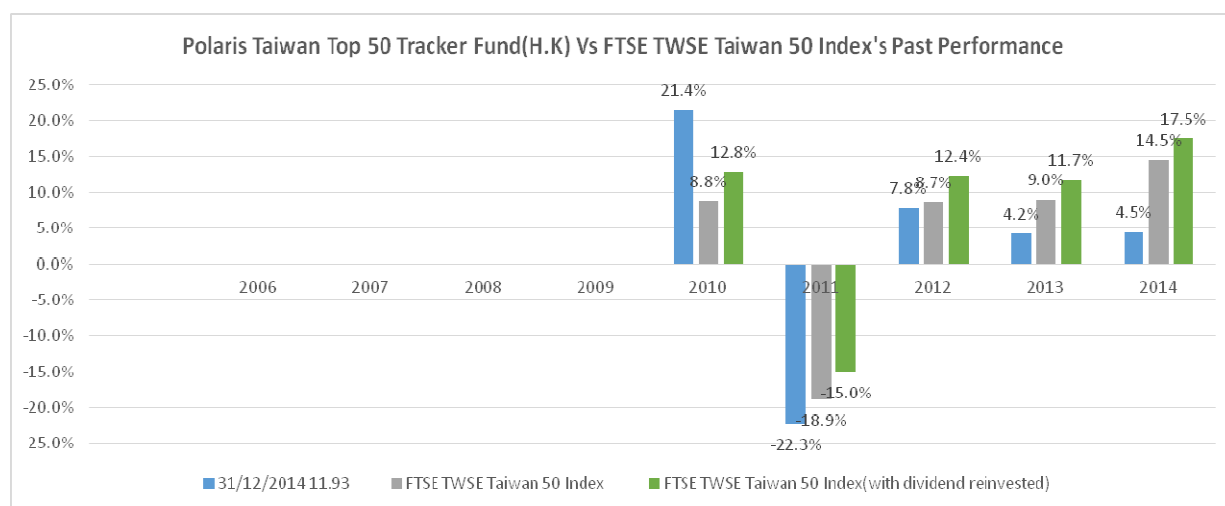


Polaris Taiwan Top 50 Tracker Fund (H.K.) – Past performance & TER

Quick facts	
Stock code:	3002
Trading lot size:	200 units
Manager:	Polaris Securities (Hong Kong) Limited
Trustee:	HSBC Institutional Trust Services (Asia) Limited
Total expense ratio (“TER”)*:	3.995%
Tracking difference of the last calendar year:	-3.99%
Underlying Index:	FTSE TWSE Taiwan 50 Index (the “Index”)
Base currency:	Hong Kong Dollars (HKD)
Dividend policy:	Annually (if any)
Financial year end of this fund:	31 December
ETF website:	http://www.polaris.com.hk/finweb/EN/etf/Data.aspx

Past Performance Information



- Past performance information is not indicative of future performance. Investors may not get back the full amount invested.
- The computation basis of the performance is based on the calendar year end, NAV-To-NAV, with dividend reinvested.
- These figures show by how much the fund increased or decreased in value during the calendar year being shown. Performance data has been calculated in HKD including ongoing charges and excluding subscription fee and redemption fee you might have to pay.

* The TER is for the period from 1 January 2013 to 31 December 2013 where the calculation includes the following expenses as stated in the audited financial statements for the year ended 31 December 2013: (i) operating costs, (ii) remuneration of any key operator or party providing services to the Fund, (iii) payments to any person providing outsourced services to parties in (ii) above, and (iv) TER of the master fund. This figure may vary from year to year. The TER does not represent the estimated tracking error.