

CSOP ETF SERIES III
(An umbrella unit trust established in Hong Kong)

CSOP HANG SENG INDEX ETF
Stock Code: 3037
(A sub-fund of CSOP ETF Series)

Unaudited Semi-Annual Report
FOR THE PERIOD ENDED 30 JUNE 2022

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CSOP Hang Seng Index ETF
(A Sub-Fund of CSOP ETF Series III)

CONDENSED STATEMENT OF FINANCIAL POSITION

As at 30 June 2022

	30 June 2022 (Unaudited) HK\$	31 December 2021 (Audited) HK\$
ASSETS		
Financial assets at fair value through profit or loss	1,896,397,741	826,919,250
Dividend receivable from financial assets	13,505,997	68,822
Cash and cash equivalents	502,145	724,099
TOTAL ASSETS	<u>1,910,405,883</u>	<u>827,712,171</u>
LIABILITIES		
Management fee payable	153,914	70,410
Other payables	60,000	-
TOTAL LIABILITIES	<u>213,914</u>	<u>70,410</u>
EQUITY		
Net assets attributable to unitholders	<u>1,910,191,969</u>	<u>827,641,761</u>
TOTAL LIABILITIES AND EQUITY	<u><u>1,910,405,883</u></u>	<u><u>827,712,171</u></u>

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

CSOP Hang Seng Index ETF
(A Sub-Fund of CSOP ETF Series III)

CONDENSED STATEMENT OF COMPREHENSIVE INCOME

For the period ended 30 June 2022

	Period from 1 January 2022 to 30 June 2022 HK\$	For the period from 5 May 2021 (date of inception) to 31 December 2021 HK\$
INCOME		
Interest income from bank deposits	3	14
Dividend income	30,066,945	4,426,439
	<u>30,066,948</u>	<u>4,426,453</u>
EXPENSES		
Net losses on financial assets at fair value through profit or loss	(9,712,630)	(62,676,518)
Net foreign exchange losses	(1,412)	-
Management fee	(595,876)	(294,963)
Brokerage and transaction fee	(313,753)	(214,486)
Bank charges	(770)	(170)
TOTAL OPERATING EXPENSES	<u>(10,624,441)</u>	<u>(63,186,137)</u>
OPERATING PROFIT/ (LOSS) BEFORE TAX	19,442,507	(58,759,684)
Withholding income tax expenses	(1,634,299)	(206,355)
PROFIT/ (LOSS) AND TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u>17,808,208</u>	<u>(58,966,039)</u>

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

CSOP Hang Seng Index ETF
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CONDENSED STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS

For the period ended 30 June 2022

	For the period from 1 January 2022 to 30 June 2022 (Unaudited) HK\$	For the period from 5 May 2021 (date of inception) to 31 December 2021 (Audited) HK\$
Net assets attributable to unitholders at the beginning of the period	827,641,761	-
Proceeds on issue of units		
- In-kind	1,141,591,919	716,184,306
- Cash component and cash creation	1,233,881	170,423,494
Payments on redemption of units		
- In-kind	-	-
- Cash component and cash redemption	(69,613,800)	-
Net increase from unit transactions	<u>1,073,212,000</u>	<u>886,607,800</u>
Distribution to unitholders	(8,470,000)	-
Loss and total comprehensive income for the period	<u>17,808,208</u>	<u>(58,966,039)</u>
Net assets attributable to unitholders at the end of the period	<u><u>1,910,191,969</u></u>	<u><u>827,641,761</u></u>

The movements of the redeemable units for the periods ended 30 June 2022 and 31 December 2021 are as follows:

	Period from 1 January 2022 to 30 June 2022 (Unaudited) <i>Units</i>	For the period from 5 May 2021 (date of inception) to 31 December 2021 (Audited) <i>Units</i>
Listed class		
Number of units in issue at the beginning of the year	34,700,000	-
Units issued	53,000,000	34,700,000
Units redeemed	(3,000,000)	-
Number of units in issue at the end of the year	<u>84,700,000</u>	<u>34,700,000</u>
Unlisted Class A		
Number of units in issue at the beginning of the period	-	-
Units issued	2,217.1080	-
Units redeemed	-	-
Number of units in issue at the end of the period	<u>2,217.1080</u>	<u>-</u>

CSOP Hang Seng Index ETF
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CONDENSED STATEMENT OF CASH FLOWS

For the period ended 30 June 2022

	For the period from 1 January 2022 to 30 June 2022 (Unaudited) HK\$	For the period from 5 May 2021 (date of inception) to 31 December 2021 (Audited) HK\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating gains/ (losses) before tax	19,442,507	(58,759,684)
Adjustments for:		
Dividend income	(30,066,945)	(4,426,439)
Interest income from bank deposits	(3)	(14)
Net foreign exchange losses	1,412	-
Operating cash flows before movements in working capital	<u>(10,623,029)</u>	<u>(63,186,137)</u>
Increase/ (decrease) in financial assets at fair value through profit or loss	72,113,428	(110,734,944)
Increase in management fee payable	83,504	70,410
Increase in other payable	60,000	-
Cash generated from / (used in) operations	<u>61,633,903</u>	<u>(173,850,671)</u>
Interest on bank deposits received	3	14
Dividends received, net of withholding tax	<u>14,995,471</u>	<u>4,151,262</u>
Net cash flows generated from/ (used in) operating activities	<u>76,629,377</u>	<u>(169,699,395)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash component and cash creation received on issue of units	1,233,881	170,423,494
Cash paid on redemption of units	(69,613,800)	-
Distribution paid to unitholders	<u>(8,470,000)</u>	<u>-</u>
Net cash flows (used in)/ generated from financing activities	<u>(76,849,919)</u>	<u>170,423,494</u>
NET (DECREASE)/ INCREASE IN CASH AND CASH EQUIVALENTS	(220,542)	724,099
Cash and cash equivalents at the beginning of the period	724,099	-
Net foreign exchange (losses)/gains on cash and cash equivalents	<u>(1,412)</u>	<u>-</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	<u>502,145</u>	<u>724,099</u>
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
Bank balances	<u>502,145</u>	<u>724,099</u>
Cash and cash equivalents as stated in the statement of cash flows	<u>502,145</u>	<u>724,099</u>

CSOP Hang Seng Index ETF
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INVESTMENT PORTFOLIO (UNAUDITED)

As at 30 June 2022

	Holdings Units	Fair value HK\$	% of net assets
<u>Listed equities</u>			
Hong Kong			
AIA GROUP LTD	1,823,989	155,130,263	8.11
ALIBABA GROUP HLDG LTD	1,288,753	144,211,461	7.55
ALIBABA HEALTH INFORMATION TECHNOLOGY LTD	692,240	3,738,096	0.20
ANTA SPORTS PRODUCTS LTD	160,962	15,516,737	0.81
BANK OF CHINA LTD-H	11,974,438	37,479,991	1.96
BOC HONG KONG (HLDGS) LTD	557,594	17,285,414	0.90
BUDWEISER BREWING CO APAC LTD	291,363	6,847,031	0.36
BYD CO LTD-H	132,328	41,550,992	2.18
CHINA CONSTRUCTION BANK CORP-H	16,311,242	85,960,245	4.50
CHINA HONGQIAO GROUP LTD	329,500	2,922,665	0.15
CHINA LIFE INSURANCE CO LTD-H	1,107,196	15,124,297	0.79
CHINA MENGNIU DAIRY CO LTD	476,802	18,666,798	0.98
CHINA MERCHANTS BANK CO LTD-H	588,270	30,884,175	1.62
CHINA MOBILE LTD	925,457	45,347,393	2.37
CHINA OVERSEAS LAND & INVESTMENT LTD	569,555	14,124,964	0.74
CHINA PETROLEUM & CHEMICAL CORP-H	3,605,953	12,729,014	0.67
CHINA RESOURCES BEER HLDGS CO LTD	241,475	14,126,288	0.74
CHINA RESOURCES LAND LTD	482,058	17,643,323	0.92
CHINA UNICOM (HONG KONG) LTD	895,362	3,321,793	0.17
CITIC LTD	1,075,914	8,553,516	0.45
CK ASSET HLDGS LTD	301,885	16,754,618	0.88
CK HUTCHISON HLDGS LTD	404,512	21,459,362	1.12
CK INFRASTRUCTURE HLDGS LTD	91,291	4,391,097	0.23
CLP HLDGS LTD	304,363	19,814,031	1.04
CNOOC LTD	2,691,744	27,886,468	1.46
COUNTRY GARDEN HLDGS CO LTD	1,185,187	5,760,009	0.30
COUNTRY GARDEN SERVICES HLDGS CO LTD	299,375	10,463,156	0.55
CSPC PHARMACEUTICAL GROUP LTD	1,325,639	10,326,728	0.54
ENN ENERGY HLDGS LTD	117,692	15,170,499	0.79
GALAXY ENTERTAINMENT GROUP LTD	325,925	15,253,290	0.80
GEELY AUTOMOBILE HLDGS LTD	900,074	16,057,320	0.84
HAIDILAO INTL HLDG LTD	203,999	3,733,182	0.20
HANG LUNG PROPERTIES LTD	293,853	4,372,533	0.23
HANG SENG BANK LTD	114,629	15,876,117	0.83
HENDERSON LAND DEVELOPMENT CO LTD	213,264	6,269,962	0.33
HENGAN INTL GROUP CO LTD	102,302	3,769,829	0.20

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INVESTMENT PORTFOLIO (UNAUDITED)

As at 30 June 2022

	Holdings Units	Fair value HK\$	% of net assets
<u>Listed equities (continued)</u>			
Hong Kong (continued)			
HONG KONG & CHINA GAS CO LTD	1,666,052	14,078,139	0.74
HONG KONG EXCHANGES & CLEARING LTD	181,576	70,088,336	3.67
HSBC HLDGS PLC	2,897,226	149,641,723	7.83
INDUSTRIAL & COMMERCIAL BK OF CHINA	11,120,907	51,823,427	2.71
JD.COM INC	217,597	55,008,522	2.88
LENOVO GROUP LTD	1,066,765	7,819,387	0.41
LI NING CO LTD	355,069	25,813,516	1.35
LINK REAL ESTATE INVESTMENT TRUST	317,948	20,348,672	1.07
LONGFOR GROUP HLDGS LTD	269,977	10,002,648	0.52
MEITUAN-CLASS B	699,031	135,751,820	7.11
MTR CORP LTD	275,792	11,307,472	0.59
NETEASE INC	91,648	13,206,477	0.69
NEW WORLD DEVELOPMENT CO LTD	203,165	5,719,095	0.30
NONGFU SPRING CO LTD-H	299,201	13,479,005	0.71
ORIENT OVERSEAS INTL LTD	19,500	4,056,000	0.21
PETROCHINA CO LTD-H	3,138,306	11,737,264	0.61
PING AN INSURANCE GROUP CO OF CHINA LTD-H	954,544	50,924,922	2.67
POWER ASSETS HLDGS LTD	205,526	10,142,708	0.53
SANDS CHINA LTD	416,135	7,790,047	0.41
SEMICONDUCTOR MANUFACTURING INTL CORP	669,500	12,171,510	0.64
SHENZHOU INTL GROUP HLDGS LTD	123,029	11,693,906	0.61
SINO BIOPHARMACEUTICAL LTD	1,661,728	8,258,788	0.43
SUN HUNG KAI PROPERTIES LTD	218,262	20,232,887	1.06
SUNNY OPTICAL TECHNOLOGY GROUP CO LTD	105,945	13,550,366	0.71
TECHTRONIC INDUSTRIES CO LTD	235,007	19,235,323	1.01
TENCENT HLDGS LTD	407,918	144,566,139	7.57
WH GROUP LTD	1,033,448	6,262,695	0.33
WHARF REAL ESTATE INVESTMENT CO LTD	246,526	9,220,072	0.48
WUXI BIOLOGICS CAYMAN INC	540,081	38,777,816	2.03
XIAOMI CORP-CLASS B SHARE	2,635,413	35,947,033	1.88
XINYI GLASS HLDG CO LTD	294,069	5,534,379	0.29
XINYI SOLAR HLDGS LTD	724,960	8,786,515	0.46
ZHONGSHENG GROUP HLDGS LTD	88,500	4,898,475	0.26
Total investments, at fair value		1,896,397,741	99.28
Total investments, at cost		887,403,977	

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED)

For the period from 1 January 2022 to 30 June 2022

	Holdings				As at 30 June 2022 Units
	As at 1 January 2022 Units	Additions Units	Corporate Action Units	Disposals Units	
Listed equities					
Hong Kong					
AAC TECHNOLOGIES HLDGS INC	47,640.00	71,414.00	-	(119,054.00)	-
AIA GROUP LTD	794,653.00	1,199,000.00	-	(169,664.00)	1,823,989.00
ALIBABA GROUP HLDG LTD	497,412.00	911,704.00	-	(120,363.00)	1,288,753.00
ALIBABA HEALTH INFORMATION TECHNOLOGY LTD	309,171.00	489,868.00	-	(106,799.00)	692,240.00
ANTA SPORTS PRODUCTS LTD	70,712.00	106,788.00	-	(16,538.00)	160,962.00
BANK OF CHINA LTD-H	5,206,283.00	7,903,076.00	-	(1,134,921.00)	11,974,438.00
BOC HONG KONG (HLDGS) LTD	240,074.00	374,023.00	-	(56,503.00)	557,594.00
BUDWEISER BREWING CO APAC LTD	130,306.00	197,631.00	-	(36,574.00)	291,363.00
BYD CO LTD-H	55,163.00	87,923.00	-	(10,758.00)	132,328.00
CHINA CONSTRUCTION BANK CORP	7,115,586.00	10,739,762.00	-	(1,544,106.00)	16,311,242.00
CHINA HONGQIAO GROUP LTD	-	329,500.00	-	-	329,500.00
CHINA LIFE INSURANCE CO LTD-H	483,442.00	740,988.00	-	(117,234.00)	1,107,196.00
CHINA MENGNIU DAIRY CO LTD	180,768.00	318,724.00	-	(22,690.00)	476,802.00
CHINA MERCHANTS BANK CO LTD-H	255,660.00	390,259.00	-	(57,649.00)	588,270.00
CHINA MOBILE LTD	403,356.00	609,467.00	-	(87,366.00)	925,457.00
CHINA OVERSEAS LAND & INVESTMENT LTD	248,036.00	382,763.00	-	(61,244.00)	569,555.00
CHINA PETROLEUM & CHEMICAL CORP-H	1,574,280.00	2,413,244.00	-	(381,571.00)	3,605,953.00
CHINA RESOURCES BEER HLDGS CO LTD	106,000.00	160,682.00	-	(25,207.00)	241,475.00
CHINA RESOURCES LAND LTD	210,329.00	321,942.00	-	(50,213.00)	482,058.00
CHINA UNICOM (HONG KONG) LTD	401,507.00	634,583.00	-	(140,728.00)	895,362.00
CITIC LTD	476,752.00	720,442.00	-	(121,280.00)	1,075,914.00
CK ASSET HLDGS LTD	130,211.00	203,047.00	-	(31,373.00)	301,885.00
CK HUTCHISON HLDGS LTD	175,550.00	269,211.00	-	(40,249.00)	404,512.00
CK INFRASTRUCTURE HLDGS LTD	50,674.00	64,129.00	-	(23,512.00)	91,291.00
CLP HLDGS LTD	132,092.00	202,743.00	-	(30,472.00)	304,363.00
CNOOC LTD	1,166,863.00	1,783,254.00	-	(258,373.00)	2,691,744.00
COUNTRY GARDEN HLDGS CO LTD	516,270.00	806,572.00	-	(137,655.00)	1,185,187.00
COUNTRY GARDEN SERVICES HLDGS CO LTD	114,835.00	213,584.00	-	(29,044.00)	299,375.00
CSPC PHARMACEUTICAL GROUP LTD	581,840.00	894,769.00	-	(150,970.00)	1,325,639.00
ENN ENERGY HLDGS LTD	51,600.00	78,580.00	-	(12,488.00)	117,692.00
GALAXY ENTERTAINMENT GROUP LTD	142,004.00	218,272.00	-	(34,351.00)	325,925.00
GEELY AUTOMOBILE HLDGS LTD	384,480.00	603,038.00	-	(87,444.00)	900,074.00
HAIDILAO INTL HLDG LTD	71,891.00	160,306.00	-	(28,198.00)	203,999.00
HANG LUNG PROPERTIES LTD	132,292.00	203,054.00	-	(41,493.00)	293,853.00
HANG SENG BANK LTD	49,734.00	76,736.00	-	(11,841.00)	114,629.00
HENDERSON LAND DEVELOPMENT CO LTD	95,422.00	145,083.00	-	(27,241.00)	213,264.00

CSOP Hang Seng Index ETF
(A Sub-Fund of CSOP ETF Series III)

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED)

For the period from 1 January 2022 to 30 June 2022

	Holdings				As at 30 June 2022 Units
	As at 1 January 2022 Units	Additions Units	Corporate Action Units	Disposals Units	
Listed equities					
Hong Kong					
HENGAN INTL GROUP CO LTD	46,093.00	72,211.00	-	(16,002.00)	102,302.00
HONG KONG & CHINA GAS CO LTD	731,280.00	1,111,321.00	-	(176,549.00)	1,666,052.00
HONG KONG EXCHANGES & CLEARING LTD	79,194.00	119,119.00	-	(16,737.00)	181,576.00
HSBC HLDGS PLC	1,363,612.00	1,854,206.00	-	(320,592.00)	2,897,226.00
INDUSTRIAL & COMMERCIAL BK OF CHINA-H	4,843,819.00	7,311,855.00	-	(1,034,767.00)	11,120,907.00
JD.COM INC	40,500.00	181,141.00	6,916.00	(10,960.00)	217,597.00
LENOVO GROUP LTD	-	1,136,765.00	-	(70,000.00)	1,066,765.00
LI NING CO LTD	146,928.00	238,391.00	-	(30,250.00)	355,069.00
LINK REAL ESTATE INVESTMENT TRUST	136,578.00	211,435.00	-	(30,065.00)	317,948.00
LONGFOR GROUP HLDGS LTD	119,524.00	180,282.00	-	(29,829.00)	269,977.00
MEITUAN-CLASS B	280,313.00	450,937.00	-	(32,219.00)	699,031.00
MTR CORP LTD	120,557.00	185,780.00	-	(30,545.00)	275,792.00
NETEASE INC	33,300.00	66,055.00	-	(7,707.00)	91,648.00
NEW WORLD DEVELOPMENT CO LTD	88,607.00	139,415.00	-	(24,857.00)	203,165.00
NONGFU SPRING CO LTD-H	-	316,201.00	-	(17,000.00)	299,201.00
ORIENT OVERSEAS INTL LTD	-	19,500.00	-	-	19,500.00
PETROCHINA CO LTD-H	1,365,958.00	2,104,108.00	-	(331,760.00)	3,138,306.00
PING AN INSURANCE GROUP CO OF CHINA LTD-H	415,630.00	627,848.00	-	(88,934.00)	954,544.00
POWER ASSETS HLDGS LTD	89,678.00	139,223.00	-	(23,375.00)	205,526.00
SANDS CHINA LTD	181,915.00	285,897.00	-	(51,677.00)	416,135.00
SEMICONDUCTOR MANUFACTURING INTL CORP	-	669,500.00	-	-	669,500.00
SHENZHOU INTL GROUP HLDGS LTD	58,902.00	89,545.00	-	(25,418.00)	123,029.00
SINO BIOPHARMACEUTICAL LTD	731,067.00	1,133,855.00	-	(203,194.00)	1,661,728.00
SUN HUNG KAI PROPERTIES LTD	85,408.00	151,255.00	-	(18,401.00)	218,262.00
SUNNY OPTICAL TECHNOLOGY GROUP CO LTD	46,644.00	70,648.00	-	(11,347.00)	105,945.00
TECHTRONIC INDUSTRIES CO LTD	96,258.00	150,577.00	-	(11,828.00)	235,007.00
TENCENT HLDGS LTD	145,145.00	276,519.00	-	(13,746.00)	407,918.00
WH GROUP LTD	462,722.00	702,282.00	-	(131,556.00)	1,033,448.00
WHARF REAL ESTATE INVESTMENT CO LTD	118,648.00	181,219.00	-	(53,341.00)	246,526.00
WUXI BIOLOGICS CAYMAN INC	236,392.00	360,146.00	-	(56,457.00)	540,081.00
XIAOMI CORP-CLASS B SHARE	1,153,513.00	1,739,205.00	-	(257,305.00)	2,635,413.00
XINYI GLASS HLDG CO LTD	143,026.00	222,664.00	-	(71,621.00)	294,069.00
XINYI SOLAR HLDGS LTD	316,372.00	490,338.00	-	(81,750.00)	724,960.00
ZHONGSHENG GROUP HLDGS LTD	-	88,500.00	-	-	88,500.00

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PERFORMANCE RECORD (UNAUDITED)

NET ASSET VALUE

	Dealing net asset value HK\$	Dealing net asset value per unit HK\$
At the end of financial period		
30 June 2022		
Listed class	1,910,141,969	22.5519
Unlisted class A	50,000	22.5519
31 December 2021		
Listed class	827,641,761	23.8513
Unlisted class A	-	-

HIGHEST ISSUE PRICE AND LOWEST REDEMPTION PRICE PER UNIT

	Highest issue price per unit HK\$	Lowest redemption price per unit HK\$
For the period from 1 January 2022 to 30 June 2022		
Listed class	25.4471	18.8364
Unlisted class A	22.5519	22.5519
For the period from 5 May 2021 (date of inception) to 31 December 2021		
Listed Class	29.6047	23.1871

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UNDERLYING INDEX CONSTITUENT STOCK DISCLOSURE (Unaudited)

There was no constituent security that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2022.

During the period ended 30 June 2022, the Hang Seng Index decreased by 4.90% (31 December 2021 (since 5 May 2021 (date of inception)): decreased by 16.07%) while the net asset value per unit of listed Class of Sub-Fund decreased by 4.99% (31 December 2021 (since 5 May 2021 (date of inception)): decreased by 16.03%).

CSOP Hang Seng Index ETF
(A Sub-Fund of CSOP ETF Series III)

MANAGEMENT AND ADMINISTRATION

Manager

CSOP Asset Management Limited
2801-2803 & 3303-3304
Two Exchange Square
8 Connaught Place
Central
Hong Kong

Directors of the Manager

Chen Ding
Gaobo Zhang
Xiaosong Yang
Xiuyan Liu (resigned on 17 June 2022)
Yi Zhou
Yundong Zhu (appointed on 17 June 2022)
Zhiwei Liu
Zhongping Cai

Auditors

Ernst & Young
27/F, One Taikoo Place
979 King's Road
Quarry Bay
Hong Kong

Trustee, Custodian and Registrar

BOCI-Prudential Trustee Limited
Suites 1501-1507 & 1513-1516, 15/F,
1111 King's Road,
Taikoo Shing, Hong Kong

Legal Counsel to the Manager

Deacons
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18 Chater Road
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Listing Agent

Altus Capital Limited
21 Wing Wo Street
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