博时基金
BOSERA FUNDS

Bosera HKD Money Market ETF

(Stock Code: 03152)

Bosera RMB Money Market ETF

(Stock Code: 03192 / 83192)

Bosera USD Money Market ETF

(Stock Code: 03196 / 09196 / 83196)

Bosera 20+ Year US Treasury Bond ETF(Distributing Listed Class)

(Stock Code: 03156 / 09156)

Bosera 20+ Year US Treasury Bond ETF(Accumulating Listed Class)

(Stock Code: 09107)

Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF

(Stock Code: 03437/ 09437/83437)

Bosera HashKey Bitcoin ETF

(Stock Code: 03008 / 09008)

Bosera HashKey Ether ETF

(Stock Code: 03009 / 09009)

Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF

(Stock Code: 02805/09805/82805)

sub-funds of

Bosera Global Exchange Traded Funds Series Open-ended Fund Company

SEMI-ANNUAL REPORT (UNAUDITED)

For the period ended 30 June 2026

Bosera Global Exchange Traded Funds Series Open-ended Fund Company

For the period ended 30 June 2026

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Statement of financial position (Unaudited) as at 30 June 2026

	Bosera Global Exchange Traded Funds Series Open-ended Fund Company		*Bosera RMB Money Market ETF*		*Bosera HKD Money Market ETF*		*Bosera USD Money Market ETF*	
	30 June 2026	*31 December 2025*	*30 June 2026*	*31 December 2025*	*30 June 2026*	*31 December 2025*	*30 June 2026*	*31 December 2025*
	USD	USD	RMB	RMB	HKD	HKD	USD	USD
Assets								
Financial assets at fair value through profit or loss	-	-	649,985,400	949,932,200	410,016,000	965,006,400	68,983,614	57,991,310
Cash and cash equivalents	-	-	1,936,686,172	2,070,025,368	4,027,764,242	3,267,365,232	98,766,060	145,585,702
Time deposits	-	-	748,578,356	858,689,996	4,272,086,185	1,645,913,519	101,825,423	53,150,000
Interests receivable	-	-	5,887,302	7,180,517	26,847,155	23,990,924	1,952,001	1,568,045
Amounts receivable on subscription of shares	-	-	-	43,163	-	-	-	-
Rebate receivables	-	-	330,238	328,438	-	-	-	-
Total assets	-	-	3,341,467,468	3,886,199,682	8,736,713,582	5,902,276,075	271,527,098	258,295,057
Liabilities								
Management fee payable	-	-	3,432,621	954,883	1,120,219	931,646	95,301	32,067
Administration and custodian fee payable	-	-	327,503	409,831	306,738	222,177	61,898	107,130
Accrued expenses and other payables	-	-	220,220	203,821	432,545	454,908	60,225	60,384
Total liabilities (excluding net assets attributable to shareholders)	-	-	3,980,344	1,568,535	1,859,502	1,608,731	217,424	199,581
Net assets attributable to shareholders								
Financial liabilities	-	-	3,337,487,124	3,884,631,147	8,734,854,080	5,900,667,344	271,309,674	258,095,476

Statement of financial position (Unaudited) (continued) as at 30 June 2026

	Bosera 20+ Year US Treasury Bond ETF		*Bosera HashKey Bitcoin ETF*		*Bosera HashKey Ether ETF*		*Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF*		*Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF*[(1)]
	30 June 2026	*31 December 2025*	*30 June 2026*	*31 December 2025*	*30 June 2026*	*31 December 2025*	*30 June 2026*	*31 December 2025*	*30 June 2026*
	USD	USD	USD	USD	USD	USD	HKD	HKD	HKD
Assets									
Financial assets at fair value through profit or loss	2,570,906	2,514,129	-	-	-	-	812,905,255	658,363,504	540,975,772
Digital assets	-	-	37,930,577	99,795,214	14,978,389	26,135,731	-	-	-
Cash and cash equivalents	90,381	2,661	52,046	104,194	20,535	43,172	7,259,421	2,932,949	3,701,796
Amounts receivable on subscription of shares	-	-	-	-	-	-	-	4,944,260	-
Interests receivable	21,805	21,117	-	-	-	-	-	-	-
Other receivables and prepayments	-	-	-	-	-	-	15,000	16,500	-
Rebate receivables	-	119,253	-	-	-	-	-	-	-
Dividend receivables	-	-	-	-	-	-	11,357,808	202,618	1,168,602
Prepayment	1,077	-	-	-	-	-	-	-	-
Total assets	2,684,169	2,657,160	37,982,623	99,899,408	14,998,924	26,178,903	831,537,484	666,459,831	545,846,170
Liabilities									
Amounts due to brokers	-	-	-	-	-	-	-	4,978,450	-
Management fee payable	3,814	986	80,798	54,815	18,518	14,120	748,881	561,384	462,128
Administration and custodian fee payable	4,790	4,800	6,643	63,833	5,446	19,148	138,040	55,818	38,476
Accrued expenses and other payables	37,595	48,057	75,973	57,322	43,440	55,708	612,403	603,165	87,502
Withholding tax payable	-	-	-	-	-	-	803,468	20,262	-
Total liabilities (excluding net assets attributable to shareholders)	46,199	53,843	163,414	175,970	67,404	88,976	2,302,792	6,219,079	588,106
Net assets attributable to shareholders									
Financial liabilities	2,637,970	2,603,317	37,819,209	99,723,438	14,931,520	26,089,927	829,234,692	660,240,752	545,258,064

(1) The date of commencement of operation for Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF was 28 January 2026. Therefore, it did not prepare financial statements for the period ended 30 June 2025.

Statement of profit or loss and other comprehensive income (Unaudited) for the period ended 30 June 2026

	Bosera Global Exchange Traded Funds Series Open-ended Fund Company		*Bosera RMB Money Market ETF*		*Bosera HKD Money Market ETF*		*Bosera USD Money Market ETF*	
	For the period ended 30 June 2026	*For the period ended 30 June 2025*	*For the period ended 30 June 2026*	*For the period ended 30 June 2025*	*For the period ended 30 June 2026*	*For the period ended 30 June 2025*	*For the period ended 30 June 2026*	*For the period ended 30 June 2025*
	USD	USD	RMB	RMB	HKD	HKD	USD	USD
Net gains/(losses) on financial instruments at fair value through profit or loss	-	-	60,329	1,890,441	79,600	258,527	(7,160)	149,176
Net foreign exchange loss	-	-	-	(13,677)	-	-	213	-
Interest from financial assets at fair value through profit or loss	-	-	7,915,026	1,115,792	6,217,170	-	-	-
Interest income on bank deposits	-	-	19,530,930	25,616,066	77,696,337	63,341,359	4,140,186	3,768,252
Other interest income	-	-	-	-	-	-	1,361,038	726,388
Other income	-	-	1,895	302,869	-	-	31,442	-
Net investment income	-	-	27,508,180	28,911,491	83,993,107	63,599,886	5,525,719	4,643,816
Administration and custodian fee	-	-	(883,675)	(725,034)	(1,555,995)	(929,103)	(90,815)	(74,843)
Auditor's remuneration	-	-	(42,035)	(39,386)	(104,435)	(65,019)	(9,174)	(8,927)
Bank charges	-	-	(210,549)	(226,009)	(435,007)	(266,400)	(2,626)	(3,359)
FATCA fee	-	-	-	-	-	(15,472)	(22)	(1,984)
Management fee	-	-	(5,156,709)	(4,277,301)	(6,099,554)	(6,782,194)	(202,184)	(132,033)
Transaction fee	-	-	(18,101)	(14,480)	-	-	(18,465)	(15,855)
Sundry expenses	-	-	(55,362)	(191,194)	(80,159)	(96,933)	(18,839)	(17,628)
Total operating expenses	-	-	(6,366,431)	(5,473,404)	(8,275,150)	(8,155,121)	(342,125)	(254,629)
Income before distributions to shareholders	-	-	21,141,749	23,438,087	75,717,957	55,444,765	5,183,594	4,389,187
Distributions to shareholders	-	-	-	-	-	-	-	-
Income before taxation	-	-	21,141,749	23,438,087	75,717,957	55,444,765	5,183,594	4,389,187
Withholding tax	-	-	-	-	(4,236)	-	-	-
Increase in net assets attributable to shareholders and total comprehensive income for the period	-	-	21,141,749	23,438,087	75,713,721	55,444,765	5,183,594	4,389,187

Statement of profit or loss and other comprehensive income (Unaudited) (continued) for the period ended 30 June 2026

	Bosera 20+ Year US Treasury Bond ETF		*Bosera HashKey Bitcoin ETF*		*Bosera HashKey Ether ETF*		*Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF*		*Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF[(1)]*
	For the period ended 30 June 2026 USD	*For the period ended 30 June 2025* USD	*For the period ended 30 June 2026* USD	*For the period ended 30 June 2025* USD	*For the period ended 30 June 2026* USD	*For the period ended 30 June 2025* USD	*For the period ended 30 June 2026* HKD	*For the period from 10 July 2024 (date of commencement of operations) to 30 June 2025* HKD	*For the period from 28 Jan 2026 (date of inception) to 30 June 2026* HKD
Net (losses)/gains on financial instruments at fair value through profit or loss	(23,084)	71,118	-	-	-	-	(79,197,888)	(4,788,802)	(41,109,875)
Net (losses)/gains on digital assets	-	-	(31,182,543)	24,749,478	(12,387,461)	(5,544,124)	-	-	-
Net foreign exchange loss	-	-	-	-	-	-	(1,936)	-	(1,136,976)
Interest from financial assets at fair value through profit or loss	50,862	56,957	-	-	-	-	-	-	-
Interest income on bank deposits	-	47	14	221	2	42	23	13,385	-
Dividend income	-	-	-	-	-	-	20,462,463	8,103,572	8,032,800
Other income	-	60,632	9,006	8,262	30,360	2,119	417,785	107,434	253,100
Net investment income/(loss)	27,778	188,754	(31,173,523)	24,757,961	(12,357,099)	(5,541,963)	(58,319,553)	3,435,589	(33,960,951)
Administration and custodian fee	(27,000)	(27,000)	(167,762)	(309,116)	(60,319)	(54,001)	(423,792)	(340,654)	(261,336)
Auditor's remuneration	(9,705)	(8,927)	(12,263)	(13,052)	(13,503)	(13,052)	(52,937)	(88,398)	(80,673)
Bank charges	(329)	(322)	(639)	(420)	(611)	(503)	(760)	(800)	(2,231)
Establishment costs	-	-	-	-	-	-	-	(102,161)	(416,275)
FATCA fee	(992)	(992)	(467)	(1,984)	(467)	(1,984)	-	-	-
Management fee	(2,828)	(2,755)	(254,196)	(462,934)	(61,530)	(47,471)	(2,031,811)	(559,198)	(1,038,446)
Transaction fee	(135)	(270)	(15)	-	-	-	(39,200)	(39,840)	(1,019,653)
Sundry expenses	(16,314)	(18,798)	(19,611)	(12,561)	(24,678)	(12,517)	(616,287)	(545,254)	(226,771)
Professional expense	(1,243)	-	-	-	-	-	(7,760)	-	(22,627)
Total operating expenses	(58,546)	(59,064)	(454,953)	(800,067)	(161,108)	(129,528)	(3,172,547)	(1,676,305)	(3,068,012)
(Loss)/income before distributions to shareholders	(30,768)	129,690	(31,628,476)	23,957,894	(12,518,207)	(5,671,491)	(61,492,100)	1,759,284	(37,028,963)
Distributions to shareholders	-	-	-	-	-	-	(27,758,314)	(9,247,731)	-
(Loss)/income before taxation	(30,768)	129,690	(31,628,476)	23,957,894	(12,518,207)	(5,671,491)	(89,250,414)	(7,488,447)	(37,028,963)
Withholding tax	-	-	-	-	-	-	(1,661,726)	(717,568)	(205,253)
(Decrease)/increase in net assets attributable to shareholders and total comprehensive income for the period	(30,768)	129,690	(31,628,476)	23,957,894	(12,518,207)	(5,671,491)	(90,912,140)	(8,206,015)	(37,234,216)

(1) The date of commencement of operation for Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF was 28 January 2026. Therefore, it did not prepare financial statements for the period ended 30 June 2025.

Statement of changes in net assets attributable to shareholders (Unaudited) for the period ended 30 June 2026

	Bosera Global Exchange Traded Funds Series Open-ended Fund Company		*Bosera RMB Money Market ETF*		*Bosera HKD Money Market ETF*		*Bosera USD Money Market ETF*	
	For the period ended 30 June 2026 USD	*For the period ended 30 June 2025* USD	*For the period ended 30 June 2026* RMB	*For the period ended 30 June 2025* RMB	*For the period ended 30 June 2026* HKD	*For the period ended 30 June 2025* HKD	*For the period ended 30 June 2026* USD	*For the period ended 30 June 2025* USD
Balance at the beginning of the period	-	-	3,884,631,147	2,061,967,182	5,900,667,344	2,851,214,807	258,095,476	159,054,065
Increase in net assets attributable to shareholders and total comprehensive income for the period	-	-	21,141,749	23,438,087	75,713,721	55,444,765	5,183,594	4,389,187
Subscriptions and redemptions by shareholders								
Subscriptions of shares	-	-	2,515,023,347	4,355,810,031	36,997,534,059	10,771,603,639	258,153,669	218,437,726
Redemptions of shares	-	-	(3,083,309,119)	(3,020,135,564)	(34,239,061,044)	(7,382,495,454)	(250,123,065)	(146,391,418)
Net (redemptions)/ subscriptions by shareholders	-	-	(568,285,772)	1,335,674,467	2,758,473,015	3,389,108,185	8,030,604	72,046,308
Balance at the end of the period	-	-	3,337,487,124	3,421,079,736	8,734,854,080	6,295,767,757	271,309,674	235,489,560

Statement of changes in net assets attributable to shareholders (Unaudited) (continued) for the period ended 30 June 2026

	Bosera 20+ Year US Treasury Bond ETF		*Bosera HashKey Bitcoin ETF*		*Bosera HashKey Ether ETF*		*Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF*[(1)]		*Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF*[(2)]
	For the period ended 30 June 2026 USD	*For the period ended 30 June 2025* USD	*For the period ended 30 June 2026* USD	*For the period ended 30 June 2025* USD	*For the period ended 30 June 2026* USD	*For the period ended 30 June 2025* USD	*For the period ended 30 June 2026* HKD	For the period *from* 10 July *2024 (date of commencement* of operations) *to* 30 June *2025* HKD	*For the period from 28 Jan 2026 (date of inception) to 30 June 2026* HKD
Balance at the beginning of the period	2,603,317	6,434,257	99,723,438	148,112,113	26,089,927	19,555,490	660,240,752	-	-
(Decrease)/increase in net assets attributable to shareholders and total comprehensive income for the period	(30,768)	129,690	(31,628,476)	23,957,894	(12,518,207)	(5,671,491)	(90,912,140)	(8,206,015)	(37,234,216)
Subscriptions and redemptions by shareholders									
Subscriptions of shares	119,935	253,093	12,648,049	8,551,200	1,773,200	4,241,900	281,673,664	169,602,057	582,492,280
Redemptions of shares	(54,514)	(4,914,930)	(42,923,802)	(4,162,600)	(413,400)	(654,600)	(21,767,584)	(12,938,929)	-
Net subscriptions/(redemptions) by shareholders	65,421	(4,661,837)	(30,275,753)	4,388,600	1,359,800	3,587,300	259,906,080	156,663,128	582,492,280
Balance at the end of the period	2,637,970	1,902,110	37,819,209	176,458,607	14,931,520	17,471,299	829,234,692	148,457,113	545,258,064

(1) The date of commencement of operation for Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF was 9 July 2024.

(2) The date of commencement of operation for Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF was 28 January 2026. Therefore, it did not prepare financial statements for the period ended 30 June 2025.

Statement of changes in net assets attributable to shareholders (Unaudited) (continued) for the period ended 30 June 2026

	Bosera Global Exchange Traded Funds Series Open-ended Fund Company		*Bosera RMB Money Market ETF*		*Bosera HKD Money Market ETF*		*Bosera USD Money Market ETF*	
	For the period ended 30 June 2026 shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares
Listed Class								
Balance at the beginning of the period	-	-	27,200	27,200	94,800	98,500	36,181	15,331
Shares subscribed during the period	-	-	4,100	-	46,500	37,300	1,100	4,550
Shares redeemed during the period	-	-	-	-	(18,000)	(23,800)	(1,800)	(2,850)
Balance at the end of the period	-	-	31,300	27,200	123,300	112,000	35,481	17,031
Net asset value per share (2)	-	-	RMB1,075.3865	RMB1,061.3151	HKD1,126.4726	HKD1,099.7686	USD1,147.3154	USD1,103.2807
Class - A HKD								
Balance at the beginning of the period	-	-	-	-	148,579,882	45,204,568	-	-
Shares subscribed during the period	-	-	-	-	1,939,337,452	226,995,003	-	-
Shares redeemed during the period	-	-	-	-	(1,859,900,827)	(188,213,685)	-	-
Balance at the end of the period	-	-	-	-	228,016,507	83,985,886	-	-
Net asset value per share (2)	-	-	-	-	HKD11.2646	HKD10.9974	-	-
Class - A RMB								
Balance at the beginning of the period	-	-	12,913,873	6,323,879	-	-	-	-
Shares subscribed during the period	-	-	51,315,566	20,451,026	-	-	-	-
Shares redeemed during the period	-	-	(41,466,552)	(18,861,227)	-	-	-	-
Balance at the end of the period	-	-	22,762,887	7,913,678	-	-	-	-
Net asset value per share (2)	-	-	RMB10.7539	RMB10.5984	-	-	-	-
Class - A USD								
Balance at the beginning of the period	-	-	-	-	-	-	8,491,974	6,062,645
Shares subscribed during the period	-	-	-	-	-	-	10,661,689	10,168,326
Shares redeemed during the period	-	-	-	-	-	-	(9,391,012)	(6,537,400)
Balance at the end of the period	-	-	-	-	-	-	9,762,651	9,693,571
Net asset value per share (2)	-	-	-	-	-	-	USD11.4564	USD11.0166

Statement of changes in net assets attributable to shareholders (Unaudited) (continued) for the period ended 30 June 2026

	Bosera 20+ Year US Treasury Bond ETF		*Bosera HashKey Bitcoin ETF*		*Bosera HashKey Ether ETF*		*Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF*		*Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF*(1)
	For the period ended 30 June 2026 shares	*For the period ended 30 June 2025* shares	For the *period ended 30 June 2026* shares	For the *period ended 30 June 2025* shares	For the *period ended 30 June 2026* shares	For the *period ended 30 June 2025* shares	For the *period ended 30 June 2026* shares	*For the period from 10 July 2024 (date of commencement* of operations) *to* 30 June *2025* shares	*For the period from 28 Jan 2026 (date of inception) to 30 June 2026* shares
Accumulating Listed Class									
Balance at the beginning of the period	5,000	55,000	-	-	-	-	-	-	-
Shares subscribed during the period	-	-	-	-	-	-	-	-	-
Shares redeemed during the period	-	(50,000)	-	-	-	-	-	-	-
Balance at the end of the period	5,000	5,000	-	-	-	-	-	-	-
Net asset value per share (2)	USD98.1782	USD97.3189	-	-	-	-	-	-	-
Listed Class									
Balance at the beginning of the period	10,000(3)	5,000(3)	114,500,000	160,500,000	90,000,000	59,000,000	66,700,000	-	-
Shares subscribed during the period	-	-	18,000,000	9,500,000	9,000,000	15,000,000	26,700,000	16,000,000	59,200,000
Shares redeemed during the period	-	-	(67,500,000)	(4,500,000)	(2,000,000)	(2,000,000)	(2,100,000)	-	-
Balance at the end of the period	10,000(3)	5,000(3)	65,000,000	165,500,000	97,000,000	72,000,000	91,300,000	16,000,000	59,200,000
Net asset value per share (2)	USD98.1783	USD97.3189	USD0.5819	USD1.0663	USD0.1540	USD0.2427	HKD9.0606	HKD9.2772	HKD9.2105
Class - A USD									
Balance at the beginning of the period	15,256	-	100	-	100	-	-	-	-
Shares subscribed during the period	9,959	12,700	-	100	-	100	-	-	-
Shares redeemed during the period	(3,392)	-	-	-	-	-	-	-	-
Balance at the end of the period	21,823	12,700	100	100	100	100	-	-	-
Net asset value per share (2)	USD9.8750	USD9.6870	USD5.5478	USD10.2018	USD4.5795	USD7.3315	-	-	-

(1) The date of commencement of operation for Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF was 28 January 2026. Therefore, it did not prepare financial statements for the period ended 30 June 2025.

(2) The net asset value per share is rounded down to 4 decimal places in accordance with the Prospectus.

(3) Listed class of share indicates distributing listed share class.

Statement of changes in net assets attributable to shareholders (Unaudited) (continued) for the period ended 30 June 2026

	Bosera Global Exchange Traded Funds Series Open-ended Fund Company		*Bosera RMB Money Market ETF*		*Bosera HKD Money Market ETF*		*Bosera USD Money Market ETF*	
	For the period ended 30 June 2026 shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares
Class - I HKD								
Balance at the beginning of the period	-	-	-	-	113,542,968	37,650,738	-	-
Shares subscribed during the period	-	-	-	-	248,439,106	213,343,074	-	-
Shares redeemed during the period	-	-	-	-	(255,808,161)	(37,013,454)	-	-
Balance at the end of the period	-	-	-	-	106,173,913	213,980,358	-	-
Net asset value per share (2)	-	-	-	-	HKD11.2838	HKD11.0107	-	-
Class - I RMB								
Balance at the beginning of the period	-	-	105,814,115	48,307,489	-	-	-	-
Shares subscribed during the period	-	-	78,605,174	150,283,271	-	-	-	-
Shares redeemed during the period	-	-	(111,700,130)	(128,414,984)	-	-	-	-
Balance at the end of the period	-	-	72,719,159	70,175,776	-	-	-	-
Net asset value per share (2)	-	-	RMB10.7733	RMB10.6270	-	-	-	-
Class - I USD								
Balance at the beginning of the period	-	-	-	-	-	-	6,168,944	6,064,746
Shares subscribed during the period	-	-	-	-	-	-	6,817,445	4,111,419
Shares redeemed during the period	-	-	-	-	-	-	(6,010,552)	(3,697,449)
Balance at the end of the period	-	-	-	-	-	-	6,975,837	6,478,716
Net asset value per share (2)	-	-	-	-	-	-	USD11.4901	USD11.0435
Class - S HKD								
Balance at the beginning of the period	-	-	-	-	7,477,934	4,194,446	-	-
Shares subscribed during the period	-	-	-	-	215,299,934	2,725,023	-	-
Shares redeemed during the period	-	-	-	-	(45,533,861)	(2,238,270)	-	-
Balance at the end of the period	-	-	-	-	177,244,007	4,681,199	-	-
Net asset value per share (2)	-	-	-	-	HKD11.3218	HKD11.0369	-	-

Statement of changes in net assets attributable to shareholders (Unaudited) (continued) for the period ended 30 June 2026

	Bosera 20+ Year US Treasury Bond ETF		*Bosera HashKey Bitcoin ETF*		*Bosera HashKey Ether ETF*		*Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF*		*Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF*[1]
	For the period ended 30 June 2026 shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period from 10 July 2024 (date of commencement* of operations) *to 30 June 2025* shares	*For the period from 28 Jan 2026 (date of inception) to 30 June 2026* shares
Class - I HKD									
Balance at the beginning of the period	-	-	-	-	-	-	-	-	-
Shares subscribed during the period	-	-	-	-	-	-	-	1,560,000	-
Shares redeemed during the period	-	-	-	-	-	-	-	(1,560,000)	-
Balance at the end of the period	-	-	-	-	-	-	-	-	-
Net asset value per share [2]	-	-	-	-	-	-	-	-	-
Class - I USD									
Balance at the beginning of the period	35,956	35,956	100	-	100	-	-	-	-
Shares subscribed during the period	-	-	-	100	-	100	-	-	-
Shares redeemed during the period	-	-	-	-	-	-	-	-	-
Balance at the end of the period	35,956	35,956	100	100	100	100	-	-	-
Net asset value per share [2]	USD9.3514	USD9.2695	USD5.5895	USD10.2227	USD4.6068	USD7.3440	-	-	-

(1) The date of commencement of operation for Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF was 28 January 2026. Therefore, it did not prepare financial statements for the period ended 30 June 2025.

(2) The net asset value per share is rounded down to 4 decimal places in accordance with the Prospectus.

Statement of changes in net assets attributable to shareholders (Unaudited) (continued) for the period ended 30 June 2026

	Bosera Global Exchange Traded Funds Series Open-ended Fund Company		*Bosera RMB Money Market ETF*		*Bosera HKD Money Market ETF*		*Bosera USD Money Market ETF*	
	For the period ended 30 June 2026 shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares
Class - S RMB								
Balance at the beginning of the period	-	-	-	39,799	-	-	-	-
Shares subscribed during the period	-	-	-	-	-	-	-	-
Shares redeemed during the period	-	-	-	(19,704)	-	-	-	-
Balance at the end of the period	-	-	-	20,095	-	-	-	-
Net asset value per share (2)	-	-	-	RMB10.6564	-	-	-	-
Class - S USD								
Balance at the beginning of the period	-	-	-	-	-	-	1,000,000	1,000,000
Shares subscribed during the period	-	-	-	-	-	-	-	-
Shares redeemed during the period	-	-	-	-	-	-	-	-
Balance at the end of the period	-	-	-	-	-	-	1,000,000	1,000,000
Net asset value per share (2)	-	-	-	-	-	-	USD11.5172	USD11.0586
Class - C HKD								
Balance at the beginning of the period	-	-	-	-	38,245,508	24,016,008	-	-
Shares subscribed during the period	-	-	-	-	421,152,550	188,167,708	-	-
Shares redeemed during the period	-	-	-	-	(422,091,543)	(157,938,348)	-	-
Balance at the end of the period	-	-	-	-	37,306,515	54,245,368	-	-
Net asset value per share (2)	-	-	-	-	HKD11.1379	HKD10.8953	-	-
Class - C RMB								
Balance at the beginning of the period	-	-	222,366,007	127,880,896	-	-	-	-
Shares subscribed during the period	-	-	63,511,969	192,147,050	-	-	-	-
Shares redeemed during the period	-	-	(92,084,106)	(98,608,495)	-	-	-	-
Balance at the end of the period	-	-	193,793,870	221,419,451	-	-	-	-
Net asset value per share (2)	-	-	RMB10.6755	RMB10.5776	-	-	-	-

Statement of changes in net assets attributable to shareholders (Unaudited) (continued) for the period ended 30 June 2026

	Bosera 20+ Year US Treasury Bond ETF		*Bosera HashKey Bitcoin ETF*		*Bosera HashKey Ether ETF*		*Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF*		*Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF*[(1)]
	For the period ended 30 June 2026 shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period from 10 July 2024 (date of commencement* of operations) *to* 30 June 2025 shares	*For the period from 28 Jan 2026 (date of inception) to 30 June 2026* shares
Class - C HKD									
Balance at the beginning of the period	-	-	-	-	-	-	12,068	-	-
Shares subscribed during the period	-	-	-	-	-	-	325	2,062	-
Shares redeemed during the period	-	-	-	-	-	-	(9,220)	-	-
Balance at the end of the period	-	-	-	-	-	-	3,173	2,062	-
Net asset value per share [(2)]	-	-	-	-	-	-	HKD10.1624	HKD10.3927	-

(1) The date of commencement of operation for Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF was 28 January 2026. Therefore, it did not prepare financial statements for the period ended 30 June 2025.

(2) The net asset value per share is rounded down to 4 decimal places in accordance with the Prospectus.

Statement of changes in net assets attributable to shareholders (Unaudited) (continued) for the period ended 30 June 2026

	Bosera Global Exchange Traded Funds Series Open-ended Fund Company		*Bosera RMB Money Market ETF*		*Bosera HKD Money Market ETF*		*Bosera USD Money Market ETF*	
	For the period ended 30 June 2026 shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares
Class - C USD								
Balance at the beginning of the period	-	-	-	-	-	-	1,353,885	78,365
Shares subscribed during the period	-	-	-	-	-	-	4,440,149	3,472,650
Shares redeemed during the period	-	-	-	-	-	-	(4,850,431)	(2,125,454)
Balance at the end of the period	-	-	-	-	-	-	943,603	1,425,561
Net asset value per share (1)	-	-	-	-	-	-	USD10.9710	USD10.5711
Class - N RMB								
Balance at the beginning of the period	-	-	21,843,451	11,704,152	-	-	-	-
Shares subscribed during the period	-	-	42,595,193	52,384,815	-	-	-	-
Shares redeemed during the period	-	-	(44,446,845)	(42,615,516)	-	-	-	-
Balance at the end of the period	-	-	19,991,799	21,473,451	-	-	-	-
Net asset value per share (1)	-	-	RMB10.3420	RMB10.2575	-	-	-	-
Class - N HKD								
Balance at the beginning of the period	-	-	-	-	216,889,296	146,255,993	-	-
Shares subscribed during the period	-	-	-	-	486,866,492	353,607,055	-	-
Shares redeemed during the period	-	-	-	-	(485,732,661)	(293,357,891)	-	-
Balance at the end of the period	-	-	-	-	218,023,127	206,505,157	-	-
Net asset value per share (1)	-	-	-	-	HKD10.9562	HKD10.7174	-	-

(1) The net asset value per share is rounded down to 4 decimal places in accordance with the Prospectus.

Statement of changes in net assets attributable to shareholders (Unaudited) (continued) for the period ended 30 June 2026

	Bosera Global Exchange Traded Funds Series Open-ended Fund Company		*Bosera RMB Money Market ETF*		*Bosera HKD Money Market ETF*		*Bosera USD Money Market ETF*	
	For the period ended 30 June 2026 shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares
Class - T HKD								
Balance at the beginning of the period	-	-	-	-	2,278,815	-	-	-
Shares subscribed during the period	-	-	-	-	2,385,084	6,445,082	-	-
Shares redeemed during the period	-	-	-	-	(2,872,307)	(2,769,633)	-	-
Balance at the end of the period	-	-	-	-	1,791,592	3,675,449	-	-
Net asset value per share (1)	-	-	-	-	HKD10.3027	HKD10.0635	-	-
Class - T USD								
Balance at the beginning of the period	-	-	-	-	-	-	2,559,237	-
Shares subscribed during the period	-	-	-	-	-	-	998,471	2,119,367
Shares redeemed during the period	-	-	-	-	-	-	(1,962,764)	(907,484)
Balance at the end of the period	-	-	-	-	-	-	1,594,944	1,211,883
Net asset value per share (1)	-	-	-	-	-	-	USD10.4932	USD10.0956
Class - F HKD								
Balance at the beginning of the period	-	-	-	-	400	-	-	-
Shares subscribed during the period	-	-	-	-	-	-	-	-
Shares redeemed during the period	-	-	-	-	-	-	-	-
Balance at the end of the period	-	-	-	-	400	-	-	-
Net asset value per share (1)	-	-	-	-	HKD10.1489	-	-	-

(1) The net asset value per share is rounded down to 4 decimal places in accordance with the Prospectus.

Statement of changes in net assets attributable to shareholders (Unaudited) (continued) for the period ended 30 June 2026

	Bosera 20+ Year US Treasury Bond ETF		*Bosera HashKey Bitcoin ETF*		*Bosera HashKey Ether ETF*		*Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF*		*Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF*[1]
	For the period ended 30 June 2026 shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares	*For the period ended 30 June 2026* shares	*For the period ended 30 June 2025* shares	For the *period ended 30 June 2026* shares	*For the period from 10 July 2024 (date of commencement* of operations) *to* 30 June *2025* shares	*For the period from 28 Jan 2026 (date of inception) to 30 June 2026* shares
Class - C USD									
Balance at the beginning of the period	63,212	35,790	-	-	-	-	-	-	-
Shares subscribed during the period	1,993	13,218	-	-	-	-	28,951	-	-
Shares redeemed during the period	(1,977)	-	-	-	-	-	-	-	-
Balance at the end of the period	63,228	49,008	-	-	-	-	28,951	-	-
Net asset value per share [2]	USD9.7040	USD9.6435	-	-	-	-	HKD68.1681	-	-

(1) The date of commencement of operation for Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF was 28 January 2026. Therefore, it did not prepare financial statements for the period ended 30 June 2025.

(2) The net asset value per share is rounded down to 4 decimal places in accordance with the Prospectus.

Statement of cash flows (Unaudited)
for the period ended 30 June 2026

	Bosera RMB Money Market ETF		*Bosera HKD Money Market ETF*		*Bosera USD Money Market ETF*	
	For the period ended 30 June 2026	*For the period ended 30 June 2025*	*For the period ended 30 June 2026*	*For the period ended 30 June 2025*	*For the period ended 30 June 2026*	*For the period ended 30 June 2025*
	RMB	RMB	HKD	HKD	USD	USD
Operating activities						
Increase in net assets attributable to shareholders and total comprehensive income for the period	21,141,749	23,438,087	75,713,721	55,444,765	5,183,594	4,389,187
Adjustments for:						
Interest from financial assets at fair value through profit or loss	(7,915,026)	(1,115,792)	(6,217,170)	-	-	-
Interest income on bank deposits	(19,530,930)	(25,616,066)	(77,696,337)	(63,341,359)	(4,140,186)	(3,768,252)
Withholding tax	-	-	(4,236)	-	-	-
Net (gains)/losses from financial instruments at fair value through profit or loss	(60,329)	(1,890,441)	(79,600)	(258,527)	7,160	(149,176)
Operating (losses)/gains before changes in working capital	(6,364,536)	(5,184,212)	(8,283,622)	(8,155,121)	1,050,568	471,759
Payments for purchase of investments	(1,279,992,871)	(74,572,187)	(480,000,000)	(29,965,573)	(36,999,464)	(67,853,990)
Proceeds from sale of investments	1,580,000,000	713,752,978	1,035,070,000	50,224,100	26,000,000	29,000,000
Increase in other receivables	-	(694,965)	-	-	-	-
Decrease in rebate receivables	(1,800)	425,811	-	1	-	-
Decrease/(increase) in time deposits	110,111,640	(1,584,323,595)	(2,626,172,666)	(1,943,975,066)	(48,675,423)	(54,907,598)
(Decrease)/increase in administration and custodian fee payable	(82,328)	242,334	84,561	929,104	(45,232)	(5,381)
Increase in management fee payable	2,477,738	311,185	188,573	554,483	63,234	10,763
Increase/(decrease) in accrued expenses and other payables	16,399	75,182	(22,363)	(8,437)	(159)	7,400

Statement of cash flows (Unaudited) (continued)
for the period ended 30 June 2026

	Bosera RMB Money Market ETF		*Bosera HKD Money Market ETF*		*Bosera USD Money Market ETF*	
	For the period ended 30 June 2026	*For the period ended 30 June 2025*	*For the period ended 30 June 2026*	*For the period ended 30 June 2025*	*For the period ended 30 June 2026*	*For the period ended 30 June 2025*
	RMB	RMB	HKD	HKD	USD	USD
Net cash generated from/(used in) operations	406,164,242	(949,967,469)	(2,079,135,517)	(1,930,396,509)	(58,606,476)	(93,277,047)
Interest received from financial assets at fair value through profit or loss	7,915,026	1,115,792	-	-	-	-
Interest income received on bank deposits	20,824,145	26,503,407	81,057,276	57,923,667	3,756,230	3,379,555
Withholding tax paid	-	-	4,236	-	-	-
Net cash generated from/(used in) operating activities	434,903,413	(922,348,270)	(1,998,074,005)	(1,872,472,842)	(54,850,246)	(89,897,492)
Financing activities						
Proceeds from issuance of shares	2,515,066,510	4,351,811,076	36,997,534,059	10,588,189,527	258,153,669	217,548,302
Payments on redemption of shares	(3,083,309,119)	(2,967,507,812)	(34,239,061,044)	(7,324,145,122)	(250,123,065)	(144,334,621)
Net cash flows (used in)/generated from financing activities	(568,242,609)	1,384,303,264	2,758,473,015	3,264,044,405	8,030,604	73,213,681
Net (decrease)/ increase in cash and cash equivalents	(133,339,196)	461,954,994	760,399,010	1,391,571,563	(46,819,642)	(16,683,811)
Cash and cash equivalents at the beginning of the period	2,070,025,368	1,063,929,791	3,267,365,232	1,215,715,445	145,585,702	81,790,418
Cash and cash equivalents at the end of the period	1,936,686,172	1,525,884,785	4,027,764,242	2,607,287,008	98,766,060	65,106,607
Analysis of cash and cash equivalents						
Cash at bank	905,223,936	924,992,295	3,235,622,169	2,326,287,008	75,050,710	44,480,594
Short-term deposits with original maturity within three months	1,031,462,236	600,892,490	792,142,073	281,000,000	23,715,350	20,626,013
Total cash and cash equivalents on statement of assets and liabilities	1,936,686,172	1,525,884,785	4,027,764,242	2,607,287,008	98,766,060	65,106,607

Statement of cash flows (Unaudited) (continued)
for the period ended 30 June 2026

	Bosera 20+ Year US Treasury Bond ETF		*Bosera HashKey Bitcoin ETF*		*Bosera HashKey Ether ETF*		*Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF*		*Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF*[1]
	For the *period ended 30 June 2026* USD	*For the period ended 30 June 2025* USD	*For the period ended 30 June 2026* USD	*For the period ended 30 June 2025* USD	*For the period ended 30 June 2026* USD	For the *period ended 30 June 2025* USD	For the *period ended 30 June 2026* HKD	*For the period* from 10 July 2024 (date of *commencement of operations)* to 30 June *2025* HKD	*For the period from 28 Jan 2026 (date of inception) to 30 June 2026* HKD
Operating activities									
(Decrease)/ Increase in net assets attributable to shareholders and total comprehensive income for the period	(30,768)	129,690	(31,628,476)	23,957,894	(12,518,207)	(5,671,491)	(90,912,140)	(8,206,015)	(37,234,216)
Adjustments for:									
Interest from financial assets at fair value through profit or loss	(50,862)	(56,957)	-	-	-	-	-	-	-
Interest income on bank deposits	-	(47)	(14)	(221)	(2)	(42)	(23)	(13,385)	-
Dividend income, net of withholding tax	-	-	-	-	-	-	(18,800,737)	(8,103,572)	(7,827,547)
Distributions to shareholders	-	-	-	-	-	-	27,758,314	9,247,731	-
Net losses/(gains) from financial instruments at fair value through profit or loss	23,084	(71,118)	-	-	-	-	79,197,888	4,788,802	41,109,875
Net losses/(gains) on digital assets	-	-	31,182,543	(24,749,478)	12,387,461	5,544,124	-	-	-
Operating (losses)/gains before changes in working capital	(58,546)	1,568	(445,947)	(791,805)	(130,748)	(127,409)	(2,756,698)	(2,286,439)	(3,951,888)
Payments for purchase of investments	(286,346)	(1,838,702)	-	-	-	-	(299,686,810)	(190,924,816)	(691,797,134)
Proceeds from sale of investments	206,485	6,345,556	-	-	-	-	65,947,171	42,224,289	109,711,487
Payments for purchase of digital assets[2]	-	-	(4,088,659)	(8,498,933)	(1,769,264)	(4,196,336)	-	-	-
Proceeds from sale of digital assets	-	-	289,053	5,007,003	539,145	724,301	-	-	-
Increase in prepayment	(1,077)	-	-	-	-	-	(4,978,450)	(163,815)	-
Decrease in other receivables	-	-	-	-	-	-	1,500	-	-
Decrease in subscription receivables	-	-	-	-	-	-	4,944,260	-	-
Decrease in time deposits	119,253	40,366	-	-	-	-	-	-	-
(Decrease)/increase in administration and custodian fee payable	(10)	(5)	(57,190)	12,293	(13,702)	(2,006)	82,222	30,575	38,476
Increase/(decrease) in management fee payable	2,828	(632)	25,983	26,266	4,398	(2,711)	187,497	203,630	462,128
(Decrease)/increase in accrued expenses and other payables	(10,462)	(5,068)	18,651	(34,432)	(12,268)	(2,651)	9,238	549,514	87,502
Net cash (used in)/generated from operations	(27,875)	4,543,083	(4,258,109)	(4,279,608)	(1,382,439)	(3,606,812)	(236,250,070)	(150,367,062)	(585,449,429)

(1) The date of commencement of operation for Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF was 28 January 2026. Therefore, it did not prepare financial statements for the period ended 30 June 2026.

(2) Included in the amount for the period ended 30 June 2026, there were in-kind transfer in and transfer out of digital assets with a fair value amounted to US$8,441,950 and US$42,923,650 for Bosera HashKey Bitcoin ETF for the period respectively.

Statement of cash flows (Unaudited) (continued) for the period ended 30 June 2026

	Bosera 20+ Year US Treasury Bond ETF		*Bosera HashKey Bitcoin ETF*		*Bosera HashKey Ether ETF*		*Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF* (1)		*Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF* (2)
	For the *period ended 30 June 2026*	For the *period ended 30 June 2025*	For the *period ended 30 June 2026*	For the *period ended 30 June 2025*	For the *period ended 30 June 2026*	For the *period ended 30 June 2025*	For the *period ended 30 June 2026*	For the period from 10 July 2024 (date of *commencement* of operations)*to 30 June 2025*	*For the period from 28 Jan 2026 (date of inception) to 30 June 2026*
	USD	USD	USD	USD	USD	USD	HKD	HKD	HKD
Interest received from financial assets at fair value through profit or loss	50,174	109,461	-	-	-	-	-	-	-
Interest income received on bank deposits	-	47	14	221	2	42	23	13,385	-
Dividend income received	-	-	-	-	-	-	8,428,753	5,116,567	6,658,945
Net cash generated from/ (used in) operating activities	22,299	4,652,591	(4,258,095)	(4,279,387)	(1,382,437)	(3,606,770)	(227,821,294)	(145,237,110)	(578,790,484)
Financing activities									
Proceeds from issuance of shares(3)	119,935	253,093	4,206,099	8,551,200	1,773,200	4,241,900	281,673,664	169,602,057	582,492,280
Payments on redemption of shares(3)	(54,514)	(4,914,930)	(152)	(4,162,600)	(413,400)	(654,600)	(21,767,584)	(12,938,929)	-
Distributions to shareholders	-	-	-	-	-	-	(27,758,314)	(9,247,731)	-
Net cash flows generated from / (used in) financing activities	65,421	(4,661,837)	4,205,947	4,388,600	1,359,800	3,587,300	232,147,766	147,415,397	582,492,280
Net increase/ (decrease) in cash and cash equivalents	87,720	(9,246)	(52,148)	109,213	(22,637)	(19,470)	4,326,472	2,178,287	3,701,796
Cash and cash equivalents at the beginning of the period	2,661	15,038	104,194	171,831	43,172	38,715	2,932,949	-	-
Cash and cash equivalents at the end of the period	90,381	5,792	52,046	281,044	20,535	19,245	7,259,421	2,178,287	3,701,796
Analysis of cash and cash equivalents									
Cash at bank	90,381	5,792	52,046	281,044	20,535	19,245	7,259,421	2,178,287	3,701,796
Short-term deposits with original maturity within three months	-	-	-	-	-	-	-	-	-
Total cash and cash equivalents on statement of assets and liabilities	90,381	5,792	52,046	281,044	20,535	19,245	7,259,421	2,178,287	3,701,796

(1) The date of commencement of operation for Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF was 9 July 2024.

(2) The date of commencement of operation for Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF was 28 January 2026. Therefore, it did not prepare financial statements for the period ended 30 June 2026.

(3) Included in the amount for the period ended 30 June 2026, there were in-kind transfer in and transfer out of digital assets with a fair value amounted to US$8,441,950 and US$42,923,650 for Bosera HashKey Bitcoin ETF for the period respectively.

Notes to the financial statements (Unaudited)
For the period ended 30 June 2026

1 General information

Bosera Global Exchange Traded Funds Series Open-ended Fund Company (the "Company") is an open-ended fund company with variable capital and limited liability, which was incorporated in Hong Kong under the Securities and Futures Ordinance (Cap.571) of Hong Kong ("SFO") on 14 July 2022. 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 Sub-Funds are authorised by the Securities and Futures Commission of Hong Kong (the "SFC") under Section 104(1) of the SFO and is required to comply with the Code on Unit Trusts and Mutual Funds established by the SFC (the "SFC Code"). Authorisation by the SFC does not imply official approval or recommendation. As of 30 June 2026, there are eight (2025: seven) Sub-Funds under the Company, the details of the Sub-Funds are set out as below:

Name of sub-funds	*Stock code*	*Date of commencement of operations*
Bosera RMB Money Market ETF	3192 (HKD Counter) and 83192 (RMB counter)	11 November 2022
Bosera HKD Money Market ETF	3152 (HKD Counter)	10 February 2023
Bosera USD Money Market ETF	3196 (HKD Counter), 83196 (RMB Counter) and 9196 (USD Counter)	26 July 2023
Bosera 20+ Year US Treasury Bond ETF	9156 (USD Counter), 3156 (HKD Counter) and 9107 (USD Counter)	28 February 2024
Bosera Hashkey Bitcoin ETF	3008 (HKD Counter) and 9008 (USD Counter)	26 April 2024
Bosera Hashkey Ether ETF	3009 (HKD Counter) and 9009 (USD Counter)	26 April 2024
Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF	3437 (HKD Counter) 83437 (RMB Counter) 9437 (USD Counter)	8 July 2024
Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF	2805 (HKD Counter) 82805 (RMB Counter) 9805 (USD Counter)	28 January 2026

The Company has appointed Bosera Asset Management (International) Co., Limited (the "Manager") to manage the assets of the Company and the Sub-Funds (i.e., to carry out investment management functions), pursuant to the Investment Management Agreement. The Manager is licensed to carry on Types 1, 4, and 9 regulated activities under the SFO.

Notes to the financial statements (Unaudited)
For the period ended 30 June 2026

1 General information (continued)

The investment objective of Bosera RMB Money Market ETF is to invest in short-term deposits and high quality money market investments and seeks to achieve a return in RMB in line with prevailing money market rate.

The investment objective of Bosera HKD Money Market ETF is to invest in short-term deposits and high quality money market investments and seeks to achieve a return in HKD in line with prevailing money market rate.

The investment objective of Bosera USD Money Market ETF is to invest in short-term deposits and high quality money market investments and seeks to achieve a return in USD in line with prevailing money market rate.

The investment objective of Bosera 20+ Year US Treasury Bond ETF is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the ICE US Treasury 20+ Year Bond Index.

The investment objective of Bosera Hashkey Bitcoin ETF is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the price of bitcoin as reflected by the CME CF Bitcoin Reference Rate - Asia Pacific Variant ("BTC Index") so as to provide exposure to the value of bitcoin.

The investment objective of Bosera Hashkey Ether ETF is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the price of ether as reflected by the CME CF Ether-Dollar Reference Rate - Asia Pacific Variant ("ETH Index") so as to provide exposure to the value of ether.

The investment objective of the Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the CSI China Reform Hong Kong Connect Central-SOEs High Dividend Yield Index.

The investment objective of the Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the MSCI China ASEAN Economic Linkage Select Index (the "Index").

Notes to the financial statements (Unaudited)
For the period ended 30 June 2026

1 General information (continued)

The Company has appointed CMB Wing Lung (Trustee) Limited (for Bosera RMB Money Market ETF and Bosera HKD Money Market ETF), BOCI-Prudential Trustee Limited (for Bosera USD Money Market ETF, Bosera 20+ Year US Treasury Bond ETF, Bosera Hashkey Bitcoin ETF, Bosera Hashkey Ether ETF and Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF) and Bank of Communications Trustee Limited (for Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF) as the custodians (the "Custodians") for the sub-funds. The Custodians are responsible for the safekeeping of all the investments, cash and other assets forming part of the assets of the sub-funds, and such assets will be dealt with pursuant to the terms in the Custody Agreement. The Custodians must take reasonable care, skill and diligence to ensure the safekeeping of the relevant sub-funds' property entrusted to it.

The Company has appointed Bosera Asset Management (International) Co., Limited (the "Manager") to manage the assets of the Company and the sub-funds (i.e. to carry out investment management functions), pursuant to the Investment Management Agreement. The Manager is licensed to carry on Types 1 (Dealing in Securities), 4 (Advising on Securities), and 9 (Asset Management) Regulated Activities under Part V of the SFO.

The Manager has appointed Hashkey Capital Limited as the sub-manager of Bosera Hashkey Bitcoin ETF and Bosera Hashkey Ether ETF pursuant to a sub-management agreement entered between them. The sub-manager is responsible to manage the assets of Bosera Hashkey Bitcoin ETF and Bosera Hashkey Ether ETF subject to the overall supervision of the Manager.

BOCI-Prudential Trustee Limited has appointed Hash Blockchain Limited ("HBL") which acts via its associated entity HashKey Custody Services Limited ("DA Sub-Custodian") to take custody of the bitcoin and ether holdings of Bosera Hashkey Bitcoin ETF and Bosera Hashkey Ether ETF respectively. HBL and Sub-Manager are wholly owned subsidiaries of HashKey Digital Asset Group Limited. BOCI-Prudential has obtained consent from the Hong Kong Monetary Authority to take custody of the digital assets of Bosera Hashkey Bitcoin ETF and Bosera Hashkey Ether ETF.

The Manager has appointed China Galaxy International Asset Management (Hong Kong) Co., Limited as the sub-manager of Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF pursuant to a sub-management agreement entered between them. The sub-manager is responsible to manage the assets of Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF subject to the overall supervision of the Manager.

Notes to the financial statements (Unaudited)
For the period ended 30 June 2026

2 Material accounting policies

(a) Statement of compliance

The financial statements have been prepared in accordance with all applicable IFRS Accounting Standards ("IFRSs"), which includes all applicable individual IFRS Accounting Standards, International Accounting Standards ("IASs"), and Interpretations issued by International Accounting Standards Board ("IASB"), and the relevant disclosure provisions of the OFC Code and the UT Code issued by the SFC. Material accounting policies adopted by the Sub-funds are disclosed below.

The International Accounting Standards Board ("IASB") has issued certain amendments to IFRSs that are first effective or available for early adoption for the current accounting period of the Sub-funds.

(b) Basis of preparation of the financial statements

The financial statements of the Company and the Sub-fund are presented in their functional currencies – United States dollars ("USD") for the Company and Bosera USD Money Market ETF, Bosera HashKey Bitcoin ETF and Bosera HashKey Ether ETF, Renminbi ("RMB") for Bosera RMB Money Market ETF and Hong Kong dollars ("HKD") for Bosera HKD Money Market ETF, Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF and Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF. The financial statements are rounded to the nearest dollar.

The measurement basis used in the preparation of these financial statements is the historical cost basis except that financial instruments classified as designated at fair value through profit or loss are stated at their fair value as explained in the accounting policies set out below.

The preparation of financial statements in conformity with IFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. 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 carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Notes to the financial statements (Unaudited)
For the period ended 30 June 2026

2 Material accounting policies (continued)

(c) Income and expenses

Interest income is recognised as it accrues using effective interest method. Interest on bank deposits is separately disclosed on the face of profit or loss. Interest income on debt securities is included in net gain from financial assets at fair value through profit or loss. Dividend income and all other income and expenses are accounted for on an accruals basis. For the purpose of the statement of cash flows, cash inflows from investments are presented net of withholding taxes, when applicable.

(d) Investments

(i) Classification of financial assets

On initial recognition, the Company and its Sub-funds classify financial assets as measured at amortised cost or fair value through profit or loss ("FVTPL").

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

- it is held within a business model whose objective is to hold assets 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").

All other financial assets of the Company and its Sub-funds are measured at FVTPL.

Business model assessment

In making assessment of the objective of the business model in which a financial asset is held, the Company and its Sub-funds consider all of the relevant information about how the business is managed, including:

- the documented investment strategy and the execution of this strategy in practice. This includes whether the investment strategy focuses on earning contractual interest income, maintaining a particular interest rate profile, matching the duration of the financial assets to the duration of any related liabilities or expected cash outflows or realising cash flows through the sale of the assets;

- how the performance of the portfolio is evaluated and reported to the Company and its Sub-funds' management;

Notes to the financial statements (Unaudited)
For the period ended 30 June 2026

2 Material accounting policies (continued)

(d) Investments (continued)

(i) Classification of financial assets (continued)

Business model assessment (continued)

- the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed;

- how the Manager is compensated: e.g. whether compensation is based on the fair value of the assets managed or the contractual cash flows collected; and

- the frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity.

Transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Company and its Sub-funds' continuing recognition of the assets.

The Company and its Sub-funds have determined that they have two business models.

- Held-to-collect business model: These financial assets are held to collect.

- Other business model: these financial assets are managed and their performance is evaluated, on a fair value basis, with frequent sales taking place.

Assessment whether contractual cash flows are SPPI

For the purposes of this assessment, "principal" is defined as the fair value of the financial asset on initial recognition. "Interest" is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risk and administrative costs), as well as a profit margin.

Notes to the financial statements (Unaudited)
For the period ended 30 June 2026

2 Material accounting policies (continued)

(d) Investments (continued)

(i) Classification of financial assets (continued)

Assessment whether contractual cash flows are SPPI - continued

In assessing whether the contractual cash flows are SPPI, the Company and its Sub-funds consider the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition. In making this assessment, the Company and its Sub-funds consider:

- contingent events that would change the amount or timing of cash flows;
- leverage features;
- prepayment and extension features;
- terms that limit the Company and its Sub-funds' claim to cash flows from specified assets (e.g. non-recourse features); and
- features that modify consideration for of the time value of money (e.g. periodical reset of interest rates).

The Company and its Sub-funds classify their investments based on the business model and contractual cash flows assessment. Accordingly, the Company and its Sub-funds classify all their investments into financial assets and liabilities at FVTPL category. Financial assets measured at amortised cost include cash and cash equivalents, time deposits, interests receivable, dividend receivables, amounts due from brokers and other receivables.

Reclassifications

Financial assets are not reclassified subsequent to their initial recognition unless the Company and its Sub-funds were to change their business model for managing financial assets, in which case all affected financial assets would be reclassified on the first day of the first reporting period following the change in the business model.

Notes to the financial statements (Unaudited)
For the period ended 30 June 2026

2 Material accounting policies (continued)

(d) Investments (continued)

(ii) Classification of financial liabilities

Financial liabilities are classified as measured at amortised cost or FVTPL.

A financial liability is classified as at FVTPL if it is a derivative. Financial liabilities at FVTPL are measured at fair value and net gains and losses are recognised in profit or loss.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Foreign exchange gains and losses are recognised in profit or loss.

Any gain or loss on derecognition is also recognised in profit or loss.

Financial liabilities measured at amortised cost include amounts due to brokers, administration and custodian fee payable, management fee payable and accrued expenses and other payables.

(iii) Recognition

The Company and its Sub-funds recognise financial assets and financial liabilities on the date they become a party to the contractual provisions of the instruments.

A regular way purchase or sale of financial assets or financial liabilities at fair value through profit or loss is recognised on a trade date basis. From this date, any gains or losses arising from changes in fair value of the financial assets or financial liabilities at fair value through profit or loss are recorded.

Financial liabilities are not recognised unless one of the parties has performed their obligations under the contract or the contract is a derivative contract not exempted from the scope of IFRS 9.

(iv) Measurement

Financial instruments are measured initially at fair value (transaction price). Transaction costs on financial assets and liabilities at fair value through profit or loss are expensed immediately.

Subsequent to initial recognition, all instruments classified at fair value through profit or loss are measured at fair value with changes in their fair values recognised in profit or loss.

Notes to the financial statements (Unaudited)

For the period ended 30 June 2026

2 Material accounting policies (continued)

(d) Investments (continued)

(iv) Measurement (continued)

Financial assets classified as loans and receivables are carried at amortised cost using the effective interest rate method, less impairment losses, if any.

Financial liabilities, other than those at fair value through profit or loss, are measured at amortised cost using the effective interest rate method.

(v) Fair value measurement principles

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 in the principal or, in its absence, the most advantageous market to which the Company and its Sub-funds have access at that date. The fair value of a liability reflects its non-performance risk.

When available, the Company and its Sub-funds measure the fair value of an instrument using the quoted price in an active market for that instrument. A market is regarded as active if transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

If there is no quoted price in an active market, then the Company and its Sub-funds use valuation techniques that maximise the use of relevant observable inputs and minimise the use of unobservable inputs. The chosen valuation technique incorporates all of the factors that market participants would take into account in pricing a transaction.

The Company and its Sub-funds recognise transfers between levels of the fair value hierarchy as at the end of the reporting period during which the change has occurred.

Net gains or losses from financial instruments at fair value through profit or loss are included in statement of comprehensive income. This item includes changes in unrealised gains and losses and realised gains and losses from financial instruments at fair value through profit or loss. Changes in unrealised gains and losses comprise changes in the fair value of financial instruments for the period and from reversal of prior period's unrealised gains and losses for financial instruments which were realised in the reporting period. Realised gains and losses on disposals of financial instruments classified as 'at fair value through profit or loss' represent the difference between an instrument's initial carrying amount and disposal amount or cash payments.

Notes to the financial statements (Unaudited)
For the period ended 30 June 2026

2 Material accounting policies (continued)

(d) Investments (continued)

(vi) Amortised cost measurement

The "amortised cost" of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured on initial recognition minus the principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount and, for financial assets, adjusted for any loss allowance.

(vii) Impairment

The Company and its Sub-funds recognise loss allowances for expected credit losses ("ECLs") on financial assets measured at amortised cost.

The Company and its Sub-funds measure loss allowances at an amount equal to lifetime ECLs, except for the following, which are measured at 12-month ECLs:

- financial assets that are determined to have low credit risk at the reporting date; and
- other financial assets for which credit risk (i.e. the risk of default occurring over the expected life of the asset) has not increased significantly since initial recognition.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECLs, the Company and its Sub-funds consider reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Company and its Sub-funds' historical experience and informed credit assessment and including forward-looking information.

The Company and its Sub-funds assume that the credit risk on a financial asset has increased significantly if it is more than 30 days past due.

The Company and its Sub-funds consider a financial asset to be in default when:

- the borrower is unlikely to pay its credit obligations to the Company and its Sub-funds in full, without recourse by the Company and its Sub-funds to actions such as realising security (if any is held); or
- the financial asset is more than 90 days past due.

Notes to the financial statements (Unaudited)

For the period ended 30 June 2026

2 Material accounting policies (continued)

(d) Investments (continued)

(vii) Impairment (continued)

The Company and its Sub-funds consider a financial asset to have low credit risk when the credit rating of the counterparty is equivalent to the globally understood definition of 'investment grade'. The Company and its Sub-funds consider this to be Baa3 or higher per Moody's or BBB- or higher per Standard & Poor's.

Lifetime ECLs are the ECLs that result from all possible default events over the expected life of a financial instrument.

12-month ECLs are the portion of ECLs that result from default events that are possible within the 12 months after the reporting date (or a shorter period if the expected life of the instrument is less than 12 months).

The maximum period considered when estimating ECLs is the maximum contractual period over which the Company and its Sub-funds are exposed to credit risk.

Measurement of ECLs

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the entity in accordance with the contract and the cash flows that the Company and its Sub-funds expect to receive).

ECLs are discounted at the effective interest rate of the financial asset.

Credit-impaired financial assets

At each reporting date, the Company and its Sub-funds assess whether financial assets carried at amortised cost are credit-impaired. A financial asset is 'credit-impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Evidence that a financial asset is credit-impaired includes the following observable data:

- significant financial difficulty of the borrower or issuer;

- a breach of contract such as a default or being more than 90 days past due; or

- it is probable that the borrower will enter bankruptcy or other financial reorganisation.

Notes to the financial statements (Unaudited)

For the period ended 30 June 2026

2 Material accounting policies (continued)

(d) Investments (continued)

(vii) Impairment (continued)

Credit-impaired financial assets (continued)

Presentation of allowance for ECLs in the statement of assets and liabilities

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

Write-off

The gross carrying amount of a financial asset is written off when the Company and its Sub-funds have no reasonable expectations of recovering a financial asset in its entirety or a portion thereof.

(viii) Derecognition

A financial asset is derecognised when the contractual rights to receive the cash flows from the financial asset expire, or where the financial asset together with substantially all the risks and rewards of ownership, have been transferred.

Assets held for trading that are sold are derecognised and corresponding receivables from brokers are recognised as of the date the Company and its Sub-funds commit to sell the assets.

A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

On derecognition of a financial asset, the difference between the carrying value of the asset and the consideration received is recognised in profit or loss.

(ix) Offsetting

Financial assets and financial liabilities are offset and the net amount is reported in the statement of assets and liabilities when the Company and its Sub-funds have a legally enforceable right to offset the recognised amounts and the transactions are intended to be settled on a net basis or simultaneously, e.g. through a market clearing mechanism.

Notes to the financial statements (Unaudited)
For the period ended 30 June 2026

2 Material accounting policies (continued)

(e) Foreign currency forward contracts

Outstanding foreign currency forward contracts are valued at the year end date by reference to the forward rate of exchange applicable to the outstanding term of the contracts. Unrealised gains and losses on outstanding contracts and realised gains and losses on closed contracts are included in profit or loss under the heading "Net losses on financial instruments at fair value through profit or loss". As at period end, the Sub-funds do not hold any foreign currency forward contracts.

(f) Translation of foreign currencies

Foreign currency transactions during the period are translated at the foreign exchange rates ruling at the transaction dates. Monetary assets and liabilities of the Company and its Sub-funds denominated in foreign currencies are translated at the foreign exchange rates ruling at the end of the reporting period. Differences arising on foreign currency translation are recorded in the statement of comprehensive income.

(g) Related parties

(a) A person, or a close member of that person's family, is related to the Company and its Sub-funds if that person:

  (i) has control or joint control over the Company and its Sub-funds;

  (ii) has significant influence over the Company and its Sub-funds; or

  (iii) is a member of the key management personnel of the Company and its Sub-funds or the Company and its Sub-funds' parent.

(b) An entity is related to the Company and its Sub-funds if any of the following conditions applies:

  (i) The entity and the Company and its Sub-funds are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).

  (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).

  (iii) Both entities are joint ventures of the same third party.

Notes to the financial statements (Unaudited)
For the period ended 30 June 2026

2 Material accounting policies (continued)

(g) Related parties (continued)

(b) An entity is related to the Company and its Sub-funds if any of the following conditions applies: (continued)

(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 an entity related to the Company and its 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).

(viii) The entity, or any member of a group which it is a part, provides key management personnel services to the Company and its Sub-funds or to the Company and its Sub-funds' parent.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

(h) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

(i) Taxation

Taxation for the period comprises current tax and movements in deferred tax assets and liabilities. Current tax and movements in deferred tax assets and liabilities are recognised in the statement of comprehensive income.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted or substantively enacted at the end of the reporting period. Current tax also includes non-recoverable withholding taxes on investment income, capital gains and share dividends.

Notes to the financial statements (Unaudited)

For the period ended 30 June 2026

2 Material accounting policies (continued)

(i) Taxation (continued)

Deferred tax assets and liabilities arise from deductible and taxable temporary differences respectively, being the differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases.

All deferred tax liabilities, and all deferred tax assets to the extent that it is probable that future taxable capital gains will be available against which the asset can be utilised, are recognised.

The amounts of deferred tax recognised is measured based on the expected manner of realisation or settlement of the carrying amount of the assets and liabilities, using tax rates enacted or substantively enacted at the end of the reporting period. Deferred tax assets and liabilities are not discounted.

(j) Shares in issue

The Company and its Sub-funds classify capital instruments as financial liabilities or equity instruments in accordance with the substance of the contractual terms of the instruments.

A puttable financial instrument is classified as an equity instrument if it has all of the following features:

- It entitles the holder to a pro rata share of the Company and its Sub-funds' net assets in the event of the Company and its Sub-funds' liquidation.

- The instrument is in the class of instruments that is subordinate to all other classes of instruments.

- All financial instruments in the class of instruments that is subordinate to all other classes of instruments have identical features.

- The instrument does 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 Company and its Sub-funds' net assets.

- The total expected cash flows attributable to the instrument over the life of the instrument are based substantially on the 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 Company and its Sub-funds over the life of the instrument.

Notes to the financial statements (Unaudited)
For the period ended 30 June 2026

2 Material accounting policies (continued)

(j) Shares in issue (continued)

In addition to the instrument having all the above features, the Company and its Sub-funds must have no other financial instrument or contract that has:

- Total cash flows based substantially on the 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

- The effect of substantially restricting or fixing the residual return to the puttable instrument holders.

All redeemable shares issued by the Sub-funds provide the investors with the right to require redemption for cash at a value proportionate to the investor's share in the corresponding Sub-funds' net assets at each daily redemption date and also in the event of the corresponding Sub-funds' liquidation.

As at 30 June 2026, Bosera RMB Money Market ETF, Bosera HKD Money Market ETF , Bosera USD Money Market ETF, Bosera 20+ Year US Treasury Bond ETF, Bosera Hashkey Bitcoin ETF, Bosera Hashkey Ether ETF, Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF and Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF have created multiple classes of shares, which rank pari passu in all material respects but have different terms and conditions as set out in the Prospectus, which include different currencies, minimum investment amounts, minimum realisation amount and minimum holding amount. The redeemable shares provide shareholders with the right to require redemption for cash at a value proportionate to the shareholders' share in the Sub-funds' net assets at each redemption date but also in the event of the Sub-funds' liquidation. The redeemable shares of the Sub-funds are classified as financial liabilities as at 30 June 2026.

The Manager and the Custodians 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 in paragraphs 16A and 16B of IAS 32, the Manager and the Custodians 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 set out in paragraphs 16A and 16B of IAS 32, the Manager and the Custodians will reclassify them as equity instruments and measure them at the carrying amount of the liabilities at the date of the reclassification.

Notes to the financial statements (Unaudited)

For the period ended 30 June 2026

2 Material accounting policies (continued)

(k) Digital assets

(i) Classification and recognition of digital assets

Digital assets are cryptocurrencies, which are an open-source software-based online system where transactions are recorded in a public ledger (blockchain) using its own unit of account. The Manager considers it appropriate to classify and measure the digital assets in accordance with IAS 2, Inventory. Refer to Significant Accounting Judgement, Estimates, and Assumptions in note 2.3 for discussion of judgements made in determining the accounting policy with respect to digital assets. As such, the digital assets are measured at fair value less cost to sell with changes in fair value of the digital assets recognised in profit or loss.

(ii) Measurement of digital assets

Digital assets are recorded in the statement of financial position at fair value less cost to sell upon initial recognition. All transaction costs, incurred in the purchase and sale of digital assets are recognised directly in profit or loss.

All unrealised gains (losses) arising from digital assets holdings are recorded as part of "Net change in unrealised gain or loss on digital assets" in the statements of profit or loss and other comprehensive income. When digital assets are sold, the gains (losses) are realised and reflected in the statements of profit or loss and other comprehensive income as part of "Net realised gain (loss) on sales of digital assets".

Realised gains and losses arising from the sale of digital assets and unrealised appreciation and depreciation of digital assets are calculated with reference to the average cost of the related digital assets, excluding transaction costs.

For the purposes of determining the average cost of digital assets, the purchase price of digital assets acquired is added to the average cost of the particular portfolio of digital assets immediately prior to the purchase. The average cost of a portfolio of digital assets is reduced by the number of digital tokens sold multiplied by the average cost of the portfolio of digital assets at the time of the sale. The average cost per token of each portfolio investment sold is determined by dividing the average cost of the portfolio of digital assets by the number of tokens held immediately prior to the sale transaction. Transaction costs incurred in portfolio transactions are excluded from the average cost of digital assets and are recognised immediately in net income and are presented as a separate expense item in the financial statements.

(iii) Digital asset transactions and income

Digital asset transactions are recorded as of the date that the digital assets are purchased or sold (trade date). Digital assets are derecognised when disposing the digital assets. Realised and unrealised gains and losses are calculated on an average cost basis. The cost of digital assets represents the amount paid for digital assets and is determined using the average cost method, excluding commissions and transaction costs.

Portfolio statement as at 30 June 2026 (Unaudited)

Bosera RMB Money Market ETF

	Holdings	*Market value* RMB	*% of net assets value* %
Financial assets at fair value through profit or loss			
Debt Securities			
GFGCHK 2.2% 26012027	50,000,000	50,098,000	1.50%
CSFCO 2.05% 02022027	50,000,000	50,000,000	1.50%
CCAMCL 1.85% 12112026	60,000,000	60,000,000	1.80%
CCAMCL 1.68% 02092026	70,000,000	70,000,000	2.10%
CCBINT 1.63% 20082026	70,000,000	70,000,000	2.10%
SWHYHK 1.63% 22092026	70,000,000	70,000,000	2.10%
Total Debt Securities		370,098,000	11.10%
(Total cost of investments - RMB 369,999,891)			
Certificate of Deposit			
CHOHIN 1.64% 21072026	70,000,000	70,000,000	2.10%
NCBKSG 2.21% 27012027	70,000,000	70,000,000	2.10%
CCBINT 1.94% 05082026	80,000,000	79,967,200	2.40%
CHOHIN 1.58% 20072026	60,000,000	59,920,200	1.80%
Total Certificate of Deposit		279,887,400	8.40%
(Total cost of investments - RMB 280,000,000)			
Other Net Assets		2,687,501,724	80.50%
Total Net Assets Attributable to shareholders		3,337,487,124	100.00%

Portfolio statement as at 30 June 2026 (Unaudited) (continued)

Bosera RMB Money Market ETF (continued)

As at 30 June 2026

Weighted average maturity	38.14 days
Weighted average life	38.14 days

	Fair Value RMB	% of Net Assets
Daily liquid assets	980,938,147	28.76%
Weekly liquid assets	1,080,938,147	31.69%

Portfolio statement as at 30 June 2026 (Unaudited) (continued)

Bosera HKD Money Market ETF

	Holdings	*Market value* HKD	*% of net assets value* %
Financial assets at fair value through profit or loss			
Debt Securities			
GFGCHK 3.07% 12082026	100,000,000	100,000,000	1.14%
GFGCHK 3.01% 16032027	80,000,000	80,016,000	0.92%
CCBINT 2.88% 24092026	80,000,000	80,000,000	0.92%
Total Debt Securities		260,016,000	2.98%
(Total cost of investments - HKD 260,000,000)			
Certificate of deposits			
NCBKSG 3.75% 05082026	70,000,000	70,000,000	0.80%
NCBKSG 3.38% 27012027	80,000,000	80,000,000	0.92%
Total Certificate of deposits		150,000,000	1.72%
(Total cost of investments - HKD 150,000,000)			
Other Net Assets		8,324,838,080	95.30%
Total Net Assets Attributable to shareholders		8,734,854,080	100.00%

Portfolio statement as at 30 June 2026 (Unaudited) (continued)

Bosera HKD Money Market ETF (continued)

As at 30 June 2026

Weighted average maturity	38.25 days
Weighted average life	38.25 days

	Fair Value HKD	% of Net Assets
Daily liquid assets	3,171,914,086	36.69%
Weekly liquid assets	3,301,914,086	38.19%

Portfolio statement as at 30 June 2026 (Unaudited) (continued)

Bosera USD Money Market ETF

	Holdings	*Market value* USD	*% of net assets value* %
Financial assets at fair value through profit or loss			
Listed Bonds			
United Kingdom			
MITSUBISHI HC CAPITAL UK PLC S+0.5% Q 14OCT2026	2,000,000	2,000,000	0.74%
Subtotal		2,000,000	0.74%
United Arab Emirates			
MASHREQBANK PSC S+0.6% Q 22SEP2026	2,000,000	2,000,000	0.74%
Subtotal		2,000,000	0.74%
Total Listed Bonds	4,000,000	4,000,000	1.48%
Unlisted Bonds			
United Arab Emirates			
MASHREQBANK PSC S+0.56% Q 02NOV2026	2,000,000	1,999,240	0.74%
MASHREQBANK PSC S+0.56% Q 23SEP2026	2,000,000	1,999,260	0.74%
MASHREQBANK PSC S+0.6% Q 05NOV2026	2,000,000	2,000,000	0.74%
Subtotal		5,998,500	2.22%
Singapore			
SAUDI NATIONAL BANK/SINGAPORE 4.08% 07OCT2026	3,000,000	3,000,000	1.11%
SAUDI NATIONAL BANK/SINGAPORE 4.1% 23NOV2026	4,000,000	4,000,000	1.47%
Subtotal		7,000,000	2.58%

Portfolio statement as at 30 June 2026 (Unaudited) (continued)

Bosera USD Money Market ETF (continued)

	Holdings	*Market value* USD	*% of net assets value* %
Financial assets at fair value through profit or loss (continued)			
Unlisted Bonds (continued)			
British Virgin Islands			
HUATAI INTL FINANCE LTD S+0.55% Q 14JUL2026	3,000,000	3,000,000	1.11%
HUATAI INTL FINANCE LTD 4.12% A 21JUL2026	2,000,000	1,999,300	0.74%
HUATAI INTL FINANCE LTD S+0.46% Q 23JUL2026	2,000,000	2,000,000	0.74%
HUATAI INTL FINANCE LTD 4.09% A 10SEP2026	2,000,000	2,000,000	0.74%
HUATAI INTL FINANCE LTD 4.08% A 02SEP2026	3,000,000	3,000,000	1.11%
HUATAI INTL FINANCE LTD 4.14% A 15OCT2026	2,000,000	2,000,000	0.74%
MIRAE ASSET SECURITIES FINANCIAL PRODUCTS LTD 4.27% A 04NOV2026	2,000,000	2,000,000	0.74%
CITIC SECURITIES FINANCE MTN CO LTD 4.18% A 13JAN2027	3,000,000	3,000,000	1.11%
Subtotal		18,999,300	7.03%
Hong Kong			
GF GLOBAL CAPITAL LTD/HK S+0.56% 20OCT2026	3,000,000	2,998,890	1.11%
GF GLOBAL CAPITAL LTD/HK S+0.56% A 21OCT2026	3,000,000	3,000,000	1.11%
GUOTAI JUNAN INTL HLDGS LTD 4.1% A 27JAN2027	3,000,000	3,000,000	1.11%
GUOTAI JUNAN INTL HLDGS LTD 4.07% A 23MAR2027	2,000,000	1,999,464	0.74%
Subtotal		10,998,354	4.07%

Portfolio statement as at 30 June 2026 (Unaudited) (continued)

Bosera USD Money Market ETF (continued)

	Holdings	*Market value USD*	*% of net assets value %*
Financial assets at fair value through profit or loss (continued)			
Unlisted Bonds (continued)			
Cayman Islands			
AL RAJHI CD LTD 4.66% 04AUG2026 FXCD	3,000,000	3,000,000	1.11%
AL RAJHI SUKUK LTD S+0.63% Q 27AUG2026	3,000,000	2,987,760	1.10%
Subtotal		5,987,760	2.21%
South Korea			
HANA SECURITIES CO LTD S+0.55% Q 03SEP2026	2,000,000	2,000,000	0.74%
HANA SECURITIES CO LTD S+0.62% Q 15JUN2027	2,000,000	2,000,000	0.74%
Subtotal		4,000,000	1.48%
Others			
CITIGROUP GLOBAL MARKETS INC S+0.47% Q 05AUG2026	2,000,000	2,000,200	0.74%
CITIBANK NA S+0.45% Q 29APR2027	2,000,000	1,999,500	0.74%
CITIGROUP GLOBAL MARKETS S+0.5% Q 26SEP2026	2,000,000	2,000,000	0.74%
MIZUHO MARKETS CAYMAN LP S+0.48% Q 09NOV2026	3,000,000	3,000,000	1.11%
MIZUHO MARKETS CAYMAN LP S+0.51% Q 22SEP2026	3,000,000	3,000,000	1.11%
Subtotal		11,999,700	4.44%
Total Unlisted Bonds	65,000,000	64,983,614	24.03%
Total Debt Securities		68,983,614	25.51%
(Total cost of investments - USD 68,999,464)			
Other Net Assets		202,326,060	74.49%
Total Net Assets Attributable to shareholders		271,309,674	100.00%

Portfolio statement as at 30 June 2026 (Unaudited) (continued)

Bosera USD Money Market ETF (continued)

As at 30 June 2026

Weighted average maturity	41.12 days
Weighted average life	57.15 days

	Fair Value USD	% of Net Assets
Daily liquid assets	75,570,403	27.98%
Weekly liquid assets	79,570,403	29.46%

Portfolio statement as at 30 June 2026 (Unaudited) (continued)

Bosera 20+ Year US Treasury Bond ETF

	Holdings	*Market value* USD	*% of net assets value* %
Financial assets at fair value through profit or loss			
Debt Securities			
US TREASURY N/B 2% S/A 15FEB2050	282,000	164,320	6.23%
US TREASURY N/B 4.5% S/A 15NOV2054	198,900	185,156	7.02%
US TREASURY N/B 1.375% S/A 15AUG2050	647,200	317,482	12.04%
US TREASURY N/B 2.375% S/A 15MAY2051	241,400	150,969	5.72%
US TREASURY N/B 2% S/A 15AUG2051	492,400	280,322	10.63%
US TREASURY N/B 2.875% S/A 15MAY2052	427,700	295,865	11.22%
US TREASURY N/B 3.625% S/A 15MAY2053	582,000	465,123	17.63%
US TREASURY N/B 4.125% S/A 15AUG2053	146,500	127,970	4.85%
US TREASURY N/B 4.75% S/A 15NOV2053	286,400	277,070	10.50%
US TREASURY N/B 2.375% S/A 15NOV2049	335,600	213,748	8.10%
US TREASURY N/B 3% S/A 15AUG2052	131,000	92,882	3.52%
Total Debt Securities (Total cost of investments - USD 2,645,057)		2,570,907	97.46%
Other Net Assets		67,063	2.54%
Total Net Assets Attributable to shareholders		2,637,970	100.00%

Portfolio statement as at 30 June 2026 (Unaudited) (continued)

Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF

	Holdings	*Market value* HKD	*% of net assets value* %
Financial assets at fair value through profit or loss			
Listed Equities			
Hong Kong Stock Exchange			
HK.2600 ALUMINUM CORP-H	1,207,160	9,005,414	1.09%
HK.1811 CGN MEIYA	554,240	1,191,616	0.14%
HK.1816 CGN POWER-H	3,305,340	8,858,311	1.07%
HK.1898 CHINA COAL ENE-H	1,491,940	14,695,609	1.77%
HK.1800 CHINA COMMUNICATIONS CONST-H	2,717,720	9,974,032	1.20%
HK.0552 CHINA COMMUNICATIONS SERVI-H	1,272,920	4,989,846	0.60%
HK.3996 CHINA ENERGY ENGINEERING C-H	1,625,580	1,804,394	0.22%
HK.506 CHINA FOODS LTD	397,420	1,228,028	0.15%
HK.0916 CHINA LONGYUAN POWER GROUP-H	795,100	3,975,500	0.48%
HK.0144 CHINA MERCHANTS	718,300	8,863,822	1.07%
HK.3968 CHINA MERCHANTS BANK-H	342,180	15,370,726	1.85%
HK.0941 CHINA MOBILE LTD	1,028,700	78,335,505	9.45%
HK.3323 CHINA NATL BDG-H	1,769,980	9,451,693	1.14%
HK.1258 CHINA NONFERROUS MINING CORP	648,720	7,298,100	0.88%
HK.0386 CHINA PETROLEUM & CHEMICAL-H	15,210,480	60,841,920	7.34%
HK.2380 CHINA POWER INTE	1,554,360	4,258,946	0.51%
HK.1186 CHINA RAIL CN-H	1,240,060	5,667,074	0.68%
HK.3969 CHINA RAILWAY -H	1,032,880	3,305,216	0.40%
HK.0390 CHINA RAILWAY GROUP LTD-H	1,925,500	6,373,405	0.77%
HK.0836 CHINA RES POWER	1,028,920	17,409,326	2.10%
HK.1193 CHINA RESOURCES GAS GROUP LT	356,560	5,227,170	0.63%
HK.1109 CHINA RESOURCES LAND LTD	607,400	18,222,000	2.20%
HK.3320 CHINA RESOURCES PHARMACEUTIC	622,240	2,638,298	0.32%
HK.1088 CHINA SHENHUA-H	2,242,220	89,957,866	10.85%
HK.2866 CHINA SHIPPING-H	1,567,000	1,363,290	0.16%
HK.3311 CHINA STATE CONS	1,130,720	7,881,118	0.95%
HK.0728 CHINA TELECOM CORP LTD-H	7,693,640	32,851,843	3.96%
HK.0788 CHINA TOWER CORP LTD-H	2,132,700	18,789,087	2.27%

Portfolio statement as at 30 June 2026 (Unaudited) (continued)

Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF (continued)

	Holdings	*Market value* HKD	*% of net assets value* %
Financial assets at fair value through profit or loss (continued)			
Listed Equities (continued)			
Hong Kong Stock Exchange (continued)			
HK.0762 CHINA UNICOM HONG KONG LTD	3,518,780	21,499,746	2.59%
HK.0883 CNOOC LTD	4,106,460	83,443,267	10.06%
HK.1199 COSCO PAC LTD	578,700	2,592,576	0.31%
HK.1138 COSCO SHIP ENG-H	596,200	8,245,446	0.99%
HK.1919 COSCO SHIP HOL-H	3,637,560	47,324,656	5.71%
HK.1766 CRRC CORP LTD -H	2,150,340	9,655,027	1.16%
HK.3877 CSSC HONG KONG SHIPPING CO L	1,328,380	2,869,301	0.35%
HK.1072 DONGFANG ELECT-H	156,460	3,335,727	0.40%
HK.0038 FIRST TRACTOR-H	223,980	1,498,426	0.18%
HK.2666 GENERTEC UNIVERSAL MEDICAL G	635,780	2,822,863	0.34%
HK.0135 KUNLUN ENERGY CO LTD	2,287,420	14,708,111	1.77%
HK.1618 METALLURGICAL CORP OF CHIN-H	1,032,460	1,362,847	0.16%
HK.0316 ORIENT OVERSEAS	87,740	10,704,280	1.29%
HK.0857 PETROCHINA CO LTD-H	10,209,040	86,572,659	10.44%
HK.0297 SINOFERT HOLDING	1,480,320	1,894,810	0.23%
HK.2386 SINOPEC ENGINEER	1,228,160	6,054,829	0.73%
HK.0934 SINOPEC KANTONS HOLDINGS	590,400	2,072,304	0.25%
HK.1099 SINOPHARM GROUP CO-H	490,840	7,809,264	0.94%
HK.0598 SINOTRANS LIMITED-H	1,642,340	6,273,739	0.76%
HK.6869 YOFC-H	143,780	36,721,412	4.43%
HK.3898 ZHUZHOU CRRC T-H	140,160	5,614,810	0.68%
Total Listed Equities		812,905,255	98.02%
(Total cost of investments – HKD 875,424,508)			
Other Net Assets		16,329,437	1.98%
Total Net Assets Attributable to shareholders		829,234,692	100.00%

Portfolio statement as at 30 June 2026 (Unaudited) (continued)

Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF

	Holdings	*Market value* HKD	*% of net assets value* %
Listed Equities			
Common Stock			
Hong Kong Stock Exchange			
2018.HK AAC TECHNOLOGIES HLDGS INC	47,000	2,006,900	0.37%
1299.HK AIA GROUP LTD	428,000	30,580,600	5.61%
9988.HK ALIBABA GROUP HLDG LTD	276,000	25,626,600	4.70%
2588.HK BOC AVIATION LTD	12,600	1,023,750	0.19%
1211.HK BYD CO LTD-H	222,300	16,105,635	2.95%
0285.HK BYD ELECTRONIC (INTL) CO LTD	47,500	993,700	0.18%
0939.HK CHINA CONSTRUCTION BANK CORP-H	4,157,000	33,546,990	6.15%
1378.HK CHINA HONGQIAO GROUP LTD	194,500	3,901,670	0.72%
3908.HK CHINA INTL CAPITAL CORP LTD-H	103,200	2,167,200	0.40%
0144.HK CHINA MERCHANTS PORTS HLDGS CO LTD	78,000	962,520	0.18%
3323.HK CHINA NATIONAL BUILDING MATERIAL CO LTD-H	212,000	1,132,080	0.21%
1258.HK CHINA NONFERROUS MINING CORP LTD	83,000	933,750	0.17%
2883.HK CHINA OILFIELD SERVICES LTD-H	110,000	687,500	0.13%
0386.HK CHINA PETROLEUM & CHEMICAL CORP-H	1,364,000	5,456,000	1.00%
1929.HK CHOW TAI FOOK JEWELLERY GROUP LTD	99,200	1,081,280	0.20%
6030.HK CITIC SECURITIES CO LTD-H	95,000	2,589,700	0.47%
0001.HK CK HUTCHISON HLDGS LTD	162,000	10,732,500	1.97%
3993.HK CMOC GROUP LTD-H	219,000	3,324,420	0.61%
3750.HK CONTEMPORARY AMPEREX TECHNOLOGY CO LTD-H	10,500	7,371,000	1.35%
1138.HK COSCO SHIPPING ENERGY TRANSPORTATION CO LTD-H	72,000	995,760	0.18%
1919.HK COSCO SHIPPING HLDGS CO LTD-H	141,500	1,840,915	0.34%

Portfolio statement as at 30 June 2026 (Unaudited) (continued)

Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF (continued)

	Holdings	*Market value* HKD	*% of net assets value* %
Listed Equities (continued)			
Hong Kong Stock Exchange (continued)			
1093.HK CSPC PHARMACEUTICAL GROUP LTD	486,000	3,387,420	0.62%
3360.HK FAR EAST HORIZON LTD	145,000	775,750	0.14%
3606.HK FUYAO GLASS INDUSTRY GROUP CO LTD-H	36,400	1,863,680	0.34%
1548.HK GENSCRIPT BIOTECH CORP	72,000	880,560	0.16%
2333.HK GREAT WALL MOTOR CO LTD-H	140,000	1,233,400	0.23%
2611.HK GUOTAI HAITONG SECURITIES CO LTD-H	137,600	2,043,360	0.37%
6690.HK HAIER SMART HOME CO LTD - H	137,800	2,753,244	0.50%
1882.HK HAITIAN INTL HLDGS LTD	39,000	731,250	0.13%
HSBA.L HSBC HLDGS PLC	262,000	38,749,800	7.11%
1347.HK HUA HONG SEMICONDUCTOR LTD	45,000	9,684,000	1.78%
1519.HK J&T GLOBAL EXPRESS LTD	143,600	1,200,496	0.22%
1888.HK KINGBOARD LAMINATES HLDGS LTD	62,000	6,147,300	1.13%
0992.HK LENOVO GROUP LTD	450,000	10,359,000	1.90%
0300.HK MIDEA GROUP CO LTD-H	25,500	2,106,300	0.39%
9896.HK MINISO GROUP HOLDING LIMITED	25,000	589,500	0.11%
0316.HK ORIENT OVERSEAS INTL LTD	7,500	915,000	0.17%
0857.HK PETROCHINA CO LTD-H	1,274,000	10,803,520	1.98%
9992.HK POP MART INTL GROUP LTD	30,400	4,702,880	0.86%
0006.HK POWER ASSETS HLDGS LTD	83,500	4,767,850	0.87%
0020.HK SENSETIME GROUP INC-CL B	1,690,000	2,264,600	0.42%
2313.HK SHENZHOU INTL GROUP HLDGS LTD	49,900	1,964,064	0.36%
0083.HK SINO LAND CO LTD	230,000	2,364,400	0.43%
3808.HK SINOTRUK (HONG KONG) LTD	50,000	1,927,000	0.35%

Portfolio statement as at 30 June 2026 (Unaudited) (continued)

Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF (continued)

	Holdings	*Market value* HKD	*% of net assets value* %
Listed Equities (continued)			
Hong Kong Stock Exchange (continued)			
1308.HK SITC INTL HLDGS CO LTD	82,000	2,573,160	0.47%
6969.HK SMOORE INTL HLDGS LTD	112,000	786,240	0.14%
2382.HK SUNNY OPTICAL TECHNOLOGY GROUP CO LTD	39,100	2,385,100	0.44%
0019.HK SWIRE PACIFIC LTD 'A'	21,500	1,756,550	0.32%
0700.HK TENCENT HLDGS LTD	80,000	34,384,000	6.31%
9880.HK UBTECH ROBOTICS CORP LTD-H	13,050	1,341,540	0.25%
2338.HK WEICHAI POWER CO LTD-H	117,000	3,989,700	0.73%
2269.HK WUXI BIOLOGICS (CAYMAN) INC	212,500	7,352,500	1.35%
2268.HK WUXI XDC CAYMAN INC	23,000	1,312,150	0.24%
0968.HK XINYI SOLAR HLDGS LTD	276,000	568,560	0.10%
2228.HK XTALPI HOLDINGS LTD	103,000	787,950	0.14%
6869.HK YANGTZE OPTICAL FIBRE AND CABLE JOINT STOCK LTD CO-H	24,500	6,257,300	1.15%
2899.HK ZIJIN MINING GROUP CO LTD-H	362,000	9,918,800	1.82%
0763.HK ZTE CORP-H	45,600	1,041,504	0.19%
Subtotal		339,729,898	62.30%
Indonesia Stock Exchange			
BRPT.JK BARITO PACIFIC TBK	1,924,000	1,084,351	0.20%
UNTR.JK UNITED TRACTORS TBK	121,400	1,224,639	0.22%
Subtotal		2,308,990	0.42%

Portfolio statement as at 30 June 2026 (Unaudited) (continued)

Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF (continued)

	Holdings	*Market value* HKD	*% of net assets value* %
Listed Equities (continued)			
Bursa Malaysia			
IHHH.KL IHH HEALTHCARE BHD	172,500	2,786,789	0.51%
IOIB.KL IOI CORP BHD	236,000	1,915,403	0.35%
KLKK.KL KUALA LUMPUR KEPONG BHD	47,500	1,933,058	0.35%
PCGB.KL PETRONAS CHEMICALS GROUP BHD	240,300	1,871,735	0.34%
PMET.KL PRESS METAL ALUMINIUM HLDGS BHD	371,200	5,482,831	1.01%
PUBM.KL PUBLIC BANK BHD	1,457,400	13,454,131	2.47%
Subtotal		27,443,947	5.03%
Philippine Stock Exchange, Inc			
ICT.PS INTL CONTAINER TERMINAL SERVICES INC	96,050	10,923,476	2.0%
Subtotal		10,923,476	2.0%
Singapore Exchange Limited			
CAPN.SI CAPITALAND INVESTMENT LTD	234,500	3,540,154	0.65%
DBSM.SI DBS GROUP HLDGS LTD	52,400	20,777,295	3.81%
KPLM.SI KEPPEL CORP LTD	141,300	9,372,155	1.72%
OCBC.SI OVERSEA-CHINESE BANKING CORP LTD	138,500	20,816,431	3.82%
SCIL.SI SEMBCORP INDUSTRIES LTD	89,500	3,445,694	0.63%
SIAL.SI SINGAPORE AIRLINES LTD	150,000	6,984,454	1.28%
STEG.SI SINGAPORE TECHNOLOGIES ENGINEERING LTD	156,300	9,845,879	1.81%
UOBH.SI UNITED OVERSEAS BANK LTD	85,900	20,707,110	3.80%
WLIL.SI WILMAR INTL LTD	160,300	3,508,493	0.64%
YAZG.SI YANGZIJIANG SHIPBUILDING HLDGS LTD	258,600	5,362,095	0.98%
Subtotal		104,359,760	19.14%
Total common Stock	21,401,400	484,766,071	88.89%

Portfolio statement as at 30 June 2026 (Unaudited) (continued)

Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF (continued)

	Holdings	*Market value* HKD	*% of net assets value* %
Listed Equities (continued)			
Deposit Receipt			
The Stock Exchange of Thailand			
CPF_n.BK CHAROEN POKPHAND FOODS PCL-NVDR	357,700	1,655,002	0.30%
DELTA_n.BK DELTA ELECTRONICS THAILAND PCL-NVDR	263,800	20,238,653	3.71%
PTT_n.BK PTT PCL-NVDR	1,000,800	8,386,854	1.54%
SCC_n.BK SIAM CEMENT PCL-NVDR	72,100	4,152,871	0.76%
Subtotal	1,694,400	34,433,380	6.31%
New York Stock Exchange			
SE SEA LTD-ADR	28,977	21,776,321	3.99%
Subtotal	28,977	21,776,321	3.99%
Total Deposit Receipt	1,723,377	56,209,701	10.30%
Total Investments (Total cost of investments - HKD 573,899,572)		540,975,772	99.19%
Other Net Assets		4,282,292	0.81%
Total Net Assets Attributable to shareholders		545,258,064	100.00%

Management and Administration

Manager

Bosera Asset Management (International) Co., Limited
Suite 4109, Jardine House
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Central
Hong Kong

Directors of the Company

Lian Shaodong
Zeng Peng

Directors of the Manager

Wu Huifeng
Lian Shaodong
Zeng Peng
Ou Zhiming
Zhou Yi

Administrator of Bosera RMB Money Market ETF and Bosera HKD Money Market ETF

CMB Wing Lung (Trustee) Limited
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45 Des Voeux Road
Central
Hong Kong

Administrator of Bosera USD Money Market ETF, Bosera 20+ Year US Treasury Bond ETF, Bosera Hashkey Bitcoin ETF, Bosera Hashkey Ether ETF and Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF

BOCI-Prudential Trustee Limited
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Administrator of Bosera China Reform Hong Kong Central-SOEs High Dividend Yield Index ETF

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Registrar of Bosera RMB Money Market ETF and Bosera HKD Money Market ETF

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Registrar of Bosera USD Money Market ETF, Bosera 20+ Year US Treasury Bond ETF, Bosera Hashkey Bitcoin ETF, Bosera Hashkey Ether ETF and Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF

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Management and Administration (continued)

Custodian of the Company, Bosera RMB Money Market ETF and Bosera HKD Money Market ETF

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Sub-Manager of Galaxy Bosera MSCI China ASEAN Economic Linkage Select Index ETF

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Token Custodian of Bosera USD Money Market ETF and Bosera HKD Money Market ETF

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Tokenisation Provider of Bosera USD Money Market ETF and Bosera HKD Money Market ETF

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