

HSBC ETFs PLC

FCA PRN 502473

An investment company with variable capital incorporated in Ireland as a public limited company authorised by the Central Bank of Ireland pursuant to the European Communities (Undertakings for Collective Investment in Transferable Securities Regulations 2011) (as amended).

UK COUNTRY SUPPLEMENT

ADDITIONAL INFORMATION FOR INVESTORS IN THE UNITED KINGDOM

22 September 2025

This UK Country Supplement (the “**Supplement**”) contains information specific to investors in the United Kingdom regarding the **HSBC ETFs PLC** (the “**Company**”). It forms part of and must be read in conjunction with the prospectus of the Company dated 17 November 2023 as amended and supplemented from time to time (the “**Prospectus**”) and the supplement for the relevant sub-fund, as well as the Key Investor Information Documents (“**KIIDs**”).

Shareholders in the UK should read the information contained in this Supplement in conjunction with the “*Summary*”, “*Risk Factors*”, and the “*Statutory and General Information*” sections of the Prospectus. However, Shareholders should note that the information contained in this Supplement updates and therefore takes precedence over the information contained in the “*Summary*”, “*Risk Factors*”, and “*Statutory and General Information*” sections of the Prospectus.

HSBC Investment Funds (Luxembourg) S.A. (the “**Management Company**”) confirms that at the date of this Supplement, the Company and the Funds listed in Appendix 1 are recognised schemes under the Overseas Funds Regime (“**OFR**”).

All capitalised terms used herein shall have the same meaning in this Supplement as in the Prospectus, unless otherwise indicated.

1. Recognised Scheme

The Company and the Funds listed in Appendix 1 are recognised under the OFR as an Overseas Funds Regime Recognised Scheme (“**OFR Recognised Scheme**”) under section 271A (Schemes authorised in approved countries) of the Financial Services and Markets Act, as amended (“**FSMA**”). Investors should note that not all share classes of the Sub-Funds may be recognised under the OFR. Investors should refer to the following website for details of those share classes which have been recognised under the OFR: www.assetmanagement.hsbc.co.uk/en.

2. The Management Company

The Management Company acts as the management company for the following other regulated collective investment schemes: HSBC Global Investment Funds, HSBC Portfolios, HSBC Global Funds ICAV, HSBC Global Funds II ICAV, HSBC Global Liquidity Funds plc, HSBC Islamic Funds and HSBC UCITS AdvantEdge plc. Certain sub-funds of these regulated collective investment schemes are recognised schemes under the OFR, further details of which can be found on the Financial Conduct Authority’s (“**FCA**”) Register, available here: <https://register.fca.org.uk/s/fund-search>.

3. UK Facilities

Further to the “*Statutory and General Information*” section of the Prospectus, the Management Company has appointed the HSBC Global Asset Management (UK) Limited (the “**Investment Manager**”) as the UK facilities agent to maintain the facilities required of the operator of a recognised scheme pursuant to the rules contained in the Collective Investment Schemes Sourcebook published by the FCA as part of the FCA's Handbook of Rules and Guidance (“**UK Representative**”).

Such facilities will be located at 8 Canada Square, London, E14 5HQ, United Kingdom, with the exception of facilities to submit orders to subscribe for and redeem units in the Funds, which are provided by the Management Company through an electronic medium.

At the registered address of the UK Representative, investors may inspect (free of charge), during usual business hours on a weekday (Saturday, Sunday and public holidays excepted) up-to-date copies in English of:

- a) the most recent Articles of Association for the Company;
- b) the most recently prepared Prospectus, all supplements thereto in respect of the Company and this Supplement;
- c) the most recently prepared annual and half-yearly reports relating to the Company; and
- d) the most recently prepared KIIDs for the Funds, where investors may access information on the Fund's past performance and risk profile.

The Prospectus, KIIDs, and annual and half-yearly reports are also available under 'Funds' on the website:

www.assetmanagement.hsbc.co.uk. Shareholders may also obtain paper copies of any of the documents listed above at no more than a reasonable charge in the case of a), and free of charge in the other cases.

4. Other Activities of the Investment Manager

Details of the Investment Manager of the Company can be found in the "*Management and Administration*" section of the Prospectus. The Investment Manager's principal activity is the provision of collective portfolio management services and it is also appointed as the UK Representative to the Company.

5. Complaints and Compensation

Further to the "*United Kingdom Representative*" section of the Prospectus, UK investors should be aware that if they invest in the Company, they will not be able to refer a complaint against the Management Company or the Depositary to the UK's Financial Ombudsman Service. Any claims for losses relating to the Management Company or the Depositary will not be covered by the Financial Services Compensation Scheme, in the event that either party should become unable to meet its liabilities to investors.

A UK Shareholder will be able to make a complaint to the Company and the Management Company, but may not have a right to access any independent redress mechanisms in Ireland.

UK Shareholders may contact the UK Representative which will provide details on request of how to make a complaint, and what rights if any are available to them under an alternative dispute resolution scheme or a compensation scheme.

6. Exchanges

Information on the relevant stock exchanges upon which Shares in a particular Fund are listed or dealt may be found at the following link: <https://www.assetmanagement.hsbc.co.uk/en>.

7. Historical Performance

The historical performance of the Funds is detailed in the relevant KIID of the Fund, available upon request from the UK Representative and available at this link: <https://www.assetmanagement.hsbc.co.uk/en>.

8. Allocation of Fees and Expenses

All fees, expenses, duties and charges will be charged to the relevant Fund and within such Fund to the class of Shares in respect of which they were incurred. Where an expense is not considered by the Directors of the Company to be attributable to any one Fund, the expense will normally be allocated to all Funds in proportion to the Net Asset Value of the Fund or other methods which will be fair and equitable to investors. In the case of any fees or expenses of a regular or recurring nature, such as audit fees, the Directors of the Company may calculate such fees or expenses on an estimated figure for yearly or other periods in advance and accrue them in equal proportions over any period.

9. Pricing Basis

Further to the "*Valuation*" section of the Prospectus, the Management Company deals on a forward pricing basis. A forward price is the price calculated at the next Valuation Point, as defined in the supplement of the relevant Sub-Fund.

Shares are single priced, meaning that there must be only a single Net Asset Value for any Share as determined from time to time by reference to a particular Valuation Point.

10. Anti-Dilution Mechanisms

Dilution occurs where a Fund suffers a reduction in value when trading the underlying investments as a result of net inflows or net outflows of the respective Fund. This is due to transaction charges and other costs that may be incurred by buying and selling the underlying assets and the spreads between the buying and selling prices. As dilution is directly related to the inflows and outflows of monies in a Fund, it is not possible to predict accurately whether dilution will occur at any point in time.

Transaction costs associated with dealing in the Funds are levied on subscription monies or repurchase proceeds through Duties and Charges. In addition, the Management Company may impose an In-Kind Transaction Fee on In-Kind Subscriptions and In-Kind Redemptions made by Authorised Participants in the Primary Market. Further details can be found in the “*Primary Market – Subscriptions, Conversion and Redemptions*” section of the Prospectus. The In-Kind Transaction Fee is not applied to subscriptions and redemptions in the Secondary Market.

11. Publication of Price Information

The Net Asset Value per Share for each Class of Shares shall be made available on the internet at <https://www.assetmanagement.hsbc.co.uk/en> or such other website as may be notified to Shareholders in advance from time to time and updated following each calculation of the Net Asset Value. In addition, the Net Asset Value per Share for each Class may be obtained from the office of the UK Representative during normal business hours on any business day.

12. Service of Notice and Documents

Further to the “International Central Securities Depository” section of the Prospectus, where required by the applicable regulations to serve notice upon Shareholders, the Management Company will write to Shareholders at their registered postal or e-mail address and a copy will be available at www.assetmanagement.hsbc.co.uk/en. UK investors can also request a copy of such notice from the UK Representative.

Other changes to the Company may be notified to Shareholders either in the manner stated above or through inclusion in the Company’s next annual report.

13. United Kingdom Taxation

THE COMPANY

It is the intention of the Board of Directors to conduct the affairs of the Company so that it does not become resident in the United Kingdom. On the basis that the Company is not resident in the United Kingdom for tax purposes it should not be subject to United Kingdom corporation tax on its income and capital gains.

SHAREHOLDERS

Holders of shares who are resident in the United Kingdom or carrying on a trade in the United Kingdom will, depending on their individual circumstances, be liable to United Kingdom Income Tax or Corporation Tax in respect of any dividends or other income distributions of the Company (including Redemption Dividends and any dividends funded out of realised capital profits of the Company). There is no withholding by the Company for Irish tax on dividends payable to United Kingdom investors on the basis that it is the current intention that all shares will be held in a “recognised clearing system” (see section of the Prospectus titled “IRELAND” for further details). Shareholders should note that dividends paid by the Company comprise foreign dividends for UK tax purposes.

The Offshore Funds (Tax) Regulations 2009 (as amended) contain provisions that may affect United Kingdom tax resident investors in offshore funds which are not certified by the United Kingdom HM Revenue & Customs as distributing offshore funds or not approved as UK reporting funds during the United Kingdom investor’s entire period of ownership. The broad effect of which is that any United Kingdom resident investor who realises a gain on the disposal of his investment in an offshore fund will normally be charged to United Kingdom Income Tax (or Corporation Tax) on the gain made rather than to United Kingdom Capital Gains Tax (Corporation Tax on chargeable gains in the case of corporate investors). The Company has and intends to continue to apply for UK reporting fund status for certain share classes for its accounting period beginning 1 January 2010 and forward. In doing so the Company will meet the reporting

requirements by making available to shareholders the information required by The Offshore Funds (Tax) Regulations 2009.

Details of which Share Classes have UK reporting fund status can be found on the United Kingdom HM Revenue & Customs' website at <https://www.gov.uk/government/publications/offshore-funds-list-of-reporting-funds>.

Shareholders in reporting status funds may be taxed on the reportable income arising in an accounting period whether or not that income is distributed to them. The amount taxable per share will be the total reportable income for the period (adjusted by any qualifying equalisation) divided by the number of relevant shares in issue at the end of that period.

The Company will make available to shareholders the reportable income information that they will require for their UK tax returns at www.etf.hsbc.com by 30 June each year. If investors do not have access to the internet they can apply in writing for a copy of this information to HSBC ETFs PLC, 3 Dublin Landings, North Wall Quay, IFSC, Dublin 1, Ireland.

Genuine Diversity of Ownership

The intended category of investor in the Company are Eligible Investors (as defined in the "Schedule II: Definitions") located in the countries and territories where the shares of the Company are registered for distribution.

The Shares in the Company will be made widely available to Eligible Investors by being available to purchase through the subscription procedure as set out in this Prospectus, or through stockbrokers or share dealing services as a consequence of the listing of its shares on one or more Listing Stock Exchange(s). The Global Distributor and/or local Distributors (as appointed from time to time) will actively promote investment in the Shares of the Company to a wide variety of Eligible Investors and make the Company's Prospectus available to them. In addition, the Prospectus and application form can be obtained directly from the registered office of the Company and the Management Company. As a consequence the Company considers it allows any Eligible Investor the opportunity to obtain information about the Company and to purchase its Shares.

The Company intends, through the Global Distributor and/or local Distributors (as appointed from time to time) for its Shares to be promoted and made available in a manner designed to attract Eligible Investors.

UK Resident Corporate Shareholders

Shareholders should note that any corporate shareholder that is resident in the United Kingdom or one which carries on a trade in the United Kingdom will be subject to tax under the loan relationship provisions of United Kingdom tax legislation during any accounting period of that shareholder when more than 60% of the investments of the Company comprise of (broadly) interest bearing investments (including interests in collective investment schemes which themselves have more than 60% of their investments as interest bearing assets or financial derivative instruments whose subject matter is broadly linked to interest bearing investments). Under these provisions the change in value of the shares in the Company during the corporate's accounting period will be taxed as part of the corporate's income for that accounting period, the change in value being assessed on the basis of fair value accounting.

UK Resident Individual Shareholders

Shareholders should note that dividends paid by the Company comprise foreign dividends for UK income tax purposes and that those dividends will carry a tax credit equivalent to one ninth of the gross dividend payment by the Company, unless the dividends are taxed as interest for UK tax purposes as described below.

Generally, where at any time in the accounting period in which the dividend is paid (or the prior accounting period or twelve months prior to the start of the accounting period in which the dividend is paid if longer) more than 60% of the investments of the Fund (in which the Shares are held) broadly comprise of interest bearing investments (including cash, bonds and other securities together with interests in collective investment schemes which themselves have more than 60% of their investments as interest bearing assets and financial derivative instruments whose subject matter is broadly linked to interest bearing investments, currency, creditworthiness or currency) then the dividend will be treated as a payment of interest to the shareholder for UK income tax purposes and will carry no tax credit.

Shareholders resident or ordinary resident in the United Kingdom should note the provisions of Chapter 2 of Part 13 of the Income Tax Act 2007. These provisions are directed at the prevention of avoidance of income tax through transactions resulting in the transfer of assets or incomes to persons (including companies) abroad and may render them liable to income received by those persons on their behalf. The legislation is not directed towards the taxation of capital gains.

Shares in the Company will be classified as foreign assets for the purposes of United Kingdom inheritance tax.

UK Resident Individuals who are not domiciled in the UK and who claim the remittance basis of taxation Dividends paid by the Company will constitute 'relevant foreign income' for United Kingdom income tax purposes, however, whether the dividends will be taxed as dividends and potentially carry a tax credit will be determined in the same way as for UK resident individual shareholders outlined above. Subject to their personal circumstances, shareholders who are individuals resident or ordinary resident but not domiciled in the United Kingdom (and who claim the remittance basis) for taxation purposes will be liable to United Kingdom income tax in respect of dividends paid by the Company to the extent that those dividends are remitted or deemed to be remitted to the United Kingdom. Shares in the Company will constitute 'foreign assets' for United Kingdom capital gains purposes.

Stamp Duty Reserve Tax and Stamp Duty

Transfer taxes may be payable by the Company in the United Kingdom and elsewhere in relation to the acquisition and/or disposal of securities. In particular, stamp duty reserve tax at the rate of 0.5% (or, if the transfer does not take place in Dematerialised Form, stamp duty at an equivalent rate) will be payable by the Company in the United Kingdom on the acquisition of shares in companies incorporated in the United Kingdom or which maintain a share register in the United Kingdom. This liability will arise in the course of the Company's normal investment activity and on the acquisition of securities from subscribers on subscription for shares.

In the absence of an exemption applicable to a prospective Shareholder (such as that available to intermediaries under section 88A of the Finance Act 1986) stamp duty reserve tax (or stamp duty) at the same rate as above may arise on the transfer of securities to Shareholders on redemption.

Because the Company is not incorporated in the United Kingdom and the register of holders of shares will be kept outside the United Kingdom, no liability to stamp duty reserve tax will arise by reason of the transfer, subscription for or redemption of shares except as stated above. Liability to stamp duty will not arise provided that any instrument in writing transferring shares in the Company is executed and retained at all times outside the United Kingdom.

Appendix 1 – Funds recognised under the OFR

HSBC Asia Pacific ex Japan Screened Equity UCITS ETF
 HSBC Bloomberg Global ESG Aggregate 1-3 Year UCITS ETF
 HSBC Developed World Screened Equity UCITS ETF
 HSBC Emerging Market Screened Equity UCITS ETF
 HSBC EURO STOXX 50 UCITS ETF
 HSBC Europe ex UK Screened Equity UCITS ETF
 HSBC Europe Screened Equity UCITS ETF
 HSBC FTSE 100 UCITS ETF
 HSBC FTSE 250 UCITS ETF
 HSBC FTSE EPRA Nareit Developed UCITS ETF
 HSBC Hang Seng Tech UCITS ETF
 HSBC Japan Screened Equity UCITS ETF
 HSBC MSCI AC Asia Pacific ex Japan Climate Paris Aligned UCITS ETF
 HSBC MSCI AC Far East ex Japan UCITS ETF
 HSBC MSCI Canada UCITS ETF
 HSBC MSCI China A UCITS ETF
 HSBC MSCI China UCITS ETF
 HSBC MSCI Emerging Market Climate Paris Aligned UCITS ETF
 HSBC MSCI Emerging Markets UCITS ETF
 HSBC MSCI Europe Climate Paris Aligned UCITS ETF
 HSBC MSCI Europe UCITS ETF
 HSBC MSCI Indonesia UCITS ETF
 HSBC MSCI Japan Climate Paris Aligned UCITS ETF
 HSBC MSCI Japan UCITS ETF
 HSBC MSCI Korea Capped UCITS ETF
 HSBC MSCI Pacific ex Japan UCITS ETF
 HSBC MSCI Taiwan Capped UCITS ETF
 HSBC MSCI USA Climate Paris Aligned UCITS ETF
 HSBC MSCI USA Quality UCITS ETF
 HSBC MSCI World Climate Paris Aligned UCITS ETF
 HSBC MSCI World UCITS ETF
 HSBC Multifactor Worldwide Equity UCITS ETF
 HSBC Nasdaq Global Semiconductor UCITS ETF
 HSBC S&P 500 UCITS ETF
 HSBC UK Screened Equity UCITS ETF
 HSBC USA Screened Equity UCITS ETF
 HSBC MSCI World Small Cap Screened UCITS ETF
 HSBC MSCI Emerging Markets Value Screened UCITS ETF
 HSBC MSCI Emerging Markets Small Cap Screened UCITS ETF
 HSBC MSCI World Value Screened UCITS ETF
 HSBC MSCI Europe Islamic Screened UCITS ETF

HSBC MSCI World Islamic Screened UCITS ETF
HSBC MSCI USA Islamic Screened UCITS ETF
HSBC MSCI Emerging Markets Islamic Screened Capped UCITS ETF
HSBC MSCI Japan Islamic Screened UCITS ETF
HSBC NASDAQ Global Climate Tech UCITS ETF
HSBC FTSE EPRA Nareit Developed Islamic UCITS ETF
HSBC S&P India Tech UCITS ETF
HSBC FTSE EPRA Nareit Developed Climate Paris Aligned UCITS ETF
HSBC PLUS Emerging Markets Equity Income Quant Active UCITS ETF
HSBC PLUS Emerging Markets Equity Quant Active UCITS ETF
HSBC PLUS USA Equity Quant Active UCITS ETF
HSBC PLUS World Equity Income Quant Active UCITS ETF
HSBC PLUS World Equity Quant Active UCITS ETF