 現金認購	18	1,895,057
Redemption of units 贖回單位		
- In-kind 實物	18	-
- Cash redemption 現金贖回	18	-
Distributions 分派		(7,095,000)
<b>Balance as at 31 December 2014</b> 於二零一四年十二月卅一日的結餘		<b>342,052,662</b>
Balance as at 1 January 2015 於二零一五年一月一日的結餘		342,052,662
Total comprehensive income 全面收益總額		(42,342,886)
Issue of units 發行單位		
- In-kind 實物	18	174,130,299
- Cash subscription 現金認購	18	1,680,651
Redemption of units 贖回單位		
- In-kind 實物	18	-
- Cash redemption 現金贖回	18	-
Distributions 分派		(9,800,000)
<b>Balance as at 31 December 2015</b> 於二零一五年十二月卅一日的結餘		<b>465,720,726</b>

Number of units in issue 已發行單位數目

	<b>WISE-CSIHK100</b> 標智中證香港 100	
	<b>2015</b> 二零一五年	<b>2014</b> 二零一四年
	<b>Units</b> 單位	<b>Units</b> 單位
Units in issue at the beginning of the year 年初已發行單位	16,500,000	11,500,000
Issue of units 發行單位	8,000,000	5,000,000
Redemption of units 贖回單位	-	-
<b>Units in issue at the end of the year 年末已發行單位</b>	<b>24,500,000</b>	<b>16,500,000</b>

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

## 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)

FOR THE YEAR ENDED 31 DECEMBER 2015 (continued)

### 單位持有人應佔資產淨值變動表(續)

截至二零一五年十二月卅一日止年度(續)

	NOTE 附註	WISE-SSE50 標智上證50	Total 總計 HKD 港元
Balance as at 1 January 2014 於二零一四年一月一日的結餘			145,348,848
Total comprehensive income 全面收益總額			83,722,208
Issue of units 發行單位			
- In-kind 實物	18		-
- Cash subscription 現金認購	18		-
Redemption of units 贖回單位			
- In-kind 實物	18		-
- Cash redemption 現金贖回	18		-
Distributions 分派			-
Balance as at 31 December 2014 於二零一四年十二月卅一日的結餘			229,071,056
Balance as at 1 January 2015 於二零一五年一月一日的結餘			229,071,056
Total comprehensive income 全面收益總額			2,148,416
Issue of units 發行單位			
- In-kind 實物	18		92,697,256
- Cash subscription 現金認購	18		928,984
Redemption of units 贖回單位			
- In-kind 實物	18		(205,323,154)
- Cash redemption 現金贖回	18		(1,233,397)
Distributions 分派			-
Balance as at 31 December 2015 於二零一五年十二月卅一日的結餘			118,289,161

Number of units in issue 已發行單位數目

	WISE-SSE50 標智上證50	
	2015 二零一五年	2014 二零一四年
	Units 單位	Units 單位
Units in issue at the beginning of the year 年初已發行單位	9,600,000	9,600,000
Issue of units 發行單位	4,000,000	-
Redemption of units 贖回單位	(8,000,000)	-
Units in issue at the end of the year 年末已發行單位	5,600,000	9,600,000

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

## 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) FOR THE YEAR ENDED 31 DECEMBER 2015 (continued)

### 單位持有人應佔資產淨值變動表(續)

截至二零一五年十二月卅一日止年度(續)

	NOTE 附註	WISE-CSIMLCT 標智中證內地消費
		Total 總計
		HKD 港元
Balance as at 1 January 2014 於二零一四年一月一日的結餘		13,039,666
Total comprehensive income 全面收益總額		(1,929,324)
Issue of units 發行單位		
- In-kind 實物	18	-
- Cash subscription 現金認購	18	-
Redemption of units 贖回單位		
- In-kind 實物	18	-
- Cash redemption 現金贖回	18	-
Distributions 分派		(165,000)
Balance as at 31 December 2014 於二零一四年十二月卅一日的結餘		10,945,342
Balance as at 1 January 2015 於二零一五年一月一日的結餘		10,945,342
Total comprehensive income 全面收益總額		(592,249)
Issue of units 發行單位		
- In-kind 實物	18	-
- Cash subscription 現金認購	18	-
Redemption of units 贖回單位		
- In-kind 實物	18	-
- Cash redemption 現金贖回	18	-
Distributions 分派		(210,000)
Balance as at 31 December 2015 於二零一五年十二月卅一日的結餘		10,143,093

Number of units in issue 已發行單位數目

	WISE-CSIMLCT 標智中證內地消費	2014 二零一四年
	2015 二零一五年	2014 二零一四年
	Units 單位	Units 單位
Units in issue at the beginning of the year 年初已發行單位	1,500,000	1,500,000
Issue of units 發行單位	-	-
Redemption of units 贖回單位	-	-
Units in issue at the end of the year 年末已發行單位	1,500,000	1,500,000

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

## 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) FOR THE YEAR ENDED 31 DECEMBER 2015 (continued)

### 單位持有人應佔資產淨值變動表(續)

截至二零一五年十二月卅一日止年度(續)

	NOTE 附註	WISE-CSIMLRET 標智中證內地地產  Total 總計  HKD 港元
Balance as at 1 January 2014 於二零一四年一月一日的結餘		31,911,897
Total comprehensive income 全面收益總額		(1,352,332)
Issue of units 發行單位		
- In-kind 實物	18	-
- Cash subscription 現金認購	18	-
Redemption of units 贖回單位		
- In-kind 實物	18	(14,687,019)
- Cash redemption 現金贖回	18	(610,731)
Distributions 分派		(1,200,000)
 Balance as at 31 December 2014 於二零一四年十二月卅一日的結餘		 <u>14,061,815</u>
 Balance as at 1 January 2015 於二零一五年一月一日的結餘		 14,061,815
Total comprehensive income 全面收益總額		1,926,455
Issue of units 發行單位		
- In-kind 實物	18	-
- Cash subscription 現金認購	18	-
Redemption of units 贖回單位		
- In-kind 實物	18	-
- Cash redemption 現金贖回	18	-
Distributions 分派		(300,000)
 Balance as at 31 December 2015 於二零一五年十二月卅一日的結餘		 <u>15,688,270</u>

Number of units in issue 已發行單位數目

	2015 二零一五年	2014 二零一四年
	Units 單位	Units 單位
Units in issue at the beginning of the year 年初已發行單位	2,500,000	5,000,000
Issue of units 發行單位	-	-
Redemption of units 贖回單位	-	(2,500,000)
 Units in issue at the end of the year 年末已發行單位	 <u>2,500,000</u>	 <u>2,500,000</u>

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

## Sub-Funds of World Index Shares ETFs#

### 標智ETFs系列的子基金#

## STATEMENTS OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2015

## 現金流量表

截至二零一五年十二月卅一日止年度

	NOTE 附註	WISE-CSI300 標智滬深300	
		2015 二零一五年	2014 二零一四年
		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		(3,234,436,178)	(5,169,023,583)
Sale of investments 出售投資		3,138,583,650	5,362,617,662
Depository reserve 存款準備金		454,385	23,600
Interest received 已收利息		79,948	295,841
Management fee paid 已付管理費		(65,767,492)	(75,526,381)
Trustee fee paid 已付信託費		-	-
Fund expenses paid 已付基金費用		(195,418,992)	(235,079,894)
Dividend received 已收股息		87,926,176	188,992,476
Tax (paid) refund (已付) 退回稅項	7	(9,231,244)	(20,114,918)
<b>NET CASH (USED IN) FROM OPERATING ACTIVITIES</b> 經營活動(所用)所得之現金淨額		<u>(277,809,747)</u>	<u>52,184,803</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b> 融資活動產生的現金流量			
Proceeds (Payment) from issuance of units 發行單位所得款項(付款)	18	(20,444,069)	16,691,921
Proceeds (Payment) for redemption of units 贖回單位所得款項(付款)	18	86,867,231	(37,897,559)
Distributions paid 已付股息		-	-
<b>NET CASH FROM (USED IN) FINANCING ACTIVITIES</b> 融資活動所得(所用)現金淨額		<u>66,423,162</u>	<u>(21,205,638)</u>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b> 現金及現金等價物(減少)增加淨額		(211,386,585)	30,979,165
<b>EFFECT OF FOREIGN EXCHANGE RATE CHANGES</b> 外匯匯率變動之影響		(4,556,022)	27,001
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b> 年初之現金及現金等值		<u>260,379,895</u>	<u>229,373,729</u>
<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值，按銀行結餘呈列		<u>44,437,288</u>	<u>260,379,895</u>

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

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

### STATEMENTS OF CASH FLOWS (continued) FOR THE YEAR ENDED 31 DECEMBER 2015 (continued)

### 現金流量表(續) 截至二零一五年十二月卅一日止年度(續)

	NOTE 附註	WISE-CSIHK100 標智中證香港100	
		2015 二零一五年 HKD 港元	2014 二零一四年 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		(338,652,752)	(202,760,925)
Sale of investments 出售投資		326,069,980	197,237,384
Depository reserve 存款準備金		-	-
Interest received 已收利息		355	513
Management fee paid 已付管理費		(4,225,537)	(2,807,347)
Trustee fee paid 已付信託費		-	-
Fund expenses paid 已付基金費用		(409,120)	(66,608)
Dividend received 已收股息		15,030,393	9,795,627
Tax (paid) refund (已付) 退回稅項	7	-	-
<b>NET CASH (USED IN) FROM OPERATING ACTIVITIES</b> 經營活動(所用)所得之現金淨額		<u>(2,186,681)</u>	<u>1,398,644</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b> 融資活動產生的現金流量			
Proceeds (Payment) from issuance of units 發行單位所得款項(付款)	18	1,680,651	1,895,057
Proceeds (Payment) for redemption of units 贖回單位所得款項(付款)	18	-	-
Distributions paid 已付股息		(7,095,000)	(2,200,000)
<b>NET CASH FROM (USED IN) FINANCING ACTIVITIES</b> 融資活動所得(所用)現金淨額		<u>(5,414,349)</u>	<u>(304,943)</u>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b> 現金及現金等價物(減少)增加淨額		(7,601,030)	1,093,701
<b>EFFECT OF FOREIGN EXCHANGE RATE CHANGES</b> 外匯匯率變動之影響		(91)	(127)
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b> 年初之現金及現金等值		<u>8,653,919</u>	<u>7,560,345</u>
<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值, 按銀行結餘呈列		<u><u>1,052,798</u></u>	<u><u>8,653,919</u></u>

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

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

### STATEMENTS OF CASH FLOWS (continued) FOR THE YEAR ENDED 31 DECEMBER 2015 (continued)

### 現金流量表(續) 截至二零一五年十二月卅一日止年度(續)

	NOTE 附註	WISE-SSE50 標智上證50	
		2015 二零一五年	2014 二零一四年
		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		(284,916,884)	(35,967,044)
Sale of investments 出售投資		289,158,857	36,197,614
Depository reserve 存款準備金		-	-
Interest received 已收利息		5,755	15,339
Management fee paid 已付管理費		(1,947,504)	(1,448,984)
Trustee fee paid 已付信託費		-	-
Fund expenses paid 已付基金費用		(8,654,906)	(3,519,875)
Dividend received 已收股息		4,865,578	4,708,937
Tax (paid) refund (已付) 退回稅項	7	(501,407)	(506,979)
<b>NET CASH (USED IN) FROM OPERATING ACTIVITIES</b> 經營活動(所用)所得之現金淨額		<u>(1,990,511)</u>	<u>(520,992)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b> 融資活動產生的現金流量			
Proceeds (Payment) from issuance of units 發行單位所得款項(付款)	18	928,984	-
Proceeds (Payment) for redemption of units 贖回單位所得款項(付款)	18	(1,233,397)	-
Distributions paid 已付股息		-	-
<b>NET CASH FROM (USED IN) FINANCING ACTIVITIES</b> 融資活動所得(所用)現金淨額		<u>(304,413)</u>	<u>-</u>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b> 現金及現金等價物(減少)增加淨額		(2,294,924)	(520,992)
<b>EFFECT OF FOREIGN EXCHANGE RATE CHANGES</b> 外匯匯率變動之影響		(570,830)	(155,369)
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b> 年初之現金及現金等值		<u>8,964,345</u>	<u>9,640,706</u>
<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值, 按銀行結餘呈列		<u><u>6,098,591</u></u>	<u><u>8,964,345</u></u>

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

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

### STATEMENTS OF CASH FLOWS (continued) FOR THE YEAR ENDED 31 DECEMBER 2015 (continued)

### 現金流量表(續) 截至二零一五年十二月卅一日止年度(續)

NOTE 附註	WISE-CSIMLCT 標智中證內地消費		
	2015 二零一五年	2014 二零一四年	
	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	(3,807,653)	(1,060,018)
	Sale of investments 出售投資	3,624,220	1,033,453
	Depository reserve 存款準備金	-	-
	Interest received 已收利息	12	14
	Management fee paid 已付管理費	(57,604)	(60,958)
	Trustee fee paid 已付信託費	(10,369)	(10,973)
	Fund expenses paid 已付基金費用	(61,560)	(40,303)
	Dividend received 已收股息	422,629	264,763
7	Tax (paid) refund (已付) 退回稅項	-	-
	<b>NET CASH (USED IN) FROM OPERATING ACTIVITIES</b> 經營活動(所用)所得之現金淨額	<b>109,675</b>	<b>125,978</b>
CASH FLOWS FROM FINANCING ACTIVITIES 融資活動產生的現金流量			
18	Proceeds (Payment) from issuance of units 發行單位所得款項(付款)	-	-
18	Proceeds (Payment) for redemption of units 贖回單位所得款項(付款)	-	-
	Distributions paid 已付股息	(165,000)	-
	<b>NET CASH FROM (USED IN) FINANCING ACTIVITIES</b> 融資活動所得(所用)現金淨額	<b>(165,000)</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>(55,325)</b>	<b>125,978</b>
	EFFECT OF FOREIGN EXCHANGE RATE CHANGES 外匯匯率變動之影響	75	79
	<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b> 年初之現金及現金等值	<b>267,366</b>	<b>141,309</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值, 按銀行結餘呈列	<b>212,116</b>	<b>267,366</b>

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。



## Sub-Funds of World Index Shares ETFs#

### 標智ETFs系列的子基金#

#### STATEMENTS OF CASH FLOWS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2015 (continued)

#### 現金流量表(續)

截至二零一五年十二月卅一日止年度(續)

NOTE 附註	WISE-CSIMLRET 標智中證內地地產	
	2015 二零一五年	2014 二零一四年
	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	(6,878,464)	(5,590,989)
Sale of investments 出售投資	6,552,757	5,820,485
Depository reserve 存款準備金	-	-
Interest received 已收利息	33	82
Management fee paid 已付管理費	(75,553)	(145,972)
Trustee fee paid 已付信託費	(13,599)	(26,275)
Fund expenses paid 已付基金費用	(64,211)	(45,247)
Dividend received 已收股息	583,846	1,409,022
Tax (paid) refund (已付) 退回稅項	7	-
NET CASH (USED IN) FROM OPERATING ACTIVITIES		
經營活動(所用)所得之現金淨額	104,809	1,421,106
CASH FLOWS FROM FINANCING ACTIVITIES 融資活動產生的現金流量		
Proceeds (Payment) from issuance of units 發行單位所得款項(付款)	18	-
Proceeds (Payment) for redemption of units 贖回單位所得款項(付款)	18	(610,731)
Distributions paid 已付股息	(1,200,000)	-
NET CASH FROM (USED IN) FINANCING ACTIVITIES		
融資活動所得(所用)現金淨額	(1,200,000)	(610,731)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS		
現金及現金等價物(減少)增加淨額	(1,095,191)	810,375
EFFECT OF FOREIGN EXCHANGE RATE CHANGES 外匯匯率變動之影響		
	(11)	(17)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		
年初之現金及現金等值	1,298,606	488,248
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR, represented by bank balances		
年末之現金及現金等值, 按銀行結餘呈列	203,404	1,298,606

# As defined in note 1 to financial statements.

# 定義見財務報表附註1。

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

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

#### 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, 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.

The Fund has established five sub-funds, namely W.I.S.E.-CSI 300 China Tracker®\* (\*This is a synthetic ETF) ("WISE-CSI300"), W.I.S.E.-CSI HK 100 Tracker™ ("WISE-CSIHK100"), W.I.S.E.-SSE 50 China Tracker® ("WISE-SSE50"), W.I.S.E.-CSI HK Listed Mainland Consumption Tracker ("WISE-CSIMLCT") and W.I.S.E.-CSI HK Listed Mainland Real Estate Tracker ("WISE-CSIMLRET") (collectively the "Sub-Funds of World Index Shares ETFs" or the "Sub-Fund(s)"). The Sub-Funds are listed on the Stock Exchange of Hong Kong Limited (the "SEHK"). WISE-CSI300 was listed on 17 July 2007, WISE-CSIHK100 on 15 May 2008, WISE-SSE50 on 15 April 2009, WISE-CSIMLCT and WISE-CSIMLRET on 11 January 2011. The synthetic ETF\* refers to tracker fund that uses financial derivative instruments to track index performance.

## 財務報表附註

截至二零一五年十二月卅一日止年度

#### 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。

本基金已成立五個子基金，即標智滬深300中國指數基金®\*(\*此基金為一隻合成交易所買賣基金)(「標智滬深300」)、標智中證香港100指數基金™(「標智中證香港100」)、標智上證50中國指數基金®(「標智上證50」)、標智中證香港上市內地消費指數基金(「標智中證內地消費」)及標智中證香港上市內地地產指數基金(「標智中證內地地產」)(統稱為「標智ETFs系列的子基金」或「子基金」)，且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，而標智中證內地消費及標智中證內地地產於二零一一年一月十一日上市。合成ETF\*乃指使用金融衍生工具追蹤指數表現的聯接基金。

## 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, 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, 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, invest directly in certain eligible A Shares of PRC companies listed on the Shanghai Stock Exchange. Currently, the target aggregate exposure to A Shares through direct investment will not exceed 30% of the Sub-Fund's Net Asset Value.

WISE-CSIHK100 is an index-tracking fund which seeks to track the performance of the CSI HK 100. The CSI HK 100 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。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，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賬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，子基金亦可透過滬港股票市場交易互聯互通機制(滬港通)直接投資在上海證券交易所上市之中國公司的若干合資格A股。現時，透過直接投資於A股的目標總投資額將不會超過子基金資產淨值的30%。

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 AXP, 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 AXP 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-CSIMLCT is an index-tracking fund which seeks to track the performance of the CSI Hong Kong Listed Tradable Mainland Consumption Index. The CSI Hong Kong Listed Tradable Mainland Consumption Index is a diversified index consisting of constituents securities listed on the SEHK, which are related to mainland consumer discretionary sector and consumer staples sector, with high liquidity and availability to borrow. In order to achieve its investment objective, WISE-CSIMLCT will invest in a representative sample of the index securities selected by the Manager.

WISE-CSIMLRET is an index-tracking fund which seeks to track the performance of the CSI Hong Kong Listed Tradable Mainland Real Estate Index. The CSI Hong Kong Listed Tradable Mainland Real Estate Index is a diversified index consisting of constituents securities listed on the SEHK, which are related to mainland real estates, with high liquidity and availability to borrow. In order to achieve its investment objective, WISE-CSIMLRET will invest in a representative sample of the index securities selected by the Manager.

These financial statements are in respect of WISE-CSI300, WISE-CSIHK100, WISE-SSE50 WISE-CSIMLCT and WISE-CSIMLRET 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途徑及直接投資途徑作投資)變更為實物複製。子基金透過滬港通完全直接投資A股。

標智中證內地消費是一個指數追蹤基金，旨在追蹤中證香港上市可交易內地消費指數之表現。中證香港上市可交易內地消費指數為多元化指數，成分包括於聯交所上市業務有關內地可選消費行業及主要消費行業的公司，且具高流動性及借貸途徑。為了實現投資目標，標智中證內地消費將會投資由基金經理精選具代表性的指數證券樣本。

標智中證內地地產是一個指數追蹤基金，旨在追蹤中證香港上市可交易內地地產指數之表現。中證香港上市可交易內地地產指數為多元化指數，成分包括於聯交所上市業務有關內地房地產的公司，且具高流動性及借貸途徑。為了實現投資目標，標智中證內地地產將會投資由基金經理精選具代表性的指數證券樣本。

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、標智中證內地消費及標智中證內地地產單獨編製。

## 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”)

In the current year, the Sub-Funds have applied a number of new and revised HKFRSs issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”)

The application of the new and revised HKFRSs in the current year has had no material impact on the Sub-Funds’ financial performance and positions for the current and prior years and/or on the disclosures set out in these financial statements.

The Sub-Funds have not early applied the following new and revised HKFRSs that have been issued by HKICPA which are relevant to the Sub-Fund but are not yet effective:

HKFRS 9	Financial instruments <sup>1</sup>
Amendments to HKFRSs	Annual improvements to HKFRSs 2012 – 2014 cycle <sup>2</sup>
Amendments to HKAS 1	Disclosure Initiative <sup>2</sup>

1 Effective for annual periods beginning on or after 1 January 2018, with earlier application permitted.

2 Effective for annual periods beginning on or after 1 January 2016, with earlier application permitted.

Further information about those HKFRSs that are expected to be applicable to the Sub-Funds is as follows:

#### HKFRS 9 Financial instruments

HKFRS 9 issued in 2009 introduces new requirements for the classification and measurement of financial assets. HKFRS 9 was subsequently amended in 2010 to include the requirements for the classification and measurement of financial liabilities and for derecognition, and further amended in 2014 to include the new requirements for hedge accounting. Another revised version of HKFRS 9 was issued in 2014 mainly to include a) impairment requirements for financial assets and b) limited amendments to the classification and measurement requirements by introducing a ‘fair value through other comprehensive income’ (FVTOCI) measurement category for certain simple debt instruments.

### 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」）

於當前年度，子基金已採納香港會計師公會（「香港會計師公會」）頒佈的若干新訂及經修訂香港財務報告準則。

於本年度採納新訂及經修訂的香港財務報告準則對子基金於本年度及往年度的財務表現及狀況及／或對財務報表的披露概無重大影響。

子基金並無提早採納下列已由香港會計師公會頒佈但尚未生效與子基金相關之新訂或經修訂香港財務報告準則：

香港財務報告準則第9號	金融工具 <sup>1</sup>
香港財務報告準則之修訂	二零一二年至二零一四年週期 香港財務報告準則之年度改進 <sup>2</sup>
香港會計準則第1號之修訂	披露計劃 <sup>2</sup>

1 於二零一八年一月一日或之後開始之年度期間生效，並可提早應用。

2 於二零一六年一月一日或之後開始之年度期間生效，並可提早應用。

有關預計將適用於子基金的香港財務報告準則的詳情載列如下：

#### 香港財務報告準則第9號「金融工具」

於二零零九年頒佈之香港財務報告準則第9號引入金融資產之分類及計量新規定。於二零一零年其後經修訂之香港財務報告準則第9號載入金融負債之分類及計量及終止確認之規定，並於二零一四年進一步修訂以包括對沖會計法的新規定。於二零一四年頒佈之香港財務報告準則第9號另一經修訂版本主要加入a)有關金融資產之減值規定及b)藉為若干簡單債務工具引入「透過其他全面收益按公平值經損益表入賬」（透過其他全面收益按公平值經損益表入賬）計量類別，對分類及計量規定作出有限修訂。

## 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)

#### HKFRS 9 Financial instruments (continued)

Key requirements of HKFRS 9 are described as follows:

- All recognised financial assets that are within the scope of HKAS 39 “Financial instruments: Recognition and measurement” are subsequently measured at amortised cost or fair value. Specifically, debt investments that are held within a business model whose objective is to collect the contractual cash flows, and that have contractual cash flows that are solely payments of principal and interest on the principal outstanding are generally measured at amortised cost at the end of subsequent accounting periods. All other debt investments and equity investments are measured at their fair values at the end of subsequent reporting periods. In addition, under HKFRS 9, entities may make an irrevocable election to present subsequent changes in the fair value of an equity investment (that is not held for trading) in other comprehensive income, with only dividend income generally recognised in profit or loss.
- With regard to the measurement of financial liabilities designated as at fair value through profit or loss, HKFRS 9 requires that the amount of change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability is presented in other comprehensive income, unless the recognition of the effects of changes in the liability’s credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss. Changes in fair value of financial liabilities attributable to changes in the financial liabilities’ credit risk are not subsequently reclassified to profit or loss. Under HKAS 39, the entire amount of the change in the fair value of the financial liability designated as fair value through profit or loss was presented in profit or loss.

### 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)

#### 香港財務報告準則第9號「金融工具」(續)

香港財務報告準則第9號之主要規定概述如下：

- 香港會計準則第39號「金融工具：確認及計量」範圍內所有已確認金融資產其後須按攤銷成本或公平值計量，特別是，按其目標為收取合約現金流之業務模式所持有之債務投資及合約現金流僅為支付尚未償還本金及其利息款項之債務投資一般於後續會計期間結束時按攤銷成本計量。所有其他債務投資及股權投資均於後續會計期間結束時按公平值計量。此外，根據香港財務報告準則第9號，實體須作出不可撤回之選擇，以於其他綜合收益呈報股權投資（並非持作買賣者）公平值之其後變動，只有股息收入全面於損益確認。
- 對於指定為按公平值經損益表入賬的金融負債的計量而言，香港財務報告準則第9號規定，除非於其他全面收益確認該項負債信貸風險變動之影響會導致或擴大損益中之會計錯配，否則，該項負債之信貸風險變動引起之金融負債公平值變動金額，須於其他全面收益呈列。金融負債信貸風險變動引起之金融負債公平值變動其後不會於損益賬重新分類。根據香港會計準則第39號，指定為按公平值經損益表入賬的金融負債之公平值變動金額全數於損益中呈列。

## 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)

#### HKFRS 9 Financial instruments (continued)

In relation to the impairment of financial assets, HKFRS 9 requires an expected credit loss model, as opposed to an incurred credit loss model under HKAS 39. The expected credit loss model requires an entity to account for expected credit losses and changes in those expected credit losses at each reporting date to reflect changes in credit risk since initial recognition. In other words, it is no longer necessary for a credit event to have occurred before credit losses are recognised.

HKFRS 9 is effective for annual periods beginning on or after 1 January 2018, with earlier application permitted.

The Manager and the Trustee of the Sub-Funds anticipate that the application of these new and revised HKFRSs will have no material impact on the financial statements.

### 3. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards issued by HKICPA, the relevant disclosure provisions of the Trust Deed, as amended, and the relevant financial statement disclosure requirements specified in Appendix E of 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.

### 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）

#### 香港財務報告準則第9號「金融工具」（續）

就金融資產之減值而言，與香港會計準則第39號項下按已產生信貸虧損模式計算相反，香港財務報告準則第9號規定按預期信貸虧損模式計算。預期信貸虧損模式規定實體於各報告日期將預期信貸虧損及該等預期信貸虧損之變動入賬，以反映信貸風險自初始確認以來之變動。換言之，毋須再待發生信貸事件方確認信貸虧損。

香港財務報告準則第9號於二零一八年一月一日或之後開始之年度期間生效，亦可提前應用。

子基金的基金經理及受託人預期採納該等新訂或經修訂香港財務報告準則及詮釋對財務報表概無重大影響。

### 3. 重要會計政策

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（經修訂）之相關披露規定以及證監會頒佈之《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。

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

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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 and financial liabilities are recognised in the statement of financial position when the Sub-Funds become a party to the contractual provisions of the instrument.

### 3. 重要會計政策(續)

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。

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 – 按所有對公平值計量而言屬重大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計量
- 第三級 – 按所有對公平值計量而言屬重大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計量

主要會計政策載列如下。

#### 金融工具

當子基金成為該工具合約條文的訂約一方時，財務資產及財務負債將被確認於財務狀況表上。



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

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets or financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

#### (i) Financial assets

The Sub-Funds' financial assets are classified into one of the two categories, including financial assets at fair value through profit or loss ("FVTPL") and loans and receivables. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

#### *Effective interest method*

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (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 debt instrument, or, where appropriate, a shorter period to the net carrying amount on initial recognition.

### 3. 重要會計政策(續)

#### 金融工具(續)

財務資產及財務負債初步以公平值計量。收購或發行財務資產及財務負債(按公平值經損益表入賬的財務資產及財務負債除外)所直接應佔的交易成本乃於初步確認時加入財務資產或財務負債之公平值或從中扣除，視乎情況而定。收購按公平值經損益表入賬的財務資產或財務負債所直接應佔的交易成本即時確認於損益表上。

#### (i) 財務資產

子基金的財務資產歸入按公平值經損益表入賬的財務資產或者貸款及應收款項的其中一類。分類取決於財務資產的性質和用途，並於初步確認時釐定。所有常規買賣的財務資產乃按交易日基準確認及取消確認。常規買賣是指買賣須按市場規例或慣例所確立時限交收的財務資產。

#### 實際利率法

實際利率法是一種計算某一債務工具在有關時期內的攤銷成本以及分配該時期內利息收入的方法。實際利率是一個利率，它精確地將該債務工具整個預計期限內或(如適當時)較短時間內估計得到的未來現金收入貼現至初始確認時的賬面淨值(包括組成實際利率其中部分之已付或已收之定點子費用、交易成本及其他溢價或折扣)。

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

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

##### (i) 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 and financial assets designated upon initial recognition at fair value through profit or loss. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Derivatives, including separated embedded derivatives, are also classified as held for trading unless they are designated as effective hedging instruments as defined by IAS 39. The Sub-Funds' have not designated any financial assets at fair value through profit or loss. 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 presented as finance costs (negative net changes in fair value) or finance income (positive net changes in fair value) in the statement of profit or loss.

Derivatives embedded in host contracts are accounted for as separate derivatives and recorded at fair value if their economic characteristics and risks are not closely related to those of the host contracts and the host contracts are not held for trading or designated at fair value through profit or loss. These embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss. Reassessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset out of the fair value through profit or loss.

### 3. 重要會計政策(續)

#### 金融工具(續)

##### (i) 財務資產(續)

###### *按公平值經損益表入賬之財務資產*

按公平值經損益表入賬之財務資產包括持作交易用途之財務資產及首次確認時指定為按公平值經損益表入賬之財務資產。財務資產如以短期賣出或回購為目的而購買，則分類為持作交易用途之資產。包括個別嵌入式衍生工具在內之衍生工具亦分類為持作交易用途之資產，惟被國際會計準則第39號所界定被指定為實際對沖工具者除外。子基金並無按公平值經損益表入賬而指定任何財務資產。按公平值經損益表入賬之財務資產，於財務狀況表內按公平值淨變動入賬確認為財務成本(公平值淨額的負變動)或於損益表內確認為財務收入(公平值淨額的正變動)。

若其經濟特性及風險與主合約之經濟特性及風險並無密切關係，而主合約並非持作交易用途或指定為按公平值經損益表入賬，則主合約內嵌入之衍生工具乃以個別衍生工具按公平值入賬。該等嵌入式衍生工具按公平值計量，其公平值變動於損益表內確認。只有在合約條款之更改重大修改原所需之現金流量或在財務資產按公平值重新分類至損益類別時，方會重新評估。

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

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

##### (i) Financial assets (continued)

###### *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Subsequent to initial recognition, loans and receivables including dividend and other receivables and bank balances are carried at amortised cost using the effective interest method, less any identified impairment losses (see accounting policy on impairment of financial assets below).

##### (ii) Impairment of financial assets

Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of the reporting period. Financial assets are considered to be impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the financial assets have been affected.

Objective evidence of impairment could include:

- significant financial difficulty of the issuer or counterparty; or
- breach of contract, such as default or delinquency in interest and principal payments; or
- it becoming probable that the borrower will enter bankruptcy or financial re-organisation.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate.

### 3. 重要會計政策(續)

#### 金融工具(續)

##### (i) 財務資產(續)

###### *貸款及應收款項*

貸款及應收款項為非衍生工具財務資產附帶固定或可確定付款額。其在活躍市場上並無報價。於初步確認後，貸款及應收款項(包括股息、其他應收款項及銀行結餘)採用有效利率法並扣除任何認定減值虧損(見下文財務資產減值的會計政策)後按攤銷成本入賬。

##### (ii) 財務資產減值

財務資產(按公平值經損益表入賬者除外)乃於報告期間末進行評估，以確定資產有否出現減值跡象。財務資產首次入賬後，若有客觀跡象顯示由於發生一項或多項事件，導致財務資產的估計未來現金流量受到影響，則應考慮對財務資產進行減值。

減值的客觀跡象包括：

- 發行機構或交易對手出現嚴重財務困難；或
- 違反合約，如利息及本金償還出現違約或拖欠情況；或
- 借款人有破產或進行財務重組的可能性。

就以攤銷成本計量的財務資產而言，減值虧損將按資產賬面值與按財務資產原始實際利率折讓之估計未來現金流量現值之差額確認入賬。

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

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

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

For financial assets measured at amortised cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment losses was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the asset at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

#### (iii) 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 Fund's 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
- 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

### 3. 重要會計政策(續)

#### 金融工具(續)

#### (ii) 財務資產減值(續)

就以攤銷成本計量的財務資產，若減值虧損款額於隨後期間有所下降，並可客觀地證明款額下降乃由於減值虧損確認後發生某項事件而造成，之前已確認的減值虧損將於損益表內撥回，惟撥回數額以資產於減值日期的結轉款額為限，不得超過倘並未將減值確認時的攤銷成本。

#### (iii) 財務負債及權益工具

子基金發出的債務及股本工具乃根據有關合約中所闡釋及財務負債和股本權益之定義分類為財務負債或股本。

#### *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
- 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

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

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

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

##### Equity instruments (continued)

- 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 Fund 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.

##### 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.

### 3. 重要會計政策(續)

#### 金融工具(續)

#### (iii) 財務負債及權益工具(續)

##### 權益工具(續)

- 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。

##### 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。實際利率是在財務負債預計年限或更短期間(如適用)內精確折讓估計未來現金款項(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)至初始確認時的賬面淨值的利率。利息支出按實際利率確認入賬。

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

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

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

##### *Financial liabilities*

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

#### (iv) 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.

#### 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.

### 3. 重要會計政策(續)

#### 金融工具(續)

#### (iii) 財務負債及權益工具(續)

##### *財務負債*

其他財務負債，包括應派股息、應付管理費、應付託管費及其他應付和累計賬項，其後採用實際利率法按攤銷成本計算。

#### (iv) 取消確認

當子基金收取資產現金流量的合約權利屆滿或轉讓金融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，資產賬面值與已收及應收代價總和之間的差額，以及累計損益會被確認於其他全面收益之上，而累計股權被確認於損益之上。

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賬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。

#### 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賬。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賬面值淨額的利率。

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

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Revenue recognition (continued)

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).

#### 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.

### 3. 重要會計政策(續)

#### 收入確認(續)

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(惟子基金可能取得經濟利益及收入金額能夠可靠地計量)。

#### 支出

所有支出於產生期內在損益內確認。

#### 應付單位持有人之股息分派

單位持有人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。於報告期間末，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賬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。由按公平值入賬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。

## 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*

For capital gains derived by a QFII from transactions prior to 17 November 2014, the PRC State Administration of Taxation (the "SAT") may levy withholding income tax ("WIT") on QFIIs and under the terms of the AXP, the AXP issuer, a QFII who is in the same group of companies of the Participating Dealer(s) ("PDs", as defined below), would pass on this potential tax liability to WISE-CSI300 and WISE-SSE50. Accordingly, the Sub-Funds could be exposed to PRC tax on the realised gains relating to the transfer or disposal of A Shares underlying the AXP. PDs are brokers or dealers who have entered into a participation agreement in form and substance acceptable to the Manager and Trustee.

### 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賬面值作出判斷、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*

就於二零一四年十一月十七日之前由QFII因進行交易而產生的資本增值，中國國家稅務總局（「國稅局」）可能會向QFII徵收預扣稅，且根據AXP相關條款，AXP的發行人，即參與證券商（「PD」，定義見下文）同系附屬公司之QFII，可將相關潛在稅務責任轉嫁標智滬深300及標智上證50。因此，該子基金可能須就轉讓或出售相關AXP下之A股之已變現收益繳納中國稅項。參與證券商為訂立參與協議（基金經理及受託人接納的形式及性質）的經紀或交易商。



## 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)

#### Critical accounting estimates and assumptions (continued)

##### *Taxation (continued)*

Prior to and including 16 November 2014, the Manager invested directly in the PRC A Shares on behalf of WISE-CSI300 through its QFII quotas. WIT may be payable on the realised and unrealised gains derived from the transfer of A Shares by QFIIs. The Manager has made tax provision accordingly. In the event a WIT is levied at an amount that is different from what was provided for, WISE-CSI300 may incur an asset or a liability that is different from existing tax provision being made, which could impact the net assets attributable to unitholders in the period when the event takes place. For details, please refer to note 7.

On 14 November 2014, the Ministry of Finance of the PRC, the State Administration of Taxation of the PRC and the China Securities Regulatory Commission issued "Caishui [2014] No. 79 ("Circular 79") – The Circular concerning the issues of temporary exemption from the imposition of corporate income tax ("CIT") arising from gains from the transfer of equity investment assets such as PRC domestic stocks by QFII and RQFII".

Effective from 17 November 2014, gains derived by the qualified foreign institutional investors (the "QFIIs") and the RMB qualified foreign institutional investors (the "RQFIIs") from transfer of equity investment assets such as PRC domestic stocks (the "Gains") shall temporarily be exempted from PRC CIT. The clarification allows the Manager to cease WIT provisioning for gains made on AXPs and A Shares direct investment through QFII Quota from 17 November 2014 onwards. All WIT provisions on realised gains made through AXPs and A Shares direct investment through QFII Quota up to and including 16 November 2014 will continue to be made. Provision of WIT on unrealised gains made through AXPs and A Shares direct investment through QFII Quota is ceased from 17 November 2014 onwards, and this is aligned with the clarifications announced by Circular 79.

### 4. 重要會計判斷及估計不明朗因素之主要來源 (續)

#### 重要會計估計及假設 (續)

##### *稅項 (續)*

於二零一四年十一月十六日(包括該日)前,基金經理通過其QFII投資額度代表標智滬深300直接投資中國A股。由QFII轉讓A股所產生的已變現及未變現收益,可能須支付預扣稅。基金經理已相應作出稅項撥備。如果預扣稅所徵收的金額有別於撥備金額,標智滬深300可能承擔的資產或負債有別於現有稅項撥備,如果上述事件發生,或會影響期內單位持有人應佔資產淨值。有關詳情,請參閱財務報表附註7。

於二零一四年十一月十四日,中國財政部、中國的國家稅務總局及中國證券監督管理委員會發出《財稅[2014]79號—關於QFII和RQFII取得中國境內的股票等權益性投資資產轉讓所得豁免徵收企業所得稅問題的通知》(「79號通知」)。

自二零一四年十一月十七日起生效,合格境外機構投資者(「QFII」)和人民幣合格境外機構投資者(「RQFII」)取得來源於中國境內的股票等權益性投資資產轉讓所得(「收益」),暫免徵收中國企業所得稅。此項澄清允許基金經理暫緩為於二零一四年十一月十七日起通過QFII額度直接投資AXP和A股的收益,撥備預扣稅。所有截至二零一四年十一月十六日(包括該日)通過QFII額度直接投資AXP和A股的已變現收益,將繼續就預扣稅作出撥備。由二零一四年十一月十七日起通過QFII額度直接投資AXP和A股的未變現收益,則暫緩為預扣稅作出撥備,此舉與79號通知所述的澄清一致。

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

### 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.

##### *Other price risk*

Other price risk is the risk that value of the AXP instruments or 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.

##### *Market price*

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

#### 財務風險管理目標及政策

子基金旨在提供與各自表現指數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。

##### *其他價格風險*

其他價格風險為AXP工具或相關證券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，由個人相關投資、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。

##### *市場價格*

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)

Other price risk (continued)

Market price (continued)

At 31 December 2015, 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	
	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	
<i>Investments – By Industry Sector</i> 投資—以行業分類						
Consumer Discretionary 可選消費	510,205,133	11.47	23,103,843	4.96	4,499,606	3.80
Consumer Staples 主要消費	362,642,582	8.16	15,483,265	3.33	9,670,004	8.17
Energy 能源	188,358,940	4.24	18,183,900	3.90	8,381,469	7.09
Financials 金融地產	1,546,240,815	34.77	272,312,745	58.47	70,490,662	59.59
Health Care 醫藥衛生	245,759,629	5.53	5,133,308	1.10	-	0.00
Industrials 工業	687,219,938	15.45	21,313,420	4.58	15,968,307	13.50
Information Technology 信息技術	344,889,406	7.76	45,354,155	9.74	-	0.00
Materials 原材料	238,922,732	5.37	4,834,560	1.04	2,624,618	2.22
Telecommunication Services 電訊服務	64,680,892	1.45	32,756,745	7.03	1,663,855	1.41
Utilities 公用事業	227,722,159	5.12	36,422,925	7.82	4,584,060	3.88
Total 總計	4,416,642,226	99.32	474,898,866	101.97	117,882,581	99.66

	WISE-CSIMLCT 標智中證內地消費		WISE-CSIMLRET 標智中證內地地產	
	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	
<i>Investments – By Industry Sector</i> 投資—以行業分類				
Consumer Discretionary 可選消費	5,939,776	58.56	-	-
Consumer Staples 主要消費	4,188,141	41.29	-	-
Energy 能源	-	-	-	-
Financials 金融地產	-	-	15,776,353	100.56
Health Care 醫藥衛生	-	-	-	-
Industrials 工業	-	-	-	-
Information Technology 信息技術	-	-	-	-
Materials 原材料	-	-	-	-
Telecommunication Services 電訊服務	-	-	-	-
Utilities 公用事業	-	-	-	-
Total 總計	10,127,917	99.85	15,776,353	100.56

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (i) 市場風險(續)

其他價格風險(續)

市場價格(續)

於二零一五年十二月卅一日，子基金投資主要集中於以下行業：

## 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)

Other price risk (continued)

Market price (continued)

At 31 December 2014, 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	
	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	
<i>Investments – By Industry Sector</i> 投資—以行業分類						
Consumer Discretionary 可選消費	918,856,084	9.91	12,695,529	3.71	7,820,431	3.41
Consumer Staples 主要消費	695,843,143	7.50	15,129,015	4.42	11,646,454	5.08
Energy 能源	344,763,056	3.72	22,020,240	6.44	15,824,087	6.91
Financials 金融地產	3,760,433,050	40.55	217,626,466	63.63	153,336,027	66.94
Health Care 醫藥衛生	475,228,045	5.13	343,200	0.10	2,909,738	1.27
Industrials 工業	1,399,819,153	15.10	7,840,470	2.29	20,627,279	9.01
Information Technology 信息技術	450,763,845	4.86	16,291,935	4.76	2,473,133	1.08
Materials 原材料	607,659,083	6.55	1,276,935	0.37	8,000,882	3.49
Telecommunication Services 電訊服務	133,040,905	1.43	16,863,578	4.93	3,973,328	1.74
Utilities 公用事業	345,997,230	3.73	30,739,500	8.99	-	0.00
Total 總計	9,132,403,594	98.48	340,826,868	99.64	226,611,359	98.93

#### WISE-CSIMLCT 標智中證內地消費

#### WISE-CSIMLRET 標智中證內地地產

	WISE-CSIMLCT		WISE-CSIMLRET	
	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	
<i>Investments – By Industry Sector</i> 投資—以行業分類				
Consumer Discretionary 可選消費	5,849,646	53.45	-	-
Consumer Staples 主要消費	4,978,211	45.48	-	-
Energy 能源	-	-	-	-
Financials 金融地產	-	-	13,953,300	99.23
Health Care 醫藥衛生	-	-	-	-
Industrials 工業	-	-	-	-
Information Technology 信息技術	-	-	-	-
Materials 原材料	-	-	-	-
Telecommunication Services 電訊服務	-	-	-	-
Utilities 公用事業	-	-	-	-
Total 總計	10,827,857	98.93	13,953,300	99.23

## 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)

*Other price risk (continued)*

*Market price (continued)*

WISE-CSI300 invested all, or substantially all, of its assets directly in the A Shares and AXP's which are linked to A Shares of those companies in the PRC 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 HKD441,664,223 (2014: increase/decrease the profit before taxation HKD913,240,359). 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.

WISE-CSIHK100 invested all, or substantially all, of its assets in shares comprising the CSI HK 100 Index. WISE-CSIHK100 is therefore exposed to substantially the same market price risk as the CSI HK 100 Index. If the CSI HK 100 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 HKD47,489,887 (2014: profit before taxation HKD34,082,687) assuming no tracking difference.

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (i) 市場風險(續)

*其他價格風險(續)*

*市場價格(續)*

標智滬深300將所有或絕大部分資產直接投資於A股及AXP中，而AXP與滬深300指數的成分股掛鉤。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441,664,223港元(二零一四年：稅前溢利增加/減少913,240,359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。

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47,489,887港元(二零一四年：稅前溢利34,082,687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)

*Other price risk (continued)*

*Market price (continued)*

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 HKD11,788,258 (2014: increase/decrease the profit before taxation HKD22,661,136). 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.

WISE-CSIMLCT invested all, or substantially all, of its assets in shares comprising the CSI Hong Kong Listed Tradable Mainland Consumption Index. WISE-CSIMLCT is therefore exposed to substantially the same market price risk as the CSI Hong Kong Listed Tradable Mainland Consumption Index. If the CSI Hong Kong Listed Tradable Mainland Consumption Index component share prices in local currency, HKD, were to increase/decrease by 10% with all other variables held constant, this would decrease/increase loss before taxation for the year by approximately HKD1,012,792 (2014: decrease/increase loss before taxation HKD1,082,786).

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (i) 市場風險(續)

*其他價格風險(續)*

*市場價格(續)*

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11,788,258港元(二零一四年：稅前溢利增加/減少22,661,136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。

標智中證內地消費將所有或絕大部分資產投資於構成中證香港上市可交易內地消費指數的股票。因此，標智中證內地消費與中證香港上市可交易內地消費指數面對的市場價格風險大致相同。倘中證香港上市可交易內地消費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，則年內稅前虧損將減少/增加約1,012,792港元(二零一四年：稅前虧損減少/增加1,082,786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)

*Other price risk (continued)*

*Market price (continued)*

WISE-CSIMLRET invested all, or substantially all, of its assets in shares comprising the CSI Hong Kong Listed Tradable Mainland Real Estate Index. WISE-CSIMLRET is therefore exposed to substantially the same market price risk as the CSI Hong Kong Listed Tradable Mainland Real Estate Index. If the CSI Hong Kong Listed Tradable Mainland Real Estate 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 HKD1,577,635 (2014: increase/decrease profit before taxation HKD1,395,330).

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 hold monetary assets 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.

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (i) 市場風險(續)

*其他價格風險(續)*

*市場價格(續)*

標智中證內地地產將所有或絕大部分資產投資於構成中證香港上市可交易內地地產指數的股票。因此，標智中證內地地產與中證香港上市可交易內地地產指數面對的市場價格風險大致相同。倘中證香港上市可交易內地地產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，則年內稅前溢利將增加/減少約1,577,635港元(二零一四年：稅前溢利增加/減少1,395,330港元)。

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，此為以人民幣計值的戶口，因而面臨與港元兌人民幣的匯率有關的貨幣風險。

## 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)

Currency risk (continued)

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

	WISE-CSI300 標智滬深300	WISE-CSIHK100 標智中證香港100	WISE-SSE50 標智上證50	WISE-CSIMLCT 標智中證內地消費	WISE-CSIMLRET 標智中證內地地產
	HKD equivalent 等值港元	HKD equivalent 等值港元	HKD equivalent 等值港元	HKD equivalent 等值港元	HKD equivalent 等值港元
At 31 December 2015					
Currency exposure to – RMB 於二零一五年十二月卅一日 下列貨幣之淨貨幣風險 – 人民幣					
Monetary assets 貨幣資產	32,566,163	-	200,237	-	-
At 31 December 2014					
Currency exposure to – RMB 於二零一四年十二月卅一日 下列貨幣之淨貨幣風險 – 人民幣					
Monetary assets 貨幣資產	2,016,592	-	5,841,905	-	-

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 HKD1,302,647 (2014: increase/decrease profit for the year HKD80,664) for WISE-CSI300 and HKD8,009 (2014: increase/decrease profit for the year HKD233,676) for WISE-SSE50. The 4% represents the Manager and the Trustee's assessment of the reasonably possible change in foreign exchange rates.

#### (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.

Financial assets which potentially subject the Sub-Funds to concentrations of credit risk consist principally of investments issued by AXP issuers, receivables from AXP issuers and bank balances.

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (i) 市場風險(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1,302,647港元(二零一四年：年內溢利增加/減少80,664港元)及標智上證50之年內溢利將增加/減少約8,009港元(二零一四：年內溢利增加/減少233,676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。

#### (ii) 借貸風險

借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。

可能令子基金面臨借貸風險的財務資產主要包括AXP發行人發行的投資、AXP發行人的應收賬目及銀行結餘。



## 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)

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

	WISE-CSI300 標智滬深300	WISE-CSIHK100 標智中證香港100	WISE-SSE50 標智上證50	WISE-CSIMLCT 標智中證內地消費	WISE-CSIMLRET 標智中證內地地產
	HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元
At 31 December 2015					
於二零一五年十二月卅一日					
Bank balances 銀行結餘	44,437,288	1,052,798	6,098,591	212,116	203,404
Investments other than AXP AXPs 以外的投資	1,003,802,962	474,898,866	117,882,581	10,127,917	15,776,353
AXPs issued by AXP issuers AXP 發行人發行的 AXP	3,412,839,264	-	-	-	-
Dividend and other receivables 股息及其他應收賬款	-	-	-	62,325	59,113
Total 總計	4,461,079,514	475,951,664	123,981,172	10,402,358	16,038,870
At 31 December 2014					
於二零一四年十二月卅一日					
Bank balances 銀行結餘	260,379,895	8,653,919	8,964,345	267,366	1,298,606
Investments other than AXP AXPs 以外的投資	767,795,209	340,826,868	-	10,827,857	13,953,300
AXPs issued by AXP issuers AXP 發行人發行的 AXP	8,364,608,385	-	226,611,359	-	-
Dividend and other receivables 股息及其他應收賬款	808,147	64,691	-	244,601	241,220
Total 總計	9,393,591,636	349,545,478	235,575,704	11,339,824	15,493,126

The bank balances are held with Bank of China (Hong Kong) Limited, the indirect holding company of the Trustee and Standard Chartered Bank (China) Limited. The Manager and Trustee consider the associated credit risk is not significant as the counterparties are reputable banks in Hong Kong and PRC.

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (ii) 借貸風險(續)

於報告日期，子基金受到的最大借貸風險主要為：

銀行結餘由受託人間接控股的公司中國銀行(香港)有限公司及渣打銀行(中國)有限公司持有。基金經理及受託人認為相關信貸風險並非重大，因對手方為香港及中國聲譽良好的銀行。

## 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)

For WISE-CSIHK100, WISE-CSIMLCT and WISE-CSIMLRET, the Sub-Funds invest 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. All transactions in securities are settled or paid for upon delivery using approved and reputable brokers.

The Manager limits the Sub-Funds' exposure to credit risk by transacting the majority of their securities and contractual commitment activity for WISE-CSI300 with broker-dealers, who are AXP issuers, with high credit ratings.

For WISE-CSI300, the Sub-Fund's main counterparty credit risk concentration is with the AXP issuers, Deutsche Bank AG London, UBS AG, London Branch and Credit Suisse International as at 31 December 2015 and 2014, and all transactions in securities are effected via these AXP issuers.

At the reporting date, the Sub-Funds' maximum exposure to each AXP issuer is as follows:

At 31 December 2015 於二零一五年十二月卅一日

Deutsche Bank AG London 德意志銀行集團(倫敦)	2,792,323,034
UBS AG, London Branch 瑞銀集團(倫敦分行)	-
Credit Suisse International 瑞士信貸國際	620,516,230
	<u>3,412,839,264</u>

At 31 December 2014 於二零一四年十二月卅一日

Deutsche Bank AG London 德意志銀行集團(倫敦)	5,217,247,263
UBS AG, London Branch 瑞銀集團(倫敦分行)	595,446,699
Credit Suisse International 瑞士信貸國際	2,551,914,423
	<u>8,364,608,385</u>

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (ii) 借貸風險(續)

就標智中證香港100、標智中證內地消費及標智中證內地地產而言，該等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。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。

基金經理透過與高信貸評級的證券交易商(AXP發行人)進行大部分有關標智滬深300的證券履約活動，藉此限制子基金受到的信貸風險。

就標智滬深300而言，子基金主要交易對手借貸風險集中於AXP發行人，於二零一五年及二零一四年十二月卅一日即德意志銀行集團(倫敦)、瑞銀集團(倫敦分行)及瑞士信貸國際。所有證券交易均透過AXP發行人達成。

於報告日期，子基金涉及各AXP發行人的最大風險主要為：

**WISE-CSI300**  
**標智滬深300**  
**HKD**  
**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)

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

The table below shows the credit rating of the AXP issuers or their parent company at 31 December 2015 and 2014 as rated by Standard & Poor's/Moody's:

AXP issuer AXP 發行人	Rating 評級	
	2015 二零一五年	2014 二零一四年
Deutsche Bank AG London 德意志銀行集團(倫敦)	BBB+	A3
UBS AG, London Branch 瑞銀集團(倫敦分行)	A2	A2
Credit Suisse International 瑞士信貸國際	A	A

For WISE-CSI300, the Manager seeks to obtain collateral (i.e. comprising different listed constituent stocks of Hang Seng Index and/or Hang Seng China Enterprises Index, Hang Seng Composite Index and/or cash) or credit support such that there is no exposure of the Sub-Funds to each AXP issuer. Where collateral received is in the nature of equity securities, the market value of such equity collateral must be at least 120% of the Sub-Funds' related gross counterparty risk exposure. The Manager may subsequently accept other listed stocks as agreed between the Manager and the AXP issuers as collateral.

The table below summarises the fair value of the collateral held by the Sub-Funds:

	WISE-CSI300 標智滬深300 HKD equivalent 等值港元	WISE-CSIHK100 標智中證香港100 HKD equivalent 等值港元	WISE-SSE50 標智上證50 HKD equivalent 等值港元	WISE-CSIMLCT 標智中證內地消費 HKD equivalent 等值港元	WISE-CSIMLRET 標智中證內地地產 HKD equivalent 等值港元
At 31 December 2015 Collateral value 於二零一五年十二月卅一日的抵押品價值	4,249,002,968	-	-	-	-
At 31 December 2014 Collateral value 於二零一四年十二月卅一日的抵押品價值	10,170,128,468	-	264,893,635	-	-

Under the terms of the collateral agreement, the Sub-Funds can foreclose the collateral in the event of bankruptcy or default of the AXP issuer.

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (ii) 借貸風險(續)

下表顯示於二零一五年及二零一四年十二月卅一日AXP發行人或其母公司經標準普爾/穆迪評定的信貸評級：

就標智滬深300而言，基金經理尋求取得抵押品(即包括不同恒生指數及/或恒生中國企業指數、恒生綜合指數的上市成份股及/或現金)或信貸支持，因此，子基金並無承擔各AXP發行人的風險。若取得的抵押品的性質為股票證券，該股票抵押品的市值應最少為有關交易對手風險總額的120%。基金經理其後可接受基金經理與AXP發行人之間商定的其他上市股份作為抵押品。

子基金持有的抵押品公平值概述如下：

根據抵押協議的條款，如果AXP發行人出現破產或未能履行責任，子基金可以沒收抵押品。

## 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

Liquidity risk is the risk that the Sub-Fund 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 PD may also demand the Sub-Funds to redeem their units at the PD's discretion. The underlying investments of WISE-CSIHK100, WISE-CSIMLCT, WISE-CSIMLRET and WISE-SSE50 are listed shares which can be readily disposed of for cash. WISE-CSI300 hold AXP's which do not have an active market. However, redemption of the Sub-Funds' units demanded by the PD are generally net settled in-kind with the Sub-Funds then the PD will dispose of the Sub-Funds' AXP's with AXP issuer(s) nominated by the PD for redemption proceeds to PD. Thus, the liquidity risk is considered low.

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (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因應其酌情權要求子基金贖回其單位。標智中證香港100、標智中證內地消費、標智中證內地地產及標智上證50的相關投資為上市股份，可隨時出售套現。標智滬深300所持有的AXP並無活躍市場。然而，參與證券商要求贖回的子基金單位一般為與子基金以實物結算，參與證券商會向參與證券商所提名的AXP發行商出售AXP子基金，而贖回款項由參與證券商所有，因此流動性風險較低。

## 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)

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

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 tables 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.

	WISE-CSI300 標智滬深300	WISE-CSIHK100 標智中證香港100	WISE-SSE50 標智上證50	WISE-CSIMLCT 標智中證內地消費	WISE-CSIMLRET 標智中證內地地產
	HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元
At 31 December 2015 於二零一五年十二月卅一日					
<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	6,137,886	416,479	93,436	4,385	6,587
Trustee fee payable 應付信託費	-	-	-	789	1,186
Distribution payable 應派股息	-	9,800,000	-	210,000	300,000
Other accounts payable 其他應付款項	8,881,048	31,821	9,000	56,239	54,975
	<u>15,018,934</u>	<u>10,248,300</u>	<u>102,436</u>	<u>271,413</u>	<u>362,748</u>
At 31 December 2014 於二零一四年十二月卅一日					
<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	10,976,674	374,163	235,887	5,019	6,689
Trustee fee payable 應付信託費	-	-	-	903	1,204
Distribution payable 應派股息	-	7,095,000	-	165,000	1,200,000
Other accounts payable 其他應付款項	22,700,911	41,004	449,881	53,957	53,815
	<u>33,677,585</u>	<u>7,510,167</u>	<u>685,768</u>	<u>224,879</u>	<u>1,261,708</u>

### 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)

下列各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折現的現金流量，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賬面值。

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

### 5. FINANCIAL INSTRUMENTS (continued)

#### 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 and the fair value of the AXP's are determined with reference to quoted market bid prices of all A shares forming the basket as provided by the AXP issuers, all 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.

#### 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 and Level 2 based on the degree to which the fair value is observable.

### 5. 金融工具(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及AXP的公平值乃參考AXP發行人提供籃子內所有A股的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。

#### 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)**

下表提供首次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，分為第一級及第二級。

## 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)

	WISE-CSI300 標智滬深300	WISE-CSIHK100 標智中證香港100	WISE-SSE50 標智上證50	WISE-CSIMLCT 標智中證內地消費	WISE-CSIMLRET 標智中證內地地產
	HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元
At 31 December 2015 於二零一五年十二月卅一日					
Financial assets at FVTPL 按公平值經損益表入賬的財務資產					
Investments - Level 1 投資-第一級					
- AXP's issued by AXP issuers AXP發行人發行之AXPs	-	-	-	-	-
- Listed equities in Hong Kong 於香港上市股票	-	473,134,578	-	10,125,245	14,624,473
- Listed equities in PRC 於中國上市股票	971,184,033	-	117,048,653	-	-
	971,184,033	473,134,578	117,048,653	10,125,245	14,624,473
Investments - Level 2 投資-第二級					
- AXP's issued by AXP issuers AXP發行人發行之AXPs	3,412,839,264	-	-	-	-
- Listed equities in Hong Kong 於香港上市股票	-	1,764,288	-	2,672	1,151,880
- Listed equities in PRC 於中國上市股票	32,618,929	-	833,928	-	-
Investments - Level 2 投資-第二級	3,445,458,193	1,764,288	833,928	2,672	1,151,880
At 31 December 2014 於二零一四年十二月卅一日					
Financial assets at FVTPL 按公平值經損益表入賬的財務資產					
Investments - Level 1 投資-第一級					
- AXP's issued by AXP issuers AXP發行人發行之AXPs	-	-	-	-	-
- Listed equities in Hong Kong 於香港上市股票	-	340,826,868	-	10,815,991	13,812,500
- Listed equities in PRC 於中國上市股票	763,657,084	-	-	-	-
	763,657,084	340,826,868	-	10,815,991	13,812,500
Investments - Level 2 投資-第二級					
- AXP's issued by AXP issuers AXP發行人發行之AXPs	8,364,608,385	-	226,611,359	-	-
- Listed equities in Hong Kong 於香港上市股票	-	-	-	11,866	140,800
- Listed equities in PRC 於中國上市股票	4,138,125	-	-	-	-
Investments - Level 2 投資-第二級	8,368,746,510	-	226,611,359	11,866	140,800

### 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)

## 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)

For WISE-CSI300, HKD4,138,125 of financial assets are transferred out from Level 2 to Level 1 since there are quoted prices (unadjusted) in active market as at 31 December 2015 for the listed equities in PRC. HKD32,618,929 of financial assets are transferred out from Level 1 to Level 2 since the listed equities in PRC are not actively traded as at 31 December 2015 and the quoted prices are observable either directly or indirectly.

For WISE-CSIHK100, HKD1,764,288 of financial assets are transferred out from Level 1 to Level 2 since the listed equities in Hong Kong are not actively traded as at 31 December 2015 and the quoted prices are observable either directly or indirectly.

For WISE-SSE50, HKD833,928 of financial assets are transferred out from Level 1 to Level 2 since the listed equities in PRC are not actively traded as at 31 December 2015 and the quoted prices are observable either directly or indirectly.

For WISE-CSIMLCT, HKD9,194 are transferred out from Level 2 to Level 1 since there are quoted prices (unadjusted) in active market as at 31 December 2015 for the listed equities in Hong Kong.

For WISE-CSIMLRET, HKD140,800 of financial assets are transferred out from Level 2 to Level 1 since there are quoted prices (unadjusted) in active market as at 31 December 2015 for the listed equities in Hong Kong. HKD1,151,880 of financial assets are transferred out from Level 1 to Level 2 since the listed equities in Hong Kong are not actively traded as at 31 December 2015 and the quoted prices are observable either directly or indirectly.

### 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)

就標智滬深300，4,138,125港元的金融資產由第二級轉移至第一級，因在中國上市的股票於截至二零一五年十二月卅一日在活躍市場有報價(未經調整)。32,618,929港元的金融資產由第一級轉移至第二級，因在中國上市的股票於截至二零一五年十二月卅一日並無活躍買賣，而報價是透過直接或間接觀察所得。

就標智中證香港100，1,764,288的金融資產由第一級轉移至第二級，因在香港上市的股票於截至二零一五年十二月卅一日並無活躍買賣，而報價是透過直接或間接觀察所得。

就標智上證50，833,928港元的金融資產由第一級轉移至第二級，因在中國上市的股票於截至二零一五年十二月卅一日並無活躍買賣，而報價是透過直接或間接觀察所得。

就標智中證內地消費，9,194港元的金融資產由第二級轉移至第一級，因在香港上市的股票於截至二零一五年十二月卅一日在活躍市場有報價(未經調整)。

就標智中證內地地產，140,800港元的金融資產由第二級轉移至第一級，因在香港上市的股票於截至二零一五年十二月卅一日在活躍市場有報價(未經調整)。1,151,880港元的金融資產由第一級轉移至第二級，因在香港上市的股票於截至二零一五年十二月卅一日並無活躍買賣，而報價是透過直接或間接觀察所得。



## 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 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 withholding income tax on capital gains

The investments of WISE-CSI300 and WISE-SSE50 (when it was a synthetic ETF) in the A Shares of PRC listed companies are held in form of AXPs through arrangements with AXP issuers. WISE-CSI300 also invested directly in A Shares through the Manager's QFII quota. Under PRC tax law and regulations, prior to 17 November 2014, a 10% WIT may be payable on the gains derived from the sale of A shares by QFIIs.

### 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，及於贖回或基金清盤時按資產淨值比例劃分，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。

#### 資本增值的中國預扣稅

標智滬深300及標智上證50(於作為合成ETF時)於中國上市公司A股的投資乃透過與AXP發行人的安排，以AXP形式持有。標智滬深300通過基金經理的QFII額度亦直接投資A股。於二零一四年十一月十七日前根據中國稅務法例及法規，QFII銷售A股所得收益或須繳付10%的預扣稅。

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

### 7. TAXATION (continued)

PRC withholding income tax on capital gains (continued)

#### (i) General arrangement for investments in A Shares held in form of AXP

Under PRC tax law and regulations, prior to 17 November 2014, a 10% tax may be payable on the gains derived from the sale of A Shares by QFIIs. Under the terms of the AXP, the AXP issuers (except Deutsche Bank AG and UBS AG, London Branch with specific arrangements starting from 10 September 2009 and 15 December 2010, respectively as described below) will pass on this potential tax liability to WISE-CSI300 and WISE-SSE50 in the form of a charge on capital gains. WISE-CSI300 and WISE-SSE50 are the ultimate parties which will bear the tax liability of the QFII in relation to the underlying A Shares, and any changes in the taxation policies in respect of QFII's investment in A Shares. As a result, WISE-CSI300 and WISE-SSE50 agree to indemnify AXP issuers for any potential tax liability. The Manager and the Trustee have also accounted for the 10% estimated tax exposure in the financial statements of the Sub-Funds on the unrealised gains relating to the transfer of A Shares underlying the AXP. The charge on capital gains not withheld by the PDs upon realisation of the AXP is included in other accounts payable. The 10% estimated tax exposure on the unrealised gains is included as a fair value adjustment to the AXP's carrying value on the statements of financial position.

### 7. 稅項(續)

資本增值的中國預扣稅(續)

#### (i) 有關以AXP方式持有A股投資的一般安排

於二零一四年十一月十七日前根據中國稅務法例及法規，QFII銷售A股所得收益或須繳付10%的稅項。根據AXP的條款，AXP發行人(惟如下文所述分別由二零零九年九月十日及二零一零年十二月十五日開始特殊安排的德意志銀行集團及瑞銀集團(倫敦分行)除外)將潛在的稅務責任以資本增值支出形成轉嫁予標智滬深300及標智上證50。標智滬深300及標智上證50為最終方將承擔QFII相關A股的稅務責任，以及有關QFII投資A股稅務政策方面的任何變化。因此，標智滬深300及標智上證50同意向AXP發行人就任何潛在稅務責任作出彌償保證。基金經理及受託人已就與轉讓相關AXP下的A股有關之未變現收益，於子基金之財務報表中作出10%之稅務承擔。於變現AXP時，參與證券商並無預扣的資本增值支出計入其他應付賬款。未變現收益的10%稅務承擔於財務狀況表計入為AXP賬面價值的公平值調整。

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

### 7. TAXATION (continued)

PRC withholding income tax on capital gains (continued)

#### (ii) Specific arrangements for investments in A Shares held in form of AXPs

Specific arrangements on provision for WIT on capital gains have been made with Deutsche Bank AG London (being one of the AXP issuers for WISE-CSI300) and UBS AG, London Branch (being one of the AXP issuers for WISE-CSI300 and WISE-SSE50). Effective from 10 September 2009 and 15 December 2010 and for a period of up to 5 years ("5 year period"), Deutsche Bank AG London and UBS AG, London Branch, respectively, will withhold all the WIT on capital gains in respect of AXPs held by WISE-CSI300 and WISE-SSE50, respectively, until, in the reasonable opinion of Deutsche Bank AG London and UBS AG, London Branch, a final decision is made by a PRC tax authority on the actual applicable tax rates. The WIT on capital gains will be deducted from the amount receivable by the Sub-Funds upon sale of the AXPs.

If at the end of the 5 year period, no tax decision has been made and the WIT on capital gains is not levied against Deutsche Bank AG London and UBS AG, London Branch, the amount of the provisions withheld and retained in respect of AXPs held by WISE-CSI300 and WISE-SSE50 will be returned to WISE-CSI300 and WISE-SSE50, respectively. However, in case a final decision is subsequently made after the 5 year period and any WIT on capital gains is retrospectively levied by the PRC tax authorities, WISE-CSI300 and WISE-SSE50 will have to bear any such tax liabilities. If a final decision is made during the 5 year period and the actual applicable tax payable is more than the provision for WIT on capital gains, any shortfall shall be paid by WISE-CSI300 and WISE-SSE50 to Deutsche Bank AG London and UBS AG, London Branch, respectively. If the actual applicable tax payable is below the provision for WIT on capital gains, any excess shall be refunded by Deutsche Bank AG London and UBS AG, London Branch to WISE-CSI300 and WISE-SSE50, respectively.

Please refer to the prospectus of WISE-CSI300 and WISE-SSE50 for details.

### 7. 稅項(續)

資本增值的中國預扣稅(續)

#### (ii) 有關以 AXP 方式持有 A 股投資的特殊安排

有關資本增值預扣稅撥備的特殊安排已由德意志銀行集團(倫敦)(為標智滬深300的AXP發行人之一)及瑞銀集團(倫敦分行)(為標智滬深300與標智上證50的AXP發行人之一)作出。分別由二零零九年九月十日及二零一零年十二月十五日起至多達5年的期間(「5年期間」),德意志銀行集團(倫敦)及瑞銀集團(倫敦分行)分別將預扣所有有關標智滬深300及標智上證50持有AXP資本增值的預扣稅,直到德意志銀行集團(倫敦)及瑞銀集團(倫敦分行)合理認為,相關中國主管稅務機關根據實際適用的稅率作出最後決定為止。資本增值預扣稅由子基金出售AXP的應收款項中扣除。

如果在5年期間終止時,沒有作出稅務決定及德意志銀行集團(倫敦)及瑞銀集團(倫敦分行)並無被徵收資本增值預扣稅,有關標智滬深300及標智上證50所持有AXP的已預扣及保留的撥備金額,將撥回標智滬深300及標智上證50。然而,如果在5年時期後作出最終決定,中國稅務機關追溯徵收資本增值的任何預扣稅,標智滬深300及標智上證50將須承擔任何該等稅務責任。如果在5年期間作出最終決定,而實際適用應付稅項超過資本增值預扣稅的撥備,則標智滬深300及標智上證50須向德意志銀行集團(倫敦)及瑞銀集團(倫敦分行)分別支付任何差額。如果實際適用應付稅項少於資本增值預扣稅的撥備,則德意志銀行集團(倫敦)及瑞銀集團(倫敦分行)須向標智滬深300及標智上證50退回任何多出差額。

詳情請參考標智滬深300及標智上證50的認購章程。

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

### 7. TAXATION (continued)

PRC withholding income tax on capital gains (continued)

#### (ii) Specific arrangements for investments in A Shares held in form of AXP (continued)

On 14 November 2014, the Ministry of Finance of the PRC, the State Administration of Taxation of the PRC and the China Securities Regulatory Commission issued "Caishui [2014] No. 79 - The Circular concerning the issues of temporary exemption from the imposition of corporate income tax arising from gains from the transfer of equity investment assets such as PRC domestic stocks by QFII and RQFII ("Circular 79")".

Effective from 17 November 2014, the gains obtained by the qualified foreign institutional investors (the "QFIIs") and the RMB qualified foreign institutional investors (the "RQFIIs") from transfer of equity investment assets such as PRC domestic stocks (the "Gains") shall temporarily be exempted from PRC CIT. The clarification allows the Manager to cease WIT provisioning for gains made on AXP and A Shares direct investment through QFII Quota from 17 November 2014 onwards. All WIT provisions on realised gains made through AXP and A Shares direct investment through QFII Quota up to and including 16 November 2014 will continue to be made. Provision of WIT on unrealized gains made through AXP and A Shares direct investment through QFII Quota is ceased from 17 November 2014 onwards and this is aligned with the clarifications announced by Circular 79.

During the year ended 31 December 2015, Deutsche Bank AG London and UBS AG, London Branch have determined that there has been a tax decision made by the PRC tax authority on the actual applicable tax rates for WIT on capital gains. WISE-CSI300 and WISE - SSE50 have fully settled the provisions withheld and/or retained in respect of AXP with Deutsche Bank AG London and UBS AG, London Branch. Tax provision in respect of AXP issued by Credit Suisse International has also been fully settled for both WISE-CSI300 and WISE-SSE50.

### 7. 稅項(續)

資本增值的中國預扣稅(續)

#### (ii) 有關以 AXP 方式持有 A 股投資的特殊安排(續)

於二零一四年十一月十四日，中國財政部、中國的國家稅務總局及中國證券監督管理委員會發出《財稅[2014]79號—關於QFII和RQFII取得中國境內的股票等權益性投資資產轉讓所得豁免徵收企業所得稅問題的通知》(「79號通知」)。

自二零一四年十一月十七日起生效，合格境外機構投資者(「QFII»)和人民幣合格境外機構投資者(「RQFII»)取得來源於中國境內的股票等權益性投資資產轉讓所得(「收益」)，暫免徵收中國企業所得稅。此項澄清允許基金經理暫緩為於二零一四年十一月十七日起通過QFII額度直接投資AXP和A股的收益，撥備預扣稅。所有截至二零一四年十一月十六日(包括該日)通過QFII額度直接投資AXP和A股的已變現收益，將繼續就預扣稅作出撥備。由二零一四年十一月十七日起通過QFII額度直接投資AXP和A股的未變現收益，則暫緩為預扣稅作出撥備，此舉與79號通知所述的澄清一致。

於二零一五年十二月三十一日止年度，德意志銀行集團(倫敦分行)和瑞銀集團(倫敦分行)確定，中國稅務機關就資本增值預扣稅的實際適用稅率已作出稅務決定。標智滬深300和標智上證50就存入德意志銀行集團(倫敦分行)和瑞銀集團(倫敦分行)的AXP已悉數預扣及/或留置撥備。有關由瑞士信貸國際發行AXP的稅務撥備，已由標智滬深300和標智上證50悉數支付。

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

### 7. TAXATION (continued)

PRC withholding income tax on capital gains (continued)

#### (iii) Potential liability for investments in A Shares held in form of AXP

The Manager and the Trustee estimate, on the basis of information provided by the relevant QFIIs, the liability on realised and unrealised gains which could be exposed to PRC taxation if applicable as at 31 December 2015 and 2014 that have been fully provided for in the statements of financial position or withheld by PDs are as follows.

### 7. 稅項(續)

資本增值的中國預扣稅(續)

#### (iii) 有關以AXP方式持有A股投資的潛在責任

基金經理及受託人根據相關QFII提供的資料作出估計，截至二零一五年及二零一四年十二月卅一日涉及中國稅務(如適用)的已變現和未變現收益的責任，而於財務狀況表悉數撥備或由參與證券商預扣如下。

	<b>WISE-CSI300</b> 標智滬深300	<b>WISE-SSE50</b> 標智上證50
	<b>HKD</b> 港元	<b>HKD</b> 港元
At 31 December 2015 於二零一五年十二月卅一日		
Realised gain – tax withheld by PDs 已變現收益 – 參與證券商預扣稅項	–	–
Realised gain – tax included in other accounts payable 已變現收益 – 計入其他應付賬款稅項	–	5,606,506
	–	5,606,506
At 31 December 2014 於二零一四年十二月卅一日		
Realised gain – tax withheld by PDs 已變現收益 – 參與證券商預扣稅項	180,325,135	544,787
Realised gain – tax included in other accounts payable 已變現收益 – 計入其他應付賬款稅項	81,851,368	5,835,799
	262,176,503	6,380,586

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

### 7. TAXATION (continued)

PRC withholding income tax on capital gains (continued)

#### (iv) Potential liability for investments in A Shares through the Manager's QFII quota

The taxation of WISE-CSI300 for the year ended 31 December 2015 represents:

Capital gains tax on realized gains on investments  
已變現投資收益的資本增值稅

Capital gains tax on unrealized gains on investments  
未變現投資收益的資本增值稅

WISE-CSI300 and WISE-SSE50 are also subjected to withholding tax on dividend income derived from investments in AXPs and/or A Shares and on interest income derived from PRC bank accounts where applicable. The withholding taxes on investment income and the capital gains tax on A Shares for WISE-CSI300 and WISE-SSE50 described above are included in taxation in the statements of profit or loss and other comprehensive income.

### 8. RELATED PARTY TRANSACTIONS

Transactions with the manager and its connected persons

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

### 7. 稅項(續)

資本增值的中國預扣稅(續)

#### (iv) 通過基金經理QFII額度投資A股的潛在責任

標智滬深300於截至二零一五年十二月卅一日止年度的稅項如下：

2015 二零一五年	2014 二零一四年
HKD 港元	HKD 港元
-	5,693,652
-	-
-	5,693,652

標智滬深300及標智上證50就投資AXP及/或A股所得股息收入及來自中國銀行賬戶(如適用)產生的利息收入亦須繳付預扣稅。標智滬深300及標智上證50就上述A股的投資收益及資本增值稅有關的預扣稅計入損益及其他全面收益表的稅項內。

### 8. 關連方交易

與基金經理及其關連人士之交易

基金經理的關連人士指證監會製定的《單位信託及互惠基金守則》(「《守則》」)所界定的人士。年內所有由子基金與基金經理及其關連人士期內訂立的所有交易，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。

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

### 8. RELATED PARTY TRANSACTIONS (continued)

Transactions with the manager and its connected persons (continued)

#### (a) Management fee and servicing fee

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% (2014: 0.99%) per annum for WISE-CSI300, WISE-CSIHK100 and WISE-SSE50, and 0.5% (2014: 0.5%) per annum for WISE-CSIMLCT and WISE-CSIMLRET, 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 and WISE-SSE50. This fee has been waived by the Manager for the year and prior year.

For WISE-CSIHK100, WISE-SSE50, WISE-CSIMLCT and WISE-CSIMLRET, 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 the auditors' remuneration are absorbed by the Manager.

#### (b) Fees and charges paid and payable to the trustee and its connected person

##### WISE-CSI300

The custodian fee for custodian of collateral is calculated and accrued monthly based on 0.02% (2014: 0.02%) per annum of the month end market value of the collateral. The custodian fee for custodian of A shares under Shanghai-Hong Kong Stock Connect is calculated and accrued monthly based on 0.03% (2014: N/A) per annum of the month end market value of the holding investment. The transaction handling fee for the receipt and delivery of collateral stocks received from the Sub-Fund is HKD100 (2014: HKD100) each. Transaction handling fee for the sale and purchase transactions of direct A Shares investment under QFII and Shanghai-Hong Kong Stock Connect is HKD100 (2014: HKD100) and HKD300 (2014: N/A) each respectively.

### 8. 關連方交易 (續)

與基金經理及其關連人士之交易 (續)

#### (a) 管理費及服務費

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%（二零一四年：0.99%），而標智中證內地消費及標智中證內地地產每年的管理費用最多達0.5%（二零一四年：0.5%），於每個交易日計算，並於每月付款。

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及標智上證50資產淨值每年1%計算，而基金經理已豁免本年度及往年度的服務費。

就標智中證香港100、標智上證50、標智中證內地消費及標智中證內地地產，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，包括核數師酬金，均已由基金經理承擔。

#### (b) 支付及應付予受託人及其關連人士之費用及收費

##### 標智滬深300

抵押品託管人的託管費是根據抵押品月末市值，按每年0.02%（二零一四年：0.02%）的基準每月計算及累計。透過滬港通投資A股相關託管人的託管費是根據持有投資月末市值，按每年0.03%（二零一四年：不適用）的基準每月計算及累計。有關子基金取得的抵押股份，作收取及交付的交易處理費為每次100港元（二零一四年：100港元）。有關按QFII及滬港通直接的A股投資，作買賣交易的交易處理費為每次分別為100港元（二零一四年：100港元）及300港元（二零一四年：不適用）。

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

### 8. RELATED PARTY TRANSACTIONS (continued)

Transactions with the manager and its connected persons (continued)

#### (b) Fees and charges paid and payable to the trustee and its connected person (continued)

##### WISE-CSIHK100

The transaction handling fee for the sale and purchase transactions of the investments received from the Sub-Fund is USD25 (2014: USD25) each.

##### WISE-SSE50

The custodian fee for custodian of A shares under Shanghai-Hong Kong Stock Connect is calculated and accrued monthly based on 0.03% (2014: N/A) per annum of the month end market value of the holding investment. Transaction handling fee for sale and purchase transactions of A Shares investment under Shanghai-Hong Kong Stock Connect is HKD300 (2014: N/A) each.

##### WISE-CSIMLCT & WISE-CSIMLRET

The Trustee is entitled to receive a trustee fee, currently at the rate of 0.09% (2014: 0.09%) 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 custodian fee for custodian of investments is calculated and accrued monthly based on 0.02% (2014: 0.02%) per annum of the month end market value of the holding investments. The transaction handling fee for the sale and purchase transactions of the investments received from each Sub-Fund is USD25 (2014: USD25) each.

### 8. 關連方交易 (續)

與基金經理及其關連人士之交易 (續)

#### (b) 支付及應付予受託人及其關連人士之費用及收費 (續)

##### 標智中證香港 100

買賣子基金內投資的交易處理費為每次 25 美元 (二零一四年：25 美元)。

##### 標智上證 50

透過滬港通投資 A 股相關託管人的託管費是根據持有投資月末市值，按每年 0.03% (二零一四年：不適用) 的基準每月計算及累計。有關按滬港通直接的 A 股投資，作買賣交易的交易處理費為每次為 300 港元 (二零一四年：不適用)。

##### 標智中證內地消費及標智中證內地地產

受託人有權收取信託費，現每年為各子基金資產淨值的 0.09% (二零一四年：0.09%)，於每個交易日計算，並於每月付款。

託管人的託管費是根據所持投資的月末市值按每年 0.02% (二零一四年：0.02%) 的基準每月計算及累計。有關各子基金取得投資的買賣交易的處理費為每次 25 美元 (二零一四年：25 美元)。



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

### 8. RELATED PARTY TRANSACTIONS (continued)

Transactions with the manager and its connected persons (continued)

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

Other than the bank balances of WISE-CSI300 which are partly held with Standard Chartered Bank (China) Limited, the bank balances of the Sub-Funds are maintained with Bank of China (Hong Kong) Limited, the indirect holding company of the Trustee, and carry interest at normal commercial rates. During the year, interest income of HKD39,874 (2014: HKD123,922) was earned by WISE-CSI300, HKD355 (2014: HKD513) was earned by WISE-CSIHK100, HKD5,755 (2014: HKD15,339) was earned by WISE-SSE50, HKD12 (2014: HKD14) was earned by WISE-CSIMLCT and HKD33 (2014: HKD82) was earned by WISE-CSIMLRET.

Bank charges incurred to the Bank of China (Hong Kong) Limited of HKD17,652 (2014: HKD18,900) were paid by WISE-CSI300, HKD640 (2014: HKD978) were paid by WISE-CSIMLCT and HKD1,124 (2014: HKD3,958) were paid by WISE-CSIMLRET.

#### (d) Investments and dividend income

During the year, WISE-CSIHK100 made investments in the stocks of the indirect holding company of the Trustee, Bank of China Limited, and the fellow subsidiary of the Trustee, BOC Hong Kong (Holdings) Limited. Details of such investments held as at 31 December 2015 and 2014 are shown in the Investment Portfolio. Dividend income earned during the year ended 31 December 2015 from Bank of China Limited is HKD666,539 (2014: HKD551,064) and BOC Hong Kong (Holdings) Limited is HKD263,600 (2014: HKD135,986). The dividend income from both investments is fully received during the respective year ended.

### 8. 關連方交易 (續)

與基金經理及其關連人士之交易 (續)

#### (c) 銀行結餘、利息收入及銀行手續費

除標智滬深300的銀行結餘(部分由渣打銀行(中國)有限公司持有)外,子基金的銀行結餘存放於受託人間接控股的公司中國銀行(香港)有限公司,按一般商業利率計息。年內,標智滬深300賺取之利息收入為39,874港元(二零一四年:123,922港元),而標智中證香港100為355港元(二零一四年:513港元)及標智上證50為5,755港元(二零一四年:15,339港元)、標智中證內地消費為12港元(二零一四年:14港元)及標智中證內地地產為33港元(二零一四年:82港元)。

中國銀行(香港)有限公司收取標智滬深300的銀行手續費為17,652港元(二零一四年:18,900港元),收取標智中證內地消費的銀行手續費為640港元(二零一四年:978港元),收取標智中證內地地產的銀行手續費為1,124港元(二零一四年:3,958港元)。

#### (d) 投資及股息收入

年內,標智中證香港100投資受託人(中國銀行股份有限公司)及受託人同系附屬公司(中銀香港(控股)有限公司)間接控股的公司股票。有關於二零一五年及二零一四年十二月卅一日持有投資的詳情載於投資組合內。於截至二零一五年十二月卅一日止年度,中國銀行股份有限公司收取的股息收入為666,539港元(二零一四年:551,064港元),中銀香港(控股)有限公司收取的股息收入為263,600港元(二零一四年:135,986港元)。兩項投資的股息收入於相關年度終已悉數收取。

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

### 9. MAINTENANCE FEE

AXP issuers are entitled to charge an AXP maintenance fee, payable at the end of each quarter.

#### WISE-CSI300

The AXP maintenance charge equals (a) 0.3% (2014: 0.3%) per annum of the daily mark-to-market value ("MTM") of all AXPs held by the Sub-Fund during each quarter (based on the actual number of days in that quarter) (up to US\$100 million, if applicable) and (b) if applicable, 0.2% (2014: 0.2%) per annum of that part of the daily MTM of all AXPs held by the Sub-Fund in excess of US\$100 million during each quarter (based on the actual number of days in that quarter). The MTM value shall be based on the official closing bid prices of the A Shares constituting the underlying dynamic basket of the AXPs, converted into Hong Kong dollars at such reference exchange rate reasonably determined by the AXP issuer.

#### WISE-SSE50 (when it was a synthetic ETF)

The AXP maintenance fee charge is up to (a) if applicable, 0.5% (2014: 0.5%) per annum of the daily mark to market value ("MTM") of all AXPs held by the Sub-Fund during each quarter (based on the actual number of days in that quarter) up to HKD780 million and (b) if applicable, 0.4% (2014: 0.4%) per annum of that part of the daily MTM of all AXPs held by the Sub-Fund in excess of HKD780 million during each quarter (based on the actual number of days in that quarter). The MTM shall be based on the official closing bid prices of the A Shares constituting the underlying dynamic basket of the AXPs, converted into Hong Kong dollars at such reference exchange rate reasonably determined by the AXP issuer.

### 9. 存置費

AXP 發行人有權收取 AXP 存置費用，於每個季末支付。

#### 標智滬深 300

AXP 存置費用相等於 (a) 子基金於每一季度 (根據季度實際天數) 持有之所有 AXP，每日之市值 (「市值」) 按每年 0.3% (二零一四年：0.3%) 的費率計算 (不超過 100,000,000 美元的部分，如適用)，及 (b) 如適用，子基金每一季度 (根據季度實際天數) 持有之所有 AXP，每日之市值超出 100,000,000 美元的部分，按每年 0.2% (二零一四年：0.2%) 的費率計算。市值應以構成 AXP 籃子的 A 股正式收市買入價作為依據，按 AXP 發行人合理確定的參考匯率折算成港元。

#### 標智上證 50 (如為合成 ETF)

AXP 存置費用最高不超過 (a) 如適用，子基金於每一季度 (根據季度實際天數) 持有之所有 AXP，每日之市值 (「市值」) 不超過 780,000,000 港元的部分，按每年 0.5% (二零一四年：0.5%) 的費率計算，及 (b) 如適用，子基金每一季度 (根據季度實際天數) 持有之所有 AXP，每日之市值超出 780,000,000 港元的部分，按每年 0.4% (二零一四年：0.4%) 的費率計算。市值應以構成 AXP 籃子的 A 股正式收市買入價作為依據，按 AXP 發行人合理確定的參考匯率折算成港元。

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

### 10. TRANSACTION COSTS ON INVESTMENTS

#### WISE-CSI300 and WISE-SSE50

An AXP issuer charges an execution fee (inclusive of local broker commissions and market charges of up to 0.9% (2014: 0.9%) plus the PRC stamp duty which is currently 0.1% (2014: 0.1%) for any sale of securities) of the rebalance purchase or sale amount of the A Shares underlying the AXP that the Manager purchases or sells on behalf of the Sub-Funds from the AXP issuer for the purpose of rebalancing the index constituents. However, such execution fee does not apply to situations where units are being created or redeemed. The execution fee is included in the cash adjustment amount and is accordingly an expense borne by the Sub-Funds. If PRC stamp duty becomes payable in respect of any purchase of the A Shares, then such PRC stamp duty will be included in the execution fee. Transaction costs on direct A Shares investment is also included.

### 11. OTHER EXPENSES

The other expenses comprise of collateral fee accrued daily and calculated as at each dealing day and payable monthly in arrears to AXP issuers and other miscellaneous expenses.

### 12. INVESTMENTS

AXPs issued by AXP issuers  
(Note)

	WISE-CSI300 標智滬深300		WISE-CSIHK100 標智中證香港100		WISE-SSE50 標智上證50	
	2015 二零一五年	2014 二零一四年	2015 二零一五年	2014 二零一四年	2015 二零一五年	2014 二零一四年
	HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元
參與證券商發行的AXPs(附註)	3,412,839,264	8,364,608,385	-	-	-	226,611,359
Listed equities in Hong Kong 於香港上市股票	-	-	474,898,866	340,826,868	-	-
Listed equities in PRC 於中國上市股票	1,003,802,962	767,795,209	-	-	117,882,581	-
	<u>4,416,642,226</u>	<u>9,132,403,594</u>	<u>474,898,866</u>	<u>340,826,868</u>	<u>117,882,581</u>	<u>226,611,359</u>

### 10. 投資交易成本

#### 標智滬深300及標智上證50

AXP發行人就調整指數成份股而代子基金購買或出售各AXP相關A股的交易，每宗收取執行費用(包含最高不超過0.9%(二零一四年：0.9%)的本地經紀人佣金及市場費用，加上現行出售證券的0.1%(二零一四年：0.1%)的中國印花稅)。然而，這些執行費用不適用於增設或贖回單位的情況。執行費用計入現金調整金額，相應列為子基金承擔的費用。如果就任何購買A股而須支付中國印花稅，則中國印花稅將計入執行費用。直接對A股投資的交易成本亦計及。

### 11. 其他開支

其他開支包括於各交易日計算並每日累計之每月應付AXP發行人的抵押費及其他雜項開支。

### 12. 投資

## Sub-Funds of World Index Shares ETFs

### 標智ETFs系列的子基金

#### 12. INVESTMENTS (continued)

#### 12. 投資(續)

	WISE-CSIMLCT		WISE-CSIMLRET	
	標智中證內地消費		標智中證內地地產	
	2015	2014	2015	2014
	二零一五年	二零一四年	二零一五年	二零一四年
	HKD	HKD	HKD	HKD
	港元	港元	港元	港元
AXPs issued by AXP issuers (Note)				
參與證券商發行的AXPs(附註)	-	-	-	-
Listed equities in Hong Kong 於香港上市股票	10,127,917	10,827,857	15,776,353	13,953,300
Listed equities in PRC 於中國上市股票	-	-	-	-
	<u>10,127,917</u>	<u>10,827,857</u>	<u>15,776,353</u>	<u>13,953,300</u>

Provision of capital gain tax on unrealized gains made through AXPs and A Shares direct investment through QFII Quota is ceased as at the year ended 31 December 2015 and 2014 and this is aligned with the clarifications announced by the PRC corporate gain tax Circular.

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 with standard terms and conditions and traded on active markets are determined with reference to quoted market bid prices at the reporting date.

AXPs are derivative instruments linked to a basket of A shares. The fair value of the AXPs are determined with reference to quoted market bid prices of all A shares forming the basket as provided by the AXP issuers, adjusted for potential tax exposure, if applicable, at the reporting date.

截至二零一五年及二零一四年十二月卅一日止年度通過QFII額度直接投資AXP和A股的未變現收益，則暫緩為資本增值稅作出撥備，此舉與中國企業增值稅通知所述的澄清一致。

子基金將投資分類為按公平值經損益表入賬的金融資產。該等金融資產於初始確認時由基金經理及受託人按公平值經損益表入賬。於初始確認時按公平值經損益表入賬的金融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金融資產。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金融資產的資料。

於活躍市場並具標準條款及條件的上市股票，其公平值乃參考於報告日期市場所報的買入市價釐定。

AXP為與一籃子A股相關的衍生工具。AXP的公平值乃參考由AXP發行提供組成該籃子所有A股於報告日期市場所報的買入價(經潛在稅務風險(如有)調整)釐定。

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

### 13. BANK BALANCES

For WISE-CSI300, bank balances carry floating interest rates quoted by Bank of China (Hong Kong) Limited and Standard Chartered Bank (China) Limited.

For WISE-CSIHK100, WISE-SSE50, WISE-CSIMLCT & WISE-CSIMLRET, bank balances carry floating interest rates quoted by Bank of China (Hong Kong) Limited.

### 14. 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.

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

The Manager pursues a representative sampling strategy for the Sub-Funds. As a result, WISE-CSI300 may not from time to time hold one or more AXPs linked to A Shares of all the constituent companies of the CSI 300, CSI 300 may also not from time to time have direct investment of all the constituent securities of the CSI 300, while WISE-CSIHK100, WISE-CSIMLCT, WISE-CSIMLRET and WISE-SSE50 may not from time to time hold all the index securities of the CSI HK 100, CSI Hong Kong Listed Tradable Mainland Consumption Index, CSI Hong Kong Listed Tradable Mainland Real Estate Index and Shanghai Stock Exchange 50 A Share Index. The Manager may overweight (i) the A Shares acquired by WISE-CSI300 through direct investments or the A Shares underlying the AXPs relative to the relevant A Shares' respective weightings in the CSI 300, (ii) certain constituent securities' respective weightings in CSI HK 100, CSI Hong Kong Listed Tradable Mainland Consumption Index, CSI Hong Kong Listed Tradable Mainland Real Estate Index and Shanghai Stock Exchange 50 A Share Index on the condition that the maximum extra weighting in any underlying A Share in the CSI 300 and SSE 50 or constituent security of CSI HK 100, CSI Hong Kong Listed Tradable Mainland Consumption Index, CSI Hong Kong Listed Tradable Mainland Real Estate Index 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 Appendix I of the Code: Guidelines for Regulating Index Tracking Exchange Traded Funds issued by SFC.

### 13. 銀行結餘

就標智滬深300，銀行結餘按中國銀行(香港)有限公司及渣打銀行(中國)有限公司所報的浮動利率計算。

就標智中證香港100、標智上證50、標智中證內地消費及標智中證內地地產，銀行結餘按中國銀行(香港)有限公司所報的浮動利率計算。

### 14. 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。

### 15. 《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。因此，標智滬深300或許未能經常持有與滬深300指數所有成份公司的A股掛鈎之一個或多個AXP，標智滬深300亦或許未能經常直接投資滬深300指數所有成份公司，同時標智中證香港100、標智中證內地消費、標智中證內地地產及標智上證50或許未能經常持有中證香港100指數、中證香港上市可交易內地消費指數、中證香港上市可交易內地地產指數及上證50 A股指數的所有指數證券。而基金經理可將(i)標智滬深300透過直接投資買入的A股或相關AXP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)若干有關成份證券中證香港100指數、中證香港上市可交易內地消費指數、中證香港上市可交易內地地產指數及上證50 A股指數中各自的比重為高，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、中證香港上市可交易內地消費指數、中證香港上市可交易內地地產指數及上證50 A股指數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》附錄I《追蹤指數交易所買賣基金監管指引》。

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

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

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

### 15. 《守則》下的投資限制及禁項(續)

以下列示各佔標智中證內地消費及標智中證內地地產資產淨值逾10%的成份股及其於追蹤指數的比重：

	<b>WISE-CSIMLCT</b> 標智中證內地消費	
	<b>Respective weighting in the CSI Hong Kong Listed Tradable Mainland Consumption Index (%)</b> 於中證香港上市 可交易內地消費 指數的各自比重 (%)	<b>% of net asset value</b> 佔資產淨值 百份比 (%)
At 31 December 2014 於二零一四年十二月卅一日		
Hengan International Group Company Limited 恒安國際集團有限公司	9.877	10.71
Want Want China Holdings Limited 中國旺旺控股有限公司	10.216	10.37

WISE-CSIMLCT does not have any constituent stock that each accounts for more than 10% of the net asset value of the Sub-Fund as at 31 December 2015.

於二零一五年十二月卅一日，標智中證內地消費並無任何超過子基金資產淨值10%以上的任何成份股。

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

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

### 15. 《守則》下的投資限制及禁項(續)

#### WISE-CSIMLRET 標智中證內地地產

Respective weighting in the CSI Hong Kong Listed Tradable Mainland Real Estate Index (%) 於中證香港上市 可交易內地地產 指數的各自比重 (%)	% of net asset value 佔資產淨值 百分比 (%)
----------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------

At 31 December 2015 於二零一五年十二月卅一日

China Overseas Land & Investment Limited  
中國海外發展有限公司

22.720 21.07

China Resources Land Limited  
華潤置地有限公司

13.269 12.36

At 31 December 2014 於二零一四年十二月卅一日

China Overseas Land & Investment Limited  
中國海外發展有限公司

25.264 26.82

China Resources Land Limited  
華潤置地有限公司

12.783 13.64

WISE-CSIHK100 does not have any constituent stock that each accounts for more than 10% of the net asset value of the Sub-Fund as at 31 December 2015 and 2014.

於二零一五年及二零一四年十二月卅一日，標智中證香港100並無任何超過子基金資產淨值10%以上的任何成份股。

WISE-CSI300 does not have any underlying A Share that each accounts for more than 10% of the net asset value of the Sub-Fund as at 31 December 2015 and 2014.

於二零一五年及二零一四年十二月卅一日，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。

WISE-SSE50 does not have any constituent stock that each accounts for more than 10% of the net asset value of the Sub-Fund as at 31 December 2015. WISE-SSE50 does not have any underlying A Share that each accounts for more than 10% of the net asset value of the Sub-Fund as at 31 December 2014.

於二零一五年十二月卅一日，標智上證50並無任何超過子基金資產淨值10%以上的任何成份股。於二零一四年十二月卅一日，標智上證50並無任何超過子基金資產淨值10%以上的有關A股。

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

### 16. DISTRIBUTIONS

#### WISE-CSIHK100

During the year ended 31 December 2015, the Sub-Fund declared a distribution of HKD9,800,000 (2014: HKD7,095,000) with respect to 24,500,000 (2014: 16,500,000) units, which was equivalent to HKD0.40 (2014: HKD0.43) per unit on 10 December 2015, which was subsequently paid on 26 January 2016 (2014: 26 January 2015).

#### WISE-CSIMLCT

During the year ended 31 December 2015, the Sub-Fund declared a distribution of HKD210,000 (2014: HKD165,000) with respect to 1,500,000 (2014: 1,500,000) units, which was equivalent to HKD0.14 (2014: HKD0.11) per unit on 10 December 2015, which was subsequently paid on 26 January 2016 (2014: 26 January 2015).

#### WISE-CSIMLRET

During the year ended 31 December 2015, the Sub-Fund declared a distribution of HKD300,000 (2014: HKD1,200,000) with respect to 2,500,000 (2014: 2,500,000) units, which was equivalent to HKD0.12 (2014: HKD0.48) per unit on 10 December 2015, which was subsequently paid on 26 January 2016 (2014: 26 January 2015).

#### WISE-CSI300, WISE-SSE50

The Sub-Funds did not make any distribution during the years ended 31 December 2015 and 2014.

### 17. 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.

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

### 16. 分派

#### 標智中證香港 100

就截至二零一五年十二月卅一日止年度，於二零一五年十二月十日，該子基金就24,500,000個單位(二零一四年：16,500,000個單位)宣派9,800,000港元(二零一四年：7,095,000港元)，相當於每單位0.40港元(二零一四年：0.43港元)，隨後於二零一六年一月廿六日(二零一四年：二零一五年一月廿六日)派付。

#### 標智中證內地消費

就截至二零一五年十二月卅一日止年度，於二零一五年十二月十日，該子基金就1,500,000個單位(二零一四年：1,500,000個單位)宣派210,000港元(二零一四年：165,000港元)，相當於每單位0.14港元(二零一四年：0.11港元)，隨後於二零一六年一月廿六日(二零一四年：二零一五年一月廿六日)派付。

#### 標智中證內地地產

就截至二零一五年十二月卅一日止年度，於二零一五年十二月十日，該子基金就2,500,000個單位(二零一四年：2,500,000個單位)宣派300,000港元(二零一四年：1,200,000港元)，相當於每單位0.12港元(二零一四年：0.48港元)，隨後於二零一六年一月廿六日(二零一四年：二零一五年一月廿六日)派付。

#### 標智滬深 300、標智上證 50

截至二零一五年及二零一四年十二月卅一日期度，該等子基金並無任何分派。

### 17. 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獲得商品、服務或其他利益。所提供服務性質致使可合理被預期有利於子基金整體及可能對改善子基金的表現。就提供商品、服務或其他利益而並不就此作出直接付款，代之以基金經理或其任何關連人士承諾給予該等人士業務。

年內概無就子基金透過經紀或證券商轉介的交易作出任何非金錢佣金安排。



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

### 18. MAJOR NON-CASH TRANSACTIONS

Units are issued/redeemed through in-kind creation/redemption of a basket of constituent securities with the remaining balances in cash. For each application unit size for creation/redemption, the Sub-Funds receives/delivers 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 2015, the Sub-Fund issued 33,600,000 (2014: 50,400,000) units, totalling HKD1,152,734,400 (2014: HKD1,247,124,640) in exchange for Baskets consisting of investments valued at HKD1,173,178,469 (2014: HKD1,230,432,719) by the Manager with remaining balances settled by payment in cash of HKD20,444,069 (2014: receipt in cash of HKD16,691,921).

##### WISE-CSIHK100

During the year ended 31 December 2015, the Sub-Fund issued 8,000,000 (2014: 5,000,000) units, totalling HKD175,810,950 (2014: HKD100,831,700) in exchange for Baskets consisting of investments valued at HKD174,130,299 (2014: HKD98,936,643) by the Manager with remaining balances in cash of HKD1,680,651 (2014: HKD1,895,057).

##### WISE-SSE50

During the year ended 31 December 2015, the Sub-Fund issued 4,000,000 (2014: nil) units, totalling HKD93,626,240 (2014: nil) in exchange for Baskets consisting of investments valued at HKD92,697,256 (2014: nil) by the Manager with remaining balances in cash of HKD928,984 (2014: nil).

##### WISE-CSIMLCT

During the years ended 31 December 2015 and 2014, there was no non-cash subscription for the Sub-Fund.

##### WISE-CSIMLRET

During the years ended 31 December 2015 and 2014, there was no non-cash subscription for the Sub-Fund.

### 18. 主要非現金交易

單位發行／贖回乃通過具現金餘額的一籃子成份證券實物增設／贖回的方式進行。就每個申請單位的增設／贖回規模而言，子基金取得／交付的一籃子成份證券均由基金經理每天釐定。

#### (a) 認購

##### 標智滬深300

截至二零一五年十二月卅一日止年度，該子基金已發行33,600,000(二零一四年: 50,400,000)個單位，合共1,152,734,400港元(二零一四年: 1,247,124,640港元)，基金經理以有關款項收購一籃子包括價值1,173,178,469港元(二零一四年: 1,230,432,719港元)的投資，餘額以現金為20,444,069港元(二零一四年: 16,691,921港元)支付。

##### 標智中證香港100

截至二零一五年十二月卅一日止年度，該子基金已發行8,000,000(二零一四年: 5,000,000)個單位，合共175,810,950港元(二零一四年: 100,831,700港元)，基金經理以有關款項收購一籃子包括價值174,130,299港元(二零一四年: 98,936,643港元)的投資，現金餘額為1,680,651港元(二零一四年: 1,895,057港元)。

##### 標智上證50

截至二零一五年十二月卅一日止年度，該子基金已發行4,000,000(二零一四年: 無)個單位，合共93,626,240港元(二零一四年: 無)，基金經理以有關款項收購一籃子包括價值92,697,256港元(二零一四年: 無)的投資，現金餘額為928,984港元(二零一四年: 無)。

##### 標智中證內地消費

截至二零一五年及二零一四年十二月卅一日止年度，該子基金並無任何非現金認購。

##### 標智中證內地地產

截至二零一五年及二零一四年十二月卅一日止年度，該子基金並無任何非現金認購。

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

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

#### (b) Redemptions

##### WISE-CSI300

During the year ended 31 December 2015, the Sub-Fund redeemed 172,800,000 units (2014: 112,000,000 units), totalling HKD7,052,315,440 (2014: HKD3,084,495,600) in exchange for Baskets consisting of investments valued at HKD7,139,182,671 (2014: HKD3,046,598,041) by the Manager with remaining balances settled by receipt in cash of HKD86,867,231 (2014: payment in cash of HKD37,897,559).

##### WISE-CSIHK100

During the years ended 31 December 2015 and 2014, there was no non-cash redemption for the Sub-Fund.

##### WISE-SSE50

During the year ended 31 December 2015, the Sub-Fund redeemed 8,000,000 (2014: nil) units, totalling HKD206,556,551 (2014: nil) in exchange for Baskets consisting of investments valued at HKD205,323,154 (2014: nil) by the Manager with remaining balances in cash of HKD1,233,397 (2014: nil).

##### WISE-CSIMLCT

During the years ended 31 December 2015 and 2014, there was no non-cash redemption for the Sub-Fund.

##### WISE-CSIMLRET

During the years ended 31 December 2015, there was no non-cash redemption for the Sub-fund.

During the year ended 31 December 2014, the Sub-Fund redeemed 2,500,000 units totalling HKD15,297,750 in exchange for Baskets consisting of investments valued at HKD14,687,019 by the Manager with remaining balances in cash of HKD610,731.

### 18. 主要非現金交易(續)

#### (b) 贖回

##### 標智滬深300

截至二零一五年十二月卅一日止年度，該子基金已贖回172,800,000個單位(二零一四年：112,000,000個單位)，合共7,052,315,440港元(二零一四年：3,084,495,600港元)，基金經理出售一籃子包括價值7,139,182,671港元(二零一四年：3,046,598,041港元)的投資以支付贖回款項，餘額以收取現金86,867,231港元(二零一四年：支付37,897,559港元)結清。

##### 標智中證香港100

截至二零一五年及二零一四年十二月卅一日止年度，該子基金並無任何非現金贖回。

##### 標智上證50

截至二零一五年十二月卅一日止年度，該子基金已贖回8,000,000個單位(二零一四年：無)，合共206,556,551港元，基金經理出售一籃子包括價值205,323,154港元(二零一四年：無)的投資以支付贖回款項，現金餘額為1,233,397港元(二零一四年：無)。

##### 標智中證內地消費

截至二零一五年及二零一四年十二月卅一日止年度，該子基金並無任何非現金贖回。

##### 標智中證內地地產

截至二零一五年十二月卅一日止年度，該子基金並無任何非現金贖回。

截至二零一四年十二月卅一日止年度，該子基金已贖回2,500,000個單位，合共15,297,750港元，基金經理出售一籃子包括價值14,687,019港元的投資以支付贖回款項，現金餘額為610,731港元。

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**(標智ETFs系列的子基金)**

**INVESTMENT PORTFOLIO**

**投資組合**

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

<b>Securities name</b> 證券名稱	<b>Holdings</b> 持股量	<b>Fair value of underlying shares/ fair value</b> 相關股份 公平值/公平值	<b>% of net asset value</b> 佔資產淨值 百分比(%)
		<b>HKD</b> 港元	
<b>China</b>			
中國			
Agricultural Bank of China Ltd 中國農業銀行股份有限公司	9,837,300	37,919,663	0.85
Aier Eye Hospital Group Co Ltd 愛爾眼科醫院集團股份有限公司	127,050	4,788,206	0.11
Air China Ltd 中國國際航空股份有限公司	713,900	7,309,888	0.16
Aisino Corp 航天信息股份有限公司	181,500	12,108,057	0.27
Aluminum Corp of China Ltd 中國鋁業股份有限公司	1,621,400	9,597,495	0.22
Angang Steel Co Ltd 鞍鋼股份有限公司	556,600	3,168,456	0.07
Anhui Conch Cement Co Ltd 安徽海螺水泥股份有限公司	544,500	11,098,692	0.25
AVIC Aero-Engine Controls Co Ltd 中航動力控制股份有限公司	121,000	4,564,528	0.10
AVIC Aircraft Co Ltd 中航飛機股份有限公司	302,500	8,942,057	0.20
AVIC Aviation Engine Corp Plc 中航動力股份有限公司	205,700	11,066,346	0.25
AVIC Capital Co Ltd 中航資本控股股份有限公司	532,400	9,892,651	0.22
AVIC Helicopter Co Ltd 中航直升機股份有限公司	60,500	3,805,699	0.09
Bank of Beijing Co Ltd 北京銀行股份有限公司	2,662,000	33,452,028	0.75
Bank of China Ltd 中國銀行股份有限公司	4,573,800	21,888,075	0.49
Bank of Communications Co Ltd 交通銀行股份有限公司	6,606,600	50,774,997	1.14
Bank of Nanjing Co Ltd 南京銀行股份有限公司	592,900	12,516,858	0.28
Bank of Ningbo Co Ltd 寧波銀行股份有限公司	537,240	9,944,116	0.22
Baoshan Iron & Steel Co Ltd 寶山鋼鐵股份有限公司	1,694,000	11,280,637	0.25
BBMG Corp 北京金隅股份有限公司	290,400	3,250,764	0.07
Beijing Capital Co Ltd 北京首創股份有限公司	278,300	3,381,014	0.08
Beijing Dabeinong Technology Group Co Ltd 北京大北農科技集團股份有限公司	477,950	6,964,407	0.16
Beijing Enlight Media Co Ltd 北京光線傳媒股份有限公司	121,000	4,373,918	0.10
Beijing Jingneng Power Co Ltd 北京京能電力股份有限公司	387,200	2,800,232	0.06
Beijing Orient Landscape & Ecology Co Ltd 北京東方園林生態股份有限公司	229,900	7,256,892	0.16
Beijing Originwater Technology Co Ltd 北京碧水源科技股份有限公司	169,400	10,461,881	0.24
Beijing Shiji Information Technology Co Ltd 北京中長石基資訊技術股份有限公司	36,300	6,410,989	0.14
Beijing SI Pharmaceutical Co Ltd 北京雙鷺藥業股份有限公司	145,200	5,804,936	0.13
Beijing Tongrentang Co Ltd 北京同仁堂股份有限公司	205,700	10,936,240	0.25

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**(標智ETFs系列的子基金)**

**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
		HKD 港元	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b> 由AXP發行人發行的AXPs <sup>^</sup> (續)			
China (continued) 中國(續)			
Beijing Ultrapower Software Co Ltd 北京神州泰岳軟件股份有限公司	345,213	5,396,901	0.12
Beijing Xinwei Telecom Technology Group Co Ltd 北京信威通信科技集團股份有限公司	459,800	14,661,941	0.33
Beijing Yanjing Brewery Co Ltd 北京燕京啤酒股份有限公司	629,200	6,179,802	0.14
Beiqi Foton Motor Co Ltd 北汽福田汽車股份有限公司	471,900	3,564,837	0.08
Bluefocus Communication Group Co Ltd 北京藍色光標品牌管理顧問股份有限公司	386,837	6,800,123	0.15
BOE Technology Group Co Ltd 京東方科技集團股份有限公司	12,753,400	45,203,126	1.02
BYD Co Ltd 比亞迪股份有限公司	169,400	13,019,230	0.29
By-Health Co Ltd 湯臣倍健股份有限公司	84,700	3,891,618	0.09
Changjiang Securities Co Ltd 長江證券股份有限公司	907,500	13,440,160	0.30
Chengdu Xingrong Environment Co Ltd 成都市興蓉環境股份有限公司	544,500	4,626,621	0.10
China Avionics Systems Co Ltd 中航航空電子系統股份有限公司	157,300	4,621,711	0.10
China Baoan Group Co Ltd 中國寶安集團股份有限公司	350,900	7,521,003	0.17
China CITIC Bank Corp Ltd 中信銀行股份有限公司	713,900	6,159,731	0.14
China Coal Energy Co Ltd 中國中煤能源股份有限公司	556,600	4,018,691	0.09
China Communications Construction Co Ltd 中國交通建設股份有限公司	411,400	6,583,837	0.15
China Construction Bank Corp 中國建設銀行股份有限公司	1,464,100	10,081,673	0.23
China Cosco Holdings Co Ltd 中國遠洋控股股份有限公司	834,900	8,987,254	0.20
China CSSC Holdings Ltd 中國船舶工業股份有限公司	193,600	8,044,891	0.18
China Eastern Airlines Corp Ltd 中國東方航空股份有限公司	919,600	8,340,625	0.19
China Everbright Bank Co Ltd 中國光大銀行股份有限公司	4,331,800	21,918,977	0.49
China First Heavy Industries 中國第一重型機械股份公司	713,900	6,790,187	0.15
China Fortune Land Development Co Ltd 華夏幸福基業股份有限公司	314,600	11,526,120	0.26
China Gezhouba Group Co Ltd 中國葛洲壩集團股份有限公司	786,500	7,377,468	0.17
China Hainan Rubber Industry Group Co Ltd 海南天然橡膠產業集團股份有限公司	338,800	3,056,689	0.07
China International Marine Containers Group Co Ltd 中國國際海運集裝箱(集團)股份有限公司	217,800	5,458,373	0.12

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
		HKD 港元	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b> 由AXP發行人發行的AXPs <sup>^</sup> (續)			
China (continued) 中國(續)			
China International Travel Service Corp Ltd 中國國旅股份有限公司	108,900	7,713,201	0.17
China Life Insurance Co Ltd 中國人壽保險股份有限公司	459,800	15,534,414	0.35
China Merchants Bank Co Ltd 招商銀行股份有限公司	2,662,000	57,024,112	1.28
China Merchants Securities Co Ltd 招商證券股份有限公司	762,300	19,750,213	0.44
China Merchants Shekou Industrial Zone Co Ltd 招商局蛇口工業區控股股份有限公司	503,602	12,536,831	0.28
China Minmetals Rare Earth Co Ltd 五礦稀土股份有限公司	205,700	5,079,030	0.11
China Minsheng Banking Corp Ltd 中國民生銀行股份有限公司	6,812,300	78,046,068	1.77
China Molybdenum Co Ltd 洛陽樂川鉬業集團股份有限公司	726,000	3,855,517	0.09
China National Chemical Engineering Co Ltd 中國化學工程股份有限公司	544,500	4,470,667	0.10
China Northern Rare Earth Group High-Tech Co Ltd 中國北方稀土(集團)高科技股份有限公司	629,200	10,527,440	0.24
China Oilfield Services Ltd 中海油田服務股份有限公司	157,300	2,911,565	0.07
China Pacific Insurance Group Co Ltd 中國太平洋保險(集團)股份有限公司	847,000	29,141,647	0.66
China Petroleum & Chemical Corp 中國石油化工股份有限公司	8,107,000	47,890,724	1.08
China Railway Construction Corp Ltd 中國鐵建股份有限公司	955,900	15,377,594	0.35
China Railway Group Ltd 中國中鐵股份有限公司	1,536,700	20,026,164	0.45
China Resources Sanjiu Medical & Pharmaceutical Co Ltd 華潤三九醫藥股份有限公司	181,500	5,908,905	0.13
China Shenhua Energy Co Ltd 中國神華能源股份有限公司	544,500	9,727,600	0.22
China Shipbuilding Industry Co Ltd 中國船舶重工股份有限公司	1,996,500	22,349,005	0.50
China Shipping Container Lines Co Ltd 中海集裝箱運輸股份有限公司	871,200	7,319,418	0.16
China South Publishing & Media Group Co Ltd 中南出版傳媒集團股份有限公司	205,700	5,857,210	0.13
China Southern Airlines Co Ltd 中國南方航空股份有限公司	968,000	9,900,160	0.22
China Spacesat Co Ltd 中國東方紅衛星股份有限公司	169,400	8,587,840	0.19
China State Construction Engineering Corp Ltd 中國建築股份有限公司	3,944,600	29,798,384	0.67

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
		HKD 港元	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b> 由AXP發行人發行的AXPs <sup>^</sup> (續)			
China (continued) 中國(續)			
China United Network Communications Ltd 中國聯合網絡通信股份有限公司	2,311,100	17,044,853	0.38
China Vanke Co Ltd 萬科企業股份有限公司	2,553,100	74,435,022	1.68
China Xd Electric Co Ltd 中國西電電氣股份有限公司	580,800	4,720,193	0.11
China Yangtze Power Co Ltd 中國長江電力股份有限公司	1,355,200	21,914,357	0.49
Chinese Universe Publishing and Media Co Ltd 中文天地出版傳媒股份有限公司	145,200	4,077,318	0.09
Chongqing Changan Automobile Co Ltd 重慶長安汽車股份有限公司	617,100	12,482,779	0.28
Chongqing Water Group Co Ltd 重慶水務集團股份有限公司	205,700	2,287,896	0.05
CITIC Guoan Information Industry Co Ltd 中信國安信息產業股份有限公司	266,200	6,464,851	0.15
CITIC Securities Co Ltd 中信證券股份有限公司	2,238,500	51,692,090	1.17
CRRC Corp Ltd 中國中車股份有限公司	2,420,000	37,082,280	0.83
Daqin Railway Co Ltd 大秦鐵路股份有限公司	1,645,600	16,967,742	0.38
Datang International Power Generation Co Ltd 大唐國際發電股份有限公司	713,900	4,370,597	0.10
DHC Software Co Ltd 東華軟體股份公司	217,800	6,524,055	0.15
Dong-E-E-Jiao Co Ltd 山東東阿阿膠股份有限公司	774,400	48,334,036	1.09
Dongfang Electric Corp Ltd 東方電氣股份有限公司	338,800	5,510,935	0.12
Dongxu Optoelectronic Technology Co Ltd 東旭光電科技股份有限公司	496,100	5,375,775	0.12
Dr Peng Telecom & Media Group Co Ltd 鵬博士電信傳媒集團股份有限公司	302,500	8,516,073	0.19
East Money Information Co Ltd 東方財富信息股份有限公司	314,600	19,534,333	0.44
Everbright Securities Co Ltd 光大證券股份有限公司	326,700	8,943,934	0.20
Faw Car Co Ltd 一汽轎車股份有限公司	229,900	4,488,573	0.10
Financial Street Holdings Co Ltd 金融街控股股份有限公司	508,200	6,986,717	0.16
Foshan Haitian Flavouring & Food Co Ltd 佛山市海天調味食品股份有限公司	72,600	3,062,754	0.07
Founder Securities Co Ltd 方正證券股份有限公司	1,016,400	11,632,399	0.26
Fuyao Glass Industry Group Co Ltd 福耀玻璃工業集團股份有限公司	1,016,400	18,522,079	0.42
GD Power Development Co Ltd 國電電力發展股份有限公司	3,799,400	17,819,422	0.40

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
		HKD 港元	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b> 由AXP發行人發行的AXPs <sup>^</sup> (續)			
China (continued) 中國(續)			
Gemdale Corp 金地(集團)股份有限公司	592,900	9,714,893	0.22
GF Securities Co Ltd 廣發證券股份有限公司	931,700	21,626,276	0.49
Glodon Software Co Ltd 廣聯達軟件股份有限公司	211,750	4,594,131	0.10
Goertek Inc 歌爾聲學股份有限公司	242,000	9,981,025	0.22
Great Wall Motor Co Ltd 長城汽車股份有限公司	363,000	5,211,447	0.12
Gree Electric Appliances Inc of Zhuhai 珠海格力電器股份有限公司	1,391,500	37,114,770	0.83
Guangdong Alpha Animation and Culture Co Ltd 廣東奧飛動漫文化股份有限公司	133,100	8,213,696	0.18
Guangdong Electric Power Development Co Ltd 廣東電力發展股份有限公司	326,700	2,861,747	0.06
Guangdong Golden Dragon Development Inc 廣東錦龍發展股份有限公司	121,000	4,204,969	0.09
Guanghui Energy Co Ltd 廣匯能源股份有限公司	2,032,800	16,156,784	0.36
Guangshen Railway Co Ltd 廣深鐵路股份有限公司	1,125,300	6,714,665	0.15
Guangxi Wuzhou Zhongheng Group Co Ltd 廣西梧州中恒集團股份有限公司	762,300	6,668,312	0.15
Guangzhou Baiyunshan Pharmaceutical Holdings Co Ltd 廣州白雲山醫藥集團股份有限公司	169,400	6,119,443	0.14
Guangzhou Haige Communications Group Inc Co 廣州海格通信集團股份有限公司	471,900	9,399,232	0.21
Guosen Securities Co Ltd 國信證券股份有限公司	338,800	7,981,354	0.18
Guoyuan Securities Co Ltd 國元證券股份有限公司	326,700	8,807,475	0.20
Hainan Airlines Co Ltd 海南航空股份有限公司	2,335,300	10,841,224	0.24
Hainan Mining Co Ltd 海南礦業股份有限公司	60,500	1,019,474	0.02
Haitong Securities Co Ltd 海通證券股份有限公司	1,948,100	36,709,580	0.83
Hangzhou Hikvision Digital Technology Co Ltd 杭州海康威視數字技術股份有限公司	399,300	16,387,682	0.37
Han's Laser Technology Industry Group Co Ltd 大族激光科技產業集團股份有限公司	229,900	7,100,506	0.16
Hebei Iron & Steel Co Ltd 河北鋼鐵股份有限公司	1,185,800	4,698,244	0.11
Heilan Home Co Ltd 海瀾之家股份有限公司	665,500	11,087,140	0.25

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
		HKD 港元	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b> 由AXP發行人發行的AXPs <sup>^</sup> (續)			
China (continued) 中國(續)			
Henan Shuanghui Investment & Development Co Ltd 河南雙匯投資發展股份有限公司	363,000	8,837,366	0.20
Hisense Electric Co Ltd 青島海信電器股份有限公司	217,800	5,110,077	0.11
Huadian Power International Corp Ltd 華電國際電力股份有限公司	677,600	5,490,719	0.12
Huadong Medicine Co Ltd 華東醫藥股份有限公司	84,700	8,283,586	0.19
Hualan Biological Engineering Inc 華蘭生物工程股份有限公司	193,600	10,165,859	0.23
Huaneng Power International Inc 華能國際電力股份有限公司	1,318,900	13,725,064	0.31
Huatai Securities Co Ltd 華泰證券股份有限公司	859,100	20,207,676	0.45
Huawen Media Investment Corp 華聞傳媒投資集團股份有限公司	387,200	6,940,509	0.16
Huayi Brothers Media Corp 華誼兄弟傳媒股份有限公司	242,000	11,976,652	0.27
Huayu Automotive Systems Co Ltd 華域汽車系統股份有限公司	350,900	7,051,987	0.16
Hubei Energy Group Co Ltd 湖北能源集團股份有限公司	580,800	4,248,867	0.10
Hunan Tv & Broadcast Intermediary Co Ltd 湖南電廣傳媒股份有限公司	266,200	8,437,663	0.19
Hundsun Technologies Inc 恒生電子股份有限公司	133,100	9,689,334	0.22
Iflytek Co Ltd 科大訊飛股份有限公司	254,100	11,235,151	0.25
Industrial & Commercial Bank of China Ltd 中國工商銀行股份有限公司	5,626,500	30,753,166	0.69
Industrial Bank Co Ltd 興業銀行股份有限公司	3,787,300	77,061,972	1.74
Industrial Securities Co Ltd 興業證券股份有限公司	1,431,430	17,699,285	0.40
Inner Mongolia Baotou Steel Union Co Ltd 內蒙古包鋼鋼聯股份有限公司	2,686,200	11,572,617	0.26
Inner Mongolia Junzheng Energy & Chemical Industry Group Co Ltd 內蒙古君正能源化工股份有限公司	326,700	4,460,270	0.10
Inner Mongolia Mengdian Huaneng Thermal Power Corp Ltd 內蒙古蒙電華能熱電股份有限公司	810,700	4,315,003	0.10
Inner Mongolia Yili Industrial Group Co Ltd 內蒙古伊利實業集團股份有限公司	2,940,300	57,617,024	1.31
Jiangsu Hengrui Medicine Co Ltd 江蘇恒瑞醫藥股份有限公司	324,280	18,962,792	0.43
Jiangsu Kangde Xin Composite Material Co Ltd 康得新複合材料股份有限公司	405,108	18,414,835	0.41



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**(標智ETFs系列的子基金)**

**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
		HKD 港元	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b> 由AXP發行人發行的AXPs <sup>^</sup> (續)			
China (continued) 中國(續)			
Jiangsu Phoenix Publishing & Media Corp Ltd 江蘇鳳凰出版傳媒股份有限公司	205,700	3,908,080	0.09
Jiangsu Yanghe Brewery Joint-Stock Co Ltd 江蘇洋河酒廠股份有限公司	157,300	12,866,454	0.29
Jiangxi Copper Co Ltd 江西銅業股份有限公司	229,900	4,315,725	0.10
Jilin Aodong Pharmaceutical Group Co Ltd 吉林敖東藥業集團股份有限公司	205,700	7,597,680	0.17
Jinduicheng Molybdenum Co Ltd 金堆城鉬業股份有限公司	278,300	2,746,659	0.06
Jizhong Energy Resources Co Ltd 冀中能源股份有限公司	447,700	2,687,455	0.06
Jointown Pharmaceutical Group Co Ltd 九州通醫藥集團股份有限公司	84,700	1,976,133	0.04
Kangmei Pharmaceutical Co Ltd 康美藥業股份有限公司	907,500	18,292,047	0.41
Kingenta Ecological Engineering Group Co Ltd 金正大生態工程集團股份有限公司	169,400	4,111,974	0.09
Kweichow Moutai Co Ltd 貴州茅台酒股份有限公司	145,200	37,778,872	0.85
Lepu Medical Technology Beijing Co Ltd 樂普(北京)醫療器械股份有限公司	133,100	6,129,695	0.14
Leshi Internet Information & Technology Corp Beijing 樂視網信息技術(北京)股份有限公司	254,100	17,827,652	0.40
Liaoning Cheng Da Co Ltd 遼寧成大股份有限公司	338,800	9,125,591	0.21
Luxin Venture Capital Group Co Ltd 魯信創業投資集團股份有限公司	84,700	3,949,234	0.09
Luxshare Precision Industry Co Ltd 立訊精密工業股份有限公司	157,300	5,995,835	0.13
Luzhou Laojiao Co Ltd 瀘州老窖股份有限公司	205,700	6,647,663	0.15
Meihua Holdings Group Co Ltd 梅花生物科技集團股份有限公司	520,300	5,675,264	0.13
Metallurgical Corp of China Ltd 中國冶金科工股份有限公司	1,331,000	9,562,261	0.22
Midea Group Co Ltd 美的集團股份有限公司	592,900	23,222,344	0.52
Nari Technology Co Ltd 國電南瑞科技股份有限公司	471,900	9,387,968	0.21
Neusoft Corp 東軟集團股份有限公司	266,200	9,873,590	0.22
New China Life Insurance Co Ltd 新華人壽保險股份有限公司	145,200	9,043,571	0.20
New Hope Liuhe Co Ltd 新希望六和股份有限公司	326,700	7,399,994	0.17
Ningbo Port Co Ltd 寧波港股份有限公司	1,052,700	10,263,907	0.23
Northeast Securities Co Ltd 東北證券股份有限公司	326,700	6,822,966	0.15

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**(標智ETFs系列的子基金)**

**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
		HKD 港元	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b> 由AXP發行人發行的AXPs <sup>^</sup> (續)			
China (continued) 中國(續)			
Oceanwide Holdings Co Ltd 泛海控股股份有限公司	387,200	5,794,539	0.13
Offshore Oil Engineering Co Ltd 海洋石油工程股份有限公司	762,300	8,142,073	0.18
Orient Securities Co Ltd/China 東方證券股份有限公司	229,900	6,381,676	0.14
Pacific Securities Co Ltd/The/China 太平洋證券股份有限公司	980,100	11,474,280	0.26
Pang Da Automobile Trade Co Ltd 龐大汽貿集團股份有限公司	992,200	4,641,639	0.10
Pangang Group Vanadium Titanium & Resources Co Ltd 攀鋼集團鈾鈦資源股份有限公司	1,536,700	6,712,066	0.15
People.Cn Co Ltd 人民網股份有限公司	133,100	3,621,587	0.08
Petrochina Co Ltd 中國石油天然氣股份有限公司	2,686,200	26,735,630	0.60
Ping An Bank Co Ltd 平安銀行股份有限公司	1,621,400	23,200,395	0.52
Ping An Insurance Group Co of China Ltd 中國平安保險(集團)股份有限公司	2,879,800	123,035,769	2.78
Poly Real Estate Group Co Ltd 保利房地產(集團)股份有限公司	1,706,100	21,622,954	0.49
Power Construction Corp of China Ltd 中國電力建設股份有限公司	1,137,400	10,886,133	0.24
Qingdao Haier Co Ltd 青島海爾股份有限公司	859,100	10,180,732	0.23
Qinghai Salt Lake Industry Co Ltd 青海鹽湖工業股份有限公司	181,500	5,560,176	0.13
Risesun Real Estate Development Co Ltd 榮盛房地產發展股份有限公司	423,500	4,816,509	0.11
SAIC Motor Corp Ltd 上海汽車集團股份有限公司	895,400	22,696,435	0.51
Sanan Optoelectronics Co Ltd 三安光電股份有限公司	399,300	11,574,783	0.26
Sany Heavy Industry Co Ltd 三一重工股份有限公司	1,040,600	8,171,386	0.18
SDIC Power Holdings Co Ltd 國投電力控股股份有限公司	968,000	9,634,461	0.22
Sealand Securities Co Ltd 國海證券股份有限公司	399,300	6,123,341	0.14
Searainbow Holding Corp 海虹企業(控股)股份有限公司	193,600	7,728,363	0.17
Shaanxi Coal Industry Co Ltd 陝西煤業股份有限公司	568,700	3,305,204	0.07
Shandong Gold Mining Co Ltd 山東黃金礦業股份有限公司	266,200	6,664,991	0.15
Shanghai Bailian Group Co Ltd 上海百聯集團股份有限公司	217,800	4,644,815	0.10
Shanghai Construction Group Co Ltd 上海建工集團股份有限公司	491,260	4,150,789	0.09
Shanghai Electric Group Co Ltd 上海電氣集團股份有限公司	1,052,700	14,497,612	0.33
Shanghai Fosun Pharmaceutical Group Co Ltd 上海復星醫藥(集團)股份有限公司	363,000	10,175,967	0.23
Shanghai International Airport Co Ltd 上海國際機場股份有限公司	302,500	10,664,043	0.24

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**(標智ETFs系列的子基金)**

**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

<b>Securities name</b> 證券名稱	<b>Holdings</b> 持股量	<b>Fair value of underlying shares/ fair value</b> 相關股份 公平值/公平值	<b>% of net asset value</b> 佔資產淨值 百分比(%)
		<b>HKD</b> 港元	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b> 由AXP發行人發行的AXPs <sup>^</sup> (續)			
China (continued) 中國(續)			
Shanghai International Port Group Co Ltd 上海國際港務(集團)股份有限公司	883,300	6,830,764	0.15
Shanghai Jahwa United Co Ltd 上海家化聯合股份有限公司	157,300	7,405,626	0.17
Shanghai Lujiazui Finance & Trade Zone Development Co Ltd 上海陸家嘴金融貿易區開發股份有限公司	108,900	6,513,658	0.15
Shanghai Oriental Pearl Media Co Ltd 上海東方明珠新媒體股份有限公司	459,800	20,769,253	0.47
Shanghai Pharmaceuticals Holding Co Ltd 上海醫藥集團股份有限公司	399,300	9,482,840	0.21
Shanghai Pudong Development Bank Co Ltd 上海浦東發展銀行股份有限公司	2,395,800	52,265,219	1.18
Shanghai Raas Blood Products Co Ltd 上海萊士血液製品股份有限公司	145,200	6,891,412	0.15
Shanghai Smi Holding Co Ltd 上海城投控股股份有限公司	302,500	8,346,401	0.19
Shanghai Waigaoqiao Free Trade Zone Group Co Ltd 上海外高橋保稅區開發股份有限公司	96,800	3,034,740	0.07
Shanxi Lu'an Environmental Energy Development Co Ltd 山西潞安環保能源開發股份有限公司	350,900	2,684,278	0.06
Shanxi Securities Co Ltd 山西證券股份有限公司	338,800	6,161,897	0.14
Shanxi Taigang Stainless Steel Co Ltd 山西太鋼不銹鋼股份有限公司	641,300	3,137,842	0.07
Shanxi Xishan Coal & Electricity Power Co Ltd 山西西山煤電股份有限公司	641,300	4,645,537	0.10
Shenergy Co Ltd 申能股份有限公司	1,415,700	12,755,698	0.29
Shenwan Hongyuan Group Co Ltd 申萬宏源集團股份有限公司	1,560,900	19,950,353	0.45
Shenzhen Agricultural Products Co Ltd 深圳市農產品股份有限公司	229,900	4,853,476	0.11
Shenzhen Energy Group Co Ltd 深圳能源集團股份有限公司	326,700	3,824,760	0.09
Shenzhen Hepalink Pharmaceutical Co Ltd 深圳市海普瑞藥業股份有限公司	72,600	3,064,487	0.07
Shenzhen Inovance Technology Co Ltd 深圳市匯川技術股份有限公司	133,100	7,495,732	0.17
Shenzhen O-Film Tech Co Ltd 深圳歐菲光科技股份有限公司	169,400	6,271,064	0.14

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
		HKD 港元	
China (continued) 中國(續)			
Shenzhen Overseas Chinese Town Co Ltd 深圳華僑城股份有限公司	992,200	10,420,005	0.23
Shenzhen Salubris Pharmaceuticals Co Ltd 深圳信立泰藥業股份有限公司	254,100	9,133,677	0.21
Shenzhen Zhongjin Lingnan Nonfemet Co Ltd 深圳市中金嶺南有色金屬股份有限公司	387,200	6,478,424	0.15
Siasun Robot & Automation Co Ltd 瀋陽新松機器人自動化股份有限公司	133,100	10,880,646	0.24
Sichuan Changhong Electric Co Ltd 四川長虹電器股份有限公司	1,064,800	7,357,540	0.17
Sichuan Chuantou Energy Co Ltd 四川川投能源股份有限公司	2,698,300	34,616,626	0.78
Sichuan Kelun Pharmaceutical Co Ltd 四川科倫藥業股份有限公司	387,200	8,590,151	0.19
Sinolink Securities Co Ltd 國金證券股份有限公司	496,100	9,555,618	0.21
Sinopec Shanghai Petrochemical Co Ltd 中國石化上海石油化工股份有限公司	592,900	4,585,033	0.10
Soochow Securities Co Ltd 東吳證券股份有限公司	556,600	10,641,228	0.24
Southwest Securities Co Ltd 西南證券股份有限公司	798,600	9,435,188	0.21
Spring Airlines Co Ltd 春秋航空股份有限公司	72,600	5,285,091	0.12
Suning Commerce Group Co Ltd 蘇寧雲商集團股份有限公司	1,173,700	18,839,329	0.42
Suzhou Gold Mantis Construction Decoration Co Ltd 蘇州金螳螂建築裝飾股份有限公司	254,100	5,664,578	0.13
Tasly Pharmaceutical Group Co Ltd 天士力製藥集團股份有限公司	302,500	14,768,653	0.33
TBEA Co Ltd 特變電工股份有限公司	1,149,500	16,146,243	0.36
TCL Corp TCL集團股份有限公司	3,799,400	19,270,367	0.43
Tianjin Port Co Ltd 天津港股份有限公司	229,900	3,092,067	0.07
Tianjin Zhonghuan Semiconductor Co Ltd 天津中環半導體股份有限公司	387,200	5,646,672	0.13
Tonghua Dongbao Pharmaceutical Co Ltd 通化東寶藥業股份有限公司	229,900	7,448,946	0.17
Tongling Nonferrous Metals Group Co Ltd 銅陵有色金屬集團股份有限公司	847,000	3,618,699	0.08
Tsinghua Tongfang Co Ltd 同方股份有限公司	484,000	10,437,333	0.23
Tsingtao Brewery Co Ltd 青島啤酒股份有限公司	980,100	38,797,335	0.87

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

<b>Securities name</b> 證券名稱	<b>Holdings</b> 持股量	<b>Fair value of underlying shares/ fair value</b> 相關股份 公平值/公平值	<b>% of net asset value</b> 佔資產淨值 百分比(%)
		<b>HKD</b> 港元	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b> 由AXP發行人發行的AXPs <sup>^</sup> (續)			
China (continued) 中國(續)			
Tus-Sound Environmental Resources Co Ltd 啟迪桑德環境資源股份有限公司	133,100	6,291,713	0.14
Universal Scientific Industrial Shanghai Co Ltd 環旭電子股份有限公司	96,800	1,669,280	0.04
Wangsu Science & Technology Co Ltd 網宿科技股份有限公司	132,979	9,520,241	0.21
Wanhua Chemical Group Co Ltd 萬華化學集團股份有限公司	338,800	7,217,182	0.16
Wanxiang Qianchao Co Ltd 萬向錢潮股份有限公司	312,180	8,430,934	0.19
Wasu Media Holding Co Ltd 華數傳媒控股股份有限公司	36,300	1,420,477	0.03
Weichai Power Co Ltd 濰柴動力股份有限公司	665,500	7,672,046	0.17
Weifu High-Technology Group Co Ltd 無錫威孚高科技集團股份有限公司	145,200	4,288,722	0.10
Western Securities Co Ltd 西部證券股份有限公司	363,000	14,252,418	0.32
Wintime Energy Co Ltd 永泰能源股份有限公司	920,810	5,230,739	0.12
Wuhan Iron & Steel Co Ltd 武漢鋼鐵股份有限公司	1,113,200	4,609,870	0.10
Wuliangye Yibin Co Ltd 宜賓五糧液股份有限公司	508,200	16,538,870	0.37
XCMG Construction Machinery Co Ltd 徐工集團工程機械股份有限公司	1,548,800	7,836,953	0.18
Xiamen C & D Inc 廈門建發股份有限公司	484,000	9,998,353	0.22
Xiamen Tungsten Co Ltd 廈門鎢業股份有限公司	124,630	2,797,676	0.06
Xinhu Zhongbao Co Ltd 新湖中寶股份有限公司	713,900	4,046,849	0.09
Xinjiang Goldwind Science & Technology Co Ltd 新疆金風科技股份有限公司	471,900	12,834,541	0.29
Xinxing Ductile Iron Pipes Co Ltd 新興鑄管股份有限公司	605,000	4,685,825	0.11
XJ Electric Co Ltd 許繼電氣股份有限公司	193,600	4,489,151	0.10
Yantai Jereh Oilfield Services Group Co Ltd 煙臺傑瑞石油服務集團股份有限公司	133,100	4,029,810	0.09
Yanzhou Coal Mining Co Ltd 兗州煤業股份有限公司	108,900	1,228,134	0.03
Yingkou Port Liability Co Ltd 營口港務股份有限公司	859,100	4,869,937	0.11
Yonghui Superstores Co Ltd 永輝超市股份有限公司	641,300	7,714,500	0.17
Yonyou Network Technology Co Ltd 用友網絡科技股份有限公司	157,300	5,971,431	0.13
Youngor Group Co Ltd 雅戈爾集團股份有限公司	447,700	8,687,477	0.20
Yunnan Baiyao Group Co Ltd 雲南白藥集團股份有限公司	121,000	10,486,430	0.24

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**(標智ETFs系列的子基金)**

**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
AXPs <sup>^</sup> issued by AXP issuers (continued) 由AXP發行人發行的AXPs <sup>^</sup> (續)		HKD 港元	
China (continued) 中國(續)			
Zhejiang China Commodities City Group Co Ltd 浙江中國小商品城集團股份有限公司	629,200	6,900,654	0.16
Zhejiang Dahua Technology Co Ltd 浙江大華技術股份有限公司	181,500	7,992,618	0.18
Zhejiang Daily Media Group Co Ltd 浙報傳媒集團股份有限公司	242,000	5,446,821	0.12
Zhejiang Huace Film & Tv Co Ltd 浙江華策影視股份有限公司	133,100	4,730,301	0.11
Zhejiang Longsheng Group Co Ltd 浙江龍盛集團股份有限公司	726,000	10,084,994	0.23
Zhejiang Yasha Decoration Co Ltd 浙江亞廈裝飾股份有限公司	193,600	3,643,536	0.08
Zhejiang Zheneng Electric Power Co Ltd 浙江浙能電力股份有限公司	750,200	6,696,759	0.15
Zhengzhou Yutong Bus Co Ltd 鄭州宇通客車股份有限公司	556,600	14,938,902	0.34
Zhongjin Gold Corp Ltd 中金黃金股份有限公司	520,300	6,165,795	0.14
Zijin Mining Group Co Ltd 紫金礦業集團股份有限公司	3,254,900	13,634,236	0.31
Zoomlion Heavy Industry Science and Technology Co Ltd 中聯重科股份有限公司	1,258,400	8,034,494	0.18
ZTE Corp 中興通訊股份有限公司	629,200	13,981,521	0.31
Total investments – AXPs 投資總額—AXPs		<u>3,412,839,264</u>	<u>76.75</u>
Net amount of investments - AXPs 投資淨額—AXPs		<u>3,412,839,264</u>	<u>76.75</u>

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (Stock Connect) 上市股份(滬港通)		HKD 港元	
China 中國			
Agricultural Bank of China Ltd-A 中國農業銀行股份有限公司-A股	1,289,800	4,913,861	0.11
Aisino Corp-A 航天信息股份有限公司-A股	26,500	1,747,252	0.04
Aluminum Corp of China Ltd-A 中國鋁業股份有限公司-A股	99,700	583,277	0.01
Anhui Conch Cement Co Ltd-A 安徽海螺水泥股份有限公司-A股	158,440	3,191,910	0.07
AVIC Aviation Engine Corp Plc-A 中航動力股份有限公司-A股	12,200	648,697	0.01
AVIC Capital Co Ltd-A 中航資本控股股份有限公司-A股	132,000	2,424,156	0.05
AVIC Helicopter Co Ltd-A 中航直升機股份有限公司-A股	14,700	913,920	0.02
Bank of Beijing Co Ltd-A 北京銀行股份有限公司-A股	363,600	4,515,961	0.10
Bank of China Ltd-A 中國銀行股份有限公司-A股	2,404,400	11,372,319	0.26
Bank of Communications Co Ltd-A 交通銀行股份有限公司-A股	628,800	4,776,352	0.11
Bank of Nanjing Co Ltd-A 南京銀行股份有限公司-A股	42,700	890,951	0.02
Baoshan Iron & Steel Co Ltd-A 寶山鋼鐵股份有限公司-A股	306,400	2,016,605	0.05
Beijing Capital Co Ltd-A 北京首都創股份有限公司-A股	61,800	742,052	0.02
Beijing Jingneng Power Co Ltd-A 北京京能電力股份有限公司-A股	87,300	624,000	0.01
Beijing Tongrentang Co Ltd-A 北京同仁堂股份有限公司-A股	42,000	2,206,962	0.05
Beiqi Foton Motor Co Ltd-A 北汽福田汽車股份有限公司-A股	71,100	530,849	0.01
Cecep Wind-Power Corp-A 節能風電股份有限公司-A股	68,200	1,269,373	0.03
China CITIC Bank Corp Ltd-A 中信銀行股份有限公司-A股	246,600	2,102,952	0.05
China Construction Bank Corp-A 中國建設銀行股份有限公司-A股	758,800	5,164,177	0.12
China CSSC Holdings Ltd-A 中國船舶工業股份有限公司-A股	42,400	1,741,376	0.04
China Eastern Airlines Corp Ltd-A 中國東方航空股份有限公司-A股	207,800	1,862,761	0.04
China Everbright Bank Co Ltd-A 中國光大銀行股份有限公司-A股	416,100	2,080,949	0.05
China Fortune Land Development Co Ltd-A 華夏幸福基業股份有限公司-A股	52,600	1,904,680	0.04
China Gezhouba Group Co Ltd-A 中國葛洲壩集團股份有限公司-A股	339,400	3,146,533	0.07
China Life Insurance Co Ltd-A 中國人壽保險股份有限公司-A股	38,300	1,278,900	0.03
China Merchants Bank Co Ltd-A 招商銀行股份有限公司-A股	718,000	15,201,514	0.34
China Merchants Securities Co Ltd-A 招商證券股份有限公司-A股	90,000	2,304,625	0.05
China Minsheng Banking Corp Ltd-A 中國民生銀行股份有限公司-A股	2,874,000	32,542,876	0.72
China Molybdenum Co Ltd-A 洛陽樂川鋁業集團股份有限公司-A股	194,700	1,021,937	0.02

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**(標智ETFs系列的子基金)**

**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

<b>Securities name</b> 證券名稱	<b>Holdings</b> 持股量	<b>Fair value of underlying shares/ fair value</b> 相關股份 公平值/公平值	<b>% of net asset value</b> 佔資產淨值 百分比(%)
<b>Listed equities (Stock Connect) (continued)</b> 上市股份(滬港通)(續)		<b>HKD</b> 港元	
<b>China (continued)</b> 中國(續)			
China National Chemical Engineering Co Ltd-A 中國化學工程股份有限公司-A股	194,700	1,579,983	0.04
China Northern Rare Earth Group High-Tech Co Ltd-A 中國北方稀土(集團)高科技股份有限公司-A股	98,700	1,632,161	0.04
China Pacific Insurance Group Co Ltd-A 中國太平洋保險(集團)股份有限公司-A股	120,387	4,093,758	0.09
China Petroleum & Chemical Corp-A 中國石油化工股份有限公司-A股	2,419,500	14,126,310	0.31
China Railway Construction Corp Ltd-A 中國鐵建股份有限公司-A股	135,400	2,152,814	0.05
China Railway Group Ltd-A 中國中鐵股份有限公司-A股	142,300	1,832,844	0.04
China Shenhua Energy Co Ltd-A 中國神華能源股份有限公司-A股	45,800	808,696	0.02
China Shipbuilding Industry Co Ltd-A 中國船舶重工股份有限公司-A股	1,039,731	11,503,282	0.26
China Southern Airlines Co Ltd-A 中國南方航空股份有限公司-A股	216,300	2,186,429	0.05
China Spacesat Co Ltd-A 中國東方紅衛星股份有限公司-A股	37,500	1,878,944	0.04
China State Construction Engineering Corp Ltd-A 中國建築股份有限公司-A股	539,200	4,025,794	0.09
China United Network Communications Ltd-A 中國聯合網絡通信股份有限公司-A股	642,200	4,681,195	0.11
Chinese Universe Publishing and Media Co Ltd-A 中文天地出版傳媒股份有限公司-A股	68,783	1,908,978	0.04
CITIC Heavy Industries Co Ltd-A 中信重工機械股份有限公司-A股	510,433	4,118,061	0.09
CITIC Securities Co Ltd-A 中信證券股份有限公司-A股	493,900	11,272,440	0.25
CRRC Corp Ltd-A 中國中車股份有限公司-A股	322,800	4,888,735	0.11
Daqin Railway Co Ltd-A 大秦鐵路股份有限公司-A股	204,600	2,085,054	0.05
Datang International Power Generation Co Ltd-A 大唐國際發電股份有限公司-A股	234,269	1,417,523	0.03
Everbright Securities Co Ltd-A 光大證券股份有限公司-A股	28,800	779,263	0.02
Foshan Haitian Flavouring & Food Co Ltd-A 佛山市海天調味食品股份有限公司-A股	28,400	1,184,147	0.03
Founder Securities Co Ltd-A 方正證券股份有限公司-A股	255,496	2,890,019	0.06



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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (Stock Connect) (continued) 上市股份(滬港通)(續)		HKD 港元	
China (continued) 中國(續)			
Fuyao Glass Industry Group Co Ltd-A 福耀玻璃工業集團股份有限公司-A股	191,298	3,445,462	0.08
GD Power Development Co Ltd-A 國電電力發展股份有限公司-A股	1,590,600	7,373,123	0.17
Gemdale Corp-A 金地(集團)股份有限公司-A股	182,400	2,953,883	0.07
Guanghui Energy Co Ltd-A 廣匯能源股份有限公司-A股	775,700	6,093,488	0.14
Guangxi Wuzhou Zhongheng Group Co Ltd-A 廣西梧州中恒集團股份有限公司-A股	172,500	1,491,389	0.03
Guangzhou Automobile Group Co Ltd-A 廣州汽車集團股份有限公司-A股	228,100	6,056,179	0.14
Guangzhou Baiyunshan Pharmaceutical Holdings Co Ltd-A 廣州白雲山醫藥集團股份有限公司-A股	45,600	1,628,078	0.04
Hainan Airlines Co Ltd-A 海南航空股份有限公司-A股	1,093,304	5,016,358	0.11
Haitong Securities Co Ltd-A 海通證券股份有限公司-A股	589,900	10,986,478	0.25
Heilan Home Co Ltd-A 海瀾之家股份有限公司-A股	113,100	1,862,284	0.04
Hisense Electric Co Ltd-A 青島海信電器股份有限公司-A股	48,100	1,115,390	0.03
Huadian Power International Corp Ltd-A 華電國際電力股份有限公司-A股	130,300	1,043,547	0.02
Huaneng Power International Inc-A 華能國際電力股份有限公司-A股	317,400	3,264,535	0.07
Huatai Securities Co Ltd-A 華泰證券股份有限公司-A股	107,100	2,489,855	0.06
Huaxia Bank Co Ltd-A 華夏銀行股份有限公司-A股	541,200	7,768,664	0.17
Huayu Automotive Systems Co Ltd-A 華域汽車系統股份有限公司-A股	112,800	2,240,522	0.05
Hundsun Technologies Inc-A 恒生電子股份有限公司-A股	37,200	2,676,521	0.06
Industrial & Commercial Bank of China Ltd-A 中國工商銀行股份有限公司-A股	743,200	4,014,848	0.09
Industrial Bank Co Ltd-A 興業銀行股份有限公司-A股	409,300	8,231,217	0.19
Industrial Securities Co Ltd-A 興業證券股份有限公司-A股	211,692	2,587,033	0.06
Inner Mongolia Baotou Steel Union Co Ltd-A 內蒙古包鋼鋼聯股份有限公司-A股	603,233	2,568,563	0.06
Inner Mongolia Yili Industrial Group Co Ltd-A 內蒙古伊利實業集團股份有限公司-A股	615,519	11,920,997	0.27

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (Stock Connect) (continued) 上市股份(滬港通)(續)		HKD 港元	
China (continued) 中國(續)			
Jiangsu Hengrui Medicine Co Ltd-A 江蘇恒瑞醫藥股份有限公司—A股	89,535	5,174,720	0.12
Jiangxi Copper Co Ltd-A 江西銅業股份有限公司—A股	67,272	1,248,133	0.03
Jihua Group Corp Ltd-A 際華集團股份有限公司—A股	155,100	2,100,156	0.05
Kangmei Pharmaceutical Co Ltd-A 康美藥業股份有限公司—A股	315,400	6,283,322	0.14
Kweichow Moutai Co Ltd-A 貴州茅台酒股份有限公司—A股	29,700	7,637,491	0.17
Metallurgical Corp of China Ltd-A 中國冶金科工股份有限公司—A股	101,400	720,000	0.02
Nari Technology Co Ltd-A 國電南瑞科技股份有限公司—A股	151,400	2,976,867	0.07
New China Life Insurance Co Ltd-A 新華人壽保險股份有限公司—A股	69,600	4,284,444	0.10
Offshore Oil Engineering Co Ltd-A 海洋石油工程股份有限公司—A股	154,500	1,630,983	0.04
Orient Securities Co Ltd/China-A 東方證券股份有限公司—A股	112,300	3,080,970	0.07
People.Cn Co Ltd-A 人民網股份有限公司—A股	42,805	1,151,138	0.03
Petrochina Co Ltd-A 中國石油天然氣股份有限公司—A股	821,700	8,083,088	0.18
Ping An Insurance Group Co of China Ltd-A 中國平安保險(集團)股份有限公司—A股	644,106	27,198,083	0.60
Poly Real Estate Group Co Ltd-A 保利房地產(集團)股份有限公司—A股	497,700	6,234,335	0.14
Power Construction Corp of China Ltd-A 中國電力建設股份有限公司—A股	157,900	1,493,669	0.03
Qingdao Haier Co Ltd-A 青島海爾股份有限公司—A股	69,200	810,501	0.02
SAIC Motor Corp Ltd-A 上海汽車集團股份有限公司—A股	76,400	1,914,017	0.04
Sanan Optoelectronics Co Ltd-A 三安光電股份有限公司—A股	108,300	3,102,801	0.07
Sany Heavy Industry Co Ltd-A 三一重工股份有限公司—A股	278,900	2,164,574	0.05
Shandong Gold Mining Co Ltd-A 山東黃金礦業股份有限公司—A股	183,800	4,548,298	0.10
Shandong Hi-Speed Co Ltd-A 山東高速集團有限公司—A股	387,300	3,247,993	0.07
Shanghai Construction Group Co Ltd-A 上海建工集團股份有限公司—A股	109,200	911,914	0.02
Shanghai Electric Power Co Ltd-A 上海電氣集團股份有限公司—A股	298,653	5,185,285	0.12
Shanghai Fosun Pharmaceutical Group Co Ltd-A 上海復星醫藥(集團)股份有限公司—A股	42,700	1,183,066	0.03
Shanghai International Airport Co Ltd-A 上海國際機場股份有限公司—A股	61,600	2,146,294	0.05

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (Stock Connect) (continued) 上市股份(滬港通)(續)		HKD 港元	
China (continued) 中國(續)			
Shanghai International Port Group Co Ltd-A 上海國際港務(集團)股份有限公司-A股	488,580	3,734,295	0.08
Shanghai Lujiazui Finance & Trade Zone Development Co Ltd-A 上海陸家嘴金融貿易區開發股份有限公司-A股	25,300	1,495,649	0.03
Shanghai Oriental Pearl Media Co Ltd-A 上海東方明珠新媒體股份有限公司-A股	246,500	11,004,764	0.25
Shanghai Pudong Development Bank Co Ltd-A 上海浦東發展銀行股份有限公司-A股	661,400	14,260,616	0.32
Shanghai Smi Holding Co Ltd-A 上海城投控股股份有限公司-A股	171,600	4,679,539	0.11
Shanghai Tunnel Engineering Co Ltd-A 隧道股份-A股	155,100	1,944,657	0.04
Shanghai Waigaoqiao Free Trade Zone Group Co Ltd-A 上海外高橋保稅區開發股份有限公司-A股	21,100	653,793	0.01
Shanghai Zhangjiang High-Tech Park Development Co Ltd-A 上海張江高科股份有限公司-A股	75,900	2,579,188	0.06
Shenergy Co Ltd-A 申能股份有限公司-A股	139,400	1,241,388	0.03
Sichuan Chuantou Energy Co Ltd-A 四川川投能源股份有限公司-A股	1,366,922	17,332,057	0.38
Sinolink Securities Co Ltd-A 國金證券股份有限公司-A股	116,900	2,225,441	0.05
Sinopec Shanghai Petrochemical Co Ltd-A 中國石化上海石油化工股份有限公司-A股	134,200	1,025,712	0.02
Soochow Securities Co Ltd-A 東吳證券股份有限公司-A股	49,542	936,125	0.02
Southwest Securities Co Ltd-A 西南證券股份有限公司-A股	170,000	1,985,099	0.04
Tasly Pharmaceutical Group Co Ltd-A 天士力製藥集團股份有限公司-A股	92,400	4,458,609	0.10
TBEA Co Ltd-A 特變電工股份有限公司-A股	310,178	4,306,113	0.10
Tsinghua Tongfang Co Ltd-A 同方股份有限公司-A股	110,100	2,346,624	0.05
Tsingtao Brewery Co Ltd-A 青島啤酒股份有限公司-A股	280,107	10,958,910	0.25
Wanhua Chemical Group Co Ltd-A 萬華化學集團股份有限公司-A股	67,300	1,416,939	0.03
Wintime Energy Co Ltd-A 永泰能源股份有限公司-A股	205,700	1,154,886	0.03
Wuhan Iron & Steel Co Ltd-A 武漢鋼鐵股份有限公司-A股	519,600	2,126,653	0.05
Xiamen Tungsten Co Ltd-A 廈門鎢業股份有限公司-A股	64,200	1,424,367	0.03

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**(標智ETFs系列的子基金)**

**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

<b>Securities name</b> 證券名稱	<b>Holdings</b> 持股量	<b>Fair value of underlying shares/ fair value</b> 相關股份 公平值/公平值	<b>% of net asset value</b> 佔資產淨值 百分比(%)
<b>Listed equities (Stock Connect) (continued)</b> 上市股份(滬港通)(續)		<b>HKD</b> 港元	
China (continued) 中國(續)			
Xinhu Zhongbao Co Ltd-A 新湖中寶股份有限公司-A股	338,300	1,895,368	0.04
Yingkou Port Liability Co Ltd-A 營口港務股份有限公司-A股	391,500	2,193,428	0.05
Yonyou Network Technology Co Ltd-A 用友網絡科技股份有限公司-A股	33,400	1,253,165	0.03
Youngor Group Co Ltd-A 雅戈爾集團股份有限公司-A股	59,300	1,137,295	0.03
Zhejiang China Commodities City Group Co Ltd-A 浙江中國小商品城集團股份有限公司-A股	268,700	2,912,602	0.07
Zhejiang Longsheng Group Co Ltd-A 浙江龍盛集團股份有限公司-A股	69,800	958,311	0.02
Zhejiang Zheneng Electric Power Co Ltd-A 浙江浙能電力股份有限公司-A股	168,700	1,488,383	0.03
Zhengzhou Yutong Bus Co Ltd-A 鄭州宇通客車股份有限公司-A股	118,300	3,138,139	0.07
Zhongjin Gold Corp Ltd-A 中金黃金股份有限公司-A股	128,585	1,506,044	0.03
Zijin Mining Group Co Ltd-A 紫金礦業集團股份有限公司-A股	390,800	1,617,930	0.04
<b>Total investments – Listed equities (Stock Connect)</b> 投資總額 – 上市股份(滬港通)		<b>507,500,852</b>	<b>11.41</b>

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (QFII) 上市股份(QFII)		HKD 港元	
China 中國			
Agricultural Bank of China Ltd-A 中國農業銀行股份有限公司-A股	1,402,100	5,404,650	0.12
Air China Ltd-A 中國國際航空股份有限公司-A股	192,200	1,968,007	0.04
Aisino Corp-A 航天信息股份有限公司-A股	22,400	1,494,328	0.03
Aluminum Corp of China Ltd-A 中國鋁業股份有限公司-A股	193,700	1,146,561	0.03
Angang Steel Co Ltd-A 鞍鋼股份有限公司-A股	267,700	1,523,887	0.03
AVIC Aero-Engine Controls Co Ltd-A 中航動力控制股份有限公司-A股	28,100	1,060,027	0.02
AVIC Aircraft Co Ltd-A 中航飛機股份有限公司-A股	84,200	2,488,996	0.06
AVIC Aviation Engine Corp Plc-A 中航動力股份有限公司-A股	23,900	1,285,784	0.03
AVIC Capital Co Ltd-A 中航資本控股股份有限公司-A股	43,400	806,426	0.02
Bank of Beijing Co Ltd-A 北京銀行股份有限公司-A股	292,700	3,678,215	0.08
Bank of Communications Co Ltd-A 交通銀行股份有限公司-A股	846,500	6,505,772	0.15
Bank of Nanjing Co Ltd-A 南京銀行股份有限公司-A股	20,200	426,447	0.01
Bank of Ningbo Co Ltd-A 寧波銀行股份有限公司-A股	121,320	2,245,589	0.05
BBMG Corp-A 北京金隅股份有限公司-A股	86,100	963,811	0.02
Beijing Dabeinong Technology Group Co Ltd-A 北京大北農科技集團股份有限公司-A股	91,800	1,337,656	0.03
Beijing Enlight Media Co Ltd-A 北京光線傳媒股份有限公司-A股	22,500	813,332	0.02
Beijing Orient Landscape & Ecology Co Ltd-A 北京東方園林生態股份有限公司-A股	26,731	843,776	0.02
Beijing Originwater Technology Co Ltd-A 北京碧水源科技股份有限公司-A股	38,500	2,377,700	0.05
Beijing Shiji Information Technology Co Ltd-A 北京中長石基資訊技術股份有限公司-A股	8,000	1,412,890	0.03
Beijing SI Pharmaceutical Co Ltd-A 北京雙鷺藥業股份有限公司-A股	53,788	2,150,385	0.05
Beijing Ultrapower Software Co Ltd-A 北京神州泰岳軟件股份有限公司-A股	55,400	866,098	0.02
Beijing Yanjing Brewery Co Ltd-A 北京燕京啤酒股份有限公司-A股	276,000	2,710,784	0.06
Bluefocus Communication Group Co Ltd-A 北京藍色光標品牌管理顧問股份有限公司-A股	114,904	2,019,872	0.05

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**(標智ETFs系列的子基金)**

**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

<b>Securities name</b> 證券名稱	<b>Holdings</b> 持股量	<b>Fair value of underlying shares/ fair value</b> 相關股份 公平值/公平值	<b>% of net asset value</b> 佔資產淨值 百分比(%)
<b>Listed equities (QFII) (continued)</b> 上市股份(QFII)(續)		<b>HKD</b> 港元	
China (continued) 中國(續)			
BOE Technology Group Co Ltd-A 京東方科技集團股份有限公司-A股	1,345,100	4,767,570	0.11
Bohai Leasing Co Ltd-A 渤海租賃股份有限公司-A股	619,200	6,657,969	0.15
BYD Co Ltd-A 比亞迪股份有限公司-A股	41,200	3,166,424	0.07
BY-Health Co Ltd-A 湯臣倍健股份有限公司-A股	23,200	1,065,945	0.02
Changjiang Securities Co Ltd-A 長江證券股份有限公司-A股	203,400	3,012,373	0.07
Chengdu Xingrong Environment Co Ltd-A 成都市興蓉投資股份有限公司-A股	121,000	1,028,138	0.02
China Baoan Group Co Ltd-A 中國寶安集團股份有限公司-A股	90,700	1,944,015	0.04
China CITIC Bank Corp Ltd-A 中信銀行股份有限公司-A股	94,000	811,059	0.02
China Coal Energy Co Ltd-A 中國中煤能源股份有限公司-A股	143,200	1,033,914	0.02
China Communications Construction Co Ltd-A 中國交通建設股份有限公司-A股	93,500	1,496,327	0.03
China Cosco Holdings Co Ltd-A 中國遠洋控股股份有限公司-A股	123,500	1,329,412	0.03
China Everbright Bank Co Ltd-A 中國光大銀行股份有限公司-A股	452,000	2,287,127	0.05
China First Heavy Industries-A 中國第一重型機械股份有限公司-A股	143,600	1,365,837	0.03
China Hainan Rubber Industry Group Co Ltd-A 海南天然橡膠產業集團股份有限公司-A股	78,900	711,844	0.02
China International Marine Containers Group Co Ltd-A 中國國際海運集裝箱(集團)股份有限公司-A股	57,300	1,436,018	0.03
China International Travel Service Corp Ltd-A 中國國旅股份有限公司-A股	23,900	1,692,796	0.04
China Life Insurance Co Ltd-A 中國人壽保險股份有限公司-A股	45,300	1,530,468	0.03
China Merchants Energy Shipping Co Ltd-A 招商局輪船股份有限公司-A股	847,000	7,166,641	0.17
China Merchants Securities Co Ltd-A 招商證券股份有限公司-A股	94,700	2,453,555	0.06
China Merchants Shekou Industrial Zone Co Ltd-A 招商局蛇口工業區控股股份有限公司-A股	112,856	2,809,474	0.06
China Minmetals Rare Earth Co Ltd-A 五礦稀土股份有限公司-A股	36,100	891,361	0.02
China National Chemical Engineering Co Ltd-A 中國化學工程股份有限公司-A股	133,700	1,097,756	0.02

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (QFII) (continued) 上市股份(QFII)(續)		HKD 港元	
China (continued) 中國(續)			
China National Nuclear Power Co Ltd-A 中國核能電力股份有限公司-A股	1,629,800	18,555,331	0.43
China Oilfield Services Ltd-A 中海油田服務股份有限公司-A股	54,148	1,002,260	0.02
China Pacific Insurance Group Co Ltd-A 中國太平洋保險(集團)股份有限公司-A股	96,200	3,309,831	0.07
China Railway Construction Corp Ltd-A 中國鐵建股份有限公司-A股	63,800	1,026,353	0.02
China Railway Group Ltd-A 中國中鐵股份有限公司-A股	145,400	1,894,842	0.04
China Resources Sanjiu Medical & Pharmaceutical Co Ltd-A 華潤三九醫藥股份有限公司-A股	29,400	957,145	0.02
China Shenhua Energy Co Ltd-A 中國神華能源股份有限公司-A股	89,000	1,590,003	0.04
China Shipbuilding Industry Co Ltd-A 中國船舶重工股份有限公司-A股	3,100	34,702	0.00
China Shipping Container Lines Co Ltd-A 中海集裝箱運輸股份有限公司-A股	164,500	1,382,053	0.03
China South Publishing & Media Group Co Ltd-A 中南出版傳媒集團股份有限公司-A股	47,700	1,358,235	0.03
China State Construction Engineering Corp Ltd-A 中國建築股份有限公司-A股	425,500	3,214,322	0.07
China Xd Electric Co Ltd-A 中國西電電氣股份有限公司-A股	128,800	1,046,765	0.02
China Yangtze Power Co Ltd-A 中國長江電力股份有限公司-A股	260,400	4,210,816	0.09
Chongqing Changan Automobile Co Ltd-A 重慶長安汽車股份有限公司-A股	138,200	2,795,528	0.06
Chongqing Water Group Co Ltd-A 重慶水務集團股份有限公司-A股	35,280	392,401	0.01
CITIC Guoan Information Industry Co Ltd-A 中信國安信息產業股份有限公司-A股	76,600	1,860,284	0.04
CRRC Corp Ltd-A 中國中車股份有限公司-A股	370,600	5,678,799	0.13
Daqin Railway Co Ltd-A 大秦鐵路股份有限公司-A股	118,200	1,218,757	0.03
Datang International Power Generation Co Ltd-A 大唐國際發電股份有限公司-A股	186,200	1,139,943	0.03
DHC Software Co Ltd-A 東華軟件股份有限公司-A股	37,200	1,114,302	0.03
Dong-E-E-Jiao Co Ltd-A 山東東阿阿膠股份有限公司-A股	78,000	4,868,356	0.11

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (QFII) (continued) 上市股份(QFII)(續)		HKD 港元	
China (continued) 中國(續)			
Dongfang Electric Corp Ltd-A 東方電氣股份有限公司-A股	91,000	1,480,210	0.03
Dongxing Securities Co Ltd-A 東興證券股份有限公司-A股	174,700	6,248,355	0.14
Dongxu Optoelectronic Technology Co Ltd-A 東旭光電科技股份有限公司-A股	114,300	1,238,563	0.03
Dr Peng Telecom & Media Group Co Ltd-A 鵬博士電信傳媒集團股份有限公司-A股	68,200	1,919,987	0.04
East Money Information Co Ltd-A 東方財富信息股份有限公司-A股	74,600	4,632,108	0.10
Everbright Securities Co Ltd-A 光大證券股份有限公司-A股	26,500	725,480	0.02
Faw Car Co Ltd-A 一汽轎車股份有限公司-A股	52,000	1,015,249	0.02
Founder Securities Co Ltd-A 方正證券股份有限公司-A股	168,700	1,930,722	0.04
GD Power Development Co Ltd-A 國電電力發展股份有限公司-A股	406,200	1,905,103	0.04
GF Securities Co Ltd-A 廣發證券股份有限公司-A股	129,000	2,994,300	0.07
Glodon Software Co Ltd-A 廣聯達軟件股份有限公司-A股	7,050	152,957	0.00
Goertek Inc-A 歌爾聲學股份有限公司-A股	71,800	2,961,312	0.07
Great Wall Motor Co Ltd-A 長城汽車股份有限公司-A股	82,500	1,184,420	0.03
Gree Electric Appliances Inc of Zhuhai-A 珠海格力電器股份有限公司-A股	303,900	8,105,769	0.19
Guangdong Alpha Animation and Culture Co Ltd-A 廣東奧飛動漫文化股份有限公司-A股	37,960	2,342,539	0.05
Guangdong Golden Dragon Development Inc-A 廣東錦龍發展股份有限公司-A股	27,400	952,200	0.02
Guangshen Railway Co Ltd-A 廣深鐵路股份有限公司-A股	224,500	1,339,592	0.03
Guangzhou Haige Communications Group Inc Co-A 廣州海格通信集團股份有限公司-A股	88,200	1,756,754	0.04
Guosen Securities Co Ltd-A 國信證券股份有限公司-A股	76,000	1,790,386	0.04
Guotai Junan Securities Co Ltd-A 國泰君安股份有限公司-A股	532,200	15,185,897	0.35
Guoyuan Securities Co Ltd-A 國元證券股份有限公司-A股	73,900	1,992,263	0.04
Haitong Securities Co Ltd-A 海通證券股份有限公司-A股	125,300	2,361,126	0.05
Hangzhou Hikvision Digital Technology Co Ltd-A 杭州海康威視數字技術股份有限公司-A股	79,200	3,250,449	0.07
Han's Laser Technology Industry Group Co Ltd-A 大族激光科技產業集團股份有限公司-A股	63,500	1,961,210	0.04



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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (QFII) (continued) 上市股份(QFII)(續)		HKD 港元	
China (continued) 中國(續)			
Hebei Iron & Steel Co Ltd-A 河北鋼鐵股份有限公司-A股	265,400	1,051,538	0.02
Henan Shuanghui Investment & Development Co Ltd-A 河南雙匯投資發展股份有限公司-A股	84,800	2,064,487	0.05
Huadong Medicine Co Ltd-A 華東醫藥股份有限公司-A股	94,600	9,251,797	0.22
Huatai Securities Co Ltd-A 華泰證券股份有限公司-A股	139,200	3,274,250	0.07
Huawen Media Investment Corp-A 華聞傳媒投資集團股份有限公司-A股	107,900	1,934,093	0.04
Huayi Brothers Media Corp-A 華誼兄弟傳媒股份有限公司-A股	64,800	3,206,971	0.07
Huayu Automotive Systems Co Ltd-A 華域汽車系統股份有限公司-A股	63,300	1,272,131	0.03
Hubei Energy Group Co Ltd-A 湖北能源集團股份有限公司-A股	131,100	959,068	0.02
Hunan Tv & Broadcast Intermediary Co Ltd-A 湖南電廣傳媒股份有限公司-A股	87,500	2,773,462	0.06
Iflytek Co Ltd-A 科大訊飛股份有限公司-A股	38,900	1,719,982	0.04
Industrial & Commercial Bank of China Ltd-A 中國工商銀行股份有限公司-A股	693,400	3,789,966	0.09
Industrial Bank Co Ltd-A 興業銀行股份有限公司-A股	465,000	9,461,573	0.22
Industrial Securities Co Ltd-A 興業證券股份有限公司-A股	235,300	2,909,428	0.07
Inner Mongolia Junzheng Energy & Chemical Industry Group Co Ltd-A 內蒙古君正能源化工股份有限公司-A股	72,360	987,895	0.02
Inner Mongolia Mengdian Huaneng Thermal Power Corp Ltd-A 內蒙古蒙電華能熱電股份有限公司-A股	182,600	971,900	0.02
Inner Mongolia Yili Industrial Group Co Ltd-A 內蒙古伊利實業集團股份有限公司-A股	249,100	4,881,271	0.11
Jiangsu Broadcasting Cable Information Network Corp Ltd-A 江蘇有線股份有限公司-A股	208,500	5,110,843	0.11
Jiangsu Kangde Xin Composite Material Co Ltd-A 康得新複合材料股份有限公司-A股	98,930	4,497,022	0.10
Jiangsu Phoenix Publishing & Media Corp Ltd-A 江蘇鳳凰出版傳媒股份有限公司-A股	46,800	889,150	0.02
Jiangsu Yanghe Brewery Joint-Stock Co Ltd-A 江蘇洋河酒廠股份有限公司-A股	52,600	4,302,451	0.10

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**(標智ETFs系列的子基金)**

**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (QFII) (continued) 上市股份(QFII)(續)		HKD 港元	
China (continued) 中國(續)			
Jilin Aodong Pharmaceutical Group Co Ltd-A 吉林敖東藥業集團股份有限公司-A股	27,000	997,265	0.02
Jinduicheng Molybdenum Co Ltd-A 金堆城鋁業股份有限公司-A股	62,481	616,651	0.01
Jizhong Energy Resources Co Ltd-A 冀中能源股份有限公司-A股	309,930	1,860,448	0.04
Jointown Pharmaceutical Group Co Ltd-A 九州通醫藥集團股份有限公司-A股	20,100	468,953	0.01
Juneyao Airlines Co Ltd-A 上海吉祥航空股份有限公司-A股	47,400	1,932,334	0.04
Kingenta Ecological Engineering Group Co Ltd-A 金正大生態工程集團股份有限公司-A股	39,316	954,347	0.02
Lepu Medical Technology Beijing Co Ltd-A 樂普(北京)醫療器械股份有限公司-A股	29,800	1,372,389	0.03
Leshi Internet Information & Technology Corp Beijing-A 樂視網信息技術(北京)股份有限公司-A股	56,700	3,978,071	0.09
Liaoning Cheng Da Co Ltd-A 遼寧成大股份有限公司-A股	76,300	2,055,143	0.05
Luxin Venture Capital Group Co Ltd-A 魯信創業投資集團股份有限公司-A股	19,700	918,535	0.02
Luxshare Precision Industry Co Ltd-A 立訊精密工業股份有限公司-A股	3,900	148,657	0.00
Luzhou Laojiao Co Ltd-A 瀘州老窖股份有限公司-A股	327,100	10,570,979	0.25
Meihua Holdings Group Co Ltd-A 梅花生物科技集團股份有限公司-A股	116,000	1,265,290	0.03
Metallurgical Corp of China Ltd-A 中國冶金科工股份有限公司-A股	197,000	1,415,301	0.03
Midea Group Co Ltd-A 美的集團股份有限公司-A股	102,500	4,014,657	0.09
Neusoft Corp-A 東軟集團股份有限公司-A股	59,600	2,210,616	0.05
New Hope Liuhe Co Ltd-A 新希望六和股份有限公司-A股	72,100	1,633,118	0.04
Ningbo Port Co Ltd-A 寧波港股份有限公司-A股	235,200	2,293,218	0.05
Northeast Securities Co Ltd-A 東北證券股份有限公司-A股	88,400	1,846,190	0.04
Oceanwide Holdings Co Ltd-A 泛海控股股份有限公司-A股	85,800	1,284,017	0.03
Orient Securities Co Ltd/China-A 東方證券股份有限公司-A股	7,400	205,413	0.00
Ourpalm Co Ltd-A 掌趣科技股份有限公司-A股	516,700	8,626,650	0.20
Pacific Securities Co Ltd/The/China-A 太平洋證券股份有限公司-A股	155,500	1,820,478	0.04

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**(標智ETFs系列的子基金)**

**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (QFII) (continued) 上市股份(QFII)(續)		HKD 港元	
China (continued) 中國(續)			
Pang Da Automobile Trade Co Ltd-A 龐大汽貿集團股份有限公司-A股	222,800	1,042,287	0.02
People.Cn Co Ltd-A 人民網股份有限公司-A股	6,000	163,257	0.00
Petrochina Co Ltd-A 中國石油天然氣股份有限公司-A股	197,500	1,965,709	0.04
Ping An Bank Co Ltd-A 平安銀行股份有限公司-A股	363,340	5,198,983	0.12
Ping An Insurance Group Co of China Ltd-A 中國平安保險(集團)股份有限公司-A股	198,500	8,480,658	0.20
Power Construction Corp of China Ltd-A 中國電力建設股份有限公司-A股	74,200	710,173	0.02
Qingdao Haier Co Ltd-A 青島海爾股份有限公司-A股	134,600	1,595,072	0.04
Qinghai Salt Lake Industry Co Ltd-A 青海鹽湖工業股份有限公司-A股	70,000	2,144,421	0.05
Risesun Real Estate Development Co Ltd-A 榮盛房地產發展股份有限公司-A股	34,200	388,960	0.01
SAIC Motor Corp Ltd-A 上海汽車集團股份有限公司-A股	108,600	2,752,773	0.06
SDIC Power Holdings Co Ltd-A 國投電力控股股份有限公司-A股	136,200	1,355,593	0.03
Sealand Securities Co Ltd-A 國海證券股份有限公司-A股	88,200	1,352,564	0.03
Searainbow Holding Corp-A 海虹企業(控股)股份有限公司-A股	44,000	1,756,446	0.04
Shaanxi Coal Industry Co Ltd-A 陝西煤業股份有限公司-A股	128,200	745,080	0.02
Shanghai 2345 Network Holding Group Co Ltd-A 二三四五網絡科技有限公司-A股	91,200	4,025,921	0.09
Shanghai Bailian Group Co Ltd-A 上海百聯集團股份有限公司-A股	47,300	1,008,723	0.02
Shanghai Jahwa United Co Ltd-A 上海家化聯合股份有限公司-A股	31,000	1,459,469	0.03
Shanghai Pharmaceuticals Holding Co Ltd-A 上海醫藥集團股份有限公司-A股	60,100	1,427,295	0.03
Shanghai Raas Blood Products Co Ltd-A 上海萊士血液製品股份有限公司-A股	35,200	1,670,645	0.04
Shanxi Lu'an Environmental Energy Development Co Ltd-A 山西潞安環保能源開發股份有限公司-A股	84,760	648,388	0.01
Shanxi Securities Co Ltd-A 山西證券股份有限公司-A股	98,900	1,798,735	0.04
Shanxi Taigang Stainless Steel Co Ltd-A 山西太鋼不銹鋼股份有限公司-A股	342,500	1,675,832	0.04

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

<b>Securities name</b> 證券名稱	<b>Holdings</b> 持股量	<b>Fair value of underlying shares/ fair value</b> 相關股份 公平值/公平值	<b>% of net asset value</b> 佔資產淨值 百分比(%)
<b>Listed equities (QFII) (continued)</b> 上市股份(QFII)(續)		<b>HKD</b> 港元	
China (continued) 中國(續)			
Shanxi Xishan Coal & Electricity Power Co Ltd-A 山西西山煤電股份有限公司—A股	360,400	2,610,715	0.06
Shenwan Hongyuan Group Co Ltd-A 申萬宏源集團股份有限公司—A股	408,600	5,222,445	0.12
Shenzhen Agricultural Products Co Ltd-A 深圳市農產品股份有限公司—A股	52,000	1,097,785	0.02
Shenzhen Energy Group Co Ltd-A 深圳能源集團股份有限公司—A股	72,840	852,756	0.02
Shenzhen Inovance Technology Co Ltd-A 深圳市匯川技術股份有限公司—A股	34,400	1,937,289	0.04
Shenzhen O-Film Tech Co Ltd-A 深圳歐菲光科技股份有限公司—A股	46,500	1,721,396	0.04
Shenzhen Overseas Chinese Town Co Ltd-A 深圳華僑城股份有限公司—A股	397,700	4,176,614	0.09
Shenzhen Salubris Pharmaceuticals Co Ltd-A 深圳信立泰藥業股份有限公司—A股	222,187	7,986,558	0.19
Shenzhen Zhongjin Lingnan Nonfemet Co Ltd-A 深圳市中金嶺南有色金屬股份有限公司—A股	82,500	1,380,346	0.03
Siasun Robot & Automation Co Ltd-A 瀋陽新松機器人自動化股份有限公司—A股	28,700	2,346,165	0.05
Sichuan Changhong Electric Co Ltd-A 四川長虹電器股份有限公司—A股	221,100	1,527,754	0.03
Songcheng Performance Development Co Ltd-A 宋城演藝有限公司—A股	235,400	7,947,407	0.19
Soochow Securities Co Ltd-A 東吳證券股份有限公司—A股	101,600	1,942,416	0.04
Spring Airlines Co Ltd-A 春秋航空股份有限公司—A股	29,500	2,147,523	0.05
Suning Commerce Group Co Ltd-A 蘇寧雲商集團股份有限公司—A股	275,400	4,420,509	0.10
Suzhou Gold Mantis Construction Decoration Co Ltd-A 蘇州金螳螂建築裝飾股份有限公司—A股	39,200	873,874	0.02
TCL Corp-A TCL集團股份有限公司—A股	533,400	2,705,378	0.06
Tianjin Port Co Ltd-A 天津港股份有限公司—A股	52,200	702,070	0.02

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (QFII) (continued) 上市股份(QFII)(續)		HKD 港元	
China (continued) 中國(續)			
Tianjin Zhonghuan Semiconductor Co Ltd-A 天津中環半導體股份有限公司-A股	61,600	898,334	0.02
Tonghua Dongbao Pharmaceutical Co Ltd-A 通化東寶藥業股份有限公司-A股	56,800	1,840,366	0.04
Tongling Nonferrous Metals Group Co Ltd-A 銅陵有色金屬集團股份有限公司-A股	417,700	1,784,570	0.04
TUS-Sound Environmental Resources Co Ltd-A 啟迪桑德環境資源股份有限公司-A股	31,045	1,467,515	0.03
Universal Scientific Industrial Shanghai Co Ltd-A 環旭電子股份有限公司-A股	21,800	375,933	0.01
Wanda Cinema Line Co Ltd-A 萬達院線股份有限公司-A股	42,900	6,143,111	0.14
Wangsu Science & Technology Co Ltd-A 網宿科技股份有限公司-A股	61,200	4,381,434	0.10
Wanxiang Qianchao Co Ltd-A 萬向錢潮股份有限公司-A股	80,600	2,176,735	0.05
Wasu Media Holding Co Ltd-A 華數傳媒控股股份有限公司-A股	9,100	356,097	0.01
Weichai Power Co Ltd-A 濰柴動力股份有限公司-A股	169,400	1,952,885	0.04
Western Securities Co Ltd-A 西部證券股份有限公司-A股	35,000	1,374,200	0.03
Wuliangye Yibin Co Ltd-A 宜賓五糧液股份有限公司-A股	112,200	3,651,439	0.08
Xiamen C & D Inc-A 廈門建發股份有限公司-A股	109,416	2,260,289	0.05
Xinjiang Goldwind Science & Technology Co Ltd-A 新疆金風科技股份有限公司-A股	35,200	957,355	0.02
Xinxing Ductile Iron Pipes Co Ltd-A 新興鑄管股份有限公司-A股	164,200	1,271,756	0.03
Yonghui Superstores Co Ltd-A 永輝超市股份有限公司-A股	128,836	1,549,829	0.03
Yunnan Baiyao Group Co Ltd-A 雲南白藥集團股份有限公司-A股	66,900	5,797,869	0.13
Zhejiang Dahua Technology Co Ltd-A 浙江大華技術股份有限公司-A股	105,500	4,645,847	0.10
Zhejiang Daily Media Group Co Ltd-A 浙報傳媒集團股份有限公司-A股	53,400	1,201,902	0.03
Zhejiang Yasha Decoration Co Ltd-A 浙江亞廈裝飾股份有限公司-A股	44,300	833,722	0.02
Zhongtian Urban Development Group Co Ltd-A 中天城投集團股份有限公司-A股	601,100	6,542,257	0.15

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value of underlying shares/ fair value 相關股份 公平值/公平值	% of net asset value 佔資產淨值 百分比(%)
<b>Listed equities (QFII) (continued)</b> 上市股份(QFII)(續)		<b>HKD</b> 港元	
China (continued) 中國(續)			
Zijin Mining Group Co Ltd-A 紫金礦業集團股份有限公司-A股	383,400	1,605,999	0.04
Zoomlion Heavy Industry Science and Technology Co Ltd-A 中聯重科股份有限公司-A股	618,400	3,948,292	0.09
ZTE Corp-A 中興通訊股份有限公司-A股	142,000	3,155,397	0.07
<b>Total Investments – Listed Equities (QFII)</b> 投資總額—上市股份(QFII)		<u>496,302,110</u>	<u>11.16</u>
<b>Total investments 投資總額</b>		4,416,642,226	99.32
<b>Other net assets 其他資產淨值</b>		<u>29,874,508</u>	<u>0.68</u>
<b>Net Assets Value As At 31 December 2015</b> 於二零一五年十二月卅一日的資產淨值		<u><u>4,446,516,734</u></u>	<u><u>100.00</u></u>
<b>Total investments, at cost 投資總額(按成本)</b>		<u><u>4,121,082,682</u></u>	

▲ AXP – A Share access products, being a security (including without limitation, warrant, note or participation certificate) linked to an A Share or a Basket of A Shares.

▲ AXP—中國A股連接產品，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)。

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS**

**投資組合變動表**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuers</b>					
<b>由AXP發行人發行的AXPs<sup>^</sup></b>					
<b>China</b>					
<b>中國</b>					
Agricultural Bank of China Ltd 中國農業銀行股份有限公司	18,703,000	10,601,500	-	(19,467,200)	9,837,300
Aier Eye Hospital Group Co Ltd 愛爾眼科醫院集團股份有限公司	324,500	44,550	81,252	(323,252)	127,050
Air China Ltd 中國國際航空股份有限公司	1,239,000	484,100	-	(1,009,200)	713,900
Aisino Corp 航天信息股份有限公司	413,000	91,500	-	(323,000)	181,500
Aluminum Corp of China Ltd 中國鋁業股份有限公司	3,894,000	815,800	-	(3,088,400)	1,621,400
Angang Steel Co Ltd 鞍鋼股份有限公司	1,357,000	193,200	-	(993,600)	556,600
Anhui Conch Cement Co Ltd 安徽海螺水泥股份有限公司	2,625,500	617,500	-	(2,698,500)	544,500
AVIC Aero-Engine Controls Co Ltd 中航動力控制股份有限公司	-	181,000	-	(60,000)	121,000
AVIC Aircraft Co Ltd 中航飛機股份有限公司	1,003,000	132,900	-	(833,400)	302,500
AVIC Aviation Engine Corp Plc 中航動力股份有限公司	501,500	110,600	-	(406,400)	205,700
AVIC Capital Co Ltd 中航資本控股股份有限公司	-	923,100	-	(390,700)	532,400
AVIC Helicopter Co Ltd 中航直升機股份有限公司	118,000	34,900	-	(92,400)	60,500
Bank of Beijing Co Ltd 北京銀行股份有限公司	5,251,000	1,660,780	-	(4,249,780)	2,662,000
Bank of China Ltd 中國銀行股份有限公司	4,572,500	8,388,300	-	(8,387,000)	4,573,800
Bank of Communications Co Ltd 交通銀行股份有限公司	11,475,500	5,408,500	-	(10,277,400)	6,606,600
Bank of Nanjing Co Ltd 南京銀行股份有限公司	1,416,000	669,700	-	(1,492,800)	592,900
Bank of Ningbo Co Ltd 寧波銀行股份有限公司	1,032,500	281,020	96,940	(873,220)	537,240
Baoshan Iron & Steel Co Ltd 寶山鋼鐵股份有限公司	3,333,500	828,300	-	(2,467,800)	1,694,000
BBMG Corp 北京金隅股份有限公司	796,500	193,500	-	(699,600)	290,400
Beijing Capital Co Ltd 北京首創股份有限公司	796,500	210,600	-	(728,800)	278,300
Beijing Dabeinong Technology Group Co Ltd 北京大北農科技集團股份有限公司	737,500	663,650	7,750	(930,950)	477,950
Beijing Enlight Media Co Ltd 北京光線傳媒股份有限公司	295,000	73,810	38,610	(286,420)	121,000

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>^</sup> (續)					
China (continued)					
中國(續)					
Beijing Jingneng Power Co Ltd	1,622,500	134,400	-	(1,369,700)	387,200
北京京能電力股份有限公司					
Beijing Orient Landscape & Ecology Co Ltd	560,500	79,800	-	(410,400)	229,900
北京東方園林生態股份有限公司					
Beijing Originwater Technology Co Ltd	590,000	64,200	-	(484,800)	169,400
北京碧水源科技股份有限公司					
Beijing Shiji Information Technology Co Ltd	88,500	12,600	-	(64,800)	36,300
北京中長石基資訊技術股份有限公司					
Beijing SI Pharmaceutical Co Ltd	206,500	263,900	-	(325,200)	145,200
北京雙鷺藥業股份有限公司					
Beijing Tongrentang Co Ltd	885,000	102,700	-	(782,000)	205,700
北京同仁堂股份有限公司					
Beijing Ultrapower Software Co Ltd	-	375,349	136,279	(166,415)	345,213
北京神州泰岳軟件股份有限公司					
Beijing Xinwei Telecom Technology Group Co Ltd	88,500	469,100	-	(97,800)	459,800
北京信威通信科技集團股份有限公司					
Beijing Yanjing Brewery Co Ltd	5,133,000	2,223,200	-	(6,727,000)	629,200
北京燕京啤酒股份有限公司					
Beijing Zhong Ke San Huan High-Tech Co Ltd	619,500	267,300	-	(886,800)	-
北京中科三環高技術股份有限公司					
Beingmate Baby & Child Food Co Ltd	501,500	184,100	-	(685,600)	-
貝因美嬰童食品股份有限公司					
Beiqi Foton Motor Co Ltd	2,950,000	1,337,400	-	(3,815,500)	471,900
北汽福田汽車股份有限公司					
Bluefocus Communication Group Co Ltd	442,500	133,801	228,371	(417,835)	386,837
北京藍色光標品牌管理顧問股份有限公司					
BOE Technology Group Co Ltd	8,938,500	11,594,500	-	(7,779,600)	12,753,400
京東方科技集團股份有限公司					
Bright Dairy & Food Co Ltd	413,000	94,400	-	(507,400)	-
光明乳業股份有限公司					
BYD Co Ltd	383,500	162,300	-	(376,400)	169,400
比亞迪股份有限公司					
BY-Health Co Ltd	177,000	134,500	-	(226,800)	84,700
湯臣倍健股份有限公司					
Changjiang Securities Co Ltd	2,478,000	323,100	-	(1,893,600)	907,500
長江證券股份有限公司					



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**(標智ETFs系列的子基金)**

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

投資組合變動表(續)

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>^</sup> (續)					
China (continued)					
中國(續)					
Chengdu B-Ray Media Co Ltd	472,000	14,400	-	(486,400)	-
成都博瑞傳播股份有限公司					
Chengdu Xingrong Environment Co Ltd	1,563,500	286,300	-	(1,305,300)	544,500
成都市興蓉環境股份有限公司					
China Avionics Systems Co Ltd	678,500	63,600	-	(584,800)	157,300
中航航空電子系統股份有限公司					
China Baoan Group Co Ltd	1,121,000	137,900	-	(908,000)	350,900
中國寶安集團股份有限公司					
China Camc Engineering Co Ltd	206,500	170,400	-	(376,900)	-
中工國際工程股份有限公司					
China CITIC Bank Corp Ltd	2,448,500	1,664,700	-	(3,399,300)	713,900
中信銀行股份有限公司					
China CNR Corp Ltd 中國北車股份有限公司	4,425,000	135,000	-	(4,560,000)	-
China Coal Energy Co Ltd	1,357,000	193,200	-	(993,600)	556,600
中國中煤能源股份有限公司					
China Communications Construction Co Ltd	1,711,000	164,400	-	(1,464,000)	411,400
中國交通建設股份有限公司					
China Construction Bank Corp	6,342,500	2,785,900	-	(7,664,300)	1,464,100
中國建設銀行股份有限公司					
China Cosco Holdings Co Ltd	-	1,248,900	-	(414,000)	834,900
中國遠洋控股股份有限公司					
China CSSC Holdings Ltd	560,500	69,900	-	(436,800)	193,600
中國船舶工業股份有限公司					
China Eastern Airlines Corp Ltd	1,947,000	458,200	-	(1,485,600)	919,600
中國東方航空股份有限公司					
China Everbright Bank Co Ltd	14,661,500	4,336,800	-	(14,666,500)	4,331,800
中國光大銀行股份有限公司					
China First Heavy Industries	-	1,067,900	-	(354,000)	713,900
中國第一重型機械股份公司					
China Fortune Land Development Co Ltd	472,000	396,200	-	(553,600)	314,600
華夏幸福基業股份有限公司					
China Gezhouba Group Co Ltd	1,681,500	384,200	-	(1,279,200)	786,500
中國葛洲壩集團股份有限公司					

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>^</sup> (續)					
China (continued)					
中國(續)					
China Hainan Rubber Industry Group Co Ltd 海南天然橡膠產業集團股份有限公司	796,500	280,600	-	(738,300)	338,800
China International Marine Containers Group Co Ltd 中國國際海運集裝箱(集團)股份有限公司	678,500	90,000	-	(550,700)	217,800
China International Travel Service Corp Ltd 中國國旅股份有限公司	354,000	46,500	-	(291,600)	108,900
China Life Insurance Co Ltd 中國人壽保險股份有限公司	1,091,500	407,100	-	(1,038,800)	459,800
China Merchants Bank Co Ltd 招商銀行股份有限公司	12,685,000	2,447,700	-	(12,470,700)	2,662,000
China Merchants Property Development Co Ltd 招商局地產控股股份有限公司	767,000	109,200	-	(876,200)	-
China Merchants Securities Co Ltd 招商證券股份有限公司	1,711,000	358,100	-	(1,306,800)	762,300
China Merchants Shekou Industrial Zone Co Ltd 招商局蛇口工業區控股股份有限公司	-	503,602	-	-	503,602
China Minmetals Rare Earth Co Ltd 五礦稀土股份有限公司	501,500	110,600	-	(406,400)	205,700
China Minsheng Banking Corp Ltd 中國民生銀行股份有限公司	20,119,000	5,086,000	-	(18,392,700)	6,812,300
China Molybdenum Co Ltd 洛陽樂川鋁業集團股份有限公司	324,500	193,500	524,000	(316,000)	726,000
China National Chemical Engineering Co Ltd 中國化學工程股份有限公司	1,770,000	202,500	-	(1,428,000)	544,500
China Northern Rare Earth Group High-Tech Co Ltd 中國北方稀土(集團)高科技股份有限公司	1,062,000	512,400	-	(945,200)	629,200
China Oilfield Services Ltd 中海油田服務股份有限公司	590,000	60,900	-	(493,600)	157,300
China Pacific Insurance Group Co Ltd 中國太平洋保險(集團)股份有限公司	2,419,000	594,400	-	(2,166,400)	847,000
China Petroleum & Chemical Corp 中國石油化工股份有限公司	4,602,000	7,803,600	-	(4,298,600)	8,107,000

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>^</sup> (續)					
China (continued)					
中國(續)					
China Railway Construction Corp Ltd 中國鐵建股份有限公司	2,743,500	442,400	-	(2,230,000)	955,900
China Railway Group Ltd 中國中鐵股份有限公司	4,720,000	652,200	-	(3,835,500)	1,536,700
China Resources Sanjiu Medical & Pharmaceutical Co Ltd 華潤三九醫藥股份有限公司	678,500	147,000	-	(644,000)	181,500
China Shenhua Energy Co Ltd 中國神華能源股份有限公司	2,596,000	237,700	-	(2,289,200)	544,500
China Shipbuilding Industry Co Ltd 中國船舶重工股份有限公司	5,339,500	1,230,800	-	(4,573,800)	1,996,500
China Shipping Container Lines Co Ltd 中海集裝箱運輸股份有限公司	3,835,000	354,600	-	(3,318,400)	871,200
China South Publishing & Media Group Co Ltd 中南出版傳媒集團股份有限公司	649,000	75,900	-	(519,200)	205,700
China Southern Airlines Co Ltd 中國南方航空股份有限公司	2,507,500	340,500	-	(1,880,000)	968,000
China Spacesat Co Ltd 中國東方紅衛星股份有限公司	413,000	58,800	-	(302,400)	169,400
China State Construction Engineering Corp Ltd 中國建築股份有限公司	10,295,500	1,599,800	-	(7,950,700)	3,944,600
China United Network Communications Ltd 中國聯合網絡通信股份有限公司	7,227,500	850,800	-	(5,767,200)	2,311,100
China Vanke Co Ltd 萬科企業股份有限公司	7,050,500	1,191,300	-	(5,688,700)	2,553,100
China Xd Electric Co Ltd 中國西電電氣股份有限公司	1,888,000	216,000	-	(1,523,200)	580,800
China Yangtze Power Co Ltd 中國長江電力股份有限公司	3,422,000	944,100	-	(3,010,900)	1,355,200
Chinese Universe Publishing and Media Co Ltd 中文天地出版傳媒股份有限公司	354,000	84,000	-	(292,800)	145,200
Chongqing Changan Automobile Co Ltd 重慶長安汽車股份有限公司	1,740,500	249,000	-	(1,372,400)	617,100
Chongqing Water Group Co Ltd 重慶水務集團股份有限公司	2,773,000	71,400	-	(2,638,700)	205,700

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>^</sup> (續)					
China (continued)					
中國(續)					
CITIC Guoan Information Industry Co Ltd 中信國安信息產業股份有限公司	649,000	92,400	-	(475,200)	266,200
CITIC Securities Co Ltd 中信證券股份有限公司	5,487,000	1,046,400	-	(4,294,900)	2,238,500
CPT Technology Group Co Ltd 華映科技(集團)股份有限公司	206,500	6,300	-	(212,800)	-
CRRC Corp Ltd 中國中車股份有限公司	3,776,000	3,525,200	-	(4,881,200)	2,420,000
Daqin Railway Co Ltd 大秦鐵路股份有限公司	4,159,500	575,700	-	(3,089,600)	1,645,600
Datang International Power Generation Co Ltd 大唐國際發電股份有限公司	-	1,248,900	-	(535,000)	713,900
DHC Software Co Ltd 東華軟件股份公司	737,500	330,800	-	(850,500)	217,800
Dong-E-E-Jiao Co Ltd 山東東阿阿膠股份有限公司	383,500	715,700	-	(324,800)	774,400
Dongfang Electric Corp Ltd 東方電氣股份有限公司	737,500	159,300	-	(558,000)	338,800
Dongxu Optoelectronic Technology Co Ltd 東旭光電科技股份有限公司	-	851,900	-	(355,800)	496,100
Dr Peng Telecom & Media Group Co Ltd 鵬博士電信傳媒集團股份有限公司	1,180,000	118,500	-	(996,000)	302,500
East Money Information Co Ltd 東方財富信息股份有限公司	-	488,700	-	(174,100)	314,600
Elion Clean Energy Co Ltd 億利潔能股份有限公司	560,500	79,800	-	(640,300)	-
Everbright Securities Co Ltd 光大證券股份有限公司	-	555,900	-	(229,200)	326,700
Fangda Carbon New Material Co Ltd 方大炭素新材料科技股份有限公司	708,000	100,800	-	(808,800)	-
Faw Car Co Ltd 一汽轎車股份有限公司	708,000	84,300	-	(562,400)	229,900
Fiberhome Telecommunication Technologies Co Ltd 烽火通信科技股份有限公司	383,500	11,700	-	(395,200)	-
Financial Street Holdings Co Ltd 金融街控股股份有限公司	1,770,000	238,800	-	(1,500,600)	508,200
Foshan Haitian Flavouring & Food Co Ltd 佛山市海天調味食品股份有限公司	236,000	243,500	-	(406,900)	72,600
Founder Securities Co Ltd 方正證券股份有限公司	3,068,000	403,800	-	(2,455,400)	1,016,400

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>^</sup> (續)					
China (continued)					
中國(續)					
Fuyao Glass Industry Group Co Ltd 福耀玻璃工業集團股份有限公司	1,327,500	872,300	-	(1,183,400)	1,016,400
Gansu Yasheng Industrial Group Co Ltd 甘肅亞盛實業(集團)股份有限公司	1,239,000	216,500	-	(1,455,500)	-
GD Power Development Co Ltd 國電電力發展股份有限公司	5,929,500	4,204,700	-	(6,334,800)	3,799,400
Gemdale Corp 金地(集團)股份有限公司	3,481,000	658,400	-	(3,546,500)	592,900
GF Securities Co Ltd 廣發證券股份有限公司	2,153,500	390,200	-	(1,612,000)	931,700
Glodon Software Co Ltd 廣聯達軟件股份有限公司	324,500	82,450	90,750	(285,950)	211,750
Goertek Inc 歌爾聲學股份有限公司	796,500	213,100	-	(767,600)	242,000
Great Wall Motor Co Ltd 長城汽車股份有限公司	295,000	181,000	123,000	(236,000)	363,000
Gree Electric Appliances Inc of Zhuhai 珠海格力電器股份有限公司	1,770,000	613,500	691,200	(1,683,200)	1,391,500
Guangdong Advertising Group Co Ltd 廣東省廣告集團股份有限公司	383,500	11,700	100,750	(495,950)	-
Guangdong Alpha Animation and Culture Co Ltd 廣東奧飛動漫文化股份有限公司	324,500	68,200	162,800	(422,400)	133,100
Guangdong Electric Power Development Co Ltd 廣東電力發展股份有限公司	-	446,520	-	(119,820)	326,700
Guangdong Golden Dragon Development Inc 廣東錦龍發展股份有限公司	-	181,000	-	(60,000)	121,000
Guanghui Energy Co Ltd 廣匯能源股份有限公司	2,507,500	1,621,300	-	(2,096,000)	2,032,800
Guangshen Railway Co Ltd 廣深鐵路股份有限公司	2,537,000	570,900	-	(1,982,600)	1,125,300
Guangxi Wuzhou Zhongheng Group Co Ltd 廣西梧州中恒集團股份有限公司	1,711,000	498,240	173,460	(1,620,400)	762,300
Guangzhou Baiyunshan Pharmaceutical Holdings Co Ltd 廣州白雲山醫藥集團股份有限公司	383,500	123,100	-	(337,200)	169,400
Guangzhou Haige Communications Group Inc Co 廣州海格通信集團股份有限公司	531,000	196,000	271,400	(526,500)	471,900
Guizhou Panjiang Refined Coal Co Ltd 貴州盤江精煤股份有限公司	442,500	13,500	-	(456,000)	-
Guosen Securities Co Ltd 國信證券股份有限公司	-	506,800	-	(168,000)	338,800

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

投資組合變動表(續)

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	Holdings as at 01.01.2015 於二零一五年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2015 於二零一五年 十二月卅一日 之持股量
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>^</sup> (續)					
China (continued)					
中國(續)					
Guoyuan Securities Co Ltd 國元證券股份有限公司	767,000	127,300	-	(567,600)	326,700
Hainan Airlines Co Ltd 海南航空股份有限公司	4,248,000	1,354,500	-	(3,267,200)	2,335,300
Hainan Mining Co Ltd 海南礦業股份有限公司	-	90,500	-	(30,000)	60,500
Haining China Leather Market Co Ltd 海寧中國皮革城股份有限公司	413,000	353,200	-	(766,200)	-
Haisco Pharmaceutical Group Co Ltd 海思科醫藥集團股份有限公司	177,000	40,700	-	(217,700)	-
Haitong Securities Co Ltd 海通證券股份有限公司	5,693,500	879,100	-	(4,624,500)	1,948,100
Hangzhou Hikvision Digital Technology Co Ltd 杭州海康威視數字技術股份有限公司	1,239,000	195,700	-	(1,035,400)	399,300
Han's Laser Technology Industry Group Co Ltd 大族激光科技產業集團股份有限公司	590,000	284,300	-	(644,400)	229,900
Harbin Pharmaceutical Group Co Ltd 哈藥集團股份有限公司	678,500	20,700	-	(699,200)	-
Hebei Iron & Steel Co Ltd 河北鋼鐵股份有限公司	3,097,500	417,900	-	(2,329,600)	1,185,800
Heilan Home Co Ltd 海瀾之家股份有限公司	973,500	542,600	-	(850,600)	665,500
Henan Shuanghui Investment & Development Co Ltd 河南雙匯投資發展股份有限公司	501,500	1,418,100	100,750	(1,657,350)	363,000
Hisense Electric Co Ltd 青島海信電器股份有限公司	914,500	87,300	-	(784,000)	217,800
Hong Yuan Securities Co Ltd 宏源證券股份有限公司	2,743,500	18,600	-	(2,762,100)	-
Huadian Power International Corp Ltd 華電國際電力股份有限公司	1,534,000	1,000,000	-	(1,856,400)	677,600
Huadong Medicine Co Ltd 華東醫藥股份有限公司	147,500	47,200	-	(110,000)	84,700
Hualan Biological Engineering Inc 華蘭生物工程股份有限公司	206,500	368,500	-	(381,400)	193,600
Huaneng Power International Inc 華能國際電力股份有限公司	3,274,500	734,800	-	(2,690,400)	1,318,900
Huatai Securities Co Ltd 華泰證券股份有限公司	2,065,000	366,400	-	(1,572,300)	859,100
Huawen Media Investment Corp 華聞傳媒投資集團股份有限公司	1,622,500	201,100	-	(1,436,400)	387,200
Huayi Brothers Media Corp 華誼兄弟傳媒股份有限公司	796,500	90,300	-	(644,800)	242,000

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**(標智ETFs系列的子基金)**

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>^</sup> (續)					
China (continued)					
中國(續)					
Huayu Automotive Systems Co Ltd 華域汽車系統股份有限公司	826,000	179,700	-	(654,800)	350,900
Hubei Energy Group Co Ltd 湖北能源集團股份有限公司	-	868,800	-	(288,000)	580,800
Humanwell Healthcare Group Co Ltd 人福醫藥集團股份有限公司	383,500	11,700	-	(395,200)	-
Hunan Tv & Broadcast Intermediary Co Ltd 湖南電廣傳媒股份有限公司	560,500	119,100	-	(413,400)	266,200
Hundsun Technologies Inc 恒生電子股份有限公司	413,000	48,900	-	(328,800)	133,100
Iflytek Co Ltd 科大訊飛股份有限公司	383,500	246,350	133,250	(509,000)	254,100
Industrial & Commercial Bank of China Ltd 中國工商銀行股份有限公司	11,711,500	7,613,100	-	(13,698,100)	5,626,500
Industrial Bank Co Ltd 興業銀行股份有限公司	8,230,500	3,010,600	-	(7,453,800)	3,787,300
Industrial Securities Co Ltd 興業證券股份有限公司	2,714,000	910,130	-	(2,192,700)	1,431,430
Inner Mongolia Baotou Steel Union Co Ltd 內蒙古包鋼鋼聯股份有限公司	5,664,000	1,349,400	-	(4,327,200)	2,686,200
Inner Mongolia Junzheng Energy & Chemical Industry Group Co Ltd 內蒙古君正能源化工股份有限公司	-	299,100	157,200	(129,600)	326,700
Inner Mongolia Mengdian Huaneng Thermal Power Corp Ltd 內蒙古蒙電華能熱電股份有限公司	2,094,500	864,600	-	(2,148,400)	810,700
Inner Mongolia Yili Industrial Group Co Ltd 內蒙古伊利實業集團股份有限公司	2,183,000	1,998,100	1,154,400	(2,395,200)	2,940,300
Jiangsu Hengrui Medicine Co Ltd 江蘇恒瑞醫藥股份有限公司	472,000	677,880	-	(825,600)	324,280
Jiangsu Kangde Xin Composite Material Co Ltd 康得新複合材料股份有限公司	560,500	235,184	140,304	(530,880)	405,108
Jiangsu Phoenix Publishing & Media Corp Ltd 江蘇鳳凰出版傳媒股份有限公司	501,500	71,400	-	(367,200)	205,700
Jiangsu Yanghe Brewery Joint-Stock Co Ltd 江蘇洋河酒廠股份有限公司	265,500	68,640	44,480	(221,320)	157,300
Jiangxi Copper Co Ltd 江西銅業股份有限公司	619,500	152,800	-	(542,400)	229,900

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>^</sup> (續)					
China (continued)					
中國(續)					
Jiangxi Hongdu Aviation Industry Co Ltd 江西洪都航空工業股份有限公司	295,000	42,000	-	(337,000)	-
Jilin Aodong Pharmaceutical Group Co Ltd 吉林敖東藥業集團股份有限公司	914,500	306,700	-	(1,015,500)	205,700
Jinduicheng Molybdenum Co Ltd 金堆城鋁業股份有限公司	767,000	99,300	-	(588,000)	278,300
Jishi Media Co Ltd 吉視傳媒股份有限公司	796,500	202,000	356,700	(1,355,200)	-
Jizhong Energy Resources Co Ltd 冀中能源股份有限公司	619,500	1,032,640	274,560	(1,479,000)	447,700
Jointown Pharmaceutical Group Co Ltd 九州通醫藥集團股份有限公司	295,000	126,700	-	(337,000)	84,700
Kangmei Pharmaceutical Co Ltd 康美藥業股份有限公司	3,215,500	644,850	250,250	(3,203,100)	907,500
Kingenta Ecological Engineering Group Co Ltd 金正大生態工程集團股份有限公司	236,000	194,400	118,400	(379,400)	169,400
Kingfa Sci & Tech Co Ltd 金發科技股份有限公司	1,445,500	44,100	-	(1,489,600)	-
Kweichow Moutai Co Ltd 貴州茅台酒股份有限公司	324,500	99,000	-	(278,300)	145,200
Lepu Medical Technology Beijing Co Ltd 樂普(北京)醫療器械股份有限公司	-	199,100	-	(66,000)	133,100
Leshi Internet Information & Technology Corp Beijing 樂視網信息技術(北京)股份有限公司	-	380,100	-	(126,000)	254,100
Liaoning Cheng Da Co Ltd 遼寧成大股份有限公司	1,062,000	121,200	-	(844,400)	338,800
Luxin Venture Capital Group Co Ltd 魯信創業投資集團股份有限公司	177,000	43,300	-	(135,600)	84,700
Luxshare Precision Industry Co Ltd 立訊精密工業股份有限公司	206,500	317,200	96,800	(463,200)	157,300
Luzhou Laojiao Co Ltd 瀘州老窖股份有限公司	1,298,000	127,000	-	(1,219,300)	205,700
Meihua Holdings Group Co Ltd 梅花生物科技集團股份有限公司	1,150,500	500,300	-	(1,130,500)	520,300
Metallurgical Corp of China Ltd 中國冶金科工股份有限公司	3,864,500	480,900	-	(3,014,400)	1,331,000
Midea Group Co Ltd 美的集團股份有限公司	-	954,100	-	(361,200)	592,900



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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>^</sup> (續)					
China (continued)					
中國(續)					
Minmetals Development Co Ltd 五礦發展股份有限公司	354,000	10,800	-	(364,800)	-
Nari Technology Co Ltd 國電南瑞科技股份有限公司	1,091,500	220,800	-	(840,400)	471,900
Neusoft Corp 東軟集團股份有限公司	619,500	106,300	-	(459,600)	266,200
New China Life Insurance Co Ltd 新華人壽保險股份有限公司	649,000	192,900	-	(696,700)	145,200
New Hope Liuhe Co Ltd 新希望六和股份有限公司	737,500	488,700	-	(899,500)	326,700
Neway Valve Suzhou Co Ltd 蘇州紐威閥門股份有限公司	177,000	5,400	-	(182,400)	-
Ningbo Port Co Ltd 寧波港股份有限公司	2,920,500	376,200	-	(2,244,000)	1,052,700
Northeast Securities Co Ltd 東北證券股份有限公司	855,500	115,200	-	(644,000)	326,700
Oceanwide Holdings Co Ltd 泛海控股股份有限公司	-	579,200	-	(192,000)	387,200
Offshore Oil Engineering Co Ltd 海洋石油工程股份有限公司	1,888,000	392,900	-	(1,518,600)	762,300
Orient Securities Co Ltd/China 東方證券股份有限公司	-	434,400	-	(204,500)	229,900
Pacific Securities Co Ltd/The/China 太平洋證券股份有限公司	-	1,346,100	-	(366,000)	980,100
Pang Da Automobile Trade Co Ltd 龐大汽貿集團股份有限公司	1,504,500	316,500	569,900	(1,398,700)	992,200
Pangang Group Vanadium Titanium & Resources Co Ltd 攀鋼集團鈦資源股份有限公司	3,422,000	855,500	-	(2,740,800)	1,536,700
People.Cn Co Ltd 人民網股份有限公司	177,000	59,400	91,700	(195,000)	133,100
Petrochina Co Ltd 中國石油天然氣股份有限公司	3,451,500	1,935,500	-	(2,700,800)	2,686,200
Ping An Bank Co Ltd 平安銀行股份有限公司	4,425,000	991,200	676,500	(4,471,300)	1,621,400
Ping An Insurance Group Co of China Ltd 中國平安保險(集團)股份有限公司	3,333,500	1,698,500	1,637,500	(3,789,700)	2,879,800
Poly Real Estate Group Co Ltd 保利房地產(集團)股份有限公司	4,572,500	699,900	-	(3,566,300)	1,706,100

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>^</sup> (續)					
China (continued)					
中國(續)					
Power Construction Corp of China Ltd 中國電力建設股份有限公司	2,094,500	679,500	-	(1,636,600)	1,137,400
Qingdao Haier Co Ltd 青島海爾股份有限公司	1,357,000	247,700	497,800	(1,243,400)	859,100
Qinghai Salt Lake Industry Co Ltd 青海鹽湖工業股份有限公司	472,000	386,600	-	(677,100)	181,500
Risesun Real Estate Development Co Ltd 榮盛房地產發展股份有限公司	590,000	292,190	110,110	(568,800)	423,500
SAIC Motor Corp Ltd 上海汽車集團股份有限公司	2,330,500	700,900	-	(2,136,000)	895,400
Sanan Optoelectronics Co Ltd 三安光電股份有限公司	1,888,000	252,100	-	(1,740,800)	399,300
Sany Heavy Industry Co Ltd 三一重工股份有限公司	2,124,000	555,800	-	(1,639,200)	1,040,600
SDIC Power Holdings Co Ltd 國投電力控股股份有限公司	2,507,500	726,900	-	(2,266,400)	968,000
Sealand Securities Co Ltd 國海證券股份有限公司	708,000	263,700	-	(572,400)	399,300
Searainbow Holding Corp 海虹企業(控股)股份有限公司	472,000	67,200	-	(345,600)	193,600
Shaanxi Coal Industry Co Ltd 陝西煤業股份有限公司	560,500	586,600	-	(578,400)	568,700
Shandong Gold Mining Co Ltd 山東黃金礦業股份有限公司	501,500	136,900	-	(372,200)	266,200
Shanghai Bailian Group Co Ltd 上海百聯集團股份有限公司	590,000	75,600	-	(447,800)	217,800
Shanghai Construction Group Co Ltd 上海建工集團股份有限公司	2,419,000	207,780	381,300	(2,516,820)	491,260
Shanghai Electric Group Co Ltd 上海電氣集團股份有限公司	1,681,500	668,400	-	(1,297,200)	1,052,700
Shanghai Fosun Pharmaceutical Group Co Ltd 上海復星醫藥(集團)股份有限公司	1,209,500	175,100	-	(1,021,600)	363,000
Shanghai International Airport Co Ltd 上海國際機場股份有限公司	944,000	130,900	-	(772,400)	302,500

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>^</sup> (續)					
China (continued)					
中國(續)					
Shanghai International Port Group Co Ltd 上海國際港務(集團)股份有限公司	3,186,000	485,100	-	(2,787,800)	883,300
Shanghai Jahwa United Co Ltd 上海家化聯合股份有限公司	354,000	68,500	-	(265,200)	157,300
Shanghai Lujiazui Finance & Trade Zone Development Co Ltd 上海陸家嘴金融貿易區開發 股份有限公司	295,000	38,700	-	(224,800)	108,900
Shanghai Oriental Pearl Group Co Ltd 上海東方明珠(集團)股份有限公司	1,121,000	34,200	-	(1,155,200)	-
Shanghai Oriental Pearl Media Co Ltd 上海東方明珠新媒體股份有限公司	531,000	437,965	-	(509,165)	459,800
Shanghai Pharmaceuticals Holding Co Ltd 上海醫藥集團股份有限公司	1,239,000	254,500	-	(1,094,200)	399,300
Shanghai Pudong Development Bank Co Ltd 上海浦東發展銀行股份有限公司	8,171,500	2,301,500	-	(8,077,200)	2,395,800
Shanghai Raas Blood Products Co Ltd 上海萊士血液製品股份有限公司	147,500	189,900	82,600	(274,800)	145,200
Shanghai Smi Holding Co Ltd 上海城投控股股份有限公司	-	327,500	-	(25,000)	302,500
Shanghai Waigaoqiao Free Trade Zone Group Co Ltd 上海外高橋保稅區開發股份有限公司	206,500	323,100	-	(432,800)	96,800
Shanghai Yuyuan Tourist Mart Co Ltd 上海豫園旅遊商城股份有限公司	944,000	-	-	(944,000)	-
Shanxi Lu'an Environmental Energy Development Co Ltd 山西潞安環保能源開發股份 有限公司	649,000	372,220	-	(670,320)	350,900
Shanxi Securities Co Ltd 山西證券股份有限公司	1,209,500	185,000	-	(1,055,700)	338,800
Shanxi Taigang Stainless Steel Co Ltd 山西太鋼不銹鋼股份有限公司	1,681,500	226,200	-	(1,266,400)	641,300
Shanxi Xinghuacun Fen Wine Factory Co Ltd 山西杏花村汾酒廠股份有限公司	177,000	796,600	-	(973,600)	-

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>^</sup> (續)					
China (continued)					
中國(續)					
Shanxi Xishan Coal & Electricity Power Co Ltd	1,180,000	709,700	-	(1,248,400)	641,300
山西西山煤電股份有限公司					
Shenergy Co Ltd 申能股份有限公司	4,985,500	1,454,100	-	(5,023,900)	1,415,700
Shenwan Hongyuan Group Co Ltd	-	5,968,902	-	(4,408,002)	1,560,900
申萬宏源集團股份有限公司					
Shenzhen Agricultural Products Co Ltd	885,000	200,100	-	(855,200)	229,900
深圳市農產品股份有限公司					
Shenzhen Aisidi Co Ltd	295,000	19,000	-	(314,000)	-
深圳市愛施德股份有限公司					
Shenzhen Energy Group Co Ltd	708,000	217,800	-	(599,100)	326,700
深圳能源集團股份有限公司					
Shenzhen Hepalink Pharmaceutical Co Ltd	177,000	115,700	-	(220,100)	72,600
深圳市海普瑞藥業股份有限公司					
Shenzhen Inovance Technology Co Ltd	324,500	119,400	-	(310,800)	133,100
深圳市匯川技術股份有限公司					
Shenzhen Mtc Co Ltd 深圳市兆馳股份有限公司	1,121,000	34,200	-	(1,155,200)	-
Shenzhen O-Film Tech Co Ltd	501,500	230,700	-	(562,800)	169,400
深圳歐菲光科技股份有限公司					
Shenzhen Overseas Chinese Town Co Ltd	3,097,500	365,100	-	(2,470,400)	992,200
深圳華僑城股份有限公司					
Shenzhen Salubris Pharmaceuticals Co Ltd	295,000	186,100	115,200	(342,200)	254,100
深圳信立泰藥業股份有限公司					
Shenzhen Zhongjin Lingnan Nonfemet Co Ltd	1,091,500	381,200	-	(1,085,500)	387,200
深圳市中金嶺南有色金屬股份有限公司					
Shijiazhuang Yiling Pharmaceutical Co Ltd	206,500	6,300	108,500	(321,300)	-
石家莊以嶺藥業股份有限公司					
Siasun Robot & Automation Co Ltd	383,500	48,000	-	(298,400)	133,100
瀋陽新松機器人自動化股份有限公司					
Sichuan Changhong Electric Co Ltd	2,773,000	375,000	-	(2,083,200)	1,064,800
四川長虹電器股份有限公司					
Sichuan Chuantou Energy Co Ltd	914,500	2,658,000	471,900	(1,346,100)	2,698,300
四川川投能源股份有限公司					

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>^</sup> (續)					
China (continued)					
中國(續)					
Sichuan Kelun Pharmaceutical Co Ltd 四川科倫藥業股份有限公司	236,000	1,187,600	248,900	(1,285,300)	387,200
Sinolink Securities Co Ltd 國金證券股份有限公司	1,239,000	173,100	-	(916,000)	496,100
Sinopec Shanghai Petrochemical Co Ltd 中國石化上海石油化工股份有限公司	2,094,500	225,600	-	(1,727,200)	592,900
Soochow Securities Co Ltd 東吳證券股份有限公司	1,062,000	331,200	-	(836,600)	556,600
Southwest Securities Co Ltd 西南證券股份有限公司	1,386,500	194,100	389,400	(1,171,400)	798,600
Spring Airlines Co Ltd 春秋航空股份有限公司	-	54,300	39,300	(21,000)	72,600
Suning Commerce Group Co Ltd 蘇寧雲商集團股份有限公司	3,304,000	735,700	-	(2,866,000)	1,173,700
Suzhou Gold Mantis Construction Decoration Co Ltd 蘇州金螳螂建築裝飾股份有限公司	619,500	88,200	-	(453,600)	254,100
Tangshan Jidong Cement Co Ltd 唐山冀東水泥股份有限公司	590,000	18,000	-	(608,000)	-
Tasly Pharmaceutical Group Co Ltd 天士力製藥集團股份有限公司	413,000	647,600	-	(758,100)	302,500
TBEA Co Ltd 特變電工股份有限公司	2,360,000	718,700	-	(1,929,200)	1,149,500
TCL Corp TCL集團股份有限公司	5,811,500	2,308,100	-	(4,320,200)	3,799,400
Tianjin Port Co Ltd 天津港股份有限公司	-	343,900	-	(114,000)	229,900
Tianjin Zhonghuan Semiconductor Co Ltd 天津中環半導體股份有限公司	324,500	590,760	245,520	(773,580)	387,200
Tonghua Dongbao Pharmaceutical Co Ltd 通化東寶藥業股份有限公司	472,000	166,020	-	(408,120)	229,900
Tongling Nonferrous Metals Group Co Ltd 銅陵有色金屬集團股份有限公司	560,500	440,800	729,600	(883,900)	847,000
Tsinghua Tongfang Co Ltd 同方股份有限公司	1,622,500	181,500	-	(1,320,000)	484,000
Tsingtao Brewery Co Ltd 青島啤酒股份有限公司	973,500	1,512,400	-	(1,505,800)	980,100
TUS-Sound Environmental Resources Co Ltd 啟迪桑德環境資源股份有限公司	649,000	87,900	-	(603,800)	133,100
Universal Scientific Industrial Shanghai Co Ltd 環旭電子股份有限公司	88,500	43,900	48,400	(84,000)	96,800

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>^</sup> (續)					
China (continued)					
中國(續)					
Wangsu Science & Technology Co Ltd 網宿科技股份有限公司	147,500	40,767	122,795	(178,083)	132,979
Wanhua Chemical Group Co Ltd 萬華化學集團股份有限公司	973,500	277,700	-	(912,400)	338,800
Wanxiang Qianchao Co Ltd 萬向錢潮股份有限公司	767,000	337,340	126,480	(918,640)	312,180
Wasu Media Holding Co Ltd 華數傳媒控股股份有限公司	59,000	26,500	-	(49,200)	36,300
Weichai Power Co Ltd 濰柴動力股份有限公司	855,500	388,400	500,200	(1,078,600)	665,500
Weifu High-Technology Group Co Ltd 無錫威孚高科技集團股份有限公司	649,000	919,500	-	(1,423,300)	145,200
Western Mining Co Ltd 西部礦業股份有限公司	1,357,000	265,600	-	(1,622,600)	-
Western Securities Co Ltd 西部證券股份有限公司	383,500	238,850	92,950	(352,300)	363,000
Wintime Energy Co Ltd 永泰能源股份有限公司	1,386,500	515,430	208,680	(1,189,800)	920,810
Wuhan Iron & Steel Co Ltd 武漢鋼鐵股份有限公司	-	1,665,200	-	(552,000)	1,113,200
Wuliangye Yibin Co Ltd 宜賓五糧液股份有限公司	1,475,000	364,500	-	(1,331,300)	508,200
Xcmg Construction Machinery Co Ltd 徐工集團工程機械股份有限公司	826,000	1,071,300	1,864,400	(2,212,900)	1,548,800
Xiamen C & D Inc 廈門建發股份有限公司	1,740,500	185,100	-	(1,441,600)	484,000
Xiamen Tungsten Co Ltd 廈門鎢業股份有限公司	324,500	43,890	51,150	(294,910)	124,630
Xinhu Zhongbao Co Ltd 新湖中寶股份有限公司	-	1,067,900	-	(354,000)	713,900
Xinjiang Goldwind Science & Technology Co Ltd 新疆金風科技股份有限公司	1,032,500	219,400	-	(780,000)	471,900
Xinxing Ductile Iron Pipes Co Ltd 新興鑄管股份有限公司	1,622,500	357,700	-	(1,375,200)	605,000
XJ Electric Co Ltd 許繼電氣股份有限公司	590,000	70,800	-	(467,200)	193,600
Yang Quan Coal Industry Group Co Ltd 陽泉煤業(集團)股份有限公司	944,000	117,900	-	(1,061,900)	-
Yantai Changyu Pioneer Wine Co Ltd 煙臺張裕葡萄釀酒股份有限公司	177,000	1,800	-	(178,800)	-
Yantai Jereh Oilfield Services Group Co Ltd 煙臺傑瑞石油服務集團股份有限公司	324,500	46,200	-	(237,600)	133,100

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

投資組合變動表(續)

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	Holdings as at <b>01.01.2015</b> 於二零一五年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at <b>31.12.2015</b> 於二零一五年 十二月卅一日 之持股量
<b>AXPs<sup>^</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>^</sup> (續)					
China (continued)					
中國(續)					
Yanzhou Coal Mining Co Ltd 兗州煤業股份有限公司	442,500	43,200	-	(376,800)	108,900
Yingkou Port Liability Co Ltd 營口港務股份有限公司	-	1,165,100	-	(306,000)	859,100
Yonghui Superstores Co Ltd 永輝超市股份有限公司	1,976,500	1,321,800	-	(2,657,000)	641,300
Yonyou Network Technology Co Ltd 用友網絡科技股份有限公司	354,000	238,620	44,640	(479,960)	157,300
Youngor Group Co Ltd 雅戈爾集團股份有限公司	1,740,500	175,200	-	(1,468,000)	447,700
Yunnan Baiyao Group Co Ltd 雲南白藥集團股份有限公司	442,500	361,500	-	(683,000)	121,000
Yunnan Chihong Zinc & Germanium Co Ltd 雲南馳宏鋅鎳股份有限公司	767,000	188,000	-	(955,000)	-
Yunnan Copper Co Ltd 雲南銅業股份有限公司	531,000	75,600	-	(606,600)	-
Yunnan Tin Co Ltd 雲南錫業股份有限公司	590,000	442,700	-	(1,032,700)	-
Zhangzhou Pientzehuang Pharmaceutical Co Ltd 漳州片仔癀藥業股份有限公司	59,000	1,800	44,400	(105,200)	-
Zhejiang China Commodities City Group Co Ltd 浙江中國小商品城集團股份有限公司	944,000	1,145,300	-	(1,460,100)	629,200
Zhejiang Dahua Technology Co Ltd 浙江大華技術股份有限公司	383,500	90,800	-	(292,800)	181,500
Zhejiang Daily Media Group Co Ltd 浙報傳媒集團股份有限公司	383,500	181,300	-	(322,800)	242,000
Zhejiang Hisun Pharmaceutical Co Ltd 浙江海正藥業股份有限公司	1,652,000	50,400	-	(1,702,400)	-
Zhejiang Huace Film & Tv Co Ltd 浙江華策影視股份有限公司	177,000	188,900	55,500	(288,300)	133,100
Zhejiang Longsheng Group Co Ltd 浙江龍盛集團股份有限公司	1,003,000	307,000	371,800	(955,800)	726,000
Zhejiang Nhu Co Ltd 浙江新和成股份有限公司	590,000	90,400	-	(680,400)	-
Zhejiang Yasha Decoration Co Ltd 浙江亞廈裝飾股份有限公司	236,000	119,348	59,052	(220,800)	193,600

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

投資組合變動表(續)

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>▲</sup> issued by AXP issuers (continued)</b>					
由AXP發行人發行的AXPs <sup>▲</sup> (續)					
China (continued)					
中國(續)					
Zhejiang Zheneng Electric Power Co Ltd 浙江浙能電力股份有限公司	649,000	969,300	-	(868,100)	750,200
Zhengzhou Yutong Bus Co Ltd 鄭州宇通客車股份有限公司	885,000	464,200	232,500	(1,025,100)	556,600
Zhongjin Gold Corp Ltd 中金黃金股份有限公司	1,062,000	444,500	-	(986,200)	520,300
Zijin Mining Group Co Ltd 紫金礦業集團股份有限公司	5,546,000	1,980,700	-	(4,271,800)	3,254,900
Zoomlion Heavy Industry Science and Technology Co Ltd 中聯重科股份有限公司	3,274,500	825,800	-	(2,841,900)	1,258,400
ZTE Corp 中興通訊股份有限公司	2,360,000	288,020	123,140	(2,141,960)	629,200

▲ AXP – A Share access products, being a security (including without limitation, warrant, note or participation certificate) linked to an A Share or a Basket of A Shares.

▲ AXP—中國A股連接產品，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)。



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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect)</b>					
上市股份(滬港通)					
China					
中國					
Agricultural Bank of China Ltd-A	-	1,289,800	-	-	1,289,800
中國農業銀行股份有限公司-A股					
Aisino Corp-A 航天信息股份有限公司-A股	-	26,500	-	-	26,500
Aluminum Corp of China Ltd-A	-	99,700	-	-	99,700
中國鋁業股份有限公司-A股					
Anhui Conch Cement Co Ltd-A	-	158,440	-	-	158,440
安徽海螺水泥股份有限公司-A股					
AVIC Aviation Engine Corp Plc-A	-	12,200	-	-	12,200
中航動力股份有限公司-A股					
AVIC Capital Co Ltd-A	-	132,000	-	-	132,000
中航資本控股股份有限公司-A股					
AVIC Helicopter Co Ltd-A	-	14,700	-	-	14,700
中航直升機股份有限公司-A股					
Bank of Beijing Co Ltd-A	-	363,600	-	-	363,600
北京銀行股份有限公司-A股					
Bank of China Ltd-A 中國銀行股份有限公司-A股	-	2,571,400	-	(167,000)	2,404,400
Bank of Communications Co Ltd-A	-	628,800	-	-	628,800
交通銀行股份有限公司-A股					
Bank of Nanjing Co Ltd-A	-	42,700	-	-	42,700
南京銀行股份有限公司-A股					
Baoshan Iron & Steel Co Ltd-A	-	306,400	-	-	306,400
寶山鋼鐵股份有限公司-A股					
Beijing Capital Co Ltd-A	-	61,800	-	-	61,800
北京首創股份有限公司-A股					
Beijing Jingneng Power Co Ltd-A	-	87,300	-	-	87,300
北京京能電力股份有限公司-A股					
Beijing Tongrentang Co Ltd-A	-	42,000	-	-	42,000
北京同仁堂股份有限公司-A股					
Beiqi Foton Motor Co Ltd-A	-	215,700	-	(144,600)	71,100
北汽福田汽車股份有限公司-A股					
Bright Dairy & Food Co Ltd-A	-	46,285	-	(46,285)	-
光明乳業股份有限公司-A股					

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	新增	紅股	出售	於二零一五年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股份(滬港通)(續)					
China (continued)					
中國(續)					
CECEP Wind-Power Corp-A 節能風電股份有限公司-A股	-	68,200	-	-	68,200
China Avionics Systems Co Ltd-A 中航航空電子系統股份有限公司-A股	-	39,800	-	(39,800)	-
China CITIC Bank Corp Ltd-A 中信銀行股份有限公司-A股	-	246,600	-	-	246,600
China Construction Bank Corp-A 中國建設銀行股份有限公司-A股	-	1,079,200	-	(320,400)	758,800
China CSSC Holdings Ltd-A 中國船舶工業股份有限公司-A股	-	42,400	-	-	42,400
China Eastern Airlines Corp Ltd-A 中國東方航空股份有限公司-A股	-	207,800	-	-	207,800
China Everbright Bank Co Ltd-A 中國光大銀行股份有限公司-A股	-	416,100	-	-	416,100
China Fortune Land Development Co Ltd-A 華夏幸福基業股份有限公司-A股	-	52,600	-	-	52,600
China Gezhouba Group Co Ltd-A 中國葛洲壩集團股份有限公司-A股	-	339,400	-	-	339,400
China Life Insurance Co Ltd-A 中國人壽保險股份有限公司-A股	-	38,300	-	-	38,300
China Merchants Bank Co Ltd-A 招商銀行股份有限公司-A股	-	1,339,600	-	(621,600)	718,000
China Merchants Securities Co Ltd-A 招商證券股份有限公司-A股	-	90,000	-	-	90,000
China Minsheng Banking Corp Ltd-A 中國民生銀行股份有限公司-A股	-	4,035,049	-	(1,161,049)	2,874,000
China Molybdenum Co Ltd-A 洛陽樂川鉬業集團股份有限公司-A股	-	64,900	129,800	-	194,700
China National Chemical Engineering Co Ltd-A 中國化學工程股份有限公司-A股	-	194,700	-	-	194,700

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**(標智ETFs系列的子基金)**

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 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>					
上市股份(滬港通)(續)					
China (continued)					
中國(續)					
China Northern Rare Earth Group High-Tech Co Ltd-A 中國北方稀土(集團)高科技股份有限公司-A股	-	174,600	-	(75,900)	98,700
China Pacific Insurance Group Co Ltd-A 中國太平洋保險(集團)股份有限公司-A股	-	120,387	-	-	120,387
China Petroleum & Chemical Corp-A 中國石油化工股份有限公司-A股	-	2,419,500	-	-	2,419,500
China Railway Construction Corp Ltd-A 中國鐵建股份有限公司-A股	-	135,400	-	-	135,400
China Railway Group Ltd-A 中國中鐵股份有限公司-A股	-	142,300	-	-	142,300
China Shenhua Energy Co Ltd-A 中國神華能源股份有限公司-A股	-	45,800	-	-	45,800
China Shipbuilding Industry Co Ltd-A 中國船舶重工股份有限公司-A股	-	1,039,731	-	-	1,039,731
China Southern Airlines Co Ltd-A 中國南方航空股份有限公司-A股	-	216,300	-	-	216,300
China Spacesat Co Ltd-A 中國東方紅衛星股份有限公司-A股	-	37,500	-	-	37,500
China State Construction Engineering Corp Ltd-A 中國建築股份有限公司-A股	-	539,200	-	-	539,200
China United Network Communications Ltd-A 中國聯合網絡通信股份有限公司-A股	-	642,200	-	-	642,200
Chinese Universe Publishing and Media Co Ltd-A 中文天地出版傳媒股份有限公司-A股	-	68,783	-	-	68,783
CITIC Heavy Industries Co Ltd-A 中信重工機械股份有限公司-A股	-	510,433	-	-	510,433
CITIC Securities Co Ltd-A 中信證券股份有限公司-A股	-	613,450	-	(119,550)	493,900
CRRC Corp Ltd-A 中國中車股份有限公司-A股	-	322,800	-	-	322,800
Daqin Railway Co Ltd-A 大秦鐵路股份有限公司-A股	-	204,600	-	-	204,600

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	新增	紅股	出售	於二零一五年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股份(滬港通)(續)					
China (continued)					
中國(續)					
Datang International Power Generation Co Ltd-A 大唐國際發電股份有限公司-A股	-	234,269	-	-	234,269
Elion Clean Energy Co Ltd-A 億利潔能股份有限公司-A股	-	151,100	-	(151,100)	-
Everbright Securities Co Ltd-A 光大證券股份有限公司-A股	-	28,800	-	-	28,800
Fangda Carbon New Material Co Ltd-A 方大炭素新材料科技股份有限公司-A股	-	63,200	-	(63,200)	-
Foshan Haitian Flavouring & Food Co Ltd-A 佛山市海天調味食品股份有限公司-A股	-	56,400	-	(28,000)	28,400
Founder Securities Co Ltd-A 方正證券股份有限公司-A股	-	255,496	-	-	255,496
Fuyao Glass Industry Group Co Ltd-A 福耀玻璃工業集團股份有限公司-A股	-	191,298	-	-	191,298
Gansu Yasheng Industrial Group Co Ltd-A 甘肅亞盛實業(集團)股份有限公司-A股	-	95,400	-	(95,400)	-
GD Power Development Co Ltd-A 國電電力發展股份有限公司-A股	-	2,227,500	-	(636,900)	1,590,600
Gemdale Corp-A 金地(集團)股份有限公司-A股	-	182,400	-	-	182,400
Guanghui Energy Co Ltd-A 廣匯能源股份有限公司-A股	-	775,700	-	-	775,700
Guangxi Wuzhou Zhongheng Group Co Ltd-A 廣西梧州中恒集團股份有限公司-A股	-	172,500	-	-	172,500
Guangzhou Automobile Group Co Ltd-A 廣州汽車集團股份有限公司-A股	-	228,100	-	-	228,100
Guangzhou Baiyunshan Pharmaceutical Holdings Co Ltd-A 廣州白雲山醫藥集團股份有限公司-A股	-	45,600	-	-	45,600
Hainan Airlines Co Ltd-A 海南航空股份有限公司-A股	-	1,093,304	-	-	1,093,304
Haitong Securities Co Ltd-A 海通證券股份有限公司-A股	-	589,900	-	-	589,900

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	新增	紅股	出售	於二零一五年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股份(滬港通)(續)					
China (continued)					
中國(續)					
Heilan Home Co Ltd-A	-	113,100	-	-	113,100
海瀾之家股份有限公司-A股					
Hisense Electric Co Ltd-A	-	48,100	-	-	48,100
青島海信電器股份有限公司-A股					
Huadian Power International Corp Ltd-A	-	130,300	-	-	130,300
華電國際電力股份有限公司-A股					
Huaneng Power International Inc-A	-	317,400	-	-	317,400
華能國際電力股份有限公司-A股					
Huatai Securities Co Ltd-A	-	107,100	-	-	107,100
華泰證券股份有限公司-A股					
Huaxia Bank Co Ltd-A	-	2,260,630	-	(1,719,430)	541,200
華夏銀行股份有限公司-A股					
Huayu Automotive Systems Co Ltd-A	-	112,800	-	-	112,800
華域汽車系統股份有限公司-A股					
Hundsun Technologies Inc-A	-	37,200	-	-	37,200
恒生電子股份有限公司-A股					
Industrial & Commercial Bank of China Ltd-A	-	743,200	-	-	743,200
中國工商銀行股份有限公司-A股					
Industrial Bank Co Ltd-A	-	409,300	-	-	409,300
興業銀行股份有限公司-A股					
Industrial Securities Co Ltd-A	-	211,692	-	-	211,692
興業證券股份有限公司-A股					
Industrial Securities Co Ltd-A-Rts (Ex 29Dec2015) 興業證券股份有限公司-A股-供股 權證(除權日:二零一五年十二月廿九日)	-	48,852	-	(48,852)	-
Inner Mongolia Baotou Steel Union Co Ltd-A	-	603,233	-	-	603,233
內蒙古包鋼鋼聯股份有限公司-A股					
Inner Mongolia Yili Industrial Group Co Ltd-A	-	615,519	-	-	615,519
內蒙古伊利實業集團股份有限公司-A股					
Jiangsu Hengrui Medicine Co Ltd-A	-	89,535	-	-	89,535
江蘇恒瑞醫藥股份有限公司-A股					

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 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>					
上市股份(滬港通)(續)					
China (continued)					
中國(續)					
Jiangxi Copper Co Ltd-A 江西銅業股份有限公司-A股	-	67,272	-	-	67,272
Jiangxi Hongdu Aviation Industry Co Ltd-A 江西洪都航空工業股份有限公司-A股	-	27,000	-	(27,000)	-
Jihua Group Corp Ltd-A 際華集團股份有限公司-A股	-	580,550	-	(425,450)	155,100
Kangmei Pharmaceutical Co Ltd-A 康美藥業股份有限公司-A股	-	315,400	-	-	315,400
Kweichow Moutai Co Ltd-A 貴州茅台酒股份有限公司-A股	-	39,766	-	(10,066)	29,700
Metallurgical Corp of China Ltd-A 中國冶金科工股份有限公司-A股	-	101,400	-	-	101,400
Nari Technology Co Ltd-A 國電南瑞科技股份有限公司-A股	-	151,400	-	-	151,400
New China Life Insurance Co Ltd-A 新華人壽保險股份有限公司-A股	-	69,600	-	-	69,600
Offshore Oil Engineering Co Ltd-A 海洋石油工程股份有限公司-A股	-	154,500	-	-	154,500
Orient Securities Co Ltd/China-A 東方證券股份有限公司-A股	-	112,300	-	-	112,300
People.Cn Co Ltd-A 人民網股份有限公司-A股	-	42,805	-	-	42,805
Petrochina Co Ltd-A 中國石油天然氣股份有限公司-A股	-	1,178,227	-	(356,527)	821,700
Ping An Insurance Group Co of China Ltd-A 中國平安保險(集團)股份有限公司-A股	-	644,106	-	-	644,106
Poly Real Estate Group Co Ltd-A 保利房地產(集團)股份有限公司-A股	-	497,700	-	-	497,700
Power Construction Corp of China Ltd-A 中國電力建設股份有限公司-A股	-	157,900	-	-	157,900
Qingdao Haier Co Ltd-A 青島海爾股份有限公司-A股	-	69,200	-	-	69,200

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	新增	紅股	出售	於二零一五年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股份(滬港通)(續)					
China (continued)					
中國(續)					
SAIC Motor Corp Ltd-A 上海汽車集團股份有限公司-A股	-	76,400	-	-	76,400
Sanan Optoelectronics Co Ltd-A 三安光電股份有限公司-A股	-	108,300	-	-	108,300
Sany Heavy Industry Co Ltd-A 三一重工股份有限公司-A股	-	278,900	-	-	278,900
Shandong Gold Mining Co Ltd-A 山東黃金礦業股份有限公司-A股	-	183,800	-	-	183,800
Shandong Hi-Speed Co Ltd-A 山東高速集團有限公司-A股	-	387,300	-	-	387,300
Shanghai Construction Group Co Ltd-A 上海建工集團股份有限公司-A股	-	109,200	-	-	109,200
Shanghai Electric Group Co Ltd-A 上海電氣集團股份有限公司-A股	-	63,300	-	(63,300)	-
Shanghai Electric Power Co Ltd-A 上海電力股份有限公司-A股	-	298,653	-	-	298,653
Shanghai Fosun Pharmaceutical Group Co Ltd-A 上海復星醫藥(集團)股份有限公司-A股	-	100,200	-	(57,500)	42,700
Shanghai International Airport Co Ltd-A 上海國際機場股份有限公司-A股	-	61,600	-	-	61,600
Shanghai International Port Group Co Ltd-A 上海國際港務(集團)股份有限公司-A股	-	488,580	-	-	488,580
Shanghai Lujiazui Finance & Trade Zone Development Co Ltd-A 上海陸家嘴金融貿易區開 發股份有限公司-A股	-	25,300	-	-	25,300
Shanghai Oriental Pearl Media Co Ltd-A 上海東方明珠新媒體股份有限公司-A股	-	246,500	-	-	246,500
Shanghai Pudong Development Bank Co Ltd-A 上海浦東發展銀行股份有限公司-A股	-	953,500	-	(292,100)	661,400
Shanghai Smi Holding Co Ltd-A 上海城投控股股份有限公司-A股	-	363,003	-	(191,403)	171,600

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	新增	紅股	出售	於二零一五年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect)</b>					
<b>(continued)</b>					
上市股份(滬港通)(續)					
China (continued)					
中國(續)					
Shanghai Tunnel Engineering Co Ltd-A 隧道股份-A股	-	548,569	-	(393,469)	155,100
Shanghai Waigaoqiao Free Trade Zone Group Co Ltd-A 上海外高橋保稅區開發股份有限公司-A股	-	21,100	-	-	21,100
Shanghai Zhangjiang High-Tech Park Development Co Ltd-A 上海張江高科股份 有限公司-A股	-	270,149	-	(194,249)	75,900
Shenergy Co Ltd-A 申能股份有限公司-A股	-	139,400	-	-	139,400
Sichuan Chuantou Energy Co Ltd-A 四川川投能源股份有限公司-A股	-	1,366,922	-	-	1,366,922
Sinolink Securities Co Ltd-A 國金證券股份有限公司-A股	-	116,900	-	-	116,900
Sinopec Shanghai Petrochemical Co Ltd-A 中國石化上海石油化工股份有限公司-A股	-	134,200	-	-	134,200
Soochow Securities Co Ltd-A 東吳證券股份有限公司-A股	-	49,542	-	-	49,542
Southwest Securities Co Ltd-A 西南證券股份有限公司-A股	-	170,000	-	-	170,000
Tasly Pharmaceutical Group Co Ltd-A 天士力製藥集團股份有限公司-A股	-	226,256	-	(133,856)	92,400
TBEA Co Ltd-A 特變電工股份有限公司-A股	-	310,178	-	-	310,178
Tsinghua Tongfang Co Ltd-A 同方股份有限公司-A股	-	110,100	-	-	110,100
Tsingtao Brewery Co Ltd-A 青島啤酒股份有限公司-A股	-	280,107	-	-	280,107
Wanhua Chemical Group Co Ltd-A 萬華化學集團股份有限公司-A股	-	67,300	-	-	67,300
Wintime Energy Co Ltd-A 永泰能源股份有限公司-A股	-	205,700	-	-	205,700
Wuhan Iron & Steel Co Ltd-A 武漢鋼鐵股份有限公司-A股	-	519,600	-	-	519,600



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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 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>					
上市股份(滬港通)(續)					
China (continued)					
中國(續)					
Xiamen Tungsten Co Ltd-A 廈門鎢業股份有限公司-A股	-	64,200	-	-	64,200
Xinhu Zhongbao Co Ltd-A 新湖中寶股份有限公司-A股	-	338,300	-	-	338,300
Yang Quan Coal Industry Group Co Ltd-A 陽泉煤業(集團)股份有限公司-A股	-	73,700	-	(73,700)	-
Yingkou Port Liability Co Ltd-A 營口港務股份有限公司-A股	-	391,500	-	-	391,500
Yonyou Network Technology Co Ltd-A 用友網絡科技股份有限公司-A股	-	103,556	-	(70,156)	33,400
Youngor Group Co Ltd-A 雅戈爾集團股份有限公司-A股	-	101,200	-	(41,900)	59,300
Yunnan Chihong Zinc & Germanium Co Ltd-A 雲南馳宏鋅鎳股份有限公司-A股	-	81,000	-	(81,000)	-
Zhejiang China Commodities City Group Co Ltd-A 浙江中國小商品城集團股份有限公司-A股	-	520,643	-	(251,943)	268,700
Zhejiang Longsheng Group Co Ltd-A 浙江龍盛集團股份有限公司-A股	-	69,800	-	-	69,800
Zhejiang Zheneng Electric Power Co Ltd-A 浙江浙能電力股份有限公司-A股	-	168,700	-	-	168,700
Zhengzhou Yutong Bus Co Ltd-A 鄭州宇通客車股份有限公司-A股	-	118,300	-	-	118,300
Zhongjin Gold Corp Ltd-A 中金黃金股份有限公司-A股	-	128,585	-	-	128,585
Zijin Mining Group Co Ltd-A 紫金礦業集團股份有限公司-A股	-	390,800	-	-	390,800

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**(標智ETFs系列的子基金)**

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII)</b>					
<b>上市股份 (QFII)</b>					
China					
中國					
Agricultural Bank of China Ltd-A 中國農業銀行股份有限公司-A股	1,955,600	481,700	-	(1,035,200)	1,402,100
Aier Eye Hospital Group Co Ltd-A 愛爾眼科醫院集團股份有限公司-A股	145,200	1	20,141	(165,342)	-
Air China Ltd-A 中國國際航空股份有限公司-A股	-	246,400	-	(54,200)	192,200
Aisino Corp-A 航天信息股份有限公司-A股	314,900	-	-	(292,500)	22,400
Aluminum Corp of China Ltd-A 中國鋁業股份有限公司-A股	288,600	127,600	-	(222,500)	193,700
Angang Steel Co Ltd-A 鞍鋼股份有限公司-A股	-	267,700	-	-	267,700
Anhui Conch Cement Co Ltd-A 安徽海螺水泥股份有限公司-A股	224,800	35,500	-	(260,300)	-
AVIC Aero-Engine Controls Co Ltd-A 中航動力控制股份有限公司-A股	-	28,100	-	-	28,100
AVIC Aircraft Co Ltd-A 中航飛機股份有限公司-A股	55,800	77,000	-	(48,600)	84,200
AVIC Aviation Engine Corp Plc-A 中航動力股份有限公司-A股	59,700	-	-	(35,800)	23,900
AVIC Capital Co Ltd-A 中航資本控股股份有限公司-A股	200	138,300	-	(95,100)	43,400
AVIC Helicopter Co Ltd-A 中航直升機股份有限公司-A股	-	14,700	-	(14,700)	-
Bank of Beijing Co Ltd-A 北京銀行股份有限公司-A股	519,900	109,100	104,000	(440,300)	292,700
Bank of China Ltd-A 中國銀行股份有限公司-A股	492,600	1,152,500	-	(1,645,100)	-
Bank of Communications Co Ltd-A 交通銀行股份有限公司-A股	1,182,300	100,200	-	(436,000)	846,500
Bank of Nanjing Co Ltd-A 南京銀行股份有限公司-A股	125,700	-	-	(105,500)	20,200
Bank of Ningbo Co Ltd-A 寧波銀行股份有限公司-A股	73,400	27,700	20,220	-	121,320
Baoshan Iron & Steel Co Ltd-A 寶山鋼鐵股份有限公司-A股	46,000	707,900	-	(753,900)	-

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份 (QFII) (續)					
China (continued)					
中國(續)					
Bbmg Corp-A 北京金隅股份有限公司-A股	-	86,100	-	-	86,100
Beijing Capital Co Ltd-A 北京首創股份有限公司-A股	252,100	-	-	(252,100)	-
Beijing Dabeinong Technology Group Co Ltd-A 北京大北農科技集團股份有限公司-A股	-	91,800	-	-	91,800
Beijing Enlight Media Co Ltd-A 北京光線傳媒股份有限公司-A股	34,700	-	10,410	(22,610)	22,500
Beijing Jingneng Power Co Ltd-A 北京京能電力股份有限公司-A股	688,500	-	-	(688,500)	-
Beijing Orient Landscape & Ecology Co Ltd-A 北京東方園林生態股份有限公司-A股	217,331	-	-	(190,600)	26,731
Beijing Originwater Technology Co Ltd-A 北京碧水源科技股份有限公司-A股	50,300	-	-	(11,800)	38,500
Beijing Shiji Information Technology Co Ltd-A 北京中長石基資訊技術股份有限公司-A股	-	8,000	-	-	8,000
Beijing SI Pharmaceutical Co Ltd-A 北京雙鷺藥業股份有限公司-A股	16,059	29,700	8,029	-	53,788
Beijing Tongrentang Co Ltd-A 北京同仁堂股份有限公司-A股	125,200	-	-	(125,200)	-
Beijing Ultrapower Software Co Ltd-A 北京神州泰岳軟件股份有限公司-A股	-	55,400	-	-	55,400
Beijing Yanjing Brewery Co Ltd-A 北京燕京啤酒股份有限公司-A股	515,400	167,100	-	(406,500)	276,000
Beijing Zhong Ke San Huan High-Tech Co Ltd-A 北京中科三環高技術股份有限公司-A股	382,900	-	-	(382,900)	-
Beingmate Baby & Child Food Co Ltd-A 貝因美嬰童食品股份有限公司-A股	401,500	40,800	-	(442,300)	-
Beiqi Foton Motor Co Ltd-A 北汽福田汽車股份有限公司-A股	628,800	-	-	(628,800)	-
Bluefocus Communication Group Co Ltd-A 北京藍色光標品牌管理顧問股份有限公司-A股	97,100	-	57,404	(39,600)	114,904

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份 (QFII) (續)					
China (continued)					
中國(續)					
Boe Technology Group Co Ltd-A 京東方科技集團股份有限公司-A股	353,800	1,375,700	-	(384,400)	1,345,100
Bohai Leasing Co Ltd-A 渤海租賃股份有限公司-A股	-	619,200	-	-	619,200
Byd Co Ltd-A 比亞迪股份有限公司-A股	11,200	48,800	-	(18,800)	41,200
By-Health Co Ltd-A 湯臣倍健股份有限公司-A股	99,600	-	-	(76,400)	23,200
Changjiang Securities Co Ltd-A 長江證券股份有限公司-A股	240,800	-	-	(37,400)	203,400
Chengdu B-Ray Media Co Ltd-A 成都博瑞傳播股份有限公司-A股	73,300	-	-	(73,300)	-
Chengdu Xingrong Environment Co Ltd-A 成都市興蓉環境股份有限公司-A股	32,700	197,600	-	(109,300)	121,000
China Avionics Systems Co Ltd-A 中航航空電子系統股份有限公司-A股	39,800	-	-	(39,800)	-
China Baoan Group Co Ltd-A 中國寶安集團股份有限公司-A股	-	90,700	-	-	90,700
China Camc Engineering Co Ltd-A 中工國際工程股份有限公司-A股	-	25,200	-	(25,200)	-
China CITIC Bank Corp Ltd-A 中信銀行股份有限公司-A股	209,000	-	-	(115,000)	94,000
China CNR Corp Ltd-A 中國北車股份有限公司-A股	460,300	-	-	(460,300)	-
China Coal Energy Co Ltd-A 中國中煤能源股份有限公司-A股	-	143,200	-	-	143,200
China Communications Construction Co Ltd-A 中國交通建設股份有限公司-A股	-	93,500	-	-	93,500
China Construction Bank Corp-A 中國建設銀行股份有限公司-A股	722,400	-	-	(722,400)	-
China Cosco Holdings Co Ltd-A 中國遠洋控股股份有限公司-A股	-	187,100	-	(63,600)	123,500
China CSSC Holdings Ltd-A 中國船舶工業股份有限公司-A股	127,200	-	-	(127,200)	-

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份 (QFII) (續)					
China (continued)					
中國(續)					
China Eastern Airlines Corp Ltd-A 中國東方航空股份有限公司-A股	-	207,800	-	(207,800)	-
China Everbright Bank Co Ltd-A 中國光大銀行股份有限公司-A股	1,498,900	-	-	(1,046,900)	452,000
China First Heavy Industries-A 中國第一重型機械股份有限公司-A股	-	143,600	-	-	143,600
China Fortune Land Development Co Ltd-A 華夏幸福基業股份有限公司-A股	39,800	-	39,800	(79,600)	-
China Gezhouba Group Co Ltd-A 中國葛洲壩集團股份有限公司-A股	194,000	-	-	(194,000)	-
China Hainan Rubber Industry Group Co Ltd-A 海南天然橡膠產業集團股份有限公司-A股	-	78,900	-	-	78,900
China International Marine Containers Group Co Ltd-A 中國國際海運集裝箱(集團)股份有限 公司-A股	8,900	98,700	-	(50,300)	57,300
China International Travel Service Corp Ltd-A 中國國旅股份有限公司-A股	18,700	33,200	-	(28,000)	23,900
China Life Insurance Co Ltd-A 中國人壽保險股份有限公司-A股	112,900	-	-	(67,600)	45,300
China Merchants Bank Co Ltd-A 招商銀行股份有限公司-A股	1,242,700	-	-	(1,242,700)	-
China Merchants Energy Shipping Co Ltd-A 招商局輪船股份有限公司-A股	-	847,000	-	-	847,000
China Merchants Property Development Co Ltd-A 招商局地產控股股份有限公司-A股	70,500	-	-	(70,500)	-
China Merchants Securities Co Ltd-A 招商證券股份有限公司-A股	174,900	-	-	(80,200)	94,700
China Merchants Shekou Industrial Zone Co Ltd-A 招商局蛇口工業區控股股份有限公司-A股	-	112,856	-	-	112,856
China Minmetals Rare Earth Co Ltd-A 五礦稀土股份有限公司-A股	-	36,100	-	-	36,100

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份 (QFII) (續)					
China (continued)					
中國(續)					
China Minsheng Banking Corp Ltd-A 中國民生銀行股份有限公司-A股	1,329,820	1,203,000	-	(2,532,820)	-
China National Chemical Engineering Co Ltd-A 中國化學工程股份有限公司-A股	133,700	-	-	-	133,700
China National Nuclear Power Co Ltd-A 中國核能電力股份有限公司-A股	-	1,629,800	-	-	1,629,800
China Northern Rare Earth Group High-Tech Co Ltd-A 中國北方稀土(集團)高科技股份有限 公司-A股	35,100	93,700	64,400	(193,200)	-
China Oilfield Services Ltd-A 中海油田服務股份有限公司-A股	22,848	31,300	-	-	54,148
China Pacific Insurance Group Co Ltd-A 中國太平洋保險(集團)股份有限公司-A股	228,900	-	-	(132,700)	96,200
China Petroleum & Chemical Corp-A 中國石油化工股份有限公司-A股	731,790	-	-	(731,790)	-
China Railway Construction Corp Ltd-A 中國鐵建股份有限公司-A股	45,800	219,100	-	(201,100)	63,800
China Railway Group Ltd-A 中國中鐵股份有限公司-A股	514,800	79,600	-	(449,000)	145,400
China Resources Sanjiu Medical & Pharmaceutical Co Ltd-A 華潤三九醫藥股份有限公司-A股	176,600	-	-	(147,200)	29,400
China Shenhua Energy Co Ltd-A 中國神華能源 股份有限公司-A股	255,400	40,700	-	(207,100)	89,000
China Shipbuilding Industry Co Ltd-A 中國船舶重工股份有限公司-A股	553,000	-	-	(549,900)	3,100
China Shipping Container Lines Co Ltd-A 中海集裝箱運輸股份有限公司-A股	249,100	-	-	(84,600)	164,500
China South Publishing & Media Group Co Ltd-A 中南出版傳媒集團股份有限公司-A股	107,300	-	-	(59,600)	47,700
China Southern Airlines Co Ltd-A 中國南方航空股份有限公司-A股	-	216,300	-	(216,300)	-

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份(QFII)(續)					
China (continued)					
中國(續)					
China Spacesat Co Ltd-A 中國東方紅衛星股份有限公司-A股	53,900	-	-	(53,900)	-
China State Construction Engineering Corp Ltd-A 中國建築股份有限公司-A股	1,129,500	-	-	(704,000)	425,500
China United Network Communications Ltd-A 中國聯合網絡通信股份有限公司-A股	675,300	-	-	(675,300)	-
China Vanke Co Ltd-A 萬科企業股份有限公司-A股	730,400	223,900	-	(954,300)	-
China Xd Electric Co Ltd-A 中國西電電氣股份有限公司-A股	44,300	210,800	-	(126,300)	128,800
China Yangtze Power Co Ltd-A 中國長江電力股份有限公司-A股	-	351,300	-	(90,900)	260,400
Chinese Universe Publishing and Media Co Ltd-A 中文天地出版傳媒股份有限公司-A股	70,700	-	-	(70,700)	-
Chongqing Changan Automobile Co Ltd-A 重慶長安汽車股份有限公司-A股	31,500	144,800	-	(38,100)	138,200
Chongqing Water Group Co Ltd-A 重慶水務集團股份有限公司-A股	72,380	131,400	-	(168,500)	35,280
Citic Guoan Information Industry Co Ltd-A 中信國安信息產業股份有限公司-A股	76,600	-	-	-	76,600
Citic Securities Co Ltd-A 中信證券股份有限公司-A股	584,600	74,300	-	(658,900)	-
Cpt Technology Group Co Ltd-A 華映科技(集團)股份有限公司-A股	146,300	-	-	(146,300)	-
Crrc Corp Ltd-A 中國中車股份有限公司-A股	88,500	506,330	-	(224,230)	370,600
Daqin Railway Co Ltd-A 大秦鐵路股份有限公司-A股	447,800	-	-	(329,600)	118,200
Datang International Power Generation Co Ltd-A 大唐國際發電股份有限公司-A股	-	186,200	-	-	186,200
Dhc Software Co Ltd-A 東華軟件股份公司-A股	-	91,100	-	(53,900)	37,200
Dong-E-E-Jiao Co Ltd-A 山東東阿阿膠股份有限公司-A股	58,300	47,500	-	(27,800)	78,000

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份 (QFII) (續)					
China (continued)					
中國(續)					
Dongfang Electric Corp Ltd-A 東方電氣股份有限公司-A股	33,300	57,700	-	-	91,000
Dongxing Securities Co Ltd-A 東興證券股份有限公司-A股	-	174,700	-	-	174,700
Dongxu Optoelectronic Technology Co Ltd-A 東旭光電科技股份有限公司-A股	-	114,300	-	-	114,300
Dr Peng Telecom & Media Group Co Ltd-A 鵬博士電信傳媒集團股份有限公司-A股	30,100	59,500	-	(21,400)	68,200
East Money Information Co Ltd-A 東方財富信息股份有限公司-A股	-	90,200	-	(15,600)	74,600
Elion Clean Energy Co Ltd-A 億利潔能股份有限公司-A股	63,000	88,100	-	(151,100)	-
Everbright Securities Co Ltd-A 光大證券股份有限公司-A股	-	84,800	-	(58,300)	26,500
Fangda Carbon New Material Co Ltd-A 方大炭素新材料科技股份有限公司-A股	-	63,200	-	(63,200)	-
Faw Car Co Ltd-A 一汽轎車股份有限公司-A股	17,100	61,100	-	(26,200)	52,000
Fiberhome Telecommunication Technologies Co Ltd-A 烽火通信科技股份有限公司-A股	100	95,000	-	(95,100)	-
Financial Street Holdings Co Ltd-A 金融街控股股份有限公司-A股	147,500	57,000	-	(204,500)	-
Foshan Haitian Flavouring & Food Co Ltd-A 佛山市海天調味食品股份有限公司-A股	50,000	-	40,000	(90,000)	-
Founder Securities Co Ltd-A 方正證券股份有限公司-A股	309,900	-	-	(141,200)	168,700
Fuyao Glass Industry Group Co Ltd-A 福耀玻璃工業集團股份有限公司-A股	165,000	-	-	(165,000)	-
Gansu Yasheng Industrial Group Co Ltd-A 甘肅亞盛實業(集團)股份有限公司-A股	-	95,400	-	(95,400)	-
Gd Power Development Co Ltd-A 國電電力發展股份有限公司-A股	586,400	427,300	-	(607,500)	406,200
Gemdale Corp-A 金地(集團)股份有限公司-A股	338,200	-	-	(338,200)	-



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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>		<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量		新增	紅股	出售	於二零一五年 十二月卅一日 之持股量
<b>Listed equities (QFII) (continued)</b>						
上市股份 (QFII) (續)						
China (continued)						
中國(續)						
Gf Securities Co Ltd-A 廣發證券股份有限公司-A股	222,800	-	-	-	(93,800)	129,000
Glodon Software Co Ltd-A 廣聯達軟件股份有限公司-A股	24,900	35,200	30,050	-	(83,100)	7,050
Goertek Inc-A 歌爾聲學股份有限公司-A股	48,600	59,100	-	-	(35,900)	71,800
Great Wall Motor Co Ltd-A 長城汽車股份有限公司-A股	4,700	22,800	55,000	-	-	82,500
Gree Electric Appliances Inc of Zhuhai-A 珠海格力電器股份有限公司-A股	-	235,700	147,900	-	(79,700)	303,900
Greenland Holdings Corp Ltd-A 綠地控股集團股份有限公司-A股	-	66,000	-	-	(66,000)	-
Guangdong Advertising Group Co Ltd-A 廣東省廣告集團股份有限公司-A股	55,412	-	27,706	-	(83,118)	-
Guangdong Alpha Animation and Culture Co Ltd-A 廣東奧飛動漫文化股份有限公司-A股	63,780	-	39,780	-	(65,600)	37,960
Guangdong Golden Dragon Development Inc-A 廣東錦龍發展股份有限公司-A股	-	27,400	-	-	-	27,400
Guangshen Railway Co Ltd-A 廣深鐵路股份有限公司-A股	348,800	-	-	-	(124,300)	224,500
Guangxi Wuzhou Zhongheng Group Co Ltd-A 廣西梧州中恒集團股份有限公司-A股	261,700	-	115,000	-	(376,700)	-
Guangzhou Baiyunshan Pharmaceutical Holdings Co Ltd-A 廣州白雲山醫藥集團股份 有限公司-A股	-	45,600	-	-	(45,600)	-
Guangzhou Haige Communications Group Inc Co-A 廣州海格通信集團股份有限公司-A股	-	65,000	65,000	-	(41,800)	88,200
Guosen Securities Co Ltd-A 國信證券股份有限公司-A股	-	76,000	-	-	-	76,000
Guotai Junan Securities Co Ltd-A 國泰君安股份有限公司-A股	-	532,200	-	-	-	532,200
Guoyuan Securities Co Ltd-A 國元證券股份有限公司-A股	73,900	-	-	-	-	73,900

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份 (QFII) (續)					
China (continued)					
中國(續)					
Hainan Airlines Co Ltd-A 海南航空股份有限公司-A股	-	361,800	-	(361,800)	-
Haining China Leather Market Co Ltd-A 海寧中國皮革城股份有限公司-A股	62,800	-	-	(62,800)	-
Haisco Pharmaceutical Group Co Ltd-A 海思科醫藥集團股份有限公司-A股	51,800	-	-	(51,800)	-
Haitong Securities Co Ltd-A 海通證券股份有限公司-A股	609,300	-	-	(484,000)	125,300
Hangzhou Hikvision Digital Technology Co Ltd-A 杭州海康威視數字技術股份有限公司-A股	79,200	-	-	-	79,200
Han's Laser Technology Industry Group Co Ltd-A 大族激光科技產業集團股份有限公司-A股	47,800	62,500	-	(46,800)	63,500
Harbin Pharmaceutical Group Co Ltd-A 哈藥集團股份有限公司-A股	158,200	-	-	(158,200)	-
Hebei Iron & Steel Co Ltd-A 河北鋼鐵股份有限公司-A股	-	265,400	-	-	265,400
Heilan Home Co Ltd-A 海瀾之家股份有限公司-A股	-	113,100	-	(113,100)	-
Henan Shuanghui Investment & Development Co Ltd-A 河南雙匯投資發展股份有限公司-A股	21,500	218,500	27,000	(182,200)	84,800
Hisense Electric Co Ltd-A 青島海信電器股份有限公司-A股	64,900	347,800	-	(412,700)	-
Huadian Power International Corp Ltd-A 華電國際電力股份有限公司-A股	-	130,300	-	(130,300)	-
Huadong Medicine Co Ltd-A 華東醫藥股份有限公司-A股	-	94,600	-	-	94,600
Hualan Biological Engineering Inc-A 華蘭生物工程股份有限公司-A股	-	73,700	-	(73,700)	-
Huaneng Power International Inc-A 華能國際電力股份有限公司-A股	-	257,300	-	(257,300)	-
Huatai Securities Co Ltd-A 華泰證券股份有限公司-A股	210,800	-	-	(71,600)	139,200

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份(QFII)(續)					
China (continued)					
中國(續)					
Huawen Media Investment Corp-A	331,900	-	-	(224,000)	107,900
華聞傳媒投資集團股份有限公司-A股					
Huaxia Bank Co Ltd-A	335,200	115,500	78,960	(529,660)	-
華夏銀行股份有限公司-A股					
Huayi Brothers Media Corp-A	138,300	-	-	(73,500)	64,800
華誼兄弟傳媒股份有限公司-A股					
Huayu Automotive Systems Co Ltd-A	15,000	100,800	-	(52,500)	63,300
華域汽車系統股份有限公司-A股					
Hubei Energy Group Co Ltd-A	-	131,100	-	-	131,100
湖北能源集團股份有限公司-A股					
Humanwell Healthcare Group Co Ltd-A	39,900	-	-	(39,900)	-
人福醫藥集團股份有限公司-A股					
Hunan Tv & Broadcast Intermediary Co Ltd-A	208,500	-	-	(121,000)	87,500
湖南電廣傳媒股份有限公司-A股					
Iflytek Co Ltd-A 科大訊飛股份有限公司-A股	42,260	33,900	21,130	(58,390)	38,900
Industrial & Commercial Bank of China Ltd-A	1,298,596	692,300	-	(1,297,496)	693,400
中國工商銀行股份有限公司-A股					
Industrial Bank Co Ltd-A	860,800	-	-	(395,800)	465,000
興業銀行股份有限公司-A股					
Industrial Securities Co Ltd-A	274,100	54,300	-	(93,100)	235,300
興業證券股份有限公司-A股					
Industrial Securities Co Ltd-A-Rts (Ex 29Dec2015) 興業證券股份有限公司-A股- 供股權證(除權日:二零一五年十二月廿九日)	-	54,300	-	(54,300)	-
Inner Mongolia Baotou Steel Union Co Ltd-A	-	603,300	-	(603,300)	-
內蒙古包鋼鋼聯股份有限公司-A股					
Inner Mongolia Junzheng Energy & Chemical Industry Group Co Ltd-A 內蒙古君正能源化工 股份有限公司-A股	-	40,200	32,160	-	72,360
Inner Mongolia Mengdian Huaneng Thermal Power Corp Ltd-A 內蒙古蒙電華能熱電股份 有限公司-A股	-	182,600	-	-	182,600

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份 (QFII) (續)					
China (continued)					
中國(續)					
Inner Mongolia Yili Industrial Group Co Ltd-A 內蒙古伊利實業集團股份有限公司-A股	237,400	-	237,400	(225,700)	249,100
Jiangsu Broadcasting Cable Information Network Corp Ltd-A 江蘇有線股份有限 公司-A股	-	208,500	-	-	208,500
Jiangsu Hengrui Medicine Co Ltd-A 江蘇恒瑞醫藥股份有限公司-A股	31	103,000	30,909	(133,940)	-
Jiangsu Kangde Xin Composite Material Co Ltd-A 康得新複合材料股份有限公司-A股	12,700	102,800	57,630	(74,200)	98,930
Jiangsu Phoenix Publishing & Media Corp Ltd-A 江蘇鳳凰出版傳媒股份有限公司-A股	130,300	-	-	(83,500)	46,800
Jiangsu Yanghe Brewery Joint-Stock Co Ltd-A 江蘇洋河酒廠股份有限公司-A股	-	44,000	8,600	-	52,600
Jiangxi Copper Co Ltd-A 江西銅業股份有限公司-A股	50,000	47,400	-	(97,400)	-
Jiangxi Hongdu Aviation Industry Co Ltd-A 江西洪都航空工業股份有限公司-A股	-	27,000	-	(27,000)	-
Jilin Aodong Pharmaceutical Group Co Ltd-A 吉林敖東藥業集團股份有限公司-A股	53,900	27,400	-	(54,300)	27,000
Jinduicheng Molybdenum Co Ltd-A 金堆城鋁業股份有限公司-A股	-	62,481	-	-	62,481
Jishi Media Co Ltd-A 吉視傳媒股份有限公司-A股	173,700	-	62,700	(236,400)	-
Jizhong Energy Resources Co Ltd-A 冀中能源股份有限公司-A股	-	370,700	45,330	(106,100)	309,930
Jointown Pharmaceutical Group Co Ltd-A 九州通醫藥集團股份有限公司-A股	-	20,100	-	-	20,100
Juneyao Airlines Co Ltd-A 上海吉祥航空股份有限公司-A股	-	23,700	23,700	-	47,400
Kangmei Pharmaceutical Co Ltd-A 康美藥業股份有限公司-A股	245,500	46,000	94,700	(386,200)	-
Kingenta Ecological Engineering Group Co Ltd-A 金正大生態工程集團股份有限公司-A股	12,308	42,900	55,208	(71,100)	39,316

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份 (QFII) (續)					
China (continued)					
中國(續)					
Kingfa Sci & Tech Co Ltd-A 金發科技股份有限公司-A股	30,900	190,300	-	(221,200)	-
Kweichow Moutai Co Ltd-A 貴州茅台酒股份有限公司-A股	34,300	4,600	2,820	(41,720)	-
Lepu Medical Technology Beijing Co Ltd-A 樂普(北京)醫療器械股份有限公司-A股	-	29,800	-	-	29,800
Leshi Internet Information & Technology Corp Beijing-A 樂視網信息技術(北京)股份 有限公司-A股	-	56,700	-	-	56,700
Liaoning Cheng Da Co Ltd-A 遼寧成大股份有限公司-A股	106,900	-	-	(30,600)	76,300
Luxin Venture Capital Group Co Ltd-A 魯信創業投資集團股份有限公司-A股	19,700	-	-	-	19,700
Luxshare Precision Industry Co Ltd-A 立訊精密工業股份有限公司-A股	-	48,200	24,100	(68,400)	3,900
Luzhou Laojiao Co Ltd-A 瀘州老窖股份有限公司-A股	66,700	314,400	-	(54,000)	327,100
Meihua Holdings Group Co Ltd-A 梅花生物科技集團股份有限公司-A股	-	116,000	-	-	116,000
Metallurgical Corp of China Ltd-A 中國冶金科工股份有限公司-A股	-	298,400	-	(101,400)	197,000
Midea Group Co Ltd-A 美的集團股份有限公司-A股	158,700	-	-	(56,200)	102,500
Minmetals Development Co Ltd-A 五礦發展股份有限公司-A股	22,200	47,500	-	(69,700)	-
Nari Technology Co Ltd-A 國電南瑞科技股份有限公司-A股	25,400	112,400	-	(137,800)	-
Neusoft Corp-A 東軟集團股份有限公司-A股	64,800	52,400	-	(57,600)	59,600
New China Life Insurance Co Ltd-A 新華人壽保險股份有限公司-A股	59,300	-	-	(59,300)	-

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份 (QFII) (續)					
China (continued)					
中國(續)					
New Hope Liuhe Co Ltd-A 新希望六和股份有限公司-A股	-	72,100	-	-	72,100
Neway Valve Suzhou Co Ltd-A 蘇州紐威閥門股份有限公司-A股	21,500	-	-	(21,500)	-
Ningbo Port Co Ltd-A 寧波港股份有限公司-A股	-	235,200	-	-	235,200
Northeast Securities Co Ltd-A 東北證券股份有限公司-A股	88,400	-	-	-	88,400
Oceanwide Holdings Co Ltd-A 泛海控股股份有限公司-A股	-	85,800	-	-	85,800
Offshore Oil Engineering Co Ltd-A 海洋石油工程股份有限公司-A股	479,900	-	-	(479,900)	-
Orient Securities Co Ltd/China-A 東方證券股份有限公司-A股	-	64,700	-	(57,300)	7,400
Ourpalm Co Ltd-A 掌趣科技股份有限公司-A股	-	516,700	-	-	516,700
Pacific Securities Co Ltd/The/China-A 太平洋證券股份有限公司-A股	-	155,500	-	-	155,500
Pang Da Automobile Trade Co Ltd-A 龐大汽貿集團股份有限公司-A股	354,400	-	111,400	(243,000)	222,800
People.Cn Co Ltd-A 人民網股份有限公司-A股	-	20,222	20,222	(34,444)	6,000
Petrochina Co Ltd-A 中國石油天然氣股份有限公司-A股	498,000	-	-	(300,500)	197,500
Ping An Bank Co Ltd-A 平安銀行股份有限公司-A股	386,200	-	77,240	(100,100)	363,340
Ping An Insurance Group Co of China Ltd-A 中國平安保險(集團)股份有限公司-A股	360,400	26,400	362,100	(550,400)	198,500
Poly Real Estate Group Co Ltd-A 保利房地產(集團)股份有限公司-A股	484,800	-	-	(484,800)	-
Power Construction Corp of China Ltd-A 中國電力建設股份有限公司-A股	-	235,200	-	(161,000)	74,200
Qingdao Haier Co Ltd-A 青島海爾股份有限公司-A股	-	101,900	101,900	(69,200)	134,600

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**(標智ETFs系列的子基金)**

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份 (QFII) (續)					
China (continued)					
中國(續)					
Qinghai Salt Lake Industry Co Ltd-A 青海鹽湖工業股份有限公司-A股	-	70,000	-	-	70,000
Risesun Real Estate Development Co Ltd-A 榮盛房地產發展股份有限公司-A股	17,100	-	17,100	-	34,200
SAIC Motor Corp Ltd-A 上海汽車集團股份有限公司-A股	248,997	-	-	(140,397)	108,600
Sanan Optoelectronics Co Ltd-A 三安光電股份有限公司-A股	280,300	-	-	(280,300)	-
Sany Heavy Industry Co Ltd-A 三一重工股份有限公司-A股	278,900	-	-	(278,900)	-
Sdic Essence Holdings Co Ltd-A 國投安信股份有限公司-A股	-	40,700	-	(40,700)	-
Sdic Power Holdings Co Ltd-A 國投電力控股股份有限公司-A股	-	216,500	-	(80,300)	136,200
Sealand Securities Co Ltd-A 國海證券股份有限公司-A股	-	88,200	-	-	88,200
Searainbow Holding Corp-A 海虹企業(控股)股份有限公司-A股	-	44,000	-	-	44,000
Shaanxi Coal Industry Co Ltd-A 陝西煤業股份有限公司-A股	-	128,200	-	-	128,200
Shandong Gold Mining Co Ltd-A 山東黃金礦業股份有限公司-A股	-	46,700	-	(46,700)	-
Shanghai 2345 Network Holding Group Co Ltd-A 二三四五網絡科技有限公司-A股	-	91,200	-	-	91,200
Shanghai Bailian Group Co Ltd-A 上海百聯集團股份有限公司-A股	-	47,300	-	-	47,300
Shanghai Construction Group Co Ltd-A 上海建工集團股份有限公司-A股	103,361	96,600	59,988	(259,949)	-
Shanghai Electric Group Co Ltd-A 上海電氣集團股份有限公司-A股	-	186,200	-	(186,200)	-
Shanghai Fosun Pharmaceutical Group Co Ltd-A 上海復星醫藥(集團)股份有限公司-A股	193,400	-	-	(193,400)	-

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份 (QFII) (續)					
China (continued)					
中國(續)					
Shanghai International Airport Co Ltd-A 上海國際機場股份有限公司-A股	227,099	-	-	(227,099)	-
Shanghai International Port Group Co Ltd-A 上海國際港務(集團)股份有限公司-A股	-	158,400	-	(158,400)	-
Shanghai Jahwa United Co Ltd-A 上海家化聯合股份有限公司-A股	-	37,000	-	(6,000)	31,000
Shanghai Lujiazui Finance & Trade Zone Development Co Ltd-A 上海陸家嘴金融貿易區開 發股份有限公司-A股	-	25,300	-	(25,300)	-
Shanghai Oriental Pearl Media Co Ltd-A 上海東方明珠新媒體股份有限公司-A股	-	98,700	-	(98,700)	-
Shanghai Pharmaceuticals Holding Co Ltd-A 上海醫藥集團股份有限公司-A股	41,000	125,200	-	(106,100)	60,100
Shanghai Pudong Development Bank Co Ltd-A 上海浦東發展銀行股份有限公司-A股	842,800	-	-	(842,800)	-
Shanghai Raas Blood Products Co Ltd-A 上海萊士血液製品股份有限公司-A股	-	46,900	29,900	(41,600)	35,200
Shanghai Smi Holding Co Ltd-A 上海城投控股股份有限公司-A股	267,700	-	-	(267,700)	-
Shanghai Yuyuan Tourist Mart Co Ltd-A 上海豫園旅遊商城股份有限公司-A股	44,800	71,600	-	(116,400)	-
Shanxi Lu'an Environmental Energy Development Co Ltd-A 山西潞安環保能源開發 股份有限公司-A股	-	65,200	19,560	-	84,760
Shanxi Securities Co Ltd-A 山西證券股份有限公司-A股	643,900	-	-	(545,000)	98,900
Shanxi Taigang Stainless Steel Co Ltd-A 山西太鋼不銹鋼股份有限公司-A股	-	342,500	-	-	342,500
Shanxi Xinghuacun Fen Wine Factory Co Ltd-A 山西杏花村汾酒廠股份有限公司-A股	-	109,600	-	(109,600)	-
Shanxi Xishan Coal & Electricity Power Co Ltd-A 山西西山煤電股份有限公司-A股	228,800	204,300	-	(72,700)	360,400
Shenergy Co Ltd-A 申能股份有限公司-A股	171,400	241,400	-	(412,800)	-



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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份 (QFII) (續)					
China (continued)					
中國(續)					
Shenwan Hongyuan Group Co Ltd-A 申萬宏源集團股份有限公司-A股	-	408,600	-	-	408,600
Shenzhen Agricultural Products Co Ltd-A 深圳市農產品股份有限公司-A股	-	52,000	-	-	52,000
Shenzhen Aisidi Co Ltd-A 深圳市愛施德股份有限公司-A股	105,600	-	-	(105,600)	-
Shenzhen Energy Group Co Ltd-A 深圳能源集團股份有限公司-A股	247,660	-	24,280	(199,100)	72,840
Shenzhen Hepalink Pharmaceutical Co Ltd-A 深圳市海普瑞藥業股份有限公司-A股	55,900	-	-	(55,900)	-
Shenzhen Inovance Technology Co Ltd-A 深圳市匯川技術股份有限公司-A股	34,400	-	-	-	34,400
Shenzhen Mtc Co Ltd-A 深圳市兆馳股份有限公司-A股	336,400	-	-	(336,400)	-
Shenzhen O-Film Tech Co Ltd-A 深圳歐菲光科技股份有限公司-A股	-	46,500	-	-	46,500
Shenzhen Overseas Chinese Town Co Ltd-A 深圳華僑城股份有限公司-A股	108,500	289,200	-	-	397,700
Shenzhen Salubris Pharmaceuticals Co Ltd-A 深圳信立泰藥業股份有限公司-A股	14,867	198,400	8,920	-	222,187
Shenzhen Zhongjin Lingnan Nonfemet Co Ltd-A 深圳市中金嶺南有色金屬股份有限公司-A股	-	82,500	-	-	82,500
Shijiazhuang Yiling Pharmaceutical Co Ltd-A 石家莊以嶺藥業股份有限公司-A股	118,500	-	38,300	(156,800)	-
Siasun Robot & Automation Co Ltd-A 瀋陽新松機器人自動化股份有限公司-A股	-	28,700	-	-	28,700
Sichuan Changhong Electric Co Ltd-A 四川長虹電器股份有限公司-A股	-	221,100	-	-	221,100
Sichuan Chuantou Energy Co Ltd-A 四川川投能源股份有限公司-A股	13,000	134,100	106,600	(253,700)	-
Sichuan Kelun Pharmaceutical Co Ltd-A 四川科倫藥業股份有限公司-A股	42,900	179,500	42,900	(265,300)	-

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份 (QFII) (續)					
China (continued)					
中國(續)					
Sinolink Securities Co Ltd-A 國金證券股份有限公司-A股	116,900	-	-	(116,900)	-
Sinopec Shanghai Petrochemical Co Ltd-A 中國石化上海石油化工股份有限公司-A股	-	134,200	-	(134,200)	-
Songcheng Performance Development Co Ltd-A 宋城演藝有限公司-A股	-	235,400	-	-	235,400
Soochow Securities Co Ltd-A 東吳證券股份有限公司-A股	101,600	-	-	-	101,600
Southwest Securities Co Ltd-A 西南證券股份有限公司-A股	85,000	-	85,000	(170,000)	-
Spring Airlines Co Ltd-A 春秋航空股份有限公司-A股	-	22,100	7,400	-	29,500
Suning Commerce Group Co Ltd-A 蘇寧雲商集團股份有限公司-A股	136,000	273,900	-	(134,500)	275,400
Suzhou Gold Mantis Construction Decoration Co Ltd-A 蘇州金螳螂建築裝飾股份有限公司-A股	39,200	-	-	-	39,200
Tangshan Jidong Cement Co Ltd-A 唐山冀東水泥股份有限公司-A股	355,000	-	-	(355,000)	-
Tasly Pharmaceutical Group Co Ltd-A 天士力製藥集團股份有限公司-A股	20,315	119,400	-	(139,715)	-
Tbea Co Ltd-A 特變電工股份有限公司-A股	102,884	128,300	-	(231,184)	-
Tcl Corp-A TCL集團股份有限公司-A股	-	533,400	-	-	533,400
Tianjin Port Co Ltd-A 天津港股份有限公司-A股	-	52,200	-	-	52,200
Tianjin Zhonghuan Semiconductor Co Ltd-A 天津中環半導體股份有限公司-A股	48,200	128,100	57,840	(172,540)	61,600
Tonghua Dongbao Pharmaceutical Co Ltd-A 通化東寶藥業股份有限公司-A股	178,500	-	7,900	(129,600)	56,800
Tongling Nonferrous Metals Group Co Ltd-A 銅陵有色金屬集團股份有限公司-A股	66,200	55,700	487,600	(191,800)	417,700
Tsinghua Tongfang Co Ltd-A 同方股份有限公司-A股	68,300	155,000	-	(223,300)	-
Tsingtao Brewery Co Ltd-A 青島啤酒股份有限公司-A股	94,400	29,700	-	(124,100)	-

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份 (QFII) (續)					
China (continued)					
中國(續)					
Tus-Sound Environmental Resources Co Ltd-A 啟迪桑德環境資源股份有限公司-A股	129,845	-	-	(98,800)	31,045
Universal Scientific Industrial Shanghai Co Ltd-A 環旭電子股份有限公司-A股	351,800	-	10,900	(340,900)	21,800
Wanda Cinema Line Co Ltd-A 萬達院線股份有限公司-A股	-	42,900	-	-	42,900
Wangsu Science & Technology Co Ltd-A 網宿科技股份有限公司-A股	-	61,200	-	-	61,200
Wanhua Chemical Group Co Ltd-A 萬華化學集團股份有限公司-A股	85,100	39,100	-	(124,200)	-
Wanxiang Qianchao Co Ltd-A 萬向錢潮股份有限公司-A股	-	80,600	-	-	80,600
Wasu Media Holding Co Ltd-A 華數傳媒控股股份有限公司-A股	30,000	-	-	(20,900)	9,100
Weichai Power Co Ltd-A 濰柴動力股份有限公司-A股	142,000	-	84,700	(57,300)	169,400
Weifu High-Technology Group Co Ltd-A 無錫威孚高科技集團股份有限公司-A股	144,900	100,400	-	(245,300)	-
Western Mining Co Ltd-A 西部礦業股份有限公司-A股	112,500	131,200	-	(243,700)	-
Western Securities Co Ltd-A 西部證券股份有限公司-A股	25,200	18,200	17,500	(25,900)	35,000
Wintime Energy Co Ltd-A 永泰能源股份有限公司-A股	-	205,700	-	(205,700)	-
Wuhan Iron & Steel Co Ltd-A 武漢鋼鐵股份有限公司-A股	-	249,400	-	(249,400)	-
Wuliangye Yibin Co Ltd-A 宜賓五糧液股份有限公司-A股	61,100	113,500	-	(62,400)	112,200
Xcmg Construction Machinery Co Ltd-A 徐工集團工程機械股份有限公司-A股	36,000	224,200	415,800	(676,000)	-
Xiamen C & D Inc-A 廈門建發股份有限公司-A股	45,116	190,300	-	(126,000)	109,416

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份 (QFII) (續)					
China (continued)					
中國(續)					
Xiamen Tungsten Co Ltd-A 廈門鎢業股份有限公司-A股	-	27,500	-	(27,500)	-
Xinhu Zhongbao Co Ltd-A 新湖中寶股份有限公司-A股	-	158,600	-	(158,600)	-
Xinjiang Goldwind Science & Technology Co Ltd-A 新疆金風科技股份有限公司-A股	-	106,000	-	(70,800)	35,200
Xinxing Ductile Iron Pipes Co Ltd-A 新興鑄管股份有限公司-A股	-	164,200	-	-	164,200
Xizang Haisco Pharmaceutical Group Co Ltd-A 海思科醫藥集團股份有限公司-A股	51,800	-	-	(51,800)	-
Xj Electric Co Ltd-A 許繼電氣股份有限公司-A股	178,600	-	-	(178,600)	-
Yang Quan Coal Industry Group Co Ltd-A 陽泉煤業(集團)股份有限公司-A股	26,200	116,400	-	(142,600)	-
Yingkou Port Liability Co Ltd-A 營口港務股份有限公司-A股	-	127,700	-	(127,700)	-
Yonghui Superstores Co Ltd-A 永輝超市股份有限公司-A股	69,236	235,800	-	(176,200)	128,836
Yonyou Network Technology Co Ltd-A 用友網絡科技股份有限公司-A股	-	43,600	-	(43,600)	-
Youngor Group Co Ltd-A 雅戈爾集團股份有限公司-A股	393,500	-	-	(393,500)	-
Yunnan Baiyao Group Co Ltd-A 雲南白藥集團股份有限公司-A股	24,300	139,200	-	(96,600)	66,900
Yunnan Chihong Zinc & Germanium Co Ltd-A 雲南馳宏鋅鎳股份有限公司-A股	137,500	-	-	(137,500)	-
Yunnan Copper Co Ltd-A 雲南銅業股份有限公司-A股	-	53,200	-	(53,200)	-
Yunnan Tin Co Ltd-A 雲南錫業股份有限公司-A股	-	57,900	-	(57,900)	-
Zhangzhou Pientzhuang Pharmaceutical Co Ltd-A 漳州片仔癀藥業股份有限公司-A股	2,034	-	3,051	(5,085)	-
Zhejiang China Commodities City Group Co Ltd-A 浙江中國小商品城集團股份有限公司-A股	-	166,700	-	(166,700)	-

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

**投資組合變動表(續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (QFII) (continued)</b>					
上市股份(QFII)(續)					
China (continued)					
中國(續)					
Zhejiang Dahua Technology Co Ltd-A 浙江大華技術股份有限公司-A股	11,600	113,200	-	(19,300)	105,500
Zhejiang Daily Media Group Co Ltd-A 浙報傳媒集團股份有限公司-A股	-	53,400	-	-	53,400
Zhejiang Hisun Pharmaceutical Co Ltd-A 浙江海正藥業股份有限公司-A股	234,181	-	-	(234,181)	-
Zhejiang Huace Film & Tv Co Ltd-A 浙江華策影視股份有限公司-A股	-	51,800	-	(51,800)	-
Zhejiang Longsheng Group Co Ltd-A 浙江龍盛集團股份有限公司-A股	34,700	79,600	34,900	(149,200)	-
Zhejiang Nhu Co Ltd-A 浙江新和成股份有限公司-A股	164,400	-	-	(164,400)	-
Zhejiang Yasha Decoration Co Ltd-A 浙江亞廈裝飾股份有限公司-A股	-	44,300	-	-	44,300
Zhejiang Zheneng Electric Power Co Ltd-A 浙江浙能電力股份有限公司-A股	-	168,700	-	(168,700)	-
Zhengzhou Yutong Bus Co Ltd-A 鄭州宇通客車股份有限公司-A股	31,580	47,200	39,390	(118,170)	-
Zhongjin Gold Corp Ltd-A 中金黃金股份有限公司-A股	-	128,600	-	(128,600)	-
Zhongtian Urban Development Group Co Ltd-A 中天城投集團股份有限公司-A股	-	601,100	-	-	601,100
Zijin Mining Group Co Ltd-A 紫金礦業集團股份有限公司-A股	115,400	787,800	-	(519,800)	383,400
Zoomlion Heavy Industry Science and Technology Co Ltd-A 中聯重科股份有限公司-A股	750,500	332,000	-	(464,100)	618,400
Zte Corp-A 中興通訊股份有限公司-A股	257,041	44,500	25,588	(185,129)	142,000

**W.I.S.E.-CSI 300 CHINA TRACKER®\* (\*This is a synthetic ETF)**  
**(A Sub-Fund of World Index Shares ETFs)**  
**標智滬深300中國指數基金®\* (\*此基金為一隻合成交易所買賣基金)**  
**(標智ETFs系列的子基金)**

**HOLDINGS OF COLLATERAL**

持有的抵押品

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

<b>Nature of the collateral</b>	<b>Collateral provider</b>	<b>% of net asset value covered by collateral</b>
抵押品性質	抵押品供應人	抵押品所抵押的資產淨值百分比 (%)
Listed equities 上市股票	Deutsche Bank AG London 德意志銀行集團(倫敦分行)	77.79
Listed equities 上市股票	Credit Suisse Securities (Europe) Limited 瑞士信貸證券(歐洲)有限公司	17.76
		<u>95.55</u>

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**(標智ETFs系列的子基金)**

**PERFORMANCE TABLE**

**投資表現報表**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五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> 截至下列日期之財務期末	<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 2015 二零一五年十二月卅一日	4,446,516,734	36.0919
31 December 2014 二零一四年十二月卅一日	9,273,007,824	35.3392
31 December 2013 二零一三年十二月卅一日	8,162,918,132	25.1942
31 December 2012 二零一二年十二月卅一日	8,786,553,381	27.4580

**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務期末	<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 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
31 December 2013 二零一三年十二月卅一日	29.9867	23.6608
31 December 2012 二零一二年十二月卅一日	29.2200	23.2421
31 December 2011 二零一一年十二月卅一日	35.1817	25.1322
31 December 2010 二零一零年十二月卅一日	36.3957	26.1348
31 December 2009 二零零九年十二月卅一日	38.6382	19.7676
31 December 2008 (Since inception) 二零零八年十二月卅一日(自成立以來)	55.5836	17.1883

**W.I.S.E.-CSI HK 100 TRACKER™ (A Sub-Fund of World Index Shares ETFs)**  
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**INVESTMENT PORTFOLIO**

**投資組合**

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

<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> 上市股份		<b>HKD</b> 港元	
<b>Hong Kong</b> 香港			
AAC Technologies Hldgs Inc 瑞聲科技控股有限公司	24,500	1,233,575	0.26
Agricultural Bank of China Ltd-H 中國農業銀行股份有限公司—H股	2,695,000	8,516,200	1.83
AIA Group Ltd 友邦保險控股有限公司	480,200	22,377,320	4.80
Alibaba Health Information Technology Ltd 阿里健康信息技術有限公司	98,000	522,340	0.11
Alibaba Pictures Group Ltd 阿里巴巴影業集團有限公司	490,000	935,900	0.20
Anhui Conch Cement Co Ltd-H 安徽海螺水泥股份有限公司—H股	171,500	3,567,200	0.77
Anta Sports Products Ltd 安踏體育用品有限公司	49,000	1,043,700	0.22
Bank of China Ltd-H 中國銀行股份有限公司—H股	3,528,000	12,206,880	2.62
Bank of Communications Co Ltd-H 交通銀行股份有限公司—H股	980,000	5,341,000	1.15
Bank of East Asia Ltd 東亞銀行有限公司	68,600	1,979,110	0.42
Beijing Enterprises Hldgs Ltd 北京控股有限公司	24,500	1,147,825	0.25
Beijing Enterprises Water Group Ltd 北控水務集團有限公司	196,000	1,062,320	0.23
Belle Intl Hldgs Ltd 百麗國際控股有限公司	245,000	1,423,450	0.31
BOC Hong Kong (Hldgs) Ltd 中銀香港(控股)有限公司	220,500	5,203,800	1.12
Brilliance China Automotive Hldgs Ltd 華晨中國汽車控股有限公司	98,000	953,540	0.20
Cathay Pacific Airways Ltd 國泰航空有限公司	98,000	1,313,200	0.28
Cheung Kong Infrastructure Hldgs Ltd 長江基建集團有限公司	98,000	7,011,900	1.51
Cheung Kong Property Hldgs Ltd 長江實業地產有限公司	171,500	8,677,900	1.86
China Cinda Asset Management Co Ltd-H 中國信達資產管理股份有限公司—H股	392,784	1,123,362	0.24
China CITIC Bank Corp Ltd-H 中信銀行股份有限公司—H股	343,000	1,715,000	0.37
China Communications Construction Co Ltd-H 中國交通建設股份有限公司—H股	147,000	1,164,240	0.25
China Construction Bank Corp-H 中國建設銀行股份有限公司—H股	3,577,000	18,922,330	4.06
China Everbright Intl Ltd 中國光大國際有限公司	147,000	1,462,650	0.31
China Gas Hldgs Ltd 中國燃氣控股有限公司	98,000	1,091,720	0.23
China Life Insurance Co Ltd-H 中國人壽保險股份有限公司—H股	294,000	7,335,300	1.58
China Mengniu Dairy Co Ltd 中國蒙牛乳業有限公司	98,000	1,238,720	0.27
China Merchants Bank Co Ltd-H 招商銀行股份有限公司—H股	294,000	5,362,560	1.15
China Merchants Hldgs (Intl) Co Ltd 招商局國際有限公司	98,000	2,405,900	0.52
China Minsheng Banking Corp Ltd-H 中國民生銀行股份有限公司—H股	245,000	1,876,700	0.40
China Mobile Ltd 中國移動有限公司	318,500	27,852,825	5.98



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**INVESTMENT PORTFOLIO (continued)**

投資組合 (續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

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 (continued) 上市股份 (續)		HKD 港元	
Hong Kong (continued) 香港 (續)			
China Overseas Land & Investment Ltd 中國海外發展有限公司	196,000	5,311,600	1.14
China Pacific Insurance (Group) Co-H 中國太平洋保險(集團)股份有限公司-H股	78,400	2,493,120	0.54
China Petroleum & Chemical Corp-H 中國石油化工股份有限公司-H股	1,078,000	5,034,260	1.08
China Resources Beer Hldgs Co Ltd 華潤啤酒(控股)有限公司	98,000	1,622,880	0.35
China Resources Gas Group Ltd 華潤燃氣控股有限公司	98,000	2,263,800	0.49
China Resources Land Ltd 華潤置地有限公司	119,756	2,700,498	0.58
China Resources Power Hldgs Co 華潤電力控股有限公司	196,000	2,943,920	0.63
China Shenhua Energy Co Ltd-H 中國神華能源股份有限公司-H股	171,500	2,078,580	0.45
China State Construction Intl Hldgs Ltd 中國建築國際集團有限公司	98,000	1,315,160	0.28
China Taiping Insurance Hldgs Co Ltd 中國太平保險控股有限公司	58,800	1,411,200	0.30
China Telecom Corp Ltd-H 中國電信股份有限公司-H股	588,000	2,128,560	0.46
China Unicom (Hong Kong) Ltd 中國聯合網絡通信(香港)股份有限公司	294,000	2,775,360	0.60
CITIC Ltd 中國中信股份有限公司	588,000	8,055,600	1.73
CK Hutchison Hldgs Ltd 長江和記實業有限公司	98,000	10,231,200	2.20
CLP Hldgs Ltd 中電控股有限公司	171,500	11,284,700	2.42
CNOOC Ltd 中國海洋石油有限公司	735,000	5,924,100	1.27
COSCO Pacific Ltd 中遠太平洋有限公司	191,760	1,633,795	0.35
Country Garden Hldgs Co Ltd 碧桂園控股有限公司	490,000	1,548,400	0.33
CSPC Pharmaceutical Group Ltd 石藥集團有限公司	196,000	1,550,360	0.33
Dongfeng Motor Group Co Ltd-H 東風汽車集團股份有限公司-H股	98,000	1,013,320	0.22
Evergrande Real Estate Group Ltd 恒大地產集團有限公司	147,000	1,002,540	0.22
Fosun Intl Ltd 復星國際有限公司	98,000	1,183,840	0.25
Galaxy Entertainment Group Ltd 銀河娛樂集團有限公司	98,000	2,396,100	0.51
Great Wall Motor Co Ltd-H 長城汽車股份有限公司-H股	147,000	1,324,470	0.28
Guangdong Investment Ltd 粵海投資有限公司	98,000	1,072,120	0.23
Haier Electronics Group Co Ltd 海爾電器集團有限公司	49,000	769,300	0.17
Hang Lung Group Ltd 恒隆集團有限公司	245,000	6,161,750	1.32
Hang Lung Properties Ltd 恒隆地產有限公司	98,000	1,728,720	0.37
Hang Seng Bank Ltd 恒生銀行有限公司	29,400	4,348,260	0.93
Henderson Land Development Co Ltd 恒基兆業地產有限公司	98,000	4,655,000	1.00
Hengan Intl Group Co Ltd 恒安國際集團有限公司	49,000	3,579,450	0.77

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

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 (continued) 上市股份(續)		HKD 港元	
Hong Kong (continued) 香港(續)			
Hong Kong & China Gas Co Ltd 香港中華煤氣有限公司	294,000	4,462,920	0.96
Hong Kong Exchanges & Clearing Ltd 香港交易及結算所有限公司	49,000	9,721,600	2.09
HSBC Hldgs Plc 滙豐控股有限公司	725,200	44,817,360	9.62
Hysan Development Co Ltd 希慎興業有限公司	98,000	3,106,600	0.67
Industrial & Commercial Bk of China-H 中國工商銀行股份有限公司-H股	3,234,000	15,102,780	3.24
Kerry Properties Ltd 嘉里建設有限公司	318,500	6,752,200	1.45
Kunlun Energy Co Ltd 昆侖能源有限公司	98,000	675,220	0.14
Lenovo Group Ltd 聯想集團有限公司	294,000	2,302,020	0.49
Li & Fung Ltd 利豐有限公司	294,000	1,543,500	0.33
Link Real Estate Investment Trust 領匯房地產投資信託基金	73,500	3,399,375	0.73
Longfor Properties Co Ltd 龍湖地產有限公司	122,500	1,411,200	0.30
MGM China Hldgs Ltd 美高梅中國控股有限公司	39,200	379,848	0.08
MTR Corp Ltd 香港鐵路有限公司	73,500	2,815,050	0.60
New China Life Insurance Co Ltd-H 新華人壽保險股份有限公司-H股	29,400	958,440	0.21
New World Development Co Ltd 新世界發展有限公司	245,000	1,876,700	0.40
Petrochina Co Ltd-H 中國石油天然氣股份有限公司-H股	882,000	4,471,740	0.96
PICC Property & Casualty Co Ltd-H 中國人民財產保險股份有限公司-H股	196,000	3,014,480	0.65
Ping An Insurance Group Co of China Ltd-H 中國平安保險(集團)股份有限公司-H股	220,500	9,481,500	2.04
Power Assets Hldgs Ltd 電能實業有限公司	73,500	5,229,525	1.12
Sands China Ltd 金沙中國有限公司	117,600	3,110,520	0.67
Shenzhou Intl Group Hldgs Ltd 申洲國際集團控股有限公司	49,000	2,180,500	0.47
Shimao Property Hldgs Ltd 世茂房地產控股有限公司	49,000	676,200	0.15
Sihuan Pharmaceutical Hldgs Group Ltd 四環醫藥控股集團有限公司	384,000	1,680,768	0.36
Sino Biopharmaceutical Ltd 中國生物製藥有限公司	196,000	1,379,840	0.30
Sino Land Co Ltd 信和置業有限公司	98,000	1,111,320	0.24
SJM Hldgs Ltd 澳門博彩控股有限公司	343,000	1,889,930	0.41
Standard Chartered Plc 渣打集團有限公司	230,300	15,038,590	3.23
Sun Art Retail Group Ltd 高鑫零售有限公司	318,500	1,856,855	0.40

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**INVESTMENT PORTFOLIO (continued)**

投資組合 (續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

<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> 上市股份 (續)		<b>HKD</b> 港元	
<b>Hong Kong (continued)</b> 香港 (續)			
Sun Hung Kai Properties Ltd 新鴻基地產發展有限公司	49,000	4,588,850	0.99
Swire Pacific Ltd 'A' 太古股份有限公司 'A'	24,500	2,131,500	0.46
Techtronic Industries Co Ltd 創科實業有限公司	73,500	2,318,925	0.50
Tencent Hldgs Ltd 騰訊控股有限公司	274,400	41,818,560	8.98
Tianhe Chemicals Group Ltd 天合化工集團有限公司	72,000	83,520	0.02
Tingyi (Cayman Islands) Hldg Corp 康師傅控股有限公司	98,000	1,081,920	0.23
Want Want China Hldgs Ltd 中國旺旺控股有限公司	931,000	5,362,560	1.15
WH Group Ltd 萬洲國際有限公司	171,500	740,880	0.16
Wharf Hldgs Ltd 九龍倉集團有限公司	49,000	2,102,100	0.45
Wheelock & Co Ltd 會德豐有限公司	147,000	4,792,200	1.03
Wynn Macau Ltd 永利澳門有限公司	58,800	532,140	0.11
Yue Yuen Industrial Hldg 裕元工業 (集團) 有限公司	49,000	1,288,700	0.28
<b>Total investments 投資總額</b>		474,898,866	101.97
<b>Other net liabilities 其他負債淨值</b>		(9,178,140)	(1.97)
<b>Net assets value as at 31 December 2015</b> 於二零一五年十二月卅一日的資產淨值		465,720,726	100.00
<b>Total investments, at cost 投資總額 (按成本)</b>		517,123,212	

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS**

**投資組合變動表**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities</b>					
上市股份					
Hong Kong					
香港					
AAC Technologies Hldgs Inc 瑞聲科技控股有限公司	16,500	8,000	-	-	24,500
Agricultural Bank of China Ltd-H 中國農業銀行股份有限公司-H股	2,850,375	2,813,604	-	(2,968,979)	2,695,000
AIA Group Ltd 友邦保險控股有限公司	370,425	272,570	-	(162,795)	480,200
Alibaba Health Information Technology Ltd 阿里健康信息技術有限公司	-	98,000	-	-	98,000
Alibaba Pictures Group Ltd 阿里巴巴影業集團有限公司	-	490,000	-	-	490,000
Anhui Conch Cement Co Ltd-H 安徽海螺水泥股份有限公司-H股	16,500	216,500	-	(61,500)	171,500
Anta Sports Products Ltd 安踏體育用品有限公司	-	49,000	-	-	49,000
ASM Pacific Technology Ltd ASM太平洋科技有限公司	6,600	108,600	-	(115,200)	-
Bank of China Ltd-H 中國銀行股份有限公司-H股	2,145,000	3,130,000	-	(1,747,000)	3,528,000
Bank of Communications Co Ltd-H 交通銀行股份有限公司-H股	429,000	776,000	-	(225,000)	980,000
Bank of East Asia Ltd 東亞銀行有限公司	105,600	324,200	-	(361,200)	68,600
Beijing Enterprises Hldgs Ltd 北京控股有限公司	-	45,000	-	(20,500)	24,500
Beijing Enterprises Water Group Ltd 北控水務集團有限公司	-	196,000	-	-	196,000
Belle Intl Hldgs Ltd 百麗國際控股有限公司	99,000	146,000	-	-	245,000
BOC Hong Kong (Hldgs) Ltd 中銀香港(控股)有限公司	297,000	141,500	-	(218,000)	220,500
Brilliance China Automotive Hldgs Ltd 華晨中國汽車控股有限公司	66,000	32,000	-	-	98,000
Cathay Pacific Airways Ltd 國泰航空有限公司	-	180,000	-	(82,000)	98,000
Cheung Kong (Hldgs) Ltd (Delisted) 長江實業(集團)有限公司(除牌)	53,625	13,967	-	(67,592)	-
Cheung Kong Infrastructure Hldgs Ltd 長江基建集團有限公司	-	98,000	-	-	98,000
Cheung Kong Property Hldgs Ltd 長江實業地產有限公司	-	171,500	-	-	171,500

**W.I.S.E.-CSI HK 100 TRACKER™ (A 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 (continued)**

投資組合變動表 (續)

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股份 (續)					
Hong Kong (continued)					
香港 (續)					
China Cinda Asset Management Co Ltd-H 中國信達資產管理股份有限公司-H股	346,500	759,256	-	(712,972)	392,784
China CITIC Bank Corp Ltd-H 中信銀行股份有限公司-H股	66,000	2,245,000	-	(1,968,000)	343,000
China Communications Construction Co Ltd-H 中國交通建設股份有限公司-H股	-	147,000	-	-	147,000
China Construction Bank Corp-H 中國建設銀行股份有限公司-H股	2,112,000	3,533,000	-	(2,068,000)	3,577,000
China Everbright Intl Ltd 中國光大國際有限公司	33,000	114,000	-	-	147,000
China Gas Hldgs Ltd 中國燃氣控股有限公司	-	98,000	-	-	98,000
China Huishan Dairy Hldgs Co Ltd 中國輝山乳業控股有限公司	132,000	453,000	-	(585,000)	-
China Life Insurance Co Ltd-H 中國人壽保險股份有限公司-H股	198,000	140,000	-	(44,000)	294,000
China Mengniu Dairy Co Ltd 中國蒙牛乳業有限公司	33,000	19,000	46,000	-	98,000
China Merchants Bank Co Ltd-H 招商銀行股份有限公司-H股	231,000	229,000	-	(166,000)	294,000
China Merchants Hldgs (Intl) Co Ltd 招商局國際有限公司	-	98,000	-	-	98,000
China Minsheng Banking Corp Ltd-H 中國民生銀行股份有限公司-H股	660,000	190,000	-	(605,000)	245,000
China Mobile Ltd 中國移動有限公司	136,125	220,875	-	(38,500)	318,500
China Overseas Land & Investment Ltd 中國海外發展有限公司	198,000	152,000	-	(154,000)	196,000
China Overseas Property Hldgs Ltd 中國物業集團有限公司	-	61,333	-	(61,333)	-
China Pacific Insurance (Group) Co-H 中國太平洋保險(集團)股份有限公司-H股	156,750	40,675	-	(119,025)	78,400
China Petroleum & Chemical Corp-H 中國石油化工股份有限公司-H股	924,000	998,000	-	(844,000)	1,078,000

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

投資組合變動表 (續)

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股份 (續)					
Hong Kong (continued)					
香港 (續)					
China Resources Beer Hldgs Co Ltd 華潤啤酒 (控股) 有限公司	-	172,000	-	(74,000)	98,000
China Resources Cement Hldgs Ltd 華潤水泥控股有限公司	66,000	194,000	-	(260,000)	-
China Resources Gas Group Ltd 華潤燃氣控股有限公司	-	98,000	-	-	98,000
China Resources Land Ltd 華潤置地有限公司	66,000	53,756	-	-	119,756
China Resources Land Ltd-Rts (Ex 13Jan2015) 華潤置地有限公司—供股權證 (除權日：二零一五年 一月十三日)	-	14,666	-	(14,666)	-
China Resources Power Hldgs Co 華潤電力控股有限公司	66,000	130,000	-	-	196,000
China Shenhua Energy Co Ltd-H 中國神華能源股份有限公司—H股	165,000	57,500	-	(51,000)	171,500
China State Construction Intl Hldgs Ltd 中國建築國際集團有限公司	-	98,000	-	-	98,000
China Taiping Insurance Hldgs Co Ltd 中國太平保險控股有限公司	-	58,800	-	-	58,800
China Telecom Corp Ltd-H 中國電信股份有限公司—H股	396,000	456,000	-	(264,000)	588,000
China Unicom (Hong Kong) Ltd 中國聯合網絡通信 (香港) 股份有限公司	264,000	356,000	-	(326,000)	294,000
Chow Tai Fook Jewellery Group Ltd 周大福珠寶集團有限公司	46,200	11,200	-	(57,400)	-
CITIC Ltd 中國中信股份有限公司	462,000	424,000	-	(298,000)	588,000
CK Hutchison Hldgs Ltd 長江和記實業有限公司	-	117,310	-	(19,310)	98,000
CLP Hldgs Ltd 中電控股有限公司	165,000	191,500	-	(185,000)	171,500
CNOOC Ltd 中國海洋石油有限公司	552,750	448,241	-	(265,991)	735,000
COSCO Pacific Ltd 中遠太平洋有限公司	123,750	189,978	-	(121,968)	191,760
Country Garden Hldgs Co Ltd 碧桂園控股有限公司	99,000	539,000	-	(148,000)	490,000

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

投資組合變動表 (續)

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	Holdings as at 01.01.2015 於二零一五年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2015 於二零一五年 十二月卅一日 之持股量
<b>Listed equities (continued)</b>					
上市股份 (續)					
Hong Kong (continued)					
香港 (續)					
CSPC Pharmaceutical Group Ltd 石藥集團有限公司	-	196,000	-	-	196,000
Dongfeng Motor Group Co Ltd-H 東風汽車集團股份有限公司-H股	-	172,000	-	(74,000)	98,000
Evergrande Real Estate Group Ltd 恒大地產集團有限公司	99,000	48,000	-	-	147,000
FIH Mobile Ltd 富智康集團有限公司	33,000	15,000	-	(48,000)	-
First Pacific Co Ltd 第一太平洋有限公司	-	480,000	-	(480,000)	-
Fosun Intl Ltd 復星國際有限公司	16,500	81,500	-	-	98,000
Fosun Intl Ltd-Rights (Ex 16 Sep 2015 Td 07 Oct-14 Oct 2015) 復星國際有限公司-供股權證 (除權日：二零一五年九月十六日，買賣日期：二零 一五年十月七日至十月十四日)	-	10,080	-	(10,080)	-
Galaxy Entertainment Group Ltd 銀河娛樂集團有限公司	33,000	109,000	-	(44,000)	98,000
GCL Poly Energy Hldgs Ltd 保利協鑫能源控股有限公司	132,000	444,000	-	(576,000)	-
Great Wall Motor Co Ltd-H 長城汽車股份有限公司-H股	16,500	40,500	90,000	-	147,000
Guangdong Investment Ltd 粵海投資有限公司	66,000	128,000	-	(96,000)	98,000
Haier Electronics Group Co Ltd 海爾電器集團有限公司	-	49,000	-	-	49,000
Hang Lung Group Ltd 恒隆集團有限公司	-	245,000	-	-	245,000
Hang Lung Properties Ltd 恒隆地產有限公司	173,250	130,355	-	(205,605)	98,000
Hang Seng Bank Ltd 恒生銀行有限公司	79,200	46,800	-	(96,600)	29,400
Henderson Land Development Co Ltd 恒基兆業地產有限公司	119,625	77,994	7,874	(107,493)	98,000
Hengan Intl Group Co Ltd 恒安國際集團有限公司	82,500	36,000	-	(69,500)	49,000
Hong Kong & China Gas Co Ltd 香港中華煤氣有限公司	495,000	1,006,300	50,700	(1,258,000)	294,000
Hong Kong Exchanges & Clearing Ltd 香港交易及結算所有限公司	49,500	45,000	-	(45,500)	49,000
HSBC Hldgs Plc 滙豐控股有限公司	270,600	487,000	-	(32,400)	725,200

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

**投資組合變動表 (續)**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股份 (續)					
Hong Kong (continued)					
香港 (續)					
Hutchison Whampoa Ltd 和記黃埔有限公司	99,000	13,000	-	(112,000)	-
Hysan Development Co Ltd 希慎興業有限公司	-	98,000	-	-	98,000
Industrial & Commercial Bk of China-H 中國工商銀行股份有限公司-H股	1,670,625	2,124,375	-	(561,000)	3,234,000
Kerry Properties Ltd 嘉里建設有限公司	-	421,000	-	(102,500)	318,500
Kunlun Energy Co Ltd 昆侖能源有限公司	66,000	114,000	-	(82,000)	98,000
Lenovo Group Ltd 聯想集團有限公司	198,000	192,000	-	(96,000)	294,000
Li & Fung Ltd 利豐有限公司	396,000	102,000	-	(204,000)	294,000
Link Real Estate Investment Trust 領匯房地產投資信託基金	70,125	120,875	-	(117,500)	73,500
Longfor Properties Co Ltd 龍湖地產有限公司	33,000	89,500	-	-	122,500
MGM China Hldgs Ltd 美高梅中國控股有限公司	26,400	12,800	-	-	39,200
MTR Corp Ltd 香港鐵路有限公司	-	73,500	-	-	73,500
New China Life Insurance Co Ltd-H 新華人壽保險股份有限公司-H股	-	29,400	-	-	29,400
New World Development Co Ltd 新世界發展有限公司	363,000	1,700,000	-	(1,818,000)	245,000
Nine Dragons Paper Hldgs Ltd 玖龍紙業(控股)有限公司	33,000	8,000	-	(41,000)	-
People's Insurance Co (Group) of China Ltd-H 中國人民保險集團股份有限公司-H股	349,635	196,160	-	(545,795)	-
Petrochina Co Ltd-H 中國石油天然氣股份有限公司-H股	726,000	614,000	-	(458,000)	882,000
PICC Property & Casualty Co Ltd-H 中國人民財產保險股份有限公司-H股	132,000	152,000	-	(88,000)	196,000
Ping An Insurance Group Co of China Ltd-H 中國平安保險(集團)股份有限公司-H股	82,500	52,500	107,500	(22,000)	220,500
Power Assets Hldgs Ltd 電能實業有限公司	115,500	26,000	-	(68,000)	73,500
Prada Spa 普拉達	9,900	2,400	-	(12,300)	-
Sands China Ltd 金沙中國有限公司	52,800	64,800	-	-	117,600
Shangri-La Asia Ltd 香格里拉(亞洲)有限公司	-	328,000	-	(328,000)	-
Shenzhou Intl Group Hldgs Ltd 申洲國際集團控股有限公司	-	49,000	-	-	49,000



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

投資組合變動表 (續)

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	Holdings as at 01.01.2015 於二零一五年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2015 於二零一五年 十二月卅一日 之持股量
<b>Listed equities (continued)</b>					
上市股份 (續)					
Hong Kong (continued)					
香港 (續)					
Shimao Property Hldgs Ltd 世茂房地產控股有限公司	16,500	73,500	-	(41,000)	49,000
Sihuan Pharmaceutical Hldgs Group Ltd 四環醫藥控股集團有限公司	66,000	318,000	-	-	384,000
Sino Biopharmaceutical Ltd 中國生物製藥有限公司	-	196,000	-	-	196,000
Sino Land Co Ltd 信和置業有限公司	198,000	214,000	-	(314,000)	98,000
SJM Hldgs Ltd 澳門博彩控股有限公司	66,000	277,000	-	-	343,000
SOHO China Ltd SOHO中國有限公司	16,500	424,500	-	(441,000)	-
Standard Chartered Plc 渣打集團有限公司	26,400	220,550	-	(16,650)	230,300
Standard Chartered Plc-Rights (Ex 17 Nov 2015 Td 25 Nov-07 Dec 2015) 渣打集團有限公 司(除權日：二零一五年十一月十七日，買賣日期： 二零一五年十一月廿五日至十二月七日)	-	27,528	-	(27,528)	-
Sun Art Retail Group Ltd 高鑫零售有限公司	-	318,500	-	-	318,500
Sun Hung Kai Properties Ltd 新鴻基地產發展有限公司	99,000	111,000	-	(161,000)	49,000
Swire Pacific Ltd 'A' 太古股份有限公司'A'	49,500	97,000	-	(122,000)	24,500
Techtronic Industries Co Ltd 創科實業有限公司	16,500	57,000	-	-	73,500
Tencent Hldgs Ltd 騰訊控股有限公司	115,500	195,900	-	(37,000)	274,400
Tianhe Chemicals Group Ltd 天合化工集團有限公司	66,000	6,000	-	-	72,000
Tingyi (Cayman Islands) Hldg Corp 康師傅控股有限公司	66,000	98,000	-	(66,000)	98,000
Want Want China Hldgs Ltd 中國旺旺控股有限公司	594,000	887,000	-	(550,000)	931,000
WH Group Ltd 萬洲國際有限公司	-	171,500	-	-	171,500
Wharf Hldgs Ltd 九龍倉集團有限公司	132,000	115,000	-	(198,000)	49,000
Wheelock & Co Ltd 會德豐有限公司	33,000	188,000	-	(74,000)	147,000
Wynn Macau Ltd 永利澳門有限公司	39,600	19,200	-	-	58,800
Yue Yuen Industrial Hldg 裕元工業(集團)有限公司	16,500	32,500	-	-	49,000

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**PERFORMANCE TABLE**

投資表現報表

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五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> 截至下列日期之財務期末	<b>Net asset value 資產 淨值</b>	<b>Net asset value per unit 每單位 資產 淨值</b>
	<b>HKD 港元</b>	<b>HKD 港元</b>
31 December 2015 二零一五年十二月卅一日	465,720,726	19.0090
31 December 2014 二零一四年十二月卅一日	342,052,662	20.7305
31 December 2013 二零一三年十二月卅一日	232,969,717	20.2582
31 December 2012 二零一二年十二月卅一日	117,414,555	19.5691
31 December 2011 二零一一年十二月卅一日	78,072,584	15.6145

**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務期末	<b>Highest issue unit price 每單位 最高 發行價</b>	<b>Lowest redemption unit price 每單位 最低 贖回價</b>
	<b>HKD 港元</b>	<b>HKD 港元</b>
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
31 December 2013 二零一三年十二月卅一日	21.0537	17.1532
31 December 2012 二零一二年十二月卅一日	19.5759	15.5339
31 December 2011 二零一一年十二月卅一日	20.5366	13.6323
31 December 2010 二零一零年十二月卅一日	21.3054	15.7603
31 December 2009 二零零九年十二月卅一日	18.6247	9.4273
31 December 2008 (Since inception) 二零零八年十二月卅一日 (自成立以來)	20.9621	8.8426

**W.I.S.E.-SSE 50 CHINA TRACKER®**  
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**INVESTMENT PORTFOLIO**

**投資組合**

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

<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> 上市股份		<b>HKD</b> 港元	
<b>China</b> 中國			
Agricultural Bank of China Ltd-A 中國農業銀行股份有限公司—A股	829,500	3,151,375	2.66
Anhui Conch Cement Co Ltd-A 安徽海螺水泥股份有限公司—A股	46,900	942,197	0.80
AVIC Aviation Engine Corp Plc-A 中航動力股份有限公司—A股	12,600	668,091	0.56
Bank of Beijing Co Ltd-A 北京銀行股份有限公司—A股	211,680	2,621,739	2.22
Bank of China Ltd-A 中國銀行股份有限公司—A股	493,500	2,327,623	1.97
Bank of Communications Co Ltd-A 交通銀行股份有限公司—A股	471,100	3,568,454	3.02
China CITIC Bank Corp Ltd-A 中信銀行股份有限公司—A股	69,300	589,322	0.50
China Communications Construction Co Ltd-A 中國交通建設股份有限公司—A股	32,200	507,885	0.43
China CSSC Hldgs Ltd-A 中國船舶工業股份有限公司—A股	16,100	659,380	0.56
China Everbright Bank Co Ltd-A 中國光大銀行股份有限公司—A股	343,700	1,714,062	1.45
China Life Insurance Co Ltd-A 中國人壽保險股份有限公司—A股	34,300	1,142,129	0.97
China Merchants Bank Co Ltd-A 招商銀行股份有限公司—A股	225,400	4,758,823	4.02
China Merchants Securities Co Ltd-A 招商證券股份有限公司—A股	67,200	1,715,972	1.45
China Minsheng Banking Corp Ltd-A 中國民生銀行股份有限公司—A股	644,700	7,279,643	6.15
China National Nuclear Power Co Ltd-A 中國核能電力股份有限公司—A股	99,400	1,115,362	0.94
China Northern Rare Earth Group Hi-Tech Co Ltd-A 中國北方稀土(集團)高科技股份有限公司—A股	53,900	888,828	0.75
China Pacific Insurance (Group) Co Ltd-A 中國太平洋保險(集團)股份有限公司—A股	66,500	2,255,005	1.91
China Petroleum & Chemical Corp-A 中國石油化工股份有限公司—A股	723,100	4,210,026	3.56
China Railway Construction Corp Ltd-A 中國鐵建股份有限公司—A股	65,800	1,043,271	0.88
China Railway Group Ltd-A 中國中鐵股份有限公司—A股	145,571	1,869,729	1.58
China Shenhua Energy Co Ltd-A 中國神華能源股份有限公司—A股	42,700	751,849	0.64
China Shipbuilding Industry Co Ltd-A 中國船舶重工股份有限公司—A股	214,900	2,370,939	2.00
China State Construction Engineering Corp Ltd-A 中國建築股份有限公司—A股	350,000	2,605,871	2.20
China United Network Communications Ltd-A 中國聯合網絡通信股份有限公司—A股	228,900	1,663,855	1.41

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**INVESTMENT PORTFOLIO (continued)**

投資組合 (續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

<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> 上市股份 (續)		<b>HKD</b> 港元	
China (continued) 中國 (續)			
CITIC Securities Co Ltd-A 中信證券股份有限公司—A股	158,900	3,616,480	3.06
CRRC Corp Ltd-A 中國中車股份有限公司—A股	196,700	2,970,644	2.51
Daqin Railway Co Ltd-A 大秦鐵路股份有限公司—A股	161,000	1,636,141	1.38
Founder Securities Co Ltd-A 方正證券股份有限公司—A股	95,900	1,081,729	0.91
GD Power Development Co Ltd-A 國電電力發展股份有限公司—A股	750,400	3,468,698	2.93
Guotai Junan Securities Co Ltd-A 國泰君安股份有限公司—A股	31,500	885,873	0.75
Haitong Securities Co Ltd-A 海通證券股份有限公司—A股	165,900	3,081,128	2.60
Huatai Securities Co Ltd-A 華泰證券股份有限公司—A股	65,100	1,509,207	1.28
Huaxia Bank Co Ltd-A 華夏銀行股份有限公司—A股	114,800	1,643,288	1.39
Industrial & Commercial Bank of China Ltd-A 中國工商銀行股份有限公司—A股	469,000	2,526,501	2.14
Industrial Bank Co Ltd-A 興業銀行股份有限公司—A股	288,400	5,783,634	4.90
Inner Mongolia Yili Industrial Group Co Ltd-A 內蒙古伊利實業集團股份有限公司—A股	280,700	5,421,216	4.58
Inner Mongolian Baotou Steel Union Co Ltd-A 內蒙古包鋼鋼聯股份有限公司—A股	186,900	793,593	0.67
Kangmei Pharmaceutical Co Ltd-A 康美藥業股份有限公司—A股	69,300	1,376,715	1.16
Kweichow Moutai Co Ltd-A 貴州茅台酒股份有限公司—A股	11,200	2,872,073	2.43
New China Life Insurance Co Ltd-A 新華人壽保險股份有限公司—A股	12,600	773,462	0.65
Orient Securities Co Ltd-A 東方證券股份有限公司—A股	25,200	689,432	0.58
Petrochina Co Ltd-A 中國石油天然氣股份有限公司—A股	348,600	3,419,595	2.89
Ping An Insurance Group Co of China Ltd-A 中國平安保險(集團)股份有限公司—A股	255,500	10,758,586	9.10
Poly Real Estate Group Co Ltd-A 保利房地產(集團)股份有限公司—A股	149,800	1,871,188	1.58
Power Construction Corp of China Ltd-A 中國電力建設股份有限公司—A股	87,500	825,398	0.70
Qingdao Haier Co Ltd-A 青島海爾股份有限公司—A股	71,400	833,928	0.70
SAIC Motor Corp Ltd-A 上海汽車集團股份有限公司—A股	77,700	1,941,139	1.64
Shanghai Intl Port Group Co Ltd-A 上海國際港務(集團)股份有限公司—A股	106,400	810,957	0.69

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**INVESTMENT PORTFOLIO (continued)**

投資組合 (續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

<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> 上市股份 (續)		<b>HKD</b> 港元	
China (continued) 中國 (續)			
Shanghai Oriental Pearl Media Co Ltd-A 上海東方明珠新媒體股份有限公司-A股	38,737	1,724,539	1.46
Shanghai Pudong Development Bank Co Ltd-A 上海浦東發展銀行股份有限公司-A股	207,200	4,454,994	3.77
Sinolink Securities Co Ltd-A 國金證券股份有限公司-A股	36,400	691,013	0.58
Total investment portfolio 投資組合總額		117,882,581	99.66
Other net assets 其他資產淨值		406,580	0.34
Net assets value as at 31 December 2015 於二零一五年十二月卅一日的資產淨值		<u>118,289,161</u>	<u>100.00</u>
Total investments, at cost 投資總額 (按成本)		<u>153,501,745</u>	

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS**

**投資組合變動表**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuer</b>					
<b>由 AXP 發行人發行的 AXPs<sup>^</sup></b>					
<b>China</b>					
<b>中國</b>					
Agricultural Bank of China Ltd 中國農業銀行股份有限公司	1,346,400	561,000	-	(1,907,400)	-
Anhui Conch Cement Co Ltd 安徽海螺水泥股份有限公司	163,200	68,000	-	(231,200)	-
Bank of Beijing Co Ltd 北京銀行股份有限公司	302,400	126,000	-	(428,400)	-
Bank of Communications Co Ltd 交通銀行股份有限公司	807,600	336,500	-	(1,144,100)	-
China Avionics Systems Co Ltd 中航航空電子系統股份有限公司	21,600	9,000	-	(30,600)	-
China CITIC Bank Corp Ltd 中信銀行股份有限公司	118,800	49,500	-	(168,300)	-
China CNR Corp Ltd 中國北車股份有限公司	99,600	151,000	-	(250,600)	-
China CSSC Holdings Ltd 中國船舶工業股份有限公司	27,600	11,500	-	(39,100)	-
China Everbright Bank Co Ltd 中國光大銀行股份有限公司	885,600	369,000	-	(1,254,600)	-
China Hainan Rubber Industry Group Co Ltd 海南天然橡膠產業集團股份有限公司	46,800	19,500	-	(66,300)	-
China Life Insurance Co Ltd 中國人壽保險股份有限公司	79,200	33,000	-	(112,200)	-
China Merchants Bank Co Ltd 招商銀行股份有限公司	783,600	326,500	-	(1,110,100)	-
China Merchants Securities Co Ltd 招商證券股份有限公司	92,400	38,500	-	(130,900)	-
China Minsheng Banking Corp Ltd 中國民生銀行股份有限公司	1,137,600	474,000	-	(1,611,600)	-
China Northern Rare Earth Group High-Tech Co Ltd 中國北方稀土(集團)高科技股份有限公司	57,600	24,000	7,200	(88,800)	-
China Pacific Insurance Group Co Ltd 中國太平洋保險(集團)股份有限公司	142,800	59,500	-	(202,300)	-
China Petroleum & Chemical Corp 中國石油化工股份有限公司	500,400	208,500	-	(708,900)	-
China Shenhua Energy Co Ltd 中國神華能源股份有限公司	228,000	95,000	-	(323,000)	-

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

投資組合變動表 (續)

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>^</sup> issued by AXP issuer (continued)</b>					
由 AXP 發行人發行的 AXPs <sup>^</sup> (續)					
China (continued)					
中國 (續)					
China Shipbuilding Industry Co Ltd 中國船舶重工股份有限公司	294,000	122,500	-	(416,500)	-
China State Construction Engineering Corp Ltd 中國建築股份有限公司	600,000	250,000	-	(850,000)	-
China United Network Communications Ltd 中國聯合網絡通信股份有限公司	642,000	267,500	-	(909,500)	-
CITIC Securities Co Ltd 中信證券股份有限公司	314,400	131,000	-	(445,400)	-
CRRC Corp Ltd 中國中車股份有限公司	136,800	159,000	-	(295,800)	-
Daqin Railway Co Ltd 大秦鐵路股份有限公司	276,000	115,000	-	(391,000)	-
Founder Securities Co Ltd 方正證券股份有限公司	164,400	68,500	-	(232,900)	-
Guanghui Energy Co Ltd 廣匯能源股份有限公司	124,800	52,000	-	(176,800)	-
Guangzhou Baiyunshan Pharmaceutical Holdings Co Ltd 廣州白雲山醫藥集團股份有限公司	-	31,500	-	(31,500)	-
Haitong Securities Co Ltd 海通證券股份有限公司	324,000	135,000	-	(459,000)	-
Huatai Securities Co Ltd 華泰證券股份有限公司	111,600	46,500	-	(158,100)	-
Huaxia Bank Co Ltd 華夏銀行股份有限公司	282,000	117,500	-	(399,500)	-
Industrial & Commercial Bank of China Ltd 中國工商銀行股份有限公司	1,039,200	433,000	-	(1,472,200)	-
Industrial Bank Co Ltd 興業銀行股份有限公司	538,800	224,500	-	(763,300)	-
Inner Mongolia Yili Industrial Group Co Ltd 內蒙古伊利實業集團股份有限公司	122,400	51,000	-	(173,400)	-
Inner Mongolia Baotou Steel Union Co. Ltd. 內蒙古包鋼聯股份有限公司	320,400	133,500	-	(453,900)	-
Kangmei Pharmaceutical Co Ltd 康美藥業股份有限公司	152,400	63,500	-	(215,900)	-
Kweichow Moutai Co Ltd 貴州茅台酒股份有限公司	18,000	12,000	-	(30,000)	-
Nari Technology Co Ltd 國電南瑞科技股份有限公司	58,800	24,500	-	(83,300)	-
Petrochina Co Ltd 中國石油天然氣股份有限公司	346,800	144,500	-	(491,300)	-
Ping An Insurance Group Co of China Ltd 中國平安保險(集團)股份有限公司	199,200	141,500	-	(340,700)	-
Poly Real Estate Group Co Ltd 保利房地產(集團)股份有限公司	256,800	107,000	-	(363,800)	-

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

投資組合變動表 (續)

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>AXPs<sup>▲</sup> issued by AXP issuer (continued)</b>					
由 AXP 發行人發行的 AXP <sup>▲</sup> (續)					
China (continued)					
中國 (續)					
Qingdao Haier Co Ltd 青島海爾股份有限公司	61,200	25,500	-	(86,700)	-
SAIC Motor Corp Ltd 上海汽車集團股份有限公司	132,000	55,000	-	(187,000)	-
Sanan Optoelectronics Co Ltd 三安光電股份有限公司	139,200	58,000	-	(197,200)	-
Shanghai Fosun Pharmaceutical Group Co Ltd 上海復星醫藥(集團)股份有限公司	110,400	46,000	-	(156,400)	-
Shanghai International Port Group Co Ltd 上海國際港務(集團)股份有限公司	182,400	76,000	-	(258,400)	-
Shanghai Oriental Pearl Group Co Ltd 上海東方明珠(集團)股份有限公司	63,600	26,500	-	(90,100)	-
Shanghai Oriental Pearl Media Co Ltd 上海東方明珠新媒體股份有限公司	26,400	11,000	-	(37,400)	-
Shanghai Pudong Development Bank Co Ltd 上海浦東發展銀行股份有限公司	520,800	217,000	-	(737,800)	-
Sinolink Securities Co Ltd 國金證券股份有限公司	62,400	26,000	-	(88,400)	-
TBEA Co Ltd 特變電工股份有限公司	103,200	43,000	-	(146,200)	-

▲ AXP – A Share access products, being a security (including without limitation, warrant, note or participation certificate) linked to an A Share or a Basket of A Shares.

▲ AXP—中國 A 股連接產品，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)。



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

投資組合變動表 (續)

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	Holdings as at 01.01.2015 於二零一五年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2015 於二零一五年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect)</b>					
上市股份 (滬港通)					
China					
中國					
Agricultural Bank of China Ltd 中國農業銀行股份有限公司	-	1,106,900	-	(277,400)	829,500
Anhui Conch Cement Co Ltd 安徽海螺水泥股份有限公司	-	99,200	-	(52,300)	46,900
AVIC Aviation Engine Corp Plc 中航動力股份有限公司	-	14,400	-	(1,800)	12,600
Bank of Beijing Co Ltd 北京銀行股份有限公司	-	241,920	-	(30,240)	211,680
Bank of China Ltd 中國銀行股份有限公司	-	564,000	-	(70,500)	493,500
Bank of Communications Co Ltd 交通銀行股份有限公司	-	538,400	-	(67,300)	471,100
China CITIC Bank Corp Ltd 中信銀行股份有限公司	-	79,200	-	(9,900)	69,300
China Communications Construction Co Ltd 中國交通建設股份有限公司	-	36,800	-	(4,600)	32,200
China Construction Bank Corp 中國建設銀行股份有限公司	-	111,300	-	(111,300)	-
China CSSC Holdings Ltd 中國船舶工業股份有限公司	-	18,400	-	(2,300)	16,100
China Everbright Bank Co Ltd 中國光大銀行股份有限公司	-	590,400	-	(246,700)	343,700
China Life Insurance Co Ltd 中國人壽保險股份有限公司	-	52,800	-	(18,500)	34,300
China Merchants Bank Co Ltd 招商銀行股份有限公司	-	438,400	-	(213,000)	225,400
China Merchants Securities Co Ltd 招商證券股份有限公司	-	72,800	-	(5,600)	67,200
China Minsheng Banking Corp Ltd 中國民生銀行股份有限公司	-	779,900	-	(135,200)	644,700
China National Nuclear Power Co Ltd 中國核能電力股份有限公司	-	99,400	-	-	99,400
China Northern Rare Earth Group High-Tech Co Ltd 中國北方稀土(集團)高科技股份有限公司	-	126,200	-	(72,300)	53,900
China Pacific Insurance (Group) Co Ltd 中國太平洋保險(集團)股份有限公司	-	95,135	-	(28,635)	66,500

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

投資組合變動表 (續)

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	Holdings as at 01.01.2015 於二零一五年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2015 於二零一五年 十二月卅一日 之持股量
<b>Listed equities (Stock Connect) (continued)</b>					
上市股份 (滬港通) (續)					
China (continued)					
中國 (續)					
China Petroleum & Chemical Corp 中國石油化工有限公司	-	747,900	-	(24,800)	723,100
China Railway Construction Corp Ltd 中國鐵建股份有限公司	-	75,200	-	(9,400)	65,800
China Railway Group Ltd 中國中鐵股份有限公司	-	166,371	-	(20,800)	145,571
China Shenhua Energy Co Ltd 中國神華能源股份有限公司	-	72,800	-	(30,100)	42,700
China Shipbuilding Industry Co Ltd 中國船舶重工股份有限公司	-	239,400	-	(24,500)	214,900
China State Construction Engineering Corp Ltd 中國建築股份有限公司	-	400,000	-	(50,000)	350,000
China United Network Communications Ltd 中國聯合網絡通信股份有限公司	-	261,600	-	(32,700)	228,900
CITIC Securities Co Ltd 中信證券股份有限公司	-	251,600	-	(92,700)	158,900
CRRC Corp Ltd 中國中車股份有限公司	-	255,240	-	(58,540)	196,700
Daqin Railway Co Ltd 大秦鐵路股份有限公司	-	184,000	-	(23,000)	161,000
Founder Securities Co Ltd 方正證券股份有限公司	-	109,600	-	(13,700)	95,900
GD Power Development Co Ltd 國電電力發展股份有限公司	-	750,400	-	-	750,400
Guanghai Energy Co Ltd 廣匯能源股份有限公司	-	213,400	-	(213,400)	-
Guotai Junan Securities Co Ltd 國泰君安股份有限公司	-	31,500	-	-	31,500
Haitong Securities Co Ltd 海通證券股份有限公司	-	216,000	-	(50,100)	165,900
Huatai Securities Co Ltd 華泰證券股份有限公司	-	74,400	-	(9,300)	65,100
Huaxia Bank Co Ltd 華夏銀行股份有限公司	-	127,280	37,840	(50,320)	114,800
Industrial & Commercial Bank of China Ltd 中國工商銀行股份有限公司	-	692,800	-	(223,800)	469,000
Industrial Bank Co Ltd 興業銀行股份有限公司	-	323,200	-	(34,800)	288,400
Inner Mongolia Baotou Steel Union Co Ltd 內蒙古包鋼鋼聯股份有限公司	-	213,600	-	(26,700)	186,900
Inner Mongolia Yili Industrial Group Co Ltd 內蒙古伊利實業集團股份有限公司	-	229,800	112,200	(61,300)	280,700

**W.I.S.E.-SSE 50 CHINA TRACKER®**  
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**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 (continued)**

投資組合變動表(續)

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (Stock Connect) (continued)</b>					
上市股份(滬港通)(續)					
China (continued)					
中國(續)					
Kangmei Pharmaceutical Co Ltd 康美藥業股份有限公司	-	32,000	70,400	(33,100)	69,300
Kweichow Moutai Co Ltd 貴州茅台酒股份有限公司	-	15,840	-	(4,640)	11,200
Nari Technology Co Ltd 國電南瑞科技股份有限公司	-	39,200	-	(39,200)	-
New China Life Insurance Co Ltd 新華人壽保險股份有限公司	-	12,600	-	-	12,600
Offshore Oil Engineering Co Ltd 海洋石油工程股份有限公司	-	53,600	-	(53,600)	-
Orient Securities Co Ltd/China 東方證券股份有限公司	-	28,800	-	(3,600)	25,200
Petrochina Co Ltd 中國石油天然氣股份有限公司	-	365,300	-	(16,700)	348,600
Ping An Insurance Group Co of China Ltd 中國平安保險(集團)股份有限公司	-	164,000	147,200	(55,700)	255,500
Poly Real Estate Group Co Ltd 保利房地產(集團)股份有限公司	-	171,200	-	(21,400)	149,800
Power Construction Corp of China Ltd 中國電力建設股份有限公司	-	87,500	-	-	87,500
Qingdao Haier Co Ltd 青島海爾股份有限公司	-	55,000	121,000	(104,600)	71,400
SAIC Motor Corp Ltd 上海汽車集團股份有限公司	-	115,200	-	(37,500)	77,700
Shanghai International Port Group Co Ltd 上海國際港務(集團)股份有限公司	-	121,600	-	(15,200)	106,400
Shanghai Oriental Pearl Media Co Ltd 上海東方明珠新媒體股份有限公司	-	44,337	-	(5,600)	38,737
Shanghai Pudong Development Bank Co Ltd 上海浦東發展銀行股份有限公司	-	384,800	-	(177,600)	207,200
Sinolink Securities Co Ltd 國金證券股份有限公司	-	41,600	-	(5,200)	36,400
TBEA Co Ltd 特變電工股份有限公司	-	68,800	-	(68,800)	-

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**PERFORMANCE TABLE**

**投資表現報表**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五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> 截至下列日期之財務期末	<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 2015 二零一五年十二月卅一日	118,289,161	21.1231
31 December 2014 二零一四年十二月卅一日	229,071,056	23.8616
31 December 2013 二零一三年十二月卅一日	145,348,848	15.1405
31 December 2012 二零一二年十二月卅一日	194,547,668	17.3703
31 December 2011 二零一一年十二月卅一日	182,311,110	15.1926

**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務期末	<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 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
31 December 2013 二零一三年十二月卅一日	19.2431	14.2420
31 December 2012 二零一二年十二月卅一日	17.3703	14.3361
31 December 2011 二零一一年十二月卅一日	20.9665	14.8754
31 December 2010 二零一零年十二月卅一日	24.1434	17.4777
31 December 2009 (Since inception) 二零零九年十二月卅一日 (自成立以來)	26.9455	18.1910

**W.I.S.E.-CSI HK LISTED MAINLAND CONSUMPTION TRACKER**  
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**INVESTMENT PORTFOLIO**

**投資組合**

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

<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> 上市股份		<b>HKD</b> 港元	
<b>Hong Kong</b> 香港			
Alibaba Pictures Group Ltd 阿里巴巴影業集團有限公司	190,000	362,900	3.58
Anta Sports Products Ltd 安踏體育用品有限公司	15,000	319,500	3.15
Baoxin Auto Group Ltd 寶信汽車集團有限公司	12,000	57,720	0.57
Belle Intl Hldgs Ltd 百麗國際控股有限公司	75,000	435,750	4.30
Boshiwa Intl Hldg Ltd 博士蛙國際控股有限公司	16,000	2,672	0.03
Brilliance China Automotive Hldgs Ltd 華晨中國汽車控股有限公司	44,000	428,120	4.22
BYD Co Ltd-H 比亞迪股份有限公司-H股	10,000	425,500	4.19
China Agri-Industries Hldgs Ltd 中國糧油控股有限公司	40,000	106,000	1.05
China Dongxiang (Group) Co Ltd 中國動向(集團)有限公司	52,000	96,200	0.95
China Foods Ltd 中國食品有限公司	12,000	41,040	0.40
China Harmony New Energy Auto Hldg Ltd 中國和諧新能源汽車控股有限公司	11,500	63,020	0.62
China Huishan Dairy Hldgs Co Ltd 中國輝山乳業控股有限公司	88,000	260,480	2.57
China Mengniu Dairy Co Ltd 中國蒙牛乳業有限公司	41,000	518,240	5.11
China Modern Dairy Hldgs Ltd 中國現代牧業控股有限公司	34,000	68,000	0.67
China Resources Beer Hldgs Co Ltd 華潤啤酒(控股)有限公司	22,000	364,320	3.59
China Travel Intl Investment Hk Ltd 香港中旅國際投資有限公司	36,000	117,000	1.15
China Zhengtong Auto Services Hldgs Ltd 中國正通汽車服務控股有限公司	14,500	51,620	0.51
Daphne Intl Hldgs Ltd 達芙妮國際控股有限公司	12,000	15,480	0.15
Dongfeng Motor Group Co Ltd-H 東風汽車集團股份有限公司-H股	42,000	434,280	4.28
Fu Shou Yuan Intl Group Ltd 福壽園國際集團有限公司	15,000	90,150	0.89
Geely Automobile Hldgs Ltd 吉利汽車控股有限公司	70,000	289,100	2.85
Golden Eagle Retail Group Ltd 金鷹商貿集團有限公司	9,000	84,150	0.83
Gome Electrical Appliances Hldgs Ltd 國美電器控股有限公司	160,000	204,800	2.02
Great Wall Motor Co Ltd-H 長城汽車股份有限公司-H股	47,500	427,975	4.22
Guangzhou Automobile Group Co Ltd-H 廣州汽車集團股份有限公司-H股	36,000	248,760	2.45
Haier Electronics Group Co Ltd 海爾電器集團有限公司	24,000	376,800	3.71
HC Intl Inc 慧聰網有限公司	6,000	28,080	0.28
Hengan Intl Group Co Ltd 恒安國際集團有限公司	13,000	949,650	9.34
Intime Retail Group Co Ltd 銀泰商業(集團)有限公司	19,000	145,160	1.43
Li Ning Co Ltd 李寧有限公司	11,500	48,070	0.47
Lianhua Supermarket Hldgs Co Ltd-H 聯華超市股份有限公司-H股	2,000	6,740	0.07

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**INVESTMENT PORTFOLIO (continued)**

投資組合(續)

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

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 (continued) 上市股份(續)		HKD 港元	
Hong Kong (continued) 香港(續)			
Man Wah Hldgs Ltd 敏華控股有限公司	19,200	175,104	1.73
Shanghai Pharmaceuticals Hldg Co Ltd-H 上海醫藥集團股份有限公司-H股	7,900	131,772	1.30
Shenzhou Intl Group Hldgs Ltd 申洲國際集團控股有限公司	10,000	445,000	4.39
Skyworth Digital Hldgs Ltd 創維數碼控股有限公司	4,000	20,240	0.20
Sun Art Retail Group Ltd 高鑫零售有限公司	36,500	212,795	2.10
Sunny Optical Technology Group Co Ltd 舜宇光學科技(集團)有限公司	11,000	196,020	1.93
TCL Multimedia Technology Hldgs Ltd TCL多媒體科技控股有限公司	8,000	39,280	0.39
Tianneng Power Intl Ltd 天能動力國際有限公司	6,000	39,120	0.39
Tingyi (Cayman Islands) Hldg Corp 康師傅控股有限公司	28,000	309,120	3.05
Tsingtao Brewery Co Ltd-H 青島啤酒股份有限公司-H股	6,000	210,000	2.07
Uni-President China Hldgs Ltd 統一企業中國控股有限公司	16,400	97,744	0.96
Want Want China Hldgs Ltd 中國旺旺控股有限公司	116,000	668,160	6.59
Wh Group Ltd 萬洲國際有限公司	56,500	244,080	2.41
Wisdom Hldgs Group 智美控股集團	8,000	41,600	0.41
Xinyi Glass Hldg Co Ltd 信義玻璃控股有限公司	48,000	218,880	2.16
Zhongsheng Group Hldgs Ltd 中升集團控股有限公司	2,500	11,725	0.12
Total investments 投資總額		10,127,917	99.85
Other net assets 其他資產淨值		15,176	0.15
Net assets value as at 31 December 2015 於二零一五年十二月卅一日的資產淨值		10,143,093	100.00
Total investments, at cost 投資總額(按成本)		11,170,770	

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS**

**投資組合變動表**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities</b>					
上市股份					
Hong Kong					
香港					
Ajisen China Hldgs Ltd 味千(中國)控股有限公司	10,000	-	-	(10,000)	-
Alibaba Pictures Group Ltd 阿里巴巴影業集團有限公司	-	310,000	-	(120,000)	190,000
Anta Sports Products Ltd 安踏體育用品有限公司	14,000	5,000	-	(4,000)	15,000
Baoxin Auto Group Ltd 寶信汽車集團有限公司	12,000	-	-	-	12,000
Belle Intl Hldgs Ltd 百麗國際控股有限公司	77,000	14,000	-	(16,000)	75,000
Boshiwa Intl Hldg Ltd 博士蛙國際控股有限公司	16,000	-	-	-	16,000
Bosideng Intl Hldgs Ltd 波司登國際控股有限公司	48,000	36,000	-	(84,000)	-
Brilliance China Automotive Hldgs Ltd 華晨中國汽車控股有限公司	46,000	6,000	-	(8,000)	44,000
BYD Co Ltd-H 比亞迪股份有限公司-H股	10,000	2,000	-	(2,000)	10,000
Chaoda Modern Agriculture (Hldgs) Ltd 超大現代農業(控股)有限公司	35,000	-	-	(35,000)	-
China Agri-Industries Hldgs Ltd 中國糧油控股有限公司	38,000	12,000	-	(10,000)	40,000
China Child Care Corp Ltd 中國兒童護理有限公司	8,000	-	-	(8,000)	-
China Dongxiang (Group) Co Ltd 中國動向(集團)有限公司	52,000	-	-	-	52,000
China Foods Ltd 中國食品有限公司	14,000	10,000	-	(12,000)	12,000
China Harmony New Energy Auto Hldg Ltd 中國和諧新能源汽車控股有限公司	-	11,500	-	-	11,500
China Huishan Dairy Hldgs Co Ltd 中國輝山乳業控股有限公司	88,000	-	-	-	88,000
China Mengniu Dairy Co Ltd 中國蒙牛乳業有限公司	24,000	5,000	18,000	(6,000)	41,000
China Modern Dairy Hldgs Ltd 中國現代牧業控股有限公司	34,000	-	-	-	34,000
China Resources Beer Hldgs Co Ltd 華潤啤酒(控股)有限公司	18,000	6,000	-	(2,000)	22,000
China Travel Intl Investment Hk Ltd 香港中旅國際投資有限公司	-	36,000	-	-	36,000
China Yurun Food Group Ltd 中國雨潤食品集團有限公司	28,000	22,000	-	(50,000)	-

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

投資組合變動表(續)

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	Holdings as at 01.01.2015 於二零一五年 一月一日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2015 於二零一五年 十二月卅一日 之持股量
<b>Listed equities (continued)</b>					
上市股份(續)					
Hong Kong (continued)					
香港(續)					
China Zhengtong Auto Services Hldgs Ltd 中國正通汽車服務控股有限公司	14,500	-	-	-	14,500
Daphne Intl Hldgs Ltd 達芙妮國際控股有限公司	12,000	-	-	-	12,000
Dongfeng Motor Group Co Ltd-H 東風汽車集團股份有限公司-H股	44,000	6,000	-	(8,000)	42,000
Fu Shou Yuan Intl Group Ltd 福壽園國際集團有限公司	-	15,000	-	-	15,000
Geely Automobile Hldgs Ltd 吉利汽車控股有限公司	80,000	15,000	-	(25,000)	70,000
Golden Eagle Retail Group Ltd 金鷹商貿集團有限公司	9,000	-	-	-	9,000
Gome Electrical Appliances Hldgs Ltd 國美電器控股有限公司	160,000	-	-	-	160,000
Goodbaby Intl Hldgs Ltd 好孩子國際控股有限公司	15,000	-	-	(15,000)	-
Great Wall Motor Co Ltd-H 長城汽車股份有限公司-H股	15,500	2,500	36,000	(6,500)	47,500
Guangzhou Automobile Group Co Ltd-H 廣州汽車集團股份有限公司-H股	34,000	16,000	-	(14,000)	36,000
Haier Electronics Group Co Ltd 海爾電器集團有限公司	21,000	7,000	-	(4,000)	24,000
HC Intl Inc 慧聰網有限公司	4,000	2,000	-	-	6,000
Hengan Intl Group Co Ltd 恒安國際集團有限公司	14,500	1,000	-	(2,500)	13,000
Hengdeli Hldgs Ltd 亨得利控股有限公司	40,000	20,000	-	(60,000)	-
Intime Retail Group Co Ltd 銀泰商業(集團)有限公司	19,000	-	-	-	19,000
Li Ning Co Ltd 李寧有限公司	10,500	15,800	-	(14,800)	11,500
Li Ning Co Ltd- Offer For Ordinary Shares Or Convertible Shares (Ex 02Jan2015) 李寧有限 公司-發售普通股或可換股(除淨日:二零一五年一 月二日)	-	4,375	-	(4,375)	-
Lianhua Supermarket Hldgs Co Ltd-H 聯華超市股份有限公司-H股	7,000	-	-	(5,000)	2,000
Man Wah Hldgs Ltd 敏華控股有限公司	-	26,400	-	(7,200)	19,200
Parkson Retail Group Ltd 百盛商業集團有限公司	23,000	-	-	(23,000)	-



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

投資組合變動表(續)

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股份(續)					
Hong Kong (continued)					
香港(續)					
Shanghai Pharmaceuticals Hldg Co Ltd-H 上海醫藥集團股份有限公司-H股	16,000	-	-	(8,100)	7,900
Shenguan Hldgs Group Ltd 神冠控股(集團)有限公司	-	20,000	-	(20,000)	-
Shenzhen Intl Group Hldgs Ltd 申洲國際集團控股有限公司	9,000	3,000	-	(2,000)	10,000
Sinomedia Hldg Ltd 中視金橋國際傳媒控股有限公司	6,000	11,000	-	(17,000)	-
Skyworth Digital Hldgs Ltd 創維數碼控股有限公司	26,000	12,000	-	(34,000)	4,000
Sun Art Retail Group Ltd 高鑫零售有限公司	-	36,500	-	-	36,500
Sunny Optical Technology Group Co Ltd 舜宇光學科技(集團)有限公司	13,000	-	-	(2,000)	11,000
TCL Multimedia Technology Hldgs Ltd TCL多媒體科技控股有限公司	8,000	-	-	-	8,000
Texhong Textile Group Ltd 天虹紡織集團有限公司	5,500	-	-	(5,500)	-
Tianneng Power Intl Ltd 天能動力國際有限公司	6,000	-	-	-	6,000
Tingyi (Cayman Islands) Hldg Corp 康師傅控股有限公司	34,000	-	-	(6,000)	28,000
Trinity Ltd 利邦控股有限公司	18,000	-	-	(18,000)	-
Tsingtao Brewery Co Ltd-H 青島啤酒股份有限公司-H股	6,000	-	-	-	6,000
Uni-President China Hldgs Ltd 統一企業中國控股有限公司	24,400	-	-	(8,000)	16,400
V1 Group Ltd 第一視頻集團有限公司	54,000	-	-	(54,000)	-
Want Want China Hldgs Ltd 中國旺旺控股有限公司	111,000	24,000	-	(19,000)	116,000
Wh Group Ltd 萬洲國際有限公司	-	56,500	-	-	56,500
Wisdom Hldgs Group 智美控股集團	-	13,000	-	(5,000)	8,000
Wumart Stores Inc-H 北京物美商業集團股份有限公司-H股	9,000	-	-	(9,000)	-
Xinyi Glass Hldg Co Ltd 信義玻璃控股有限公司	44,000	26,000	-	(22,000)	48,000
Yashili Intl Hldgs Ltd 雅士利國際控股有限公司	-	31,000	-	(31,000)	-
Zhongsheng Group Hldgs Ltd 中升集團控股有限公司	14,000	-	-	(11,500)	2,500

**W.I.S.E.-CSI HK LISTED MAINLAND CONSUMPTION TRACKER**  
**(A Sub-Fund of World Index Shares ETFs)**  
**標智中證香港上市內地消費指數基金**  
**(標智ETFs系列的子基金)**

**PERFORMANCE TABLE**

投資表現報表

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五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> 截至下列日期之財務期末	<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 2015 二零一五年十二月卅一日	10,143,093	6.7621
31 December 2014 二零一四年十二月卅一日	10,945,342	7.2969
31 December 2013 二零一三年十二月卅一日	13,039,666	8.6931
31 December 2012 二零一二年十二月卅一日	24,263,756	8.0879
31 December 2011 二零一一年十二月卅一日	47,001,519	7.8336

**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務期末	<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 2015 二零一五年十二月卅一日	9.3143	6.1743
31 December 2014 二零一四年十二月卅一日	8.6998	7.1388
31 December 2013 二零一三年十二月卅一日	9.0605	7.1032
31 December 2012 二零一二年十二月卅一日	8.9017	6.8282
31 December 2011 (Since inception) 二零一一年十二月卅一日 (自成立以來)	10.2065	6.5884

# W.I.S.E.-CSI HK LISTED MAINLAND REAL ESTATE TRACKER

(A Sub-Fund of World Index Shares ETFs)

標智中證香港上市內地地產指數基金

(標智ETFs系列的子基金)

## INVESTMENT PORTFOLIO

投資組合

AS AT 31 DECEMBER 2015

於二零一五年十二月卅一日

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 上市股份		HKD 港元	
Hong Kong 香港			
Agile Property Hldgs Ltd 雅居樂地產控股有限公司	50,000	216,000	1.38
Beijing Capital Land Ltd-H 首創置業股份有限公司-H股	34,000	120,700	0.77
China Jinmao Hldgs Group Ltd 中國金茂控股集團有限公司	156,000	410,280	2.62
China Overseas Grand Oceans Group Ltd 中國海外宏洋集團有限公司	28,000	90,440	0.57
China Overseas Land & Investment Ltd 中國海外發展有限公司	122,000	3,306,200	21.07
China Resources Land Ltd 華潤置地有限公司	86,000	1,939,300	12.36
China South City Hldgs Ltd 華南城控股有限公司	176,000	304,480	1.94
China Vanke Co Ltd-H 萬科企業股份有限公司-H股	44,500	1,014,600	6.47
Country Garden Hldgs Co Ltd 碧桂園控股有限公司	420,133	1,327,620	8.46
Dalian Wanda Commercial Properties Co Ltd-H 大連萬達商業地產股份有限公司-H股	19,800	891,000	5.68
Evergrande Real Estate Group Ltd 恒大地產集團有限公司	173,000	1,179,860	7.52
Greenland Hong Kong Hldgs Ltd 綠地香港控股有限公司	53,000	160,060	1.02
Guangzhou R&F Properties Co Ltd-H 廣州富力地產股份有限公司-H股	40,400	385,820	2.46
Kaisa Group Hldgs Ltd 佳兆業集團控股有限公司	88,000	137,280	0.88
KWG Property Hldg Ltd 合景泰富地產控股有限公司	46,000	264,040	1.68
Longfor Properties Co Ltd 龍湖地產有限公司	64,000	737,280	4.7
Poly Property Group Co Ltd 保利置業集團有限公司	68,000	171,360	1.09
Shenzhen Investment Ltd 深圳控股有限公司	92,000	333,960	2.13
Shimao Property Hldgs Ltd 世茂房地產控股有限公司	43,000	593,400	3.78
Shui On Land Ltd 瑞安房地產有限公司	124,500	263,940	1.68
Sino-Ocean Land Hldgs Ltd 遠洋地產控股有限公司	113,500	564,095	3.6
SOHO China Ltd SOHO中國有限公司	73,000	273,750	1.74
Sunac China Hldgs Ltd 融創中國控股有限公司	63,000	376,110	2.4
Yuexiu Property Co Ltd 越秀地產股份有限公司	246,540	327,898	2.09
Yuzhou Properties Co Ltd 禹洲地產股份有限公司	186,000	386,880	2.47
Total investment portfolio 投資組合總額		15,776,353	100.56
Other net liabilities 其他負債淨值		(88,083)	(0.56)
Net Assets Value As At 31 December 2015 於二零一五年十二月卅一日的資產淨值		15,688,270	100.00
Total investments, at cost 投資總額(按成本)		15,518,542	

**W.I.S.E.-CSI HK LISTED MAINLAND REAL ESTATE TRACKER**  
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**標智中證香港上市內地地產指數基金**  
**(標智ETFs系列的子基金)**

**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS**

**投資組合變動表**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities</b>					
上市股份					
Hong Kong					
香港					
Agile Property Hldgs Ltd 雅居樂地產控股有限公司	60,000	-	-	(10,000)	50,000
Beijing Capital Land Ltd-H 首創置業股份有限公司-H股	-	34,000	-	-	34,000
China Jinmao Hldgs Group Ltd 中國金茂控股集團有限公司	158,000	38,000	-	(40,000)	156,000
China Overseas Grand Oceans Group Ltd 中國海外宏洋集團有限公司	-	28,000	-	-	28,000
China Overseas Land & Investment Ltd 中國海外發展有限公司	164,000	40,000	-	(82,000)	122,000
China Overseas Property Hldgs Ltd 中國物業集團有限公司	-	63,333	-	(63,333)	-
China Resources Land Ltd 華潤置地有限公司	94,000	24,888	-	(32,888)	86,000
China Resources Land Ltd-Rts (Ex 13Jan2015) 華潤置地有限公司-供股權證(除權日:二零一五年 一月十三日)	-	20,888	-	(20,888)	-
China South City Hldgs Ltd 華南城控股有限公司	112,000	90,000	-	(26,000)	176,000
China Vanke Co Ltd-H 萬科企業股份有限公司-H股	16,200	35,900	-	(7,600)	44,500
Country Garden Hldgs Co Ltd 碧桂園控股有限公司	322,133	139,000	-	(41,000)	420,133
Dalian Wanda Commercial Properties Co Ltd-H 大連萬達商業地產股份有限公司-H股	-	19,800	-	-	19,800
Evergrande Real Estate Group Ltd 恒大地產集團有限公司	239,000	34,000	-	(100,000)	173,000
Greenland Hong Kong Hldgs Ltd 綠地香港控股有限公司	-	53,000	-	-	53,000
Greentown China Hldgs Ltd 綠城中國控股有限公司	54,000	35,000	-	(89,000)	-
Guangzhou R&F Properties Co Ltd-H 廣州富力地產股份有限公司-H股	42,800	8,800	-	(11,200)	40,400
Hopson Development Hldgs Ltd 合生創展集團有限公司	-	34,000	-	(34,000)	-
Kaisa Group Hldgs Ltd 佳兆業集團控股有限公司	88,000	-	-	-	88,000

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**(標智ETFs系列的子基金)**

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

投資組合變動表(續)

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五年十二月卅一日止年度

	<b>Holdings as at 01.01.2015</b>				<b>Holdings as at 31.12.2015</b>
	於二零一五年 一月一日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零一五年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股份(續)					
Hong Kong (continued)					
香港(續)					
KWG Property Hldg Ltd 合景泰富地產控股有限公司	60,500	-	-	(14,500)	46,000
Longfor Properties Co Ltd 龍湖地產有限公司	67,000	26,500	-	(29,500)	64,000
New World China Land Ltd 新世界中國地產有限公司	-	80,000	-	(80,000)	-
Poly Property Group Co Ltd 保利置業集團有限公司	91,000	82,000	-	(105,000)	68,000
Shenzhen Investment Ltd 深圳控股有限公司	90,000	16,000	-	(14,000)	92,000
Shimao Property Hldgs Ltd 世茂房地產控股有限公司	56,500	-	-	(13,500)	43,000
Shui On Land Ltd 瑞安房地產有限公司	168,000	-	-	(43,500)	124,500
Sino-Ocean Land Hldgs Ltd 遠洋地產控股有限公司	-	113,500	-	-	113,500
SOHO China Ltd SOHO中國有限公司	89,000	-	-	(16,000)	73,000
Sunac China Hldgs Ltd 融創中國控股有限公司	71,000	5,000	-	(13,000)	63,000
Yuexiu Property Co Ltd 越秀地產股份有限公司	316,540	-	-	(70,000)	246,540
Yuzhou Properties Co Ltd 禹洲地產股份有限公司	-	186,000	-	-	186,000

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**PERFORMANCE TABLE**

**投資表現報表**

FOR THE YEAR ENDED 31 DECEMBER 2015

截至二零一五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> 截至下列日期之財務期末	<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 2015 二零一五年十二月卅一日	15,688,270	6.2753
31 December 2014 二零一四年十二月卅一日	14,061,815	5.6247
31 December 2013 二零一三年十二月卅一日	31,911,897	6.3824
31 December 2012 二零一二年十二月卅一日	17,775,734	7.1103
31 December 2011 二零一一年十二月卅一日	21,048,546	4.2097

**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務期末	<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 2015 二零一五年十二月卅一日	7.7304	4.8900
31 December 2014 二零一四年十二月卅一日	6.4979	5.0759
31 December 2013 二零一三年十二月卅一日	7.8996	5.5917
31 December 2012 二零一二年十二月卅一日	7.1103	3.9880
31 December 2011 (Since inception) 二零一一年十二月卅一日(自成立以來)	6.4773	3.2338

Any opinion contained in this Annual Report represents the Manager's view as at the date of this report and is given in good faith but is subject to change without notice. The information contained in this Annual Report does not constitute recommendation nor is it intended to provide any investment advice. Investors should refer to the Prospectus of the relevant sub-fund for further details (including risk factors, fees and charges and other fund information). The Prospectus of the relevant sub-fund is available for viewing on the website of the Manager at [www.boci-pru.com.hk](http://www.boci-pru.com.hk). Information contained in the Manager's website has not been reviewed by the SFC.

本年報內所包含之任何意見，乃代表基金經理於本年報日期之見解，並以真誠作出，並可在未作另行通知下修改。本年報所載資料並不構成任何推薦意見，亦非擬用作提供投資建議。有關詳情(包括風險因素、收費及其他基金資料)請參閱有關子基金的基金認購章程。有關子基金的基金認購章程載於基金經理的網站(網址為：[www.boci-pru.com.hk](http://www.boci-pru.com.hk))，以供閱覽。基金經理的網站所載資料並未經證監會審閱。



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