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

CSOP STAR 50 INDEX ETF
Stock Code: 3109

CSOP HUATAI-PB CSI PHOTOVOLTAIC INDUSTRY ETF
(formerly known as CSOP HUATAI-PINEBRIDGE CSI PHOTOVOLTAIC INDUSTRY ETF)
Stock Code: 3134

CSOP HANG SENG BIOTECH ETF
Stock Code: 3174

CSOP MSCI CHINA A 50 CONNECT ETF
Stock Code: 3003

CSOP NASDAQ 100 ETF
Stock Code: 3034

CSOP FTSE VIETNAM 30 ETF
Stock Code: 3004

(Sub-Funds of CSOP ETF Series OFC)

Unaudited Semi-Annual Report
FOR THE PERIOD ENDED 30 JUNE 2026

CSOP ETF SERIES OFC
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CSOP ETF SERIES OFC
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CONDENSED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	CSOP ETF SERIES OFC		CSOP STAR 50 Index ETF		CSOP Huatai-PB CSI Photovoltaic Industry ETF (formerly known as CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF)		CSOP Hang Seng Biotech ETF	
	30 June 2026 (Unaudited) HKD	31 December 2025 (Audited) HKD	30 June 2026 (Unaudited) RMB	31 December 2025 (Audited) RMB	30 June 2026 (Unaudited) RMB	31 December 2025 (Audited) RMB	30 June 2026 (Unaudited) HKD	31 December 2025 (Audited) HKD
ASSETS								
Deposit reserve	-	-	23,650	25,107	186	186	-	-
Financial assets at fair value through profit or loss	-	-	624,062,176	439,642,889	47,768,719	40,067,204	769,395,275	814,709,607
Dividend receivables	-	-	-	-	-	-	2,491,313	-
Other receivables	1	1	-	-	-	-	-	-
Interest receivable from swap contracts	-	-	483,443	318,783	-	-	401,851	165,394
Amounts due from participating dealers	-	-	-	6,827	12,430	-	-	-
Cash and cash equivalents	-	-	7,084,547	8,516,398	3,421,552	343,872	1,524,821	3,434,626
TOTAL ASSETS	1	1	631,653,816	448,510,004	51,202,887	40,411,262	773,813,260	818,309,627
LIABILITIES								
Amounts due to broker	-	-	10,810	-	-	-	-	-
Amounts due to participating dealers	-	-	5,103,810	6,862,380	3,046,530	-	-	-
Management fee payable	-	-	1,603,998	1,507,908	143,264	144,497	2,144,746	2,725,888
Other payables and accruals	-	-	348,378	373,924	207,684	192,514	492,068	713,234
TOTAL LIABILITIES	-	-	7,066,996	8,744,212	3,397,478	337,011	2,636,814	3,439,122
EQUITY								
Management share	1	1	-	-	-	-	-	-
Net assets attributable to shareholders	-	-	624,586,820	439,765,792	47,805,409	40,074,251	771,176,446	814,870,505
TOTAL EQUITY	1	1	624,586,820	439,765,792	47,805,409	40,074,251	771,176,446	814,870,505
TOTAL LIABILITIES AND EQUITY	1	1	631,653,816	448,510,004	51,202,887	40,411,262	773,813,260	818,309,627
Number of shares in issue								
Listed class			33,800,000	38,900,000	9,100,000	8,200,000	253,863,100	239,163,100
Net asset value per share								
Listed class			18.4789	11.3050	5.2533	4.8871	3.0378	3.4072

Note: Semi-Annual reports 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 FINANCIAL POSITION (CONTINUED)

As at 30 June 2026

	CSOP MSCI China A 50 Connect ETF		CSOP NASDAQ 100 ETF		CSOP FTSE Vietnam 30 ETF	
	30 June 2026	**31 December 2025**	**30 June 2026**	**31 December 2025**	**30 June 2026**	**31 December 2025**
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
	RMB	RMB	USD	USD	VND	VND
ASSETS						
Financial assets at fair value through profit or loss	63,356,229	45,547,084	9,406,980	6,271,166	146,671,854,450	133,510,206,150
Dividend receivables	-	-	812	1,163	1,103,505,000	76,500,000
Other receivables	4,000	8,000	-	-	82,886,507	42,511,659
Amounts due from broker	-	-	68,354	-	-	-
Amounts due from participating dealers	-	-	81,854	28,200	-	-
Cash and cash equivalents	133,750	84,027	92,107	119,562	1,244,164,695	1,348,053,863
TOTAL ASSETS	63,493,979	45,639,111	9,650,107	6,420,091	149,102,410,652	134,977,271,672
LIABILITIES						
Amounts due to broker	-	-	33,246	112,259	-	-
Amounts due to participating dealers	-	-	89,052	-	-	-
Management fee payable	11,287	24,463	18,165	18,062	340,044,012	288,409,886
Other payables and accruals	178,506	195,399	23,582	21,444	549,246,289	623,525,570
Formation fee payable	-	-	-	-	572,203,937	572,203,937
Withholding tax payable	40,812	40,812	-	-	-	-
TOTAL LIABILITIES EXCLUDING NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS	230,605	260,674	164,045	151,765	1,461,494,238	1,484,139,393
Net assets attributable to shareholders	-	-	9,486,062	6,268,326	-	-
TOTAL LIABILITIES	230,605	260,674	9,650,107	6,420,091	1,461,494,238	1,484,139,393
EQUITY						
Net assets attributable to shareholders	63,263,374	45,378,437	-	-	147,640,916,414	133,493,132,279
TOTAL EQUITY	63,263,374	45,378,437	-	-	147,640,916,414	133,493,132,279
TOTAL LIABILITIES AND EQUITY	63,493,979	45,639,111	9,650,107	6,420,091	149,102,410,652	134,977,271,672
Number of shares in issue						
Listed class	9,472,700	7,472,700	2,496,600	2,196,600	4,414,000	4,114,000
Unlisted class	N/A	N/A	362,042	259,336	N/A	N/A
Net asset value per share						
Listed class	6.6785	6.0726	1.6455	1.3813	33,448.3272	32,448.5008
Unlisted class	N/A	N/A	14.8547	12.4706	N/A	N/A

Note: Semi-Annual reports 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 PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the period ended 30 June 2026

	CSOP ETF SERIES OFC		CSOP STAR 50 Index ETF		CSOP Huatai-PB CSI Photovoltaic Industry ETF (formerly known as CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF)		CSOP Hang Seng Biotech ETF	
	For the period from 1 January 2026 to 30 June 2026 (Unaudited) HKD	For the period from 1 January 2025 to 30 June 2025 (Unaudited) HKD	For the period from 1 January 2026 to 30 June 2026 (Unaudited) RMB	For the period from 1 January 2025 to 30 June 2025 (Unaudited) RMB	For the period from 1 January 2026 to 30 June 2026 (Unaudited) RMB	For the period from 1 January 2025 to 30 June 2025 (Unaudited) RMB	For the period from 1 January 2026 to 30 June 2026 (Unaudited) HKD	For the period from 1 January 2025 to 30 June 2025 (Unaudited) HKD
INCOME								
Net gains/(losses) on financial assets at fair value through profit or loss Note 1	-	-	256,339,110	7,444,400	2,530,597	(3,519,160)	(96,493,056)	143,641,806
Interest income from bank deposits	-	-	3,061	7,402	705	245	102	40
Security lending income	-	-	-	-	-	-	125,121	-
Dividend income	-	-	495,349	1,010,951	-	-	3,732,142	2,099,185
Net foreign exchange (losses)/gains	-	-	(139)	8	-	-	190	-
Other income Note 2	-	-	-	-	-	758	-	-
TOTAL INCOME/(LOSS)	-	-	256,837,381	8,462,761	2,531,302	(3,518,157)	(92,635,501)	145,741,031
EXPENSES								
Management fee Note 3, 4	-	-	(2,241,127)	(2,339,358)	(233,994)	(144,396)	(4,241,672)	(1,576,431)
Collateral management fee Note 6	-	-	(38,801)	(6,627)	-	-	(30,339)	(2,336)
Audit fee	-	-	(40,051)	(44,492)	(36,264)	(37,076)	(76,133)	(47,681)
Bank charges	-	-	(2,630)	(2,129)	(2,629)	(2,325)	(3,535)	(2,475)
Index licensing fee	-	-	(72,440)	(90,317)	-	(22,027)	(171,381)	(83,421)
Interest on margin accounts	-	-	-	(5,756)	-	-	-	-
Brokerage and transaction fee	-	-	(368,105)	(468,110)	(55,665)	(269)	(265,764)	(213,877)
Legal and other professional fees	-	-	(3,900)	-	(3,900)	-	(4,453)	(4,520)
Security lending expense	-	-	-	-	-	-	(26,812)	-
Other operating expenses Note 5	-	-	(117,788)	(107,717)	(91,040)	(90,757)	(166,258)	(142,539)
TOTAL OPERATING EXPENSES	-	-	(2,884,842)	(3,064,506)	(423,492)	(296,850)	(4,986,347)	(2,073,280)
OPERATING PROFIT/(LOSS) BEFORE TAX	-	-	253,952,539	5,398,255	2,107,810	(3,815,007)	(97,621,848)	143,667,751
Withholding income tax expenses	-	-	(49,562)	(84,783)	(3)	(3)	(137,666)	(120,517)
PROFIT/(LOSS) AND TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	-	-	253,902,977	5,313,472	2,107,807	(3,815,010)	(97,759,514)	143,547,234

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

For the period ended 30 June 2026

Note 1 During the period ended 30 June 2026 and 30 June 2025, Swap Fees are included in the Net gains/(losses) on financial assets and financial liabilities at fair value through profit or loss.

Note 2 During the period ended 30 June 2026 and 30 June 2025, Other income pertains to the amount reimbursed from the Manager for the portion of ongoing expense in excess of 3% of the net asset value.

Note 3 During the period ended 30 June 2026 and 30 June 2025, the Custodian fee and Registrar's fee are included in the Management fee and the Manager will pay the fees of the Custodian and Registrar out of the Management fee.

Note 4 During the period ended 30 June 2026 and 30 June 2025, other than Management fee that paid to the Manager, no other amounts are paid to the Manager/connected person of Manager.

Note 5 During the period ended 30 June 2026 and 30 June 2025, Financial statement preparation fee and Out-of-pocket expenses that are paid to the Sub-Custodian and administrator, Citibank, N.A., Hong Kong Branch are included in the Other operating expenses.

Note 6 During the period ended 30 June 2026 and 30 June 2025, Collateral management fee is paid to Citibank, N.A., Hong Kong Branch.

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

CSOP ETF SERIES OFC
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CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTINUED)

For the period ended 30 June 2026

	CSOP MSCI China A 50 Connect ETF		CSOP NASDAQ 100 ETF		CSOP FTSE Vietnam 30 ETF	
	For the period from 1 January 2026 to 30 June 2026 (Unaudited) RMB	**For the period from 1 January 2025 to 30 June 2025** (Unaudited) RMB	**For the period from 1 January 2026 to 30 June 2026** (Unaudited) USD	**For the period from 1 January 2025 to 30 June 2025** (Unaudited) USD	**For the period from 1 January 2026 to 30 June 2026** (Unaudited) VND	**For the period from 1 January 2025 to 30 June 2025** (Unaudited) VND
INCOME						
Net gains on financial assets at fair value through profit or loss [Note 1]	5,098,156	396,667	1,326,717	261,775	3,932,993,688	16,060,881,150
Interest income from bank deposits	44	222	2	3	2,859	5,111
Dividend income	-	-	23,751	22,678	1,562,964,000	480,730,500
Net foreign exchange losses	(40)	(1,348)	-	-	(122,242,953)	(19,317,374)
Other income [Note 2]	-	360	-	-	-	2,145,267
TOTAL INCOME	5,098,160	395,901	1,350,470	284,456	5,373,717,594	16,524,444,654
EXPENSES						
Management fee [Note 3, 4]	(14,100)	(9,810)	(35,792)	(29,416)	(701,735,517)	(382,808,993)
Collateral management fee [Note 6]	-	(12,819)	-	-	-	-
Audit fee	(36,264)	(37,076)	(5,055)	(5,108)	(132,922,989)	(129,603,421)
Bank charges	(1,934)	(1,829)	(363)	(257)	(8,323,279)	(6,596,725)
Interest expense	-	-	-	-	(6,254,052)	(4,313,049)
Index licensing fee	-	-	(4,959)	(4,959)	(28,352,950)	(15,467,032)
Brokerage and transaction fee	(11,290)	(19,241)	(5,345)	(5,017)	(158,316,725)	(24,395,264)
Legal and other professional fees	-	-	-	-	-	-
Other operating expenses [Note 5]	(89,672)	(101,748)	(16,868)	(13,157)	(381,517,421)	(326,833,277)
TOTAL OPERATING EXPENSES	(153,260)	(182,523)	(68,382)	(57,914)	(1,417,422,933)	(890,017,761)
OPERATING PROFIT BEFORE TAX	4,944,900	213,378	1,282,088	226,542	3,956,294,661	15,634,426,893
Withholding income tax expenses	-	-	(6,810)	(6,470)	-	-
INCREASE IN NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS FOR THE PERIOD	-	-	1,275,278	220,072	-	-
PROFIT AND TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	4,944,900	213,378	-	-	3,956,294,661	15,634,426,893

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

For the period ended 30 June 2026

Note 1 During the period ended 30 June 2026 and 30 June 2025, Swap Fees are included in the Net gains/(losses) on financial assets and financial liabilities at fair value through profit or loss.

Note 2 During the period ended 30 June 2026 and 30 June 2025, Other income pertains to the amount reimbursed from the Manager for the portion of ongoing expense in excess of 3% of the net asset value.

Note 3 During the period ended 30 June 2026 and 30 June 2025, the Custodian fee, Registrar's fee and Investment Advisor's fee are included in the Management fee and the Manager will pay the fees of the Custodian, Registrar and Investment Advisor out of the Management fee.^

Note 4 During the period ended 30 June 2026 and 30 June 2025, other than Management fee that paid to the Manager, no other amounts are paid to the Manager/connected person of Manager.

Note 5 During the period ended 30 June 2026 and 30 June 2025, Financial statement preparation fee and Out-of-pocket expenses that are paid to the Sub-Custodian and administrator, Citibank, N.A., Hong Kong Branch are included in the Other operating expenses.

Note 6 During the period ended 30 June 2026 and 30 June 2025, Collateral management fee is paid to Citibank, N.A., Hong Kong Branch.

^ *Investment Advisor's fee is applicable in respect of CSOP FTSE Vietnam 30 ETF only.*

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

CONDENSED STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS

For the period ended 30 June 2026

	CSOP ETF SERIES OFC		CSOP STAR 50 Index ETF		CSOP Huatai-PB CSI Photovoltaic Industry ETF (formerly known as CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF)		CSOP Hang Seng Biotech ETF	
	For the period from 1 January 2026 to 30 June 2026 (Unaudited) HKD	For the period from 1 January 2025 to 30 June 2025 (Unaudited) HKD	For the period from 1 January 2026 to 30 June 2026 (Unaudited) RMB	For the period from 1 January 2025 to 30 June 2025 (Unaudited) RMB	For the period from 1 January 2026 to 30 June 2026 (Unaudited) RMB	For the period from 1 January 2025 to 30 June 2025 (Unaudited) RMB	For the period from 1 January 2026 to 30 June 2026 (Unaudited) HKD	For the period from 1 January 2025 to 30 June 2025 (Unaudited) HKD
Net assets attributable to shareholders at the beginning of the period	1	1	439,765,792	543,684,625	40,074,251	32,116,103	814,870,505	259,299,692
Issue of shares	-	-	23,424,433	48,207,524	35,009,451	-	54,065,455	19,280,668
Redemption of shares	-	-	(92,506,382)	(190,228,917)	(29,386,100)	-	-	(26,962,327)
Net (decrease)/increase from share transactions	-	-	(69,081,949)	(142,021,393)	5,623,351	-	54,065,455	(7,681,659)
Profit/(loss) and total comprehensive income for the period	-	-	253,902,977	5,313,472	2,107,807	(3,815,010)	(97,759,514)	143,547,234
Net assets attributable to shareholders at the end of the period	1	1	624,586,820	406,976,704	47,805,409	28,301,093	771,176,446	395,165,267
Listed class								
Number of shares in issue at beginning of the period	1	1	38,900,000	64,700,000	8,200,000	8,200,000	239,163,100	133,863,100
Shares issued	-	-	1,800,000	5,700,000	6,300,000	-	14,700,000	9,000,000
Shares redeemed	-	-	(6,900,000)	(22,500,000)	(5,400,000)	-	-	(10,200,000)
Number of shares in issue at end of the period	1	1	33,800,000	47,900,000	9,100,000	8,200,000	253,863,100	132,663,100

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

CSOP ETF SERIES OFC
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CONDENSED STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS (CONTINUED)

For the period ended 30 June 2026

	CSOP MSCI China A 50 Connect ETF	
	For the period from 1 January 2026 to 30 June 2026 (Unaudited) RMB	**For the period from 1 January 2025 to 30 June 2025** (Unaudited) RMB
Net assets attributable to shareholders at the beginning of the period	45,378,437	33,018,151
Issue of shares	12,940,037	11,078,485
Redemption of shares	-	(11,053,809)
Net increase from share transactions	12,940,037	24,676
Profit and total comprehensive income for the period	4,944,900	213,378
Net assets attributable to shareholders at the end of the period	63,263,374	33,256,205
Listed class		
Number of shares in issue at beginning of the period	7,472,700	6,972,700
Shares issued	2,000,000	2,500,000
Shares redeemed	-	(2,500,000)
Number of shares in issue at end of the period	9,472,700	6,972,700

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 2026

	CSOP NASDAQ 100 ETF	
	For the period from 1 January 2026 to 30 June 2026 (Unaudited) USD	**For the period from 1 January 2025 to 30 June 2025** (Unaudited) USD
Net assets attributable to shareholders at the beginning of the period	6,268,326	5,608,875
Reclassification of the redeemable shares as financial liabilities	-	-
	6,268,326	5,608,875
Listed class		
Issue of shares	979,381	311,950
Redemption of shares	(419,395)	(3,010,985)
Net increase/(decrease) from share transactions	559,986	(2,699,035)
Unlisted class		
Issue of shares	3,270,750	2,371,048
Redemption of shares	(1,888,278)	(636,668)
Net increase from share transactions	1,382,472	1,734,380
Increase in net assets attributable to shareholders for the period	1,275,278	220,072
Net assets attributable to shareholders at the end of the period	9,486,062	4,864,292
Listed class		
Number of shares in issue at beginning of the period	2,196,600	4,596,600
Reclassification of the redeemable shares as financial liabilities	-	-
	2,196,600	4,596,600
Shares issued	600,000	300,000
Shares redeemed	(300,000)	(2,700,000)
Number of shares in issue at end of the period	2,496,600	2,196,600
Unlisted class		
Number of shares in issue at beginning of the period	259,336	23,279
Shares issued	244,534	225,843
Shares redeemed	(141,828)	(61,569)
Number of shares in issue at end of the period	362,042	187,553

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

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

For the period ended 30 June 2026

	CSOP FTSE VIETNAM 30 ETF	
	For the period from 1 January 2026 to 30 June 2026 (Unaudited) VND	**For the period from 1 January 2025 to 30 June 2025** (Unaudited) VND
Net assets attributable to shareholders at the beginning of the period	133,493,132,279	73,172,181,142
Issue of shares	10,191,489,474	-
Redemption of shares	-	-
Net increase from share transactions	10,191,489,474	-
Profit and total comprehensive income for the period	3,956,294,661	15,634,426,893
Net assets attributable to shareholders at the end of the period	147,640,916,414	88,806,608,035
Listed class		
Number of shares in issue at beginning of the period	4,114,000	3,814,000
Shares issued	300,000	-
Shares redeemed	-	-
Number of shares in issue at end of the period	4,414,000	3,814,000

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 CASH FLOWS

For the period ended 30 June 2026

	CSOP STAR 50 Index ETF		**CSOP Huatai-PB CSI Photovoltaic Industry ETF (formerly known as CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF)**	
	For the period from 1 January 2026 to 30 June 2026 (Unaudited) RMB	**For the period from 1 January 2025 to 30 June 2025** (Unaudited) RMB	**For the period from 1 January 2026 to 30 June 2026** (Unaudited) RMB	**For the period from 1 January 2025 to 30 June 2025** (Unaudited) RMB
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating profit/(loss) before tax	253,952,539	5,398,255	2,107,810	(3,815,007)
Adjustments for:				
Dividend income	(495,349)	(1,010,951)	-	-
Interest on margin accounts	-	5,756	-	-
Interest income from bank deposits	(3,061)	(7,402)	(705)	(245)
Operating cash flows before movements in working capital	253,454,129	4,385,658	2,107,105	(3,815,252)
Decrease in deposit reserve	1,457	3,101	-	61
(Increase)/decrease in financial assets at fair value through profit or loss	(184,419,287)	136,862,611	(7,701,515)	3,832,519
Increase in interest receivable and payable from swap contracts	(164,660)	(43,197)	-	-
Decrease in other receivables	-	-	-	12,213
Increase/(decrease) in management fee payable	96,090	(234,584)	(1,233)	(35,242)
Increase in amount due to broker	10,810	-	-	-
Increase in cash collateral liabilities	-	48,133,398	-	-
(Decrease)/increase in other payables and accruals	(25,546)	2,079	15,170	(85,626)
Cash generated from/(used in) operations	68,952,993	189,109,066	(5,580,473)	(91,327)
Interest on bank deposits received	3,061	7,402	702	242
Interest paid on margin accounts	-	(5,756)	-	-
Dividends received net of withholding tax	445,787	926,168	-	-
Net cash flows generated from/(used in) operating activities	69,401,841	190,036,880	(5,579,771)	(91,085)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from issue of shares	23,431,260	48,207,524	34,997,021	-
Payments on redemption on shares	(94,264,952)	(190,228,917)	(26,339,570)	-
Net cash flows (used in)/generated from financing activities	(70,833,692)	(142,021,393)	8,657,451	-
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(1,431,851)	48,015,487	3,077,680	(91,085)
Cash and cash equivalents at the beginning of the period	8,516,398	2,054,085	343,872	348,304
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7,084,547	50,069,572	3,421,552	257,219

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 2026

	CSOP STAR 50 Index ETF		CSOP Huatai-PB CSI Photovoltaic Industry ETF (formerly known as CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF)	
	For the period from 1 January 2026 to 30 June 2026 (Unaudited) RMB	**For the period from 1 January 2025 to 30 June 2025** (Unaudited) RMB	**For the period from 1 January 2026 to 30 June 2026** (Unaudited) RMB	**For the period from 1 January 2025 to 30 June 2025** (Unaudited) RMB
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS				
Bank balances	7,084,547	50,069,572	3,421,552	257,219
Cash and cash equivalents as stated in the statement of cash flows	7,084,547	50,069,572	3,421,552	257,219

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 2026

	CSOP Hang Seng Biotech ETF		CSOP MSCI China A 50 Connect ETF	
	For the period from 1 January 2026 to 30 June 2026 (Unaudited) HKD	**For the period from 1 January 2025 to 30 June 2025** (Unaudited) HKD	**For the period from 1 January 2026 to 30 June 2026** (Unaudited) RMB	**For the period from 1 January 2025 to 30 June 2025** (Unaudited) RMB
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating (loss)/profit before tax	(97,621,848)	143,667,751	4,944,900	213,378
Adjustments for:				
Dividend income	(3,732,142)	(2,099,185)	-	-
Interest income from bank deposits	(102)	(40)	(44)	(222)
Operating cash flows before movements in working capital	(101,354,092)	141,568,526	4,944,856	213,156
Decrease/(increase) in financial assets at fair value through profit or loss	45,314,332	(133,508,769)	(17,809,145)	(459,381)
Increase in interest receivable and payable from swap contracts	(236,457)	-	-	-
Decrease in other receivables	-	-	4,000	197,747
(Decrease)/increase in management fee payable	(581,142)	198,388	(13,176)	(13,595)
Decrease in other payables and accruals	(221,166)	(30,566)	(16,893)	(30,306)
Cash (used in)/generated from operations	(57,078,525)	8,227,579	(12,890,358)	(92,379)
Interest on bank deposits received	102	40	44	222
Dividends received net of withholding tax	1,103,163	656,050	-	-
Net cash flows (used in)/generated from operating activities	(55,975,260)	8,883,669	(12,890,314)	(92,157)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from issue of shares	54,065,455	19,280,668	12,940,037	11,078,485
Payments on redemption on shares	-	(26,962,327)	-	(11,053,809)
Net cash flows generated from/(used in) financing activities	54,065,455	(7,681,659)	12,940,037	24,676
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(1,909,805)	1,202,010	49,723	(67,481)
Cash and cash equivalents at the beginning of the period	3,434,626	1,243,057	84,027	102,911
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	1,524,821	2,445,067	133,750	35,430
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS				
Bank balances	1,524,821	2,445,067	133,750	35,430
Cash and cash equivalents as stated in the statement of cash flows	1,524,821	2,445,067	133,750	35,430

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 2026

	CSOP NASDAQ 100 ETF		CSOP FTSE Vietnam 30 ETF	
	For the period from 1 January 2026 to 30 June 2026 (Unaudited) USD	**For the period from 1 January 2025 to 30 June 2025** (Unaudited) USD	**For the period from 1 January 2026 to 30 June 2026** (Unaudited) VND	**For the period from 1 January 2025 to 30 June 2025** (Unaudited) VND
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating profit before tax	1,282,088	226,542	3,956,294,661	15,634,426,893
Adjustments for:				
Dividend income	(23,751)	(22,678)	(1,562,964,000)	(480,730,500)
Interest expense	-	-	6,254,052	4,313,049
Interest income from bank deposits	(2)	(3)	(2,859)	(5,111)
Operating cash flows before movements in working capital	1,258,335	203,861	2,399,581,854	15,158,004,331
(Increase)/decrease in financial assets at fair value through profit or loss	(3,135,814)	746,764	(13,161,648,300)	(15,459,876,10)
(Increase)/decrease in other receivables	-	(5,014)	(40,374,848)	55,449,745
Decrease in amounts due from broker	(68,354)	-	-	-
Increase/(decrease) in management fee payable	103	(1,898)	51,634,126	13,342,215
(Decrease)/increase in amounts due to broker	(79,013)	(7,292)	-	19,128,650
Decrease in formation fee payable	-	-	-	(63,229,169)
Increase/(decrease) in other payables and accruals	2,138	(11,666)	(74,279,281)	(253,893,707)
Cash (used in)/generated from operations	(2,022,605)	924,755	(10,825,086,449)	(531,074,085)
Interest on bank deposits received	2	3	2,859	5,111
Interest paid	-	-	(6,254,052)	(4,313,049)
Dividends received net of withholding tax	17,292	16,980	535,959,000	404,243,000
Net cash flows (used in)/generated from operating activities	(2,005,311)	941,738	(10,295,378,642)	(131,139,023)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from issue of shares - Listed class	979,381	311,950	10,191,489,474	-
Proceeds from issue of shares - Unlisted class	3,217,096	2,378,004	-	-
Payments on redemption on shares - Listed class	(419,395)	(3,010,985)	-	-
Payments on redemption on shares - Unlisted class	(1,799,226)	(628,400)	-	-
Net cash flows generated from/(used in) financing activities	1,977,856	(949,431)	10,191,489,474	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	(27,455)	(7,693)	(103,889,168)	(131,139,023)
Cash and cash equivalents at the beginning of the period	119,562	34,070	1,348,053,863	844,025,238
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	92,107	26,377	1,244,164,695	712,886,215

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 2026

	CSOP NASDAQ 100 ETF		CSOP FTSE Vietnam 30 ETF	
	For the period from 1 January 2026 to 30 June 2026 (Unaudited) USD	**For the period from 1 January 2025 to 30 June 2025** (Unaudited) USD	**For the period from 1 January 2026 to 30 June 2026** (Unaudited) VND	**For the period from 1 January 2025 to 30 June 2025** (Unaudited) VND
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS				
Bank balances	92,107	26,377	1,244,164,695	712,886,215
Cash and cash equivalents as stated in the statement of cash flows	92,107	26,377	1,244,164,695	712,886,215

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

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 2026, the Company has six sub-funds, each a separate sub-fund of the Company, which are authorised by the SFC pursuant to section 104(1) of the SFO. The six sub-funds, including CSOP STAR 50 Index ETF, CSOP Huatai-PB CSI Photovoltaic Industry ETF (formerly known as CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF), CSOP Hang Seng Biotech ETF, CSOP MSCI China A 50 Connect ETF, CSOP NASDAQ 100 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:

Name of Sub-Funds	Listing date on the SEHK
CSOP STAR 50 Index ETF	10 February 2021
CSOP Huatai-PB CSI Photovoltaic Industry ETF (formerly known as CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF)	1 June 2021
CSOP Hang Seng Biotech ETF	21 July 2021
CSOP MSCI China A 50 Connect ETF	13 December 2021
CSOP NASDAQ 100 ETF	21 February 2022
CSOP FTSE Vietnam 30 ETF	20 September 2022

These financial statements relate to CSOP STAR 50 Index ETF, CSOP Huatai-PB CSI Photovoltaic Industry ETF (formerly known as CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF), CSOP Hang Seng Biotech ETF, CSOP MSCI China A 50 Connect ETF, CSOP NASDAQ 100 ETF and CSOP FTSE Vietnam 30 ETF. The Manager is responsible for the preparation of the financial statements.

Effective from 11 May 2026, the english name of the sub-fund CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF has changed to CSOP Huatai-PB CSI Photovoltaic Industry ETF. The chinese name of the Sub-Fund will remain unchanged. The change of english name is made to align with the updated legal english name of the master fund manager. There is no change to other parts of the sub-fund including investment objective and investment strategy, other than the change of english name.

1. GENERAL INFORMATION (CONTINUED)

<u>CSOP STAR 50 Index ETF</u>
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 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.

Effective from 14 September 2026, the investment strategy of the Sub-Fund will be changed such that the Manager intends to adopt a physical representative sampling strategy to achieve its investment objective of the Sub-Fund.

<u>CSOP Huatai-PB CSI Photovoltaic Industry ETF (formerly known as CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF)</u>
CSOP Huatai-PB CSI Photovoltaic Industry ETF (formerly known as 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 SEHK on 1 June 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 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-PB CSI Photovoltaic Industry ETF (the "Master ETF"), via the QFI status granted to the Manager. 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.

1. GENERAL INFORMATION (CONTINUED)

<u>CSOP Hang Seng Biotech ETF</u>
CSOP Hang Seng Biotech ETF (the "Sub-Fund") is one of the sub-funds of the Company, which commenced trading under the stock code 3174 on the 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 Hang Seng Biotech Index.

The Manager intends to adopt a combination of physical representative sampling and synthetic representative sampling strategy. The Sub-Fund will primarily use a physical representative sampling strategy by investing 50% to 100% of its Net Asset Value in a representative sample whose performance is closely correlated with the Index; and where the Manager believes such investments are beneficial to the Sub-Fund and will help the Sub-Fund achieve its investment objective, use a synthetic representative sampling strategy as an ancillary strategy by investing up to 50% of its Net Asset Value in financial derivative instruments (“FDIs”), including futures and swaps.

Effective from 11 May 2026, the CSOP Hang Seng Biotech ETF transitions from a combination of physical representative sampling and synthetic representative sampling strategy to a purely physical representative sampling strategy by investing up to 100% of its NAV in a representative sample of securities that collectively has a high correlation with the index. The synthetic representative sampling component has been eliminated entirely. The investment objective of the fund remains unchanged.

<u>CSOP MSCI China A 50 Connect ETF</u>
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 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 Sub-Fund is a feeder fund that invests at least 90% of its Net Asset Value in China Southern MSCI China A 50 Connect ETF (the “Master ETF”) via the Manager’s QFI status and/or the Stock Connect. Investment in units of the Master ETF by the Sub-Fund will be made via the secondary market (i.e. through the Shenzhen Stock Exchange (“SZSE”)). The Master ETF is an exchange traded fund listed on the SZSE that tracks the performance of the Index. If the Manager considers the liquidity of the units of the Master ETF on the secondary market to be insufficient for the Sub-Fund, the Sub-Fund may subscribe/redeem units in the Master ETF on the primary market. The Master ETF is not authorised by the SFC and will not be directly offered to the public in Hong Kong.

1. GENERAL INFORMATION (CONTINUED)

<u>CSOP NASDAQ 100 ETF</u>
CSOP NASDAQ 100 ETF (the "Sub-Fund") is one of the sub-funds of the Company, which commenced trading under the stock code 3034 on the SEHK on 21 February 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 NASDAQ-100 Index.

The Sub-Fund is a physical ETF and invests primarily in securities of non-financial companies (which may include listed depositary receipts such as American Depositary Receipts which are listed on the Nasdaq). In order to achieve its 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").

<u>CSOP FTSE Vietnam 30 ETF</u>
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 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 (i) 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; and (ii) where the Manager believes such investments will help the Sub-Fund achieve its investment objective and are beneficial to the Sub-Fund, use a synthetic representative sampling strategy as an ancillary strategy by investing no more than 50% of its Net Asset Value in financial derivative instruments ("FDIs"), including futures and swaps.

2. MATERIAL 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 IFRS Accounting Standards as issued by the International Accounting Standards Board ("IASB"), and interpretations issued by the International Financial Reporting Interpretations Committee of the IASB and relevant disclosure provisions of the Instrument of Incorporation of the Company and the Sub-Funds, Part 7 of the Securities and Futures (Open-ended Fund Companies) Rules ("OFC Rules"), Appendix E of the Code on Unit Trusts and Mutual Funds ("UT Code") and Chapter 9 of the Code on Open-Ended Fund Companies ("OFC Code") issued by the SFC.

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-PB CSI Photovoltaic Industry ETF (formerly known as 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 NASDAQ 100 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 Hang Seng Biotech 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 IFRS Accounting Standards, 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.

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

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

There are no standards, amendments to standards or interpretations that are effective for annual periods beginning on or after 1 January 2025 that have a material effect on the Sub Funds' financial statements.

(a)(iv) Issued but not yet effective IFRS Accounting Standards

The Sub-Funds have not applied any new and revised IFRS Accounting Standards that have been issued but are not yet effective, in these financial statements. The Sub-Funds intend to apply these new and amended IFRS Accounting Standards, if applicable when they becoming effective:

IFRS 18	*Presentation and Disclosure in Financial Statements*[2]
Amendments to IFRS 9 and IFRS 7	*Amendments to the Classification and Measurement of Instruments Financial*[1]

[1] Effective for annual periods beginning on or after 1 January 2026
[2] Effective for annual/reporting periods beginning on or after 1 January 2027

Further information about those IFRS Accounting Standards that are expected to be applicable to the Sub-Funds are described below.

IFRS 18 replaces IAS 1 *Presentation of Financial Statements*. While a number of sections have been brought forward from IAS 1 with limited changes, IFRS 18 introduces new requirements for presentation within the statement of profit or loss and other comprehensive income, including specified totals and subtotals. Entities are required to classify all income and expenses within the statement of profit or loss and other comprehensive income into one of the five categories: operating, investing, financing, income taxes and discontinued operations and to present two new defined subtotals. It also requires disclosures about management-defined performance measures in a single note and introduces enhanced requirements on the grouping (aggregation and disaggregation) and the location of information in both the primary financial statements and the notes. Some requirements previously included in IAS 1 are moved to IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*, which is renamed as IAS 8 *Basis of Preparation of Financial Statements*. As a consequence of the issuance of IFRS 18, limited, but widely applicable, amendments are made to IAS 7 *Statement of Cash Flows*, IAS 33 *Earnings per Share* and IAS 34 *Interim Financial Reporting*. In addition, there are minor consequential amendments to other IFRS Accounting Standards. IFRS 18 and the consequential amendments to other IFRS Accounting Standards are effective for annual periods beginning on or after 1 January 2027 with earlier application permitted. Retrospective application is required. The Sub-Funds are currently analysing the new requirements and assessing the impact of IFRS 18 on the presentation and disclosure of the Sub-Funds' financial statements.

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(a)(iv) Issued but not yet effective IFRS Accounting Standards (continued)

Amendments to IFRS 9 and IFRS 7 *Amendments to the Classification and Measurement of Financial Instruments* clarify the date on which a financial asset or financial liability is derecognised and introduce an accounting policy option to derecognise a financial liability that is settled through an electronic payment system before the settlement date if specified criteria are met. The amendments clarify how to assess the contractual cash flow characteristics of financial assets with environmental, social and governance and other similar contingent features. Moreover, the amendments clarify the requirements for classifying financial assets with non-recourse features and contractually linked instruments. The amendments also include additional disclosures for investments in equity instruments designated at fair value through other comprehensive income and financial instruments with contingent features. The amendments shall be applied retrospectively with an adjustment to opening retained profits (or other component of equity) at the initial application date. Prior periods are not required to be restated and can only be restated without the use of hindsight. Earlier application of either all the amendments at the same time or only the amendments related to the classification of financial assets is permitted. The amendments are not expected to have any significant impact on the Sub-Funds' financial statements.

There are no other standards, interpretations or amendments to existing standards that are not yet effective that would be expected to have a material impact on the Sub-Funds.

(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).

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(b) Financial instruments (continued)

(i) ***Classification*** (continued)

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.

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 and derivative contracts in an asset position 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, amounts due to participating dealers, management fee payable, formation fee payable and other payables and accruals.

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(b) Financial instruments (continued)

(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.

(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.

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(b) Financial instruments (continued)

(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.

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.

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(b) Financial instruments (continued)

Fair value measurement (continued)

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

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.

Derivative financial instruments are recorded on a mark-to-market basis. Fair values are determined by using quoted market prices or calculated by reference to changes in specified prices of an underlying asset or otherwise a determined notional amount for swap agreements. All derivatives are carried as assets when amounts are receivable by the Sub-Funds and as liabilities when amounts are payable by the Sub-Funds.

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.

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(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.

(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.

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(h) Redeemable shares (continued)

CSOP STAR 50 Index ETF, CSOP Huatai-PB CSI Photovoltaic Industry ETF (formerly known as CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF), CSOP Hang Seng Biotech ETF, CSOP MSCI China A 50 Connect ETF and CSOP FTSE Vietnam 30 ETF

There are only listed class shares in issue for each of these Sub-Funds and these Sub-Funds concluded that these redeemable shares met all the conditions for classification as equity instruments.

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.

CSOP NASDAQ 100 ETF

Redeemable units of the Sub-Fund are redeemable at the holder's option and are classified as financial liabilities as they do not meet the conditions to be classified as equity. Redeemable units are measured at the redemption amount.

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.

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 share is calculated by dividing the net assets attributable to shareholders with the total number of outstanding shares of the respective Sub-Funds.

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(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.

(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.

2. MATERIAL 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 year/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 2026

	Holdings Units	Fair value RMB	% of net assets
Listed equities			
China			
ACM RESEARCH SHANGHAI I-A	23,950	10,346,400	1.66
ADVANCED MICRO-FABRICATION-A	107,584	50,403,104	8.07
AMLOGIC SHANGHAI INC-A	69,847	7,187,256	1.15
APT MEDICAL INC-A	14,110	2,561,812	0.41
ASR MICROELECTRONICS CO LT-A	41,400	5146848	0.82
AVIC CHENGDU UAS CO LTD-A	54,860	2,279,433	0.36
BEIJING KINGSOFT OFFICE SO-A	6,000	1,278,300	0.20
BEIJING ROBOROCK TECHNOLOG-A	33,860	3,215,684	0.51
BESTECHNIC SHANGHAI CO LTD-A	2,936	490870	0.08
BIWIN STORAGE TECHNOLOGY C-A	62,252	30,797,932	4.93
CAMBRICON TECHNOLOGIES-A	649	1,035,512	0.17
CATHAY BIOTECH INC-A	58,693	2,808,460	0.45
CHINA RAILWAY SIGNAL & COM-A	418,100	1,990,156	0.32
CHINA RESOURCES MICROELECT-A	13,600	1,326,680	0.21
CSI SOLAR CO LTD-A	237,100	2,565,422	0.41
EVERDISPLAY OPTRONICS SHAN-A	893,300	2,322,580	0.37
GALAXYCORE INC-A	168,613	3,547,618	0.57
GEOVIS TECHNOLOGY CO LTD-A	65,800	2728726	0.44
GUOBO ELECTRONICS CO LTD-A	28,881	3,012,288	0.48
HUA HONG GRACE SEMICONDUCT-A	67,200	22599360	3.62
HWATSING TECHNOLOGY CO LTD-A	13,514	4,353,941	0.70
HYGON INFORMATION TECHNOLO-A	3,827	1,417,138	0.23
JINKO SOLAR CO LTD-A	72,000	342,000	0.05
LOONGSON TECHNOLOGY CORP L-A	33,097	5,119,113	0.82
METAX INTEGRATED CIRCUITS -A	800	662640	0.11
MONTAGE TECHNOLOGY CO LTD-A	4,627	1,433,907	0.23
MOORE THREADS TECHNOLOGY C-A	1,200	859788	0.14
NATIONAL SILICON INDUSTRY -A	42,000	1,675,380	0.27
NEXCHIP SEMICONDUCTOR CORP-A	165,305	9,757,954	1.56
NINEBOT LTD-CDR	94,956	3,622,571	0.58
PIOTECH INC-A	7,434	6,185,088	0.99
QUANTUMCTEK CO LTD-A	10,200	5140902	0.82
SEMICONDUCTOR MANUFACTURIN-A	291,800	46,343,676	7.42
SHANGHAI ALLIST PHARMACEUT-A	44,100	4,815,720	0.77
SHANGHAI BOCHU ELECTRONIC-A	26,378	2,814,533	0.45
SHANGHAI UNITED IMAGING HE-A	12,700	1,285,621	0.21

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INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP STAR 50 Index ETF (continued)
As at 30 June 2026

	Holdings Units	Fair value RMB	% of net assets
Listed equities (continued)			
China (continued)			
SHENGYI ELECTRONICS CO LTD-A	54,800	7255520	1.16
SHENZHEN TRANSSION HOLDING-A	14,300	842,985	0.13
SICHUAN BIOKIN PHARMACEUTI-A	1,400	411,642	0.07
SKYVERSE TECHNOLOGY CO LTD-A	40,200	17286000	2.77
SMARTSENS TECHNOLOGY SHANG-A	46,627	4,992,353	0.80
SUPCON TECHNOLOGY CO LTD-A	16,400	1,927,000	0.31
SUZHOU CENTEC COMMUNICATIO-A	20,200	7877798	1.26
TRINA SOLAR CO LTD-A	229,700	3,243,364	0.52
UNITED NOVA TECHNOLOGY CO-A	129,300	1,371,873	0.22
VERISILICON MICROELECTRONI-A	69,300	25,720,002	4.12
WESTERN SUPERCONDUCTING TE-A	11,500	722,315	0.12
XINJIANG DAQO NEW ENERGY C-A	104,400	1,819,692	0.29
YUANJIE SEMICONDUCTOR TECH-A	16,400	30930400	4.95
ZHUZHOU CRRC TIMES ELECTRI-A	42,200	2,897,452	0.46
		360,772,809	57.76

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP STAR 50 Index ETF (continued)
As at 30 June 2026

	Underlying assets	Counterparty	Holdings Units	Fair value RMB	% of net assets
Funded total return swaps					
China					
BEIJING KINGSOFT OFFICE SO	BEIJING KINGSOFT OFFICE SO-A	Goldman Sachs	32,300	6,881,515	1.10
BESTECHNIC SHANGHAI CO LTD	BESTECHNIC SHANGHAI CO LTD-A	Goldman Sachs	16,500	2,758,635	0.44
CAMBRICON TECHNOLOGIES	CAMBRICON TECHNOLOGIES-A	Goldman Sachs	35,356	56,412,266	9.03
CHINA RESOURCES MICROELECT	CHINA RESOURCES MICROELECT-A	Goldman Sachs	74,100	7,228,455	1.16
HWATSING TECHNOLOGY CO LTD	HWATSING TECHNOLOGY CO LTD-A	Goldman Sachs	51,800	16,688,924	2.67
HYGON INFORMATION TECHNOLO	HYGON INFORMATION TECHNOLO-A	Goldman Sachs	129,800	48,064,940	7.70
JINKO SOLAR CO LTD	JINKO SOLAR CO LTD-A	Goldman Sachs	599,200	2,846,200	0.46
METAX INTEGRATED CIRCUITS	METAX INTEGRATED CIRCUITS -A	Goldman Sachs	2,700	2,236,410	0.36
MONTAGE TECHNOLOGY CO LTD	MONTAGE TECHNOLOGY CO LTD-A	Goldman Sachs	160,000	49,584,000	7.94
MOORE THREADS TECHNOLOGY	MOORE THREADS TECHNOLOGY C-A	Goldman Sachs	4,400	3,152,555	0.51

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP STAR 50 Index ETF (continued)
As at 30 June 2026

	Underlying assets	Counterparty	Holdings Units	Fair value RMB	% of net assets
Funded total return swaps (continued)					
China (continued)					
NATIONAL SILICON INDUSTRY	NATIONAL SILICON INDUSTRY -A	Goldman Sachs	230,600	9,198,634	1.47
PIOTECH INC	PIOTECH INC-A	Goldman Sachs	25,300	21,049,600	3.37
SHANGHAI UNITED IMAGING HE	SHANGHAI UNITED IMAGING HE-A	Goldman Sachs	69,000	6,984,870	1.12
SHENZHEN TRANSSION HOLDING	SHENZHEN TRANSSION HOLDING-A	Goldman Sachs	81,000	4,774,950	0.76
SICHUAN BIOKIN PHARMACEUTI	SICHUAN BIOKIN PHARMACEUTI -A	Goldman Sachs	12,300	3,616,569	0.58
SUPCON TECHNOLOGY CO LTD	SUPCON TECHNOLOGY CO LTD-A	Goldman Sachs	88,300	10,375,250	1.66
UNITED NOVA TECHNOLOGY CO	UNITED NOVA TECHNOLOGY CO-A	Goldman Sachs	701,900	7,447,159	1.19
WESTERN SUPERCONDUCTING TE	WESTERN SUPERCONDUCTING TE-A	Goldman Sachs	63,500	3,988,435	0.64
				263,289,367	42.16
Total investments, at fair value				624,062,176	99.92
Total investments, at cost				371,908,276	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP Huatai-PB CSI Photovoltaic Industry ETF
(formerly known as CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF)
As at 30 June 2026

	Holdings Units	Fair value RMB	% of net assets
Listed exchange traded fund			
China			
HUATAI-PB CSI PHOTOVOLTAIC INDUSTRY ETF	45,843,300	47,768,719	99.92
Total investments, at fair value		47,768,719	99.92
Total investments, at cost		54,330,199	

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INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP Hang Seng Biotech ETF
As at 30 June 2026

	Holdings Units	Fair value HKD	% of net assets
Listed equities			
Hong Kong			
3SBIO INC	1,808,762	30,549,990	3.95
AKESO INC	657,925	57,930,296	7.51
ALIBABA HEALTH INFORMATION T	2,866,450	8,828,666	1.14
ASCENTAGE PHARMA GROUP INTER	45,724	1,518,037	0.20
BEONE MEDICINES LTD-H	471,381	80,323,323	10.42
CHINA MEDICAL SYSTEM HOLDING	1,195,325	12,287,941	1.59
CHINA RESOURCES PHARMACEUTIC	1,670,728	7,083,887	0.92
CSPC PHARMACEUTICAL GROUP LT	7,199,455	50,180,201	6.51
DUALITY BIOTHERAPEUTICS INC	50,067	9,072,140	1.18
GENSCRIPT BIOTECH CORP	1,266,464	15,488,855	2.01
GRAND PHARMACEUTICAL GROUP L	1,415,488	6,652,794	0.86
HANSOH PHARMACEUTICAL GROUP	1,351,308	40,025,743	5.19
HUTCHMED CHINA LTD	502,618	8,433,930	1.09
INNOCARE PHARMA LTD-H	120,688	1,431,360	0.19
INNOVENT BIOLOGICS INC	1,009,207	80,332,877	10.42
INSILICO MEDICINE CAYMAN TOP	76,000	3,011,120	0.39
JD HEALTH INTERNATIONAL INC	500,494	16,436,223	2.13
MICROPORT SCIENTIFIC CORP	306,342	1,890,130	0.25
SHANDONG WEIGAO GP MEDICAL-H	2,180,654	6,912,673	0.90
SHANGHAI MICROPORT MEDBOT-H	408,727	9,376,197	1.22
SICHUAN KELUN-BIOTECH BIOP-H	57,950	25,277,790	3.28
SIMCERE PHARMACEUTICAL GROUP	223,409	2,200,579	0.29
SINO BIOPHARMACEUTICAL	9,211,054	40,620,748	5.27
SINOPHARM GROUP CO-H	594,261	9,454,693	1.23
THE UNITED LABORATORIES INTE	1,050,943	8,859,450	1.15
WUXI APPTEC CO LTD-H	433,011	66,553,791	8.63
WUXI BIOLOGICS CAYMAN INC	2,264,937	78,366,820	10.16
WUXI XDC CAYMAN INC	53,201	3,035,117	0.39
XTALPI HOLDINGS LTD	1,209,296	9,251,114	1.20
ZAI LAB LTD	1,010,240	14,608,070	1.89
		705,994,555	91.56

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

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP Hang Seng Biotech ETF
As at 30 June 2026

	Underlying assets	Counterparty	Holdings Units	Fair value HKD	% of net assets
Funded total return swaps					
Hong Kong					
ASCENTAGE PHARMA GROUP INTER	ASCENTAGE PHARMA GROUP INTER	Goldman Sachs	219,000	7,270,800	0.94
DUALITY BIOTHERAPEUTICS INC	DUALITY BIOTHERAPEU TICS INC	Goldman Sachs	13,900	2,518,680	0.33
INNOCARE PHARMA LTD	INNOCARE PHARMA LTD-H	Goldman Sachs	938,100	11,125,866	1.44
MICROPORT SCIENTIFIC CORP	MICROPORT SCIENTIFIC CORP	Goldman Sachs	798,200	4,924,894	0.64
SIMCERE PHARMACEUTICAL GROUP	SIMCERE PHARMACEUTI CAL GROUP	Goldman Sachs	581,900	5,731,715	0.74
WUXI XDC CAYMAN INC	WUXI XDC CAYMAN INC	Goldman Sachs	283,100	16,150,855	2.09
XTALPI HOLDINGS LTD	XTALPI HOLDINGS LTD	Goldman Sachs	2,049,400	15,677,910	2.03
				63,400,720	8.21
Total investments, at fair value				769,395,275	99.77
Total investments, at cost				881,582,936	

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(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 2026

	Holdings Units	Fair value RMB	% of net assets
Listed exchange traded fund			
China			
CHINA SOUTHERN MSCI CHINA A 50 CONNECT ETF	55,919,002	63,356,229	100.15
Total investments, at fair value		63,356,229	100.15
Total investments, at cost		46,525,473	

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

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP NASDAQ 100 ETF
As at 30 June 2026

	Holdings Units	Fair value USD	% of net assets
Listed equities			
The United States of America			
ADOBE INC	165	33,828	0.36
ADVANCED MICRO DEVICES	666	386,886	4.08
AIRBNB INC-CLASS A	172	24,613	0.26
ALNYLAM PHARMACEUTICALS INC	54	16,256	0.17
ALPHABET INC-CL A	861	307,695	3.24
ALPHABET INC-CL C	807	285,137	3.01
AMAZON.COM INC	1,590	378,961	3.99
AMERICAN ELECTRIC POWER	221	30,235	0.32
AMGEN INC	219	79,304	0.83
ANALOG DEVICES INC	198	78,640	0.83
APPLE INC	2,172	628,490	6.62
APPLIED MATERIALS INC	324	234,252	2.47
APPLOVIN CORP-CLASS A	124	63,889	0.67
ARM HOLDINGS PLC-ADR	173	61,340	0.65
ASML HOLDING NV-NY REG SHS	37	73,610	0.78
ASTERA LABS INC	69	33,328	0.35
AUTODESK INC	85	16,526	0.17
AUTOMATIC DATA PROCESSING	163	36,504	0.39
AXON ENTERPRISE INC	32	17,939	0.19
BAKER HUGHES CO	405	22,477	0.24
BOOKING HOLDINGS INC	315	56,146	0.59
BROADCOM INC	701	264,802	2.79
CADENCE DESIGN SYS INC	112	42,036	0.45
CINTAS CORP	164	27,893	0.29
CISCO SYSTEMS INC	1,609	188,993	2.00
COCA-COLA EUROPACIFIC PARTNE	179	17,913	0.19
COMCAST CORP-CLASS A	1,449	35,573	0.38
CONSTELLATION ENERGY	147	36,511	0.39
COPART INC	371	10,458	0.11
COREWEAVE INC-CL A	179	17,818	0.19
COSTCO WHOLESALE CORP	181	169,321	1.78
CROWDSTRIKE HOLDINGS INC - A	103	78,604	0.83
CSX CORP	755	35,885	0.38
DATADOG INC - CLASS A	135	35,149	0.37
DEXCOM INC	155	10,439	0.11

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP NASDAQ 100 ETF (continued)
As at 30 June 2026

	Holdings Units	Fair value USD	% of net assets
Listed equities (continued)			
The United States of America (continued)			
DIAMONDBACK ENERGY INC	116	20,390	0.21
DOORDASH INC - A	168	31,001	0.33
ELECTRONIC ARTS INC	103	21,119	0.22
EXELON CORP	418	19,487	0.21
FASTENAL CO	469	22,526	0.24
FERROVIAL NV	296	20,309	0.21
FORTINET INC	298	45,779	0.49
GE HEALTHCARE TECHNOLOGY	182	11,650	0.12
GILEAD SCIENCES INC	506	63,928	0.67
HONEYWELL AEROSPACE INC	130	28,740	0.30
HONEYWELL INTERNATIONAL INC	130	29,107	0.31
IDEXX LABORATORIES INC	32	16,846	0.18
INTEL CORP	2,051	286,381	3.02
INTUIT INC	111	28,971	0.31
INTUITIVE SURGICAL INC	144	57,266	0.61
KEURIG DR PEPPER INC	546	17,871	0.19
KLA CORP	533	160,811	1.70
KRAFT HEINZ CO/THE	475	11,219	0.12
LAM RESEARCH CORP	510	220,999	2.33
LINDE PLC	189	98,080	1.03
LUMENTUM HOLDINGS INC	32	27,458	0.29
MARRIOTT INTERNATIONAL -CL A	107	39,653	0.42
MARVELL TECHNOLOGY INC	357	106,346	1.12
MERCADOLIBRE INC	21	35,645	0.38
META PLATFORMS INC-CLASS A	438	246,721	2.60
MICROCHIP TECHNOLOGY INC	217	19,790	0.21
MICRON TECHNOLOGY INC	460	530,974	5.60
MICROSOFT CORP	1,099	409,949	4.32
MONDELEZ INTERNATIONAL INC-A	522	30,193	0.32
MONOLITHIC POWER SYSTEMS INC	20	27,647	0.29
MONSTER BEVERAGE CORP	398	38,256	0.41
NEBIUS GROUP NV	91	25,131	0.26
NETFLIX INC	1,719	122,737	1.29
NVIDIA CORP	3,578	715,922	7.54
NXP SEMICONDUCTORS NV	103	28,946	0.31

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP NASDAQ 100 ETF (continued)
As at 30 June 2026

	Holdings Units	Fair value USD	% of net assets
Listed equities (continued)			
The United States of America (continued)			
OLD DOMINION FREIGHT LINE	83	17,978	0.19
O'REILLY AUTOMOTIVE INC	338	31,127	0.33
PACCAR INC	216	25,946	0.27
PALANTIR TECHNOLOGIES INC-A	937	109,319	1.15
PALO ALTO NETWORKS INC	333	113,560	1.20
PAYCHEX INC	144	14,159	0.15
PAYPAL HOLDINGS INC	354	15,286	0.16
PDD HOLDINGS INC	273	20,824	0.22
PEPSICO INC	557	75,417	0.79
QUALCOMM INC	430	79,460	0.83
REGENERON PHARMACEUTICALS	42	26,189	0.28
ROCKET LAB CORP	236	23,990	0.25
ROPER TECHNOLOGIES INC	40	13,536	0.14
ROSS STORES INC	131	27,883	0.30
SANDISK CORP	61	138,698	1.46
SEAGATE TECHNOLOGY HOLDINGS	91	87,815	0.93
SHOPIFY INC - CLASS A	496	56,633	0.60
STARBUCKS CORP	463	47,314	0.50
STRATEGY INC	133	11,562	0.12
SYNOPSYS INC	77	34,347	0.37
TAKE-TWO INTERACTIVE SOFTWRE	74	18,499	0.19
TERADYNE INC	64	30,966	0.33
TESLA INC	738	310,402	3.27
TEXAS INSTRUMENTS INC	371	110,584	1.16
THOMSON REUTERS CORP	153	12,495	0.13
T-MOBILE US INC	441	73,969	0.77
VERTEX PHARMACEUTICALS INC	103	51,163	0.53
WALMART INC	1,991	225,501	2.37
WARNER BROS DISCOVERY INC	1,022	27,246	0.29
WESTERN DIGITAL CORP	140	89,421	0.94
WORKDAY INC-CLASS A	81	9,916	0.10
XCEL ENERGY INC	255	20,476	0.22
Total investments, at fair value		9,406,980	99.17
Total investments, at cost		7,186,119	

CSOP ETF SERIES OFC
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INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP FTSE Vietnam 30 ETF
As at 30 June 2026

	Holdings Units	Fair value VND	% of net assets
Listed equities			
Vietnam			
BANK FOR FOREIGN TRADE JSC	123,537	7,684,001,400	5.20
BANK FOR INVESTMENT AND DEVE	92,900	3,938,960,000	2.67
BAO VIET HOLDINGS	13,800	891,480,000	0.60
FPT DIGITAL RETAIL JSC	12,731	1,527,720,000	1.03
GELEX GROUP JSC	94,624	2,975,924,800	2.02
HOA PHAT GROUP JSC	501,476	11,684,390,800	7.91
KHANG DIEN HOUSE TRADING AND	81,120	1,752,192,000	1.19
KINH BAC CITY DEVELOPMENT HOLDING	66,700	2,034,350,000	1.38
MASAN GROUP CORP	98,300	7,087,430,000	4.80
PETROVIETNAM POWER CORP	121,294	1,783,021,800	1.21
PETROVIETNAM REFINING N PETR	56,940	1,375,101,000	0.93
SAIGON - HANOI COMMERICIAL	207,760	2,815,148,000	1.91
SAIGON BEER ALCOHOL BEVERAGE	19,300	936,050,000	0.63
SAIGON TREASURE COMMERCIAL J	82,000	6,051,600,000	4.10
SSI SECURITIES CORP	264,348	7,071,309,000	4.79
TECHCOM SECURITIES JSC	57,500	2,553,000,000	1.73
TIEN PHONG COMMERCIAL JOINT	120,285	1,996,731,000	1.35
VIETCAP SECURITIES JSC	132,929	3,236,821,150	2.19
VIETJET AVIATION JSC	30,510	4,256,145,000	2.88
VIETNAM DAIRY PRODUCTS JSC	103,300	5,660,840,000	3.83
VIETNAM EXPORT-IMPORT COMMER	80,683	1,694,343,000	1.15
VIETNAM NATIONAL PETROLEUM G	10,000	369,500,000	0.25
VINCOM RETAIL JSC	128,800	3,670,800,000	2.49
VINGROUP JSC	124,600	27,412,000,000	18.57
VINHOMES JSC	130,600	19,825,080,000	13.43
VIX SECURITIES JSC	354,120	5,984,628,000	4.05
VNDIRECT SECURITIES CORP	156,675	2,773,147,500	1.88
VP BANK SECURITIES LTD CO	54,300	1,552,980,000	1.05
VPS SECURITIES JSC	183,600	6,077,160,000	4.12
Total investments, at fair value		146,671,854,450	99.34
Total investments, at cost		113,869,981,974	

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED)

CSOP STAR 50 Index ETF
For the period ended 30 June 2026

	Holdings				
	As at 1 January 2026 Units	**Additions Units**	**Corporate Action**	**Disposals Units**	**As at 30 June 2026 Units**
Listed equities					
China					
ACM RESEARCH SHANGHAI I-A	21,750	8,500	-	6,300	23,950
ADVANCED MICRO-FABRICATION-A	83,869	7,200	35,215	18,700	107,584
AMLOGIC SHANGHAI INC-A	76,447	13,200	-	19,800	69,847
APT MEDICAL INC-A	19,310	800	-	6,000	14,110
ASR MICROELECTRONICS CO LT-A	57,000	3,200	-	18,800	41,400
AVIC CHENGDU UAS CO LTD-A	61,160	9,500	-	15,800	54,860
BEIJING KINGSOFT OFFICE SO-A	13,500	9,400	-	16,900	6,000
BEIJING ROBOROCK TECHNOLOG-A	47,060	3,200	-	16,400	33,860
BESTECHNIC SHANGHAI CO LTD-A	5,800	5,936	-	8,800	2,936
BIWIN STORAGE TECHNOLOGY C-A	74,152	7,500	-	19,400	62,252
CAMBRICON TECHNOLOGIES-A	2,400	13,100	4,949	19,800	649
CATHAY BIOTECH INC-A	81,900	3,993	-	27,200	58,693
CHINA RAILWAY SIGNAL & COM-A	586,600	29,700	-	198,200	418,100
CHINA RESOURCES MICROELECT-A	29,500	23,700	-	39,600	13,600
CSI SOLAR CO LTD-A	334,500	18,200	-	115,600	237,100
EVERDISPLAY OPTRONICS SHAN-A	1,252,600	63,900	-	423,200	893,300
GALAXYCORE INC-A	176,913	37,600	-	45,900	168,613
GEOVIS TECHNOLOGY CO LTD-A	-	77,100	-	11,300	65,800
GUOBO ELECTRONICS CO LTD-A	40,581	2,000	-	13,700	28,881
HANGZHOU EZVIZ NETWORK CO -A	35,700	1,200	-	36,900	-
HUA HONG GRACE SEMICONDUCT-A	-	69,900	-	2,700	67,200
HWATSING TECHNOLOGY CO LTD-A	12,182	12,800	3,632	15,100	13,514
HYGON INFORMATION TECHNOLO-A	18,127	34,000	-	48,300	3,827
JINKO SOLAR CO LTD-A	211,600	145,800	-	285,400	72,000

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP STAR 50 Index ETF (continued)
For the period ended 30 June 2026

	Holdings				
	As at 1 January 2026 Units	**Additions Units**	**Corporate Action**	**Disposals Units**	**As at 30 June 2026 Units**
Listed equities (continued)					
China (continued)					
LOONGSON TECHNOLOGY CORP L-A	45,397	2,700	-	15,000	33,097
METAX INTEGRATED CIRCUITS - A	-	800	-	-	800
MGI TECH CO LTD-A	56,700	43,400	-	100,100	-
MONTAGE TECHNOLOGY CO LTD-A	22,827	41,900	-	60,100	4,627
MOORE THREADS TECHNOLOGY C-A	-	1,300	-	100	1,200
NATIONAL SILICON INDUSTRY - A	154,600	72,300	-	184,900	42,000
NEXCHIP SEMICONDUCTOR CORP-A	227,605	12,100	-	74,400	165,305
NINEBOT LTD-CDR	130,156	5,800	-	41,000	94,956
PIOTECH INC-A	7,234	10,000	-	9,800	7,434
QUANTUMCTEK CO LTD-A	-	11,900	-	1,700	10,200
SANY RENEWABLE ENERGY CO L-A	55,700	2,400	-	58,100	-
SEMICONDUCTOR MANUFACTURIN-A	375,500	24,600	-	108,300	291,800
SHANGHAI ALLIST PHARMACEUT-A	61,200	3,400	-	20,500	44,100
SHANGHAI BOCHU ELECTRONIC-A	26,242	1,400	7,536	8,800	26,378
SHANGHAI JUNSHI BIOSCIENCE-A	121,700	3,600	-	125,300	-
SHANGHAI UNITED IMAGING HE-A	28,300	21,200	-	36,800	12,700
SHENGYI ELECTRONICS CO LTD-A	56,700	12,800	-	14,700	54,800
SHENZHEN TRANSSION HOLDING-A	49,500	7,600	-	42,800	14,300
SICC CO LTD-A	48,744	2,200	-	50,944	-
SICHUAN BIOKIN PHARMACEUTI-A	4,800	2,500	-	5,900	1,400

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP STAR 50 Index ETF (continued)
For the period ended 30 June 2026

	Holdings				
	As at 1 January 2026 Units	**Additions Units**	**Corporate Action**	**Disposals Units**	**As at 30 June 2026 Units**
Listed equities (continued)					
China (continued)					
SKYVERSE TECHNOLOGY CO LTD-A	-	42,400	-	2,200	40,200
SMARTSENS TECHNOLOGY SHANG-A	63,800	3,527	-	20,700	46,627
SUPCON TECHNOLOGY CO LTD-A	31,600	31,400	-	46,600	16,400
SUZHOU CENTEC COMMUNICATIO-A	27,900	1,400	-	9,100	20,200
TIANNENG BATTERY GROUP CO-A	30,874	800	-	31,674	-
TRINA SOLAR CO LTD-A	296,500	38,700	-	105,500	229,700
UNITED NOVA TECHNOLOGY CO-A	1,140,600	170,200	-	1,181,500	129,300
VERISILICON MICROELECTRONI-A	83,600	7,400	-	21,700	69,300
WESTERN SUPERCONDUCTING TE-A	22,100	23,700	-	34,300	11,500
XIAMEN AMOYTOP BIOTECH CO -A	37,000	28,800	-	65,800	-
XINJIANG DAQO NEW ENERGY C-A	146,000	7,300	-	48,900	104,400
YUANJIE SEMICONDUCTOR TECH-A	-	17,100	-	700	16,400
ZHUZHOU CRRC TIMES ELECTRI-A	59,000	2,800	-	19,600	42,200
Funded total return swaps					
China					
BEIJING KINGSOFT OFFICE SO	39,000	34,700	-	41,400	32,300
BESTECHNIC SHANGHAI CO LTD	21,000	-	-	4,500	16,500
CAMBRICON TECHNOLOGIES	28,600	11,956	-	5,200	35,356
CHINA RESOURCES MICROELECT	91,000	79,500	-	96,400	74,100
HWATSING TECHNOLOGY CO LTD	44,000	14,800	7,000	51,800	44,000

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP STAR 50 Index ETF (continued)
For the period ended 30 June 2026

	Holdings				
	As at 1 January 2026 Units	**Additions Units**	**Corporate Action**	**Disposals Units**	**As at 30 June 2026 Units**
Funded total return swaps (continued)					
China (continued)					
HYGON INFORMATION TECHNOLO	157,000	-	27,200	129,800	157,000
JINKO SOLAR CO LTD	696,000	599,200	-	696,000	599,200
METAX INTEGRATED CIRCUITS	-	2,700	-	-	2,700
MGI TECH CO LTD	-	41,000	-	41,000	-
MONTAGE TECHNOLOGY CO LTD	193,000	-	-	33,000	160,000
MOORE THREADS TECHNOLOGY	-	4,400	-	-	4,400
NATIONAL SILICON INDUSTRY	280,000	280,000	-	329,400	230,600
PIOTECH INC	31,000	-	-	5,700	25,300
SHANGHAI UNITED IMAGING HE	84,000	74,000	-	89,000	69,000
SHENZHEN TRANSSION HOLDING	81,000	-	-	-	81,000
SICHUAN BIOKIN PHARMACEUTI	14,000	-	-	1,700	12,300
SUPCON TECHNOLOGY CO LTD	112,000	-	-	23,700	88,300
UNITED NOVA TECHNOLOGY CO	-	807,000	-	105,100	701,900
WESTERN SUPERCONDUCTING TE	81,000	-	-	17,500	63,500
XIAMEN AMOYTOP BIOTECH CO	-	27,000	-	27,000	-

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP Huatai-PB CSI Photovoltaic Industry ETF
(formerly known as CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF)
For the period ended 30 June 2026

	Holdings			
	As at 1 January 2026 Units	**Additions Units**	**Disposals Units**	**As at 30 June 2026 Units**
Listed exchange traded fund				
China				
HUATAI-PB CSI PHOTOVOLTAIC INDUSTRY ETF	41,649,900	31,856,200	27,662,800	45,843,300

CSOP ETF SERIES OFC
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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP Hang Seng Biotech ETF
For the period ended 30 June 2026

	Holdings				
	As at 1 January 2026 Units	**Additions Units**	**Corporate Action**	**Disposals Units**	**As at 30 June 2026 Units**
Listed equities					
Hong Kong					
3SBIO INC	1,609,065	205,697	-	6,000	1,808,762
AKESO INC	609,001	56,924	-	8,000	657,925
ALIBABA HEALTH INFORMATION T	2,663,482	228,968	-	26,000	2,866,450
ASCENTAGE PHARMA GROUP INTER	27,659	21,065	-	3,000	45,724
BEONE MEDICINES LTD-H	444,080	41,701	-	14,400	471,381
CHINA MEDICAL SYSTEM HOLDING	1,108,646	100,679	-	14,000	1,195,325
CHINA RESOURCES PHARMACEUTIC	1,554,294	132,934	-	16,500	1,670,728
CSPC PHARMACEUTICAL GROUP LT	6,669,152	618,303	-	88,000	7,199,455
DUALITY BIOTHERAPEUTICS INC	615	49,452	-	-	50,067
EVEREST MEDICINES LTD	40,951	14,755	-	55,706	-
GENSCRIPT BIOTECH CORP	1,172,793	105,671	-	12,000	1,266,464
GRAND PHARMACEUTICAL GROUP L	1,318,475	112,513	-	15,500	1,415,488
HANSOH PHARMACEUTICAL GROUP	1,251,854	115,454	-	16,000	1,351,308
HUTCHMED CHINA LTD	468,025	39,593	-	5,000	502,618
INNOCARE PHARMA LTD-H	49,427	84,261	-	13,000	120,688
INNOVENT BIOLOGICS INC	948,109	134,598	-	73,500	1,009,207
INSILICO MEDICINE CAYMAN TOP	-	76,000	-	-	76,000
JD HEALTH INTERNATIONAL INC	463,026	42,368	-	4,900	500,494
MICROPORT SCIENTIFIC CORP	228,353	90,189	-	12,200	306,342
SHANDONG WEIGAO GP MEDICAL-H	2,043,642	165,412	-	28,400	2,180,654
SHANGHAI MICROPORT MEDBOT-H	380,490	32,237	-	4,000	408,727
SICHUAN KELUN-BIOTECH BIOP-H	53,852	4,798	-	700	57,950

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP Hang Seng Biotech ETF (continued)
For the period ended 30 June 2026

	Holdings				
	As at 1 January 2026 Units	Additions Units	Corporate Action	Disposals Units	As at 30 June 2026 Units
Listed equities (continued)					
Hong Kong (continued)					
SIMCERE PHARMACEUTICAL GROUP	167,621	63,788	-	8,000	223,409
SINO BIOPHARMACEUTICAL	8,531,050	793,004	-	113,000	9,211,054
SINOPHARM GROUP CO-H	554,033	47,028	-	6,800	594,261
THE UNITED LABORATORIES INTE	977,209	83,734	-	10,000	1,050,943
WUXI APPTEC CO LTD-H	386,704	47,607	-	1,300	433,011
WUXI BIOLOGICS CAYMAN INC	2,832,418	167,019	-	734,500	2,264,937
WUXI XDC CAYMAN INC	21,313	32,388	-	500	53,201
XTALPI HOLDINGS LTD	795,994	421,302	-	8,000	1,209,296
ZAI LAB LTD	922,993	96,847	-	9,600	1,010,240
Funded total return swaps					
Hong Kong					
ASCENTAGE PHARMA GROUP INTER	219,000	-	-	-	219,000
DUALITY BIOTHERAPEUTICS INC	13,900	-	-	-	13,900
EVEREST MEDICINES LTD	192,500	-	-	192,500	-
INNOCARE PHARMA LTD	938,100	-	-	-	938,100
MICROPORT SCIENTIFIC CORP	798,200	-	-	-	798,200
SIMCERE PHARMACEUTICAL GROUP	581,900	-	-	-	581,900
WUXI XDC CAYMAN INC	283,100	-	-	-	283,100
XTALPI HOLDINGS LTD	2,049,400	-	-	-	2,049,400

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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 2026

	Holdings				
	As at 1 January 2026 Units	**Additions Units**	**Corporate Action**	**Disposals Units**	**As at 30 June 2026 Units**
Listed exchange traded fund					
China					
CHINA SOUTHERN MSCI CHINA A 50 CONNECT ETF	44,306,502	11,811,600	-	199,100	55,919,002

CSOP ETF SERIES OFC
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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

<u>CSOP NASDAQ 100 ETF</u>
For the period ended 30 June 2026

	Holdings				
	As at 1 January 2026 Units	**Additions Units**	**Corporate Action**	**Disposals Units**	**As at 30 June 2026 Units**
<u>Listed equities</u>					
The United States of America					
ADOBE INC	145	73	-	53	165
ADVANCED MICRO DEVICES	564	298	-	196	666
AIRBNB INC-CLASS A	147	71	-	46	172
ALNYLAM PHARMACEUTICALS INC	46	22	-	14	54
ALPHABET INC-CL A	730	381	-	250	861
ALPHABET INC-CL C	678	362	-	233	807
AMAZON.COM INC	1,341	705	-	456	1,590
AMERICAN ELECTRIC POWER	184	94	-	57	221
AMGEN INC	186	98	-	65	219
ANALOG DEVICES INC	169	87	-	58	198
APPLE INC	1,853	968	-	649	2,172
APPLIED MATERIALS INC	275	148	-	99	324
APPLOVIN CORP-CLASS A	107	56	-	39	124
ARM HOLDINGS PLC-ADR	45	143	-	15	173
ASML HOLDING NV-NY REG SHS	30	17	-	10	37
ASTERA LABS INC	-	70	-	1	69
ASTRAZENECA PLC-SPONS ADR	201	22	-	223	-
ATLASSIAN CORP-CL A	55	16	-	71	-
AUTODESK INC	73	35	-	23	85
AUTOMATIC DATA PROCESSING	139	72	-	48	163
AXON ENTERPRISE INC	27	14	-	9	32
BAKER HUGHES CO	340	171	-	106	405
BOOKING HOLDINGS INC	11	88	264	48	315
BROADCOM INC	592	315	-	206	701
CADENCE DESIGN SYS INC	94	51	-	33	112
CHARTER COMMUNICATIONS INC-A	42	23	-	65	-
CINTAS CORP	139	69	-	44	164
CISCO SYSTEMS INC	1,368	719	-	478	1,609
COCA-COLA EUROPACIFIC PARTNE	158	75	-	54	179
COGNIZANT TECH SOLUTIONS-A	167	72	-	239	-
COMCAST CORP-CLASS A	1,253	637	-	441	1,449
CONSTELLATION ENERGY	108	76	-	37	147
COPART INC	335	143	-	107	371
COREWEAVE INC-CL A	-	179	-	-	179

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP NASDAQ 100 ETF (continued)
For the period ended 30 June 2026

	Holdings				
	As at 1 January 2026 Units	**Additions Units**	**Corporate Action**	**Disposals Units**	**As at 30 June 2026 Units**
Listed equities (continued)					
The United States of America (continued)					
COSTAR GROUP INC	147	36	-	183	-
COSTCO WHOLESALE CORP	153	81	-	53	181
CROWDSTRIKE HOLDINGS INC - A	87	45	-	29	103
CSX CORP	642	323	-	210	755
DATADOG INC - CLASS A	112	59	-	36	135
DEXCOM INC	128	72	-	45	155
DIAMONDBACK ENERGY INC	99	49	-	32	116
DOORDASH INC - A	140	72	-	44	168
ELECTRONIC ARTS INC	86	44	-	27	103
EXELON CORP	348	177	-	107	418
FASTENAL CO	396	193	-	120	469
FERROVIAL NV	253	124	-	81	296
FORTINET INC	256	130	-	88	298
GE HEALTHCARE TECHNOLOGY	158	71	-	47	182
GILEAD SCIENCES INC	428	218	-	140	506
HONEYWELL AEROSPACE INC	-	-	130	-	130
HONEYWELL INTERNATIONAL INC	219	113	(131)	71	130
IDEXX LABORATORIES INC	28	14	-	10	32
INSMED INC	74	34	-	108	-
INTEL CORP	1,644	978	-	571	2,051
INTUIT INC	96	47	-	32	111
INTUITIVE SURGICAL INC	123	60	-	39	144
KEURIG DR PEPPER INC	470	220	-	144	546
KLA CORP	45	93	423	28	533
KRAFT HEINZ CO/THE	410	191	-	126	475
LAM RESEARCH CORP	435	227	-	152	510
LINDE PLC	161	85	-	57	189
LUMENTUM HOLDINGS INC	-	33	-	1	32
MARRIOTT INTERNATIONAL -CL A	93	47	-	33	107
MARVELL TECHNOLOGY INC	297	156	-	96	357
MERCADOLIBRE INC	18	9	-	6	21
META PLATFORMS INC-CLASS A	368	195	-	125	438

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP NASDAQ 100 ETF (continued)
For the period ended 30 June 2026

	Holdings				
	As at 1 January 2026 Units	**Additions Units**	**Corporate Action**	**Disposals Units**	**As at 30 June 2026 Units**
Listed equities (continued)					
The United States of America (continued)					
MICROCHIP TECHNOLOGY INC	187	87	-	57	217
MICRON TECHNOLOGY INC	390	204	-	134	460
MICROSOFT CORP	932	486	-	319	1,099
MONDELEZ INTERNATIONAL INC-A	445	218	-	141	522
MONOLITHIC POWER SYSTEMS INC	17	10	-	7	20
MONSTER BEVERAGE CORP	337	171	-	110	398
NEBIUS GROUP NV	-	91	-	-	91
NETFLIX INC	1,467	767	-	515	1,719
NVIDIA CORP	3,045	1,592	-	1,059	3,578
NXP SEMICONDUCTORS NV	87	42	-	26	103
OLD DOMINION FREIGHT LINE	72	35	-	24	83
O'REILLY AUTOMOTIVE INC	291	143	-	96	338
PACCAR INC	181	88	-	53	216
PALANTIR TECHNOLOGIES INC-A	791	416	-	270	937
PALO ALTO NETWORKS INC	240	185	-	92	333
PAYCHEX INC	125	58	-	39	144
PAYPAL HOLDINGS INC	323	152	-	121	354
PDD HOLDINGS INC	230	116	-	73	273
PEPSICO INC	473	245	-	161	557
QUALCOMM INC	371	190	-	131	430
REGENERON PHARMACEUTICALS	36	16	-	10	42
ROCKET LAB CORP	-	238	-	2	236
ROPER TECHNOLOGIES INC	37	16	-	13	40
ROSS STORES INC	112	56	-	37	131
SANDISK CORP	-	69	-	8	61
SEAGATE TECHNOLOGY HOLDINGS	74	41	-	24	91
SHOPIFY INC - CLASS A	422	216	-	142	496
STARBUCKS CORP	392	201	-	130	463
STRATEGY INC	92	70	-	29	133
SYNOPSYS INC	64	33	-	20	77

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP NASDAQ 100 ETF (continued)
For the period ended 30 June 2026

	Holdings				
	As at 1 January 2026 Units	**Additions Units**	**Corporate Action**	**Disposals Units**	**As at 30 June 2026 Units**
Listed equities (continued)					
The United States of America (continued)					
TAKE-TWO INTERACTIVE SOFTWRE	64	30	-	20	74
TERADYNE INC	-	64	-	-	64
TESLA INC	555	387	-	204	738
TEXAS INSTRUMENTS INC	313	162	-	104	371
THOMSON REUTERS CORP	153	73	(3)	70	153
T-MOBILE US INC	386	200	-	145	441
VERISK ANALYTICS INC-CLASS A	48	19	-	67	-
VERTEX PHARMACEUTICALS INC	88	45	-	30	103
WALMART INC	-	2,409	-	418	1,991
WARNER BROS DISCOVERY INC	854	435	-	267	1,022
WESTERN DIGITAL CORP	118	59	-	37	140
WORKDAY INC-CLASS A	73	33	-	25	81
XCEL ENERGY INC	204	116	-	65	255
ZSCALER INC	55	24	-	79	-

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP FTSE Vietnam 30 ETF
For the period ended 30 June 2026

	Holdings				
	As at 1 January 2026 Units	**Additions Units**	**Corporate Action**	**Disposals Units**	**As at 30 June 2026 Units**
Listed equities					
Vietnam					
BANK FOR FOREIGN TRADE JSC	116,537	21,100	-	14,100	123,537
BANK FOR INVESTMENT AND DEVE	52,400	42,000	-	1,500	92,900
BAO VIET HOLDINGS	12,900	2,300	-	1,400	13,800
DUC GIANG CHEMICALS JSC	25,500	1,900	-	27,400	-
FPT DIGITAL RETAIL JSC	11,425	2,000	606	1,300	12,731
GELEX GROUP JSC	61,820	11,300	32,004	10,500	94,624
HOA PHAT GROUP JSC	397,488	111,300	49,588	56,900	501,476
KHANG DIEN HOUSE TRADING AND INVESTMENT JSC	76,220	14,100	-	9,200	81,120
KINH BAC CITY DEVELOPMENT HOLDING CORP	63,100	11,500	-	7,900	66,700
MASAN GROUP CORP	93,700	16,900	-	12,300	98,300
NAM A COMMERCIAL JSB	69,800	5,100	-	74,900	-
PETROVIETNAM POWER CORP	83,506	38,900	8,088	9,200	121,294
PETROVIETNAM REFINING N PETR	295,440	21,500	-	260,000	56,940
SAIGON - HANOI COMMERICIAL	188,900	48,500	21,860	51,500	207,760
SAIGON BEER ALCOHOL BEVERAGE	18,100	3,100	-	1,900	19,300
SAIGON TREASURE COMMERCIAL J	77,600	14,000	-	9,600	82,000
SSI SECURITIES CORP	219,190	43,100	39,458	37,400	264,348
TECHCOM SECURITIES JSC	-	52,500	10,400	5,400	57,500
TIEN PHONG COMMERCIAL JOINT	113,685	19,600	-	13,000	120,285
VIETCAP SECURITIES JSC	73,970	35,700	37,859	14,600	132,929
VIETJET AVIATION JSC	22,300	4,000	7,710	3,500	30,510
VIETNAM AIRLINES JSC	33,900	6,000	-	39,900	-
VIETNAM DAIRY PRODUCTS JSC	88,700	17,300	-	2,700	103,300
VIETNAM EXPORT-IMPORT COMMER	76,183	13,200	-	8,700	80,683
VIETNAM NATIONAL PETROLEUM G	9,100	1,900	-	1,000	10,000
VIGLACERA CORP JSC	6,500	500	-	7,000	-

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

CSOP FTSE Vietnam 30 ETF (continued)
For the period ended 30 June 2026

	Holdings				
	As at 1 January 2026 Units	**Additions Units**	**Corporate Action**	**Disposals Units**	**As at 30 June 2026 Units**
Listed equities (continued)					
Vietnam (continued)					
VINCOM RETAIL JSC	123,700	22,000	-	16,900	128,800
VINGROUP JSC	174,800	46,000	-	96,200	124,600
VINHOMES JSC	113,000	25,300	-	7,700	130,600
VIX SECURITIES JSC	203,900	142,600	130,920	123,300	354,120
VNDIRECT SECURITIES CORP	148,575	26,700	-	18,600	156,675
VP BANK SECURITIES LTD CO	-	59,700	-	5,400	54,300
VPS SECURITIES JSC	-	197,100	-	13,500	183,600
Right issues					
Vietnam					
PETROVIETNAM POWER CORP (EX DATE 06JAN2026)	67,400	-	(67,400)	-	-
SSI SECURITIES CORP (EX DATE 08JAN2026)	197,290	-	(197,290)	-	-

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HOLDING OF COLLATERAL (UNAUDITED)

CSOP STAR 50 INDEX ETF
As at 30 June 2026

Collateral provider	Nature of collateral	Credit rating	Maturity tenor	Currency denomination	% of net asset value covered by collateral	Value of the collateral RMB
Goldman Sachs	Government Bond	Investment Grade	2 July 2026	USD	2.31	14,449,804
Goldman Sachs	Government Bond	Investment Grade	15 August 2028	USD	1.06	6,621,433
Goldman Sachs	Government Bond	Investment Grade	15 February 2027	USD	14.31	89,364,465
Goldman Sachs	Government Bond	Investment Grade	30 April 2031	USD	0.34	2,137,227
Goldman Sachs	Government Bond	Investment Grade	30 April 2029	USD	11.33	70,777,480
Goldman Sachs	Government Bond	Investment Grade	15 May 2028	USD	0.84	5,238,148
Goldman Sachs	Government Bond	Investment Grade	31 August 2027	USD	3.50	21,845,746
Goldman Sachs	Government Bond	Investment Grade	15 October 2028	USD	4.67	29,164,269
						239,598,571

Custody/safe-keeping arrangement

	Amount of collateral received/held 30 June 2026 RMB	Proportion of collateral posted by the sub-fund 30 June 2026 %
Custodians of collateral		
Pooled accounts		
Citibank, N.A, Hong Kong Branch	239,598,571	100.00

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HOLDING OF COLLATERAL (UNAUDITED) (CONTINUED)

CSOP Hang Seng Biotech ETF
As at 30 June 2026

Collateral provider	Nature of collateral	Credit rating	Maturity tenor	Currency denomination	% of net asset value covered by collateral	Value of the collateral HKD
Goldman Sachs	Government Bond	Investment Grade	2 July 2026	USD	0.28	2,184,439
Goldman Sachs	Government Bond	Investment Grade	15 February 2027	USD	7.51	57,885,888
						60,070,328

Custody/safe-keeping arrangement

	Amount of collateral received/held 30 June 2026 HKD	Proportion of collateral posted by the sub-fund 30 June 2026 %
Custodians of collateral		
Pooled accounts		
Citibank, N.A, Hong Kong Branch	60,070,328	100.00

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PERFORMANCE RECORD (UNAUDITED)

NET ASSET VALUE

	Dealing net asset value RMB	Dealing net asset value per share RMB
CSOP STAR 50 Index ETF		
As at 30 June 2026		
Listed class	624,586,819	18.4789
As at 31 December 2025		
Listed class	439,780,163	11.3054
As at 31 December 2024		
Listed class	543,833,535	8.4055

	Dealing net asset value RMB	Dealing net asset value per share RMB
CSOP Huatai-PB CSI Photovoltaic Industry ETF (formerly known as CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF)		
As at 30 June 2026		
Listed class	47,805,410	5.2533
As at 31 December 2025		
Listed class	40,103,752	4.8907
As at 31 December 2024		
Listed class	32,217,395	3.9290

	Dealing net asset value HKD	Dealing net asset value per share HKD
CSOP Hang Seng Biotech ETF		
As at 30 June 2026		
Listed class	771,181,388	3.0378
As at 31 December 2025		
Listed class	814,922,541	3.4074
As at 31 December 2024		
Listed class	259,446,697	1.9381

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

NET ASSET VALUE (CONTINUED)

	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 2026		
Listed class	63,400,477	6.6930
As at 31 December 2025		
Listed class	45,666,866	6.1112
As at 31 December 2024		
Listed class	33,611,738	4.8205

	Dealing net asset value USD	Dealing net asset value per share USD
<u>CSOP NASDAQ 100 ETF</u>		
As at 30 June 2026		
Listed class	4,111,401	1.6468
Unlisted class	5,382,304	14.8665
As at 31 December 2025		
Listed class	3,040,718	1.3843
Unlisted class	3,240,900	12.4969
As at 31 December 2024		
Listed class	5,387,530	1.1721
Unlisted class	246,333	10.5818

	Dealing net asset value VND	Dealing net asset value per share VND
<u>CSOP FTSE Vietnam 30 ETF</u>		
As at 30 June 2026		
Listed class	147,908,981,917	33,509.0580
As at 31 December 2025		
Listed class	133,870,231,096	32,540.1631
As at 31 December 2024		
Listed class	73,769,153,769	19,341.6764

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PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

HIGHEST ISSUE PRICE AND LOWEST REDEMPTION PRICE PER SHARE

	Highest issue price per share	Lowest redemption price per share
	Listed Class	
	RMB	RMB
CSOP STAR 50 Index ETF		
For the period from 1 January 2026 to 30 June 2026	18.4789	10.5418
For the year ended 31 December 2025	12.9663	7.8300
For the year ended 31 December 2024	9.1369	5.4769
For the year ended 31 December 2023	10.1822	7.1642
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

	Highest issue price per share	Lowest redemption price per share
	Listed Class	
	RMB	RMB
CSOP Huatai-PB CSI Photovoltaic Industry ETF (formerly known as CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF)		
For the period from 1 January 2026 to 30 June 2026	5.9932	4.8902
For the year ended 31 December 2025	5.5114	3.2303
For the year ended 31 December 2024	4.8467	3.2799
For the year ended 31 December 2023	8.2047	4.2031
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 issue price per share	Lowest redemption price per share
	Listed Class	
	HKD	HKD
CSOP Hang Seng Biotech ETF		
For the period from 1 January 2026 to 30 June 2026	4.0011	2.8426
For the year ended 31 December 2025	4.3973	1.7908
For the year ended 31 December 2024	2.5950	1.5973
For the year ended 31 December 2023	3.9347	2.2503
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

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PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

HIGHEST ISSUE PRICE AND LOWEST REDEMPTION PRICE PER SHARE (CONTINUED)

	Highest issue price per share	Lowest redemption price per share
	Listed Class	
	RMB	RMB
CSOP MSCI China A 50 Connect ETF		
For the period from 1 January 2026 to 30 June 2026	6.8420	5.7080
For the year ended 31 December 2025	6.1928	4.3994
For the year ended 31 December 2024	5.3237	3.8124
For the year ended 31 December 2023	5.3879	3.9768
For the period from 10 December 2021 (date of inception) to 31 December 2022	6.4189	4.4261

	Highest issue price per share		Lowest redemption price per share	
	Listed Class	**Unlisted Class**	**Listed Class**	**Unlisted Class**
	USD	USD	USD	USD
CSOP NASDAQ 100 ETF				
For the period from 1 January 2026 to 30 June 2026	1.6689	15.0667	1.2534	11.3156
For the year ended 31 December 2025	1.4304	12.9134	0.9504	8.5804
For the year ended 31 December 2024	1.2335	11.1359	0.9273	0.9632
For the year ended 31 December 2023	0.9637	N/A	0.6253	N/A
For the period from 18 February 2022 (date of inception) to 31 December 2022	1.0425	N/A	0.5887	N/A

	Highest issue price per share	Lowest redemption price per share
	Listed Class	
	VND	VND
CSOP FTSE Vietnam 30 ETF		
For the period from 1 January 2026 to 30 June 2026	34,934.1720	28,501.8433
For the year ended 31 December 2025	33,129.7798	17,426.5810
For the year ended 31 December 2024	21,680.5835	18,602.2401
For the period from 19 September 2022 (date of inception) to 31 December 2023	23,654.0149	16,895.5077

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UNDERLYING INDEX CONSTITUENT STOCK DISCLOSURE (UNAUDITED)

CSOP STAR 50 Index ETF
There was no constituent security (31 December 2025: 1) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2026.

	Weighting in the Index (%)	Weighting in the Sub-Fund's net asset value (%)
As at 31 December 2025 (Audited)		
SEMICONDUCTOR MANUFACTURIN-A	10.50	10.49

During the period ended 30 June 2026, the SSE Science and Technology Innovation Board 50 Index increased by 64.39% (31 December 2025: increased by 36.46%) while the net asset value per share of Sub-Fund increased by 63.46% (31 December 2025: increased by 34.53%).

CSOP Huatai-PB CSI Photovoltaic Industry ETF (formerly known as CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF)
CSOP Huatai-PB CSI Photovoltaic Industry ETF (formerly known as 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-PB 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 99.92% (31 December 2025: 99.98%) 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 1 position (31 December 2025: Nil) that individually accounted for more than 10% of its net asset values.

During the period ended 30 June 2026, the CSI Photovoltaic Industry Index increased by 8.49% (31 December 2025: increased by 26.20%) while the net asset value per share of Sub-Fund increased by 7.49% (31 December 2025: increased by 24.78%).

CSOP Hang Seng Biotech ETF
There was 3 constituent security (31 December 2025: 1) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2026.

	Weighting in the Index (%)	Weighting in the Sub-Fund's net asset value (%)
As at 30 June 2026 (Unaudited)		
BEONE MEDICINES LTD-H	10.43	10.42
INNOVENT BIOLOGICS INC	10.43	10.42
WUXI BIOLOGICS CAYMAN INC	10.17	10.16
As at 31 December 2025 (Audited)		
WUXI BIOLOGICS CAYMAN INC	10.93	10.93

During the period ended 30 June 2026, the Hang Seng Biotech Index decreased by 10.40% (For the period from 15 September 2025 to 31 December 2025: decreased by 18.97% and For the period from 1 January 2025 to 12 September 2025: increased by 115.96%) while the net asset value per share of Sub-Fund decreased by 10.84% (For the period from 15 September 2025 to 31 December 2025: decreased by 19.22% and For the period from 1 January 2025 to 12 September 2025: increased by 117.74%).

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UNDERLYING INDEX CONSTITUENT STOCK DISCLOSURE (UNAUDITED) (CONTINUED)

CSOP MSCI China A 50 Connect ETF
CSOP MSCI China A 50 Connect 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 China Southern MSCI China A 50 Connect ETF (the "Master ETF"), via the QFI status granted to the Manager and/or the Stock Connect as disclosed in the Prospectus. The Sub-Fund invested 100.15% (31 December 2025: 100.37%) 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 ETF did not have any position that individually accounted for more than 10% of its net asset values as at 30 June 2026 and 31 December 2025.

During the period ended 30 June 2026, the MSCI China A 50 Connect Index increased by 7.64% (31 December 2025: increased by 25.13%) while the net asset value per share of Sub-Fund increased by 9.98% (31 December 2025: increased by 28.24%).

CSOP NASDAQ 100 ETF
There was no constituent security (31 December 2025: Nil) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2026.

During the period ended 30 June 2026, the NASDAQ-100 Index for listed class increased by 20.19% (31 December 2025: increased by 20.77%). The net asset value per share of Sub-Fund for listed class increased by 19.13% (31 December 2025: increased by 18.37%). During the period ended 30 June 2026, the NASDAQ-100 Index for unlisted class increased by 20.19% (31 December 2025: increased by 20.77%). The net asset value per share of Sub-Fund for unlisted class increased by 19.12% (31 December 2025: increased by 18.35%).

CSOP FTSE Vietnam 30 ETF
There were 2 constituent securities (31 December 2025: 2) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2026.

	Weighting in the Index (%)	Weighting in the Sub-Fund's net asset value (%)
As at 30 June 2026 (Unaudited)		
VINGROUP JSC	18.69	18.57
VINHOMES JSC	13.51	13.43
As at 31 December 2025 (Audited)		
VINGROUP JSC	22.16	22.21
VINHOMES JSC	10.47	10.50

During the period ended 30 June 2026, the CSOP FTSE Vietnam 30 ETF Index increased by 4.37% (31 December 2025: increased by 72.73%) while the net asset value per share of Sub-Fund increased by 3.08% (31 December 2025: increased by 69.13%).

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

The Sub-Funds will bear the swap fees, which include all costs associated with swap transactions and are subject to the discussion and consensus between the Manager and the swap counterparties based on the actual market circumstances on a case-by-case basis. The swap fees represent the brokerage commission and the swap counterparties' cost of financing the underlying hedge. Swap fees are accrued daily and spread out over the month. During the period ended 30 June 2026 and 30 June 2025, swap fees are included in the Net gains/(losses) on financial assets at fair value through profit or loss.

<u>CSOP STAR 50 Index ETF</u>
The swap fees of the sub-fund were RMB -404,309* for the period ended 30 June 2026 (for the period ended 30 June 2025: RMB -43,197*).

<u>CSOP Hang Seng Biotech ETF</u>
The swap fees of the sub-fund were HKD -278,897* for the period ended 30 June 2026 (for the period ended 30 June 2025: HKD Nil).

<u>CSOP FTSE Vietnam 30 ETF</u>
The Sub-Fund did not enter into any swap transactions for the period ended 30 June 2026 and 30 June 2025. The swap fees of the Sub-Fund were VND Nil for the period ended 30 June 2026 (for the period ended 30 June 2025: VND Nil).

*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.

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

MANAGEMENT AND ADMINISTRATION

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Directors of the Company
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Wong Ka Yan

Custodian
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Registrar (in respect of Listed Class of Shares)
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