GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

REPORTS AND AUDITED FINANCIAL STATEMENTS

GLOBAL X CHINA CLEAN ENERGY ETF
GLOBAL X CHINA CONSUMER BRAND ETF
GLOBAL X CHINA ELECTRIC VEHICLE AND BATTERY ETF
GLOBAL X CHINA ROBOTICS AND AI ETF
GLOBAL X CHINA SEMICONDUCTOR ETF
GLOBAL X CHINA GLOBAL LEADERS ETF
GLOBAL X ASIA SEMICONDUCTOR ETF
GLOBAL X FINTECH ETF
GLOBAL X CHINA MEDTECH ETF
GLOBAL X ASIA USD INVESTMENT GRADE BOND ETF
GLOBAL X CHINA LITTLE GIANT ETF
GLOBAL X HSI COVERED CALL ACTIVE ETF (FORMERLY KNOWN AS GLOBAL X HSI COMPONENTS COVERED CALL ACTIVE ETF)
GLOBAL X HSCEI COVERED CALL ACTIVE ETF (FORMERLY KNOWN AS GLOBAL X HSCEI COMPONENTS COVERED CALL ACTIVE ETF)
GLOBAL X K-POP AND CULTURE ETF

FOR THE YEAR ENDED 31 MARCH 2026

GLOBAL X US TREASURY 0-3 MONTH ETF

FOR THE PERIOD FROM 12 DECEMBER 2024 (DATE OF INCEPTION) TO 31 MARCH 2026

GLOBAL X G2 TECH ETF

FOR THE PERIOD FROM 9 JANUARY 2025 (DATE OF INCEPTION) TO 31 MARCH 2026

GLOBAL X AI INFRASTRUCTURE ETF

FOR THE PERIOD FROM 7 FEBRUARY 2025 (DATE OF INCEPTION) TO 31 MARCH 2026

GLOBAL X HANG SENG TECH COVERED CALL ACTIVE ETF (FORMERLY KNOWN AS GLOBAL X HANG SENG TECH COMPONENTS COVERED CALL ACTIVE ETF)

FOR THE PERIOD FROM 12 MARCH 2025 (DATE OF INCEPTION) TO 31 MARCH 2026

GLOBAL X FTSE GREATER CHINA ETF

FOR THE PERIOD FROM 27 MARCH 2025 (DATE OF INCEPTION) TO 31 MARCH 2026

GLOBAL X MSCI ASIA PACIFIC EX JAPAN ETF

FOR THE PERIOD FROM 6 JUNE 2025 (DATE OF INCEPTION) TO 31 MARCH 2026

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

REPORTS AND AUDITED FINANCIAL STATEMENTS (CONTINUED)

GLOBAL X CHINA CORE TECH ETF

FOR THE PERIOD FROM 8 JULY 2025 (DATE OF INCEPTION) TO 31 MARCH 2026

GLOBAL X S&P 500 COVERED CALL ACTIVE ETF

FOR THE PERIOD FROM 28 AUGUST 2025 (DATE OF INCEPTION) TO 31 MARCH 2026

GLOBAL X NASDAQ 100 COVERED CALL ACTIVE ETF

FOR THE PERIOD FROM 29 SEPTEMBER 2025 (DATE OF INCEPTION) TO 31 MARCH 2026

(SUB-FUNDS OF GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC)

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

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IMPORTANT:
Any opinion expressed herein reflects the Manager's view only and is subject to change. For more information about the Global X Exchange Traded Funds Series OFC, please refer to the prospectus of Global X Exchange Traded Funds Series OFC which is available at our website: www.globalxetfshk.com.

Investors should not rely on the information contained in this report for their investment decisions.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

REPORT OF THE CUSTODIAN TO THE SHAREHOLDERS

We hereby confirm that, in our opinion, Mirae Asset Global Investments (Hong Kong) Limited, the Manager of the Global X Exchange Traded Funds Series OFC (the "Company") has, in all material respects, managed the Company, in accordance with the provisions of the OFC's Instrument of Incorporation.

For the year/period ended 31 March 2026
1. Global X China Clean Energy ETF
2. Global X China Consumer Brand ETF
3. Global X China Electric Vehicle and Battery ETF
4. Global X China Robotics and AI ETF
5. Global X China Semiconductor ETF
6. Global X China Global Leaders ETF
7. Global X Asia Semiconductor ETF
8. Global X FinTech ETF
9. Global X China MedTech ETF
10. Global X Asia USD Investment Grade Bond ETF
11. Global X China Little Giant ETF
12. Global X HSI Covered Call Active ETF (formerly known as Global X HSI Components Covered Call Active ETF)
13. Global X HSCEI Covered Call Active ETF (formerly known as Global X HSCEI Components Covered Call Active ETF)
14. Global X K-pop and Culture ETF

For the period from 12 December 2024 (date of inception) to 31 March 2026
15. Global X US Treasury 0-3 Month ETF

For the period from 9 January 2025 (date of inception) to 31 March 2026
16. Global X G2 Tech ETF

For the period from 7 February 2025 (date of inception) to 31 March 2026
17. Global X AI Infrastructure ETF

For the period from 12 March 2025 (date of inception) to 31 March 2026
18. Global X Hang Seng TECH Covered Call Active ETF (formerly known as Global X Hang Seng TECH Components Covered Call Active ETF),

For the period from 27 March 2025 (date of inception) to 31 March 2026
19. Global X FTSE Greater China ETF

For the period from 6 June 2025 (date of inception) to 31 March 2026
20. Global X MSCI Asia Pacific ex Japan ETF

For the period from 8 July 2025 (date of inception) to 31 March 2026
21. Global X China Core TECH ETF

For the period from 28 August 2025 (date of inception) to 31 March 2026
22. Global X S&P 500 Covered Call Active ETF

For the period from 29 September 2025 (date of inception) to 31 March 2026
23. Global X Nasdaq 100 Covered Call Active ETF

Cititrust Limited (the "Custodian")
28 July 2026

Independent Auditor's Report

To the Shareholders of Global X Exchange Traded Funds Series OFC and Global X China Clean Energy ETF, Global X China Consumer Brand ETF, Global X China Electric Vehicle and Battery ETF, Global X China Robotics and AI ETF, Global X China Semiconductor ETF, Global X China Global Leaders ETF, Global X Asia Semiconductor ETF, Global X FinTech ETF, Global X China MedTech ETF, Global X Asia USD Investment Grade Bond ETF, Global X China Little Giant ETF, Global X HSI Covered Call Active ETF (formerly known as Global X HSI Components Covered Call Active ETF), Global X HSCEI Covered Call Active ETF (formerly known as Global X HSCEI Components Covered Call Active ETF), Global X K-pop and Culture ETF, Global X US Treasury 0-3 Month ETF, Global X G2 Tech ETF, Global X AI Infrastructure ETF, Global X Hang Seng TECH Covered Call Active ETF (formerly known as Global X Hang Seng TECH Components Covered Call Active ETF), Global X FTSE Greater China ETF, Global X MSCI Asia Pacific ex Japan ETF, Global X China Core TECH ETF, Global X S&P 500 Covered Call Active ETF and Global X Nasdaq 100 Covered Call Active ETF
(incorporated in Hong Kong with limited liability)

Report on the Audit of the Financial Statements

Opinion

What we have audited

The financial statements of Global X Exchange Traded Funds Series OFC (the "Company") and Global X China Clean Energy ETF, Global X China Consumer Brand ETF, Global X China Electric Vehicle and Battery ETF, Global X China Robotics and AI ETF, Global X China Semiconductor ETF, Global X China Global Leaders ETF, Global X Asia Semiconductor ETF, Global X FinTech ETF, Global X China MedTech ETF, Global X Asia USD Investment Grade Bond ETF, Global X China Little Giant ETF, Global X HSI Covered Call Active ETF (formerly known as Global X HSI Components Covered Call Active ETF), Global X HSCEI Covered Call Active ETF (formerly known as Global X HSCEI Components Covered Call Active ETF) and Global X K-pop and Culture ETF for the year ended 31 March 2026, Global X US Treasury 0-3 Month ETF for the period from 12 December 2024 (date of inception) to 31 March 2026, Global X G2 Tech ETF for the period from 9 January 2025 (date of inception) to 31 March 2026, Global X AI Infrastructure ETF for the period from 7 February 2025 (date of inception) to 31 March 2026, Global X Hang Seng TECH Covered Call Active ETF (formerly known as Global X Hang Seng TECH Components Covered Call Active ETF) for the period from 12 March 2025 (date of inception) to 31 March 2026, Global X FTSE Greater China ETF for the period from 27 March 2025 (date of inception) to 31 March 2026, Global X MSCI Asia Pacific ex Japan ETF for the period from 6 June 2025 (date of inception) to 31 March 2026, Global X China Core TECH ETF for the period from 8 July 2025 (date of inception) to 31 March 2026 , Global X S&P 500 Covered Call Active ETF for the period from 28 August 2025 (date of inception) to 31 March 2026 and Global X Nasdaq 100 Covered Call Active ETF for the period from 29 September 2025 (date of inception) to 31 March 2026 (together as the "relevant periods") (each a separate sub-fund of the Company and referred to as the "Sub-Funds"), which are set out on pages 9 to 171, comprise:

- the statement of net assets of the Company and each of the Sub-Funds as at 31 March 2026;

- the statement of profit or loss and other comprehensive income of the Company and each of the Sub-Funds for the relevant periods then ended;
- the statement of changes in net assets attributable to shareholders of the Company and each of the Sub-Funds for the relevant periods then ended;
- the statement of cash flows of each of the Sub-Funds for the relevant periods then ended; and
- the notes to the financial statements, comprising material accounting policy information and other explanatory information.

Our opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company and each of the Sub-Funds as at 31 March 2026, and of each of their financial performance and each of their cash flows for the relevant periods then ended in accordance with IFRS Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing ("ISAs"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Company in accordance with the Code of Ethics for Professional Accountants as issued by the Hong Kong Institute of Certified Public Accountants (the "Code"). We are independent of each of the Sub-Funds in accordance with the Code, as applicable to audits of financial statements of public interest entities. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of each of the Sub-Funds of the current relevant periods. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters identified in our audit, in respect of each of the Sub-Funds, are related to existence and valuation of financial assets and financial liabilities at fair value through profit or loss.

Key Audit Matter	How our audit addressed the Key Audit Matter

Existence and valuation of financial assets and financial liabilities at fair value through profit or loss

As at 31 March 2026, the financial assets and financial liabilities at fair value through profit or loss mainly held by each of the Sub-Funds are valued as follows:

Global X China Clean Energy ETF (in RMB)	Listed equities: 322,193,562 Unlisted total return swaps: 87,197,465
Global X China Consumer Brand ETF (in RMB)	Listed equities: 165,433,036 Unlisted total return swaps: 42,866,240
Global X China Electric Vehicle and Battery ETF (in RMB)	Listed equities: 513,830,094 Unlisted total return swaps: 397,443,018
Global X China Robotics and AI ETF (in RMB)	Listed equities: 438,484,110 Unlisted total return swaps: 194,032,253
Global X China Semiconductor ETF (in RMB)	Listed equities: 794,119,563 Unlisted total return swaps: 536,519,004
Global X China Global Leaders ETF (in RMB)	Listed equities: 28,095,897 Unlisted total return swaps: 964,420
Global X Asia Semiconductor ETF (in RMB)	Listed equities: 316,869,521
Global X FinTech ETF (in USD)	Listed equities: 1,287,399
Global X China MedTech ETF (in RMB)	Listed equities: 27,576,992
Global X Asia USD Investment Grade Bond ETF (in USD)	Quoted debt securities: 8,530,632
Global X China Little Giant ETF (in RMB)	Listed equities: 29,116,782
Global X HSI Covered Call Active ETF (formerly known as Global X HSI Components Covered Call Active ETF) (in HK$)	Listed equities: 838,045,135 Listed index futures: 2,450 Quoted index options: (577,500) Listed index futures: (548,100)
Global X HSCEI Covered Call Active ETF (formerly known as Global X HSCEI	Listed equities: 16,938,297,927 Listed index futures: 240,800 Quoted index options:

Our work included an assessment of the key controls over the existence and valuation of financial assets and financial liabilities at fair value through profit or loss, which included the following:

- We developed an understanding of the control objectives and related controls relevant to our audit of each of the Sub-Funds by obtaining the service organisation internal control reports provided by the custodian setting out the controls in place, and the independent service auditor's assurance report over the design and operating effectiveness of those controls.
- We evaluated the tests undertaken by the independent service auditor, the results of the tests undertaken and the opinions formed by the independent service auditor on the design and operating effectiveness of the controls, to the extent relevant to our audit of each of the Sub-Funds.

We tested the existence of financial assets and financial liabilities at fair value through profit or loss by obtaining direct confirmations from the custodians and agreeing each of the Sub-Funds' holdings of financial assets and financial liabilities at fair value through profit or loss to the confirmations.

We tested the valuation of each of the Sub-Funds' financial assets and financial liabilities at fair value through profit or loss by comparing the pricing used by each of the Sub-Funds to external pricing sources as at 31 March 2026.

Based on the procedures we performed, we found no material exceptions from our testing.

In addition, for the listed investment held by Global X FTSE Greater China ETF which has been suspended for trading as at year end, we assessed the appropriateness of the valuation methodology adopted by its manager. We also assessed the judgments made in determining the valuation of such investment by considering factors which may impact its fair value, including the duration of suspension period, the relevant market information and news of the suspended listed equity, the price movement of comparable listed equity during the suspension period and, if applicable, market price of the suspended listed equity upon resumption of trading after year end.

Based on the procedures we performed, we found the judgments made by the directors in determining the valuation of this investment to be supportable by available evidence.

Key Audit Matter	How our audit addressed the Key Audit Matter

Components Covered Call Active ETF) (in HK$)	(520,773,000) Listed index futures: (4,014,750)
Global X K-pop and Culture ETF (in KRW)	Listed equities: 1,788,030,449
Global X US Treasury 0-3 Month ETF (in USD)	Quoted debt securities: 17,559,468
Global X G2 Tech ETF (in USD)	Listed equities: 2,451,522
Global X AI Infrastructure ETF (in USD)	Listed equities: 1,431,034
Global X Hang Seng TECH Covered Call Active ETF (formerly known as Global X Hang Seng TECH Components Covered Call Active ETF) (in HK$)	Listed equities: 1,745,765,705 Investment funds: 539,894,838 Quoted index options: (79,035,300) Listed index futures: (12,741,100)
Global X FTSE Greater China ETF (in HK$)	Listed equities: 3,237,404,720 Listed equities which have been suspended for trading: 134,862
Global X MSCI Asia Pacific ex Japan ETF (in USD)	Listed equities: 12,519,965
Global X China Core TECH ETF (in HK$)	Listed equities: 294,390,134
Global X S&P 500 Covered Call Active ETF (in USD)	Listed equities: 8,793,690 Quoted index options: (129,420) Listed index futures: (95,335)
Global X Nasdaq 100 Covered Call Active ETF (in USD)	Listed equities: 13,602,793 Quoted index options: (125,760) Listed index futures: (251,232)

We focused on the existence and valuation of the financial assets and financial liabilities at fair value through profit or loss because the financial assets and financial liabilities at fair value through profit or loss represented the principal element of each of the Sub-Funds' net assets attributable to shareholders as at 31 March 2026. In addition, we also focused on the valuation of listed equity held by Global X FTSE Greater China ETF which has been suspended for trading as at 31 March 2026 because the judgments made by the directors in determining its fair value involved a higher degree of subjectivity.

Refer to note 13 to the financial statements.

Other Information

The directors of the Company and each of the Sub-Funds are responsible for the other information. The other information comprises all of the information included in the annual report other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Directors for the Financial Statements

The directors of the Company and each of the Sub-Funds are responsible for the preparation of the financial statements that give a true and fair view in accordance with IFRS Accounting Standards, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's and each of the Sub-Funds' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company and each of the Sub-Funds or to cease operations, or have no realistic alternative but to do so.

In addition, the directors are required to ensure that the financial statements of the Company and each of the Sub-Funds have been properly prepared in accordance with the relevant disclosure provisions of the Instrument of Incorporation dated 13 December 2019 (the "Instrument of Incorporation"), 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 Hong Kong Securities and Futures Commission.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. We report our opinion solely to you, as a body, in accordance with Section 153 of the OFC Rules, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. In addition, we are required to assess whether the financial statements of the Company and each of the Sub-Funds have been properly prepared, in all material respects, in accordance with the relevant disclosure provisions of the Instrument of Incorporation, Part 7 of the OFC Rules, Appendix E of the UT Code and Chapter 9 of the OFC Code.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's and each of the Sub-Funds' internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's and each of the Sub-Funds' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and each of the Sub-Funds to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the financial statements of the Company and each of the Sub-Funds of the current relevant periods and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on matters under the relevant disclosure provisions of the Instrument of Incorporation, Part 7 of the OFC Rules, Appendix E of the UT Code and Chapter 9 of the OFC Code

In our opinion, the financial statements of the Company and each of the Sub-Funds have been properly prepared, in all material respects, in accordance with the relevant disclosure provisions of the Instrument of Incorporation, Part 7 of the OFC Rules, Appendix E of the UT Code and Chapter 9 of the OFC Code.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Mok Shun Wah.

PricewaterhouseCoopers

PricewaterhouseCoopers
Certified Public Accountants
Hong Kong, 28 July 2026

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

STATEMENT OF NET ASSETS

As at 31 March 2026

		Global X Exchange Traded Funds Series OFC		Global X China Clean Energy ETF		Global X China Consumer Brand ETF		Global X China Electric Vehicle and Battery ETF		Global X China Robotics and AI ETF	
		As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025
	Notes	HK$	HK$	RMB	RMB	RMB	RMB	RMB	RMB	RMB	RMB
ASSETS											
Financial assets at fair value through profit or loss	6(f),11, 13(b)(i), 13(e)	–	–	409,391,027	361,220,546	208,299,276	307,743,576	911,273,112	1,033,784,097	632,516,363	192,944,610
Dividends receivable		–	–	–	–	17,388	125,612	4,751	96,309	–	–
Amounts due from brokers	6(l), 7	–	–	–	–	–	–	–	–	–	–
Amounts due from the Manager	6(d)	–	–	–	–	–	–	–	–	–	–
Prepayment and other receivables		–	–	27,787	7,852	26,702	9,476	108,484	50,508	70,454	3,280
Creation receivable	6(i)	–	–	–	–	–	–	–	–	–	–
Margin accounts	6(o)	–	–	–	–	–	–	–	–	–	–
Bank balances	6(f)	–	–	747,176	471,833	221,858	3,639,727	45,460,441	3,404,164	–	27,642,266
TOTAL ASSETS		–	–	**410,165,990**	**361,700,231**	**208,565,224**	**311,518,391**	**956,846,788**	**1,037,335,078**	**632,586,817**	**220,590,156**
LIABILITIES											
Financial liabilities at fair value through profit or loss	6(f), 11, 13(b)(i), 13(e)	–	–	–	–	–	–	–	–	–	–
Management fee payable	6(b)	–	–	258,032	217,986	129,635	164,324	553,359	618,300	402,252	112,229
Custodian fee payable	6(c)	–	–	–	–	–	–	–	–	–	–
Fees payable	6(d)	–	–	–	–	–	–	–	–	–	–
Other payable		–	–	–	–	–	–	–	–	–	–
Redemption payable	6(j)	–	–	–	–	–	–	–	–	–	–
Amounts due to brokers	6(l), 7	–	–	–	–	–	2,784,609	44,073,768	–	–	26,715,603
Distribution payable		–	–	–	–	–	–	–	–	–	–
Registration fee payable	6(h)	–	–	90,000	132,000	120,000	174,000	276,000	282,000	270,000	126,000
Bank overdraft	6(f)	–	–	–	–	–	–	–	–	789,963	–
TOTAL LIABILITIES		–	–	**348,032**	**349,986**	**249,635**	**3,122,933**	**44,903,127**	**900,300**	**1,462,215**	**26,953,832**
EQUITY											
Net assets attributable to shareholders	3(a)	–	–	**409,817,958**	**361,350,245**	**208,315,589**	**308,395,458**	**911,943,661**	**1,036,434,778**	**631,124,602**	**193,636,324**
TOTAL LIABILITIES AND EQUITY		–	–	**410,165,990**	**361,700,231**	**208,565,224**	**311,518,391**	**956,846,788**	**1,037,335,078**	**632,586,817**	**220,590,156**

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

STATEMENT OF NET ASSETS (CONTINUED)

As at 31 March 2026

		Global X China Semiconductor ETF		Global X China Global Leaders ETF		Global X Asia Semiconductor ETF		Global X FinTech ETF		Global X China MedTech ETF	
		As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025
	Notes	RMB	RMB	RMB	RMB	RMB	RMB	USD	USD	RMB	RMB
ASSETS											
Financial assets at fair value through profit or loss	6(f) ,11, 13(b)(i), 13(e)	1,330,638,567	393,277,347	29,060,317	120,706,588	316,869,521	43,063,375	1,287,399	1,281,490	27,576,992	11,516,259
Dividends receivable		20,099	19,080	–	–	497,069	114,624	97	27	–	–
Amounts due from brokers	6(l), 7	659,701	–	–	–	983	–	–	–	–	–
Amounts due from the Manager	6(d)	–	–	17,674	–	–	–	–	–	–	–
Prepayment and other receivables		216,194	19,111	517	–	–	–	–	–	–	–
Creation receivable	6(i)	–	–	–	–	–	–	–	–	–	–
Margin accounts	6(o)	–	–	–	–	–	–	–	–	–	–
Bank balances	6(f)	9,045,395	30,909,608	118,286	543,727	8,015,945	577,300	3,825	5,114	62,498	85,396
TOTAL ASSETS		**1,340,579,956**	**424,225,146**	**29,196,794**	**121,250,315**	**325,383,518**	**43,755,299**	**1,291,321**	**1,286,631**	**27,639,490**	**11,601,655**
LIABILITIES											
Financial liabilities at fair value through profit or loss	6(f), 11, 13(b)(i), 13(e)	–	–	–	–	–	–	–	–	–	–
Management fee payable	6(b)	877,004	239,362	17,969	56,653	181,638	27,767	809	772	17,181	6,955
Custodian fee payable	6(c)	–	–	80	–	–	–	–	–	–	–
Fees payable	6(d)	–	–	17,641	–	–	–	–	–	–	–
Other payable		–	–	–	–	–	–	–	–	–	–
Redemption payable	6(j)	7,451,402	–	–	–	–	–	–	–	–	–
Amounts due to brokers	6(l), 7	–	29,323,987	–	–	7,214,382	469,594	–	61	–	–
Distribution payable		–	–	–	–	–	–	–	–	–	–
Registration fee payable	6(h)	588,000	210,000	68,000	122,000	132,000	90,000	1,000	2,000	30,000	48,000
Bank overdraft	6(f)	–	–	–	–	–	–	–	–	–	–
TOTAL LIABILITIES (EXCLUDING NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS)*		**8,916,406**	**29,773,349**	**103,690**	**178,653**	**7,528,020**	**587,361**	**1,809**	**2,833**	**47,181**	**54,955**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF NET ASSETS (CONTINUED)

As at 31 March 2026

		Global X China Semiconductor ETF		Global X China Global Leaders ETF		Global X Asia Semiconductor ETF		Global X FinTech ETF		Global X China MedTech ETF	
		As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025
	Notes	RMB	RMB	RMB	RMB	RMB	RMB	USD	USD	RMB	RMB
EQUITY											
Net assets attributable to shareholders*	3(a)	**1,331,663,550**	**394,451,797**	–	**121,071,662**	**317,855,498**	**43,167,938**	**1,289,512**	**1,283,798**	**27,592,309**	**11,546,700**
TOTAL LIABILITIES AND EQUITY		**1,340,579,956**	**424,225,146**	–	**121,250,315**	**325,383,518**	**43,755,299**	**1,291,321**	**1,286,631**	**27,639,490**	**11,601,655**
Net assets attributable to shareholders*	3(a)	–	–	**29,093,104**	–	–	–	–	–	–	–
Accounting net assets attributable to shareholders		–	–	**29,093,104**	–	–	–	–	–	–	–
Adjustment for different basis adopted by the Sub-Fund in arriving at net assets attributable to shareholders	3(a)	–	–	–	–	–	–	–	–	–	–
Net assets attributable to shareholders (in accordance with the Prospectus of the Sub-Fund)	3(a)	–	–	**29,093,104**	–	–	–	–	–	–	–

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

STATEMENT OF NET ASSETS (CONTINUED)

As at 31 March 2026

	Notes	Global X Asia USD Investment Grade Bond ETF		Global X China Little Giant ETF		Global X HSI Covered Call Active ETF (formerly known as Global X HSI Components Covered Call Active ETF)		Global X HSCEI Covered Call Active ETF (formerly known as Global X HSCEI Components Covered Call Active ETF)		Global X K-pop and Culture ETF	
		As at 31 March 2026 USD	As at 31 March 2025 USD	As at 31 March 2026 RMB	As at 31 March 2025 RMB	As at 31 March 2026 HK$	As at 31 March 2025 HK$	As at 31 March 2026 HK$	As at 31 March 2025 HK$	As at 31 March 2026 KRW	As at 31 March 2025 KRW
ASSETS											
Financial assets at fair value through profit or loss	6(f) ,11, 13(b)(i), 13(e)	8,530,632	5,062,998	29,116,782	33,497,680	838,047,585	49,135,715	16,938,538,727	908,131,728	1,788,030,449	1,867,391,995
Dividends receivable		–	–	–	–	1,604,923	129,435	–	–	12,807,768	9,380,316
Amounts due from brokers	6(l), 7	–	208,058	–	–	5,517,000	1,499,400	502,679,501	27,024,650	1,350,760	–
Amounts due from the Manager	6(d)	7,154	2,866	–	–	22,617	9,076	22,653	9,251	–	–
Prepayment and other receivables		–	–	–	–	–	–	–	–	–	–
Creation receivable	6(i)	–	–	–	–	3,030,644	–	177,486,925	76,437,047	–	–
Margin accounts	6(o)	–	–	–	–	171,880,495	8,210,207	4,317,538,281	146,977,865	–	–
Bank balances	6(f)	45,835	59,708	132,938	113,834	31,018,338	6,486,701	591,270,766	76,733,404	7,745,930	1,712,967
TOTAL ASSETS		**8,583,621**	**5,333,630**	**29,249,720**	**33,611,514**	**1,051,121,602**	**65,470,534**	**22,527,536,853**	**1,235,313,945**	**1,809,934,907**	**1,878,485,278**
LIABILITIES											
Financial liabilities at fair value through profit or loss	6(f), 11, 13(b)(i), 13(e)	–	–	–	–	1,125,600	1,309,200	524,787,750	24,888,700	–	–
Management fee payable	6(b)	2,450	1,520	17,940	19,019	633,440	40,976	13,872,647	648,097	1,072,084	1,442,679
Custodian fee payable	6(c)	95	4	–	–	27	4	19	5	–	–
Fees payable	6(d)	7,144	2,885	–	–	22,715	9,087	22,771	9,262	–	–
Other payable		–	–	–	–	–	–	–	–	–	–
Redemption payable	6(j)	–	–	–	–	–	–	–	–	–	–
Amounts due to brokers	6(l), 7	–	218,221	–	–	3,256,266	–	241,527,665	79,705,625	–	–
Distribution payable		–	–	–	–	14,392,000	720,000	317,968,000	14,700,000	–	–
Registration fee payable	6(h)	6,000	5,000	24,000	60,000	420,000	37,500	1,597,500	555,000	6,244,255	3,775,825
Bank overdraft	6(f)	–	–	–	–	–	–	–	–	–	–
TOTAL LIABILITIES (EXCLUDING NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS)*		**15,689**	**227,630**	**41,940**	**79,019**	**19,850,048**	**2,116,767**	**1,099,776,352**	**120,506,689**	**7,316,339**	**5,218,504**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF NET ASSETS (CONTINUED)

As at 31 March 2026

	Notes	Global X Asia USD Investment Grade Bond ETF		Global X China Little Giant ETF		Global X HSI Covered Call Active ETF (formerly known as Global X HSI Components Covered Call Active ETF)		Global X HSCEI Covered Call Active ETF (formerly known as Global X HSCEI Components Covered Call Active ETF)		Global X K-pop and Culture ETF	
		As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025
		USD	USD	RMB	RMB	HK$	HK$	HK$	HK$	KRW	KRW
EQUITY											
Net assets attributable to shareholders*	3(a)	–	–	**29,207,780**	**33,532,495**	–	–	–	–	**1,802,618,568**	**1,873,266,774**
TOTAL LIABILITIES AND EQUITY		–	–	**29,249,720**	**33,611,514**	–	–	–	–	**1,809,934,907**	**1,878,485,278**
Net assets attributable to shareholders*	3(a)	**8,567,932**	**5,106,000**	–	–	**1,031,271,554**	**63,353,767**	**21,427,760,501**	**1,114,807,256**	–	–
Accounting net assets attributable to shareholders		**8,567,932**	**5,106,000**	–	–	**1,031,271,554**	**63,353,767**	**21,427,760,501**	**1,114,807,256**	–	–
Adjustment for different basis adopted by the Sub-Fund in arriving at net assets attributable to shareholders	3(a)	–	**(122)**	–	–	–	–	**191**	**923**	–	–
Net assets attributable to shareholders (in accordance with the Prospectus of the Sub-Fund)	3(a)	**8,567,932**	**5,105,878**	–	–	**1,031,271,554**	**63,353,767**	**21,427,760,692**	**1,114,808,179**	–	–

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

STATEMENT OF NET ASSETS (CONTINUED)

As at 31 March 2026

	Notes	Global X US Treasury 0-3 Month ETF As at 31 March 2026 USD	Global X G2 Tech ETF As at 31 March 2026 USD	Global X AI Infrastructure ETF As at 31 March 2026 USD	Global X Hang Seng TECH Covered Call Active ETF (formerly known as Global X Hang Seng TECH Components Covered Call Active ETF) As at 31 March 2026 HK$	Global X FTSE Greater China ETF As at 31 March 2026 HK$	Global X MSCI Asia Pacific ex Japan ETF As at 31 March 2026 USD	Global X China Core TECH ETF As at 31 March 2026 HK$	Global X S&P 500 Covered Call Active ETF As at 31 March 2026 USD	Global X Nasdaq 100 Covered Call Active ETF As at 31 March 2026 USD
ASSETS										
Financial assets at fair value through profit or loss	6(f) ,11, 13(b)(i), 13(e)	17,559,468	2,451,522	1,431,034	2,285,660,543	3,237,539,582	12,519,965	294,390,134	8,793,690	13,602,793
Dividends receivable		–	9	345	–	6,634,604	22,394	–	2,939	2,212
Amounts due from brokers	6(l), 7	–	–	–	95,283,350	–	231	–	–	–
Amounts due from the Manager	6(d)	3,265	3,399	3,734	23,969	–	–	–	–	–
Prepayment and other receivables		–	–	–	122,348	–	–	–	–	–
Creation receivable	6(i)	–	–	–	39,478,156	–	–	–	–	–
Margin accounts	6(o)	–	–	–	608,041,715	–	–	–	3,327,709	5,753,624
Bank balances	6(f)	36,160	108,724	6,951	–	3,865,751	55,763	14,449,427	1,013,406	821,058
TOTAL ASSETS		**17,598,893**	**2,563,654**	**1,442,064**	**3,028,610,081**	**3,248,039,937**	**12,598,353**	**308,839,561**	**13,137,744**	**20,179,687**
LIABILITIES										
Financial liabilities at fair value through profit or loss	6(f), 11, 13(b)(i), 13(e)	–	–	–	91,776,400	–	–	–	224,755	376,992
Management fee payable	6(b)	882	1,548	927	1,899,892	425,802	2,104	185,236	7,515	11,782
Custodian fee payable	6(c)	8	25	98	41	–	–	–	–	–
Fees payable	6(d)	3,283	3,401	3,701	24,222	–	–	–	–	–
Other payable		–	–	–	–	–	11,020	–	–	–
Redemption payable	6(j)	–	–	–	–	–	–	5,249,905	–	–
Amounts due to brokers	6(l), 7	–	98,294	2,448	35,316,323	1,936,057	–	8,190,173	–	–
Distribution payable		–	–	–	44,016,000	–	–	–	–	–
Registration fee payable	6(h)	18,000	4,000	2,000	712,500	315,000	2,000	472,500	11,000	12,000
Bank overdraft	6(f)	–	–	–	10,294,195	–	–	–	–	–
TOTAL LIABILITIES (EXCLUDING NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS)*		**22,173**	**107,268**	**9,174**	**184,039,573**	**2,676,859**	**15,124**	**14,097,814**	**243,270**	**400,774**

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

STATEMENT OF NET ASSETS (CONTINUED)

As at 31 March 2026

	Notes	Global X US Treasury 0-3 Month ETF As at 31 March 2026 USD	Global X G2 Tech ETF As at 31 March 2026 USD	Global X AI Infrastructure ETF As at 31 March 2026 USD	Global X Hang Seng TECH Covered Call Active ETF (formerly known as Global X Hang Seng TECH Components Covered Call Active ETF) As at 31 March 2026 HK$	Global X FTSE Greater China ETF As at 31 March 2026 HK$	Global X MSCI Asia Pacific ex Japan ETF As at 31 March 2026 USD	Global X China Core TECH ETF As at 31 March 2026 HK$	Global X S&P 500 Covered Call Active ETF As at 31 March 2026 USD	Global X Nasdaq 100 Covered Call Active ETF As at 31 March 2026 USD
EQUITY										
Net assets attributable to shareholders*	3(a)	–	–	–	–	**3,245,363,078**	**12,583,229**	**294,741,747**	**12,894,474**	**19,778,913**
TOTAL LIABILITIES AND EQUITY		–	–	–	–	**3,248,039,937**	**12,598,353**	**308,839,561**	**13,137,744**	**20,179,687**
Net assets attributable to shareholders*	3(a)	**17,576,720**	**2,456,386**	**1,432,890**	**2,844,570,508**	–	–	–	–	–
Accounting net assets attributable to shareholders		**17,576,720**	**2,456,386**	**1,432,890**	**2,844,570,508**	–	–	–	–	–
Adjustment for different basis adopted by the Sub-Fund in arriving at net assets attributable to shareholders	3(a)	–	–	**2**	–	–	–	–	–	–
Net assets attributable to shareholders (in accordance with the Prospectus of the Sub-Fund)	3(a)	**17,576,720**	**2,456,386**	**1,432,892**	**2,844,570,508**	–	–	–	–	–

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

STATEMENT OF NET ASSETS (CONTINUED)

As at 31 March 2026

*Net assets attributable to shareholders of Global X China Global Leaders ETF are classified as financial liabilities as at 31 March 2026 and equity as at 31 March 2025. Refer to Note 2(i).

For and on behalf of

As Directors of Global X Exchange Traded Funds Series OFC

Mirae Asset Global Investments (Hong Kong) Limited
As the Manager of the Sub-Funds

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 31 March 2026

		Global X Exchange Traded Funds Series OFC		Global X China Clean Energy ETF		Global X China Consumer Brand ETF		Global X China Electric Vehicle and Battery ETF		Global X China Robotics and AI ETF	
		For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025
	Notes	HK$	HK$	RMB	RMB	RMB	RMB	RMB	RMB	RMB	RMB
INCOME											
Dividend income		–	–	6,134,952	9,412,452	7,904,799	9,201,021	12,382,023	21,482,838	2,054,818	1,342,418
Interest income		–	–	8,533	7,206	5,329	–	24,503	20,335	12,924	3,235
Net gain/(loss) on financial assets and financial liabilities at fair value through profit or loss	5	–	–	126,562,858	(13,413,117)	(25,426,934)	2,106,676	176,391,066	176,077,104	(53,599,956)	2,908,686
Net exchange loss		–	–	(2,491)	(10,742)	(272,931)	(141,036)	(58,081)	(95,987)	(54,991)	(9,747)
Other income	6(d), 6(n)	–	–	–	16,000	106	–	183	16,000	–	–
		–	–	**132,703,852**	**(3,988,201)**	**(17,789,631)**	**11,166,661**	**188,739,694**	**197,500,290**	**(51,587,205)**	**4,244,592**
EXPENSES											
Management fee	6(b)	–	–	(2,640,407)	(3,040,005)	(1,892,457)	(1,988,435)	(6,553,101)	(7,290,039)	(2,780,370)	(791,741)
Custodian Fee	6(c)	–	–	–	–	–	–	–	–	–	–
Transaction costs on financial assets at fair value through profit or loss	6(a)	–	–	(718,302)	(706,298)	(636,961)	(568,592)	(2,197,041)	(2,082,130)	(1,232,211)	(318,095)
Other expenses		–	–	(487)	(202)	–	(195)	–	(3,717)	(434)	(322)
		–	–	**(3,359,196)**	**(3,746,505)**	**(2,529,418)**	**(2,557,222)**	**(8,750,142)**	**(9,375,886)**	**(4,013,015)**	**(1,110,158)**
Operating profit/(loss)		–	–	**129,344,656**	**(7,734,706)**	**(20,319,049)**	**8,609,439**	**179,989,552**	**188,124,404**	**(55,600,220)**	**3,134,434**
FINANCE COSTS											
Interest expense		–	–	(214)	(4,226)	(2,821)	(6,027)	(1,122)	(11,530)	(9,836)	(78)
Profit/(loss) before tax		–	–	**129,344,442**	**(7,738,932)**	**(20,321,870)**	**8,603,412**	**179,988,430**	**188,112,874**	**(55,610,056)**	**3,134,356**
Withholding tax on dividend income	9	–	–	(596,780)	(895,961)	(636,644)	(680,600)	(1,278,840)	(2,148,284)	(205,482)	(134,242)
Withholding tax on capital gains	9	–	–	–	–	–	–	–	–	–	–
Profit/(loss) after tax and total comprehensive income for the year		–	–	**128,747,662**	**(8,634,893)**	**(20,958,514)**	**7,922,812**	**178,709,590**	**185,964,590**	**(55,815,538)**	**3,000,114**

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

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

For the year ended 31 March 2026

		Global X China Semiconductor ETF		Global X China Global Leaders ETF		Global X Asia Semiconductor ETF		Global X FinTech ETF		Global X China MedTech ETF	
	Notes	For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB	For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB	For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB	For the year ended 31 March 2026 USD	For the year ended 31 March 2025 USD	For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB
INCOME											
Dividend income		1,743,324	1,666,032	2,159,296	440,549	1,408,072	1,161,771	7,861	9,653	212,174	340,144
Interest income		34,792	12,906	3,810	1,754	2,607	–	–	1	534	1,561
Net gain/(loss) on financial assets and financial liabilities at fair value through profit or loss	5	41,617,717	82,354,167	(921,830)	2,500,973	9,061,993	(4,535,851)	(293,831)	23,541	(5,088,092)	(2,714,339)
Net exchange gain/(loss)		19,105	(1,328)	(38,633)	(46,059)	(295,650)	(200,176)	(141)	(456)	(2,085)	(1,062)
Other income	6(d), 6(n)	–	–	17,674	–	–	–	–	–	–	–
		43,414,938	**84,031,777**	**1,220,317**	**2,897,217**	**10,177,022**	**(3,574,256)**	**(286,111)**	**32,739**	**(4,877,469)**	**(2,373,696)**
EXPENSES											
Management fee	6(b)	(6,153,242)	(2,592,664)	(395,206)	(176,984)	(702,459)	(418,322)	(10,354)	(9,226)	(157,336)	(98,738)
Custodian Fee	6(c)	–	–	(80)	–	–	–	–	–	–	–
Transaction costs on financial assets at fair value through profit or loss	6(a)	(3,359,336)	(716,185)	(244,258)	(166,451)	(369,491)	(180,667)	(381)	(258)	(34,813)	(30,522)
Other expenses		–	(1,233)	(18,095)	(45)	–	–	–	–	–	–
		(9,512,578)	**(3,310,082)**	**(657,639)**	**(343,480)**	**(1,071,950)**	**(598,989)**	**(10,735)**	**(9,484)**	**(192,149)**	**(129,260)**
Operating profit/(loss)		**33,902,360**	**80,721,695**	**562,678**	**2,553,737**	**9,105,072**	**(4,173,245)**	**(296,846)**	**23,255**	**(5,069,618)**	**(2,502,956)**
FINANCE COSTS											
Interest expense		–	(323)	–	(15)	(546)	(4,525)	–	–	–	–
Profit/(loss) before tax		**33,902,360**	**80,721,372**	**562,678**	**2,553,722**	**9,104,526**	**(4,177,770)**	**(296,846)**	**23,255**	**(5,069,618)**	**(2,502,956)**
Withholding tax on dividend income	9	(174,332)	(149,988)	(179,308)	(23,754)	(244,139)	(229,667)	(2,085)	(1,432)	(21,217)	(22,961)
Withholding tax on capital gains	9	–	–	–	–	–	–	–	–	–	–
Profit/(loss) after tax and total comprehensive income for the year/Increase in net attributable to shareholders from operations		**33,728,028**	**80,571,384**	**383,370**	**2,529,968**	**8,860,387**	**(4,407,437)**	**(298,931)**	**21,823**	**(5,090,835)**	**(2,525,917)**

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

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

For the year/period ended 31 March 2026

		Global X Asia USD Investment Grade Bond ETF		Global X China Little Giant ETF		Global X HSI Covered Call Active ETF (formerly known as Global X HSI Components Covered Call Active ETF)		Global X HSCEI Covered Call Active ETF (formerly known as Global X HSCEI Components Covered Call Active ETF)		Global X K-pop and Culture ETF	
	Notes	For the year ended 31 March 2026 USD	For the year ended 31 March 2025 USD	For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB	For the year ended 31 March 2026 HK$	For the period from 28 February 2024 (date of inception) to 31 March 2025 HK$	For the year ended 31 March 2026 HK$	For the period from 28 February 2024 (date of inception) to 31 March 2025 HK$	For the year ended 31 March 2026 KRW	For the period from 18 March 2024 (date of inception) to 31 March 2025 KRW
INCOME											
Dividend income		–	–	276,525	451,596	7,157,848	1,361,137	120,974,435	6,039,872	21,877,059	14,003,153
Interest income		5	11	425	1,367	157,918	–	9,301,559	–	964	1,226
Net gain/(loss) on financial assets and financial liabilities at fair value through profit or loss	5	319,923	543,075	6,744,342	(1,727,497)	(3,534,440)	7,832,702	(679,856,680)	87,886,254	495,307,864	176,872,310
Net exchange gain/(loss)		2	(217)	–	11	4,357	(64)	36,148	(286)	(1,254,380)	(1,053,545)
Other income	6(d), 6(n)	4,306	3,074	–	–	13,541	9,076	13,402	9,251	–	–
		324,236	**545,943**	**7,021,292**	**(1,274,523)**	**3,799,224**	**9,202,851**	**(549,531,136)**	**93,935,091**	**515,931,507**	**189,823,144**
EXPENSES											
Management fee	6(b)	(24,026)	(35,047)	(198,052)	(233,149)	(3,007,937)	(315,061)	(72,468,469)	(2,516,402)	(15,284,730)	(14,136,481)
Custodian fee	6(c)	(91)	(4)	–	–	(23)	(4)	(14)	(5)	–	–
Transaction costs on financial assets at fair value through profit or loss	6(a)	(231)	(212)	(52,007)	(92,491)	(1,724,623)	(145,366)	(38,793,254)	(2,241,623)	(6,961,666)	(3,655,841)
Other expenses		(4,258)	(2,885)	(42)	(18)	(13,627)	(9,087)	(13,510)	(9,262)	–	(1)
		(28,606)	**(38,148)**	**(250,101)**	**(325,658)**	**(4,746,210)**	**(469,518)**	**(111,275,247)**	**(4,767,292)**	**(22,246,396)**	**(17,792,323)**
Operating profit/(loss)		**295,630**	**507,795**	**6,771,191**	**(1,600,181)**	**(946,986)**	**8,733,333**	**(660,806,383)**	**89,167,799**	**493,685,111**	**172,030,821**

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

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

For the year/period ended 31 March 2026

		Global X Asia USD Investment Grade Bond ETF		Global X China Little Giant ETF		Global X HSI Covered Call Active ETF (formerly known as Global X HSI Components Covered Call Active ETF)		Global X HSCEI Covered Call Active ETF (formerly known as Global X HSCEI Components Covered Call Active ETF)		Global X K-pop and Culture ETF	
		For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the period from 28 February 2024 (date of inception) to 31 March 2025	For the year ended 31 March 2026	For the period from 28 February 2024 (date of inception) to 31 March 2025	For the year ended 31 March 2026	For the period from 18 March 2024 (date of inception) to 31 March 2025
	Notes	USD	USD	RMB	RMB	HK$	HK$	HK$	HK$	KRW	KRW
FINANCE COSTS											
Interest expense		–	(4)	(16)	(29)	–	(1,910)	–	(1,558)	–	–
Distribution to shareholders	10	(291,064)	(197,536)	–	–	(64,288,000)	(6,048,000)	(1,706,752,000)	(64,680,000)	–	–
Profit/(loss) before tax		**4,566**	**310,255**	**6,771,175**	**(1,600,210)**	**(65,234,986)**	**2,683,423**	**(2,367,558,383)**	**24,486,241**	**493,685,111**	**172,030,821**
Withholding tax on dividend income	9	–	–	(28,350)	(45,481)	(283,182)	(65,535)	(10,414,575)	(540,390)	(4,463,792)	(3,080,691)
Withholding tax on capital gains	9	–	–	–	–	–	–	–	–	–	–
Increase/(decrease) in net attributable to shareholders from operations/ Profit/(loss) after tax and total comprehensive income for the year/period		**4,566**	**310,255**	**6,742,825**	**(1,645,691)**	**(65,518,168)**	**2,617,888**	**(2,377,972,958)**	**23,945,851**	**489,221,319**	**168,950,130**

The accompanying notes are an integral part of these financial statements.

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

For the period ended 31 March 2026

	Notes	Global X US Treasury 0-3 Month ETF For the period from 12 December 2024 (date of inception) to 31 March 2026 USD	Global X G2 Tech ETF For the period from 9 January 2025 (date of inception) to 31 March 2026 USD	Global X AI Infrastructure ETF For the period from 7 February 2025 (date of inception) to 31 March 2026 USD	Global X Hang Seng TECH Covered Call Active ETF (formerly known as Global X Hang Seng TECH Components Covered Call Active ETF) For the period from 12 March 2025 (date of inception) to 31 March 2026 HK$	Global X FTSE Greater China ETF For the period from 27 March 2025 (date of inception) to 31 March 2026 HK$	Global X MSCI Asia Pacific ex Japan ETF For the period from 6 June 2025 (date of inception) to 31 March 2026 USD	Global X China Core TECH ETF For the period from 8 July 2025 (date of inception) to 31 March 2026 HK$	Global X S&P 500 Covered Call Active ETF For the period from 28 August 2025 (date of inception) to 31 March 2026 USD	Global X Nasdaq 100 Covered Call Active ETF For the period from 29 September 2025 (date of inception) to 31 March 2026 USD
INCOME										
Dividend income		–	24,426	14,912	3,720,845	22,393,497	235,791	439,252	38,930	35,705
Interest income		7	2	–	1,100,509	2,692	–	576	17	26
Net gain/(loss) on financial assets and financial liabilities at fair value through profit or loss	5	845,936	386,747	429,307	(347,079,630)	23,054,776	1,799,157	(54,227,069)	254,769	612,471
Net exchange (loss)/gain		(54)	(795)	(2,255)	8,672	(3,803,351)	(25,889)	(204,094)	114	273
Other income	6(d), 6(n)	3,265	3,399	3,734	205,758	–	–	–	–	–
		849,154	**413,779**	**445,698**	**(342,043,846)**	**41,647,614**	**2,009,059**	**(53,991,335)**	**293,830**	**648,475**
EXPENSES										
Management fee	6(b)	(18,065)	(23,380)	(9,304)	(9,645,145)	(2,382,757)	(18,275)	(1,801,121)	(34,023)	(57,960)
Custodian fee	6(c)	(8)	(25)	(98)	(41)	–	–	–	–	–
Transaction costs on financial assets at fair value through profit or loss	6(a)	(96)	(6,618)	(1,917)	(6,810,316)	(6,317,202)	(9,571)	(1,859,010)	(4,873)	(7,816)
Other expenses	6(d)	(3,283)	(3,401)	(3,701)	(24,222)	–	–	–	–	–
		(21,452)	**(33,424)**	**(15,020)**	**(16,479,724)**	**(8,699,959)**	**(27,846)**	**(3,660,131)**	**(38,896)**	**(65,776)**
Operating profit/(loss)		**827,702**	**380,355**	**430,678**	**(358,523,570)**	**32,947,655**	**1,981,213**	**(57,651,466)**	**254,934**	**582,699**

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

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

For the period ended 31 March 2026

	Notes	Global X US Treasury 0-3 Month ETF For the period from 12 December 2024 (date of inception) to 31 March 2026 USD	Global X G2 Tech ETF For the period from 9 January 2025 (date of inception) to 31 March 2026 USD	Global X AI Infrastructure ETF For the period from 7 February 2025 (date of inception) to 31 March 2026 USD	Global X Hang Seng TECH Covered Call Active ETF (formerly known as Global X Hang Seng TECH Components Covered Call Active ETF) For the period from 12 March 2025 (date of inception) to 31 March 2026 HK$	Global X FTSE Greater China ETF For the period from 27 March 2025 (date of inception) to 31 March 2026 HK$	Global X MSCI Asia Pacific ex Japan ETF For the period from 6 June 2025 (date of inception) to 31 March 2026 USD	Global X China Core TECH ETF For the period from 8 July 2025 (date of inception) to 31 March 2026 HK$	Global X S&P 500 Covered Call Active ETF For the period from 28 August 2025 (date of inception) to 31 March 2026 USD	Global X Nasdaq 100 Covered Call Active ETF For the period from 29 September 2025 (date of inception) to 31 March 2026 USD
FINANCE COSTS										
Interest expense		–	–	(17)	(12,563)	(5,418)	(28)	–	–	–
Distribution to shareholders	10	(809,452)	–	–	(240,108,000)	–	–	–	–	–
Profit/(loss) before tax		**18,250**	**380,355**	**430,661**	**(598,644,133)**	**32,942,237**	**1,981,185**	**(57,651,466)**	**254,934**	**582,699**
Withholding tax on dividend income	9	–	(2,307)	(2,920)	(58,550)	(1,675,682)	(26,915)	(40,988)	(10,974)	(10,207)
Withholding tax on capital gains	9	–	–	–	–	–	(11,041)	–	–	–
Increase/(decrease) in net attributable to shareholders from operations/ Profit/(loss) after tax and total comprehensive income for the year/period		**18,250**	**378,048**	**427,741**	**(598,702,683)**	**31,266,555**	**1,943,229**	**(57,692,454)**	**243,960**	**572,492**

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS

For the year ended 31 March 2026

	Notes	Global X Exchange Traded Funds Series OFC		Global X China Clean Energy ETF		Global X China Consumer Brand ETF		Global X China Electric Vehicle and Battery ETF		Global X China Robotics and AI ETF	
		For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025
		HK$	HK$	RMB	RMB	RMB	RMB	RMB	RMB	RMB	RMB
Balance at the beginning of the year		**–**	**–**	**361,350,245**	**542,225,482**	**308,395,458**	**357,561,588**	**1,036,434,778**	**1,232,615,068**	**193,636,324**	**126,181,262**
Issue of shares during the year											
- in kind	4	–	–	–	–	–	–	–	–	–	–
- cash creation and cash component	4	–	–	51,419,921	18,015,327	51,176,789	98,054,157	529,065,743	223,702,885	497,769,842	95,070,675
Redemption of shares during the year											
- in kind	4	–	–	–	–	–	–	–	–	–	–
- cash redemption and cash component	4	–	–	(131,699,870)	(190,255,671)	(130,298,144)	(155,143,099)	(832,266,450)	(605,847,765)	(4,466,026)	(30,615,727)
Net (redemption)/issue of shares		–	–	(80,279,949)	(172,240,344)	(79,121,355)	(57,088,942)	(303,200,707)	(382,144,880)	493,303,816	64,454,948
Distribution to shareholders	10	–	–	–	–	–	–	–	–	–	–
Profit/(loss) after tax and total comprehensive income for the year		–	–	128,747,662	(8,634,893)	(20,958,514)	7,922,812	178,709,590	185,964,590	(55,815,538)	3,000,114
Balance at the end of the year		–	–	**409,817,958**	**361,350,245**	**208,315,589**	**308,395,458**	**911,943,661**	**1,036,434,778**	**631,124,602**	**193,636,324**
Number of shares in issue at beginning of year		**–**	**–**	**5,150,000**	**7,550,000**	**7,350,000**	**9,000,000**	**12,750,000**	**18,350,000**	**4,250,000**	**3,050,000**
Issue of shares during the year (shares)	3(b)	–	–	550,000	250,000	1,150,000	2,350,000	5,500,000	3,000,000	9,100,000	1,950,000
Redemption of shares during the year (shares)	3(b)	–	–	(1,550,000)	(2,650,000)	(3,050,000)	(4,000,000)	(8,950,000)	(8,600,000)	(100,000)	(750,000)
Number of shares in issue at end of year		**–**	**–**	**4,150,000**	**5,150,000**	**5,450,000**	**7,350,000**	**9,300,000**	**12,750,000**	**13,250,000**	**4,250,000**

The accompanying notes are an integral part of these financial statements.

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

For the year ended 31 March 2026

	Notes	Global X China Semiconductor ETF		Global X China Global Leaders ETF		Global X Asia Semiconductor ETF		Global X FinTech ETF		Global X China MedTech ETF	
		For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025
		RMB	RMB	RMB	RMB	RMB	RMB	USD	USD	RMB	RMB
Balance at the beginning of the year		**394,451,797**	**381,854,538**	**121,071,662**	**17,208,077**	**43,167,938**	**91,488,227**	**1,283,798**	**1,290,790**	**11,546,700**	**29,090,978**
Issue of shares during the year											
- in kind	4	–	–	–	–	–	–	–	–	–	–
- cash creation and cash component	4	1,330,140,699	124,950,082	25,732,152	104,975,595	301,120,516	39,460,467	304,645	259,147	23,382,791	3,737,948
Redemption of shares during the year											
- in kind	4	–	–	–	–	–	–	–	–	–	–
- cash redemption and cash component	4	(426,656,974)	(192,924,207)	(118,094,080)	(3,641,978)	(35,293,343)	(83,373,319)	–	(287,962)	(2,246,347)	(18,756,309)
Net issue/(redemption) of shares		903,483,725	(67,974,125)	(92,361,928)	101,333,617	265,827,173	(43,912,852)	304,645	(28,815)	21,136,444	(15,018,361)
Distribution to shareholders	10	–	–	–	–	–	–	–	–	–	–
Profit/(loss) after tax and total comprehensive income for the year/Increase in net attributable to shareholders from operations		33,728,028	80,571,384	383,370	2,529,968	8,860,387	(4,407,437)	(298,931)	21,823	(5,090,835)	(2,525,917)
Balance at the end of the year		**1,331,663,550**	**394,451,797**	**29,093,104**	**121,071,662**	**317,855,498**	**43,167,938**	**1,289,512**	**1,283,798**	**27,592,309**	**11,546,700**
Number of shares in issue at beginning of year		**10,350,000**	**12,600,000**	**2,700,000**	**500,000**	**800,000**	**1,650,000**	**250,000**	**250,000**	**300,000**	**750,000**
Issue of shares during the year (shares)	3(b)	24,600,000	3,100,000	600,367	2,300,000	3,100,000	700,000	50,000	50,000	500,000	100,000
Redemption of shares during the year (shares)	3(b)	(8,100,000)	(5,350,000)	(2,650,000)	(100,000)	(400,000)	(1,550,000)	–	(50,000)	(50,000)	(550,000)
Number of shares in issue at end of year		**26,850,000**	**10,350,000**	**650,367**	**2,700,000**	**3,500,000**	**800,000**	**300,000**	**250,000**	**750,000**	**300,000**

The accompanying notes are an integral part of these financial statements.

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

For the year/period ended 31 March 2026

		Global X Asia USD Investment Grade Bond ETF		Global X China Little Giant ETF		Global X HSI Covered Call Active ETF (formerly known as Global X HSI Components Covered Call Active ETF)		Global X HSCEI Covered Call Active ETF (formerly known as Global X HSCEI Components Covered Call Active ETF)		Global X K-pop and Culture ETF	
		For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the period from 28 February 2024 (date of inception) to 31 March 2025	For the year ended 31 March 2026	For the period from 28 February 2024 (date of inception) to 31 March 2025	For the year ended 31 March 2026	For the period from 18 March 2024 (date of inception) to 31 March 2025
	Notes	USD	USD	RMB	RMB	HK$	HK$	HK$	HK$	KRW	KRW
Balance at the beginning of the year/period		**5,106,000**	**19,591,543**	**33,532,495**	**50,722,148**	**63,353,767**	**–**	**1,114,807,256**	**–**	**1,873,266,774**	**–**
Issue of shares during the year/period											
- in kind	4	–	–	–	–	36,962,800	–	–	–	–	–
- cash creation and cash component	4	3,471,446	345,890	5,266,529	20,887,221	1,051,604,872	60,735,879	22,814,449,139	1,222,035,050	1,896,228,314	2,512,088,839
Redemption of shares during the year/period											
- in kind	4	–	–	–	–	(29,134,840)	–	–	–	–	–
- cash redemption and cash component	4	(14,080)	(14,855,735)	(16,334,069)	(36,431,183)	(25,996,877)	–	(123,522,936)	(131,173,645)	(2,456,097,839)	(807,772,195)
Net issue/(redemption) of shares		3,457,366	(14,509,845)	(11,067,540)	(15,543,962)	1,033,435,955	60,735,879	22,690,926,203	1,090,861,405	(559,869,525)	1,704,316,644
Distribution to shareholders	10	–	(285,953)	–	–	–	–	–	–	–	–
Increase/(decrease) in net attributable to shareholders from operations/ Profit/(loss) after tax and total comprehensive income for the year/period		4,566	310,255	6,742,825	(1,645,691)	(65,518,168)	2,617,888	(2,377,972,958)	23,945,851	489,221,319	168,950,130
Balance at the end of the year/period		**8,567,932**	**5,106,000**	**29,207,780**	**33,532,495**	**1,031,271,554**	**63,353,767**	**21,427,760,501**	**1,114,807,256**	**1,802,618,568**	**1,873,266,774**

The accompanying notes are an integral part of these financial statements.

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

For the year/period ended 31 March 2026

	Notes	Global X Asia USD Investment Grade Bond ETF		Global X China Little Giant ETF		Global X HSI Covered Call Active ETF (formerly known as Global X HSI Components Covered Call Active ETF)		Global X HSCEI Covered Call Active ETF (formerly known as Global X HSCEI Components Covered Call Active ETF)		Global X K-pop and Culture ETF	
		For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the period from 28 February 2024 (date of inception) to 31 March 2025	For the year ended 31 March 2026	For the period from 28 February 2024 (date of inception) to 31 March 2025	For the year ended 31 March 2026	For the period from 18 March 2024 (date of inception) to 31 March 2025
Number of shares in issue at beginning of year/period		**690,397**	**2,670,000**	**739,750**	**1,189,750**	**6,001,000**	**–**	**105,201,000**	**–**	**175,000**	–
Issue of shares during the year/period (shares)	3(b)	466,117	45,397	100,000	500,000	102,012,772	6,001,000	2,195,226,660	117,601,000	150,000	250,000
Redemption of shares during the year/period (shares)	3(b)	(975)	(2,025,000)	(350,000)	(950,000)	(5,200,826)	–	(12,016,101)	(12,400,000)	(175,000)	(75,000)
Number of shares in issue at end of year/period		**1,155,539**	**690,397**	**489,750**	**739,750**	**102,812,946**	**6,001,000**	**2,288,411,559**	**105,201,000**	**150,000**	**175,000**

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

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

For the period ended 31 March 2026

	Notes	Global X US Treasury 0-3 Month ETF For the period from 12 December 2024 (date of inception) to 31 March 2026 USD	Global X G2 Tech ETF For the period from 9 January 2025 (date of inception) to 31 March 2026 USD	Global X AI Infrastructure ETF For the period from 7 February 2025 (date of inception) to 31 March 2026 USD	Global X Hang Seng TECH Covered Call Active ETF (formerly known as Global X Hang Seng TECH Components Covered Call Active ETF) For the period from 12 March 2025 (date of inception) to 31 March 2026 HK$	Global X FTSE Greater China ETF For the period from 27 March 2025 (date of inception) to 31 March 2026 HK$	Global X MSCI Asia Pacific ex Japan ETF For the period from 6 June 2025 (date of inception) to 31 March 2026 USD	Global X China Core TECH ETF For the period from 8 July 2025 (date of inception) to 31 March 2026 HK$	Global X S&P 500 Covered Call Active ETF For the period from 28 August 2025 (date of inception) to 31 March 2026 USD	Global X Nasdaq 100 Covered Call Active ETF For the period from 29 September 2025 (date of inception) to 31 March 2026 USD
Balance at the beginning of the period		–	–	–	–	–	–	–	–	–
Issue of shares during the period										
- in kind	4	–	–	–	–	–	–	–	–	–
- cash creation and cash component	4	22,627,069	3,531,638	1,804,996	3,469,692,669	3,880,028,730	10,640,000	736,717,748	15,236,778	24,855,136
Redemption of shares during the period										
- in kind	4	–	–	–	–	–	–	–	–	–
- cash redemption and cash component	4	(5,068,599)	(1,453,300)	(799,847)	(26,419,478)	(665,932,207)	–	(384,283,547)	(2,067,901)	(4,662,818)
Net issue of shares		17,558,470	2,078,338	1,005,149	3,443,273,191	3,214,096,523	10,640,000	352,434,201	13,168,877	20,192,318
Distribution to shareholders	10	–	–	–	–	–	–	–	(518,363)	(985,897)
Increase/(decrease) in net attributable to shareholders from operations/ Profit/(loss) after tax and total comprehensive income for the period		18,250	378,048	427,741	(598,702,683)	31,266,555	1,943,229	(57,692,454)	243,960	572,492
Balance at the end of the period		**17,576,720**	**2,456,386**	**1,432,890**	**2,844,570,508**	**3,245,363,078**	**12,583,229**	**294,741,747**	**12,894,474**	**19,778,913**

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

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

For the period ended 31 March 2026

	Notes	Global X US Treasury 0-3 Month ETF For the period from 12 December 2024 (date of inception) to 31 March 2026	Global X G2 Tech ETF For the period from 9 January 2025 (date of inception) to 31 March 2026	Global X AI Infrastructure ETF For the period from 7 February 2025 (date of inception) to 31 March 2026	Global X Hang Seng TECH Covered Call Active ETF (formerly known as Global X Hang Seng TECH Components Covered Call Active ETF) For the period from 12 March 2025 (date of inception) to 31 March 2026	Global X FTSE Greater China ETF For the period from 27 March 2025 (date of inception) to 31 March 2026	Global X MSCI Asia Pacific ex Japan ETF For the period from 6 June 2025 (date of inception) to 31 March 2026	Global X China Core TECH ETF For the period from 8 July 2025 (date of inception) to 31 March 2026	Global X S&P 500 Covered Call Active ETF For the period from 28 August 2025 (date of inception) to 31 March 2026	Global X Nasdaq 100 Covered Call Active ETF For the period from 29 September 2025 (date of inception) to 31 March 2026
Number of shares in issue at beginning of period		–	–	–	–	–	–	–	–	–
Issue of shares during the period (shares)	3(b)	3,226,796	451,796	232,954	372,423,421	53,040,000	1,520,000	6,150,000	1,500,000	2,450,000
Redemption of shares during the period (shares)	3(b)	(720,000)	(150,000)	(101,694)	(2,800,000)	(8,480,000)	–	(3,350,000)	(200,000)	(450,000)
Number of shares in issue at end of period		**2,506,796**	**301,796**	**131,260**	**369,623,421**	**44,560,000**	**1,520,000**	**2,800,000**	**1,300,000**	**2,000,000**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS

For the year ended 31 March 2026

	Note	Global X China Clean Energy ETF For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/(loss) before tax		129,344,442	(7,738,932)
Adjustments for:			
Dividend income		(6,134,952)	(9,412,452)
Interest income		(8,533)	(7,206)
Interest expense		214	4,226
		123,201,171	(17,154,364)
(Increase)/decrease in financial assets at fair value through profit or loss		(48,170,481)	180,815,145
(Increase)/decrease in prepayment and other receivables		(19,935)	9,955
Increase/(decrease) in management fee payable		40,046	(102,286)
(Decrease)/increase in registration fee payable		(42,000)	14,000
Cash generated from operations		75,008,801	163,582,450
Dividends received, net of withholding tax		5,538,172	8,632,009
Interest received		8,533	7,206
Interest paid		(214)	(4,226)
Net cash flows generated from operating activities		**80,555,292**	**172,217,439**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash received from creation of shares		51,419,921	18,015,327
Cash paid on redemption of shares		(131,699,870)	(190,255,671)
Net cash flows used in financing activities		**(80,279,949)**	**(172,240,344)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		**275,343**	**(22,905)**
Cash and cash equivalents at the beginning of the year		471,833	494,738
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		**747,176**	**471,833**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Bank balances	6(f)	**747,176**	**471,833**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the year ended 31 March 2026

	Note	Global X China Consumer Brand ETF For the year ended 31 March 2026 RMB	 For the year ended 31 March 2025 RMB
CASH FLOWS FROM OPERATING ACTIVITIES			
(Loss)/profit before tax		(20,321,870)	8,603,412
Adjustments for:			
Dividend income		(7,904,799)	(9,201,021)
Interest income		(5,329)	–
Interest expense		2,821	6,027
		(28,229,177)	(591,582)
Decrease in financial assets at fair value through profit or loss		99,444,300	49,804,145
Increase in prepayment and other receivables		(17,226)	(330)
Decrease in management fee payable		(34,689)	(43,590)
(Decrease)/increase in amounts due to brokers		(2,784,609)	2,784,609
(Decrease)/increase in registration fee payable		(54,000)	8,000
Cash generated from operations		68,324,599	51,961,252
Dividends received, net of withholding tax		7,376,379	8,394,809
Interest received		5,329	–
Interest paid		(2,821)	(6,027)
Net cash flows generated from operating activities		**75,703,486**	**60,350,034**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash received from creation of shares		51,176,789	98,054,157
Cash paid on redemption of shares		(130,298,144)	(155,143,099)
Net cash flows used in financing activities		**(79,121,355)**	**(57,088,942)**
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		**(3,417,869)**	**3,261,092**
Cash and cash equivalents at the beginning of the year		3,639,727	378,635
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		**221,858**	**3,639,727**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Bank balances	6(f)	**221,858**	**3,639,727**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the year ended 31 March 2026

	Note	Global X China Electric Vehicle and Battery ETF For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		179,988,430	188,112,874
Adjustments for:			
Dividend income		(12,382,023)	(21,482,838)
Interest income		(24,503)	(20,335)
Interest expense		1,122	11,530
		167,583,026	166,621,231
Decrease in financial assets at fair value through profit or loss		122,510,985	198,198,596
Decrease in amounts due from brokers		–	10,240,107
(Increase)/decrease in prepayment and other receivables		(57,976)	3,021
Decrease in management fee payable		(64,941)	(97,860)
Increase in amounts due to brokers		44,073,768	–
(Decrease)/increase in registration fee payable		(6,000)	74,000
Cash generated from operations		334,038,862	375,039,095
Dividends received, net of withholding tax		11,194,741	19,238,245
Interest received		24,503	20,335
Interest paid		(1,122)	(11,530)
Net cash flows generated from operating activities		**345,256,984**	**394,286,145**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash received from creation of shares		529,065,743	223,702,885
Cash paid on redemption of shares		(832,266,450)	(605,847,765)
Net cash flows used in financing activities		**(303,200,707)**	**(382,144,880)**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**42,056,277**	**12,141,265**
Cash and cash equivalents at the beginning of the year		3,404,164	(8,737,101)
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		**45,460,441**	**3,404,164**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Bank balances	6(f)	**45,460,441**	**3,404,164**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the year ended 31 March 2026

	Note	Global X China Robotics and AI ETF For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB
CASH FLOWS FROM OPERATING ACTIVITIES			
(Loss)/profit before tax		(55,610,056)	3,134,356
Adjustments for:			
Dividend income		(2,054,818)	(1,342,418)
Interest income		(12,924)	(3,235)
Interest expense		9,836	78
		(57,667,962)	1,788,781
Increase in financial assets at fair value through profit or loss		(439,571,753)	(66,918,525)
Increase in prepayment and other receivables		(67,174)	(3,280)
Increase in management fee payable		290,023	27,055
(Decrease)/increase in amounts due to brokers		(26,715,603)	26,715,603
Increase in registration fee payable		144,000	84,000
Cash used in operations		(523,588,469)	(38,306,366)
Dividends received, net of withholding tax		1,849,336	1,208,176
Interest received		12,924	3,235
Interest paid		(9,836)	(78)
Net cash flows used in operating activities		**(521,736,045)**	**(37,095,033)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash received from creation of shares		497,769,842	95,070,675
Cash paid on redemption of shares		(4,466,026)	(30,615,727)
Net cash flows generated from financing activities		**493,303,816**	**64,454,948**
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		**(28,432,229)**	**27,359,915**
Cash and cash equivalents at the beginning of the year		27,642,266	282,351
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		**(789,963)**	**27,642,266**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Bank balances	6(f)	–	27,642,266
Bank overdraft	6(f)	(789,963)	–
		(789,963)	**27,642,266**

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

STATEMENT OF CASH FLOWS (CONTINUED)

For the year ended 31 March 2026

	Note	Global X China Semiconductor ETF For the year ended 31 March 2026 RMB	 For the year ended 31 March 2025 RMB
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		33,902,360	80,721,372
Adjustments for:			
Dividend income		(1,743,324)	(1,666,032)
Interest income		(34,792)	(12,906)
Interest expense		–	323
		32,124,244	79,042,757
Increase in financial assets at fair value through profit or loss		(937,361,220)	(11,596,324)
Increase in amounts due from brokers		(659,701)	–
Increase in prepayment and other receivables		(197,083)	(939)
Increase/(decrease) in management fee payable		637,642	(3,471)
(Decrease)/increase in amounts due to brokers		(29,323,987)	29,323,987
Increase in registration fee payable		378,000	126,000
Cash (used in)/generated from operations		(934,402,105)	96,892,010
Dividends received, net of withholding tax		1,567,973	1,516,044
Interest received		34,792	12,906
Interest paid		–	(323)
Net cash flows (used in)/generated from operating activities		**(932,799,340)**	**98,420,637**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash received from creation of shares		1,330,140,699	124,950,082
Cash paid on redemption of shares		(419,205,572)	(192,924,207)
Net cash flows generated from/(used in) financing activities		**910,935,127**	**(67,974,125)**
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		**(21,864,213)**	**30,446,512**
Cash and cash equivalents at the beginning of the year		30,909,608	463,096
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		**9,045,395**	**30,909,608**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Bank balances	6(f)	**9,045,395**	**30,909,608**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the year ended 31 March 2026

	Note	Global X China Global Leaders ETF For the year ended 31 March 2026 RMB	Global X China Global Leaders ETF For the year ended 31 March 2025 RMB
CASH FLOWS FROM OPERATING ACTIVITIES			
Increase in net attributable to shareholders from operations/ Profit before tax		383,370	2,553,722
Adjustments for:			
Dividend income		(2,159,296)	(440,549)
Interest income		(3,810)	(1,754)
Interest expense		–	15
Withholding tax on dividend income		179,308	–
		(1,600,428)	2,111,434
Decrease/(increase) in financial assets at fair value through profit or loss		91,646,271	(103,527,792)
Increase in amounts due from the Manager		(17,674)	–
Increase in prepayment and other receivables		(517)	–
(Decrease)/increase in management fee payable		(38,684)	44,681
Increase in custodian fee payable		80	–
Increase in fees payable		17,641	–
(Decrease)/increase in registration fee payable		(54,000)	18,000
Cash generated from/(used in) operations		89,952,689	(101,353,677)
Dividends received, net of withholding tax		1,979,988	417,124
Interest received		3,810	1,754
Interest paid		–	(15)
Net cash flows generated from/(used in) operating activities		**91,936,487**	**(100,934,814)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash received from creation of shares		25,732,152	104,975,595
Cash paid on redemption of shares		(118,094,080)	(3,641,978)
Net cash flows (used in)/generated from financing activities		**(92,361,928)**	**101,333,617**
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		**(425,441)**	**398,803**
Cash and cash equivalents at the beginning of the year		543,727	144,924
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		**118,286**	**543,727**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Bank balances	6(f)	**118,286**	**543,727**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the year ended 31 March 2026

	Note	Global X Asia Semiconductor ETF For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/(loss) before tax		9,104,526	(4,177,770)
Adjustments for:			
Dividend income		(1,408,072)	(1,161,771)
Interest income		(2,607)	–
Interest expense		546	4,525
		7,694,393	(5,335,016)
(Increase)/decrease in financial assets at fair value through profit or loss		(273,806,146)	48,004,102
Increase in amounts due from brokers		(983)	–
Increase/(decrease) in management fee payable		153,871	(25,606)
Increase in amounts due to brokers		6,744,788	469,527
Increase in registration fee payable		42,000	17,999
Cash (used in)/generated from operations		(259,172,077)	43,131,006
Dividends received, net of withholding tax		781,488	934,388
Interest received		2,607	–
Interest paid		(546)	(4,525)
Net cash flows (used in)/generated from operating activities		**(258,388,528)**	**44,060,869**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash received from creation of shares		301,120,516	39,460,467
Cash paid on redemption of shares		(35,293,343)	(83,373,319)
Net cash flows generated from/(used in) financing activities		**265,827,173**	**(43,912,852)**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**7,438,645**	**148,017**
Cash and cash equivalents at the beginning of the year		577,300	429,283
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		**8,015,945**	**577,300**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Bank balances	6(f)	**8,015,945**	**577,300**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the year ended 31 March 2026

	Note	Global X FinTech ETF For the year ended 31 March 2026 USD	Global X FinTech ETF For the year ended 31 March 2025 USD
CASH FLOWS FROM OPERATING ACTIVITIES			
(Loss)/profit before tax		(296,846)	23,255
Adjustments for:			
Dividend income		(7,861)	(9,653)
Interest income		–	(1)
		(304,707)	13,601
(Increase)/decrease in financial assets at fair value through profit or loss		(5,909)	2,981
Increase in management fee payable		37	48
(Decrease)/increase in amounts due to brokers		(61)	61
(Decrease)/increase in registration fee payable		(1,000)	1,000
Cash (used in)/generated from operations		(311,640)	17,691
Dividends received, net of withholding tax		5,706	8,236
Interest received		–	1
Net cash flows (used in)/generated from operating activities		**(305,934)**	**25,928**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash received from creation of shares		304,645	259,147
Cash paid on redemption of shares		–	(287,962)
Net cash flows generated from/(used in) financing activities		**304,645**	**(28,815)**
NET DECREASE IN CASH AND CASH EQUIVALENTS		**(1,289)**	**(2,887)**
Cash and cash equivalents at the beginning of the year		5,114	8,001
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		**3,825**	**5,114**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Bank balances	6(f)	**3,825**	**5,114**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the year ended 31 March 2026

	Note	Global X China MedTech ETF For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB
CASH FLOWS FROM OPERATING ACTIVITIES			
Loss before tax		(5,069,618)	(2,502,956)
Adjustments for:			
Dividend income		(212,174)	(340,144)
Interest income		(534)	(1,561)
		(5,282,326)	(2,844,661)
Increase/(decrease) in financial assets at fair value through profit or loss		(16,060,733)	17,524,837
Decrease in amounts due from brokers		–	408,319
Increase/(decrease) in management fee payable		10,226	(16,337)
Decrease in registration fee payable		(18,000)	(90,000)
Cash (used in)/generated from operations		(21,350,833)	14,982,158
Dividends received, net of withholding tax		190,957	317,183
Interest received		534	1,561
Net cash flows (used in)/generated from operating activities		**(21,159,342)**	**15,300,902**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash received from creation of shares		23,382,791	3,737,948
Cash paid on redemption of shares		(2,246,347)	(20,685,052)
Net cash flows generated from/(used in) financing activities		**21,136,444**	**(16,947,104)**
NET DECREASE IN CASH AND CASH EQUIVALENTS		**(22,898)**	**(1,646,202)**
Cash and cash equivalents at the beginning of the year		85,396	1,731,598
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		**62,498**	**85,396**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Bank balances	6(f)	**62,498**	**85,396**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the year ended 31 March 2026

	Note	Global X Asia USD Investment Grade Bond ETF For the year ended 31 March 2026 USD	For the year ended 31 March 2025 USD
CASH FLOWS FROM OPERATING ACTIVITIES			
Increase in net attributable to shareholders from operations		4,566	310,255
Adjustments for:			
Interest income		(5)	(11)
Interest expense		–	4
Distribution to shareholders		291,064	197,536
		295,625	507,784
(Increase)/decrease in financial assets at fair value through profit or loss		(3,467,634)	14,408,020
Decrease/(increase) in amounts due from brokers		208,058	(196,596)
Increase in amounts due from the Manager		(4,288)	(2,866)
Increase/(decrease) in management fee payable		930	(4,269)
Increase in custodian fee payable		91	4
Increase in fees payable		4,259	2,885
(Decrease)/increase in amounts due to brokers		(218,221)	218,221
Increase/(decrease) in registration fee payable		1,000	(3,000)
Cash (used in)/generated from operations		(3,180,180)	14,930,183
Interest received		5	11
Interest paid		–	(4)
Net cash flows (used in)/generated from operating activities		**(3,180,175)**	**14,930,190**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash received from creation of shares		3,471,446	345,890
Cash paid on redemption of shares		(14,080)	(14,855,735)
Cash paid on distribution to shareholders		(291,064)	(483,489)
Net cash flows generated from/(used in) financing activities		**3,166,302**	**(14,993,334)**
NET DECREASE IN CASH AND CASH EQUIVALENTS		**(13,873)**	**(63,144)**
Cash and cash equivalents at the beginning of the year		59,708	122,852
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		**45,835**	**59,708**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Bank balances	6(f)	**45,835**	**59,708**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the year ended 31 March 2026

	Note	Global X China Little Giant ETF For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/(loss) before tax		6,771,175	(1,600,210)
Adjustments for:			
Dividend income		(276,525)	(451,596)
Interest income		(425)	(1,367)
Interest expense		16	29
		6,494,241	(2,053,144)
Decrease in financial assets at fair value through profit or loss		4,380,898	17,035,378
Decrease in management fee payable		(1,079)	(14,849)
Decrease in registration fee payable		(36,000)	(36,000)
Cash generated from operations		10,838,060	14,931,385
Dividends received, net of withholding tax		248,175	406,115
Interest received		425	1,367
Interest paid		(16)	(29)
Net cash flows generated from operating activities		**11,086,644**	**15,338,838**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash received from creation of shares		5,266,529	20,887,221
Cash paid on redemption of shares		(16,334,069)	(42,798,065)
Net cash flows used in financing activities		**(11,067,540)**	**(21,910,844)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		**19,104**	**(6,572,006)**
Cash and cash equivalents at the beginning of the year		113,834	6,685,840
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		**132,938**	**113,834**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Bank balances	6(f)	**132,938**	**113,834**

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

STATEMENT OF CASH FLOWS (CONTINUED)

For the year ended 31 March 2026

	Note	Global X HSI Covered Call Active ETF (formerly known as Global X HSI Components Covered Call Active ETF) For the year ended 31 March 2026 HK$	For the period from 28 February 2024 (date of inception) to 31 March 2025 HK$
CASH FLOWS FROM OPERATING ACTIVITIES			
(Decrease)/increase in net attributable to shareholders from operations		(65,518,168)	2,617,888
Adjustments for:			
Dividend income		(7,157,848)	(1,361,137)
Interest income		(157,918)	–
Interest expense		–	1,910
Withholding tax on dividend income		283,182	65,535
Distribution to shareholders		64,288,000	6,048,000
		(8,262,752)	7,372,196
Increase in financial assets at fair value through profit or loss		(781,083,910)	(49,135,715)
Increase in amounts due from brokers		(4,017,600)	(1,499,400)
Increase in amounts due from the Manager		(13,541)	(9,076)
Increase in margin accounts		(163,670,288)	(8,210,207)
(Decrease)/increase in financial liabilities at fair value through profit or loss		(183,600)	1,309,200
Increase in management fee payable		592,464	40,976
Increase in custodian fee payable		23	4
Increase in fees payable		13,628	9,087
Increase in amounts due to brokers		3,256,266	–
Increase in distribution payable		13,672,000	720,000
Increase in registration fee payable		382,500	37,500
Cash used in operations		(939,314,810)	(49,365,435)
Dividends received, net of withholding tax		5,399,178	1,166,167
Interest received		157,918	–
Interest paid		–	(1,910)
Net cash flows used in operating activities		**(933,757,714)**	**(48,201,178)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash received from creation of shares*		1,048,574,228	60,735,879
Cash paid on redemption of shares*		(25,996,877)	–
Cash paid on distribution to shareholders		(64,288,000)	(6,048,000)
Net cash flows generated from financing activities		**958,289,351**	**54,687,879**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**24,531,637**	**6,486,701**
Cash and cash equivalents at the beginning of the year/period		6,486,701	–
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR/PERIOD		**31,018,338**	**6,486,701**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Bank balances	6(f)	**31,018,338**	**6,486,701**

* During the year ended 31 March 2026, Global X HSI Covered Call Active ETF (formerly known as Global X HSI Components Covered Call Active ETF) had non-cash transactions (creation of shares and redemption of shares) which are excluded from the cash flow statement. Refer to note 4 for the details of major non-cash transactions.

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the year ended 31 March 2026

	Note	Global X HSCEI Covered Call Active ETF (formerly known as Global X HSCEI Components Covered Call Active ETF) For the year ended 31 March 2026 HK$	For the period from 28 February 2024 (date of inception) to 31 March 2025 HK$
CASH FLOWS FROM OPERATING ACTIVITIES			
(Decrease)/increase in net attributable to shareholders from operations		(2,377,972,958)	23,945,851
Adjustments for:			
Dividend income		(120,974,435)	(6,039,872)
Interest income		(9,301,559)	–
Interest expense		–	1,558
Withholding tax on dividend income		10,414,575	540,390
Distribution to shareholders		1,706,752,000	64,680,000
		(791,082,377)	83,127,927
Increase in financial assets at fair value through profit or loss		(16,030,406,999)	(908,131,728)
Increase in amounts due from brokers		(475,654,851)	(27,024,650)
Increase in amounts due from the Manager		(13,402)	(9,251)
Increase in margin accounts		(4,170,560,416)	(146,977,865)
Increase in financial liabilities at fair value through profit or loss		499,899,050	24,888,700
Increase in management fee payable		13,224,550	648,097
Increase in custodian fee payable		14	5
Increase in fees payable		13,509	9,262
Increase in amounts due to brokers		161,822,040	79,705,625
Increase in distribution payable		303,268,000	14,700,000
Increase in registration fee payable		1,042,500	555,000
Cash used in operations		(20,488,448,382)	(878,508,878)
Dividends received, net of withholding tax		110,559,860	5,499,482
Interest received		9,301,559	–
Interest paid		–	(1,558)
Net cash flows used in operating activities		**(20,368,586,963)**	**(873,010,954)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash received from creation of shares		22,713,399,261	1,145,598,003
Cash paid on redemption of shares		(123,522,936)	(131,173,645)
Cash paid on distribution to shareholders		(1,706,752,000)	(64,680,000)
Net cash flows generated from financing activities		**20,883,124,325**	**949,744,358**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**514,537,362**	**76,733,404**
Cash and cash equivalents at the beginning of the year/period		76,733,404	–
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR/PERIOD		**591,270,766**	**76,733,404**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Bank balances	6(f)	**591,270,766**	**76,733,404**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the year ended 31 March 2026

	Note	Global X K-pop and Culture ETF For the year ended 31 March 2026 KRW	For the period from 18 March 2024 (date of inception) to 31 March 2025 KRW
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		493,685,111	172,030,821
Adjustments for:			
Dividend income		(21,877,059)	(14,003,153)
Interest income		(964)	(1,226)
		471,807,088	158,026,442
Decrease/(increase) in financial assets at fair value through profit or loss		79,361,546	(1,867,391,995)
Increase in amounts due from brokers		(1,350,760)	–
(Decrease)/increase in management fee payable		(370,595)	1,442,679
Increase in registration fee payable		2,468,430	3,775,825
Cash generated from/(used) in operations		551,915,709	(1,704,147,049)
Dividends received, net of withholding tax		13,985,815	1,542,146
Interest received		964	1,226
Net cash flows generated from/(used in) operating activities		**565,902,488**	**(1,702,603,677)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash received from creation of shares		1,896,228,314	2,512,088,839
Cash paid on redemption of shares		(2,456,097,839)	(807,772,195)
Net cash flows (used in)/generated from financing activities		**(559,869,525)**	**1,704,316,644**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**6,032,963**	**1,712,967**
Cash and cash equivalents at the beginning of the year/period		1,712,967	–
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR/PERIOD		**7,745,930**	**1,712,967**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Bank balances	6(f)	**7,745,930**	**1,712,967**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the period from 12 December 2024 (date of inception) to 31 March 2026

	Note	Global X US Treasury 0-3 Month ETF For the period from 12 December 2024 (date of inception) to 31 March 2026 USD
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net attributable to shareholders from operations		18,250
Adjustments for:		
Interest income		(7)
Distribution to shareholders		809,452
		827,695
Increase in financial assets at fair value through profit or loss		(17,559,468)
Increase in amounts due from the Manager		(3,265)
Increase in management fee payable		882
Increase in custodian fee payable		8
Increase in fees payable		3,283
Increase in registration fee payable		18,000
Cash used in operations		(16,712,865)
Interest received		7
Net cash flows used in operating activities		**(16,712,858)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash received from creation of shares		22,627,069
Cash paid on redemption of shares		(5,068,599)
Cash paid on distribution to shareholders		(809,452)
Net cash flows generated from financing activities		**16,749,018**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**36,160**
Cash and cash equivalents at the beginning of the period		–
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**36,160**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
Bank balances	6(f)	**36,160**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the period from 9 January 2025 (date of inception) to 31 March 2026

	Note	Global X G2 Tech ETF For the period from 9 January 2025 (date of inception) to 31 March 2026 USD
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net attributable to shareholders from operations		378,048
Adjustments for:		
Dividend income		(24,426)
Interest income		(2)
Withholding tax on dividend income		2,307
		355,927
Increase in financial assets at fair value through profit or loss		(2,451,522)
Increase in amounts due from the Manager		(3,399)
Increase in management fee payable		1,548
Increase in custodian fee payable		25
Increase in fees payable		3,401
Increase in amounts due to brokers		98,294
Increase in registration fee payable		4,000
Cash used in operations		(1,991,726)
Dividends received, net of withholding tax		22,110
Interest received		2
Net cash flows used in operating activities		**(1,969,614)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash received from creation of shares		3,531,638
Cash paid on redemption of shares		(1,453,300)
Net cash flows generated from financing activities		**2,078,338**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**108,724**
Cash and cash equivalents at the beginning of the period		–
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**108,724**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
Bank balances	6(f)	**108,724**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the period from 7 February 2025 (date of inception) to 31 March 2026

	Note	Global X AI Infrastructure ETF For the period from 7 February 2025 (date of inception) to 31 March 2026 USD
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net attributable to shareholders from operations		427,741
Adjustments for:		
Dividend income		(14,912)
Interest expense		17
Withholding tax on dividend income		2,920
		415,766
Increase in financial assets at fair value through profit or loss		(1,431,034)
Increase in amounts due from the Manager		(3,734)
Increase in management fee payable		927
Increase in custodian fee payable		98
Increase in fees payable		3,701
Increase in amounts due to brokers		2,448
Increase in registration fee payable		2,000
Cash used in operations		(1,009,828)
Dividends received, net of withholding tax		11,647
Interest paid		(17)
Net cash flows used in operating activities		**(998,198)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash received from creation of shares		1,804,996
Cash paid on redemption of shares		(799,847)
Net cash flows generated from financing activities		**1,005,149**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**6,951**
Cash and cash equivalents at the beginning of the period		–
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**6,951**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
Bank balances	6(f)	**6,951**

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

STATEMENT OF CASH FLOWS (CONTINUED)

For the period from 12 March 2025 (date of inception) to 31 March 2026

	Note	Global X Hang Seng TECH Covered Call Active ETF (formerly known as Global X Hang Seng TECH Components Covered Call Active ETF) For the period from 12 March 2025 (date of inception) to 31 March 2026 HK$
CASH FLOWS FROM OPERATING ACTIVITIES		
Decrease in net attributable to shareholders from operations		(598,702,683)
Adjustments for:		
Dividend income		(3,720,845)
Interest income		(1,100,509)
Interest expense		12,563
Withholding tax on dividend income		58,550
Distribution to shareholders		240,108,000
		(363,344,924)
Increase in financial assets at fair value through profit or loss		(2,285,660,543)
Increase in amounts due from brokers		(95,283,350)
Increase in amounts due from the Manager		(23,969)
Increase in prepayment and other receivables		(122,348)
Increase in margin accounts		(608,041,715)
Increase in financial liabilities at fair value through profit or loss		91,776,400
Increase in management fee payable		1,899,892
Increase in custodian fee payable		41
Increase in fees payable		24,222
Increase in amounts due to brokers		35,316,323
Increase in distribution payable		44,016,000
Increase in registration fee payable		712,500
Cash used in operations		(3,178,731,471)
Dividends received, net of withholding tax		3,662,295
Interest received		1,100,509
Interest paid		(12,563)
Net cash flows used in operating activities		**(3,173,981,230)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash received from creation of shares		3,430,214,513
Cash paid on redemption of shares		(26,419,478)
Cash paid on distribution to shareholders		(240,108,000)
Net cash flows generated from financing activities		**3,163,687,035**
NET DECREASE IN CASH AND CASH EQUIVALENTS		**(10,294,195)**
Cash and cash equivalents at the beginning of the period		–
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**(10,294,195)**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
Bank balances	6(f)	–
Bank overdraft	6(f)	(10,294,195)
		(10,294,195)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the period from 27 March 2025 (date of inception) to 31 March 2026

	Note	Global X FTSE Greater China ETF For the period from 27 March 2025 (date of inception) to 31 March 2026 HK$
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax		32,942,237
Adjustments for:		
Dividend income		(22,393,497)
Interest income		(2,692)
Interest expense		5,418
		10,551,466
Increase in financial assets at fair value through profit or loss		(3,237,539,582)
Increase in management fee payable		425,802
Increase in amounts due to brokers		1,936,057
Increase in registration fee payable		315,000
Cash used in operations		(3,224,311,257)
Dividends received, net of withholding tax		14,083,211
Interest received		2,692
Interest paid		(5,418)
Net cash flows used in operating activities		**(3,210,230,772)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash received from creation of shares		3,880,028,730
Cash paid on redemption of shares		(665,932,207)
Net cash flows generated from financing activities		**3,214,096,523**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**3,865,751**
Cash and cash equivalents at the beginning of the period		–
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**3,865,751**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
Bank balances	6(f)	**3,865,751**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the period from 6 June 2025 (date of inception) to 31 March 2026

	Note	Global X MSCI Asia Pacific ex Japan ETF For the period from 6 June 2025 (date of inception) to 31 March 2026 USD
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax		1,981,185
Adjustments for:		
Dividend income		(235,791)
Interest expense		28
		1,745,422
Increase in financial assets at fair value through profit or loss		(12,519,965)
Increase in amounts due from brokers		(231)
Increase in management fee payable		2,104
Increase in other payable		11,020
Increase in registration fee payable		2,000
Cash used in operations		(10,759,650)
Dividends received, net of withholding tax		186,482
Interest paid		(28)
Withholding tax on capital gains paid		(11,041)
Net cash flows used in operating activities		**(10,584,237)**
CASH FLOWS FROM FINANCING ACTIVITY		
Cash received from creation of shares		10,640,000
Net cash flows generated from financing activity		**10,640,000**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**55,763**
Cash and cash equivalents at the beginning of the period		–
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**55,763**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
Bank balances	6(f)	**55,763**

The accompanying notes are an integral part of these financial statements.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

STATEMENT OF CASH FLOWS (CONTINUED)

For the period from 8 July 2025 (date of inception) to 31 March 2026

	Note	Global X China Core TECH ETF For the period from 8 July 2025 (date of inception) to 31 March 2026 HK$
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before tax		(57,651,466)
Adjustments for:		
Dividend income		(439,252)
Interest income		(576)
		(58,091,294)
Increase in financial assets at fair value through profit or loss		(294,390,134)
Increase in management fee payable		185,236
Increase in amounts due to brokers		8,190,173
Increase in registration fee payable		472,500
Cash used in operations		(343,633,519)
Dividends received, net of withholding tax		398,264
Interest received		576
Net cash flows used in operating activities		**(343,234,679)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash received from creation of shares		736,717,748
Cash paid on redemption of shares		(379,033,642)
Net cash flows generated from financing activities		**357,684,106**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**14,449,427**
Cash and cash equivalents at the beginning of the period		–
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**14,449,427**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
Bank balances	6(f)	**14,449,427**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the period from 28 August 2025 (date of inception) to 31 March 2026

	Note	Global X S&P 500 Covered Call Active ETF For the period from 28 August 2025 (date of inception) to 31 March 2026 USD
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax		254,934
Adjustments for:		
Dividend income		(38,930)
Interest income		(17)
		215,987
Increase in financial assets at fair value through profit or loss		(8,793,690)
Increase in margin accounts		(3,327,709)
Increase in financial liabilities at fair value through profit or loss		224,755
Increase in management fee payable		7,515
Increase in registration fee payable		11,000
Cash used in operations		(11,662,142)
Dividends received, net of withholding tax		25,017
Interest received		17
Net cash flows used in operating activities		**(11,637,108)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash received from creation of shares		15,236,778
Cash paid on redemption of shares		(2,067,901)
Cash paid on distribution to shareholders		(518,363)
Net cash flows generated from financing activities		**12,650,514**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**1,013,406**
Cash and cash equivalents at the beginning of the period		–
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**1,013,406**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
Bank balances	6(f)	**1,013,406**

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS (CONTINUED)

For the period from 29 September 2025 (date of inception) to 31 March 2026

	Note	Global X Nasdaq 100 Covered Call Active ETF For the period from 29 September 2025 (date of inception) to 31 March 2026 USD
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax		582,699
Adjustments for:		
Dividend income		(35,705)
Interest income		(26)
		546,968
Increase in financial assets at fair value through profit or loss		(13,602,793)
Increase in margin accounts		(5,753,624)
Increase in financial liabilities at fair value through profit or loss		376,992
Increase in management fee payable		11,782
Increase in registration fee payable		12,000
Cash used in operations		(18,408,675)
Dividends received, net of withholding tax		23,286
Interest received		26
Net cash flows used in operating activities		**(18,385,363)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash received from creation of shares		24,855,136
Cash paid on redemption of shares		(4,662,818)
Cash paid on distribution to shareholders		(985,897)
Net cash flows generated from financing activities		**19,206,421**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**821,058**
Cash and cash equivalents at the beginning of the period		–
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**821,058**
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
Bank balances	6(f)	**821,058**

The accompanying notes are an integral part of these financial statements.

1. GENERAL INFORMATION

Global X Exchange Traded Funds Series OFC (the "Company") is a public umbrella open-ended fund company with variable capital and segregated limited liability between Sub-Funds, which was incorporated in Hong Kong under the Securities and Futures Ordinance (Cap. 571) of Hong Kong (the "SFO") on 13 December 2019. The Company is constituted by way of the Instrument of Incorporation filed to the Companies Registry of Hong Kong on, and effective as of, 13 December 2019.

As at 31 March 2026, the Company has twenty-four 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 twenty-four Sub-Funds, including Global X China Clean Energy ETF, Global X China Consumer Brand ETF, Global X China Electric Vehicle and Battery ETF, Global X China Robotics and AI ETF, Global X China Semiconductor ETF, Global X China Global Leaders ETF, Global X Asia Semiconductor ETF, Global X FinTech ETF, Global X China MedTech ETF, Global X Asia USD Investment Grade Bond ETF, Global X China Little Giant ETF, Global X HSI Covered Call Active ETF (formerly known as Global X HSI Components Covered Call Active ETF), Global X HSCEI Covered Call Active ETF (formerly known as Global X HSCEI Components Covered Call Active ETF), Global X K-pop and Culture ETF, Global X US Treasury 0-3 Month ETF, Global X G2 Tech ETF, Global X AI Infrastructure ETF, Global X Hang Seng TECH Covered Call Active ETF (formerly known as Global X Hang Seng TECH Components Covered Call Active ETF), Global X FTSE Greater China ETF, Global X MSCI Asia Pacific ex Japan ETF, Global X China Core TECH ETF, Global X S&P 500 Covered Call Active ETF, Global X Nasdaq 100 Covered Call Active ETF and Global X China Life Franklin HK-US Equity Select 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") (a subsidiary of The Hong Kong Exchanges and Clearing Limited) with details below:

Name of Sub-Funds	Listing date on the SEHK
Global X China Clean Energy ETF ("China Clean Energy ETF")	17 January 2020
Global X China Consumer Brand ETF ("China Consumer Brand ETF")	17 January 2020
Global X China Electric Vehicle and Battery ETF ("China Electric Vehicle and Battery ETF")	17 January 2020
Global X China Robotics and AI ETF ("China Robotics and AI ETF")	7 August 2020
Global X China Semiconductor ETF ("China Semiconductor ETF")	7 August 2020
Global X China Global Leaders ETF ("China Global Leaders ETF")	11 March 2021
Global X Asia Semiconductor ETF ("Asia Semiconductor ETF")	23 July 2021
Global X FinTech ETF ("FinTech ETF")	10 December 2021
Global X China MedTech ETF ("China MedTech ETF")	4 August 2023
Global X Asia USD Investment Grade Bond ETF ("Asia USD Investment Grade Bond ETF")	12 October 2023
Global X China Little Giant ETF ("China Little Giant ETF")	20 November 2023
Global X HSI Covered Call Active ETF (formerly known as Global X HSI Components Covered Call Active ETF) ("HSI Covered Call Active ETF")	29 February 2024
Global X HSCEI Covered Call Active ETF (formerly known as Global X HSCEI Components Covered Call Active ETF) ("HSCEI Covered Call Active ETF")	29 February 2024
Global X K-pop and Culture ETF ("K-pop and Culture ETF")	19 March 2024
Global X US Treasury 0-3 Month ETF ("US Treasury 0-3 Month ETF")	13 December 2024
Global X G2 Tech ETF ("G2 Tech ETF")	10 January 2025

1. GENERAL INFORMATION (CONTINUED)

Name of Sub-Funds	Listing date on the SEHK
Global X AI Infrastructure ETF ("AI Infrastructure ETF")	10 February 2025
Global X Hang Seng TECH Covered Call Active ETF (formerly known as Global X Hang Seng TECH Components Covered Call Active ETF) ("Hang Seng TECH Covered Call Active ETF")	13 March 2025
Global X FTSE Greater China ETF ("FTSE Greater China ETF")	28 March 2025
Global X MSCI Asia Pacific ex Japan ETF ("MSCI Asia Pacific ex Japan ETF")	9 June 2025
Global X China Core TECH ETF ("China Core TECH ETF")	9 July 2025
Global X S&P 500 Covered Call Active ETF ("S&P 500 Covered Call Active ETF")	29 August 2025
Global X Nasdaq 100 Covered Call Active ETF ("Nasdaq 100 Covered Call Active ETF")	30 September 2025
Global X China Life Franklin HK-US Equity Select ETF ("China Life Franklin HK-US Equity Select ETF")	30 March 2026

These financial statements only relate to China Clean Energy ETF, China Consumer Brand ETF, China Electric Vehicle and Battery ETF, China Robotics and AI ETF, China Semiconductor ETF, China Global Leaders ETF, Asia Semiconductor ETF, and FinTech ETF, China MedTech ETF, Asia USD Investment Grade Bond ETF, China Little Giant ETF, HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF), HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF), K-pop and Culture ETF, US Treasury 0-3 Month ETF, G2 Tech ETF, AI Infrastructure ETF, Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF), FTSE Greater China ETF, MSCI Asia Pacific ex Japan ETF, China Core TECH ETF, S&P 500 Covered Call Active ETF and Nasdaq 100 Covered Call Active ETF. The Manager is responsible for the preparation of the financial statements.

The first reporting period for China Life Franklin HK-US Equity Select ETF will cover for the period from 27 March 2026 (date of inception) to 31 March 2027. The Sub-Fund's financial statements are not included in these financial statements.

On 15 May 2026, Global X Gold Covered Call Active ETF ("Gold Covered Call Active ETF") is listed on the SEHK. The first reporting period for Gold Covered Call Active ETF will cover for the period from 14 May 2026 (date of inception) to 31 March 2027. The Sub-Fund's financial statements are not included in these financial statements.

With effect from 11 August 2025, the Sub-Fund Global X HSI Components Covered Call Active ETF, Global X HSCEI Components Covered Call Active ETF and Global X Hang Seng TECH Components Covered Call Active ETF has been renamed to Global X HSI Covered Call Active ETF, Global X HSCEI Covered Call Active ETF and Global X Hang Seng TECH Covered Call Active ETF respectively.

A cash flow statement of the Company 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.

1. GENERAL INFORMATION (CONTINUED)

China Clean Energy ETF

The objective of China Clean Energy ETF (United States dollar counter stock code: 9809, Hong Kong dollar counter stock code: 2809) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the Solactive China Clean Energy Index Net Total Return by investing all, or substantially all, of the assets of China Clean Energy ETF in index securities in substantially the same weightings as constituted in the underlying index.

China Consumer Brand ETF

The objective of China Consumer Brand ETF (United States dollar counter stock code: 9806, Hong Kong dollar counter stock code: 2806) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the Solactive China Consumer Brand Index Net Total Return by investing all, or substantially all, of the assets of China Consumer Brand ETF in index securities in substantially the same weightings as constituted in the underlying index.

China Electric Vehicle and Battery ETF

The objective of China Electric Vehicle and Battery ETF (United States dollar counter stock code: 9845, Hong Kong dollar counter stock code: 2845) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the Solactive China Electric Vehicle and Battery Index Net Total Return by investing all, or substantially all, of the assets of China Electric Vehicle and Battery ETF in index securities in substantially the same weightings as constituted in the underlying index.

China Robotics and AI ETF

The objective of China Robotics and AI ETF (United States dollar counter stock code: 9807, Hong Kong dollar counter stock code: 2807) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the FactSet China Robotics and Artificial Intelligence Index by investing all, or substantially all, of the assets of China Robotics and AI ETF in index securities in substantially the same weightings as constituted in the underlying index.

China Semiconductor ETF

The objective of China Semiconductor ETF (United States dollar counter stock code: 9191, Hong Kong dollar counter stock code: 3191) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the FactSet China Semiconductor Index by investing all, or substantially all, of the assets of China Semiconductor ETF in index securities in substantially the same weightings as constituted in the underlying index.

China Global Leaders ETF

The objective of China Global Leaders ETF (Hong Kong dollar counter stock code: 3050) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the FactSet China Global Leaders Index by investing all, or substantially all, of the assets of China Global Leaders ETF in index securities in substantially the same weightings as constituted in the underlying index.

Asia Semiconductor ETF

The objective of Asia Semiconductor ETF (Hong Kong dollar counter stock code: 3119) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the FactSet Asia Semiconductor Index by investing all, or substantially all, of the assets of Asia Semiconductor ETF in index securities in substantially the same weightings as constituted in the underlying index.

1. GENERAL INFORMATION (CONTINUED)

FinTech ETF
The objective of FinTech ETF (Hong Kong dollar counter stock code: 3185) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the Global FinTech Thermatic Index by investing all, or substantially all, of the assets of FinTech ETF in index securities in substantially the same weighting as constituted in the underlying index

China MedTech ETF
The objective of China MedTech ETF (Hong Kong dollar counter stock code: 2841) is to provide investment results that, before fees and expenses, closely correspond to the performance of the Solactive China MedTech Index by investing all, or substantially all, of the assets of China MedTech ETF in index securities in substantially the same weightings as constituted in the underlying index.

Asia USD Investment Grade Bond ETF
The objective of Asia USD Investment Grade Bond ETF (United States dollar counter stock code: 9075, Hong Kong dollar counter stock code: 3075) is to provide investment results that, before fees and expenses, closely correspond to the performance of the Bloomberg Asia ex Japan USD Investment Grade Bond Index by investing in securities comprised in the underlying index, or in USD-denominated fixed income securities rated investment grade that are not included in the underlying index.

China Little Giant ETF
The objective of China Little Giant ETF (Hong Kong dollar counter stock code: 2815) is to provide investment results that, before fees and expenses, closely correspond to the performance of the Solactive China Little Giant Index by investing all, or substantially all, of the assets of China Little Giant ETF in index securities in substantially the same weightings as constituted in the underlying index.

HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)
The objective of HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (Hong Kong dollar counter stock code: 3419) is to generate income by primarily in constituent equity securities in the Hang Seng Index and selling call options on the reference index to receive payments of money from the purchaser of call options.

HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)
The objective of HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (United States dollar counter stock code: 9416, Hong Kong dollar counter stock code: 3416, Renminbi counter stock code: 83416) is to generate income by primarily in constituent equity securities in the Hang Seng China Enterprises Index and selling call options on the reference index to receive payments of money from the purchaser of call options.

K-pop and Culture ETF
The objective of K-pop and Culture ETF (Hong Kong dollar counter stock code: 3158) is to provide investment results that, before fees and expenses, closely correspond to the performance of the Solactive K-pop and Culture Index by investing all, or substantially all, of the assets of K-pop and Culture ETF in index securities in substantially the same weightings as constituted in the underlying index.

1. GENERAL INFORMATION (CONTINUED)

US Treasury 0-3 Month ETF
The objective of US Treasury 0-3 Month ETF (United States dollar counter stock code: 9440, Hong Kong dollar counter stock code: 3440) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the ICE 0-3 Month US Treasury Bill Index by investing all, or substantially all, of the assets of US Treasury 0-3 Month ETF in index securities in substantially the same weighting as constituted in the underlying index.

G2 Tech ETF
The objective of G2 Tech ETF (Hong Kong dollar counter stock code: 3402) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the Mirae Asset G2 Tech Index by investing all, or substantially all, of the assets of G2 Tech ETF in index securities in substantially the same weighting as constituted in the underlying index.

AI Infrastructure ETF
The objective of AI Infrastructure ETF (Hong Kong dollar counter stock code: 3401) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the Mirae Asset AI Infrastructure V2 Index by investing all, or substantially all, of the assets of AI Infrastructure ETF in index securities in substantially the same weighting as constituted in the underlying index.

Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)
The objective of Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (Hong Kong dollar counter stock code: 3417) is to generate income by primarily in constituent equity securities in the Hang Seng TECH Index and selling call options on the reference index to receive payments of money from the purchaser of call options.

FTSE Greater China ETF
The objective of FTSE Greater China ETF (Hong Kong dollar counter stock code: 3470) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the FTSE MPF Greater China Index by investing all, or substantially all, of the assets of FTSE Greater China ETF in index securities in substantially the same weighting as constituted in the underlying index.

MSCI Asia Pacific ex Japan ETF
The objective of MSCI Asia Pacific ex Japan ETF (United States dollar counter stock code: 9064, Hong Kong dollar counter stock code: 3064) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the MSCI AC Asia Pacific ex Japan Index by investing all, or substantially all, of the assets of MSCI Asia Pacific ex Japan ETF in index securities in substantially the same weighting as constituted in the underlying index.

1. GENERAL INFORMATION (CONTINUED)

China Core TECH ETF
The objective of China Core TECH ETF (Hong Kong dollar counter stock code: 3448) is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the Mirae Asset China Tech Top 30 Index by investing all, or substantially all, of the assets of China Core TECH ETF in index securities in substantially the same weighting as constituted in the underlying index.

S&P 500 Covered Call Active ETF
The objective of S&P 500 Covered Call Active ETF (United States dollar counter stock code: 9415, Hong Kong dollar counter stock code: 3415) is to generate income by primarily in constituent equity securities in the S&P 500 Index and selling call options on the reference index to receive payments of money from the purchaser of call options.

Nasdaq 100 Covered Call Active ETF
The objective of Nasdaq 100 Covered Call Active ETF (United States dollar counter stock code: 9451, Hong Kong dollar counter stock code: 3451) is to generate income by primarily in constituent equity securities in the NASDAQ-100 Index and selling call options on the reference index to receive payments of money from the purchaser of call options.

2. MATERIAL ACCOUNTING POLICIES

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

(a)(i) Basis of preparation

The financial statements of the Sub-Funds have been prepared in accordance with IFRS Accounting Standards and the relevant disclosure provisions in the Instrument of Incorporation, the Code on Open-Ended Fund Companies and the relevant disclosure provisions specified in Appendix E of the Code on Unit Trusts and Mutual Funds ("UT Code").

The financial statements have been prepared under the historical cost convention, except for financial assets classified as at fair value through profit or loss ("FVPL") that have been measured at fair value. The financial statements are presented in Hong Kong dollars ("HK$") for HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF), HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF), Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF), FTSE Greater China ETF and China Core TECH ETF, South Korean won ("KRW") for K-pop and Culture ETF, Renminbi ("RMB") for China Clean Energy ETF, China Consumer Brand ETF, China Electric Vehicle and Battery ETF, China Robotics and AI ETF, China Semiconductor ETF, China Global Leaders ETF, Asia Semiconductor ETF, China Little Giant ETF and China MedTech ETF and United States dollar ("USD") for FinTech ETF, Asia USD Investment Grade Bond ETF, US Treasury 0-3 Month ETF, G2 Tech ETF, AI Infrastructure ETF, MSCI Asia Pacific ex Japan ETF, S&P 500 Covered Call Active ETF and Nasdaq 100 Covered Call Active ETF. All values are rounded to the nearest HK$, KRW, RMB and USD respectively except where otherwise indicated.

US Treasury 0-3 Month ETF, G2 Tech ETF, AI Infrastructure ETF, Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF), FTSE Greater China ETF, MSCI Asia Pacific ex Japan ETF, China Core TECH ETF, S&P 500 Covered Call Active ETF and Nasdaq 100 Covered Call Active ETF have adopted for the first time all the applicable and effective IFRS Accounting Standards.

All references to net assets or net asset value throughout the financial statements refer to net assets attributable to shareholders unless otherwise stated.

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

The preparation of financial statements, in conformity with IFRS Accounting Standards, requires the Manager 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 carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(a)(iii) New standards and amendments to existing standards effective 1 April 2025

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

(a)(iv) New and amended standards and interpretations effective after 1 April 2025 and that have not been early adopted

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1 April 2025 and have not been early adopted in preparing these financial statements. The Sub-Funds' assessment of the impact of these new standards and amendments is set out below:

i) Amendments to the Classification and Measurement of Financial Instruments – Amendments to IFRS 9 and IFRS 7 (effective for annual periods beginning on or after 1 January 2026)

ii) IFRS 18 Presentation and Disclosure in Financial Statements (effective for annual periods beginning on or after 1 January 2027)

The Sub-Funds are currently still assessing the effect of the forthcoming standard and amendments. No other new standards or amendments to standards are expected to have a material effect on the financial statements of the Sub-Funds.

(b) Financial instruments

(i) Classification

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

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(b) Financial instruments (continued)

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

Financial assets

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 asset

Financial assets measured at amortised cost

A debt instrument 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 Sub-Funds include in this category short-term non-financing receivables including dividends receivables, amounts due from brokers, prepayment and other receivables, creation receivable, margin accounts and bank balances.

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; or

(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 Sub-Funds include in this category:

- Instruments held for trading. This category includes equity instruments which are acquired principally for the purpose of generating a profit from short-term fluctuations in price.

Financial liabilities

Financial liabilities measured at amortised cost

This category includes all financial liabilities. The Sub-Funds include in this category management fee payable, custodian fee payable, fees payable, redemption payable, amounts due to brokers, distribution payable, registration fee payable and bank overdraft.

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(b) Financial instruments (continued)

(ii) Recognition

The Sub-Funds recognise a financial asset or a financial liability when, and only when, they become a party to the contractual provisions of the instrument. Purchases and sales of financial assets at fair value through profit or loss are accounted for on the trade date basis.

(iii) Initial measurement

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

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

(iv) Subsequent measurement

After initial measurement, 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” in “net gain/(loss) on financial assets at FVPL.

Debt instruments, 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 debt instruments 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.

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(b) Financial instruments (continued)

(v) Derecognition

A financial asset is derecognised when the rights to receive cash flows from the financial asset have expired, or where the Sub-Funds have transferred their rights to receive cash flows from the financial asset, or have 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 Sub-Funds have transferred substantially all the risks and rewards of the asset or the Sub-Funds have neither transferred nor retained substantially all the risks and rewards of the financial asset, but has transferred control of the asset.

When the 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 Sub-Funds' continuing involvement in the asset. In that case, 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 Sub-Funds have retained.

The Sub-Funds derecognise a financial liability when the obligation under the liability is discharged or cancelled, or expires.

(c) Fair value measurement

The Sub-Funds measure their 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 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. The fair value of debt securities is based on quoted prices inclusive of accrued interest.

For all other financial instruments not traded in an active market, the fair value is determined using valuation techniques deemed to be appropriate in the circumstances. Valuation techniques include the market approach (i.e., using recent arm's length market transactions, adjusted as necessary, and reference to the current market value of another instrument that is substantially the same) and the income approach (i.e., discounted cash flow analysis and option pricing models making as much use of available and supportable market data as possible).

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(c) Fair value measurement (continued)

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

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

For assets and liabilities that are recognised in the financial statements on a recurring basis, the 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.

(d) Income

Interest income from cash and cash equivalents are recognised in profit or loss on a time-proportionate basis using the effective interest method.

Dividend income on equity securities is recognised on the date on which the investments are quoted ex-dividend. Dividend income on equity securities where no ex-dividend date is quoted is accounted for when the Sub-Funds' right to receive payment is established. Dividend income is presented gross of any non-recoverable withholding taxes, which are disclosed separately in profit or loss.

(e) Expenses

Expenses are recognised on an accrual basis.

(f) Amounts due from/to brokers

Amounts due from brokers represent receivables for securities sold (in a regular way transaction) that have been contracted for, but not yet delivered, on the reporting date. Refer to note 2(b) for the accounting policy for financial assets measured at amortised cost for recognition and measurement.

Amounts due to brokers are payables for securities purchased (in a regular way transaction) that have been contracted for, but not yet delivered, on the reporting date. Refer to note 2(b) for the accounting policy for financial liabilities measured at amortised cost for recognition and measurement.

(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.

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(h) Translation of foreign currencies

Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Sub-Funds operate (the "functional currency"). The Manager considers the HK$, KRW, RMB and USD as the currencies that most faithfully represent the economic effects of the underlying transactions, events and conditions. The functional and presentation currency of the Sub-Funds are as follows:

Name of Sub-Funds	Functional and presentation currency
China Clean Energy ETF	RMB
China Consumer Brand ETF	RMB
China Electric Vehicle and Battery ETF	RMB
China Robotics and AI ETF	RMB
China Semiconductor ETF	RMB
China Global Leaders ETF	RMB
Asia Semiconductor ETF	RMB
FinTech ETF	USD
China MedTech ETF	RMB
Asia USD Investment Grade Bond ETF	USD
China Little Giant ETF	RMB
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)	HK$
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)	HK$
K-pop and Culture ETF	KRW
US Treasury 0-3 Month ETF	USD
G2 Tech ETF	USD
AI Infrastructure ETF	USD
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)	HK$
FTSE Greater China ETF	HK$
MSCI Asia Pacific ex Japan ETF	USD
China Core TECH ETF	HK$
S&P 500 Covered Call Active ETF	USD
Nasdaq 100 Covered Call Active ETF	USD

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(h) Translation of foreign currencies (continued)

Transactions and balances

Transactions during the period, including purchases and sales of securities, income and expenses, are translated at the rates of exchange prevailing on the dates of the transactions.

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 transaction of monetary items are recognised in the statement of profit or loss and other comprehensive income.

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 transaction gains and losses on financial instruments classified as at FVPL are included in profit or loss in the statement of profit or loss and other comprehensive income.

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(i) 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.

As at 31 March 2026, China Global Leaders ETF, Asia USD Investment Grade Bond ETF, HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF), HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF), US Treasury 0-3 Month ETF, G2 Tech ETF, AI Infrastructure ETF and Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) issued both unlisted class and listed class of shares which have different terms and conditions as set out in the Sub-Funds' Prospectus. As different class of shares do not have identical features, they are classified as financial liabilities.

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

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

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(i) Redeemable shares (continued)

Listed class of shares can be redeemed in-kind and/or in cash equal to a proportionate share of the Sub-Funds' net asset value ("NAV"). Unlisted class shares can be redeemed in cash equal to a proportionate share of the respective Sub-Fund's NAV. The Sub-Funds' NAV per share is calculated by dividing the net assets attributable to shareholders with the total number of outstanding shares of the respective Sub-Funds.

(j) Impairment of financial assets

The Sub-Funds recognise an allowance for expected credit losses ("ECLs") for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Sub-Funds expect to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). For those credit exposures for which 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 (a lifetime ECL).

The Sub-Funds may also consider a financial asset to be in default when internal or external information indicates that the Sub-Funds are unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Sub-Funds. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

(k) Net change in unrealised gains or losses on financial assets at fair value through profit or loss

This item includes changes in the fair value of financial assets as at fair value through profit or loss and excludes dividend income and interest expense.

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

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(l) Net realised gains or losses on disposal of financial assets

Net realised gains or losses on disposal of financial assets classified as at fair value through profit or loss are calculated using the weighted average method. They represent the difference between an instrument's average cost and disposal amount.

(m) Offsetting 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.

(n) Taxes

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.

(o) 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 for those redeemable shares classified as an equity and as a finance cost recognised in the statement of profit or loss and other comprehensive income for those redeemable shares classified as financial liabilities. A proposed distribution is recognised as a liability in the period in which it is approved by the Manager.

(p) Transaction costs

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

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(q) Related parties

A party is considered to be related to 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 Sub-Funds;
  - (ii) has significant influence over the Sub-Funds; or
  - (iii) is a member of the key management personnel of the Sub-Funds or of a parent of the Sub-Funds;

or

(b) the party is an entity where any of the following conditions applies:
  - (i) the entity 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 group 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 Sub-Fund or an entity related to 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 Sub-Funds or to the parent of the Sub-Funds.

(r) Margin accounts

Cash collateral provided by the Sub-Funds is identified in the statement of net assets as margin accounts and is not included as a component of cash and cash equivalents. For collateral other than cash, if the party to whom the collateral is provided has the right by contract or custom to sell or re-pledge the collateral, the Sub-Funds classify that asset in their statement of net assets separately from other assets and identifies the asset as pledged collateral. Where the party to whom the collateral is provided does not have the right to sell or re-pledge, a disclosure of the collateral provided is made in the notes to the financial statements.

2. MATERIAL ACCOUNTING POLICIES (CONTINUED)

(s) Structured entities

A structured entity is an entity that has been designed so that voting or similar rights are not the dominant factor in deciding who controls the entity, such as when any voting rights relate to administrative tasks only and the relevant activities are directed by means of contractual arrangements. A structured entity often has some or all of the following features or attributes:

(a) restricted activities;

(b) a narrow and well-defined objective, such as to provide investment opportunities for investors by passing on risks and rewards associated with the assets of the structured entity to investors;

(c) insufficient equity to permit the structured entity to finance its activities without subordinated financial support; and

(d) financing in the form of multiple contractually linked instruments to investors that create concentrations of credit or other risks (tranches).

The Sub-Funds consider all of their investments in other funds (‘Investee Funds’) to be investments in unconsolidated structured entities. The Sub-Funds invest in Investee Funds whose objectives range from achieving medium- to long-term capital growth and whose investment strategy does not include the use of leverage. The Investee Funds apply various investment strategies to accomplish their respective investment objectives. The Investee Funds finance their operations by issuing redeemable units which are puttable at the holder’s option and entitle the holder to a proportional stake in the respective fund’s net assets. The Sub-Funds hold redeemable units in each of its Investee Funds.

The change in fair value of each Investee Fund is included in the statement of profit or loss and other comprehensive income in ‘Net gain/(loss) on financial assets and financial liabilities at fair value through profit or loss’.

3. NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS AND MOVEMENT OF SHARES

(a) Net assets attributable to shareholders

Creations and redemptions of shares during the year/period are shown on the statement of changes in net assets attributable to shareholders.

As stated in note 2(i), shares of the Sub-Funds except China Global Leaders ETF, Asia USD Investment Grade Bond ETF, HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF), HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF), US Treasury 0-3 Month ETF, G2 Tech ETF, AI Infrastructure ETF and Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF), which are represented by assets less liabilities, are classified as equity and classified as liabilities for China Global Leaders ETF, Asia USD Investment Grade Bond ETF, HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF), HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF), US Treasury 0-3 Month ETF, G2 Tech ETF, AI Infrastructure ETF and Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) issued and accounted for in accordance with IFRS Accounting Standards (the "Accounting NAV"). For the purpose of determining the NAV per share for creations and redemptions and for various fee calculations (the "Dealing NAV"), the Administrator calculates the Dealing NAV in accordance with the provision of the Prospectus, which may be different from the accounting policies under IFRS Accounting Standards.

The table below shows the establishment costs for establishing US Treasury 0-3 Month ETF, G2 Tech ETF, AI Infrastructure ETF, Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF), FTSE Greater China ETF, MSCI Asia Pacific ex Japan ETF, China Core TECH ETF, S&P 500 Covered Call Active ETF and Nasdaq 100 Covered Call Active ETF, which were fully borne by the Manager.

	Establishment costs
US Treasury 0-3 Month ETF (in USD)	38,101
G2 Tech ETF (in USD)	38,101
AI Infrastructure ETF (in USD)	38,101
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	382,903
FTSE Greater China ETF (in HK$)	382,903
MSCI Asia Pacific ex Japan ETF (in USD)	48,839
China Core TECH ETF (in HK$)	228,581
S&P 500 Covered Call Active ETF (in USD)	21,925
Nasdaq 100 Covered Call Active ETF (in USD)	29,155

3. NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS AND MOVEMENT OF SHARES (CONTINUED)

(a) Net assets attributable to shareholders (continued)

The Accounting NAV and Dealing NAV for the Sub-Funds are different as at 31 March 2026 and 2025 as shown below:

	As at 31 March 2026 RMB	As at 31 March 2025 RMB
China Clean Energy ETF		
Accounting NAV as reported in the statement of net assets	409,817,958	361,350,245
Adjustment for timing difference*	–	69,893
Dealing NAV	409,817,958	361,420,138

	As at 31 March 2026 RMB	As at 31 March 2025 RMB
China Consumer Brand ETF		
Accounting NAV as reported in the statement of net assets/Dealing NAV	208,315,589	308,395,458

	As at 31 March 2026 RMB	As at 31 March 2025 RMB
China Electric Vehicle and Battery ETF		
Accounting NAV as reported in the statement of net assets/Dealing NAV	911,943,661	1,036,434,778

	As at 31 March 2026 RMB	As at 31 March 2025 RMB
China Robotics and AI ETF		
Accounting NAV as reported in the statement of net assets	631,124,602	193,636,324
Adjustment for timing difference*	(109)	(5,691)
Dealing NAV	631,124,493	193,630,633

	As at 31 March 2026 RMB	As at 31 March 2025 RMB
China Semiconductor ETF		
Accounting NAV as reported in the statement of net assets	1,331,663,550	394,451,797
Adjustment for timing difference*	(81)	211
Dealing NAV	1,331,663,469	394,452,008

	As at 31 March 2026 RMB	As at 31 March 2025 RMB
China Global Leaders ETF		
Accounting NAV as reported in the statement of net assets/Dealing NAV	29,093,104	121,071,662

3. NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS AND MOVEMENT OF SHARES (CONTINUED)

(a) Net assets attributable to shareholders (continued)

	As at 31 March 2026 RMB	As at 31 March 2025 RMB
Asia Semiconductor ETF		
Accounting NAV as reported in the statement of net assets	317,855,498	43,167,938
Adjustment for timing difference*	–	(19)
Dealing NAV	317,855,498	43,167,919

	As at 31 March 2026 USD	As at 31 March 2025 USD
FinTech ETF		
Accounting NAV as reported in the statement of net assets	1,289,512	1,283,798
Adjustment for timing difference*	-	62
Dealing NAV	1,289,512	1,283,860

	As at 31 March 2026 RMB	As at 31 March 2025 RMB
China MedTech ETF		
Accounting NAV as reported in the statement of net assets/Dealing NAV	27,592,309	11,546,700

	As at 31 March 2026 USD	As at 31 March 2025 USD
Asia USD Investment Grade Bond ETF		
Accounting NAV as reported in the statement of net assets	8,567,932	5,106,000
Adjustment for timing difference*	–	(122)
Dealing NAV	8,567,932	5,105,878

	As at 31 March 2026 RMB	As at 31 March 2025 RMB
China Little Giant ETF		
Accounting NAV as reported in the statement of net assets/Dealing NAV	29,207,780	33,532,495

	As at 31 March 2026 HK$	As at 31 March 2025 HK$
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)		
Accounting NAV as reported in the statement of net assets/ Dealing NAV	1,031,271,554	63,353,767

3. NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS AND MOVEMENT OF SHARES (CONTINUED)

(a) Net assets attributable to shareholders (continued)

	As at 31 March 2026 HK$	As at 31 March 2025 HK$
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)		
Accounting NAV as reported in the statement of net assets	21,427,760,501	1,114,807,256
Adjustment for timing difference*	191	923
Dealing NAV	21,427,760,692	1,114,808,179

	As at 31 March 2026 KRW	As at 31 March 2025 KRW
K-pop and Culture ETF		
Accounting NAV as reported in the statement of net assets/ Dealing NAV	1,802,618,568	1,873,266,774

	As at 31 March 2026 USD
US Treasury 0-3 Month ETF	
Accounting NAV as reported in the statement of net assets/ Dealing NAV	17,576,720

	As at 31 March 2026 USD
G2 Tech ETF	
Accounting NAV as reported in the statement of net assets/ Dealing NAV	2,456,386

	As at 31 March 2026 USD
AI Infrastructure ETF	
Accounting NAV as reported in the statement of net assets	1,432,890
Adjustment for timing difference*	2
Dealing NAV	1,432,892

	As at 31 March 2026 HK$
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)	
Accounting NAV as reported in the statement of net assets/ Dealing NAV	2,844,570,508

3. NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS AND MOVEMENT OF SHARES (CONTINUED)

(a) Net assets attributable to shareholders (continued)

	As at 31 March 2026 HK$
FTSE Greater China ETF	
Accounting NAV as reported in the statement of net assets	3,245,363,078
Adjustment for timing difference*	117
Dealing NAV	3,245,363,195

	As at 31 March 2026 USD
MSCI Asia Pacific ex Japan ETF	
Accounting NAV as reported in the statement of net assets/ Dealing NAV	12,583,229

	As at 31 March 2026 HK$
China Core TECH ETF	
Accounting NAV as reported in the statement of net assets	294,741,747
Adjustment for timing difference*	7
Dealing NAV	294,741,754

	As at 31 March 2026 USD
S&P 500 Covered Call Active ETF	
Accounting NAV as reported in the statement of net assets/ Dealing NAV	12,894,474

	As at 31 March 2026 USD
Nasdaq 100 Covered Call Active ETF	
Accounting NAV as reported in the statement of net assets/ Dealing NAV	19,778,913

*It represents the difference arising from the different cut-off time for valuation at year/period end date.

3. NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS AND MOVEMENT OF SHARES (CONTINUED)

(b) Movement of shares

The table below summarises the movement of shares for the year/period ended 31 March 2026 and 2025, and the Accounting NAV per share and the Dealing NAV per share for each of the Sub-Funds as at 31 March 2026 and 2025.

For the year/period ended 31 March 2026

	Number of shares				Net assets attributable to shareholders	
					Accounting NAV	Dealing NAV
	Shares in issue at beginning of year/period	Creation during the year/period	Redemption during the year/period	Shares in issue at end of year/period	Per share at year/period end	Per share at year/period end
Listed Class						
China Clean Energy ETF	5,150,000	550,000	(1,550,000)	4,150,000	RMB98.7513	RMB98.7513
China Consumer Brand ETF	7,350,000	1,150,000	(3,050,000)	5,450,000	RMB38.2230	RMB38.2230
China Electric Vehicle and Battery ETF	12,750,000	5,500,000	(8,950,000)	9,300,000	RMB98.0585	RMB98.0585
China Robotics and AI ETF	4,250,000	9,100,000	(100,000)	13,250,000	RMB47.6320	RMB47.6320
China Semiconductor ETF	10,350,000	24,600,000	(8,100,000)	26,850,000	RMB49.5964	RMB49.5964
China Global Leaders ETF	2,700,000	600,000	(2,650,000)	650,000	RMB44.7288	RMB44.7288
Asia Semiconductor ETF	800,000	3,100,000	(400,000)	3,500,000	RMB90.8159	RMB90.8159
FinTech ETF	250,000	50,000	–	300,000	USD4.2984	USD4.2984
China MedTech ETF	300,000	500,000	(50,000)	750,000	RMB36.7897	RMB36.7897
Asia USD Investment Grade Bond ETF	690,000	465,000	–	1,155,000	USD7.3924	USD7.3924
China Little Giant ETF	739,750	100,000	(350,000)	489,750	RMB59.6381	RMB59.6381
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)	6,000,000	102,000,000	(5,200,000)	102,800,000	HK$10.0303	HK$10.0303
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)	105,200,000	2,195,200,000	(12,000,000)	2,288,400,000	HK$9.3636	HK$9.3636
K-pop and Culture ETF	175,000	150,000	(175,000)	150,000	KRW12,017.4571	KRW12,017.4571
US Treasury 0-3 Month ETF[1]	–	3,225,000	(720,000)	2,505,000	USD7.0116	USD7.0116
G2 Tech ETF[2]	–	450,000	(150,000)	300,000	USD8.1505	USD8.1505
AI Infrastructure ETF[3]	–	221,429	(100,000)	121,429	USD11.0720	USD11.0720
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)[4]	–	372,400,000	(2,800,000)	369,600,000	HK$7.6958	HK$7.6958
FTSE Greater China ETF[5]	–	53,040,000	(8,480,000)	44,560,000	HK$72.8313	HK$72.8313
MSCI Asia Pacific ex Japan ETF[6]	–	1,520,000	–	1,520,000	USD8.2784	USD8.2784
China Core TECH ETF[7]	–	6,150,000	(3,350,000)	2,800,000	HK$105.2649	HK$105.2649
S&P 500 Covered Call Active ETF[8]	–	1,500,000	(200,000)	1,300,000	USD9.9188	USD9.9188
Nasdaq 100 Covered Call Active ETF[9]	–	2,450,000	(450,000)	2,000,000	USD9.8895	USD9.8895

3. NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS AND MOVEMENT OF SHARES (CONTINUED)

(b) Movement of shares (continued)

For the year/period ended 31 March 2026 (continued)

	Number of shares				Net assets attributable to shareholders	
					Accounting NAV	Dealing NAV
	Shares in issue at beginning of year/period	Creation during the year/period	Redemption during the year/period	Shares in issue at end of year/period	Per share at year/period end	Per share at year/period end
Unlisted Class - Class R2 (HK$)						
China Global Leaders ETF	–	167	–	167	HK$63.0423	HK$63.0423
Asia USD Investment Grade Bond ETF	100	–	–	100	HK$105.6716	HK$105.6716
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)	1,000	12,772	(826)	12,946	HK$12.0070	HK$12.0070
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)	1,000	26,660	(16,101)	11,559	HK$11.8834	HK$11.8834
US Treasury 0-3 Month ETF[1]	–	167	–	167	HK$59.3769	HK$59.3769
G2 Tech ETF[2]	–	167	–	167	HK$53.1149	HK$53.1149
AI Infrastructure ETF[3]	–	167	–	167	HK$76.9028	HK$76.9036
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)[4]	–	12,171	–	12,171	HK$8.8995	HK$8.8995
Unlisted Class - Class R2 (RMB)						
China Global Leaders ETF	–	200	–	200	RMB50.5892	RMB50.5892
Asia USD Investment Grade Bond ETF	197	975	(975)	197	RMB101.8931	RMB101.8931
US Treasury 0-3 Month ETF[1]	–	200	–	200	RMB47.8275	RMB47.8275
G2 Tech ETF[2]	–	200	–	200	RMB42.7697	RMB42.7697
AI Infrastructure ETF[3]	–	200	–	200	RMB61.6561	RMB61.6595
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)[4]	–	1,250	–	1,250	RMB6.8506	RMB6.8506
Unlisted Class - Class R2 (USD)						
Asia USD Investment Grade Bond ETF	100	142	–	242	USD105.1074	USD105.1074
US Treasury 0-3 Month ETF[1]	–	1,429	–	1,429	USD6.9353	USD6.9353
G2 Tech ETF[2]	–	1,429	–	1,429	USD6.2036	USD6.2036
AI Infrastructure ETF[3]	–	11,158	(1,694)	9,464	USD8.9816	USD8.9816
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)[4]	–	10,000	–	10,000	USD0.8911	USD0.8911

3. NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS AND MOVEMENT OF SHARES (CONTINUED)

(b) Movement of shares (continued)

[1]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 December 2024 (date of inception) to 31 March 2026.
[2]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 9 January 2025 (date of inception) to 31 March 2026.
[3]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 7 February 2025 (date of inception) to 31 March 2026.
[4]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 March 2025 (date of inception) to 31 March 2026.
[5]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 27 March 2025 (date of inception) to 31 March 2026.
[6]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 6 June 2025 (date of inception) to 31 March 2026.
[7]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 8 July 2025 (date of inception) to 31 March 2026.
[8]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 28 August 2025 (date of inception) to 31 March 2026.
[9]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 29 September 2025 (date of inception) to 31 March 2026.

3. NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS AND MOVEMENT OF SHARES (CONTINUED)

(b) Movement of shares (continued)

For the year/period ended 31 March 2025

	Number of shares				Net assets attributable to shareholders	
					Accounting NAV	Dealing NAV*
	Shares in issue at beginning of year/period	Creation during the year/period	Redemption during the year/period	Shares in issue at end of year/period	Per share at year/period end	Per share at year/period end
Listed Class						
China Clean Energy ETF	7,550,000	250,000	(2,650,000)	5,150,000	RMB70.1651	RMB70.1787
China Consumer Brand ETF	9,000,000	2,350,000	(4,000,000)	7,350,000	RMB41.9586	RMB41.9586
China Electric Vehicle and Battery ETF	18,350,000	3,000,000	(8,600,000)	12,750,000	RMB81.2891	RMB81.2891
China Robotics and AI ETF	3,050,000	1,950,000	(750,000)	4,250,000	RMB45.5615	RMB45.5602
China Semiconductor ETF	12,600,000	3,100,000	(5,350,000)	10,350,000	RMB38.1113	RMB38.1114
China Global Leaders ETF	500,000	2,300,000	(100,000)	2,700,000	RMB44.8414	RMB44.8414
Asia Semiconductor ETF	1,650,000	700,000	(1,550,000)	800,000	RMB53.9599	RMB53.9599
FinTech ETF	250,000	50,000	(50,000)	250,000	USD5.1352	USD5.1355
China MedTech ETF	750,000	100,000	(550,000)	300,000	RMB38.4890	RMB38.4890
Asia USD Investment Grade Bond ETF	2,670,000	45,000	(2,025,000)	690,000	USD7.3795	USD7.3793
China Little Giant ETF	1,189,750	500,000	(950,000)	739,750	RMB45.3295	RMB45.3295
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)[1]	–	6,000,000	–	6,000,000	HK$10.5571	HK$10.5571
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)[1]	–	117,600,000	(12,400,000)	105,200,000	HK$10.5969	HK$10.5969
K-pop and Culture ETF[2]	–	250,000	(75,000)	175,000	KRW10,704.3816	KRW10,704.3816
Unlisted Class - Class R2 (HK$)						
Asia USD Investment Grade Bond ETF	–	100	–	100	HK$100.7143	HK$100.7119
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)[1]	–	1,000	–	1,000	HK$11.0862	HK$11.0862
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)[1]	–	1,000	–	1,000	HK$11.4901	HK$11.4901
Unlisted Class - Class R2 (RMB)						
Asia USD Investment Grade Bond ETF	–	197	–	197	RMB102.8917	RMB102.8897
Unlisted Class - Class R2 (USD)						
Asia USD Investment Grade Bond ETF	–	100	–	100	USD100.9180	USD100.9156

[1]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2025, is from 28 February 2024 (date of inception) to 31 March 2025.
[2]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2025, is from 18 March 2024 (date of inception) to 31 March 2025.

4. CREATION AND REDEMPTION

During the year/period ended 31 March 2026 and 2025, the creation and redemption in exchange for investment are shown below:

As at 31 March 2026	Creation in shares	Creation in exchange of cash	Creation in exchange of investment	Redemption in shares	Redemption in exchange of cash	Redemption in exchange of investment
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	102,012,772	1,051,604,872	36,962,800	5,200,826	25,996,877	29,134,840

As at 31 March 2025	Creation in shares	Creation in exchange of cash	Creation in exchange of investment	Redemption in shares	Redemption in exchange of cash	Redemption in exchange of investment
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	6,001,000	60,735,879	–	–	–	–

During the year/period ended 31 March 2026 and 2025, except for the above, all creation and redemption of units of the Sub-Funds are in cash.

5. NET GAIN/LOSS ON FINANCIAL ASSETS AND FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS

The following is a breakdown of net gain/loss on financial assets and financial liabilities at fair value through profit or loss:

	China Clean Energy ETF		China Consumer Brand ETF		China Electric Vehicle and Battery ETF		China Robotics and AI ETF	
	For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB	For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB	For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB	For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB
Net realised gain/loss on sale of financial assets and financial liabilities at fair value through profit or loss	59,491,212	(128,053,780)	803,699	(24,484,165)	197,459,141	(83,175,892)	(1,500,375)	(1,505,343)
Net change in unrealised gain/loss on financial assets and financial liabilities at fair value through profit or loss	67,071,646	114,640,663	(26,230,633)	26,590,841	(21,068,075)	259,252,996	(52,099,581)	4,414,029
	126,562,858	(13,413,117)	(25,426,934)	2,106,676	176,391,066	176,077,104	(53,599,956)	2,908,686

	China Semiconductor ETF		China Global Leaders ETF		Asia Semiconductor ETF		FinTech ETF	
	For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB	For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB	For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB	For the year ended 31 March 2026 USD	For the year ended 31 March 2025 USD
Net realised gain/loss on sale of financial assets and financial liabilities at fair value through profit or loss	147,684,453	(20,259,946)	1,162,560	(622,322)	17,870,398	5,228,416	(54,709)	(22,330)
Net change in unrealised gain/loss on financial assets and financial liabilities at fair value through profit or loss	(106,066,736)	102,614,113	(2,084,390)	3,123,295	(8,808,405)	(9,764,267)	(239,122)	45,871
	41,617,717	82,354,167	(921,830)	2,500,973	9,061,993	(4,535,851)	(293,831)	23,541

5. NET GAIN/LOSS ON FINANCIAL ASSETS AND FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (CONTINUED)

	China MedTech ETF		Asia USD Investment Grade Bond ETF		China Little Giant ETF		HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)	
	For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB	For the year ended 31 March 2026 USD	For the year ended 31 March 2025 USD	For the year ended 31 March 2026 RMB	For the year ended 31 March 2025 RMB	For the year ended 31 March 2026 HK$	For the period from 28 February 2024 (date of inception) to 31 March 2025 HK$
Net realised gain/loss on sale of financial assets and financial liabilities at fair value through profit or loss	320,149	(6,063,363)	323,474	1,134,917	5,041,671	(6,213,285)	29,751,951	(1,758,546)
Net change in unrealised gain/loss on financial assets and financial liabilities at fair value through profit or loss	(5,408,241)	3,349,024	(3,551)	(591,842)	1,702,671	4,485,788	(33,286,391)	9,591,248
	(5,088,092)	(2,714,339)	319,923	543,075	6,744,342	(1,727,497)	(3,534,440)	7,832,702

	HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)		K-pop and Culture ETF		US Treasury 0-3 Month ETF	G2 Tech ETF	AI Infrastructure ETF	Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)
	For the year ended 31 March 2026 HK$	For the period from 28 February 2024 (date of inception) to 31 March 2025 HK$	For the year ended 31 March 2026 KRW	For the period from 18 March 2024 (date of inception) to 31 March 2025 KRW	For the period from 12 December 2024 (date of inception) to 31 March 2026 USD	For the period from 9 January 2025 (date of inception) to 31 March 2026 USD	For the period from 7 February 2025 (date of inception) to 31 March 2026 USD	For the period from 12 March 2025 (date of inception) to 31 March 2026 HK$
Net realised gain/loss on sale of financial assets and financial liabilities at fair value through profit or loss	397,118,934	(28,415,143)	598,686,938	71,393,280	805,711	413,671	87,138	95,067,157
Net change in unrealised gain/loss on financial assets and financial liabilities at fair value through profit or loss	(1,076,975,614)	116,301,397	(103,379,074)	105,479,030	40,225	(26,924)	342,169	(442,146,787)
	(679,856,680)	87,886,254	495,307,864	176,872,310	845,936	386,747	429,307	(347,079,630)

5. NET GAIN/LOSS ON FINANCIAL ASSETS AND FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (CONTINUED)

	FTSE Greater China ETF For the period from 27 March 2025 (date of inception) to 31 March 2026 HK$	MSCI Asia Pacific ex Japan ETF For the period from 6 June 2025 (date of inception) to 31 March 2026 USD	China Core TECH ETF For the period from 8 July 2025 (date of inception) to 31 March 2026 HK$	S&P 500 Covered Call Active ETF For the period from 28 August 2025 (date of inception) to 31 March 2026 USD	Nasdaq 100 Covered Call Active ETF For the period from 29 September 2025 (date of inception) to 31 March 2026 USD
Net realised gain/loss on sale of financial assets and financial liabilities at fair value through profit or loss	71,664,240	90,740	(24,459,742)	429,585	1,198,066
Net change in unrealised gain/loss on financial assets and financial liabilities at fair value through profit or loss	(48,609,464)	1,708,417	(29,767,327)	(174,816)	(585,595)
	23,054,776	1,799,157	(54,227,069)	254,769	612,471

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS

Related parties are those as defined in note 2(q). Connected persons of the Custodian and the Manager are those as defined in the UT Code. All transactions entered into during the year/period between the Sub-Funds and their related parties, including the Custodian, the Manager and their connected persons were carried out in the ordinary course of business and on normal commercial terms. To the best of the Manager's knowledge, the Sub-Funds do not have any other transactions with their related parties, including the Custodian, the Manager and their connected persons except for those disclosed below.

(a) Brokerage commission

The Sub-Funds utilise the trading services of brokers who are related to the Custodian and the Manager in their purchases and sales of investments. The details of such transactions and the brokerage commission are shown below:

	Total transaction value	% of total transaction value of the Sub-Fund	Total brokerage commission	Average rate of commission
<u>China Clean Energy ETF (in RMB)</u>				
For the year ended 31 March 2026:				
Citigroup Global Markets Limited#	18,566,324	1.77%	8,332	0.04%
Mirae Asset Securities (HK) Limited*	409,906,810	39.16%	146,993	0.04%
For the year ended 31 March 2025:				
Citigroup Global Markets Limited#	199,651,630	16.31%	19,807	0.01%
Mirae Asset Securities (HK) Limited*	405,960,039	33.16%	150,515	0.04%
<u>China Consumer Brand ETF (in RMB)</u>				
For the year ended 31 March 2026:				
Citigroup Global Markets Limited#	83,872,782	5.43%	26,490	0.03%
Mirae Asset Securities (HK) Limited*	102,371,762	6.62%	58,684	0.06%
For the year ended 31 March 2025:				
Citigroup Global Markets Limited#	138,602,619	9.19%	22,208	0.02%
Mirae Asset Securities (HK) Limited*	242,917,104	16.11%	136,162	0.06%
<u>China Electric Vehicle and Battery ETF (in RMB)</u>				
For the year ended 31 March 2026:				
Citigroup Global Markets Limited#	159,298,383	4.70%	50,471	0.03%
Mirae Asset Securities (HK) Limited*	701,989,541	20.70%	413,849	0.06%
For the year ended 31 March 2025:				
Citigroup Global Markets Limited#	486,585,210	11.91%	39,137	0.01%
Mirae Asset Securities (HK) Limited*	931,417,605	22.80%	558,851	0.06%
<u>China Robotics and AI ETF (in RMB)</u>				
For the year ended 31 March 2026:				
Citigroup Global Markets Limited#	16,907,845	0.75%	5,100	0.03%
Mirae Asset Securities (HK) Limited*	1,133,522,564	50.57%	534,456	0.05%
For the year ended 31 March 2025:				
Citigroup Global Markets Limited#	158,868,561	22.83%	7,849	0.00%
Mirae Asset Securities (HK) Limited*	112,966,590	16.23%	53,566	0.05%

#Affiliate of the Custodian
*Affiliate of the Manager

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(a) Brokerage commission (continued)

	Total transaction value	% of total transaction value of the Sub-Fund	Total brokerage commission	Average rate of commission
China Semiconductor ETF (in RMB)				
For the year ended 31 March 2026:				
Citigroup Global Markets Limited[#]	721,406,043	14.52%	425,792	0.06%
Mirae Asset Securities (HK) Limited[*]	1,329,984,166	26.78%	782,849	0.06%
For the year ended 31 March 2025:				
Citigroup Global Markets Limited[#]	163,409,701	13.07%	10,475	0.01%
Mirae Asset Securities (HK) Limited[*]	225,794,211	18.06%	135,221	0.06%
China Global Leaders ETF (in RMB)				
For the year ended to 31 March 2026:				
Citigroup Global Markets Limited[#]	42,025,210	8.96%	16,577	0.04%
Mirae Asset Securities (HK) Limited[*]	19,601,713	4.18%	7,347	0.04%
For the year ended to 31 March 2025:				
Citigroup Global Markets Limited[#]	16,294,652	5.22%	5,576	0.03%
Mirae Asset Securities (HK) Limited[*]	40,082,343	12.83%	15,322	0.04%
Asia Semiconductor ETF (in RMB)				
For the year ended 31 March 2026:				
Citigroup Global Markets Limited[#]	136,115,934	9.93%	40,873	0.03%
Mirae Asset Securities (HK) Limited[*]	507,330	0.04%	304	0.06%
For the year ended 31 March 2025:				
Citigroup Global Markets Limited[#]	67,354,511	17.46%	22,275	0.03%
FinTech ETF (in USD)				
For the year ended 31 March 2026:				
Citigroup Global Markets Limited[#]	522,836	36.17%	157	0.03%
For the year ended 31 March 2025:				
Citigroup Global Markets Limited[#]	791,336	68.57%	190	0.02%
China MedTech ETF (in RMB)				
For the year ended 31 March 2026:				
Citigroup Global Markets Limited[#]	86,427	0.13%	39	0.05%
Mirae Asset Securities (HK) Limited[*]	20,126,788	30.07%	10,181	0.05%
For the year ended 31 March 2025:				
Citigroup Global Markets Limited[#]	9,674,462	35.56%	5,073	0.05%
Mirae Asset Securities (HK) Limited[*]	11,903,885	43.75%	6,482	0.05%
Asia USD Investment Grade Bond ETF (in USD)				
For the year ended 31 March 2026:				
Citigroup Global Markets Limited[#]	–	0.00%	–	0.00%
For the year ended 31 March 2025:				
Citigroup Global Markets Limited[#]	200,000	0.86%	–	0.00%

[#]Affiliate of the Custodian
[*]Affiliate of the Manager

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(a) Brokerage commission (continued)

	Total transaction value	% of total transaction value of the Sub-Fund	Total brokerage commission	Average rate of commission
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)				
For the year ended 31 March 2026:				
Citigroup Global Markets Limited#	212,712,265	6.15%	43,742	0.02%
Mirae Asset Securities (HK) Limited*	38,871,748	1.12%	11,662	0.03%
For the period from 28 February 2024 (date of inception) to 31 March 2025:				
Citigroup Global Markets Limited#	88,357,763	27.96%	20,380	0.02%
Mirae Asset Securities (HK) Limited*	1,900,247	0.60%	569	0.03%
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)				
For the year ended 31 March 2026:				
Citigroup Global Markets Limited#	1,020,208,338	1.00%	244,402	0.02%
Mirae Asset Securities (HK) Limited*	5,362,199,172	5.26%	1,608,661	0.03%
For the period from 28 February 2024 (date of inception) to 31 March 2025:				
Citigroup Global Markets Limited#	616,764,310	18.41%	178,822	0.03%
Mirae Asset Securities (HK) Limited*	108,885,095	3.25%	32,663	0.03%
K-pop and Culture ETF (in KRW)				
For the year ended 31 March 2026:				
Citigroup Global Markets Limited#	3,233,965,025	19.49%	970,197	0.03%
For the period from 18 March 2024 (date of inception) to 31 March 2025:				
Citigroup Global Markets Limited#	4,574,848,606	27.18%	1,372,455	0.03%
US Treasury 0-3 Month ETF (in USD)				
For the period from 12 December 2024 (date of inception) to 31 March 2026:				
Citigroup Global Markets Limited#	123,109,000	44.39%	–	0.00%
G2 Tech ETF (in USD)				
For the period from 9 January 2025 (date of inception) to 31 March 2026:				
Citigroup Global Markets Limited#	2,460,611	15.78%	457	0.02%
AI Infrastructure ETF (in USD)				
For the period from 7 February 2025 (date of inception) to 31 March 2026:				
Citigroup Global Markets Limited#	1,882,891	34.43%	397	0.02%

#Affiliate of the Custodian
*Affiliate of the Manager

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(a) Brokerage commission (continued)

	Total transaction value	% of total transaction value of the Sub-Fund	Total brokerage commission	Average rate of commission
<u>Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)</u>				
For the period from 12 March 2025 (date of inception) to 31 March 2026:				
Citigroup Global Markets Limited#	1,067,314,174	7.19%	291,874	0.03%
Mirae Asset Securities (HK) Limited*	70,091,558	0.47%	21,028	0.03%
<u>FTSE Greater China ETF (in HK$)</u>				
For the period from 27 March 2025 (date of inception) to 31 March 2026:				
Citigroup Global Markets Limited#	906,208,928	9.26%	359,598	0.04%
Mirae Asset Securities (HK) Limited*	327,247,323	3.34%	123,855	0.04%
<u>MSCI Asia Pacific ex Japan ETF (in USD)</u>				
For the period from 6 June 2025 (date of inception) to 31 March 2026:				
Citigroup Global Markets Limited#	8,886,853	26.08%	2,800	0.03%
Mirae Asset Securities (HK) Limited*	12,470	0.04%	7	0.06%
<u>China Core TECH ETF (in HK$)</u>				
For the period from 8 July 2025 (date of inception) to 31 March 2026:				
Citigroup Global Markets Limited#	362,198,106	13.86%	137,702	0.04%
Mirae Asset Securities (HK) Limited*	178,368,846	6.83%	80,008	0.04%
<u>S&P 500 Covered Call Active ETF (in USD)</u>				
For the period from 28 August 2025 (date of inception) to 31 March 2026:				
Citigroup Global Markets Limited#	6,469,888	19.50%	1,941	0.03%
<u>Nasdaq 100 Covered Call Active ETF (in USD)</u>				
For the period from 29 September 2025 (date of inception) to 31 March 2026:				
Citigroup Global Markets Limited#	9,869,535	17.10%	2,961	0.03%

#Affiliate of the Custodian
*Affiliate of the Manager

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(b) Management fee

The Manager is entitled to receive a management fee, calculated at an annual rate of the Dealing NAV of the Sub-Funds at each dealing day, accrued daily and payable monthly in arrears.

	Maximum rate of the net asset value in %	Annual rate of the net asset value in %	
		For the year/period ended 31 March 2026	For the year/period ended 31 March 2025
Listed Class			
China Clean Energy ETF[1]	2%	0.68%	0.68%
China Consumer Brand ETF[1]	2%	0.68%	0.68%
China Electric Vehicle and Battery ETF[1]	2%	0.68%	0.68%
China Robotics and AI ETF[1]	2%	0.68%	0.68%
China Semiconductor ETF[1]	2%	0.68%	0.68%
China Global Leaders ETF[1]	2%	0.68%	0.68%
Asia Semiconductor ETF[2]	2%	0.68%	0.68%
FinTech ETF[2]	2%	0.68%	0.68%
China MedTech ETF[2]	2%	0.68%	0.68%
Asia USD Investment Grade Bond ETF[2]	2%	0.35%	0.35%
China Little Giant ETF[2]	2%	0.68%	0.68%
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)[2 3]	2%	0.75%	0.75%
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)[2 3]	2%	0.75%	0.75%
K-pop and Culture ETF[2 4]	2%	0.68%	0.68%
US Treasury 0-3 Month ETF[2 8]	2%	0.06%	N/A
G2 Tech ETF[2 9]	2%	0.68%	N/A
AI Infrastructure ETF[2 10]	2%	0.68%	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)[2 11]	2%	0.75%	N/A
FTSE Greater China ETF[2 12]	2%	0.15%	N/A
MSCI Asia Pacific ex Japan ETF[2 13]	2%	0.18%	N/A
China Core TECH ETF[2 14]	2%	0.68%	N/A
S&P 500 Covered Call Active ETF[2 15]	2%	0.75%	N/A
Nasdaq 100 Covered Call Active ETF[2 16]	2%	0.75%	N/A
Unlisted Class - Class R2 (HK$)			
China Global Leaders ETF[17]	2%	1.20%	N/A
Asia USD Investment Grade Bond ETF[5]	2%	0.50%	0.50%
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)[3 6]	2%	1.30%	1.30%
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)[3 7]	2%	1.30%	1.30%
US Treasury 0-3 Month ETF[8 18]	2%	0.60%	N/A
G2 Tech ETF[9 19]	2%	1.20%	N/A
AI Infrastructure ETF[10 20]	2%	1.20%	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)[11 21]	2%	1.30%	N/A
Unlisted Class - Class R2 (RMB)			
China Global Leaders ETF[17]	2%	1.20%	N/A
Asia USD Investment Grade Bond ETF[5]	2%	0.50%	0.50%
US Treasury 0-3 Month ETF[8 18]	2%	0.60%	N/A
G2 Tech ETF[9 19]	2%	1.20%	N/A
AI Infrastructure ETF[10 20]	2%	1.20%	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)[11 21]	2%	1.30%	N/A

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(b) Management fee (continued)

	Maximum rate of the net asset value in %	Annual rate of the net asset value in %	
		For the year/period ended 31 March 2026	For the year/period ended 31 March 2025
Unlisted Class - Class R2 (USD)			
Asia USD Investment Grade Bond ETF[5]	2%	0.50%	0.50%
US Treasury 0-3 Month ETF[8 18]	2%	0.60%	N/A
G2 Tech ETF[9 19]	2%	1.20%	N/A
AI Infrastructure ETF[10 20]	2%	1.20%	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)[11 21]	2%	1.30%	N/A

[1]The Listed Class of the Sub-Fund employs a single management fee structure with effect from 1 October 2021, with the Sub-Fund paying all of its fees, costs and expenses (and its due proportion of any costs and expenses of the Company allocated to it) as a single flat fee (the "Management Fee"). Any costs, fees and expenses associated with the Sub-Fund exceeding the current Management Fee annual rate shall be borne by the Manager and shall not be charged to the Sub-Fund. Fees and expenses taken into account in determining the Management Fee include, but are not limited to, the Manager's fee, the Custodian's fee, the Registrar's fees, fees of the Sub-Custodian and the Service Agent, fees and expenses of the auditors and ordinary out-of-pocket expenses incurred by the Manager or the Custodian. The Management Fee does not include brokerage and transaction costs, fees and extraordinary items such as litigation expenses.

[2]The Listed Class of the Sub-Fund employs a single management fee structure since date of inception, with the Sub-Fund paying all of its fees, costs and expenses (and its due proportion of any costs and expenses of the Company allocated to it) as a single flat fee (the "Management Fee") as disclosed above.

[3]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2025, is from 28 February 2024 (date of inception) to 31 March 2025.

[4]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2025, is from 18 March 2024 (date of inception) to 31 March 2025.

[5]The management fee for Asia USD Investment Grade Bond ETF (Unlisted Class R2) is 0.5% and its ongoing charge is capped at 0.8%.

[6]The management fee for HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (Unlisted Class R2) is 1.3% and its ongoing charge is capped at 1.6%.

[7]The management fee for HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (Unlisted Class R2) is 1.3% and its ongoing charge is capped at 1.6%.

[8]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 December 2024 (date of inception) to 31 March 2026.

[9]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 9 January 2025 (date of inception) to 31 March 2026.

[10]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 7 February 2025 (date of inception) to 31 March 2026.

[11]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 March 2025 (date of inception) to 31 March 2026.

[12]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 27 March 2025 (date of inception) to 31 March 2026.

[13]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 6 June 2025 (date of inception) to 31 March 2026.

[14]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 8 July 2025 (date of inception) to 31 March 2026.

[15]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 28 August 2025 (date of inception) to 31 March 2026.

[16]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 29 September 2025 (date of inception) to 31 March 2026.

[17]The management fee for China Global Leaders ETF (Unlisted Class R2) is 1.20% and its ongoing charge is capped at 1.5%.

[18]The management fee for US Treasury 0-3 Month ETF (Unlisted Class R2) is 0.60% and its ongoing charge is capped at 0.9%.

[19]The management fee for G2 Tech ETF (Unlisted Class R2) is 1.20% and its ongoing charge is capped at 1.5%.

[20]The management fee for AI Infrastructure ETF (Unlisted Class R2) is 1.20% and its ongoing charge is capped at 1.5%.

[21]The management fee for Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (Unlisted Class R2) is 1.30% and its ongoing charge is capped at 1.6%.

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(b) Management fee (continued)

The management fee for the year/period ended 31 March 2026 and 2025 is as follows:

	Management fee	
	For the year/period ended 31 March 2026	For the year/period ended 31 March 2025
Listed Class		
China Clean Energy ETF (in RMB)	2,640,407	3,040,005
China Consumer Brand ETF (in RMB)	1,892,457	1,988,435
China Electric Vehicle and Battery ETF (in RMB)	6,553,101	7,290,039
China Robotics and AI ETF (in RMB)	2,780,370	791,741
China Semiconductor ETF (in RMB)	6,153,242	2,592,664
China Global Leaders ETF (in RMB)	395,018	176,984
Asia Semiconductor ETF (in RMB)	702,459	418,322
FinTech ETF (in USD)	10,354	9,226
China MedTech ETF (in RMB)	157,336	98,738
Asia USD Investment Grade Bond ETF (in USD)	23,922	35,008
China Little Giant ETF (in RMB)	198,052	233,149
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)[1]	3,007,461	314,990
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)[1]	72,467,943	2,516,328
K-pop and Culture ETF (in KRW)[2]	15,284,730	14,136,481
US Treasury 0-3 Month ETF (in USD)[3]	18,014	N/A
G2 Tech ETF (in USD)[4]	23,271	N/A
AI Infrastructure ETF (in USD)[5]	9,043	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[6]	9,643,869	N/A
FTSE Greater China ETF (in HK$)[7]	2,382,757	N/A
MSCI Asia Pacific ex Japan ETF (in USD)[8]	18,275	N/A
China Core TECH ETF (in HK$)[9]	1,801,121	N/A
S&P 500 Covered Call Active ETF (in USD)[10]	34,023	N/A
Nasdaq 100 Covered Call Active ETF (in USD)[11]	57,960	N/A
Unlisted Class - Class R2 (HK$)		
China Global Leaders ETF (in RMB)	90	–
Asia USD Investment Grade Bond ETF (in USD)	7	4
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)[1]	476	71
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)[1]	526	74
US Treasury 0-3 Month ETF (in USD)[3]	5	N/A
G2 Tech ETF (in USD)[4]	11	N/A
AI Infrastructure ETF (in USD)[5]	12	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[6]	512	N/A
Unlisted Class - Class R2 (RMB)		
China Global Leaders ETF (in RMB)	98	–
Asia USD Investment Grade Bond ETF (in USD)	22	5
US Treasury 0-3 Month ETF (in USD)[3]	5	N/A
G2 Tech ETF (in USD)[4]	12	N/A
AI Infrastructure ETF (in USD)[5]	13	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[6]	93	N/A

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(b) Management fee (continued)

	Management fee	
	For the year/period ended 31 March 2026	For the year/period ended 31 March 2025
Unlisted Class - Class R2 (USD)		
Asia USD Investment Grade Bond ETF (in USD)	75	30
US Treasury 0-3 Month ETF (in USD)[3]	41	N/A
G2 Tech ETF (in USD)[4]	86	N/A
AI Infrastructure ETF (in USD)[5]	236	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[6]	671	N/A

[1]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2025, is from 28 February 2024 (date of inception) to 31 March 2025.
[2]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2025, is from 18 March 2024 (date of inception) to 31 March 2025.
[3]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 December 2024 (date of inception) to 31 March 2026.
[4]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 9 January 2025 (date of inception) to 31 March 2026.
[5]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 7 February 2025 (date of inception) to 31 March 2026.
[6]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 March 2025 (date of inception) to 31 March 2026.
[7]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 27 March 2025 (date of inception) to 31 March 2026.
[8]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 6 June 2025 (date of inception) to 31 March 2026.
[9]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 8 July 2025 (date of inception) to 31 March 2026.
[10]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 28 August 2025 (date of inception) to 31 March 2026.
[11]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 29 September 2025 (date of inception) to 31 March 2026.

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(b) Management fee (continued)

The management fee payable as at 31 March 2026 and 2025 is as follows:

	Management fee payable	
	As at 31 March 2026	As at 31 March 2025
Listed Class		
China Clean Energy ETF (in RMB)	258,032	217,986
China Consumer Brand ETF (in RMB)	129,635	164,324
China Electric Vehicle and Battery ETF (in RMB)	553,359	618,300
China Robotics and AI ETF (in RMB)	402,252	112,229
China Semiconductor ETF (in RMB)	877,004	239,362
China Global Leaders ETF (in RMB)	17,948	56,653
Asia Semiconductor ETF (in RMB)	181,638	27,767
FinTech ETF (in USD)	809	772
China MedTech ETF (in RMB)	17,181	6,955
Asia USD Investment Grade Bond ETF (in USD)	2,437	1,514
China Little Giant ETF (in RMB)	17,940	19,019
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	633,266	40,964
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	13,872,521	648,085
K-pop and Culture ETF (in KRW)	1,072,084	1,442,679
US Treasury 0-3 Month ETF (in USD)	875	N/A
G2 Tech ETF (in USD)	1,536	N/A
AI Infrastructure ETF (in USD)	829	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	1,899,669	N/A
FTSE Greater China ETF (in HK$)	425,802	N/A
MSCI Asia Pacific ex Japan ETF (in USD)	2,104	N/A
China Core TECH ETF (in HK$)	185,236	N/A
S&P 500 Covered Call Active ETF (in USD)	7,515	N/A
Nasdaq 100 Covered Call Active ETF (in USD)	11,782	N/A
Unlisted Class - Class R2 (HK$)		
China Global Leaders ETF (in RMB)	10	–
Asia USD Investment Grade Bond ETF (in USD)	1	1
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	174	12
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	126	12
US Treasury 0-3 Month ETF (in USD)	1	N/A
G2 Tech ETF (in USD)	1	N/A
AI Infrastructure ETF (in USD)	2	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	128	N/A
Unlisted Class - Class R2 (RMB)		
China Global Leaders ETF (in RMB)	11	–
Asia USD Investment Grade Bond ETF (in USD)	1	1
US Treasury 0-3 Month ETF (in USD)	1	N/A
G2 Tech ETF (in USD)	1	N/A
AI Infrastructure ETF (in USD)	2	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	12	N/A

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(b) Management fee (continued)

	Management fee payable	
	As at 31 March 2026	As at 31 March 2025
Unlisted Class - Class R2 (USD)		
Asia USD Investment Grade Bond ETF (in USD)	11	4
US Treasury 0-3 Month ETF (in USD)	5	N/A
G2 Tech ETF (in USD)	10	N/A
AI Infrastructure ETF (in USD)	94	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	83	N/A

(c) Custodian fee

Unlisted Class of China Global Leaders ETF, Asia USD Investment Grade Bond ETF, HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF), HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF), US Treasury 0-3 Month ETF, G2 Tech ETF, AI Infrastructure ETF and Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) have not adopted the single management fee structure. The Custodian is entitled to receive a custodian fee, which includes custodian and sub-custodian fee, calculated at an annual rate of the Dealing NAV accrued daily and payable monthly in arrears.

The annual custodian fee for Asia USD Investment Grade Bond ETF is 0.035% for the first USD300 million of the net asset value and 0.025% for the USD300 million or above and for China Global Leaders ETF, HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF), HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF), US Treasury 0-3 Month ETF, G2 Tech ETF, AI Infrastructure ETF and Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) is 0.0425% for the first USD300 million of the net asset value and 0.0325% for the USD300 million or above, subject to a minimum fee of USD2,500 per month and waived for the first 12 months since the launch of the respective Sub-Funds.

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(c) Custodian fee (continued)

	Custodian Fees	
	For the year/period ended 31 March 2026	For the year/period ended 31 March 2025
China Global Leaders ETF (in RMB)	80	–
Asia USD Investment Grade Bond ETF (in USD)	91	4
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)[1]	23	4
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)[1]	14	5
US Treasury 0-3 Month ETF (in USD)[2]	8	N/A
G2 Tech ETF (in USD)[3]	25	N/A
AI Infrastructure ETF (in USD)[4]	98	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[5]	41	N/A

[1]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2025, is from 28 February 2024 (date of inception) to 31 March 2025.
[2]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 December 2024 (date of inception) to 31 March 2026.
[3]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 9 January 2025 (date of inception) to 31 March 2026.
[4]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 7 February 2025 (date of inception) to 31 March 2026.
[5]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 March 2025 (date of inception) to 31 March 2026.

The custodian fees paid by the Manager on behalf of the Unlisted Class of China Global Leaders ETF, Asia USD Investment Grade Bond ETF, HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF), HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF), US Treasury 0-3 Month ETF, G2 Tech ETF, AI Infrastructure ETF and Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) and such amounts payable to the Manager are as follows:

	Custodian Fees payable	
	As at 31 March 2026	As at 31 March 2025
China Global Leaders ETF (in RMB)	80	–
Asia USD Investment Grade Bond ETF (in USD)	95	4
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	27	4
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	19	5
US Treasury 0-3 Month ETF (in USD)	8	N/A
G2 Tech ETF (in USD)	25	N/A
AI Infrastructure ETF (in USD)	98	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	41	N/A

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(d) Other expenses and other income

Unlisted Class of China Global Leaders ETF, Asia USD Investment Grade Bond ETF, HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF), HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF), US Treasury 0-3 Month ETF, G2 Tech ETF, AI Infrastructure ETF and Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) have not adopted the single management fee structure and the Manager is responsible for the payment of certain fees (including but not limited to audit fee and index licensing fee) on behalf of the Sub-Funds. The Manager recharges all or a portion of these fees to the respective Sub-Funds.

The fees paid by the Manager on behalf of the Sub-Funds and such amounts payable to the Manager is as follows:

	Fees payable	
	As at 31 March 2026	As at 31 March 2025
China Global Leaders ETF (in RMB)	17,641	–
Asia USD Investment Grade Bond ETF (in USD)	7,144	2,885
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	22,715	9,087
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	22,771	9,262
US Treasury 0-3 Month ETF (in USD)	3,283	N/A
G2 Tech ETF (in USD)	3,401	N/A
AI Infrastructure ETF (in USD)	3,701	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	24,222	N/A

The ongoing charges of the unlisted classes are capped as follows. Any ongoing expenses exceeding the cap will be borne by the Manager.

	Fee Cap	
	For the year/period ended 31 March 2026	For the year/period ended 31 March 2025
China Global Leaders ETF	1.5%	N/A
Asia USD Investment Grade Bond ETF	0.8%	0.8%
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)[1]	1.6%	1.6%
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)[1]	1.6%	1.6%
US Treasury 0-3 Month ETF[2]	0.9%	N/A
G2 Tech ETF[3]	1.5%	N/A
AI Infrastructure ETF[4]	1.5%	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)[5]	1.6%	N/A

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(d) Other expenses and other income (continued)

For the year/period ended 31 March 2026 and 2025, the rebate income from the Manager are recorded as Other Income and the rebate remains as receivable as of 31 March 2026 and 2025:

	Rebate income from the Manager	
	For the year/period ended 31 March 2026	For the year/period ended 31 March 2025
China Global Leaders ETF (in RMB)	17,674	–
Asia USD Investment Grade Bond ETF (in USD)	4,288	2,866
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)[1]	13,541	9,076
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)[1]	13,402	9,251
US Treasury 0-3 Month ETF (in USD)[2]	3,265	N/A
G2 Tech ETF (in USD)[3]	3,399	N/A
AI Infrastructure ETF (in USD)[4]	3,734	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[5]	23,969	N/A

[1]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2025, is from 28 February 2024 (date of inception) to 31 March 2025.
[2]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 December 2024 (date of inception) to 31 March 2026.
[3]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 9 January 2025 (date of inception) to 31 March 2026.
[4]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 7 February 2025 (date of inception) to 31 March 2026.
[5]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 March 2025 (date of inception) to 31 March 2026.

As at 31 March 2026 and 2025, the rebate receivable from the Manager is as follows:

	Amounts due from the Manager	
	As at 31 March 2026	As at 31 March 2025
China Global Leaders ETF (in RMB)	17,674	–
Asia USD Investment Grade Bond ETF (in USD)	7,154	2,866
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	22,617	9,076
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	22,653	9,251
US Treasury 0-3 Month ETF (in USD)	3,265	N/A
G2 Tech ETF (in USD)	3,399	N/A
AI Infrastructure ETF (in USD)	3,734	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	23,969	N/A

(e) Bank charges

The bank charges of the Sub-Funds for the year/period ended 31 March 2026 and 2025 were charged by Citibank, N.A., the Sub-Custodian of the Sub-Funds.

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(f) Bank balances, bank overdraft and financial assets/liabilities at fair value through profit or loss

Bank balances and bank overdraft

The bank balances and bank overdraft balances included in the statement of net assets of all the Sub-Funds were placed with interest-bearing accounts in Citibank, N.A., the Sub-Custodian of the Sub-Funds. The carrying amounts of the bank balances and bank overdraft approximate to their fair values. Interest was earned and paid on these bank balances and bank overdraft during the year/period ended 31 March 2026 and 2025.

Financial assets/liabilities at fair value through profit or loss

Financial assets/liabilities at fair value through profit or loss included in the statement of net assets of the Sub-Funds are held with Citibank, N.A., the Sub-Custodian of the Sub-Funds, Citigroup Global Markets Limited, a related party of the Sub-Custodian of the Sub-Funds and Mirae Asset Securities (HK) Limited, a related company of the Manager of the Sub-Funds as at 31 March 2026 and 2025 are as follows:

	As at 31 March 2026	As at 31 March 2025
Listed equities		
Citibank, N.A.		
China Clean Energy ETF (in RMB)	322,193,562	263,632,580
China Consumer Brand ETF (in RMB)	165,433,036	223,997,311
China Electric Vehicle and Battery ETF (in RMB)	513,830,094	605,473,343
China Robotics and AI ETF (in RMB)	438,484,110	162,859,104
China Semiconductor ETF (in RMB)	794,119,563	242,114,555
China Global Leaders ETF (in RMB)	28,095,897	120,706,588
Asia Semiconductor ETF (in RMB)	316,869,521	43,063,375
FinTech ETF (in USD)	1,287,399	1,281,490
China MedTech ETF (in RMB)	27,576,992	11,516,259
China Little Giant ETF (in RMB)	29,116,782	33,497,680
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	838,045,135	49,135,715
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	16,938,297,927	908,131,728
K-pop and Culture ETF (in KRW)	1,788,030,449	1,867,391,995
G2 Tech ETF (in USD)	2,451,522	N/A
AI Infrastructure ETF (in USD)	1,431,034	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	1,745,765,705	N/A
FTSE Greater China ETF (in HK$)	3,237,539,582	N/A
MSCI Asia Pacific ex Japan ETF (in USD)	12,519,965	N/A
China Core TECH ETF (in HK$)	294,390,134	N/A
S&P 500 Covered Call Active ETF (in USD)	8,793,690	N/A
Nasdaq 100 Covered Call Active ETF (in USD)	13,602,793	N/A

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(f) Bank balances and financial assets/liabilities at fair value through profit or loss (continued)

Financial assets/liabilities at fair value through profit or loss (continued)

	As at 31 March 2026	As at 31 March 2025
Unlisted total return swaps		
Mirae Asset Securities (HK) Limited		
China Clean Energy ETF (in RMB)	64,953,781	61,998,415
China Consumer Brand ETF (in RMB)	28,443,617	49,617,953
China Electric Vehicle and Battery ETF (in RMB)	211,033,900	241,769,697
China Robotics and AI ETF (in RMB)	99,016,490	15,917,868
China Semiconductor ETF (in RMB)	323,666,898	114,510,530
China Global Leaders ETF (in RMB)	122,556	–
Quoted debt securities		
Citibank, N.A.		
Asia USD Investment Grade Bond ETF (in USD)	8,530,632	5,062,998
US Treasury 0-3 Month ETF (in USD)	17,559,468	N/A
Listed investment fund		
Citibank, N.A.		
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	539,894,838	N/A
Quoted index options		
Citibank, N.A.		
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	(53,750,000)	–

As at 31 March 2026, the Sub-Fund entered into unlisted total return swaps with Mirae Asset Securities (HK) Limited, a related company of the Manager of the Sub-Funds (2025: Citigroup Global Markets Limited, a related company of the Sub-Custodian of the Sub-Funds and Mirae Asset Securities (HK) Limited, a related company of the Manager of the Sub-Funds), with the following realised gains and (losses):

	Realised gains/(losses)	
	For the year ended 31 March 2026	For the year ended 31 March 2025
China Clean Energy ETF (in RMB)	23,356,533	(31,064,332)
China Consumer Brand ETF (in RMB)	(4,849,985)	(1,372,970)
China Electric Vehicle and Battery ETF (in RMB)	60,396,982	(43,358,180)
China Robotics and AI ETF (in RMB)	10,020,629	1,181,585
China Semiconductor ETF (in RMB)	23,849,953	(8,524,967)
China Global Leaders ETF (in RMB)	50	(250,501)

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(g) Investment transactions with connected persons

For the year/period ended 31 March 2026 and 2025, Mirae Asset Securities (HK) Limited, a related company of the Manager, acts as a participating dealer of the Sub-Funds. The details of creations and redemptions of the Sub-Funds are shown below:

	Creations (in shares)	
	For the year/period ended 31 March 2026	For the year/period ended 31 March 2025
China Clean Energy ETF	200,000	–
China Consumer Brand ETF	500,000	1,000,000
China Electric Vehicle and Battery ETF	600,000	1,100,000
China Robotics and AI ETF	2,000,000	750,000
China Semiconductor ETF	2,950,000	500,000
China Global Leaders ETF	400,000	1,250,000
Asia Semiconductor ETF	1,750,000	500,000
FinTech ETF	50,000	–
China MedTech ETF	450,000	50,000
Asia USD Investment Grade Bond ETF	225,000	30,000
China Little Giant ETF	100,000	500,000
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)[1]	45,600,000	6,000,000
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)[1]	1,291,200,000	108,000,000
K-pop and Culture ETF[2]	125,000	250,000
US Treasury 0-3 Month ETF[3]	2,640,000	N/A
G2 Tech ETF[4]	350,000	N/A
AI Infrastructure ETF[5]	121,429	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)[6]	139,200,000	N/A
FTSE Greater China ETF[7]	53,040,000	N/A
MSCI Asia Pacific ex Japan ETF[8]	1,440,000	N/A
China Core TECH ETF[9]	5,150,000	N/A
S&P 500 Covered Call Active ETF[10]	1,300,000	N/A
Nasdaq 100 Covered Call Active ETF[11]	2,450,000	N/A

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(g) Investment transactions with connected persons (continued)

	Redemptions (in shares)	
	For the year/period ended 31 March 2026	For the year/period ended 31 March 2025
China Clean Energy ETF	450,000	2,100,000
China Consumer Brand ETF	1,400,000	3,350,000
China Electric Vehicle and Battery ETF	1,100,000	5,050,000
China Robotics and AI ETF	–	700,000
China Semiconductor ETF	1,500,000	2,450,000
China Global Leaders ETF	1,650,000	100,000
Asia Semiconductor ETF	400,000	1,550,000
FinTech ETF	–	50,000
China MedTech ETF	–	550,000
Asia USD Investment Grade Bond ETF	–	2,025,000
China Little Giant ETF	350,000	950,000
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)[1]	5,200,000	–
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)[1]	12,000,000	12,400,000
K-pop and Culture ETF[2]	175,000	75,000
US Treasury 0-3 Month ETF[3]	675,000	N/A
G2 Tech ETF[4]	150,000	N/A
AI Infrastructure ETF[5]	100,000	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)[6]	2,800,000	N/A
FTSE Greater China ETF[7]	8,480,000	N/A
MSCI Asia Pacific ex Japan ETF[8]	–	N/A
China Core TECH ETF[9]	3,350,000	N/A
S&P 500 Covered Call Active ETF[10]	200,000	N/A
Nasdaq 100 Covered Call Active ETF[11]	450,000	N/A

[1]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2025, is from 28 February 2024 (date of inception) to 31 March 2025.
[2]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2025, is from 18 March 2024 (date of inception) to 31 March 2025.
[3]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 December 2024 (date of inception) to 31 March 2026.
[4]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 9 January 2025 (date of inception) to 31 March 2026.
[5]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 7 February 2025 (date of inception) to 31 March 2026.
[6]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 March 2025 (date of inception) to 31 March 2026.
[7]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 27 March 2025 (date of inception) to 31 March 2026.
[8]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 6 June 2025 (date of inception) to 31 March 2026.
[9]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 8 July 2025 (date of inception) to 31 March 2026.
[10]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 28 August 2025 (date of inception) to 31 March 2026.
[11]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 29 September 2025 (date of inception) to 31 March 2026.

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(g) Investment transactions with connected persons (continued)

Mirae Asset Securities (HK) Limited who also acts as an agent of its own investors was not entitled to any profits from the transactions in shares of Sub-Funds for the year ended/period ended 31 March 2026 and 2025.

During the year/period, the Manager and/or its related companies has created for, and redeemed units of the Sub-Funds through creations and redemptions of the Sub-Funds' units on the primary or secondary market. All such transactions are entered into in the ordinary course of business and are on normal commercial terms.

(h) Registration fee payable

For each application of share creation and share redemption, the Custodian is entitled to a registration fee as shown below. These fees are borne by the participating dealer.

	Registration fee
China Clean Energy ETF	RMB6,000
China Consumer Brand ETF	RMB6,000
China Electric Vehicle and Battery ETF	RMB6,000
China Robotics and AI ETF	RMB6,000
China Semiconductor ETF	RMB6,000
China Global Leaders ETF	RMB6,000
Asia Semiconductor ETF	RMB6,000
FinTech ETF	USD1,000
China MedTech ETF	RMB6,000
Asia USD Investment Grade Bond ETF	USD1,000
China Little Giant ETF	RMB6,000
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)	HK$7,500
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)	HK$7,500
K-pop and Culture ETF	USD1,000
US Treasury 0-3 Month ETF	USD1,000
G2 Tech ETF	USD1,000
AI Infrastructure ETF	USD1,000
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)	HK$7,500
FTSE Greater China ETF	HK$7,500
MSCI Asia Pacific ex Japan ETF	USD1,000
China Core TECH ETF	HK$7,500
S&P 500 Covered Call Active ETF	USD1,000
Nasdaq 100 Covered Call Active ETF	USD1,000

The registration fee would be paid to the Sub-Funds by the participating dealers. The Sub-Funds would pay the registration fee to the Custodian on behalf of the participating dealer. The details of the registration fee due to the Custodian by the Sub-Funds as at the period end are shown below. The amounts were interest-free, unsecured and repayable on demand.

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(h) Registration fee payable (continued)

The registration fee payable to the Manager for such amounts paid by the Manager on behalf of the Sub-Funds as at 31 March 2026 and 2025 are as follows:

	Registration fee payable	
	As at 31 March 2026	As at 31 March 2025
China Clean Energy ETF (in RMB)	6,000	–
China Consumer Brand ETF (in RMB)	12,000	–
China Electric Vehicle and Battery ETF (in RMB)	42,000	–
China Robotics and AI ETF (in RMB)	12,000	–
China Semiconductor ETF (in RMB)	66,000	–
China Global Leaders ETF (in RMB)	12,000	–
Asia Semiconductor ETF (in RMB)	12,000	–
Asia USD Investment Grade Bond ETF (in USD)	1,000	–
China Little Giant ETF (in RMB)	12,000	–
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	60,000	–
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	367,500	–
K-pop and Culture ETF (in KRW)	3,905,999	–
US Treasury 0-3 Month ETF (in USD)	3,000	N/A
G2 Tech ETF (in USD)	3,000	N/A
AI Infrastructure ETF (in USD)	1,000	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	180,000	N/A
FTSE Greater China ETF (in HK$)	22,500	N/A
MSCI Asia Pacific ex Japan ETF (in USD)	2,000	N/A
China Core TECH ETF (in HK$)	30,000	N/A
S&P 500 Covered Call Active ETF (in USD)	1,000	N/A
Nasdaq 100 Covered Call Active ETF (in USD)	–	N/A

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(h) Registration fee payable (continued)

The details of the registration fee payable due to the Custodian by the Sub-Funds as at 31 March 2026 and 2025 is shown below.

	Registration fee payable	
	As at 31 March 2026	As at 31 March 2025
China Clean Energy ETF (in RMB)	84,000	132,000
China Consumer Brand ETF (in RMB)	108,000	174,000
China Electric Vehicle and Battery ETF (in RMB)	234,000	282,000
China Robotics and AI ETF (in RMB)	258,000	126,000
China Semiconductor ETF (in RMB)	522,000	210,000
China Global Leaders ETF (in RMB)	56,000	122,000
Asia Semiconductor ETF (in RMB)	120,000	90,000
FinTech ETF (in USD)	1,000	2,000
China MedTech ETF (in RMB)	30,000	48,000
Asia USD Investment Grade Bond ETF (in USD)	5,000	5,000
China Little Giant ETF (in RMB)	12,000	60,000
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	360,000	37,500
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	1,230,000	555,000
K-pop and Culture ETF (in KRW)	2,338,256	3,775,825
US Treasury 0-3 Month ETF (in USD)	15,000	N/A
G2 Tech ETF (in USD)	1,000	N/A
AI Infrastructure ETF (in USD)	1,000	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	532,500	N/A
FTSE Greater China ETF (in HK$)	292,500	N/A
MSCI Asia Pacific ex Japan ETF (in USD)	–	N/A
China Core TECH ETF (in HK$)	442,500	N/A
S&P 500 Covered Call Active ETF (in USD)	10,000	N/A
Nasdaq 100 Covered Call Active ETF (in USD)	12,000	N/A

(i) Creation receivable

The creation receivable of the Sub-Funds as at 31 March 2026 and 2025 is due from Mirae Asset Securities (HK) Limited, which is a related party of the Manager is as follows:

	Creation receivable	
	As at 31 March 2026	As at 31 March 2025
Mirae Asset Securities (HK) Limited		
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	3,030,644	–
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	–	42,464,286

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(j) Redemption payable

The redemption payable of the Sub-Funds as at 31 March 2026 and 2025 is due to Mirae Asset Securities (HK) Limited, which is a related party of the Manager is as follows:

	Redemption payable	
	As at 31 March 2026	As at 31 March 2025
Mirae Asset Securities (HK) Limited		
China Semiconductor ETF (in RMB)	7,451,402	–
China Core TECH ETF (in HK$)	5,249,905	N/A

(k) Directors' remuneration

Per Instrument of Incorporation, the directors of the Company shall be entitled to remuneration for their services as directors of the Company up to an amount per financial year equivalent to USD100,000 per director and, where payable, such remuneration shall be borne by the Manager.

During the year/period ended 31 March 2026 and 2025, all directors receive no remuneration for their services as directors of the Company.

(l) Amounts due from/to brokers

Certain amounts of due from/to brokers of the Sub-Funds as at 31 March 2026 and 2025 are due from/to Citigroup Global Markets Limited, a related party of the Custodian and Mirae Asset Securities (HK) Limited, which is a related party of the Manager, as follows:

	Amounts due from brokers	
	As at 31 March 2026	As at 31 March 2025
Citigroup Global Markets Limited		
China Semiconductor ETF (in RMB)	494	–
Asia Semiconductor ETF (in RMB)	983	–
K-pop and Culture ETF (in KRW)	1,350,760	–
MSCI Asia Pacific ex Japan ETF (in USD)	231	N/A
Mirae Asset Securities (HK) Limited		
China Semiconductor ETF (in RMB)	80	–

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(l) Amounts due from/to brokers (continued)

	Amounts due to brokers	
	As at 31 March 2026	As at 31 March 2025
Citigroup Global Markets Limited		
China Consumer Brand ETF (in RMB)	–	2,802
China Electric Vehicle and Battery ETF (in RMB)	2,118	–
China Robotics and AI ETF (in RMB)	–	25,663,253
China Semiconductor ETF (in RMB)	–	29,011,769
Asia Semiconductor ETF (in RMB)	–	2,713
FinTech ETF (in USD)	–	61
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	38,228,812	–
G2 Tech ETF (in USD)	146	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	33,007,118	N/A
China Core TECH ETF (in HK$)	2,114	N/A
Mirae Asset Securities (HK) Limited		
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	3,256,266	–

(m) Manager's holding in the Sub-Funds

The Manager's holding in the Sub-Funds and the realised gains/(losses) as at 31 March 2026 and 2025 are as follows:

	Manager's holding (in shares)	
	As at 31 March 2026	As at 31 March 2025
Listed Class		
China Clean Energy ETF	150,000	–
China Electric Vehicle and Battery ETF	100,000	–
FinTech ETF	200,000	200,000
Asia USD Investment Grade Bond ETF	570,000	570,000
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)	800,000	1,600,000
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)	800,000	–
K-pop and Culture ETF	75,000	150,000
G2 Tech ETF	50,000	N/A
AI Infrastructure ETF	21,429	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)	2,000,000	N/A
Unlisted Class - Class R2 (HK$)		
China Global Leaders ETF	167	–
Asia USD Investment Grade Bond ETF	100	100
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)	1,000	1,000
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)	1,000	–
US Treasury 0-3 Month ETF	167	N/A
G2 Tech ETF	167	N/A
AI Infrastructure ETF	167	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)	1,000	N/A

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(m) Manager's holding in the Sub-Funds (continued)

	Manager's holding (in shares)	
	As at 31 March 2026	As at 31 March 2025
Unlisted Class - Class R2 (RMB)		
China Global Leaders ETF	200	–
Asia USD Investment Grade Bond ETF	100	100
US Treasury 0-3 Month ETF	200	N/A
G2 Tech ETF	200	N/A
AI Infrastructure ETF	200	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)	1,250	N/A
Unlisted Class - Class R2 (USD)		
Asia USD Investment Grade Bond ETF	100	100
US Treasury 0-3 Month ETF	1,429	N/A
G2 Tech ETF	1,429	N/A
AI Infrastructure ETF	1,429	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)	10,000	N/A

	Realised gains/(losses)	
	For the year/period ended 31 March 2026	For the year/period ended 31 March 2025
China Semiconductor ETF (in RMB)	428,710	–
Asia Semiconductor ETF (in RMB)	8,276,320	–
China MedTech ETF (in RMB)	–	(774,040)
China Little Giant ETF (in RMB)	–	(2,447,200)
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)[1]	712,960	–
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)[1]	–	1,157,760
K-pop and Culture ETF (in KRW)[2]	346,247,977	–
G2 Tech ETF (in USD)[3]	207,302	N/A
AI Infrastructure ETF (in USD)[4]	142,127	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[5]	32,080	N/A
S&P 500 Covered Call Active ETF (in USD)[6]	80,079	N/A
Nasdaq 100 Covered Call Active ETF (in USD)[7]	39,137	N/A

[1]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2025, is from 28 February 2024 (date of inception) to 31 March 2025.
[2]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2025, is from 18 March 2024 (date of inception) to 31 March 2025.
[3]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 9 January 2025 (date of inception) to 31 March 2026.
[4]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 7 February 2025 (date of inception) to 31 March 2026.
[5]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 March 2025 (date of inception) to 31 March 2026.
[6]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 28 August 2025 (date of inception) to 31 March 2026.
[7]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 29 September 2025 (date of inception) to 31 March 2026.

6. TRANSACTIONS WITH THE CUSTODIAN, THE MANAGER AND THEIR CONNECTED PERSONS (CONTINUED)

(n) Investment in funds managed by the Manager or its related parties

During the period from 12 March 2025 (date of inception) to 31 March 2026, Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) invested in Global X Hang Seng TECH ETF, which is also managed by the Manager.

The table below summarises Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)'s holdings in Global X Hang Seng TECH ETF as at 31 March 2026.

	As at 31 March 2026	
	Fair value HK$	% of net asset value
Listed investment fund		
Global X Hang Seng TECH ETF	539,894,838	18.98

The Manager waived the management fees payable by Global X Hang Seng TECH ETF by refunding the relevant fees to the Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF), which is included in the statement of profit or loss and other comprehensive income as other income of HK$181,789.

(o) Margin accounts

Margin accounts of the Sub-Funds as at 31 March 2026 and 2025 are maintained with Citigroup Global Markets Limited, which is a related party of the Custodian, as follows:

	Margin accounts	
	As at 31 March 2026	As at 31 March 2025
Citigroup Global Markets Limited		
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	687,300,000	-

7. AMOUNTS DUE FROM/TO BROKERS

As at 31 March 2026 and 2025, the amounts due from brokers represents receivable for securities sold, sales of foreign exchange spot, sales of total return swaps and sales of option that have been contracted for but not yet delivered on the reporting date. The balance is receivable in less than 1 month.

As at 31 March 2026 and 2025, the amounts due to brokers represents payable for purchase of securities, purchase of foreign exchange spot and purchase of total return swaps that have been contracted for but not yet settled on the reporting date. The balance is repayable in less than 1 month.

8. SOFT COMMISSION ARRANGEMENTS

The Manager may effect transactions, provided that any such transaction is consistent with standards of "best execution", by or through the agency of another person for the accounts of the Sub-Funds with whom the Manager or any of its connected persons has an arrangement under which that party will from time to time provide to or procure for the Manager or any of its connected persons goods, services or other benefits (such as advisory services, computer hardware associated with specialised software or research services and performance measures), the nature of which is such that their provision can reasonably be expected to benefit the Sub-Funds as a whole and may contribute to an improvement in the performance of the Sub-Funds. For the avoidance of doubt, such goods and services may not include travel, accommodation, entertainment, general administrative goods or services, general office equipment or premises, membership fees, employees' salaries and direct money payments. Since the inception of the Sub-Funds, the Manager has not participated in any soft commission arrangements in respect of any transactions for the accounts of the Sub-Funds.

9. TAXATION

No provision for Hong Kong profits tax has been made for the Sub-Funds as they are authorised as collective investment schemes under section 104 of the Hong Kong Securities and Futures Ordinance and are therefore exempt from Hong Kong profits tax under section 26A(1A) of the Hong Kong Inland Revenue Ordinance.

The Sub-Funds invest in shares of companies in the People's Republic of China ("PRC") listed on the Shanghai Stock Exchange or the Shenzhen Stock Exchange ("A-shares") and the SEHK ("H-shares"). Under the PRC Corporate Income Tax Law, the Sub-Funds may be liable to pay PRC tax on the capital gains realised from the trading of A-shares and H-shares.

<u>PRC tax provision</u>

Under the general tax provision of PRC Corporate Income Tax Law ("PRC CIT Law"), the non-PRC residents with no place of effective management, establishment or place of business in the PRC may be subject to 10% PRC withholding income tax ("WIT") on the capital gain derived from disposal of securities, unless exempt or reduced under current PRC tax laws and regulations or relevant tax treaties.

No provision was made for taxation from such gains in the financial statements as the Manager believes that the taxation on capital gains derived from H-Shares is not probable under the current enforcement environment.

Withholding income tax of 10% was charged on dividend income received from A-shares and H-shares during the year.

10. DISTRIBUTIONS TO SHAREHOLDERS

Asia USD Investment Grade Bond ETF, HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF), HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF), US Treasury 0-3 Month ETF, Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF, S&P 500 Covered Call Active ETF and Nasdaq 100 Covered Call Active ETF made the following distributions during the year/period ended 31 March 2026 and 2025:

	Asia USD Investment Grade Bond ETF	
	For the year ended 31 March 2026 USD	For the year ended 31 March 2025 USD
Interim distribution to shareholders paid on 8 April 2025, HK$0.21 per share (2025: 9 April 2024, HK$0.21 per share)	18,624	71,622
Interim distribution to shareholders paid on 9 May 2025, HK$0.21 per share (2025: 8 May 2024, HK$0.21 per share)	19,085	72,070
Interim distribution to shareholders paid on 6 June 2025, HK$0.21 per share (2025: 7 June 2024, HK$0.21 per share)	20,085	72,101
Interim distribution to shareholders paid on 8 July 2025, HK$0.21 per share (2025: 8 July 2024, HK$0.21 per share)	24,077	35,079
Interim distribution to shareholders paid on 7 August 2025, HK$0.21 per share (2025: 7 August 2024, HK$0.21 per share)	24,077	35,081
Interim distribution to shareholders paid on 5 September 2025, HK$0.21 per share (2025: 6 September 2024, HK$0.21 per share)	24,244	35,537
Interim distribution to shareholders paid on 9 October 2025, HK$0.21 per share (2025: 8 October 2024, HK$0.21 per share)	24,287	35,647
Interim distribution to shareholders paid on 7 November 2025, HK$0.21 per share (2025: 7 November 2024, HK$0.21 per share)	26,749	35,655
Interim distribution to shareholders paid on 5 December 2025, HK$0.21 per share (2025: 6 December 2024, HK$0.21 per share)	26,703	35,623
Interim distribution to shareholders paid on 8 January 2026, HK$0.21 per share (2025: 8 January 2025, HK$0.21 per share)	26,710	18,248
Interim distribution to shareholders paid on 8 February 2026, HK$0.21 per share (2025: 7 February 2025, HK$0.21 per share)	28,234	18,193
Final distribution to shareholders paid on 6 March 2026, HK$0.21 per share (2025: 7 March 2025, HK$0.21 per share)	28,189	18,633
	291,064	483,489

The net income of Asia USD Investment Grade Bond ETF for the year ended 31 March 2026 was USD295,630 (2025: USD507,791). The interim and final distribution amount of Asia USD Investment Grade Bond ETF were recognised in the Statement of profit or loss and other comprehensive income (2025: Statement of profit or loss and other comprehensive income and Statement of changes in net assets attributable to shareholders). The undistributed income of Asia USD Investment Grade Bond ETF brought forward as at 1 April 2025 and carried forward as at 31 March 2026 amounts to USDnil (2025: USDnil).

10. DISTRIBUTIONS TO SHAREHOLDERS (CONTINUED)

	HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)	
	For the year ended 31 March 2026 HK$	For the period from 28 February 2024 (date of inception) to 31 March 2025 HK$
Interim distribution to shareholders paid on 8 April 2024, HK$0.12 per share	–	240,000
Interim distribution to shareholders paid on 8 May 2025, HK$0.12 per share (2025: 7 May 2024, HK$0.12 per share)	864,000	240,000
Interim distribution to shareholders paid on 5 June 2025, HK$0.12 per share (2025: 6 June 2024, HK$0.12 per share)	1,056,000	288,000
Interim distribution to shareholders paid on 7 July 2025, HK$0.12 per share (2025: 5 July 2024, HK$0.12 per share)	1,440,000	288,000
Interim distribution to shareholders paid on 6 August 2025, HK$0.12 per share (2025: 6 August 2024, HK$0.12 per share)	2,352,000	432,000
Interim distribution to shareholders paid on 4 September 2025, HK$0.12 per share (2025: 5 September 2024, HK$0.12 per share)	3,120,000	432,000
Interim distribution to shareholders paid on 8 October 2025, HK$0.12 per share (2025: 7 October 2024, HK$0.12 per share)	3,552,000	432,000
Interim distribution to shareholders paid on 6 November 2025, HK$0.12 per share (2025: 6 November 2024, HK$0.12 per share)	4,944,000	432,000
Interim distribution to shareholders paid on 4 December 2025, HK$0.12 per share (2025: 5 December 2024, HK$0.12 per share)	6,096,000	528,000
Interim distribution to shareholders paid on 7 January 2026, HK$0.12 per share (2025: 7 January 2025, HK$0.12 per share)	6,288,000	576,000
Interim distribution to shareholders paid on 5 February 2026, HK$0.12 per share (2025: 6 February 2025, HK$0.12 per share)	8,256,000	720,000
Interim distribution to shareholders paid on 5 March 2026, HK$0.14 per share (2025: 6 March 2025, HK$0.12 per share)	11,928,000	720,000
Final distribution to shareholders paid on 9 April 2026, HK$0.14 per share (2025: 7 April 2025, HK$0.12 per share)	14,392,000	720,000
	64,288,000	6,048,000

The net (loss)/income of HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) for the year ended 31 March 2026 was HK$(1,230,168) (2025: HK$8,665,888). The interim and final distribution amount of HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) were recognised in the Statement of profit or loss and other comprehensive income. The undistributed income of HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) carried forward as at 31 March 2026 amounts to HK$nil (2025: HK$nil).

10. DISTRIBUTIONS TO SHAREHOLDERS (CONTINUED)

	HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)	
	For the year ended 31 March 2026 HK$	For the period from 28 February 2024 (date of inception) to 31 March 2025 HK$
Interim distribution to shareholders paid on 8 April 2024, HK$0.15 per share	-	300,000
Interim distribution to shareholders paid on 8 May 2025, HK$0.15 per share (2025: 7 May 2024, HK$0.15 per share)	21,420,000	300,000
Interim distribution to shareholders paid on 5 June 2025, HK$0.15 per share (2025: 6 June 2024, HK$0.15 per share)	24,960,000	420,000
Interim distribution to shareholders paid on 7 July 2025, HK$0.15 per share (2025: 5 July 2024, HK$0.15 per share)	37,320,000	1,140,000
Interim distribution to shareholders paid on 6 August 2025, HK$0.15 per share (2025: 6 August 2024, HK$0.15 per share)	63,060,000	1,680,000
Interim distribution to shareholders paid on 4 September 2025, HK$0.14 per share (2025: 5 September 2024, HK$0.15 per share)	81,648,000	1,920,000
Interim distribution to shareholders paid on 8 October 2025, HK$0.14 per share (2025: 7 October 2024, HK$0.15 per share)	94,920,000	3,240,000
Interim distribution to shareholders paid on 6 November 2025, HK$0.14 per share (2025: 6 November 2024, HK$0.15 per share)	135,800,000	3,300,000
Interim distribution to shareholders paid on 4 December 2025, HK$0.14 per share (2025: 5 December 2024, HK$0.15 per share)	178,920,000	5,880,000
Interim distribution to shareholders paid on 7 January 2026, HK$0.14 per share (2025: 7 January 2025, HK$0.15 per share)	225,344,000	7,800,000
Interim distribution to shareholders paid on 5 February 2026, HK$0.14 per share (2025:6 February 2025, HK$0.15 per share)	233,464,000	11,280,000
Interim distribution to shareholders paid on 5 March 2026, HK$0.14 per share (2025: 6 March 2025, HK$0.15 per share)	291,928,000	12,720,000
Final distribution to shareholders paid on 9 April 2026, HK$0.14 per share (2025: 7 April 2025, HK$0.15 per share)	317,968,000	14,700,000
	1,706,752,000	64,680,000

The net (loss)/income of HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) for the year ended 31 March 2026 was HK$(671,220,958) (2025: HK$88,625,851). The interim and final distribution amount of HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) were recognised in the Statement of profit or loss and other comprehensive income. The undistributed income of HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) carried forward as at 31 March 2026 amounts to HK$nil (2025: HK$nil).

10. DISTRIBUTIONS TO SHAREHOLDERS (CONTINUED)

	US Treasury 0-3 Month ETF For the period from 12 December 2024 (date of inception) to 31 March 2026 USD
Interim distribution to shareholders paid on 7 March 2025, HK$0.55per share	110,333
Interim distribution to shareholders paid on 6 June 2025, HK$0.55 per share	188,324
Interim distribution to shareholders paid on 5 September 2025, HK$0.55 per share	198,951
Interim distribution to shareholders paid on 5 December 2025, HK$0.55 per share	151,530
Final distribution to shareholders paid on 6 March 2026, HK$0.55 per share	160,314
	809,452

The net income of US Treasury 0-3 Month ETF for the period from 12 December 2024 (date of inception) to 31 March 2026 was USD827,702. The interim and final distribution amount of US Treasury 0-3 Month ETF were recognised in the Statement of profit or loss and other comprehensive income. The undistributed income of US Treasury 0-3 Month ETF carried forward as at 31 March 2026 amounts to USDnil.

	Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) For the period from 12 March 2025 (date of inception) to 31 March 2026 HK$
Interim distribution to shareholders paid on 8 May 2025, HK$0.12 per share	1,728,000
Interim distribution to shareholders paid on 5 June 2025, HK$0.13 per share	1,924,000
Interim distribution to shareholders paid on 7 July 2025, HK$0.13 per share	3,016,000
Interim distribution to shareholders paid on 6 August 2025, HK$0.12 per share	3,888,000
Interim distribution to shareholders paid on 4 September 2025, HK$0.13 per share	6,760,000
Interim distribution to shareholders paid on 8 October 2025, HK$0.13 per share	9,568,000
Interim distribution to shareholders paid on 6 November 2025, HK$0.13 per share	18,460,000
Interim distribution to shareholders paid on 4 December 2025, HK$0.13 per share	32,344,000
Interim distribution to shareholders paid on 7 January 2026, HK$0.13 per share	36,504,000
Interim distribution to shareholders paid on 5 February 2026, HK$0.13 per share	37,232,000
Interim distribution to shareholders paid on 5 March 2026, HK$0.13 per share	44,668,000
Final distribution to shareholders paid on 9 April 2026, HK$0.12 per share	44,016,000
	240,108,000

10. DISTRIBUTIONS TO SHAREHOLDERS (CONTINUED)

The net loss of Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) for the period from 12 March 2025 (date of inception) to 31 March 2026 was HK$(358,594,683). The interim and final distribution amount of Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) were recognised in the Statement of profit or loss and other comprehensive income. The undistributed income of Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) carried forward as at 31 March 2026 amounts to HK$nil.

	S&P 500 Covered Call Active ETF For the period from 28 August 2025 (date of inception) to 31 March 2026 USD
Interim distribution to shareholders paid on 24 October 2025, HK$0.63 per share	48,642
Interim distribution to shareholders paid on 28 November 2025, HK$0.64 per share	53,450
Interim distribution to shareholders paid on 30 December 2025, HK$0.76 per share	53,725
Interim distribution to shareholders paid on 23 January 2026, HK$0.77 per share	74,063
Interim distribution to shareholders paid on 27 February 2026, HK$1.05 per share	120,932
Final distribution to shareholders paid on 27 March 2026, HK$1.05 per share	167,551
	518,363

The net income of S&P 500 Covered Call Active ETF for the period from 28 August 2025 (date of inception) to 31 March 2026 was USD243,960. The interim and final distribution amount of S&P 500 Covered Call Active ETF were recognised in the Statement of changes in net assets attributable to shareholders. The undistributed income of S&P 500 Covered Call Active ETF carried forward as at 31 March 2026 amounts to USDnil.

	Nasdaq 100 Covered Call Active ETF For the period from 29 September 2025 (date of inception) to 31 March 2026 USD
Interim distribution to shareholders paid on 28 November 2025, HK$0.69 per share	115,250
Interim distribution to shareholders paid on 30 December 2025, HK$0.79 per share	131,999
Interim distribution to shareholders paid on 23 January 2026, HK$0.81 per share	197,375
Interim distribution to shareholders paid on 27 February 2026, HK$1.21 per share	263,234
Final distribution to shareholders paid on 27 March 2026, HK$1.21 per share	278,039
	985,897

10. DISTRIBUTIONS TO SHAREHOLDERS (CONTINUED)

The net income of Nasdaq 100 Covered Call Active ETF for the period from 29 September 2025 (date of inception) to 31 March 2026 was USD572,492. The interim and final distribution amount of Nasdaq 100 Covered Call Active ETF were recognised in the Statement of changes in net assets attributable to shareholders. The undistributed income of Nasdaq 100 Covered Call Active ETF carried forward as at 31 March 2026 amounts to USDnil.

There were no distributions made to shareholders of China Clean Energy ETF, China Consumer Brand ETF, China Electric Vehicle and Battery ETF, China Robotics and AI ETF, China Semiconductor ETF, China Global Leaders ETF, Asia Semiconductor ETF, FinTech ETF, China MedTech ETF, China Little Giant ETF, K-pop and Culture ETF[1], G2 Tech ETF[2], AI Infrastructure ETF[3], FTSE Greater China ETF[4], MSCI Asia Pacific ex Japan ETF[5] and China Core TECH ETF[6] for the year/period ended 31 March 2026 and 2025.

As at 31 March 2026 and 2025, the distribution payable of HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF), HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) and Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) were HK$14,392,000 (2025: HK$720,000), HK$317,968,000 (2025: HK$14,700,000) and HK$44,016,000 respectively.

The Manager may in its absolute discretion distribute income to shareholders at such time or times as it may determine in each financial period or determine that no distribution shall be made in any financial period. The amount to be distributed to shareholders, if any, will be derived from the net income of the Sub-Funds.

[1]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2025, is from 18 March 2024 (date of inception) to 31 March 2025.
[2]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 9 January 2025 (date of inception) to 31 March 2026.
[3]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 7 February 2025 (date of inception) to 31 March 2026.
[4]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 27 March 2025 (date of inception) to 31 March 2026.
[5]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 6 June 2025 (date of inception) to 31 March 2026.
[6]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 8 July 2025 (date of inception) to 31 March 2026.

11. FINANCIAL ASSETS/LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS

	China Clean Energy ETF		China Consumer Brand ETF		China Electric Vehicle and Battery ETF	
	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025
	RMB	RMB	RMB	RMB	RMB	RMB
Financial assets at fair value through profit or loss						
Listed equities	322,193,562	263,632,580	165,433,036	223,997,311	513,830,094	605,473,343
Unlisted total return swaps	87,197,465	97,587,966	42,866,240	83,746,265	397,443,018	428,310,754
	409,391,027	361,220,546	208,299,276	307,743,576	911,273,112	1,033,784,097

	China Robotics and AI ETF		China Semiconductor ETF		China Global Leaders ETF	
	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025
	RMB	RMB	RMB	RMB	RMB	RMB
Financial assets at fair value through profit or loss						
Listed equities	438,484,110	162,859,104	794,119,563	242,114,555	28,095,897	120,706,588
Unlisted total return swaps	194,032,253	30,085,506	536,519,004	151,162,792	964,420	–
	632,516,363	192,944,610	1,330,638,567	393,277,347	29,060,317	120,706,588

	Asia Semiconductor ETF		FinTech ETF		China MedTech ETF	
	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025
	RMB	RMB	USD	USD	RMB	RMB
Financial assets at fair value through profit or loss						
Listed equities	316,869,521	43,063,375	1,287,399	1,281,490	27,576,992	11,516,259
	316,869,521	43,063,375	1,287,399	1,281,490	27,576,992	11,516,259

11. FINANCIAL ASSETS/LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (CONTINUED)

	Asia USD Investment Grade Bond ETF		China Little Giant ETF		HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)	
	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025
	USD	USD	RMB	RMB	HK$	HK$
Financial assets at fair value through profit or loss						
Listed equities	–	–	29,116,782	33,497,680	838,045,135	49,135,715
Quoted debt securities	8,530,632	5,062,998	–	–	–	–
Listed index futures	–	–	–	–	2,450	–
	8,530,632	5,062,998	29,116,782	33,497.680	838,047,585	49,135,715
Financial liabilities at fair value through profit or loss						
Quoted index options	–	–	–	–	577,500	1,155,600
Listed index futures	–	–	–	–	548,100	153,600
	–	–	–	–	1,125,600	1,309,200

	HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)		K-pop and Culture ETF		US Treasury 0-3 Month ETF	G2 Tech ETF
	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2026
	HK$	HK$	KRW	KRW	USD	USD
Financial assets at fair value through profit or loss						
Listed equities	16,938,297,927	908,131,728	1,788,030,449	1,867,391,995	–	2,451,522
Quoted debt securities	–	–	–	–	17,559,468	–
Listed index futures	240,800	–	–	–	–	–
	16,938,538,727	908,131,728	1,788,030,449	1,867,391,995	17,559,468	2,451,522
Financial liabilities at fair value through profit or loss						
Quoted index options	520,773,000	22,144,500	–	–	–	–
Listed index futures	4,014,750	2,744,200	–	–	–	–
	524,787,750	24,888,700	–	–	–	–

11. FINANCIAL ASSETS/LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (CONTINUED)

	AI Infrastructure ETF	Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)	FTSE Greater China ETF	MSCI Asia Pacific ex Japan ETF	China Core TECH ETF	S&P 500 Covered Call Active ETF
	As at 31 March 2026	As at 31 March 2026	As at 31 March 2026	As at 31 March 2026	As at 31 March 2026	As at 31 March 2026
	USD	HK$	HK$	USD	HK$	USD
Financial assets at fair value through profit or loss						
Listed equities	1,431,034	1,745,765,705	3,237,539,582	12,519,965	294,390,134	8,793,690
Listed investment fund	–	539,894,838	–	–	–	–
	1,431,034	2,285,660,543	3,237,539,582	12,519,965	294,390,134	8,793,690
Financial liabilities at fair value through profit or loss						
Quoted index options	–	79,035,300	–	–	–	129,420
Listed index futures	–	12,741,100	–	–	–	95,335
	–	91,776,400	–	–	–	224,755

	Nasdaq 100 Covered Call Active ETF
	As at 31 March 2026
	USD
Financial assets at fair value through profit or loss	
Listed equities	13,602,793
	13,602,793
Financial liabilities at fair value through profit or loss	
Quoted index options	125,760
Listed index futures	251,232
	376,992

12. INVESTMENT LIMITATION AND PROHIBITIONS UNDER THE UT CODE

The UT Code allows the Sub-Funds to invest in constituent securities issued by a single issuer for more than 10% of the Sub-Funds' net asset value provided that:

i. the investment is limited to any constituent securities that each account for more than 10% of the weighting of the tracked index; and

ii. the Sub-Funds' holding of any such constituent securities may not exceed their respective weightings in the tracked index, except where weightings are exceeded as a result of changes in the composition of the tracked index and the excess is only transitional and temporary in nature.

Constituent securities that account for more than 10% of the net asset value of the Sub-Funds as at year/period end were as follows:

As at 31 March 2026	Weighting in the tracked index	Weighting in the Sub-Fund's net asset value
China Consumer Brand ETF		
BYD Co Ltd-H	12.14%	12.13%
Kweichow Moutai Co Ltd-A	11.26%	11.20%
China Electric Vehicle and Battery ETF		
BYD Co Ltd-A	22.07%	22.05%
Contemporary Amperex Techn-A	22.13%	22.11%
Asia Semiconductor ETF		
Taiwan Semiconductor Manufac	10.39%	10.39%
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)		
Global X Hang Seng Tech ETF	N/A	18.98%
MSCI Asia Pacific ex Japan ETF		
Taiwan Semiconductor Manufac	13.22%	13.14%
China Core TECH ETF		
BYD Co Ltd-H	10.43%	10.39%
Contemporary Amperex Techn-H	10.10%	10.06%

China Clean Energy ETF, China Robotics and AI ETF, China Semiconductor ETF, China Global Leaders ETF, FinTech ETF, China MedTech ETF, Asia USD Investment Grade Bond ETF, China Little Giant ETF, HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF), HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF), K-pop and Culture ETF, US Treasury 0-3 Month ETF, G2 Tech ETF, AI Infrastructure ETF, FTSE Greater China ETF, S&P 500 Covered Call Active ETF and Nasdaq 100 Covered Call Active ETF did not have any constituent securities that individually accounted for more than 10% of their respective net asset values as at 31 March 2026.

12. INVESTMENT LIMITATION AND PROHIBITIONS UNDER THE UT CODE (CONTINUED)

As at 31 March 2025	Weighting in the tracked index	Weighting in the Sub-Fund's net asset value
China Electric Vehicle and Battery ETF		
BYD Co Ltd-A	24.92%	24.88%
Contemporary Amperex Techn-A	18.18%	18.14%
Asia Semiconductor ETF		
Samsung Electronics Co Ltd	10.92%	10.89%
Sony Group Corp	11.12%	11.10%
K-pop and Culture ETF		
HYBE Co Ltd	10.31%	10.27%
S.M.Entertainment Co	11.39%	11.36%

China Clean Energy ETF, China Consumer Brand ETF, China Robotics and AI ETF, China Semiconductor ETF, China Global Leaders ETF, FinTech ETF, China MedTech ETF, Asia USD Investment Grade Bond ETF, China Little Giant ETF, HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) and HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) did not have any constituent securities that individually accounted for more than 10% of their respective net asset values as at 31 March 2025.

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

(a) Strategy in using financial instruments

Investment objectives and investment policies

The investment objectives of the Sub-Funds are to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the underlying index relevant to each of the respective Sub-Funds by investing all, or substantially all, of the assets of such Sub-Fund in index securities in substantially the same weightings as constituted in the underlying index. Details refer to note 1.

(b) Market risk

The Sub-Funds themselves are subject to various risks. The main risks associated with the investments, assets and liabilities of the Sub-Funds are set out below:

(i) *Market price risk*

Market price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether those changes are caused by factors specific to the individual instrument or factors affecting all instruments in the market.

The Sub-Funds are designated to track the performance of their respective indices, and therefore the exposures to market risk in the Sub-Funds will be substantially the same as the tracked indices. The Manager manages the Sub-Funds' exposures to market risk by ensuring that the key characteristics of the portfolio, such as security weight and industry weight, are closely aligned with the characteristics of the tracked indices.

As at 31 March 2026 and 2025, the Sub-Funds' financial assets at fair value through profit or loss were concentrated in the following:

	China Clean Energy ETF			
	As at 31 March 2026		As at 31 March 2025	
	Fair value RMB	% of net asset value	Fair value RMB	% of net asset value
Listed equities - By industry				
Industrials	171,914,346	41.95	98,111,011	27.15
Information Technology	69,252,367	16.90	100,000,187	27.67
Utilities	81,026,849	19.77	65,521,382	18.13
Unlisted total return swaps - By industry				
Industrials	40,045,879	9.77	44,490,320	12.31
Information Technology	42,655,780	10.41	45,483,646	12.59
Utilities	4,495,806	1.10	7,614,000	2.11
	409,391,027	99.90	361,220,546	99.96

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(i) *Market price risk* (continued)

	China Consumer Brand ETF			
	As at 31 March 2026		As at 31 March 2025	
	Fair value RMB	% of net asset value	Fair value RMB	% of net asset value
Listed equities - By industry				
Consumer Discretionary	106,696,579	51.22	183,188,005	59.40
Consumer Staples	28,272,081	13.57	40,809,306	13.23
Industrials	11,498,108	5.52	–	–
Information Technology	18,966,268	9.10	–	–
Unlisted total return swaps - By industry				
Consumer Discretionary	7,646,338	3.67	37,564,877	12.19
Consumer Staples	35,219,902	16.91	46,181,388	14.97
	208,299,276	99.99	307,743,576	99.79

	China Electric Vehicle and Battery ETF			
	As at 31 March 2026		As at 31 March 2025	
	Fair value RMB	% of net asset value	Fair value RMB	% of net asset value
Listed equities - By industry				
Consumer Discretionary	300,275,706	32.93	423,568,713	40.87
Industrials	173,808,703	19.06	160,455,020	15.48
Information Technology	–	–	9,276,344	0.90
Materials	39,745,685	4.36	12,173,266	1.17
Unlisted total return swaps - By industry				
Consumer Discretionary	76,033,471	8.34	67,181,456	6.48
Industrials	231,863,924	25.43	287,751,709	27.76
Materials	89,545,623	9.81	73,377,589	7.08
	911,273,112	99.93	1,033,784,097	99.74

	China Robotics and AI ETF			
	As at 31 March 2026		As at 31 March 2025	
	Fair value RMB	% of net asset value	Fair value RMB	% of net asset value
Listed equities - By industry				
Communication Services	43,665,479	6.92	14,836,042	7.66
Consumer Discretionary	15,824,576	2.51	23,036,965	11.89
Industrials	66,412,026	10.52	36,221,702	18.71
Information Technology	312,582,029	49.53	88,764,395	45.84
Unlisted total return swaps - By industry				
Consumer Discretionary	20,854,096	3.30	–	–
Industrials	77,005,278	12.20	11,061,126	5.72
Information Technology	96,172,879	15.24	19,024,380	9.82
	632,516,363	100.22	192,944,610	99.64

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(i) *Market price risk* (continued)

	China Semiconductor ETF			
	As at 31 March 2026		As at 31 March 2025	
	Fair value RMB	% of net asset value	Fair value RMB	% of net asset value
Listed equities - By industry				
Information Technology	794,119,563	59.63	242,114,555	61.38
Unlisted total return swaps - By industry				
Information Technology	536,519,004	40.29	151,162,792	38.32
	1,330,638,567	99.92	393,277,347	99.70

	China Global Leaders ETF			
	As at 31 March 2026		As at 31 March 2025	
	Fair value RMB	% of net asset value	Fair value RMB	% of net asset value
Listed equities - By industry				
Communication Services	1,768,168	6.08	9,458,751	7.81
Consumer Discretionary	8,288,192	28.49	44,428,931	36.70
Health Care	2,293,920	7.88	5,545,711	4.58
Industrials	6,289,539	21.62	22,585,716	18.65
Information Technology	8,691,342	29.88	38,687,479	31.96
Materials	764,736	2.63	–	–
Unlisted total return swaps - By industry				
Consumer Discretionary	122,556	0.42	–	–
Health Care	296,388	1.02	–	–
Information Technology	545,476	1.87	–	–
	29,060,317	99.89	120,706,588	99.70

	Asia Semiconductor ETF			
	As at 31 March 2026		As at 31 March 2025	
	Fair value RMB	% of net asset value	Fair value RMB	% of net asset value
Listed equities - By industry				
Consumer Discretionary	19,964,368	6.28	4,790,708	11.10
Health Care	9,306,381	2.93	799,822	1.85
Industrials	11,054,299	3.47	2,882,156	6.68
Information Technology	272,870,905	85.85	34,265,326	79.38
Materials	3,673,568	1.16	325,363	0.75
	316,869,521	99.69	43,063,375	99.76

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(i) *Market price risk* (continued)

	FinTech ETF			
	As at 31 March 2026		As at 31 March 2025	
	Fair value USD	% of net asset value	Fair value USD	% of net asset value
Listed equities - By industry				
Financials	916,680	71.09	887,343	69.12
Health Care	18,469	1.43	24,655	1.92
Industrials	42,502	3.30	60,559	4.72
Information Technology	309,748	24.02	308,933	24.06
	1,287,399	99.84	1,281,490	99.82

	China MedTech ETF			
	As at 31 March 2026		As at 31 March 2025	
	Fair value RMB	% of net asset value	Fair value RMB	% of net asset value
Listed equities - By industry				
Consumer Staples	4,539,373	16.45	1,970,006	17.06
Health Care	23,037,619	83.49	9,546,253	82.68
	27,576,992	99.94	11,516,259	99.74

	Asia USD Investment Grade Bond ETF			
	As at 31 March 2026		As at 31 March 2025	
	Fair value USD	% of net asset value	Fair value USD	% of net asset value
Quoted debt securities - By country				
Canada	3,236,458	37.77	1,739,208	34.06
Hong Kong	975,962	11.39	483,820	9.48
India	249,520	2.91	446,534	8.75
Indonesia	1,390,450	16.23	708,741	13.88
Malaysia	402,594	4.70	172,239	3.37
Philippines	377,632	4.40	217,869	4.27
Singapore	187,463	2.19	202,374	3.96
South Korea	1,308,774	15.28	890,664	17.44
Taiwan	201,932	2.36	201,549	3.95
Thailand	199,847	2.33	–	–
	8,530,632	99.56	5,062,998	99.16

	China Little Giant ETF			
	As at 31 March 2026		As at 31 March 2025	
	Fair value RMB	% of net asset value	Fair value RMB	% of net asset value
Listed equities - By industry				
Consumer Discretionary	1,836,825	6.29	787,610	2.35
Health Care	3,957,904	13.56	6,104,011	18.20
Industrials	3,765,934	12.89	4,050,690	12.08
Information Technology	15,975,016	54.69	20,476,139	61.06
Materials	3,581,103	12.26	2,079,230	6.21
	29,116,782	99.69	33,497,680	99.90

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(i) *Market price risk* (continued)

HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)

	As at 31 March 2026		As at 31 March 2025	
	Fair value HK$	% of net asset value	Fair value HK$	% of net asset value
Listed equities - By industry				
Communication Services	125,917,671	12.21	7,187,880	11.35
Consumer Discretionary	168,248,217	16.31	12,160,558	19.19
Consumer Staples	22,044,791	2.14	1,281,109	2.02
Energy	49,096,982	4.76	2,207,618	3.48
Financials	281,026,014	27.25	15,852,419	25.02
Health Care	28,503,466	2.76	915,661	1.45
Industrials	36,160,165	3.51	1,378,593	2.18
Information Technology	49,826,141	4.83	4,421,823	6.98
Materials	20,710,778	2.01	536,520	0.85
Real Estate	34,571,794	3.35	1,834,830	2.90
Utilities	21,939,116	2.13	1,358,704	2.14
	838,045,135	81.26	49,135,715	77.56

	As at 31 March 2026				
	Number of contracts	Position	Notional value	Fair value HK$	% of net asset value
Listed index futures					
HANG SENG IDX FUT 04/29/26	2	Long	2,473,050	2,450	0.00
				2,450	0.00

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(i) *Market price risk* (continued)

	HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)			
	As at 31 March 2026		As at 31 March 2025	
	Fair value HK$	% of net asset value	Fair value HK$	% of net asset value
Listed equities - By industry				
Communication Services	3,003,899,948	14.02	158,045,751	14.18
Consumer Discretionary	4,268,044,515	19.92	275,380,189	24.70
Consumer Staples	235,024,067	1.09	19,516,323	1.75
Energy	1,465,774,769	6.84	58,231,563	5.22
Financials	4,621,937,597	21.57	235,618,414	21.14
Health Care	674,843,547	3.15	17,506,168	1.57
Industrials	241,199,960	1.13	15,292,370	1.37
Information Technology	1,559,250,301	7.28	101,460,891	9.10
Materials	524,010,165	2.45	9,855,186	0.88
Real Estate	344,313,058	1.60	12,582,057	1.13
Utilities	–	–	4,642,816	0.42
	16,938,297,927	79.05	908,131,728	81.46

	As at 31 March 2026				
	Number of contracts	Position	Notional value	Fair value HK$	% of net asset value
Listed index futures					
HSCEI FUTURES 04/29/26	1,214	Long	507,029,100	240,800	0.00
				240,800	0.00

	K-pop and Culture ETF			
	As at 31 March 2026		As at 31 March 2025	
	Fair value KRW	% of net asset value	Fair value KRW	% of net asset value
Listed equities - By industry				
Communication Services	1,155,829,640	64.12	1,375,289,395	73.42
Consumer Staples	541,720,149	30.05	451,048,700	24.08
Health Care	21,741,360	1.21	–	–
Industrials	68,739,300	3.81	41,053,900	2.19
	1,788,030,449	99.19	1,867,391,995	99.69

	US Treasury 0-3 Month ETF	
	As at 31 March 2026	
	Fair value USD	% of net asset value
Quoted debt securities - By country		
United States	17,559,468	99.90
	17,559,468	99.90

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(i) *Market price risk* (continued)

	G2 Tech ETF As at 31 March 2026 Fair value USD	 % of net asset value
Listed equities - By industry		
Communication Services	439,132	17.88
Consumer Discretionary	618,144	25.16
Consumer Staples	23,938	0.97
Industrials	67,452	2.75
Information Technology	1,302,856	53.04
	2,451,522	99.80

	AI Infrastructure ETF As at 31 March 2026 Fair value USD	 % of net asset value
Listed equities - By industry		
Energy	171,593	11.98
Industrials	603,601	42.12
Information Technology	255,997	17.87
Materials	320,271	22.35
Utilities	79,572	5.55
	1,431,034	99.87

	Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) As at 31 March 2026 Fair value HK$	 % of net asset value
Listed equities - By industry		
Communication Services	453,463,140	15.94
Consumer Discretionary	800,143,157	28.12
Consumer Staples	44,265,464	1.56
Information Technology	447,893,944	15.75
	1,745,765,705	61.37
Listed investment fund - By country		
Hong Kong	539,894,838	18.98
	539,894,838	18.98

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(i) *Market price risk* (continued)

	FTSE Greater China ETF As at 31 March 2026	
	Fair value HK$	% of net asset value
Listed equities - By industry		
Communication Services	346,408,097	10.67
Consumer Discretionary	451,480,293	13.91
Consumer Staples	87,392,999	2.69
Energy	65,963,541	2.03
Financials	779,337,679	24.01
Health Care	113,403,982	3.49
Industrials	221,649,427	6.83
Information Technology	878,698,081	27.08
Materials	143,398,823	4.42
Real Estate	84,007,616	2.59
Utilities	65,799,044	2.04
	3,237,539,582	99.76

	MSCI Asia Pacific ex Japan ETF As at 31 March 2026	
	Fair value USD	% of net asset value
Listed equities - By industry		
Communication Services	886,009	7.04
Consumer Discretionary	1,357,104	10.78
Consumer Staples	348,050	2.77
Energy	392,833	3.12
Financials	2,787,187	22.15
Health Care	468,240	3.72
Industrials	962,916	7.65
Information Technology	3,954,298	31.43
Materials	828,902	6.59
Real Estate	280,638	2.23
Utilities	253,788	2.02
	12,519,965	99.50

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(i) *Market price risk* (continued)

	China Core TECH ETF As at 31 March 2026	
	Fair value HK$	% of net asset value
Listed equities - By industry		
Consumer Discretionary	36,794,288	12.48
Health Care	41,433,804	14.06
Industrials	45,975,902	15.60
Information Technology	170,186,140	57.74
	294,390,134	99.88

	S&P 500 Covered Call Active ETF As at 31 March 2026	
	Fair value USD	% of net asset value
Listed equities - By industry		
Communication Services	914,212	7.09
Consumer Discretionary	864,674	6.71
Consumer Staples	465,961	3.61
Energy	355,300	2.76
Financials	1,109,382	8.60
Health Care	831,761	6.45
Industrials	777,102	6.02
Information Technology	2,900,618	22.50
Materials	181,520	1.41
Real Estate	169,966	1.32
Utilities	223,194	1.73
	8,793,690	68.20

	Nasdaq 100 Covered Call Active ETF As at 31 March 2026	
	Fair value USD	% of net asset value
Listed equities - By industry		
Communication Services	2,085,623	10.54
Consumer Discretionary	1,713,849	8.67
Consumer Staples	1,169,518	5.91
Energy	88,276	0.45
Financials	33,199	0.17
Health Care	695,737	3.52
Industrials	574,875	2.91
Information Technology	6,844,243	34.59
Materials	175,499	0.89
Real Estate	13,393	0.07
Utilities	208,581	1.05
	13,602,793	68.77

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(i) *Market price risk* (continued)

As at 31 March 2026 and 2025, the Sub-Funds' financial liabilities at fair value through profit or loss were concentrated in the following:

HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)

As at 31 March 2026	Number of contracts	Position	Notional value	Fair value HK$	% of net asset value
Quoted index options					
CALL HSI WEEKLY OPTIONS 04/02/26 25400	(825)	Short	(1,047,750,000)	(577,500)	(0.06)
Listed index futures					
HANG SENG IDX FUT 04/29/26	148	Long	183,735,100	(548,100)	(0.05)
				(1,125,600)	(0.11)

As at 31 March 2025	Number of contracts	Position	Notional value	Fair value HK$	% of net asset value
Quoted index options					
CALL HANG SENG INDEX 04/29/25 23600	(54)	Short	(63,720,000)	(1,155,600)	(1.83)
Listed index futures					
HANG SENG IDX FUT 04/29/25	12	Long	13,897,200	(153,600)	(0.24)
				(1,309,200)	(2.07)

HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)

As at 31 March 2026	Number of contracts	Position	Notional value	Fair value HK$	% of net asset value
Quoted index options					
CALL HANG SENG CHINA ENT 04/29/26 8400	(33,444)	Short	(14,046,480,000)	(359,523,000)	(1.68)
CALL HSCEI 04/29/26 C8400 OTC	(15,000)	Short	(6,300,000,000)	(161,250,000)	(0.75)
Listed index futures					
HSCEI FUTURES 04/29/26	9,346	Long	3,909,240,850	(4,014,750)	(0.02)
				(524,787,750)	(2.45)

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(i) *Market price risk* (continued)

	HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (continued) As at 31 March 2025				
	Number of contracts	Position	Notional value	Fair value HK$	% of net asset value
Quoted index options					
CALL HANG SENG CHINA ENT 04/29/25 8700	(2,590)	Short	(1,050,090,000)	(22,144,500)	(1.99)
Listed index futures					
HSCEI FUTURES 04/29/25	486	Long	207,011,700	(2,744,200)	(0.24)
				(24,888,700)	(2.23)

	Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) As at 31 March 2026				
	Number of contracts	Position	Notional value	Fair value HK$	% of net asset value
Quoted index options					
CALL HANG SENG TECH INDE 04/29/26 4700	(11,538)	Short	(2,711,430,000)	(79,035,300)	(2.78)
Listed index futures					
HSTECH FUTURES 04/29/26	2,311	Long	548,777,550	(12,741,100)	(0.45)
				(91,776,400)	(3.23)

	S&P 500 Covered Call Active ETF As at 31 March 2026				
	Number of contracts	Position	Notional value	Fair value USD	% of net asset value
Quoted index options					
CALL S&P 500 INDEX 04/17/26 6625	(18)	Short	(11,925,000)	(129,420)	(1.00)
Listed index futures					
S&P500 EMINI FUT 06/18/26	10	Long	3,380,710	(95,335)	(0.74)
				(224,755)	(1.74)

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(i) *Market price risk* (continued)

	Nasdaq 100 Covered Call Active ETF As at 31 March 2026				
	Number of contracts	Position	Notional value	Fair value USD	% of net asset value
Quoted index options					
CALL NASDAQ-100 INDEX 04/17/26 24500	(8)	Short	(19,600,000)	(125,760)	(0.64)
Listed index futures					
NASDAQ 100 E-MINI 06/18/26	12	Long	5,990,832	(251,232)	(1.27)
				(376,992)	(1.91)

Total return swaps

The unlisted total return swaps are fully funded and the notional value is same as the fair value.

Investment fund

The Sub-Fund's investments in other funds are subject to the terms and conditions of the respective investment funds' offering documentation and are susceptible to market price risk arising from uncertainties about the future values of those investment funds. The Fund Manager makes investment decisions after extensive due diligence of the underlying fund, its strategy and overall quality of the underlying fund's manager. All the investment funds in the investment portfolio are managed by portfolio managers who are compensated by the respective investment funds for their services. Such compensation generally consists of an asset based fee and a performance based incentive fee and is reflected in the valuation of the Sub-Fund's investment in each of the investment funds.

The right of the Sub-Fund to request redemption of its investments in investment funds is daily.

The exposure to investment in investment funds at fair value by strategy employed as at 31 March 2026 was disclosed in the following table. The investment was included in financial assets at fair value through profit or loss in the statement of net assets.

	Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) As at 31 March 2026		
	Underlying index	Fair value HK$	% of net asset value
Listed investment fund			
GLOBAL X HANG SENG TECH ETF	Hang Seng TECH Index	539,894,838	18.98

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(i) *Market price risk* (continued)

Sensitivity analysis in the event of a possible change in the tracked and benchmark indices by sensitivity threshold as estimated by the Manager

As at 31 March 2026 and 2025, if the tracked and benchmark indices were to increase by the following sensitivity thresholds with all other variables held constant, this would increase the profit or loss by the amounts stated below. Conversely, if the tracked and benchmark indices were to decrease by the same sensitivity thresholds, this would decrease the profit or loss by approximately equal amounts.

	As at 31 March 2026		As at 31 March 2025	
	Sensitivity threshold in %	Impact on profit or loss	Sensitivity threshold in %	Impact on profit or loss
China Clean Energy ETF (in RMB)	41.82%	+/-171,210,569	1.52%	+/-5,480,040
China Consumer Brand ETF (in RMB)	8.09%	+/-16,842,132	6.38%	+/-19,618,719
China Electric Vehicle and Battery ETF (in RMB)	21.62%	+/-197,001,500	22.24%	+/-229,939,891
China Robotics and AI ETF (in RMB)	5.36%	+/-33,887,542	10.81%	+/-20,859,938
China Semiconductor ETF (in RMB)	31.29%	+/-416,335,248	27.00%	+/-106,201,104
China Global Leaders ETF (in RMB)	0.96%	+/-279,398	31.66%	+/-38,214,039
Asia Semiconductor ETF (in RMB)	70.13%	+/-228,218,415	0.48%	+/-205,941
FinTech ETF (in USD)	15.62%	+/-201,100	0.28%	+/-3,640
China MedTech ETF (in RMB)	3.80%	+/-1,047,329	0.10%	+/-11,739
Asia USD Investment Grade Bond ETF (in USD)	5.09%	+/-434,560	5.92%	+/-299,949
China Little Giant ETF (in RMB)	32.73%	+/-9,530,196	7.57%	+/-2,534,824
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	10.57%	+/-108,192,107	46.08%	+/-22,640,028
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	1.11%	+/-236,631,009	52.84%	+/-479,819,851
K-pop and Culture ETF (in KRW)	13.15%	+/-235,093,793	1.77%	+/-33,021,520
US Treasury 0-3 Month ETF (in USD)	5.41%	+/-949,397	N/A	N/A
G2 Tech ETF (in USD)	18.80%	+/-460,843	N/A	N/A
AI Infrastructure ETF (in USD)	55.88%	+/-779,668	N/A	N/A
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	18.28%	+/-515,789,106	N/A	N/A
FTSE Greater China ETF (in HK$)	23.62%	+/-764,860,848	N/A	N/A
MSCI Asia Pacific ex Japan ETF (in USD)	15.41%	+/-1,928,883	N/A	N/A
China Core TECH ETF (in HK$)	15.15%	+/-44,590,068	N/A	N/A
S&P 500 Covered Call Active ETF (in USD)	1.57%	+/-189,581	N/A	N/A
Nasdaq 100 Covered Call Active ETF (in USD)	3.49%	+/-975,320	N/A	N/A

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(i) *Market price risk* (continued)

Sensitivity analysis in the event of a possible change in the tracked and benchmark indices by sensitivity threshold as estimated by the Manager (continued)

For the year/period ended 31 March 2026, the Manager manages the exposure to price risk of the Active ETFs are as follows:

- HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) by benchmarking the investment portfolio to Hang Seng Index.
- HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) by benchmarking the investment portfolio to Hang Seng China Enterprises Index.
- Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) by benchmarking the investment portfolio to Hang Seng TECH Index.
- S&P 500 Covered Call Active ETF by benchmarking the investment portfolio to S&P 500 Index.
- Nasdaq 100 Covered Call Active ETF by benchmarking the investment portfolio to NASDAQ-100 Index.

For the tracked indices for the other Sub-Funds, refer to Note 1 for details. The Manager has used the view of what would be a “reasonable shift” in each key market to estimate the change for use in the market sensitivity analysis above. The disclosures above are shown in absolute terms, while changes and impacts could be positive or negative. Changes in the market index % are revised annually depending on the Manager’s current view of market volatility and other relevant factors.

(ii) *Interest rate risk*

Interest rate risk is the risk that the value of a financial instrument or future cash flows will fluctuate due to changes in market interest rates.

The majority of the Sub-Funds’ financial assets and liabilities, except for Asia USD Investment Grade Bond ETF and US Treasury 0-3 Month ETF, are non-interest-bearing. As a result, the Sub-Funds are not subject to significant amounts of risk due to fluctuations in the prevailing levels of market interest rates. The only financial assets subject to floating interest rates are bank balances. Given that the interest arising from the bank balances is immaterial, the Manager considers the interest rate risk to be low.

As at 31 March 2026 and 2025, Asia USD Investment Grade Bond ETF and US Treasury 0-3 Month ETF invested in fixed-income securities and was subject to interest rate risk. Interest rate risk is the risk that the value of the Sub-Fund’s portfolio will decline because of rising interest rates. Interest rate risk is generally lower for shorter term fixed income investments and higher for longer term fixed income investments.

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(ii) *Interest rate risk* (continued)

The table below summarises the Asia USD Investment Grade Bond ETF and US Treasury 0-3 Month ETF exposure to interest rate risks. It includes the Sub-Fund's assets and liabilities at fair values, categorised by the earlier of contractual re-pricing or maturity dates.

Asia USD Investment Grade Bond ETF
As at 31 March 2026

	Maturity up to 1 year USD	Maturity between 1-5 years USD	Maturity over 5 years USD	Non-interest bearing USD	Total USD
Assets					
Financial assets at fair value through profit or loss	–	4,335,099	4,195,533	–	8,530,632
Amounts due from the Manager	–	–	–	7,154	7,154
Bank balances	45,835	–	–	–	45,835
Total assets	45,835	4,335,099	4,195,533	7,154	8,583,621

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(ii) *Interest rate risk* (continued)

Asia USD Investment Grade Bond ETF
As at 31 March 2026 (continued)

	Maturity up to 1 year USD	Maturity between 1-5 years USD	Maturity over 5 years USD	Non-interest bearing USD	Total USD
Liabilities					
Management fee payable	–	–	–	2,450	2,450
Custodian fee payable	–	–	–	95	95
Fees payable	–	–	–	7,144	7,144
Registration fee payable	–	–	–	6,000	6,000
Net assets attributable to shareholders	–	–	–	8,567,932	8,567,932
Total liabilities	–	–	–	8,583,621	8,583,621
Total interest sensitivity gap	45,835	4,335,099	4,195,533		

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(ii) *Interest rate risk* (continued)

Asia USD Investment Grade Bond ETF
As at 31 March 2025

	Maturity up to 1 year USD	Maturity between 1-5 years USD	Maturity over 5 years USD	Non-interest bearing USD	Total USD
Assets					
Financial assets at fair value through profit or loss	–	3,175,205	1,887,793	–	5,062,998
Amounts due from brokers	–	–	–	208,058	208,058
Amounts due from the Manager	–	–	–	2,866	2,866
Bank balances	59,708	–	–	–	59,708
Total assets	59,708	3,175,205	1,887,793	210,924	5,333,630
Liabilities					
Management fee payable	–	–	–	1,520	1,520
Custodian fee payable	–	–	–	4	4
Fees payable	–	–	–	2,885	2,885
Amounts due to brokers	–	–	–	218,221	218,221
Registration fee payable	–	–	–	5,000	5,000
Net assets attributable to shareholders	–	–	–	5,106,000	5,106,000
Total liabilities	–	–	–	5,333,630	5,333,630
Total interest sensitivity gap	59,708	3,175,205	1,887,793		

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(ii) *Interest rate risk* (continued)

US Treasury 0-3 Month ETF
As at 31 March 2026

	Maturity up to 1 year USD	Maturity between 1-5 years USD	Maturity over 5 years USD	Non-interest bearing USD	Total USD
Assets					
Financial assets at fair value through profit or loss	17,559,468	–	–	–	17,559,468
Amounts due from the Manager	–	–	–	3,265	3,265
Bank balances	36,160	–	–	–	36,160
Total assets	17,595,628	–	–	3,265	17,598,893
Liabilities					
Management fee payable	–	–	–	882	882
Custodian fee payable	–	–	–	8	8
Fees payable	–	–	–	3,283	3,283
Registration fee payable	–	–	–	18,000	18,000
Net assets attributable to shareholders	–	–	–	17,576,720	17,576,720
Total liabilities	–	–	–	17,598,893	17,598,893
Total interest sensitivity gap	17,595,628	–	–		

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(b) Market risk (continued)

(ii) *Interest rate risk* (continued)

The Manager and the directors monitor the interest rate risks by quantifying (a) market exposure in percentage terms; and (b) exposure in duration terms by different countries. As at 31 March 2026 and 2025, portfolio weighted average modified duration of the Sub-Funds is as follows:

	Portfolio weighted average modified duration (years)	
	As at 31 March 2026	As at 31 March 2025
Asia USD Investment Grade Bond ETF	5.15	5.17
US Treasury 0-3 Month ETF	0.09	N/A

Sensitivity analysis in the event of a possible change in the interest rates

As at 31 March 2026 and 2025, should the relevant interest rates have lowered/risen by 100 basis points with all other variables remaining constant, the net assets attributable to shareholders for the period would be impacted by amount as stated in the following table, arising substantially from the increase/decrease in market values of debt securities.

	Impact on net assets attributable to shareholders	
	As at 31 March 2026	As at 31 March 2025
Asia USD Investment Grade Bond ETF (in USD)	441,079	264,844
US Treasury 0-3 Month ETF (in USD)	16,507	N/A

(iii) *Currency risk*

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates.

As at 31 March 2026 and 2025, the Sub-Funds are not subject to significant currency risk arising from the monetary assets and monetary liabilities denominated in currencies other than their functional currencies. Accordingly, the Manager considers that it is not necessary to present a sensitivity analysis of currency risk.

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(c) Credit and counterparty risk

Credit risk is the risk that an issuer or counterparty will be unable or unwilling to pay amounts in full when due.

The Sub-Funds' financial assets which are potentially subject to credit risk consist principally of dividends receivable, amounts due from brokers, amounts due from the Manager, prepayment and other receivables, creation receivable, margin accounts and bank balances. The Sub-Funds limit their exposure to credit risk by transacting with well-established broker-dealers and banks with high credit ratings.

All transactions in securities are settled or paid for upon delivery using approved and reputable brokers. The risk of default is considered minimal as delivery of securities sold is made at once and only after the broker has received payment. Payment is made on a purchase once the securities have been received by the broker. The trade will fail if either party fails to meet its obligation.

Financial assets subject to IFRS 9 impairment requirements
The Sub-Funds' financial assets subject to the expected credit loss model within IFRS 9 are dividends receivable, amounts due from brokers, amounts due from the Manager, prepayment and other receivables, creation receivable, margin accounts and bank balances, for which no loss allowance had been provided as at 31 March 2026 (2025: Nil). No assets are considered impaired and no amounts have been written off during the year (2025: Nil).

For financial assets measured at amortised cost, the Sub-Funds apply the general approach for impairment, there is no information indicating that the financial assets had a significant increase in credit risk since initial recognition. The financial assets therefore are classified at stage 1. As a result, no loss allowance has been recognised as any such impairment would be wholly insignificant to the Sub-Funds.

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(c) Credit and counterparty risk (continued)

The Sub-Funds' financial assets which are potentially subject to concentrations of counterparty risk consist principally of financial assets at fair value through profit or loss, amounts due from brokers, amounts due from the Manager, margin accounts and bank balances.

As at 31 March 2026 and 2025, the Sub-Funds invested in unlisted total return swaps as follows:

	Swap value	Collateral value	Collateral ratio
China Clean Energy ETF (in RMB)			
For the year ended 31 March 2026:			
Guotai Junan Financial Products Limited	13,542,634	14,231,223	105.08%
J.P. Morgan Securities PLC	8,701,050	9,066,461	104.20%
Mirae Asset Securities (HK) Limited	64,953,781	75,970,616	116.96%
	87,197,465	99,268,300	
For the year ended 31 March 2025:			
Guotai Junan Financial Products Limited	35,589,551	35,695,789	100.30%
Mirae Asset Securities (HK) Limited	61,998,415	96,923,383	156.33%
	97,587,966	132,619,172	
China Consumer Brand ETF (in RMB)			
For the year ended 31 March 2026:			
Guotai Junan Financial Products Limited	8,767,623	9,271,260	105.74%
J.P. Morgan Securities PLC	5,655,000	5,602,791	99.08%
Mirae Asset Securities (HK) Limited	28,443,617	32,853,611	115.50%
	42,866,240	47,727,662	
For the year ended 31 March 2025:			
Guotai Junan Financial Products Limited	34,128,312	32,916,995	96.45%
Mirae Asset Securities (HK) Limited	49,617,953	73,905,457	148.95%
	83,746,265	106,822,452	
China Electric Vehicle and Battery ETF (in RMB)			
For the year ended 31 March 2026:			
Guotai Junan Financial Products Limited	158,751,383	158,973,407	100.14%
J.P. Morgan Securities PLC	27,657,735	27,779,355	100.44%
Mirae Asset Securities (HK) Limited	211,033,900	216,944,066	102.80%
	397,443,018	403,696,828	
For the year ended 31 March 2025:			
Guotai Junan Financial Products Limited	186,541,057	190,101,033	101.91%
Mirae Asset Securities (HK) Limited	241,769,697	270,831,423	112.02%
	428,310,754	460,932,456	
China Robotics and AI ETF (in RMB)			
For the year ended 31 March 2026:			
Guotai Junan Financial Products Limited	35,430,180	34,962,305	98.68%
J.P. Morgan Securities PLC	59,585,583	59,888,721	100.51%
Mirae Asset Securities (HK) Limited	99,016,490	144,466,423	145.90%
	194,032,253	239,317,449	
For the year ended 31 March 2025:			
Guotai Junan Financial Products Limited	14,167,638	14,509,944	102.42%
Mirae Asset Securities (HK) Limited	15,917,868	32,055,402	201.38%
	30,085,506	46,565,346	

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(c) Credit and counterparty risk (continued)

	Swap value	Collateral value	Collateral ratio
China Semiconductor ETF (in RMB)			
For the year ended 31 March 2026:			
Guotai Junan Financial Products Limited	73,513,748	73,690,287	100.24%
J.P. Morgan Securities PLC	139,338,358	140,020,294	100.49%
Mirae Asset Securities (HK) Limited	323,666,898	355,102,420	109.71%
	536,519,004	568,813,001	
For the year ended 31 March 2025:			
Guotai Junan Financial Products Limited	36,652,262	37,878,659	103.35%
Mirae Asset Securities (HK) Limited	114,510,530	141,697,642	123.74%
	151,162,792	179,576,301	
China Global Leaders ETF (in RMB)			
For the year ended 31 March 2026:			
Guotai Junan Financial Products Limited	545,476	–	0.00%
J.P. Morgan Securities PLC	296,388	–	0.00%
Mirae Asset Securities (HK) Limited	122,556	–	0.00%
	964,420	–	0.00%
For the year ended 31 March 2025:			
Citigroup Global Markets Limited	–	–	0.00%
	–	–	

The Sub-Funds receive government bonds and equities as non-cash collateral for margins posted by its derivative counterparties.

The Sub-Fund is obliged to return this non-cash collateral upon request when the derivative counterparties' collateral obligations have been substituted with cash collateral or otherwise discharged. The Sub-Fund is permitted to sell or pledge such collateral in the event of the default of the derivative counterparties. Such non-cash collateral has been pledged to the Sub-Fund's custodian bank under security arrangements for the settlement in respect of the investments held. Non-cash collateral is not recognised on the statement of net assets of the Sub-Fund.

The non-cash collateral are being held by the Sub-Fund to mitigate the Sub-Fund's exposure to credit risk.

As at 31 March 2026 and 2025, the credit ratings of the counterparties are at or above investment grade.

The maximum exposure to credit risk as at 31 March 2026 and 31 March 2025 is the carrying amount of financial assets of respective Sub-Funds as shown on the statement of net assets.

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(c) Credit and counterparty risk (continued)

All derivative financial instruments represent outstanding futures and options contract as disclosed in Note 13(b)(i). As at 31 March 2026 and 2025, the counterparties of these contracts are with a credit rating at or above investment grade with reference to the rating agencies.

	Futures and/or options value	% of net asset value
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)		
As at 31 March 2026:		
KGI Futures (Hong Kong) Limited	(589,250)	(0.06)
SinoPac Securities (Asia) Limited	(533,900)	(0.05)
As at 31 March 2025:		
China Merchants Securities Co., Limited	(342,400)	(0.54)
SinoPac Securities (Asia) Limited	(966,800)	(1.53)
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)		
As at 31 March 2026:		
Citigroup Global Markets Limited	(53,750,000)	(0.25)
J.P. Morgan Securities PLC	(107,500,000)	(0.50)
KGI Futures (Hong Kong) Limited	(157,939,650)	(0.74)
SinoPac Securities (Asia) Limited	(205,357,300)	(0.96)
As at 31 March 2025:		
China Merchants Securities Co., Limited	(2,248,650)	(0.20)
SinoPac Securities (Asia) Limited	(22,640,050)	(2.03)
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)		
As at 31 March 2026:		
KGI Futures (Hong Kong) Limited	(39,466,600)	(1.39)
SinoPac Securities (Asia) Limited	(52,309,800)	(1.84)
S&P 500 Covered Call Active ETF (in USD)		
As at 31 March 2026:		
KGI Futures (Hong Kong) Limited	(115,160)	(0.89)
SinoPac Securities (Asia) Limited	(109,595)	(0.85)
Nasdaq 100 Covered Call Active ETF (in USD)		
As at 31 March 2026:		
KGI Futures (Hong Kong) Limited	(182,460)	(0.92)
SinoPac Securities (Asia) Limited	(194,532)	(0.99)

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(d) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in settling a liability, including redemption requests.

The Sub-Funds invest the majority of their assets in investments that are traded in an active market and can be readily disposed of. The Sub-Funds' securities are considered readily realisable, as they are listed. It is the intent of the Manager to monitor the Sub-Funds' liquidity position on a daily basis.

The expected liquidity of financial assets of each Sub-Fund are either on demand or less than 1 month (2025: either on demand or less than 1 month). Below illustrates the contractual undiscounted cash flow projection of the Sub-Funds' financial liabilities held at 31 March 2026 and 2025. The Sub-Funds manage their liquidity risk by investing in securities that they expect to be able to liquidate within 1 month or less (2025: within 1 month or less). Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

<u>China Clean Energy ETF</u>

As at 31 March 2026 and 2025, the financial liabilities include the management fee payable and registration fee payable. All the financial liabilities are with less than 1 month maturity as at 31 March 2026 and 2025.

As at 31 March 2026, two shareholders held more than 10% of China Clean Energy ETF's shares, representing 31.26% and 17.77% respectively of the Sub-Fund's total net assets. As at 31 March 2025, two shareholders held more than 10% of China Clean Energy ETF's shares, representing 24.74% and 16.64% respectively of the Sub-Fund's total net assets.

<u>China Consumer Brand ETF</u>

As at 31 March 2026 and 2025, the financial liabilities include the management fee payable, amounts due to brokers and registration fee payable. All the financial liabilities are with less than 1 month maturity as at 31 March 2026 and 2025.

As at 31 March 2026, three shareholders held more than 10% of China Consumer Brand ETF's shares, representing 39.69%, 10.31% and 10.09% respectively of the Sub-Fund's total net assets. As at 31 March 2025, three shareholders held more than 10% of China Consumer Brand ETF's shares, representing 32.39%, 19.58% and 13.02% respectively of the Sub-Fund's total net assets.

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(d) Liquidity risk (continued)

China Electric Vehicle and Battery ETF

As at 31 March 2026 and 2025, the financial liabilities include the management fee payable, amounts due to brokers and registration fee payable. All the financial liabilities are with less than 1 month maturity as at 31 March 2026 and 2025.

As at 31 March 2026, three shareholders held more than 10% of China Electric Vehicle and Battery ETF's shares, representing 43.52%, 27.55% and 16.34% respectively of the Sub-Fund's total net assets. As at 31 March 2025, three shareholders held more than 10% of China Electric Vehicle and Battery ETF's shares, representing 27.55%, 23.65% and 12.40% respectively of the Sub-Fund's total net assets.

China Robotics and AI ETF

As at 31 March 2026 and 2025, the financial liabilities include the management fee payable, amounts due to brokers and registration fee payable. All the financial liabilities are with less than 1 month maturity as at 31 March 2026 and 2025.

As at 31 March 2026, three shareholders held more than 10% of China Robotics and AI ETF's shares, representing 32.05%, 23.44% and 11.36% respectively of the Sub-Fund's total net assets. As at 31 March 2025, three shareholders held more than 10% of China Robotics and AI ETF's shares, representing 23.46%, 20.47% and 20.03% respectively of the Sub-Fund's total net assets.

China Semiconductor ETF

As at 31 March 2026 and 2025, the financial liabilities include the management fee payable, redemption payable, amounts due to brokers and registration fee payable. All the financial liabilities are with less than 1 month maturity as at 31 March 2026 and 2025.

As at 31 March 2026, two shareholders held more than 10% of China Semiconductor ETF's shares, representing 50.38% and 11.50% respectively of the Sub-Fund's total net assets. As at 31 March 2025, three shareholders held more than 10% of China Semiconductor ETF's shares, representing 19.76%, 18.87% and 14.96% respectively of the Sub-Fund's total net assets.

China Global Leaders ETF

As at 31 March 2026 and 2025, the financial liabilities include the management fee payable, custodian fee payable, fees payable, registration fee payable and net assets attributable to shareholders. All the financial liabilities are with less than 1 month maturity as at 31 March 2026 and 2025.

As at 31 March 2026, two shareholders held more than 10% of China Global Leaders ETF's shares, representing 40.94%, and 40.19% respectively of the Sub-Fund's total net assets. As at 31 March 2025, two shareholders held more than 10% of China Global Leaders ETF's shares, representing 52.23%, and 44.44% respectively of the Sub-Fund's total net assets.

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(d) Liquidity risk (continued)

Asia Semiconductor ETF

As at 31 March 2026 and 2025, the financial liabilities include the management fee payable, amounts due to brokers and registration fee payable. All the financial liabilities are with less than 1 month maturity as at 31 March 2026 and 2025.

As at 31 March 2026, two shareholders held more than 10% of Asia Semiconductor ETF's shares, representing 21.04% and 10.88% respectively of the Sub-Fund's total net assets. As at 31 March 2025, four shareholders held more than 10% of Asia Semiconductor ETF's shares, representing 17.46%, 16.11%, 14.18% and 11.56% respectively of the Sub-Fund's total net assets.

FinTech ETF

As at 31 March 2026 and 2025, the financial liabilities include the management fee payable, amounts due to brokers and registration fee payable. All the financial liabilities are with less than 1 month maturity as at 31 March 2026 and 2025.

As at 31 March 2026, two shareholders held more than 10% of FinTech ETF's shares, representing 66.67% and 16.85% of the Sub-Fund's total net assets. As at 31 March 2025, one shareholder held more than 10% of FinTech ETF's shares, representing 80.00% of the Sub-Fund's total net assets.

China MedTech ETF

As at 31 March 2026 and 2025, the financial liabilities include the management fee payable and registration fee payable. All the financial liabilities are with less than 1 month maturity as at 31 March 2026 and 2025.

As at 31 March 2026, two shareholders held more than 10% of China MedTech ETF's shares, representing 60.88% and 15.65% respectively of the Sub-Fund's total net assets. As at 31 March 2025, two shareholders held more than 10% of China MedTech ETF's shares, representing 54.74% and 26.06% respectively of the Sub-Fund's total net assets.

Asia USD Investment Grade Bond ETF

As at 31 March 2026 and 2025, the financial liabilities include the management fee payable, custodian fee payable, fees payable, amounts due to brokers and registration fee payable and net assets attributable to shareholders. All the financial liabilities are with less than 1 month maturity as at 31 March 2026 and 2025.

As at 31 March 2026, one shareholder held more than 10% of Asia USD Investment Grade Bond ETF's shares, representing 49.35% of the Sub-Fund's total net assets. As at 31 March 2025, one shareholder held more than 10% of Asia USD Investment Grade Bond ETF's shares, representing 82.56% of the Sub-Fund's total net assets.

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(d) Liquidity risk (continued)

China Little Giant ETF

As at 31 March 2026 and 2025, the financial liabilities include the management fee payable and registration fee payable. All the financial liabilities are with less than 1 month maturity as at 31 March 2026 and 2025.

As at 31 March 2026, four shareholders held more than 10% of China Little Giant ETF's shares, representing 54.75%, 13.79%, 11.99% and 11.28% respectively of the Sub-Fund's total net assets. As at 31 March 2025, three shareholders held more than 10% of China Little Giant ETF's shares, representing 49.80%, 28.25% and 11.47% respectively of the Sub-Fund's total net assets.

HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)

As at 31 March 2026 and 2025, the financial liabilities include the financial liabilities at fair value through profit or loss, management fee payable, custodian fee payable, fees payable, amounts due to brokers, distribution payable, registration fee payable and net assets attributable to shareholders. All the financial liabilities are with less than 1 month maturity as at 31 March 2026 and 2025.

As at 31 March 2026, three shareholders held more than 10% of HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)'s shares, representing 15.93%, 14.84% and 11.41% respectively of the Sub-Fund's total net assets. As at 31 March 2025, two shareholders held more than 10% of HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)'s shares, representing 26.66% and 11.78% respectively of the Sub-Fund's total net assets.

HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)

As at 31 March 2026 and 2025, the financial liabilities include the financial liabilities at fair value through profit or loss, management fee payable, custodian fee payable, fees payable, amounts due to brokers, distribution payable, registration fee payable and net assets attributable to shareholders. All the financial liabilities are with less than 1 month maturity as at 31 March 2026 and 2025.

As at 31 March 2026, three shareholders held more than 10% of HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)'s shares, representing 18.64%, 14.77% and 13.03% respectively of the Sub-Fund's total net assets. As at 31 March 2025, three shareholders held more than 10% of HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)'s shares, representing 20.92%, 11.48% and 10.14% respectively of the Sub-Fund's total net assets.

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(d) Liquidity risk (continued)

K-pop and Culture ETF

As at 31 March 2026 and 2025, the financial liabilities include the management fee payable and registration fee payable. All the financial liabilities are with less than 1 month maturity as at 31 March 2026 and 2025.

As at 31 March 2026, two shareholders held more than 10% of K-pop and Culture ETF's shares, representing 50.00% and 13.90% of the Sub-Fund's total net assets. As at 31 March 2025, one shareholder held more than 10% of K-pop and Culture ETF's shares, representing 85.71% of the Sub-Fund's total net assets.

US Treasury 0-3 Month ETF

As at 31 March 2026, the financial liabilities include the management fee payable, custodian fee payable, fees payable, registration fee payable and net assets attributable to shareholders. All the financial liabilities are with less than 1 month maturity as at 31 March 2026.

As at 31 March 2026, two shareholders held more than 10% of US Treasury 0-3 Month ETF's shares, representing 44.91% and 11.58% of the Sub-Fund's total net assets.

G2 Tech ETF

As at 31 March 2026, the financial liabilities include the management fee payable, custodian fee payable, fees payable, amounts due to brokers, registration fee payable and net assets attributable to shareholders. All the financial liabilities are with less than 1 month maturity as at 31 March 2026.

As at 31 March 2026, three shareholders held more than 10% of G2 Tech ETF's shares, representing 51.43%, 26.88% and 16.67% of the Sub-Fund's total net assets.

AI Infrastructure ETF

As at 31 March 2026, the financial liabilities include the management fee payable, custodian fee payable, fees payable, amounts due to brokers, registration fee payable and net assets attributable to shareholders. All the financial liabilities are with less than 1 month maturity as at 31 March 2026.

As at 31 March 2026, three shareholders held more than 10% of AI Infrastructure ETF's shares, representing 17.65%, 13.09% and 10.29% of the Sub-Fund's total net assets.

Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)

As at 31 March 2026, the financial liabilities include the financial liabilities at fair value through profit or loss, management fee payable, custodian fee payable, fees payable, amounts due to brokers, distribution payable, registration fee payable, bank overdraft and net assets attributable to shareholders. All the financial liabilities are with less than 1 month maturity as at 31 March 2026.

As at 31 March 2026, three shareholders held more than 10% of Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)'s shares, representing 22.13%, 12.94% and 11.76% of the Sub-Fund's total net assets.

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(d) Liquidity risk (continued)

FTSE Greater China ETF

As at 31 March 2026, the financial liabilities include the management fee payable, amounts due to brokers and registration fee payable. All the financial liabilities are with less than 1 month maturity as at 31 March 2026.

As at 31 March 2026, three shareholders held more than 10% of FTSE Greater China ETF's shares, representing 68.43%, 16.47% and 14.21% of the Sub-Fund's total net assets.

MSCI Asia Pacific ex Japan ETF

As at 31 March 2026, the financial liabilities include the management fee payable, other payable and registration fee payable. All the financial liabilities are with less than 1 month maturity as at 31 March 2026.

As at 31 March 2026, two shareholders held more than 10% of MSCI Asia Pacific ex Japan ETF's shares, representing 74.66% and 19.77% of the Sub-Fund's total net assets.

China Core TECH ETF

As at 31 March 2026, the financial liabilities include the management fee payable, redemption payable, amounts due to brokers and registration fee payable. All the financial liabilities are with less than 1 month maturity as at 31 March 2026.

As at 31 March 2026, three shareholders held more than 10% of China Core TECH ETF's shares, representing 37.96%, 33.87% and 10.52% of the Sub-Fund's total net assets.

S&P 500 Covered Call Active ETF

As at 31 March 2026, the financial liabilities include the financial liabilities at fair value through profit or loss, management fee payable and registration fee payable. All the financial liabilities are with less than 1 month maturity as at 31 March 2026.

As at 31 March 2026, two shareholders held more than 10% of S&P 500 Covered Call Active ETF's shares, representing 16.86% and 15.44% of the Sub-Fund's total net assets.

Nasdaq 100 Covered Call Active ETF

As at 31 March 2026, the financial liabilities include the financial liabilities at fair value through profit or loss, management fee payable and registration fee payable. All the financial liabilities are with less than 1 month maturity as at 31 March 2026.

As at 31 March 2026, two shareholders held more than 10% of Nasdaq 100 Covered Call Active ETF's shares, representing 31.92% and 27.23% of the Sub-Fund's total net assets.

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(e) Fair value estimation

The fair values of financial assets traded in active markets (such as publicly traded derivatives and trading securities) are based on quoted market prices at the close of trading on the year/period end date. The Sub-Funds use last traded market prices as their fair valuation inputs for financial assets.

An active market is a market in which transactions for the assets or liabilities take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

A financial instrument is regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis.

IFRS 13 requires the Sub-Funds to classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making the measurements.

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the assets or liabilities.

The determination of what constitutes "observable" requires significant judgement by the Sub-Funds. The Sub-Funds consider observable data as market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant markets.

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(e) Fair value estimation (continued)

Financial assets and liabilities carried at fair value

The following tables analyse by class the Sub-Funds' financial assets and liabilities within the fair value hierarchy measured at fair value as at 31 March 2026 and 2025:

As at 31 March 2026	Quoted prices in active markets Level 1	Significant observable inputs Level 2	Significant unobservable inputs Level 3	Total
Financial assets at fair value through profit or loss:				
Equity securities				
China Clean Energy ETF (in RMB)	322,193,562	–	–	322,193,562
China Consumer Brand ETF (in RMB)	165,433,036	–	–	165,433,036
China Electric Vehicle and Battery ETF (in RMB)	513,830,094	–	–	513,830,094
China Robotics and AI ETF (in RMB)	438,484,110	–	–	438,484,110
China Semiconductor ETF (in RMB)	794,119,563	–	–	794,119,563
China Global Leaders ETF (in RMB)	28,095,897	–	–	28,095,897
Asia Semiconductor ETF (in RMB)	316,869,521	–	–	316,869,521
FinTech ETF (in USD)	1,287,399	–	–	1,287,399
China MedTech ETF (in RMB)	27,576,992	–	–	27,576,992
China Little Giant ETF (in RMB)	29,116,782	–	–	29,116,782
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	838,045,135	–	–	838,045,135
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	16,938,297,927	–	–	16,938,297,927
K-pop and Culture ETF (in KRW)	1,788,030,449	–	–	1,788,030,449
G2 Tech ETF (in USD)	2,451,522	–	–	2,451,522
AI Infrastructure ETF (in USD)	1,431,034	–	–	1,431,034
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	1,745,765,705	–	–	1,745,765,705
FTSE Greater China ETF (in HK$)	3,237,404,720	–	134,862	3,237,539,582
MSCI Asia Pacific ex Japan ETF (in USD)	12,519,965	–	–	12,519,965
China Core TECH ETF (in HK$)	294,390,134	–	–	294,390,134
S&P 500 Covered Call Active ETF (in USD)	8,793,690	–	–	8,793,690
Nasdaq 100 Covered Call Active ETF (in USD)	13,602,793	–	–	13,602,793
Quoted debt securities				
Asia USD Investment Grade Bond ETF (in USD)	–	8,530,632	–	8,530,632
US Treasury 0-3 Month ETF (in USD)	–	17,559,468	–	17,559,468
Listed investment fund				
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	539,894,838	–	–	539,894,838
Unlisted total return swaps				
China Clean Energy ETF (in RMB)	–	87,197,465	–	87,197,465
China Consumer Brand ETF (in RMB)	–	42,866,240	–	42,866,240
China Electric Vehicle and Battery ETF (in RMB)	–	397,443,018	–	397,443,018
China Robotics and AI ETF (in RMB)	–	194,032,253	–	194,032,253
China Semiconductor ETF (in RMB)	–	536,519,004	–	536,519,004
China Global Leaders ETF (in RMB)	–	964,420	–	964,420

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(e) Fair value estimation (continued)

As at 31 March 2026 (continued)	Quoted prices in active markets Level 1	Significant observable inputs Level 2	Significant unobservable inputs Level 3	Total
Financial assets at fair value through profit or loss (continued):				
Listed index futures				
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	2,450	–	–	2,450
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	240,800	–	–	240,800
Financial liabilities at fair value through profit or loss:				
Quoted index options				
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	–	577,500	–	577,500
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	–	520,773,000	–	520,773,000
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	–	79,035,300	–	79,035,300
S&P 500 Covered Call Active ETF (in USD)	–	129,420	–	129,420
Nasdaq 100 Covered Call Active ETF (in USD)	–	125,760	–	125,760
Listed index futures				
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	548,100	–	–	548,100
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	4,014,750	–	–	4,014,750
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)	12,741,100	–	–	12,741,100
S&P 500 Covered Call Active ETF (in USD)	95,335	–	–	95,335
Nasdaq 100 Covered Call Active ETF (in USD)	251,232	–	–	251,232

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(e) Fair value estimation (continued)

As at 31 March 2025	Quoted prices in active markets Level 1	Significant observable inputs Level 2	Significant unobservable inputs Level 3	Total
Financial assets at fair value through profit or loss:				
Equity securities				
China Clean Energy ETF (in RMB)	263,632,580	–	–	263,632,580
China Consumer Brand ETF (in RMB)	223,997,311	–	–	223,997,311
China Electric Vehicle and Battery ETF (in RMB)	605,473,343	–	–	605,473,343
China Robotics and AI ETF (in RMB)	162,859,104	–	–	162,859,104
China Semiconductor ETF (in RMB)	242,114,555	–	–	242,114,555
China Global Leaders ETF (in RMB)	120,706,588	–	–	120,706,588
Asia Semiconductor ETF (in RMB)	43,063,375	–	–	43,063,375
FinTech ETF (in USD)	1,281,490	–	–	1,281,490
China MedTech ETF (in RMB)	11,516,259	–	–	11,516,259
China Little Giant ETF (in RMB)	33,497,680	–	–	33,497,680
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	49,135,715	–	–	49,135,715
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	908,131,728	–	–	908,131,728
K-pop and Culture ETF (in KRW)	1,867,391,995	–	–	1,867,391,995
Quoted debt securities				
Asia USD Investment Grade Bond ETF (in USD)	–	5,062,998	–	5,062,998
Unlisted total return swaps				
China Clean Energy ETF (in RMB)	–	97,587,966	–	97,587,966
China Consumer Brand ETF (in RMB)	–	83,746,265	–	83,746,265
China Electric Vehicle and Battery ETF (in RMB)	–	428,310,754	–	428,310,754
China Robotics and AI ETF (in RMB)	–	30,085,506	–	30,085,506
China Semiconductor ETF (in RMB)	–	151,162,792	–	151,162,792
Financial liabilities at fair value through profit or loss:				
Quoted index options				
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	–	1,155,600	–	1,155,600
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	–	22,144,500	–	22,144,500
Listed index futures				
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)	153,600	–	–	153,600
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)	2,744,200	–	–	2,744,200

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(e) Fair value estimation (continued)

Investments whose values are based on quoted market prices in active markets, and therefore classified within Level 1, include active listed equities, listed investment funds and listed index futures. The Sub-Funds do not adjust the quoted prices for these instruments.

Financial instruments that trade in markets that are not considered to be active but are valued based on quoted market prices, dealer quotations or alternative pricing sources supported by observable inputs are classified within Level 2, include debt securities, unlisted total return swaps and index options. Investments classified within Level 3 have significant unobservable inputs, as observable prices are not available for these securities, the Sub-Funds have used valuation techniques to derive the fair value.

List of Level 3 investments

As at 31 March 2026

Sub-Funds	Securities	Stock code	Fair value
FinTech ETF	NANDUQ PLC SPONSORED ADR (note a)	NNDQ	USD –
FTSE Greater China ETF	BEIJING SHOUGANG CO LTD-A (note b)	000959	HKD 134,862

As at 31 March 2025

Sub-Fund	Securities	Stock code	Fair value
FinTech ETF	NANDUQ PLC SPONSORED ADR (note a)	NNDQ	USD –

Note a: During the years ended 31 March 2026 and 2025, FinTech ETF invests in the listed equity of NanduQ plc, a company incorporated in Cyprus. The equity has been suspended for trading on NASDAQ since 28 February 2022 and has been delisted on NASDAQ on 16 September 2024. NanduQ plc had its American Depositary Shares (ADSs) listed on the Astana International Exchange (AIX) on 11 September 2024. The Manager has taken into consideration of the impact on business of NanduQ plc due to the economic sanctions in relation to Russia and has assessed the fair value of such equity security at zero value as at 31 March 2026 and 2025. The fair value of such equity security is estimated by the Manager based on their analysis of the investment's relevant market information of NanduQ plc and no unobservable input is adopted.

Note b: During the period from 27 March 2025 (date of inception) to 31 March 2026, FTSE Greater China ETF invests in the listed equity of Beijing Shougang Co Limited, a company incorporated in mainland China. The equity has been suspended from trading on Shenzhen Stock Exchange starting at the market opening on 27 March 2026 to initiate a material asset restructuring. The fair value of such equity security is estimated by the Manager based on their analysis of the investment's relevant market information of Beijing Shougang Co Limited and no unobservable input is adopted.

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(e) Fair value estimation (continued)

Valuation process for Level 3 valuations
The valuation of level 3 investment is performed on a semi-annual basis by the Manager. According to the Instrument of Incorporation, the Manager may, at any time, get the approval from the Custodian by request. If fair value changes are more than certain thresholds set, the changes are further considered by the senior management of the Manager. The Manager considers the appropriateness of the valuation methods and inputs, and may request that alternative valuation methods be applied to support the valuation arising from the chosen method. There were no changes in valuation techniques during the year.

Level 3 reconciliation
The following table shows a reconciliation of all movements in financial assets designated as at fair value through profit or loss categorised within Level 3 between the beginning and the end of the reporting periods.

	FTSE Greater China ETF	
	As at 31 March 2026 HK$	As at 31 March 2025 HK$
Opening balance	–	–
Transfer into Level 3	134,566	–
Net gains recognized in other net changes in fair value on financial assets at fair value through profit or loss	296	–
Closing balance	134,862	–
Total gains for the year included in profit or loss for assets at the end of the reporting period	296	–

FinTech ETF
There was no movement in financial assets designated as at fair value through profit or loss categorised within Level 3 between the beginning and the end of reporting periods.

Other financial assets and financial liabilities
The Manager has assessed that the carrying values of other financial assets and liabilities are approximate to their fair values largely due to the short-term maturities of these instruments.

(f) Capital risk management

The Sub-Funds' capital is represented by the net assets attributable to shareholders. The Sub-Funds' objective is to provide investment results that correspond generally to the performance of the respective indices. The Manager may:

- redeem and issue new shares in accordance with the constitutive documents of the Sub-Funds; and
- suspend the creation and redemption of shares under certain circumstances stipulated in the Instrument of Incorporation

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(g) Offsetting and amounts subject to master netting arrangements and similar agreements

As at 31 March 2026 and 2025, some of the Sub-Funds were subject to master netting arrangements with derivative counterparties including Citigroup Global Markets Limited, Mirae Asset Securities (HK) Limited, Guotai Junan Financial Products Limited, KGI Futures (Hong Kong) Limited, SinoPac Securities (Asia) Limited and J.P. Morgan Securities PLC. All of the derivative assets and liabilities of the Sub-Funds are held with these counterparties and the margin balances maintained by the Sub-Funds is for the purpose of providing collateral on derivative positions.

The following table presents the recognised financial instruments that are offset, or subject to enforceable master netting arrangements and other similar agreements but not offset, as at 31 March 2026 and 2025. The column 'net amount' shows the impact on the Sub-Fund's statement of net assets if all set-off rights were exercised.

China Clean Energy ETF

	A	B	C = A – B	D		E = C - D
				Related amounts not set-off in the statement of net assets		
				D(i)	D(ii)	
	Gross amounts of recognised financial assets RMB	Gross amounts of recognised financial liabilities set-off in the statement of net assets RMB	Net amounts of financial assets presented in the statement of net assets RMB	Financial instruments RMB	Collateral RMB	Net amounts RMB
As at 31 March 2026						
Financial assets						
Derivative financial instrument						
- Unlisted total return swaps	87,197,465	–	87,197,465	–	87,197,465	–
Total	87,197,465	–	87,197,465	–	87,197,465	–

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(g) Offsetting and amounts subject to master netting arrangements and similar agreements (continued)

China Clean Energy ETF (continued)

	A	B	C = A – B	D		E = C - D
				Related amounts not set-off in the statement of net assets		
				D(i)	D(ii)	
	Gross amounts of recognised financial assets RMB	Gross amounts of recognised financial liabilities set-off in the statement of net assets RMB	Net amounts of financial assets presented in the statement of net assets RMB	Financial instruments RMB	Collateral RMB	Net amounts RMB
As at 31 March 2025						
Financial assets						
Derivative financial instrument						
- Unlisted total return swaps	97,587,966	–	97,587,966	–	97,587,966	–
Total	97,587,966	–	97,587,966	–	97,587,966	–

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(g) Offsetting and amounts subject to master netting arrangements and similar agreements (continued)

China Consumer Brand ETF

	A	B	C = A – B	D		E = C - D
				Related amounts not set-off in the statement of net assets		
				D(i)	D(ii)	
	Gross amounts of recognised financial assets RMB	Gross amounts of recognised financial liabilities set-off in the statement of net assets RMB	Net amounts of financial assets presented in the statement of net assets RMB	Financial instruments RMB	Collateral RMB	Net amounts RMB
As at 31 March 2026						
Financial assets						
Derivative financial instrument						
- Unlisted total return swaps	42,866,240	–	42,866,240	–	42,814,031	52,209
Total	42,866,240	–	42,866,240	–	42,814,031	52,209
As at 31 March 2025						
Financial assets						
Derivative financial instrument						
- Unlisted total return swaps	83,746,265	–	83,746,265	–	82,534,948	1,211,317
Total	83,746,265	–	83,746,265	–	82,534,948	1,211,317

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(g) Offsetting and amounts subject to master netting arrangements and similar agreements (continued)

China Electric Vehicle and Battery ETF

	A	B	C = A – B	D		E = C - D
				Related amounts not set-off in the statement of net assets		
				D(i)	D(ii)	
	Gross amounts of recognised financial assets RMB	Gross amounts of recognised financial liabilities set-off in the statement of net assets RMB	Net amounts of financial assets presented in the statement of net assets RMB	Financial instruments RMB	Collateral RMB	Net amounts RMB
As at 31 March 2026						
Financial assets						
Derivative financial instrument						
- Unlisted total return swaps	397,443,018	–	397,443,018	–	397,443,018	–
Total	397,443,018	–	397,443,018	–	397,443,018	–
As at 31 March 2025						
Financial assets						
Derivative financial instrument						
- Unlisted total return swaps	428,310,754	–	428,310,754	–	428,310,754	–
Total	428,310,754	–	428,310,754	–	428,310,754	–

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(g) Offsetting and amounts subject to master netting arrangements and similar agreements (continued)

China Robotics and AI ETF

	A	B	C = A – B	D		E = C - D
				Related amounts not set-off in the statement of net assets		
				D(i)	D(ii)	
	Gross amounts of recognised financial assets RMB	Gross amounts of recognised financial liabilities set-off in the statement of net assets RMB	Net amounts of financial assets presented in the statement of net assets RMB	Financial instruments RMB	Collateral RMB	Net amounts RMB
As at 31 March 2026						
Financial assets						
Derivative financial instrument						
- Unlisted total return swaps	194,032,253	–	194,032,253	–	193,564,378	467,875
Total	194,032,253	–	194,032,253	–	193,564,378	467,875
As at 31 March 2025						
Financial assets						
Derivative financial instrument						
- Unlisted total return swaps	30,085,506	–	30,085,506	–	30,085,506	–
Total	30,085,506	–	30,085,506	–	30,085,506	–

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(g) Offsetting and amounts subject to master netting arrangements and similar agreements (continued)

China Semiconductor ETF

	A	B	C = A – B	D		E = C - D
				Related amounts not set-off in the statement of net assets		
				D(i)	D(ii)	
	Gross amounts of recognised financial assets RMB	Gross amounts of recognised financial liabilities set-off in the statement of net assets RMB	Net amounts of financial assets presented in the statement of net assets RMB	Financial instruments RMB	Collateral RMB	Net amounts RMB
As at 31 March 2026						
Financial assets						
Derivative financial instrument						
- Unlisted total return swaps	536,519,004	–	536,519,004	–	536,519,004	–
Total	536,519,004	–	536,519,004	–	536,519,004	–
As at 31 March 2025						
Financial assets						
Derivative financial instrument						
- Unlisted total return swaps	151,162,792	–	151,162,792	–	151,162,792	–
Total	151,162,792	–	151,162,792	–	151,162,792	–

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(g) Offsetting and amounts subject to master netting arrangements and similar agreements (continued)

China Global Leaders ETF

	A	B	C = A – B	D		E = C - D
				Related amounts not set-off in the statement of net assets		
				D(i)	D(ii)	
	Gross amounts of recognised financial assets RMB	Gross amounts of recognised financial liabilities set-off in the statement of net assets RMB	Net amounts of financial assets presented in the statement of net assets RMB	Financial instruments RMB	Collateral RMB	Net amounts RMB
As at 31 March 2026						
Financial assets						
Derivative financial instrument						
- Unlisted total return swaps	964,420	–	964,420	–	–	964,420
Total	964,420	–	964,420	–	–	964,420
As at 31 March 2025						
Financial assets						
Derivative financial instrument						
- Unlisted total return swaps	–	–	–	–	–	–
Total	–	–	–	–	–	–

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(g) Offsetting and amounts subject to master netting arrangements and similar agreements (continued)

HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)

	A	B	C = A – B	D		E = C - D
				Related amounts not set-off in the statement of net assets		
				D(i)	D(ii)	
	Gross amounts of recognised financial assets HK$	Gross amounts of recognised financial liabilities set-off in the statement of net assets HK$	Net amounts of financial assets presented in the statement of net assets HK$	Financial instruments HK$	Collateral HK$	Net amounts HK$
As at 31 March 2026						
Financial assets						
Derivative financial instrument						
- Listed index futures	2,450	–	2,450	–	–	2,450
Margin accounts	171,880,495	–	171,880,495	1,125,600	–	170,754,895
Total	171,882,945	–	171,882,945	1,125,600	–	170,757,345
Financial liabilities						
Derivative financial instrument						
- Quoted index options	(577,500)	–	(577,500)	(577,500)	–	–
- Listed index futures	(548,100)	–	(548,100)	(548,100)	–	–
Total	(1,125,600)	–	(1,125,600)	(1,125,600)	–	–

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(g) Offsetting and amounts subject to master netting arrangements and similar agreements (continued)

HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (continued)

	A	B	C = A – B	D		E = C - D
				Related amounts not set-off in the statement of net assets		
				D(i)	D(ii)	
	Gross amounts of recognised financial assets HK$	Gross amounts of recognised financial liabilities set-off in the statement of net assets HK$	Net amounts of financial assets presented in the statement of net assets HK$	Financial instruments HK$	Collateral HK$	Net amounts HK$
As at 31 March 2025						
Financial assets						
Margin accounts	8,210,207	–	8,210,207	1,309,200	–	6,901,007
Total	8,210,207	–	8,210,207	1,309,200	–	6,901,007
Financial liabilities						
Derivative financial instrument						
- Quoted index options	(1,155,600)	–	(1,155,600)	(1,155,600)	–	–
- Listed index futures	(153,600)	–	(153,600)	(153,600)	–	–
Total	(1,309,200)	–	(1,309,200)	(1,309,200)	–	–

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(g) Offsetting and amounts subject to master netting arrangements and similar agreements (continued)

HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)

	A	B	C = A – B	D		E = C - D
	Gross amounts of recognised financial assets	Gross amounts of recognised financial liabilities set-off in the statement of net assets	Net amounts of financial assets presented in the statement of net assets	Related amounts not set-off in the statement of net assets		Net amounts
				D(i)	D(ii)	
				Financial instruments	Collateral	
	HK$	HK$	HK$	HK$	HK$	HK$
As at 31 March 2026						
Financial assets						
Derivative financial instrument						
- Listed index futures	240,800	–	240,800	–	–	240,800
Margin accounts	4,317,538,281	–	4,317,538,281	524,787,750	–	3,792,750,531
Total	4,317,779,081	–	4,317,779,081	524,787,750	–	3,792,991,331
Financial liabilities						
Derivative financial instrument						
- Quoted index options	(520,773,000)	–	(520,773,000)	(520,773,000)	–	–
- Listed index futures	(4,014,750)	–	(4,014,750)	(4,014,750)	–	–
Total	(524,787,750)	–	(524,787,750)	(524,787,750)	–	–

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(g) Offsetting and amounts subject to master netting arrangements and similar agreements (continued)

HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (continued)

	A	B	C = A – B	D		E = C - D
	Gross amounts of recognised financial assets	Gross amounts of recognised financial liabilities set-off in the statement of net assets	Net amounts of financial assets presented in the statement of net assets	Related amounts not set-off in the statement of net assets		Net amounts
				D(i)	D(ii)	
				Financial instruments	Collateral	
	HK$	HK$	HK$	HK$	HK$	HK$
As at 31 March 2025						
Financial assets						
Margin accounts	146,977,865	–	146,977,865	24,888,700	–	122,089,165
Total	146,977,865	–	146,977,865	24,888,700	–	122,089,165
Financial liabilities						
Derivative financial instrument						
- Quoted index options	(22,144,500)	–	(22,144,500)	(22,144,500)	–	–
- Listed index futures	(2,744,200)	–	(2,744,200)	(2,744,200)	–	–
Total	(24,888,700)	–	(24,888,700)	(24,888,700)	–	–

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(g) Offsetting and amounts subject to master netting arrangements and similar agreements (continued)

Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)

	A	B	C = A – B	D		E = C - D
	Gross amounts of recognised financial assets	Gross amounts of recognised financial liabilities set-off in the statement of net assets	Net amounts of financial assets presented in the statement of net assets	Related amounts not set-off in the statement of net assets		Net amounts
				D(i)	D(ii)	
				Financial instruments	Collateral	
	HK$	HK$	HK$	HK$	HK$	HK$
As at 31 March 2026						
Financial assets						
Margin accounts	608,041,715	–	608,041,715	91,776,400	–	516,265,315
Total	608,041,715	–	608,041,715	91,776,400	–	516,265,315
Financial liabilities						
Derivative financial instrument						
- Quoted index options	(79,035,300)	–	(79,035,300)	(79,035,300)	–	–
- Listed index futures	(12,741,100)	–	(12,741,100)	(12,741,100)	–	–
Total	(91,776,400)	–	(91,776,400)	(91,776,400)	–	–

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(g) Offsetting and amounts subject to master netting arrangements and similar agreements (continued)

S&P 500 Covered Call Active ETF

	A	B	C = A – B	D		E = C - D
	Gross amounts of recognised financial assets	Gross amounts of recognised financial liabilities set-off in the statement of net assets	Net amounts of financial assets presented in the statement of net assets	Related amounts not set-off in the statement of net assets		Net amounts
				D(i)	D(ii)	
	USD	USD	USD	Financial instruments USD	Collateral USD	USD
As at 31 March 2026						
Financial assets						
Margin accounts	3,327,709	–	3,327,709	224,755	–	3,102,954
Total	3,327,709	–	3,327,709	224,755	–	3,102,954
Financial liabilities						
Derivative financial instrument						
- Quoted index options	(129,420)	–	(129,420)	(129,420)	–	–
- Listed index futures	(95,335)	–	(95,335)	(95,335)	–	–
Total	(224,755)	–	(224,755)	(224,755)	–	–

13. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

(g) Offsetting and amounts subject to master netting arrangements and similar agreements (continued)

Nasdaq 100 Covered Call Active ETF

	A	B	C = A – B	D		E = C - D
	Gross amounts of recognised financial assets	Gross amounts of recognised financial liabilities set-off in the statement of net assets	Net amounts of financial assets presented in the statement of net assets	Related amounts not set-off in the statement of net assets		Net amounts
				D(i)	D(ii)	
	USD	USD	USD	Financial instruments USD	Collateral USD	USD
As at 31 March 2026						
Financial assets						
Margin accounts	5,753,624	–	5,753,624	376,992	–	5,376,632
Total	5,753,624	–	5,753,624	376,992	–	5,376,632
Financial liabilities						
Derivative financial instrument						
- Quoted index options	(125,760)	–	(125,760)	(125,760)	–	–
- Listed index futures	(251,232)	–	(251,232)	(251,232)	–	–
Total	(376,992)	–	(376,992)	(376,992)	–	–

14. CRITICAL ACCOUNTING ESTIMATE AND ASSUMPTIONS

The Manager makes estimates and assumptions concerning the future. The resulting accounting estimates may, by definition, not equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are outlined in Notes 13(e).

The estimates and underlying assumptions are reviewed by the Manager on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimate is revised if the revision affects only that year or in the year of the revision and future years if the revision affects both current and future years.

15. SEGMENT INFORMATION

The Manager makes the strategic resource allocations on behalf of the Sub-Funds and has determined the operating segments based on the reports reviewed which are used to make strategic decisions.

The Manager considers that each Sub-Fund has a single operating segment which is investing in securities for China Clean Energy ETF, China Consumer Brand ETF, China Electric Vehicle and Battery ETF, China Robotics and AI ETF, China Semiconductor ETF, China Global Leaders ETF, Asia Semiconductor ETF, FinTech ETF, China MedTech ETF, China Little Giant ETF, HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF), HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF), K-pop and Culture ETF, G2 Tech ETF, AI Infrastructure ETF, Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF), FTSE Greater China ETF, MSCI Asia Pacific ex Japan ETF, China Core TECH ETF, S&P 500 Covered Call Active ETF, Nasdaq 100 Covered Call Active ETF and fixed income investments for Asia USD Investment Grade Bond ETF and US Treasury 0-3 Month ETF.

The objectives of China Clean Energy ETF, China Consumer Brand ETF, China Electric Vehicle and Battery ETF, China Robotics and AI ETF, China Semiconductor ETF, China Global Leaders ETF, Asia Semiconductor ETF, FinTech ETF, China MedTech ETF, China Little Giant ETF, K-pop and Culture ETF, G2 Tech ETF, AI Infrastructure ETF, FTSE Greater China ETF, MSCI Asia Pacific ex Japan ETF, China Core TECH ETF, Asia USD Investment Grade Bond ETF and US Treasury 0-3 Month ETF are to track the performance of their respective indices and invest in substantially all the index constituents with security weight and industry weight that are closely aligned with the characteristics of the tracked indices.

The objectives of HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF), HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF), Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF), S&P 500 Covered Call Active ETF, Nasdaq 100 Covered Call Active ETF can be referred to Note 1 of the financial statements.

The internal financial information used by the Manager for the Sub-Funds' assets, liabilities and performance is the same as that disclosed in the statement of net assets and statement of profit or loss and other comprehensive income.

The Sub-Funds are domiciled in Hong Kong. Majority of the Sub-Funds' income is derived from investments in securities which constitute the relevant tracked indices. The Sub-Funds' investments have been categorised by the relevant industry but no industrial information for performance is provided as the Manager considers that the cost to develop it would be excessive and the information is generally not used by the Manager in managing the Sub-Funds.

The Sub-Funds have a diversified portfolio of investments. Please refer to Note 12 for any constituent stocks that account for more than 10% of each Sub-Fund's net asset value.

16. EVENTS AFTER THE REPORTING PERIOD

Subsequent Significant Redemptions on the Sub-Fund(s)

Subsequent to 31 March 2026 and up to the date of authorisation of these financial statements, the Sub-funds which have significant redemptions are as follows:

	Net redemption
China Consumer Brand ETF (in RMB)	(22,811,903)
China MedTech ETF (in RMB)	(16,773,772)
G2 Tech ETF (in USD)	(481,205)

17. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Manager and the Custodian on 28 July 2026.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

ESG DISCLOSURE FOR GLOBAL X CHINA CLEAN ENERGY ETF (UNAUDITED)
As at 31 March 2026

	Global X Exchange Traded Funds Series OFC Global X China Clean Energy ETF (1 April 2025 – 31 March 2026)
Actual proportion of underlying investments that are commensurate with the Sub-Fund's ESG focus	From 1 April 2025 to 31 March 2026, 99.51% of the Sub-Fund's average net asset value was invested in securities that are commensurate with the Sub-Fund's ESG focus.
Actual proportion of the investment universe that was eliminated or selected as a result of the Sub-Fund's ESG-related screening	Global X China Clean Energy ETF is an index-tracking fund, which invests in constituents of the Solactive China Clean Energy Index (the "Underlying Index"). The investment decisions are based on criteria set forth in the index methodology established by index provider. The Manager places reliance on the index methodology of the Underlying Index. The Underlying Index is a free float market capitalisation weighted index which is designed to represent PRC companies that are active in the field of clean energy, i.e. companies which offer products, services or solutions that contribute to the shift away from fossil fuels, create renewable sources of energy generation or improve energy efficiency and access to sustainable energy consumption (i.e. the Sub-Fund's ESG focus). Constituents of the Underlying Index have significant exposure to "Affordable and Clean Energy" and its supply chain. "Affordable and Clean Energy" is one of the 17 United Nations Sustainable Development Goals, which is to ensure access to affordable, reliable, sustainable and modern energy.
Comparison of the performance of the Sub-Fund's ESG factors against the designated reference benchmark (if any)	Not applicable
Actions taken by the Sub-Fund in attaining the Sub-Fund's ESG focus	The Manager engages directly with the index provider of Solactive China Clean Energy Index on an ongoing basis to ensure that the Sub-Fund's ESG focus has been duly considered and the suitable ESG criteria have been used in the index methodology. The Manager has retained an independent third-party proxy adviser to provide research and voting recommendations for the Sub-Fund. During the period from 1 April 2025 to 31 March 2026, 99.51% of the proxy votes were casted in accordance with the proxy voting guidelines adopted by the Manager and the voting recommendations provided by the third-party proxy adviser.
Description of the basis of the assessment performed	The underlying index of the Sub-Fund only includes securities issued by companies that are commensurate with the Sub-Fund's ESG focus. The actual proportion of underlying investments that are commensurate with the Sub-Fund's ESG focus is determined based on the proportion of net asset value of the Sub-Fund invested in constituents of underlying index of the Sub-Fund.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

INVESTMENT PORTFOLIO (UNAUDITED)
As at 31 March 2026

China Clean Energy ETF

Financial assets at fair value through profit or loss	Holdings	Fair value RMB	% of net assets
Listed equities			
China			
CECEP WIND POWER CORP-A	1,738,700	7,441,636	1.82%
CHINA SOUTHERN POWER GRID -A	22,337	1,293,982	0.32%
CHINA SOUTHERN POWER GRID-A	382,700	5,350,146	1.30%
CHINA THREE GORGES RENEWAB-A	2,558,300	10,898,358	2.66%
CHINA XD ELECTRIC CO LTD-A	263,000	4,000,230	0.98%
CHINA YANGTZE POWER CO LTD-A	1,309,058	35,396,928	8.64%
CSI SOLAR CO LTD-A	99,773	1,277,094	0.31%
DAJIN HEAVY INDUSTRY CO LT-A	171,300	11,939,610	2.91%
GINLONG TECHNOLOGIES CO LT-A	18,432	1,841,357	0.45%
GOLDWIND SCIENCE & TECHNOL-A	410,900	10,806,670	2.64%
HAINAN JINPAN SMART TECHNO-A	13,784	1,026,908	0.25%
HENAN PINGGAO ELECTRIC CO-A	350,400	7,106,112	1.73%
HONGYUAN GREEN ENERGY CO L-A	44,300	1,014,913	0.25%
HUAMING POWER EQUIPMENT CO-A	226,500	6,129,090	1.50%
INNER MONGOLIA MENGDIAN HU-A	1,841,400	9,427,968	2.30%
JA SOLAR TECHNOLOGY CO LTD-A	206,376	2,249,498	0.55%
JINKO SOLAR CO LTD-A	776,160	5,052,802	1.23%
LONGI GREEN ENERGY TECHNOL-A	606,119	10,631,327	2.59%
MING YANG SMART ENERGY GRO-A	140,800	2,389,376	0.58%
NARI TECHNOLOGY CO LTD-A	746,100	19,391,139	4.73%
NAURA TECHNOLOGY GROUP CO-A	72,064	32,212,608	7.86%
NINGBO DEYE TECHNOLOGY CO -A	92,943	12,218,287	2.98%
NINGBO ORIENT WIRES & CABL-A	153,400	9,286,836	2.27%
QINGDAO TGOOD ELECTRIC-A	177,900	4,838,880	1.18%
SHANGHAI AIKO SOLAR ENERGY-A	89,400	1,252,494	0.31%
SHENZHEN KSTAR SCIENCE AND-A	73,500	3,314,850	0.81%
SICHUAN CHUANTOU ENERGY CO-A	411,500	6,127,235	1.49%
SIEYUAN ELECTRIC CO LTD-A	177,800	35,915,600	8.76%
SPIC GREEN ENERGY CO LTD-A	264,800	1,723,848	0.42%
SUNGROW POWER SUPPLY CO LT-A	211,380	31,867,649	7.77%
TRINA SOLAR CO LTD-A	325,022	5,356,363	1.31%
ZHEJIANG CHINT ELECTRICS-A	261,800	8,547,770	2.09%
ZHEJIANG JINGSHENG MECHANI-A	98,500	4,049,335	0.99%
		311,376,899	
Hong Kong			
CHINA LONGYUAN POWER GROUP-H	742,028	4,660,730	1.14%
GCL TECHNOLOGY HOLDINGS LTD	8,125,524	6,155,933	1.50%
		10,816,663	
Total listed equities		322,193,562	78.62%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

As at 31 March 2026

China Clean Energy ETF (continued)

Financial assets at fair value through profit or loss	Maturity	Underlying assets	Counterparty	Holdings	Fair value RMB	% of net assets
Unlisted total return swaps						
China						
CHINA SOUTHERN POWER GRID	18-Sep-26	CHINA SOUTHERN POWER GRID - A	Mirae Asset Securities (HK) Limited	115,400	6,685,122	1.63%
CHINA XD ELECTRIC	15-Jun-26	CHINA XD ELECTRIC CO LTD-A	Mirae Asset Securities (HK) Limited	875,100	13,310,271	3.25%
CSI SOLAR	10-Sep-26	CSI SOLAR CO LTD-A	Mirae Asset Securities (HK) Limited	260,200	3,330,560	0.81%
GINLONG TECHNOLOGIES CO LT	10-Sep-26	GINLONG TECHNOLOGIES CO LT-A	Mirae Asset Securities (HK) Limited	47,900	4,785,210	1.17%
HAINAN JINPAN SMART TECHNO	18-Sep-26	HAINAN JINPAN SMART TECHNO-A	Mirae Asset Securities (HK) Limited	49,400	3,680,300	0.90%
HOYUAN GREEN ENERGY CO LTD	18-Sep-26	HONGYUAN GREEN ENERGY CO L-A	Mirae Asset Securities (HK) Limited	146,400	3,354,024	0.82%
JA SOLAR TECHNOLOGY CO LTD	7-May-26	JA SOLAR TECHNOLOGY CO LTD-A	J.P. Morgan Securities PLC	230,000	2,507,000	0.61%
JINKO SOLAR CO LTD	10-Sep-26	JINKO SOLAR CO LTD-A	Mirae Asset Securities (HK) Limited	99,500	647,745	0.16%
LONGI GREEN ENERGY TECHNOL	19-May-26	LONGI GREEN ENERGY TECHNOL-A	Mirae Asset Securities (HK) Limited	273,700	4,800,698	1.17%
LONGI GREEN ENERGY TECHNOL	16-Jul-26	LONGI GREEN ENERGY TECHNOL-A	Guotai Junan Financial Products Limited	350,000	6,139,000	1.50%
LONGI GREEN ENERGY TECHNOL	20-Jul-26	LONGI GREEN ENERGY TECHNOL-A	Guotai Junan Financial Products Limited	98,300	1,724,182	0.42%
LONGI GREEN ENERGY TECHNOL	10-Aug-26	LONGI GREEN ENERGY TECHNOL-A	Guotai Junan Financial Products Limited	323,800	5,679,452	1.39%
MING YANG SMART ENERGY GRO	7-May-26	MING YANG SMART ENERGY GRO-A	J.P. Morgan Securities PLC	365,000	6,194,050	1.51%
NINGBO ORIENT WIRES & CABL	19-May-26	NINGBO ORIENT WIRES & CABL-A	Mirae Asset Securities (HK) Limited	36,900	2,233,926	0.54%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Clean Energy ETF (continued)

Financial assets at fair value through profit or loss	Maturity	Underlying assets	Counterparty	Holdings	Fair value RMB	% of net assets
Unlisted total return swaps (continued)						
China (continued)						
SHANGHAI AIKO SOLAR ENERGY	18-Sep-26	SHANGHAI AIKO SOLAR ENERGY-A	Mirae Asset Securities (HK) Limited	280,400	3,928,404	0.96%
SHENZHEN KSTAR SCIENCE AND	18-Sep-26	SHENZHEN KSTAR SCIENCE AND-A	Mirae Asset Securities (HK) Limited	70,000	3,157,000	0.77%
SPIC GREEN ENERGY	10-Sep-26	SPIC GREEN ENERGY CO LTD-A	Mirae Asset Securities (HK) Limited	690,600	4,495,806	1.10%
ZHEJIANG JINGSHENG MECHANI	10-Sep-26	ZHEJIANG JINGSHENG MECHANI-A	Mirae Asset Securities (HK) Limited	256,500	10,544,715	2.57%
					87,197,465	
Total unlisted total return swaps					87,197,465	21.28%
Total investments					409,391,027	99.90%
Total investments, at cost					368,748,851	

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Consumer Brand ETF

Financial assets at fair value through profit or loss	Holdings	Fair value RMB	% of net assets
Listed equities			
China			
EASTROC BEVERAGE GROUP CO -A	4,890	1,003,770	0.48%
HENAN SHUANGHUI INVESTMENT-A	96,200	2,732,080	1.31%
KWEICHOW MOUTAI CO LTD-A	2,900	4,205,000	2.02%
SAIC MOTOR CORP LTD-A	41,947	612,007	0.29%
SERES GROUP CO L-A	10,168	923,559	0.44%
WULIANGYE YIBIN CO LTD-A	30,400	3,139,408	1.51%
YIHAI KERRY ARAWANA HOLDIN-A	1,400	40,138	0.02%
		12,655,962	
Hong Kong			
ANTA SPORTS PRODUCTS LTD	131,530	8,771,316	4.21%
BYD CO LTD-H	271,144	25,271,426	12.13%
CHINA TOURISM GROUP DUTY F-H	9,255	529,541	0.26%
CHOW TAI FOOK JEWELLERY GROU	157,652	1,511,028	0.73%
FOSHAN HAITIAN FLAVOURING-H	26,699	859,424	0.41%
GALAXY ENTERTAINMENT GROUP L	192,777	5,943,843	2.85%
GUMING HOLDINGS LTD	48,240	1,160,150	0.56%
H WORLD GROUP LTD	175,068	6,030,143	2.90%
HAIDILAO INTERNATIONAL HOLDI	164,727	2,070,775	0.99%
HAIER SMART HOME CO LTD-H	221,018	4,034,238	1.94%
LAOPU GOLD CO L-H	3,716	2,047,609	0.98%
MIDEA GROUP CO LTD-H	49,774	3,674,436	1.76%
MIXUE GROUP-H	4,259	1,099,308	0.53%
NEW ORIENTAL EDUCATION & TEC	135,001	5,185,224	2.49%
NONGFU SPRING CO LTD-H	184,259	7,616,068	3.65%
POP MART INTERNATIONAL GROUP	67,663	8,559,527	4.11%
SHENZHOU INTERNATIONAL GROUP	73,668	3,035,870	1.46%
SMOORE INTERNATIONAL HOLDING	180,041	1,408,408	0.68%
TECHTRONIC INDUSTRIES CO LTD	127,837	11,498,108	5.52%
TRIP.COM GROUP LTD	43,047	14,440,556	6.93%
WH GROUP LTD	804,101	7,267,785	3.49%
XIAOMI CORP-CLASS B	677,887	18,966,268	9.10%
YUM CHINA HOLDINGS INC	34,744	11,796,023	5.66%
		152,777,074	
Total listed equities		165,433,036	79.41%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Consumer Brand ETF (continued)

Financial assets at fair value through profit or loss	Maturity	Underlying assets	Counterparty	Holdings	Fair value RMB	% of net assets
Unlisted total return swaps						
China						
EASTROC BEVERAGE GROUP CO	16-Jun-26	EASTROC BEVERAGE GROUP CO - A	Mirae Asset Securities (HK) Limited	10,010	2,054,753	0.99%
KWEICHOW MOUTAI CO LTD	19-May-26	KWEICHOW MOUTAI CO LTD-A	Mirae Asset Securities (HK) Limited	9,300	13,485,000	6.47%
KWEICHOW MOUTAI CO LTD	4-Aug-26	KWEICHOW MOUTAI CO LTD-A	J.P. Morgan Securities PLC	3,900	5,655,000	2.71%
SAIC MOTOR CORP LTD	19-May-26	SAIC MOTOR CORP LTD-A	Mirae Asset Securities (HK) Limited	17,100	249,489	0.12%
SAIC MOTOR CORP LTD	16-Jun-26	SAIC MOTOR CORP LTD-A	Mirae Asset Securities (HK) Limited	184,500	2,691,855	1.29%
SERES GROUP CO L	16-Jun-26	SERES GROUP CO L-A	Mirae Asset Securities (HK) Limited	51,800	4,704,994	2.26%
WULIANGYE YIBIN CO LTD	19-May-26	WULIANGYE YIBIN CO LTD-A	Mirae Asset Securities (HK) Limited	49,800	5,142,846	2.47%
WULIANGYE YIBIN CO LTD	21-Jul-26	WULIANGYE YIBIN CO LTD-A	Guotai Junan Financial Products Limited	84,900	8,767,623	4.21%
YIHAI KERRY ARAWANA HOLDIN	18-Sep-26	YIHAI KERRY ARAWANA HOLDIN-A	Mirae Asset Securities (HK) Limited	4,000	114,680	0.06%
					42,866,240	
Total unlisted total return swaps					42,866,240	20.58%
Total investments					208,299,276	99.99%
Total investments, at cost					230,605,633	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Electric Vehicle and Battery ETF

Financial assets at fair value through profit or loss	Holdings	Fair value RMB	% of net assets
Listed equities			
China			
BETHEL AUTOMOTIVE SAFETY S-A	50,400	2,215,584	0.24%
BYD CO LTD -A	1,814,234	190,948,129	20.94%
CANMAX TECHNOLOGIES CO LTD-A	214,000	12,519,000	1.37%
CNGR ADVANCED MATERIAL CO -A	39,900	1,971,060	0.22%
CONTEMPORARY AMPEREX TECHN-A	239,777	96,318,421	10.56%
EVE ENERGY CO LTD-A	119,140	7,414,082	0.81%
FUYAO GLASS INDUSTRY GROUP-A	601,900	34,308,300	3.76%
GANFENG LITHIUM GROUP CO L-A	111,975	8,776,600	0.96%
GEM CO LTD-A	453,700	3,579,693	0.39%
GOTION HIGH-TECH CO LTD-A	412,800	14,736,960	1.62%
GUANGZHOU TINCI MATERIALS -A	111,992	5,151,632	0.57%
HUIZHOU DESAY SV AUTOMOTIV-A	22,309	2,317,459	0.26%
HUNAN YUNENG NEW ENERGY BA-A	196,500	14,851,470	1.63%
NINGBO TUOPU GROUP CO LTD-A	106,558	6,052,494	0.66%
SERES GROUP CO L-A	75,800	6,884,914	0.76%
SHENZHEN CAPCHEM TECHNOLOG-A	25,280	1,423,770	0.16%
SHENZHEN INOVANCE TECHNOLO-A	103,802	6,954,734	0.76%
SHENZHEN KEDALI INDUSTRY C-A	13,800	2,470,200	0.27%
SINOMINE RESOURCE GROUP CO-A	37,780	2,807,054	0.31%
SUNWODA ELECTRONIC CO LTD-A	171,300	4,318,473	0.47%
TIANNENG BATTERY GROUP CO -A	227,649	7,355,339	0.81%
TIANQI LITHIUM CORP-A	105,140	5,833,167	0.64%
WUXI LEAD INTELLIGENT EQUI-A	91,184	4,349,477	0.48%
XTC NEW ENERGY MATERIALS X-A	112,913	8,118,445	0.89%
YUNNAN ENERGY NEW MATERIAL-A	47,720	3,234,462	0.35%
ZHEJIANG SANHUA INTELLIGEN-A	175,600	7,468,268	0.82%
ZHEJIANG SHUANGHUAN DRIVEL-A	190,800	6,870,708	0.75%
ZHUZHOU CRRC TIMES ELECTRI-A	71,754	3,727,620	0.41%
		472,977,515	
Hong Kong			
CALB GROUP CO LTD-H	389,741	10,870,039	1.19%
LI AUTO INC-CLASS A	502,731	29,982,540	3.29%
		40,852,579	
Total listed equities		513,830,094	56.35%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Electric Vehicle and Battery ETF (continued)

Financial assets at fair value through profit or loss	Maturity	Underlying assets	Counterparty	Holdings	Fair value RMB	% of net assets
Unlisted total return swaps						
China						
BETHEL AUTOMOTIVE SAFETY S	16-Jun-26	BETHEL AUTOMOTIVE SAFETY S-A	Mirae Asset Securities (HK) Limited	71,000	3,121,160	0.34%
BETHEL AUTOMOTIVE SAFETY S	21-Jul-26	BETHEL AUTOMOTIVE SAFETY S-A	Guotai Junan Financial Products Limited	11,000	483,560	0.05%
BYD CO LTD	21-Jul-26	BYD CO LTD -A	Guotai Junan Financial Products Limited	96,000	10,104,000	1.11%
CNGR ADVANCED MATERIAL CO	26-May-26	CNGR ADVANCED MATERIAL CO -A	Guotai Junan Financial Products Limited	52,900	2,613,260	0.29%
CNGR ADVANCED MATERIAL CO	16-Jun-26	CNGR ADVANCED MATERIAL CO -A	Mirae Asset Securities (HK) Limited	96,000	4,742,400	0.52%
CNGR ADVANCED MATERIAL CO	18-Sep-26	CNGR ADVANCED MATERIAL CO -A	Mirae Asset Securities (HK) Limited	5,500	271,700	0.03%
CONTEMPORARY AMPEREX TECHN	17-Jun-26	CONTEMPORARY AMPEREX TECHN-A	Guotai Junan Financial Products Limited	12,000	4,820,400	0.53%
CONTEMPORARY AMPEREX TECHN	12-Aug-26	CONTEMPORARY AMPEREX TECHN-A	Guotai Junan Financial Products Limited	160,000	64,272,000	7.05%
CONTEMPORARY AMPEREX TECHN	3-Sep-26	CONTEMPORARY AMPEREX TECHN-A	Guotai Junan Financial Products Limited	90,000	36,153,000	3.97%
EVE ENERGY CO LTD	15-Jun-26	EVE ENERGY CO LTD-A	Mirae Asset Securities (HK) Limited	409,300	25,470,739	2.79%
GANFENG LITHIUM GROUP CO L	15-Jun-26	GANFENG LITHIUM GROUP CO L-A	Mirae Asset Securities (HK) Limited	342,100	26,813,798	2.94%
GEM CO LTD	18-Sep-26	GEM CO LTD-A	Mirae Asset Securities (HK) Limited	633,800	5,000,682	0.55%
GUANGZHOU TINCI MATERIALS	15-Jun-26	GUANGZHOU TINCI MATERIALS -A	Mirae Asset Securities (HK) Limited	35,000	1,610,000	0.18%
GUANGZHOU TINCI MATERIALS	20-Jul-26	GUANGZHOU TINCI MATERIALS -A	Guotai Junan Financial Products Limited	237,800	10,938,800	1.20%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

As at 31 March 2026

China Electric Vehicle and Battery ETF (continued)

Financial assets at fair value through profit or loss	Maturity	Underlying assets	Counterparty	Holdings	Fair value RMB	% of net assets
Unlisted total return swaps (continued)						
China (continued)						
GUANGZHOU TINCI MATERIALS	18-Sep-26	GUANGZHOU TINCI MATERIALS - A	Mirae Asset Securities (HK) Limited	99,760	4,588,960	0.50%
HUIZHOU DESAY SV AUTOMOTIV	16-Jun-26	HUIZHOU DESAY SV AUTOMOTIV -A	Mirae Asset Securities (HK) Limited	59,000	6,128,920	0.67%
HUIZHOU DESAY SV AUTOMOTIV	18-Sep-26	HUIZHOU DESAY SV AUTOMOTIV -A	Mirae Asset Securities (HK) Limited	46,000	4,778,480	0.52%
NINGBO TUOPU GROUP CO LTD	19-May-26	NINGBO TUOPU GROUP CO LTD-A	Mirae Asset Securities (HK) Limited	131,000	7,440,800	0.82%
NINGBO TUOPU GROUP CO LTD	16-Jun-26	NINGBO TUOPU GROUP CO LTD-A	Mirae Asset Securities (HK) Limited	146,120	8,299,616	0.92%
SERES GROUP CO L	7-May-26	SERES GROUP CO L-A	J.P. Morgan Securities PLC	304,500	27,657,735	3.03%
SHENZHEN CAPCHEM TECHNOLOG	17-Jun-26	SHENZHEN CAPCHEM TECHNOLOG -A	Guotai Junan Financial Products Limited	146,320	8,240,742	0.90%
SHENZHEN INOVANCE TECHNOLO	19-May-26	SHENZHEN INOVANCE TECHNOLO-A	Mirae Asset Securities (HK) Limited	293,500	19,664,500	2.15%
SHENZHEN INOVANCE TECHNOLO	16-Jun-26	SHENZHEN INOVANCE TECHNOLO-A	Mirae Asset Securities (HK) Limited	192,420	12,892,140	1.41%
SHENZHEN KEDALI INDUSTRY C	19-May-26	SHENZHEN KEDALI INDUSTRY C-A	Mirae Asset Securities (HK) Limited	44,800	8,019,200	0.88%
SINOMINE RESOURCE GROUP CO	19-May-26	SINOMINE RESOURCE GROUP CO-A	Mirae Asset Securities (HK) Limited	77,600	5,765,680	0.63%
SINOMINE RESOURCE GROUP CO	18-Sep-26	SINOMINE RESOURCE GROUP CO-A	Mirae Asset Securities (HK) Limited	54,720	4,065,696	0.45%
SUNWODA ELECTRONIC CO LTD	17-Jun-26	SUNWODA ELECTRONIC CO LTD-A	Guotai Junan Financial Products Limited	363,100	9,153,751	1.00%
TIANQI LITHIUM CORP	15-Jun-26	TIANQI LITHIUM CORP-A	Mirae Asset Securities (HK) Limited	77,160	4,280,837	0.47%

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Electric Vehicle and Battery ETF (continued)

Financial assets at fair value through profit or loss	Maturity	Underlying assets	Counterparty	Holdings	Fair value RMB	% of net assets
Unlisted total return swaps (continued)						
China (continued)						
TIANQI LITHIUM CORP	6-Aug-26	TIANQI LITHIUM CORP-A	Mirae Asset Securities (HK) Limited	186,200	10,330,376	1.13%
WUXI LEAD INTELLIGENT EQUI	16-Jun-26	WUXI LEAD INTELLIGEN T EQUI-A	Mirae Asset Securities (HK) Limited	150,000	7,155,000	0.79%
WUXI LEAD INTELLIGENT EQUI	18-Sep-26	WUXI LEAD INTELLIGEN T EQUI-A	Mirae Asset Securities (HK) Limited	76,400	3,644,280	0.40%
YUNNAN ENERGY NEW MATERIAL	21-Jul-26	YUNNAN ENERGY NEW MATERIAL-A	Guotai Junan Financial Products Limited	159,000	10,777,020	1.18%
YUNNAN ENERGY NEW MATERIAL	18-Sep-26	YUNNAN ENERGY NEW MATERIAL-A	Mirae Asset Securities (HK) Limited	31,480	2,133,714	0.23%
ZHEJIANG SANHUA INTELLIGEN	18-Sep-26	ZHEJIANG SANHUA INTELLIGEN-A	Mirae Asset Securities (HK) Limited	602,400	25,620,072	2.81%
ZHUZHOU CRRC TIMES ELECTRI	16-Jun-26	ZHUZHOU CRRC TIMES ELECTRI-A	Mirae Asset Securities (HK) Limited	177,000	9,195,150	1.01%
ZHUZHOU CRRC TIMES ELECTRI	21-Jul-26	ZHUZHOU CRRC TIMES ELECTRI-A	Guotai Junan Financial Products Limited	23,000	1,194,850	0.13%
					397,443,018	
Total unlisted total return swaps					397,443,018	43.58%
Total investments					911,273,112	99.93%
Total investments, at cost					789,755,766	

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Robotics and AI ETF

Financial assets at fair value through profit or loss	Holdings	Fair value RMB	% of net assets
Listed equities			
China			
BEIJING KINGSOFT OFFICE SO-A	77,400	18,077,544	2.87%
BEIJING ROBOROCK TECHNOLOG-A	23,600	2,831,528	0.45%
CETC POTEVIO SCIENCE&TECHN-A	406,500	10,508,025	1.66%
GUANGDONG CREATE CENTURY I-A	344,900	2,628,138	0.42%
HANGZHOU HIKVISION DIGITAL-A	1,371,300	41,714,946	6.61%
HAN'S LASER TECHNOLOGY IN-A	414,700	25,412,816	4.02%
HGTECH CO LTD-A (formerly known as HUAGONG TECH CO LTD-A)	409,400	42,372,900	6.71%
IFLYTEK CO LTD - A	217,500	10,050,675	1.59%
LEADER HARMONIOUS DRIVE SY-A	11,720	2,193,515	0.34%
OPTOWIDE TECHNOLOGIES CO L-A	77,300	20,912,742	3.31%
ROBOTECHNIK INTELLIGENT TE-A	11,040	4,201,934	0.67%
SHANGHAI BOCHU ELECTRONIC-A	117,900	15,262,155	2.42%
SHENZHEN INOVANCE TECHNOLO-A	312,864	20,961,888	3.32%
SIASUN ROBOT & AUTOMATION-A	218,000	3,206,780	0.51%
SUPCON TECHNOLOGY CO LTD-A	93,660	6,036,387	0.96%
THUNDER SOFTWARE TECHNOLOG-A	54,560	3,187,395	0.51%
WUHAN JINGCE ELECTRONIC GR-A	139,300	17,510,010	2.78%
XI'AN BRIGHT LASER TECHNOL-A	84,500	7,806,955	1.24%
ZHEJIANG DAHUA TECHNOLOGY-A	1,248,100	21,030,485	3.33%
ZHEJIANG SHUANGHUAN DRIVEL-A	76,360	2,749,724	0.44%
		278,656,542	
Hong Kong			
HORIZON ROBOTICS INC	5,533,546	32,270,493	5.11%
MINIMAX GROUP INC	54,559	44,674,518	7.08%
SENSETIME GROUP INC-CLASS B	17,874,869	28,973,754	4.59%
		105,918,765	
United States			
BAIDU INC - SPON ADR	56,742	43,665,479	6.92%
HESAI GROUP	77,568	10,243,324	1.62%
		53,908,803	
Total listed equities		438,484,110	69.48%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Robotics and AI ETF (continued)

Financial assets at fair value through profit or loss	Maturity	Underlying assets	Counterparty	Holdings	Fair value RMB	% of net assets
Unlisted total return swaps						
China						
BEIJING KINGSOFT OFFICE SO	7-May-26	BEIJING KINGSOFT OFFICE SO-A	J.P. Morgan Securities PLC	35,000	8,174,600	1.30%
BEIJING KINGSOFT OFFICE SO	12-Aug-26	BEIJING KINGSOFT OFFICE SO-A	Guotai Junan Financial Products Limited	5,000	1,167,800	0.19%
BEIJING ROBOROCK TECHNOLOG	7-May-26	BEIJING ROBOROCK TECHNOLOG-A	J.P. Morgan Securities PLC	30,800	3,695,384	0.58%
BEIJING ROBOROCK TECHNOLOG	18-Sep-26	BEIJING ROBOROCK TECHNOLOG-A	Mirae Asset Securities (HK) Limited	50,500	6,058,990	0.96%
GUANGDONG CREATE CENTURY I	24-Jun-26	GUANGDONG CREATE CENTURY I-A	J.P. Morgan Securities PLC	586,500	4,469,130	0.71%
HANGZHOU HIKVISION DIGITAL	10-Sep-26	HANGZHOU HIKVISION DIGITAL-A	Guotai Junan Financial Products Limited	150,000	4,563,000	0.72%
HAN'S LASER TECHNOLOGY IN	7-May-26	HAN'S LASER TECHNOLOGY IN-A	J.P. Morgan Securities PLC	28,100	1,721,968	0.27%
HAN'S LASER TECHNOLOGY IN	17-Jun-26	HAN'S LASER TECHNOLOGY IN-A	Guotai Junan Financial Products Limited	98,200	6,017,696	0.95%
HAN'S LASER TECHNOLOGY IN	18-Sep-26	HAN'S LASER TECHNOLOGY IN-A	Mirae Asset Securities (HK) Limited	73,900	4,528,592	0.72%
IFLYTEK CO LTD	7-May-26	IFLYTEK CO LTD - A	J.P. Morgan Securities PLC	397,100	18,349,991	2.91%
IFLYTEK CO LTD	19-May-26	IFLYTEK CO LTD - A	Mirae Asset Securities (HK) Limited	151,400	6,996,194	1.11%
IFLYTEK CO LTD	4-Sep-26	IFLYTEK CO LTD - A	Guotai Junan Financial Products Limited	110,000	5,083,100	0.81%
IFLYTEK CO LTD	21-Sep-26	IFLYTEK CO LTD - A	Mirae Asset Securities (HK) Limited	62,000	2,865,020	0.45%
LEADER HARMONIOUS DRIVE SY	7-May-26	LEADER HARMONIOUS DRIVE SY-A	J.P. Morgan Securities PLC	21,200	3,967,792	0.63%
LEADER HARMONIOUS DRIVE SY	19-May-26	LEADER HARMONIOUS DRIVE SY-A	Mirae Asset Securities (HK) Limited	2,580	482,873	0.08%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Robotics and AI ETF (continued)

Financial assets at fair value through profit or loss	Maturity	Underlying assets	Counterparty	Holdings	Fair value RMB	% of net assets
Unlisted total return swaps (continued) China (continued)						
LEADER HARMONIOUS DRIVE SY	18-Sep-26	LEADER HARMONIOUS DRIVE SY-A	Mirae Asset Securities (HK) Limited	23,500	4,398,260	0.70%
ROBOTECHNIK INTELLIGENT TECHNOLOGY CO LTD	29-Apr-26	ROBOTECHNIK INTELLIGENT TE-A	J.P. Morgan Securities PLC	25,500	9,705,555	1.54%
ROBOTECHNIK INTELLIGENT TECHNOLOGY CO LTD	19-May-26	ROBOTECHNIK INTELLIGENT TE-A	Mirae Asset Securities (HK) Limited	2,600	989,586	0.16%
ROBOTECHNIK INTELLIGENT TECHNOLOGY CO LTD	18-Sep-26	ROBOTECHNIK INTELLIGENT TE-A	Mirae Asset Securities (HK) Limited	16,860	6,417,085	1.02%
SHANGHAI BOCHU ELECTRONIC	24-Jun-26	SHANGHAI BOCHU ELECTRONIC-A	J.P. Morgan Securities PLC	37,700	4,880,265	0.77%
SHANGHAI BOCHU ELECTRONIC	18-Sep-26	SHANGHAI BOCHU ELECTRONIC-A	Mirae Asset Securities (HK) Limited	16,900	2,187,705	0.35%
SHENZHEN INOVANCE TECHNOLO	7-May-26	SHENZHEN INOVANCE TECHNOLO-A	Guotai Junan Financial Products Limited	145,200	9,728,400	1.54%
SHENZHEN INOVANCE TECHNOLO	19-May-26	SHENZHEN INOVANCE TECHNOLO-A	Mirae Asset Securities (HK) Limited	136,900	9,172,300	1.45%
SHENZHEN INOVANCE TECHNOLO	18-Sep-26	SHENZHEN INOVANCE TECHNOLO-A	Mirae Asset Securities (HK) Limited	72,500	4,857,500	0.77%
SIASUN ROBOT & AUTOMATION	19-May-26	SIASUN ROBOT & AUTOMATION -A	Mirae Asset Securities (HK) Limited	34,700	510,437	0.08%
SIASUN ROBOT & AUTOMATION	15-Jun-26	SIASUN ROBOT & AUTOMATION -A	Mirae Asset Securities (HK) Limited	285,300	4,196,763	0.65%
SIASUN ROBOT & AUTOMATION	16-Jun-26	SIASUN ROBOT & AUTOMATION -A	Mirae Asset Securities (HK) Limited	114,900	1,690,179	0.27%
SIASUN ROBOT & AUTOMATION	10-Sep-26	SIASUN ROBOT & AUTOMATION -A	Mirae Asset Securities (HK) Limited	54,100	795,811	0.13%
SIASUN ROBOT & AUTOMATION	18-Sep-26	SIASUN ROBOT & AUTOMATION -A	Mirae Asset Securities (HK) Limited	228,100	3,355,351	0.53%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Robotics and AI ETF (continued)

Financial assets at fair value through profit or loss	Maturity	Underlying assets	Counterparty	Holdings	Fair value RMB	% of net assets
Unlisted total return swaps (continued)						
China (continued)						
SUPCON TECHNOLOGY CO LTD	7-May-26	SUPCON TECHNOLOGY CO LTD-A	J.P. Morgan Securities PLC	24,200	1,559,690	0.25%
SUPCON TECHNOLOGY CO LTD	19-May-26	SUPCON TECHNOLOGY CO LTD-A	Mirae Asset Securities (HK) Limited	54,800	3,531,860	0.56%
SUPCON TECHNOLOGY CO LTD	12-Aug-26	SUPCON TECHNOLOGY CO LTD-A	Guotai Junan Financial Products Limited	12,000	773,400	0.12%
SUPCON TECHNOLOGY CO LTD	18-Sep-26	SUPCON TECHNOLOGY CO LTD-A	Mirae Asset Securities (HK) Limited	250,640	16,153,748	2.55%
THUNDER SOFTWARE TECHNOLOG	7-May-26	THUNDER SOFTWARE TECHNOLOG-A	J.P. Morgan Securities PLC	52,400	3,061,208	0.49%
THUNDER SOFTWARE TECHNOLOG	19-May-26	THUNDER SOFTWARE TECHNOLOG-A	Mirae Asset Securities (HK) Limited	123,540	7,217,207	1.14%
THUNDER SOFTWARE TECHNOLOG	16-Jun-26	THUNDER SOFTWARE TECHNOLOG-A	Mirae Asset Securities (HK) Limited	44,300	2,588,006	0.41%
ZHEJIANG DAHUA TECHNOLOGY	2-Jul-26	ZHEJIANG DAHUA TECHNOLOGY-A	Guotai Junan Financial Products Limited	275,100	4,635,435	0.73%
ZHEJIANG SHUANGHUAN DRIVEL	19-May-26	ZHEJIANG SHUANGHUAN DRIVEL-A	Mirae Asset Securities (HK) Limited	278,340	10,023,023	1.59%
ZHEJIANG SHUANGHUAN DRIVEL	4-Sep-26	ZHEJIANG SHUANGHUAN DRIVEL-A	Guotai Junan Financial Products Limited	29,900	1,076,699	0.17%
ZHEJIANG SUPCON TECHNOLOGY	30-Apr-26	SUPCON TECHNOLOGY CO LTD-A	Guotai Junan Financial Products Limited	37,000	2,384,650	0.38%
					194,032,253	
Total unlisted total return swaps					194,032,253	30.74%
Total investments					632,516,363	100.22%
Total investments, at cost					683,347,869	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Semiconductor ETF

Financial assets at fair value through profit or loss	Holdings	Fair value RMB	% of net assets
Listed equities			
China			
ADVANCED MICRO-FABRICATION-A	71,087	21,779,635	1.64%
CAMBRICON TECHNOLOGIES-A	100,914	99,198,462	7.45%
GIGADEVICE SEMICONDUCTO-CL A	148,956	35,466,424	2.66%
HANGZHOU CHANG CHUAN TECHN-A	71,500	8,655,075	0.65%
HANGZHOU SILAN MICROELECTR-A	271,471	6,927,940	0.52%
HWATSING TECHNOLOGY CO LTD-A	56,594	9,847,356	0.74%
HYGON INFORMATION TECHNOLO-A	431,299	90,684,928	6.81%
JCET GROUP CO LTD-A	210,300	8,149,125	0.61%
MAXSCEND MICROELECTRONICS -A	99,360	7,921,973	0.60%
MONTAGE TECHNOLOGY CO LTD-A	436,210	54,648,389	4.10%
NAURA TECHNOLOGY GROUP CO-A	294,617	131,693,799	9.89%
OMNIVISION INTEGRATED CIRCUI (formerly known as WILL SEMICONDUCTOR CO LTD-A)	120,500	11,442,680	0.86%
PIOTECH INC-A	25,843	9,561,910	0.72%
SEMICONDUCTOR MANUFACTURIN-A	1,102,007	103,643,758	7.78%
TIANSHUI HUATIAN TECHNOLOG-A	598,583	6,967,506	0.52%
TONGFU MICROELECTRONIC CO-A	654,000	27,029,820	2.03%
UNIGROUP GUOXIN MICROELECT-A	443,500	29,288,740	2.20%
ZHEJIANG JINGSHENG MECHANI-A	213,872	8,792,278	0.66%
		671,699,798	
Hong Kong			
HORIZON ROBOTICS INC	7,504,021	43,761,894	3.29%
HUA HONG SEMICONDUCTOR LTD-H	603,931	41,311,681	3.10%
SHANGHAI BIREN TECHNOLOGY -H	1,470,985	37,346,190	2.80%
		122,419,765	
Total listed equities		794,119,563	59.63%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Semiconductor ETF (continued)

Financial assets at fair value through profit or loss	Maturity	Underlying assets	Counterparty	Holdings	Fair value RMB	% of net assets
Unlisted total return swaps						
China						
ADVANCED MICRO-FABRICATION	7-May-26	ADVANCED MICRO-FABRICATION-A	J.P. Morgan Securities PLC	83,500	25,582,730	1.92%
ADVANCED MICRO-FABRICATION	16-Jul-26	ADVANCED MICRO-FABRICATION-A	J.P. Morgan Securities PLC	90,000	27,574,200	2.07%
ADVANCED MICRO-FABRICATION	28-Jul-26	ADVANCED MICRO-FABRICATION-A	J.P. Morgan Securities PLC	95,000	29,106,100	2.19%
GIGADEVICE SEMICONDUCTO-CL A	16-Jun-26	GIGADEVICE SEMICONDUCTO-CL A	Mirae Asset Securities (HK) Limited	180,144	42,892,286	3.22%
GIGADEVICE SEMICONDUCTO-CL A	15-Jul-26	GIGADEVICE SEMICONDUCTO-CL A	Guotai Junan Financial Products Limited	120,000	28,572,000	2.15%
GIGADEVICE SEMICONDUCTO-CL A	27-Jul-26	GIGADEVICE SEMICONDUCTO-CL A	Guotai Junan Financial Products Limited	21,000	5,000,100	0.37%
HANGZHOU CHANG CHUAN TECHN	15-Jun-26	HANGZHOU CHANG CHUAN TECHN-A	Mirae Asset Securities (HK) Limited	134,300	16,257,015	1.22%
HANGZHOU CHANG CHUAN TECHN	18-Sep-26	HANGZHOU CHANG CHUAN TECHN-A	Mirae Asset Securities (HK) Limited	150,800	18,254,340	1.37%
HANGZHOU SILAN MICROELECTR	19-May-26	HANGZHOU SILAN MICROELECTR-A	Mirae Asset Securities (HK) Limited	340,000	8,676,800	0.65%
HANGZHOU SILAN MICROELECTR	15-Jun-26	HANGZHOU SILAN MICROELECTR-A	Mirae Asset Securities (HK) Limited	737,400	18,818,448	1.41%
HWATSING TECHNOLOGY	7-May-26	HWATSING TECHNOLOGY CO LTD-A	J.P. Morgan Securities PLC	43,300	7,534,200	0.57%
HWATSING TECHNOLOGY	19-May-26	HWATSING TECHNOLOGY CO LTD-A	Mirae Asset Securities (HK) Limited	17,500	3,045,000	0.23%
HWATSING TECHNOLOGY	18-Sep-26	HWATSING TECHNOLOGY CO LTD-A	Mirae Asset Securities (HK) Limited	129,700	22,567,800	1.69%
HYGON INFORMATION TECHNOLO	19-May-26	HYGON INFORMATION TECHNOLO-A	Mirae Asset Securities (HK) Limited	50,000	10,513,000	0.79%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Semiconductor ETF (continued)

Financial assets at fair value through profit or loss	Maturity	Underlying assets	Counterparty	Holdings	Fair value RMB	% of net assets
Unlisted total return swaps (continued)						
China (continued)						
HYGON INFORMATION TECHNOLO	10-Sep-26	HYGON INFORMATION TECHNOLO-A	Mirae Asset Securities (HK) Limited	130,000	27,333,800	2.05%
JCET GROUP	22-Apr-26	JCET GROUP CO LTD-A	Guotai Junan Financial Products Limited	425,600	16,492,000	1.24%
JCET GROUP	7-May-26	JCET GROUP CO LTD-A	Guotai Junan Financial Products Limited	175,000	6,781,250	0.51%
JCET GROUP	5-Aug-26	JCET GROUP CO LTD-A	Guotai Junan Financial Products Limited	100,300	3,886,625	0.29%
MAXSCEND MICROELECTRONICS	19-May-26	MAXSCEND MICROELECTRONICS -A	Mirae Asset Securities (HK) Limited	254,100	20,259,393	1.52%
MAXSCEND MICROELECTRONICS	20-Jul-26	MAXSCEND MICROELECTRONICS -A	Guotai Junan Financial Products Limited	80,100	6,386,373	0.48%
MONTAGE TECHNOLOGY	16-Jun-26	MONTAGE TECHNOLOGY CO LTD-A	Mirae Asset Securities (HK) Limited	287,300	35,992,944	2.71%
OMNIVISION INTEGRATED CIRCUI	29-Apr-26	OMNIVISION INTEGRATED CIRCUI	J.P. Morgan Securities PLC	92,000	8,736,320	0.66%
OMNIVISION INTEGRATED CIRCUI	4-Aug-26	OMNIVISION INTEGRATED CIRCUI	J.P. Morgan Securities PLC	387,700	36,815,992	2.76%
PIOTECH INC	18-Sep-26	PIOTECH INC-A	Mirae Asset Securities (HK) Limited	86,400	31,968,000	2.40%
SEMICONDUCTOR MANUFACTURIN	12-Aug-26	SEMICONDUCTOR MANUFACTURIN-A	Guotai Junan Financial Products Limited	68,000	6,395,400	0.48%
TIANSHUI HUATIAN TECHNOLOG	19-May-26	TIANSHUI HUATIAN TECHNOLOG-A	Mirae Asset Securities (HK) Limited	1,026,100	11,943,804	0.90%
TIANSHUI HUATIAN TECHNOLOG	18-Sep-26	TIANSHUI HUATIAN TECHNOLOG-A	Mirae Asset Securities (HK) Limited	991,900	11,545,716	0.86%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Semiconductor ETF (continued)

Financial assets at fair value through profit or loss	Maturity	Underlying assets	Counterparty	Holdings	Fair value RMB	% of net assets
Unlisted total return swaps (continued)						
China (continued)						
TONGFU MICROELECTRONIC	18-Sep-26	TONGFU MICROELECTRONIC CO-A	Mirae Asset Securities (HK) Limited	211,900	8,757,827	0.66%
UNIGROUP GUOXIN MICROELECT	4-Aug-26	UNIGROUP GUOXIN MICROELECT-A	J.P. Morgan Securities PLC	60,400	3,988,816	0.30%
ZHEJIANG JINGSHENG MECHANI	19-May-26	ZHEJIANG JINGSHENG MECHANI-A	Mirae Asset Securities (HK) Limited	847,500	34,840,725	2.62%
					536,519,004	
Total unlisted total return swaps					536,519,004	40.29%
Total investments					1,330,638,567	99.92%
Total investments, at cost					1,412,470,388	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Global Leaders ETF

Financial assets at fair value through profit or loss	Holdings	Fair value RMB	% of net assets
Listed equities			
China			
BOE TECHNOLOGY GROUP CO LT-A	130,553	510,462	1.75%
FOXCONN INDUSTRIAL INTERNE-A	3,062	157,571	0.54%
GIGADEVICE SEMICONDUCTO-CL A	2,610	621,441	2.14%
GREE ELECTRIC APPLIANCES I-A	17,612	666,086	2.29%
HANGZHOU HIKVISION DIGITAL-A	16,839	512,242	1.76%
LUXSHARE PRECISION INDUSTR-A	19,948	982,638	3.38%
SAIC MOTOR CORP LTD-A	2,829	41,275	0.14%
SHENZHEN MINDRAY BIO-MEDIC-A	626	103,077	0.35%
ZHONGJI INNOLIGHT CO LTD-A	3,600	2,049,876	7.05%
		5,644,668	
Hong Kong			
ALIBABA GROUP HOLDING LTD	17,297	1,813,267	6.23%
BEONE MEDICINES LTD-H	7,403	1,119,101	3.85%
BYD CO LTD-H	26,801	2,497,933	8.59%
CK HUTCHISON HOLDINGS LTD	11,952	627,525	2.16%
CMOC GROUP LTD-H	53,919	764,736	2.63%
CONTEMPORARY AMPEREX TECHN-H	5,095	2,753,613	9.46%
COSCO SHIPPING HOLDINGS CO-H	39,598	519,761	1.79%
CRRC CORP LTD-H	83,645	373,587	1.28%
GREAT WALL MOTOR CO LTD-H	16,943	184,183	0.63%
HAIER SMART HOME CO LTD-H	29,419	536,984	1.85%
MIDEA GROUP CO LTD-H	21,548	1,590,725	5.47%
MTR CORP	7,108	200,249	0.69%
SANY HEAVY INDUSTRY CO LTD-H	28,886	535,908	1.84%
SEMICONDUCTOR MANUFACTURI-H	34,060	1,521,236	5.23%
SF HOLDING CO-H	13,300	412,887	1.42%
TENCENT HOLDINGS LTD	4,147	1,768,168	6.08%
TRIP.COM GROUP LTD	2,855	957,739	3.29%
WEICHAI POWER CO LTD-H	35,983	866,009	2.98%
WUXI APPTEC CO LTD-H	10,354	1,071,742	3.68%
XIAOMI CORP-CLASS B	67,003	1,874,644	6.44%
ZTE CORP-H	24,017	461,232	1.59%
		22,451,229	
Total listed equities		28,095,897	96.58%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Global Leaders ETF (continued)

Financial assets at fair value through profit or loss	Maturity	Underlying assets	Counterparty	Holdings	Fair value RMB	% of net assets
Unlisted total return swaps						
China						
FOXCONN INDUSTRIAL INTERNE	15-Jul-26	FOXCONN INDUSTRIAL INTERNE-A	Guotai Junan Financial Products Limited	10,600	545,476	1.87%
SAIC MOTOR CORP	19-May-26	SAIC MOTOR CORP LTD-A	Mirae Asset Securities (HK) Limited	8,400	122,556	0.42%
SHENZHEN MINDRAY BIO-MEDIC	28-Jul-26	SHENZHEN MINDRAY BIO-MEDIC-A	J.P. Morgan Securities PLC	1,800	296,388	1.02%
					964,420	
Total unlisted total return swaps					964,420	3.31%
Total investments					29,060,317	99.89%
Total investments, at cost					30,078,975	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

Asia Semiconductor ETF

Financial assets at fair value through profit or loss	Holdings	Fair value RMB	% of net assets
Listed equities			
China			
ADVANCED MICRO-FABRICATION-A	19,101	5,852,164	1.84%
BIWIN STORAGE TECHNOLOGY C-A	13,408	2,842,362	0.89%
BOE TECHNOLOGY GROUP CO LT-A	1,290,917	5,047,485	1.59%
CAMBRICON TECHNOLOGIES-A	8,600	8,453,800	2.66%
HANGZHOU CHANG CHUAN TECHN-A	19,100	2,312,055	0.73%
JCET GROUP CO LTD-A	48,831	1,892,201	0.60%
NAURA TECHNOLOGY GROUP CO-A	15,883	7,099,701	2.23%
PIOTECH INC-A	6,285	2,325,450	0.73%
SANAN OPTOELECTRONICS CO L-A	109,711	1,280,327	0.40%
SHENZHEN LONGSYS ELECTRONI-A	5,800	1,723,064	0.54%
SUZHOU DONGSHAN PRECISION-A	70,136	7,245,049	2.28%
TCL TECHNOLOGY GROUP CORP-A	765,046	3,266,746	1.03%
		49,340,404	
Hong Kong			
HUA HONG SEMICONDUCTOR LTD-H	31,085	2,126,358	0.67%
SEMICONDUCTOR MANUFACTURI-H	180,742	8,072,557	2.54%
		10,198,915	
Japan			
ADVANTEST CORP	16,714	14,751,810	4.64%
CANON INC	19,236	3,638,563	1.14%
DAIFUKU CO LTD	7,365	1,733,644	0.54%
DISCO CORP	2,103	5,591,161	1.76%
HOYA CORP	8,074	9,306,381	2.93%
KIOXIA HOLDINGS CORP	5,549	4,596,430	1.45%
LASERTEC CORP	1,842	2,666,939	0.84%
MITSUBISHI ELECTRIC CORP	43,042	9,320,655	2.93%
RENESAS ELECTRONICS CORP	41,064	3,835,572	1.21%
SONY GROUP CORP	143,304	19,964,368	6.28%
TDK CORP	45,251	3,862,240	1.21%
TOKYO ELECTRON LTD	10,661	17,231,319	5.42%
		96,499,082	
South Korea			
HANMI SEMICONDUCTOR CO LTD	2,740	3,101,235	0.98%
SAMSUNG ELECTRONICS CO LTD	41,235	31,089,427	9.78%
SK HYNIX INC	8,315	30,258,419	9.52%
		64,449,081	
Taiwan			
ASE TECHNOLOGY HOLDING CO LT	127,544	9,051,461	2.85%
HON PRECISION INC	3,358	2,542,682	0.80%
JENTECH PRECISION INDUSTRIAL	4,373	3,585,210	1.13%
MEDIATEK INC	64,291	20,694,729	6.51%
NAN YA PLASTICS CORP	230,102	3,673,568	1.16%
NANYA TECHNOLOGY CORP	76,132	3,264,758	1.03%
QUANTA COMPUTER INC	113,952	6,855,994	2.16%
TAIWAN SEMICONDUCTOR MANUFAC	86,887	33,036,251	10.39%
UNIMICRON TECHNOLOGY CORP	55,000	5,281,506	1.66%
UNITED MICROELECTRONICS CORP	482,390	5,888,030	1.85%
WINBOND ELECTRONICS CORP	128,698	2,507,850	0.79%
		96,382,039	
Total investments		316,869,521	99.69%
Total investments, at cost		323,592,039	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

FinTech ETF

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities			
Australia			
HUB24 LTD	212	11,934	0.93%
IRESS LTD	485	2,315	0.18%
XERO LTD	442	22,741	1.76%
ZIP CO LTD	3,300	3,503	0.27%
		40,493	
Canada			
HUT 8 CORP	288	13,464	1.04%
		13,464	
Germany			
HYPOPORT SE	18	1,470	0.11%
		1,470	
Hong Kong			
LIANLIAN DIGITECH CO LTD-H	1,199	884	0.07%
LINKLOGIS INC-CLASS B	4,873	1,150	0.09%
OSL GROUP LTD	2,283	4,077	0.32%
YEAHKA LTD	1,194	1,028	0.08%
		7,139	
Israel			
NAYAX LTD	95	5,325	0.41%
		5,325	
Italy			
NEXI SPA	3,040	11,139	0.86%
		11,139	
Netherlands			
ADYEN NV	60	58,804	4.56%
		58,804	
South Korea			
KAKAOPAY CORP	348	11,099	0.86%
NHN KCP CORP	104	1,065	0.08%
		12,164	
Switzerland			
TEMENOS AG - REG	186	15,937	1.24%
		15,937	
Taiwan			
GREEN WORLD FIN TECH SERVICE	476	687	0.05%
LINE PAY TAIWAN LTD	176	1,654	0.13%
		2,341	
United Kingdom			
WISE PLC - A	2,680	31,913	2.48%
		31,913	
United States			
ACI WORLDWIDE INC	263	10,786	0.84%
AFFIRM HOLDINGS INC	762	34,915	2.71%
AMERICAN BITCOIN CORP-A	505	467	0.04%
BAKKT INC	79	581	0.05%
BILL HOLDINGS INC	256	9,805	0.76%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

FinTech ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities (continued)			
United States (continued)			
BITFARMS LTD/CANADA	1,462	2,851	0.22%
BLEND LABS INC-A	662	1,125	0.09%
BLOCK INC	1,275	76,729	5.95%
BULLISH	389	13,899	1.08%
CANTALOUPE INC	191	2,065	0.16%
CHAINCE DIGITAL HOLDINGS INC	181	720	0.06%
CIPHER DIGITAL INC (formerly known as CIPHER MINING INC)	1,047	13,475	1.04%
CIRCLE INTERNET GROUP INC	564	53,811	4.17%
COINBASE GLOBAL INC -CLASS A	418	72,987	5.66%
CORE SCIENTIFIC INC	815	12,192	0.95%
DLOCAL LTD	428	5,551	0.43%
ETORO GROUP LTD-A	122	3,664	0.28%
FIDELITY NATIONAL INFO SERV	1,274	59,763	4.64%
FISERV INC	1,346	75,107	5.82%
FLYWIRE CORP-VOTING	308	3,585	0.28%
GALAXY DIGITAL INC-A	495	9,133	0.71%
GEMINI SPACE STATION INC-A	110	486	0.04%
GLOBAL PAYMENTS INC	729	49,062	3.81%
GUIDEWIRE SOFTWARE INC	220	32,903	2.55%
HEALTHEQUITY INC	221	18,469	1.43%
INTUIT INC	184	79,558	6.17%
JACK HENRY & ASSOCIATES INC	187	29,553	2.29%
KLARNA GROUP PLC	976	12,776	0.99%
LEMONADE INC	197	12,348	0.96%
LENDINGCLUB CORP	298	4,267	0.33%
LENDINGTREE INC	35	1,501	0.12%
LUFAX HOLDING LTD-ADR	2,166	4,050	0.31%
MARA HOLDINGS INC	983	8,021	0.62%
MITEK SYSTEMS INC	117	1,579	0.12%
NANDUQ PLC-SPONSORED ADR[1]	738	–	0.00%
NCINO INC	296	4,434	0.34%
PAGAYA TECHNOLOGIES LTD -A	222	2,586	0.20%
PAGSEGURO DIGITAL LTD-CL A	441	4,419	0.34%
PAYMENTUS HOLDINGS INC-A	162	4,115	0.32%
PAYONEER GLOBAL INC	891	4,304	0.33%
PAYPAL HOLDINGS INC	1,804	81,595	6.33%
PAYSAFE LTD	149	1,015	0.08%
PRIORITY TECHNOLOGY HOLDINGS	212	1,001	0.08%
REPAY HOLDINGS CORP	211	549	0.04%
RIOT PLATFORMS INC	980	12,113	0.94%
ROBINHOOD MARKETS INC - A	1,067	73,943	5.73%
SEZZLE INC	87	5,506	0.43%
SHIFT4 PAYMENTS INC-CLASS A	210	9,183	0.71%
SOFI TECHNOLOGIES INC	3,323	52,769	4.09%
SS&C TECHNOLOGIES HOLDINGS	629	42,502	3.30%
STONECO LTD-A	658	9,291	0.72%
TOAST INC-CLASS A	1,365	36,186	2.81%
UPSTART HOLDINGS INC	253	6,489	0.50%
VERTEX INC - CLASS A	201	2,390	0.19%
VIRTU FINANCIAL INC-CLASS A	224	9,852	0.76%
WEBULL CORP	1,080	5,184	0.40%
		1,087,210	
Total investments		1,287,399	99.84%
Total investments, at cost		1,758,843	

[1] This security is classified as level 3 investment and has been marked at zero value by the Manager for the year ended 31 March 2026.

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China MedTech ETF

Financial assets at fair value through profit or loss	Holdings	Fair value RMB	% of net assets
Listed equities			
China			
AIER EYE HOSPITAL GROUP CO-A	259,328	2,466,209	8.94%
ANDON HEALTH CO LTD-A	13,900	1,022,762	3.71%
APT MEDICAL INC-A	4,100	1,024,959	3.71%
AUTOBIO DIAGNOSTICS CO LTD-A	17,000	568,650	2.06%
BGI GENOMICS CO LTD-A	11,400	454,290	1.65%
DOUBLE MEDICAL TECHNOLOGY-A	12,200	534,116	1.94%
EYEBRIGHT MEDICAL TECHNOLO-A	5,600	290,416	1.05%
IMEIK TECHNOLOGY DEVELOPME-A	11,700	1,371,708	4.97%
INTCO MEDICAL TECHNOLOGY C-A	20,567	1,206,871	4.37%
IRAY GROUP-A	5,900	641,271	2.32%
JAFRON BIOMEDICAL CO LTD-A	23,797	421,921	1.53%
JIANGSU YUYUE MEDICAL EQU-A	28,300	959,370	3.48%
LEPU MEDICAL TECHNOLOGY-A	47,100	763,020	2.76%
MEINIAN ONEHEALTH HEALTHCA-A	103,300	581,579	2.11%
MGI TECH CO LTD-A	10,600	521,308	1.89%
MICRO-TECH NANJING CO LTD-A	5,372	387,697	1.40%
OVCTEK CHINA INC-A	25,300	357,489	1.30%
SHANGHAI MICROPORT ENDOVAS-A	3,592	364,732	1.32%
SHANGHAI UNITED IMAGING HE-A	21,500	2,408,000	8.73%
SHENZHEN MINDRAY BIO-MEDIC-A	14,532	2,392,839	8.67%
SHENZHEN NEW INDUSTRIES BI-A	22,400	1,099,168	3.98%
SONOSCAPE MEDICAL CORP-A	12,100	309,276	1.12%
		20,147,651	
Hong Kong			
ALIBABA HEALTH INFORMATION T	444,058	1,822,929	6.61%
GENSCRIPT BIOTECH CORP	61,365	591,942	2.15%
JD HEALTH INTERNATIONAL INC	51,849	2,149,495	7.79%
MICROPORT SCIENTIFIC CORP	55,065	459,862	1.67%
PING AN HEALTHCARE AND TECHN	55,866	566,949	2.05%
SHANDONG WEIGAO GP MEDICAL-H	134,447	444,147	1.61%
SHANGHAI CONANT OPTICAL CO-H	14,519	596,540	2.16%
XTALPI HOLDINGS LTD	100,473	797,477	2.89%
		7,429,341	
Total investments		27,576,992	99.94%
Total investments, at cost		33,954,949	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

Asia USD Investment Grade Bond ETF

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Quoted debt securities			
Canada			
ALIBABA GROUP BABA 4.2 12/06/47	200,000	167,086	1.95%
ALIBABA GROUP BABA 5 1/4 05/26/35	250,000	261,531	3.05%
BOC AVIATION BOCAVI 4 1/2 05/23/28	200,000	203,970	2.38%
CHINA (PEOPLE'S) CHINA 3 3/4 11/13/30	300,000	304,827	3.56%
CHINA DEV BANK SDBC 4 01/24/37	200,000	195,492	2.28%
CN CINDA 2020 I CCAMCL 5 1/2 01/23/30	200,000	208,111	2.43%
CNAC HK FNBRIDGE CO LTD 5.125% 14MAR2028	200,000	203,076	2.37%
CNOOC PETROLEUM NORTH 5.875% 10MAR2035	200,000	219,881	2.57%
JOY TRSR ASSETS ORIEAS 4.3 12/04/28	250,000	252,425	2.95%
MEITUAN MEITUA 5 1/8 11/05/35	270,000	265,767	3.10%
MEITUAN MTDPNG 3.05 10/28/30	200,000	186,896	2.18%
SINOPEC GROUP SINOPE 4 1/4 09/12/28	200,000	201,201	2.35%
STATE GRID OSEAS CHGRID 4 1/4 05/02/28	200,000	204,022	2.38%
TENCENT HOLDINGS TENCNT 3.925 01/19/38	200,000	183,676	2.14%
TENCENT HOLDINGS TENCNT 4.525 04/11/49	200,000	178,497	2.08%
		3,236,458	
Hong Kong			
AIA GROUP AIA 4 1/2 03/16/46	200,000	177,471	2.07%
AIRPORT AUTH HK HKAA 2.4 PERP	300,000	290,202	3.39%
HONG KONG HKINTL 4 1/4 07/24/27	300,000	303,901	3.54%
MTR CORP LTD MTRC 5 1/4 04/01/55	200,000	204,388	2.39%
		975,962	
India			
RELIANCE INDUSTRIES LTD 3.667% 30NOV2027	250,000	249,520	2.91%
		249,520	
Indonesia			
INDOFOOD CBP SUK ICBPIJ 3.541 04/27/32	300,000	278,202	3.25%
INDOIS 5.2 5.2% 07FEB2034	200,000	200,020	2.33%
INDONESIA (REP) INDON 4.55 01/11/28	300,000	303,250	3.54%
PERTAMINA PERTIJ 6 1/2 05/27/41	200,000	208,330	2.43%
PERUSAHAAN LISTR PLNIJ 6 1/4 01/25/49	200,000	195,131	2.28%
PERUSAHAAN LISTRIK NEGAR 5.45% 21MAY2028	200,000	205,517	2.40%
		1,390,450	
Malaysia			
MY WAKALA SUKUK MALAYS 2.07 04/28/31	250,000	228,252	2.66%
PETRONAS CAP LTD PETMK 4 1/2 03/18/45	200,000	174,342	2.04%
		402,594	
Philippines			
PHILIPPINES(REP) PHILIP 3.7 02/02/42	200,000	160,435	1.87%
PHILIPPINES(REP) PHILIP 6 3/8 01/15/32	200,000	217,197	2.53%
		377,632	
Singapore			
PSA TREASURY PTE PSASP 2 1/4 04/30/30	200,000	187,463	2.19%
		187,463	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

Asia USD Investment Grade Bond ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Quoted debt securities (continued)			
South Korea			
EXP-IMP BK KOREA EIBKOR 5 1/8 09/18/33	200,000	208,321	2.43%
KOREA DEV BANK KDB 4 3/8 02/15/28	300,000	303,373	3.54%
KOREA NATL OIL KOROIL 2 5/8 04/18/32	200,000	181,312	2.12%
LG ELECTRONICS LGELEC 5 5/8 04/24/27	200,000	207,164	2.42%
LGENERGYSOLUTION 5.75% 25SEP2028	200,000	204,368	2.39%
SHINHAN FINL GRP SHINFN 5 07/24/28	200,000	204,236	2.38%
		1,308,774	
Taiwan			
TSMC GLOBAL LTD TAISEM 4 3/8 07/22/27	200,000	201,932	2.36%
		201,932	
Thailand			
BANGKOK BANK/HK BBLTB 4.45 09/19/28	200,000	199,847	2.33%
		199,847	
Total investments		8,530,632	99.56%
Total investments, at cost		8,272,357	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Little Giant ETF

Financial assets at fair value through profit or loss	Holdings	Fair value RMB	% of net assets
Listed equities			
China			
ACM RESEARCH SHANGHAI I-A	7,817	1,106,965	3.79%
ANHUI XDLK MICROSYSTEM COR-A	5,739	330,107	1.13%
ANJI MICROELECTRONICS TECH-A	3,392	850,307	2.91%
APT MEDICAL INC-A	3,313	828,217	2.84%
ASYMCHEM LABORATORIES TIAN-A	8,015	887,821	3.04%
AUTEL INTELLIGENT TECHNOLO-A	15,904	500,181	1.71%
BEIJING BALANCE MEDICAL TE-A	3,285	326,332	1.12%
BEIJING HOTGEN BIOTECH CO -A	1,900	232,370	0.79%
CHENGDU CORPRO TECHNOLOGY -A	11,700	236,340	0.81%
CHENGDU HAONENG TECHNOLOGY-A	21,340	230,685	0.79%
CHENGDU RML TECHNOLOGY CO -A	5,022	231,012	0.79%
CHINA LEADSHINE TECHNOLOGY-A	7,247	257,993	0.88%
CIRCUIT FABOLOGY MICROELEC-A	3,006	581,360	1.99%
DALIAN BAIAO CHEMICALS CO -A	17,120	458,987	1.57%
FORTIOR TECHNOLOGY SHENZHE-A	2,400	365,544	1.25%
GIANTEC SEMICONDUCTOR CORP-A	3,368	347,308	1.19%
HWATSING TECHNOLOGY CO LTD-A	7,780	1,353,720	4.63%
IMEIK TECHNOLOGY DEVELOPME-A	7,171	840,728	2.88%
IRAY GROUP-A	4,853	527,473	1.81%
JIANGSU BOJUN INDUSTRIAL T-A	10,344	267,496	0.92%
JIANGSU JIEJIE MICROELECTR-A	19,500	519,090	1.78%
JIANGSU NATA OPTO-ELECTRON-A	13,300	600,362	2.06%
JIANGSU TOLAND ALLOY CO LT-A	8,600	311,234	1.07%
JIANGSU YOKE TECHNOLOGY-A	6,700	527,558	1.81%
KEBODA TECHNOLOGY CO LTD-A	9,443	515,021	1.76%
L&K ENGINEERING SUZHOU CO-A	4,200	755,580	2.59%
LIZHONG SITONG LIGHT ALLOY-A	16,400	336,528	1.15%
NOVORAY CORP-A	5,863	492,844	1.69%
PIOTECH INC-A	4,290	1,587,300	5.43%
PYLON TECHNOLOGIES CO LTD-A	5,967	443,766	1.52%
ROCKCHIP ELECTRONICS CO L-A	8,166	1,243,110	4.26%
SG MICRO CORP-A	13,947	943,236	3.23%
SHAANXI HUAQIN TECHNOLOGY-A	3,400	243,780	0.83%
SHANGHAI BOCHU ELECTRONIC-A	6,408	829,516	2.84%
SHANGHAI HANBELL PRECISE -A	13,200	290,004	0.99%
SHENZHEN RONGDA PHOTOSENSI-A	8,300	278,797	0.95%
SHENZHEN SEICHI TECHNOLOGI-A	1,800	409,950	1.40%
SHENZHEN TECHWINSEMI TECHN-A	4,008	1,523,441	5.22%
SHIJIAZHUANG SHANGTAI TECH-A	4,100	304,548	1.04%
SINOFIBERS TECHNOLOGY CO L-A	9,348	331,013	1.13%
SUZHOU HENGMINGDA ELECTRON-A	6,800	343,400	1.18%
SUZHOU RECODEAL INTERCONNE-A	5,322	427,250	1.46%
SUZHOU TFC OPTICAL COMMUNI-A	7,830	2,361,528	8.09%
TIBET CHEEZHENG TIBETAN-A	13,700	314,963	1.08%
WILLFAR INFORMATION TECHNO-A	12,148	441,701	1.51%
WUXI NCE POWER CO LTD-A	9,400	343,100	1.17%
XI'AN TRIANGLE DEFENSE CO -A	12,164	452,379	1.55%
ZHEJIANG CHANGSHENG SLIDIN-A	7,444	519,517	1.78%
ZHEJIANG RONGTAI ELECTRIC -A	4,700	341,878	1.17%
ZHEJIANG SLING INTELLIGENT-A	2,100	323,442	1.11%
		29,116,782	
Total investments		29,116,782	99.69%
Total investments, at cost		24,236,988	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities			
Hong Kong			
AIA GROUP LTD	565,919	48,018,227	4.65%
ALIBABA GROUP HOLDING LTD	518,741	61,730,179	5.99%
ALIBABA HEALTH INFORMATION T	341,478	1,591,287	0.15%
ANTA SPORTS PRODUCTS LTD	75,069	5,682,723	0.55%
BAIDU INC-CLASS A	66,689	7,049,027	0.68%
BANK OF CHINA LTD-H	3,830,769	19,038,922	1.85%
BOC HONG KONG HOLDINGS LTD	199,281	8,529,227	0.83%
BUDWEISER BREWING CO APAC LT	105,847	762,098	0.07%
BYD CO LTD-H	198,397	20,990,403	2.03%
BYD ELECTRONIC INTL CO LTD	41,293	1,139,687	0.11%
CHINA CONSTRUCTION BANK-H	5,179,980	43,460,032	4.21%
CHINA HONGQIAO GROUP LTD	186,661	6,488,336	0.63%
CHINA LIFE INSURANCE CO-H	400,648	9,855,941	0.96%
CHINA MENGNIU DAIRY CO	165,595	2,848,234	0.28%
CHINA MERCHANTS BANK-H	209,738	10,335,889	1.00%
CHINA MOBILE LTD-H	334,991	26,514,538	2.57%
CHINA OVERSEAS LAND & INVEST	203,816	2,354,075	0.23%
CHINA PETROLEUM & CHEMICAL-H	1,214,928	5,455,027	0.53%
CHINA RESOURCES BEER HOLDING	85,853	2,201,271	0.21%
CHINA RESOURCES LAND LTD	172,304	4,934,787	0.48%
CHINA RESOURCES MIXC LIFESTY	36,154	1,700,684	0.16%
CHINA RESOURCES POWER HOLDIN	106,475	1,943,169	0.19%
CHINA SHENHUA ENERGY CO-H	172,288	7,945,923	0.77%
CHINA TELECOM CORP LTD-H	699,299	3,377,614	0.33%
CHINA UNICOM HONG KONG LTD	324,817	2,296,456	0.22%
CHOW TAI FOOK JEWELLERY GROU	105,167	1,144,217	0.11%
CITIC LTD	308,602	3,647,676	0.35%
CK ASSET HOLDINGS LTD	102,135	4,540,922	0.44%
CK HUTCHISON HOLDINGS LTD	143,946	8,579,182	0.83%
CK INFRASTRUCTURE HOLDINGS L	33,286	2,082,039	0.20%
CLP HOLDINGS LTD	88,108	6,475,938	0.63%
CMOC GROUP LTD-H	199,658	3,214,494	0.31%
CNOOC LTD-H	838,917	23,489,676	2.28%
CONTEMPORARY AMPEREX TECHN-H	7,069	4,336,831	0.42%
CSPC PHARMACEUTICAL GROUP LT	427,028	3,885,955	0.38%
ENN ENERGY HOLDINGS LTD	42,162	2,670,963	0.26%
GALAXY ENTERTAINMENT GROUP L	105,128	3,679,480	0.36%
GEELY AUTOMOBILE HOLDINGS LT	350,873	7,340,263	0.71%
HAIDILAO INTERNATIONAL HOLDI	102,443	1,461,862	0.14%
HAIER SMART HOME CO LTD-H	129,570	2,684,690	0.26%
HANG LUNG PROPERTIES LTD	92,302	805,796	0.08%
HANSOH PHARMACEUTICAL GROUP	78,374	2,780,709	0.27%
HENDERSON LAND DEVELOPMENT	76,290	2,206,307	0.21%
HENGAN INTL GROUP CO LTD	33,715	927,162	0.10%
HONG KONG & CHINA GAS	596,009	4,231,664	0.41%
HONG KONG EXCHANGES & CLEAR	64,722	25,150,969	2.44%
HSBC HOLDINGS PLC	514,665	64,744,857	6.28%
IND & COMM BK OF CHINA-H	4,441,306	30,467,359	2.95%
INNOVENT BIOLOGICS INC	88,403	7,505,415	0.72%
JD HEALTH INTERNATIONAL INC	59,746	2,811,647	0.27%
JD LOGISTICS INC	142,041	1,938,860	0.19%
JD.COM INC-CLASS A	85,850	9,718,220	0.94%
KUAISHOU TECHNOLOGY	162,803	7,345,671	0.71%
LAOPU GOLD CO L-H	3,439	2,151,095	0.21%
LENOVO GROUP LTD	365,580	3,345,057	0.32%
LI AUTO INC-CLASS A	74,920	5,072,084	0.49%
LI NING CO LTD	122,890	2,629,846	0.26%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (continued)

Financial assets at fair value through profit or loss	**Holdings**	**Fair value HK$**	**% of net assets**
Listed equities (continued)			
Hong Kong (continued)			
LINK REIT	139,893	5,038,946	0.49%
LONGFOR GROUP HOLDINGS LTD	131,376	991,889	0.10%
MEITUAN-CLASS B	296,371	24,583,974	2.38%
MIDEA GROUP CO LTD-H	32,842	2,752,160	0.27%
MTR CORP	99,241	3,173,727	0.31%
NETEASE INC	76,682	13,074,281	1.27%
NEW ORIENTAL EDUCATION & TEC	41,028	1,788,821	0.17%
NONGFU SPRING CO LTD-H	107,230	5,031,232	0.49%
ORIENT OVERSEAS INTL LTD	6,662	926,684	0.09%
PETROCHINA CO LTD-H	1,135,475	12,206,356	1.18%
PING AN INSURANCE GROUP CO-H	360,380	21,424,591	2.08%
POP MART INTERNATIONAL GROUP	39,679	5,697,904	0.55%
POWER ASSETS HOLDINGS LTD	74,289	4,535,343	0.44%
SANDS CHINA LTD	129,330	2,132,652	0.21%
SEMICONDUCTOR MANUFACTURI-H	225,699	11,442,939	1.11%
SHENZHOU INTERNATIONAL GROUP	43,920	2,054,578	0.20%
SINO BIOPHARMACEUTICAL	549,723	3,237,868	0.31%
SINOPHARM GROUP CO-H	70,907	1,432,321	0.14%
SUN HUNG KAI PROPERTIES	77,589	10,024,499	0.97%
SUNNY OPTICAL TECH	37,708	2,015,493	0.20%
TECHTRONIC INDUSTRIES CO LTD	78,339	7,998,412	0.78%
TENCENT HOLDINGS LTD	136,901	66,260,084	6.43%
TINGYI (CAYMAN ISLN) HLDG CO	101,529	1,317,846	0.13%
TRIP.COM GROUP LTD	13,007	4,953,066	0.48%
WH GROUP LTD	443,861	4,554,014	0.44%
WHARF REAL ESTATE INVESTMENT	87,263	1,973,889	0.19%
WUXI APPTEC CO LTD-H	25,933	3,047,127	0.30%
WUXI BIOLOGICS CAYMAN INC	200,305	6,614,071	0.64%
XIAOMI CORP-CLASS B	982,153	31,193,179	3.02%
XINYI GLASS HOLDINGS LTD	114,787	1,123,765	0.11%
XINYI SOLAR HOLDINGS LTD	237,040	689,786	0.07%
ZIJIN MINING GROUP CO LTD-H	320,371	11,007,948	1.07%
ZTO EXPRESS CAYMAN INC	23,528	4,435,028	0.43%
		838,045,135	
Total listed equities		838,045,135	81.26%
Listed index futures			
HANG SENG IDX FUT 04/29/26	2	2,450	0.00%
		2,450	
Total listed index futures		2,450	0.00%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (continued)

Financial liabilities at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed index futures			
HANG SENG IDX FUT 04/29/26	148	(548,100)	(0.05%)
		(548,100)	
Total listed index futures		(548,100)	(0.05%)
Quoted index options			
CALL HSI WEEKLY OPTIONS 04/02/26 25400	(825)	(577,500)	(0.06%)
		(577,500)	
Total quoted index options		(577,500)	(0.06%)
Total investments		836,921,985	81.15%
Total investments, at cost		860,617,128	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities			
Hong Kong			
AGRICULTURAL BANK OF CHINA-H	46,579,671	259,448,767	1.21%
ALIBABA GROUP HOLDING LTD	10,362,428	1,233,128,932	5.75%
ANTA SPORTS PRODUCTS LTD	2,230,077	168,816,829	0.79%
BAIDU INC-CLASS A	1,974,001	208,651,906	0.97%
BANK OF CHINA LTD-H	114,447,288	568,803,021	2.66%
BANK OF COMMUNICATIONS CO-H	13,960,464	98,281,667	0.46%
BEONE MEDICINES LTD-H	1,951,076	334,804,642	1.56%
BYD CO LTD-H	5,930,736	627,471,869	2.93%
CHINA CONSTRUCTION BANK-H	154,842,017	1,299,124,523	6.06%
CHINA HONGQIAO GROUP LTD	5,543,632	192,696,648	0.90%
CHINA LIFE INSURANCE CO-H	11,867,420	291,938,532	1.36%
CHINA MERCHANTS BANK-H	6,282,491	309,601,157	1.45%
CHINA MOBILE LTD-H	10,018,908	792,996,568	3.70%
CHINA OVERSEAS LAND & INVEST	6,109,702	70,567,058	0.33%
CHINA PETROLEUM & CHEMICAL-H	36,035,602	161,799,853	0.76%
CHINA RESOURCES LAND LTD	5,117,930	146,577,515	0.68%
CHINA SHENHUA ENERGY CO-H	5,117,486	236,018,454	1.10%
CHINA UNICOM HONG KONG LTD	9,754,442	68,963,905	0.32%
CITIC LTD	9,277,587	109,661,078	0.51%
CNOOC LTD-H	25,098,877	702,768,556	3.28%
CSPC PHARMACEUTICAL GROUP LT	12,859,632	117,022,651	0.55%
GEELY AUTOMOBILE HOLDINGS LT	10,426,619	218,124,870	1.02%
HAIER SMART HOME CO LTD-H	3,868,534	80,156,024	0.37%
HORIZON ROBOTICS INC	18,696,552	123,771,174	0.58%
IND & COMM BK OF CHINA-H	132,762,693	910,752,074	4.25%
INNOVENT BIOLOGICS INC	2,626,811	223,016,254	1.04%
JD HEALTH INTERNATIONAL INC	1,791,700	84,317,402	0.39%
JD.COM INC-CLASS A	2,566,175	290,491,010	1.36%
KE HOLDINGS INC-CL A	3,355,369	127,168,485	0.59%
KUAISHOU TECHNOLOGY	4,822,895	217,609,022	1.02%
LENOVO GROUP LTD	10,877,554	99,529,619	0.47%
LI AUTO INC-CLASS A	2,219,538	150,262,723	0.70%
MEITUAN-CLASS B	8,856,540	734,649,993	3.43%
NETEASE INC	2,295,342	391,355,811	1.83%
NONGFU SPRING CO LTD-H	3,211,992	150,706,665	0.70%
PETROCHINA CO LTD-H	33,970,968	365,187,906	1.70%
PICC PROPERTY & CASUALTY-H	11,001,949	156,887,793	0.73%
PING AN INSURANCE GROUP CO-H	10,791,897	641,578,277	2.99%
POP MART INTERNATIONAL GROUP	1,177,571	169,099,196	0.79%
POSTAL SAVINGS BANK OF CHI-H	17,417,879	85,521,786	0.40%
SEMICONDUCTOR MANUFACTURI-H	6,763,226	342,895,558	1.60%
SHENZHOU INTERNATIONAL GROUP	1,318,598	61,684,014	0.29%
SUNNY OPTICAL TECH	1,134,801	60,655,113	0.28%
TENCENT HOLDINGS LTD	2,736,204	1,324,322,736	6.18%
TRIP.COM GROUP LTD	384,719	146,500,995	0.68%
XIAOMI CORP-CLASS B	29,357,646	932,398,837	4.35%
XPENG INC - CLASS A SHARES	2,591,843	169,636,124	0.79%
YUM CHINA HOLDINGS INC	565,703	218,021,936	1.02%
ZIJIN MINING GROUP CO LTD-H	9,642,419	331,313,517	1.55%
ZTO EXPRESS CAYMAN INC	697,819	131,538,882	0.62%
		16,938,297,927	
Total listed equities		16,938,297,927	79.05%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed index futures			
HSCEI FUTURES 04/29/26	1,214	240,800	0.00%
		240,800	
Total listed index futures		240,800	0.00%

Financial liabilities at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed index futures			
HSCEI FUTURES 04/29/26	9,346	(4,014,750)	(0.02%)
		(4,014,750)	
Total listed index futures		(4,014,750)	(0.02%)
Quoted index options			
CALL HANG SENG CHINA ENT 04/29/26 8400	(33,444)	(359,523,000)	(1.68%)
CALL HSCEI 04/29/26 C8400 OTC	(15,000)	(161,250,000)	(0.75%)
		(520,773,000)	
Total quoted index options		(520,773,000)	(2.43%)
Total investments		16,413,750,977	76.60%
Total investments, at cost		17,374,425,198	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

K-pop and Culture ETF

Financial assets at fair value through profit or loss	Holdings	Fair value KRW	% of net assets
Listed equities			
South Korea			
AMOREPACFIC HOLDINGS CORP (formerly known as AMOREPACIFIC GROUP)	602	16,645,300	0.92%
AMOREPACIFIC CORP	612	83,966,400	4.66%
APR CORP/KOREA	327	110,199,000	6.11%
CJ CHEILJEDANG CORP	188	40,702,000	2.26%
CJ CORP	274	51,786,000	2.87%
CJ ENM CO LTD	1,729	97,688,500	5.42%
COSMAX INC	172	33,798,000	1.87%
HARIM HOLDINGS CO LTD	459	6,219,449	0.35%
HYBE CO LTD	567	169,533,000	9.40%
JYP ENTERTAINMENT CORP	2,701	166,111,500	9.22%
KAKAO CORP	1,289	59,036,200	3.28%
KAKAO GAMES CORP	1,142	13,818,200	0.77%
KNOWMERCE CORP	1,420	24,225,200	1.34%
KOLMAR KOREA CO LTD	380	28,880,000	1.60%
KRAFTON INC	327	83,385,000	4.63%
LG H&H	200	49,400,000	2.74%
LOTTE CORP	621	16,953,300	0.94%
NATURECELL CO LTD	1,256	21,741,360	1.21%
NAVER CORP	296	59,644,000	3.31%
NCSOFT CORP	337	75,488,000	4.19%
NETMARBLE CORP	576	28,339,200	1.57%
NONGSHIM CO LTD	74	27,158,000	1.51%
ORION CORP/REPUBLIC OF KOREA	517	66,176,000	3.67%
PEARL ABYSS CORP	649	44,781,000	2.48%
PULMUONE CO LTD	360	4,176,000	0.23%
SAMYANG FOODS CO LTD	62	74,400,000	4.13%
SM ENTERTAINMENT CO LTD	1,637	145,365,600	8.06%
STUDIO DRAGON CORP	1,971	70,956,000	3.94%
YG ENTERTAINMENT INC	1,694	89,612,600	4.97%
YG PLUS	5,428	27,845,640	1.54%
		1,788,030,449	
Total investments		1,788,030,449	99.19%
Total investments, at cost		1,785,930,493	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

US Treasury 0-3 Month ETF

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Quoted debt securities			
United States			
TREASURY BILL B 04/14/26	1,370,000	1,368,204	7.78%
TREASURY BILL B 04/16/26	1,305,000	1,303,021	7.41%
TREASURY BILL B 04/21/26	1,590,000	1,586,794	9.03%
TREASURY BILL B 04/23/26	1,495,000	1,491,679	8.49%
TREASURY BILL B 04/28/26	1,593,000	1,588,657	9.04%
TREASURY BILL B 04/30/26	1,475,000	1,470,687	8.37%
TREASURY BILL B 05/07/26	1,526,000	1,520,445	8.65%
TREASURY BILL B 05/12/26	1,595,000	1,588,397	9.04%
TREASURY BILL B 05/14/26	1,420,000	1,413,818	8.04%
TREASURY BILL B 05/19/26	1,400,000	1,393,205	7.93%
TREASURY BILL B 05/21/26	1,410,000	1,402,872	7.98%
TREASURY BILL B 05/28/26	1,440,000	1,431,689	8.14%
		17,559,468	
Total investments		17,559,468	99.90%
Total investments, at cost		17,519,243	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

G2 Tech ETF

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities			
Hong Kong			
AAC TECHNOLOGIES HOLDINGS IN	5,044	21,295	0.87%
ALIBABA GROUP HOLDING LTD	9,374	142,281	5.79%
ALIBABA HEALTH INFORMATION T	40,275	23,938	0.97%
ASMPT LTD	2,146	27,180	1.11%
BYD CO LTD-H	11,356	153,244	6.24%
BYD ELECTRONIC INTL CO LTD	5,131	18,063	0.74%
CONTEMPORARY AMPEREX TECHN-H	862	67,452	2.75%
HAIER SMART HOME CO LTD-H	15,770	41,677	1.70%
HORIZON ROBOTICS INC	63,130	53,305	2.17%
HUA HONG SEMICONDUCTOR LTD-H	4,885	48,382	1.97%
KINGDEE INTERNATIONAL SFTWR	19,399	21,205	0.86%
KINGSOFT CORP LTD	6,632	19,016	0.77%
KUAISHOU TECHNOLOGY	19,393	111,606	4.55%
LENOVO GROUP LTD	45,981	53,663	2.18%
MEITUAN-CLASS B	13,426	142,049	5.78%
MIDEA GROUP CO LTD-H	3,817	40,798	1.66%
SEMICONDUCTOR MANUFACTURI-H	21,386	138,297	5.63%
SENSETIME GROUP INC-CLASS B	204,351	47,959	1.95%
SUNNY OPTICAL TECH	4,752	32,396	1.32%
TENCENT HOLDINGS LTD	2,390	147,542	6.01%
XIAOMI CORP-CLASS B	37,156	150,516	6.13%
YANGTZE OPTICAL FIBRE AND-H	2,704	63,115	2.57%
		1,564,979	
United States			
ADVANCED MICRO DEVICES	78	15,868	0.65%
ALPHABET INC-CL A	281	80,804	3.29%
AMAZON.COM INC	471	98,095	3.99%
APPLE INC	709	179,937	7.32%
BROADCOM INC	225	69,640	2.84%
META PLATFORMS INC-CLASS A	106	60,646	2.47%
MICRON TECHNOLOGY INC	54	18,243	0.74%
MICROSOFT CORP	354	131,040	5.33%
NETFLIX INC	203	19,518	0.79%
NVIDIA CORP	1,131	197,246	8.03%
PALANTIR TECHNOLOGIES INC-A	106	15,506	0.63%
		886,543	
Total investments		2,451,522	99.80%
Total investments, at cost		2,478,448	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

As at 31 March 2026

AI Infrastructure ETF

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities			
Canada			
NEXGEN ENERGY LTD	1,508	17,441	1.22%
		17,441	
China			
ZHONGJI INNOLIGHT CO LTD-A	600	49,466	3.45%
		49,466	
France			
LEGRAND SA	165	25,038	1.75%
SCHNEIDER ELECTRIC SE	231	60,977	4.25%
		86,015	
Germany			
SIEMENS ENERGY AG	368	60,315	4.21%
		60,315	
Hong Kong			
JIANGXI COPPER CO LTD-H	10,048	43,703	3.05%
		43,703	
Italy			
PRYSMIAN SPA	127	14,454	1.01%
		14,454	
Switzerland			
ABB LTD-REG	799	62,882	4.39%
		62,882	
Taiwan			
DELTA ELECTRONICS INC	1,717	74,114	5.17%
WIWYNN CORP	127	13,109	0.92%
		87,223	
United Kingdom			
ANTOFAGASTA PLC	1,523	66,819	4.66%
NAC KAZATOMPROM JSC-GDR REGS	691	53,898	3.76%
		120,717	
United States			
AMPHENOL CORP-CL A	472	59,637	4.16%
ARISTA NETWORKS INC	486	59,671	4.17%
CAMECO CORP	708	76,896	5.37%
CENTRUS ENERGY CORP-CLASS A	41	7,117	0.50%
CONSTELLATION ENERGY	142	39,654	2.77%
DOMINION ENERGY INC	376	23,244	1.62%
EATON CORP PLC	183	65,454	4.57%
FREEPORT-MCMORAN INC	1,300	76,414	5.33%
GE VERNOVA INC	97	84,671	5.91%
HUBBELL INC	33	16,194	1.13%
JOHNSON CONTROLS INTERNATION	357	46,749	3.26%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

As at 31 March 2026

AI Infrastructure ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities (continued)			
United States (continued)			
P G & E CORP	949	16,674	1.16%
QUANTA SERVICES INC	72	39,529	2.76%
SOUTHERN COPPER CORP	448	77,083	5.38%
TECK RESOURCES LTD-CLS B	1,087	56,252	3.93%
TRANE TECHNOLOGIES PLC	139	57,927	4.04%
URANIUM ENERGY CORP	1,203	16,241	1.13%
VERTIV HOLDINGS CO-A	277	69,411	4.84%
		888,818	
Total investments		1,431,034	99.87%
Total investments, at cost		1,088,868	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities			
Hong Kong			
ALIBABA GROUP HOLDING LTD	1,085,994	129,233,286	4.54%
ALIBABA HEALTH INFORMATION T	3,450,120	16,077,559	0.57%
BAIDU INC-CLASS A	659,945	69,756,187	2.45%
BILIBILI INC-CLASS Z	168,309	28,730,346	1.01%
BYD CO LTD-H	1,521,747	161,000,833	5.66%
BYD ELECTRONIC INTL CO LTD	420,538	11,606,849	0.41%
HAIER SMART HOME CO LTD-H	1,293,440	26,800,077	0.94%
HORIZON ROBOTICS INC	6,250,570	41,378,773	1.45%
HUA HONG SEMICONDUCTOR LTD-H	425,495	33,039,687	1.16%
JD HEALTH INTERNATIONAL INC	598,978	28,187,905	0.99%
JD.COM INC-CLASS A	849,892	96,207,774	3.38%
KINGDEE INTERNATIONAL SFTWR	1,608,861	13,787,939	0.49%
KINGSOFT CORP LTD	560,090	12,590,823	0.44%
KUAISHOU TECHNOLOGY	1,612,374	72,750,315	2.56%
LENOVO GROUP LTD	3,638,176	33,289,310	1.17%
LI AUTO INC-CLASS A	742,066	50,237,868	1.77%
MEITUAN-CLASS B	1,935,123	160,518,453	5.64%
MIDEA GROUP CO LTD-H	329,716	27,630,201	0.97%
NETEASE INC	760,201	129,614,271	4.56%
NIO INC-CLASS A	279,290	12,249,659	0.43%
SEMICONDUCTOR MANUFACTURI-H	2,239,993	113,567,645	3.99%
SENSETIME GROUP INC-CLASS B	18,322,922	33,714,177	1.19%
SUNNY OPTICAL TECH	379,478	20,283,099	0.71%
TENCENT HOLDINGS LTD	286,762	138,792,808	4.88%
TENCENT MUSIC ENT - CLASS A	33,039	1,228,390	0.04%
TONGCHENG TRAVEL HOLDINGS LT	752,026	13,536,468	0.48%
TRIP.COM GROUP LTD	128,679	49,000,963	1.72%
XIAOMI CORP-CLASS B	4,635,594	147,226,465	5.18%
XPENG INC - CLASS A SHARES	866,491	56,711,836	1.99%
ZHEJIANG LEAPMOTOR TECHNOL-H	361,883	17,015,739	0.60%
		1,745,765,705	
Total listed equities		1,745,765,705	61.37%
Listed investment fund			
Hong Kong			
GLOBAL X HANG SENG TECH ETF	94,469,788	539,894,838	18.98%
		539,894,838	
Total listed investment fund		539,894,838	18.98%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (continued)

Financial liabilities at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed index futures			
HSTECH FUTURES 04/29/26	2,311	(12,741,100)	(0.45%)
		(12,741,100)	
Total listed index futures		(12,741,100)	(0.45%)
Quoted index options			
CALL HANG SENG TECH INDE 04/29/26 4700	(11,538)	(79,035,300)	(2.78%)
		(79,035,300)	
Total quoted index options		(79,035,300)	(2.78%)
Total investments		2,193,884,143	77.12%
Total investments, at cost		2,636,030,930	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

FTSE Greater China ETF

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities			
China			
360 SECURITY TECHNOLOGY IN-A	49,248	598,175	0.02%
37 INTERACTIVE ENTERTAINME-A	18,456	448,549	0.01%
3PEAK INC-A	414	80,799	0.00%
ACCELINK TECHNOLOGIES CO -A	4,356	416,842	0.01%
ACM RESEARCH SHANGHAI I-A	900	144,675	0.00%
ADAMA LTD-A	36,844	264,326	0.01%
ADDSINO CO LTD -A	9,112	294,377	0.01%
ADVANCED MICRO-FABRICATION-A	2,715	944,248	0.03%
AECC AERO-ENGINE CONTROL-A	7,616	187,691	0.01%
AECC AVIATION POWER CO-A	15,515	846,431	0.03%
AGRICULTURAL BANK OF CHINA-A	506,719	3,853,878	0.12%
AIER EYE HOSPITAL GROUP CO-A	73,489	793,339	0.02%
AIMA TECHNOLOGY GROUP CO L-A	9,344	343,133	0.01%
AIR CHINA CARGO CO LTD -A	17,192	102,262	0.00%
AIR CHINA LTD-A	36,277	277,142	0.01%
AISINO CORP-A	10,708	104,171	0.00%
ALL WINNER TECHNOLOGY CO L-A	4,356	171,039	0.01%
ALPHA GROUP-A	8,480	74,025	0.00%
ALUMINUM CORP OF CHINA LTD-A	77,093	997,644	0.03%
AMLOGIC SHANGHAI INC-A	1,592	143,128	0.00%
AN HUI WENERGY CO LTD -A	13,136	125,554	0.00%
ANGANG STEEL CO LTD-A	39,672	106,730	0.00%
ANGEL YEAST CO LTD-A	8,380	384,405	0.01%
ANHUI ANKE BIOTECHNOLOGY G-A	19,812	212,528	0.01%
ANHUI CONCH CEMENT CO LTD-A	19,720	518,443	0.02%
ANHUI EXPRESSWAY CO LTD-A	3,808	66,785	0.00%
ANHUI GUJING DISTILLERY CO-A	1,796	209,685	0.01%
ANHUI GUJING DISTILLERY CO-B	11,013	770,910	0.02%
ANHUI JIANGHUAI AUTO GROUP-A	13,036	683,663	0.02%
ANHUI KOUZI DISTILLERY CO -A	3,192	89,499	0.00%
ANHUI XINHUA MEDIA CO LTD-A	8,080	57,325	0.00%
ANHUI YINGJIA DISTILLERY C-A	5,952	219,585	0.01%
ANHUI ZHONGDING SEALING PA-A	6,352	129,501	0.00%
ANJOY FOODS GROUP CO LTD-A	3,392	359,093	0.01%
ANKER INNOVATIONS TECHNOLO-A	3,392	416,580	0.01%
APELOA PHARMACEUTICAL CO-A	6,484	131,235	0.01%
APT MEDICAL INC-A	406	115,214	0.00%
ASIA-POTASH INTERNATIONAL-A	5,400	374,534	0.01%
ASR MICROELECTRONICS CO LT-A	1,902	144,917	0.00%
ASYMCHEM LABORATORIES TIAN-A	2,660	334,472	0.01%
AUTEL INTELLIGENT TECHNOLO-A	6,832	243,907	0.01%
AUTOBIO DIAGNOSTICS CO LTD-A	2,992	113,609	0.00%
AVARY HOLDING SHENZHEN CO -A	13,905	823,470	0.03%
AVIC CHENGDU UAS CO LTD-A	2,344	132,508	0.00%
AVICOPTER PLC-A	7,823	299,800	0.01%
BAIC BLUEPARK NEW ENERGY -A	27,268	221,317	0.01%
BAIC FOTON MOTOR CO LTD-A	45,724	152,598	0.00%
BAIMTEC MATERIAL CO LTD-A	5,162	346,307	0.01%
BAIYIN NONFERROUS GROUP CO-A	36,380	335,332	0.01%
BANK OF BEIJING CO LTD -A	124,568	779,137	0.02%
BANK OF CHANGSHA CO LTD-A	19,820	216,664	0.01%
BANK OF CHENGDU CO LTD-A	33,420	649,481	0.02%
BANK OF CHINA LTD-A	286,639	1,909,982	0.06%
BANK OF COMMUNICATIONS CO-A	313,240	2,489,036	0.08%
BANK OF GUIYANG CO LTD-A	50,045	330,628	0.01%
BANK OF HANGZHOU CO LTD-A	42,564	809,307	0.02%
BANK OF JIANGSU CO LTD-A	108,308	1,342,577	0.04%
BANK OF NANJING CO LTD -A	72,792	941,160	0.03%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
BANK OF NINGBO CO LTD -A	38,291	1,323,549	0.04%
BANK OF QINGDAO CO LTD-A	60,588	356,264	0.01%
BANK OF SHANGHAI CO LTD-A	83,782	942,498	0.03%
BANK OF SUZHOU CO LTD-A	25,917	245,950	0.01%
BANK OF XI'AN CO LTD-A	73,511	303,745	0.01%
BANK OF ZHENGZHOU CO LTD-A	40,736	86,010	0.00%
BAOJI TITANIUM INDUSTRY CO-A	8,280	315,904	0.01%
BAOSHAN IRON & STEEL CO-A	127,660	928,900	0.03%
BBMG CORPORATION-A	47,652	97,367	0.00%
BBMG JIDONG CEMENT GROUP C-A	15,239	83,726	0.00%
BEIJING CAPITAL ECO-ENVIRO-A	42,432	150,763	0.00%
BEIJING COMPASS TECHNOLOGY-A	3,392	374,572	0.01%
BEIJING DABEINONG TECHNOLO-A	24,408	109,719	0.00%
BEIJING EASPRING MATERIAL-A	3,392	197,759	0.01%
BEIJING E-HUALU INFO TECH-A	8,380	108,729	0.00%
BEIJING ENLIGHT MEDIA CO L-A	22,612	394,776	0.01%
BEIJING GEHUA CATV NETWORK-A	8,048	67,056	0.00%
BEIJING JETSEN TECHNOLOGY-A	15,364	99,411	0.00%
BEIJING JINGNENG POWER CO -A	64,412	371,438	0.01%
BEIJING KINGSOFT OFFICE SO-A	1,895	502,416	0.02%
BEIJING NEW BUILDING MATER-A	8,380	248,089	0.01%
BEIJING ORIGINWATER TECHNO-A	20,983	92,656	0.00%
BEIJING ROBOROCK TECHNOLOG-A	758	103,237	0.00%
BEIJING SHIJI INFORMATION -A	13,136	146,877	0.00%
BEIJING SHOUGANG CO LTD-A	25,440	134,862	0.00%
BEIJING SHUNXIN AGRICULT-A	4,124	60,296	0.00%
BEIJING SINNET TECHNOLOGY-A	21,116	410,366	0.01%
BEIJING TIANTAN BIOLOGICAL-A	17,861	306,356	0.01%
BEIJING TONG REN TANG CO-A	6,584	207,624	0.01%
BEIJING TRICOLOR TECHNOLOG-A	1,200	188,540	0.01%
BEIJING ULTRAPOWER SOFTWAR-A	23,244	245,914	0.01%
BEIJING UNITED INFORMATION-A	8,480	238,921	0.01%
BEIJING URBAN CONSTRUCTION-A	50,180	290,507	0.01%
BEIJING WANTAI BIOLOGICAL-A	5,952	268,569	0.01%
BEIJING YANDONG MICROELECT-A	4,941	212,574	0.01%
BEIJING YANJING BREWERY CO-A	14,100	209,675	0.01%
BEIJING YUANLIU HONGYUAN E-A	2,028	113,862	0.00%
BEIJING ZHONGKE SANHUAN HI-A	12,936	169,458	0.01%
BEIJING-SHANGHAI HIGH SPE-A	249,291	1,431,901	0.04%
BEONE MEDICINES LTD-A	424	112,428	0.00%
BESTECHNIC SHANGHAI CO LTD-A	414	82,566	0.00%
BETHEL AUTOMOTIVE SAFETY S-A	5,088	253,899	0.01%
BETTA PHARMACEUTICALS CO L-A	2,128	105,321	0.00%
BGI GENOMICS CO LTD-A	2,128	96,262	0.00%
BIWIN STORAGE TECHNOLOGY C-A	2,664	641,070	0.02%
BLOOMAGE BIOTECHNOLOGY COR-A	2,429	112,773	0.00%
BLUEFOCUS INTELLIGENT COMM-A	20,628	346,557	0.01%
BLUESTAR ADISSEO CO-A	7,416	109,691	0.00%
BOC INTERNATIONAL CHINA CO-A	32,988	457,222	0.01%
BOE TECHNOLOGY GROUP CO LT-A	215,484	956,418	0.03%
BOE TECHNOLOGY GROUP CO LT-B	106,232	328,257	0.01%
BRIGHT DAIRY & FOOD CO LTD-A	7,748	66,668	0.00%
BTG HOTELS GROUP CO LTD-A	6,352	108,014	0.00%
BUSINESS INTELLIGENCE OF O-A	6,384	102,543	0.00%
BYD CO LTD -A	31,245	3,733,005	0.12%
BY-HEALTH CO LTD-A	9,744	121,449	0.00%
C&S PAPER CO LTD-A	7,270	69,074	0.00%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
CAIDA SECURITIES CO LTD-A	18,788	136,708	0.00%
CAITONG SECURITIES CO LTD-A	22,642	195,851	0.01%
CAMBRICON TECHNOLOGIES-A	2,210	2,466,049	0.08%
CAMEL GROUP CO LTD-A	26,436	283,585	0.01%
CANMAX TECHNOLOGIES CO LTD-A	4,124	273,861	0.01%
CAPITAL SECURITIES CO LTD-A	18,556	341,658	0.01%
CATHAY BIOTECH INC-A	3,901	218,977	0.01%
CCOOP GROUP CO LTD-A	88,888	186,668	0.01%
CECEP SOLAR ENERGY CO LT-A	22,512	140,040	0.01%
CECEP WIND POWER CORP-A	37,244	180,949	0.01%
CENTRAL CHINA SECURITIES C-A	64,312	294,207	0.01%
CETC CYBERSPACE SECURITY T-A	10,108	191,848	0.01%
CGN POWER CO LTD-A	88,788	464,634	0.01%
CHANGCHUN HIGH-TECH INDUST-A	2,560	249,538	0.01%
CHANGJIANG SECURITIES CO L-A	27,068	210,783	0.01%
CHANGZHOU XINGYU AUTOMOTIV-A	2,620	362,871	0.01%
CHAOZHOU THREE-CIRCLE GROU-A	14,100	845,902	0.03%
CHENGDU KANGHONG PHARMACEU-A	7,316	240,009	0.01%
CHENGDU XINGRONG ENVIRONME-A	42,683	330,442	0.01%
CHENGTUN MINING GROUP CO -A	17,900	257,446	0.01%
CHENGXIN LITHIUM GROUP CO-A	8,280	376,904	0.01%
CHIFENG JILONG GOLD MINING-A	9,344	457,688	0.01%
CHINA ANIMAL HUSBANDRY-A	32,788	275,797	0.01%
CHINA BAOAN GROUP-A	29,396	293,982	0.01%
CHINA CITIC BANK CORP LTD-A	63,748	600,621	0.02%
CHINA COAL ENERGY CO-A	28,587	558,153	0.02%
CHINA CONSTRUCTION BANK-A	106,238	1,163,759	0.04%
CHINA CSSC HOLDINGS LTD-A	43,765	1,532,136	0.05%
CHINA EASTERN AIRLINES CO-A	67,772	326,960	0.01%
CHINA ENERGY ENGINEERING C-A	119,116	392,125	0.01%
CHINA ENTERPRISE CO LTD - A	22,812	68,104	0.00%
CHINA EVERBRIGHT BANK CO-A	228,188	831,484	0.03%
CHINA FILM GROUP CO LTD-A	18,456	281,365	0.01%
CHINA GALAXY SECURITIES CO-A	36,526	528,235	0.02%
CHINA GREAT WALL SECURITIE-A	26,004	262,421	0.01%
CHINA GREATWALL TECHNOLOGY-A	21,980	367,026	0.01%
CHINA INTERNATIONAL CAPTAL-A	17,192	632,111	0.02%
CHINA INTL MARINE CONTAIN-A	13,168	161,884	0.01%
CHINA JUSHI CO LTD -A	19,088	526,746	0.02%
CHINA MEHECO CO LTD -A	8,480	98,860	0.00%
CHINA MERCHANTS BANK-A	121,015	5,401,428	0.17%
CHINA MERCHANTS ENERGY -A	47,282	878,082	0.03%
CHINA MERCHANTS EXPRESSWAY-A	27,301	305,570	0.01%
CHINA MERCHANTS PORT GROUP-A	4,479	110,839	0.00%
CHINA MERCHANTS PROPERTY O-A	26,104	288,913	0.01%
CHINA MERCHANTS SECURITIES-A	36,380	637,626	0.02%
CHINA MERCHANTS SHEKOU IND-A	44,460	424,445	0.01%
CHINA MINSHENG BANKING-A	208,893	898,709	0.03%
CHINA NATIONAL ACCORD MEDI-A	2,660	78,930	0.00%
CHINA NATIONAL CHEMICAL-A	30,028	299,620	0.01%
CHINA NATIONAL MEDICINES-A	4,156	138,229	0.00%
CHINA NATIONAL NUCLEAR POW-A	118,725	1,219,682	0.04%
CHINA NATIONAL SOFTWARE -A	6,352	261,453	0.01%
CHINA NONFERROUS METAL IND-A	11,425	84,948	0.00%
CHINA NORTHERN RARE EARTH -A	21,316	1,153,713	0.05%
CHINA OILFIELD SERVICES-A	9,644	172,860	0.01%
CHINA PACIFIC INSURANCE GR-A	40,314	1,697,339	0.05%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
CHINA PETROLEUM & CHEMICAL-A	157,224	1,049,427	0.03%
CHINA RAILWAY GROUP LTD-A	100,692	620,656	0.02%
CHINA RAILWAY HI-TECH INDU-A	12,880	134,073	0.00%
CHINA RAILWAY SIGNAL & COM-A	54,199	349,458	0.01%
CHINA RARE EARTH NONFERROU-A	2,028	180,853	0.01%
CHINA RARE EARTH RESOURCES-A	5,952	324,242	0.01%
CHINA RESOURCES BOYA BIO-P-A	6,384	134,501	0.01%
CHINA RESOURCES DOUBLE CRA-A	5,920	124,793	0.00%
CHINA RESOURCES MICROELECT-A	9,376	474,050	0.01%
CHINA RESOURCES SANJIU MED-A	8,280	262,611	0.01%
CHINA SHENHUA ENERGY CO-A	34,624	1,837,447	0.05%
CHINA SOUTH PUBLISHING -A	10,508	131,091	0.00%
CHINA SOUTHERN AIRLINES CO-A	64,412	413,115	0.01%
CHINA SOUTHERN POWER GRID -A	18,234	155,238	0.00%
CHINA SOUTHERN POWER GRID -A	2,417	158,941	0.00%
CHINA SOUTHERN POWER GRID-A	11,572	183,642	0.01%
CHINA STATE CONSTRUCTION -A	215,014	1,222,814	0.04%
CHINA THREE GORGES RENEWAB-A	140,764	680,702	0.02%
CHINA TOURISM GROUP DUTY F-A	8,715	696,262	0.02%
CHINA TRANSINFO TECHNOLOGY-A	9,012	97,901	0.00%
CHINA TUNGSTEN & HIGHTECH-A	13,200	714,890	0.02%
CHINA UNITED NETWORK-A	180,576	912,170	0.03%
CHINA VANKE CO LTD -A	47,852	216,735	0.01%
CHINA WORLD TRADE CENTER-A	11,140	262,903	0.01%
CHINA XD ELECTRIC CO LTD-A	29,594	510,962	0.02%
CHINA YANGTZE POWER CO LTD-A	146,053	4,483,045	0.14%
CHINA ZHENHUA GROUP SCIENC-A	5,088	262,158	0.01%
CHINA ZHESHANG BANK CO LTD-A	97,068	330,562	0.01%
CHINALIN SECURITIES CO LTD-A	5,520	97,312	0.00%
CHINESE UNIVERSE PUBLISHIN-A	7,887	75,742	0.00%
CHONGQING AFARI TECHNOLOGY-A	25,140	281,669	0.01%
CHONGQING BREWERY CO-A	5,088	327,365	0.01%
CHONGQING CHANGAN AUTOMOB-A	37,738	428,386	0.01%
CHONGQING CHANGAN AUTOMOBI-B	95,072	383,140	0.01%
CHONGQING DEPARTMENT STORE-A	2,260	56,927	0.00%
CHONGQING FULING ZHACAI-A	19,496	276,416	0.01%
CHONGQING RURAL COMMERCIAL-A	23,061	184,554	0.01%
CHONGQING TAIJI INDUS GRP-A	2,992	56,652	0.00%
CHONGQING WATER GROUP-A	10,458	53,659	0.00%
CHONGQING ZHIFEI BIOLOGICA-A	14,232	241,687	0.01%
CICT MOBILE COMMUNICATION -A	19,143	324,216	0.01%
CIG SHANGHAI CO LTD-A	1,600	184,531	0.01%
CINDA REAL ESTATE CO LTD -A	50,412	172,249	0.01%
CINDA SECURITIES CO LTD -A	11,672	215,968	0.01%
CITI PACIFIC SPECIAL STEE-A	21,216	393,524	0.01%
CITIC HEAVY INDUSTRIES CO -A	22,380	157,764	0.00%
CITIC METAL CO LTD-A	8,580	113,272	0.00%
CITIC SECURITIES CO-A	71,775	1,958,680	0.06%
CMOC GROUP LTD-A	86,360	1,681,251	0.05%
CMST DEVELOPMENT CO LTD-A	12,612	78,884	0.00%
CNGR ADVANCED MATERIAL CO -A	8,480	475,531	0.01%
CNOOC ENERGY TECHNOLOGY & -A	38,508	196,270	0.00%
CNPC CAPITAL CO LTD-A	26,072	301,877	0.01%
COFCO SUGAR HOLDING CO LTD-A	18,456	295,820	0.01%
CONTEMPORARY AMPEREX TECHN-A	25,872	11,797,439	0.36%
COSCO SHIPPING DEVELOPME-A	56,132	172,040	0.01%
COSCO SHIPPING ENERGY TRAN-A	10,205	254,854	0.01%
COSCO SHIPPING HOLDINGS CO-A	62,152	1,058,990	0.03%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
CRRC CORP LTD-A	139,324	1,002,700	0.03%
CSC FINANCIAL CO LTD-A	18,456	449,387	0.01%
CSG HOLDING CO LTD - B	89,984	145,774	0.00%
CSG HOLDING CO LTD- A	11,315	57,157	0.00%
CSI SOLAR CO LTD-A	17,319	251,645	0.01%
CSPC INNOVATION PHARMACEUT-A	8,280	298,515	0.01%
CSSC SCIENCE & TECHNOLOGY -A	8,580	124,278	0.00%
DAAN GENE CO LTD-A	8,048	53,992	0.00%
DAQIN RAILWAY CO LTD -A	99,096	602,944	0.02%
DASHENLIN PHARMACEUTICAL G-A	6,352	128,203	0.00%
DATANG INTL POWER GEN CO-A	81,472	364,385	0.01%
DAZHONG MINING CO LTD CL A	7,900	358,082	0.01%
DHC SOFTWARE CO LTD -A	26,968	243,679	0.01%
DIAN DIAGNOSTICS GROUP CO-A	3,392	71,079	0.00%
DIGITAL CHINA INFORMATION -A	10,840	188,883	0.01%
DO-FLUORIDE NEW MATERIALS -A	10,568	333,738	0.01%
DONG-E-E-JIAOCO LTD-A	5,620	364,721	0.01%
DONGFANG ELECTRIC CORP LTD-A	10,150	403,841	0.01%
DONGFENG AUTOMOBILE CO LTD-A	26,636	192,604	0.01%
DONGGUAN DEVELOPMENT HLDGS-A	5,920	67,134	0.00%
DONGGUAN YIHEDA AUTOMATION-A	3,392	87,906	0.00%
DONGXING SECURITIES CO LT-A	22,054	308,428	0.01%
DOSILICON CO LTD-A	2,524	311,383	0.01%
DOUBLE MEDICAL TECHNOLOGY-A	1,064	52,878	0.00%
EAST MONEY INFORMATION CO-A	100,654	2,158,335	0.07%
EASTERN AIR LOGISTICS CO L-A	19,320	376,559	0.01%
EASTROC BEVERAGE GROUP CO -A	3,392	790,382	0.02%
EASYHOME NEW RETAIL GROUP -A	32,156	89,430	0.00%
ECOVACS ROBOTICS CO LTD-A	4,256	294,802	0.01%
EMPYREAN TECHNOLOGY CO LTD-A	3,392	312,349	0.01%
ENN NATURAL GAS CO LTD-A	15,928	401,032	0.01%
EOPTOLINK TECHNOLOGY INC L-A	5,620	2,825,134	0.09%
ETERNAL ASIA SUPPLY CHAIN-A	14,864	96,851	0.00%
EVE ENERGY CO LTD-A	13,036	920,874	0.03%
EVERBRIGHT SECURITIE CO -A	15,928	275,551	0.01%
EVERDISPLAY OPTRONICS SHAN-A	65,213	168,782	0.01%
EVERPROX TECHNOLOGIES CO L-A	1,600	278,159	0.01%
EYEBRIGHT MEDICAL TECHNOLO-A	974	57,339	0.00%
FANGDA CARBON NEW MATERIAL-A	19,820	128,243	0.00%
FAR EAST SMARTER ENERGY CO-A	31,624	483,908	0.01%
FARASIS ENERGY GAN ZHOU CO-A	6,278	92,930	0.00%
FAW JIEFANG GROUP CO LTD-A	18,124	136,609	0.00%
FIBERHOME TELECOM TECH CO-A	7,852	449,941	0.01%
FINANCIAL STREET HOLDINGS-A	17,292	50,251	0.00%
FIRST CAPITAL SECURITIES C-A	20,584	166,600	0.01%
FLAT GLASS GROUP CO LTD-A	9,444	152,123	0.00%
FOCUS MEDIA INFORMATION TE-A	38,808	288,548	0.01%
FOSHAN HAITIAN FLAVOURING -A	31,144	1,449,486	0.04%
FOUNDER SECURITIES CO LTD-A	36,380	280,407	0.01%
FOUNDER TECHNOLOGY GROUP -A	24,800	278,141	0.01%
FOXCONN INDUSTRIAL INTERNE-A	66,480	3,883,441	0.12%
FUJIAN FUNENG CO LTD-A	13,900	164,098	0.01%
FUJIAN KUNCAI MATERIAL TEC-A	3,192	100,260	0.00%
FUJIAN SUNNER DEVELOPMENT-A	6,916	138,958	0.00%
FUSHUN SPECIAL STEEL CO-A	11,340	77,365	0.00%
FUYAO GLASS INDUSTRY GROUP-A	9,976	645,487	0.02%
GALAXYCORE INC-A	11,391	167,580	0.01%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
GAMBOL PET GROUP CO LTD-A	2,028	117,338	0.00%
GAN & LEE PHARMACEUTICALS -A	4,356	316,464	0.01%
GANFENG LITHIUM GROUP CO L-A	8,811	783,946	0.02%
GANSU JIU STEEL GROUP HONG-A	36,352	82,943	0.00%
G-BITS NETWORK TECHNOLOGY-A	332	136,692	0.01%
GCL SYSTEM INTEGRATION TEC-A	33,852	182,530	0.01%
GD POWER DEVELOPMENT CO -A	103,065	566,256	0.02%
GEM CO LTD-A	25,240	226,059	0.01%
GEMDALE CORP-A	26,004	80,586	0.00%
GEOVIS TECHNOLOGY CO LTD-A	4,620	319,910	0.01%
GF SECURITIES CO LTD-A	22,364	455,944	0.01%
GIANT NETWORK GROUP CO LTD-A	13,368	478,613	0.02%
GIGADEVICE SEMICONDUCTO-CL A	3,392	916,793	0.03%
GINLONG TECHNOLOGIES CO LT-A	3,392	384,660	0.01%
GLARUN TECHNOLOGY CO LTD -A	10,108	292,132	0.01%
GOERTEK INC -A	22,180	562,975	0.02%
GOKE MICROELECTRONICS CO-A	1,596	279,348	0.01%
GOLDWIND SCIENCE & TECHNOL-A	20,028	597,928	0.02%
GONEO GROUP CO LTD-A	8,480	402,854	0.01%
GOODWE TECHNOLOGIES CO LTD-A	1,103	118,384	0.00%
GOTION HIGH-TECH CO LTD-A	11,772	477,062	0.01%
GRANDJOY HOLDINGS GROUP-A	24,796	81,909	0.00%
GREAT WALL MOTOR CO LTD-A	15,796	369,915	0.01%
GREATTOWN HOLDINGS LTD -A	63,780	296,117	0.01%
GREE ELECTRIC APPLIANCES I-A	22,984	986,741	0.03%
GREEN DEVELOPMENT ELECTRIC-A	11,118	127,595	0.00%
GREENLAND HOLDINGS CORP LT-A	193,136	333,244	0.01%
GRG BANKING EQUIPMENT CO -A	12,304	158,804	0.00%
GUANGDONG BAOLIHUA NEW-A	12,667	70,889	0.00%
GUANGDONG DTECH TECHNOLOGY-A	1,200	262,848	0.01%
GUANGDONG ELEC POWER DEV-A	14,632	97,831	0.00%
GUANGDONG ELECTRIC POWER-B	62,084	128,514	0.01%
GUANGDONG GOLDEN DRAGON DE-A	5,088	58,854	0.00%
GUANGDONG HAID GROUP CO-A	9,510	537,716	0.02%
GUANGDONG HEC TECHNOLOGY H-A	19,452	669,057	0.02%
GUANGDONG MARUBI BIOTECHNO-A	3,392	102,037	0.00%
GUANGDONG SOUTH NEW MEDIA -A	5,620	247,655	0.01%
GUANGDONG XINBAO ELECTRICA-A	4,556	76,801	0.00%
GUANGHUI ENERGY CO LTD-A	31,292	236,927	0.01%
GUANGSHEN RAILWAY CO LTD-A	32,356	116,431	0.00%
GUANGXI GUIGUAN ELECTRIC-A	8,912	95,601	0.00%
GUANGXI LIUGONG MACHINERY-A	11,672	123,486	0.00%
GUANGXI WUZHOU ZHONGHENG G-A	18,456	53,424	0.00%
GUANGZHOU AUTOMOBILE GROUP-A	36,512	298,003	0.01%
GUANGZHOU BAIYUN INTERNATI-A	13,568	138,154	0.00%
GUANGZHOU BAIYUNSHAN PHAR-A	11,672	302,885	0.01%
GUANGZHOU DEVELOPMENT GRP-A	16,560	134,219	0.00%
GUANGZHOU GREAT POWER ENER-A	2,260	144,794	0.00%
GUANGZHOU HAIGE COMMUNICAT-A	21,316	362,713	0.01%
GUANGZHOU KINGMED DIAGNOST-A	2,560	76,312	0.00%
GUANGZHOU PORT CO LTD-A	22,080	84,717	0.00%
GUANGZHOU SHIYUAN ELECTRON-A	3,292	121,787	0.00%
GUANGZHOU TINCI MATERIALS -A	12,936	675,482	0.02%
GUANGZHOU WONDFO BIOTECH C-A	8,380	174,461	0.01%
GUANGZHOU YUEXIU CAPITAL H-A	19,720	188,932	0.01%
GUANGZHOU ZHUJIANG BREWERY-A	6,684	71,094	0.00%
GUIZHOU PANJIANG REFINED-A	12,404	79,836	0.00%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
GUOBO ELECTRONICS CO LTD-A	1,884	237,196	0.01%
GUOLIAN MINSHENG SECURITIE-A	17,292	178,233	0.01%
GUOSEN SECURITIES CO LTD-A	20,684	263,206	0.01%
GUOSHENG SECURITIES INC-A	19,720	318,990	0.01%
GUOTAI HAITONG SECURITIES CO	72,841	1,371,760	0.04%
GUOYUAN SECURITIES CO LTD-A	21,548	187,611	0.01%
HAIER SMART HOME CO LTD-A	24,524	595,189	0.02%
HAINAN AIRLINES HOLDING CO-A	178,308	293,491	0.01%
HAINAN AIRPORT INFRASTRUCT-A	111,100	456,540	0.01%
HAINAN DRINDA NEW ENERGY T-A	1,164	95,109	0.00%
HAINAN JINPAN SMART TECHNO-A	2,611	220,810	0.01%
HAINAN MINING CO LTD-A	8,890	114,842	0.00%
HAISCO PHARMACEUTICAL GROU-A	4,256	262,239	0.01%
HANGZHOU BINJIANG REAL EST-A	36,944	409,307	0.01%
HANGZHOU CHANG CHUAN TECHN-A	3,724	511,718	0.02%
HANGZHOU FIRST APPLIED MAT-A	12,936	257,711	0.01%
HANGZHOU GREATSTAR INDUSTRIA	9,344	315,874	0.01%
HANGZHOU IRON & STEEL CO-A	16,660	161,884	0.00%
HANGZHOU LION MICROELECTRO-A	3,824	141,381	0.00%
HANGZHOU OXYGEN PLANT GROU-A	10,840	343,805	0.01%
HANGZHOU ROBAM APPLIANCES-A	5,420	129,942	0.00%
HANGZHOU SHUNWANG TECH-A	10,108	303,262	0.01%
HANGZHOU SILAN MICROELECTR-A	8,280	239,865	0.01%
HANGZHOU TIGERMED CONSULTI-A	1,519	92,819	0.00%
HAN'S LASER TECHNOLOGY IN-A	8,280	575,977	0.02%
HAOHUA CHEMICAL SCIENCE -A	11,140	384,301	0.01%
HARBIN BOSHI AUTOMATION CO-A	5,820	87,207	0.00%
HARBIN HATOU INVESTMENT CO-A	37,144	283,344	0.01%
HEBEI CHANGSHAN BIOCHEMICA-A	5,952	252,556	0.01%
HEBEI YANGYUAN ZHIHUI BEVE-A	5,820	197,934	0.01%
HEFEI MEIYA OPTOELECTRONIC-A	4,988	98,408	0.00%
HEILONGJIANG AGRICULTURE-A	13,368	253,419	0.01%
HEILONGJIANG ZBD PHARMACEU-A	4,888	39,284	0.00%
HENAN SHENHUO COAL & POWER-A	13,268	463,887	0.01%
HENAN SHIJIA PHOTONS TECHN-A	2,580	243,639	0.01%
HENAN SHUANGHUI INVESTMENT-A	19,632	632,905	0.02%
HENGDIAN GROUP DMEGC -A	8,180	172,712	0.01%
HENGLI PETROCHEMICAL CO L-A	17,824	438,045	0.01%
HENGTONG OPTIC-ELECTRIC CO-A	13,900	830,905	0.03%
HENGYI PETROCHEMICAL CO -A	17,924	248,024	0.01%
HESTEEL CO LTD-A	58,892	155,764	0.01%
HGTECH CO LTD-A	5,952	699,293	0.02%
HISENSE HOME APPLIANCES G-A	5,388	131,744	0.00%
HISENSE VISUAL TECH CO LTD-A	15,596	395,859	0.01%
HITHINK ROYALFLUSH INFORMA-A	3,392	1,149,360	0.04%
HLA GROUP CORP L-A	45,092	334,248	0.01%
HONGTA SECURITIES CO LTD-A	15,796	137,351	0.00%
HONGYUAN GREEN ENERGY CO L-A	3,824	99,449	0.00%
HOSHINE SILICON INDUSTRY C-A	6,384	293,207	0.01%
HOYMILES POWER ELECTRONICS-A	645	91,390	0.00%
HUA HONG SEMICONDUCTOR LTD-A	1,540	185,128	0.01%
HUAAN SECURITIES CO LTD-A	22,812	143,718	0.00%
HUABAO FLAVOURS & FRAGRANC-A	8,280	148,976	0.00%
HUADIAN POWER INTL CORP-A	56,132	300,115	0.01%
HUADONG MEDICINE CO LTD-A	14,432	578,633	0.02%
HUAFON CHEMICAL CO LTD -A	24,508	285,438	0.01%
HUAIBEI MINING HOLDINGS CO-A	15,671	241,042	0.01%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
HUAIHE ENERGY GROUP CO LTD-A	22,180	96,683	0.00%
HUALAN BIOLOGICAL ENGINEER-A	8,912	148,207	0.01%
HUALI INDUSTRIAL GROUP CO -A	6,352	313,730	0.01%
HUANENG LANCANG RIVER HYDR-A	29,846	335,750	0.01%
HUANENG POWER INTL INC-A	6,689	53,303	0.00%
HUAPONT LIFE SCIENCES CO L-A	11,440	67,918	0.00%
HUAQIN TECHNOLOGY CO LTD-A	3,092	281,249	0.01%
HUATAI SECURITIES CO LTD-A	35,980	727,004	0.02%
HUAXI SECURITIES CO LTD-A	15,264	144,161	0.00%
HUAXIA BANK CO LTD-A	67,400	560,050	0.02%
HUAXIA EYE HOSPITAL GROUP -A	3,043	58,239	0.00%
HUAXIN BUILDING MATERIALS-A	7,674	184,677	0.01%
HUAYU AUTOMOTIVE SYSTEMS -A	18,360	400,365	0.01%
HUBEI ENERGY GROUP CO LTD-A	23,544	127,751	0.00%
HUBEI FEILIHUA QUARTZ GLAS-A	3,000	311,260	0.01%
HUBEI JUMPCAN PHARMACEUT-A	5,188	155,004	0.00%
HUBEI XINGFA CHEMICALS GRP-A	6,193	234,662	0.01%
HUIZHOU DESAY SV AUTOMOTIV-A	3,392	399,985	0.01%
HUNAN CORUN NEW ENERGY CO-A	9,544	77,679	0.00%
HUNAN GOLD CORP LTD-A	12,404	435,087	0.01%
HUNAN VALIN STEEL CO LTD -A	47,009	270,548	0.01%
HUNAN YUNENG NEW ENERGY BA-A	5,952	510,653	0.02%
HUNDSUN TECHNOLOGIES INC-A	13,368	387,412	0.01%
HWATSING TECHNOLOGY CO LTD-A	1,159	228,923	0.01%
HYGON INFORMATION TECHNOLO-A	12,397	2,958,892	0.09%
HYTERA COMMUNICATIONS CORP-A	10,708	121,310	0.00%
IEIT SYSTEMS CO LTD-A	10,096	642,707	0.02%
IFLYTEK CO LTD - A	15,696	823,343	0.03%
IMEIK TECHNOLOGY DEVELOPME-A	2,028	269,898	0.01%
IND & COMM BK OF CHINA-A	447,337	3,879,575	0.12%
INDUSTRIAL BANK CO LTD -A	117,397	2,508,029	0.08%
INDUSTRIAL SECURITIES CO-A	42,432	282,740	0.01%
INGENIC SEMICONDUCTOR CO -A	2,128	251,949	0.01%
INMYSHOW DIGITAL TECH-A	10,608	72,973	0.00%
INNER MONGOLIA BAOTOU STE-A	344,408	981,302	0.03%
INNER MONGOLIA BERUN CHEMI-A	42,132	402,220	0.01%
INNER MONGOLIA DIAN TOU EN-A	11,140	380,255	0.01%
INNER MONGOLIA ERDOS RESOU-A	9,438	159,633	0.00%
INNER MONGOLIA ERODS RESOU-B	42,206	385,171	0.01%
INNER MONGOLIA JUNZHENG EN-A	77,780	486,492	0.01%
INNER MONGOLIA MENGDIAN HU-A	32,156	186,891	0.01%
INNER MONGOLIA XINGYE SILV-A	10,300	470,257	0.01%
INNER MONGOLIA YILI INDUS-A	42,664	1,276,139	0.04%
INNER MONGOLIA YITAI COAL-B	58,854	992,528	0.03%
INTCO MEDICAL TECHNOLOGY C-A	3,724	248,059	0.01%
IRAY GROUP-A	1,079	133,127	0.00%
IRICO DISPLAY DEVICES CO- A	50,212	318,622	0.01%
ISOFTSTONE INFORMATION TEC-A	6,352	266,068	0.01%
JA SOLAR TECHNOLOGY CO LTD-A	16,228	200,792	0.01%
JAFRON BIOMEDICAL CO LTD-A	4,456	89,683	0.00%
JASON FURNITURE HANGZHOU C-A	9,444	358,062	0.01%
JCET GROUP CO LTD-A	13,368	588,023	0.02%
JCHX MINING MANAGEMENT CO -A	4,156	268,108	0.01%
JIANGLING MOTORS CORP LTD-A	2,875	59,495	0.00%
JIANGSU BROADCASTING CABLE-A	28,964	127,569	0.01%
JIANGSU CNANO TECHNOLOGY C-A	1,424	63,947	0.00%
JIANGSU EASTERN SHENGHONG -A	37,573	454,236	0.01%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
JIANGSU EXPRESSWAY CO LTD-A	976	13,350	0.00%
JIANGSU FINANCIAL LEASING-A	28,632	218,412	0.01%
JIANGSU GUOXIN CORP LTD-A	9,776	90,776	0.00%
JIANGSU HENGLI HYDRAULIC C-A	8,380	913,211	0.03%
JIANGSU HENGRUI PHARMACEUT-A	37,718	2,364,291	0.07%
JIANGSU HOPERUN SOFTWARE C-A	5,620	247,400	0.01%
JIANGSU KING'S LUCK BREWER-A	11,140	335,110	0.01%
JIANGSU LINYANG ENERGY CO -A	11,872	82,611	0.00%
JIANGSU NHWA PHARMACEUTICA-A	9,344	237,595	0.01%
JIANGSU PACIFIC QUARTZ CO -A	3,392	158,485	0.00%
JIANGSU PHOENIX PUBLISH-A	14,432	160,222	0.00%
JIANGSU XUKUANG ENERGY CO -A	14,532	76,707	0.00%
JIANGSU YANGHE DISTILLERY-A	8,451	486,760	0.02%
JIANGSU YANGNONG CHEMICAL -A	4,256	362,342	0.01%
JIANGSU YOKE TECHNOLOGY-A	3,392	303,185	0.01%
JIANGSU YUYUE MEDICAL EQU-A	10,108	388,974	0.01%
JIANGSU ZHANGJIAGANG RURA -A	14,232	72,538	0.00%
JIANGSU ZHONGTIAN TECHNOLO-A	16,128	550,882	0.02%
JIANGSU ZIJIN RURAL COMMER-A	21,216	66,952	0.00%
JIANGXI COPPER CO LTD-A	10,208	498,270	0.02%
JIANGXI SPECIAL ELECTRIC -A	9,776	113,858	0.00%
JIHUA GROUP CORP LTD-A	25,040	87,263	0.00%
JILIN AODONG PHARMACEUTICA-A	14,100	281,701	0.01%
JINDUICHENG MOLYBDENUM CO -A	19,520	412,144	0.01%
JINKO SOLAR CO LTD-A	58,042	428,923	0.01%
JINNENG HOLDING SHANXI ELE-A	17,666	84,827	0.00%
JINYU BIO-TECHNOLOGY CO LT-A	19,220	314,175	0.01%
JIUGUI LIQUOR CO LTD-A	1,596	77,505	0.00%
JIZHONG ENERGY RESOURCES-A	20,284	132,166	0.00%
JL MAG RARE-EARTH CO LTD-A	7,316	254,875	0.01%
JOINCARE PHARMACEUTICAL GR-A	23,876	303,554	0.01%
JOINN LABORATORIES CHINA C-A	3,392	131,685	0.01%
JOINTO ENERGY INVESTMENT C-A	10,612	110,826	0.00%
JOINTOWN PHARMACEUTICAL-A	28,732	172,209	0.01%
JONJEE HIGH-TECH INDUSTRIA-A	10,608	229,516	0.01%
JOYOUNG CO LTD -A	4,356	47,321	0.00%
JUNEYAO AIRLINES CO LTD-A	10,940	148,899	0.00%
J-YUAN TRUST CO LTD-A	48,484	140,895	0.00%
KAISHAN GROUP CO LTD-A	5,772	183,263	0.01%
KANGMEI PHARMACEUTICAL CO-A	68,204	137,037	0.00%
KEBODA TECHNOLOGY CO LTD-A	2,028	125,556	0.00%
KEDA INDUSTRIAL GROUP CO L-A	25,572	461,259	0.01%
KINGCLEAN ELECTRIC CO LTD-A	1,696	52,674	0.00%
KINGFA SCI.& TECH CO LTD-A	13,036	247,125	0.01%
KINGNET NETWORK CO LTD-A	17,092	343,417	0.01%
KUANG-CHI TECHNOLOGIES CO-A	12,936	563,587	0.02%
KUNLUN TECH CO LTD-A	9,344	519,738	0.02%
KWEICHOW MOUTAI CO LTD-A	7,262	11,953,089	0.37%
LAKALA PAYMENT CO LTD-A	7,316	190,014	0.01%
LAO FENG XIANG CO LTD-A	5,931	279,875	0.01%
LAO FENG XIANG CO LTD-B	13,300	343,272	0.01%
LAOBAIXING PHARMACY CHAIN-A	10,608	162,925	0.01%
LB GROUP CO LTD-A	15,296	302,296	0.01%
LENS TECHNOLOGY CO LTD-A	31,724	1,007,608	0.03%
LEO GROUP CO LTD-A	33,420	296,288	0.01%
LEPU MEDICAL TECHNOLOGY-A	19,320	355,286	0.01%
LEVIMA ADVANCED MATERIALS -A	5,188	116,783	0.00%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
LEYARD OPTOELECTRONIC CO L-A	26,767	217,555	0.01%
LIANCHUANG ELECTRONIC TECH-A	5,920	58,398	0.00%
LIAONING CHENG DA CO LTD-A	23,244	296,574	0.01%
LIAONING PORT CO LTD-A	164,872	306,935	0.01%
LINGYI ITECH GUANGDONG CO -A	44,460	647,518	0.02%
LIUZHOU IRON & STEEL CO -A	7,848	41,158	0.00%
LIVZON PHARMACEUTICAL GROU-A	7,836	302,522	0.01%
LONGI GREEN ENERGY TECHNOL-A	55,844	1,111,891	0.03%
LONGSHINE TECHNOLOGY GROUP-A	9,344	165,468	0.01%
LOONGSON TECHNOLOGY CORP L-A	1,438	213,104	0.01%
LUENMEI QUANTUM CO LTD-A	7,748	59,280	0.00%
LUOLAI LIFESTYLE TECHNOLOG-A	4,656	52,959	0.00%
LUOYANG XINQIANGLIAN SLEWI-A	3,392	170,498	0.01%
LUXI CHEMICAL GROUP CO LT-A	11,019	200,758	0.01%
LUXIN VENTURE CAPITAL GRP-A	4,249	101,627	0.00%
LUXSHARE PRECISION INDUSTR-A	43,554	2,435,445	0.08%
LUZHOU LAOJIAO CO LTD-A	9,344	1,110,331	0.03%
MAANSHAN IRON & STEEL-A	34,252	145,805	0.01%
MANGO EXCELLENT MEDIA CO L-A	16,065	375,668	0.01%
MAXSCEND MICROELECTRONICS -A	3,392	306,997	0.01%
MEIHUA HOLDINGS GROUP CO -A	14,200	184,565	0.01%
MEINIAN ONEHEALTH HEALTHCA-A	22,280	142,390	0.01%
METALLURGICAL CORP OF CHIN-A	75,520	257,181	0.01%
MGI TECH CO LTD-A	2,749	153,468	0.00%
MICRO-TECH NANJING CO LTD-A	944	77,337	0.00%
MING YANG SMART ENERGY GRO-A	13,023	250,870	0.01%
MINMETALS CAPITAL CO LTD-A	25,904	157,023	0.00%
MINMETALS NEW ENERGY MATERIA	11,012	130,129	0.00%
MONTAGE TECHNOLOGY CO LTD-A	5,720	813,455	0.03%
MONTNETS CLOUD TECHNOLOGY-A	4,556	51,304	0.00%
MUYUAN FOODS CO LTD-A	33,565	1,589,215	0.05%
NANJI E-COMMERCE CO LTD-A	14,232	45,236	0.00%
NANJING HANRUI COBALT CO L-A	1,596	74,969	0.00%
NANJING IRON & STEEL CO-A	30,460	190,173	0.01%
NANJING KING-FRIEND BIOCHE-A	25,772	286,409	0.01%
NANJING SECURITIES CO LTD-A	18,256	151,903	0.00%
NARI TECHNOLOGY CO LTD-A	53,672	1,583,470	0.05%
NATIONAL SILICON INDUSTRY -A	19,332	370,868	0.01%
NAURA TECHNOLOGY GROUP CO-A	4,255	2,159,051	0.07%
NAVINFO CO LTD-A	28,632	300,967	0.01%
NEUSOFT CORP-A	6,684	68,514	0.00%
NEW CHINA LIFE INSURANCE C-A	10,208	712,990	0.02%
NEW HOPE LIUHE CO LTD-A	22,180	206,458	0.01%
NEWAY VALVE SUZHOU CO LTD-A	4,400	241,294	0.01%
NEWLAND DIGITAL TECHNOLOGY-A	9,344	213,199	0.01%
NEXCHIP SEMICONDUCTOR CORP-A	10,724	321,135	0.01%
NINESTAR CORP-A	14,332	269,253	0.01%
NINGBO DEYE TECHNOLOGY CO -A	5,952	888,203	0.03%
NINGBO JOYSON ELECTRONIC -A	9,344	262,839	0.01%
NINGBO ORIENT WIRES & CABL-A	4,156	285,610	0.01%
NINGBO RONBAY NEW ENERGY T-A	4,787	153,945	0.00%
NINGBO SANXING MEDICAL CO -A	12,836	382,048	0.01%
NINGBO SHANSHAN CO LTD-A	11,140	167,808	0.01%
NINGBO TUOPU GROUP CO LTD-A	10,808	696,867	0.02%
NINGBO ZHOUSHAN PORT CO LT-A	36,912	171,375	0.01%
NINGXIA BAOFENG ENERGY GRO-A	42,535	1,403,130	0.04%
NORTH CHINA PHARM CO-A	9,876	60,987	0.00%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
NORTH HUAJIN CHEMICAL INDU-A	35,216	213,870	0.01%
NORTH INDUSTRIES GROUP RED-A	11,672	223,255	0.01%
NORTHEAST SECURITIES CO LT-A	13,468	123,224	0.00%
OFFCN EDUCATION TECHNOLOGY-A	35,648	106,021	0.00%
OFFSHORE OIL ENGINEERING-A	25,572	188,974	0.01%
OFILM GROUP CO LTD-A	23,244	227,971	0.01%
OMNIVISION INTEGRATED CIRCUI	7,316	788,625	0.02%
OPPEIN HOME GROUP INC-A	5,520	333,981	0.01%
OPPLE LIGHTING CO LTD-A	2,128	46,114	0.00%
OPT MACHINE VISION TECH CO-A	616	62,933	0.00%
ORG TECHNOLOGY CO LTD-A	14,732	85,288	0.00%
ORIENT SECURITIES CO LTD-A	29,170	299,337	0.01%
ORIENTAL ENERGY CO LTD -A	26,636	262,146	0.01%
ORIENTAL PEARL GROUP CO LT-A	16,660	178,148	0.01%
OURPALM CO LTD-A	15,696	85,345	0.00%
OVCTEK CHINA INC-A	5,088	81,610	0.00%
PACIFIC SECURITIES CO/THE-A	33,520	142,689	0.00%
PANGANG GROUP VANADIUM TIT-A	96,668	365,412	0.01%
PEOPLE.CN CO LTD-A	12,936	288,255	0.01%
PERFECT WORLD CO LTD-A	20,384	406,553	0.01%
PETROCHINA CO LTD-A	140,849	1,949,007	0.06%
PHARMARON BEIJING CO LTD-A	7,116	226,016	0.01%
PICC HOLDING CO-A	50,912	420,156	0.01%
PING AN BANK CO LTD-A	114,160	1,435,852	0.04%
PING AN INSURANCE GROUP CO-A	59,800	3,854,362	0.12%
PINGDINGSHAN TIANAN COAL -A	29,396	272,292	0.01%
PIOTECH INC-A	701	294,426	0.01%
POLARIS BAY GROUP CO LTD-A	12,936	92,365	0.00%
POLY DEVELOPMENTS AND HOLD-A	58,792	388,416	0.01%
PORTON PHARMA SOLUTIONS L-A	2,960	70,561	0.00%
POSTAL SAVINGS BANK OF CHI-A	143,324	834,627	0.03%
POWER CONSTRUCTION CORP OF-A	110,841	722,218	0.02%
PYLON TECHNOLOGIES CO LTD-A	1,274	107,553	0.00%
QI AN XIN TECHNOLOGY GROUP-A	5,769	193,122	0.01%
QINGDAO HANHE CABLE CO LTD-A	19,107	191,301	0.01%
QINGDAO HUICHENG ENVIRONME-A	1,496	155,079	0.00%
QINGDAO PORT INTERNATIONAL-A	12,536	122,523	0.00%
QINGDAO RURAL COMMERCIAL B-A	32,156	111,696	0.00%
QINGDAO TGOOD ELECTRIC-A	5,088	157,098	0.01%
QINGHAI SALT LAKE INDUSTRY-A	37,144	1,560,078	0.05%
QINHUANGDAO PORT CO LTD-A	15,064	62,415	0.00%
QUANTUMCTEK CO LTD-A	587	355,091	0.01%
QUZHOU XIN'AN DEVELOPMENT -A	42,000	150,181	0.00%
RANGE INTELLIGENT COMPUTI-A	9,444	866,210	0.03%
RAYTRON TECHNOLOGY CO LTD-A	1,741	200,002	0.01%
RED STAR MACALLINE GROUP C-A	19,952	54,810	0.00%
REMEGEN CO LTD-A	1,313	191,927	0.01%
RIZHAO PORT CO LTD -A	17,824	62,520	0.00%
ROBOTECHNIK INTELLIGENT TE-A	964	416,498	0.01%
ROCKCHIP ELECTRONICS CO L-A	2,028	350,448	0.01%
RONGSHENG PETROCHEMICAL CO-A	31,092	423,532	0.01%
RUIJIE NETWORKS CO LTD-A	2,560	222,484	0.01%
S F HOLDING CO LTD-A	24,575	1,061,182	0.03%
SAI MICROELECTRONICS INC-A	4,200	209,443	0.01%
SAIC MOTOR CORP LTD-A	53,092	879,307	0.03%
SAILUN GROUP CO LTD-A	31,192	455,699	0.01%
SANAN OPTOELECTRONICS CO L-A	39,704	525,970	0.02%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
SANGFOR TECHNOLOGIES INC-A	3,392	391,668	0.01%
SANSTEEL MINGUANG CO LTD -A	14,063	61,780	0.00%
SANSURE BIOTECH INC-A	10,340	211,980	0.01%
SANY HEAVY INDUSTRY CO LTD-A	59,089	1,289,187	0.04%
SANY RENEWABLE ENERGY CO L-A	4,798	128,646	0.00%
SATELLITE CHEMICAL CO LTD-A	15,928	499,391	0.02%
SDIC CAPITAL CO LTD-A	31,292	246,163	0.01%
SDIC POWER HOLDINGS CO LTD-A	37,144	597,046	0.02%
SEALAND SECURITIES CO LTD -A	31,292	136,047	0.00%
SEAZEN HOLDINGS CO LTD-A	26,104	415,146	0.01%
SENSTEED HI-TECH GROUP-A	58,000	282,450	0.01%
SERES GROUP CO L-A	10,208	1,052,509	0.03%
SG MICRO CORP-A	3,392	260,406	0.01%
SH JINJIANG INTL HOTELS - B	31,026	356,361	0.01%
SHAANXI COAL INDUSTRY CO L-A	56,237	1,633,610	0.05%
SHAANXI ENERGY INVESTMENT -A	14,200	173,765	0.01%
SHAANXI INTL TRUST CO LTD-A	29,596	113,891	0.00%
SHAN XI HUA YANG GROUP NEW-A	17,924	179,253	0.01%
SHANDONG BUCHANG PHARMACEU-A	5,912	110,598	0.00%
SHANDONG DENGHAI SEEDS CO-A	4,888	57,928	0.00%
SHANDONG GOLD MINING CO LT-A	13,001	594,017	0.02%
SHANDONG HIMILE MECHANICAL-A	5,088	457,318	0.01%
SHANDONG HI-SPEED CO LTD -A	13,368	162,370	0.01%
SHANDONG HUALU HENGSHENG-A	11,672	479,634	0.01%
SHANDONG HUMON SMELTING-A	19,320	326,775	0.01%
SHANDONG LINGLONG TYRE CO -A	19,220	305,012	0.01%
SHANDONG NANSHAN ALUMINUM-A	71,628	498,424	0.02%
SHANDONG PHARMACEUTICAL - A	3,724	78,290	0.00%
SHANDONG PUBLISHING & MEDI-A	8,280	83,652	0.00%
SHANDONG SUN PAPER INDUSTR-A	20,384	343,152	0.01%
SHANGHAI AEROSPACE AUTOMOB-A	8,180	126,934	0.00%
SHANGHAI AIKO SOLAR ENERGY-A	8,912	141,732	0.00%
SHANGHAI AJ GROUP CO LTD-A	9,344	49,640	0.00%
SHANGHAI ALLIST PHARMACEUT-A	2,360	257,181	0.01%
SHANGHAI AWINIC TECHNOLOGY-A	1,427	106,263	0.00%
SHANGHAI BAILIAN GROUP CO-A	9,012	86,853	0.00%
SHANGHAI BAIRUN INVESTMENT-A	5,920	113,906	0.00%
SHANGHAI BAOSIGHT SOFTWARE-A	16,860	440,191	0.01%
SHANGHAI BAOSIGHT SOFTWARE-B	61,502	498,581	0.02%
SHANGHAI BOCHU ELECTRONIC-A	1,105	162,375	0.01%
SHANGHAI CONSTRUCTION GROU-A	50,912	158,353	0.00%
SHANGHAI DAZHONG PUBLIC UT-A	35,216	222,265	0.01%
SHANGHAI ELECTRIC GRP CO L-A	53,678	485,026	0.01%
SHANGHAI ELECTRIC POWER CO-A	11,772	243,876	0.01%
SHANGHAI ENVIRONMENT GROUP-A	7,748	73,968	0.00%
SHANGHAI FLYCO ELECTRICAL -A	764	28,160	0.00%
SHANGHAI FOSUN PHARMACEUTI-A	3,492	105,560	0.00%
SHANGHAI FUDAN MICROELE-DO-A	2,225	168,289	0.01%
SHANGHAI HUAYI GROUP CORP -A	11,002	120,394	0.01%
SHANGHAI INTERNATIONAL AIR-A	13,053	409,251	0.01%
SHANGHAI INTERNATIONAL POR-A	50,280	290,515	0.01%
SHANGHAI JAHWA UNITED CO -A	3,724	88,943	0.00%
SHANGHAI JINJIANG INTERNAT-A	13,268	404,696	0.01%
SHANGHAI JINQIAO EXPORT P-A	4,824	60,126	0.00%
SHANGHAI JINQIAO EXPORT PR-B	22,080	131,391	0.00%
SHANGHAI JUNSHI BIOSCIENCE-A	3,109	122,922	0.00%
SHANGHAI LINGANG HOLDINGS-A	11,672	132,231	0.00%

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
SHANGHAI LUJIAZUI FIN&TRAD-A	34,384	302,102	0.01%
SHANGHAI LUJIAZUI FIN&TRAD-B	94,448	298,417	0.01%
SHANGHAI M&G STATIONERY IN-A	4,456	127,822	0.00%
SHANGHAI MECHANICAL AND EL-A	4,491	111,595	0.00%
SHANGHAI MECHANICAL AND EL-B	14,532	148,911	0.01%
SHANGHAI MOONS' ELECTRIC C-A	2,560	165,584	0.01%
SHANGHAI PHARMACEUTICALS-A	13,900	269,027	0.01%
SHANGHAI PUDONG DEVEL BANK-A	199,988	2,311,041	0.07%
SHANGHAI PUTAILAI NEW ENERGY	15,264	554,119	0.02%
SHANGHAI RAAS BLOOD PRODUC-A	32,788	216,618	0.01%
SHANGHAI RURAL COMMERCIAL -A	34,584	357,643	0.01%
SHANGHAI SMI HOLDING CO LT-A	63,780	320,733	0.01%
SHANGHAI STONEHILL TECHNOL-A	27,900	285,671	0.01%
SHANGHAI TUNNEL ENGINEERIN-A	44,792	323,380	0.01%
SHANGHAI UNITED IMAGING HE-A	4,092	520,247	0.02%
SHANGHAI WAIGAOQIAO FTZ-A	26,380	310,834	0.01%
SHANGHAI YUYUAN TOURIST MA-A	50,412	262,665	0.01%
SHANGHAI ZHANGJIANG HIGH-A	10,076	389,459	0.01%
SHANGHAI ZHENHUA HEAVY IND-A	62,602	357,447	0.01%
SHANGHAI ZHENHUA HEAVY IND-B	71,828	144,728	0.00%
SHANJIN INTERNATIONAL GOLD-A	21,848	736,091	0.02%
SHANNON SEMICONDUCTOR TECH-A	2,600	370,785	0.01%
SHANXI COAL INTERNATIONAL -A	11,572	145,810	0.00%
SHANXI COKING COAL ENERGY-A	64,944	492,460	0.01%
SHANXI LU'AN ENVIRONMENTAL-A	25,872	397,947	0.01%
SHANXI MEIJIN ENERGY CO LT-A	47,053	251,573	0.01%
SHANXI SECURITIES CO LTD-A	20,684	131,251	0.00%
SHANXI TAIGANG STAINLESS-A	71,064	350,103	0.01%
SHANXI XINGHUACUN FEN WINE-A	7,316	1,188,086	0.04%
SHANYING INTL HLDG CO LTD-A	33,320	58,248	0.00%
SHARETRONIC DATA TECHNOLOG-A	2,000	475,222	0.01%
SHEDE SPIRITS CO LTD-A	3,392	174,117	0.01%
SHENERGY COMPANY LIMITED-A	23,976	242,499	0.01%
SHENGHE RESOURCES HOLDINGS-A	11,240	285,805	0.01%
SHENGYI ELECTRONICS CO LTD-A	3,006	285,472	0.01%
SHENGYI TECHNOLOGY CO LTD -A	15,264	938,606	0.03%
SHENNAN CIRCUITS CO LTD-A	3,824	952,858	0.03%
SHENWAN HONGYUAN GROUP CO-A	132,816	705,590	0.02%
SHENYANG XINGQI PHARMACEUT-A	1,596	119,211	0.01%
SHENZHEN AGRICULTURAL POWE-A	28,000	234,569	0.01%
SHENZHEN AIRPORT CO-A	11,872	90,428	0.00%
SHENZHEN AISIDI CO LTD-A	7,116	105,496	0.00%
SHENZHEN CAPCHEM TECHNOLOG-A	5,620	359,298	0.01%
SHENZHEN DYNANONIC CO LTD-A	4,256	211,849	0.01%
SHENZHEN ENERGY GROUP CO L-A	19,852	156,619	0.01%
SHENZHEN ENVICOOL TECHNOLO-A	5,600	536,203	0.02%
SHENZHEN EVERWIN PRECISION-A	10,076	356,632	0.01%
SHENZHEN EXPRESSWAY CORP L-A	4,556	48,304	0.00%
SHENZHEN GAS CORP LTD-A	11,140	89,278	0.00%
SHENZHEN GOODIX TECHNOLOGY-A	3,392	253,745	0.01%
SHENZHEN HAN'S CNC TECHNOL-A	1,000	184,122	0.01%
SHENZHEN HEPALINK PHARMACE-A	4,456	57,361	0.00%
SHENZHEN HUAQIANG INDUS CO-A	7,316	205,212	0.01%
SHENZHEN INFOGEM TECHNOLOG-A	4,356	185,576	0.01%
SHENZHEN INOVANCE TECHNOLO-A	17,098	1,300,397	0.04%
SHENZHEN KAIFA TECHNOLOGY-A	7,748	226,828	0.01%
SHENZHEN KANGTAI BIOLOGICA-A	6,252	98,719	0.00%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
SHENZHEN KEDALI INDUSTRY C-A	2,028	412,076	0.01%
SHENZHEN KINGDOM SCI-TECH-A	10,108	143,657	0.00%
SHENZHEN KINWONG ELECTRONI-A	5,420	346,881	0.01%
SHENZHEN KSTAR SCIENCE AND-A	2,760	141,300	0.00%
SHENZHEN LONGSYS ELECTRONI-A	2,660	897,038	0.03%
SHENZHEN MEGMEET ELECTRICA-A	3,100	342,046	0.01%
SHENZHEN MINDRAY BIO-MEDIC-A	7,334	1,370,834	0.04%
SHENZHEN MTC CO LTD -A	47,652	511,715	0.02%
SHENZHEN NEW INDUSTRIES BI-A	4,988	277,842	0.01%
SHENZHEN OVERSEAS CHINESE-A	46,418	114,341	0.00%
SHENZHEN SALUBRIS PHARM-A	8,280	576,259	0.02%
SHENZHEN SC NEW ENERGY TEC-A	2,560	306,118	0.01%
SHENZHEN SED INDUSTRY CO-A	6,352	130,222	0.00%
SHENZHEN SENIOR TECHNOLOGY-A	7,648	128,576	0.00%
SHENZHEN SUNWAY COMMUNICAT-A	4,556	335,959	0.01%
SHENZHEN TECHWINSEMI TECHN-A	1,300	560,915	0.02%
SHENZHEN TRANSSION HOLDING-A	6,244	388,772	0.01%
SHENZHEN WOER HEAT-SHRINK -A	7,216	192,250	0.01%
SHENZHEN YAN TIAN PORT HLD-A	19,304	100,581	0.00%
SHENZHEN YUTO PACKAGING TE-A	4,456	160,347	0.01%
SHENZHEN ZHONGJIN LINGNAN-A	22,268	154,699	0.01%
SHIDA SHINGHWA ADVANCED MA-A	1,396	137,312	0.00%
SHIJIAZHUANG CHANGSHAN BEI-A	10,608	209,526	0.01%
SHIJIAZHUANG YILING PHARMA-A	18,456	352,806	0.01%
SIASUN ROBOT & AUTOMATION-A	7,748	129,377	0.00%
SICC CO LTD-A	1,875	174,318	0.01%
SICHUAN BIOKIN PHARMACEUTI-A	409	129,070	0.00%
SICHUAN CHANGHONG ELECTRIC-A	22,512	221,559	0.01%
SICHUAN CHUANTOU ENERGY CO-A	23,876	403,564	0.01%
SICHUAN HEBANG BIOTECHNOL- A	50,612	161,442	0.00%
SICHUAN HUAFENG TECHNOLOGY-A	2,631	308,456	0.01%
SICHUAN KELUN PHARMACEUTIC-A	12,936	509,402	0.02%
SICHUAN NEW ENERGY POWER C-A	26,736	481,647	0.01%
SICHUAN ROAD&BRIDGE GROUP-A	34,684	396,474	0.01%
SICHUAN SWELLFUN CO LTD-A	5,620	209,187	0.01%
SICHUAN TEWAY FOOD GROUP-A	13,268	184,952	0.01%
SICHUAN YAHUA INDUSTRIAL-A	5,620	148,006	0.01%
SINOCHEM INTL CORP-A	20,384	100,423	0.00%
SINOLINK SECURITIES CO LTD-A	18,356	174,614	0.01%
SINOMA INTERNATIONAL ENGIN-A	15,164	177,816	0.01%
SINOMA SCIENCE&TECHNOLOGY -A	11,240	501,052	0.02%
SINOMINE RESOURCE GROUP CO-A	4,356	367,394	0.01%
SINOPEC OILFIELD SERVICE C-A	50,912	164,132	0.01%
SINOPEC SHANGHAI PETROCHE-A	37,476	122,518	0.01%
SINOSOFT CO LTD-A	4,656	87,313	0.00%
SINOTRANS LIMITED-A	46,888	327,867	0.01%
SKSHU PAINT CO LTD-A	5,620	323,445	0.01%
SKYVERSE TECHNOLOGY CO LTD-A	1,998	344,856	0.01%
SKYWORTH DIGITAL CO LTD-A	6,484	80,449	0.00%
SMARTSENS TECHNOLOGY SHANG-A	1,939	181,808	0.01%
SONGCHENG PERFORMANCE DEVE-A	15,164	133,921	0.00%
SOOCHOW SECURITIES CO LTD-A	28,560	254,173	0.01%
SOUTHWEST SECURITIES CO LT-A	32,788	154,461	0.00%
SPIC INDUSTRY-FINANCE HOLD-A	21,416	152,184	0.00%
SPRING AIRLINES CO LTD-A	5,600	293,688	0.01%
STARPOWER SEMICONDUCTOR LT-A	1,596	183,798	0.01%
STATE GRID YINGDA CO LTD-A	50,080	362,694	0.01%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
STO EXPRESS CO LTD-A	8,612	144,880	0.00%
SUNGROW POWER SUPPLY CO LT-A	13,000	2,224,771	0.07%
SUNRESIN NEW MATERIALS CO -A	5,088	378,653	0.01%
SUNWODA ELECTRONIC CO LTD-A	15,264	436,815	0.01%
SUOFEIYA HOME COLLECTION C-A	5,511	79,262	0.00%
SUPCON TECHNOLOGY CO LTD-A	4,734	346,344	0.01%
SUZHOU ANJIE TECHNOLOGY CO-A	9,344	142,239	0.00%
SUZHOU CENTEC COMMUNICATIO-A	497	94,149	0.00%
SUZHOU DONGSHAN PRECISION-A	10,808	1,267,365	0.04%
SUZHOU GOLD MANTIS CONSTR -A	15,264	58,219	0.00%
SUZHOU MAXWELL TECHNOLOGIE-A	1,264	328,148	0.01%
SUZHOU NANOMICRO TECHNOLOG-A	2,049	58,381	0.00%
SUZHOU NOVOSENSE MICROELEC-A	398	66,811	0.00%
SUZHOU TFC OPTICAL COMMUNI-A	4,256	1,457,098	0.04%
SWANCOR ADVANCED MATERIALS-A	1,262	164,702	0.01%
TAIJI COMPUTER CORP LTD-A	8,380	189,777	0.01%
TALKWEB INFORMATION SYSTEM-A	8,280	321,261	0.01%
TANGSHAN PORT GROUP CO LTD-A	33,920	180,586	0.01%
TANGSHAN SANYOU CHEMICAL I-A	11,972	94,315	0.00%
TASLY PHARMACEUTICAL GROUP-A	8,480	138,135	0.00%
TBEA CO LTD-A	24,940	750,237	0.02%
TCL TECHNOLOGY GROUP CORP-A	70,432	341,392	0.01%
TCL ZHONGHUAN RENEWABLE EN-A	23,478	233,998	0.01%
THREE SQUIRRELS INC-A	2,028	42,451	0.00%
THUNDER SOFTWARE TECHNOLOG-A	3,392	224,943	0.01%
TIAN DI SCIENCE & TECHNOLO-A	23,631	153,438	0.00%
TIANFENG SECURITIES CO LTD-A	111,000	466,209	0.01%
TIANJIN CHASE SUN PHARM-A	73,956	297,189	0.01%
TIANJIN PORT CO LTD-A	61,875	323,094	0.01%
TIANJIN712 COMMUNICATION &-A	7,316	133,790	0.00%
TIANMA MICROELECTRONICS-A	14,274	128,168	0.00%
TIANNENG BATTERY GROUP CO -A	2,355	86,374	0.00%
TIANQI LITHIUM CORP-A	7,116	448,155	0.01%
TIANSHAN ALUMINUM GROUP CO-A	25,040	505,669	0.02%
TIANSHAN MATERIAL CO L-A	18,556	105,741	0.00%
TIANSHUI HUATIAN TECHNOLOG-A	15,696	207,395	0.01%
TIBET CHEEZHENG TIBETAN-A	1,796	46,871	0.00%
TITAN WIND ENERGY SUZHOU-A	10,457	132,117	0.00%
TOLY BREAD CO LTD-A	9,012	51,662	0.00%
TONGFU MICROELECTRONIC CO-A	6,916	324,471	0.01%
TONGHUA DONGBAO PHARMACEUT-A	11,340	122,162	0.00%
TONGKUN GROUP CO LTD-A	13,922	285,256	0.01%
TONGLING NONFERROUS METALS-A	53,308	351,580	0.01%
TONGWEI CO LTD-A	30,697	575,654	0.02%
TOPCHOICE MEDICAL CORPORAT-A	2,260	107,929	0.00%
TOPSEC TECHNOLOGIES GROUP -A	6,584	54,634	0.00%
TRANSFAR ZHILIAN CO LTD-A	15,828	103,132	0.00%
TRIANGLE TYRE CO LTD-A	4,456	70,512	0.00%
TRINA SOLAR CO LTD-A	26,037	487,084	0.02%
TSINGHUA TONGFANG CO LTD-A	16,260	145,815	0.00%
TSINGTAO BREWERY CO LTD-A	3,292	231,167	0.01%
UNIGROUP GUOXIN MICROELECT-A	5,620	421,308	0.01%
UNISPLENDOUR CORP LTD-A	21,848	617,543	0.02%
UNITED NOVA TECHNOLOGY CO-A	34,301	245,303	0.01%
UNIVERSAL SCIENTIFIC INDUS-A	9,708	363,663	0.01%
VALIANT CO LTD - A	15,064	265,563	0.01%
VANCHIP TIANJIN TECHNOLOGY-A	3,074	114,769	0.00%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
VERISILICON MICROELECTRONI-A	2,274	522,206	0.02%
VICTORY GIANT TECHNOLOGY -A	4,356	1,241,131	0.04%
VISUAL CHINA GROUP CO LTD-A	7,316	166,678	0.01%
WALVAX BIOTECHNOLOGY CO-A	9,112	128,157	0.00%
WANDA FILM HOLDING CO LTD-A	12,304	136,457	0.00%
WANGFUJING GROUP CO LTD-A	6,384	88,267	0.00%
WANGSU SCIENCE & TECHNOLOG-A	14,232	273,029	0.01%
WANHUA CHEMICAL GROUP CO -A	18,170	1,638,720	0.05%
WANXIANG QIANCHAO CO LTD-A	16,128	282,490	0.01%
WEICHAI POWER CO LTD-A	33,420	919,592	0.03%
WEIFU HIGH TECHNOLOGY GROU-B	22,153	320,332	0.01%
WEIFU HIGH-TECHNOLOGY GRP-A	4,456	102,936	0.00%
WEIHAI GUANGWEI COMPOSITES-A	5,952	232,422	0.01%
WENS FOODSTUFF GROUP CO L-A	37,390	705,411	0.02%
WESTERN MINING CO -A	13,764	390,608	0.01%
WESTERN SECURITIES CO LTD-A	21,880	180,815	0.01%
WESTERN SUPERCONDUCTING TE-A	2,638	212,343	0.01%
WINGTECH TECHNOLOGY CO LTD-A	10,076	358,691	0.01%
WINNER MEDICAL CO LTD-A	7,648	286,669	0.01%
WINNING HEALTH TECHNOLOGY-A	12,736	121,297	0.00%
WINTIME ENERGY GROUP CO L-A	233,972	478,071	0.01%
WOLONG ELECTRIC GROUP CO L-A	9,344	393,728	0.01%
WONDERS INFORMATION CO LTD-A	21,880	137,847	0.00%
WUCHAN ZHONGDA GROUP CO L-A	25,672	150,954	0.00%
WUHAN GUIDE INFRARED CO LT-A	35,748	514,955	0.02%
WULIANGYE YIBIN CO LTD-A	23,940	2,806,430	0.09%
WUS PRINTED CIRCUIT KUNSHA-A	10,733	925,591	0.03%
WUXI APPTEC CO LTD-A	14,412	1,604,904	0.05%
WUXI AUTOWELL TECHNOLOGY C-A	1,621	135,026	0.00%
XCMG CONSTRUCTION MACHIN-A	57,828	661,690	0.02%
XIAMEN C & D INC-A	14,432	145,477	0.00%
XIAMEN FARATRONIC CO LTD-A	1,596	226,301	0.01%
XIAMEN INTRETECH INC-A	13,268	285,863	0.01%
XIAMEN ITG GROUP CORP LTD-A	47,220	343,054	0.01%
XIAMEN TUNGSTEN CO LTD-A	12,836	810,432	0.02%
XI'AN SHAANGU POWER CO LTD-A	9,876	112,893	0.00%
XIANGCAI CO LTD-A	14,200	149,425	0.00%
XINFENGMING GROUP CO LTD-A	8,643	164,239	0.01%
XINHUA WINSHARE PUBLISHING-A	1,828	28,055	0.00%
XINJIANG DAQO NEW ENERGY C-A	12,438	296,501	0.01%
XINXING DUCTILE IRON PIPES-A	22,612	118,587	0.00%
XIZANG ZHUFENG RESOURCES-A	5,188	100,234	0.00%
XTC NEW ENERGY MATERIALS X-A	2,882	235,222	0.01%
XUJI ELECTRIC CO LTD-A	10,108	311,753	0.01%
YANGLING METRON NEW MATERI-A	3,824	67,847	0.00%
YANGTZE OPTICAL FIBRE AND -A	1,496	525,574	0.02%
YANGZHOU YANGJIE ELECTRONI-A	4,256	325,963	0.01%
YANKUANG ENERGY GROUP CO-A	27,068	594,556	0.02%
YANTAI CHANGYU PIONEER-A	1,857	40,600	0.00%
YANTAI CHANGYU PIONEER-B	24,336	184,224	0.01%
YANTAI EDDIE PRECISION MAC-A	12,836	286,026	0.01%
YANTAI JEREH OILFIELD-A	8,280	909,833	0.03%
YEALINK NETWORK TECHNOLOGY-A	10,108	375,664	0.01%
YIFAN PHARMACEUTICAL CO LT-A	6,884	99,087	0.00%
YIFENG PHARMACY CHAIN CO L-A	14,000	387,770	0.01%
YIHAI KERRY ARAWANA HOLDIN-A	9,012	293,295	0.01%
YILI CHUANNING BIOTECHNOLO-A	9,876	119,956	0.00%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
YONFER AGRICULTURAL TECHNO-A	7,116	126,660	0.00%
YONGHUI SUPERSTORES CO LTD-A	44,560	190,696	0.01%
YONGXING SPECIAL MATERIALS-A	2,560	217,427	0.01%
YONYOU NETWORK TECHNOLOGY-A	16,860	222,775	0.01%
YOUNGOR FASHION CO LTD-A	39,463	343,591	0.01%
YOUNGY CO LTD-A	1,296	112,220	0.00%
YOUZU INTERACTIVE CO LTD-A	5,620	60,861	0.00%
YTO EXPRESS GROUP CO LTD-A	30,560	699,011	0.02%
YUAN LONGPING HIGH-TECH AG-A	21,748	244,405	0.01%
YUANJIE SEMICONDUCTOR TECH-A	491	560,394	0.02%
YUNDA HOLDING GROUP CO LTD-A	50,412	386,845	0.01%
YUNNAN ALUMINIUM CO LTD-A	14,232	500,822	0.02%
YUNNAN BAIYAO GROUP CO LTD-A	10,331	643,360	0.02%
YUNNAN BOTANEE BIO-TECHNOL-A	2,228	95,980	0.00%
YUNNAN CHIHONG ZINC & GERM-A	42,764	381,555	0.01%
YUNNAN COPPER CO LTD-A	9,976	204,178	0.01%
YUNNAN ENERGY NEW MATERIAL-A	5,920	455,490	0.02%
YUNNAN TIN CO LTD-A	9,503	340,450	0.01%
YUNNAN YUNTIANHUA CO-A	10,650	403,666	0.01%
YUTONG BUS CO LTD-A	17,092	695,759	0.02%
ZANGGE MINING CO LTD-A	10,608	954,549	0.03%
ZCZL INDUSTRIAL TECHNOLOGY G	12,104	280,157	0.01%
ZHANGZHOU PIENTZEHUANG PHA-A	4,256	729,999	0.02%
ZHEFU HOLDING GROUP CO LTD-A	30,128	142,272	0.00%
ZHEJIANG CFMOTO POWER CO L-A	900	233,547	0.01%
ZHEJIANG CHINA COMMODITIES-A	35,316	518,754	0.02%
ZHEJIANG CHINT ELECTRICS-A	10,808	400,576	0.01%
ZHEJIANG CONBA PHARMACEUTI-A	14,532	72,583	0.00%
ZHEJIANG CONSTRUCTION INVE-A	6,052	58,876	0.00%
ZHEJIANG CRYSTAL-OPTECH -A	10,524	263,298	0.01%
ZHEJIANG DAHUA TECHNOLOGY-A	15,264	291,961	0.01%
ZHEJIANG DAILY DIGITAL CUL-A	21,116	290,037	0.01%
ZHEJIANG DINGLI MACHINERY -A	4,356	239,227	0.01%
ZHEJIANG HAILIANG CO -A	22,812	359,943	0.01%
ZHEJIANG HANGKE TECHNOLOGY-A	3,062	93,361	0.00%
ZHEJIANG HISOAR PHARM -A	29,496	238,061	0.01%
ZHEJIANG HISUN PHARMACEUTI-A	6,684	79,440	0.00%
ZHEJIANG HUACE FILM & TV-A	11,040	90,106	0.00%
ZHEJIANG HUAHAI PHARMACEUT-A	14,332	261,281	0.01%
ZHEJIANG HUAYOU COBALT CO -A	10,808	720,545	0.02%
ZHEJIANG JINGSHENG MECHANI-A	6,352	296,424	0.01%
ZHEJIANG JIUZHOU PHARMACEU-A	4,988	97,502	0.00%
ZHEJIANG JUHUA CO-A	17,092	662,582	0.02%
ZHEJIANG LONGSHENG GROUP C-A	29,396	434,132	0.01%
ZHEJIANG MEDICINE CO LTD-A	18,356	334,850	0.01%
ZHEJIANG NHU CO LTD-A	15,164	594,727	0.02%
ZHEJIANG RONGTAI ELECTRIC -A	2,100	173,400	0.01%
ZHEJIANG RUNTU CO LTD-A	6,352	81,263	0.00%
ZHEJIANG SANHUA INTELLIGEN-A	13,900	671,067	0.02%
ZHEJIANG SEMIR GARMENT CO-A	14,432	88,957	0.00%
ZHEJIANG SUPOR CO LTD -A	2,643	131,560	0.00%
ZHEJIANG WANFENG AUTO -A	10,708	171,025	0.01%
ZHEJIANG WANLIYANG CO LTD-A	7,616	68,039	0.00%
ZHEJIANG WEIMING ENVIRONME-A	9,724	276,950	0.01%
ZHEJIANG WEIXING NEW BUILD-A	26,736	340,522	0.01%
ZHEJIANG WOLWO BIO-PHARMAC-A	6,352	185,166	0.01%
ZHEJIANG YONGTAI TECH-A	4,456	115,328	0.00%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
China (continued)			
ZHEJIANG ZHENENG ELECTRIC-A	56,646	349,160	0.01%
ZHESHANG SECURITIES CO LTD-A	25,646	281,224	0.01%
ZHONGJI INNOLIGHT CO LTD-A	6,152	3,976,467	0.12%
ZHONGJIN GOLD CORP-A	28,427	861,908	0.03%
ZHONGSHAN BROAD OCEAN MOTO-A	14,100	146,612	0.01%
ZHONGSHAN PUBLIC UTILITIES-A	22,230	280,356	0.01%
ZHONGTAI SECURITIES CO LTD-A	34,152	235,321	0.01%
ZHUHAI HUAFA PROPERTIES CO-A	15,828	64,502	0.00%
ZHUZHOU CRRC TIMES ELECTRI-A	3,722	219,492	0.01%
ZHUZHOU HONGDA ELECTRONICS-A	2,128	100,610	0.00%
ZHUZHOU KIBING GROUP CO LT-A	15,296	101,228	0.00%
ZIJIN MINING GROUP CO LTD-A	120,800	4,486,794	0.14%
ZOOMLION HEAVY INDUSTRY S-A	22,628	220,902	0.01%
ZTE CORP-A	22,221	818,277	0.03%
		407,236,805	
Hong Kong			
3SBIO INC	146,015	3,305,780	0.10%
AAC TECHNOLOGIES HOLDINGS IN	64,559	2,136,903	0.07%
AGRICULTURAL BANK OF CHINA-H	2,578,376	14,361,554	0.44%
AIA GROUP LTD	870,044	73,823,233	2.28%
AIR CHINA LTD-H	142,112	649,452	0.02%
AKESO INC	55,688	7,250,578	0.22%
ALIBABA GROUP HOLDING LTD	1,480,935	176,231,265	5.43%
ALIBABA HEALTH INFORMATION T	438,034	2,041,238	0.06%
ALUMINUM CORP OF CHINA LTD-H	312,967	3,520,879	0.11%
ANGANG STEEL CO LTD-H	138,423	207,635	0.01%
ANGELALIGN TECHNOLOGY INC	7,823	580,075	0.02%
ANHUI CONCH CEMENT CO LTD-H	87,868	1,862,802	0.06%
ANHUI EXPRESSWAY CO LTD-H	28,103	417,330	0.01%
ANTA SPORTS PRODUCTS LTD	105,222	7,965,305	0.25%
ASMPT LTD	27,282	2,709,103	0.08%
AVICHINA INDUSTRY & TECH-H	225,637	749,115	0.02%
BAIC MOTOR CORP LTD-H	154,924	237,034	0.01%
BAIDU INC-CLASS A	176,564	18,662,815	0.58%
BANK OF CHINA LTD-H	5,681,388	28,236,498	0.87%
BANK OF COMMUNICATIONS CO-H	612,340	4,310,874	0.13%
BANK OF EAST ASIA LTD	64,348	841,028	0.03%
BBMG CORP-H	191,004	143,253	0.00%
BEIJING CAPITAL INTL AIRPO-H	114,791	210,068	0.01%
BEIJING ENTERPRISES HLDGS	38,899	1,163,080	0.04%
BEIJING ENTERPRISES WATER GR	331,770	899,097	0.03%
BEIJING JINGNENG CLEAN ENE-H	105,705	238,893	0.01%
BEONE MEDICINES LTD-H	64,276	11,029,762	0.34%
BILIBILI INC-CLASS Z	24,605	4,200,074	0.13%
BLUE MOON GROUP HOLDINGS LTD	100,284	288,818	0.01%
BOC AVIATION LTD	15,421	1,191,272	0.04%
BOC HONG KONG HOLDINGS LTD	298,570	12,778,796	0.39%
BOSIDENG INTL HLDGS LTD	367,962	1,471,848	0.05%
BRILLIANCE CHINA AUTOMOTIVE	243,879	675,545	0.02%
BUDWEISER BREWING CO APAC LT	118,202	851,054	0.03%
BYD CO LTD-H	304,905	32,258,949	0.99%
BYD ELECTRONIC INTL CO LTD	66,219	1,827,644	0.06%
C&D INTERNATIONAL INVESTMENT	67,385	849,725	0.03%
CALB GROUP CO LTD-H	29,909	946,919	0.03%
CANSINO BIOLOGICS INC-H	6,578	205,234	0.01%
CATHAY PACIFIC AIRWAYS	68,174	764,912	0.02%

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
Hong Kong (continued)			
CENTRAL CHINA SECURITIES C-H	69,840	127,109	0.00%
CGN POWER CO LTD-H	790,568	2,782,799	0.09%
CHAMPION REIT	124,754	281,944	0.01%
CHIFENG JILONG GOLD MINING-H	15,919	658,091	0.02%
CHINA BOHAI BANK CO LTD-H	326,755	261,404	0.01%
CHINA CINDA ASSET MANAGEME-H	981,002	1,108,532	0.03%
CHINA CITIC BANK CORP LTD-H	748,223	5,910,962	0.18%
CHINA CITIC FINANCIAL ASSE-H	1,596,078	1,260,902	0.04%
CHINA COAL ENERGY CO-H	194,676	2,569,723	0.08%
CHINA COMMUNICATIONS SERVI-H	200,597	846,519	0.03%
CHINA CONCH VENTURE HOLDINGS	114,777	1,310,753	0.04%
CHINA CONSTRUCTION BANK-H	7,240,903	60,751,176	1.87%
CHINA EASTERN AIRLINES CO-H	85,615	298,796	0.01%
CHINA ENERGY ENGINEERING C-H	257,910	330,125	0.01%
CHINA EVERBRIGHT BANK CO L-H	188,198	572,122	0.02%
CHINA EVERBRIGHT ENVIRONMENT	287,550	1,544,144	0.05%
CHINA EVERBRIGHT LTD	71,048	428,419	0.01%
CHINA FEIHE LTD	313,799	1,092,021	0.03%
CHINA GALAXY SECURITIES CO-H	303,757	2,399,680	0.07%
CHINA GAS HOLDINGS LTD	207,517	1,483,747	0.05%
CHINA GOLD INTERNATIONAL RES	19,699	2,978,489	0.09%
CHINA HONGQIAO GROUP LTD	261,834	9,101,350	0.28%
CHINA INTERNATIONAL CAPITA-H	135,886	2,333,163	0.07%
CHINA INTERNATIONAL MARINE-H	41,801	407,560	0.01%
CHINA JINMAO HOLDINGS GROUP	549,725	709,145	0.02%
CHINA LESSO GROUP HOLDINGS L	77,563	383,161	0.01%
CHINA LIFE INSURANCE CO-H	616,643	15,169,418	0.47%
CHINA LITERATURE LTD	39,577	1,006,047	0.03%
CHINA LONGYUAN POWER GROUP-H	273,685	1,951,374	0.06%
CHINA MEDICAL SYSTEM HOLDING	115,325	1,543,049	0.05%
CHINA MENGNIU DAIRY CO	239,528	4,119,882	0.13%
CHINA MERCHANTS BANK-H	318,387	15,690,111	0.48%
CHINA MERCHANTS PORT HOLDING	87,697	1,283,884	0.04%
CHINA MERCHANTS SECURITIES-H	25,909	339,926	0.01%
CHINA MINSHENG BANKING COR-H	546,118	2,004,253	0.06%
CHINA NATIONAL BUILDING MA-H	336,031	1,599,508	0.05%
CHINA NONFERROUS MINING CORP	107,915	1,239,943	0.04%
CHINA OILFIELD SERVICES-H	134,447	1,214,056	0.04%
CHINA OVERSEAS LAND & INVEST	295,328	3,411,038	0.11%
CHINA PACIFIC INSURANCE GR-H	216,803	6,911,680	0.21%
CHINA PETROLEUM & CHEMICAL-H	1,929,698	8,664,344	0.27%
CHINA POWER INTERNATIONAL	279,438	883,024	0.03%
CHINA RAILWAY GROUP LTD-H	283,435	1,145,077	0.04%
CHINA RAILWAY SIGNAL & COM-H	90,538	313,261	0.01%
CHINA REINSURANCE GROUP CO-H	561,849	825,918	0.03%
CHINA RESOURCES BEER HOLDING	126,062	3,232,230	0.10%
CHINA RESOURCES BUILDING MAT	173,303	259,955	0.01%
CHINA RESOURCES GAS GROUP LT	73,346	1,395,774	0.04%
CHINA RESOURCES LAND LTD	234,291	6,710,094	0.21%
CHINA RESOURCES MIXC LIFESTY	53,733	2,527,600	0.08%
CHINA RESOURCES PHARMACEUTIC	128,052	740,141	0.02%
CHINA RESOURCES POWER HOLDIN	157,467	2,873,773	0.09%
CHINA RUYI HOLDINGS LTD	904,170	1,383,380	0.04%
CHINA SHENHUA ENERGY CO-H	279,886	12,908,342	0.40%
CHINA SOUTHERN AIRLINES CO-H	86,047	335,583	0.01%
CHINA STATE CONSTRUCTION INT	130,028	1,083,133	0.03%
CHINA SUNTIEN GREEN ENERGY-H	67,145	262,537	0.01%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
Hong Kong (continued)			
CHINA TAIPING INSURANCE HOLD	108,213	2,216,202	0.07%
CHINA TOURISM GROUP DUTY F-H	8,196	532,330	0.02%
CHINA TOWER CORP LTD-H	373,358	3,987,463	0.12%
CHINA TRADITIONAL CHINESE ME	133,519	236,329	0.01%
CHINA VANKE CO LTD-H	179,983	523,751	0.02%
CHINA ZHESHANG BANK CO LTD-H	239,171	593,144	0.02%
CHONGQING RURAL COMMERCIAL-H	152,607	1,036,202	0.03%
CHOW TAI FOOK JEWELLERY GROU	152,538	1,659,613	0.05%
CITIC LTD	403,679	4,771,486	0.16%
CITIC SECURITIES CO LTD-H	133,740	3,180,337	0.10%
CK ASSET HOLDINGS LTD	150,061	6,671,712	0.21%
CK HUTCHISON HOLDINGS LTD	219,789	13,099,424	0.40%
CK INFRASTRUCTURE HOLDINGS L	51,396	3,214,820	0.10%
CLP HOLDINGS LTD	131,304	9,650,844	0.30%
CMOC GROUP LTD-H	304,537	4,903,046	0.15%
CONTEMPORARY AMPEREX TECHN-H	11,701	7,178,564	0.22%
COSCO SHIPPING DEVELOPMENT-H	289,168	326,760	0.01%
COSCO SHIPPING ENERGY TRAN-H	107,412	1,925,897	0.06%
COSCO SHIPPING HOLDINGS CO-H	187,752	2,797,505	0.09%
COSCO SHIPPING PORTS LTD	57,404	296,205	0.01%
COUNTRY GARDEN SERVICES HOLD	176,820	1,045,006	0.03%
CRRC CORP LTD-H	339,376	1,720,636	0.05%
CSC FINANCIAL CO LTD-H	69,002	714,861	0.02%
CSPC PHARMACEUTICAL GROUP LT	666,620	6,066,242	0.19%
CTF SERVICES LTD	74,206	583,259	0.02%
DAH SING BANKING GROUP LTD	25,052	304,382	0.01%
DAMAI ENTERTAINMENT HOLDINGS	987,398	622,061	0.02%
DATANG INTL POWER GEN CO-H	123,145	309,094	0.01%
DONGFANG ELECTRIC CORP LTD-H	23,921	813,314	0.03%
EAST BUY HOLDING LTD	37,251	1,011,737	0.03%
ENN ENERGY HOLDINGS LTD	61,270	3,881,455	0.12%
EVERBRIGHT SECURITIES CO L-H	21,530	163,197	0.01%
FAR EAST HORIZON LTD	210,423	1,481,378	0.05%
FIRST PACIFIC CO	189,604	1,039,030	0.03%
FIT HON TENG LTD	150,343	1,026,843	0.03%
FLAT GLASS GROUP CO LTD-H	34,543	296,724	0.01%
FOSUN INTERNATIONAL LTD	182,654	756,188	0.02%
FUYAO GLASS INDUSTRY GROUP-H	47,119	2,763,529	0.09%
GALAXY ENTERTAINMENT GROUP L	178,698	6,254,430	0.19%
GANFENG LITHIUM GROUP CO L-H	36,229	2,635,660	0.08%
GCL TECHNOLOGY HOLDINGS LTD	1,894,528	1,629,294	0.05%
GDS HOLDINGS LTD-CL A	68,660	2,653,022	0.08%
GEELY AUTOMOBILE HOLDINGS LT	520,424	10,887,270	0.35%
GENSCRIPT BIOTECH CORP	105,923	1,159,857	0.04%
GF SECURITIES CO LTD-H	78,698	1,133,251	0.03%
GIANT BIOGENE HOLDING CO LTD	41,768	1,148,620	0.04%
GOLDWIND SCIENCE&TECHNOLOG-H	63,741	910,221	0.03%
GREAT WALL MOTOR CO LTD-H	188,152	2,321,796	0.07%
GREENTOWN CHINA HOLDINGS	83,755	731,181	0.02%
GUANGDONG INVESTMENT LTD	224,460	1,755,277	0.05%
GUANGSHEN RAILWAY CO LTD-H	127,512	286,902	0.01%
GUANGZHOU AUTOMOBILE GROUP-H	94,082	286,009	0.01%
GUANGZHOU BAIYUNSHAN PHARM-H	17,819	298,468	0.01%
GUMING HOLDINGS LTD	40,489	1,105,350	0.03%
GUOTAI HAITONG SECURITIES-H	237,864	3,182,620	0.10%
H WORLD GROUP LTD	157,276	6,149,492	0.19%
HAIDILAO INTERNATIONAL HOLDI	130,348	1,860,066	0.06%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
Hong Kong (continued)			
HAIER SMART HOME CO LTD-H	191,043	3,958,411	0.12%
HAITIAN INTERNATIONAL HLDGS	51,265	1,031,452	0.03%
HANG LUNG GROUP LTD	56,848	847,604	0.03%
HANG LUNG PROPERTIES LTD	131,016	1,143,770	0.04%
HANGZHOU TIGERMED CONSULTI-H	8,680	359,699	0.01%
HANSOH PHARMACEUTICAL GROUP	96,457	3,422,294	0.11%
HENDERSON LAND DEVELOPMENT	103,809	3,002,156	0.09%
HENGAN INTL GROUP CO LTD	52,155	1,434,263	0.04%
HISENSE HOME APPLIANCES GR-H	27,646	551,538	0.02%
HONG KONG & CHINA GAS	878,744	6,239,082	0.19%
HONG KONG EXCHANGES & CLEAR	98,878	38,423,991	1.18%
HOPSON DEVELOPMENT HOLDINGS	69,550	183,612	0.01%
HORIZON ROBOTICS INC	718,111	4,753,895	0.15%
HSBC HOLDINGS PLC	1,421,909	178,876,152	5.51%
HUA HONG SEMICONDUCTOR LTD-H	59,530	4,622,505	0.14%
HUADIAN POWER INTL CORP-H	67,841	273,399	0.01%
HUANENG POWER INTL INC-H	287,720	1,697,548	0.05%
HUATAI SECURITIES CO LTD-H	94,240	1,395,694	0.04%
HUAXIN BUILDING MATERIALS-H	15,626	250,485	0.01%
HUTCHMED CHINA LTD	46,153	1,046,750	0.03%
HYSAN DEVELOPMENT CO	41,610	780,188	0.02%
IND & COMM BK OF CHINA-H	6,618,434	45,402,457	1.40%
INNOSCIENCE SUZHOU TECHNOL-H	24,622	1,236,024	0.04%
INNOVENT BIOLOGICS INC	131,427	11,158,152	0.35%
J&T GLOBAL EXPRESS LTD	496,189	5,016,471	0.15%
JD HEALTH INTERNATIONAL INC	87,410	4,113,515	0.13%
JD LOGISTICS INC	171,038	2,334,669	0.07%
JD.COM INC-CLASS A	196,429	22,235,763	0.69%
JIANGSU EXPRESS CO LTD-H	85,766	865,379	0.03%
JIANGSU HENGRUI PHARMACEUT-H	13,332	859,914	0.03%
JIANGXI COPPER CO LTD-H	80,302	2,738,298	0.08%
JOHNSON ELECTRIC HOLDINGS	34,465	803,035	0.02%
JOINN LABORATORIES CHINA C-H	16,222	317,951	0.01%
KE HOLDINGS INC-CL A	154,369	5,850,585	0.18%
KERRY PROPERTIES LTD	40,007	873,753	0.03%
KINGBOARD HOLDINGS LTD	48,237	1,585,068	0.05%
KINGBOARD LAMINATES HLDG LTD	66,294	1,268,867	0.04%
KINGDEE INTERNATIONAL SFTWR	242,797	2,080,770	0.05%
KINGSOFT CORP LTD	89,112	2,003,238	0.06%
KLN LOGISTICS GROUP LTD	22,742	149,870	0.01%
KUAISHOU TECHNOLOGY	231,227	10,432,962	0.32%
KUNLUN ENERGY CO LTD	313,955	2,247,918	0.07%
LAOPU GOLD CO L-H	3,677	2,299,964	0.07%
LEE & MAN PAPER MANUFACTURIN	81,569	281,413	0.01%
LEGEND HOLDINGS CORP-H	31,705	254,591	0.01%
LENOVO GROUP LTD	643,267	5,885,893	0.18%
LENS TECHNOLOGY CO LTD-H	18,071	365,034	0.01%
LI AUTO INC-CLASS A	99,208	6,716,382	0.21%
LI NING CO LTD	190,076	4,067,626	0.13%
LINK REIT	210,134	7,569,027	0.23%
LIVZON PHARMACEUTICAL GROU-H	9,876	270,800	0.01%
LONGFOR GROUP HOLDINGS LTD	171,891	1,297,777	0.04%
LUYE PHARMA GROUP LTD	92,447	232,042	0.01%
MAANSHAN IRON & STEEL-H	112,216	281,662	0.01%
MAN WAH HOLDINGS LTD	71,502	308,174	0.01%
MAO GEPING COSMETICS CO LT-H	2,982	224,843	0.01%
MEITU INC	288,685	1,238,459	0.04%

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INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
Hong Kong (continued)			
MEITUAN-CLASS B	443,680	36,803,256	1.14%
METALLURGICAL CORP OF CHIN-H	121,529	198,092	0.01%
MGM CHINA HOLDINGS LTD	68,706	760,575	0.02%
MICROPORT SCIENTIFIC CORP	90,270	855,760	0.03%
MIDEA GROUP CO LTD-H	52,360	4,387,768	0.14%
MINISO GROUP HOLDING LTD	40,103	1,233,568	0.04%
MINTH GROUP LTD	65,180	2,114,439	0.07%
MIXUE GROUP-H	1,627	476,711	0.01%
MMG LTD	325,277	2,348,500	0.07%
MTR CORP	131,061	4,191,331	0.13%
NAGACORP LTD	98,515	380,268	0.01%
NETEASE CLOUD MUSIC INC	7,827	1,009,683	0.03%
NETEASE INC	149,860	25,551,130	0.79%
NEW CHINA LIFE INSURANCE C-H	81,685	3,780,382	0.12%
NEW ORIENTAL EDUCATION & TEC	118,220	5,154,392	0.16%
NEW WORLD DEVELOPMENT	124,198	1,003,520	0.03%
NEXTEER AUTOMOTIVE GROUP LTD	98,561	495,762	0.02%
NINE DRAGONS PAPER HOLDINGS	128,200	847,402	0.03%
NIO INC-CLASS A	144,234	6,326,103	0.19%
NONGFU SPRING CO LTD-H	150,341	7,054,000	0.22%
ORIENT OVERSEAS INTL LTD	12,213	1,698,828	0.05%
ORIENT SECURITIES CO LTD-H	65,440	353,376	0.01%
PCCW LTD	292,999	1,699,394	0.05%
PEOPLE'S INSURANCE CO GROU-H	688,552	3,718,181	0.12%
PETROCHINA CO LTD-H	1,716,509	18,452,472	0.57%
PHARMARON BEIJING CO LTD-H	36,224	681,736	0.02%
PICC PROPERTY & CASUALTY-H	571,774	8,153,497	0.25%
PING AN HEALTHCARE AND TECHN	81,971	944,306	0.03%
PING AN INSURANCE GROUP CO-H	537,324	31,943,912	0.98%
POLY PROPERTY SERVICES CO-H	9,529	297,305	0.01%
POP MART INTERNATIONAL GROUP	54,584	7,838,262	0.24%
POSTAL SAVINGS BANK OF CHI-H	791,137	3,884,483	0.12%
POWER ASSETS HOLDINGS LTD	112,490	6,867,515	0.21%
PRADA S.P.A.	37,397	1,380,697	0.04%
QINGDAO PORT INTERNATIONAL-H	45,036	306,695	0.01%
REMEGEN CO LTD-H	17,125	1,640,575	0.05%
SAMSONITE GROUP SA	109,525	1,594,684	0.05%
SANDS CHINA LTD	185,854	3,064,732	0.09%
SANY HEAVY EQUIPMENT INTL	90,619	1,001,340	0.03%
SEAZEN GROUP LTD	140,646	286,918	0.01%
SENSETIME GROUP INC-CLASS B	2,213,923	4,073,618	0.13%
SF HOLDING CO-H	20,002	704,870	0.02%
SHANDONG GOLD MINING CO LT-H	77,293	2,499,656	0.08%
SHANDONG WEIGAO GP MEDICAL-H	200,848	753,180	0.02%
SHANGHAI ELECTRIC GRP CO L-H	217,593	802,918	0.03%
SHANGHAI FOSUN PHARMACEUTI-H	37,846	750,108	0.02%
SHANGHAI FUDAN MICROELECT-H	23,408	899,335	0.03%
SHANGHAI INDUSTRIAL HLDG LTD	24,000	337,200	0.01%
SHANGHAI JUNSHI BIOSCIENCE-H	23,382	541,527	0.02%
SHANGHAI PHARMACEUTICALS-H	34,472	398,152	0.01%
SHANGRI-LA ASIA LTD	71,869	316,224	0.01%
SHENWAN HONGYUAN GROUP CO -H	87,776	237,873	0.01%
SHENZHEN EXPRESSWAY CORP-H	44,143	331,514	0.01%
SHENZHEN INTL HOLDINGS	114,060	813,248	0.03%
SHENZHOU INTERNATIONAL GROUP	65,599	3,068,721	0.10%
SHOUGANG FUSHAN RESOURCES GR	102,619	285,281	0.01%
SICHUAN KELUN-BIOTECH BIOP-H	4,477	2,059,420	0.06%

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INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
Hong Kong (continued)			
SINO BIOPHARMACEUTICAL	818,165	4,818,992	0.15%
SINO LAND CO	281,384	3,233,102	0.10%
SINOPEC ENGINEERING GROUP-H	119,978	705,471	0.02%
SINOPEC OILFIELD SERVICE -H	419,371	377,434	0.01%
SINOPEC SHANGHAI PETROCHEM-H	236,648	291,077	0.01%
SINOPHARM GROUP CO-H	103,890	2,098,578	0.07%
SINOTRANS LIMITED-H	62,711	296,623	0.01%
SINOTRUK HONG KONG LTD	54,123	2,098,890	0.07%
SITC INTERNATIONAL HOLDINGS	110,255	3,757,490	0.12%
SJM HOLDINGS LTD	111,925	233,923	0.01%
SMOORE INTERNATIONAL HOLDING	157,100	1,395,048	0.04%
SUN ART RETAIL GROUP LTD	175,974	276,279	0.01%
SUN HUNG KAI PROPERTIES	116,625	15,067,950	0.46%
SUNNY OPTICAL TECH	57,783	3,088,501	0.09%
SUNSHINE INSURANCE GROUP C-H	205,044	744,310	0.02%
SWIRE PACIFIC LTD - CL A	24,628	2,102,000	0.07%
SWIRE PACIFIC LTD-CL B	50,853	650,918	0.02%
SWIRE PROPERTIES LTD	81,771	1,859,473	0.06%
TECHTRONIC INDUSTRIES CO LTD	118,633	12,112,429	0.37%
TENCENT HOLDINGS LTD	513,810	248,684,040	7.66%
TIANQI LITHIUM CORP-H	8,723	400,735	0.01%
TINGYI (CAYMAN ISLN) HLDG CO	150,398	1,952,166	0.06%
TONGCHENG TRAVEL HOLDINGS LT	103,264	1,858,752	0.06%
TOPSPORTS INTERNATIONAL HOLD	98,698	270,433	0.01%
TOWNGAS SMART ENERGY CO LTD	70,852	238,771	0.01%
TRAVELSKY TECHNOLOGY LTD-H	66,483	642,891	0.02%
TRIP.COM GROUP LTD	49,109	18,700,707	0.58%
TSINGTAO BREWERY CO LTD-H	49,813	2,414,934	0.07%
UBTECH ROBOTICS CORP LTD-H	23,733	2,026,798	0.06%
UNI-PRESIDENT CHINA HOLDINGS	38,244	300,980	0.01%
UNITED ENERGY GROUP LTD	1,160,255	638,140	0.02%
VOYAH AUTOMOBILE TECHNOLOG-H	69,115	353,869	0.01%
VTECH HOLDINGS LTD	13,020	769,482	0.02%
WANT WANT CHINA HOLDINGS LTD	319,786	1,474,213	0.05%
WEIBO CORP-CLASS A	3,525	236,704	0.01%
WEICHAI POWER CO LTD-H	148,869	4,067,101	0.13%
WH GROUP LTD	643,202	6,599,253	0.20%
WHARF HOLDINGS LTD	86,973	1,882,096	0.06%
WHARF REAL ESTATE INVESTMENT	123,179	2,786,309	0.09%
WUXI APPTEC CO LTD-H	36,176	4,250,680	0.13%
WUXI BIOLOGICS CAYMAN INC	308,946	10,201,397	0.31%
WUXI XDC CAYMAN INC	28,911	1,682,620	0.05%
WYNN MACAU LTD	50,993	278,422	0.01%
XIAOMI CORP-CLASS B	1,428,294	45,362,617	1.40%
XINHUA WINSHARE PUBLISHING-H	30,069	312,718	0.01%
XINYI GLASS HOLDINGS LTD	135,664	1,328,151	0.05%
XINYI SOLAR HOLDINGS LTD	375,726	1,093,363	0.03%
XPENG INC - CLASS A SHARES	115,320	7,547,694	0.23%
XTEP INTERNATIONAL HOLDINGS	120,629	539,212	0.02%
YADEA GROUP HOLDINGS LTD	113,518	1,504,114	0.05%
YANGTZE OPTICAL FIBRE AND-H	32,853	6,012,099	0.19%
YANKUANG ENERGY GROUP CO-H	247,543	3,606,701	0.10%
YIHAI INTERNATIONAL HOLDING	25,790	420,893	0.01%
YUE YUEN INDUSTRIAL HLDG	64,927	988,838	0.03%
YUEXIU PROPERTY CO LTD	67,637	254,991	0.01%
YUM CHINA HOLDINGS INC	28,832	11,111,853	0.34%
ZAI LAB LTD	87,380	1,197,106	0.04%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities (continued)			
Hong Kong (continued)			
ZHAOJIN MINING INDUSTRY CO-H	139,789	4,436,903	0.14%
ZHEJIANG EXPRESSWAY CO-H	114,692	823,489	0.03%
ZHEJIANG LEAPMOTOR TECHNOL-H	56,834	2,672,335	0.08%
ZHEJIANG SANHUA INTELLIGEN-H	23,012	645,256	0.02%
ZHONGAN ONLINE P&C INSURAN-H	92,973	1,185,406	0.04%
ZHONGSHENG GROUP HOLDINGS	77,294	635,357	0.02%
ZHUZHOU CRRC TIMES ELECTRI-H	32,118	1,170,380	0.04%
ZIJIN GOLD INTERNATIONAL CO	18,829	3,278,129	0.10%
ZIJIN MINING GROUP CO LTD-H	500,673	17,203,124	0.53%
ZJLD GROUP INC	34,110	320,293	0.01%
ZOOMLION HEAVY INDUSTRY-H	95,705	827,848	0.03%
ZTE CORP-H	64,633	1,408,999	0.03%
ZTO EXPRESS CAYMAN INC	36,087	6,802,400	0.21%
		1,886,272,445	
Singapore			
DFI RETAIL GRP HLD-SING REG	25,046	820,807	0.03%
HONGKONG LAND HOLDINGS LTD	83,233	5,070,408	0.16%
JARDINE MATHESON HOLDINGS	15,037	8,388,078	0.27%
		14,279,293	
Taiwan			
ACCTON TECHNOLOGY CORP	41,176	15,247,559	0.46%
ACER INC	272,723	1,822,500	0.05%
ADVANCED ENERGY SOLUTION HOL	2,291	553,402	0.02%
ADVANTECH CO LTD	37,742	2,947,905	0.09%
AIRTAC INTERNATIONAL GROUP	12,334	3,003,533	0.09%
ALCHIP TECHNOLOGIES LTD	6,654	4,054,977	0.12%
ASE TECHNOLOGY HOLDING CO LT	274,042	22,076,576	0.68%
ASIA CEMENT CORP	176,458	1,501,585	0.05%
ASIA VITAL COMPONENTS	26,249	12,809,880	0.38%
ASMEDIA TECHNOLOGY INC	3,347	874,147	0.03%
ASUSTEK COMPUTER INC	56,831	7,651,329	0.24%
AUO CORP	488,763	1,737,983	0.04%
BIZLINK HOLDING INC	15,010	6,404,853	0.20%
CALIWAY BIOPHARMACEUTICALS C	81,021	1,714,698	0.05%
CAPITAL SECURITIES CORP	136,946	920,193	0.03%
CATCHER TECHNOLOGY CO LTD	44,210	2,038,251	0.06%
CATHAY FINANCIAL HOLDING CO	781,877	13,479,475	0.42%
CHAILEASE HOLDING CO LTD	124,395	3,340,383	0.10%
CHANG HWA COMMERCIAL BANK	618,039	3,091,899	0.10%
CHENG SHIN RUBBER IND CO LTD	172,523	1,315,790	0.04%
CHICONY ELECTRONICS CO LTD	47,512	1,392,356	0.04%
CHINA AIRLINES LTD	202,334	888,180	0.03%
CHINA STEEL CORP	899,083	4,167,166	0.13%
CHROMA ATE INC	30,256	10,869,970	0.33%
CHUNGHWA TELECOM CO LTD	316,917	10,336,568	0.32%
COMPAL ELECTRONICS	346,098	2,287,373	0.07%
CTBC FINANCIAL HOLDING CO LT	1,474,751	18,553,048	0.57%
DELTA ELECTRONICS INC	159,479	53,971,166	1.66%
E.SUN FINANCIAL HOLDING CO	1,281,945	9,981,420	0.31%
ECLAT TEXTILE COMPANY LTD	12,671	1,025,425	0.03%
ELITE MATERIAL CO LTD	23,265	14,833,909	0.45%
ETERNAL MATERIALS CO LTD	57,473	811,831	0.03%
EVA AIRWAYS CORP	223,188	1,858,189	0.06%
EVERGREEN MARINE CORP LTD	92,436	4,522,340	0.14%
FAR EASTERN INTL BANK	204,879	625,527	0.02%

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	**Holdings**	**Fair value HK$**	**% of net assets**
Listed equities (continued)			
Taiwan (continued)			
FAR EASTERN NEW CENTURY CORP	228,907	1,476,366	0.06%
FAR EASTONE TELECOMM CO LTD	153,672	3,463,295	0.11%
FENG TAY ENTERPRISE CO LTD	31,943	627,462	0.02%
FIRST FINANCIAL HOLDING CO	909,560	6,290,131	0.19%
FORMOSA CHEMICALS & FIBRE	234,543	2,585,422	0.08%
FORMOSA PETROCHEMICAL CORP	97,685	1,319,954	0.04%
FORMOSA PLASTICS CORP	333,902	3,758,468	0.12%
FORMOSA SUMCO TECHNOLOGY COR	4,769	152,622	0.00%
FORTUNE ELECTRIC CO LTD	11,727	2,263,293	0.07%
FOXCONN TECHNOLOGY CO LTD	101,875	1,261,648	0.04%
FUBON FINANCIAL HOLDING CO	697,414	14,708,498	0.45%
GENIUS ELECTRONIC OPTICAL CO	8,947	959,919	0.03%
GIANT MANUFACTURING	21,832	384,948	0.01%
GIGABYTE TECHNOLOGY CO LTD	48,941	2,670,435	0.08%
GLOBAL UNICHIP CORP	6,846	3,634,745	0.11%
GOLD CIRCUIT ELECTRONICS LTD	28,501	6,010,876	0.19%
HIWIN TECHNOLOGIES CORP	25,833	1,447,572	0.05%
HON HAI PRECISION INDUSTRY	1,006,456	46,278,074	1.43%
HOTAI MOTOR COMPANY LTD	23,178	2,748,221	0.09%
HTC CORP	62,889	604,561	0.02%
HUA NAN FINANCIAL HOLDINGS C	780,832	6,357,332	0.20%
INNOLUX CORP	607,075	3,550,667	0.11%
INVENTEC CORP	236,618	2,323,965	0.07%
JENTECH PRECISION INDUSTRIAL	7,204	6,704,474	0.21%
KGI FINANCIAL HOLDING CO LTD	1,317,878	6,221,357	0.19%
KING SLIDE WORKS CO LTD	4,994	3,888,405	0.12%
KING YUAN ELECTRONICS CO LTD	89,852	5,751,054	0.18%
LARGAN PRECISION CO LTD	8,318	4,395,876	0.14%
LITE-ON TECHNOLOGY CORP	165,423	5,699,692	0.18%
LOTES CO LTD	7,296	3,667,903	0.11%
MEDIATEK INC	121,132	44,261,320	1.35%
MEGA FINANCIAL HOLDING CO LT	986,709	9,303,892	0.29%
MICRO-STAR INTERNATIONAL CO	56,325	1,174,084	0.04%
MOMO.COM INC	5,726	248,544	0.01%
NAN YA PLASTICS CORP	396,819	7,191,444	0.22%
NAN YA PRINTED CIRCUIT BOARD	19,418	2,485,731	0.08%
NANYA TECHNOLOGY CORP	89,563	4,359,818	0.13%
NIEN MADE ENTERPRISE CO LTD	13,342	1,079,727	0.03%
NOVATEK MICROELECTRONICS COR	47,304	4,402,393	0.14%
PEGATRON CORP	157,756	2,947,950	0.09%
PHARMAESSENTIA CORP	23,445	3,449,695	0.11%
POU CHEN	157,469	1,092,850	0.03%
POWERCHIP SEMICONDUCTOR MANU	265,751	3,460,578	0.11%
POWERTECH TECHNOLOGY INC	56,957	2,611,968	0.08%
PRESIDENT CHAIN STORE CORP	43,272	2,382,333	0.07%
QUANTA COMPUTER INC	217,764	14,872,723	0.45%
REALTEK SEMICONDUCTOR CORP	40,693	4,770,093	0.15%
RUENTEX DEVELOPMENT CO LTD	108,076	658,620	0.02%
SHIHLIN ELECTRIC & ENGINEER	17,253	755,235	0.02%
SILERGY CORP	30,019	2,068,625	0.06%
SINOPAC FINANCIAL HOLDINGS	996,212	7,500,140	0.23%
SYNNEX TECHNOLOGY INTL CORP	100,690	1,871,694	0.06%
TAIWAN BUSINESS BANK	591,318	2,175,162	0.07%
TAIWAN COOPERATIVE FINANCIAL	874,339	5,028,077	0.16%
TAIWAN FERTILIZER CO LTD	42,517	474,409	0.01%
TAIWAN GLASS IND CORP	68,970	877,823	0.03%
TAIWAN HIGH SPEED RAIL CORP	141,429	913,899	0.03%

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INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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FTSE Greater China ETF (continued)

Financial assets at fair value through profit or loss	**Holdings**	**Fair value HK$**	**% of net assets**
Listed equities (continued)			
Taiwan (continued)			
TAIWAN MOBILE CO LTD	123,083	3,290,060	0.10%
TAIWAN SECOM	16,106	448,294	0.01%
TAIWAN SEMICONDUCTOR MANUFAC	668,867	288,689,936	8.89%
TATUNG CO LTD	80,446	615,514	0.02%
TCC GROUP HOLDINGS CO LTD	522,306	2,945,995	0.09%
TECO ELECTRIC & MACHINERY	103,755	1,526,650	0.06%
THE SHANGHAI COMMERCIAL & SA	324,691	3,105,375	0.10%
TRANSCEND INFORMATION INC	12,671	655,651	0.02%
TRIPOD TECHNOLOGY CORP	36,594	3,037,720	0.09%
TS FINANCIAL HOLDING CO LTD	1,842,328	10,459,168	0.32%
U-MING MARINE TRANSPORT CORP	29,915	425,497	0.01%
UNIMICRON TECHNOLOGY CORP	109,841	11,973,344	0.37%
UNI-PRESIDENT ENTERPRISES CO	414,919	7,224,385	0.22%
UNITED INTEGRATED SERVICES	13,216	2,660,862	0.08%
UNITED MICROELECTRONICS CORP	954,203	13,221,126	0.41%
VOLTRONIC POWER TECHNOLOGY	4,582	813,529	0.03%
WALSIN LIHWA CORP	215,186	1,591,038	0.06%
WALSIN TECHNOLOGY CORP	19,541	560,676	0.02%
WAN HAI LINES LTD	99,532	1,881,899	0.06%
WINBOND ELECTRONICS CORP	257,104	5,687,149	0.18%
WISTRON CORP	252,329	7,580,231	0.23%
WIWYNN CORP	8,391	6,790,580	0.21%
WPG HOLDINGS LTD	109,184	2,356,247	0.06%
WT MICROELECTRONICS CO LTD	67,285	3,580,611	0.11%
YAGEO CORPORATION	125,565	7,498,023	0.23%
YANG MING MARINE TRANSPORT	127,578	1,626,891	0.06%
YUANTA FINANCIAL HOLDING CO	910,505	9,992,050	0.31%
YULON MOTOR COMPANY	39,079	260,670	0.01%
ZHEN DING TECHNOLOGY HOLDING	57,551	2,914,420	0.09%
		929,751,039	
Total investments		3,237,539,582	99.76%
Total investments, at cost		3,286,149,055	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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MSCI Asia Pacific ex Japan ETF

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities			
Australia			
ANZ GROUP HOLDINGS LTD	3,606	88,837	0.71%
APA GROUP	1,031	7,026	0.06%
ARISTOCRAT LEISURE LTD	786	24,403	0.20%
ASX LTD	258	9,242	0.07%
BHP GROUP LTD	6,402	220,947	1.76%
BRAMBLES LTD	1,762	27,274	0.22%
CAR GROUP LTD	668	10,431	0.08%
COLES GROUP LTD	1,507	22,666	0.18%
COMMONWEALTH BANK OF AUSTRAL	2,054	235,918	1.87%
COMPUTERSHARE LTD	674	13,105	0.10%
CSL LTD	592	57,081	0.45%
EVOLUTION MINING LTD	2,982	25,775	0.20%
FORTESCUE LTD	2,311	32,147	0.26%
GOODMAN GROUP	2,460	43,031	0.34%
INSURANCE AUSTRALIA GROUP	3,457	17,379	0.14%
LYNAS RARE EARTHS LTD	1,035	13,440	0.11%
MACQUARIE GROUP LTD	456	63,066	0.50%
NATIONAL AUSTRALIA BANK LTD	3,765	106,859	0.85%
NORTHERN STAR RESOURCES LTD	1,856	25,881	0.21%
ORIGIN ENERGY LTD	2,225	18,866	0.15%
PRO MEDICUS LTD	82	6,565	0.05%
QBE INSURANCE GROUP LTD	2,008	29,197	0.23%
REA GROUP LTD	77	8,249	0.07%
RIO TINTO LTD	506	55,945	0.44%
SANTOS LTD	5,136	28,000	0.22%
SCENTRE GROUP	5,855	13,314	0.11%
SIGMA HEALTHCARE LTD	6,475	11,752	0.09%
SONIC HEALTHCARE LTD	300	4,202	0.03%
STOCKLAND	3,126	9,228	0.08%
SUNCORP GROUP LTD	1,419	15,696	0.12%
TELSTRA GROUP LTD	5,389	19,673	0.15%
TRANSURBAN GROUP	3,956	37,960	0.30%
VICINITY CENTRES	10,000	16,027	0.13%
WESFARMERS LTD	1,452	72,507	0.58%
WESTPAC BANKING CORP	4,192	113,322	0.90%
WISETECH GLOBAL LTD	280	7,291	0.06%
WOODSIDE ENERGY GROUP LTD	2,630	63,135	0.50%
WOOLWORTHS GROUP LTD	1,439	35,885	0.29%
XERO LTD	205	10,547	0.08%
		1,621,869	
China			
BYD CO LTD -A	1,200	18,287	0.15%
CHINA EVERBRIGHT BANK CO-A	21,600	10,039	0.08%
CHINA MERCHANTS BANK-A	4,200	23,911	0.19%
CHINA PACIFIC INSURANCE GR-A	3,900	20,944	0.17%
CHINA YANGTZE POWER CO LTD-A	4,700	18,401	0.15%
CITIC SECURITIES CO-A	5,400	18,796	0.15%
CMOC GROUP LTD-A	4,300	10,677	0.08%
CONTEMPORARY AMPEREX TECHN-A	700	40,713	0.32%
CRRC CORP LTD-A	17,600	16,156	0.13%
EOPTOLINK TECHNOLOGY INC L-A	100	6,412	0.05%
FOXCONN INDUSTRIAL INTERNE-A	500	3,725	0.03%
GUOTAI HAITONG SECURITIES CO	6,100	14,652	0.12%
HUA HONG SEMICONDUCTOR LTD-A	692	10,610	0.08%
INDUSTRIAL BANK CO LTD -A	4,900	13,352	0.11%
KWEICHOW MOUTAI CO LTD-A	100	20,994	0.17%
LENS TECHNOLOGY CO LTD-A	4,600	18,635	0.15%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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MSCI Asia Pacific ex Japan ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities (continued)			
China (continued)			
SERES GROUP CO L-A	700	9,206	0.07%
SHANDONG GOLD MINING CO LT-A	1,700	9,907	0.08%
SHANDONG NANSHAN ALUMINUM-A	31,700	28,135	0.23%
SHANGHAI FOSUN PHARMACEUTI-A	4,000	15,423	0.12%
SICHUAN CHUANTOU ENERGY CO-A	6,600	14,229	0.11%
VICTORY GIANT TECHNOLOGY -A	100	3,634	0.03%
WEICHAI POWER CO LTD-A	6,700	23,515	0.19%
WESTERN SECURITIES CO LTD-A	15,900	16,759	0.13%
WULIANGYE YIBIN CO LTD-A	800	11,962	0.10%
WUXI APPTEC CO LTD-A	500	7,102	0.06%
XCMG CONSTRUCTION MACHIN-A	9,900	14,449	0.11%
ZHEJIANG DAHUA TECHNOLOGY-A	5,200	12,686	0.10%
ZHONGJI INNOLIGHT CO LTD-A	100	8,244	0.07%
		441,555	
Hong Kong			
3SBIO INC	1,302	3,760	0.03%
AGRICULTURAL BANK OF CHINA-H	43,158	30,661	0.24%
AIA GROUP LTD	13,303	143,971	1.14%
AKESO INC	639	10,612	0.09%
ALIBABA GROUP HOLDING LTD	21,535	326,863	2.60%
ANHUI CONCH CEMENT CO LTD-H	4,874	13,179	0.10%
ANTA SPORTS PRODUCTS LTD	2,112	20,392	0.16%
BAIDU INC-CLASS A	3,235	43,614	0.35%
BANK OF CHINA LTD-H	97,384	61,733	0.49%
BANK OF COMMUNICATIONS CO-H	18,935	17,002	0.13%
BEONE MEDICINES LTD-H	1,295	28,344	0.23%
BOC HONG KONG HOLDINGS LTD	4,402	24,031	0.19%
BYD CO LTD-H	3,950	53,304	0.42%
CHINA CITIC BANK CORP LTD-H	18,309	18,449	0.15%
CHINA CONSTRUCTION BANK-H	118,704	127,028	1.01%
CHINA FEIHE LTD	9,916	4,401	0.03%
CHINA GOLD INTERNATIONAL RES	147	2,835	0.02%
CHINA HONGQIAO GROUP LTD	6,784	30,077	0.24%
CHINA LIFE INSURANCE CO-H	13,601	42,676	0.34%
CHINA MENGNIU DAIRY CO	6,529	14,324	0.11%
CHINA MERCHANTS BANK-H	3,787	23,803	0.19%
CHINA MERCHANTS PORT HOLDING	6,455	12,053	0.10%
CHINA OVERSEAS LAND & INVEST	10,635	15,667	0.12%
CHINA PETROLEUM & CHEMICAL-H	46,706	26,748	0.21%
CHINA RESOURCES BEER HOLDING	3,607	11,796	0.09%
CHINA RESOURCES LAND LTD	6,836	24,972	0.20%
CHINA SHENHUA ENERGY CO-H	6,255	36,795	0.29%
CHINA TOWER CORP LTD-H	9,977	13,591	0.11%
CK ASSET HOLDINGS LTD	3,914	22,195	0.18%
CK HUTCHISON HOLDINGS LTD	3,624	27,549	0.22%
CLP HOLDINGS LTD	2,472	23,174	0.18%
COSCO SHIPPING HOLDINGS CO-H	7,289	13,853	0.11%
CSPC PHARMACEUTICAL GROUP LT	18,819	21,843	0.17%
ENN ENERGY HOLDINGS LTD	1,771	14,310	0.11%
FUYAO GLASS INDUSTRY GROUP-H	1,835	13,727	0.11%
GALAXY ENTERTAINMENT GROUP L	4,079	18,209	0.14%
GCL TECHNOLOGY HOLDINGS LTD	12,348	1,354	0.01%
GDS HOLDINGS LTD-CL A	692	3,410	0.03%
GEELY AUTOMOBILE HOLDINGS LT	10,017	26,728	0.21%
HAIER SMART HOME CO LTD-H	5,406	14,287	0.12%
HONG KONG & CHINA GAS	18,035	16,332	0.13%
HONG KONG EXCHANGES & CLEAR	1,542	76,429	0.61%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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MSCI Asia Pacific ex Japan ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities (continued)			
Hong Kong (continued)			
HUANENG POWER INTL INC-H	14,851	11,176	0.09%
IND & COMM BK OF CHINA-H	85,082	74,445	0.59%
INNOVENT BIOLOGICS INC	2,203	23,856	0.19%
JD HEALTH INTERNATIONAL INC	2,398	14,394	0.11%
JD.COM INC-CLASS A	3,369	48,643	0.39%
KE HOLDINGS INC-CL A	3,358	16,233	0.13%
KUAISHOU TECHNOLOGY	3,853	22,174	0.18%
LENOVO GROUP LTD	15,610	18,218	0.14%
LI AUTO INC-CLASS A	1,819	15,707	0.12%
LI NING CO LTD	6,579	17,958	0.14%
LINK REIT	4,245	19,503	0.15%
MEITUAN-CLASS B	6,322	66,887	0.53%
MTR CORP	2,183	8,904	0.07%
NETEASE INC	2,230	48,496	0.39%
NEW CHINA LIFE INSURANCE C-H	3,000	17,709	0.14%
NIO INC-CLASS A	3,000	16,783	0.13%
NONGFU SPRING CO LTD-H	3,131	18,738	0.15%
PETROCHINA CO LTD-H	35,821	49,116	0.39%
PICC PROPERTY & CASUALTY-H	11,294	20,542	0.16%
PING AN INSURANCE GROUP CO-H	10,721	81,294	0.65%
POP MART INTERNATIONAL GROUP	759	13,902	0.11%
POWER ASSETS HOLDINGS LTD	2,259	17,590	0.14%
SENSETIME GROUP INC-CLASS B	17,738	4,163	0.03%
SHENZHOU INTERNATIONAL GROUP	2,165	12,918	0.10%
SINO BIOPHARMACEUTICAL	28,634	21,512	0.17%
SUN HUNG KAI PROPERTIES	2,241	36,930	0.29%
SUNNY OPTICAL TECH	2,128	14,508	0.12%
TECHTRONIC INDUSTRIES CO LTD	2,183	28,428	0.23%
TENCENT HOLDINGS LTD	7,985	492,940	3.92%
TRIP.COM GROUP LTD	831	40,362	0.32%
WH GROUP LTD	12,157	15,909	0.13%
WUXI BIOLOGICS CAYMAN INC	6,366	26,811	0.21%
XIAOMI CORP-CLASS B	21,875	88,614	0.70%
XPENG INC - CLASS A SHARES	1,936	16,162	0.13%
YANGTZE OPTICAL FIBRE AND-H	514	11,997	0.10%
YUM CHINA HOLDINGS INC	547	26,889	0.21%
ZIJIN MINING GROUP CO LTD-H	12,892	56,500	0.45%
ZTO EXPRESS CAYMAN INC	891	21,422	0.17%
		3,034,414	
India			
6.00% TVS MOTOR CO PREF SHARES25AUG2026	1,940	210	0.00%
ABB INDIA LTD	213	13,343	0.11%
ADANI PORTS AND SPECIAL ECON	1,096	15,167	0.12%
APL APOLLO TUBES LTD	581	11,865	0.10%
ASIAN PAINTS LTD	783	17,874	0.14%
AU SMALL FINANCE BANK LTD	1,822	16,188	0.13%
AVENUE SUPERMARTS LTD	325	13,558	0.11%
AXIS BANK LTD	3,136	38,396	0.31%
BAJAJ AUTO LTD	153	14,165	0.11%
BAJAJ FINANCE LTD	3,560	30,085	0.24%
BAJAJ FINSERV LTD	590	10,150	0.08%
BHARAT ELECTRONICS LTD	6,395	27,013	0.21%
BHARTI AIRTEL LTD	3,162	59,420	0.47%
BRITANNIA INDUSTRIES LTD	220	12,578	0.10%
CG POWER AND INDUSTRIAL SOLU	1,398	9,655	0.08%
CHOLAMANDALAM INVESTMENT AND	848	12,112	0.10%
CIPLA LTD	1,226	15,824	0.13%
COAL INDIA LTD	3,857	18,317	0.15%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

MSCI Asia Pacific ex Japan ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities (continued)			
India (continued)			
DIVI'S LABORATORIES LTD	229	14,358	0.11%
DIXON TECHNOLOGIES INDIA LTD	74	7,547	0.06%
DLF LTD	2,174	11,554	0.09%
DR. REDDY'S LABORATORIES	1,400	18,523	0.15%
EICHER MOTORS LTD	255	17,706	0.14%
ETERNAL LTD	7,685	18,553	0.15%
GRASIM INDUSTRIES LTD	649	17,501	0.14%
HAVELLS INDIA LTD	868	10,896	0.09%
HCL TECHNOLOGIES LTD	1,253	17,723	0.14%
HDFC BANK LIMITED	13,784	106,312	0.84%
HINDALCO INDUSTRIES LTD	2,819	26,286	0.21%
HINDUSTAN AERONAUTICS LTD	383	14,081	0.11%
HINDUSTAN UNILEVER LTD	959	20,780	0.16%
ICICI BANK LTD	6,393	81,279	0.65%
INDIAN HOTELS CO LTD	1,872	11,269	0.09%
INDIAN OIL CORP LTD	9,322	13,307	0.11%
INDUSIND BANK LTD	1,670	13,248	0.10%
INFOSYS LTD	4,077	53,756	0.43%
INTERGLOBE AVIATION LTD	305	12,681	0.10%
ITC LTD	3,170	9,615	0.08%
JIO FINANCIAL SERVICES LTD	6,504	15,367	0.12%
JSW STEEL LTD	1,164	13,775	0.11%
KOTAK MAHINDRA BANK LTD	1,449	5,399	0.04%
LARSEN & TOUBRO LTD	995	36,759	0.29%
MAHINDRA & MAHINDRA LTD	1,297	40,403	0.32%
MARICO LTD	1,427	11,072	0.09%
MARUTI SUZUKI INDIA LTD	181	23,483	0.19%
MAX HEALTHCARE INSTITUTE LTD	1,392	14,123	0.11%
MPHASIS LTD	452	9,783	0.08%
NESTLE INDIA LTD	1,158	14,343	0.11%
NTPC LTD	6,589	25,748	0.20%
PERSISTENT SYSTEMS LTD	229	11,775	0.09%
PHOENIX MILLS LTD	635	10,084	0.08%
POWER FINANCE CORPORATION	3,533	14,136	0.11%
POWER GRID CORP OF INDIA LTD	7,197	22,467	0.18%
RELIANCE INDUSTRIES LIMITED	7,784	110,289	0.88%
SBI LIFE INSURANCE CO LTD	873	16,358	0.13%
SHRIRAM FINANCE LTD	2,546	23,409	0.19%
STATE BANK OF INDIA	2,333	24,090	0.19%
SUN PHARMACEUTICAL INDUS	1,328	24,603	0.20%
SUZLON ENERGY LTD	17,766	7,410	0.06%
TATA CONSULTANCY SVCS LTD	1,092	27,158	0.22%
TATA CONSUMER PRODUCTS LTD	1,250	13,374	0.11%
TATA MOTORS LTD /NEW	3,275	13,632	0.11%
TATA MOTORS PASSENGER VEHICL	3,275	10,227	0.08%
TATA POWER CO LTD	4,041	16,136	0.13%
TATA STEEL LTD	13,134	26,567	0.21%
TECH MAHINDRA LTD	940	13,716	0.11%
TITAN CO LTD	546	22,746	0.18%
TRENT LTD	319	11,084	0.09%
TVS MOTOR CO LTD	485	17,200	0.14%
ULTRATECH CEMENT LTD	208	23,563	0.19%
VARUN BEVERAGES LTD	2,818	11,412	0.09%
VEDANTA LTD	3,155	21,781	0.17%
WAAREE ENERGIES LTD	157	5,148	0.04%
WIPRO LTD	4,570	9,041	0.07%
		1,550,556	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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MSCI Asia Pacific ex Japan ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities (continued)			
Indonesia			
BANK CENTRAL ASIA TBK PT	95,945	36,413	0.29%
BANK MANDIRI PERSERO TBK PT	80,896	22,467	0.18%
BANK RAKYAT INDONESIA PERSER	126,370	24,761	0.20%
BARITO RENEWABLES ENERGY TBK	11,100	3,429	0.03%
DIAN SWASTATIKA SENTOSA TBK	1,200	4,660	0.04%
TELKOM INDONESIA PERSERO TBK	121,069	21,799	0.17%
		113,529	
Malaysia			
CIMB GROUP HOLDINGS BHD	17,900	33,377	0.26%
GAMUDA BHD	18,800	17,319	0.14%
IHH HEALTHCARE BHD	10,900	24,174	0.19%
MALAYAN BANKING BHD	9,900	27,776	0.22%
PUBLIC BANK BERHAD	25,600	29,590	0.24%
TENAGA NASIONAL BHD	5,900	20,254	0.16%
		152,490	
New Zealand			
AUCKLAND INTL AIRPORT LTD	3,898	17,722	0.14%
FISHER & PAYKEL HEALTHCARE C	992	21,159	0.17%
		38,881	
Philippines			
BDO UNIBANK INC	5,516	10,242	0.08%
INTL CONTAINER TERM SVCS INC	2,261	25,606	0.20%
SM INVESTMENTS CORP	885	9,032	0.07%
		44,880	
Singapore			
CAPITALAND INTEGRATED COMMER	13,100	23,252	0.18%
DBS GROUP HOLDINGS LTD	2,500	110,259	0.87%
HONGKONG LAND HOLDINGS LTD	2,400	18,648	0.15%
JARDINE MATHESON HOLDINGS	200	14,230	0.11%
KEPPEL LTD	3,500	31,930	0.25%
OVERSEA-CHINESE BANKING CORP	3,500	59,602	0.47%
SEMBCORP INDUSTRIES LTD	2,000	10,278	0.08%
SINGAPORE AIRLINES LTD	3,400	17,393	0.14%
SINGAPORE EXCHANGE LTD	1,700	25,721	0.20%
SINGAPORE TECH ENGINEERING	3,000	25,137	0.20%
SINGAPORE TELECOMMUNICATIONS	9,400	35,993	0.29%
UNITED OVERSEAS BANK LTD	1,400	39,771	0.32%
		412,214	
South Korea			
ALTEOGEN INC	60	13,378	0.11%
APR CORP/KOREA	15	3,300	0.03%
CELLTRION INC	258	33,217	0.26%
DOOSAN ENERBILITY CO LTD	709	42,494	0.34%
ECOPRO CO LTD	113	10,292	0.08%
HANA FINANCIAL GROUP	500	34,799	0.28%
HANWHA AEROSPACE CO LTD	48	39,142	0.31%
HANWHA OCEAN CO LTD	99	7,769	0.06%
HD HYUNDAI ELECTRIC CO LTD	42	22,815	0.18%
HD HYUNDAI HEAVY INDUSTRIES	41	12,447	0.10%
HD KOREA SHIPBUILDING & OFFS	77	17,294	0.14%
HYBE CO LTD	55	10,737	0.08%
HYOSUNG HEAVY INDUSTRIES COR	5	8,017	0.06%
HYUNDAI MOBIS CO LTD	107	26,407	0.21%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

MSCI Asia Pacific ex Japan ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities (continued)			
South Korea (continued)			
HYUNDAI MOTOR CO	256	74,461	0.59%
HYUNDAI ROTEM COMPANY	136	15,050	0.12%
KAKAO CORP	549	16,416	0.13%
KB FINANCIAL GROUP INC	550	50,955	0.40%
KIA CORP	343	32,516	0.26%
KRAFTON INC	53	8,824	0.07%
KT&G CORP	280	29,103	0.23%
LG CHEM LTD	91	17,764	0.14%
LG ENERGY SOLUTION	74	19,060	0.15%
LS ELECTRIC CO LTD	8	3,750	0.03%
NAVER CORP	230	30,258	0.24%
POSCO HOLDINGS INC	142	30,826	0.24%
SAMSUNG BIOLOGICS CO LTD	32	31,422	0.25%
SAMSUNG C&T CORP	182	30,122	0.24%
SAMSUNG ELECTRONICS CO LTD	5,875	641,334	5.10%
SAMSUNG ELECTRONICS-PREF	1,142	84,998	0.68%
SAMSUNG FIRE & MARINE INS	60	17,256	0.14%
SAMSUNG HEAVY INDUSTRIES	1,476	23,562	0.19%
SAMSUNG SDI CO LTD	96	25,572	0.20%
SHINHAN FINANCIAL GROUP LTD	719	41,169	0.33%
SK HYNIX INC	715	376,721	2.99%
SK SQUARE CO LTD	152	46,295	0.37%
S-OIL CORP	334	22,962	0.18%
		1,952,504	
Taiwan			
ACCTON TECHNOLOGY CORP	1,000	47,231	0.38%
ALCHIP TECHNOLOGIES LTD	58	4,508	0.04%
ASE TECHNOLOGY HOLDING CO LT	5,000	51,376	0.41%
ASIA VITAL COMPONENTS	1,000	62,245	0.49%
ASPEED TECHNOLOGY INC	14	4,686	0.04%
ASUSTEK COMPUTER INC	1,000	17,172	0.14%
CATHAY FINANCIAL HOLDING CO	13,000	28,586	0.23%
CHAILEASE HOLDING CO LTD	3,060	10,481	0.08%
CHINA STEEL CORP	37,000	21,873	0.18%
CHROMA ATE INC	142	6,507	0.05%
CHUNGHWA TELECOM CO LTD	5,000	20,801	0.16%
CTBC FINANCIAL HOLDING CO LT	20,000	32,092	0.26%
DELTA ELECTRONICS INC	3,000	129,495	1.03%
E.SUN FINANCIAL HOLDING CO	20,200	20,061	0.16%
ELITE MATERIAL CO LTD	580	47,169	0.37%
EVERGREEN MARINE CORP LTD	1,000	6,240	0.05%
FIRST FINANCIAL HOLDING CO	22,550	19,891	0.16%
FORMOSA PLASTICS CORP	15,000	21,536	0.17%
FUBON FINANCIAL HOLDING CO	10,250	27,572	0.22%
HON HAI PRECISION INDUSTRY	16,000	93,837	0.75%
HON PRECISION INC	49	5,372	0.04%
JENTECH PRECISION INDUSTRIAL	55	6,529	0.05%
KGI FINANCIAL HOLDING CO LTD	24,240	14,595	0.12%
LITE-ON TECHNOLOGY CORP	4,000	17,579	0.14%
MEDIATEK INC	2,000	93,211	0.74%
MEGA FINANCIAL HOLDING CO LT	19,000	22,851	0.18%
NAN YA PLASTICS CORP	17,000	39,296	0.31%
NOVATEK MICROELECTRONICS COR	1,000	11,870	0.09%
QUANTA COMPUTER INC	4,000	34,845	0.28%
REALTEK SEMICONDUCTOR CORP	1,000	14,951	0.12%
SINOPAC FINANCIAL HOLDINGS	19,646	18,865	0.15%
TAIWAN COOPERATIVE FINANCIAL	16,480	12,088	0.10%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
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MSCI Asia Pacific ex Japan ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities (continued)			
Taiwan (continued)			
TAIWAN MOBILE CO LTD	4,000	13,638	0.11%
TAIWAN SEMICONDUCTOR MANUFAC	30,027	1,653,018	13.14%
TCC GROUP HOLDINGS CO LTD	18,000	12,950	0.10%
TS FINANCIAL HOLDING CO LTD	21,000	15,206	0.12%
UNIMICRON TECHNOLOGY CORP	1,000	13,904	0.11%
UNI-PRESIDENT ENTERPRISES CO	8,000	17,766	0.14%
UNITED MICROELECTRONICS CORP	18,000	31,811	0.25%
WISTRON CORP	5,000	19,158	0.15%
WIWYNN CORP	162	16,722	0.13%
YAGEO CORPORATION	4,000	30,466	0.24%
YANG MING MARINE TRANSPORT	5,000	8,133	0.06%
YUANTA FINANCIAL HOLDING CO	16,480	23,068	0.18%
		2,821,251	
Thailand			
AIRPORTS OF THAILAND PC-NVDR	15,294	24,114	0.19%
BANGKOK DUSIT MED SERVI-NVDR	32,622	18,596	0.15%
CP ALL PCL-NVDR	14,555	20,080	0.16%
DELTA ELECTRONICS THAI-NVDR	5,076	39,863	0.32%
GULF DEVELOPMENT PCL-NVDR	8,000	14,372	0.12%
PTT PCL-NVDR	18,379	19,504	0.15%
		136,529	
United States			
FUTU HOLDINGS LTD-ADR	98	13,402	0.11%
GRAB HOLDINGS LTD - CL A	3,739	13,685	0.11%
H WORLD GROUP LTD-ADR	474	23,837	0.19%
KANZHUN LTD - ADR	616	8,248	0.07%
PDD HOLDINGS INC	889	90,838	0.72%
SEA LTD-ADR	487	40,328	0.32%
TENCENT MUSIC ENTERTAINM-ADR	965	8,955	0.07%
		199,293	
Total investments		12,519,965	99.50%
Total investments, at cost		10,811,548	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Core TECH ETF

Financial assets at fair value through profit or loss	Holdings	Fair value HK$	% of net assets
Listed equities			
China			
ADVANCED MICRO-FABRICATION-A	11,068	3,849,333	1.31%
AVIC CHENGDU AIRCRAFT CO L-A	46,942	3,572,862	1.21%
CAMBRICON TECHNOLOGIES-A	7,429	8,289,719	2.81%
EOPTOLINK TECHNOLOGY INC L-A	17,420	8,756,910	2.97%
HANGZHOU HIKVISION DIGITAL-A	161,045	5,561,121	1.89%
HYGON INFORMATION TECHNOLO-A	40,282	9,614,431	3.26%
LUXSHARE PRECISION INDUSTR-A	127,760	7,144,062	2.42%
NAURA TECHNOLOGY GROUP CO-A	12,584	6,385,312	2.17%
SHENZHEN INOVANCE TECHNOLO-A	47,520	3,614,158	1.23%
SHENZHEN MINDRAY BIO-MEDIC-A	21,272	3,976,055	1.36%
SUNGROW POWER SUPPLY CO LT-A	36,071	6,173,056	2.09%
SUZHOU DONGSHAN PRECISION-A	31,996	3,751,906	1.27%
SUZHOU TFC OPTICAL COMMUNI-A	13,652	4,673,944	1.59%
VICTORY GIANT TECHNOLOGY -A	15,150	4,316,605	1.46%
ZHONGJI INNOLIGHT CO LTD-A	19,291	12,469,118	4.23%
		92,148,592	
Hong Kong			
BEONE MEDICINES LTD-H	72,198	12,389,177	4.20%
BYD CO LTD-H	289,512	30,630,370	10.39%
CONTEMPORARY AMPEREX TECHN-H	48,320	29,644,320	10.06%
GIGADEVICE SEMICONDUCTOR I-H	18,214	6,247,402	2.12%
HUA HONG SEMICONDUCTOR LTD-H	87,187	6,770,071	2.30%
JIANGSU HENGRUI PHARMACEUT-H	215,261	13,884,335	4.71%
KNOWLEDGE ATLAS TECHNOLOGY-H	7,734	5,363,529	1.82%
MINIMAX GROUP INC	5,365	4,986,768	1.69%
MONTAGE TECHNOLOGY CO LTD-H	35,992	5,542,768	1.88%
SEMICONDUCTOR MANUFACTURI-H	539,081	27,331,407	9.27%
SERES GROUP CO LTD-H	76,428	6,163,918	2.09%
WUXI APPTEC CO LTD-H	95,185	11,184,237	3.79%
XIAOMI CORP-CLASS B	869,508	27,615,574	9.37%
YANGTZE OPTICAL FIBRE AND-H	43,406	7,943,298	2.70%
ZHEJIANG SANHUA INTELLIGEN-H	233,394	6,544,368	2.22%
		202,241,542	
Total investments		294,390,134	99.88%
Total investments, at cost		324,157,461	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

S&P 500 Covered Call Active ETF

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities			
United States			
3M CO	83	12,054	0.09%
ABBOTT LABORATORIES	279	28,645	0.22%
ABBVIE INC	281	61,115	0.47%
ACCENTURE PLC-CL A	98	19,432	0.15%
ADOBE INC	65	15,800	0.12%
ADVANCED MICRO DEVICES	260	52,892	0.41%
AES CORP	114	1,606	0.01%
AFLAC INC	73	8,009	0.06%
AGILENT TECHNOLOGIES INC	43	4,901	0.04%
AIR PRODUCTS & CHEMICALS INC	35	10,167	0.08%
AIRBNB INC-CLASS A	68	8,587	0.07%
AKAMAI TECHNOLOGIES INC	20	2,297	0.02%
ALBEMARLE CORP	17	3,052	0.02%
ALEXANDRIA REAL ESTATE EQUIT	22	1,021	0.01%
ALIGN TECHNOLOGY INC	9	1,543	0.01%
ALLEGION PLC	11	1,598	0.01%
ALLIANT ENERGY CORP	39	2,799	0.02%
ALLSTATE CORP	39	8,086	0.06%
ALPHABET INC-CL A	921	264,843	2.05%
ALPHABET INC-CL C	744	213,424	1.66%
ALTRIA GROUP INC	270	17,817	0.14%
AMAZON.COM INC	1,546	321,985	2.50%
AMCOR PLC	72	2,862	0.02%
AMEREN CORPORATION	42	4,617	0.04%
AMERICAN ELECTRIC POWER	83	10,880	0.08%
AMERICAN EXPRESS CO	86	26,013	0.20%
AMERICAN INTERNATIONAL GROUP	86	6,471	0.05%
AMERICAN TOWER CORP	73	12,598	0.10%
AMERICAN WATER WORKS CO INC	29	3,947	0.03%
AMERIPRISE FINANCIAL INC	13	5,777	0.04%
AMETEK INC	36	7,717	0.06%
AMGEN INC	85	29,907	0.23%
AMPHENOL CORP-CL A	195	24,638	0.19%
ANALOG DEVICES INC	79	25,133	0.19%
AON PLC-CLASS A	34	10,975	0.09%
APA CORP	55	2,334	0.02%
APOLLO GLOBAL MANAGEMENT INC	72	8,022	0.06%
APPLE INC	2,324	589,808	4.57%
APPLIED MATERIALS INC	125	42,724	0.33%
APPLOVIN CORP-CLASS A	42	16,716	0.13%
APTIV PLC	34	2,361	0.02%
ARCH CAPITAL GROUP LTD	56	5,375	0.04%
ARCHER-DANIELS-MIDLAND CO	74	5,379	0.04%
ARES MANAGEMENT CORP - A	30	3,273	0.03%
ARISTA NETWORKS INC	165	20,259	0.16%
ARTHUR J GALLAGHER & CO	39	8,447	0.07%
ASSURANT INC	5	1,089	0.01%
AT&T INC	1,146	33,223	0.26%
ATMOS ENERGY CORP	26	4,803	0.04%
AUTODESK INC	34	8,140	0.06%
AUTOMATIC DATA PROCESSING	63	12,800	0.10%
AUTOZONE INC	3	10,133	0.08%
AVALONBAY COMMUNITIES INC	20	3,267	0.02%
AVERY DENNISON CORP	10	1,727	0.01%
AXON ENTERPRISE INC	11	4,672	0.04%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

S&P 500 Covered Call Active ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities (continued)			
United States (continued)			
BAKER HUGHES CO	158	9,646	0.07%
BALL CORP	42	2,483	0.02%
BANK OF AMERICA CORP	1,076	52,455	0.41%
BANK OF NEW YORK MELLON CORP	112	13,287	0.10%
BAXTER INTERNATIONAL INC	81	1,361	0.01%
BECTON DICKINSON AND CO	45	7,075	0.05%
BERKSHIRE HATHAWAY INC-CL B	291	139,447	1.08%
BEST BUY CO INC	29	1,862	0.01%
BIOGEN INC	21	3,850	0.03%
BIO-TECHNE CORP	22	1,150	0.01%
BLACKROCK INC	22	21,158	0.16%
BLACKSTONE INC	117	13,454	0.10%
BLOCK INC	87	5,236	0.04%
BOEING CO/THE	124	24,680	0.19%
BOOKING HOLDINGS INC	5	21,052	0.16%
BOSTON SCIENTIFIC CORP	237	14,872	0.11%
BRISTOL-MYERS SQUIBB CO	326	19,772	0.15%
BROADCOM INC	750	232,132	1.80%
BROADRIDGE FINANCIAL SOLUTIO	17	2,762	0.02%
BROWN & BROWN INC	45	2,934	0.02%
BROWN-FORMAN CORP-CLASS B	27	714	0.01%
BUILDERS FIRSTSOURCE INC	16	1,317	0.01%
BUNGE GLOBAL SA	20	2,544	0.02%
BXP INC	21	1,090	0.01%
C.H. ROBINSON WORLDWIDE INC	17	2,823	0.02%
CADENCE DESIGN SYS INC	42	11,671	0.09%
CAMDEN PROPERTY TRUST	14	1,367	0.01%
CAPITAL ONE FINANCIAL CORP	99	18,061	0.14%
CARDINAL HEALTH INC	36	7,607	0.06%
CARNIVAL CORP	173	4,477	0.03%
CARRIER GLOBAL CORP	125	7,039	0.05%
CARVANA CO	20	6,288	0.05%
CATERPILLAR INC	73	51,718	0.40%
CBOE GLOBAL MARKETS INC	14	3,935	0.03%
CBRE GROUP INC - A	45	6,096	0.05%
CDW CORP/DE	19	2,299	0.02%
CENCORA INC	29	9,110	0.07%
CENTENE CORP	73	2,390	0.02%
CENTERPOINT ENERGY INC	105	4,532	0.04%
CF INDUSTRIES HOLDINGS INC	26	3,376	0.03%
CHARLES RIVER LABORATORIES	5	862	0.01%
CHARTER COMMUNICATIONS INC-A	11	2,375	0.02%
CHEVRON CORP	302	62,484	0.48%
CHIPOTLE MEXICAN GRILL INC	212	6,786	0.05%
CHUBB LTD	56	18,252	0.14%
CHURCH & DWIGHT CO INC	36	3,359	0.03%
CIENA CORP	18	6,988	0.06%
CINCINNATI FINANCIAL CORP	22	3,462	0.03%
CINTAS CORP	54	9,134	0.07%
CISCO SYSTEMS INC	629	48,804	0.38%
CITIGROUP INC	288	32,662	0.25%
CITIZENS FINANCIAL GROUP	68	4,078	0.03%
CLOROX COMPANY	17	1,762	0.01%
CME GROUP INC	56	16,540	0.13%
CMS ENERGY CORP	46	3,569	0.03%
COCA-COLA CO/THE	619	47,075	0.37%
COGNIZANT TECH SOLUTIONS-A	78	4,785	0.04%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

S&P 500 Covered Call Active ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities (continued)			
United States (continued)			
COHERENT CORP	29	6,908	0.06%
COINBASE GLOBAL INC -CLASS A	35	6,111	0.05%
COLGATE-PALMOLIVE CO	130	11,080	0.09%
COMCAST CORP-CLASS A	588	16,881	0.13%
COMFORT SYSTEMS USA INC	5	6,895	0.05%
CONAGRA BRANDS INC	74	1,163	0.01%
CONOCOPHILLIPS	198	26,136	0.20%
CONSOLIDATED EDISON INC	56	6,338	0.06%
CONSTELLATION BRANDS INC-A	20	3,000	0.02%
CONSTELLATION ENERGY	47	13,125	0.10%
COOPER COS INC/THE	30	2,145	0.02%
COPART INC	141	4,681	0.04%
CORNING INC	124	16,860	0.13%
CORPAY INC	10	2,910	0.02%
CORTEVA INC	107	8,957	0.07%
COSTAR GROUP INC	66	2,662	0.02%
COSTCO WHOLESALE CORP	69	68,754	0.53%
COTERRA ENERGY INC	121	4,252	0.03%
CRH PLC	107	11,248	0.09%
CROWDSTRIKE HOLDINGS INC - A	39	15,226	0.12%
CROWN CASTLE INC	69	5,610	0.04%
CSX CORP	299	12,274	0.10%
CUMMINS INC	20	10,760	0.08%
CVS HEALTH CORP	203	14,579	0.11%
DANAHER CORP	99	18,770	0.15%
DARDEN RESTAURANTS INC	17	3,333	0.03%
DATADOG INC - CLASS A	52	6,139	0.05%
DAVITA INC	3	461	0.00%
DECKERS OUTDOOR CORP	21	2,102	0.02%
DEERE & CO	39	21,969	0.17%
DELL TECHNOLOGIES -C	46	7,550	0.06%
DELTA AIR LINES INC	105	6,980	0.05%
DEVON ENERGY CORP	99	4,982	0.04%
DEXCOM INC	61	3,831	0.03%
DIAMONDBACK ENERGY INC	28	5,538	0.04%
DIGITAL REALTY TRUST INC	52	9,371	0.07%
DOLLAR GENERAL CORP	34	4,037	0.03%
DOLLAR TREE INC	29	3,176	0.03%
DOMINION ENERGY INC	135	8,346	0.06%
DOMINO'S PIZZA INC	3	1,076	0.01%
DOORDASH INC - A	57	8,559	0.07%
DOVER CORP	20	4,169	0.03%
DOW INC	113	4,706	0.04%
DR HORTON INC	43	5,900	0.05%
DTE ENERGY COMPANY	30	4,387	0.03%
DUKE ENERGY CORP	124	16,237	0.13%
DUPONT DE NEMOURS INC	65	2,977	0.02%
EATON CORP PLC	61	21,818	0.17%
EBAY INC	71	6,462	0.05%
ECHOSTAR CORP-A	20	2,341	0.02%
ECOLAB INC	39	10,375	0.08%
EDISON INTERNATIONAL	61	4,464	0.03%
EDWARDS LIFESCIENCES CORP	91	7,287	0.06%
ELECTRONIC ARTS INC	35	7,135	0.06%
ELEVANCE HEALTH INC	35	10,246	0.08%
ELI LILLY & CO	125	114,971	0.89%
EMCOR GROUP INC	6	4,430	0.03%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

S&P 500 Covered Call Active ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities (continued)			
United States (continued)			
EMERSON ELECTRIC CO	88	11,530	0.10%
ENTERGY CORP	71	7,978	0.06%
EOG RESOURCES INC	87	12,578	0.10%
EPAM SYSTEMS INC	8	1,083	0.01%
EQT CORP	98	6,237	0.05%
EQUIFAX INC	17	3,061	0.02%
EQUINIX INC	15	14,704	0.11%
EQUITY RESIDENTIAL	54	3,194	0.02%
ERIE INDEMNITY COMPANY-CL A	2	503	0.00%
ESSEX PROPERTY TRUST INC	9	2,178	0.02%
ESTEE LAUDER COMPANIES-CL A	37	2,655	0.02%
EVEREST GROUP LTD	5	1,634	0.01%
EVERGY INC	36	2,949	0.02%
EVERSOURCE ENERGY	57	3,949	0.03%
EXELON CORP	160	7,843	0.06%
EXPAND ENERGY CORP	36	3,952	0.03%
EXPEDIA GROUP INC	17	3,925	0.03%
EXPEDITORS INTL WASH INC	20	2,865	0.02%
EXTRA SPACE STORAGE INC	34	4,458	0.03%
EXXON MOBIL CORP	661	112,145	0.87%
F5 INC	8	2,315	0.02%
FACTSET RESEARCH SYSTEMS INC	3	651	0.01%
FAIR ISAAC CORP	3	3,203	0.03%
FASTENAL CO	184	8,538	0.07%
FEDERAL REALTY INVS TRUST	10	1,062	0.01%
FEDEX CORP	34	12,110	0.10%
FIDELITY NATIONAL INFO SERV	81	3,800	0.03%
FIFTH THIRD BANCORP	138	6,411	0.05%
FIRST SOLAR INC	14	2,762	0.02%
FIRSTENERGY CORP	82	4,154	0.03%
FISERV INC	86	4,799	0.04%
FORD MOTOR CO	633	7,305	0.06%
FORTINET INC	99	8,090	0.06%
FORTIVE CORP	52	2,875	0.02%
FOX CORP - CLASS A	30	1,752	0.01%
FOX CORP - CLASS B	21	1,115	0.01%
FRANKLIN RESOURCES INC	47	1,110	0.01%
FREEPORT-MCMORAN INC	229	13,461	0.10%
GARMIN LTD	22	5,104	0.04%
GARTNER INC	10	1,583	0.01%
GE HEALTHCARE TECHNOLOGY	72	5,125	0.04%
GE VERNOVA INC	42	36,662	0.28%
GEN DIGITAL INC	88	1,657	0.01%
GENERAC HOLDINGS INC	8	1,563	0.01%
GENERAL DYNAMICS CORP	39	13,386	0.10%
GENERAL ELECTRIC	167	47,390	0.37%
GENERAL MILLS INC	86	3,201	0.02%
GENERAL MOTORS CO	149	11,100	0.09%
GENUINE PARTS CO	20	2,115	0.02%
GILEAD SCIENCES INC	199	27,735	0.21%
GLOBAL PAYMENTS INC	36	2,423	0.02%
GLOBE LIFE INC	10	1,392	0.01%
GODADDY INC - CLASS A	20	1,653	0.01%
GOLDMAN SACHS GROUP INC	46	38,916	0.30%
HALLIBURTON CO	134	5,225	0.04%
HARTFORD INSURANCE GROUP INC	43	5,815	0.05%
HASBRO INC	19	1,778	0.01%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

S&P 500 Covered Call Active ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities (continued)			
United States (continued)			
HCA HEALTHCARE INC	26	12,304	0.10%
HEALTHPEAK PROPERTIES INC	109	1,791	0.01%
HENRY SCHEIN INC	14	1,032	0.01%
HERSHEY CO/THE	21	4,366	0.03%
HEWLETT PACKARD ENTERPRISE	211	5,024	0.04%
HILTON WORLDWIDE HOLDINGS IN	36	10,947	0.08%
HOLOGIC INC	35	2,646	0.02%
HOME DEPOT INC	158	51,965	0.40%
HONEYWELL INTERNATIONAL INC	99	22,377	0.18%
HORMEL FOODS CORP	45	1,019	0.01%
HOST HOTELS & RESORTS INC	104	1,993	0.02%
HOWMET AEROSPACE INC	63	14,519	0.11%
HP INC	149	2,862	0.02%
HUBBELL INC	8	3,926	0.03%
HUMANA INC	17	2,948	0.02%
HUNT (JB) TRANSPRT SVCS INC	10	2,119	0.02%
HUNTINGTON BANCSHARES INC	314	4,914	0.04%
HUNTINGTON INGALLS INDUSTRIE	5	1,899	0.01%
IDEX CORP	10	1,895	0.01%
IDEXX LABORATORIES INC	11	6,181	0.05%
ILLINOIS TOOL WORKS	40	10,412	0.08%
INCYTE CORP	26	2,447	0.02%
INGERSOLL-RAND INC	56	4,487	0.03%
INSULET CORP	10	2,098	0.02%
INTEL CORP	723	31,906	0.25%
INTERACTIVE BROKERS GRO-CL A	71	4,762	0.04%
INTERCONTINENTAL EXCHANGE IN	89	13,998	0.11%
INTERNATIONAL PAPER CO	82	2,927	0.02%
INTL BUSINESS MACHINES CORP	149	36,116	0.28%
INTL FLAVORS & FRAGRANCES	39	2,829	0.02%
INTUIT INC	43	18,592	0.15%
INTUITIVE SURGICAL INC	55	25,354	0.20%
INVESCO LTD	71	1,725	0.01%
INVITATION HOMES INC	89	2,212	0.02%
IQVIA HOLDINGS INC	27	4,605	0.04%
IRON MOUNTAIN INC	46	4,698	0.04%
JABIL INC	14	3,719	0.03%
JACK HENRY & ASSOCIATES INC	10	1,580	0.01%
JACOBS SOLUTIONS INC	17	2,164	0.02%
JM SMUCKER CO/THE	14	1,350	0.01%
JOHNSON & JOHNSON	384	93,865	0.73%
JOHNSON CONTROLS INTERNATION	97	12,702	0.10%
JPMORGAN CHASE & CO	426	125,312	0.97%
KENVUE INC	307	5,293	0.04%
KEURIG DR PEPPER INC	218	5,740	0.04%
KEYCORP	149	2,987	0.02%
KEYSIGHT TECHNOLOGIES IN	27	7,624	0.06%
KIMBERLY-CLARK CORP	53	5,113	0.04%
KIMCO REALTY CORP	107	2,404	0.02%
KINDER MORGAN INC	315	10,562	0.08%
KKR & CO INC	108	9,990	0.08%
KLA CORP	20	29,448	0.23%
KRAFT HEINZ CO/THE	135	3,036	0.02%
KROGER CO	97	7,019	0.05%
L3HARRIS TECHNOLOGIES INC	28	9,664	0.07%
LABCORP HOLDINGS INC	11	2,935	0.02%
LAM RESEARCH CORP	201	42,946	0.33%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

S&P 500 Covered Call Active ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities (continued)			
United States (continued)			
LAS VEGAS SANDS CORP	46	2,478	0.02%
LEIDOS HOLDINGS INC	19	2,955	0.02%
LENNAR CORP-A	34	2,953	0.02%
LENNOX INTERNATIONAL INC	4	1,856	0.01%
LINDE PLC	73	36,190	0.28%
LIVE NATION ENTERTAINMENT IN	22	3,355	0.03%
LOCKHEED MARTIN CORP	31	18,736	0.15%
LOEWS CORP	27	2,882	0.02%
LOWE'S COS INC	88	20,793	0.16%
LULULEMON ATHLETICA INC	14	2,143	0.02%
LUMENTUM HOLDINGS INC	11	7,730	0.06%
LYONDELLBASELL INDU-CL A	39	3,142	0.02%
M & T BANK CORP	22	4,548	0.04%
MARATHON PETROLEUM CORP	46	11,232	0.09%
MARRIOTT INTERNATIONAL -CL A	35	11,447	0.09%
MARSH & MCLENNAN COS	79	13,703	0.11%
MARTIN MARIETTA MATERIALS	9	5,298	0.04%
MASCO CORP	30	1,811	0.01%
MASTERCARD INC - A	131	65,455	0.51%
MCCORMICK & CO-NON VTG SHRS	39	1,967	0.02%
MCDONALD'S CORP	114	35,430	0.27%
MCKESSON CORP	19	16,442	0.13%
MEDTRONIC PLC	204	17,677	0.14%
MERCK & CO. INC.	400	48,116	0.37%
META PLATFORMS INC-CLASS A	347	198,529	1.54%
METLIFE INC	88	6,223	0.05%
METTLER-TOLEDO INTERNATIONAL	3	3,784	0.03%
MGM RESORTS INTERNATIONAL	30	1,110	0.01%
MICROCHIP TECHNOLOGY INC	86	5,556	0.04%
MICRON TECHNOLOGY INC	178	60,135	0.47%
MICROSOFT CORP	1,175	434,950	3.37%
MID-AMERICA APARTMENT COMM	17	2,076	0.02%
MODERNA INC	54	2,743	0.02%
MOLSON COORS BEVERAGE CO - B	27	1,163	0.01%
MONDELEZ INTERNATIONAL INC-A	209	12,047	0.09%
MONOLITHIC POWER SYSTEMS INC	6	6,560	0.05%
MONSTER BEVERAGE CORP	114	8,260	0.06%
MOODY'S CORP	22	9,597	0.07%
MORGAN STANLEY	193	31,762	0.25%
MOSAIC CO/THE	48	1,224	0.01%
MOTOROLA SOLUTIONS INC	27	11,717	0.09%
MSCI INC	11	5,929	0.05%
NASDAQ INC	71	6,027	0.05%
NETAPP INC	30	3,072	0.02%
NETFLIX INC	678	65,190	0.51%
NEWMONT CORP	175	18,944	0.15%
NEWS CORP - CLASS A	60	1,496	0.01%
NEWS CORP - CLASS B	19	542	0.00%
NEXTERA ENERGY INC	334	31,022	0.24%
NIKE INC -CL B	191	10,089	0.08%
NISOURCE INC	74	3,453	0.03%
NORDSON CORP	8	2,128	0.02%
NORFOLK SOUTHERN CORP	35	10,045	0.08%
NORTHERN TRUST CORP	29	4,048	0.03%
NORTHROP GRUMMAN CORP	20	13,645	0.11%
NORWEGIAN CRUISE LINE HOLDIN	72	1,346	0.01%
NRG ENERGY INC	33	4,823	0.04%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

S&P 500 Covered Call Active ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities (continued)			
United States (continued)			
NUCOR CORP	35	5,918	0.05%
NVIDIA CORP	3,846	670,742	5.20%
NXP SEMICONDUCTORS NV	39	7,678	0.06%
OCCIDENTAL PETROLEUM CORP	114	7,410	0.06%
OLD DOMINION FREIGHT LINE	28	5,471	0.04%
OMNICOM GROUP	48	3,615	0.03%
ON SEMICONDUCTOR	63	3,901	0.03%
ONEOK INC	99	8,949	0.07%
ORACLE CORP	270	39,720	0.31%
O'REILLY AUTOMOTIVE INC	134	12,370	0.10%
OTIS WORLDWIDE CORP	61	4,702	0.04%
P G & E CORP	354	6,220	0.05%
PACCAR INC	82	9,471	0.07%
PACKAGING CORP OF AMERICA	11	2,334	0.02%
PALANTIR TECHNOLOGIES INC-A	365	53,392	0.41%
PALO ALTO NETWORKS INC	123	19,719	0.16%
PARAMOUNT SKYDANCE CL B	47	424	0.00%
PARKER HANNIFIN CORP	19	17,010	0.13%
PAYCHEX INC	48	4,422	0.04%
PAYPAL HOLDINGS INC	149	6,739	0.05%
PENTAIR PLC	22	1,916	0.01%
PEPSICO INC	219	34,008	0.26%
PFIZER INC	919	25,805	0.20%
PHILIP MORRIS INTERNATIONAL	250	41,335	0.32%
PHILLIPS 66	63	11,477	0.09%
PINNACLE WEST CAPITAL	17	1,713	0.01%
PNC FINANCIAL SERVICES GROUP	62	12,902	0.10%
POOL CORP	3	607	0.00%
PPG INDUSTRIES INC	35	3,741	0.03%
PPL CORP	117	4,469	0.03%
PRINCIPAL FINANCIAL GROUP	30	2,703	0.02%
PROCTER & GAMBLE CO/THE	373	53,876	0.42%
PROGRESSIVE CORP	94	18,635	0.14%
PROLOGIS INC	149	19,695	0.15%
PRUDENTIAL FINANCIAL INC	55	5,373	0.04%
PTC INC	17	2,422	0.02%
PUBLIC SERVICE ENTERPRISE GP	80	6,476	0.05%
PUBLIC STORAGE	26	7,043	0.05%
PULTEGROUP INC	29	3,411	0.03%
QNITY ELECTRONICS INC	34	3,923	0.03%
QUALCOMM INC	172	22,150	0.17%
QUANTA SERVICES INC	22	12,078	0.10%
QUEST DIAGNOSTICS INC	16	3,136	0.02%
RALPH LAUREN CORP	4	1,376	0.01%
RAYMOND JAMES FINANCIAL INC	27	3,909	0.03%
REALTY INCOME CORP	147	8,993	0.07%
REGENCY CENTERS CORP	26	1,967	0.01%
REGENERON PHARMACEUTICALS	15	11,590	0.09%
REGIONS FINANCIAL CORP	140	3,657	0.03%
REPUBLIC SERVICES INC	30	6,571	0.05%
RESMED INC	21	4,714	0.04%
REVVITY INC	17	1,489	0.01%
ROBINHOOD MARKETS INC - A	124	8,593	0.07%
ROCKWELL AUTOMATION INC	16	5,742	0.05%
ROLLINS INC	45	2,403	0.02%
ROPER TECHNOLOGIES INC	16	5,662	0.04%
ROSS STORES INC	52	11,265	0.09%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

S&P 500 Covered Call Active ETF (continued)

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities (continued)			
United States (continued)			
ROYAL CARIBBEAN CRUISES LTD	39	10,732	0.08%
RTX CORP	212	40,895	0.32%
S&P GLOBAL INC	47	19,991	0.16%
SALESFORCE INC	151	28,187	0.22%
SANDISK CORP	22	13,977	0.11%
SBA COMMUNICATIONS CORP	14	2,410	0.02%
SCHWAB (CHARLES) CORP	269	25,281	0.20%
SEAGATE TECHNOLOGY HOLDINGS	34	13,320	0.10%
SEMPRA	105	10,203	0.08%
SERVICENOW INC	166	17,355	0.14%
SHERWIN-WILLIAMS CO/THE	36	11,540	0.09%
SIMON PROPERTY GROUP INC	52	9,700	0.08%
SKYWORKS SOLUTIONS INC	21	1,125	0.01%
SLB LTD	239	12,282	0.10%
SMITH (A.O.) CORP	17	1,121	0.01%
SMURFIT WESTROCK PLC	82	3,268	0.03%
SNAP-ON INC	8	2,906	0.02%
SOLVENTUM CORP	21	1,371	0.01%
SOUTHERN CO/THE	176	16,988	0.13%
SOUTHWEST AIRLINES CO	81	3,043	0.03%
STANLEY BLACK & DECKER INC	21	1,492	0.01%
STARBUCKS CORP	183	16,395	0.13%
STATE STREET CORP	43	5,442	0.04%
STEEL DYNAMICS INC	20	3,600	0.03%
STERIS PLC	13	2,875	0.02%
STRYKER CORP	54	17,744	0.14%
SUPER MICRO COMPUTER INC	80	1,822	0.01%
SYNCHRONY FINANCIAL	56	3,809	0.03%
SYNOPSYS INC	28	11,101	0.09%
SYSCO CORP	74	5,278	0.04%
T ROWE PRICE GROUP INC	34	3,065	0.02%
TAKE-TWO INTERACTIVE SOFTWRE	27	5,332	0.04%
TAPESTRY INC	30	4,233	0.03%
TARGA RESOURCES CORP	34	8,525	0.07%
TARGET CORP	71	8,605	0.07%
TE CONNECTIVITY PLC	45	9,406	0.07%
TELEDYNE TECHNOLOGIES INC	6	3,630	0.03%
TERADYNE INC	26	7,708	0.06%
TESLA INC	445	165,429	1.28%
TEXAS INSTRUMENTS INC	146	28,344	0.22%
TEXAS PACIFIC LAND CORP	8	3,796	0.03%
TEXTRON INC	27	2,364	0.02%
THE CAMPBELL'S COMPANY	29	646	0.01%
THE CIGNA GROUP	42	11,203	0.09%
THERMO FISHER SCIENTIFIC INC	60	29,492	0.23%
TJX COMPANIES INC	177	28,267	0.22%
TKO GROUP HOLDINGS INC	9	1,815	0.01%
T-MOBILE US INC	78	16,382	0.13%
TRACTOR SUPPLY COMPANY	82	3,715	0.03%
TRADE DESK INC/THE -CLASS A	69	1,566	0.01%
TRANE TECHNOLOGIES PLC	35	14,586	0.11%
TRANSDIGM GROUP INC	8	9,272	0.07%
TRAVELERS COS INC/THE	35	10,209	0.08%
TRIMBLE INC	36	2,348	0.02%
TRUIST FINANCIAL CORP	208	9,562	0.07%
TYLER TECHNOLOGIES INC	6	2,054	0.02%
TYSON FOODS INC-CL A	43	2,755	0.02%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

S&P 500 Covered Call Active ETF (continued)

Financial assets at fair value through profit or loss	**Holdings**	**Fair value USD**	**% of net assets**
Listed equities (continued)			
United States (continued)			
UBER TECHNOLOGIES INC	333	23,953	0.19%
UDR INC	46	1,554	0.01%
ULTA BEAUTY INC	6	3,136	0.02%
UNION PACIFIC CORP	94	22,806	0.18%
UNITED AIRLINES HOLDINGS INC	52	4,788	0.04%
UNITED PARCEL SERVICE-CL B	117	11,510	0.09%
UNITED RENTALS INC	9	6,557	0.05%
UNITEDHEALTH GROUP INC	144	38,965	0.30%
UNIVERSAL HEALTH SERVICES-B	8	1,432	0.01%
US BANCORP	250	13,002	0.10%
VALERO ENERGY CORP	46	11,366	0.09%
VENTAS INC	73	5,970	0.05%
VERALTO CORP	37	3,272	0.03%
VERISIGN INC	11	2,732	0.02%
VERISK ANALYTICS INC	20	3,795	0.03%
VERIZON COMMUNICATIONS INC	680	34,136	0.26%
VERTEX PHARMACEUTICALS INC	39	17,415	0.14%
VERTIV HOLDINGS CO-A	58	14,534	0.11%
VIATRIS INC	185	2,499	0.02%
VICI PROPERTIES INC	170	4,644	0.04%
VISA INC-CLASS A SHARES	269	81,303	0.63%
VISTRA CORP	52	7,817	0.06%
VULCAN MATERIALS CO	19	5,174	0.04%
WABTEC CORP	27	6,748	0.05%
WALMART INC	703	87,369	0.68%
WALT DISNEY CO/THE	288	27,757	0.21%
WARNER BROS DISCOVERY INC	400	10,984	0.09%
WASTE MANAGEMENT INC	57	13,098	0.10%
WATERS CORP	14	4,169	0.03%
WEC ENERGY GROUP INC	52	6,020	0.05%
WELLS FARGO & CO	502	39,964	0.31%
WELLTOWER INC	108	21,353	0.17%
WEST PHARMACEUTICAL SERVICES	10	2,506	0.02%
WESTERN DIGITAL CORP	54	14,606	0.11%
WEYERHAEUSER CO	114	2,785	0.02%
WILLIAMS COS INC	195	14,192	0.11%
WILLIAMS-SONOMA INC	17	3,100	0.02%
WILLIS TOWERS WATSON PLC	13	3,779	0.03%
WORKDAY INC-CLASS A	34	4,417	0.03%
WR BERKLEY CORP	46	3,049	0.02%
WW GRAINGER INC	6	6,545	0.05%
WYNN RESORTS LTD	11	1,117	0.01%
XCEL ENERGY INC	94	7,467	0.06%
XYLEM INC	37	4,421	0.03%
YUM! BRANDS INC	42	6,530	0.05%
ZEBRA TECHNOLOGIES CORP-CL A	8	1,673	0.01%
ZIMMER BIOMET HOLDINGS INC	30	2,713	0.02%
ZOETIS INC	69	8,156	0.06%
		8,793,690	
Total listed equities		8,793,690	68.20%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

S&P 500 Covered Call Active ETF (continued)

Financial liabilities at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed index futures			
S&P500 EMINI FUT 06/18/26	10	(95,335)	(0.74%)
		(95,335)	
Total listed index futures		(95,335)	(0.74%)
Quoted index options			
CALL S&P 500 INDEX 04/17/26 6625	(18)	(129,420)	(1.00%)
		(129,420)	
Total quoted index options		(129,420)	(1.00%)
Total investments		8,568,935	66.46%
Total investments, at cost		8,743,754	

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

Nasdaq 100 Covered Call Active ETF

Financial assets at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed equities			
United States			
ADOBE INC	313	76,084	0.38%
ADVANCED MICRO DEVICES	1,253	254,898	1.29%
AIRBNB INC-CLASS A	333	42,051	0.21%
ALNYLAM PHARMACEUTICALS INC	104	34,410	0.17%
ALPHABET INC-CL A	1,621	466,135	2.36%
ALPHABET INC-CL C	1,514	434,306	2.20%
AMAZON.COM INC	3,000	624,810	3.16%
AMERICAN ELECTRIC POWER	421	55,185	0.28%
AMGEN INC	422	148,481	0.75%
ANALOG DEVICES INC	372	118,348	0.60%
APPLE INC	4,103	1,041,300	5.26%
APPLIED MATERIALS INC	610	208,492	1.05%
APPLOVIN CORP-CLASS A	236	93,928	0.47%
ARM HOLDINGS PLC-ADR	108	16,338	0.08%
ASML HOLDING NV-NY REG SHS	66	87,175	0.44%
ATLASSIAN CORP-CL A	132	9,009	0.05%
AUTODESK INC	166	39,740	0.20%
AUTOMATIC DATA PROCESSING	305	61,970	0.31%
AXON ENTERPRISE INC	62	26,331	0.14%
BAKER HUGHES CO	717	43,773	0.22%
BOOKING HOLDINGS INC	24	101,048	0.51%
BROADCOM INC	1,307	404,529	2.05%
CADENCE DESIGN SYS INC	213	59,186	0.30%
CHARTER COMMUNICATIONS INC-A	102	22,020	0.11%
CINTAS CORP	315	53,279	0.27%
CISCO SYSTEMS INC	2,984	231,528	1.17%
COCA-COLA EUROPACIFIC PARTNE	361	32,732	0.17%
COGNIZANT TECH SOLUTIONS-A	380	23,313	0.12%
COMCAST CORP-CLASS A	2,715	77,948	0.39%
CONSTELLATION ENERGY	278	77,632	0.39%
COPART INC	760	25,232	0.13%
COSTAR GROUP INC	332	13,393	0.07%
COSTCO WHOLESALE CORP	342	340,779	1.72%
CROWDSTRIKE HOLDINGS INC - A	196	76,520	0.39%
CSX CORP	1,462	60,015	0.30%
DATADOG INC - CLASS A	254	29,985	0.15%
DEXCOM INC	305	19,154	0.10%
DIAMONDBACK ENERGY INC	225	44,503	0.23%
DOORDASH INC - A	317	47,597	0.24%
ELECTRONIC ARTS INC	195	39,755	0.20%
EXELON CORP	792	38,824	0.19%
FASTENAL CO	901	41,806	0.21%
FERROVIAL SE	575	37,404	0.19%
FORTINET INC	584	47,724	0.24%
GE HEALTHCARE TECHNOLOGY	356	25,340	0.13%
GILEAD SCIENCES INC	954	132,959	0.67%
HONEYWELL INTERNATIONAL INC	490	110,755	0.56%
IDEXX LABORATORIES INC	62	34,837	0.18%
INSMED INC	167	27,308	0.14%
INTEL CORP	3,737	164,914	0.83%
INTUIT INC	207	89,503	0.45%
INTUITIVE SURGICAL INC	271	124,928	0.63%
KEURIG DR PEPPER INC	1,067	28,094	0.14%
KLA CORP	100	147,241	0.74%

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

Nasdaq 100 Covered Call Active ETF (continued)

Financial assets at fair value through profit or loss	**Holdings**	**Fair value USD**	**% of net assets**
Listed equities (continued)			
United States (continued)			
KRAFT HEINZ CO/THE	928	20,871	0.11%
LAM RESEARCH CORP	959	204,900	1.04%
LINDE PLC	354	175,499	0.89%
MARRIOTT INTERNATIONAL -CL A	202	66,068	0.34%
MARVELL TECHNOLOGY INC	675	66,859	0.34%
MERCADOLIBRE INC	40	69,161	0.35%
META PLATFORMS INC-CLASS A	825	472,007	2.39%
MICROCHIP TECHNOLOGY INC	424	27,394	0.14%
MICRON TECHNOLOGY INC	870	293,921	1.49%
MICROSOFT CORP	2,078	769,213	3.89%
MONDELEZ INTERNATIONAL INC-A	1,012	58,332	0.29%
MONOLITHIC POWER SYSTEMS INC	37	40,454	0.20%
MONSTER BEVERAGE CORP	766	55,504	0.28%
NETFLIX INC	3,265	313,930	1.59%
NVIDIA CORP	6,792	1,184,525	5.99%
NXP SEMICONDUCTORS NV	197	38,781	0.20%
OLD DOMINION FREIGHT LINE	165	32,241	0.16%
O'REILLY AUTOMOTIVE INC	663	61,201	0.31%
PACCAR INC	412	47,586	0.24%
PALANTIR TECHNOLOGIES INC-A	1,763	257,892	1.31%
PALO ALTO NETWORKS INC	623	99,879	0.50%
PAYCHEX INC	283	26,070	0.13%
PAYPAL HOLDINGS INC	734	33,199	0.17%
PDD HOLDINGS INC	525	53,645	0.27%
PEPSICO INC	1,054	163,676	0.83%
QUALCOMM INC	813	104,698	0.53%
REGENERON PHARMACEUTICALS	81	62,584	0.32%
ROPER TECHNOLOGIES INC	84	29,724	0.15%
ROSS STORES INC	244	52,858	0.27%
SEAGATE TECHNOLOGY HOLDINGS	156	61,114	0.31%
SHOPIFY INC - CLASS A	951	112,807	0.57%
STARBUCKS CORP	845	75,703	0.38%
STRATEGY INC	245	30,576	0.15%
SYNOPSYS INC	146	57,886	0.29%
TAKE-TWO INTERACTIVE SOFTWRE	145	28,638	0.13%
TESLA INC	1,398	519,707	2.63%
TEXAS INSTRUMENTS INC	705	136,869	0.69%
THOMSON REUTERS CORP	348	31,313	0.16%
T-MOBILE US INC	845	177,475	0.90%
VERISK ANALYTICS INC	110	20,873	0.11%
VERTEX PHARMACEUTICALS INC	192	85,736	0.43%
WALMART INC	3,778	469,530	2.37%
WARNER BROS DISCOVERY INC	1,945	53,410	0.27%
WESTERN DIGITAL CORP	250	67,623	0.34%
WORKDAY INC-CLASS A	167	21,696	0.11%
XCEL ENERGY INC	465	36,940	0.19%
ZSCALER INC	126	17,676	0.09%
		13,602,793	
Total listed equities		13,602,793	68.77%

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
As at 31 March 2026

Nasdaq 100 Covered Call Active ETF (continued)

Financial liabilities at fair value through profit or loss	Holdings	Fair value USD	% of net assets
Listed index futures			
NASDAQ 100 E-MINI 06/18/26	12	(251,232)	(1.27%)
		(251,232)	
Total listed index futures		(251,232)	(1.27%)
Quoted index options			
CALL NASDAQ-100 INDEX 04/17/26 24500	(8)	(125,760)	(0.64%)
		(125,760)	
Total quoted index options		(125,760)	(0.64%)
Total investments		13,225,801	66.86%
Total investments, at cost		13,811,400	

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED)
For the year ended 31 March 2026

China Clean Energy ETF

Financial assets at fair value through profit or loss	**% of net assets 2026**	**% of net assets 2025**
Listed equities		
Industrials	41.95%	27.15%
Information Technology	16.90%	27.67%
Utilities	19.77%	18.13%
	78.62%	72.95%
Unlisted total return swaps		
Industrials	9.77%	12.31%
Information Technology	10.41%	12.59%
Utilities	1.10%	2.11%
	21.28%	27.01%
Total investments	99.90%	99.96%
Other net assets	0.10%	0.04%
Net assets attributable to shareholders	100.00%	100.00%

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

For the year ended 31 March 2026

China Consumer Brand ETF

Financial assets at fair value through profit or loss	**% of net assets 2026**	**% of net assets 2025**
Listed equities		
Consumer Discretionary	51.22%	59.40%
Consumer Staples	13.57%	13.23%
Industrials	5.52%	–
Information Technology	9.10%	–
	79.41%	72.63%
Unlisted total return swaps		
Consumer Discretionary	3.67%	12.19%
Consumer Staples	16.91%	14.97%
	20.58%	27.16%
Total investments	99.99%	99.79%
Other net assets	0.01%	0.21%
Net assets attributable to shareholders	100.00%	100.00%

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
For the year ended 31 March 2026

China Electric Vehicle and Battery ETF

Financial assets at fair value through profit or loss	% of net assets 2026	% of net assets 2025
Listed equities		
Consumer Discretionary	32.93%	40.87%
Industrials	19.06%	15.48%
Information Technology	–	0.90%
Materials	4.36%	1.17%
	56.35%	58.42%
Unlisted total return swaps		
Consumer Discretionary	8.34%	6.48%
Industrials	25.43%	27.76%
Materials	9.81%	7.08%
	43.58%	41.32%
Total investments	99.93%	99.74%
Other net assets	0.07%	0.26%
Net assets attributable to shareholders	100.00%	100.00%

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
For the year ended 31 March 2026

China Robotics and AI ETF

Financial assets at fair value through profit or loss	% of net assets 2026	% of net assets 2025
Listed equities		
Communication Services	6.92%	7.66%
Consumer Discretionary	2.51%	11.89%
Industrials	10.52%	18.71%
Information Technology	49.53%	45.84%
	69.48%	84.10%
Unlisted total return swaps		
Consumer Discretionary	3.30%	–
Industrials	12.20%	5.72%
Information Technology	15.24%	9.82%
	30.74%	15.54%
Total investments	100.22%	99.64%
Other net assets	(0.22%)	0.36%
Net assets attributable to shareholders	100.00%	100.00%

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
For the year ended 31 March 2026

China Semiconductor ETF

Financial assets at fair value through profit or loss	**% of net assets 2026**	**% of net assets 2025**
Listed equities		
Information Technology	59.63%	61.38%
Unlisted total return swaps		
Information Technology	40.29%	38.32%
Total investments	99.92%	99.70%
Other net assets	0.08%	0.30%
Net assets attributable to shareholders	100.00%	100.00%

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

For the year ended 31 March 2026

China Global Leaders ETF

Financial assets at fair value through profit or loss	**% of net assets 2026**	**% of net assets 2025**
Listed equities		
Communication Services	6.08%	7.81%
Consumer Discretionary	28.49%	36.70%
Health Care	7.88%	4.58%
Industrials	21.62%	18.65%
Information Technology	29.88%	31.96%
Materials	2.63%	–
	96.58%	99.70%
Unlisted total return swaps		
Consumer Discretionary	0.42%	–
Health Care	1.02%	–
Information Technology	1.87%	–
	3.31%	–
Total investments	99.89%	99.70%
Other net assets	0.11%	0.30%
Net assets attributable to shareholders	100.00%	100.00%

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
For the year ended 31 March 2026

Asia Semiconductor ETF

Financial assets at fair value through profit or loss	% of net assets 2026	% of net assets 2025
Listed equities		
Consumer Discretionary	6.28%	11.10%
Health Care	2.93%	1.85%
Industrials	3.47%	6.68%
Information Technology	85.85%	79.38%
Materials	1.16%	0.75%
	99.69%	99.76%
Total investments	99.69%	99.76%
Other net assets	0.31%	0.24%
Net assets attributable to shareholders	100.00%	100.00%

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
For the year ended 31 March 2026

FinTech ETF

Financial assets at fair value through profit or loss	% of net assets 2026	% of net assets 2025
Listed equities		
Financials	71.09%	69.12%
Health Care	1.43%	1.92%
Industrials	3.30%	4.72%
Information Technology	24.02%	24.06%
	99.84%	99.82%
Total investments	99.84%	99.82%
Other net assets	0.16%	0.18%
Net assets attributable to shareholders	100.00%	100.00%

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
For the year ended 31 March 2026

China MedTech ETF

Financial assets at fair value through profit or loss	% of net assets 2026	% of net assets 2025
Listed equities		
Consumer Staples	16.45%	17.06%
Health Care	83.49%	82.68%
	99.94%	99.74%
Total investments	99.94%	99.74%
Other net assets	0.06%	0.26%
Net assets attributable to shareholders	100.00%	100.00%

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

For the year ended 31 March 2026

Asia USD Investment Grade Bond ETF

Financial assets at fair value through profit or loss	**% of net assets 2026**	**% of net assets 2025**
Quoted debt securities		
Canada	37.77%	34.06%
Hong Kong	11.39%	9.48%
India	2.91%	8.75%
Indonesia	16.23%	13.88%
Malaysia	4.70%	3.37%
Philippines	4.40%	4.27%
Singapore	2.19%	3.96%
South Korea	15.28%	17.44%
Taiwan	2.36%	3.95%
Thailand	2.33%	–
	99.56%	99.16%
Total investments	99.56%	99.16%
Other net assets	0.44%	0.84%
Net assets attributable to shareholders	100.00%	100.00%

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
For the year ended 31 March 2026

China Little Giant ETF

Financial assets at fair value through profit or loss	% of net assets 2026	% of net assets 2025
Listed equities		
Consumer Discretionary	6.29%	2.35%
Health Care	13.56%	18.20%
Industrials	12.89%	12.08%
Information Technology	54.69%	61.06%
Materials	12.26%	6.21%
	99.69%	99.90%
Total investments	99.69%	99.90%
Other net assets	0.31%	0.10%
Net assets attributable to shareholders	100.00%	100.00%

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
For the year ended 31 March 2026

HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)

Financial assets at fair value through profit or loss	**% of net assets 2026**	**% of net assets 2025**
Listed equities		
Communication Services	12.21%	11.35%
Consumer Discretionary	16.31%	19.19%
Consumer Staples	2.14%	2.02%
Energy	4.76%	3.48%
Financials	27.25%	25.02%
Health Care	2.76%	1.45%
Industrials	3.51%	2.18%
Information Technology	4.83%	6.98%
Materials	2.01%	0.85%
Real Estate	3.35%	2.90%
Utilities	2.13%	2.14%
	81.26%	77.56%
Listed index futures	(0.05%)	(0.24%)
Quoted index options	(0.06%)	(1.83%)
Total investments	81.15%	75.49%
Other net assets	18.85%	24.51%
Net assets attributable to shareholders	100.00%	100.00%

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
For the year ended 31 March 2026

HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)

Financial assets at fair value through profit or loss	**% of net assets 2026**	**% of net assets 2025**
Listed equities		
Communication Services	14.02%	14.18%
Consumer Discretionary	19.92%	24.70%
Consumer Staples	1.09%	1.75%
Energy	6.84%	5.22%
Financials	21.57%	21.14%
Health Care	3.15%	1.57%
Industrials	1.13%	1.37%
Information Technology	7.28%	9.10%
Materials	2.45%	0.88%
Real Estate	1.60%	1.13%
Utilities	–	0.42%
	79.05%	81.46%
Listed index futures	(0.02%)	(0.24%)
Quoted index options	(2.43%)	(1.99%)
Total investments	76.60%	79.23%
Other net assets	23.40%	20.77%
Net assets attributable to shareholders	100.00%	100.00%

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

For the year ended 31 March 2026

K-pop and Culture ETF

Financial assets at fair value through profit or loss	% of net assets 2026	% of net assets 2025
Listed equities		
Communication Services	64.12%	73.42%
Consumer Staples	30.05%	24.08%
Health Care	1.21%	–
Industrials	3.81%	2.19%
	99.19%	99.69%
Total investments	99.19%	99.69%
Other net assets	0.81%	0.31%
Net assets attributable to shareholders	100.00%	100.00%

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

For the period from 12 December 2024 (date of inception) to 31 March 2026

US Treasury 0-3 Month ETF

Financial assets at fair value through profit or loss	**% of net assets 2026**
Quoted debt securities	
United States	99.90%
Total investments	99.90%
Other net assets	0.10%
Net assets attributable to shareholders	100.00%

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
For the period from 9 January 2025 (date of inception) to 31 March 2026

G2 Tech ETF

Financial assets at fair value through profit or loss	**% of net assets 2026**
Listed equities	
Communication Services	17.88%
Consumer Discretionary	25.16%
Consumer Staples	0.97%
Industrials	2.75%
Information Technology	53.04%
	99.80%
Total investments	99.80%
Other net assets	0.20%
Net assets attributable to shareholders	100.00%

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
For the period from 7 February 2025 (date of inception) to 31 March 2026

AI Infrastructure ETF

Financial assets at fair value through profit or loss	**% of net assets 2026**
Listed equities	
Energy	11.98%
Industrials	42.12%
Information Technology	17.87%
Materials	22.35%
Utilities	5.55%
	99.87%
Total investments	99.87%
Other net assets	0.13%
Net assets attributable to shareholders	100.00%

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
For the period from 12 March 2025 (date of inception) to 31 March 2026

Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)

Financial assets at fair value through profit or loss	**% of net assets 2026**
Listed equities	
Communication Services	15.94%
Consumer Discretionary	28.12%
Consumer Staples	1.56%
Information Technology	15.75%
	61.37%
Listed investment fund	18.98%
Listed index futures	(0.45%)
Quoted index options	(2.78%)
Total investments	77.12%
Other net assets	22.88%
Net assets attributable to shareholders	100.00%

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

For the period from 27 March 2025 (date of inception) to 31 March 2026

FTSE Greater China ETF

Financial assets at fair value through profit or loss	**% of net assets 2026**
Listed equities	
Communication Services	10.67%
Consumer Discretionary	13.91%
Consumer Staples	2.69%
Energy	2.03%
Financials	24.01%
Health Care	3.49%
Industrials	6.83%
Information Technology	27.08%
Materials	4.42%
Real Estate	2.59%
Utilities	2.04%
	99.76%
Total investments	99.76%
Other net assets	0.24%
Net assets attributable to shareholders	100.00%

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
For the period from 6 June 2025 (date of inception) to 31 March 2026

MSCI Asia Pacific ex Japan ETF

Financial assets at fair value through profit or loss	**% of net assets 2026**
Listed equities	
Communication Services	7.04%
Consumer Discretionary	10.78%
Consumer Staples	2.77%
Energy	3.12%
Financials	22.15%
Health Care	3.72%
Industrials	7.65%
Information Technology	31.43%
Materials	6.59%
Real Estate	2.23%
Utilities	2.02%
	99.50%
Total investments	99.50%
Other net assets	0.50%
Net assets attributable to shareholders	100.00%

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
For the period from 8 July 2025 (date of inception) to 31 March 2026

China Core TECH ETF

Financial assets at fair value through profit or loss	**% of net assets 2026**
Listed equities	
Consumer Discretionary	12.48%
Health Care	14.06%
Industrials	15.60%
Information Technology	57.74%
	99.88%
Total investments	99.88%
Other net assets	0.12%
Net assets attributable to shareholders	100.00%

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
For the period from 28 August 2025 (date of inception) to 31 March 2026

S&P 500 Covered Call Active ETF

Financial assets at fair value through profit or loss	**% of net assets 2026**
Listed equities	
Communication Services	7.09%
Consumer Discretionary	6.71%
Consumer Staples	3.61%
Energy	2.76%
Financials	8.60%
Health Care	6.45%
Industrials	6.02%
Information Technology	22.50%
Materials	1.41%
Real Estate	1.32%
Utilities	1.73%
	68.20%
Listed index futures	(0.74%)
Quoted index options	(1.00%)
Total investments	66.46%
Other net assets	33.54%
Net assets attributable to shareholders	100.00%

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
For the period from 29 September 2025 (date of inception) to 31 March 2026

Nasdaq 100 Covered Call Active ETF

Financial assets at fair value through profit or loss	**% of net assets 2026**
Listed equities	
Communication Services	10.54%
Consumer Discretionary	8.67%
Consumer Staples	5.91%
Energy	0.45%
Financials	0.17%
Health Care	3.52%
Industrials	2.91%
Information Technology	34.59%
Materials	0.89%
Real Estate	0.07%
Utilities	1.05%
	68.77%
Listed index futures	(1.27%)
Quoted index options	(0.64%)
Total investments	66.86%
Other net assets	33.14%
Net assets attributable to shareholders	100.00%

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DETAILS IN RESPECT OF FINANCIAL DERIVATIVE INSTRUMENTS (UNAUDITED)

As at 31 March 2026, the Sub-Fund held unlisted total return swaps, listed index futures and quoted index options as shown details in investment portfolio. The counterparty of the swaps, futures and options were Mirae Asset Securities (HK) Limited, Guotai Junan Financial Products Limited, KGI Futures (Hong Kong) Limited, SinoPac Securities (Asia) Limited, Citigroup Global Markets Limited and J.P. Morgan Securities PLC.

HOLDINGS OF COLLATERAL (UNAUDITED)
As at 31 March 2026

China Clean Energy ETF

Collateral provider	Nature of collateral	Credit rating	Rating agencies	Maturity tenor	Currency denomination	Value of the collateral RMB	% of net assets covered by collateral
Guotai Junan Financial Products Limited	Government bond	Aa1	Moody's	31-Dec-26	USD	14,231,223	3.47%
J.P. Morgan Securities PLC	Government bond	Aa1	Moody's	15-Nov-27	USD	50,190	0.01%
J.P. Morgan Securities PLC	Government bond	A+	Fitch	25-May-28	EUR	9,016,271	2.20%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	3,185,163	0.78%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	3,301,711	0.81%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	10,859,714	2.65%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	10,487,712	2.56%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	40,779,822	9.95%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	7,356,494	1.80%
						99,268,300	24.23%

Custody/safe-keeping arrangement	Amount of collateral received/held as of 31 Mar 2026 RMB	Proportion of collateral posted by the sub- fund as of 31 Mar 2026 %
Custodian of collateral		
Citibank, N.A, Hong Kong Branch	99,268,300	100.00

HOLDINGS OF COLLATERAL (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Consumer Brand ETF

Collateral provider	Nature of collateral	Credit rating	Rating agencies	Maturity tenor	Currency denomination	Value of the collateral RMB	% of net assets covered by collateral
Guotai Junan Financial Products Limited	Government bond	Aa1	Moody's	31-Dec-26	USD	9,271,260	4.45%
J.P. Morgan Securities PLC	Government bond	Aa1	Moody's	31-Dec-27	USD	3,678,793	1.77%
J.P. Morgan Securities PLC	Government bond	Aa1	Moody's	30-Jun-28	USD	108,465	0.05%
J.P. Morgan Securities PLC	Government bond	Aa1	Moody's	15-Nov-27	USD	1,815,533	0.87%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	3,643,267	1.75%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	11,205,076	5.38%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	4,757,039	2.28%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	13,248,229	6.36%
						47,727,662	22.91%

Custody/safe-keeping arrangement	Amount of collateral received/held as of 31 Mar 2026 RMB	Proportion of collateral posted by the sub- fund as of 31 Mar 2026 %
Custodian of collateral		
Citibank, N.A, Hong Kong Branch	47,727,662	100.00

HOLDINGS OF COLLATERAL (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Electric Vehicle and Battery ETF

Collateral provider	Nature of collateral	Credit rating	Rating agencies	Maturity tenor	Currency denomination	Value of the collateral RMB	% of net assets covered by collateral
Guotai Junan Financial Products Limited	Government bond	Aa1	Moody's	30-Jun-26	USD	74,900,624	8.21%
Guotai Junan Financial Products Limited	Government bond	Aa1	Moody's	30-Sep-26	USD	51,277,074	5.62%
Guotai Junan Financial Products Limited	Government bond	Aa1	Moody's	31-Dec-26	USD	32,795,709	3.60%
J.P. Morgan Securities PLC	Government bond	A+	Fitch	25-May-28	EUR	27,779,355	3.05%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	15,024,353	1.65%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	36,633,655	4.02%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	6,148,013	0.67%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	2,379,160	0.26%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	8,865,954	0.97%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	169,668	0.02%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	6,651,943	0.73%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	4,392,740	0.48%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	36,526,225	4.01%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	14,949,033	1.64%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	70,924,240	7.78%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	14,279,082	1.57%
						403,696,828	44.28%

HOLDINGS OF COLLATERAL (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Electric Vehicle and Battery ETF (continued)

Custody/safe-keeping arrangement	Amount of collateral received/held as of 31 Mar 2026	Proportion of collateral posted by the sub- fund as of 31 Mar 2026
	RMB	%
Custodian of collateral		
Citibank, N.A, Hong Kong Branch	403,696,828	100.00

HOLDINGS OF COLLATERAL (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Robotics and AI ETF

Collateral provider	Nature of collateral	Credit rating	Rating agencies	Maturity tenor	Currency denomination	Value of the collateral RMB	% of net assets covered by collateral
Guotai Junan Financial Products Limited	Government bond	Aa1	Moody's	30-Sep-26	USD	20,777,600	3.29%
Guotai Junan Financial Products Limited	Government bond	Aa1	Moody's	31-Dec-26	USD	14,184,705	2.25%
J.P. Morgan Securities PLC	Government bond	AAA	Fitch	15-Oct-27	EUR	56,865,282	9.01%
J.P. Morgan Securities PLC	Government bond	A+	Fitch	25-May-28	EUR	3,023,439	0.48%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	14,043,652	2.23%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	6,442,034	1.02%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	5,798,669	0.92%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	33,975,829	5.38%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	5,926,713	0.94%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	21,295,882	3.37%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	3,698,823	0.59%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	30,169,516	4.78%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	23,115,305	3.66%
						239,317,449	37.92%

Custody/safe-keeping arrangement	Amount of collateral received/held as of 31 Mar 2026	Proportion of collateral posted by the sub- fund as of 31 Mar 2026
	RMB	%
Custodian of collateral		
Citibank, N.A, Hong Kong Branch	239,317,449	100.00

HOLDINGS OF COLLATERAL (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Semiconductor ETF

Collateral provider	Nature of collateral	Credit rating	Rating agencies	Maturity tenor	Currency denomination	Value of the collateral RMB	% of net assets covered by collateral
Guotai Junan Financial Products Limited	Government bond	Aa1	Moody's	30-Sep-26	USD	14,948,617	1.12%
Guotai Junan Financial Products Limited	Government bond	Aa1	Moody's	31-Dec-26	USD	58,741,670	4.41%
J.P. Morgan Securities PLC	Government bond	AAA	Fitch	15-Oct-27	EUR	94,516,845	7.10%
J.P. Morgan Securities PLC	Government bond	A+	Fitch	25-May-28	EUR	14,213,200	1.07%
J.P. Morgan Securities PLC	Government bond	A+	Fitch	25-Nov-28	EUR	31,290,249	2.35%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	GBP	51,559,607	3.87%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	18,925,135	1.42%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	11,043,653	0.83%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	17,805,326	1.34%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	22,396,197	1.68%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	62,404,584	4.69%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	16,262,772	1.22%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	5,243,856	0.39%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	35,392,461	2.66%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	90,440,582	6.79%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	20,093,163	1.51%
Mirae Asset Securities (HK) Limited	Equities	N/A	N/A	N/A	HK$	3,535,084	0.27%
						568,813,001	42.72%

HOLDINGS OF COLLATERAL (UNAUDITED) (CONTINUED)
As at 31 March 2026

China Semiconductor ETF (continued)

Custody/safe-keeping arrangement	Amount of collateral received/held as of 31 Mar 2026	Proportion of collateral posted by the sub- fund as of 31 Mar 2026
	RMB	%
Custodian of collateral		
Citibank, N.A, Hong Kong Branch	568,813,001	100.00

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PERFORMANCE RECORD (UNAUDITED)

NET ASSET VALUE

	As at 31 March 2026		As at 31 March 2025		As at 31 March 2024	
	Dealing net asset value	Dealing net asset value per share	Dealing net asset value	Dealing net asset value per share	Dealing net asset value*	Dealing net asset value per share*
Listed Class						
China Clean Energy ETF (in RMB)[1]	409,817,958	98.7513	361,420,138	70.1787	541,404,594	71.7093
China Consumer Brand ETF (in RMB)[1]	208,315,589	38.2230	308,395,458	41.9586	357,612,297	39.7347
China Electric Vehicle and Battery ETF (in RMB)[1]	911,943,661	98.0585	1,036,434,778	81.2891	1,227,585,946	66.8985
China Robotics and AI ETF (in RMB)[2]	631,124,493	47.6320	193,630,633	45.5602	126,207,451	41.3795
China Semiconductor ETF (in RMB)[2]	1,331,663,469	49.5964	394,452,008	38.1114	381,758,392	30.2983
China Global Leaders ETF (in RMB)[3]	29,073,730	44.7288	121,071,662	44.8414	17,182,621	34.3653
Asia Semiconductor ETF (in RMB)[4]	317,855,498	90.8159	43,167,919	53.9599	90,243,653	54.6932
FinTech ETF (in USD)[5]	1,289,512	4.2984	1,283,860	5.1355	1,290,895	5.1636
China MedTech ETF (in RMB)[6]	27,592,309	36.7897	11,546,700	38.4890	29,057,194	38.7429
Asia USD Investment Grade Bond ETF (in USD)[7]	8,538,199	7.3924	5,091,705	7.3793	19,587,306	7.3361
China Little Giant ETF (in RMB)[8]	29,207,780	59.6381	33,532,495	45.3295	50,606,536	42.5355
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)[9]	1,031,116,114	10.0303	63,342,681	10.5571	–	–
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)[9]	21,427,623,331	9.3636	1,114,796,689	10.5969	–	–
K-pop and Culture ETF (in KRW)[10]	1,802,618,568	12,017.4571	1,873,266,774	10,704.3816	–	–
US Treasury 0-3 Month ETF (in USD)[11]	17,564,165	7.0116	–	–	–	–
G2 Tech ETF (in USD)[12]	2,445,156	8.1505	–	–	–	–
AI Infrastructure ETF (in USD)[13]	1,344,465	11.0720	–	–	–	–
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[14]	2,844,382,607	7.6958	–	–	–	–
FTSE Greater China ETF (in HK$)[15]	3,245,363,195	72.8313	–	–	–	–
MSCI Asia Pacific ex Japan ETF (in USD)[16]	12,583,229	8.2784	–	–	–	–
China Core TECH ETF (in HK$)[17]	294,741,754	105.2649	–	–	–	–
S&P 500 Covered Call Active ETF (in USD)[18]	12,894,474	9.9188	–	–	–	–
Nasdaq 100 Covered Call Active ETF (in USD)[19]	19,778,913	9.8895	–	–	–	–
Unlisted Class – Class R2 (HK$)						
China Global Leaders ETF (in HK$)[3]	10,507	63.0423	–	–	–	–
Asia USD Investment Grade Bond ETF (in HK$)[7]	10,567	105.6716	10,071	100.7119	–	–
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)[9]	155,440	12.0070	11,086	11.0862	–	–
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)[9]	137,361	11.8834	11,490	11.4901	–	–
US Treasury 0-3 Month ETF (in HK$)[11]	9,896	59.3769	–	–	–	–
G2 Tech ETF (in HK$)[12]	8,853	53.1149	–	–	–	–
AI Infrastructure ETF (in HK$)[13]	12,817	76.9036	–	–	–	–
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[14]	108,319	8.8995	–	–	–	–

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

NET ASSET VALUE (CONTINUED)

	As at 31 March 2026		As at 31 March 2025		As at 31 March 2024	
	Dealing net asset value	Dealing net asset value per share	Dealing net asset value	Dealing net asset value per share	Dealing net asset value*	Dealing net asset value per share*
Unlisted Class – Class R2 (RMB)						
China Global Leaders ETF (in RMB)[3]	10,118	50.5892	–	–	–	–
Asia USD Investment Grade Bond ETF (in RMB)[7]	20,053	101.8931	20,249	102.8897	–	–
US Treasury 0-3 Month ETF (in RMB)[11]	9,565	47.8275	–	–	–	–
G2 Tech ETF (in RMB)[12]	8,554	42.7697	–	–	–	–
AI Infrastructure ETF (in RMB)[13]	12,332	61.6595	–	–	–	–
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in RMB)[14]	8,563	6.8506	–	–	–	–
Unlisted Class – Class R2 (USD)						
Asia USD Investment Grade Bond ETF (in USD)[7]	25,482	105.1074	10,092	100.9156	–	–
US Treasury 0-3 Month ETF (in USD)[11]	9,908	6.9353	–	–	–	–
G2 Tech ETF (in USD)[12]	8,862	6.2036	–	–	–	–
AI Infrastructure ETF (in USD)[13]	85,007	8.9816	–	–	–	–
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in USD)[14]	8,911	0.8911	–	–	–	–

*The Dealing net asset value and Dealing net asset value per share are representing data as of 31 March 2024 which is the last official Dealing Date for period ended 31 March 2024.

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

HIGHEST AND LOWEST DEALING PRICE PER SHARE

	For the year/period ended 31 March 2026		For the year/period ended 31 March 2025		For the year/period ended 31 March 2024		For the year/period ended 31 March 2023	
	Highest dealing price per share	Lowest dealing price per share	Highest dealing price per share	Lowest dealing price per share	Highest dealing price per share	Lowest dealing price per share	Highest dealing price per share	Lowest dealing price per share
Listed Class								
China Clean Energy ETF (in RMB)[1]	110.6995	64.8914	84.5347	64.5135	100.3833	61.5949	129.3482	91.9401
China Consumer Brand ETF (in RMB)[1]	45.9115	37.6605	44.5728	32.2876	47.5371	34.7408	51.8292	36.8655
China Electric Vehicle and Battery ETF (in RMB)[1]	109.7001	70.0956	87.6756	56.2045	96.4193	55.8503	147.7430	88.2945
China Robotics and AI ETF (in RMB)[2]	60.2650	38.6249	51.7663	32.5318	51.4311	33.5140	50.1435	34.3728
China Semiconductor ETF (in RMB)[2]	62.9506	34.3417	44.9974	25.8480	43.8312	25.5018	44.2258	32.5872
China Global Leaders ETF (in RMB)[3]	56.8074	37.3500	48.0640	32.7479	39.8910	31.3443	46.4561	33.1446
Asia Semiconductor ETF (in RMB)[4]	113.9694	48.1036	61.3621	46.8033	55.4475	39.3929	44.9418	33.2839
FinTech ETF (in USD)[5]	6.5595	4.1667	6.3556	4.4873	5.1636	3.3890	7.9999	3.4502
China MedTech ETF (in RMB)[6]	49.0564	35.1129	46.4718	31.0524	50.4091	36.3476	–	–
Asia USD Investment Grade Bond ETF (in USD)[7]	7.5756	7.2184	7.5467	7.1797	7.4173	6.8913	–	–
China Little Giant ETF (in RMB)[8]	66.8122	40.6455	49.8249	32.2246	50.7896	35.5810	–	–
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)[9]	11.0930	9.2320	10.9818	9.7132	–	–	–	–
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)[9]	10.9061	9.2153	11.0161	9.6426	–	–	–	–
K-pop and Culture ETF (in KRW)[10]	14,443.4904	10,223.6852	11,604.4192	8,948.9542	–	–	–	–
US Treasury 0-3 Month ETF (in USD)[11]	7.0697	6.9915	–	–	–	–	–	–
G2 Tech ETF (in USD)[12]	10.7345	6.7735	–	–	–	–	–	–
AI Infrastructure ETF (in USD)[13]	12.5859	5.4599	–	–	–	–	–	–
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[14]	10.2044	7.6958	–	–	–	–	–	–
FTSE Greater China ETF (in HK$)[15]	80.8960	50.8043	–	–	–	–	–	–
MSCI Asia Pacific ex Japan ETF (in USD)[16]	9.5612	7.0000	–	–	–	–	–	–
China Core TECH ETF (in HK$)[17]	131.9086	90.0000	–	–	–	–	–	–
S&P 500 Covered Call Active ETF (in USD)[18]	10.5555	9.7121	–	–	–	–	–	–
Nasdaq 100 Covered Call Active ETF (in USD)[19]	10.5718	9.6100	–	–	–	–	–	–
Unlisted Class – Class R2 (HK$)								
China Global Leaders ETF (in HK$)[3]	77.2415	60.0000	–	–	–	–	–	–
Asia USD Investment Grade Bond ETF (in HK$)[7]	107.3020	98.5711	101.2621	98.0425	–	–	–	–
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)[9]	12.8015	9.6931	11.4057	9.9751	–	–	–	–
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)[9]	13.0209	9.9904	11.7812	10.0000	–	–	–	–
US Treasury 0-3 Month ETF (in HK$)[11]	60.1206	58.9699	–	–	–	–	–	–
G2 Tech ETF (in HK$)[12]	69.7127	52.7305	–	–	–	–	–	–
AI Infrastructure ETF (in HK$)[13]	87.2605	58.4294	–	–	–	–	–	–
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[14]	10.8699	8.8995	–	–	–	–	–	–

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

HIGHEST AND LOWEST DEALING PRICE PER SHARE (CONTINUED)

	For the year/period ended 31 March 2026		For the year/period ended 31 March 2025		For the year/period ended 31 March 2024		For the year/period ended 31 March 2023	
	Highest dealing price per share	Lowest dealing price per share	Highest dealing price per share	Lowest dealing price per share	Highest dealing price per share	Lowest dealing price per share	Highest dealing price per share	Lowest dealing price per share
Unlisted Class – Class R2 (RMB)								
China Global Leaders ETF (in RMB)[3]	64.5111	50.0000	–	–	–	–	–	–
Asia USD Investment Grade Bond ETF (in RMB)[7]	105.9970	100.8629	103.9573	98.9506	–	–	–	–
US Treasury 0-3 Month ETF (in RMB)[11]	50.4131	47.4910	–	–	–	–	–	–
G2 Tech ETF (in RMB)[12]	58.4263	42.5528	–	–	–	–	–	–
AI Infrastructure ETF (in RMB)[13]	69.6255	48.8781	–	–	–	–	–	–
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in RMB)[14]	8.7084	6.8506	–	–	–	–	–	–
Unlisted Class – Class R2 (USD)								
Asia USD Investment Grade Bond ETF (in USD)[7]	106.9633	99.0643	101.5257	98.1795	–	–	–	–
US Treasury 0-3 Month ETF (in USD)[11]	7.0268	6.9200	–	–	–	–	–	–
G2 Tech ETF (in USD)[12]	8.2034	6.1618	–	–	–	–	–	–
AI Infrastructure ETF (in USD)[13]	10.2175	6.8492	–	–	–	–	–	–
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in USD)[14]	1.0964	0.8911	–	–	–	–	–	–

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

HIGHEST AND LOWEST DEALING PRICE PER SHARE (CONTINUED)

	For the year/period ended 31 March 2022		For the year/period ended 31 March 2021	
	Highest dealing price per share	Lowest dealing price per share	Highest dealing price per share	Lowest dealing price per share
Listed Class				
China Clean Energy ETF (in RMB)[1]	137.3514	84.1293	106.6927	43.9877
China Consumer Brand ETF (in RMB)[1]	71.6463	41.3395	81.9421	39.1943
China Electric Vehicle and Battery ETF (in RMB)[1]	173.9260	90.7279	125.4896	44.9081
China Robotics and AI ETF (in RMB)[2]	58.0673	41.0812	57.2702	43.6934
China Semiconductor ETF (in RMB)[2]	62.8456	43.0670	54.5649	40.4773
China Global Leaders ETF (in RMB)[3]	57.5353	39.1821	–	–
Asia Semiconductor ETF (in RMB)[4]	54.4102	43.7328	–	–
FinTech ETF (in USD)[5]	–	–	–	–
China MedTech ETF (in RMB)[6]	–	–	–	–
Asia USD Investment Grade Bond ETF (in USD)[7]	–	–	–	–
China Little Giant ETF (in RMB)[8]	–	–	–	–
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)[9]	–	–	–	–
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)[9]	–	–	–	–
K-pop and Culture ETF (in KRW)[10]	–	–	–	–
US Treasury 0-3 Month ETF (in USD)[11]	–	–	–	–
G2 Tech ETF (in USD)[12]	–	–	–	–
AI Infrastructure ETF (in USD)[13]	–	–	–	–
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[14]	–	–	–	–
FTSE Greater China ETF (in HK$)[15]	–	–	–	–
MSCI Asia Pacific ex Japan ETF (in USD)[16]	–	–	–	–
China Core TECH ETF (in HK$)[17]	–	–	–	–
S&P 500 Covered Call Active ETF (in USD)[18]	–	–	–	–
Nasdaq 100 Covered Call Active ETF (in USD)[19]	–	–	–	–
Unlisted Class – Class R2 (HK$)				
China Global Leaders ETF (in HK$)[3]	–	–	–	–
Asia USD Investment Grade Bond ETF (in HK$)[7]	–	–	–	–
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF) (in HK$)[9]	–	–	–	–
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF) (in HK$)[9]	–	–	–	–
US Treasury 0-3 Month ETF (in USD)[11]	–	–	–	–
G2 Tech ETF (in USD)[12]	–	–	–	–
AI Infrastructure ETF (in USD)[13]	–	–	–	–
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[14]	–	–	–	–

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

HIGHEST AND LOWEST DEALING PRICE PER SHARE (CONTINUED)

	For the year/period ended 31 March 2022		For the year/period ended 31 March 2021	
	Highest dealing price per share	Lowest dealing price per share	Highest dealing price per share	Lowest dealing price per share
Unlisted Class – Class R2 (RMB)				
China Global Leaders ETF (in RMB)[3]	–	–	–	–
Asia USD Investment Grade Bond ETF (in RMB)[7]	–	–	–	–
US Treasury 0-3 Month ETF (in USD)[11]	–	–	–	–
G2 Tech ETF (in USD)[12]	–	–	–	–
AI Infrastructure ETF (in USD)[13]	–	–	–	–
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[14]	–	–	–	–
Unlisted Class – Class R2 (USD)				
Asia USD Investment Grade Bond ETF (in USD)[7]	–	–	–	–
US Treasury 0-3 Month ETF (in USD)[11]	–	–	–	–
G2 Tech ETF (in USD)[12]	–	–	–	–
AI Infrastructure ETF (in USD)[13]	–	–	–	–
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[14]	–	–	–	–

[1]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2021, is from 16 January 2020 (date of inception) to 31 March 2021.
[2]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2021, is from 8 August 2020 (date of inception) to 31 March 2021.
[3]The financial period of this Sub-Fund, which was new addition to the Company during the period ended 31 March 2022, is from 10 March 2021 (date of inception) to 31 March 2022.
[4]The financial period of this Sub-Fund, which was new addition to the Company during the period ended 31 March 2022, is from 22 July 2021 (date of inception) to 31 March 2022.
[5]The financial period of this Sub-Fund, which was new addition to the Company during the period ended 31 March 2023, is from 9 December 2021 (date of inception) to 31 March 2023.
[6]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2024, is from 3 August 2023 (date of inception) to 31 March 2024.
[7]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2024, is from 11October 2023 (date of inception) to 31 March 2024.
[8]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2024, is from 17 November 2023 (date of inception) to 31 March 2024.
[9]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2025, is from 28 February 2024 (date of inception) to 31 March 2025.
[10]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2025, is from 18 March 2024 (date of inception) to 31 March 2025.
[11]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 December 2024 (date of inception) to 31 March 2026.
[12]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 9 January 2025 (date of inception) to 31 March 2026.
[13]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 7 February 2025 (date of inception) to 31 March 2026.
[14]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 March 2025 (date of inception) to 31 March 2026.
[15]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 27 March 2025 (date of inception) to 31 March 2026.
[16]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 6 June 2025 (date of inception) to 31 March 2026.
[17]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 8 July 2025 (date of inception) to 31 March 2026.
[18]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 28 August 2025 (date of inception) to 31 March 2026.
[19]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 29 September 2025 (date of inception) to 31 March 2026.

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

PERFORMANCE OF THE SUB-FUNDS

	For the year/period ended 31 March 2026		For the year/period ended 31 March 2025		For the year/period ended 31 March 2024		For the year/period ended 31 March 2023	
	Sub-Fund performance (%)	Index performance (%)	Sub-Fund performance (%)	Index performance (%)	Sub-Fund performance (%)	Index performance (%)	Sub-Fund performance (%)	Index performance (%)
China Clean Energy ETF[1#^]	40.71	41.82	(2.13)	(1.52)	(28.19)	(27.69)	(10.70)	(9.81)
China Consumer Brand ETF[1#^]	(8.90)	(8.09)	5.60	6.38	(16.31)	(15.68)	5.26	6.08
China Electric Vehicle and Battery ETF[1#^]	20.63	21.62	21.51	22.24	(30.00)	(29.51)	(19.48)	(18.53)
China Robotics and AI ETF[2#^]	4.55	5.36	10.10	10.81	(17.48)	(16.75)	18.83	19.80
China Semiconductor ETF[2#^]	30.14	31.29	25.79	27.00	(24.28)	(23.75)	(7.09)	(6.39)
China Global Leaders ETF[3#^]	(0.25)	0.96	30.48	31.66	(11.46)	(10.70)	(7.98)	(7.29)
Asia Semiconductor ETF[4#^]	68.30	70.13	(1.34)	(0.48)	32.92	34.13	(9.31)	(8.52)
FinTech ETF[5#^]	(16.30)	(15.62)	(0.54)	0.28	33.65	34.86	(49.63)	(49.12)
China MedTech ETF[6#^]	(4.42)	(3.80)	(0.66)	0.10	(22.76)	(22.38)	–	–
Asia USD Investment Grade Bond ETF[7#^]	4.62	5.09	5.11	5.92	6.37	6.75	–	–
China Little Giant ETF[8#^]	31.57	32.73	6.57	7.57	(15.57)	(15.43)	–	–
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)[9#^]	9.23	10.15	23.94	46.78	–	–	–	–
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)[9#^]	4.31	7.47	29.52	56.15	–	–	–	–
K-pop and Culture ETF[10#^]	12.27	13.15	6.03	6.78	–	–	–	–
US Treasury 0-3 Month ETF (in USD)[11#^]	5.31	5.45	–	–	–	–	–	–
G2 Tech ETF (in USD)[12#^]	15.71	16.99	–	–	–	–	–	–
AI Infrastructure ETF (in USD)[13#^]	57.24	58.73	–	–	–	–	–	–
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[14#^]	(8.03)	(4.73)	–	–	–	–	–	–
FTSE Greater China ETF (in HK$)[15#^]	21.70	22.76	–	–	–	–	–	–
MSCI Asia Pacific ex Japan ETF (in USD)[16#^]	17.63	16.55	–	–	–	–	–	–
China Core TECH ETF (in HK$)[17#^]	15.60	16.49	–	–	–	–	–	–
S&P 500 Covered Call Active ETF (in USD)[18#^]	3.85	7.19	–	–	–	–	–	–
Nasdaq 100 Covered Call Active ETF (in USD)[19#^]	3.51	7.59	–	–	–	–	–	–

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

PERFORMANCE OF THE SUB-FUNDS (CONTINUED)

	For the year/period ended 31 March 2022		For the year/period ended 31 March 2021		For the period ended 30 September 2025	
	Sub-Fund performance (%)	Index performance (%)	Sub-Fund performance (%)	Index performance (%)	Sub-Fund performance (%)	Index performance (%)
China Clean Energy ETF[1#^]	28.57	29.71	73.10	75.32	30.59	31.20
China Consumer Brand ETF[1#^]	(33.84)	(33.18)	36.30	38.09	8.11	8.52
China Electric Vehicle and Battery ETF[1#^]	26.19	27.69	84.85	86.03	33.81	34.39
China Robotics and AI ETF[2#^]	(18.07)	(17.56)	3.52	4.02	29.52	30.05
China Semiconductor ETF[2#^]	0.09	0.78	(14.67)	(14.43)	50.78	51.30
China Global Leaders ETF[3#^]	(17.72)	(17.02)	–	–	23.33	24.43
Asia Semiconductor ETF[4#^]	(9.90)	(9.28)	–	–	39.88	40.52
FinTech ETF[5#^]	–	–	–	–	21.55	22.07
China MedTech ETF[6#^]	–	–	–	–	24.55	24.99
Asia USD Investment Grade Bond ETF[7#^]	–	–	–	–	4.05	4.34
China Little Giant ETF[8#^]	–	–	–	–	37.92	38.58
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)[9#^]	–	–	–	–	10.22	–
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)[9#^]	–	–	–	–	10.56	–
K-pop and Culture ETF[10#^]	–	–	–	–	26.53	27.18
US Treasury 0-3 Month ETF (in USD)[11#^]	–	–	–	–	–	–
G2 Tech ETF (in USD)[12#^]	–	–	–	–	–	–
AI Infrastructure ETF (in USD)[13#^]	–	–	–	–	–	–
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF) (in HK$)[14#^]	–	–	–	–	–	–
FTSE Greater China ETF (in HK$)[15#^]	–	–	–	–	–	–
MSCI Asia Pacific ex Japan ETF (in USD)[16#^]	–	–	–	–	–	–
China Core TECH ETF (in HK$)[17#^]	–	–	–	–	–	–
S&P 500 Covered Call Active ETF (in USD)[18#^]	–	–	–	–	–	–
Nasdaq 100 Covered Call Active ETF (in USD)[19#^]	–	–	–	–	–	–

[1]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2021, is from 16 January 2020 (date of inception) to 31 March 2021.
[2]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2021, is from 8 August 2020 (date of inception) to 31 March 2021.
[3]The financial period of this Sub-Fund, which was new addition to the Company during the period ended 31 March 2022, is from 10 March 2021 (date of inception) to 31 March 2022.
[4]The financial period of this Sub-Fund, which was new addition to the Company during the period ended 31 March 2022, is from 22 July 2021 (date of inception) to 31 March 2022.
[5]The financial period of this Sub-Fund, which was new addition to the Company during the period ended 31 March 2023, is from 9 December 2021 (date of inception) to 31 March 2023.
[6]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2024, is from 3 August 2023 (date of inception) to 31 March 2024.
[7]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2024, is from 11October 2023 (date of inception) to 31 March 2024.
[8]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2024, is from 17 November 2023 (date of inception) to 31 March 2024.
[9]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2025, is from 28 February 2024 (date of inception) to 31 March 2025.
[10]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2025, is from 18 March 2024 (date of inception) to 31 March 2025.

PERFORMANCE OF THE SUB-FUNDS (CONTINUED)

[11]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 December 2024 (date of inception) to 31 March 2026.
[12]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 9 January 2025 (date of inception) to 31 March 2026.
[13]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 7 February 2025 (date of inception) to 31 March 2026.
[14]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 March 2025 (date of inception) to 31 March 2026.
[15]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 27 March 2025 (date of inception) to 31 March 2026.
[16]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 6 June 2025 (date of inception) to 31 March 2026.
[17]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 8 July 2025 (date of inception) to 31 March 2026.
[18]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 28 August 2025 (date of inception) to 31 March 2026.
[19]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 29 September 2025 (date of inception) to 31 March 2026.
[#]The respective tracking indices of these Sub-Funds are net total return indices. A net total return index calculates the performance of the index constituents on the basis that any dividends or distributions are reinvested after the deduction of any withholding taxes that may apply.
[^]The Sub-Funds' performances are calculated on the basis that any dividends or distributions are reinvested.

INFORMATION ON EXPOSURE ARISING FROM FINANCIAL DERIVATIVE INSTRUMENTS (UNAUDITED)

For the year ended 31 March 2026

	Gross exposure			Net exposure		
Unlisted total return swaps	Highest (%)	Lowest (%)	Average (%)	Highest (%)	Lowest (%)	Average (%)
China Clean Energy ETF	30.12	17.57	25.69	30.12	17.57	25.69
China Consumer Brand ETF	36.99	14.64	27.99	36.99	14.64	27.99
China Electric Vehicle and Battery ETF	49.23	16.85	43.56	49.23	16.85	43.56
China Robotics and AI ETF	45.11	14.00	29.89	45.11	14.00	29.89
China Semiconductor ETF	48.50	18.08	34.24	48.50	18.08	34.24
China Global Leaders ETF	7.50	0.00	0.25	7.50	0.00	0.25
Quoted index options and Listed index futures						
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)[1]	126.85	109.71	118.35	(70.47)	(85.53)	(80.17)
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)[1]	140.04	112.37	122.22	(62.85)	(86.01)	(75.32)
Hang Seng TECH Covered Call Active ETF (formerly known as Hang Seng TECH Components Covered Call Active ETF)[2]	133.13	106.02	120.43	(65.60)	(88.25)	(76.23)
S&P 500 Covered Call Active ETF[3]	137.47	115.56	127.52	(64.17)	(69.10)	(65.89)
Nasdaq 100 Covered Call Active ETF[4]	112.69	94.57	104.26	(79.43)	(95.70)	(87.92)

For the year ended 31 March 2025

	Gross exposure			Net exposure		
Unlisted total return swaps	Highest (%)	Lowest (%)	Average (%)	Highest (%)	Lowest (%)	Average (%)
China Clean Energy ETF	29.61	11.13	26.16	29.61	11.13	26.16
China Consumer Brand ETF	36.30	12.64	27.91	36.30	12.64	27.91
China Electric Vehicle and Battery ETF	49.31	12.96	43.73	49.31	12.96	43.73
China Robotics and AI ETF	46.53	0.00	35.37	46.53	0.00	35.37
China Semiconductor ETF	48.47	22.28	42.92	48.47	22.28	42.92
China Global Leaders ETF	7.50	0.00	0.25	7.50	0.00	0.25
Quoted index options and Listed index futures						
HSI Covered Call Active ETF (formerly known as HSI Components Covered Call Active ETF)[1]	127.51	102.85	115.52	(73.12)	(90.55)	(79.91)
HSCEI Covered Call Active ETF (formerly known as HSCEI Components Covered Call Active ETF)[1]	128.05	107.14	114.59	(72.88)	(88.73)	(80.39)

[1]The financial period of these Sub-Funds, which were new additions to the Company during the period ended 31 March 2025, is from 28 February 2024 (date of inception) to 31 March 2025.
[2]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 12 March 2025 (date of inception) to 31 March 2026.
[3]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 28 August 2025 (date of inception) to 31 March 2026.
[4]The financial period of this Sub-Fund, which was a new addition to the Company during the period ended 31 March 2026, is from 29 September 2025 (date of inception) to 31 March 2026.

GLOBAL X EXCHANGE TRADED FUNDS SERIES OFC

MANAGEMENT AND ADMINISTRATION

Manager
Mirae Asset Global Investments (Hong Kong) Limited
Room 1101, 11th Floor
Lee Garden Three, 1 Sunning Road
Causeway Bay, Hong Kong

Directors of the Manager
Ms. Lili Zhu (appointed on 20 Aug 2025, resigned on 12 Jun 2026)
Mr. Byung Ha Kim (appointed on 20 Aug 2025)
Mr. Wan Youn Cho (resigned on 20 Aug 2025)
Mr. Nam Ki Kim
Mr. Ho Wah Fok

Directors of the Company
Ms. Lili Zhu (appointed on 15 Sep 2025)
Mr. Wan Youn Cho (resigned on 15 Sep 2025)
Mr. Ho Wah Fok
Mr. Byung Ha Kim
Ms. Hai Man Wang (resigned on 2 Feb 2026)

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17/F, Far East Finance Centre
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Legal Counsel to the Manager
Simmons & Simmons
30/F, One Taikoo Place
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Hong Kong

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PricewaterhouseCoopers
Certified Public Accountant
Registered Public Interest Entity Auditor
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In respect of China Little Giant ETF only.