
THIS ANNOUNCEMENT AND NOTICE IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION AND DOES NOT CONSTITUTE AN INVITATION OR OFFER TO ACQUIRE, PURCHASE OR SUBSCRIBE FOR UNITS OF THE EXCHANGE TRADED FUND NAMED BELOW

If you are in any doubt about this Announcement and Notice or as to the action to be taken, you should consult your stockbroker, bank manager, solicitor, accountant or other professional adviser.

If you have sold or transferred all your Units in Samsung Asia Pacific ex NZ Metaverse Theme ETF, you should at once hand this Announcement and Notice to the purchaser or transferee or to the bank, stockbroker or other agent through whom the sale or transfer was effected for transmission to the purchaser or the transferee.

IMPORTANT: *The Stock Exchange of Hong Kong Limited (the “SEHK”), the Hong Kong Exchanges and Clearing Limited, the Securities and Futures Commission (the “SFC”) and the Hong Kong Securities Clearing Company Limited take no responsibility for the contents of this Announcement and Notice, make no representation as to its accuracy or completeness and expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this Announcement and Notice.*

Samsung Asset Management (Hong Kong) Limited (the “Manager”) accepts full responsibility for the accuracy of the information contained in this Announcement and Notice as at the date of publication, and confirms, having made all reasonable enquiries, that to the best of its knowledge and belief, as at the date of publication, there are no other facts the omission of which would make any statement misleading.

SFC authorisation is not a recommendation or endorsement of a scheme nor does it guarantee the commercial merits of a scheme or its performance. It does not mean the scheme is suitable for all investors nor is it an endorsement of its suitability for any particular investor or class of investors.

Samsung ETFs Trust

(A Hong Kong umbrella unit trust authorised under Section 104 of the Securities and Futures Ordinance (Cap. 571) of the Laws of Hong Kong)

(the “Trust”)

Samsung Asia Pacific ex NZ Metaverse Theme ETF

Stock Code: 03172

(the “Sub-Fund”)

DISTRIBUTION ANNOUNCEMENT

Reference is made to the announcement and notice titled “Announcement and Notice of the Proposed Cessation of Trading, Termination, Voluntary Deauthorisation and Delisting and Non-applicability of Certain Provisions of the Code on Unit Trusts and Mutual Funds” dated 18 December 2025 (i.e. the First Announcement).

This Announcement and Notice is to inform the Relevant Investors of the Distribution per Unit of the Sub-Fund as follows:

Distribution (in HKD)	Distribution per Unit (in HKD) (rounded to the nearest cent)
HKD13,964,847.12	HKD24.21

The Distribution for the Sub-Fund will be credited to the CCASS accounts of the relevant financial intermediaries and stockbrokers through whom the Relevant Investors held the Units by close of business on 27 January 2026 (i.e. the Distribution Record Date).

It is expected that the Relevant Investors will receive the Distribution on or around 12 February 2026, but the exact timing may vary between different stockbrokers and financial intermediaries. Each Relevant Investor should contact his/her stockbrokers or financial intermediaries in relation to the payment arrangements, including payment procedures and settlement date, of the Distribution from them.

The Manager will issue further announcements as and when appropriate in accordance with the applicable regulatory requirements, including: (i) if there is a further distribution after the Distribution, an announcement to inform the Relevant Investors of the details of further distribution (including the further distribution date, the amount of further distribution and further distribution rate per Unit), prior to such further distribution; and (ii) an announcement on or shortly before the Termination Date informing the Relevant Investors about the Termination Date, Deauthorisation Date and date of delisting of the Sub-Fund.

IMPORTANT NOTES: Stockbrokers and financial intermediaries are urged to forward a copy of this Announcement and Notice to their clients holding Units in the Sub-Fund, and inform them of the contents of this Announcement and Notice as soon as possible. Relevant Investors should contact their stockbrokers and financial intermediaries in relation to the payment of the Distribution from them. Investors should exercise caution and consult their professional and financial advisers before deciding on the course of actions to be taken in relation to their Units.

Reference is made to the announcement and notice titled “Announcement and Notice of the Proposed Cessation of Trading, Termination, Voluntary Deauthorisation and Delisting and Non-applicability of Certain Provisions of the Code on Unit Trusts and Mutual Funds” dated 18 December 2025 (the “**First Announcement**”). Terms not defined in this Announcement and Notice will have the meanings as are given to such terms in the First Announcement.

The purpose of this Announcement and Notice is to inform Relevant Investors of the Distribution. Relevant Investors, as defined in the First Announcement, mean those investors who remain invested in the Sub-Fund as of 27 January 2026, being the Distribution Record Date.

1. Distribution amount

As disclosed in the First Announcement, the Manager will, after having consulted the Trustee and the Auditor, declare a Distribution in HKD in respect of the Relevant Investors (i.e. those investors who remain invested in the Sub-Fund as of the Distribution Record Date).

The Manager, after having consulted the Trustee and the Auditor, has resolved to approve that Distribution of the following amount shall be paid in cash by the Sub-Fund in the form of a Distribution to the Relevant Investors:

Distribution (in HKD)	Distribution per Unit (in HKD) (rounded to the nearest cent)
HKD13,964,847.12	HKD24.21

The Distribution per Unit for the Sub-Fund was determined on the basis of the Net Asset Value per Unit of the Sub-Fund as at 2 February 2026, rounded to the nearest cent. Each Relevant Investor will be entitled to a Distribution of an amount equal to the Sub-Fund’s then Net Asset Value in proportion to the Relevant Investor’s Units in the Sub-Fund as at the Distribution Record Date. The Sub-Fund’s then Net Asset Value is the total value of the net proceeds from the realisation of the assets of the Sub-Fund (which will exclude (i) the Provision, (ii) any taxes payable, and (iii) any expenses payable).

2. Distribution payment

The Distribution for the Sub-Fund will be credited to the CCASS accounts of the relevant financial intermediaries and stockbrokers through whom the Relevant Investors held the Units by close of business on 27 January 2026 (i.e. the Distribution Record Date).

It is expected that the Relevant Investors will receive the Distribution on or around 12 February 2026, but the exact timing may vary between different stockbrokers and financial intermediaries. Each Relevant Investor should contact his/her stockbrokers or financial intermediaries in relation to the payment arrangements, including payment procedures and settlement date, of the Distribution from them.

The Manager does not expect or anticipate there will be a further distribution after the Distribution. However, in the unlikely event there is a further distribution after the Distribution, the Manager will issue an announcement informing the Relevant Investors.

Distribution to the extent of distribution of profits and/or capital of the Sub-Fund should generally not be subject to Hong Kong profits tax by Hong Kong investors (whether by way of withholding or otherwise). For investors carrying on a trade, profession or business in Hong Kong, profits derived in redemption or disposal of Units in the Sub-Fund may be subject to Hong Kong profits tax if the profits in question arise in or are derived from such trade, profession or business, sourced in Hong Kong, as well as the Units of the Sub-Fund are revenue assets of the investors.

Investors should consult their professional tax advisers for tax advice.

IMPORTANT NOTES: This document is important and requires your immediate attention. Stockbrokers and financial intermediaries are urged to forward a copy of this Announcement and Notice to their clients holding Units in the Sub-Fund, and inform them of the contents of this Announcement and Notice as soon as possible. Relevant Investors should contact their stockbrokers and financial intermediaries in relation to the payment arrangements, including payment procedures and settlement date, of the relevant Distribution from them.

Investors are strongly advised to read and consider the First Announcement and this Announcement and Notice together with the Prospectus, for further details in relation to the Sub-Fund, the termination, deauthorisation and delisting of the Sub-Fund and the applicable risk factors and their implications to investors.

3. Net Asset Value of the Sub-Fund

Each of the Manager and the Trustee confirms that, the Net Asset Value and Net Asset Value per Unit of the Sub-Fund as at 2 February 2026 were as follows:

Net Asset Value	Net Asset Value per Unit
HKD13,964,847.12	HKD24.21

A simple breakdown of the Net Asset Value of the Sub-Fund is as follows:

		As at 2 February 2026
Assets		
	Cash and cash equivalents	HKD14,038,148.39
	Total assets	HKD14,038,148.39
Liabilities		
	Accrued expenses and other payables	HKD73,301.31
	Total liabilities	HKD73,301.31
	Net Asset Value	HKD13,964,847.12
	Number of Units in issue as of the Distribution Record Date	576,800
	Net Asset Value per Unit	HKD24.21
	Distribution per Unit (i.e. the Net Asset Value per Unit rounded down to the nearest cent)	HKD24.21

4. Provision set aside and actual amount of Future Costs

On 18 December 2025, the Provision in the amount as shown in the first column in the table below was set aside, to discharge part of the costs and expenses associated with the termination and deauthorisation of the Sub-Fund as well as the delisting of the Sub-Fund:

Amount of the Provision set aside	Actual amount of Future Costs incurred and borne by the Sub-Fund up to 3 February 2026
HKD766,823	HKD766,823

As mentioned in the First Announcement, the Sub-Fund will bear any Future Costs, i.e. any future costs, charges, expenses, claims and demands (including but not limited to any legal costs, Auditor's fees, regulatory maintenance costs, termination related expenses and the fees payable to any other service provider to the Sub-Fund) that the Trustee and the Manager may reasonably incur or make, during the period between the date of the First Announcement up to and including the Termination Date (including if the Termination Date is extended), in connection with or arising out of the ongoing maintenance of the Sub-Fund and the implementation of the termination, up to the amount of the Provision. Where the Provision is insufficient to cover the Future Costs until the Termination Date, any shortfall will be borne by the Manager.

Conversely, where the Provision is in excess of the actual amount of Future Costs until the Termination Date, such excess will be refunded to the Relevant Investors as part of a further distribution in proportion to the Relevant Investor's interests in the Sub-Fund as at the Distribution Record Date.

For the avoidance of doubt, transaction costs and any taxes relating to the realisation of assets of the Sub-Fund are not covered under the Provision or by the Manager, and will be paid out of the Sub-Fund.

The actual Future Costs incurred and borne by the Sub-Fund during the period from the time after the First Announcement was published up to 3 February 2026 are shown in the second column in the table above.

Each of the Manager and the Trustee confirms that, as of 3 February 2026, all Future Costs in respect of the Sub-Fund (including the amount expected to be incurred up to the Termination Date) have been fully accounted for and there will be no further liabilities accruing to the Sub-Fund.

5. Future events

Please refer to the following timetable for events following the date of this Announcement and Notice:

Distribution, after the Manager having consulted the Trustee and the Auditor, will be paid to the investors who are still holding Units as at the Distribution Record Date (i.e. the Distribution Date)	On or around 12 February 2026 (Thursday)
Termination of the Sub-Fund on a date on or after which the Manager and the Trustee form an opinion that the Sub-Fund ceases to have any outstanding actual or contingent assets and liabilities (i.e. the Termination Date)	Expected to be 19 March 2026 (Thursday)
Deauthorisation and delisting of the Sub-Fund The date of deauthorisation and delisting will be the date which the SFC and SEHK approve the deauthorisation and delisting respectively. The Manager expects that the deauthorisation and delisting will take place either on the Termination Date or shortly after the Termination Date.	On or shortly after the Termination Date

The Manager will update investors by the following further announcements:

- (i) (prior to further distribution, if any) if there is a further distribution payable to the Relevant Investors, an announcement to inform the Relevant Investors of the details of further distribution (including the further distribution date, the amount of further distribution and further distribution rate per Unit); and
- (ii) (on or shortly before the Termination Date) an announcement informing the Relevant Investors about the Termination Date, Deauthorisation Date and date of delisting of the Sub-Fund,

in accordance with the applicable regulatory requirements.

If there is any change to the dates as set out in the table above, the Manager will issue an announcement to inform the Relevant Investors of the revised dates.

6. General

Investors should exercise caution and consult their professional and financial advisers before deciding on the course of actions to be taken in relation to their Units.

If you have any queries concerning this Announcement and Notice, please direct them to your stockbrokers or financial intermediaries or contact the Manager at Units 301-2, 3/F, Agricultural Bank of China Tower, 50 Connaught Road Central, Hong Kong or on +852 2115 8710 during office hours (except Hong Kong statutory holidays).

Samsung Asset Management (Hong Kong) Limited
as Manager of the Trust and the Sub-Fund

3 February 2026