

CSOP ETF SERIES OFC

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

UNAUDITED SEMI-ANNUAL REPORT

CSOP STAR 50 INDEX ETF

(Stock Code: 3109)

FOR THE PERIOD ENDED 30 JUNE 2024

CSOP GLOBAL CLOUD COMPUTING TECHNOLOGY INDEX ETF

(Stock Code: 3194)

FOR THE PERIOD ENDED 30 JUNE 2024

CSOP HUATAI-PINEBRIDGE CSI PHOTOVOLTAIC INDUSTRY ETF

(Stock Code: 3134)

FOR THE PERIOD ENDED 30 JUNE 2024

CSOP CHINA HEALTHCARE DISRUPTION INDEX ETF

(Stock Code: 3174)

FOR THE PERIOD ENDED 30 JUNE 2024

CSOP GLOBAL SMART DRIVING INDEX ETF

(Stock Code: 3162)

FOR THE PERIOD ENDED 30 JUNE 2024

CSOP MSCI CHINA A 50 CONNECT ETF

(Stock Code: 3003)

FOR THE PERIOD ENDED 30 JUNE 2024

CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF)

(Stock Code: 3034)

FOR THE PERIOD ENDED 30 JUNE 2024

CSOP FTSE VIETNAM 30 ETF

(Stock Code: 3004)

FOR THE PERIOD ENDED 30 JUNE 2024

(SUB-FUNDS OF CSOP ETF SERIES OFC)

CSOP ETF SERIES OFC

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CSOP ETF SERIES OFC

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

CONDENSED STATEMENT OF FINANCIAL POSITION

As at 30 June 2024

	CSOP ETF SERIES OFC		CSOP STAR 50 Index ETF		CSOP Global Cloud Computing Technology Index ETF		CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF	
	30 June 2024 (Unaudited) HKD	31 December 2023 (Audited) HKD	30 June 2024 (Unaudited) RMB	31 December 2023 (Audited) RMB	30 June 2024 (Unaudited) USD	31 December 2023 (Audited) USD	30 June 2024 (Unaudited) RMB	31 December 2023 (Audited) RMB
ASSETS								
Deposit reserve	-	-	51,109	51,951	-	-	1,207	121
Financial assets at fair value through profit or loss	-	-	39,572,046	49,959,182	1,397,364	1,333,048	32,488,224	42,949,086
Dividend receivables	-	-	-	-	1,329	776	-	-
Other receivables	1	1	-	-	51,344	31,524	-	-
Cash and cash equivalents	-	-	112,364	117,971	38,097	53,097	208,786	284,309
TOTAL ASSETS	1	1	39,735,519	50,129,104	1,488,134	1,418,445	32,698,217	43,233,516
LIABILITIES								
Management fee payable	-	-	146,050	160,685	9,049	8,593	134,759	152,426
Other payables and accruals	-	-	194,268	263,678	44,983	39,842	208,520	276,213
Formation fee payable	-	-	-	-	57,974	57,974	-	-
TOTAL LIABILITIES	-	-	340,318	424,363	112,006	106,409	343,279	428,639
EQUITY								
Management share	1	1	-	-	-	-	-	-
Net assets attributable to shareholders	-	-	39,395,201	49,704,741	1,376,128	1,312,036	32,354,938	42,804,877
TOTAL EQUITY	1	1	39,395,201	49,704,741	1,376,128	1,312,036	32,354,938	42,804,877
TOTAL LIABILITIES AND EQUITY	1	1	39,735,519	50,129,104	1,488,134	1,418,445	32,698,217	43,233,516
Number of shares in issue								
Listed class			6,500,000	6,800,000	783,200	783,200	9,100,000	9,100,000
Net asset value per share								
Listed class			6.0608	7.3095	1.7571	1.6752	3.5555	4.7038

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

CSOP ETF SERIES OFC

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CONDENSED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2024

	CSOP China Healthcare Disruption Index ETF		CSOP Global Smart Driving Index ETF		CSOP MSCI China A 50 Connect ETF	
	30 June 2024 (Unaudited) HKD	31 December 2023 (Audited) HKD	30 June 2024 (Unaudited) USD	31 December 2023 (Audited) USD	30 June 2024 (Unaudited) RMB	31 December 2023 (Audited) RMB
ASSETS						
Financial assets at fair value through profit or loss	210,114,878	310,356,777	1,316,713	1,584,876	29,944,236	32,348,832
Dividend receivables	1,067,688	-	541	607	-	-
Other receivables	-	50	67,532	43,665	46,818	9,288
Amounts due from broker	-	-	-	1,377	-	-
Cash and cash equivalents	1,705,046	773,767	22,242	37,926	268,676	59,004
TOTAL ASSETS	<u>212,887,612</u>	<u>311,130,594</u>	<u>1,407,028</u>	<u>1,668,451</u>	<u>30,259,730</u>	<u>32,417,124</u>
LIABILITIES						
Management fee payable	610,542	349,793	7,300	6,695	97,659	157,372
Other payables and accruals	354,507	317,843	48,868	47,428	172,756	155,247
Formation fee payable	-	-	58,384	58,384	-	-
TOTAL LIABILITIES	<u>965,049</u>	<u>667,636</u>	<u>114,552</u>	<u>112,507</u>	<u>270,415</u>	<u>312,619</u>
EQUITY						
Net assets attributable to shareholders	211,922,563	310,462,958	1,292,476	1,555,944	29,989,315	32,104,505
TOTAL EQUITY	<u>211,922,563</u>	<u>310,462,958</u>	<u>1,292,476</u>	<u>1,555,944</u>	<u>29,989,315</u>	<u>32,104,505</u>
TOTAL LIABILITIES AND EQUITY	<u>212,887,612</u>	<u>311,130,594</u>	<u>1,407,028</u>	<u>1,668,451</u>	<u>30,259,730</u>	<u>32,417,124</u>
Number of shares in issue						
Listed class	128,763,100	128,163,100	2,274,700	2,574,700	6,972,700	7,972,700
Net asset value per share						
Listed class	<u>1.6458</u>	<u>2.4224</u>	<u>0.5682</u>	<u>0.6043</u>	<u>4.3010</u>	<u>4.0268</u>

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

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CONDENSED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2024

	CSOP NASDAQ 100 ETF	
	(formerly known as	
	CSOP Metaverse Concept ETF)	
	30 June 2024	31 December 2023
	(Unaudited)	(Audited)
	USD	USD
ASSETS		
Financial assets at fair value through profit or loss	6,745,203	5,733,740
Dividend receivables	726	1,388
Other receivables	12,559	-
Amounts due from broker	-	2,094,719
Amounts due from the Manager	10,000	-
Cash and cash equivalents	7,675	95,243
TOTAL ASSETS	<u>6,776,163</u>	<u>7,925,090</u>
LIABILITIES		
Amounts due to a broker	-	2,082,141
Management fee payable	19,944	17,731
Other payable and accruals	24,235	21,643
TOTAL LIABILITIES EXCLUDING NET ASSETS	<u>44,179</u>	<u>2,121,515</u>
ATTRIBUTABLE TO SHAREHOLDERS	<u>44,179</u>	<u>2,121,515</u>
Net assets attributable to shareholders	6,731,984	-
TOTAL LIABILITIES	<u>6,776,163</u>	<u>2,121,515</u>
EQUITY		
Net assets attributable to shareholders	-	5,803,575
TOTAL EQUITY	<u>-</u>	<u>5,803,575</u>
TOTAL LIABILITIES AND EQUITY	<u>6,776,163</u>	<u>7,925,090</u>
Number of shares in issue		
Listed class	6,096,600	6,096,600
Unlisted class	<u>1,000</u>	<u>N/A</u>
Net asset value per share		
Listed class	1.1026	0.9519
Unlisted class	<u>10.0000</u>	<u>N/A</u>

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

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CONDENSED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2024

	CSOP FTSE Vietnam 30 ETF	
	30 June 2024	31 December 2023
	(Unaudited)	(Audited)
	VND	VND
ASSETS		
Financial assets at fair value through profit or loss	75,736,091,500	75,031,495,200
Dividend receivables	33,400,000	126,200,000
Other receivables	744,597,031	604,895,895
Cash and cash equivalents	721,326,342	752,071,904
TOTAL ASSETS	<u>77,235,414,873</u>	<u>76,514,662,999</u>
LIABILITIES		
Management fee payable	187,140,636	98,147,036
Other payable and accruals	616,262,184	613,922,563
Formation payable	1,104,236,722	1,104,236,722
TOTAL LIABILITIES	<u>1,907,639,542</u>	<u>1,816,306,321</u>
EQUITY		
Net assets attributable to shareholders	<u>75,327,775,331</u>	<u>74,698,356,678</u>
TOTAL EQUITY	<u>75,327,775,331</u>	<u>74,698,356,678</u>
TOTAL LIABILITIES AND EQUITY	<u>77,235,414,873</u>	<u>76,514,662,999</u>
Number of shares in issue		
Listed class	<u>3,814,000</u>	<u>3,814,000</u>
Net asset value per share		
Listed class	<u>19,750.3344</u>	<u>19,585.3059</u>

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

CSOP ETF SERIES OFC

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CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the period ended 30 June 2024

	CSOP ETF SERIES OFC		CSOP STAR 50 Index ETF		CSOP Global Cloud Computing Technology Index ETF		CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF	
	For the period from 1 January 2024 to 30 June 2024 (Unaudited) HKD	For the period from 1 January 2023 to 30 June 2023 (Unaudited) HKD	For the period from 1 January 2024 to 30 June 2024 (Unaudited) RMB	For the period from 1 January 2023 to 30 June 2023 (Unaudited) RMB	For the period from 1 January 2024 to 30 June 2024 (Unaudited) USD	For the period from 1 January 2023 to 30 June 2023 (Unaudited) USD	For the period from 1 January 2024 to 30 June 2024 (Unaudited) RMB	For the period from 1 January 2023 to 30 June 2023 (Unaudited) RMB
INCOME								
Net (losses)/gains on financial assets at fair value through profit or loss ^{Note 1}	-	-	(8,179,505)	1,804,397	73,522	367,536	(10,504,383)	(6,955,529)
Interest income from bank deposits	-	-	171	177	1	-	353	397
Dividend income	-	-	188,068	206,219	4,544	3,611	-	-
Net foreign exchange losses	-	-	-	-	(34)	(25)	-	-
Other income ^{Note 2}	-	-	-	-	21,127	16,738	-	-
TOTAL INCOME	-	-	(7,991,266)	2,010,793	99,160	387,860	(10,504,030)	(6,955,132)
EXPENSES								
Management fee ^{Note 3, 4}	-	-	(210,956)	(235,008)	(6,720)	(6,076)	(195,468)	(385,225)
Director's fees	-	-	(17,135)	-	(574)	-	(15,587)	-
Audit fee	-	-	(47,203)	(44,334)	(6,556)	(6,333)	(47,203)	(44,334)
Bank charges	-	-	(2,311)	(2,072)	(340)	(352)	(2,505)	(2,256)
Index licensing fee	-	-	(62,158)	(49,589)	(6,960)	(6,661)	(29,917)	(29,753)
Brokerage and transaction fee	-	-	(12,259)	(32,048)	(474)	(395)	(9,106)	(14,141)
Legal and other professional fees	-	-	(4,198)	(2,672)	(577)	(375)	(4,198)	(2,672)
Other operating expenses ^{Note 5}	-	-	(93,434)	(149,701)	(12,196)	(13,800)	(89,973)	(155,066)
TOTAL OPERATING EXPENSES	-	-	(449,654)	(515,424)	(34,397)	(33,992)	(393,957)	(633,447)
OPERATING (LOSS)/PROFIT BEFORE TAX								
	-	-	(8,440,920)	1,495,369	64,763	353,868	(10,897,987)	(7,588,579)
Withholding income tax expenses	-	-	(18,813)	(20,635)	(671)	(886)	-	(8)
(LOSS)/PROFIT AND TOTAL COMPREHENSIVE INCOME FOR THE PERIOD								
	-	-	(8,459,733)	1,474,734	64,092	352,982	(10,897,987)	(7,588,587)

Note 1 During the period ended 30 June 2024 and 30 June 2023, Swap Fees are included in the Net gains/(losses) on financial assets and financial liabilities at fair value through profit or loss.

Note 2 During the period ended 30 June 2024 and 30 June 2023, Other income pertains to the amount reimbursed from the Manager for the portion of ongoing expense in excess of 3% of the net asset value.

Note 3 During the period ended 30 June 2024 and 30 June 2023, the Custodian fee and Registrar's fee are included in the Management fee and the Manager will pay the fees of the Custodian and Registrar out of the Management fee.

Note 4 During the period ended 30 June 2024 and 30 June 2023, other than Management fee that paid to the Manager, no other amounts are paid to the Manager/connected person of Manager.

Note 5 During the period ended 30 June 2024 and 30 June 2023, Financial statement preparation fee and Out-of-pocket expenses that are paid to the Sub-Custodian and administrator, Citibank, N.A., Hong Kong Branch are included in the Other operating expenses.

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

CSOP ETF SERIES OFC

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

For the period ended 30 June 2024

	CSOP China Healthcare Disruption Index ETF		CSOP Global Smart Driving Index ETF		CSOP MSCI China A 50 Connect ETF	
	For the period from 1 January 2024 to 30 June 2024 (Unaudited) HKD	For the period from 1 January 2023 to 30 June 2023 (Unaudited) HKD	For the period from 1 January 2024 to 30 June 2024 (Unaudited) USD	For the period from 1 January 2023 to 30 June 2023 (Unaudited) USD	For the period from 1 January 2024 to 30 June 2024 (Unaudited) RMB	For the period from 1 January 2023 to 30 June 2023 (Unaudited) RMB
INCOME						
Net (losses)/gains on financial assets at fair value through profit or loss ^{Note 1}	(99,507,742)	(8,529,592)	(94,651)	377,977	1,702,795	(3,252,160)
Interest income from bank deposits	53	1	5	8	282	250
Dividend income	1,580,717	144,155	10,075	9,481	367,363	514,309
Net foreign exchange (losses)/gains	(830)	(5)	(509)	(792)	27	59
Other income ^{Note 2}	-	-	23,770	20,319	33,530	-
TOTAL INCOME	(97,927,802)	(8,385,441)	(61,310)	406,993	2,103,997	(2,737,542)
EXPENSES						
Management fee ^{Note 3, 4}	(1,176,209)	(142,133)	(6,629)	(6,959)	(148,778)	(362,356)
Collateral management fee ^{Note 6}	(782)	-	-	-	(15,307)	(19,073)
Director's fees	(93,663)	-	(584)	-	(11,475)	(44,778)
Audit fee	(51,137)	(49,275)	(6,556)	(6,735)	(47,203)	(44,334)
Bank charges	(2,456)	(2,071)	(371)	(315)	(1,948)	(2,076)
Interest expense	-	(11)	-	-	-	-
Index licensing fee	(67,360)	(51,961)	(11,097)	(11,262)	(18,035)	(199,456)
Brokerage and transaction fee	(262,649)	(18,159)	(558)	(718)	(14,951)	(30,560)
Legal and other professional fees	(4,523)	-	(577)	(482)	-	(29,922)
Other operating expenses ^{Note 5}	(101,209)	(173,852)	(12,750)	(16,418)	(88,315)	(143,508)
TOTAL OPERATING EXPENSES	(1,759,988)	(437,462)	(39,122)	(42,889)	(346,012)	(876,063)
OPERATING (LOSS)/PROFIT BEFORE TAX	(99,687,790)	(8,822,903)	(100,432)	364,104	1,757,985	(3,613,605)
Withholding income tax expenses	(49,389)	(5,295)	(1,854)	(1,979)	(36,736)	(51,521)
(LOSS)/PROFIT AND TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	(99,737,179)	(8,828,198)	(102,286)	362,125	1,721,249	(3,665,126)

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

For the period ended 30 June 2024

- Note 1 During the period ended 30 June 2024 and 30 June 2023, Swap Fees are included in the Net gains/(losses) on financial assets and financial liabilities at fair value through profit or loss.
- Note 2 During the period ended 30 June 2024 and 30 June 2023, Other income pertains to the amount reimbursed from the Manager for the portion of ongoing expense in excess of 3% of the net asset value.
- Note 3 During the period ended 30 June 2024 and 30 June 2023, the Custodian fee and Registrar's fee are included in the Management fee and the Manager will pay the fees of the Custodian and Registrar out of the Management fee.
- Note 4 During the period ended 30 June 2024 and 30 June 2023, other than Management fee that paid to the Manager, no other amounts are paid to the Manager/connected person of Manager.
- Note 5 During the period ended 30 June 2024 and 30 June 2023, Financial statement preparation fee and Out-of-pocket expenses that are paid to the Sub-Custodian and administrator, Citibank, N.A., Hong Kong Branch are included in the Other operating expenses.
- Note 6 During the period ended 30 June 2024 and 30 June 2023, Collateral management fee are paid to the Manager.

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

For the period ended 30 June 2024

	CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF)	
	For the period from 1 January 2024 to 30 June 2024 (Unaudited) USD	For the period from 1 January 2023 to 30 June 2023 (Unaudited) USD
INCOME		
Net gains on financial assets at fair value through profit or loss ^{Note 1}	989,377	1,942,520
Interest income from bank deposits	1	3
Dividend income	26,202	26,625
TOTAL INCOME	<u>1,015,580</u>	<u>1,968,148</u>
EXPENSES		
Management fee ^{Note 3, 4}	(30,709)	(29,443)
Director's fees	(2,507)	-
Audit fee	(6,556)	(6,333)
Bank charges	(333)	(283)
Index licensing fee	(4,972)	-
Brokerage and transaction fee	(301)	(5,134)
Legal and other professional fees	(31,988)	(538)
Other operating expenses ^{Note 5}	(12,219)	(17,075)
TOTAL OPERATING EXPENSES	<u>(89,585)</u>	<u>(58,806)</u>
OPERATING PROFIT BEFORE TAX	925,995	1,909,342
Withholding income tax expenses	(7,586)	(4,527)
INCREASE IN NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS FOR THE PERIOD	918,409	-
PROFIT AND TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u>-</u>	<u>1,904,815</u>

Note 1 During the period ended 30 June 2024 and 30 June 2023, Swap Fees are included in the Net gains/(losses) on financial assets and financial liabilities at fair value through profit or loss.

Note 2 During the period ended 30 June 2024 and 30 June 2023, Other income pertains to the amount reimbursed from the Manager for the portion of ongoing expense in excess of 3% of the net asset value.

Note 3 During the period ended 30 June 2024 and 30 June 2023, the Custodian fee and Registrar's fee are included in the Management fee and the Manager will pay the fees of the Custodian and Registrar out of the Management fee.

Note 4 During the period ended 30 June 2024 and 30 June 2023, other than Management fee that paid to the Manager, no other amounts are paid to the Manager/connected person of Manager.

Note 5 During the period ended 30 June 2024 and 30 June 2023, Financial statement preparation fee and Out-of-pocket expenses that are paid to the Sub-Custodian and administrator, Citibank, N.A., Hong Kong Branch are included in the Other operating expenses.

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

For the period ended 30 June 2024

	CSOP FTSE VIETNAM 30 ETF	
	For the period from 1 January 2024 to 30 June 2024 (Unaudited) VND	For the period from 19 September 2022 (date of inception) to 30 June 2023 (Unaudited) VND
INCOME		
Net gains/(losses) on financial assets at fair value through profit or loss ^{Note 1}	1,208,593,800	(21,442,998,745)
Interest income from bank deposits	2,253	3,405
Dividend income	195,710,000	958,028,860
Net foreign exchange losses	(25,759,900)	(40,359,447)
Other income ^{Note 2}	170,992,969	-
TOTAL INCOME	<u>1,549,539,122</u>	<u>(20,525,325,927)</u>
EXPENSES		
Management fee ^{Note 3, 4}	(384,866,435)	(679,924,061)
Director's fees	(32,073,110)	-
Formation fee	-	(1,963,871,550)
Audit fee	(158,778,827)	(214,311,228)
Bank charges	(7,071,403)	(9,082,824)
Interest expense	(10,418,798)	(17,214,762)
Index licensing fee	(15,550,168)	(30,576,723)
Brokerage and transaction fee	(21,233,172)	(596,611,307)
Other operating expenses ^{Note 5}	(290,128,556)	(291,121,978)
TOTAL OPERATING EXPENSES	<u>(920,120,469)</u>	<u>(3,802,714,433)</u>
OPERATING PROFIT/(LOSS) BEFORE TAX	<u>629,418,653</u>	<u>(24,328,040,360)</u>
PROFIT/(LOSS) AND TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u>629,418,653</u>	<u>(24,328,040,360)</u>

Note 1 During the period ended 30 June 2024 and 30 June 2023, Swap Fees are included in the Net gains/(losses) on financial assets and financial liabilities at fair value through profit or loss.

Note 2 During the period ended 30 June 2024 and 30 June 2023, Other income pertains to the amount reimbursed from the Manager for the portion of ongoing expense in excess of 3% of the net asset value.

Note 3 During the period ended 30 June 2024 and 30 June 2023, the Custodian fee and Registrar's fee are included in the Management fee and the Manager will pay the fees of the Custodian and Registrar out of the Management fee.

Note 4 During the period ended 30 June 2024 and 30 June 2023, other than Management fee that paid to the Manager, no other amounts are paid to the Manager/connected person of Manager.

Note 5 During the period ended 30 June 2024 and 30 June 2023, Financial statement preparation fee and Out-of-pocket expenses that are paid to the Sub-Custodian and administrator, Citibank, N.A., Hong Kong Branch are included in the Other operating expenses.

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CSOP ETF SERIES OFC

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CONDENSED STATEMENT OF CHANGES IN EQUITY

For the period ended 30 June 2024

	CSOP ETF SERIES OFC		CSOP STAR 50 Index ETF		CSOP Global Cloud Computing Technology Index ETF		CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF	
	For the period from 1 January 2024 to 30 June 2024 (Unaudited) HKD	For the period from 1 January 2023 to 30 June 2023 (Unaudited) HKD	For the period from 1 January 2024 to 30 June 2024 (Unaudited) RMB	For the period from 1 January 2023 to 30 June 2023 (Unaudited) RMB	For the period from 1 January 2024 to 30 June 2024 (Unaudited) USD	For the period from 1 January 2023 to 30 June 2023 (Unaudited) USD	For the period from 1 January 2024 to 30 June 2024 (Unaudited) RMB	For the period from 1 January 2023 to 30 June 2023 (Unaudited) RMB
Net assets attributable to shareholders at the beginning of the period	1	1	49,704,741	44,336,282	1,312,036	1,336,014	42,804,877	91,753,153
Issue of shares	-	-	-	8,211,558	-	-	5,354,790	1,960,113
Redemption of shares	-	-	(1,849,807)	(2,633,263)	-	-	(4,906,742)	(13,748,220)
Net (decrease)/increase from share transactions	-	-	(1,849,807)	5,578,295	-	-	448,048	(11,788,107)
(Loss)/profit and total comprehensive income for the period	-	-	(8,459,733)	1,474,734	64,092	352,982	(10,897,987)	(7,588,587)
Net assets attributable to shareholders at the end of the period	1	1	39,395,201	51,389,311	1,376,128	1,688,996	32,354,938	72,376,459
Listed class								
Number of shares in issue at beginning of the period			6,800,000	5,300,000	783,200	1,083,200	9,100,000	12,400,000
Shares issued			-	900,000	-	-	1,200,000	300,000
Shares redeemed			(300,000)	(300,000)	-	-	(1,200,000)	(1,800,000)
Number of shares in issue at end of the period			6,500,000	5,900,000	783,200	1,083,200	9,100,000	10,900,000

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

CSOP ETF SERIES OFC

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

CONDENSED STATEMENT OF CHANGES IN EQUITY (CONTINUED)

For the period ended 30 June 2024

	CSOP China Healthcare Disruption Index ETF		CSOP Global Smart Driving Index ETF		CSOP MSCI China A 50 Connect ETF	
	For the period from 1 January 2024 to 30 June 2024 (Unaudited) HKD	For the period from 1 January 2023 to 30 June 2023 (Unaudited) HKD	For the period from 1 January 2024 to 30 June 2024 (Unaudited) USD	For the period from 1 January 2023 to 30 June 2023 (Unaudited) USD	For the period from 1 January 2024 to 30 June 2024 (Unaudited) RMB	For the period from 1 January 2023 to 30 June 2023 (Unaudited) RMB
Net assets attributable to shareholders at the beginning of the period	310,462,958	33,442,413	1,555,944	1,637,479	32,104,505	82,573,920
Issue of shares	1,196,784	1,006,518	-	269	-	-
Redemption of shares	-	-	(161,182)	(197,700)	(3,836,439)	(10,694,901)
Net increase/(decrease) from share transactions	1,196,784	1,006,518	(161,182)	(197,431)	(3,836,439)	(10,694,901)
(Loss)/profit and total comprehensive income for the period	(99,737,179)	(8,828,198)	(102,286)	362,125	1,721,249	(3,665,126)
Net assets attributable to shareholders at the end of the period	211,922,563	25,620,733	1,292,476	1,802,173	29,989,315	68,213,893
Listed class						
Number of shares in issue at beginning of the period	128,163,100	9,663,100	2,574,700	3,174,700	7,972,700	16,972,700
Shares issued	600,000	300,000	-	-	-	-
Shares redeemed	-	-	(300,000)	(300,000)	(1,000,000)	(2,000,000)
Number of shares in issue at end of the period	<u>128,763,100</u>	<u>9,963,100</u>	<u>2,274,700</u>	<u>2,874,700</u>	<u>6,972,700</u>	<u>14,972,700</u>

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CSOP ETF SERIES OFC

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

CONDENSED STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS

For the period ended 30 June 2024

CSOP NASDAQ 100 ETF
 (formerly known as
 CSOP Metaverse Concept ETF)
 For the period from
 1 January 2024
 to 30 June 2024
 (Unaudited)
 USD

Net assets attributable to shareholders at the beginning of the period	-
Reclassification of the redeemable shares as financial liabilities	5,803,575
	<u>5,803,575</u>
Unlisted class	
Issue of shares	10,000
Net increase from share transactions	<u>10,000</u>
Increase in net assets attributable to shareholders for the period	918,409
Net assets attributable to shareholders at the end of the period	<u><u>6,731,984</u></u>
Listed class	
Number of shares in issue at beginning of the period	-
Reclassification of the redeemable shares as financial liabilities	6,096,600
	<u>6,096,600</u>
Shares issued	-
Shares redeemed	<u>-</u>
Number of shares in issue at end of the period	<u><u>6,096,600</u></u>
Unlisted class	
Number of shares in issue at beginning of the period	-
Shares issued	1,000
Shares redeemed	<u>-</u>
Number of shares in issue at end of the period	<u><u>1,000</u></u>

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

CSOP ETF SERIES OFC

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

CONDENSED STATEMENT OF CHANGES IN EQUITY

For the period ended 30 June 2024

	CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF)	
	For the period from 1 January 2024 to 30 June 2024 (Unaudited) USD	For the period from 1 January 2023 to 30 June 2023 (Unaudited) USD
Net assets attributable to shareholders at the beginning of the period	5,803,575	5,635,920
Reclassification of the redeemable shares as financial liabilities	<u>(5,803,575)</u>	<u>-</u>
	-	5,635,920
Issue of shares	-	190,265
Redemption of shares	<u>-</u>	<u>(2,237,730)</u>
Net decrease from share transactions	-	(2,047,465)
Profit and total comprehensive income for the period	<u>-</u>	<u>1,904,815</u>
Net assets attributable to shareholders at end of the period	<u><u>-</u></u>	<u><u>5,493,270</u></u>
Listed class		
Number of shares in issue at beginning of the period	6,096,600	9,096,600
Reclassification of the redeemable shares as financial liabilities	<u>(6,096,600)</u>	<u>-</u>
	-	9,096,600
Shares issued	-	300,000
Shares redeemed	<u>-</u>	<u>(3,000,000)</u>
Number of shares in issue at end of the period	<u><u>-</u></u>	<u><u>6,936,600</u></u>

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

CSOP ETF SERIES OFC

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

CONDENSED STATEMENT OF CHANGES IN EQUITY (CONTINUED)

For the period ended 30 June 2024

	CSOP FTSE VIETNAM 30 ETF	
	For the period from 1 January 2024 to 30 June 2024 (Unaudited) VND	For the period from 19 September 2022 (date of inception) to 30 June 2023 (Unaudited) VND
Net assets attributable to shareholders at the beginning of the period	74,698,356,678	-
Issue of shares	-	165,379,139,622
Redemption of shares	-	<u>(60,050,567,112)</u>
Net increase from share transactions	-	105,328,572,510
Profit/(loss) and total comprehensive income for the period	<u>629,418,653</u>	<u>(24,328,040,360)</u>
Net assets attributable to shareholders at the end of the period	<u>75,327,775,331</u>	<u>81,000,532,150</u>
Listed class		
Number of shares in issue at beginning of the period	3,814,000	-
Shares issued	-	7,114,000
Shares redeemed	-	<u>(3,000,000)</u>
Number of shares in issue at end of the period	<u>3,814,000</u>	<u>4,114,000</u>

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

CSOP ETF SERIES OFC

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

CONDENSED STATEMENT OF CASH FLOWS

For the period ended 30 June 2024

	CSOP STAR 50 Index ETF		CSOP Global Cloud Computing Technology Index ETF	
	For the period from 1 January 2024 to 30 June 2024 (Unaudited) RMB	For the period from 1 January 2023 to 30 June 2023 (Unaudited) RMB	For the period from 1 January 2024 to 30 June 2024 (Unaudited) USD	For the period from 1 January 2023 to 30 June 2023 (Unaudited) USD
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating (loss)/profit before tax	(8,440,920)	1,495,369	64,763	353,868
Adjustments for:				
Dividend income	(188,068)	(206,219)	(4,544)	(3,611)
Interest income from bank deposits	(171)	(177)	(1)	-
Operating cash flows before movements in working capital	(8,629,159)	1,288,973	60,218	350,257
Decrease/(increase) in deposit reserve	842	(1,430)	-	-
Decrease/(increase) in financial assets at fair value through profit or loss	10,387,136	(6,868,690)	(64,316)	(348,384)
Increase in other receivables	-	-	(19,820)	(17,582)
(Decrease)/increase in management fee payable	(14,635)	26,627	456	525
(Decrease)/increase in other payables and accruals	(69,410)	(99,020)	5,141	9,717
Cash generated from/(used in) operations	1,674,774	(5,653,540)	(18,321)	(5,467)
Interest on bank deposits received	171	177	1	-
Dividends received net of withholding tax	169,255	185,584	3,320	2,725
Net cash flows generated from/(used in) operating activities	1,844,200	(5,467,779)	(15,000)	(2,742)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from issue of shares	-	8,211,558	-	-
Payments on redemption on shares	(1,849,807)	(2,633,263)	-	-
Net cash flows (used in)/generated from financing activities	(1,849,807)	5,578,295	-	-
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS				
	(5,607)	110,516	(15,000)	(2,742)
Cash and cash equivalents at the beginning of the period	117,971	64,903	53,097	6,355
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	112,364	175,419	38,097	3,613
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS				
Bank balances	112,364	175,419	38,097	3,613
Cash and cash equivalents as stated in the statement of cash flows	112,364	175,419	38,097	3,613

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

CSOP ETF SERIES OFC

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

CONDENSED STATEMENT OF CASH FLOWS (CONTINUED)

For the period ended 30 June 2024

	CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF	CSOP China Healthcare Disruption Index ETF		
	For the period from 1 January 2024 to 30 June 2024 (Unaudited) RMB	For the period from 1 January 2023 to 30 June 2023 (Unaudited) RMB	For the period from 1 January 2024 to 30 June 2024 (Unaudited) HKD	For the period from 1 January 2023 to 30 June 2023 (Unaudited) HKD
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating loss before tax	(10,897,987)	(7,588,579)	(99,687,790)	(8,822,903)
Adjustments for:				
Dividend income	-	-	(1,580,717)	(144,155)
Interest income from bank deposits	(353)	(397)	(53)	(1)
Operating cash flows before movements in working capital	<u>(10,898,340)</u>	<u>(7,588,976)</u>	<u>(101,268,560)</u>	<u>(8,967,059)</u>
(Increase)/decrease in deposit reserve	(1,086)	7,935	-	-
Decrease in financial assets at fair value through profit or loss	10,460,862	19,551,266	100,241,899	7,832,026
Decrease in other receivables	-	-	50	53,529
(Decrease)/increase in management fee payable	(17,667)	(45,872)	260,749	13,801
(Decrease)/increase in other payables and accruals	(67,693)	(22,709)	36,664	36,339
Cash (used in)/generated from operations	<u>(523,924)</u>	<u>11,901,644</u>	<u>(729,198)</u>	<u>(1,031,364)</u>
Interest on bank deposits received	353	389	53	1
Dividends received net of withholding tax	-	-	463,640	78,364
Net cash flows (used in)/generated from operating activities	<u>(523,571)</u>	<u>11,902,033</u>	<u>(265,505)</u>	<u>(952,999)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from issue of shares	5,354,790	1,960,113	1,196,784	1,006,518
Payments on redemption on shares	(4,906,742)	(13,748,220)	-	-
Net cash flows generated from/(used in) financing activities	<u>448,048</u>	<u>(11,788,107)</u>	<u>1,196,784</u>	<u>1,006,518</u>
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS				
Cash and cash equivalents at the beginning of the period	(75,523)	113,926	931,279	53,519
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	<u>284,309</u>	<u>221,790</u>	<u>773,767</u>	<u>10,872</u>
	<u>208,786</u>	<u>335,716</u>	<u>1,705,046</u>	<u>64,391</u>
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS				
Bank balances	208,786	335,716	1,705,046	64,391
Cash and cash equivalents as stated in the statement of cash flows	<u>208,786</u>	<u>335,716</u>	<u>1,705,046</u>	<u>64,391</u>

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

CSOP ETF SERIES OFC

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

CONDENSED STATEMENT OF CASH FLOWS (CONTINUED)

For the period ended 30 June 2024

	CSOP Global Smart Driving Index ETF		CSOP MSCI China A 50 Connect ETF	
	For the period from 1 January 2024 to 30 June 2024 (Unaudited) USD	For the period from 1 January 2023 to 30 June 2023 (Unaudited) USD	For the period from 1 January 2024 to 30 June 2024 (Unaudited) RMB	For the period from 1 January 2023 to 30 June 2023 (Unaudited) RMB
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating (loss)/profit before tax	(100,432)	364,104	1,757,985	(3,613,605)
Adjustments for:				
Dividend income	(10,075)	(9,481)	(367,363)	(514,309)
Interest income from bank deposits	(5)	(8)	(282)	(250)
Operating cash flows before movements in working capital	<u>(110,512)</u>	<u>354,615</u>	<u>1,390,340</u>	<u>(4,128,164)</u>
Decrease/(increase) in financial assets at fair value through profit or loss	268,163	(162,660)	2,404,596	14,784,528
Decrease in interest receivable and payable from swap contracts	-	-	-	695
Increase in other receivables	(23,867)	(17,903)	(37,530)	-
Decrease in amounts due from broker	1,377	-	-	-
Increase/(decrease) in management fee payable	605	(366)	(59,713)	(338,125)
Increase in other payables and accruals	1,440	13,049	17,509	77,585
Cash generated from operations	<u>137,206</u>	<u>186,735</u>	<u>3,715,202</u>	<u>10,396,519</u>
Interest on bank deposits received	5	8	282	250
Dividends received net of withholding tax	8,287	7,352	330,627	462,788
Net cash flows generated from operating activities	<u>145,498</u>	<u>194,095</u>	<u>4,046,111</u>	<u>10,859,557</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from issue of shares	-	269	-	-
Payments on redemption on shares	(161,182)	(197,700)	(3,836,439)	(10,694,901)
Net cash flows used in financing activities	<u>(161,182)</u>	<u>(197,431)</u>	<u>(3,836,439)</u>	<u>(10,694,901)</u>
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS				
	(15,684)	(3,336)	209,672	164,656
Cash and cash equivalents at the beginning of the period	<u>37,926</u>	<u>19,500</u>	<u>59,004</u>	<u>63,305</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	<u>22,242</u>	<u>16,164</u>	<u>268,676</u>	<u>227,961</u>
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS				
Bank balances	<u>22,242</u>	<u>16,164</u>	<u>268,676</u>	<u>227,961</u>
Cash and cash equivalents as stated in the statement of cash flows	<u>22,242</u>	<u>16,164</u>	<u>268,676</u>	<u>227,961</u>

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

CSOP ETF SERIES OFC

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

CONDENSED STATEMENT OF CASH FLOWS (CONTINUED)

For the period ended 30 June 2024

	CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF)	
	For the period from 1 January 2024 to 30 June 2024 (Unaudited) USD	For the period from 1 January 2023 to 30 June 2023 (Unaudited) USD
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating profit before tax	925,995	1,909,342
Adjustments for:		
Dividend income	(26,202)	(25,625)
Interest income from bank deposits	(1)	(3)
Operating cash flows before movements in working capital	<u>899,792</u>	<u>1,883,714</u>
(Increase)/decrease in financial assets at fair value through profit or loss	(1,011,463)	52,139
Increase in other receivables	(12,559)	(1,409)
Decrease in amounts due from broker	2,094,719	563,849
Increase in management fee payable	2,213	1,376
Decrease in amounts due to a broker	(2,082,141)	(523,909)
Increase in other payables and accruals	<u>2,592</u>	<u>4,375</u>
Cash (used in)/generated from operations	(106,847)	1,980,135
Interest on bank deposits received	1	3
Dividends received net of withholding tax	<u>19,278</u>	<u>23,429</u>
Net cash flows (used in)/generated from operating activities	<u>(87,568)</u>	<u>2,003,567</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issue of shares - Listed class	-	190,265
Payments on redemption on shares - Listed class	-	(2,237,730)
Net cash flows used in financing activities	<u>-</u>	<u>(2,047,465)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(87,568)	(43,898)
Cash and cash equivalents at the beginning of the period	<u>95,243</u>	<u>121,980</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	<u><u>7,675</u></u>	<u><u>78,082</u></u>
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
Bank balances	<u>7,675</u>	<u>78,082</u>
Cash and cash equivalents as stated in the statement of cash flows	<u><u>7,675</u></u>	<u><u>78,082</u></u>

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

CSOP ETF SERIES OFC

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

CONDENSED STATEMENT OF CASH FLOWS (CONTINUED)

For the period ended 30 June 2024

	CSOP FTSE Vietnam 30 ETF	
	For the period from 1 January 2024 to 30 June 2024 (Unaudited) VND	For the period from 19 September 2022 (date of inception) to 30 June 2023 (Unaudited) VND
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating profit/(loss) before tax	629,418,653	(24,328,040,360)
Adjustments for:		
Dividend income	(195,710,000)	(958,028,860)
Interest expense	10,418,798	17,214,762
Interest income from bank deposits	(2,253)	(3,405)
Operating cash flows before movements in working capital	<u>444,125,198</u>	<u>(25,268,857,863)</u>
Increase in financial assets at fair value through profit or loss	(704,596,300)	(82,051,866,250)
Increase in other receivables	(139,701,136)	-
Increase in management fee payable	88,993,600	121,601,834
Increase in formation fee payable	-	1,754,626,649
Increase in other payables and accruals	2,339,621	242,706,549
Cash used in operations	<u>(308,839,017)</u>	<u>(105,201,789,081)</u>
Interest on bank deposits received	2,253	3,405
Interest paid on margin account	(10,418,798)	(17,214,762)
Dividends received net of withholding tax	<u>288,510,000</u>	<u>762,228,860</u>
Net cash flows used in operating activities	<u>(30,745,562)</u>	<u>(104,456,771,578)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issue of shares	-	165,379,139,622
Payments on redemption on shares	-	(60,050,567,112)
Net cash flows generated from financing activities	<u>-</u>	<u>105,328,572,510</u>
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	<u>(30,745,562)</u>	<u>871,800,932</u>
Cash and cash equivalents at the beginning of the period	<u>752,071,904</u>	<u>-</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	<u><u>721,326,342</u></u>	<u><u>871,800,932</u></u>
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
Bank balances	<u>721,326,342</u>	<u>871,800,932</u>
Cash and cash equivalents as stated in the statement of cash flows	<u><u>721,326,342</u></u>	<u><u>871,800,932</u></u>

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

CSOP ETF SERIES OFC

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

CONDENSED NOTES TO THE FINANCIAL STATEMENTS

30 June 2024

1. GENERAL INFORMATION

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

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

As of 30 June 2024, the Company has eight sub-funds, each a separate sub-fund of the Company, which are authorised by the Securities and Futures Commission of Hong Kong (the “SFC”) pursuant to section 104(1) of the SFO. The eight sub-funds, including CSOP STAR 50 Index ETF, CSOP Global Cloud Computing Technology Index ETF, CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF, CSOP China Healthcare Disruption Index ETF, CSOP Global Smart Driving Index ETF, CSOP MSCI China A 50 Connect ETF, CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF) and CSOP FTSE Vietnam 30 ETF are referred to individually or collectively as the “Sub-Fund(s)”. The Sub-Funds are listed on the Stock Exchange of Hong Kong Limited (the “SEHK”) with details below:

<u>Name of Sub-Funds</u>	<u>Listing date on the SEHK</u>
CSOP STAR 50 Index ETF	10 February 2021
CSOP Global Cloud Computing Technology Index ETF	13 May 2021
CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF	1 June 2021
CSOP China Healthcare Disruption Index ETF	21 July 2021
CSOP Global Smart Driving Index ETF	12 August 2021
CSOP MSCI China A 50 Connect ETF	13 December 2021
CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF)	21 February 2022
CSOP FTSE Vietnam 30 ETF	20 September 2022

These financial statements relate to CSOP STAR 50 Index ETF, CSOP Global Cloud Computing Technology Index ETF, CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF, CSOP China Healthcare Disruption Index ETF, CSOP Global Smart Driving Index ETF, CSOP MSCI China A 50 Connect ETF, CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF) and CSOP FTSE Vietnam 30 ETF. The Manager is responsible for the preparation of the financial statements.

Effective from 2 January 2024, CSOP Metaverse Concept ETF has changed from an actively managed exchange traded fund to a passively managed index tracking exchange traded fund. The investment objective and strategy of the sub-fund will be changed so that the investment objective of the sub-fund will be to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the NASDAQ-100 Index. Consequently, the name of the Sub-Fund is changed to CSOP NASDAQ 100 ETF.

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1. GENERAL INFORMATION (CONTINUED)

Due to the fact that the comparative amounts of financial statements of CSOP FTSE Vietnam 30 ETF presented covered for the period from 19 September 2022 (date of inception) to 30 June 2023, the amount presented in financial statements of the Sub-Fund and related explanatory notes presented are not entirely comparable as the current period cover a period of six months.

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

CSOP STAR 50 Index ETF

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

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

CSOP Global Cloud Computing Technology Index ETF

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

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

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1. GENERAL INFORMATION (CONTINUED)

CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF

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

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

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

CSOP China Healthcare Disruption Index ETF

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

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

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

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

CSOP Global Smart Driving Index ETF

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

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

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1. GENERAL INFORMATION (CONTINUED)

CSOP Global Smart Driving Index ETF (continued)

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

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

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

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

CSOP MSCI China A 50 Connect ETF

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

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

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1. GENERAL INFORMATION (CONTINUED)

CSOP MSCI China A 50 Connect ETF (continued)

With effect from 15 July 2024, the Sub-Fund will become a feeder fund which invests at least 90% of its Net Asset Value in China Southern MSCI China A 50 Connect ETF (the “Master ETF”) via the Manager’s QFI status and/or the Stock Connect. Investment in units of the Master ETF by the Sub-Fund will be made via the secondary market (i.e. through the Shenzhen Stock Exchange (“SZSE”). The Master ETF is an exchange traded fund listed on the SZSE that tracks the performance of the Index. If the Manager considers the liquidity of the units of the Master ETF on the secondary market to be insufficient for the Sub-Fund, the Sub-Fund may subscribe/redeem units in the Master ETF on the primary market.

CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF)

CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF) (the “Sub-Fund”) is one of the sub-funds of the Company, which commenced trading under the stock code 3034 on the Stock Exchange of Hong Kong Limited (“SEHK”) on 21 February 2022.

Effective from 2 January 2024, the investment objective of the Sub-Fund is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the NASDAQ-100 Index.

The Sub-Fund is a physical ETF and invests primarily in securities of non-financial companies (which may include listed depositary receipts such as American Depositary Receipts which are listed on the Nasdaq. In order to achieve its investment objective, the Sub-Fund primarily uses a physical representative sampling strategy through investing up to 100% of its Net Asset Value in a representative portfolio of securities that collectively has a high correlation with the Index, but whose constituents may or may not themselves be constituents of the Index (“Index Securities”).

The unlisted class of the Sub-Fund was introduced with effect from 28 June 2024.

CSOP FTSE Vietnam 30 ETF

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

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

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

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2. MATERIAL ACCOUNTING POLICIES

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

(a)(i) Basis of preparation

The financial statements of the Company and the Sub-Funds have been prepared in accordance with International Financial Reporting Standards (“IFRSs”) as issued by the International Accounting Standards Board (“IASB”), and interpretations issued by the International Financial Reporting Interpretations Committee of the IASB and relevant disclosure provisions of the Instrument of Incorporation of the Company and the Sub-Funds, Part 7 of the Securities and Futures (Open-ended Fund Companies) Rules (“OFC Rules”), Appendix E of the Code on Unit Trusts and Mutual Funds (“UT Code”) and Chapter 9 of the Code on Open-Ended Fund Companies (“OFC Code”) issued by the SFC.

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

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

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

CSOP Global Cloud Computing Technology Index ETF, CSOP Global Smart Driving Index ETF and CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF)

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

CSOP China Healthcare Disruption Index ETF

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

CSOP FTSE Vietnam 30 ETF

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

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

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

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2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

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

The Sub-Funds have adopted the following new and revised IFRS for the first time for the current year's financial statements.

Amendments to IAS 8 – Definition of Accounting Estimates

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

Amendments to IAS 8 clarify the distinction between changes in accounting estimates and changes in accounting policies. Accounting estimates are defined as monetary amounts in financial statements that are subject to measurement uncertainty. The amendments also clarify how entities use measurement techniques and inputs to develop accounting estimates.

Amendments to IAS 1 require entities to disclose their material accounting policy information rather than their significant accounting policies. Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements. Amendments to IFRS Practice Statement 2 Making Materiality Judgements provide non-mandatory guidance on how to apply the concept of materiality to accounting policy disclosures.

The Sub-Funds have disclosed the material accounting policy information in Note 2 to the financial statements. The amendments did not have material impact on the measurement, recognition or presentation of any items in the Sub-Funds' financial statements.

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

The Sub-Funds have not early applied the new or amendments to IFRSs that have been issued but are not yet effective. Those new or amendments to IFRSs are not expected to have material impact on the financial statements of the Sub-Funds.

(b) Financial instruments

(i) **Classification**

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

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

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

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2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(b) Financial instruments

(i) **Classification** (continued)

Financial assets

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

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

Financial assets measured at amortised cost

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

Financial assets measured at FVPL

A financial asset is measured at FVPL if:

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

The Company and the Sub-Funds include in this category equity securities and derivative contracts in an asset position held for trading.

Financial liabilities

Financial liabilities measured at amortised cost

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

(ii) **Recognition**

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

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2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(b) Financial instruments (continued)

(iii) **Initial measurement**

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

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

(iv) **Subsequent measurement**

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

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

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

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

(v) **Derecognition**

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

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2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(b) Financial instruments (continued)

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

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

Fair value measurement

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

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

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

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

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

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

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

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

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2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(b) Financial instruments (continued)

Fair value measurement (continued)

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

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

(c) Impairment of financial assets

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

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

(d) Dividend income

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

(e) Income

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

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

(f) Expenses

Expenses are recognised on an accrual basis.

(g) Cash and cash equivalents

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

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

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2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(h) Redeemable shares

Redeemable shares are classified as an equity instrument when:

- i. The redeemable shares entitle the holder to a pro-rata share of the Sub-Funds' net assets in the event of the Sub-Fund's liquidation;
- ii. The redeemable shares are in the class of instruments that is subordinate to all other classes of instruments;
- iii. All redeemable shares in the class of instruments that is subordinate to all other classes of instruments have identical features;
- iv. The redeemable shares do not include any contractual obligation to deliver cash or another financial asset other than the holder's rights to a pro-rata share of the Sub-Fund's net assets; or
- v. The total expected cash flows attributable to the redeemable shares over the life of the instrument are based substantially on profit or loss, the change in the recognised net assets or the change in the fair value of the recognised and unrecognised net assets of the Sub-Funds over the life of the instrument.

In addition to the redeemable shares having all the above features, the Sub-Funds must have no other financial instrument or contract that has:

- i. Total cash flows based substantially on profit or loss, the change in the recognised net assets or the change in the fair value of the recognised and unrecognised net assets of the Sub-Funds; and
- ii. The effect of substantially restricting or fixing the residual return to the redeemable shareholders.

CSOP STAR 50 Index ETF, CSOP Global Cloud Computing Technology Index ETF, CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF, CSOP China Healthcare Disruption Index ETF, CSOP Global Smart Driving Index ETF, CSOP MSCI China A 50 Connect ETF and CSOP FTSE Vietnam 30 ETF

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

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

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

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

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

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2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(h) Redeemable shares (continued)

CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF)

During the period ended 30 June 2024, following the issuance of unlisted class shares in which are subject to different fee structures, the Sub-Fund concluded that the condition that the financial instruments have identical features was no longer met under the revised IAS 32. Therefore, the Sub-Fund had prospectively reclassified the redeemable shares as financial liabilities. The reclassification was deemed to have occurred at the beginning of the reporting period, and thus the amount reclassified was the entire equity balance which was determined to be the fair value of the liability to shareholders at the date of the reclassification.

All proceeds and payments for shares issued and redeemed are shown as movements in the statement of changes in equity and statement of changes in net assets attributable to shareholders.

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

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

(i) Segmental reporting

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

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

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

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

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

(k) Offsetting of financial instruments

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

CSOP ETF SERIES OFC

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

CONDENSED NOTES TO THE FINANCIAL STATEMENTS

30 June 2024

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(l) Taxes

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

(m) Distributions to shareholders

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

(n) Formation fee

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

(o) Transaction fees

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

(p) Related parties

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

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

or

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

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CONDENSED NOTES TO THE FINANCIAL STATEMENTS

30 June 2024

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(q) Foreign currency translations

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

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

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

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

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

INVESTMENT PORTFOLIO (UNAUDITED)CSOP STAR 50 Index ETF

As at 30 June 2024

	Holdings Units	Fair value RMB	% of net assets
<u>Listed equities</u>			
China			
ACM RESEARCH SHANGHAI I-A	3,600	304,236	0.77
ADVANCED MICRO-FABRICATION-A	18,200	2,570,932	6.53
AMLOGIC SHANGHAI INC-A	14,035	832,556	2.11
ASR MICROELECTRONICS CO LTD-A	8,700	325,902	0.83
AVIC CHENGDU UAS CO LTD-A	8,400	277,452	0.70
BAIMTEC MATERIAL CO LTD-A	3,700	195,656	0.50
BEIJING KINGSOFT OFFICE SO-A	9,636	2,192,190	5.56
BEIJING ROBOROCK TECHNOLOG-A	3,832	1,504,443	3.82
BIWIN STORAGE TECHNOLOGY C-A	10,900	699,235	1.77
BLOOMAGE BIOTECHNOLOGY COR-A	8,000	452,560	1.15
CAMBRICON TECHNOLOGIES-A	8,800	1,748,296	4.44
CATHAY BIOTECH INC-A	12,280	557,389	1.41
CHINA RAILWAY SIGNAL & COM-A	108,200	649,200	1.65
CHINA RESOURCES MICROELECT-A	22,100	827,424	2.10
CSI SOLAR CO LTD-A	20,000	203,600	0.52
EVERDISPLAY OPTRONICS SHAN-A	173,900	344,322	0.87
GALAXYCORE INC-A	32,700	395,997	1.01
GOODWE TECHNOLOGIES CO LTD-A	7,026	394,299	1.00
GUOBO ELECTRONICS CO LTD-A	2,000	141,280	0.36
HANGZHOU EZVIZ NETWORK CO -A	6,500	221,715	0.56
HWATSING TECHNOLOGY CO LTD-A	3,900	739,362	1.88
HYGON INFORMATION TECHNOLO-A	38,900	2,735,448	6.94
IRAY TECHNOLOGY CO LTD-A	3,028	348,917	0.89
JINKO SOLAR CO LTD-A	167,500	1,189,250	3.02
LOONGSON TECHNOLOGY CORP L-A	6,800	597,924	1.52
MGI TECH CO LTD-A	8,600	407,726	1.03
MONTAGE TECHNOLOGY CO LTD-A	38,200	2,183,512	5.54
NATIONAL SILICON INDUSTRY -A	68,959	952,324	2.42
NEXCHIP SEMICONDUCTOR CORP-A	16,800	246,456	0.63
PIOTECH INC-A	5,832	700,482	1.78
PYLON TECHNOLOGIES CO LTD-A	7,140	283,529	0.72
QI AN XIN TECHNOLOGY GROUP-A	11,500	271,630	0.69
SANY RENEWABLE ENERGY CO L-A	10,000	248,400	0.63
SEMICONDUCTOR MANUFACTURIN-A	82,400	3,798,640	9.64

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

As at 30 June 2024

	Holdings Units	Fair value RMB	% of net assets
<u>Listed equities (continued)</u>			
China (continued)			
SHANGHAI BOCHU ELECTRONIC-A	3,400	627,470	1.59
SHANGHAI FUDAN MICROELE-DO-A	13,500	423,630	1.08
SHANGHAI JUNSHI BIOSCIENCE-A	22,400	650,720	1.65
SHANGHAI UNITED IMAGING HE-A	13,800	1,513,860	3.84
SHENZHEN TRANSSION HOLDING-A	18,900	1,446,606	3.67
SICC CO LTD-A	7,100	333,132	0.85
SICHUAN BOKIN PHARMACEUTI-A	3,300	598,620	1.52
SUPCON TECHNOLOGY CO LTD-A	26,525	999,993	2.54
TIANNENG BATTERY GROUP CO-A	5,600	133,616	0.34
TRINA SOLAR CO LTD-A	45,500	769,860	1.95
UNITED NOVA TECHNOLOGY CO-A	58,900	233,244	0.59
VERISILICON MICROELECTRONI-A	14,700	393,225	1.00
WESTERN SUPERCONDUCTING TE-A	19,020	728,846	1.85
XINJIANG DAQO NEW ENERGY C-A	27,000	550,530	1.40
ZHONGFU SHENYING CARBON FI-A	4,100	83,230	0.21
ZHUZHOU CRRC TIMES ELECTRI-A	11,000	543,180	1.38
Total investments, at fair value		<u>39,572,046</u>	<u>100.45</u>
Total investments, at cost		<u>55,936,996</u>	

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

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

As at 30 June 2024

	Holdings Units	Fair value USD	% of net assets
<u>Listed equities</u>			
Hong Kong			
ALIBABA GROUP HOLDING LTD	6,404	57,820	4.20
BAIDU INC-CLASS A	2,025	22,109	1.61
GDS HOLDINGS LTD-CL A	6,106	7,296	0.53
KINGDEE INTERNATIONAL SFTWR	5,564	5,216	0.38
KINGSOFT CLOUD HOLDINGS LTD	29,682	5,208	0.38
KINGSOFT CORP LTD	1,968	5,683	0.41
MARKETINGFORCE MANAGEMENT LT	1,100	11,319	0.82
SENSETIME GROUP INC-CLASS B	38,939	6,583	0.48
TENCENT HOLDINGS LTD	1,426	68,010	4.94
WEIMOB INC	32,405	5,727	0.42
The United States of America			
ADOBE INC	147	81,664	5.93
AKAMAI TECHNOLOGIES INC	128	11,530	0.84
ALPHABET INC-CL A	403	73,406	5.33
AMAZON.COM INC	384	74,208	5.39
APPLOVIN CORP-CLASS A	230	19,141	1.39
ATLASSIAN CORP-CL A	134	23,702	1.72
CHECK POINT SOFTWARE TECH	95	15,675	1.14
CROWDSTRIKE HOLDINGS INC - A	204	78,171	5.68
CYBERARK SOFTWARE LTD/ISRAEL	36	9,843	0.72
DATADOG INC - CLASS A	259	33,590	2.44
DAYFORCE INC	133	6,597	0.48
DESCARTES SYSTEMS GRP	72	6,973	0.51
DOCUSIGN INC	172	9,202	0.67
DYNATRACE INC	248	11,096	0.81
ELASTIC NV	85	9,682	0.70
F5 INC	49	8,439	0.61
FORTINET INC	641	38,633	2.81
GEN DIGITAL INC	526	13,140	0.96
HUBSPOT INC	43	25,361	1.84
INTUIT INC	107	70,321	5.11
MANHATTAN ASSOCIATES INC	52	12,827	0.93
MICROSOFT CORP	169	75,535	5.49

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

As at 30 June 2024

	Holdings Units	Fair value USD	% of net assets
<u>Listed equities (continued)</u>			
The United States of America (continued)			
MICROSTRATEGY INC-CL A	13	17,907	1.30
MONDAY.COM LTD	41	9,871	0.72
NICE LTD-SPON ADR	53	9,114	0.66
OKTA INC	135	12,637	0.92
ORACLE CORP	574	81,049	5.89
PAYCOM SOFTWARE INC	49	7,009	0.51
PAYLOCITY HOLDING CORP	47	6,197	0.45
SALESFORCE INC	247	63,504	4.61
SAMSARA INC-CL A	176	5,931	0.43
SAP SE-SPONSORED ADR	368	74,229	5.39
SERVICENOW INC	92	72,374	5.26
SNOWFLAKE INC-CLASS A	281	37,960	2.76
TWILIO INC - A	144	8,181	0.59
UIPATH INC - CLASS A	411	5,211	0.38
UNITY SOFTWARE INC	328	5,333	0.39
WORKDAY INC-CLASS A	178	39,794	2.89
YANDEX NV-A	360	-	-
ZOOM VIDEO COMMUNICATIONS-A	222	13,140	0.96
ZSCALER INC	126	24,216	1.76
Total investments, at fair value		<u>1,397,364</u>	<u>101.54</u>
Total investments, at cost		<u>1,369,335</u>	

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

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

As at 30 June 2024

	Holdings Units	Fair value RMB	% of net assets
<u>Listed exchange traded fund</u>			
China			
HUATAI-PINEBRIDGE CSI PHOTOVOLTAIC INDUSTRY ETF	47,776,800	<u>32,488,224</u>	<u>100.41</u>
Total investments, at fair value		<u>32,488,224</u>	<u>100.41</u>
Total investments, at cost		<u>65,637,607</u>	

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

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

As at 30 June 2024

	Holdings Units	Fair value HKD	% of net assets
<u>Listed equities</u>			
Hong Kong			
AKESO INC	428,755	16,185,501	7.64
ALIBABA HEALTH INFORMATION T	5,650,861	17,687,195	8.35
ARRAIL GROUP LTD	450,711	2,334,683	1.10
CANSINO BIOLOGICS INC-H	268,609	5,248,620	2.48
CHINA MEDICAL SYSTEM HOLDING	478,403	3,167,028	1.49
CHINA RESOURCES PHARMACEUTIC	1,552,398	8,988,384	4.24
CSPC PHARMACEUTICAL GROUP LTD	3,011,905	18,734,049	8.84
GENSCRIPT BIOTECH CORP	1,336,682	11,121,194	5.25
HANSOH PHARMACEUTICAL GROUP	1,243,876	20,300,056	9.58
INNOVENT BIOLOGICS INC	484,181	17,817,861	8.41
KEYMED BIOSCIENCES INC	130,646	4,409,302	2.08
LIVZON PHARMACEUTICAL GROU-H	281,800	7,242,260	3.42
REMEGEN CO LTD-H	234,906	5,755,197	2.71
SHANGHAI FOSUN PHARMACEUTI-H	1,063,894	14,064,679	6.64
SHANGHAI JUNSHI BIOSCIENCE-H	339,000	3,966,300	1.87
SHANGHAI MICROPORT MEDBOT GR	635,850	5,601,839	2.64
SHANGHAI PHARMACEUTICALS-H	307,982	3,615,709	1.71
SINO BIOPHARMACEUTICAL	6,123,053	16,348,552	7.71
WUXI APPTEC CO LTD-H	463,522	13,534,842	6.39
WUXI BIOLOGICS CAYMAN INC	1,212,446	13,991,627	6.60
Total investments, at fair value		<u>210,114,878</u>	<u>99.15</u>
Total investments, at cost		<u>339,265,364</u>	

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

As at 30 June 2024

	Holdings Units	Fair value USD	% of net assets
<u>Listed equities</u>			
China			
BAIC BLUEPARK NEW ENERGY -A	6,300	7,005	0.54
BYD CO LTD -A	1,300	44,770	3.46
CHANGZHOU XINGYU AUTOMOTIV-A	300	4,626	0.36
CNGR ADVANCED MATERIAL CO -A	1,020	4,350	0.34
CONTEMPORARY AMPEREX TECHN-A	3,860	95,632	7.40
EVE ENERGY CO LTD-A	2,100	11,537	0.89
GANFENG LITHIUM GROUP CO L-A	1,420	5,599	0.43
GEM CO LTD-A	5,700	4,997	0.39
GUANGZHOU TINCI MATERIALS -A	2,200	5,316	0.41
KEBODA TECHNOLOGY CO LTD-A	500	4,414	0.34
KUANG-CHI TECHNOLOGIES CO-A	2,000	4,775	0.37
SERES GROUP CO L-A	1,700	21,317	1.65
SHANGHAI PUTAILAI NEW ENER-A	2,385	4,638	0.36
SHENGYI TECHNOLOGY CO LTD -A	2,700	7,825	0.61
SHENZHEN KEDALI INDUSTRY C-A	300	3,153	0.24
TIANNENG BATTERY GROUP CO -A	900	2,955	0.23
TIANQI LITHIUM CORP-A	1,700	6,997	0.54
YUNNAN ENERGY NEW MATERIAL-A	1,100	4,791	0.37
ZHEJIANG HUAYOU COBALT CO -A	1,920	5,847	0.45
Hong Kong			
GCL TECHNOLOGY HOLDINGS LTD	51,000	7,577	0.59
ZHEJIANG LEAPMOTOR TECHNOLOG	2,100	7,208	0.56
The United States of America			
ALBEMARLE CORP	221	21,110	1.63
ALLEGRO MICROSYSTEMS INC	364	10,279	0.79
ANALOG DEVICES INC	508	115,956	8.97
APTIV PLC	510	35,914	2.78
ARCADIUM LITHIUM PLC	2,029	6,817	0.53
AUTOLIV INC	153	16,370	1.27

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

As at 30 June 2024

	Holdings Units	Fair value USD	% of net assets
<u>Listed equities (continued)</u>			
The United States of America (continued)			
CIRRUS LOGIC INC	102	13,021	1.01
ELEMENT SOLUTIONS INC	456	12,367	0.96
ENERSYS	76	7,868	0.61
GENERAC HOLDINGS INC	114	15,073	1.17
GENTEX CORP	435	14,664	1.13
LEAR CORP	107	12,221	0.95
LI AUTO INC - ADR	1,658	29,645	2.29
LUCID GROUP INC	4,345	11,340	0.88
LYFT INC-A	744	10,490	0.81
NIO INC - ADR	3,632	15,109	1.17
NXP SEMICONDUCTORS NV	406	109,251	8.45
QUIMICA Y MINERA CHIL-SP ADR	269	10,962	0.85
RIVIAN AUTOMOTIVE INC-A	1,856	24,908	1.93
SENSATA TECHNOLOGIES HOLDING	284	10,619	0.82
SKYWORKS SOLUTIONS INC	301	32,081	2.48
STMICROELECTRONICS NV-NY SHS	1,693	66,501	5.15
TESLA INC	612	121,103	9.37
TEXAS INSTRUMENTS INC	557	108,353	8.38
UBER TECHNOLOGIES INC	1,655	120,285	9.31
VERTIV HOLDINGS CO-A	702	60,772	4.70
VINFAST AUTO LTD	4,393	18,890	1.46
XPENG INC - ADR	1,451	10,636	0.82
ZEEKR INTELLIGENT TECHNO-ADR	466	8,779	0.68
Total investments, at fair value		<u>1,316,713</u>	<u>101.88</u>
Total investments, at cost		<u>1,838,867</u>	

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

As at 30 June 2024

	Holdings Units	Fair value RMB	% of net assets
<u>Listed equities</u>			
China			
AGRICULTURAL BANK OF CHINA-A	135,700	591,652	1.97
BANK OF COMMUNICATIONS CO-A	62,100	463,887	1.55
BANK OF NINGBO CO LTD -A	10,200	225,012	0.75
BEIJING-SHANGHAI HIGH SPE-A	109,600	588,552	1.96
BOE TECHNOLOGY GROUP CO LT-A	185,400	758,286	2.53
BYD CO LTD -A	4,200	1,051,050	3.50
CHINA MERCHANTS BANK-A	33,200	1,135,108	3.79
CHINA MERCHANTS SHEKOU IND-A	13,600	119,544	0.40
CHINA NATIONAL NUCLEAR POW-A	32,200	343,252	1.14
CHINA PACIFIC INSURANCE GR-A	10,700	298,102	1.00
CHINA PETROLEUM & CHEMICAL-A	44,000	278,080	0.93
CHINA SHENHUA ENERGY CO-A	9,000	399,330	1.33
CHINA STATE CONSTRUCTION -A	92,700	492,237	1.64
CHINA TOURISM GROUP DUTY F-A	4,386	274,081	0.91
CHINA UNITED NETWORK-A	60,300	283,410	0.95
CHINA YANGTZE POWER CO LTD-A	42,900	1,240,668	4.14
CITIC SECURITIES CO-A	19,274	351,365	1.17
CONTEMPORARY AMPEREX TECHN-A	9,970	1,794,899	5.99
COSCO SHIPPING HOLDINGS CO-A	28,300	438,367	1.46
CRRC CORP LTD-A	53,700	403,287	1.34
EAST MONEY INFORMATION CO-A	24,664	260,452	0.87
FOCUS MEDIA INFORMATION TE-A	26,700	161,802	0.54
FOSHAN HAITIAN FLAVOURING -A	4,621	159,286	0.53
FOXCONN INDUSTRIAL INTERNE-A	67,000	1,835,800	6.12
HAIER SMART HOME CO LTD-A	14,400	408,672	1.36
IND & COMM BK OF CHINA-A	100,100	570,570	1.90
INDUSTRIAL BANK CO LTD -A	33,100	583,222	1.94
INNER MONGOLIA YILI INDUS-A	6,400	165,376	0.55
JIANGSU HENGRUI PHARMACEUT-A	18,142	697,741	2.33
JIANGSU YANGHE DISTILLERY-A	1,500	121,110	0.40
KWEICHOW MOUTAI CO LTD-A	1,298	1,904,672	6.35
LONGI GREEN ENERGY TECHNOL-A	38,009	532,886	1.78
LUXSHARE PRECISION INDUSTR-A	36,160	1,421,450	4.74
LUZHOU LAOJIAO CO LTD-A	1,500	215,235	0.72
MIDEA GROUP CO LTD-A	8,000	516,000	1.72

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

As at 30 June 2024

	Holdings Units	Fair value RMB	% of net assets
<u>Listed equities (continued)</u>			
China (continued)			
MUYUAN FOODS CO LTD-A	5,638	245,817	0.82
NARI TECHNOLOGY CO LTD-A	17,780	443,789	1.48
PETROCHINA CO LTD-A	29,300	302,376	1.01
PING AN BANK CO LTD-A	30,500	309,575	1.03
PING AN INSURANCE GROUP CO-A	17,200	711,392	2.37
POLY DEVELOPMENTS AND HOLD-A	18,500	162,060	0.54
S F HOLDING CO LTD-A	10,752	383,739	1.28
SHAANXI COAL INDUSTRY CO L-A	13,200	340,164	1.13
SHANGHAI PUDONG DEVEL BANK-A	46,300	381,049	1.27
SHANXI XINGHUACUN FEN WINE-A	1,312	276,674	0.92
SHENZHEN MINDRAY BIO-MEDIC-A	3,500	1,018,185	3.40
WANHUA CHEMICAL GROUP CO -A	17,371	1,404,619	4.68
WULIANGYE YIBIN CO LTD-A	4,088	523,428	1.76
ZHANGZHOU PIENZHEHUANG PHA-A	1,700	352,189	1.18
ZIJIN MINING GROUP CO LTD-A	114,100	2,004,737	6.68
Total investments, at fair value		<u>29,944,236</u>	<u>99.85</u>
Total investments, at cost		<u>34,105,228</u>	

CSOP ETF SERIES OFC

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

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF)

As at 30 June 2024

	Holdings Units	Fair value USD	% of net assets
<u>Listed equities</u>			
The United States of America			
ADOBE INC	206	114,441	1.70
ADVANCED MICRO DEVICES	737	119,549	1.78
AIRBNB INC-CLASS A	197	29,871	0.44
ALPHABET INC-CL A	1,051	191,440	2.84
ALPHABET INC-CL C	1,005	184,337	2.74
AMAZON.COM INC	1,847	356,933	5.30
AMERICAN ELECTRIC POWER	235	20,619	0.31
AMGEN INC	243	75,925	1.13
ANALOG DEVICES INC	224	51,130	0.76
ANSYS INC	36	11,574	0.17
APPLE INC	2,712	571,202	8.48
APPLIED MATERIALS INC	377	88,968	1.32
ARM HOLDINGS PLC-ADR	52	8,508	0.13
ASML HOLDING NV-NY REG SHS	40	40,909	0.61
ASTRAZENECA PLC-SPONS ADR	259	20,199	0.30
ATLASSIAN CORP-CL A	64	11,320	0.17
AUTODESK INC	96	23,755	0.35
AUTOMATIC DATA PROCESSING	186	44,396	0.66
BAKER HUGHES CO	416	14,631	0.22
BIOGEN INC	60	13,909	0.21
BOOKING HOLDINGS INC	15	59,423	0.88
BROADCOM INC	213	341,978	5.08
CADENCE DESIGN SYS INC	123	37,853	0.56
CDW CORP/DE	55	12,311	0.18
CHARTER COMMUNICATIONS INC-A	65	19,432	0.29
CINTAS CORP	46	32,212	0.48
CISCO SYSTEMS INC	1,847	87,751	1.30
COCA-COLA EUROPACIFIC PARTNE	190	13,845	0.21
COGNIZANT TECH SOLUTIONS-A	208	14,144	0.21
COMCAST CORP-CLASS A	1,798	70,410	1.05
CONSTELLATION ENERGY	142	28,438	0.42
COPART INC	431	23,343	0.35
COSTAR GROUP INC	181	13,419	0.20
COSTCO WHOLESALE CORP	202	171,698	2.55
CROWDSTRIKE HOLDINGS INC - A	103	39,469	0.59

CSOP ETF SERIES OFC

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

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF) (continued)

As at 30 June 2024

	Holdings Units	Fair value USD	% of net assets
<u>Listed equities (continued)</u>			
The United States of America (continued)			
CSX CORP	882	29,503	0.44
DATADOG INC - CLASS A	130	16,860	0.25
DEXCOM INC	173	19,615	0.29
DIAMONDBACK ENERGY INC	75	15,014	0.22
DOLLAR TREE INC	88	9,396	0.14
DOORDASH INC - A	169	18,384	0.27
ELECTRONIC ARTS INC	111	15,466	0.23
EXELON CORP	427	14,779	0.22
FASTENAL CO	245	15,396	0.23
FORTINET INC	342	20,612	0.31
GE HEALTHCARE TECHNOLOGY	195	15,194	0.23
GILEAD SCIENCES INC	563	38,628	0.57
GLOBALFOUNDRIES INC	225	11,376	0.17
GRAIL INC	10	138	0.00
HONEYWELL INTERNATIONAL INC	295	62,994	0.94
IDEXX LABORATORIES INC	37	18,026	0.27
ILLUMINA INC	60	6,263	0.09
INTEL CORP	1,929	59,741	0.89
INTUIT INC	127	83,466	1.24
INTUITIVE SURGICAL INC	160	71,176	1.06
KEURIG DR PEPPER INC	618	20,641	0.31
KLA CORP	61	50,295	0.75
KRAFT HEINZ CO/THE	541	17,431	0.26
LAM RESEARCH CORP	59	62,826	0.93
LINDE PLC	220	96,538	1.43
LULULEMON ATHLETICA INC	52	15,532	0.23
MARRIOTT INTERNATIONAL -CL A	130	31,430	0.47
MARVELL TECHNOLOGY INC	388	27,121	0.40
MERCADOLIBRE INC	23	37,798	0.56
META PLATFORMS INC-CLASS A	619	312,112	4.64
MICROCHIP TECHNOLOGY INC	242	22,143	0.33
MICRON TECHNOLOGY INC	499	65,634	0.97
MICROSOFT CORP	1,314	587,292	8.72
MODERNA INC	170	20,188	0.30
MONDELEZ INTERNATIONAL INC-A	608	39,788	0.59

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

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF) (continued)

As at 30 June 2024

	Holdings Units	Fair value USD	% of net assets
<u>Listed equities (continued)</u>			
The United States of America (continued)			
MONGODB INC	29	7,249	0.11
MONSTER BEVERAGE CORP	468	23,377	0.35
NETFLIX INC	197	132,951	1.97
NVIDIA CORP	4,350	537,399	7.98
NXP SEMICONDUCTORS NV	115	30,945	0.46
OLD DOMINION FREIGHT LINE	94	16,600	0.25
ON SEMICONDUCTOR	177	12,133	0.18
O'REILLY AUTOMOTIVE INC	27	28,514	0.42
PACCAR INC	235	24,191	0.36
PALO ALTO NETWORKS INC	146	49,496	0.74
PAYCHEX INC	161	19,088	0.28
PAYPAL HOLDINGS INC	482	27,971	0.42
PDD HOLDINGS INC	301	40,018	0.59
PEPSICO INC	627	103,411	1.54
QUALCOMM INC	509	101,383	1.51
REGENERON PHARMACEUTICALS	49	51,501	0.76
ROPER TECHNOLOGIES INC	48	27,056	0.40
ROSS STORES INC	151	21,943	0.33
STARBUCKS CORP	512	39,859	0.59
SYNOPSIS INC	69	41,059	0.61
TAKE-TWO INTERACTIVE SOFTWARE	69	10,729	0.16
TESLA INC	851	168,396	2.50
TEXAS INSTRUMENTS INC	412	80,146	1.19
T-MOBILE US INC	541	95,313	1.42
TRADE DESK INC/THE -CLASS A	198	19,339	0.29
VERISK ANALYTICS INC-CLASS A	61	16,443	0.24
VERTEX PHARMACEUTICALS INC	117	54,840	0.81
WALGREENS BOOTS ALLIANCE INC	320	3,870	0.06
WARNER BROS DISCOVERY INC	950	7,068	0.10
WORKDAY INC-CLASS A	94	21,015	0.31
XCEL ENERGY INC	229	12,231	0.18
ZSCALER INC	60	11,531	0.17
Total investments, at fair value		<u>6,745,203</u>	<u>100.20</u>
Total investments, at cost		<u>5,091,705</u>	

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

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

As at 30 June 2024

	Holdings Units	Fair value VND	% of net assets
<u>Listed equities</u>			
Vietnam			
BANK FOR FOREIGN TRADE JSC	73,166	6,233,743,200	8.28
BAO VIET HOLDINGS	9,200	423,200,000	0.56
DEVELOPMENT INVESTMENT CONST	38,200	1,014,210,000	1.35
DUC GIANG CHEMICALS JSC	24,000	2,940,000,000	3.90
FPT DIGITAL RETAIL JSC	8,600	1,522,200,000	2.02
GELEX GROUP JSC	54,600	1,206,660,000	1.60
HOA PHAT GROUP JSC	290,240	8,213,792,000	10.90
KHANG DIEN HOUSE TRADING AND	51,460	1,898,874,000	2.52
KIDO GROUP CORP	18,366	1,010,130,000	1.34
KINH BAC CITY DEVELOPMENT HOLDING	48,400	1,403,600,000	1.86
MASAN GROUP CORP	82,900	6,192,630,000	8.22
PETROVIETNAM CA MAU FERTILIZ	16,700	601,200,000	0.80
PETROVIETNAM FERT & CHEMICAL	24,500	884,450,000	1.17
PETROVIETNAM POWER CORP	59,600	888,040,000	1.18
PHAT DAT REAL ESTATE DEVELOP	56,018	1,327,626,600	1.76
SAIGON - HANOI COMMERCIAL	139,578	1,591,189,200	2.11
SAIGON BEER ALCOHOL BEVERAGE	18,000	1,080,000,000	1.43
SAIGON THUONG TIN COMMERCIAL	72,900	2,099,520,000	2.79
SSI SECURITIES CORP	151,600	5,146,820,000	6.83
VIETCAP SECURITIES JSC	37,900	1,747,190,000	2.32
VIETJET AVIATION JSC	20,900	2,121,350,000	2.82
VIETNAM CONSTRUCTION & IMPOR	32,267	588,872,750	0.78
VIETNAM DAIRY PRODUCTS JSC	93,100	6,098,050,000	8.10
VIETNAM EXPORT-IMPORT COMMER	66,900	1,264,410,000	1.68
VIETNAM NATIONAL PETROLEUM G	16,700	683,030,000	0.91
VIGLACERA CORP JSC	6,200	323,020,000	0.43
VINCOM RETAIL JSC	116,200	2,376,290,000	3.16
VINGROUP JSC	158,000	6,509,600,000	8.64
VINHOMES JSC	168,000	6,325,200,000	8.40
VNDIRECT SECURITIES CORP	117,495	1,885,794,750	2.50

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

As at 30 June 2024

	Holdings Units	Fair value VND	% of net assets
<u>Right issues</u>			
Vietnam			
VNDIRECT SECURITIES CORP (EX DATE 03JUL2024)	22,380	<u>135,399,000</u>	<u>0.18</u>
Total investments, at fair value		<u>75,736,091,500</u>	<u>100.54</u>
Total investments, at cost		<u>78,791,474,286</u>	

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

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
Listed equities					
China					
3PEAK INC-A	3,576	-	-	3,576	-
ACM RESEARCH SHANGHAI I-A	4,000	-	-	400	3,600
ADVANCED MICRO-FABRICATION-A	19,800	200	-	1,800	18,200
AMLOGIC SHANGHAI INC-A	15,235	200	-	1,400	14,035
ASR MICROELECTRONICS CO LTD-A	9,600	-	-	900	8,700
AVIC CHENGDU UAS CO LTD-A	6,200	2,500	-	300	8,400
BAIMTEC MATERIAL CO LTD-A	-	3,900	-	200	3,700
BEIJING KINGSOFT OFFICE SO-A	10,636	-	-	1,000	9,636
BEIJING ROBOROCK TECHNOLOG-A	3,632	400	-	200	3,832
BIWIN STORAGE TECHNOLOGY C-A	-	10,900	-	-	10,900
BLOOMAGE BIOTECHNOLOGY COR-A	8,800	-	-	800	8,000
CAMBRICON TECHNOLOGIES-A	9,500	200	-	900	8,800
CATHAY BIOTECH INC-A	10,680	2,100	-	500	12,280
CHINA RAILWAY SIGNAL & COM-A	118,800	1,200	-	11,800	108,200
CHINA RESOURCES MICROELECT-A	24,300	200	-	2,400	22,100
CSI SOLAR CO LTD-A	-	20,000	-	-	20,000
EVERDISPLAY OPTRONICS SHAN-A	190,700	2,000	-	18,800	173,900
GALAXYCORE INC-A	35,900	400	-	3,600	32,700
GOODWE TECHNOLOGIES CO LTD-A	5,504	-	2,122	600	7,026
GUOBO ELECTRONICS CO LTD-A	1,600	600	-	200	2,000
HANGZHOU EZVIZ NETWORK CO -A	-	6,500	-	-	6,500
HOYMILES POWER ELECTRONICS-A	1,839	-	-	1,839	-
HUNAN CHANGYUAN LICO CO LT-A	44,300	-	-	44,300	-

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

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
Listed equities (continued)					
China (continued)					
HWATSING TECHNOLOGY CO LTD-A	4,400	-	-	500	3,900
HYGON INFORMATION TECHNOLO-A	42,600	600	-	4,300	38,900
IRAY TECHNOLOGY CO LTD-A	2,320	800	1,208	1,300	3,028
JINKO SOLAR CO LTD-A	91,800	80,800	-	5,100	167,500
LOONGSON TECHNOLOGY CORP L-A	7,300	200	-	700	6,800
MGI TECH CO LTD-A	9,500	-	-	900	8,600
MONTAGE TECHNOLOGY CO LTD-A	41,800	600	-	4,200	38,200
NATIONAL SILICON INDUSTRY - A	75,559	1,200	-	7,800	68,959
NEXCHIP SEMICONDUCTOR CORP-A	-	17,700	-	900	16,800
NINGBO RONBAY NEW ENERGY T-A	13,300	-	-	13,300	-
PIOTECH INC-A	4,308	-	1,924	400	5,832
PYLON TECHNOLOGIES CO LTD- A	4,800	500	2,040	200	7,140
QI AN XIN TECHNOLOGY GROUP-A	12,500	200	-	1,200	11,500
SANY RENEWABLE ENERGY CO L-A	11,000	-	-	1,000	10,000
SEMICONDUCTOR MANUFACTURIN-A	90,400	1,100	-	9,100	82,400
SHANGHAI BOCHU ELECTRONIC-A	2,700	-	1,000	300	3,400
SHANGHAI FUDAN MICROELE- DO-A	12,200	1,900	-	600	13,500
SHANGHAI JUNSHI BIOSCIENCE- A	21,200	2,400	-	1,200	22,400
SHANGHAI UNITED IMAGING HE-A	18,900	400	-	5,500	13,800
SHENZHEN TRANSSION HOLDING-A	14,800	400	5,600	1,900	18,900
SICC CO LTD-A	7,900	-	-	800	7,100

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

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
<u>Listed equities (continued)</u>					
China (continued)					
SICHUAN BIOKIN PHARMACEUTI-A	1,600	1,900	-	200	3,300
SUPCON TECHNOLOGY CO LTD- A	25,225	2,800	-	1,500	26,525
SUZHOU NOVOSENSE MICROELEC-A	3,880	-	-	3,880	-
TIANNENG BATTERY GROUP CO- A	6,200	-	-	600	5,600
TRINA SOLAR CO LTD-A	49,900	600	-	5,000	45,500
UNITED NOVA TECHNOLOGY CO-A	-	58,900	-	-	58,900
VERISILICON MICROELECTRONI- A	13,700	1,600	-	600	14,700
WESTERN SUPERCONDUCTING TE-A	20,820	200	-	2,000	19,020
XINJIANG DAQO NEW ENERGY C-A	29,600	600	-	3,200	27,000
YUNENG TECHNOLOGY CO LTD- A	2,040	-	-	2,040	-
ZHONGFU SHENYING CARBON FI-A	5,800	-	-	1,700	4,100
ZHUZHOU CRRC TIMES ELECTRI- A	11,900	200	-	1,100	11,000

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

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
<u>Listed equities</u>					
Hong Kong					
ALIBABA GROUP HOLDING LTD	6,204	1,600	-	1,400	6,404
BAIDU INC-CLASS A	1,875	300	-	150	2,025
BEISEN HOLDING LTD	-	13,000	-	13,000	-
FLOWING CLOUD TECHNOLOGY LTD	28,000	-	-	28,000	-
GDS HOLDINGS LTD-CL A	4,506	4,300	-	2,700	6,106
KINGDEE INTERNATIONAL SFTWR	3,564	4,000	-	2,000	5,564
KINGSOFT CLOUD HOLDINGS LTD	17,682	22,000	-	10,000	29,682
KINGSOFT CORP LTD	1,568	1,000	-	600	1,968
MARKETINGFORCE MANAGEMENT LT	-	1,100	-	-	1,100
SENSETIME GROUP INC-CLASS B	32,939	35,000	-	29,000	38,939
TENCENT HOLDINGS LTD	1,626	300	-	500	1,426
WEIMOB INC	14,405	20,000	-	2,000	32,405
The United States of America					
ADOBE INC	107	40	-	-	147
AKAMAI TECHNOLOGIES INC	123	12	-	7	128
ALPHABET INC-CL A	472	26	-	95	403
AMAZON.COM INC	452	9	-	77	384
APPLOVIN CORP-CLASS A	-	230	-	-	230
ATLASSIAN CORP-CL A	127	13	-	6	134
CHECK POINT SOFTWARE TECH	99	2	-	6	95
CROWDSTRIKE HOLDINGS INC - A	185	29	-	10	204
CYBERARK SOFTWARE LTD/ISRAEL	34	4	-	2	36
DATADOG INC - CLASS A	247	26	-	14	259
DAYFORCE INC	128	13	-	8	133
DESCARTES SYSTEMS GRP	-	72	-	-	72
DOCUSIGN INC	166	15	-	9	172
DROPBOX INC-CLASS A	244	-	-	244	-
DYNATRACE INC	241	20	-	13	248

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

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
<u>Listed equities (continued)</u>					
The United States of America (continued)					
ELASTIC NV	88	8	-	11	85
F5 INC	49	4	-	4	49
FORTINET INC	628	49	-	36	641
GEN DIGITAL INC	524	35	-	33	526
HUBSPOT INC	41	4	-	2	43
INTUIT INC	116	3	-	12	107
MANHATTAN ASSOCIATES INC	50	5	-	3	52
MICROSOFT CORP	172	4	-	7	169
MICROSTRATEGY INC-CL A	-	13	-	-	13
MONDAY.COM LTD	39	4	-	2	41
NICE LTD-SPON ADR	52	4	-	3	53
OKTA INC	128	13	-	6	135
OPEN TEXT CORP	222	-	-	222	-
ORACLE CORP	564	66	-	56	574
PAYCOM SOFTWARE INC	49	5	-	5	49
PAYLOCITY HOLDING CORP	46	4	-	3	47
SALESFORCE INC	292	9	-	54	247
SAMSARA INC-CL A	-	176	-	-	176
SAP SE-SPONSORED ADR	435	9	-	76	368
SERVICENOW INC	99	4	-	11	92
SNOWFLAKE INC-CLASS A	270	27	-	16	281
SPLUNK INC	138	-	(130)	8	-
TWILIO INC - A	148	4	-	8	144
UIPATH INC - CLASS A	396	38	-	23	411
UNITY SOFTWARE INC	311	35	-	18	328
WORKDAY INC-CLASS A	169	17	-	8	178
YANDEX NV-A	360	-	-	-	360
ZOOM VIDEO COMMUNICATIONS-A	205	23	-	6	222
ZSCALER INC	120	12	-	6	126

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

For the period ended 30 June 2024

	Holdings			
	As at 1 January 2024 Units	Additions Units	Disposals Units	As at 30 June 2024 Units
<u>Listed exchange traded fund</u>				
China				
HUATAI-PINEBRIDGE CSI PHOTOVOLTAIC INDUSTRY ETF	48,257,400	6,323,900	6,804,500	47,776,800

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

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
Listed equities					
Hong Kong					
AKESO INC	356,628	72,127	-	-	428,755
ALIBABA HEALTH INFORMATION T	4,882,055	768,806	-	-	5,650,861
ARRAIL GROUP LTD	448,611	2,100	-	-	450,711
CANSINO BIOLOGICS INC-H	267,357	1,252	-	-	268,609
CHINA MEDICAL SYSTEM HOLDING	1,065,641	2,230	-	589,468	478,403
CHINA RESOURCES PHARMACEUTIC	-	2,727,398	-	1,175,000	1,552,398
CSPC PHARMACEUTICAL GROUP LTD	4,074,840	95,726	-	1,158,661	3,011,905
GENSCRIPT BIOTECH CORP	899,951	436,731	-	-	1,336,682
GIANT BIOGENE HOLDING CO LTD	31,166	45,834	-	77,000	-
HANSOH PHARMACEUTICAL GROUP	1,944,408	41,703	-	742,235	1,243,876
INNOVENT BIOLOGICS INC	577,317	14,798	-	107,934	484,181
JD HEALTH INTERNATIONAL INC	511,312	8,000	-	519,312	-
KEYMED BIOSCIENCES INC	207,176	970	-	77,500	130,646
LIVZON PHARMACEUTICAL GROU-H	-	372,179	-	90,379	281,800
REMEGEN CO LTD-H	356,563	1,412	-	123,069	234,906
SHANGHAI FOSUN PHARMACEUTI-H	635,810	428,084	-	-	1,063,894
SHANGHAI JUNSHI BIOSCIENCE- H	115,332	339,000	-	115,332	339,000
SHANGHAI MICROPORT MEDBOT GR	632,888	2,962	-	-	635,850
SHANGHAI PHARMACEUTICALS- H	306,546	1,436	-	-	307,982
SINO BIOPHARMACEUTICAL	6,788,787	199,162	-	864,896	6,123,053
WUXI APPTec CO LTD-H	341,839	160,188	-	38,505	463,522
WUXI BIOLOGICS CAYMAN INC	708,517	503,929	-	-	1,212,446

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

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
<u>Listed equities</u>					
China					
BAIC BLUEPARK NEW ENERGY - A	5,400	6,300	-	5,400	6,300
BYD CO LTD -A	1,800	100	-	600	1,300
CHANGZHOU XINGYU AUTOMOTIV-A	300	-	-	-	300
CNGR ADVANCED MATERIAL CO -A	700	200	320	200	1,020
CONTEMPORARY AMPEREX TECHN-A	4,460	700	-	1,300	3,860
EVE ENERGY CO LTD-A	1,800	600	-	300	2,100
GANFENG LITHIUM GROUP CO L- A	1,620	500	-	700	1,420
GEM CO LTD-A	5,000	1,300	-	600	5,700
GUANGZHOU TINCI MATERIALS -A	1,900	500	-	200	2,200
KEBODA TECHNOLOGY CO LTD- A	400	200	-	100	500
KUANG-CHI TECHNOLOGIES CO- A	-	2,000	-	-	2,000
NINGBO SHANSHAN CO LTD-A	2,200	600	-	2,800	-
SERES GROUP CO L-A	1,500	600	-	400	1,700
SHANGHAI PUTAILAI NEW ENER-A	1,985	700	-	300	2,385
SHENGYI TECHNOLOGY CO LTD -A	2,300	700	-	300	2,700
SHENZHEN KEDALI INDUSTRY C-A	-	300	-	-	300
TIANNENG BATTERY GROUP CO -A	1,000	200	-	300	900
TIANQI LITHIUM CORP-A	1,500	500	-	300	1,700
YUNNAN ENERGY NEW MATERIAL-A	1,000	200	-	100	1,100
ZHEJIANG HUAYOU COBALT CO -A	1,720	500	-	300	1,920

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

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
<u>Listed equities (continued)</u>					
Hong Kong					
GCL TECHNOLOGY HOLDINGS LTD	53,582	51,000	-	53,582	51,000
ZHEJIANG LEAPMOTOR TECHNOLOG	1,900	2,100	-	1,900	2,100
The United States of America					
ALBEMARLE CORP	236	17	-	32	221
ALLEGRO MICROSYSTEMS INC	387	22	-	45	364
ANALOG DEVICES INC	653	-	-	145	508
APTIV PLC	568	20	-	78	510
ARCADIUM LITHIUM PLC	-	2,029	-	-	2,029
AUTOLIV INC	169	4	-	20	153
CIRRUS LOGIC INC	108	7	-	13	102
ELEMENT SOLUTIONS INC	486	27	-	57	456
ENERSYS	-	79	-	3	76
GENERAC HOLDINGS INC	124	9	-	19	114
GENTEX CORP	469	21	-	55	435
GRAB HOLDINGS LTD - CL A	7,542	-	-	7,542	-
JOBY AVIATION INC	1,401	28	-	1,429	-
LEAR CORP	117	6	-	16	107
LI AUTO INC - ADR	1,773	113	-	228	1,658
LUCID GROUP INC	4,608	298	-	561	4,345
LYFT INC-A	774	77	-	107	744
NIO INC - ADR	3,161	856	-	385	3,632
NXP SEMICONDUCTORS NV	517	-	-	111	406
QUIMICA Y MINERA CHIL-SP ADR	287	15	-	33	269
RIVIAN AUTOMOTIVE INC-A	1,906	177	-	227	1,856
SENSATA TECHNOLOGIES HOLDING	305	15	-	36	284
SKYWORKS SOLUTIONS INC	321	20	-	40	301
STMICROELECTRONICS NV-NY SHS	1,826	108	-	241	1,693
SYNAPTICS INC	79	2	-	81	-

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

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
<u>Listed equities (continued)</u>					
The United States of America (continued)					
TESLA INC	503	171	-	62	612
TEXAS INSTRUMENTS INC	773	-	-	216	557
UBER TECHNOLOGIES INC	2,158	378	-	881	1,655
VERTIV HOLDINGS CO-A	768	37	-	103	702
VINFAST AUTO LTD	4,694	271	-	572	4,393
VISTEON CORP	-	51	-	51	-
WOLFSPEED INC	252	7	-	259	-
XPENG INC - ADR	1,452	176	-	177	1,451
ZEEKR INTELLIGENT TECHNO- ADR	-	466	-	-	466

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

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
<u>Listed equities</u>					
China					
AGRICULTURAL BANK OF CHINA-A	151,800	3,800	-	19,900	135,700
AIER EYE HOSPITAL GROUP CO- A	22,861	800	-	23,661	-
BANK OF COMMUNICATIONS CO-A	69,300	2,000	-	9,200	62,100
BANK OF NINGBO CO LTD -A	11,400	400	-	1,600	10,200
BEIJING KINGSOFT OFFICE SO-A	2,800	-	-	2,800	-
BEIJING-SHANGHAI HIGH SPE-A	136,900	13,100	-	40,400	109,600
BOE TECHNOLOGY GROUP CO LT-A	220,900	13,300	-	48,800	185,400
BYD CO LTD -A	6,500	-	-	2,300	4,200
CHINA MERCHANTS BANK-A	37,200	900	-	4,900	33,200
CHINA MERCHANTS SHEKOU IND-A	-	13,600	-	-	13,600
CHINA NATIONAL NUCLEAR POW-A	-	32,200	-	-	32,200
CHINA PACIFIC INSURANCE GR- A	11,900	400	-	1,600	10,700
CHINA PETROLEUM & CHEMICAL-A	44,800	5,500	-	6,300	44,000
CHINA SHENHUA ENERGY CO-A	9,400	900	-	1,300	9,000
CHINA STATE CONSTRUCTION - A	116,300	11,400	-	35,000	92,700
CHINA THREE GORGES RENEWAB-A	52,200	300	-	52,500	-
CHINA TOURISM GROUP DUTY F- A	6,886	100	-	2,600	4,386
CHINA UNITED NETWORK-A	79,700	400	-	19,800	60,300
CHINA VANKE CO LTD -A	20,800	100	-	20,900	-
CHINA YANGTZE POWER CO LTD-A	46,800	7,900	-	11,800	42,900
CITIC SECURITIES CO-A	21,674	500	-	2,900	19,274
CONTEMPORARY AMPEREX TECHN-A	12,470	1,100	-	3,600	9,970
COSCO SHIPPING HOLDINGS CO- A	-	28,300	-	-	28,300

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

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
<u>Listed equities (continued)</u>					
China (continued)					
CRRC CORP LTD-A	-	53,700	-	-	53,700
EAST MONEY INFORMATION CO- A	27,964	500	-	3,800	24,664
FOCUS MEDIA INFORMATION TE-A	35,300	200	-	8,800	26,700
FOSHAN HAITIAN FLAVOURING -A	5,121	200	-	700	4,621
FOXCONN INDUSTRIAL INTERNE-A	78,500	5,700	-	17,200	67,000
HAIER SMART HOME CO LTD-A	-	14,400	-	-	14,400
IND & COMM BK OF CHINA-A	112,100	2,800	-	14,800	100,100
INDUSTRIAL BANK CO LTD -A	37,000	900	-	4,800	33,100
INNER MONGOLIA YILI INDUS-A	7,100	300	-	1,000	6,400
JIANGSU HENGRUI PHARMACEUT-A	15,942	4,300	-	2,100	18,142
JIANGSU YANGHE DISTILLERY-A	1,700	100	-	300	1,500
KWEICHOW MOUTAI CO LTD-A	1,498	-	-	200	1,298
LONGI GREEN ENERGY TECHNOL-A	44,809	3,200	-	10,000	38,009
LUXSHARE PRECISION INDUSTR- A	42,460	3,100	-	9,400	36,160
LUZHOU LAOJIAO CO LTD-A	1,700	-	-	200	1,500
MIDEA GROUP CO LTD-A	-	9,200	-	1,200	8,000
MUYUAN FOODS CO LTD-A	6,138	300	-	800	5,638
NARI TECHNOLOGY CO LTD-A	22,180	2,200	-	6,600	17,780
PETROCHINA CO LTD-A	30,200	3,100	-	4,000	29,300
PING AN BANK CO LTD-A	33,900	1,100	-	4,500	30,500
PING AN INSURANCE GROUP CO- A	19,300	400	-	2,500	17,200
POLY DEVELOPMENTS AND HOLD-A	25,900	100	-	7,500	18,500
S F HOLDING CO LTD-A	13,552	1,300	-	4,100	10,752
SHAANXI COAL INDUSTRY CO L- A	13,800	1,200	-	1,800	13,200

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

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
<u>Listed equities (continued)</u>					
China (continued)					
SHANGHAI PUDONG DEVEL BANK-A	51,500	1,700	-	6,900	46,300
SHANXI XINGHUACUN FEN WINE-A	1,412	100	-	200	1,312
SHENZHEN MINDRAY BIO- MEDIC-A	3,100	800	-	400	3,500
SUNGROW POWER SUPPLY CO LT-A	4,000	-	-	4,000	-
WANHUA CHEMICAL GROUP CO -A	22,671	-	-	5,300	17,371
WULIANGYE YIBIN CO LTD-A	4,588	100	-	600	4,088
WUXI APPTec CO LTD-A	6,312	300	-	6,612	-
ZHANGZHOU PIENZEHUANG PHA-A	1,500	400	-	200	1,700
ZIJIN MINING GROUP CO LTD-A	148,700	100	-	34,700	114,100

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF)

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
<u>Listed equities</u>					
The United States of America					
ADOBE INC	208	3	-	5	206
ADVANCED MICRO DEVICES	737	13	-	13	737
AIRBNB INC-CLASS A	198	-	-	1	197
ALPHABET INC-CL A	1,045	30	-	24	1,051
ALPHABET INC-CL C	1,011	22	-	28	1,005
AMAZON.COM INC	1,824	46	-	23	1,847
AMERICAN ELECTRIC POWER	240	-	-	5	235
AMGEN INC	244	3	-	4	243
ANALOG DEVICES INC	226	3	-	5	224
ANSYS INC	40	-	-	4	36
APPLE INC	2,745	51	-	84	2,712
APPLIED MATERIALS INC	381	5	-	9	377
ARM HOLDINGS PLC-ADR	-	52	-	-	52
ASML HOLDING NV-NY REG SHS	40	1	-	1	40
ASTRAZENECA PLC-SPONS ADR	265	-	-	6	259
ATLASSIAN CORP-CL A	71	2	-	9	64
AUTODESK INC	97	-	-	1	96
AUTOMATIC DATA PROCESSING	188	2	-	4	186
BAKER HUGHES CO	459	8	-	51	416
BIOGEN INC	66	1	-	7	60
BOOKING HOLDINGS INC	16	-	-	1	15
BROADCOM INC	213	6	-	6	213
CADENCE DESIGN SYS INC	124	1	-	2	123
CDW CORP/DE	61	1	-	7	55
CHARTER COMMUNICATIONS INC-A	67	-	-	2	65
CINTAS CORP	46	-	-	-	46
CISCO SYSTEMS INC	1,853	35	-	41	1,847
COCA-COLA EUROPACIFIC PARTNE	208	3	-	21	190
COGNIZANT TECH SOLUTIONS-A	229	-	-	21	208
COMCAST CORP-CLASS A	1,831	26	-	59	1,798
CONSTELLATION ENERGY	146	-	-	4	142
COPART INC	438	-	-	7	431
COSTAR GROUP INC	186	3	-	8	181
COSTCO WHOLESALE CORP	202	3	-	3	202

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF) (continued)

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
<u>Listed equities (continued)</u>					
The United States of America (continued)					
CROWDSTRIKE HOLDINGS INC - A	104	-	-	1	103
CSX CORP	901	7	-	26	882
DATADOG INC - CLASS A	138	-	-	8	130
DEXCOM INC	176	-	-	3	173
DIAMONDBACK ENERGY INC	82	2	-	9	75
DOLLAR TREE INC	99	2	-	13	88
DOORDASH INC - A	169	-	-	-	169
ELECTRONIC ARTS INC	123	1	-	13	111
EXELON CORP	454	9	-	36	427
FASTENAL CO	261	-	-	16	245
FORTINET INC	350	-	-	8	342
GE HEALTHCARE TECHNOLOGY	208	4	-	17	195
GILEAD SCIENCES INC	568	6	-	11	563
GLOBALFOUNDRIES INC	250	6	-	31	225
GRAIL INC	-	-	10	-	10
HONEYWELL INTERNATIONAL INC	301	4	-	10	295
IDEXX LABORATORIES INC	38	-	-	1	37
ILLUMINA INC	72	2	-	14	60
INTEL CORP	1,922	39	-	32	1,929
INTUIT INC	128	1	-	2	127
INTUITIVE SURGICAL INC	161	1	-	2	160
KEURIG DR PEPPER INC	638	-	-	20	618
KLA CORP	62	1	-	2	61
KRAFT HEINZ CO/THE	559	-	-	18	541
LAM RESEARCH CORP	60	1	-	2	59
LINDE PLC	-	220	-	-	220
LULULEMON ATHLETICA INC	55	-	-	3	52
MARRIOTT INTERNATIONAL -CL A	134	-	-	4	130
MARVELL TECHNOLOGY INC	393	2	-	7	388
MERCADOLIBRE INC	23	-	-	-	23
META PLATFORMS INC-CLASS A	623	12	-	16	619
MICROCHIP TECHNOLOGY INC	247	-	-	5	242

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF) (continued)

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
<u>Listed equities (continued)</u>					
The United States of America (continued)					
MICRON TECHNOLOGY INC	503	6	-	10	499
MICROSOFT CORP	1,312	26	-	24	1,314
MODERNA INC	174	3	-	7	170
MONDELEZ INTERNATIONAL INC-A	620	7	-	19	608
MONGODDB INC	33	1	-	5	29
MONSTER BEVERAGE CORP	474	3	-	9	468
NETFLIX INC	200	3	-	6	197
NVIDIA CORP	436	8	3,978	72	4,350
NXP SEMICONDUCTORS NV	118	-	-	3	115
OLD DOMINION FREIGHT LINE	50	-	49	5	94
ON SEMICONDUCTOR	196	1	-	20	177
O'REILLY AUTOMOTIVE INC	27	-	-	-	27
PACCAR INC	238	-	-	3	235
PALO ALTO NETWORKS INC	144	2	-	-	146
PAYCHEX INC	165	-	-	4	161
PAYPAL HOLDINGS INC	492	3	-	13	482
PDD HOLDINGS INC	305	3	-	7	301
PEPSICO INC	627	12	-	12	627
QUALCOMM INC	507	10	-	8	509
REGENERON PHARMACEUTICALS	49	-	-	-	49
ROPER TECHNOLOGIES INC	49	-	-	1	48
ROSS STORES INC	154	-	-	3	151
SIRIUS XM HOLDINGS INC	1,750	44	-	1,794	-
SPLUNK INC	77	-	-	77	-
STARBUCKS CORP	518	6	-	12	512
SYNOPSYS INC	69	1	-	1	69
TAKE-TWO INTERACTIVE SOFTWARE	78	2	-	11	69
TESLA INC	849	17	-	15	851
TEXAS INSTRUMENTS INC	414	6	-	8	412
T-MOBILE US INC	527	14	-	-	541
TRADE DESK INC/THE -CLASS A	203	5	-	10	198
VERISK ANALYTICS INC-CLASS A	66	-	-	5	61

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF) (continued)

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
<u>Listed equities (continued)</u>					
The United States of America (continued)					
VERTEX PHARMACEUTICALS INC	117	2	-	2	117
WALGREENS BOOTS ALLIANCE INC	394	13	-	87	320
WARNER BROS DISCOVERY INC	1,112	22	-	184	950
WORKDAY INC-CLASS A	95	-	-	1	94
XCEL ENERGY INC	252	5	-	28	229
ZSCALER INC	68	1	-	9	60

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

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
<u>Listed equities</u>					
Vietnam					
BANK FOR FOREIGN TRADE JSC	78,266	200	-	5,300	73,166
BAO VIET HOLDINGS	9,700	100	-	600	9,200
DEVELOPMENT INVESTMENT CONST	40,600	100	-	2,500	38,200
DUC GIANG CHEMICALS JSC	25,500	-	-	1,500	24,000
FPT DIGITAL RETAIL JSC	-	8,600	-	-	8,600
GELEX GROUP JSC	58,000	100	-	3,500	54,600
HO CHI MINH CITY SECURITIES	3,400	-	510	3,910	-
HOA PHAT GROUP JSC	294,400	500	26,540	31,200	290,240
KHANG DIEN HOUSE TRADING AND INVESTMENT JSC	54,460	100	-	3,100	51,460
KIDO GROUP CORP	19,000	-	1,566	2,200	18,366
KINH BAC CITY DEVELOPMENT HOLDING CORP	51,300	100	-	3,000	48,400
MASAN GROUP CORP	88,000	200	-	5,300	82,900
PETROVIETNAM CA MAU FERTILIZ	17,800	-	-	1,100	16,700
PETROVIETNAM FERT & CHEMICAL	26,000	100	-	1,600	24,500
PETROVIETNAM POWER CORP	63,400	100	-	3,900	59,600
PHAT DAT REAL ESTATE DEVELOP	31,800	15,600	8,618	-	56,018
SAIGON - HANOI COMMERCIAL	148,078	300	-	8,800	139,578
SAIGON BEER ALCOHOL BEVERAGE	19,200	-	-	1,200	18,000
SAIGON THUONG TIN COMMERCIAL	51,400	21,500	-	-	72,900
SSI SECURITIES CORP	160,800	300	-	9,500	151,600
THANH THANH CONG-BIEN HOA JS	70,785	-	-	70,785	-
VIETCAP SECURITIES JSC	40,200	100	-	2,400	37,900
VIETJET AVIATION JSC	22,200	-	-	1,300	20,900
VIETNAM CONSTRUCTION & IMPOR	30,610	100	3,457	1,900	32,267
VIETNAM DAIRY PRODUCTS JSC	99,400	200	-	6,500	93,100

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

For the period ended 30 June 2024

	Holdings				As at 30 June 2024 Units
	As at 1 January 2024 Units	Additions Units	Corporate Action	Disposals Units	
<u>Listed equities (continued)</u>					
Vietnam (continued)					
VIETNAM EXPORT-IMPORT COMMER	-	66,900	-	-	66,900
VIETNAM NATIONAL PETROLEUM G	17,700	100	-	1,100	16,700
VIGLACERA CORP JSC	6,500	100	-	400	6,200
VINCOM RETAIL JSC	123,500	-	-	7,300	116,200
VINGROUP JSC	143,100	16,300	-	1,400	158,000
VINHOMES JSC	156,700	12,800	-	1,500	168,000
VNDIRECT SECURITIES CORP	118,700	200	5,595	7,000	117,495
		As at 1 January 2024 Units	Corporate Action (Right issues) Units	Disposals Units	As at 30 June 2024 Units
<u>Right issues</u>					
Vietnam					
PHAT DAT REAL ESTATE DEVELOP (EX DATE 05JUN2024)		-	47,400	47,400	-
VNDIRECT SECURITIES CORP (EX DATE 03JUL2024)		-	22,380	-	22,380

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

	Dealing net asset value RMB	Dealing net asset value per share RMB
<u>CSOP STAR 50 Index ETF</u>		
As at 30 June 2024		
Listed class	39,611,934	6.0941
As at 31 December 2023		
Listed class	49,988,560	7.3513
As at 31 December 2022		
Listed class	44,754,640	8.4443
	Dealing net asset value USD	Dealing net asset value per share USD
<u>CSOP Global Cloud Computing Technology Index ETF</u>		
As at 30 June 2024		
Listed class	1,397,981	1.7850
As at 31 December 2023		
Listed class	1,339,737	1.7106
As at 31 December 2022		
Listed class	1,375,446	1.2698
	Dealing net asset value RMB	Dealing net asset value per share RMB
<u>CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF</u>		
As at 30 June 2024		
Listed class	32,492,420	3.5706
As at 31 December 2023		
Listed class	42,978,157	4.7229
As at 31 December 2022		
Listed class	91,998,223	7.4192

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

	Dealing net asset value HKD	Dealing net asset value per share HKD
<u>CSOP China Healthcare Disruption Index ETF</u>		
As at 30 June 2024 Listed class	212,117,444	1.6473
As at 31 December 2023 Listed class	310,705,193	2.4243
As at 31 December 2022 Listed class	33,779,615	3.4957
	Dealing net asset value USD	Dealing net asset value per share USD
<u>CSOP Global Smart Driving Index ETF</u>		
As at 30 June 2024 Listed class	1,317,175	0.5791
As at 31 December 2023 Listed class	1,586,475	0.6162
As at 31 December 2022 Listed class	1,679,704	0.5291
	Dealing net asset value RMB	Dealing net asset value per share RMB
<u>CSOP MSCI China A 50 Connect ETF</u>		
As at 30 June 2024 Listed class	30,736,735	4.4082
As at 31 December 2023 Listed class	33,004,087	4.1396
As at 31 December 2022 Listed class	83,761,083	4.9350

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

	Dealing net asset value USD	Dealing net asset value per share USD
<u>CSOP NASDAQ 100 ETF</u>		
(formerly known as CSOP Metaverse Concept ETF)		
As at 30 June 2024		
Listed class	6,752,851	1.1076
Unlisted class	10,000	10.000
As at 31 December 2023		
Listed class	5,843,623	0.9585
As at 31 December 2022		
Listed class	5,685,169	0.6250
	Dealing net asset value VND	Dealing net asset value per share VND
<u>CSOP FTSE Vietnam 30 ETF</u>		
As at 30 June 2024		
Listed class	76,035,588,454	19,935.9173
As at 31 December 2023		
Listed class	75,515,805,509	19,799.6344
HIGHEST ISSUE PRICE AND LOWEST REDEMPTION PRICE PER SHARE		
	Highest issue price per share RMB	Lowest redemption price per share RMB
<u>CSOP STAR 50 Index ETF</u>		
For the period from 1 January 2024 to 30 June 2024		
Listed class	7.2452	5.8011
For the year ended 31 December 2023		
Listed class	10.1822	7.1642
For the year ended 31 December 2022		
Listed class	12.5119	7.7288
For the period from 9 February 2021 (date of inception) to 31 December 2021		
Listed class	14.5158	11.0293

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PERFORMANCE RECORD (UNAUDITED) (CONTINUED)**HIGHEST ISSUE PRICE AND LOWEST REDEMPTION PRICE PER SHARE (CONTINUED)**

	Highest issue price per share USD	Lowest redemption price per share USD
<u>CSOP Global Cloud Computing Technology</u>		
<u>Index ETF</u>		
For the period from 1 January 2024 to 30 June 2024		
Listed class	1.8277	1.6376
For the year ended 31 December 2023		
Listed class	1.7258	1.2595
For the year ended 31 December 2022		
Listed class	2.1508	1.1526
For the period from 12 May 2021 (date of inception) to 31 December 2021		
Listed class	2.4812	1.9842
	Highest issue price per share RMB	Lowest redemption price per share RMB
<u>CSOP Huatai-PineBridge CSI Photovoltaic</u>		
<u>Industry ETF</u>		
For the period from 1 January 2024 to 30 June 2024		
Listed class	4.8467	3.5706
For the year ended 31 December 2023		
Listed class	8.2047	4.2031
For the year ended 31 December 2022		
Listed class	10.1610	5.7506
For the period from 31 May 2021 (date of inception) to 31 December 2021		
Listed class	10.4767	6.1300

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PERFORMANCE RECORD (UNAUDITED) (CONTINUED)**HIGHEST ISSUE PRICE AND LOWEST REDEMPTION PRICE PER SHARE (CONTINUED)**

	Highest issue price per share HKD	Lowest redemption price per share HKD
<u>CSOP China Healthcare Disruption Index ETF</u>		
For the period from 1 January 2024 to 30 June 2024		
Listed class	2.3526	1.6070
For the year ended 31 December 2023		
Listed class	3.9347	2.2503
For the year ended 31 December 2022		
Listed class	4.7489	2.4497
For the period from 20 July 2021 (date of inception) to 31 December 2021		
Listed class	7.7854	4.6066
	Highest issue price per share USD	Lowest redemption price per share USD
<u>CSOP Global Smart Driving Index ETF</u>		
For the period from 1 January 2024 to 30 June 2024		
Listed class	0.6073	0.5338
For the year ended 31 December 2023		
Listed class	0.6959	0.5248
For the period from 11 August 2021 (date of inception) to 31 December 2022		
Listed class	1.1080	0.5155
	Highest issue price per share RMB	Lowest redemption price per share RMB
<u>CSOP MSCI China A 50 Connect ETF</u>		
For the period from 1 January 2024 to 30 June 2024		
Listed class	4.6169	3.8124
For the year ended 31 December 2023		
Listed class	5.3879	3.9768
For the period from 10 December 2021 (date of inception) to 31 December 2022		
Listed class	6.4189	4.4261

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PERFORMANCE RECORD (UNAUDITED) (CONTINUED)**HIGHEST ISSUE PRICE AND LOWEST REDEMPTION PRICE PER SHARE (CONTINUED)**

	Highest issue price per share USD	Lowest redemption price per share USD
<u>CSOP NASDAQ 100 ETF</u>		
<u>(formerly known as CSOP Metaverse Concept ETF)</u>		
For the period from 1 January 2024 to 30 June 2024		
Listed class	1.1214	0.9273
Unlisted class	10.000	10.000
For the year ended 31 December 2023		
Listed class	0.9637	0.6253
For the period from 18 February 2022 (date of inception) to 31 December 2022		
Listed class	1.0425	0.5887
	Highest issue price per share VND	Lowest redemption price per share VND
<u>CSOP FTSE Vietnam 30 ETF</u>		
For the period from 1 January 2024 to 30 June 2024		
Listed class	21,680.5835	19,311.3273
For the period from 19 September 2022 (date of inception) to 31 December 2023		
Listed class	23,654.0149	16,895.5077

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UNDERLYING INDEX CONSTITUENT STOCK DISCLOSURE (UNAUDITED)

CSOP STAR 50 Index ETF

There was no constituent security (31 December 2023: Nil) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2024.

During the period ended 30 June 2024, the SSE Science and Technology Innovation Board 50 Index decreased by 16.08% (31 December 2023: decreased by 10.67%) while the net asset value per share of Sub-Fund decreased by 17.08% (31 December 2023: decreased by 12.62%).

CSOP Global Cloud Computing Technology Index ETF

There was no constituent security (31 December 2023: Nil) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2024.

During the period ended 30 June 2024, the Solactive Global Cloud Computing Technology Index increased by 5.84% (31 December 2023: increased by 41.26%) while the net asset value per share of Sub-Fund increased by 4.89% (31 December 2023: increased by 35.82%).

CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF

CSOP Huatai-PineBridge CSI Photovoltaic Industry ETF is a feeder fund which in seeking to achieve its investment objective, will invest at least 90% of its Net Asset Value in the Huatai-PineBridge CSI Photovoltaic Industry ETF (the “Master ETF”) and/or the Stock Connect (including the eligible ETFs for Northbound trading), via the QFI status granted to the Manager as disclosed in the Prospectus. The Sub-Fund invested 100.41% (31 December 2023: 100.34%) of its net assets in the Master ETF. For the purpose of complying with the investment restrictions, the Sub-Fund and the Master ETF would be deemed a single entity. The Master Fund had only 1 position that individually accounted for more than 10% of its net asset values as at 30 June 2024 and 31 December 2023.

During the period ended 30 June 2024, the CSI Photovoltaic Industry Index decreased by 24.47% (31 December 2023: decreased by 36.38%) while the net asset value per share of Sub-Fund decreased by 24.41% (31 December 2023: decreased by 36.43%).

CSOP China Healthcare Disruption Index ETF

There was no constituent security (31 December 2023: Nil) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2024.

During the period ended 30 June 2024, the Solactive China Healthcare Disruption Index decreased by 30.15% (31 December 2023: decreased by 27.37%) while the net asset value per share of Sub-Fund decreased by 32.06% (31 December 2023: decreased by 30.00%).

CSOP Global Smart Driving Index ETF

There was no constituent security (31 December 2023: Nil) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2024.

During the period ended 30 June 2024, the Solactive Global Smart Driving Index decreased by 4.51% (31 December 2023: increased by 20.29%) while the net asset value per share of Sub-Fund decreased by 5.97% (31 December 2023: increased by 17.16%).

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UNDERLYING INDEX CONSTITUENT STOCK DISCLOSURE (UNAUDITED) (CONTINUED)

CSOP MSCI China A 50 Connect ETF

There was no constituent security (31 December 2023: Nil) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2024.

During the period ended 30 June 2024, the MSCI China A 50 Connect Index increased by 8.25% (31 December 2023: decreased by 14.17%) while the net asset value per share of Sub-Fund increased by 6.81% (31 December 2023: decreased by 17.23%).

CSOP NASDAQ 100 ETF (formerly known as CSOP Metaverse Concept ETF)

There was no constituent security (31 December 2023: Nil) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2024.

During the period ended 30 June 2024, the NASDAQ-100 Index increased by 17.33%. The net asset value per share of Sub-Fund for listed class increased by 15.83% (31 December 2023: increased by 53.63%) while there is no change in the net asset value per share of Sub-Fund for unlisted class.

Before 2 January 2024, the Manager employs an actively managed investment strategy for the Sub-Fund. The Sub-Fund does not seek to track any index or benchmark, and there is no replication or representative sampling conducted by the Manager.

CSOP FTSE Vietnam 30 ETF

There was 1 constituent security (31 December 2023: 1) that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2024.

	Weighting in the Index (%)	Weighting in the Sub-Fund's net asset value (%)
<u>As at 30 June 2024 (Unaudited)</u>		
HOA PHAT GROUP JSC	10.81	10.90
<u>As at 31 December 2023 (Audited)</u>		
HOA PHAT GROUP JSC	10.92	11.02

During the period ended 30 June 2024, the CSOP FTSE Vietnam 30 ETF Index increased by 1.89% (31 December 2023 (since 19 September 2022 (date of inception)): decreased by 13.11%) while the net asset value per share of Sub-Fund increased by 0.84% (31 December 2023 (since 19 September 2022 (date of inception)): decreased by 16.23%).

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

The Sub-Funds will bear the swap fees, which include all costs associated with swap transactions and are subject to the discussion and consensus between the Manager and the swap counterparties based on the actual market circumstances on a case-by-case basis. The swap fees represent the brokerage commission and the swap counterparties' cost of financing the underlying hedge. Swap fees are accrued daily and spread out over the month. During the period ended 30 June 2024 and 30 June 2023, swap fees are included in the Net gains/(losses) on financial assets at fair value through profit or loss.

CSOP STAR 50 Index ETF

The Sub-Fund did not enter into any swap transactions for the period ended 30 June 2024 and 30 June 2023. The swap fees of the Sub-Fund were RMB Nil for the period ended 30 June 2024 (for the period ended 30 June 2023: RMB Nil).

CSOP MSCI China A 50 Connect ETF

The Sub-Fund did not enter into any swap transactions for the period ended 30 June 2024. The swap fees of the Sub-Fund were RMB Nil for the period ended 30 June 2024 (for the period ended 30 June 2023: RMB - 9,891*).

CSOP FTSE Vietnam 30 ETF

The Sub-Fund did not enter into any swap transactions for the period ended 30 June 2024 and for the period from 19 September 2022 (date of inception) to 30 June 2023. The swap fees of the Sub-Fund were VND Nil for the period ended 30 June 2024 (for the period from 19 September 2022 (date of inception) to 30 June 2023: VND Nil).

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

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MANAGEMENT AND ADMINISTRATION

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Directors of the Company

Chen Chia Ling
Wong Ka Yan

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