

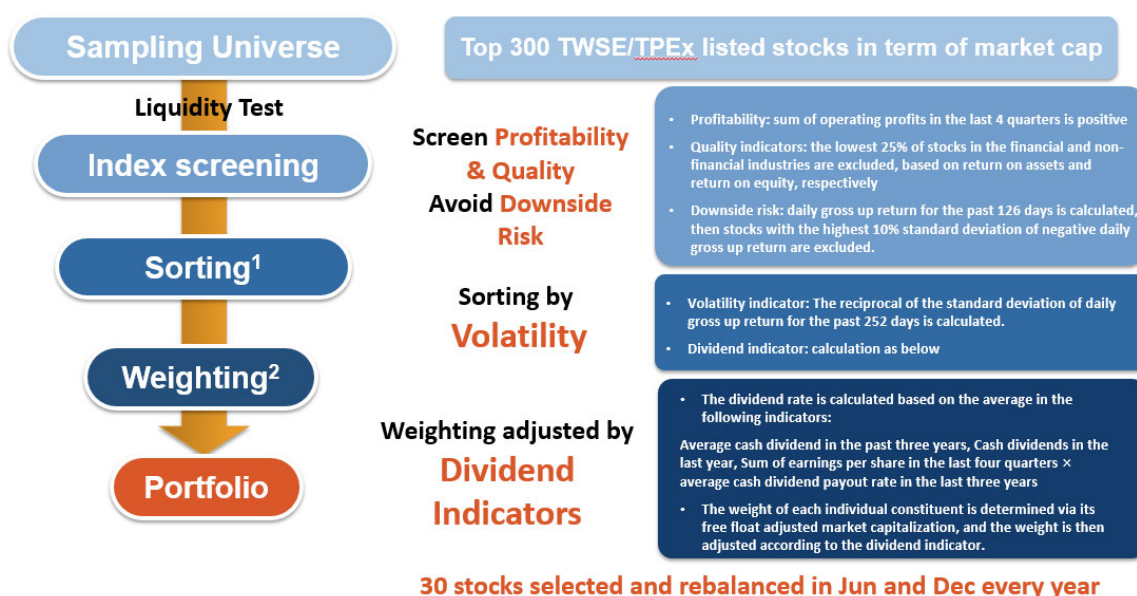
00915/ KGI Taiwan Premium High Dividend 30 ETF

KGI Taiwan Premium Selection High Dividend 30 ETF (Dividends may be distributed from the reserve for income equalization. No guaranteed incomes or dividends)

■ ETF enhanced disclosures for KGI Taiwan Premium High Dividend 30 ETF (“The ETF”) per SFB Letter No. 1120140025 dated 28 Sep 2023:

A. The ETF’s tracking index is TIP Customized Taiwan Multi-factor High Dividend 30 Index, which is a customized index.

B. The ETF’s index rules:



Data Source: Taiwan Index Plus Corporation, KGI SITE. Please refer to the fund prospectus for the comprehensive index methodology.

1 After adjustments to volatility indicators and dividend indicators, priority is given to those with a free float adjusted market capitalization of NT\$20 billion or more; if the number of the constituents is not 30, 30 constituents are selected in the following order: (a) The adjusted dividend indicators are non-negative; (b) The adjusted volatility indicators are arranged in descending order of priority.

2 According to free float adjusted market capitalization with weight then adjusted according to the dividend indicator, with the exception of financial industry stocks, the initial weight for a single industry shall not exceed 15%. The weight of each individual constituent has a maximum limit of 8%, and shall not exceed 5 times of the free float adjusted market capitalization ratio; if it is not possible to achieve the weight allocation, the multiplier limit may be adjusted by gradual relaxation thereof, but the multiplier shall still not exceed 8%.

C. Differences versus TAIEX Index (representative index of Taiwan stock market) and risk disclosures of The ETF’s tracking index - TIP Customized Taiwan Multi-factor High Dividend 30

Index ("The Index"):

Differences vs. TAIEX Index	Explanations of differences	Potential risks
Sampling universe difference	The Index's sampling universe is top 300 stocks by market capitalization that are listed on the Taiwan Stock Exchange (TWSE) and the Taipei Exchange (TPEX), which is different from TAIEX Index.	When there are differences with listed stocks, the performance of The Index and TAIEX Index will differ.
Screening criteria difference	The Index only includes those stocks with positive sum of the operating profits in the last four quarters, and the lowest 25% of stocks in the financial and non-financial industries are excluded, based on return on assets and return on equity, respectively. The daily gross up return for the past 126 days is calculated, then stocks with the highest 10% standard deviation of negative daily gross up return are excluded. The criteria are different from TAIEX Index.	When performances of the screened stocks differ from those of TAIEX Index, the performance of The Index and TAIEX Index will differ.
Sorting methods difference	<p>The Index considers Volatility indicator and Dividend indicator for sorting, which is different from TAIEX Index.</p> <p>Volatility indicator: The reciprocal of the standard deviation of daily gross up return for the past 252 days is calculated for The Index.</p> <p>Dividend indicator: The dividend rate is calculated based on the average in the following indicators: i. Average cash dividend in the past three years ii. Cash dividends in the last year iii. Sum of earnings per share in the last four quarters × average cash dividend payout rate in the last three years.</p>	When performances of the sorted stocks differ from those of TAIEX Index, the performance of The Index and TAIEX Index will differ.
Weighting method	The weight of each individual constituent of The Index is determined	When weights of the stocks differ from those of TAIEX Index, the



Differences vs. TAIEX Index	Explanations of differences	Potential risks
difference	<p>via its free float adjusted market capitalization, and the weight is then adjusted according to the dividend indicator, with the exception of financial industry stocks, the initial weight for a single industry shall not exceed 15%.</p> <p>The weighting method is different from TAIEX Index.</p>	performance of The Index and TAIEX Index will differ.

Data source: KGI SITE



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KGI SITE

Operated and managed by KGI SITE independently | The Fund has been approved by the Financial Supervisory Commission. However, this does not indicate that the Fund is without risks. The past performance of this securities investment trust company does not guarantee the minimum investment return of the Fund. While exercising the duty of care of a good administrator, this securities investment trust company is not responsible for the Fund's profit or loss, nor does it guarantee a minimum return. Investors should carefully read the Fund's prospectus before subscribing. The expenses payable by the Fund (including distribution fee) are disclosed in Prospectus of the Fund. The Prospectus of the Fund is readily available at the business operation premises of the Management Company, Fund sales entities where investors are welcome to pick up as required. An investor may, as well, obtain the Prospectus through Market Observation Post System (MOPS) (<https://mops.twse.com.tw>). **The investment in the Fund is not protected by mechanisms such as deposit insurance, Taiwan Insurance Guaranty Fund or other protection mechanisms. Investors must assume their own profits or losses. The maximum potential loss from investing in the Fund is the entire principal.** This information is the result of the compilation and analysis of all aspects of information and is purely for reference only. The Company does not make any warranty or undertaking. Do not regard this content as a recommendation or offer to an individual investor to make a fund subscription or redemption or any other investment. The Company has sought the correctness and completeness of the information therein, but does not guarantee the absolute correctness of this report. Quotations may not be reproduced, modified or distributed without authorization. The risk return rating follows "Fund Risk and Return Classification Standard" issued by the Securities Investment Trust & Consulting Association of the R.O.C. This classification is based on the calculated standard deviation of a fund's net asset value volatility over the past five years and the range of standard deviations. The bigger number represents the higher risk. Investors are reminded that this classification reflects market price volatility risk under general market conditions and cannot cover all risks (such as a fund's currency exchange risk, invested industry risk, credit risk, interest rate risk, liquidity risk, etc.). It should not be referred to as the sole basis for investment. Before investing, investors should still pay attention to the specific risks of the funds they invest in and consider their own risk tolerance and the length of time their capital can be utilized.

For subscriptions of each fund starting from the listing date (including that day), the management company will add up the "equivalent net value of each subscription/redemption base" stated in the fund's "Cash Subscription/Redemption Date List Announcement" stipulated in each fund's prospectus. The predetermined proportion is processed and the price is collected in advance from the purchaser. The fund's dividend distribution rate does not represent the fund's performance rate, and the past distribution rate does not represent the future distribution rate; the fund's net value may fluctuate due to market factors. The Fund's dividends may be paid from the Fund's income equalization. Any portion of the income equalization payment may result in a loss of the original investment amount. **From the Fund's establishment date until its listing date (excluding that day), Management Company will not accept subscriptions or redemptions of the Fund's beneficiary units. The listing and trading of the fund's benefit certificates shall be handled in accordance with the relevant regulations of the securities exchange market. The issuance price of each beneficiary unit of the fund purchased by investors before the fund establishment date (not including the day) is not equal to the listing price of the fund. Investors who participate in the subscription must bear the risk of discount/premium from the fund establishment date to the listing date. The risk of discount/premium arising from price fluctuations of the fund's net assets during the period. The secondary market transaction price after the listing of the fund may also be different from the net value of the fund's settlement income on each business day, resulting in the risk of discount/premium trading. After the listing date, the fund will provide an estimated intraday net value for investors' reference during Taiwan securities trading hours in accordance with the regulations of the Taiwan Stock Exchange. The calculation of the intraday estimated net value may be different from the actual fund net value due to different evaluation time points and information sources. Investors should pay attention to the risk that there may be errors between the intraday estimated net value and the actual net value. The manager company provides it during Taiwan securities trading hours. The intraday estimated net value is for investors' reference only. The actual net value should be based on the daily net value finally announced by the company.**

Warning reminder: There is no guarantee that the index performance will outperform the market at any time. Under certain market conditions, the index performance may lag behind the market capitalization weighted index or other performance indicators, and this situation may continue for a long period of time. ETFs that track the index may have a greater proportion of their holdings invested in companies with smaller market capitalizations than ETFs that track a market capitalization weighted index.