

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

UNAUDITED SEMI-ANNUAL REPORT

CSOP STAR 50 INDEX ETF

(Stock Code: 3109)

FOR THE PERIOD ENDED 30 JUNE 2023

CSOP GLOBAL CLOUD COMPUTING TECHNOLOGY INDEX ETF

(Stock Code: 3194)

FOR THE PERIOD ENDED 30 JUNE 2023

CSOP HUATAI-PINEBRIDGE CSI PHOTOVOLTAIC INDUSTRY ETF

(Stock Code: 3134)

FOR THE PERIOD ENDED 30 JUNE 2023

CSOP CHINA HEALTHCARE DISRUPTION INDEX ETF

(Stock Code: 3174)

FOR THE PERIOD ENDED 30 JUNE 2023

CSOP GLOBAL SMART DRIVING INDEX ETF

(Stock Code: 3162)

FOR THE PERIOD ENDED 30 JUNE 2023

CSOP MSCI CHINA A 50 CONNECT ETF

(Stock Code: 3003)

FOR THE PERIOD ENDED 30 JUNE 2023

CSOP METAVERSE CONCEPT ETF

(Stock Code: 3034)

FOR THE PERIOD ENDED 30 JUNE 2023

CSOP FTSE VIETNAM 30 ETF

(Stock Code: 3004)

FOR THE PERIOD FROM 19 SEPTEMBER 2022 (DATE OF INCEPTION) TO
30 JUNE 2023

(SUB-FUNDS OF CSOP ETF SERIES OFC)

CSOP ETF SERIES OFC

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CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED STATEMENT OF FINANCIAL POSITION

As at 30 June 2023

| | CSOP ETF SERIES OFC | | CSOP STAR 50 Index ETF | | CSOP Global Cloud Computing Technology Index ETF | | CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF | |
|---|------------------------------------|--------------------------------------|------------------------------------|--------------------------------------|---|--------------------------------------|---|--------------------------------------|
| | 30 June 2023 (Unaudited) HKD | 31 December 2022 (Audited) HKD | 30 June 2023 (Unaudited) RMB | 31 December 2022 (Audited) RMB | 30 June 2023 (Unaudited) USD | 31 December 2022 (Audited) USD | 30 June 2023 (Unaudited) RMB | 31 December 2022 (Audited) RMB |
| ASSETS | | | | | | | | |
| Deposit reserve | – | – | 46,832 | 45,402 | – | – | 1,381 | 9,316 |
| Financial assets at fair value through profit or loss | – | – | 51,600,371 | 44,731,681 | 1,719,144 | 1,370,760 | 72,571,312 | 92,122,578 |
| Other receivables | 1 | 1 | – | – | 71,956 | 54,374 | – | – |
| Cash and cash equivalents | – | – | 175,419 | 64,903 | 3,613 | 6,355 | 335,716 | 221,790 |
| TOTAL ASSETS | 1 | 1 | 51,822,622 | 44,841,986 | 1,794,713 | 1,431,489 | 72,908,409 | 92,353,684 |
| LIABILITIES | | | | | | | | |
| Management fee payable | – | – | 133,183 | 106,556 | 3,727 | 3,202 | 209,270 | 255,142 |
| Other payables and accruals | – | – | 300,128 | 399,148 | 44,016 | 34,299 | 322,680 | 345,389 |
| Formation fee payable | – | – | – | – | 57,974 | 57,974 | – | – |
| TOTAL LIABILITIES | – | – | 433,311 | 505,704 | 105,717 | 95,475 | 531,950 | 600,531 |
| EQUITY | | | | | | | | |
| Management share | 1 | 1 | – | – | – | – | – | – |
| Net assets attributable to shareholders | – | – | 51,389,311 | 44,336,282 | 1,688,996 | 1,336,014 | 72,376,459 | 91,753,153 |
| TOTAL EQUITY | 1 | 1 | 51,389,311 | 44,336,282 | 1,688,996 | 1,336,014 | 72,376,459 | 91,753,153 |
| TOTAL LIABILITIES AND EQUITY | 1 | 1 | 51,822,622 | 44,841,986 | 1,794,713 | 1,431,489 | 72,908,409 | 92,353,684 |
| Number of shares in issue | 1 | 1 | 5,900,000 | 5,300,000 | 1,083,200 | 1,083,200 | 10,900,000 | 12,400,000 |
| Net asset value per share | 1 | 1 | 8.7101 | 8.3653 | 1.5593 | 1.2334 | 6.6400 | 7.3994 |

Note: The Semi-Annual report have applied the accounting policies and methods of computation as the accompanying notes which are an integral part of these financial statements.

CSOP ETF SERIES OFC

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CONDENSED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2023

| | CSOP China Healthcare Disruption Index ETF | | CSOP Global Smart Driving Index ETF | | CSOP MSCI China A 50 Connect ETF | | CSOP Metaverse Concept ETF | |
|---|---|--------------------------------------|--|--------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|--------------------------------------|
| | 30 June 2023 (Unaudited) HKD | 31 December 2022 (Audited) HKD | 30 June 2023 (Unaudited) USD | 31 December 2022 (Audited) USD | 30 June 2023 (Unaudited) RMB | 31 December 2022 (Audited) RMB | 30 June 2023 (Unaudited) USD | 31 December 2022 (Audited) USD |
| ASSETS | | | | | | | | |
| Financial assets at fair value through profit or loss | 25,802,800 | 33,634,826 | 1,836,286 | 1,673,626 | 68,479,375 | 83,263,903 | 5,455,022 | 5,507,161 |
| Dividend receivables | 60,496 | – | 786 | 636 | – | – | 1,361 | 3,692 |
| Interest receivable from swap contracts | – | – | – | – | – | 2,815 | – | – |
| Other receivables | 70,151 | 123,680 | 53,240 | 35,337 | – | – | 1,409 | – |
| Amounts due from broker | – | – | – | – | – | – | – | 563,849 |
| Cash and cash equivalents | 64,391 | 10,872 | 16,164 | 19,500 | 227,961 | 63,305 | 78,082 | 121,980 |
| TOTAL ASSETS | 25,997,838 | 33,769,378 | 1,906,476 | 1,729,099 | 68,709,456 | 83,330,023 | 5,535,874 | 6,196,682 |
| LIABILITIES | | | | | | | | |
| Amounts due to a broker | – | – | – | – | – | – | – | 523,909 |
| Management fee payable | 59,900 | 46,099 | 3,887 | 4,253 | 186,226 | 524,351 | 13,899 | 12,523 |
| Other payables and accruals | 317,205 | 280,866 | 42,032 | 28,983 | 309,337 | 231,752 | 28,705 | 24,330 |
| Formation fee payable | – | – | 58,384 | 58,384 | – | – | – | – |
| TOTAL LIABILITIES | 377,105 | 326,965 | 104,303 | 91,620 | 495,563 | 756,103 | 42,604 | 560,762 |
| EQUITY | | | | | | | | |
| Net assets attributable to shareholders | 25,620,733 | 33,442,413 | 1,802,173 | 1,637,479 | 68,213,893 | 82,573,920 | 5,493,270 | 5,635,920 |
| TOTAL EQUITY | 25,620,733 | 33,442,413 | 1,802,173 | 1,637,479 | 68,213,893 | 82,573,920 | 5,493,270 | 5,635,920 |
| TOTAL LIABILITIES AND EQUITY | 25,997,838 | 33,769,378 | 1,906,476 | 1,729,099 | 68,709,456 | 83,330,023 | 5,535,874 | 6,196,682 |
| Number of shares in issue | 9,963,100 | 9,663,100 | 2,874,700 | 3,174,700 | 14,972,700 | 16,972,700 | 6,396,600 | 9,096,600 |
| Net asset value per share | 2.5716 | 3.4608 | 0.6269 | 0.5158 | 4.5559 | 4.8651 | 0.8588 | 0.6196 |

Note: The Semi-Annual report have applied the accounting policies and methods of computation as the accompanying notes which are an integral part of these financial statements.

CSOP ETF SERIES OFC

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CONDENSED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2023

| | CSOP FTSE Vietnam 30 ETF 30 June 2023 (Unaudited) VND |
|---|--|
| ASSETS | |
| Financial assets at fair value through profit or loss | 82,051,866,250 |
| Dividend receivables | 195,800,000 |
| Cash and cash equivalents | 871,800,932 |
| TOTAL ASSETS | <u>83,119,467,182</u> |
| LIABILITIES | |
| Management fee payable | 121,601,834 |
| Other payables and accruals | 242,706,549 |
| Formation fee payable | 1,754,626,649 |
| TOTAL LIABILITIES | <u>2,118,935,032</u> |
| EQUITY | |
| Net assets attributable to shareholders | 81,000,532,150 |
| TOTAL EQUITY | <u>81,000,532,150</u> |
| TOTAL LIABILITIES AND EQUITY | <u>83,119,467,182</u> |
| Number of shares in issue | <u>4,114,000</u> |
| Net asset value per share | <u>19,688.9966</u> |

Note: The Semi-Annual report have applied the accounting policies and methods of computation as the accompanying notes which are an integral part of these financial statements.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the period ended 30 June 2023

| | CSOP ETF SERIES OFC | | CSOP STAR 50 Index ETF | | CSOP Global Cloud Computing Technology Index ETF | | CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF | |
|--|---|---|---|---|---|---|---|---|
| | For the period from 1 January 2023 to 30 June 2023 | For the period from 1 January 2022 to 30 June 2022 | For the period from 1 January 2023 to 30 June 2023 | For the period from 1 January 2022 to 30 June 2022 | For the period from 1 January 2023 to 30 June 2023 | For the period from 1 January 2022 to 30 June 2022 | For the period from 1 January 2023 to 30 June 2023 | For the period from 1 January 2022 to 30 June 2022 |
| | (Unaudited) HKD | (Unaudited) HKD | (Unaudited) RMB | (Unaudited) RMB | (Unaudited) USD | (Unaudited) USD | (Unaudited) RMB | (Unaudited) RMB |
| INCOME | | | | | | | | |
| Net gains/(losses) on financial assets at fair value through profit or loss ^{Note 1} | – | – | 1,804,397 | (18,810,552) | 367,536 | (944,001) | (6,955,529) | (1,872,468) |
| Interest income from bank deposits | – | – | 177 | 532 | – | – | 397 | 748 |
| Dividend income | – | – | 206,219 | 146,500 | 3,611 | 4,726 | – | – |
| Net foreign exchange losses | – | – | – | – | (25) | (137) | – | – |
| Other income | – | – | – | – | 16,738 | 24,082 | – | – |
| | <u>–</u> | <u>–</u> | <u>2,010,793</u> | <u>(18,663,520)</u> | <u>387,860</u> | <u>(915,330)</u> | <u>(6,955,132)</u> | <u>(1,871,720)</u> |
| EXPENSES | | | | | | | | |
| Management fee | – | – | (235,008) | (320,557) | (6,076) | (8,634) | (385,225) | (518,826) |
| Audit fee | – | – | (44,334) | (33,544) | (6,333) | (6,139) | (44,334) | (50,490) |
| Bank charges | – | – | (2,072) | (1,724) | (352) | (364) | (2,256) | (2,035) |
| Interest expense | – | – | – | (1) | – | (43) | – | (1) |
| Index licensing fee | – | – | (49,589) | (49,589) | (6,661) | (2,940) | (29,753) | (29,753) |
| Brokerage and transaction fee | – | – | (32,048) | (60,633) | (395) | (1,341) | (14,141) | (30,776) |
| Legal and other professional fees | – | – | (2,672) | – | (375) | – | (2,672) | – |
| Other operating expenses | – | – | (149,701) | (84,976) | (13,800) | (14,001) | (155,066) | (98,069) |
| TOTAL OPERATING EXPENSES | <u>–</u> | <u>–</u> | <u>(515,424)</u> | <u>(551,024)</u> | <u>(33,992)</u> | <u>(33,462)</u> | <u>(633,447)</u> | <u>(729,950)</u> |
| OPERATING PROFIT/(LOSS) BEFORE TAX | <u>–</u> | <u>–</u> | <u>1,495,369</u> | <u>(19,214,544)</u> | <u>353,868</u> | <u>(948,792)</u> | <u>(7,588,579)</u> | <u>(2,601,670)</u> |
| Withholding income tax expenses | – | – | (20,635) | (14,672) | (886) | (1,251) | (8) | (20) |
| PROFIT/(LOSS) AND TOTAL COMPREHENSIVE INCOME FOR THE PERIOD | <u>–</u> | <u>–</u> | <u>1,474,734</u> | <u>(19,229,216)</u> | <u>352,982</u> | <u>(950,043)</u> | <u>(7,588,587)</u> | <u>(2,601,690)</u> |

The accompanying notes form an integral part of these unaudited condensed financial statements.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTINUED)

For the period ended 30 June 2023

| | CSOP China Healthcare Disruption Index ETF | | CSOP Global Smart Driving Index ETF | | CSOP MSCI China A 50 Connect ETF | | CSOP Metaverse Concept ETF | |
|---|--|--|--|--|--|--|--|--|
| | For the period from 1 January 2023 to 30 June 2023 (Unaudited) HKD | For the period from 1 January 2022 to 30 June 2022 (Unaudited) HKD | For the period from 1 January 2023 to 30 June 2023 (Unaudited) USD | For the period from 11 August 2021 (date of inception) to 30 June 2022 (Unaudited) USD | For the period from 1 January 2023 to 30 June 2023 (Unaudited) RMB | For the period from 10 December 2021 (date of inception) to 30 June 2022 (Unaudited) RMB | For the period from 1 January 2023 to 30 June 2023 (Unaudited) USD | For the period from 18 February 2022 (date of inception) to 30 June 2022 (Unaudited) USD |
| INCOME | | | | | | | | |
| Net (losses)/gains on financial assets at fair value through profit or loss ^{Note 1} | (8,529,592) | (17,022,204) | 377,977 | (2,044,213) | (3,252,160) | (96,516,237) | 1,942,520 | (2,746,903) |
| Interest income from bank deposits | 1 | 12 | 8 | 57 | 250 | 24,475 | 3 | 11 |
| Dividend income | 144,155 | 114,345 | 9,481 | 31,023 | 514,309 | 4,040,736 | 25,625 | 25,705 |
| Net foreign exchange (losses)/gains | (5) | – | (792) | (353) | 59 | (1,646) | – | (96) |
| Other income | – | 43,894 | 20,319 | 10,742 | – | – | – | – |
| | <u>(8,385,441)</u> | <u>(16,863,953)</u> | <u>406,993</u> | <u>(2,002,744)</u> | <u>(2,737,542)</u> | <u>(92,452,672)</u> | <u>1,968,148</u> | <u>(2,721,283)</u> |
| EXPENSES | | | | | | | | |
| Management fee | (142,133) | (192,449) | (6,959) | (40,509) | (362,356) | (3,385,989) | (29,443) | (27,887) |
| Collateral management fee | – | – | – | – | (19,073) | (27,419) | – | – |
| Director's fees | – | – | – | – | (44,778) | (104,688) | – | – |
| Formation fee | – | – | – | (83,578) | – | (490,883) | – | (83,314) |
| Audit fee | (49,275) | (48,501) | (6,735) | (9,558) | (44,334) | (49,812) | (6,333) | (4,969) |
| Bank charges | (2,071) | (1,930) | (315) | (686) | (2,076) | (1,867) | (283) | (166) |
| Interest expense | (11) | – | – | – | – | – | – | – |
| Index licensing fee | (51,961) | (8,261) | (11,262) | (14,518) | (199,456) | (83,224) | – | – |
| Brokerage and transaction fee | (18,159) | (66,205) | (718) | (13,237) | (30,560) | (1,425,319) | (5,134) | (14,249) |
| Interest on margin accounts | – | – | – | – | – | (84,124) | – | – |
| Legal and other professional fees | – | – | (482) | (3,075) | (29,922) | (11,999) | (538) | (3,395) |
| Other operating expenses | (173,852) | (106,283) | (16,418) | (25,314) | (143,508) | (88,718) | (17,075) | (8,595) |
| TOTAL OPERATING EXPENSES | <u>(437,462)</u> | <u>(423,629)</u> | <u>(42,889)</u> | <u>(190,475)</u> | <u>(876,063)</u> | <u>(5,754,042)</u> | <u>(58,806)</u> | <u>(142,575)</u> |
| OPERATING (LOSS)/PROFIT BEFORE TAX | <u>(8,822,903)</u> | <u>(17,287,582)</u> | <u>364,104</u> | <u>(2,193,219)</u> | <u>(3,613,605)</u> | <u>(98,206,714)</u> | <u>1,909,342</u> | <u>(2,863,858)</u> |
| Withholding income tax expenses | (5,295) | (2,532) | (1,979) | (7,785) | (51,521) | (404,627) | (4,527) | (3,843) |
| (LOSS)/PROFIT AND TOTAL COMPREHENSIVE INCOME FOR THE PERIOD | <u>(8,828,198)</u> | <u>(17,290,114)</u> | <u>362,125</u> | <u>(2,201,004)</u> | <u>(3,665,126)</u> | <u>(98,611,341)</u> | <u>1,904,815</u> | <u>(2,867,701)</u> |

The accompanying notes form an integral part of these unaudited condensed financial statements.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTINUED)

For the period ended 30 June 2023

| | CSOP FTSE Vietnam 30 ETF For the period from 19 September 2022 (date of inception) to 30 June 2023 (Unaudited) VND |
|--|---|
| INCOME | |
| Net losses on financial assets at fair value through profit or loss ^{Note 1} | (21,442,998,745) |
| Interest income from bank deposits | 3,405 |
| Dividend income | 958,028,860 |
| Net foreign exchange losses | (40,359,447) |
| | <u>(20,525,325,927)</u> |
| EXPENSES | |
| Management fee | (679,924,061) |
| Formation fee | (1,963,871,550) |
| Audit fee | (214,311,228) |
| Bank charges | (9,082,824) |
| Interest expense | (17,214,762) |
| Index licensing fee | (30,576,723) |
| Brokerage and transaction fee | (596,611,307) |
| Other operating expenses | (291,121,978) |
| TOTAL OPERATING EXPENSES | <u>(3,802,714,433)</u> |
| OPERATING LOSS BEFORE TAX | <u>(24,328,040,360)</u> |
| LOSS AND TOTAL COMPREHENSIVE INCOME FOR THE PERIOD | <u>(24,328,040,360)</u> |

The accompanying notes form an integral part of these unaudited condensed financial statements.

Note 1: During the period ended 30 June 2023 and 30 June 2022, Swap Fees are included in the Net gains/(losses) on financial assets at fair value through profit or loss.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS

For the period ended 30 June 2023

| | CSOP ETF SERIES OFC | | CSOP STAR 50 Index ETF | | CSOP Global Cloud Computing Technology Index ETF | | CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF | |
|---|---|---|---|---|---|---|---|---|
| | For the period from 1 January 2023 to 30 June 2023 (Unaudited) HKD | For the period from 1 January 2022 to 30 June 2022 (Unaudited) HKD | For the period from 1 January 2023 to 30 June 2023 (Unaudited) RMB | For the period from 1 January 2022 to 30 June 2022 (Unaudited) RMB | For the period from 1 January 2023 to 30 June 2023 (Unaudited) USD | For the period from 1 January 2022 to 30 June 2022 (Unaudited) USD | For the period from 1 January 2023 to 30 June 2023 (Unaudited) RMB | For the period from 1 January 2022 to 30 June 2022 (Unaudited) RMB |
| Net assets attributable to shareholders at the beginning of the period | 1 | – | 44,336,282 | 88,342,727 | 1,336,014 | 2,954,381 | 91,753,153 | 133,042,459 |
| Proceeds on issue of shares | – | 1 | 8,211,558 | 3,135,941 | – | – | 1,960,113 | 16,327,967 |
| Payments on redemption of shares | – | – | (2,633,263) | (11,781,407) | – | (531,498) | (13,748,220) | (18,948,387) |
| Net increase/(decrease) from share transactions | – | 1 | 5,578,295 | (8,645,466) | – | (531,498) | (11,788,107) | (2,620,420) |
| Profit/(loss) and total comprehensive income for the period | – | – | 1,474,734 | (19,229,216) | 352,982 | (950,043) | (7,588,587) | (2,601,690) |
| Net assets attributable to shareholders at the end of the period | 1 | 1 | 51,389,311 | 60,468,045 | 1,688,996 | 1,472,840 | 72,376,459 | 127,820,349 |
| Number of shares in issue at beginning of the period | 1 | – | 5,300,000 | 7,100,000 | 1,083,200 | 1,383,200 | 12,400,000 | 14,200,000 |
| Shares issued | – | 1 | 900,000 | 300,000 | – | – | 300,000 | 2,100,000 |
| Shares redeemed | – | – | (300,000) | (1,200,000) | – | (300,000) | (1,800,000) | (2,400,000) |
| Number of shares in issue at end of the period | 1 | 1 | 5,900,000 | 6,200,000 | 1,083,200 | 1,083,200 | 10,900,000 | 13,900,000 |

The accompanying notes form an integral part of these unaudited condensed financial statements.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS (CONTINUED)

For the period ended 30 June 2023

| | CSOP China Healthcare Disruption Index ETF | | CSOP Global Smart Driving Index ETF | | CSOP MSCI China A 50 Connect ETF | | CSOP Metaverse Concept ETF | |
|---|--|--|--|--|--|--|--|--|
| | For the period from 1 January 2023 to 30 June 2023 (Unaudited) HKD | For the period from 1 January 2022 to 30 June 2022 (Unaudited) HKD | For the period from 1 January 2023 to 30 June 2023 (Unaudited) USD | For the period from 11 August 2022 (date of inception) to 30 June 2022 (Unaudited) USD | For the period from 1 January 2023 to 30 June 2023 (Unaudited) RMB | For the period from 10 December 2021 (date of inception) to 30 June 2022 (Unaudited) RMB | For the period from 1 January 2023 to 30 June 2023 (Unaudited) USD | For the period from 18 February 2022 (date of inception) to 30 June 2022 (Unaudited) USD |
| Net assets attributable to shareholders at the beginning of the period | 33,442,413 | 60,495,548 | 1,637,479 | – | 82,573,920 | – | 5,635,920 | – |
| Proceeds on issue of shares | 1,006,518 | 2,087,260 | 269 | 8,109,255 | – | 873,059,395 | 190,265 | 10,324,891 |
| Payments on redemption of shares | – | (12,513,094) | (197,700) | (3,459,030) | (10,694,901) | (306,422,900) | (2,237,730) | (600,120) |
| Net increase/(decrease) from share transactions | 1,006,518 | (10,425,834) | (197,431) | 4,650,225 | (10,694,901) | 566,636,495 | (2,047,465) | 9,724,771 |
| (Loss)/profit and total comprehensive income for the period | (8,828,198) | (17,290,114) | 362,125 | (2,201,004) | (3,665,126) | (98,611,341) | 1,904,815 | (2,867,701) |
| Net assets attributable to shareholders at the end of the period | 25,620,733 | 32,779,600 | 1,802,173 | 2,449,221 | 68,213,893 | 468,025,154 | 5,493,270 | 6,857,070 |
| Number of shares in issue at beginning of the period | 9,663,100 | 12,663,100 | 3,174,700 | – | 16,972,700 | – | 9,096,600 | – |
| Shares issued | 300,000 | 600,000 | – | 7,974,700 | – | 137,972,700 | 300,000 | 10,596,600 |
| Shares redeemed | – | (3,900,000) | (300,000) | (4,200,000) | (2,000,000) | (57,000,000) | (3,000,000) | (600,000) |
| Number of shares in issue at end of the period | 9,963,100 | 9,363,100 | 2,874,700 | 3,774,700 | 14,972,700 | 80,972,700 | 6,396,600 | 9,996,600 |

The accompanying notes form an integral part of these unaudited condensed financial statements.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS (CONTINUED)

For the period ended 30 June 2023

| | CSOP FTSE Vietnam 30 ETF For the period from 19 September 2022 (date of inception) to 30 June 2023 (Unaudited) VND |
|---|---|
| Net assets attributable to shareholders at the beginning of the period | – |
| Proceeds on issue of shares | 165,379,139,622 |
| Payments on redemption of shares | <u>(60,050,567,112)</u> |
| Net increase from share transactions | 105,328,572,510 |
| Loss and total comprehensive income for the period | <u>(24,328,040,360)</u> |
| Net assets attributable to shareholders at the end of the period | <u>81,000,532,150</u> |
| Number of shares in issue at beginning of the period | – |
| Shares issued | 7,114,000 |
| Shares redeemed | <u>(3,000,000)</u> |
| Number of shares in issue at end of the period | <u>4,114,000</u> |

The accompanying notes form an integral part of these unaudited condensed financial statements.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED STATEMENT OF CASH FLOWS

For the period ended 30 June 2023

| | CSOP STAR 50 Index ETF | |
|--|---|---|
| | For the period from 1 January 2023 to 30 June 2023 | For the period from 1 January 2022 to 30 June 2022 |
| | (Unaudited) RMB | (Unaudited) RMB |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Operating profit/(loss) before tax | 1,495,369 | (19,214,544) |
| Adjustments for: | | |
| Dividend income | (206,219) | (146,500) |
| Interest income from bank deposits | (177) | (532) |
| Operating cash flows before movements in working capital | <u>1,288,973</u> | <u>(19,361,576)</u> |
| (Increase)/decrease in deposit reserve | (1,430) | 5,310 |
| (Increase)/decrease in financial assets at fair value through profit or loss | (6,868,690) | 28,044,199 |
| Increase/(decrease) in management fee payable | 26,627 | (62,789) |
| Decrease in other payables and accruals | (99,020) | (21,035) |
| Cash (used in)/generated from operations | <u>(5,653,540)</u> | <u>8,604,109</u> |
| Interest on bank deposits received | 177 | 532 |
| Dividends received net of withholding tax | 185,584 | 131,828 |
| Net cash flows (used in)/generated from operating activities | <u>(5,467,779)</u> | <u>8,736,469</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Proceeds from issue of shares | 8,211,558 | 3,135,941 |
| Payments on redemption on shares | (2,633,263) | (11,781,407) |
| Net cash flows generated from/(used in) financing activities | <u>5,578,295</u> | <u>(8,645,466)</u> |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | | |
| | 110,516 | 91,003 |
| Cash and cash equivalents at the beginning of the period | <u>64,903</u> | <u>496,257</u> |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | <u><u>175,419</u></u> | <u><u>587,260</u></u> |
| ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS | | |
| Bank balances | <u>175,419</u> | <u>587,260</u> |
| Cash and cash equivalents as stated in the statement of cash flows | <u><u>175,419</u></u> | <u><u>587,260</u></u> |

The accompanying notes form an integral part of these unaudited condensed financial statements.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED STATEMENT OF CASH FLOWS (CONTINUED)

For the period ended 30 June 2023

| | CSOP Global Cloud Computing Technology Index ETF | |
|--|---|----------------------------|
| | For the period | For the period |
| | from 1 January 2023 | from 1 January 2022 |
| | to 30 June 2023 | to 30 June 2022 |
| | (Unaudited) | (Unaudited) |
| | USD | USD |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Operating profit/(loss) before tax | 353,868 | (948,792) |
| Adjustments for: | | |
| Dividend income | (3,611) | (4,726) |
| Operating cash flows before movements in working capital | <u>350,257</u> | <u>(953,518)</u> |
| (Increase)/decrease in financial assets at fair value through profit or loss | (348,384) | 1,497,241 |
| Increase in other receivables | (17,582) | (25,238) |
| Increase/(decrease) in management fee payable | 525 | (11,148) |
| Increase/(decrease) in other payables and accruals | 9,717 | (5,832) |
| Cash (used in)/generated from operations | <u>(5,467)</u> | <u>501,505</u> |
| Dividends received net of withholding tax | 2,725 | 3,475 |
| Net cash flows (used in)/generated from operating activities | <u>(2,742)</u> | <u>504,980</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Payments on redemption on shares | – | (531,498) |
| Net cash flows used in financing activities | <u>–</u> | <u>(531,498)</u> |
| NET DECREASE IN CASH AND CASH EQUIVALENTS | | |
| Cash and cash equivalents at the beginning of the period | (2,742) | (26,518) |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | <u>3,613</u> | <u>17,870</u> |
| ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS | | |
| Bank balances | 3,613 | 17,870 |
| Cash and cash equivalents as stated in the statement of cash flows | <u>3,613</u> | <u>17,870</u> |

The accompanying notes form an integral part of these unaudited condensed financial statements.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED STATEMENT OF CASH FLOWS (CONTINUED)

For the period ended 30 June 2023

| | CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF | |
|--|---|---|
| | For the period from 1 January 2023 to 30 June 2023 | For the period from 1 January 2022 to 30 June 2022 |
| | (Unaudited) RMB | (Unaudited) RMB |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Operating loss before tax | (7,588,579) | (2,601,670) |
| Adjustments for: | | |
| Interest income from bank deposits | (397) | (748) |
| Operating cash flows before movements in working capital | <u>(7,588,976)</u> | <u>(2,602,418)</u> |
| Decrease in deposit reserve | 7,935 | 13,788 |
| Decrease in financial assets at fair value through profit or loss | 19,551,266 | 5,707,954 |
| Decrease in management fee payable | (45,872) | (111,082) |
| (Decrease)/increase in other payables and accruals | (22,709) | 18,731 |
| Cash generated from operations | <u>11,901,644</u> | <u>3,026,973</u> |
| Interest on bank deposits received | 389 | 728 |
| Net cash flows generated from operating activities | <u>11,902,033</u> | <u>3,027,701</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Proceeds from issue of shares | 1,960,113 | 16,327,967 |
| Payments on redemption on shares | (13,748,220) | (18,948,387) |
| Net cash flows used in financing activities | <u>(11,788,107)</u> | <u>(2,620,420)</u> |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | | |
| Cash and cash equivalents at the beginning of the period | 113,926 | 407,281 |
| | <u>221,790</u> | <u>247,180</u> |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | <u>335,716</u> | <u>654,461</u> |
| ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS | | |
| Bank balances | <u>335,716</u> | <u>654,461</u> |
| Cash and cash equivalents as stated in the statement of cash flows | <u>335,716</u> | <u>654,461</u> |

The accompanying notes form an integral part of these unaudited condensed financial statements.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED STATEMENT OF CASH FLOWS (CONTINUED)

For the period ended 30 June 2023

| | CSOP China Healthcare Disruption Index ETF | |
|---|---|---|
| | For the period from 1 January 2023 to 30 June 2023 | For the period from 1 January 2022 to 30 June 2022 |
| | (Unaudited) HKD | (Unaudited) HKD |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Operating loss before tax | (8,822,903) | (17,287,582) |
| Adjustments for: | | |
| Dividend income | (144,155) | (114,345) |
| Interest income from bank deposits | (1) | (12) |
| Operating cash flows before movements in working capital | <u>(8,967,059)</u> | <u>(17,401,939)</u> |
| Decrease in financial assets at fair value through profit or loss | 7,832,026 | 27,965,306 |
| Decrease in other receivables | 53,529 | – |
| Increase/(decrease) in management fee payable | 13,801 | (350,721) |
| Increase/(decrease) in other payables and accruals | 36,339 | (3,251) |
| Cash (used in)/generated from operations | <u>(1,031,364)</u> | <u>10,209,395</u> |
| Interest on bank deposits received | 1 | 12 |
| Dividends received net of withholding tax | 78,364 | 50,507 |
| Net cash flows (used in)/generated from operating activities | <u>(952,999)</u> | <u>10,259,914</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Proceeds from issue of shares | 1,006,518 | 2,087,260 |
| Payments on redemption on shares | – | (12,513,094) |
| Net cash flows generated from/(used in) financing activities | <u>1,006,518</u> | <u>(10,425,834)</u> |
| NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | 53,519 | (165,920) |
| Cash and cash equivalents at the beginning of the period | <u>10,872</u> | <u>203,138</u> |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | <u>64,391</u> | <u>37,218</u> |
| ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS | | |
| Bank balances | <u>64,391</u> | <u>37,218</u> |
| Cash and cash equivalents as stated in the statement of cash flows | <u>64,391</u> | <u>37,218</u> |

The accompanying notes form an integral part of these unaudited condensed financial statements.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED STATEMENT OF CASH FLOWS (CONTINUED)

For the period ended 30 June 2023

| | CSOP Global Smart Driving Index ETF | |
|---|---|---|
| | For the period from 1 January 2023 to 30 June 2023 (Unaudited) USD | For the period from 11 August 2021 (date of inception) to 30 June 2022 (Unaudited) USD |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Operating profit/(loss) before tax | 364,104 | (2,193,219) |
| Adjustments for: | | |
| Dividend income | (9,481) | (31,023) |
| Interest income from bank deposits | (8) | (57) |
| Operating cash flows before movements in working capital | <u>354,615</u> | <u>(2,224,299)</u> |
| Increase in financial assets at fair value through profit or loss | (162,660) | (2,491,905) |
| Increase in other receivables | (17,903) | – |
| Increase in amounts due from broker | – | (17,609) |
| (Decrease)/increase in management fee payable | (366) | 5,195 |
| Increase in formation fee payable | – | 77,026 |
| Increase in other payables and accruals | 13,049 | 16,003 |
| Cash generated from/(used in) operations | <u>186,735</u> | <u>(4,635,589)</u> |
| Interest on bank deposits received | 8 | 57 |
| Dividends received net of withholding tax | 7,352 | 20,838 |
| Net cash flows generated from/(used in) operating activities | <u>194,095</u> | <u>(4,614,694)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Proceeds from issue of shares | 269 | 8,109,255 |
| Payments on redemption on shares | (197,700) | (3,459,030) |
| Net cash flows (used in)/generated from financing activities | <u>(197,431)</u> | <u>4,650,225</u> |
| NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS | | |
| | (3,336) | 35,531 |
| Cash and cash equivalents at the beginning of the period | 19,500 | – |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | <u>16,164</u> | <u>35,531</u> |
| ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS | | |
| Bank balances | 16,164 | 35,531 |
| Cash and cash equivalents as stated in the statement of cash flows | <u>16,164</u> | <u>35,531</u> |

The accompanying notes form an integral part of these unaudited condensed financial statements.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED STATEMENT OF CASH FLOWS (CONTINUED)

For the period ended 30 June 2023

| | CSOP MSCI China A 50 Connect ETF | |
|--|---|---|
| | For the period from 1 January 2023 to 30 June 2023 (Unaudited) RMB | For the period from 10 December 2021 (date of inception) to 30 June 2022 (Unaudited) RMB |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Operating loss before tax | (3,613,605) | (98,206,714) |
| Adjustments for: | | |
| Dividend income | (514,309) | (4,040,736) |
| Interest on margin accounts | – | (320,503) |
| Interest income from bank deposits | (250) | (429,102) |
| Interest income from margin accounts | – | (404,627) |
| Operating cash flows before movements in working capital | <u>(4,128,164)</u> | <u>(103,401,682)</u> |
| Decrease/(increase) in financial assets at fair value through profit or loss | 14,784,528 | (467,527,234) |
| Decrease/(increase) in interest receivable and payable from swap contracts | 695 | (4,757) |
| (Decrease)/increase in management fee payable | (338,125) | 1,364,843 |
| Increase in cash collateral liabilities | – | 28,685,306 |
| Increase in formation fee payable | – | 432,800 |
| Increase in other payables and accruals | 77,585 | 95,855 |
| Cash generated from/(used in) operations | <u>10,396,519</u> | <u>(540,354,869)</u> |
| Interest on bank deposits received | 250 | 429,102 |
| Interest received on margin account | – | 725,130 |
| Dividends received net of withholding tax | 462,788 | 3,636,109 |
| Net cash flows generated from/(used in) operating activities | <u>10,859,557</u> | <u>(535,564,528)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Proceeds from issue of shares | – | 872,213,176 |
| Payments on redemption on shares | (10,694,901) | (305,576,681) |
| Net cash flows (used in)/generated from financing activities | <u>(10,694,901)</u> | <u>566,636,495</u> |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | 164,656 | 31,071,967 |
| Cash and cash equivalents at the beginning of the period | 63,305 | – |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | <u>227,961</u> | <u>31,071,967</u> |
| ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS | | |
| Bank balances | 227,961 | 31,071,967 |
| Cash and cash equivalents as stated in the statement of cash flows | <u>227,961</u> | <u>31,071,967</u> |

The accompanying notes form an integral part of these unaudited condensed financial statements.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED STATEMENT OF CASH FLOWS (CONTINUED)

For the period ended 30 June 2023

| | CSOP Metaverse Concept ETF | |
|--|---|---|
| | For the period from 1 January 2023 to 30 June 2023 (Unaudited) USD | For the period from 18 February 2022 (date of inception) to 30 June 2022 (Unaudited) USD |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Operating profit/(loss) before tax | 1,909,342 | (2,863,858) |
| Adjustments for: | | |
| Dividend income | (25,625) | (25,705) |
| Interest income from bank deposits | (3) | (11) |
| Operating cash flows before movements in working capital | <u>1,883,714</u> | <u>(2,889,574)</u> |
| Decrease/(increase) in financial assets at fair value through profit or loss | 52,139 | (6,657,902) |
| Increase in other receivables | (1,409) | – |
| Decrease/(increase) in amounts due from broker | 563,849 | (295,392) |
| Increase in management fee payable | 1,376 | 18,875 |
| (Decrease)/increase in amounts due to a broker | (523,909) | 306,192 |
| Increase in formation fee payable | – | 30,587 |
| Increase in other payables and accruals | 4,375 | 12,670 |
| Cash generated from/(used in) operations | <u>1,980,135</u> | <u>(9,474,544)</u> |
| Interest on bank deposits received | 3 | 11 |
| Dividends received net of withholding tax | 23,429 | 10,488 |
| Net cash flows generated from/(used in) operating activities | <u>2,003,567</u> | <u>(9,464,045)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Proceeds from issue of shares | 190,265 | 10,324,891 |
| Payments on redemption on shares | (2,237,730) | (600,120) |
| Net cash flows (used in)/generated from financing activities | <u>(2,047,465)</u> | <u>9,724,771</u> |
| NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS | | |
| | (43,898) | 260,726 |
| Cash and cash equivalents at the beginning of the period | 121,980 | – |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | <u>78,082</u> | <u>260,726</u> |
| ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS | | |
| Bank balances | 78,082 | 260,726 |
| Cash and cash equivalents as stated in the statement of cash flows | <u>78,082</u> | <u>260,726</u> |

The accompanying notes form an integral part of these unaudited condensed financial statements.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED STATEMENT OF CASH FLOWS (CONTINUED)

For the period ended 30 June 2023

CSOP FTSE Vietnam 30 ETF
For the period
from 19 September 2022
(date of inception)
to 30 June 2023
(Unaudited)
VND

CASH FLOWS FROM OPERATING ACTIVITIES

| | |
|---|--------------------------|
| Operating loss before tax | (24,328,040,360) |
| Adjustments for: | |
| Dividend income | (958,028,860) |
| Interest expense | 17,214,762 |
| Interest income from bank deposits | (3,405) |
| Operating cash flows before movements in working capital | <u>(25,268,857,863)</u> |
| Increase in financial assets at fair value through profit or loss | (82,051,866,250) |
| Increase in management fee payable | 121,601,834 |
| Increase in formation fee payable | 1,754,626,649 |
| Increase in other payables and accruals | 242,706,549 |
| Cash used in operations | <u>(105,201,789,081)</u> |
| Interest on bank deposits received | 3,405 |
| Interest paid on margin account | (17,214,762) |
| Dividends received net of withholding tax | 762,228,860 |
| Net cash flows used in operating activities | <u>(104,456,771,578)</u> |

CASH FLOWS FROM FINANCING ACTIVITIES

| | |
|---|------------------------|
| Proceeds from issue of shares | 165,379,139,622 |
| Payments on redemption on shares | (60,050,567,112) |
| Net cash flows generated from financing activities | <u>105,328,572,510</u> |

NET INCREASE IN CASH AND CASH EQUIVALENTS

| | |
|---|--------------------|
| Cash and cash equivalents at the beginning of the period | 871,800,932 |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | <u>871,800,932</u> |

ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS

| | |
|--|--------------------|
| Bank balances | 871,800,932 |
| Cash and cash equivalents as stated in the statement of cash flows | <u>871,800,932</u> |

The accompanying notes form an integral part of these unaudited condensed financial statements.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED NOTES TO THE FINANCIAL STATEMENTS

30 June 2023

1. GENERAL INFORMATION

CSOP ETF Series OFC (the “Company”) is a public umbrella open-ended fund company with variable capital with limited liability, which was incorporated in Hong Kong under the Securities and Futures Ordinance (Cap. 571) of Hong Kong (the “SFO”) on 28 January 2021. The Company is constituted by way of its Instrument filed to the Companies Registry of Hong Kong on, and effective as of, 28 January 2021. The Company is an Open-ended Fund Company that is a body corporate upon which the Sub-Funds are launched and it owns no economic or legal interests in the Sub-Funds.

The Company is registered with the Securities and Futures Commission of Hong Kong (the “SFC”) under Section 112D of the SFO. The Company is authorised as a collective investment scheme by the SFC under Section 104 of the SFO and each sub-funds falls within Chapter 8.6 of the Unit Trusts and Mutual Funds (the “SFC Code”) issued by the SFC.

As of 30 June 2023, the Company has eight sub-funds, each a separate sub-fund of the Company, which are authorised by the Securities and Futures Commission of Hong Kong (the “SFC”) pursuant to section 104(1) of the SFO. The eight sub-funds, including CSOP STAR 50 Index ETF, CSOP Global Cloud Computing Technology Index ETF, CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF, CSOP China Healthcare Disruption Index ETF, CSOP Global Smart Driving Index ETF, CSOP MSCI China A 50 Connect ETF, CSOP Metaverse Concept ETF and CSOP FTSE Vietnam 30 ETF are referred to individually or collectively as the “Sub-Fund(s)”. The Sub-Funds are listed on the Stock Exchange of Hong Kong Limited (the “SEHK”) with details below:

| <u>Name of Sub-Funds</u> | <u>Listing date on the SEHK</u> |
|--|---------------------------------|
| CSOP STAR 50 Index ETF | 10 February 2021 |
| CSOP Global Cloud Computing Technology Index ETF | 13 May 2021 |
| CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF | 1 June 2021 |
| CSOP China Healthcare Disruption Index ETF | 21 July 2021 |
| CSOP Global Smart Driving Index ETF | 12 August 2021 |
| CSOP MSCI China A 50 Connect ETF | 13 December 2021 |
| CSOP Metaverse Concept ETF | 21 February 2022 |
| CSOP FTSE Vietnam 30 ETF | 20 September 2022 |

These financial statements relate to CSOP STAR 50 Index ETF, CSOP Global Cloud Computing Technology Index ETF, CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF, CSOP China Healthcare Disruption Index ETF, CSOP Global Smart Driving Index ETF, CSOP MSCI China A 50 Connect ETF, CSOP Metaverse Concept ETF and CSOP FTSE Vietnam 30 ETF. The Manager is responsible for the preparation of the financial statements.

Due to the fact that the comparative amounts of financial statements of CSOP Global Smart Driving Index ETF, CSOP MSCI China A 50 Connect ETF and CSOP Metaverse Concept ETF presented covered for the period from their respective dates of incorporation/inception to 30 June 2022, the amount presented in financial statements of the Company and these Sub-Funds are not entirely comparable as the current period cover a period of six months.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

CONDENSED NOTES TO THE FINANCIAL STATEMENTS

30 June 2023

1. GENERAL INFORMATION (CONTINUED)

CSOP FTSE Vietnam 30 ETF has adopted for the first time all applicable and effective IFRSs.

A cash flow statement has not been presented as the Company does not operate a bank or cash account or hold any cash equivalents and has had no cash transactions during the accounting year. Accordingly, in the opinion of the directors, the presentation of a cash flow statement would provide no additional useful information to the users of the financial statements.

CSOP STAR 50 Index ETF

CSOP STAR 50 Index ETF (the “Sub-Fund”) is one of the sub-funds of the Company, which commenced trading under the stock code 3109 on the Stock Exchange of Hong Kong Limited (“SEHK”) on 10 February 2021.

The investment objective of the Sub-Fund is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the Index, namely, SSE Science and Technology Innovation Board 50 Index. There is no assurance that the Sub-Fund will achieve its investment objective. The Sub-Fund will primarily use a physical representative sampling strategy by investing 50% to 100% of its Net Asset Value in a representative portfolio of securities that collectively has a high correlation with the Index. The Sub-Fund may or may not hold all of the securities that are included in the Index (each an “Index Security” and collectively the “Index Securities”), and may invest in securities which are not included in the Index. The securities selected are expected to have, in the aggregate, investment characteristics (based on factors such as market capitalisation and industry weightings), fundamental characteristics (such as return variability and yield) and liquidity measures similar to those of the Index. For direct investments in the Index Securities, currently, the Sub-Fund will invest primarily through the Manager’s QFI status and/or the Stock Connect. The Manager may invest up to 100% of the Sub-Fund’s Net Asset Value through either the QFI status granted to the Manager by SAFE and/or Shanghai-Hong Kong Stock Connect.

CSOP Global Cloud Computing Technology Index ETF

CSOP Global Cloud Computing Technology Index ETF (the “Sub-Fund”) is one of the sub-funds of the Company, which commenced trading under the stock code 3194 on the Stock Exchange of Hong Kong Limited (“SEHK”) on 13 May 2021.

The investment objective of the Sub-Fund is to provide investment results that, before fees and expenses, closely correspond to the daily performance of the Global Cloud Computing Technology Index.

The Sub-Fund is a physical ETF and invests primarily in US and Hong Kong listed companies that have business operations in the field of cloud computing based in countries/regions worldwide including Australia, Canada, Germany, Hong Kong, Israel, the mainland China, Russia, the United Kingdom and the United States (subject to change from time to time due to rebalancing of the Index). The Sub-Fund is denominated in USD. In order to achieve the investment objective, the Sub-Fund primarily uses a physical representative sampling strategy through investing up to 100% of its Net Asset Value in a representative portfolio of securities (including American Depositary Receipts (“ADRs”)) that collectively has a high correlation with the Index, but whose constituents may or may not themselves be constituents of the Index (“Index Securities”).

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1. GENERAL INFORMATION (CONTINUED)

CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF

CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF (the “Sub-Fund”) is one of the sub-funds of the Company, which commenced trading under the stock code 3134 on the Stock Exchange of Hong Kong Limited (“SEHK”) on 1 June 2021.

The investment objective of the Sub-Fund is to provide investment results that, before fees and expenses, closely correspond to the performance of the Huatai-PineBridge CSI Photovoltaic Industry Index.

The Sub-Fund is a feeder fund which is seeking to achieve its investment objective, will invest at least 90% of its Net Asset Value in the Huatai-PineBridge CSI Photovoltaic Industry ETF (the “Master ETF”), via the QFI status granted to the Manager. With effect from 13 September 2022, the Sub-Fund will invest at least 90% of its Net Asset Value in the Master ETF and/or the Stock Connect (including the eligible ETFs for Northbound trading). Investment in units of the Master ETF by the Sub-Fund will be made via the secondary market (i.e. through the Shanghai Stock Exchange (“SSE”). The Master ETF is an exchange traded fund listed on the SSE that tracks the performance of the Index. The Master ETF is authorised by the SFC for the sole purpose of being master fund of the Sub-Fund and will not be directly offered to the public in Hong Kong.

CSOP China Healthcare Disruption Index ETF

CSOP China Healthcare Disruption Index ETF (the “Sub-Fund”) is one of the sub-funds of the Company, which commenced trading under the stock code 3174 on the Stock Exchange of Hong Kong Limited (“SEHK”) on 21 July 2021.

The investment objective of the Sub-Fund is to provide investment results that, before fees and expenses, closely correspond to the performance of the China Healthcare Disruption Index.

The Sub-Fund is a physical ETF and invests primarily in Hong Kong listed companies that have business operations in various innovative fields such as biotechnology and biopharmaceuticals in the healthcare sector in mainland China, Hong Kong, Taiwan and Macau. The Sub-Fund is denominated in HKD. In order to achieve the investment objective, the Sub-Fund primarily uses a physical representative sampling strategy through investing up to 100% of its Net Asset Value in a representative portfolio of securities that collectively has a high correlation with the Index, but whose constituents may or may not themselves be constituents of the Index (“Index Securities”).

In pursuing a representative sampling strategy, the Sub-Fund may or may not hold all Index Securities, and may hold securities which are not Index Securities. The full holdings of the Sub-Fund is available on the Manager’s website and will be updated on a daily basis. The Manager may cause the Sub-Fund to deviate from the index weighting on condition that the maximum deviation from the index weighting of any constituent will not exceed 3% or such other percentage as determined by the Manager after consultation with the SFC.

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1. GENERAL INFORMATION (CONTINUED)

CSOP Global Smart Driving Index ETF

CSOP Global Smart Driving Index ETF (the “Sub-Fund”) is one of the sub-funds of the Company, which commenced trading under the stock code 3162 on the Stock Exchange of Hong Kong Limited (“SEHK”) on 12 August 2021.

The investment objective of the Sub-Fund is to provide investment results that, before fees and expenses, closely correspond to the performance of the Solactive Global Smart Driving Index.

The Sub-Fund is a physical ETF and invests primarily in US, Mainland China and Hong Kong listed securities that could benefit from the technological progress in the automotive industry which is conducive to the development of smart driving. “Smart driving” refers to the use of strategies and techniques to maximize motor vehicle fuel efficiency by improving driving habits and vehicle maintenance e.g. alternatives for combustion engines, batteries for electric vehicles and autopilot driver assistance system. The companies in which the Sub-Fund invests may be based worldwide including in Canada, Ireland, the Netherlands, Mainland China, Sweden, Switzerland and the United States (subject to change from time to time due to rebalancing of the Index). Companies falling within the field of smart driving may be from various industries, and may be involved in any part of the supply chain of vehicles and their parts. Examples include alternative energy car manufacturers, general analog and mixed signal semiconductors, vehicle autonomous control electronic makers, auto interior comfort/safety/electronics products and other electric motors and motion control products.

In order to achieve the investment objective, the Sub-Fund primarily uses a physical representative sampling strategy through investing up to 100% of its Net Asset Value in a representative portfolio of securities that collectively has a high correlation with the Index, but whose constituents may or may not themselves be constituents of the Index (“Index Securities”).

In pursuing a representative sampling strategy, the Sub-Fund may or may not hold all Index Securities, and may hold securities which are not Index Securities. The full holdings of the Sub-Fund is available on the Manager’s website and will be updated on a daily basis. The Manager may cause the Sub-Fund to deviate from the index weighting on condition that the maximum deviation from the index weighting of any constituent will not exceed 3% or such other percentage as determined by the Manager after consultation with the SFC.

For direct investments in securities listed on the Shanghai Stock Exchange (“SSE”) and Shenzhen Stock Exchange (“SZSE”) (including the ChiNext market and/or the Science and Technology Innovation (“STAR”) Board), the Sub-Fund will invest through the Manager’s Qualified Foreign Investor (“QFI”) status and/or the mutual stock market access between Mainland China and Hong Kong, comprising the Shanghai-Hong Kong Stock Connect and the Shenzhen-Hong Kong Stock Connect (“Stock Connect”). The Sub-Fund will not invest more than 20% of its Net Asset Value in China A-Shares as at each rebalancing of the Index.

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1. GENERAL INFORMATION (CONTINUED)

CSOP MSCI China A 50 Connect ETF

CSOP MSCI China A 50 Connect ETF (the “Sub-Fund”) is one of the sub-funds of the Company, which commenced trading under the stock code 3003 on the Stock Exchange of Hong Kong Limited (“SEHK”) on 13 December 2021.

The investment objective of the Sub-Fund is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the MSCI China A 50 Connect Index.

The Manager intends to adopt a combination of physical and synthetic representative sampling strategy to achieve the investment objective of the Sub-Fund.

CSOP Metaverse Concept ETF

CSOP Metaverse Concept ETF (the “Sub-Fund”) is one of the sub-funds of the Company, which commenced trading under the stock code 3034 on the Stock Exchange of Hong Kong Limited (“SEHK”) on 21 February 2022.

The investment objective of the Sub-Fund is to achieve long term capital growth by primarily investing in companies which are directly or indirectly involved in the use of innovative technology to offer products or services which contribute to the development of the Metaverse (the “Metaverse Business”).

CSOP FTSE Vietnam 30 ETF

CSOP FTSE Vietnam 30 ETF (the “Sub-Fund”) is one of the sub-funds of the Company, which commenced trading under the stock code 3004 on the Stock Exchange of Hong Kong Limited (“SEHK”) on 20 September 2022.

The investment objective of the Sub-Fund is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the FTSE Vietnam 30 Index.

The Manager intends to adopt a combination of physical and synthetic representative sampling strategy to achieve the investment objective of the Sub-Fund. The Sub-Fund will primarily use a physical representative sampling strategy through investing up to 100% of its Net Asset Value in a representative portfolio of securities that collectively has a high correlation with the Index, but whose constituents may or may not themselves be constituents of the Index (“Index Securities”). The Sub-Fund’s synthetic representative sampling strategy will involve investing in financial derivative instruments, including futures and swaps, with no more than 50% of the Sub-Fund’s Net Asset Value where the Manager believes such investments will help the Sub-Fund achieve its investment objective and are beneficial to the Sub-Fund.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(a)(i) Basis of preparation

The financial statements of the Company and the Sub-Funds have been prepared in accordance with International Financial Reporting Standards (“IFRSs”) as issued by the International Accounting Standards Board (“IASB”), and interpretations issued by the International Financial Reporting Interpretations Committee of the IASB and the relevant disclosure provisions of the Trust Deed and the relevant disclosure provisions specified in Appendix E of the *Code on Unit Trusts and Mutual Funds* of the SFC (the “SFC Code”).

The financial statements have been prepared under the historical cost convention, except for financial assets and liabilities classified as at fair value through profit or loss (“FVPL”) that have been measured at fair value.

CSOP STAR 50 Index ETF, CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF and CSOP MSCI China A 50 Connect ETF

The financial statements are presented in Renminbi (“RMB”) for the Sub-Funds. All values are rounded to the nearest RMB except where otherwise indicated.

CSOP Global Cloud Computing Technology Index ETF, CSOP Global Smart Driving Index ETF and CSOP Metaverse Concept ETF

The financial statements are presented in United States dollars (“USD”) for the Sub-Fund. All values are rounded to the nearest USD except where otherwise indicated.

CSOP China Healthcare Disruption Index ETF

The financial statements are presented in Hong Kong dollars (“HKD”) for the Sub-Fund. All values are rounded to the nearest HKD except where otherwise indicated.

CSOP FTSE Vietnam 30 ETF

The financial statements are presented in Vietnamese Dong (“VND”) for the Sub-Fund. All values are rounded to the nearest VND except where otherwise indicated.

(a)(ii) Significant accounting judgements, estimates and assumptions

The preparation of financial statements, in conformity with IFRSs, requires the management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts recognised in the financial statements and disclosure of contingent liabilities. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(a)(iii) Changes in accounting policy and disclosure

There are no standards, amendments to standards or interpretations that are effective for semi-annual period beginning on 1 January 2023 that have a material effect on the financial statements of the Sub-Funds.

(a)(iv) Issued but not yet effective IFRSs

The Company and the Sub-Funds have not early applied any of the new and revised IFRSs that have been issued but are not yet effective for the accounting period ended 30 June 2023 in these financial statements. Among the new and revised IFRSs, the following is expected to be relevant to the Company and the Sub-Funds' financial statements upon becoming effective:

Amendments to IAS 8 – Definition of Accounting Estimates

In February 2021, the IASB issued amendments to IAS 8, in which it introduces a definition of 'accounting estimates'. The amendments clarify the distinction between changes in accounting estimates and changes in accounting policies and the correction of errors. Also, they clarify how entities use measurement techniques and inputs to develop accounting estimates.

The amendments are effective for annual reporting periods beginning on or after 1 January 2023 and apply to changes in accounting policies and changes in accounting estimates that occur on or after the start of that period. Earlier application is permitted as long as this fact is disclosed.

The amendments are not expected to have a material impact on the Sub-Funds.

Amendments to IAS 1 and IFRS Practice Statement 2 - Disclosure of Accounting Policies

In February 2021, the IASB issued amendments to IAS 1 and IFRS Practice Statement 2 Making Materiality Judgements, in which it provides guidance and examples to help entities apply materiality judgements to accounting policy disclosures. The amendments aim to help entities provide accounting policy disclosures that are more useful by replacing the requirement for entities to disclose their 'significant' accounting policies with a requirement to disclose their 'material' accounting policies and adding guidance on how entities apply the concept of materiality in making decisions about accounting policy disclosures.

The amendments to IAS 1 are applicable for annual periods beginning on or after 1 January 2023 with earlier application permitted. Since the amendments to the Practice Statement 2 provide non-mandatory guidance on the application of the definition of material to accounting policy information, an effective date for these amendments is not necessary.

The Sub-Funds are currently assessing the impact of the amendments to determine the impact they will have on the Sub-Funds' accounting policy disclosures.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Financial instruments

(i) ***Classification***

In accordance with IFRS 9, the Company and the Sub-Funds classify their financial assets and financial liabilities at initial recognition into the categories of financial assets and financial liabilities discussed below.

In applying that classification, a financial asset or financial liability is considered to be held for trading if:

- (a) It is acquired or incurred principally for the purpose of selling or repurchasing in the near term;
- (b) On initial recognition, it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking; or
- (c) It is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument).

Financial assets

The Company and the Sub-Funds classify their financial assets as subsequently measured at amortised cost or measured at FVPL on the basis of both:

- The entity's business model for managing the financial assets; and
- The contractual cash flow characteristics of the financial assets

Financial assets measured at amortised cost

A financial asset is measured at amortised cost if it is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest ("SPPI") on the principal amount outstanding. The Company and the Sub-Funds include in this category short-term non-financing receivables including cash and cash equivalents.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Financial instruments (continued)

(i) **Classification** (continued)

Financial assets measured at FVPL

A financial asset is measured at FVPL if:

- (a) Its contractual terms do not give rise to cash flows on specified dates that are SPPI on the principal amount outstanding;
- (b) It is not held within a business model whose objective is either to collect contractual cash flows, or to both collect contractual cash flows and sell; or
- (c) At initial recognition, it is irrevocably designated as measured at FVPL when doing so eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases.

The Company and the Sub-Funds include in this category equity securities held for trading.

Financial liabilities

Financial liabilities measured at amortised cost

This category includes all financial liabilities other than those measured at FVPL. The Company and the Sub-Funds include in this category amounts due to a broker, management fee payable, formation fee payable and other payables and accruals.

(ii) **Recognition**

The Company and the Sub-Funds recognise a financial asset or a financial liability when, and only when, it becomes a party to the contractual provisions of the instrument. Purchases and sales of financial assets at FVPL are accounted for on the trade date basis.

(iii) **Initial measurement**

Financial assets at FVPL are recorded in the statement of net assets at fair value. All transaction fees for such instruments are recognised directly in profit or loss.

Financial assets and liabilities (other than those classified as at FVPL) are measured initially at their fair value plus any directly attributable incremental costs of acquisition or issue.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Financial instruments (continued)

(iv) ***Subsequent measurement***

After initial measurement, the Company and the Sub-Funds measure financial instruments which are classified as at FVPL at fair value. Subsequent changes in the fair values of those financial instruments are recorded in “Net change in unrealised gain/loss on financial assets at FVPL”. Interest earned on these instruments is recorded separately in “interest income” in the statement of profit or loss and other comprehensive income.

Financial assets, other than those classified as at FVPL, are measured at amortised cost using the effective interest method less any allowance for impairment. Gains and losses are recognised in profit or loss when the financial assets are derecognised or impaired, as well as through the amortisation process.

Financial liabilities, other than those classified as at FVPL, are measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, as well as through the amortisation process.

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial asset or financial liability to the gross carrying amount of the financial asset or to the amortised cost of the financial liability. When calculating the effective interest rate, the Company and the Sub-Funds estimate cash flows considering all contractual terms of the financial instruments, but does not consider expected credit losses. The calculation includes all fees paid or received between parties to the contract that are an integral part of the effective interest rate, transaction costs and all other premiums or discounts.

(v) ***Derecognition***

A financial asset is derecognised when the rights to receive cash flows from the financial asset have expired, or where the Company and the Sub-Funds have transferred its rights to receive cash flows from the financial asset, or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a pass-through arrangement and either the Company and the Sub-Funds have transferred substantially all the risks and rewards of the asset or the Company and the Sub-Funds have neither transferred nor retained substantially all the risks and rewards of the financial asset, but has transferred control of the asset.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Financial instruments (continued)

(v) ***Derecognition*** (continued)

When the Company and the Sub-Funds have transferred its rights to receive cash flows from an asset (or has entered into a pass-through arrangement), and has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of the asset, the asset is recognised to the extent of the Company and the Sub-Funds' continuing involvement in the asset. In that case, the Company and the Sub-Funds also recognise an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company and the Sub-Funds have retained. The Company and the Sub-Funds derecognise a financial liability when the obligation under the liability is discharged or cancelled or expires.

Fair value measurement

The Company and the Sub-Funds measure its investments in financial instruments at fair value at the end of each reporting period.

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. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- in the principal market for the asset or liability; or
- in the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company and the Sub-Funds.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

The fair value for financial instruments that are listed or traded on an exchange is based on quoted last traded market prices, that are within the bid-ask spread.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- 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

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Financial instruments (continued)

Fair value measurement (continued)

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company and the Sub-Funds determine whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Unrealised gains and losses arising from changes in fair value, and realised gains and losses are recognised in profit or loss.

(c) Impairment of financial assets

For financial assets measured at amortised cost, impairment allowances are recognised under the general approach where expected credit losses are recognised in two stages. For credit exposures where there has not been a significant increase in credit risk since initial recognition, the Company and the Sub-Funds are required to provide for credit losses that result from possible default events within the next 12 months (stage 1). For those credit exposures where there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure irrespective of the timing of the default (stage 2).

The Company and the Sub-Funds consider a default has occurred when a financial asset is more than 90 days past due unless the Company and the Sub-Funds have reasonable and supportable information to demonstrate that a more appropriate default criterion should be applied.

(d) Dividend income

Dividend income is recognised on the date when the Sub-Fund's right to receive the payment is established. Dividend income is presented gross of any non-recoverable withholding taxes, which are disclosed separately in the statement of profit or loss.

(e) Income

Other income is recognised when it is probable that the economic benefits will flow to the Sub-Funds and the other income can be reliably measured. Other income is recognised when the Sub-Funds' right to receive payment has been established.

Interest income is recognised in profit or loss on a time-proportionate basis using the effective interest method.

(f) Expenses

Expenses are recognised on an accrual basis.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(g) Cash and cash equivalents

Cash and cash equivalents in the statement of net assets comprise short-term deposits in banks which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts when applicable.

(h) Redeemable shares

Redeemable shares are classified as an equity instrument when:

- i. The redeemable shares entitle the holder to a pro-rata share of the Sub-Funds' net assets in the event of the Sub-Fund's liquidation;
- ii. The redeemable shares are in the class of instruments that is subordinate to all other classes of instruments;
- iii. All redeemable shares in the class of instruments that is subordinate to all other classes of instruments have identical features;
- iv. 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-Fund's net assets; or
- v. The total expected cash flows attributable to the redeemable shares over the life of the instrument are based substantially on 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 the above features, the Sub-Funds must have no other financial instrument or contract that has:

- i. Total cash flows based substantially on 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; and
- ii. The effect of substantially restricting or fixing the residual return to the redeemable shareholders.

The Sub-Funds' redeemable shares meet the definition of puttable instruments classified as equity instruments under the revised IAS 32 and are classified as equity.

The Sub-Funds continuously assess the classification of the redeemable shares. If the redeemable shares cease to have all the features or meet all the conditions set out to be classified as equity, the Sub-Funds will reclassify them as financial liabilities and measure them at fair value at the date of reclassification, with any differences from the previous carrying amount recognised in equity. If the redeemable shares subsequently have all the features and meet the conditions to be classified as equity, the Sub-Funds will reclassify them as equity instruments and measure them at the carrying amount of the liabilities at the date of the reclassification.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(h) Redeemable shares (continued)

The issuance, acquisition and cancellation of redeemable shares are accounted for as equity transactions. Upon issuance of redeemable shares, the consideration received is included in equity.

Transaction costs incurred by the Sub-Funds in issuing its own equity instruments are accounted for as a deduction from equity to the extent that they are incremental costs directly attributable to the equity transaction that otherwise would have been avoided.

The Sub-Funds' own equity instruments which are reacquired are deducted from equity and accounted for at amounts equal to the consideration paid, including any directly attributable incremental costs.

No gain or loss is recognised in profit or loss on the purchase, sale, issuance or cancellation of the Sub-Funds' own equity instruments.

Redeemable shares can be redeemed in cash equal to a proportionate share of the Sub-Funds' net asset value. The Sub-Funds' net asset value per unit is calculated by dividing the net assets attributable to shareholders with the total number of outstanding shares of the respective Sub-Funds.

(i) Segmental reporting

Operating segments are reported in a manner consistent with the internal reporting used by the chief operating decision-maker. The Manager, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the chief operating decision-maker that makes strategic decisions.

(j) Net change in realised and unrealised gains or losses on financial assets/liabilities at FVPL

This item includes changes in the fair value of financial assets/liabilities as at FVPL.

Unrealised gains and losses comprise changes in the fair value of financial instruments for the period and from reversal of prior period unrealised gains and losses for financial instruments which were realised in the reporting period.

Net realised gains or losses on disposal of financial assets/liabilities classified as at FVPL are calculated using the first-in-first-out method for derivative financial instruments and weighted average method for listed securities.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(k) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statement of net assets if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

(l) Taxes

The Sub-funds are exempt from all forms of taxation in Hong Kong, including income, capital gains and withholding taxes. However, in some jurisdictions, investment income and capital gains are subject to withholding tax deducted from the source of the income. The Sub-Funds present the withholding tax separately from the gross investment income in profit or loss. For the purpose of the statement of cash flows, cash inflows from investments are presented net of withholding taxes, when applicable.

(m) Distributions to shareholders

Distributions are at the discretion of the Manager. A distribution to the Sub-Funds' shareholders is accounted for as a deduction from net assets attributable to shareholders. A proposed distribution is recognised as a liability in the period in which it is approved by the Manager.

(n) Formation fee

The formation fee is recognised as an expense in the period in which it is incurred.

(o) Transaction fees

Transaction fees are costs incurred to acquire financial assets/liabilities at FVPL. They include fees and commissions paid to agents, brokers and dealers. Transaction fees, when incurred, are immediately recognised in profit or loss as an expense.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(p) Related parties

A party is considered to be related to the Company and the Sub-Funds if:

- (a) the party is a person or a close member of that person's family and that person
 - (i) has control or joint control over the Company and the Sub-Funds;
 - (ii) has significant influence over the Company and the Sub-Funds; or
 - (iii) is a member of the key management personnel of the Company and the Sub-Funds or of a parent of the Company and the Sub-Funds;

or

- (b) the party is an entity where any of the following conditions applies:
 - (i) the entity and the Company and the Sub-Funds are members of the same group;
 - (ii) one entity is an associate or joint venture of the other entity (or of a parent, subsidiary or fellow subsidiary of the other entity);
 - (iii) the entity and the Company and the Sub-Funds are joint ventures of the same third party;
 - (iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity;
 - (v) the entity is a post-employment benefit plan for the benefit of employees of either the Company and the Sub-Funds or an entity related to the Company and the Sub-Funds;
 - (vi) the entity is controlled or jointly controlled by a person identified in (a);
 - (vii) a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); and
 - (viii) the entity, or any member of a group of which it is a part, provides key management personnel services to the Company and the Sub-Funds or the parent of the Company and the Sub-Funds.

(q) Foreign currency translations

Transactions during the period, including purchases and sales of securities, income and expenses, are translated at the rate of exchange prevailing on the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency rates of exchange ruling at the end of the reporting period. Differences arising on settlement or translation of monetary items are recognised in profit or loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined.

Foreign currency translation gains and losses on financial instruments classified as at FVPL are included in profit or loss.

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

INVESTMENT PORTFOLIO (UNAUDITED)CSOP STAR 50 Index ETF

As at 30 June 2023

| | Holdings Units | Fair value RMB | % of net assets |
|-------------------------------|-------------------|-------------------|--------------------|
| <u>Listed equities</u> | | | |
| China | | | |
| 3PEAK INC-A | 3,676 | 801,368 | 1.56 |
| ACM RESEARCH SHANGHAI I-A | 4,300 | 474,720 | 0.92 |
| ADVANCED MICRO-FABRICATION-A | 21,800 | 3,410,610 | 6.64 |
| AMLOGIC SHANGHAI INC-A | 14,635 | 1,234,023 | 2.40 |
| ASR MICROELECTRONICS CO LT-A | 10,500 | 791,595 | 1.54 |
| AVIC CHENGDU UAS CO LTD | 6,800 | 348,772 | 0.68 |
| BEIJING KINGSOFT OFFICE SO-A | 9,336 | 4,408,646 | 8.58 |
| BEIJING ROBOROCK TECHNOLOG-A | 2,880 | 923,558 | 1.80 |
| BLOOMAGE BIOTECHNOLOGY COR-A | 9,700 | 864,852 | 1.68 |
| CAMBRICON TECHNOLOGIES CORP | 10,500 | 1,974,000 | 3.84 |
| CATHAY BIOTECH INC-A | 8,380 | 521,739 | 1.02 |
| CHINA RAILWAY SIGNAL & COM-A | 130,900 | 759,220 | 1.48 |
| CHINA RESOURCES MICROELECT-A | 26,800 | 1,404,588 | 2.73 |
| EVERDISPLAY OPTRONICS SHAN-A | 209,800 | 532,892 | 1.04 |
| GALAXYCORE INC-A | 25,200 | 398,664 | 0.78 |
| GUOBO ELECTRONICS CO LTD-A | 1,800 | 142,560 | 0.28 |
| HOYMILES POWER ELECTRONICS-A | 1,639 | 582,091 | 1.13 |
| HUNAN CHANGYUAN LICO CO LT-A | 48,600 | 547,722 | 1.07 |
| HYGON INFORMATION TECHNOLO-A | 11,800 | 805,586 | 1.57 |
| IRAY TECHNOLOGY CO LTD-A | 2,620 | 739,967 | 1.44 |
| JIANGSU GOODWE POWER SUPPL-A | 5,204 | 868,339 | 1.69 |
| JINKO SOLAR CO LTD-A | 101,100 | 1,421,466 | 2.77 |
| LOONGSON TECHNOLOGY CORP L-A | 1,800 | 206,622 | 0.40 |
| MGI TECH CO LTD-A | 1,800 | 155,808 | 0.30 |
| MONTAGE TECHNOLOGY CO LTD-A | 40,200 | 2,308,284 | 4.49 |
| NATIONAL SILICON INDUSTRY -A | 68,959 | 1,441,243 | 2.80 |
| NINEBOT LTD-CDR | 21,800 | 803,330 | 1.56 |
| NINGBO RONBAY NEW ENERGY T-A | 15,900 | 858,918 | 1.67 |
| PYLON TECHNOLOGIES CO LTD-A | 4,400 | 872,300 | 1.70 |
| QI AN XIN TECHNOLOGY GROUP-A | 13,800 | 714,978 | 1.39 |
| SANY HEAVY ENERGY CO LTD-A | 7,200 | 231,984 | 0.45 |
| SEMICONDUCTOR MANUFACTURIN-A | 97,900 | 4,945,908 | 9.62 |
| SHANGHAI FRIENDESS ELECTRO-A | 3,000 | 565,680 | 1.10 |

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP STAR 50 Index ETF (continued)

As at 30 June 2023

| | Holdings Units | Fair value RMB | % of net assets |
|---|---------------------------|---------------------------|----------------------------|
| <u>Listed equities (continued)</u> | | | |
| China (continued) | | | |
| SHANGHAI FUDAN MICROELE-DO-A | 13,400 | 671,340 | 1.31 |
| SHANGHAI JUNSHI BIOSCIENCE-A | 19,300 | 743,822 | 1.45 |
| SHANGHAI UNITED IMAGING HE-A | 3,100 | 427,831 | 0.83 |
| SHENZHEN TRANSSION HOLDING-A | 16,200 | 2,381,400 | 4.63 |
| SICC CO LTD-A | 4,300 | 317,942 | 0.62 |
| SUZHOU NANOMICRO TECHNOLOG-A | 10,100 | 392,385 | 0.76 |
| SUZHOU NOVOSENSE MICROELEC-A | 1,980 | 313,573 | 0.61 |
| TIANNENG BATTERY GROUP CO -A | 6,800 | 250,512 | 0.49 |
| TRINA SOLAR CO LTD-A | 54,900 | 2,339,289 | 4.55 |
| VERISILICON MICROELECTRONI-A | 12,500 | 899,000 | 1.75 |
| WESTERN SUPERCONDUCTING TE-A | 22,820 | 1,271,759 | 2.47 |
| XINJIANG DAQO NEW ENERGY C-A | 32,500 | 1,314,625 | 2.56 |
| YUNENG TECHNOLOGY CO LTD | 1,740 | 326,824 | 0.64 |
| ZHEJIANG SUPCON TECHNOLOGY-A | 23,925 | 1,502,011 | 2.92 |
| ZHONGFU SHENYING CARBON FI-A | 4,100 | 150,388 | 0.29 |
| ZHUHAI COSMX BATTERY CO LT-A | 33,900 | 683,085 | 1.33 |
| ZHUZHOU CRRC TIMES ELECTRI-A | 13,200 | 552,552 | 1.08 |
| Total investments, at fair value | | <u>51,600,371</u> | <u>100.41</u> |
| Total investments, at cost | | <u>59,642,965</u> | |

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP Global Cloud Computing Technology Index ETF

As at 30 June 2023

| | Holdings Units | Fair value USD | % of net assets |
|-------------------------------------|-------------------|-------------------|--------------------|
| <u>Listed equities</u> | | | |
| Hong Kong | | | |
| ALIBABA GROUP HOLDING LTD | 7,200 | 74,620 | 4.42 |
| ASIAINFO TECHNOLOGIES LTD | 4,400 | 6,121 | 0.36 |
| BAIDU INC-CLASS A | 2,450 | 41,527 | 2.46 |
| GDS HOLDINGS LTD-CL A | 6,300 | 8,604 | 0.51 |
| KINGDEE INTERNATIONAL SFTWR | 6,000 | 8,026 | 0.47 |
| KINGSOFT CLOUD HOLDINGS LTD | 24,000 | 9,833 | 0.58 |
| KINGSOFT CORP LTD | 2,000 | 7,875 | 0.47 |
| SENSETIME GROUP INC-CLASS B | 28,000 | 7,398 | 0.44 |
| TENCENT HOLDINGS LTD | 1,800 | 76,183 | 4.51 |
| WEIMOB INC | 16,000 | 7,760 | 0.46 |
| The United States of America | | | |
| ADOBE INC | 221 | 108,067 | 6.40 |
| AKAMAI TECHNOLOGIES COM STK USD0.01 | 165 | 14,829 | 0.88 |
| ALPHABET INC-CL A | 654 | 78,284 | 4.63 |
| AMAZON COM INC COM | 680 | 88,645 | 5.25 |
| ATLASSIAN CORP PLC-CLASS A | 163 | 27,353 | 1.62 |
| BILL.COM HOLDINGS INC | 115 | 13,438 | 0.79 |
| CERIDIAN HCM HOLDING INC CDAY | 168 | 11,251 | 0.67 |
| CHECK POINT SOFTWARE T ORD | 131 | 16,456 | 0.97 |
| CROWDSTRIKE HOLDINGS INC - A CRWD | 243 | 35,689 | 2.11 |
| DATADOG INC - CLASS A DDOG | 319 | 31,383 | 1.86 |
| DESCARTES SYSTEMS GRP/THE COM NPV | 102 | 8,171 | 0.48 |
| DOCUSIGN INC DOCU | 219 | 11,189 | 0.66 |
| DYNATRACE INC DT | 314 | 16,162 | 0.96 |
| F5 INC | 66 | 9,653 | 0.57 |
| FORTINET INC COM USD0.001 | 852 | 64,403 | 3.81 |
| GEN DIGITAL INC | 694 | 12,874 | 0.76 |
| HUBSPOT INC HUBS | 54 | 28,733 | 1.70 |
| INTUIT INC | 182 | 83,391 | 4.94 |
| MANHATTAN ASSOCIATES INC COM STK | 67 | 13,392 | 0.79 |
| MICROSOFT CORP | 250 | 85,135 | 5.04 |
| MONDAY.COM LTD | 52 | 8,903 | 0.53 |
| NICE SYSTEMS LTD-SPONS ADR ADR-EACH | 69 | 14,248 | 0.84 |
| OKTA INC OKTA | 168 | 11,651 | 0.69 |

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP Global Cloud Computing Technology Index ETF (continued)

As at 30 June 2023

| | Holdings Units | Fair value USD | % of net assets |
|---|---------------------------|---------------------------|----------------------------|
| <u>Listed equities (continued)</u> | | | |
| The United States of America (continued) | | | |
| OPEN TEXT CORP COM NPV | 294 | 12,216 | 0.72 |
| ORACLE CORP COM | 788 | 93,843 | 5.56 |
| PAYCOM SOFTWARE INC PAYC | 65 | 20,881 | 1.24 |
| PAYLOCITY HOLDING CORP PCTY | 61 | 11,256 | 0.67 |
| SALESFORCE INC | 377 | 79,645 | 4.71 |
| SAP AG-SPONSORED ADR | 594 | 81,265 | 4.81 |
| SERVICENOW INC COM USD0.001 | 160 | 89,915 | 5.32 |
| SNOWFLAKE INC-CLASS A | 353 | 62,121 | 3.68 |
| SPLUNK INC COM USD0.001 | 180 | 19,096 | 1.13 |
| TWILIO INC -A | 189 | 12,024 | 0.71 |
| UIPATH INC - CLASS A | 522 | 8,649 | 0.51 |
| UNITY SOFTWARE INC | 411 | 17,846 | 1.06 |
| VMWARE INC-CLASS A COM STK USD0.01 | 465 | 66,816 | 3.96 |
| WORKDAY INC-CLASS A COM USD0.001 | 221 | 49,922 | 2.96 |
| YANDEX NV-A COM USD0.01 CL 'A' | 360 | - | 0.00 |
| ZOOM VIDEO COMMUNICATIONS-A ZM | 268 | 18,192 | 1.08 |
| ZOOMINFO TECHNOLOGIES INC-A | 437 | 11,095 | 0.66 |
| ZSCALER INC | 158 | 23,115 | 1.37 |
| Total investments, at fair value | | <u>1,719,144</u> | <u>101.78</u> |
| Total investments, at cost | | <u>1,979,065</u> | |

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF

As at 30 June 2023

| | Holdings Units | Fair value RMB | % of net assets |
|--|---------------------------|---------------------------|----------------------------|
| <u>Listed exchange traded fund</u> | | | |
| China | | | |
| Huatai-PineBridge CSI Photovoltaic Industry ETF (the Master” ETF) | 58,384,000 | <u>72,571,312</u> | <u>100.27</u> |
| Total investments, at fair value | | <u>72,571,312</u> | <u>100.27</u> |
| Total investments, at cost | | <u>88,703,192</u> | |

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP China Healthcare Disruption Index ETF

As at 30 June 2023

| | Holdings Units | Fair value HKD | % of net assets |
|-----------------------------------|-------------------|-------------------|--------------------|
| <u>Listed equities</u> | | | |
| Hong Kong | | | |
| 3D MEDICINES INC | 5,156 | 498,585 | 1.95 |
| 3SBIO INC | 47,838 | 376,485 | 1.47 |
| AKESO INC | 16,723 | 591,158 | 2.31 |
| ALIBABA HEALTH INFORMATION T | 265,274 | 1,249,441 | 4.88 |
| ALPHAMAB ONCOLOGY | 18,588 | 139,038 | 0.54 |
| ANGELALIGN TECHNOLOGY INC | 3,343 | 244,206 | 0.95 |
| BEIJING CHUNLIZHENGDA MEDI-H 1858 | 15,500 | 235,600 | 0.92 |
| CANSINO BIOLOGICS INC-H | 7,878 | 206,010 | 0.80 |
| CHINA MEDICAL SYSTEM HOLDING | 48,060 | 613,246 | 2.39 |
| CSPC PHARMACEUTICAL GROUP LTD | 235,324 | 1,602,556 | 6.26 |
| GENSCRIPT BIOTECH CORP | 42,925 | 755,480 | 2.95 |
| GIANT BIOGENE HOLDING CO LTD | 19,607 | 682,324 | 2.66 |
| GRAND PHARMACEUTICAL GROUP L | 69,873 | 308,839 | 1.21 |
| GUSHENGTANG HOLDINGS LTD | 4,700 | 233,590 | 0.91 |
| HANSO PHARMACEUTICAL GROUP | 116,982 | 1,473,973 | 5.75 |
| INNOCARE PHARMA LTD | 37,800 | 266,868 | 1.04 |
| INNOVENT BIOLOGICS INC | 29,900 | 885,040 | 3.45 |
| JD HEALTH INTERNATIONAL INC | 45,620 | 2,255,909 | 8.81 |
| JOINN LABORATORIES CHINA C-H | 23,709 | 467,067 | 1.82 |
| KEYMED BIOSCIENCES INC | 5,281 | 215,993 | 0.84 |
| LIVZON PHARMACEUTICAL GROU-H | 23,949 | 645,426 | 2.52 |
| LUYE PHARMA GROUP LTD | 73,899 | 244,606 | 0.95 |
| MICROPORT SCIENTIFIC CORP | 36,067 | 510,709 | 1.99 |
| NEW HORIZON HEALTH LTD | 8,779 | 240,106 | 0.94 |
| PING AN HEALTHCARE AND TECHN | 22,031 | 417,267 | 1.63 |
| REMEGEN CO LTD-H | 17,033 | 583,380 | 2.28 |
| SHANDONG WEIGAO GP MEDICAL-H | 89,110 | 912,486 | 3.56 |
| SHANGHAI FOSUN PHARMACEUTI-A | 79,365 | 1,658,728 | 6.47 |
| SHANGHAI JUNSHI BIOSCIENCE-H | 35,114 | 800,599 | 3.12 |
| SHANGHAI MICROPORT MEDBOT GR | 19,165 | 465,710 | 1.82 |
| SIMCERE PHARMACEUTICAL GROUP | 52,172 | 404,855 | 1.58 |
| SINO BIOPHARMACEUTICAL | 371,557 | 1,267,009 | 4.95 |
| WUXI APPTTEC CO LTD-H | 32,863 | 2,053,937 | 8.02 |

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP China Healthcare Disruption Index ETF (continued)

As at 30 June 2023

| | Holdings Units | Fair value HKD | % of net assets |
|---|---------------------------|---------------------------|----------------------------|
| <u>Listed equities (continued)</u> | | | |
| Hong Kong (continued) | | | |
| WUXI BIOLOGICS CAYMAN INC | 50,345 | 1,890,455 | 7.38 |
| ZAI LAB LTD | 19,339 | 406,119 | 1.59 |
| Total investments, at fair value | | <u>25,802,800</u> | <u>100.71</u> |
| Total investments, at cost | | <u>50,393,995</u> | |

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP Global Smart Driving Index ETF

As at 30 June 2023

| | Holdings Units | Fair value USD | % of net assets |
|-------------------------------------|-------------------|-------------------|--------------------|
| <u>Listed equities</u> | | | |
| China | | | |
| BYD CO LTD -A | 1,900 | 67,654 | 3.75 |
| CHANGZHOU XINGYU AUTOMOTIV-A | 300 | 5,112 | 0.28 |
| CHENGXIN LITHIUM GROUP CO-A | 900 | 3,954 | 0.22 |
| CNGR ADVANCED MATERIAL CO -A | 700 | 5,815 | 0.32 |
| CONTEMPORARY AMPEREX TECHN-A | 2,260 | 71,287 | 3.96 |
| EVE ENERGY CO LTD-A | 1,900 | 15,848 | 0.88 |
| GEM CO LTD-A | 4,900 | 4,668 | 0.26 |
| GOTION HIGH-TECH CO LTD-A | 1,200 | 4,570 | 0.25 |
| GUANGZHOU TINCI MATERIALS -A | 1,900 | 10,790 | 0.60 |
| HOYUAN GREEN ENERGY CO LTD-A | 420 | 4,317 | 0.24 |
| JIANGXI GANFENG LITHIUM CO-A | 1,620 | 13,615 | 0.76 |
| KUANG-CHI TECHNOLOGIES CO-A | 2,000 | 4,208 | 0.23 |
| NINGBO SHANSHAN CO LTD-A | 2,100 | 4,383 | 0.24 |
| PYLON TECHNOLOGIES CO LTD-A | 200 | 5,467 | 0.30 |
| SERES GROUP CO L-A 601127 | 1,400 | 7,097 | 0.39 |
| SHANGHAI PUTAILAI NEW ENER-A | 1,985 | 10,460 | 0.58 |
| SHENGYI TECHNOLOGY CO LTD -A | 2,200 | 4,307 | 0.24 |
| SHENZHEN KEDALI INDUSTRY C-A | 200 | 3,647 | 0.20 |
| SICC CO LTD-A | 400 | 4,078 | 0.23 |
| SINOMINE RESOURCE GROUP CO-A | 700 | 4,916 | 0.27 |
| TIANNENG BATTERY GROUP CO -A | 900 | 4,571 | 0.25 |
| TIANQI LITHIUM INDUSTR IND-A | 1,500 | 14,458 | 0.80 |
| YUNNAN ENERGY NEW MATERIAL-A | 900 | 11,955 | 0.66 |
| ZHEJIANG HUAYOU COBALT CO - A | 1,620 | 10,254 | 0.57 |
| Hong Kong | | | |
| GCL POLY ENERGY HOLDINGS LTD | 71,000 | 16,402 | 0.91 |
| The United States of America | | | |
| ALBEMARLE CORP | 303 | 67,596 | 3.75 |
| ALLEGRO MICROSYSTEMS INC | 500 | 22,570 | 1.25 |
| ANALOG DEVICES INC COM | 702 | 136,757 | 7.59 |
| APTIV PLC | 699 | 71,361 | 3.96 |

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP Global Smart Driving Index ETF (continued)

As at 30 June 2023

| | Holdings Units | Fair value USD | % of net assets |
|---|---------------------------|---------------------------|----------------------------|
| <u>Listed equities (continued)</u> | | | |
| The United States of America (continued) | | | |
| AUTOLIV INC | 225 | 19,134 | 1.06 |
| GENERAC HOLDINGS INC COM USD0.01 | 163 | 24,308 | 1.35 |
| GENTEX CORP COM | 613 | 17,936 | 1.00 |
| GRAB HOLDINGS LTD - CL A | 9,746 | 33,429 | 1.86 |
| LEAR CORP | 154 | 22,107 | 1.23 |
| LI AUTO INC - ADR | 2,211 | 77,606 | 4.31 |
| LIVENT CORP LTHM | 476 | 13,057 | 0.73 |
| LUCID GROUP INC | 4,759 | 32,789 | 1.82 |
| NIO INC - ADR | 4,013 | 38,886 | 2.16 |
| NXP SEMICONDUCTORS NV | 674 | 137,954 | 7.66 |
| PLUG POWER INC | 1,580 | 16,416 | 0.91 |
| QUIMICA Y MINERA CHIL-SP ADR | 372 | 27,015 | 1.50 |
| RIVIAN AUTOMOTIVE INC-A | 2,417 | 40,267 | 2.23 |
| SENSATA TECHNOLOGIES HOLDINGS | 401 | 18,041 | 1.00 |
| SKYWORKS SOLUTIONS INC COM | 412 | 45,604 | 2.53 |
| STMICROELECTRONICS N V NY REGISTRY | 2,362 | 118,076 | 6.55 |
| TESLA INC | 758 | 198,422 | 11.01 |
| TEXAS INSTRS INC COM | 798 | 143,656 | 7.97 |
| UBER TECHNOLOGIES INC UBER | 3,488 | 150,577 | 8.36 |
| VERTIV HOLDINGS CO | 992 | 24,572 | 1.36 |
| XPENG INC - ADR | 1,812 | 24,317 | 1.35 |
| Total investments, at fair value | | <u>1,836,286</u> | <u>101.89</u> |
| Total investments, at cost | | <u>2,477,947</u> | |

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP MSCI China A 50 Connect ETF

As at 30 June 2023

| | Holdings Units | Fair value RMB | % of net assets |
|------------------------------|-------------------|-------------------|--------------------|
| Listed equities | | | |
| China | | | |
| AGRICULTURAL BANK OF CHINA-A | 147,500 | 520,675 | 0.76 |
| AIER EYE HOSPITAL GROUP CO-A | 23,261 | 431,491 | 0.63 |
| BANK OF COMMUNICATIONS-A | 67,500 | 391,500 | 0.57 |
| BANK OF NINGBO CO LTD -A | 11,200 | 283,360 | 0.42 |
| BEIJING KINGSOFT OFFICE SO-A | 2,600 | 1,227,772 | 1.80 |
| BOE TECHNOLOGY GROUP CO LT-A | 210,500 | 860,945 | 1.26 |
| BYD CO LTD -A | 5,000 | 1,291,350 | 1.89 |
| CHINA COSCO HOLDINGS-A | 32,860 | 308,884 | 0.45 |
| CHINA MERCHANTS BANK-A | 36,300 | 1,189,188 | 1.74 |
| CHINA PACIFIC INSURANCE GR-A | 11,700 | 303,966 | 0.45 |
| CHINA PETROLEUM & CHEMICAL-A | 59,600 | 379,056 | 0.56 |
| CHINA SHENHUA ENERGY CO -A | 12,400 | 381,300 | 0.56 |
| CHINA STATE CONSTRUCTION -A | 109,800 | 630,252 | 0.92 |
| CHINA THREE GORGES RENEWAB-A | 54,200 | 291,054 | 0.43 |
| CHINA TOURISM GROUP DUTY F-A | 5,386 | 595,314 | 0.87 |
| CHINA UNITED NETWORK-A | 70,100 | 336,480 | 0.49 |
| CHINA VANKE CO LTD -A | 19,200 | 269,184 | 0.39 |
| CHINA YANGTZE POWER CO LTD-A | 46,100 | 1,016,966 | 1.49 |
| CITIC SECURITIES CO-A SHARES | 21,074 | 416,844 | 0.61 |
| CONTEMPORARY AMPEREX TECHN-A | 11,770 | 2,692,858 | 3.95 |
| EAST MONEY INFORMATION CO-A | 27,264 | 387,149 | 0.57 |
| EVE ENERGY CO LTD-A | 5,285 | 319,742 | 0.47 |
| FOCUS MEDIA INFORMATION TE-A | 31,100 | 211,791 | 0.31 |
| FOSHAN HAITIAN FLAVOURING -A | 5,421 | 253,974 | 0.37 |
| IND & COMM BK OF CHINA - A | 109,100 | 525,862 | 0.77 |
| INDUSTRIAL BANK CO LTD -A | 36,100 | 564,965 | 0.83 |
| INNER MONGOLIA YILI INDUS-A | 7,400 | 209,568 | 0.31 |
| JIANGSU HENGRUI MEDICINE C-A | 16,042 | 768,412 | 1.13 |
| JIANGSU YANGHE BREWERY -A | 1,800 | 236,430 | 0.35 |
| KWEICHOW MOUTAI CO LTD-A | 1,498 | 2,533,118 | 3.71 |
| LONGI GREEN ENERGY TECHNOL-A | 42,809 | 1,227,334 | 1.80 |
| LUXSHARE PRECISION INDUSTR-A | 40,260 | 1,306,437 | 1.92 |
| LUZHOU LAOJIAO CO LTD-A | 1,800 | 377,226 | 0.55 |
| MUYUAN FOODSTUFF CO LTD-A | 6,438 | 271,362 | 0.40 |

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP MSCI China A 50 Connect ETF (continued)

As at 30 June 2023

| | Holdings Units | Fair value RMB | % of net assets |
|---|---------------------------|---------------------------|----------------------------|
| <u>Listed equities (continued)</u> | | | |
| China (continued) | | | |
| NARI TECHNOLOGY DEVELOPMEN-A | 20,880 | 482,328 | 0.71 |
| PING AN BANK CO LTD-A | 33,400 | 375,082 | 0.55 |
| PING AN INSURANCE GROUP CO-A | 19,000 | 881,600 | 1.29 |
| POLY REAL ESTATE GROUP CO -A | 23,800 | 310,114 | 0.46 |
| S F HOLDING CO LTD-A | 12,852 | 579,497 | 0.85 |
| SHAANXI COAL INDUSTRY CO L-A | 18,100 | 329,239 | 0.48 |
| SHANGHAI PUDONG DEVEL BANK-A | 50,400 | 364,896 | 0.54 |
| SHANXI XINGHUACUN FEN WINE-A | 1,412 | 261,319 | 0.38 |
| SHENZHEN MINDRAY BIO-MEDIC-A | 3,100 | 929,380 | 1.36 |
| SUNGROW POWER SUPPLY CO LT-A | 3,900 | 454,857 | 0.67 |
| TONGWEI CO LTD-A | 25,300 | 868,043 | 1.27 |
| WANHUA CHEMICAL GROUP CO -A | 25,971 | 2,281,293 | 3.34 |
| WULIANGYE YIBIN CO LTD-A | 4,688 | 766,816 | 1.12 |
| WUXI APPTEC CO LTD-A | 6,412 | 399,532 | 0.59 |
| ZHANGZHOU PIENZEHUANG PHA-A | 1,500 | 429,540 | 0.63 |
| ZIJIN MINING GROUP CO LTD-A | 170,100 | 1,934,037 | 2.84 |
| | | <u>34,659,382</u> | <u>50.81</u> |

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP MSCI China A 50 Connect ETF (continued)

As at 30 June 2023

| | Underlying assets | Counterparty | Contracts | Fair value RMB | % of net assets |
|--|------------------------------|--|------------------|--|------------------------------|
| <u>Unlisted funded total return swaps</u> | | | | | |
| Unlisted funded total return swaps | MXA50CNC Index | Citigroup Global Markets Limited | 830 | 2,139,690 | 3.14 |
| Unlisted funded total return swaps | MXA50CNC Index | BNP Paribas | 12,289 | <u>31,680,303</u> <u>33,819,993</u> | <u>46.44</u> <u>49.58</u> |
| Total investments, at fair value | | | | <u>68,479,375</u> | <u>100.39</u> |
| Total investments, at cost | | | | <u>79,054,791</u> | |

CSOP ETF SERIES OFC

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INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP Metaverse Concept ETF

As at 30 June 2023

| | Holdings Units | Fair value USD | % of net assets |
|--|-------------------|-------------------|--------------------|
| <u>Listed equities</u> | | | |
| The United States of America | | | |
| ADOBE INC | 381 | 186,305 | 3.39 |
| ADVANCED MICRO DEVICES COM | 1,790 | 203,899 | 3.71 |
| ALIBABA GROUP HOLDING-SP ADR | 970 | 80,850 | 1.47 |
| ALPHABET INC-CL A | 2,368 | 283,450 | 5.16 |
| AMAZON COM INC COM | 1,316 | 171,554 | 3.12 |
| APPLE INC | 926 | 179,616 | 3.27 |
| ARISTA NETWORKS INC ARISTA NETWORKS INC | 874 | 141,640 | 2.58 |
| AUTODESK INC COM | 247 | 50,539 | 0.92 |
| BLOCK INC | 644 | 42,871 | 0.78 |
| BROADCOM INC | 222 | 192,569 | 3.51 |
| C3.AI INC-A | 1,322 | 48,160 | 0.88 |
| CISCO SYS INC COM | 3,263 | 168,828 | 3.07 |
| COINBASE GLOBAL INC -CLASS A | 772 | 55,237 | 1.00 |
| DATADOG INC - CLASS A DDOG | 480 | 47,222 | 0.86 |
| DISNEY WALT CO COM DISNEY | 502 | 44,819 | 0.82 |
| ELECTRONIC ARTS INC COM | 470 | 60,959 | 1.11 |
| HASHICORP INC-CL A | 1,215 | 31,809 | 0.58 |
| INTEL CORP | 2,696 | 90,154 | 1.64 |
| LAM RESEARCH CORP COM | 103 | 66,215 | 1.20 |
| META PLATFORMS INC-CLASS A | 1,388 | 398,328 | 7.25 |
| MICRON TECHNOLOGY INC | 2,493 | 157,333 | 2.86 |
| MICROSOFT CORP | 1,162 | 395,707 | 7.20 |
| NETFLIX INC COM USD0.001 | 248 | 109,242 | 1.99 |
| NVIDIA CORP | 992 | 419,636 | 7.64 |
| PINTEREST INC- CLASS A PINS | 6,442 | 176,124 | 3.21 |
| QUALCOMM INC | 466 | 55,473 | 1.01 |
| ROBLOX CORP -CLASS A | 3,498 | 140,969 | 2.57 |
| SEA LTD-ADR SE | 979 | 56,821 | 1.03 |
| SNAP INC - A SNAP | 9,135 | 108,158 | 1.97 |
| SNOWFLAKE INC-CLASS A | 656 | 115,443 | 2.10 |
| SONY CORP ADR NEW | 2,250 | 202,590 | 3.69 |
| TAIWAN SEMICONDUCTOR-SP ADR | 3,324 | 335,458 | 6.11 |
| TAKE-TWO INTERACTIVE S COM | 284 | 41,793 | 0.76 |
| TENCENT HOLDINGS LTD-UNS ADR TCEHY | 2,186 | 92,883 | 1.69 |
| T-MOBILE US INC | 2,225 | 309,053 | 5.63 |

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INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP Metaverse Concept ETF (continued)

As at 30 June 2023

| | Holdings Units | Fair value USD | % of net assets |
|---|---------------------------|---------------------------|----------------------------|
| <u>Listed equities (continued)</u> | | | |
| The United States of America (continued) | | | |
| UNITY SOFTWARE INC | 2,050 | 89,011 | 1.62 |
| WARNER MUSIC GROUP CORP-CL A WMG | 2,467 | 64,364 | 1.17 |
| ZSCALER INC | 273 | 39,940 | 0.73 |
| Total investments, at fair value | | <u>5,455,022</u> | <u>99.30</u> |
| Total investments, at cost | | <u>5,055,223</u> | |

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INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP FTSE Vietnam 30 ETF

As at 30 June 2023

| | Holdings Units | Fair value VND | % of net assets |
|--------------------------------------|-------------------|-----------------------|--------------------|
| <u>Listed equities</u> | | | |
| Vietnam | | | |
| BAO VIET HOLDINGS | 10,800 | 476,280,000 | 0.59 |
| DEVELOPMENT INVEST CONSTRUCT | 45,200 | 951,460,000 | 1.17 |
| DUC GIANG CHEMICALS & DETERG DGC | 28,400 | 1,811,920,000 | 2.24 |
| HO CHI MINH CITY SECURITIES VND10000 | 7,100 | 199,865,000 | 0.25 |
| HPG COMMON STOCK | 359,800 | 9,408,770,000 | 11.62 |
| JSC BANK FOR FOREIGN TRADE | 74,400 | 7,440,000,000 | 9.18 |
| KHANG DIEN JSC | 54,700 | 1,684,760,000 | 2.08 |
| KIDO GROUP CORP | 21,300 | 1,333,380,000 | 1.65 |
| KINH BAC CITY DEVELOPMENT SH | 57,400 | 1,684,690,000 | 2.08 |
| MASAN GROUP CORP VND10000 | 91,700 | 6,895,840,000 | 8.51 |
| PETROVIETNAM CA MAU FERTILIZ DCM | 19,600 | 517,440,000 | 0.64 |
| PETROVIETNAM FERT & CHEMICAL | 29,000 | 1,007,750,000 | 1.24 |
| PETROVIETNAM POWER CORP | 71,000 | 951,400,000 | 1.17 |
| SACOMBANK | 57,500 | 1,713,500,000 | 2.11 |
| SAI GON SECURITIES INC | 180,300 | 4,651,740,000 | 5.74 |
| SAIGON - HANOI COMMERCIAL | 140,490 | 1,756,125,000 | 2.17 |
| SAIGON BEER ALCOHOL BEVERAGE | 10,800 | 1,658,880,000 | 2.05 |
| THANH THANH CONG-BIEN HOA JS | 79,385 | 1,202,682,750 | 1.48 |
| VIET NAM CONSTRUCTION & IMPO | 34,010 | 709,108,500 | 0.87 |
| VIETCAP SECURITIES JSC | 44,900 | 1,643,340,000 | 2.03 |
| VIETJET AVIATION JSC | 24,900 | 2,348,070,000 | 2.90 |
| VIETNAM DAIRY PRODUCT CO VND10000 | 99,600 | 7,071,600,000 | 8.73 |
| VIETNAM ELECTRICAL EQUIPMENT GEX | 64,700 | 1,251,945,000 | 1.55 |
| VIETNAM NATIONAL PETROLEUM G PLX | 19,800 | 739,530,000 | 0.91 |
| VIGLACERA CORP JSC | 7,200 | 306,720,000 | 0.38 |
| VINCOM RETAIL JSC | 138,600 | 3,714,480,000 | 4.59 |
| VINGROUP JSC | 144,300 | 7,359,300,000 | 9.09 |
| VINHOMES JSC | 178,900 | 9,839,500,000 | 12.15 |
| VNDIRECT SECURITIES CORP VNDIRECT | 91,100 | 1,721,790,000 | 2.13 |
| Total investments, at fair value | | <u>82,051,866,250</u> | <u>101.30</u> |
| Total investments, at cost | | <u>84,995,968,696</u> | |

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED)CSOP STAR 50 Index ETF

For the period ended 30 June 2023

| | Holdings | | | | As at |
|-------------------------------------|------------------|------------------|------------------|------------------|----------------|
| | 1 January | Additions | Corporate | Disposals | 30 June |
| | 2023 | Units | Action | Units | 2023 |
| | Units | Units | | Units | Units |
| <u>Listed equities</u> | | | | | |
| China | | | | | |
| 3PEAK INC-A | 2,976 | 1,100 | - | 400 | 3,676 |
| ACM RESEARCH SHANGHAI I-A | 1,900 | 2,500 | - | 100 | 4,300 |
| ADVANCED MICRO-FABRICATION-A | 21,600 | 3,700 | - | 3,500 | 21,800 |
| AMLOGIC SHANGHAI INC-A | 14,435 | 2,300 | - | 2,100 | 14,635 |
| ASR MICROELECTRONICS CO LT-A | 1,900 | 8,700 | - | 100 | 10,500 |
| AVIC CHENGDU UAS CO LTD | - | 6,800 | - | - | 6,800 |
| BEIJING KINGSOFT OFFICE SO-A | 9,236 | 1,500 | - | 1,400 | 9,336 |
| BEIJING ROBOROCK TECHNOLOG-A 688169 | 2,780 | 600 | - | 500 | 2,880 |
| BLOOMAGE BIOTECHNOLOGY COR-A | 4,800 | 5,300 | - | 400 | 9,700 |
| CAMBRICON TECHNOLOGIES CORP | 10,100 | 1,900 | - | 1,500 | 10,500 |
| CANSINO BIOLOGICS INC-A | 3,400 | 200 | - | 3,600 | - |
| CATHAY BIOTECH INC-A | 8,680 | 1,000 | - | 1,300 | 8,380 |
| CHANGCHUN BCHT BIOTECHNOLO-A | 6,300 | 400 | - | 6,700 | - |
| CHINA RAILWAY SIGNAL & COM-A | 129,600 | 22,900 | - | 21,600 | 130,900 |
| CHINA RESOURCES MICROELECT-A | 26,400 | 4,800 | - | 4,400 | 26,800 |
| EVERDISPLAY OPTRONICS SHAN-A | 208,800 | 35,800 | - | 34,800 | 209,800 |
| GALAXYCORE INC-A | 15,100 | 11,300 | - | 1,200 | 25,200 |
| GUOBO ELECTRONICS CO LTD-A | - | 1,900 | - | 100 | 1,800 |
| HOYMILES POWER ELECTRONICS-A | 800 | 300 | 539 | - | 1,639 |
| HUNAN CHANGYUAN LICO CO LT-A | 38,700 | 12,400 | - | 2,500 | 48,600 |

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP STAR 50 Index ETF (continued)

For the period ended 30 June 2023

| | Holdings | | | | As at |
|---|------------------|------------------|------------------|------------------|----------------|
| | 1 January | Additions | Corporate | Disposals | 30 June |
| | 2023 | Units | Action | Units | 2023 |
| | Units | Units | Units | Units | Units |
| Listed equities (continued) | | | | | |
| China (continued) | | | | | |
| HYGON INFORMATION | | | | | |
| TECHNOLO-A | 10,400 | 2,000 | - | 600 | 11,800 |
| IRAY TECHNOLOGY CO LTD-A | 1,800 | 600 | 720 | 500 | 2,620 |
| JIANGSU CNANO TECHNOLOGY C-A | 9,353 | 1,000 | - | 10,353 | - |
| JIANGSU GOODWE POWER SUPPL-A | 3,660 | 700 | 1,544 | 700 | 5,204 |
| JINKO SOLAR CO LTD-A | 70,100 | 35,300 | - | 4,300 | 101,100 |
| LOONGSON TECHNOLOGY CORP L-A | - | 1,900 | - | 100 | 1,800 |
| MGI TECH CO LTD-A | - | 1,800 | - | - | 1,800 |
| MONTAGE TECHNOLOGY CO LTD-A MONTAGE TECHNOLOGY CO LTD-A | 39,800 | 7,200 | - | 6,800 | 40,200 |
| NANJING VAZYME BIOTECH CO - A | 1,800 | 200 | - | 2,000 | - |
| NATIONAL SILICON INDUSTRY - A | 54,759 | 17,800 | - | 3,600 | 68,959 |
| NINEBOT LTD-CDR | 21,400 | 3,900 | - | 3,500 | 21,800 |
| NINGBO RONBAY NEW ENERGY T-A | 13,600 | 3,300 | - | 1,000 | 15,900 |
| PYLON TECHNOLOGIES CO LTD- A | 4,600 | 700 | - | 900 | 4,400 |
| QI AN XIN TECHNOLOGY GROUP-A | 13,700 | 2,500 | - | 2,400 | 13,800 |
| QINGDAO HAIER BIOMEDICAL C-A | 9,500 | 500 | - | 10,000 | - |
| SANY HEAVY ENERGY CO LTD-A SEMICONDUCTOR | - | 8,300 | - | 1,100 | 7,200 |
| MANUFACTURIN-A | 98,000 | 17,200 | - | 17,300 | 97,900 |
| SHANGHAI FRIENDESS ELECTRO-A | 2,200 | 1,000 | - | 200 | 3,000 |
| SHANGHAI FUDAN MICROELE- DO-A | - | 15,600 | - | 2,200 | 13,400 |
| SHANGHAI JUNSHI BIOSCIENCE- A | 19,100 | 3,400 | - | 3,200 | 19,300 |

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(An umbrella open-ended fund company established under the laws of Hong Kong)

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP STAR 50 Index ETF (continued)

For the period ended 30 June 2023

| | Holdings | | | | As at 30 June 2023 Units |
|---|----------------------------|--------------------|---------------------|--------------------|-----------------------------------|
| | 1 January 2023 Units | Additions Units | Corporate Action | Disposals Units | |
| <u>Listed equities (continued)</u> | | | | | |
| China (continued) | | | | | |
| SHANGHAI MEDICILON INC-A | 2,240 | 200 | - | 2,440 | - |
| SHANGHAI UNITED IMAGING HE-A | 2,500 | 800 | - | 200 | 3,100 |
| SHENZHEN TRANSSION HOLDING-A | 16,200 | 2,800 | - | 2,800 | 16,200 |
| SICC CO LTD-A | 1,900 | 2,600 | - | 200 | 4,300 |
| SUZHOU NANOMICRO TECHNOLOG-A | 8,000 | 2,700 | - | 600 | 10,100 |
| SUZHOU NOVOSENSE MICROELEC-A | 1,500 | 400 | 680 | 600 | 1,980 |
| TIANNENG BATTERY GROUP CO -A | 6,800 | 1,100 | - | 1,100 | 6,800 |
| TRINA SOLAR CO LTD-A | 54,400 | 9,600 | - | 9,100 | 54,900 |
| VERISILICON MICROELECTRONI- A | 12,400 | 2,000 | - | 1,900 | 12,500 |
| WESTERN SUPERCONDUCTING TE-A | 16,300 | 2,600 | 6,520 | 2,600 | 22,820 |
| XINJIANG DAQO NEW ENERGY C-A | 14,900 | 18,600 | - | 1,000 | 32,500 |
| YUNENG TECHNOLOGY CO LTD | - | 1,500 | 440 | 200 | 1,740 |
| ZHEJIANG HANGKE TECHNOLOGY-A | 6,000 | 300 | - | 6,300 | - |
| ZHEJIANG SUPCON TECHNOLOGY-A | 17,500 | 2,900 | 7,425 | 3,900 | 23,925 |
| ZHONGFU SHENYING CARBON FI-A | 3,600 | 800 | - | 300 | 4,100 |
| ZHUHAI COSMX BATTERY CO LT-A | 5,600 | 28,700 | - | 400 | 33,900 |
| ZHUZHOU CRRC TIMES ELECTRI- A | 13,100 | 2,100 | - | 2,000 | 13,200 |

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP Global Cloud Computing Technology Index ETF

For the period ended 30 June 2023

| | Holdings | | | | As at |
|--|------------------|------------------|------------------|------------------|----------------|
| | 1 January | Additions | Corporate | Disposals | 30 June |
| | 2023 | Units | Action | Units | 2023 |
| | Units | Units | | Units | Units |
| <u>Listed equities</u> | | | | | |
| Hong Kong | | | | | |
| ALIBABA GROUP HOLDING LTD | 7,100 | 1,300 | - | 1,200 | 7,200 |
| ASIAINFO TECHNOLOGIES LTD | - | 4,400 | - | - | 4,400 |
| BAIDU INC-CLASS A | 2,300 | 150 | - | - | 2,450 |
| GDS HOLDINGS LTD-CL A | 3,400 | 3,800 | - | 900 | 6,300 |
| JOY SPREADER GROUP INC | 37,000 | - | - | 37,000 | - |
| KINGDEE INTERNATIONAL SFTWR | 4,000 | 2,000 | - | - | 6,000 |
| KINGSOFT CLOUD HOLDINGS LTD | - | 24,000 | - | - | 24,000 |
| KINGSOFT CORP LTD | 2,000 | - | - | - | 2,000 |
| MEITUAN-CLASS B | - | - | 190 | 190 | - |
| QINGDAO AINNOVATION TECHNO-H | 2,800 | 500 | - | 3,300 | - |
| SENSETIME GROUP INC-CLASS B | 27,000 | 3,000 | - | 2,000 | 28,000 |
| TENCENT HOLDINGS LTD TENCENT HOLDINGS LTD | 1,900 | 200 | - | 300 | 1,800 |
| WEIMOB INC | 11,000 | 5,000 | - | - | 16,000 |
| The United States of America | | | | | |
| ADOBE INC | 208 | 17 | - | 4 | 221 |
| AKAMAI TECHNOLOGIES INC COM STK USD0.01 | 161 | 4 | - | - | 165 |
| ALPHABET INC-CL A GOOGL | 712 | 108 | - | 166 | 654 |
| AMAZON.COM INC USD0.01 | 725 | 54 | - | 99 | 680 |
| ATLASSIAN CORP PLC-CLASS A | 151 | 12 | - | - | 163 |
| BILL.COM HOLDINGS INC | 108 | 7 | - | - | 115 |
| CERIDIAN HCM HOLDING INC CDAY | 157 | 11 | - | - | 168 |
| CHECK POINT SOFTWARE TECH ORD ILS0.01 | 128 | 3 | - | - | 131 |
| CLARIVATE PLC | 689 | 24 | - | 713 | - |
| CROWDSTRIKE HOLDINGS INC - A CRWD | 219 | 24 | - | - | 243 |

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP Global Cloud Computing Technology Index ETF (continued)

For the period ended 30 June 2023

| | Holdings | | | | As at 30 June 2023 Units |
|---|-------------------------------------|----------------------------|-----------------------------|----------------------------|---|
| | 1 January 2023 Units | Additions Units | Corporate Action | Disposals Units | |
| <u>Listed equities (continued)</u> | | | | | |
| The United States of America (continued) | | | | | |
| DATADOG INC - CLASS A DDOG | 298 | 21 | - | - | 319 |
| DESCARTES SYSTEMS GRP/THE COM NPV | - | 102 | - | - | 102 |
| DOCUSIGN INC DOCU | 205 | 14 | - | - | 219 |
| DYNATRACE INC DT | 294 | 20 | - | - | 314 |
| F5 INC | 62 | 4 | - | - | 66 |
| FAIR ISAAC CORP COM USD0.01 | 25 | - | - | 25 | - |
| FORTINET INC COM USD0.001 | 798 | 54 | - | - | 852 |
| GEN DIGITAL INC | 665 | 30 | - | 1 | 694 |
| GODADDY INC - CLASS A GDDY | 160 | 3 | - | 163 | - |
| HUBSPOT INC HUBS | 50 | 4 | - | - | 54 |
| INTUIT INC | 179 | 6 | - | 3 | 182 |
| MANHATTAN ASSOCIATES INC COM STK USD0.01 | 64 | 3 | - | - | 67 |
| MICROSOFT CORP COM USD0.00000625 | 291 | 1 | - | 42 | 250 |
| MONDAY.COM LTD | - | 52 | - | - | 52 |
| NICE SYSTEMS LTD-SPONS ADR ADR-EACH REPR 1 ORD ILS1 | 65 | 4 | - | - | 69 |
| OKTA INC OKTA | 155 | 13 | - | - | 168 |
| OPEN TEXT CORP COM NPV | 276 | 18 | - | - | 294 |
| ORACLE CORP COM USD0.01 | 881 | 3 | - | 96 | 788 |
| PAYCOM SOFTWARE INC PAYC | 61 | 4 | - | - | 65 |
| PAYLOCITY HOLDING CORP PCTY | 57 | 4 | - | - | 61 |
| SALESFORCE INC | 458 | 3 | - | 84 | 377 |
| SAP AG SPONSORED ADR | 634 | 20 | - | 60 | 594 |
| SERVICENOW INC COM USD0.001 | 171 | 1 | - | 12 | 160 |
| SNOWFLAKE INC-CLASS A | 327 | 26 | - | - | 353 |
| SPLUNK INC COM USD0.001 | 166 | 14 | - | - | 180 |

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP Global Cloud Computing Technology Index ETF (continued)

For the period ended 30 June 2023

| | Holdings | | | | As at 30 June 2023 Units |
|---|-------------------------------------|----------------------------|-----------------------------|----------------------------|---|
| | 1 January 2023 Units | Additions Units | Corporate Action | Disposals Units | |
| <u>Listed equities (continued)</u> | | | | | |
| The United States of America (continued) | | | | | |
| TWILIO INC - A TWLO | 178 | 11 | - | - | 189 |
| UIPATH INC - CLASS A | - | 522 | - | - | 522 |
| UNITY SOFTWARE INC U | - | 411 | - | - | 411 |
| VMWARE INC-CLASS A COM STK USD0.01 CLASS 'A' | 433 | 32 | - | - | 465 |
| WORKDAY INC-CLASS A COM USD0.001 | 205 | 16 | - | - | 221 |
| YANDEX NV-A COM USD0.01 CL 'A' | 360 | - | - | - | 360 |
| ZOOM VIDEO COMMUNICATIONS-A ZM | 256 | 13 | - | 1 | 268 |
| ZOOMINFO TECHNOLOGIES INC-A | 412 | 25 | - | - | 437 |
| ZSCALER INC | 146 | 12 | - | - | 158 |

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF

For the period ended 30 June 2023

| | Holdings | | | As at |
|---|------------------|------------------|------------------|----------------|
| | 1 January | Additions | Disposals | 30 June |
| | 2023 | Units | Units | 2023 |
| | Units | Units | Units | Units |
| <u>Listed exchange traded fund</u> | | | | |
| China | | | | |
| Huatai-PineBridge CSI Photovoltaic Industry ETF | 67,047,000 | 1,606,900 | 10,269,900 | 58,384,000 |

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP China Healthcare Disruption Index ETF

For the period ended 30 June 2023

| | Holdings | | | | As at |
|--|------------------|------------------|------------------|------------------|----------------|
| | 1 January | Additions | Corporate | Disposals | 30 June |
| | 2023 | Units | Action | Units | 2023 |
| | Units | Units | | Units | Units |
| <u>Listed equities</u> | | | | | |
| Hong Kong | | | | | |
| 3D MEDICINES INC | - | 5,156 | - | - | 5,156 |
| 3SBIO INC | 49,350 | 1,488 | - | 3,000 | 47,838 |
| AIM VACCINE CO LTD | 24,600 | - | - | 24,600 | - |
| AK MEDICAL HOLDINGS LTD | 22,000 | - | - | 22,000 | - |
| AKESO INC | 17,210 | 513 | - | 1,000 | 16,723 |
| ALIBABA HEALTH INFORMATION T | 277,027 | 8,247 | - | 20,000 | 265,274 |
| ALPHAMAB ONCOLOGY | - | 19,588 | - | 1,000 | 18,588 |
| ANGELALIGN TECHNOLOGY INC | 3,440 | 103 | - | 200 | 3,343 |
| BEIJING CHUNLIZHENGDA MEDI-H 1858 | - | 15,500 | - | - | 15,500 |
| CANSINO BIOLOGICS INC-H | 6,670 | 1,408 | - | 200 | 7,878 |
| CHINA GRAND PHARMACEUTICAL A 512 | 72,208 | 2,165 | - | 4,500 | 69,873 |
| CHINA MEDICAL SYSTEM HOLDING | 49,565 | 1,495 | - | 3,000 | 48,060 |
| CSPC PHARMACEUTICAL GROUP LTD | 244,046 | 9,278 | - | 18,000 | 235,324 |
| GENSCRIPT BIOTECH CORP | 43,634 | 1,291 | - | 2,000 | 42,925 |
| GIANT BIOGENE HOLDING CO LTD | - | 20,207 | - | 600 | 19,607 |
| GUSHENGTANG HOLDINGS LTD | 4,567 | 4,700 | - | 4,567 | 4,700 |
| HANSOH PHARMACEUTICAL GROUP | 121,370 | 3,612 | - | 8,000 | 116,982 |
| INNOCARE PHARMA LTD | 37,668 | 2,132 | - | 2,000 | 37,800 |
| INNOVENT BIOLOGICS INC | 31,464 | 936 | - | 2,500 | 29,900 |
| JD HEALTH INTERNATIONAL INC | 38,392 | 10,978 | - | 3,750 | 45,620 |
| JOINN LABORATORIES CHINA C- H | 19,856 | 579 | 6,774 | 3,500 | 23,709 |
| KEYMED BIOSCIENCES INC | 5,610 | 171 | - | 500 | 5,281 |
| LIFETECH SCIENTIFIC CORP 1302 | 91,697 | 2,824 | - | 94,521 | - |
| LIVZON PHARMACEUTICAL GROU-H 'H' CNY1 | 26,500 | 749 | - | 3,300 | 23,949 |
| LUYE PHARMA GROUP LTD 2186 | 72,234 | 4,165 | - | 2,500 | 73,899 |
| MICROPORT SCIENTIFIC CORP | 37,252 | 1,115 | - | 2,300 | 36,067 |
| NEW HORIZON HEALTH LTD | - | 9,279 | - | 500 | 8,779 |

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP China Healthcare Disruption Index ETF (continued)

For the period ended 30 June 2023

| | Holdings | | | | As at |
|---|------------------|------------------|------------------|------------------|----------------|
| | 1 January | Additions | Corporate | Disposals | 30 June |
| | 2023 | Units | Action | Units | 2023 |
| | Units | Units | | | Units |
| <u>Listed equities (continued)</u> | | | | | |
| Hong Kong (continued) | | | | | |
| PING AN HEALTHCARE AND TECHN | 22,849 | 682 | - | 1,500 | 22,031 |
| REMEGEN CO LTD-H | 15,546 | 1,487 | - | - | 17,033 |
| SHANDONG WEIGAO GP MEDICAL-H | 92,352 | 2,758 | - | 6,000 | 89,110 |
| SHANGHAI BIO-HEART BIOLOGI- H | 4,853 | - | - | 4,853 | - |
| SHANGHAI FOSUN PHARMACEUTI-A | 79,919 | 2,946 | - | 3,500 | 79,365 |
| SHANGHAI HAOHAI BIOLOGICAL-H 6826 | 9,100 | 274 | - | 9,374 | - |
| SHANGHAI JUNSHI BIOSCIENCE- H | 34,933 | 3,581 | - | 3,400 | 35,114 |
| SHANGHAI MICROPORT MEDBOT GR | 19,580 | 585 | - | 1,000 | 19,165 |
| SIMCERE PHARMACEUTICAL GROUP | 53,549 | 1,623 | - | 3,000 | 52,172 |
| SINO BIOPHARMACEUTICAL | 385,082 | 13,475 | - | 27,000 | 371,557 |
| WUXI APPTEC CO LTD-H | 30,475 | 4,388 | - | 2,000 | 32,863 |
| WUXI BIOLOGICS CAYMAN INC | 48,998 | 7,347 | - | 6,000 | 50,345 |
| ZAI LAB LTD | 19,942 | 597 | - | 1,200 | 19,339 |

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP Global Smart Driving Index ETF

For the period ended 30 June 2023

| | Holdings | | | | As at 30 June 2023 Units |
|---------------------------------|----------------------------|--------------------|---------------------|--------------------|-----------------------------------|
| | 1 January 2023 Units | Additions Units | Corporate Action | Disposals Units | |
| Listed equities | | | | | |
| China | | | | | |
| 3PEAK INC-A | 149 | 200 | - | 349 | - |
| BYD CO LTD -A | 1,900 | 200 | - | 200 | 1,900 |
| CHANGZHOU XINGYU AUTOMOTIV-A | 300 | - | - | - | 300 |
| CHENGXIN LITHIUM GROUP CO-A | 800 | 200 | - | 100 | 900 |
| CNGR ADVANCED MATERIAL CO -A | 600 | 200 | - | 100 | 700 |
| CONTEMPORARY AMPEREX TECHN-A | 1,400 | 100 | 960 | 200 | 2,260 |
| EVE ENERGY CO LTD-A | 1,900 | 200 | - | 200 | 1,900 |
| GEM CO LTD-A | 5,100 | 300 | - | 500 | 4,900 |
| GOTION HIGH-TECH CO LTD-A | 1,200 | 100 | - | 100 | 1,200 |
| GUANGZHOU GREAT POWER ENER-A | - | 400 | - | 400 | - |
| GUANGZHOU TINCI MATERIALS -A | 2,000 | 100 | - | 200 | 1,900 |
| HOYUAN GREEN ENERGY CO LTD-A | 420 | - | - | - | 420 |
| HUANGSHAN JINMA CO LTD- A | 4,900 | - | - | 4,900 | - |
| HUNAN CHANGYUAN LICO CO LT-A | 1,800 | - | - | 1,800 | - |
| JIANGXI GANFENG LITHIUM CO-A | 1,720 | 100 | - | 200 | 1,620 |
| KUANG-CHI TECHNOLOGIES CO-A | - | 2,000 | - | - | 2,000 |
| NINGBO RONBAY NEW ENERGY T-A | 500 | 200 | - | 700 | - |
| NINGBO SHANSHAN CO LTD-A | 2,200 | 100 | - | 200 | 2,100 |
| PYLON TECHNOLOGIES CO LTD-A | 200 | 200 | - | 200 | 200 |
| SERES GROUP CO L-A 601127 | - | 1,400 | - | - | 1,400 |
| SHANGHAI PUTAILAI NEW ENER-A | 1,400 | 100 | 585 | 100 | 1,985 |

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP Global Smart Driving Index ETF (continued)

For the period ended 30 June 2023

| | Holdings | | | | As at 30 June 2023 Units |
|-------------------------------------|----------------------------|--------------------|---------------------|--------------------|-----------------------------------|
| | 1 January 2023 Units | Additions Units | Corporate Action | Disposals Units | |
| Listed equities (continued) | | | | | |
| China (continued) | | | | | |
| SHENGYI TECHNOLOGY CO LTD -A | 2,300 | 100 | - | 200 | 2,200 |
| SHENZHEN DYNANONIC CO LTD-A | 180 | - | 108 | 288 | - |
| SHENZHEN KEDALI INDUSTRY C-A | - | 200 | - | - | 200 |
| SICC CO LTD-A | 400 | 400 | - | 400 | 400 |
| SINOMINE RESOURCE GROUP CO-A | - | 700 | - | - | 700 |
| SUZHOU TA&A ULTRA CLEAN TE-A | 600 | 100 | 180 | 880 | - |
| TIANNENG BATTERY GROUP CO -A | 1,000 | 1,300 | - | 1,400 | 900 |
| TIANQI LITHIUM INDUSTR IND-A | 1,500 | 100 | - | 100 | 1,500 |
| YUNNAN ENERGY NEW MATERIAL-A | 900 | 100 | - | 100 | 900 |
| ZHEJIANG HUAYOU COBALT CO - A | 1,620 | 200 | - | 200 | 1,620 |
| Hong Kong | | | | | |
| GCL POLY ENERGY HOLDINGS LTD | - | 71,000 | - | - | 71,000 |
| The United States of America | | | | | |
| ALBEMARLE CORP | - | 303 | - | - | 303 |
| ALLEGRO MICROSYSTEMS INC | - | 500 | - | - | 500 |
| ANALOG DEVICES INC COM | 937 | 4 | - | 239 | 702 |
| APTIV PLC | 852 | - | - | 153 | 699 |
| AUTOLIV INC | 276 | - | - | 51 | 225 |
| CIRRUS LOGIC INC COM USD0.001 | - | 157 | - | 157 | - |
| ELEMENT SOLUTION INC | 778 | - | - | 778 | - |

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP Global Smart Driving Index ETF (continued)

For the period ended 30 June 2023

| | Holdings | | | | As at 30 June 2023 Units |
|---|----------------------------|--------------------|---------------------|--------------------|-----------------------------------|
| | 1 January 2023 Units | Additions Units | Corporate Action | Disposals Units | |
| <u>Listed equities (continued)</u> | | | | | |
| The United States of America (continued) | | | | | |
| GENERAC HOLDINGS INC | | | | | |
| COM USD0.01 | 202 | - | - | 39 | 163 |
| GENTEX CORP COM | 748 | - | - | 135 | 613 |
| GRAB HOLDINGS LTD - CL A | 11,784 | - | - | 2,038 | 9,746 |
| LEAR CORP | 188 | - | - | 34 | 154 |
| LI AUTO INC - ADR | 2,698 | - | - | 487 | 2,211 |
| LIVENT CORP LTHM | 576 | 476 | - | 576 | 476 |
| LUCID GROUP INC | 5,299 | 54 | - | 594 | 4,759 |
| NIO INC - ADR | 4,869 | - | - | 856 | 4,013 |
| NXP SEMICONDUCTORS NV | 814 | 4 | - | 144 | 674 |
| PLUG POWER INC | 1,850 | - | - | 270 | 1,580 |
| QUIMICA Y MINERA CHIL-SP | | | | | |
| ADR ADR(REPR 10 | - | 372 | - | - | 372 |
| REGAL REXNORD CORP | 210 | - | - | 210 | - |
| RIVIAN AUTOMOTIVE INC-A | 2,857 | - | - | 440 | 2,417 |
| SENSATA TECHNOLOGIES | | | | | |
| HOLDINGS | 487 | - | - | 86 | 401 |
| SKYWORKS SOLUTIONS INC | | | | | |
| COM | 506 | - | - | 94 | 412 |
| STMICROELECTRONICS N V | | | | | |
| NY REGISTRY | 2,861 | 13 | - | 512 | 2,362 |
| SYNAPTICS INC COM USD0.001 | - | 112 | - | 112 | - |
| TESLA INC | 809 | 51 | - | 102 | 758 |
| TEXAS INSTRS INC COM | 871 | 56 | - | 129 | 798 |
| UBER TECHNOLOGIES INC | | | | | |
| UBER | 5,032 | 22 | - | 1,566 | 3,488 |
| VERTIV HOLDINGS CO | 1,210 | - | - | 218 | 992 |
| XPENG INC - ADR | 2,108 | 44 | - | 340 | 1,812 |

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP MSCI China A 50 Connect ETF

For the period ended 30 June 2023

| | Holdings | | | | As at |
|-------------------------------|------------------|------------------|------------------|------------------|----------------|
| | 1 January | Additions | Corporate | Disposals | 30 June |
| | 2023 | Units | Action | Units | 2023 |
| | Units | | | | Units |
| <u>Listed equities</u> | | | | | |
| China | | | | | |
| AGRICULTURAL BANK OF CHINA-A | 188,500 | 800 | - | 41,800 | 147,500 |
| AIER EYE HOSPITAL GROUP CO-A | 21,293 | 500 | 5,368 | 3,900 | 23,261 |
| BANK OF COMMUNICATIONS-A | 86,200 | 400 | - | 19,100 | 67,500 |
| BANK OF NINGBO CO LTD -A | 14,600 | 100 | - | 3,500 | 11,200 |
| BEIJING KINGSOFT OFFICE SO-A | - | 2,600 | - | - | 2,600 |
| BOE TECHNOLOGY GROUP CO LT-A | 311,700 | 800 | - | 102,000 | 210,500 |
| BYD CO LTD -A | 5,900 | 200 | - | 1,100 | 5,000 |
| CHINA COSCO HOLDINGS-A | 44,260 | 1,800 | - | 13,200 | 32,860 |
| CHINA MERCHANTS BANK-A | 46,500 | 200 | - | 10,400 | 36,300 |
| CHINA PACIFIC INSURANCE GR-A | 15,000 | 100 | - | 3,400 | 11,700 |
| CHINA PETROLEUM & CHEMICAL-A | - | 59,600 | - | - | 59,600 |
| CHINA SHENHUA ENERGY CO -A | 23,900 | 900 | - | 12,400 | 12,400 |
| CHINA STATE CONSTRUCTION -A | 147,100 | 5,700 | - | 43,000 | 109,800 |
| CHINA THREE GORGES RENEWAB-A | 62,700 | 4,900 | - | 13,400 | 54,200 |
| CHINA TOURISM GROUP DUTY F-A | 6,386 | 200 | - | 1,200 | 5,386 |
| CHINA UNITED NETWORK-A | 68,300 | 14,300 | - | 12,500 | 70,100 |
| CHINA VANKE CO LTD -A | 21,400 | 2,000 | - | 4,200 | 19,200 |
| CHINA YANGTZE POWER CO LTD-A | 51,200 | 5,900 | - | 11,000 | 46,100 |
| CHONGQING ZHIFEI BIOLOGICA-A | 4,800 | 100 | - | 4,900 | - |
| CITIC SECURITIES CO-A SHARES | 27,074 | 100 | - | 6,100 | 21,074 |
| CONTEMPORARY AMPEREX TECHN-A | 8,650 | 800 | 4,920 | 2,600 | 11,770 |

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(An umbrella open-ended fund company established under the laws of Hong Kong)

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP MSCI China A 50 Connect ETF (continued)

For the period ended 30 June 2023

| | Holdings | | | | As at 30 June 2023 Units |
|---|----------------------------|--------------------|---------------------|--------------------|-----------------------------------|
| | 1 January 2023 Units | Additions Units | Corporate Action | Disposals Units | |
| <u>Listed equities (continued)</u> | | | | | |
| China (continued) | | | | | |
| EAST MONEY INFORMATION | | | | | |
| CO-A | 29,320 | 200 | 4,744 | 7,000 | 27,264 |
| EVE ENERGY CO LTD-A | 7,085 | 300 | - | 2,100 | 5,285 |
| FOCUS MEDIA INFORMATION | | | | | |
| TE-A | 31,000 | 5,900 | - | 5,800 | 31,100 |
| FOSHAN HAITIAN | | | | | |
| FLAVOURING -A | 5,818 | 100 | 903 | 1,400 | 5,421 |
| IND & COMM BK OF CHINA - A | 139,700 | 700 | - | 31,300 | 109,100 |
| INDUSTRIAL BANK CO LTD -A | 46,400 | 200 | - | 10,500 | 36,100 |
| INNER MONGOLIA YILI | | | | | |
| INDUS-A | 9,500 | 100 | - | 2,200 | 7,400 |
| JIANGSU HENGRUI MEDICINE | | | | | |
| C-A | 19,542 | 300 | - | 3,800 | 16,042 |
| JIANGSU YANGHE BREWERY - | | | | | |
| A | 2,300 | 100 | - | 600 | 1,800 |
| KWEICHOW MOUTAI CO LTD- | | | | | |
| A | 1,998 | - | - | 500 | 1,498 |
| LONGI GREEN ENERGY | | | | | |
| TECHNOL-A | 63,509 | 500 | - | 21,200 | 42,809 |
| LUXSHARE PRECISION | | | | | |
| INDUSTR-A | 59,160 | 500 | - | 19,400 | 40,260 |
| LUZHOU LAOJIAO CO LTD-A | 2,200 | 100 | - | 500 | 1,800 |
| MUYUAN FOODSTUFF CO | | | | | |
| LTD-A | 8,038 | 200 | - | 1,800 | 6,438 |
| NARI TECHNOLOGY | | | | | |
| DEVELOPMEN-A | 23,300 | 900 | 3,480 | 6,800 | 20,880 |
| PING AN BANK CO LTD-A | 43,000 | 200 | - | 9,800 | 33,400 |
| PING AN INSURANCE GROUP | | | | | |
| CO-A | 24,300 | 100 | - | 5,400 | 19,000 |
| POLY REAL ESTATE GROUP | | | | | |
| CO -A | 26,500 | 2,500 | - | 5,200 | 23,800 |
| S F HOLDING CO LTD-A | 17,152 | 700 | - | 5,000 | 12,852 |
| SHAANXI COAL INDUSTRY CO | | | | | |
| L-A | 35,100 | 1,400 | - | 18,400 | 18,100 |
| SHANGHAI PUDONG DEVEL | | | | | |
| BANK-A | 64,700 | 300 | - | 14,600 | 50,400 |

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP MSCI China A 50 Connect ETF (continued)

For the period ended 30 June 2023

| | Holdings | | | | As at 30 June 2023 Units |
|--|-------------------------------------|----------------------------|-----------------------------|----------------------------|---|
| | 1 January 2023 Units | Additions Units | Corporate Action | Disposals Units | |
| <u>Listed equities (continued)</u> | | | | | |
| China (continued) | | | | | |
| SHANXI XINGHUACUN FEN WINE-A | 1,812 | 100 | - | 500 | 1,412 |
| SHENZHEN INOVANCE TECHNOLO-A | - | 6,700 | - | 6,700 | - |
| SHENZHEN MINDRAY BIO- MEDIC-A | 3,800 | 100 | - | 800 | 3,100 |
| SUNGROW POWER SUPPLY CO LT-A | 5,200 | 300 | - | 1,600 | 3,900 |
| TONGWEI CO LTD-A | 6,700 | 21,900 | - | 3,300 | 25,300 |
| WANHUA CHEMICAL GROUP CO -A | 27,871 | 5,200 | - | 7,100 | 25,971 |
| WULIANGYE YIBIN CO LTD-A | 5,988 | - | - | 1,300 | 4,688 |
| WUXI APPTec CO LTD-A | 7,812 | 200 | - | 1,600 | 6,412 |
| YUNNAN ENERGY NEW MATERIAL-A | 7,864 | - | - | 7,864 | - |
| ZHANGZHOU PIENZEHUANG PHA-A | 1,800 | - | - | 300 | 1,500 |
| ZIJIN MINING GROUP CO LTD- A | 182,400 | 34,200 | - | 46,500 | 170,100 |
| <u>Unlisted funded total return swaps</u> | | | | | |
| China | | | | | |
| UNLISTED FUNDED TOTAL RETURN SWAPS | 14,025 | 13,949 | - | 14,855 | 13,119 |

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP Metaverse Concept ETF

For the period ended 30 June 2023

| | Holdings | | | | As at 30 June 2023 Units |
|--|----------------------------|--------------------|---------------------|--------------------|-----------------------------------|
| | 1 January 2023 Units | Additions Units | Corporate Action | Disposals Units | |
| Listed equities | | | | | |
| The United States of America | | | | | |
| ADOBE INC | 899 | 102 | - | 620 | 381 |
| ADV MICRO DEVICES INC COM USD0.01 | 3,134 | 707 | - | 2,051 | 1,790 |
| ALIBABA GROUP HOLDING-SP ADR BABA | 2,584 | 387 | - | 2,001 | 970 |
| ALPHABET INC-CL A GOOGL | 1,579 | 1,573 | - | 784 | 2,368 |
| AMAZON.COM INC USD0.01 | 2,513 | 630 | - | 1,827 | 1,316 |
| APPLE INC | 1,333 | 56 | - | 463 | 926 |
| ARISTA NETWORKS INC ARISTA NETWORKS INC | 581 | 757 | - | 464 | 874 |
| AUTODESK INC COM USD0.01 | 715 | 96 | - | 564 | 247 |
| AXON ENTERPRISE INC | 448 | 53 | - | 501 | - |
| BLOCK INC SQ | 1,021 | 86 | - | 463 | 644 |
| BROADCOM INC | 189 | 164 | - | 131 | 222 |
| C3.AI INC-A | - | 1,384 | - | 62 | 1,322 |
| CHINDATA GROUP HOLDINGS-ADR | 14,447 | 2,812 | - | 17,259 | - |
| CISCO SYSTEMS INC COM USD0.001 | 3,534 | 1,299 | - | 1,570 | 3,263 |
| COINBASE GLOBAL INC - CLASS A | - | 1,166 | - | 394 | 772 |
| DATADOG INC - CLASS A DDOG | 678 | 56 | - | 254 | 480 |
| ELECTRONIC ARTS INC COM USD0.01 | 643 | 50 | - | 223 | 470 |
| HASHICORP INC-CL A | 1,536 | 327 | - | 648 | 1,215 |
| INTEL CORP | 1,733 | 2,680 | - | 1,717 | 2,696 |
| LAM RESEARCH CORP COM USD0.001 | 145 | 12 | - | 54 | 103 |
| META PLATFORMS INC-CLASS A FB | 3,578 | 118 | - | 2,308 | 1,388 |
| MICRON TECHNOLOGY INC | 2,273 | 1,564 | - | 1,344 | 2,493 |
| MICROSOFT CORP COM USD0.00000625 | 1,454 | 341 | - | 633 | 1,162 |

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP Metaverse Concept ETF (continued)

For the period ended 30 June 2023

| | Holdings | | | | As at 30 June 2023 Units |
|---|-------------------------------------|----------------------------|-----------------------------|----------------------------|---|
| | 1 January 2023 Units | Additions Units | Corporate Action | Disposals Units | |
| <u>Listed equities (continued)</u> | | | | | |
| The United States of America (continued) | | | | | |
| NETFLIX INC COM USD0.001 | 634 | 22 | - | 408 | 248 |
| NVIDIA CORP | 2,010 | 112 | - | 1,130 | 992 |
| PINTEREST INC- CLASS A PINS | - | 9,296 | - | 2,854 | 6,442 |
| QUALCOMM INC | 1,331 | 72 | - | 937 | 466 |
| ROBLOX CORP -CLASS A | 4,250 | 1,207 | - | 1,959 | 3,498 |
| SEA LTD-ADR SE | - | 1,369 | - | 390 | 979 |
| SNAP INC - A SNAP | 12,439 | 2,756 | - | 6,060 | 9,135 |
| SNOWFLAKE INC-CLASS A | 1,163 | 38 | - | 545 | 656 |
| SONY CORP-SPONSORED ADR ADR EA REP 1 ORD NPV | 1,786 | 1,477 | - | 1,013 | 2,250 |
| TAIWAN SEMICONDUCTOR-SP ADR ADS REP 5 ORD TWD10 | 6,101 | 473 | - | 3,250 | 3,324 |
| TAKE-TWO INTERACTIVE SOFTWARE COM USD0.01 | 388 | 35 | - | 139 | 284 |
| TENCENT HOLDINGS LTD-UNS ADR TCEHY | 4,625 | 470 | - | 2,909 | 2,186 |
| T-MOBILE US INC TMUS | 964 | 2,222 | - | 961 | 2,225 |
| UNITY SOFTWARE INC U | 2,611 | 905 | - | 1,466 | 2,050 |
| WALT DISNEY CO/THE DISNEY COM USD0.01 | 1,511 | 90 | - | 1,099 | 502 |
| WARNER MUSIC GROUP CORP-CL A WMG | 3,260 | 461 | - | 1,254 | 2,467 |
| ZSCALER INC | 360 | 63 | - | 150 | 273 |

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP FTSE Vietnam 30 ETF

For the period from 19 September 2022 (date of inception) to 30 June 2023

| | Holdings | | | | As at 30 June 2023 Units |
|---------------------------------------|--|--------------------|---------------------|--------------------|-----------------------------------|
| | 19 September 2022 (date of inception) Units | Additions Units | Corporate Action | Disposals Units | |
| Listed equities | | | | | |
| Vietnam | | | | | |
| BAO VIET HOLDINGS DEVELOPMENT INVEST | - | 17,800 | - | 7,000 | 10,800 |
| CONSTRUCT VND10000 | - | 75,200 | - | 30,000 | 45,200 |
| DUC GIANG CHEMICALS & DETERG DGC | - | 48,500 | - | 20,100 | 28,400 |
| GELEX GROUP JSC GEX | - | 109,700 | - | 45,000 | 64,700 |
| HDBANK | - | 101,800 | 24,600 | 126,400 | - |
| HO CHI MINH CITY SECURITIES VND10000 | - | 24,100 | - | 17,000 | 7,100 |
| HOA PHAT GROUP JSC VND10000 | - | 734,500 | - | 374,700 | 359,800 |
| JSC BANK FOR FOREIGN TRADE VND10000 | - | 125,400 | - | 51,000 | 74,400 |
| KHANG DIEN HOUSE TRADING AND VND10000 | - | 91,700 | - | 37,000 | 54,700 |
| KIDO GROUP CORP | - | 21,300 | - | - | 21,300 |
| KINH BAC CITY DEVELOPMENT SH VND10000 | - | 96,400 | - | 39,000 | 57,400 |
| MASAN GROUP CORP VND10000 | - | 156,400 | - | 64,700 | 91,700 |
| NO VA LAND INVESTMENT GROUP | - | 173,800 | - | 173,800 | - |
| PETROVIETNAM CA MAU FERTILIZ DCM | - | 19,600 | - | - | 19,600 |
| PETROVIETNAM FERT & CHEMICAL VND10000 | - | 49,000 | - | 20,000 | 29,000 |
| PETROVIETNAM POWER CORP | - | 122,700 | - | 51,700 | 71,000 |
| PHAT DAT REAL ESTATE DEVELOP | - | 82,100 | - | 82,100 | - |
| SAIGON - HANOI COMMERCIAL | - | 227,700 | 8,790 | 96,000 | 140,490 |
| SAIGON BEER ALCOHOL BEVERAGE | - | 18,600 | - | 7,800 | 10,800 |
| SAIGON SECURITIES INC VND10000 | - | 302,300 | - | 122,000 | 180,300 |
| SAIGON THUONG TIN COMMERCIAL VND10000 | - | 144,400 | - | 86,900 | 57,500 |

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP FTSE Vietnam 30 ETF

For the period from 19 September 2022 (date of inception) to 30 June 2023

| | Holdings | | | | As at 30 June 2023 Units |
|---|--|----------------------------|-----------------------------|----------------------------|---|
| | 19 September 2022 (date of inception) Units | Additions Units | Corporate Action | Disposals Units | |
| <u>Listed equities (continued)</u> | | | | | |
| <u>Vietnam (continued)</u> | | | | | |
| THANH THANH CONG-BIEN HOA JS | - | 116,700 | 11,685 | 49,000 | 79,385 |
| VIET NAM CONSTRUCTION & IMPO VND10000 | - | 61,500 | 3,010 | 30,500 | 34,010 |
| VIET NAM DAIRY PRODUCTS JSC VND10000 | - | 186,400 | - | 86,800 | 99,600 |
| VIETCAP SECURITIES JSC | - | 76,600 | - | 31,700 | 44,900 |
| VIETJET AVIATION JSC | - | 42,800 | - | 17,900 | 24,900 |
| VIETNAM NATIONAL PETROLEUM G PLX | - | 64,300 | - | 44,500 | 19,800 |
| VIGLACERA CORP JSC | - | 51,600 | - | 44,400 | 7,200 |
| VINCOM RETAIL JSC | - | 287,700 | - | 149,100 | 138,600 |
| VINGROUP JSC VND10000 | - | 273,300 | - | 129,000 | 144,300 |
| VINHOMES JSC | - | 304,700 | - | 125,800 | 178,900 |
| VNDIRECT SECURITIES CORP VNDIRECT SECURITIES CORP | - | 156,200 | - | 65,100 | 91,100 |

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HOLDING OF COLLATERAL (UNAUDITED)CSOP MSCI China A 50 Connect ETF

As at 30 June 2023

| Collateral provider | Nature of collateral | Credit rating | Maturity tenor | Currency denomination | % of net asset value by collateral | Value of the collateral RMB |
|----------------------------------|----------------------|------------------|-----------------|-----------------------|------------------------------------|-----------------------------|
| BNP Paribas | Government Bond | Investment grade | 15 August 2041 | USD | 14.20 | 9,686,298 |
| BNP Paribas | Government Bond | Investment grade | 15 August 2024 | USD | 24.18 | 16,495,518 |
| BNP Paribas | Government Bond | Investment grade | 31 January 2029 | USD | 8.48 | 5,787,393 |
| Citigroup Global Markets Limited | Government Bond | Investment grade | 15 April 2028 | USD | 3.16 | 2,158,902 |

Custody/safe-keeping arrangement

| | Amount of collateral received/held 30 June 2023 RMB | Proportion of collateral posted by the sub-fund 30 June 2023 % |
|---------------------------------|---|--|
| Custodians of collateral | | |
| Pooled accounts | | |
| Citibank, N.A, Hong Kong Branch | 34,128,111 | 100.00 |

CSOP ETF SERIES OFC

(An umbrella open-ended fund company established under the laws of Hong Kong)

PERFORMANCE RECORD (UNAUDITED)**NET ASSET VALUE**

| | Dealing net asset value RMB | Dealing net asset value per share RMB |
|---|--------------------------------|---|
| <u>CSOP STAR 50 Index ETF</u> | | |
| As at 30 June 2023 | 51,740,952 | 8.7697 |
| As at 31 December 2022 | 44,754,640 | 8.4443 |
| As at 31 December 2021 | 88,845,612 | 12.5135 |
| | Dealing net asset value USD | Dealing net asset value per share USD |
| <u>CSOP Global Cloud Computing Technology Index ETF</u> | | |
| As at 30 June 2023 | 1,722,608 | 1.5903 |
| As at 31 December 2022 | 1,375,446 | 1.2698 |
| As at 31 December 2021 | 3,006,838 | 2.1738 |
| | Dealing net asset value RMB | Dealing net asset value per share RMB |
| <u>CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF</u> | | |
| As at 30 June 2023 | 72,585,928 | 6.6593 |
| As at 31 December 2022 | 91,998,223 | 7.4192 |
| As at 31 December 2021 | 133,362,375 | 9.3917 |
| | Dealing net asset value HKD | Dealing net asset value per share HKD |
| <u>CSOP China Healthcare Disruption Index ETF</u> | | |
| As at 30 June 2023 | 25,910,841 | 2.6007 |
| As at 31 December 2022 | 33,779,615 | 3.4957 |
| As at 31 December 2021 | 60,937,815 | 4.8122 |

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PERFORMANCE RECORD (UNAUDITED) (CONTINUED)**NET ASSET VALUE (CONTINUED)**

| | Dealing net asset value USD | Dealing net asset value per share USD |
|--|--------------------------------|---|
| <u>CSOP Global Smart Driving Index ETF</u> | | |
| As at 30 June 2023 | 1,838,599 | 0.6396 |
| As at 31 December 2022 | 1,679,704 | 0.5291 |
| | Dealing net asset value RMB | Dealing net asset value per share RMB |
| <u>CSOP MSCI China A 50 Connect ETF</u> | | |
| As at 30 June 2023 | 69,267,308 | 4.6262 |
| As at 31 December 2022 | 83,761,083 | 4.9350 |
| | Dealing net asset value USD | Dealing net asset value per share USD |
| <u>CSOP Metaverse Concept ETF</u> | | |
| As at 30 June 2023 | 5,535,846 | 0.8654 |
| As at 31 December 2022 | 5,685,169 | 0.6250 |
| | Dealing net asset value VND | Dealing net asset value per share VND |
| <u>CSOP FTSE Vietnam 30 ETF</u> | | |
| As at 30 June 2023 | 82,658,793,003 | 20,092.0741 |

HIGHEST AND LOWEST NET ASSET VALUE PER UNIT

| | Highest net asset value per share RMB | Lowest net asset value per share RMB |
|---|---|--|
| <u>CSOP STAR 50 Index ETF</u> | | |
| For the period from 1 January 2023 to 30 June 2023 | 10.1822 | 8.5530 |
| For the year ended 31 December 2022 | 12.5119 | 7.7288 |
| For the period from 9 February 2021 (date of inception) to 31 December 2021 | 14.5158 | 11.0293 |

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PERFORMANCE RECORD (UNAUDITED) (CONTINUED)**HIGHEST AND LOWEST NET ASSET VALUE PER UNIT (CONTINUED)**

| | Highest net asset value per share USD | Lowest net asset value per share USD |
|--|---|--|
| <u>CSOP Global Cloud Computing Technology Index ETF</u> | | |
| For the period from 1 January 2023 to 30 June 2023 | 1.6425 | 1.2595 |
| For the year ended 31 December 2022 | 2.1508 | 1.1526 |
| For the period from 12 May 2021 (date of inception) to 31 December 2021 | 2.4812 | 1.9842 |
| | Highest net asset value per share RMB | Lowest net asset value per share RMB |
| <u>CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF</u> | | |
| For the period from 1 January 2023 to 30 June 2023 | 8.2047 | 6.0442 |
| For the year ended 31 December 2022 | 10.1610 | 5.7506 |
| For the period from 31 May 2021 (date of inception) to 31 December 2021 | 10.4767 | 6.1300 |
| | Highest net asset value per share HKD | Lowest net asset value per share HKD |
| <u>CSOP China Healthcare Disruption Index ETF</u> | | |
| For the period from 1 January 2023 to 30 June 2023 | 3.9347 | 2.5263 |
| For the year ended 31 December 2022 | 4.7489 | 2.4497 |
| For the period from 20 July 2021 (date of inception) to 31 December 2021 | 7.7854 | 4.6066 |
| | Highest net asset value per share USD | Lowest net asset value per share USD |
| <u>CSOP Global Smart Driving Index ETF</u> | | |
| For the period from 1 January 2023 to 30 June 2023 | 0.6590 | 0.5248 |
| For the period from 11 August 2021 (date of inception) to 31 December 2022 | 1.1080 | 0.5155 |
| | Highest net asset value per share RMB | Lowest net asset value per share RMB |
| <u>CSOP MSCI China A 50 Connect ETF</u> | | |
| For the period from 1 January 2023 to 30 June 2023 | 5.3879 | 4.5192 |
| For the period from 10 December 2021 (date of inception) to 31 December 2022 | 6.4189 | 4.4261 |

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PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

HIGHEST AND LOWEST NET ASSET VALUE PER UNIT (CONTINUED)

| | Highest net asset value per share USD | Lowest net asset value per share USD |
|--|---|--|
| <u>CSOP Metaverse Concept ETF</u> | | |
| For the period from 1 January 2023 to 30 June 2023 | 0.8798 | 0.6253 |
| For the period from 18 February 2022 (date of inception) to 31 December 2022 | 1.0425 | 0.5887 |
| | Highest net asset value per share VND | Lowest net asset value per share VND |
| <u>CSOP FTSE Vietnam 30 ETF</u> | | |
| For the period from 19 September 2022 (date of inception) to 30 June 2023 | 23,654.0149 | 16,895.5077 |

UNDERLYING INDEX CONSTITUENT STOCK DISCLOSURE (UNAUDITED)

CSOP STAR 50 Index ETF

There was no constituent security (31 December 2022: Nil) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2023.

During the period ended 30 June 2023, the SSE Science and Technology Innovation Board 50 Index increased by 5.09% (31 December 2022: decreased by 31.11%) while the net asset value per unit of Sub-Fund increased by 4.12% (31 December 2022: decreased by 32.77%).

CSOP Global Cloud Computing Technology Index ETF

There was no constituent security (31 December 2022: Nil) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2023.

During the period ended 30 June 2023, the Solactive Global Cloud Computing Technology Index increased by 27.17% (31 December 2022: decreased by 40.43%) while the net asset value per unit of Sub-Fund increased by 26.42% (31 December 2022: decreased by 42.25%).

CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF

CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF is a feeder fund which in seeking to achieve its investment objective, will invest at least 90% of its Net Asset Value in the Huatai-PineBridge CSI Photovoltaic Industry ETF (the “Master ETF”) and/or the Stock Connect (including the eligible ETFs for Northbound trading), via the QFI status granted to the Manager as disclosed in the Prospectus. The Sub-Fund invested 100.27% (31 December 2022: 100.40%) of its net assets in the Master ETF. For the purpose of complying with the investment restrictions, the Sub-Fund and the Master ETF would be deemed a single entity. The Master Fund had only 1 position that individually accounted for more than 10% of its net asset values as at 30 June 2023 and 31 December 2022.

During the period ended 30 June 2023, the CSI Photovoltaic Industry Index decreased by 10.36% (31 December 2022: decreased by 20.15%) while the net asset value per unit of Sub-Fund decreased by 10.26% (31 December 2022: decreased by 21.02%).

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UNDERLYING INDEX CONSTITUENT STOCK DISCLOSURE (UNAUDITED) (CONTINUED)

CSOP China Healthcare Disruption Index ETF

There was no constituent security (31 December 2022: Nil) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2023.

During the period ended 30 June 2023, the Solactive China Healthcare Disruption Index decreased by 24.49% (31 December 2022: decreased by 25.67%) while the net asset value per unit of Sub-Fund decreased by 25.69% (31 December 2022: decreased by 27.56%).

CSOP Global Smart Driving Index ETF

There was 1 constituent security (31 December 2022: Nil) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2023.

During the period ended 30 June 2023, the Solactive Global Smart Driving Index increased by 22.81% (31 December 2022 (since 11 August 2021 (date of inception)): decreased by 45.36%) while the net asset value per unit of Sub-Fund increased by 21.54% (31 December 2022 (since 11 August 2021 (date of inception)): decreased by 48.41%).

CSOP MSCI China A 50 Connect ETF

There was no constituent security (31 December 2022: Nil) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2023.

During the period ended 30 June 2023, the MSCI China A 50 Connect Index decreased by 5.10% (31 December 2022 (since 10 December 2021 (date of inception)): decreased by 21.21%) while the net asset value per unit of Sub-Fund decreased by 6.36% (31 December 2022 (since 10 December 2021 (date of inception)): decreased by 23.72%).

CSOP Metaverse Concept ETF

There was no constituent security (31 December 2022: Nil) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2023.

The Manager employs an actively managed investment strategy for the Sub-Fund. The Sub-Fund does not seek to track any index or benchmark, and there is no replication or representative sampling conducted by the Manager.

During the period ended 30 June 2023, the net asset value per unit of Sub-Fund increased by 38.61% (31 December 2022 (since 18 February 2022 (date of inception)): decreased by 37.99%).

CSOP FTSE Vietnam 30 ETF

There were 2 constituent security that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2023.

During the period from 19 September 2022 (date of inception) to 30 June 2023, the FTSE Vietnam 30 Index decreased by 12.71% while the net asset value per unit of Sub-Fund decreased by 15.79%.

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DETAILS IN RESPECT OF SWAP FEES FOR FINANCIAL DERIVATIVE INSTRUMENTS (Unaudited)

The Sub-Funds will bear the swap fees, which is a fixed fee payable each time the Sub-Fund enters into a Swap transaction, subject to a minimum annual fee. No fees are payable for the unwinding or early termination of Swaps.

CSOP STAR 50 Index ETF

The Sub-Fund did not enter into any swap transactions during the period ended 30 June 2023 and 30 June 2022. The swap fees of the Sub-Fund were RMB Nil for the period ended 30 June 2023 (for the period ended 30 June 2022: RMB Nil).

CSOP MSCI China A 50 Connect ETF

The swap fees of the Sub-Fund were RMB -9,891* for the period ended 30 June 2023 (for the period from 10 December 2021(date of inception) to 30 June 2022: RMB -46,932*).

CSOP FTSE Vietnam 30 ETF

The Sub-Fund did not enter into any swap transactions for the period from 19 September 2022 (date of inception) to 30 June 2023. The swap fees of the Sub-Fund were VND Nil for the period from 19 September 2022 (date of inception) to 30 June 2023.

*A positive figure denotes the fee that the Sub-Fund pays to the swap counterparties. A negative figure denotes the fee that the swap counterparties pay to the Sub-Fund.

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