



嘉實國際資產管理

Harvest Global Investments

HARVEST FUNDS (HONG KONG) ETF

(AN UMBRELLA UNIT TRUST ESTABLISHED IN HONG KONG)

HARVEST MSCI CHINA A INDEX ETF

(A SUB-FUND OF THE HARVEST FUNDS (HONG KONG) ETF)

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

HARVEST FUNDS (HONG KONG) ETF
(AN UMBRELLA UNIT TRUST ESTABLISHED IN HONG KONG)

HARVEST MSCI CHINA A INDEX ETF
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FOR YEAR ENDED 31 DECEMBER 2023

ANNUAL REPORT 2023

HARVEST MSCI CHINA A INDEX ETF
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**HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)**

REPORT OF THE MANAGER TO THE UNITHOLDERS

Market Overview

China's economy is under a steady recovery with a growth of 5.2%¹ increase in GDP on a YoY basis which has met the market expectation. However, the path to recovery is not smooth. China was hit hard by a massive wave of infections at the beginning of 2023 before it overcomes the pandemic. Market confidence was dimmed by housing and local government debt problems, Chinese government has issued a few monetary and financial policies to restore the economy. Chinese and Hong Kong stocks have underperformed among major equity markets in 2023, the MSCI China A net return index fell 10.95%.

Global equities have shown strong in performance in 2023 with the expectation that Fed's interest hike comes to an end maintaining target rate range of 5.25-5.5% and lower rates in coming year. S&P 500 Index rose 24.23% in 2023² and reached a historical high at the year end. India surpassed China and became the largest country in population, its stock index S&P BSE 100 index increased 21.49% in the year and also hit its highest in history. Artificial intelligence has burst into public consciousness with debut of ChatGPT 3.0, the AI technology has started to reshape industries and unleash scientific breakthroughs at an unprecedented pace across different fields. That leads to Investor enthusiasm fuelled technology stocks, making them top performers in 2023. In October 2023, Hamas escalated the conflict with Israel, which has also led the outbreak of Red Sea Crisis, it could have significant repercussions on Europe's economic landscape, impacting it through regional commerce reduction, soaring energy cost, stricter financial regulations. Apart from external chaos, China has its own fights in comprehensively deepening reform and opening up, increasing macro-control efforts, and facilitating the growth of the private sector. In October, Chinese government issued addition of 1 trillion government bonds to 2023 budget, showing a strong determination to step up counter-cyclical adjustment. In November, China President Xi Jinping had a friendly meeting with US President Joe Biden, sending a positive signal on the ease of relations between the world's two largest economies.

Investment Strategy & Outlook

Chinese government has landed more stimulus policies on ground to boost economy. PBOC surprised investors early in 2024 by a bigger-than-expected reserve requirement ratio cut. Sufficient liquidity has been provided to guarantee economy to run healthily, capital and credit resources are free up to support new kinds of investment – high-tech, agriculture, green energy. As the external environment stabilizes, companies are expected to destock, performance would recover and improve in the coming year. In addition, market valuations are still in a low rank in history. With the rebound driven by improved conditions, market would turn into a favorable direction to investors.

Harvest Global Investments Limited
25 April 2024

¹ Chinese National Bureau of Statistics

² Bloomberg

**HARVEST MSCI CHINA A INDEX ETF
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REPORT OF THE TRUSTEE TO THE UNITHOLDERS

We hereby confirm that, in our opinion, the Manager of Harvest MSCI China A Index ETF (the “Sub-Fund”), a sub-fund of Harvest Funds (Hong Kong) ETF, has, in all material respects, managed the Sub-Fund in accordance with the provisions of the Trust Deed dated 27 August 2012, as subsequently amended in the first supplemental deed dated 27 August 2012, the second supplemental deed dated 5 October 2012, the third supplemental deeds dated 17 January 2013, the fourth and fifth supplemental deed dated 30 September 2014, the sixth supplemental deed dated 30 October 2014 and the amended and restated deed dated 30 December 2019, for the year ended 31 December 2023.

HSBC Institutional Trust Services (Asia) Limited
25 April 2024

**HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)**

STATEMENT OF RESPONSIBILITIES OF THE MANAGER AND THE TRUSTEE

MANAGER’S RESPONSIBILITIES

The Manager of Harvest MSCI China A Index ETF (the “Sub-Fund”), a sub-fund of Harvest Funds (Hong Kong) ETF, is required by the Code on Unit Trusts and Mutual Funds established by the Securities & Futures Commission of Hong Kong (the “SFC Code”) and the Trust Deed dated 27 August 2012, as amended, (the “Trust Deed”) to prepare financial statements for each annual accounting year which give a true and fair view of the financial position of the Sub-Fund at the end of that year and of the transactions for the year then ended. In preparing these financial statements the Manager is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are prudent and reasonable; and
- prepare the financial statements on the basis that the Sub-Fund will continue in operation unless it is inappropriate to assume this.

The Manager is also required to manage the Sub-Fund in accordance with the Trust Deed and take reasonable steps for the prevention and detection of fraud and other irregularities.

Harvest Funds (Hong Kong) ETF (the “Trust”) is an umbrella unit trust governed by its Trust Deed. As at 31 December 2023, the Trust has established one sub-fund, namely, Harvest MSCI China A Index ETF.

TRUSTEE’S RESPONSIBILITIES

The Trustee of the Sub-Fund is required to:

- ensure that the Sub-Fund in all material respects are managed in accordance with the Trust Deed and that the investment and borrowing powers are complied with;
- satisfy itself that sufficient accounting and other records have been maintained;
- safeguard the property of the Sub-Fund and rights attaching thereto; and
- report to the unitholders for each annual accounting year should the Manager not managing the Sub-Fund in accordance to the Trust Deed.

Harvest Global Investments Limited

25 April 2024

HSBC Institutional Trust Services (Asia) Limited

25 April 2024

**HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)**

Independent Auditor's Report

To the Unitholders of Harvest MSCI China A Index ETF
(A sub-fund of Harvest Funds (Hong Kong) ETF)

Report on the Audit of the Financial Statements

Opinion

What we have audited

The financial statements of Harvest MSCI China A Index ETF (the "Sub-Fund"), a sub-fund of Harvest Funds (Hong Kong) ETF (the "Trust"), which are set out on pages 9 to 31, comprise:

- the statement of financial position as at 31 December 2023;
- the statement of comprehensive income for the year then ended;
- the statement of changes in net assets attributable to unitholders for the year then ended;
- the statement of cash flows for the year 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 Sub-Fund as at 31 December 2023, and of its financial transactions and its cash flows for the year 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 Sub-Fund in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (the "IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the IESBA 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 the current period. 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.

**HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)**

Independent Auditor’s Report

To the Unitholders of Harvest MSCI China A Index ETF
(A sub-fund of Harvest Funds (Hong Kong) ETF)

Key Audit Matters

The key audit matter identified in our audit is summarised as follows:

Key Audit Matter	How our audit addressed the Key Audit Matter
<p><i>Existence and valuation of investments</i></p> <p>The Sub-Fund’s investments mainly comprised of listed equities valued at RMB29,336,886.</p> <p>We focused on the existence and valuation of the investments because the investments represented the principal element of the Sub-Fund’s net assets attributable to unitholders as at 31 December 2023.</p> <p>Refer to Note 10 to the financial statements.</p>	<ol style="list-style-type: none">1. Our work included an assessment of the key controls over the existence and valuation of the investments, which included the following:<ul style="list-style-type: none">• We developed an understanding of the control objectives and related controls relevant to our audit of the Sub-Fund by obtaining the service organisation internal control reports provided by the trustee 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 service auditor, the results of the tests undertaken and the opinions formed by the service auditor on the design and operating effectiveness of the controls, to the extent relevant to our audit of the Sub-Fund.2. We tested the existence of investments by obtaining direct confirmations from the custodians and agreeing the Sub-Fund's holdings of investments to the confirmations.3. We tested the valuation of the Sub-Fund's investments by comparing the pricing used by the Sub-Fund to external pricing sources as at 31 December 2023. <p>Based on the procedures we performed, we found no material exceptions from our testing.</p>

**HARVEST MSCI CHINA A INDEX ETF
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Independent Auditor's Report

To the Unitholders of Harvest MSCI China A Index ETF
(A sub-fund of Harvest Funds (Hong Kong) ETF)

Other Information

The Manager and the Trustee (the "Management") of the Sub-Fund 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 the Management for the Financial Statements

The Management of the Sub-Fund is 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 Management determines 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 Management of the Sub-Fund is responsible for assessing the Sub-Fund's 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 Management either intends to liquidate the Sub-Fund or to cease operations, or has no realistic alternative but to do so.

In addition, the Management of the Sub-Fund is required to ensure that the financial statements have been properly prepared in accordance with the relevant disclosure provisions of the Trust Deed dated 27 August 2012, as amended, ("Trust Deed") and the relevant disclosure provisions of Appendix E of the Code on Unit Trusts and Mutual Funds issued by the Hong Kong Securities and Futures Commission (the "SFC Code").

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, 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 Sub-Fund have been properly prepared, in all material respects, in accordance with the relevant disclosure provisions of the Trust Deed and the relevant disclosure provisions of Appendix E of the SFC Code.

**HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)**

Independent Auditor's Report

To the Unitholders of Harvest MSCI China A Index ETF
(A sub-fund of Harvest Funds (Hong Kong) ETF)

Auditor's Responsibilities for the Audit of the Financial Statements

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism 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 Sub-Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's 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 Sub-Fund's 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 Sub-Fund 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 Management 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 Management 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 Management, we determine those matters that were of most significance in the audit of the financial statements of the current period 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.

**HARVEST MSCI CHINA A INDEX ETF
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Independent Auditor's Report

To the Unitholders of Harvest MSCI China A Index ETF
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Report on Matters under the Relevant Disclosure Provisions of the Trust Deed and the Relevant Disclosure Provisions of Appendix E of the SFC Code

In our opinion, the financial statements have been properly prepared, in all material respects, in accordance with the relevant disclosure provisions of the Trust Deed and the relevant disclosure provisions of Appendix E of the SFC Code.

The engagement partner on the audit resulting in this independent auditor's report is Li Lien.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 25 April 2024

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

STATEMENT OF FINANCIAL POSITION

As at 31 December

	<i>Notes</i>	2023 <i>RMB</i>	2022 <i>RMB</i>
ASSETS			
CURRENT ASSETS			
Investments	<i>9(c), 10(a)</i>	29,336,886	33,835,144
Dividend receivable		13,810	105
Interest receivable		37	38
Cash and cash equivalents	<i>9(e)</i>	382,257	389,003
		<u>29,732,990</u>	<u>34,224,290</u>
		<u>29,732,990</u>	<u>34,224,290</u>
Total assets		<u>29,732,990</u>	<u>34,224,290</u>
LIABILITIES			
CURRENT LIABILITIES			
Management fee payable	<i>9(a)</i>	11,337	13,822
Trustee fee payable	<i>9(b)</i>	4,527	4,917
Other accounts payable		319,930	288,382
		<u>335,794</u>	<u>307,121</u>
Total liabilities		<u>335,794</u>	<u>307,121</u>
EQUITY			
Net assets attributable to unitholders	<i>4</i>	<u>29,397,196</u>	<u>33,917,169</u>

For and on behalf of

For and on behalf of

Harvest Global Investments Limited
as the Manager

HSBC Institutional Trust Services (Asia) Limited
as the Trustee

The notes on pages 13 to 31 form part of these financial statements.

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

STATEMENT OF COMPREHENSIVE INCOME

		2023	2022
	<i>Notes</i>	<i>RMB</i>	<i>RMB</i>
INCOME			
Dividend income		773,975	919,320
Interest income	9(e)	758	1,267
Net loss on investments	5	(4,328,761)	(10,408,769)
Other income		-	27,592
		<hr/>	<hr/>
Total net loss		(3,554,028)	(9,460,590)
		<hr/>	<hr/>
EXPENSES			
Management fee	9(a)	(161,976)	(209,405)
Trustee fee	9(b)	(61,578)	(69,737)
Transaction costs on investments	7	(4,294)	(20,967)
Broker commission	8	(7,012)	(19,702)
Audit fee		(286,355)	(229,769)
Legal and professional fees		(28,625)	(18,553)
Other operating expenses	9(c), 9(d)	(338,296)	(351,498)
		<hr/>	<hr/>
Total operating expenses		(888,136)	(919,631)
		<hr/>	<hr/>
Operating loss		(4,442,164)	(10,380,221)
TAXATION			
Taxation	6	(77,809)	(92,260)
		<hr/>	<hr/>
Total comprehensive loss for the year		(4,519,973)	(10,472,481)
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 13 to 31 form part of these financial statements.

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS

	<i>Notes</i>	2023 <i>RMB</i>	2022 <i>RMB</i>
Net assets attributable to unitholders at the beginning of the year		33,917,169	57,405,650
Payments on redemption of units		-	(12,944,000)
Net decrease from unit transactions		-	(12,944,000)
Distribution to unitholders	<i>11</i>	-	(72,000)
Total comprehensive loss for the year		(4,519,973)	(10,472,481)
Net assets attributable to unitholders at the end of the year		<u>29,397,196</u>	<u>33,917,169</u>
		Units	Units
Number of units in issue at the beginning of the year		2,400,000	3,200,000
Units redeemed		-	(800,000)
Number of units in issue at the end of the year	<i>4</i>	<u>2,400,000</u>	<u>2,400,000</u>

The notes on pages 13 to 31 form part of these financial statements.

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

STATEMENT OF CASH FLOWS

	<i>Note</i>	2023 <i>RMB</i>	2022 <i>RMB</i>
OPERATING ACTIVITIES			
Payment for purchase of investments		(4,302,970)	(5,843,520)
Proceeds from sale of investments		4,472,467	18,853,094
Dividend received		760,270	919,215
Interest received		759	1,235
Other income received		-	27,592
Management fee paid		(164,461)	(219,570)
Trustee fee paid		(61,968)	(71,932)
Transaction costs paid		(4,294)	(20,967)
Broker commission paid		(7,012)	(19,702)
Taxation paid		(77,809)	(92,260)
Other operating expenses paid		(621,728)	(600,374)
		<hr/>	<hr/>
Net cash (used in)/generated from operating activities		(6,746)	12,932,811
		<hr style="border-top: 1px dashed black;"/>	<hr style="border-top: 1px dashed black;"/>
FINANCING ACTIVITIES			
Payments on redemption of units		-	(12,944,000)
Distribution paid to unitholders	<i>11</i>	-	(72,000)
		<hr/>	<hr/>
Net cash used in financing activities		-	(13,016,000)
		<hr style="border-top: 1px dashed black;"/>	<hr style="border-top: 1px dashed black;"/>
Decrease in cash and cash equivalents		(6,746)	(83,189)
		<hr/>	<hr/>
Cash and cash equivalents at the beginning of the year		389,003	472,192
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year		382,257	389,003
		<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>
Analysis of balances of cash and cash equivalents			
Bank balances		382,257	389,003
		<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>

The notes on pages 13 to 31 form part of these financial statements.

**HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)**

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

Harvest Funds (Hong Kong) ETF (the “Trust”) is an umbrella unit trust constituted by way of a trust deed dated 27 August 2012, as amended, (the “Trust Deed”) between Harvest Global Investments Limited as the Manager and HSBC Institutional Trust Services (Asia) Limited as the Trustee. The terms of the Trust Deed are governed by the laws of Hong Kong. As at 31 December 2023 and 2022, the Trust has one sub-fund, namely, Harvest MSCI China A Index ETF (the “Sub-Fund”), which is authorised by the Securities and Futures Commission of Hong Kong. The date of inception of the Sub-Fund was 12 October 2012 and the Sub-Fund is listed on The Stock Exchange of Hong Kong Limited.

The Sub-Fund’s underlying index is MSCI China A Index (the “Index”). The index is compiled and published by MSCI Inc. The Index covers only those securities that are accessible through the Stock Connect and is derived from MSCI China A International Index. MSCI China A Index is designed for international investors and is calculated using China A Stock Connect listings based on the offshore RMB exchange rate (CNH). Also, the Index constituents are weighted by the security free-float adjusted market capitalization calculated based on the Foreign Inclusion Factor and subject to Foreign Ownership Limits.

The investment objective of the Sub-Fund is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the underlying index, namely, MSCI China A Index. The Sub-Fund may also invest in money market funds and in cash deposits for cash management purposes although such investments are not anticipated to exceed 10% of the Net Asset Value of the Sub-Fund. Further the Sub-Fund will utilise the Shenzhen-Hong Kong Stock Connect, in addition to the existing investment channels, to invest in A Shares.

Under current regulations in the People’s Republic of China (“PRC”), foreign investors can invest in the domestic securities market through certain qualified foreign institutional investors that have obtained status as a Renminbi Qualified Foreign Institutional Investor (“RQFII”) from the China Securities Regulatory Commission (“CSRC”). The Sub-Fund invests in securities issued within the PRC through the RQFII program.

2. SUMMARY OF 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 presented, unless otherwise stated.

(a) Basis of preparation

The financial statements of the Sub-Fund have been prepared in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board (“IFRS Accounting Standards”). The financial statements have been prepared under the historical cost convention, as modified by the revaluation of financial assets and financial liabilities held at fair value through profit or loss.

The preparation of financial statements in conformity with IFRS Accounting Standards requires the use of certain critical accounting estimates. It also requires the Trustee and Manager (together the “Management”) to exercise their judgment in the process of applying the Sub-Fund’s accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 3 and Note 10(f).

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

NOTES TO THE FINANCIAL STATEMENTS (continued)

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(a) Basis of preparation (continued)

Standards and amendments to existing standards effective 1 January 2023

The Sub-Fund has applied the following standards and amendments for the first time for their annual reporting period commencing 1 January 2023:

- Definition of Accounting Estimates – amendments to IAS 8
- Disclosure of Accounting Policies – amendments to IAS 1 and IFRS Practice Statement 2

The amendments listed above did not have a material effect on the financial statements of the Sub-Fund.

New standards, amendments and interpretations effective after 1 January 2023 and have not been early adopted

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1 January 2023, and have not been early adopted in preparing these financial statements. None of these are expected to have a material effect on the financial statements of the Sub-Fund.

(b) Investments

(i) Classification

The Sub-Fund classifies its investments based on both the Sub-Fund's business model for managing those financial assets and the contractual cash flow characteristics of the financial assets. The portfolio of financial assets is managed and performance is evaluated on a fair value basis. The Sub-Fund is primarily focused on fair value information and uses that information to assess the assets' performance and to make decisions. The Sub-Fund has not taken the option to irrevocably designate any equity securities as fair value through other comprehensive income. All investments are measured at fair value through profit or loss.

(ii) Recognition/derecognition

Purchases and sales of investments are accounted for on the trade date basis - the date on which the Sub-Fund commits to purchase or sell the investments. Investments are derecognised when the rights to receive cash flows from the investments have expired or the Sub-Fund has transferred substantially all risks and rewards of ownership.

(iii) Measurement

Investments are initially recognised at fair value. Transaction costs are expensed as incurred in the statement of comprehensive income.

Subsequent to initial recognition, all investments are measured at fair value through profit or loss. Realised and unrealised gains and losses on investments are recognised in the statement of comprehensive income in the year in which they arise.

**HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)**

NOTES TO THE FINANCIAL STATEMENTS (continued)

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(b) Investments (continued)

(iv) Fair value estimation

The fair value of investments that are listed or traded on an exchange is based on quoted market prices at close of trading on reporting date. If quoted market prices are not available on the reporting date, the Manager will assess and determine the fair value, taking into consideration the latest available quoted market prices.

(v) Transfers between levels of the fair value hierarchy

Transfers between levels of the fair value hierarchy are deemed to have occurred at the end of the reporting period.

(vi) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the company or the counterparty.

(c) Other receivable and payable

Other receivables and payables are recognised initially at fair value, and subsequently stated at amortised costs using the effective interest method.

At each reporting date, the Sub-Fund shall measure the loss allowance on other receivable at an amount equal to the lifetime expected credit losses if the credit risk has increased significantly since initial recognition. If, at the reporting date, the credit risk has not increased significantly since initial recognition, the Sub-Fund shall measure the loss allowance at an amount equal to 12-month expected credit losses. Significant financial difficulties of the counterparties, probability that the counterparties will enter bankruptcy or financial reorganisation, and default in payments are all considered indicators that a loss allowance may be required. If the credit risk increases to the point that it is considered to be credit impaired, interest income will be calculated based on the gross carrying amount adjusted for the loss allowance. A significant increase in credit risk is defined by management as any contractual payment which is more than 30 days past due. Any contractual payment which is more than 90 days past due is considered credit impaired.

(d) Dividend income and interest income

Dividend income is recognised when the right to receive payment is established with the corresponding foreign withholding taxes recorded as an expense. It is probable that the economic benefits associated with the dividend will flow to the Sub-Fund, and the amount of the dividend can be measured reliably.

Interest income is recognised on a time-proportionate basis using the effective interest method. Interest income includes interest from cash and cash equivalents.

**HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)**

NOTES TO THE FINANCIAL STATEMENTS (continued)

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(e) Distributions to unitholders

Distributions to unitholders are recognised in the statement of changes in net assets attributable to unitholders when they are approved by the Manager.

(f) Other income/expense

Other income/expense mainly represents the difference between the proceeds received from/paid to participating dealers and cost of investment purchased/sold.

(g) Transactions costs

Transactions 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. Transactions costs, when incurred, are immediately recognised in profit or loss as an expense.

(h) Expenses

Expenses are accounted for on an accrual basis.

(i) Cash and cash equivalents

Cash and cash equivalents include cash at bank, demand deposits and other short-term highly liquid investments with original maturities of three months or less.

(j) Foreign currencies translation

Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Sub-Fund operates (the “functional currency”). The Sub-Fund invest in A-Shares in the PRC and the performance of the Sub-Fund is measured and reported to the unitholders in Chinese Renminbi (“RMB”). The Manager considers RMB as the currency that most faithfully represents the economic effects of the underlying transactions, events and conditions. The financial statements are presented in RMB, which is the Sub-Fund’s functional and presentation currency.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign currency assets and liabilities are translated into the functional currency using the exchange rate prevailing at the year end date.

Foreign exchange gains and losses arising from translation are included in the statement of comprehensive income.

Foreign exchange gains and losses relating to the financial assets and liabilities carried at fair value through profit or loss are presented in the statement of comprehensive income within “net loss on investments”.

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

NOTES TO THE FINANCIAL STATEMENTS (continued)

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(k) Redeemable units

The Sub-Fund issue redeemable units which are redeemable at the holder's option represent puttable financial instruments of the Sub-Fund. The Sub-Fund classifies its puttable financial instruments as equity in accordance with IAS 32 (Amendment), "Financial instruments: Presentation" as those puttable financial instruments meet all the following criteria:

- the puttable financial instruments entitle the holder to a pro-rata share of net asset value;
- the puttable financial instruments are the most subordinated units in issue and unit features are identical;
- apart from the contractual obligation for the Sub-Fund to repurchase or redeem the instrument for cash or another financial asset, there are no contractual obligations to deliver cash or another financial asset; and
- the total expected cash flows from the puttable financial instrument over its life is based substantially on the profit or loss of the Sub-Fund.

Units are issued and redeemed at the holder's option at prices based on the Sub-Fund's net asset value per unit at the time of issue or redemption. The Sub-Fund's net asset value per unit is calculated by dividing the net assets attributable to unitholders with the total number of outstanding units. In accordance with the Prospectus of the Sub-Fund, investment positions are valued based on the last traded market price for the purpose of determining the net asset value per unit for subscriptions and redemptions of the Sub-Fund's units.

(l) Taxation

The Sub-Fund currently incurs withholding taxes imposed by the PRC on investment income. Such income is recorded gross of withholding taxes in the statement of comprehensive income. Withholding taxes are included as taxation in the statement of comprehensive income.

The Sub-Fund does not make tax provisions on the gains arising from China A-shares, these gains are currently exempt from Corporate Income Tax pursuant to Caishui [2014] No.79 ("Circular 79").

Deferred income tax is provided, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. However, the deferred income tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the statement of financial position date and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred income tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred income taxes assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

**HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)**

NOTES TO THE MATERIAL STATEMENTS (continued)

3. CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS

The Manager makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. Estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. 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 below.

Fair value of securities that were suspended for trading

Management made its judgement in determining the fair values of these investments and involved a higher degree of subjectivity. Management judgement in determining the fair values of the suspended investments includes factors such as the duration of suspension period, the relevant market information and news of the suspended listed equities, the price movement of comparable listed equities/index during the suspension period and, if applicable, the market prices of the suspended listed equities upon resumption of trading after year end.

As at 31 December 2023, the Sub-Fund did not hold any suspended stock.

As at 31 December 2022, the Sub-Fund held two listed equities of RMB40,633, represented 0.12% of the net asset value of the Sub-Fund, were suspended for trading mainly due to business restructuring and were classified as level 2. Such suspended investments held by the Sub-Fund have been resumed trading subsequent to the year ended 31 December 2022.

Having considered the factors above, Management has based on their best estimation and concluded using the latest available price before suspension as the fair value of such suspended investments as at 31 December 2022. Refer to Note 10(f).

4. NUMBER OF UNITS IN ISSUE AND NET ASSETS ATTRIBUTABLE TO UNITHOLDERS PER UNIT

The Sub-Fund's capital is represented by the units in the Sub-Fund, and shown as "net assets attributable to unitholders" in the statement of financial position. Subscriptions and redemptions of units during the year are shown in the statement of changes in net assets attributable to unitholders. In order to achieve the investment objectives, the Sub-Fund endeavor to invest its capital in accordance with the investment policies as outlined in Note 10, whilst maintaining sufficient liquidity to meet redemption requests. Such liquidity is augmented by the holding of liquid investments.

In accordance with the provisions of the Sub-Fund's Trust Deed dated 27 August 2012, as amended, and the Prospectus dated 8 October 2012, as amended, as may be amended and supplemented from time to time, investments are stated at the last traded price on the valuation day for the purpose of determining net asset value per unit for subscriptions and redemptions and for various fee calculations.

As stated in Note 2(k), redeemable units of the Sub-Fund are classified as equity and they are carried at the redemption amount that would be payable at the reporting date if the unitholder exercised the right to redeem the units in the Sub-Fund.

The Sub-Fund's objectives and policies for managing its obligations to redeem units are included in Note 10(g) on capital risk management.

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

NOTES TO THE FINANCIAL STATEMENTS (continued)

4. NUMBER OF UNITS IN ISSUE AND NET ASSETS ATTRIBUTABLE TO UNITHOLDERS PER UNIT (continued)

Net assets attributable to unitholders per unit are calculated based on the net assets attributable to unitholders divided by the total units in issue as at 31 December 2023 and 2022. The detailed breakdowns are as follows:

	2023 Units	2022 Units
Number of units in issue at 31 December	2,400,000	2,400,000
	<u>2,400,000</u>	<u>2,400,000</u>
	2023 RMB	2022 RMB
Net assets attributable to unitholders	29,397,196	33,917,169
	<u>29,397,196</u>	<u>33,917,169</u>
Net assets attributable to unitholders per unit	12.25	14.13
	<u>12.25</u>	<u>14.13</u>

5. NET LOSS ON INVESTMENTS

	2023 RMB	2022 RMB
Change in unrealised loss in value of investments	(4,084,368)	(13,335,068)
Net realised (loss)/gain on sale of investments	(244,393)	2,926,299
	<u>(4,328,761)</u>	<u>(10,408,769)</u>

6. TAXATION

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

PRC Tax

The Sub-Fund invests in A-Shares stocks traded via QFIIs/RQFIIs/Shanghai-Hong Kong Stock Connect/Shenzhen-Hong Kong Stock Connect is subjected to 10% withholding income tax (“WIT”) on dividend income derived from the shares. WIT was charged on dividend income received from the shares during the year ended 31 December 2023 and 2022.

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

NOTES TO THE FINANCIAL STATEMENTS (continued)

6. TAXATION (continued)

The taxation of the Sub-Fund for the year ended represents:

	2023 <i>RMB</i>	2022 <i>RMB</i>
Withholding tax on dividend income	77,751	92,155
Withholding tax on interest income	58	105
	<hr/>	<hr/>
Taxation	<u>77,809</u>	<u>92,260</u>

The movement in provision for taxation during the year is as follows:

	2023 <i>RMB</i>	2022 <i>RMB</i>
At the beginning of the year	-	-
Taxation charged to the statement of comprehensive income for the year	77,809	92,260
Tax paid	<u>(77,809)</u>	<u>(92,260)</u>
	<hr/>	<hr/>
At the end of the year	<u>-</u>	<u>-</u>

7. TRANSACTION COSTS ON INVESTMENTS

Transactions costs are costs incurred to acquire financial assets or liabilities at fair value through profit or loss. They include fees paid to agents and dealers.

8. BROKER COMMISSION

Broker commission are fees incurred to acquire financial assets or liabilities at fair value through profit or loss. They include commissions paid to brokers.

9. TRANSACTIONS WITH THE TRUSTEE, MANAGER AND CONNECTED PERSONS

The following is a summary of significant related party transactions/transactions entered into during the year between the Sub-Fund and the Trustee, the Manager and their Connected Persons. Connected Persons are those as defined in the Code on Unit Trusts and Mutual Funds established by the Securities & Futures Commission of Hong Kong (the “SFC Code”). All transactions entered into during the year between the Sub-Fund and the Trustee, the Manager and their Connected Persons were carried out in the normal course of business and on normal commercial terms. To the best of the Manager’s knowledge, the Sub-Fund does not have any other transactions with the Trustee, the Manager and their affiliates, except for those disclosed below.

(a) Management fee

The Manager is entitled to receive a management fee, at a rate of 0.49% per annum of net asset value of the Sub-Fund, accrued daily and calculated as each dealing day and payable monthly in arrears.

For the year ended 31 December 2023, the Manager was entitled to management fee of RMB161,976 (2022: RMB209,405). As at 31 December 2023, a management fee of RMB11,337 (2022: RMB13,822) was payable to the Manager by the Sub-Fund.

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

NOTES TO THE FINANCIAL STATEMENTS (continued)

9. TRANSACTIONS WITH THE TRUSTEE, MANAGER AND CONNECTED PERSONS (continued)

(b) Trustee fees

The Trustee is entitled to receive a trustee fee, which is accrued daily, payable in arrears and calculated as at each dealing day at 0.10% per annum of the net asset value of the Sub-Fund. Effective from 1 March 2020, an additional flat fee of USD4,000 per annum will be charged to the Sub-Fund as part of the trustee fee.

Included in the trustee fee is the fees payable to the Hong Kong and Shanghai Banking Corporation Limited, (the “Custodian”) and HSBC Bank (China) Company Limited (the “PRC Custodian”).

For the year ended 31 December 2023, the Trustee was entitled to trustee fees of RMB61,578 (2022: RMB69,737) for the Sub-Fund. As at 31 December 2023, trustee fees of RMB4,527 (2022: RMB4,917) was payable to the Trustee by the Sub-Fund.

(c) Transaction handling and registrar fees

The Trustee is also entitled to transaction handling fee per transaction for the Sub-Fund. For the year ended 31 December 2023, the Trustee was entitled to transaction handling fees of RMB106,884 (2022: RMB108,040).

The Trustee, acting as the registrar, is also entitled to a fee of RMB120 per participating dealer per transaction for updating of the register record of the Sub-Fund. For the year ended 31 December 2023, the Trustee was entitled to the registrar fees of RMB nil (2022: RMB120).

(d) Accounting and professional fees

During the year ended 31 December 2023, the Sub-Fund has incurred accounting and professional fees amounting to RMB64,859 (2022: RMB69,690) paid to the Trustee.

(e) Financial assets

Investments and cash and cash equivalents of the Sub-Fund held with related parties of the Trustee are:

	31 December 2023 <i>RMB</i>	31 December 2022 <i>RMB</i>
Investments		
HSBC Bank (China) Company Limited	29,336,886	33,835,144
	<hr/> <hr/>	<hr/> <hr/>
Cash and cash equivalents		
The Hongkong and Shanghai Banking Corporation Limited	239,437	55,343
HSBC Bank (China) Company Limited	142,820	333,660
	<hr/> <hr/>	<hr/> <hr/>
	382,257	389,003
	<hr/> <hr/>	<hr/> <hr/>

For the year ended 31 December 2023, bank interest income amounted to RMB758 (2022: RMB1,267) have been earned from the related parties of Trustee for the Sub-Fund.

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

NOTES TO THE FINANCIAL STATEMENTS (continued)

9. TRANSACTIONS WITH THE TRUSTEE, MANAGER AND CONNECTED PERSONS (continued)

(f) Investment transactions with the Trustee or Connected Persons of the Trustee

During the years ended 31 December 2023 and 2022, certain investment transactions of the Sub-Fund were executed through the connected persons of the Trustee who act as the brokers of the Sub-Fund. The investment transactions with connected persons of the Trustee during the years ended 31 December 2023 and 2022 were as follows:

	Aggregate value of purchase and sales of securities <i>RMB</i>	Total commission paid <i>RMB</i>	% of Sub-Fund's total transactions during the year %	Average commission %
2023				
The Hong Kong and Shanghai Banking Corporation Limited	6,037,953	4,830	68.8%	0.08%
2022				
The Hong Kong and Shanghai Banking Corporation Limited	2,840,066	2,272	11.5%	0.08%

10. FINANCIAL RISK MANAGEMENT

The Sub-Fund's underlying index is MSCI China A Index. The investment objective of the Sub-Fund is to provide investment results that, before deduction of fees and expenses, closely correspond to the performance of the underlying index, namely MSCI China A Index. The Sub-Fund's activities may expose it to a variety of risks including but not limited to: market price risk, interest rate risk, currency risk, credit and counterparty risk and liquidity risk which are associated with the markets in which the Sub-Fund invest.

The following is a summary of the main risks and risk management policies.

(a) 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.

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

NOTES TO THE FINANCIAL STATEMENTS (continued)

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market price risk (continued)

As at 31 December, the Sub-Fund's investments were concentrated in the following industries:

	31 December 2023		31 December 2022	
	Fair value <i>RMB</i>	% of net asset value	Fair value <i>RMB</i>	% of net asset value
Listed equities - by industry				
Consumer Discretionary	2,380,875	8.10	2,642,311	7.79
Consumer Staples	4,358,854	14.83	5,751,784	16.96
Energy	1,016,232	3.46	1,022,148	3.01
Financials	5,468,342	18.60	6,246,376	18.42
Health Care	2,552,857	8.68	3,059,255	9.02
Industrials	4,684,209	15.93	5,690,031	16.78
Information Technology	4,460,903	15.17	4,195,499	12.37
Materials	3,062,829	10.42	4,023,629	11.86
Real Estate	107,323	0.37	94,973	0.28
Telecommunication Services	109,062	0.37	127,680	0.38
Utilities	1,135,400	3.86	981,458	2.89
	<u>29,336,886</u>	<u>99.79</u>	<u>33,835,144</u>	<u>99.76</u>

As at 31 December 2023, the Sub-Fund held 561 (2022: 498) out of 563 (2022: 500) constituents comprising the MSCI China A Index. The Sub-Fund is therefore exposed to substantially the same market price risk as the MSCI China A Index as at 31 December 2023 and 2022.

Sensitivity analysis in the event of a possible change in the index by 3% (2022: 6%) as estimated by the Manager

As at 31 December 2023, if the MSCI China A Index were to increase by 3% (2022: 6%) with all other variables held constant, this would increase the operating profit for the year by approximately RMB880,195 (2022: RMB2,029,165). Conversely, if the MSCI China A Index were to decrease by 3% (2022: 6%), this would decrease the operating profit for the year by an equal amount.

(b) Interest rate risk

Interest rate risk arises from the effects of fluctuations in the prevailing levels of market interest rates on the fair value of financial assets and liabilities and future cash flow.

As at 31 December 2023 and 2022, interest rate risk arises only from cash and cash equivalents which is short term in nature. As interest from these interest bearing assets are immaterial, the Manager considers that changes in their fair value and future cash flows in the event of a change in market interest rates will not be material. Therefore, no sensitivity analysis has been disclosed for these cash and cash equivalents.

**HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)**

NOTES TO THE FINANCIAL STATEMENTS (continued)

10. FINANCIAL RISK MANAGEMENT (continued)

(c) Currency risk

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

The Sub-Fund is not exposed to significant currency risk arising from balances and transactions in foreign currencies as its assets and liabilities are denominated in RMB, the Sub-Fund's functional and presentation currency. Therefore, no sensitivity analysis has been disclosed.

(d) Credit 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-Fund limits its exposure to credit risk by transacting the majority of its securities and contractual commitment activities with broker-dealers, banks and regulated exchanges with high credit ratings and that the Sub-Fund consider to be well established.

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

The Sub-Fund's financial assets which are potentially subject to concentration of credit risk consist principally of bank deposits and assets held with the custodians.

As at 31 December 2023, the Sub-Fund placed cash and cash equivalents of RMB239,437 (2022: RMB55,343) with The Hongkong and Shanghai Banking Corporation Limited ("HSBC"), the custodian of the Sub-Fund. As at 31 December 2023 and 2022, the credit rating of the custodian is at or above investment grade with reference to the rating agencies.

As at 31 December 2023, the Sub-Fund placed cash and cash equivalents of RMB142,820 (2022: RMB333,660) and investment of RMB29,336,886 (2022: RMB33,835,144) with HSBC Bank (China) Company Limited, the PRC custodian of the Sub-Fund. As at 31 December 2023 and 2022, the credit rating of the PRC custodian is at or above investment grade with reference to the rating agencies.

The maximum exposure to credit risk as at 31 December 2023 and 2022 is the carrying amount of the financial assets as shown on the statement of financial position.

The Sub-Fund measures credit risk and expected credit losses using probability of default, exposure at default and loss given default. Management consider both historical analysis and forward looking information in determining any expected credit loss. At 31 December 2023 and 2022, interest receivables and cash and cash equivalent are held with counterparties with credit rating at or above investment grade and are due to be settled within 1 month. Applying the requirements of IFRS 9, the expected credit loss is immaterial for the Sub-Fund and, as such, no expected credit loss has been recognised within the financial statements.

(e) Liquidity risk

Liquidity risk is the risk that the Sub-Fund will encounter difficulty in settling a liability, including a redemption request.

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

NOTES TO THE FINANCIAL STATEMENTS (continued)

10. FINANCIAL RISK MANAGEMENT (continued)

(e) Liquidity risk (continued)

The Sub-Fund is exposed to daily redemptions of units in the Sub-Fund. The Sub-Fund invest the majority of its assets in investments that are traded in an active market which can be readily disposed of.

The table below analyses the Sub-Fund's non-derivative financial liabilities into relevant maturity groupings based on the remaining period at the year end date to the contractual maturity date. The amounts in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month <i>RMB</i>	1-3 months <i>RMB</i>	Over 3 months <i>RMB</i>
As at 31 December 2023			
Management fee payable	-	11,337	-
Trustee fee payable	-	4,527	-
Other accounts payable	-	319,930	-
	<hr/>	<hr/>	<hr/>
Total financial liabilities	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	-	335,794	-
As at 31 December 2022			
Management fee payable	-	13,822	-
Trustee fee payable	-	4,917	-
Other accounts payable	-	288,382	-
	<hr/>	<hr/>	<hr/>
Total financial liabilities	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	-	307,121	-

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

NOTES TO THE FINANCIAL STATEMENTS (continued)

10. FINANCIAL RISK MANAGEMENT (continued)

(e) Liquidity risk (continued)

The Sub-Fund manages its liquidity risk by investing in investments that they expect to be able to liquidate within 1 month or less. The following table illustrates the expected liquidity of assets held:

	Less than 1 month <i>RMB</i>	1-12 months <i>RMB</i>	More than 1 year <i>RMB</i>	No stated maturity <i>RMB</i>	Total <i>RMB</i>
As at 31 December 2023					
Total assets	29,719,143	13,847	-	-	29,732,990
	Less than 1 month <i>RMB</i>	1-12 months <i>RMB</i>	More than 1 year <i>RMB</i>	No stated maturity <i>RMB</i>	Total <i>RMB</i>
As at 31 December 2022					
Total assets	34,183,514	40,776	-	-	34,224,290

At 31 December 2023 and 2022, no individual investor held more than 10% of the Sub-Fund's redeemable units.

(f) Fair value estimation

The Sub-Fund classifies fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date (Level 1).
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly (Level 2).
- Inputs for the asset or liability that are unobservable inputs (Level 3).

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

NOTES TO THE FINANCIAL STATEMENTS (continued)

10. FINANCIAL RISK MANAGEMENT (continued)

(f) Fair value estimation (continued)

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 judgment, considering factors specific to the asset or liability. Level 3 investments include listed equity securities suspended from trading for a prolonged period that requires significant judgment for measurement.

The determination of what constitutes ‘observable’ requires significant judgment by the Manager and the Trustee. The Sub-Fund considers observable data to be that 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 market.

The following table analyses within the fair value hierarchy the Sub-Fund’s investments (by class) measured at fair value as at 31 December 2023 and 2022:

	Level 1 <i>RMB</i>	Level 2 <i>RMB</i>	Level 3 <i>RMB</i>	Total <i>RMB</i>
As at 31 December 2023				
Assets				
Financial assets at fair value through profit or loss				
- Equity securities	29,336,886	-	-	29,336,886
	<u>29,336,886</u>	<u>-</u>	<u>-</u>	<u>29,336,886</u>
Total investments	<u>29,336,886</u>	<u>-</u>	<u>-</u>	<u>29,336,886</u>
	Level 1 <i>RMB</i>	Level 2 <i>RMB</i>	Level 3 <i>RMB</i>	Total <i>RMB</i>
As at 31 December 2022				
Assets				
Financial assets at fair value through profit or loss				
- Equity securities	33,794,511	40,633	-	33,835,144
	<u>33,794,511</u>	<u>40,633</u>	<u>-</u>	<u>33,835,144</u>
Total investments	<u>33,794,511</u>	<u>40,633</u>	<u>-</u>	<u>33,835,144</u>

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NOTES TO THE FINANCIAL STATEMENTS (continued)

10. FINANCIAL RISK MANAGEMENT (continued)

(f) 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 and quoted equity securities. The Sub-Fund does not adjust the quoted price 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.

As at 31 December 2022, two listed equity investments held by the Sub-Fund amounted to RMB40,633, represented 0.12% of the net asset value of the Sub-Fund, were suspended for trading due to business restructuring and were classified as level 2. Such investments have resumed trading subsequent to the year ended 31 December 2022.

As at 31 December 2023, the Sub-Fund did not hold any security classified as level 2.

Investments classified within level 3 have significant unobservable inputs, as they trade infrequently. As at 31 December 2023 and 2022, the Sub-Fund did not hold any security classified as level 3.

Transfers between levels of the fair value hierarchy are deemed to have occurred at the end of the reporting period. Transfer only include those securities which were held by the Sub-Fund at 2022 and 2023.

The following table presents the transfers between levels for the year ended 31 December 2023 and 2022:

	Level 1 <i>RMB</i>	Level 2 <i>RMB</i>	Level 3 <i>RMB</i>
As at 31 December 2023			
Equity securities			
Transfers from Level 2 to Level 1 (Note 1)	19,265	(19,265)	-
	Level 1 <i>RMB</i>	Level 2 <i>RMB</i>	Level 3 <i>RMB</i>
As at 31 December 2022			
Equity securities			
Transfers from Level 1 to Level 2 (Note 1)	(40,633)	40,633	-

Note:

1. This refers to the same investment which trading was suspended as at 31 December 2022 and resumed trading subsequent to the year ended 31 December 2022.

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

NOTES TO THE FINANCIAL STATEMENTS (continued)

10. FINANCIAL RISK MANAGEMENT (continued)

(g) Capital risk management

The Sub-Fund's capital is represented by the redeemable units outstanding. The Sub-Fund's objective is to provide investment results that correspond generally to the performance of the respective index. The Manager may:

- Redeem and issue new units in accordance with the constitutive documents of the Sub-Fund;
- Exercise discretion when determining the amount of distributions of the Sub-Fund to the unitholders; and
- Suspend the creation and redemption of units under certain circumstances as currently disclosed in the prospectuses of the Sub-Fund.

11. DISTRIBUTION

	Year ended 31 December 2023 <i>RMB</i>	Year ended 31 December 2022 <i>RMB</i>
Undistributed income brought forward at the beginning of the year	-	-
Total comprehensive loss for the year	(4,519,973)	(10,472,481)
Interim distribution		
- RMB0.03 on 2,400,000 units paid on 01 November 2022	-	(72,000)
Undistributed income carried forward at the end of the year	-	-

12. FINANCIAL INSTRUMENTS BY CATEGORY

As of 31 December 2023 and 2022, other than investments as disclosed in the financial statements which are classified as the financial assets at fair value through profit or loss, all financial assets including dividend receivable, interest receivable and cash and cash equivalents are carried at amortised costs. All the financial liabilities of the Sub-Fund are carried at amortised cost.

The carrying value of the financial assets and liabilities other than investments are considered by the Manager to approximate their fair values as they are short-term in nature and the effect of discounting is immaterial.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

13. INVESTMENT LIMITATION AND PROHIBITIONS UNDER THE SFC CODE

Pursuant to the SFC's Code on Unit Trusts and Mutual Funds, the Sub-Fund's holding of any such constituent securities may not exceed their respective weightings in the underlying index, except where the weightings are exceeded as a result of changes in the composition of the underlying index and the excess is only transitional and temporary in nature.

The Manager and the Trustee have confirmed that the Sub-Fund has complied with the investment limitation under the SFC Code for the year ended 31 December 2023 and 2022.

There were no constituent securities that individually accounted for more than 10% of net asset value of the Sub-Fund and its respective weightings of the MSCI China A Index for the Sub-Fund as at 31 December 2023 and 2022.

There were no constituent securities that as a Group accounted for more than 20% of net asset value of the Sub-Fund and its respective weightings of the MSCI China A Index for the Sub-Fund as at 31 December 2023 and 2022.

For the year ended 31 December 2023, the MSCI China A Index decreased by 10.95% (2022: decreased by 19.38%) while the net asset value per unit of the Sub-Fund decreased by 13.31% (2022: decreased by 21.24%).

14. SOFT COMMISSION ARRANGEMENT

The Manager has entered into soft dollar arrangements with some brokers under which certain goods and services used to support investment decision making are obtained from third parties and are paid for by the brokers out of the commissions they receive. These may include, for example, research and advisory services; economic and political analysis; portfolio analysis, including valuation and performance measurement, market analysis, data and quotation services; clearing, registrar and custodial services and investment-related publications; computer hardware and software incidental to the above goods and services.

For the year ended 31 December 2023, the Manager obtained research and advisory services through soft dollar arrangements on transactions amounting to RMB6,037,953 (2022: RMB nil). The related commission that has been paid by the Sub-Fund on these transactions amounted to RMB4,830 (2022: RMB nil).

**HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)**

NOTES TO THE FINANCIAL STATEMENTS (continued)

15. SEGMENT INFORMATION

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

The Manager considers that the Sub-Fund has a single operating segment which is investing in securities. The objective of the Sub-Fund is to track the performance of the MSCI China A Index and invest in substantially all the index constituents with security weight and industry weight that are closely aligned with the characteristics of the tracked index. MSCI China A Index is designed for international investors and is calculated using China A Stock Connect listings based on the offshore RMB exchange rate (CNH). Also, MSCI China A Index, constituents are weighted by the security free-float adjusted market capitalization calculated based on the Foreign Inclusion Factor and subject to Foreign Ownership Limits.

The internal financial information used by the Manager for the Sub-Fund's assets, liabilities and performance is the same as that disclosed in the statement of financial position and statement of comprehensive income.

The Sub-Fund is domiciled in Hong Kong. For the year ended 31 December 2023 and 2022, the Sub-Fund's income, is derived from investments in PRC securities which constitute MSCI China A Index, the tracked indices.

The Sub-Fund has a diversified portfolio of investments and no single investment accounts for more than 10% of the Sub-Fund's net asset value for the year ended 31 December 2023 and 2022.

16. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Trustee and the Manager on 25 April 2024.

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

INVESTMENT PORTFOLIO (Unaudited)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities			
CHINA (99.79%)			
360 SECURITY TECHNOLOGY IN-A ORD CNH1.0	500	4,505	0.02
360 SECURITY TECHNOLOGY INC A SHRS ORD CNY	5,100	45,951	0.16
37 INTERACTIVE ENTERTAINME-A SHS ORD CNY1	1,700	31,977	0.11
37 INTERACTIVE ENTERTAINMENT NETWORK TECHNOLOGY GROUP CO LTD ORD	100	1,881	0.01
3PEAK INC ORD CNY1 CC	200	29,260	0.10
ACCELINK TECHNOLOGIES CO ORD CNY1 SZHK	600	17,100	0.06
ACM RESEARCH SHANGHAI INC ORD CNY1 CC	223	23,283	0.08
ADVANCED MICRO-FABRICATION EQUIPMENT INC CHINA ORD CNY1 A	512	78,643	0.27
AECC AERO-ENGINE CONTROL CO LTD A SHS ORD CNY1	1,200	23,880	0.08
AECC AVIATION POWER CO LTD A SHS ORD CNY1	1,800	67,284	0.23
AECC AVIATION POWER CO LTD-A ORD CNY1 CC	200	7,476	0.03
AGRICULTURAL BANK OF CHINA A SHS ORD CNY1	62,100	226,044	0.77
AGRICULTURAL BANK OF CHINA ORD CNY 1 CC	6,400	23,296	0.08
AIER EYE HOSPITAL GROUP CO A SHARE ORD CNY1	6,977	110,376	0.38
AIER EYE HOSPITAL GROUP CO LTD ORD CNY1 SZHK	317	5,015	0.02
AIMA TECHNOLOGY GROUP CO LTD ORD CNY1 CC	600	15,024	0.05
AIR CHINA LTD A SHR ORD CNY1	6,100	44,774	0.15
AIR CHINA LTD ORD CNY 1 CC	3,400	24,956	0.08
ALUMINUM CORPORATION OF CHINA LTD A SHS ORD NPV	10,200	57,528	0.20
AMLOGIC SHANGHAI CO LTD ORD CNY1 A	289	18,100	0.06
ANGEL YEAST CO LTD CL A ORD CNY1	750	26,385	0.09
ANHUI CONCH CEMENT COMPANY LTD SHS A ORD CNY1	3,143	70,906	0.24
ANHUI GUJING DISTILLERY CO LTD A SHR ORD CNY1	200	46,560	0.16
ANHUI GUJING DISTILLERY CO LTD ORD CNY1 SZHK	100	23,280	0.08
ANHUI HONGLU STEEL CONSTRUCTION GROUP COMPANY LTD A SHR ORD CNY1	580	12,603	0.04
ANHUI JIANGHUAI AUTO CO ORD CNY 1 CC	1,500	24,225	0.08
ANHUI JIANGHUAI AUTOMOBILE GROUP CO LTD A SHS ORD CNY1	200	3,230	0.01
ANHUI KOUZI DISTILLERY CO LTD A SHRS ORD NPV	400	18,120	0.06
ANHUI KOUZI DISTILLERY CO LTD CC ORD CNY1	100	4,530	0.02
ANHUI LEIMINGKEHUA CO LTD A SHRS ORD CNY1	1,800	29,934	0.10
ANHUI YINGJI ORD CNY CC	100	6,629	0.02
ANHUI YINGJIA DISTILLERY CO LTD A SHS ORD NPV	400	26,516	0.09
ANJOY FOODS GROUP CO LTD CC ORD CNY1	200	20,922	0.07
ANKER INNOVATIONS TECHNOLOGY CO LTD ORD CNY1 SZHK	300	26,580	0.09
APELOA PHARMACEUTICAL CO LTD A SHRS ORD CNY1	600	9,234	0.03
ASR MICROELECTRONICS CO LTD ORD CNY1 CC	352	24,795	0.08
ASYMCHEM LABORATORIES TIAN JIN CO LTD A SHS ORD CNY1	280	32,508	0.11

HARVEST MSCI CHINA A INDEX ETF
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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

Holdings **Fair value**
RMB **% of net**
assets

Listed equities (continued)

CHINA (99.79%) (continued)

AUTEK CHINA INC A SHRS ORD CNY1	820	18,516	0.06
AUTOBIO DIAGNOSTICS CO LTD ORD CNY1 CC	500	28,505	0.10
AVARY HOLDING SHENZHEN CO LTD ORD C NY1 A	1,100	24,552	0.08
AVARY HOLDING SHENZHEN CO LTD ORD C NY1 SZHK	500	11,160	0.04
AVIC INDUSTRY-FINANCE HOLDINGS CO LTD A SHRS ORD CNY1	6,100	18,971	0.06
AVICOPTER PLC ORD CNY 1 CC	100	3,853	0.01
AVICOPTER PLC ORD CNY1	400	15,412	0.05
BAIC BLUEPARK NEW ENERGY TECHNOLOGY CO LTD ORD CNY1 A	400	2,452	0.01
BAIC BLUEPARK NEW ENERGY TECHNOLOGY CO LTD ORD CNY1 CC	4,000	24,520	0.08
BANK OF BEIJING CO LTD ORD CNY 1 CC	200	906	0.00
BANK OF BEIJING CO LTD ORD CNY1 CL A	17,231	78,056	0.27
BANK OF CHANGSHA CO LTD A SHS ORD CNY1	2,900	19,778	0.07
BANK OF CHANGSHA CO LTD ORD CNY1 CC	600	4,092	0.01
BANK OF CHENGDU CO LTD A SHRS ORD CNY1	3,200	36,032	0.12
BANK OF CHINA LTD A SHS ORD CNY1	26,000	103,740	0.35
BANK OF CHINA LTD ORD CNY 1 CC	2,100	8,379	0.03
BANK OF COMMUNICATIONS CO ORD CNY1 CC	1,800	10,332	0.04
BANK OF COMMUNICATIONS LTD A SHRS ORD CNY1	29,900	171,626	0.58
BANK OF HANGZHOU CO LTD ORD CNY1 CC	300	3,003	0.01
BANK OF HANGZHOU CO LTD-A ORD CNY1	4,320	43,243	0.15
BANK OF JIANGSU CO LTD A SHRS CNY1	12,100	80,949	0.28
BANK OF JIANGSU CO LTD ORD CNY1 CC	900	6,021	0.02
BANK OF NANJING CO LTD A SHR ORD CNY1	7,096	52,368	0.18
BANK OF NANJING CO LTD ORD CNY 1 CC	700	5,166	0.02
BANK OF NINGBO CO LTD A SHR ORD CNY1	5,027	101,093	0.34
BANK OF NINGBO CO LTD ORD CNY1 SZHK	180	3,620	0.01
BANK OF SHANGHAI CO LTD A SHS ORD CNY1	10,937	65,294	0.22
BANK OF SHANGHAI CO LTD ORD CNY1 CC	800	4,776	0.02
BANK OF SUZHOU CO LTD ORD CNY1 SZHK	3,200	20,672	0.07
BAOSHAN IRON & STEEL CO LTD CL A ORD CNY1	14,703	87,189	0.30
BAOSHAN IRON & STEEL CO ORD CNY 1 CC	2,800	16,604	0.06
BEIJING DABEINONG TECHNOLOGY GROUP A SHS ORD CNY1 SZHK	300	1,788	0.01
BEIJING DABEINONG TECHNOLOGY GROUP CO LTD A SHRS ORD CNY1	3,441	20,508	0.07
BEIJING EASPRING MATERIAL TECHNOLOGY CO LTD ORD CNY 1 SZHK	100	3,820	0.01
BEIJING EASPRING MATERIAL TECHNOLOGY CO LTD A SHS ORD CNY1	300	11,460	0.04
BEIJING EHUALU INFO TECH ORD CNY1 SZHK	600	18,870	0.06
BEIJING ENLIGHT MEDIA CO LTD A SHR ORD CNY1	2,600	21,190	0.07

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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
BEIJING KINGSOFT OFFICE SOFTWARE CO LTD A SHRS ORD CNY1	245	77,469	0.26
BEIJING KINGSOFT OFFICE SOFTWARE INC ORD CNY1 CC	200	63,240	0.21
BEIJING NEW BUILDING MATER ORD CNY1 SZHK	100	2,336	0.01
BEIJING NEW BUILDING MATERIALS PUB LIMITED A SHS ORD CNY1	1,268	29,620	0.10
BEIJING ORIENTAL YUHONG ORD CNY1 SZHK	900	17,280	0.06
BEIJING ORIENTAL YUHONG WATERPROOF TECHNOLOGY CO LTD A SHS ORD NPV	100	1,920	0.01
BEIJING ROBOROCK TECHNOLOGY CO LTD ORD CNY1 CC	200	56,590	0.19
BEIJING SEVENSTAR ELECTRONICS CO LTD ORD CNY1 SZHK	100	24,571	0.08
BEIJING SHIJI INFORMATION ORD CNY1 SZHK	254	2,474	0.01
BEIJING SHIJI INFORMATION TECHNOLOGY CO LTD A SHR ORD CNY1	1,643	16,003	0.05
BEIJING TIANTAN BIOLOGICAL ORD CNY 1 CC	1,400	43,316	0.15
BEIJING TONGRENTANG CO ORD CNY 1 CC	1,100	59,070	0.20
BEIJING UNITED MEDIA TECHNOLOGY CO LTD A SHS ORD CNY1	496	10,917	0.04
BEIJING WANTAI BIOLOGICAL PHARMACY ENTERPRISE CO LTD ORD CNY1 A	735	55,221	0.19
BEIJING YANJING BREWERY CO ORD CNY1 SZHK	2,500	21,575	0.07
BEIJING-SHANGHAI HIGH SPEED RAILWAY CO LTD ORD CNY1 CC	39,500	194,340	0.66
BEIQI FOTON MOTOR CO LTD A SHR ORD CNY1	600	1,638	0.01
BEIQI FOTON MOTOR CO LTD ORD CNY 1 CC	5,700	15,561	0.05
BETHEL AUTOMOTIVE SAFETY SYSTEMS CO LTD ORD CNY1 CC	300	20,790	0.07
BETTA PHARMACEUTICALS CO LTD A SHRS ORD CNY1	200	10,310	0.04
BGI GENOMICS CO LTD A SHRS ORD CNY1	200	9,600	0.03
BLOOMAGE BIOTECHNOLOGY CORP LTD A SHS ORD CNY1	181	12,114	0.04
BLOOMAGE BIOTECHNOLOGY CORP LTD ORD CNY1 CC	200	13,386	0.05
BOC INTERNATIONAL CHINA CO LTD A SHS ORD CNY1	2,000	20,580	0.07
BOC INTERNATIONAL CHINA CO LTD ORD CNY1 CC	400	4,116	0.01
BOE TECHNOLOGY GR CO LTD A SHS ORD CNY1	25,200	98,280	0.33
BOE TECHNOLOGY GROUP CO LT ORD CNY1 SZHK	5,000	19,500	0.07
BTG HOTELS GROUP CO LTD A SHS ORD CNY1	1,000	15,620	0.05
BYD CO LTD A SHRS ORD CNY1	1,400	277,200	0.94
BYD CO LTD ORD CNY1 SZHK	100	19,800	0.07
BYHEALTH CO LTD ORD CNY1 SZHK	100	1,703	0.01
CAITONG SECURITIES CO LTD A SHRS ORD CNY1	3,070	23,823	0.08
CAITONG SECURITIES CO LTD ORD CNY1 CC	800	6,208	0.02
CAMBRICON TECHNOLOGIES CORP LTD ORD CNY1 CC	348	46,966	0.16
CANMAX TECHNOLOGIES CO LTD ORD CNY1 A	520	13,182	0.04
CANMAX TECHNOLOGIES CO LTD ORD CNY1 SZHK	130	3,296	0.01

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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
CATHAY BIOTECH INC ORD CNY1 CC	469	25,786	0.09
CECEP WIND POWER CORPORATION ORD CNY1	4,550	13,650	0.05
CETC CYBERSPACE SECURITY T-A ORD CNY1	600	13,476	0.05
CETC CYBERSPACE SECURITY T-A ORD CNY1 SZHK	100	2,246	0.01
CGN POWER CO LTD ORD CNY1 SZHK	12,700	39,497	0.13
CHANGCHUN HIGH & NEW TECHNOLOGY INDUSTRIES (GROUP) INC A SHS ORD CNY1	320	46,656	0.16
CHANGJIANG SECURITIES CO LTD A SHS ORD CNY1	3,800	20,444	0.07
CHANGZHOU XINGYU AUTOMOTIVE LI ORD CNY 1 CC	200	26,222	0.09
CHAOZHOU THREE CIRCLE GROUP CO LTD ORD CNY1	1,500	44,175	0.15
CHAOZHOU THREECIRCLE GROU ORD CNY1 SZHK	100	2,945	0.01
CHENGXIN LITHIUM GROUP CO LTD ORD CNY1 SZHK	200	4,550	0.02
CHIFENG JILONG GOLD MINING-A SHRS CC ORD CNY1	1,400	19,614	0.07
CHINA BAOAN GROUP CO LTD A SHRS ORD CNY1	2,200	25,828	0.09
CHINA CONSTRUCTION BANK A SHS ORD CNY1	6,800	44,268	0.15
CHINA CONSTRUCTION BANK ORD CNY 1 CC	600	3,906	0.01
CHINA CSSC HOLDINGS LTD A SHS ORD CNY1	3,000	88,320	0.30
CHINA CSSC HOLDINGS LTD ORD CNY 1 CC	500	14,720	0.05
CHINA EASTERN AIRLINES CO ORD CNY 1 CC	8,300	32,204	0.11
CHINA EASTERN AIRLINES CORP A SHS ORD CNY1	5,600	21,728	0.07
CHINA ENERGY ENGINEERING CORP LTD O RD CNY1 A	8,000	16,800	0.06
CHINA ENERGY ENGINEERING CORP LTD O RD CNY1 CC	16,700	35,070	0.12
CHINA EVERBRIGHT BANK CO LTD A ORD CNY1	33,774	97,945	0.33
CHINA EVERBRIGHT BANK CO ORD CNY 1 CC	2,400	6,960	0.02
CHINA FILM CO LTD A SHS ORD CNY1	200	2,448	0.01
CHINA FILM CO LTD ORD CNY1 CC	1,300	15,912	0.05
CHINA GALAXY SECURITIES CO LTD A SHRS ORD CNY1	3,600	43,380	0.15
CHINA GALAXY SECURITIES CO LTD ORD 1 CC	300	3,615	0.01
CHINA GREAT WALL SECURITIES CO LTD A SHRS ORD CNY1	3,100	24,800	0.08
CHINA GREATWALL COMPUTER SHENZHEN CO LTD ORD CNY1 SZHK	200	2,024	0.01
CHINA GREATWALL TECHNOLOGY GROUP CO LTD A SHS ORD CNY1	2,084	21,090	0.07
CHINA INTERNATIONAL CAPITAL CORP LT D ORD CNY1 A	200	7,610	0.03
CHINA INTERNATIONAL CAPITAL CORP LTD ORD CNY1 CC	1,800	68,490	0.23
CHINA JUSHI CO LTD A SHRS ORD CNY 1 CC	28	275	0.00
CHINA JUSHI CO LTD A SHS ORD CNY1	2,887	28,379	0.10
CHINA LIFE INSURANCE CO A SHS ORD NPV	1,931	54,744	0.19
CHINA LIFE INSURANCE CO ORD CNY 1 CC	200	5,670	0.02
CHINA MEHECO CO LTD A SHRS ORD CNY1	1,320	14,744	0.05
CHINA MERCHANTS BANK CO LTD A SHRS ORD CNY1	15,988	444,786	1.51
CHINA MERCHANTS BANK CO LTD ORD CNY1 CC	600	16,692	0.06
CHINA MERCHANTS ENERGY ORD CNY 1 CC	6,700	39,396	0.13

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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
CHINA MERCHANTS SECURITIES CO LTD A SHR ORD CNY1	5,704	77,803	0.26
CHINA MERCHANTS SECURITIES CO LTD A SHS ORD CNY 1 CC	400	5,456	0.02
CHINA MERCHANTS SHEKOU IND ORD CNY1 SZHK	1,300	12,389	0.04
CHINA MERCHANTS SHEKOU INDUSTRIAL ZONE CO LTD A SHRS ORD CNY1	5,995	57,132	0.19
CHINA MINSHENG BANKING CO LTD A SHR ORD CNY1	26,212	98,033	0.33
CHINA MINSHENG BANKING ORD CNY 1 CC	2,200	8,228	0.03
CHINA NATIONAL CHEMICAL ENGINEERING CO LTD A SHS ORD NPV	4,806	30,566	0.10
CHINA NATIONAL CHEMICAL ORD CNY 1 CC	200	1,272	0.00
CHINA NATIONAL MEDICINES ORD CNY 1 CC	600	17,172	0.06
CHINA NATIONAL NUCLEAR POWER CO LTD A SHS ORD CNY1	13,200	99,000	0.34
CHINA NATIONAL NUCLEAR POWER CO LTD CHINA CONNECT ORD CNY1	1,500	11,250	0.04
CHINA NATIONAL SOFTWARE & SERVICE CC ORD CNY1	580	21,031	0.07
CHINA NORTHERN RARE EARTH (GROUP) HIGH-TECH CO LTD A SHR ORD CNY1	2,916	56,395	0.19
CHINA NORTHERN RARE EARTH GROUP HIGH-TECH CO LTD ORD CNY 1 CC	100	1,934	0.01
CHINA PACIFIC INSURANCE GR ORD CNY 1 CC	500	11,890	0.04
CHINA PACIFIC INSURANCE GROUP A SHR ORD CNY1	4,921	117,021	0.40
CHINA PETROLEUM & CHEMICAL CORP CL A ORD CNY1	21,784	121,555	0.41
CHINA PETROLEUM & CHEMICAL ORD CNY 1 CC	3,700	20,646	0.07
CHINA RAILWAY GROUP LTD A ORD CNY1	15,400	87,472	0.30
CHINA RAILWAY GROUP LTD ORD CNY 1 CC	1,200	6,816	0.02
CHINA RAILWAY SIGNAL & COMMUNICATION CORP LTD ORD CNY1 CC	236	1,034	0.00
CHINA RAILWAY SIGNAL & COMMUNICATION CORP LTD A SHS ORD CNY1	4,806	21,050	0.07
CHINA RARE EARTH RESOURCES AND TECHNOLOGY CO LTD A SHR ORD CNY1	500	13,835	0.05
CHINA RARE EARTH RESOURCES AND TECHNOLOGY CO LTD ORD CNY1 SZHK	200	5,534	0.02
CHINA RESOURCES MICROELECTRONICS LT D ORD CNY1 A	275	12,290	0.04
CHINA RESOURCES MICROELECTRONICS LT D ORD CNY1 CC	740	33,071	0.11
CHINA RESOURCES SANJIU MED ORD CNY1 SZHK	100	4,973	0.02
CHINA RESOURCES SANJIU MEDICAL AND PHARMACEUTICAL CO LTD A SHR ORD CNY1	754	37,496	0.13
CHINA SHENHUA ENERGY CO LTD A SHS ORD CNY1	5,057	158,537	0.54
CHINA SHENHUA ENERGY CO ORD CNY 1 CC	300	9,405	0.03
CHINA SOUTHERN AIRLINES CO LTD A SHRS ORD CNY1	8,660	49,882	0.17
CHINA SOUTHERN AIRLINES CO ORD CNY 1 CC	400	2,304	0.01

HARVEST MSCI CHINA A INDEX ETF
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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
CHINA STATE CONSTRUCTION ENGINEERING CORP LTD A SHR ORD CNY1	31,820	153,054	0.52
CHINA STATE CONSTRUCTION ORD CNY 1 CC	1,900	9,139	0.03
CHINA THREE GORGES RENEWABLES GROUP CO LTD ORD CNY1 A SHRS	6,400	27,968	0.10
CHINA THREE GORGES RENEWABLES GROUP CO LTD ORD CNY1 CC	16,200	70,794	0.24
CHINA TOURISM GROUP DUTY FREE CORP LTD A SHS ORD CNY1	1,432	119,844	0.41
CHINA TOURISM GROUP DUTY FREE CORP LTD ORD CNY1 CC	100	8,369	0.03
CHINA UNITED NETWORK COMMUNICATIONS LTD A SHRS ORD CNY1	2,200	9,636	0.03
CHINA UNITED NETWORK ORD CNY 1 CC	22,700	99,426	0.34
CHINA VANKE CO LTD A SHR ORD CNY1	7,762	81,191	0.28
CHINA VANKE CO LTD ORD CNH1 SZHK	300	3,138	0.01
CHINA XD ELECTRIC CO LTD A SHS ORD CNY1	400	1,972	0.01
CHINA XD ELECTRIC CO LTD ORD CNY 1 CC	3,700	18,241	0.06
CHINA YANGTZE POWER CO LTD CL A ORD CNY1	18,463	430,926	1.47
CHINA YANGTZE POWER CO LTD ORD CNY1 CC	1,200	28,008	0.10
CHINA ZHENHUA GROUP SCIENC ORD CNY1 SZHK	200	11,768	0.04
CHINA ZHENHUA GROUP SCIENCE & ORD CNY1 A	200	11,768	0.04
CHINA ZHESHANG BANK CO LTD A SHS ORD CNY1	5,070	12,776	0.04
CHINA ZHESHANG BANK CO LTD ORD CNY1 CC	12,750	32,130	0.11
CHONGQING BREWERY CO LTD A SHS ORD CNY1	200	13,290	0.05
CHONGQING BREWERY CO ORD CNY 1 CC	200	13,290	0.05
CHONGQING CHANGAN AUTOMOBILE CO LTD A SHR ORD CNY1	6,369	107,190	0.36
CHONGQING CHANGAN AUTOMOBILE CO LTD ORD CNY1 SZHK	46	774	0.00
CHONGQING RURAL COMMERCIAL BANK CO LTD ORD CNY1 A	4,200	17,136	0.06
CHONGQING RURAL COMMERCIAL BANK CO LTD ORD CNY1 CC	2,000	8,160	0.03
CHONGQING SOKON INDUSTRY GROUP CO LTD ORD CNY1 CC	1,200	91,440	0.31
CHONGQING TAIJI INDUSTRY GROUP CO LTD ORD CNY1 CC	400	18,584	0.06
CHONGQING TONGJUNGE CO LTD A SHR ORD CNY1	3,600	20,088	0.07
CHONGQING ZHIFEI BIOLOGICAL PRODUCT CO LTD A SHRS ORD CNY1	1,900	116,109	0.38
CITIC SECURITIES CO LTD A SHR ORD CNY1	9,430	192,089	0.65
CITIC SECURITIES CO ORD CNY 1 CC	465	9,472	0.03
CMOC GROUP LIMITED A SHR ORD NPV	14,400	74,880	0.25
CMOC GROUP LTD CO LTD ORD CNY 0.2CC	200	1,040	0.00
CNGR ADVANCED MATERIAL CO LTD ORD C NY1 A	100	4,913	0.02

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

Holdings **Fair value**
RMB **% of net**
assets

Listed equities (continued)

CHINA (99.79%) (continued)

CNGR ADVANCED MATERIAL CO LTD ORD C NY1 SZHK	400	19,652	0.07
CNPC CAPITAL CO LTD ORD CNY1 SZHK	6,300	34,020	0.12
CONTEMPORARY AMPEREX TECHNOLOGY CO LTD A SHS ORD CNY1	3,240	528,962	1.80
CONTEMPORARY AMPEREX TECHNOLOGY CO LTD ORD CNY1 SZHK	320	52,243	0.18
COSCO SHIPPING DEVELOPMENT CO LTD ORD CNY1	8,000	18,720	0.06
COSCO SHIPPING DEVELOPMENT CO LTD ORD CNY1 CC	700	1,638	0.01
COSCO SHIPPING ENERGY TRANSPORTATION CO LTD A SHRS ORD CNY1	2,850	34,884	0.12
COSCO SHIPPING HOLDINGS CO LTD A SHS ORD CHY1	9,430	90,339	0.31
COSCO SHIPPING HOLDINGS CO LTD ORD CNY1 CC	580	5,556	0.02
CRRC CORP LTD A SHR ORD CNY1	1,000	5,260	0.02
CRRC CORP LTD A SHS ORD CNY1 CC	18,100	95,206	0.32
CSC FINANCIAL CO LTD A SHS ORD CNY1	3,300	78,078	0.27
CSC FINANCIAL CO LTD ORD CNY1 CC	300	7,098	0.02
CSPC INNOVATION PHARMACEUTICAL CO LTD ORD CNY1 SZHK	900	32,958	0.11
CSSC SCIENCE & TECHNOLOGY CO LTD ORD CNY1 CC	1,200	22,248	0.08
DAQIN RAILWAY CO LTD A SHS ORD CNY1	3,000	21,630	0.07
DAQIN RAILWAY CO LTD ORD CNY1 CC	8,800	63,448	0.22
DASHENLIN PHARMACEUTICAL GROUP CO LTD ORD CNY1 CC	502	12,500	0.04
DASHENLIN PHARMACEUTICAL GROUP CO LTD A SHRS ORD CNY1	173	4,308	0.01
DATANG INTL POWER GEN CO ORD CNY1 CC	7,200	17,424	0.06
DHC SOFTWARE CO LTD A SHS ORD CNY1	2,876	17,745	0.06
DO-FLUORIDE CHEMICALS CO LTD A SHR ORD CNY1	840	12,785	0.04
DONGFANG ELECTRIC CO LTD A SHR ORD CNY1	1,919	28,056	0.10
DONGXING SECURITIES CO LTD A SHRS ORD CNY1	2,800	23,044	0.08
DONLINKS INTERNATIONAL INVESTMENT CO LTD A SHRS ORD CNY1	700	18,368	0.06
EAST MONEY INFORMATION CO LTD A SHR ORD CNY1	12,707	178,406	0.61
EAST MONEY INFORMATION CO LTD ORD CNY1 SZHK	24	337	0.00
EASTROC BEVERAGE GROUP CO LTD ORD CNY1 CC	200	36,502	0.12
ECOVACS ROBOTICS CO LTD ORD CNY1 CC	400	16,576	0.06
ECOVACS ROBOTICS CO LTD-A SHRS ORD CNY1	100	4,144	0.01
EMPYREAN TECHNOLOGY CO LTD ORD CNY1 SZHK	300	31,755	0.11
ENN ENERGY CHEMICALS CO LTD A SHRS ORD CNY1	1,400	23,548	0.08
ENN NATURAL GAS CO LTD CC ORD CNY1	500	8,410	0.03
EOPTOLINK TECHNOLOGY INC LTD ORD CNY1 SZHK	600	29,592	0.10
EVE ENERGY CO LTD A SHARE ORD CNY1	1,422	60,008	0.20
EVE ENERGY CO LTD ORD CNY1 SZHK	200	8,440	0.03
EVERBRIGHT SECURITIES CO LTD A SHRS ORD CNY1	2,823	43,531	0.15

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
EVERBRIGHT SECURITIES CO LTD ORD CNY1 CC	300	4,626	0.02
EVERDISPLAY OPTRONICS SHANGHAI CO LTD ORD CNY1 A SHRS	915	2,223	0.01
EVERDISPLAY OPTRONICS SHANGHAI CO LTD ORD CNY1 CC	8,235	20,011	0.07
FANGDA CARBON NEW MATERIAL CO LTD A SHS ORD CNY1	3,417	17,905	0.06
FARASIS ENERGY GAN ZHOU CO LTD ORD CNY1 CC	963	15,707	0.05
FAW CAR COMPANY LIMITED ORD CNY1 SZHK	2,200	18,700	0.06
FIRST CAPITAL SECURITIES COMPANY LTD A SHS ORD CNY1	3,800	22,078	0.08
FLAT GLASS GROUP CO LTD A SHS ORD CNY1	800	21,360	0.07
FLAT GLASS GROUP CO LTD ORD CNY1 CC	500	13,350	0.05
FOCUS MEDIA INFORMATION TE ORD CNY1 SZHK	900	5,688	0.02
FOCUS MEDIA INFORMATION TECHNOLOGY CO LTD A SHS ORD CNY1	10,000	63,200	0.20
FOSHAN HAITIAN FLAV & FOOD CO LTD ORD CNY1 CC	107	4,061	0.01
FOSHAN HAITIAN FLAVOURING & FOOD COMPANY LTD A SHS ORD CNY1	3,602	136,696	0.45
FOUNDER SECURITIES CO LTD ORD CNY 1 CC	6,900	55,614	0.19
FOXCONN INDUSTRIAL INTERNET CO LTD A SHRS ORD CNY1	7,500	113,400	0.39
FOXCONN INDUSTRIAL INTERNET CO LTD ORD CNY1 CC	3,200	48,384	0.16
FUJIAN SUNNER DEVELOPMENT CO LTD A SHS ORD CNY1	1,100	18,898	0.06
FUYAO GROUP GLASS INDUSTR ORD CNY 1 CC	100	3,739	0.01
FUYAO GROUP GLASS INDUSTRIES CO LTD A SHR ORD CNY1	1,367	51,112	0.17
GALAXYCORE INC ORD CNY1 CC	1,400	28,658	0.10
GANFENG LITHIUM GROUP CO LTD A SHRS ORD CNY1	1,260	53,928	0.18
G-BITS NETWORK TECHNOLOGY XIAMEN CO LTD A SHRS ORD CNY1	40	9,805	0.03
GD POWER DEVELOPMENT CO LTD A SHS ORD CNY1	12,600	52,416	0.18
GD POWER DEVELOPMENT CO ORD CNY 1 CC	1,800	7,488	0.03
GEM CO LTD A SHS ORD CNY1	4,358	23,795	0.08
GEMDALE CORP A SHR ORD CNY1	4,168	18,172	0.06
GF SECURITIES CO LTD A SHR ORD CNY1	4,448	63,562	0.22
GF SECURITIES CO LTD ORD CNY1 SZHK	400	5,716	0.02
GIANT NETWORK GROUP CO LTD A ORD CNY1 CC	1,700	18,938	0.06
GIGADEVICE SEMICONDUCTOR INC A SHRS CNY1	496	45,825	0.16
GINLONG TECHNOLOGIES CO LTD ORD CNY 1 A	350	24,465	0.08
GOERTEK INC A SHS ORD CNY1	2,350	49,374	0.17
GOERTEK INC ORD CNY1 SZHK	200	4,202	0.01
GONGNIU GROUP CO LTD ORD CNY1 CC	400	38,260	0.13
GOTION HIGH-TECH CO LTD A SHRS ORD CNY1 SZHK	200	4,300	0.01
GREAT WALL MOTOR CO LTD ORD CNY 1 CC	1,900	47,918	0.16
GREE ELECTRIC APPLIANCES INC OF ZHUHAI A SHS ORD CNY1	700	22,519	0.08

HARVEST MSCI CHINA A INDEX ETF
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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
GREE ELECTRIC APPLIANCES INC OF ZHUHAIY ORD CNY1 SZHK	1,600	51,472	0.18
GREENLAND HOLDINGS CORP LTD ORD CNY1 CC	9,800	22,540	0.08
GRG BANKING EQUIPMENT CO LTD A SHR ORD CNY1	2,035	24,949	0.08
GUANGDONG BY-HEALTH BIOTECHNOLOGY CO LTD A SHS ORD CNY1	1,400	23,842	0.08
GUANGDONG HAID GROUP CO LTD A SHR ORD CNY1	1,306	58,652	0.20
GUANGDONG HEC TECHNOLOGY H ORD CNY 1 CC	2,600	19,058	0.06
GUANGDONG LY INTELLIGENT MANUFACTURING CO LTD A SHS ORD CNY1	5,100	34,476	0.12
GUANGDONG SHENGYI SCIENCE TECHNOLOGY CO LTD A SHS ORD CNY1	1,705	31,219	0.11
GUANGDONG WEIHUA CORP A SHR ORD CNY1	600	13,650	0.05
GUANGHUI ENERGY CO LTD A SHS ORD CNY1	5,390	38,485	0.13
GUANGZHOU AUTOMOBILE GROUP CO LTD A SHRS ORD CNY1	3,700	32,375	0.11
GUANGZHOU BAIYUN INTERNATI ORD CNY 1 CC	2,000	19,560	0.07
GUANGZHOU BAIYUNSHAN PHAR ORD CNY 1 CC	100	2,860	0.01
GUANGZHOU BAIYUNSHAN PHARMACEUTICAL HOLDINGS CO LTD A SHRS ORD CNY1	989	28,285	0.10
GUANGZHOU HAIGE COMMUNICATION GROUP ORD CNY1	2,050	26,343	0.09
GUANGZHOU KINGMED DIAGNOSTICS GROUP CO LTD A SHRS ORD CNY1	400	25,028	0.09
GUANGZHOU SHIYUAN ELECTRONIC TECHNOLOGY CO LTD A SHS ORD CNY1	600	27,456	0.09
GUANGZHOU TINCI MATERIALS TECHNOLOGY CO LTD A SHS ORD CNY1 SZHK	1,320	33,106	0.11
GUANGZHOU YUEXIU CAPITAL HOLDINGS GROUP CO LTD ORD CNY1 SZHK	3,256	19,601	0.07
GUOLIAN SECURITIES CO LTD ORD CNY1 CC	1,600	17,344	0.06
GUOSEN SECURITIES CO LTD A SHRS	4,300	36,722	0.12
GUOSEN SECURITIES CO LTD ORD CNY1 SZHK	500	4,270	0.01
GUOTAI JUNAN SECURITIES CO LTD A SHRS ORD NPV	6,100	90,768	0.31
GUOTAI JUNAN SECURITIES CO LTD CHINA CONNECT ORD NPV	100	1,488	0.01
GUOXUAN HIGH-TECH CO LTD ORD CNY1	1,240	26,660	0.09
GUOYUAN SECURITIES CO LTD A SHS ORD CNY1	3,013	20,579	0.07
HAIER SMART HOME CO LTD ORD CNY1 CC	300	6,300	0.02
HAINAN AIRLINES HOLDING CO LTD ORD CNY1 CC	36,000	49,320	0.17
HAINAN AIRPORT INFRASTRUCTURE CO LTD ORD CNY1 CC	9,600	35,520	0.12
HAITONG SECURITIES CO LTD CL A ORD CNY1	7,847	73,526	0.25
HAITONG SECURITIES CO LTD ORD CNY 1 CC	100	937	0.00
HANG ZHOU GREAT STAR INDUSTRIAL CO LTD A SHARE ORD CNY1	100	2,252	0.01

HARVEST MSCI CHINA A INDEX ETF
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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
HANG ZHOU GREAT STAR INDUSTRIAL CO LTD A SHS ORD CNY1 SZHK	900	20,268	0.07
HANGZHOU BINJIANG REAL EST ORD CNY1 SZHK	2,800	20,356	0.07
HANGZHOU CHANG CHUAN TECHNOLOGY CO LTD ORD CNY1 SZHK	500	18,995	0.06
HANGZHOU FIRST APPLIED MATERIAL CO LTD A SHS CNY1	95	2,306	0.01
HANGZHOU FIRST APPLIED MATERIAL CO LTD CC ORD CNY1	1,414	34,318	0.12
HANGZHOU HANGYANG CO LTD A ORD CNY1	800	23,368	0.08
HANGZHOU LION ELECTRONICS CO LTD ORD CNY1 A	600	16,434	0.06
HANGZHOU ROBAM APPLIANCES COMPANY LIMITED A SHS ORD CNY1	880	19,166	0.07
HANGZHOU SILAN MICROELECTRONICS CO LTD A SHR ORD CNY 1	1,200	27,396	0.09
HANGZHOU TIGERMED CONSULTING CO LTD A SHR ORD NPV	300	16,491	0.06
HAOHUA CHEMICAL SCIENCE & TECHNOLOGY CO LTD ORD CNY1	600	18,288	0.06
HBIS COMPANY LIMITED A SHR ORD CNY1	9,250	19,703	0.07
HEBEI HENGSHUI LAOBAIGAN ORD CNY 1 CC	800	18,040	0.06
HEBEI YANGYUAN ZHIHUI BEVERAGE CO LTD ORD CNY1 CC	1,100	23,386	0.08
HEILONGJIANG AGRICULTURE CO LTD A SHR ORD CNY1	1,600	19,152	0.07
HENAN SHENHUO COAL & POWER CO LTD A SHR ORD CNY1	1,600	26,880	0.09
HENAN SHUANGHUI INVESTMENT & DEVELOPMENT CO LTD A SHR ORD CNY1	2,600	69,446	0.24
HENAN SHUANGHUI INVESTMENT A SHRS ORD CNY1 SZHK	200	5,342	0.02
HENGDIAN GROUP DMEGC ORD CNY1 SZHK	1,500	20,310	0.07
HENGLI PETROCHEMICAL CO LTD A SHRS ORD CNY1	4,680	61,636	0.21
HENGLI PETROCHEMICAL CO LTD ORD CNY1 CC	600	7,902	0.03
HENGTONG OPTIC-ELECTRIC CO LTD A SHRS ORD CNY1	2,100	25,074	0.09
HENGYI PETROCHEMICAL CO LTD A SHR ORD CNY1	3,320	22,310	0.08
HISENSE VISUAL TECHNOLOGY CO LTD A SHRS ORD CNY1 CC	900	18,810	0.06
HISENSE VISUAL TECHNOLOGY CO LTD A SHS ORD CNY1	100	2,090	0.01
HITHINK FLUSH INFORMATION NETWORK CO LTD A SHS ORD CNY1	300	47,061	0.16
HITHINK ROYALFLUSH INFORMATION NETWORK CO LTD ORD CNY1 SZHK	100	15,687	0.05
HLA GROUP CORP LTD ORD CNY1 CC	3,500	25,970	0.09
HONGFA TECHNOLOGY CO LTD A SHS ORD CNY1	500	13,820	0.05
HOSHINE SILICON INDUSTRY C-A ORD CNH1.0 SZHK	300	15,300	0.05
HOSHINE SILICON INDUSTRY C-A ORD RMB1	200	10,200	0.03
HOYUAN GREEN ENERGY CO LTD-A ORD CNY1 CC	55	1,830	0.01
HUADIAN POWER INTL CORP LTD A SHS ORD CNY1	6,850	35,209	0.12
HUADONG MEDICINE CO LTD A ORD CNY1	1,229	50,954	0.17

HARVEST MSCI CHINA A INDEX ETF
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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
HUAFON CHEMICAL CO LTD ORD CNY1 SZHK	400	2,684	0.01
HUAGONG TECH CO LTD ORD CNY1 SZHK	800	23,808	0.08
HUALAN BIOLOGICAL ENGINEER ORD CNY1 SZHK	200	4,426	0.02
HUALAN BIOLOGICAL ENGINEERING INC A SHR ORD CNY1	1,024	22,661	0.08
HUANENG POWER INTERNATIONAL INC A SHS ORD CNY1	6,193	47,686	0.16
HUANENG POWER INTL INC ORD CNY 1 CC	1,400	10,780	0.04
HUATAI SECURITIES CO LTD A SHS ORD CNY1	5,900	82,305	0.28
HUATAI SECURITIES CO LTD ORD CNY 1 CC	200	2,790	0.01
HUAXI SECURITIES CO LTD A SHRS ORD CNY1	2,300	17,848	0.06
HUAXIA BANK CO LTD A SHR ORD CNY1	10,216	57,414	0.20
HUAXIA BANK CO LTD ORD CNY 1 CC	700	3,934	0.01
HUAYU AUTOMOTIVE SYSTEMS CO LTD A SHR ORD CNY1	2,364	38,486	0.13
HUAYU AUTOMOTIVE SYSTEMS ORD CNY 1 CC	200	3,256	0.01
HUBEI FEILIHUA QUARTZ GLASS CO LTD ORD CNY1 SZHK	300	10,968	0.04
HUBEI HONGCHENG GENERAL MACHIN ORD CNY 1 CC	800	25,144	0.09
HUBEI XINGFA CHEMICALS GROUP CO LTD A SHS ORD CNY1	800	14,600	0.05
HUBEI XINGFA CHEMICALS GROUP CO LTD ORD CNY1 CC	200	3,650	0.01
HUIZHOU DESAY SV AUTOMOTIVE CO LTD A SHRS ORD CNY1	300	38,853	0.13
HUIZHOU DESAY SV AUTOMOTIVE CO LTD ORD CNY1 SZHK	100	12,951	0.04
HUMANWELL HEALTHCARE GROUP CO LTD A SHS ORD CNY1	400	9,944	0.03
HUMANWELL HEALTHCARE GROUP ORD CNY 1 CC	900	22,374	0.08
HUNAN VALIN STEEL CO LTD A SHR ORD CNY1	4,880	25,132	0.09
HUNDSUN ELECTRONIC CO LTD A ORD CNY1	1,507	43,341	0.15
HUOLINHE OPENCUT COAL INDUSTRY CORP LTD A SHS ORD CNY1	1,700	24,259	0.08
HWATSING TECHNOLOGY CO LTD ORD CNY1 CC	200	37,540	0.13
HYGON INFORMATION TECHNOLOGY CO LTD ORD CNY1 CC	1,559	110,658	0.38
IFLYTEK CO LTD A SHS ORD CNY1	1,758	81,536	0.28
IFLYTEK CO LTD ORD CNY1 SZHK	100	4,638	0.02
IMEIK TECHNOLOGY DEVELOPMENT CO LTD ORD CNY1 A SHRS	100	29,433	0.10
IMEIK TECHNOLOGY DEVELOPMENT CO LTD ORD CNY1 SZHK	100	29,433	0.10
IND & COMM BK OF CHINA ORD CNY 1 CC	7,000	33,460	0.11
INDUSTRIAL AND COMMERCIAL BANK OF CHINA LTD A SHS ORD CNY1	43,641	208,604	0.71
INDUSTRIAL BANK CO LTD A SHR ORD CNY1	16,136	261,565	0.89
INDUSTRIAL BANK CO LTD ORD CNY 1 CC	600	9,726	0.03
INDUSTRIAL SECURITIES CO LTD A SHRS ORD CNY1	5,850	34,340	0.12
INDUSTRIAL SECURITIES CO ORD CNY 1 CC	520	3,052	0.01
INGENIC SEMICONDUCTOR CO LTD A ORD CNY1	100	6,465	0.02

HARVEST MSCI CHINA A INDEX ETF
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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
INGENIC SEMICONDUCTOR CO LTD ORD CNY1 SZHK	300	19,395	0.07
INNER MONGILIA YILI INDUSTRIAL GR CO LTD A SHS ORD CNY1	4,538	121,391	0.41
INNER MONGOLIA JUNZHENG ENERGY AND CHEMICAL GROUP CO LTD A SHRS ORD CNY1	5,900	22,066	0.08
INNER MONGOLIA YILI INDUS ORD CNY 1 CC	500	13,375	0.05
INNER MONGOLIA YUAN XING ENERGY CO LTD A CNY1	1,600	9,392	0.03
INNER MONGOLIA YUAN XING ENERGY CO LTD ORD CNY1 SZHK	800	4,696	0.02
INNER MONGOLIAN BAOTOU STE ORD CNY 1 CC	100	146	0.00
INNER MONGOLIAN BAOTOU STEEL UNION CO LTD A SHR ORD CNY1	37,300	54,458	0.19
INSPUR ELECTRONIC INFORMATION INDUSTRY CO LTD A SHRS ORD CNY1	1,233	40,936	0.14
ISOFTSTONE INFORMATION TECHNOLOGY G ROUP CO LTD ORD CNY1 SZHK	750	34,650	0.12
JA SOLAR TECHNOLOGY CO LTD ORD CNY1 A SHRS	980	20,306	0.07
JA SOLAR TECHNOLOGY CO LTD ORD CNY1 SZHK	1,560	32,323	0.11
JASON FURNITURE HANGZHOU CO LT ORD 1 CC	410	14,350	0.05
JASON FURNITURE HANGZHOU CO LTD A SHS ORD CNY1	130	4,550	0.02
JIANGSU CHANGJIANG ELECTRO ORD CNY 1 CC	1,000	29,860	0.10
JIANGSU CHANGJIANG ELECTRONICS TECHNOLOGY CO LTD A SHR ORD CNY1	400	11,944	0.04
JIANGSU GOODWE POWER SUPPLY TECHNOLOGY CO LTD ORD CNY1 CC	80	10,446	0.04
JIANGSU HENGLI HIGHPRESSURE OIL CYLINDER CO LTD A SHR ORD CNY1	1,098	60,039	0.20
JIANGSU HENGRUI MEDICINE C ORD CNY 1 CC	580	26,233	0.09
JIANGSU HENGRUI MEDICINE CO LTD A SHR ORD CNY1	4,587	207,470	0.71
JIANGSU KINGS LUCK BREWERY JSC CO LTD A SHRS ORD CNY1 CC	100	4,875	0.02
JIANGSU NHWA PHARMACEUTICA ORD CNY1 SZHK	800	21,696	0.07
JIANGSU PACIFIC QUARTZ CO LTD ORD C NY1 CC	300	26,064	0.09
JIANGSU PHOENIX PUBLISH ORD CNY 1 CC	1,800	15,858	0.05
JIANGSU PHOENIX PUBLISHING AND MEDIA CORP LTD CL A ORD NPV	200	1,762	0.01
JIANGSU WUJIANG CHINA EASTERN SILK MARKET CO LTD A SHS ORD CNY1	2,400	23,040	0.08
JIANGSU WUJIANG CHINA EASTERN SILK MARKET CO LTD ORD CNY1 SZHK	2,800	26,880	0.09
JIANGSU YANGHE BREWERY JOINT-STOCK CO LTD A SHS ORD CNY1	1,081	118,802	0.40
JIANGSU YANGHE BREWERY ORD CNY1 SZHK	100	10,990	0.04
JIANGSU YANGNONG CHEMICAL CO LTD ORD CNY1	260	16,411	0.06
JIANGSU YANGNONG CHEMICAL ORD CNY 1 CC	30	1,894	0.01

HARVEST MSCI CHINA A INDEX ETF
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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
JIANGSU YOKE TECHNOLOGY CO LTD A SHR ORD CNY1	300	16,719	0.06
JIANGSU YOKE TECHNOLOGY CO LTD ORD CNY1 SZHK	100	5,573	0.02
JIANGSU YUYUE MEDICAL EQUIPMENT CO LTD ORD CNY1	884	30,569	0.10
JIANGSU ZHONGTIAN TECHNOLOGIES CO LTD A SHR ORD CNY1	2,825	35,284	0.12
JIANGXI COPPER CO LTD A SHRS ORD CNY1	1,488	26,576	0.09
JIANGXI SPECIAL ELECTRIC A SHS ORD CNY1	1,500	20,250	0.07
JINAN DIESEL ENGINE CO LTD A SHS ORD CNY 1	500	2,700	0.01
JINDUICHENG MOLYBDENUM CO ORD CNY 1 CC	2,700	25,515	0.09
JINKO SOLAR CO LTD ORD CNY1 CC	5,602	49,634	0.17
JIUGUI LIQUOR CO LTD ORD CNY1 SZHK	200	14,630	0.05
JIUGUIJIU CO LTD A SHRS ORD CNY1	100	7,315	0.02
JIZHONG ENERGY RESOURCES CO LTD A SHS ORD CNY1	3,100	22,134	0.08
JOINCARE PHARMACEUTICAL GR IND CO LTD A SHR ORD CNY1	1,696	21,081	0.07
JOINTOWN PHARMACEUTICAL GROUP CO LTD A SHR ORD CNY1	3,546	24,857	0.08
JONJEE HIGH TECH ORD CNY1	700	19,670	0.07
JUEWEI FOOD CO LTD A SHS ORD CNY1	600	16,116	0.05
JUNEYAO AIRLINES CO LTD A CC ORD CNY1	1,600	19,200	0.07
KEDA CLEAN ENERGY CO LTD A SHS ORD CNY1	1,600	16,880	0.06
KINGNET NETWORK CO LTD A SHRS ORD CNY1	200	2,234	0.01
KINGNET NETWORK CO LTD ORD CNY1 SZHK	1,500	16,755	0.06
KINGS LUCK ORD CNY1 A	900	43,875	0.15
KUNLUN TECH CO LTD ORD CNY1 SZHK	1,000	37,400	0.13
KWEICHOW MOUTAI CO LTD A SHR ORD CNY1	797	1,375,622	4.68
KWEICHOW MOUTAI CO LTD ORD CNY1 CC	200	345,200	1.17
LB GROUP CO LTD A SHR ORD CNY1	1,600	27,408	0.09
LB GROUP CO LTD ORD CNY1 SZHK	100	1,713	0.01
LENS TECHNOLOGY CO LTD A SHRS ORD CNY1	2,800	36,960	0.13
LENS TECHNOLOGY CO LTD ORD CNY1 SZHK	1,300	17,160	0.06
LEPU MEDICAL TECHNOLOGY A SHRS CNY1	1,600	25,856	0.09
LIAONING PORT CO LTD A SHS ORD CNY1	13,800	20,010	0.07
LIAONING PORT CO LTD ORD CNY 1 CC	2,700	3,915	0.01
LINGYI ITECH (GUANGDONG) COMPANY ORD CNY1 SZHK	500	3,380	0.01
LIVZON PHARMACEUTICAL GROUP INC A SHR ORD CNY1	424	14,844	0.05
LONGI GREEN ENERGY TECHNOLOGY CO LTD A SHRS ORD CNY1 CC	272	6,229	0.02
LONGI GREEN ENERGY TECHNOLOGY-A A SHRS ORD CNY1	5,826	133,415	0.45
LTDNGHAI JUNSHI BIOSCIENCES CO LTD ORD CNY1 A	486	20,329	0.07
LUXI CHEMICAL GROUP CO LT ORD A SHS CNY1 SZHK	500	5,015	0.02
LUXI CHEMICAL GROUP CO LTD A SHS ORD CNY1	1,200	12,036	0.04
LUXSHARE PRECISION INDUSTRY CO LTD A SHS ORD CNY1	5,426	186,926	0.64

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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
LUXSHARE PRECISION INDUSTRY CO LTD A SHS ORD CNY1 SZHK	400	13,780	0.05
LUZHOU LAOJIAO CO LTD A SHR ORD CNY1	1,121	201,130	0.68
LUZHOU LAOJIAO CO LTD ORD CNY1 SZHK	100	17,942	0.06
MANGO EXCELLENT MEDIA CO LTD A SHS ORD CNY1	1,410	35,532	0.12
MANGO EXCELLENT MEDIA CO LTD ORD CNY1 SZHK	100	2,520	0.01
MATERIAL INDUSTRY ZHONGDA GRO A SHARES ORD CNY1	4,655	20,622	0.07
MAXSCEND MICROELECTRONICS CO LTD A SHRS ORD CNY1	416	58,656	0.20
MAXSCEND MICROELECTRONICS CO LTD OR D CNY1 SZHK	60	8,460	0.03
MEIHUA HOLDINGS GROUP CO ORD CNY 1 CC	2,100	20,055	0.07
MEINIAN ONEHEALTH HEALTHCARE HOLDINGS CO LTD A SHRS ORD CNY1 SZHK	300	1,803	0.01
MEINIAN ONEHEALTH HEALTHCARE HOLDINGS CO LTD A SHS ORD CNY1	3,252	19,545	0.07
METALLURGICAL CORP OF CHIN ORD CNY 1 CC	1,100	3,366	0.01
METALLURGICAL CORPORATION OF CHINA LTD A SHRS ORD CNY1	12,750	39,015	0.13
MING YANG SMART ENERGY GROUP LTD ORD CNY1 A	1,500	18,810	0.06
MING YANG SMART ENERGY GROUP LTD ORD CNY1 CC	500	6,270	0.02
MONTAGE TECHNOLOGY CO LTD ORD CNY1 A	700	41,132	0.14
MONTAGE TECHNOLOGY CO LTD ORD CNY1 CC	140	8,226	0.03
MUYUAN FOODSTUFF CO LTD A SHS ORD CNY1	4,028	165,873	0.56
MUYUAN FOODSTUFF CO LTD ORD CNY1 SZHK	380	15,648	0.05
NANJING KING-FRIEND BIOCHEMICAL PHARMACEUTICAL CO LTD ORD CNY1 CC	39	585	0.00
NANJING KING-FRIEND BIOCHEMICAL PHARMACEUTICAL CO LTD A SHRS ORD CNY1	1,351	20,265	0.07
NANJING SECURITIES CO LTD ORD CNY1 CC	3,100	24,738	0.08
NARI TECHNOLOGY DEVELOPMEN ORD CNY 1 CC	238	5,312	0.02
NARI TECHNOLOGY DEVELOPMENT LTD A SHR ORD CNY1	6,239	139,254	0.47
NATIONAL SILICON INDUSTRY GROUP CO LTD ORD CNY1 CC	2,246	38,901	0.13
NAURA TECHNOLOGY GROUP CO LTD A SHRS ORD CNY1	300	73,713	0.25
NAVINFO CO LTD ORD CNY1	1,675	14,908	0.05
NAVINFO CO LTD ORD CNY1 SZHK	500	4,450	0.02
NEW CHINA LIFE INSURANCE C ORD CNY 1 CC	100	3,113	0.01
NEW CHINA LIFE INSURANCE CO LTD A SHRS ORD NPV	1,660	51,676	0.18
NEW HOPE LIUHE CO LTD A SHR ORD CNY1	3,480	32,434	0.11
NEW HOPE LIUHE CO LTD A SHRS ORD CNY1 SZHK	300	2,796	0.01
NINESTAR CORP A SHRS ORD CNY1	1,000	22,630	0.08
NINESTAR CORP ORD CNY1 SZHK	100	2,263	0.01
NINGBO DEYE TECHNOLOGY CO LTD ORD C NY1 A	360	30,204	0.10
NINGBO JOYSON ELECTRONIC CORP A ORD CNY1	1,040	18,678	0.06
NINGBO JOYSON ELECTRONIC CORP ORD CC	200	3,592	0.01

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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
NINGBO ORIENT WIRES & CABLES CO LTD ORD CNY1 A	600	25,650	0.09
NINGBO RONBAY NEW ENERGY TECHNOLOGY CO LTD ORD CNY1 A SHRS	200	7,960	0.03
NINGBO RONBAY NEW ENERGY TECHNOLOGY CO LTD ORD CNY1 CC	152	6,050	0.02
NINGBO SHANSHAN CO LTD A SHS ORD CNY1	500	6,810	0.02
NINGBO SHANSHAN CO LTD ORD CNY 1 CC	1,400	19,068	0.06
NINGBO TUOPU GROUP CO LTD A SHRS ORD NPV1	800	58,800	0.20
NINGBO TUOPU GROUP CO LTD ORD CNY1 CC	100	7,350	0.02
NINGXIA BAOFENG ENERGY GROUP CO LTD A SHS ORD CNY1	5,000	73,850	0.25
NINGXIA BAOFENG ENERGY GROUP CO LTD ORD CNY1 CC	800	11,816	0.04
NORTH INDUSTRIES GROUP RED ARROW CO LTD ORD CNY1	1,300	18,252	0.06
OFFCN EDUCATION TECHNOLOGY CO LTD O RD CNY1 SZHK	5,500	22,440	0.08
OFFSHORE OIL ENGINEERING CO LTD A SHRS ORD CNY1	3,950	23,463	0.08
OFILM GROUP CO LTD ORD CNY1 SZHK	2,600	22,646	0.08
OPPEIN HOME GROUP INC A SHS ORD CNY1	200	13,922	0.05
OPPEIN HOME GROUP INC ORD CNY1 CC	100	6,961	0.02
ORIENT SECURITIES CO LTD/CHIN ORD CNY1 CC	12	104	0.00
ORIENT SECURITIES COMPANY LTD A SHRS ORD CNY1	5,772	50,216	0.17
ORIENTAL PEARL GROUP CO LTD A SHRS ORD CNY1	300	2,256	0.01
ORIENTAL PEARL GROUP CO LTD ORD CNY1	2,400	18,048	0.06
PANGANG GROUP VANADIUM TITANIUM & RESOURCES CO LTD A SHR ORD CNY1	7,800	25,584	0.09
PEOPLE.CN CO LTD ORD CNY 1 CC	900	25,182	0.09
PEOPLE'S INSURANCE CO GROUP OF CHINA LTD/THE A SHRS ORD RMB1	6,000	29,040	0.10
PEOPLE'S INSURANCE CO GROUP OF CHINA LTD/THE ORD CNY1 CC	900	4,356	0.01
PERFECT WORLD CO LTD A ORD CNY1	1,650	19,536	0.07
PERFECT WORLD CO LTD/CHINA ORD CNY1 SZHK	100	1,184	0.00
PETROCHINA CO LTD A SHRS CNY1	16,039	113,235	0.39
PETROCHINA CO LTD ORD CNY 1 CC	1,300	9,178	0.03
PHARMARON BEIJING CO LTD A SHRS ORD CNY1	1,075	31,154	0.11
PHARMARON BEIJING CO LTD ORD CNY1 S ZHK	75	2,174	0.01
PING AN BANK CO LTD A SHR ORD CNY1	14,819	139,150	0.47
PING AN BANK CO LTD ORD CNH1 SZHK	800	7,512	0.03
PING AN INSURANCE (GROUP) CO OF CHINA LTD A SHR ORD CNY1	8,572	345,452	1.17
PING AN INSURANCE GROUP CO ORD CNY 1 CC	100	4,030	0.01
PIOTECH INC ORD CNY1 CC	200	46,260	0.16
POLY DEVELOPMENTS AND HOLDINGS GROUP CO LTD A SHR ORD CNY1	9,457	93,624	0.32

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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
POLY DEVELOPMENTS AND HOLDINGS GROUP CO LTD ORD CNY 1 CC	200	1,980	0.01
POSTAL SAVINGS BANK OF CHINA CO LTD ORD CNY1 A	9,500	41,325	0.14
POSTAL SAVINGS BANK OF CHINA CO LTD ORD CNY1 CC	13,900	60,465	0.21
POWER CONSTRUCTION CORP OF ORD CNY 1 CC	800	3,912	0.01
POWER CONSTRUCTION CORPORATION OF CHINA A SHRS ORD CNY1	12,600	61,614	0.21
PYLON TECHNOLOGIES CO LTD ORD CNY1 CC	200	21,200	0.07
QI AN XIN TECHNOLOGY GROUP INC ORD CNY1 CC	576	23,092	0.08
QINGDAO HAIER CO LTD A SHR ORD CNY1	4,692	98,532	0.34
QINGHAI SALT LAKE INDUSTRY ORD CNY1 SZHK	4,300	68,585	0.23
RANGE INTELLIGENT COMPUTING TECHNOL OGY GROUP CO LTD ORD CNY1 SZHK	1,200	30,444	0.10
RAYTRON TECHNOLOGY CO LTD A SHS ORD CNY1	100	4,422	0.01
RAYTRON TECHNOLOGY CO LTD ORD CNY1 CC	200	8,844	0.03
RISEN ENERGY CO LTD ORD CNY1 SZHK	1,000	17,650	0.06
ROCKCHIP ELECTRONICS CO LTD ORD CNY 1 CC	300	19,020	0.06
RONGSHENG PETRO CHEMICAL CO LTD A SHS ORD CNY1	7,850	81,248	0.28
RONGSHENG PETRO CHEMICAL CO LTD A SHS ORD CNY1 SZHK	50	518	0.00
S F HOLDING CO LTD A SHRS ORD CNY1	2,900	117,160	0.40
S F HOLDING CO LTD A SHRS ORD CNY1 SZHK	1,000	40,400	0.14
SAIC MOTOR CORP LTD A SHR ORD CNY1	5,837	78,975	0.27
SAIC MOTOR CORP LTD ORD CNY 1 CC	300	4,059	0.01
SAILUN CO LTD A ORD CNY1	2,400	28,200	0.10
SANAN OPTOELECTRONICS CO L ORD CNY 1 CC	4,200	58,170	0.20
SANGFOR TECHNOLOGIES INC A SHRS ORD CNY1	200	14,458	0.05
SANGFOR TECHNOLOGIES INC ORD CNY1 S ZHK	100	7,229	0.02
SANY HEAVY INDUSTRY CO LTD A ORD CNY1	6,595	90,813	0.31
SANY HEAVY INDUSTRY CO LTD ORD CNY 1 CC	400	5,508	0.02
SATELLITE CHEMICAL CO LTD A SHRS ORD CNY1	2,659	39,220	0.13
SATELLITE CHEMICAL CO LTD ORD CNY1 SZHK	190	2,803	0.01
SDIC CAPITAL CO LTD ORD CNY1 CC	4,700	31,678	0.11
SDIC POWER HOLDINGS CO LTD ORD CNY 1 CC	5,700	75,126	0.26
SEAZEN HOLDINGS CO LTD A SHRS ORD CNY1	1,300	14,833	0.05
SEAZEN HOLDINGS CO LTD CC ORD CNY1	200	2,282	0.01
SG MICRO CORP A SHS ORD CNY1	195	17,357	0.06
SG MICRO CORP ORD CNY1 SZHK	200	17,802	0.06
SHAANXI COAL INDUSTRY CO L - A SHRS ORD CNY1	6,900	144,141	0.49
SHAANXI COAL INDUSTRY CO LTD ORD CNY 1 CC	900	18,801	0.06
SHANDONG BUCHANG PHARMACEUTICALS CO LTD A SHRS ORD CNY1	925	15,734	0.05
SHANDONG DONG-E E-JIAO CO LTD A SHR ORD CNY1	519	25,597	0.09

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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
SHANDONG GOLD MINING CO LT ORD CNY 1 CC	200	4,574	0.02
SHANDONG GOLD MINING CO LTD SHS A ORD CNY1	2,490	56,946	0.19
SHANDONG HIMILE MECHANICAL SCIENCE & TECHNOLOGY CO LTD ORD CNY1 SZHK	600	17,862	0.06
SHANDONG HUALU HENGSHENG CHEMICAL A SHR ORD CNY1	1,635	45,110	0.15
SHANDONG HUALU HENGSHENG CHEMICAL ORD CNY 1 CC	30	828	0.00
SHANDONG LINGLONG TYRE CO LTD A SHRS ORD CNY1	1,008	19,384	0.07
SHANDONG LINGLONG TYRE CO LTD ORD C CC	200	3,846	0.01
SHANDONG NANSHAN ALUMINUM CO LTD A SHR ORD CNY1	8,046	23,655	0.08
SHANDONG SUN PAPER INDUSTR ORD CNY1 SZHK	200	2,434	0.01
SHANDONG SUNPAPER CO LTD A SHS ORD CNY1	2,200	26,774	0.09
SHANGHAI AIKO SOLAR ENERGY CO LTD O RD CNY1 CC	1,280	22,579	0.08
SHANGHAI BAIRUN INVESTMENT HOLDING GROUP CO LTD ORD CNY1 SZHK	872	21,460	0.07
SHANGHAI BAOSIGHT SOFTWARE CO A SHS ORD CNY1	1,474	71,931	0.24
SHANGHAI CONSTRUCTION CO LTD A SHR ORD CNY1	7,922	18,537	0.06
SHANGHAI ELECTRIC GRP CO L ORD CNY 1 CC	3,100	12,927	0.04
SHANGHAI ELECTRIC GRP CO LTD-A ORD NPV	7,200	30,024	0.10
SHANGHAI ELECTRIC POWER CO ORD CNY 1 CC	2,500	21,150	0.07
SHANGHAI FOSUN PHARMACEUTI ORD CNY 1 CC	100	2,503	0.01
SHANGHAI FOSUN PHARMACEUTICAL (GROUP) CO LTD A SHR ORD CNY1	1,591	39,823	0.14
SHANGHAI FRIENDESS ELECTRONIC TECHNOLOGY CORP LTD ORD CNY1 A	80	20,249	0.07
SHANGHAI FUDAN MICROELECTRONICS GROUP CO LTD ORD CNY1 CC	474	18,311	0.06
SHANGHAI INTERNATIONAL AIR ORD CNY 1 CC	200	6,556	0.02
SHANGHAI INTERNATIONAL AIRPORT CO LTD A SHR ORD CNY1	724	23,733	0.08
SHANGHAI INTERNATIONAL PORT GR LTD A SHR ORD CNY 1	5,900	28,910	0.10
SHANGHAI JINJIANG INTERNAT ORD CNY 1 CC	200	5,980	0.02
SHANGHAI JINJIANG INTERNATIONAL HOTELS CO LTD A SHS ORD CNY1	600	17,940	0.06
SHANGHAI JUNSHI BIOSCIENCES CO LTD A SHRS ORD CNY1	200	8,366	0.03
SHANGHAI LINGANG HOLDINGS CORP LTD A SHRS ORD CNY1 CC	2,160	21,708	0.07
SHANGHAI M&G STATIONERY INC A SHRS ORD NPV	700	26,285	0.09
SHANGHAI M&G STATIONERY INC ORD CNY1 CC	100	3,755	0.01
SHANGHAI MOONS ELECTRIC CO LTD ORD CNY1 CC	300	19,755	0.07
SHANGHAI PHARMACEUTICAL CO LTD A SHR ORD CNY1	1,728	28,909	0.10
SHANGHAI PHARMACEUTICALS ORD CNY 1 CC	300	5,019	0.02
SHANGHAI PUDONG DEVELOPMENT BANK CO LTD A SHR ORD CNY1	21,157	140,059	0.48

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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
SHANGHAI PUDONG DEVELOPMENT BANK ORD CNY 1 CC	2,000	13,240	0.04
SHANGHAI PUTAILAI NEW ENERGY TECHNOLOGY CO LTD ORD CNY1 CC	61	1,277	0.00
SHANGHAI PUTAILAI NEW ENERGY TECHNOLOGY CO LTD A SHRS ORD CNY1	1,566	32,776	0.11
SHANGHAI RAAS BLOOD PRODUC ORD CNY1 SZHK	500	4,000	0.01
SHANGHAI RAAS BLOOD PRODUCTS CO LTD A SHR ORD CNY1	4,900	39,200	0.13
SHANGHAI RURAL COMMERCIAL BANK CO LTD ORD CNY1 CC	7,200	41,328	0.14
SHANGHAI UNITED IMAGING HEALTHCARE CO LTD ORD CNY1 CC	663	90,838	0.31
SHANGHAI YUYUAN TOURIST MART GROUP CO LTD A SHS ORD CNY1	3,200	19,872	0.07
SHANGHAI ZHANGJIANG HIGH ORD CNY 1 CC	1,200	23,160	0.08
SHANXI COAL INTERNATIONAL ORD CNY 1 CC	1,700	29,767	0.10
SHANXI COKING COAL ENERGY GROUP CO LTD A SHR ORD CNY1	3,544	35,015	0.12
SHANXI LU'AN ENVIROMENT ENGY DEV CO LTD A SHS ORD CNY1	2,486	54,468	0.19
SHANXI MEIJIN ENERGY CO LTD ORD CNY1 A SHARES	3,800	25,308	0.09
SHANXI SECURITIES CO LTD A SHR ORD CNY1	3,230	17,410	0.06
SHANXI TAIGANG STAINLESS STEEL CO LTD A SHR ORD CNY1	5,100	19,023	0.06
SHANXI XINGHUACUN FEN WINE FACTORY CO LTD A SHR ORD CNY1	895	206,503	0.70
SHANXI XINGHUACUN FEN WINE ORD CNY 1 CC	100	23,073	0.08
SHENERGY COMPANY LIMITED ORD CNY1 CC	4,100	26,322	0.09
SHENGHE RESOURCES A SHRS ORD CNY1	1,500	15,270	0.05
SHENGHE RESOURCES HOLDING CO LTD ORD CNY1 CC	100	1,018	0.00
SHENNAN CIRCUITS CO LTD A SHRS ORD CNY1	440	31,236	0.11
SHENWAN HONGYUAN GROUP CO LTD A SHRS ORD CNY1	18,418	81,776	0.28
SHENWAN HONGYUAN GROUP CO LTD ORD CNY1 SZHK	200	888	0.00
SHENZHEN CAPCHEM TECHNOLOGY- A ORD CNY1	180	8,514	0.03
SHENZHEN CAPCHEM TECHNOLOGY CO LTD ORD CNY1 SZHK	320	15,136	0.05
SHENZHEN DYNANONIC CO LTD ORD CNY1 A	120	7,324	0.02
SHENZHEN DYNANONIC CO LTD ORD CNY1 SZHK	100	6,103	0.02
SHENZHEN ENERGY GROUP CO LTD A SHR ORD CNY1	3,941	25,419	0.09
SHENZHEN GOODIX TECHNOLOGY CO LTD ORD CNY1 CC	400	27,640	0.09
SHENZHEN INOVANCE TECHNOLOGY CO LTD A SHR ORD CNY1	1,000	63,140	0.21
SHENZHEN INOVANCE TECHNOLOGY CO LTD ORD CNY1 SZHK	50	3,157	0.01
SHENZHEN KAIFA TECHNOLOGY ORD CNY1 SZHK	1,300	21,073	0.07

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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
SHENZHEN KANGTAI BIOLOGICAL PRODUCTS CO LTD A SHS ORD CNY1	840	22,806	0.08
SHENZHEN KEDALI INDUSTRY CO LTD A SHS ORD CNY1	200	16,892	0.06
SHENZHEN MINDRAY BIO MEDICAL ELECTRONICS CO LTD A SHS ORD CNY1	700	203,420	0.69
SHENZHEN MINDRAY BIO-MEDICAL ELECTRONICS CO LTD ORD CNY1 SZHK	300	87,180	0.30
SHENZHEN NEW INDUSTRIES BIOMEDICAL ENGINEERING CO LTD ORD CNY1 A	500	39,100	0.13
SHENZHEN NEW INDUSTRIES BIOMEDICAL ENGINEERING CO LTD ORD CNY1 SZHK	100	7,820	0.03
SHENZHEN OVERSEAS CHINESE TOWN CO LTD A SHR ORD CNY1	5,120	15,923	0.05
SHENZHEN OVERSEAS CHINESE TOWN CO LTD ORD CNY1 SZHK	500	1,555	0.01
SHENZHEN SALUBRIS PHARMACEUTICALS CO LTD A SHRS ORD CNY1	959	31,321	0.11
SHENZHEN SC NEW ENERGY TECHNOLOGY CORP A SHRS ORD CNY1	100	7,401	0.03
SHENZHEN SC NEW ENERGY TECHNOLOGY CORP ORD CNY1 SZHK	200	14,802	0.05
SHENZHEN SED INDUSTRY CO LTD ORD CNY1 SZHK	800	16,944	0.06
SHENZHEN SENIOR TECHNOLOGY MATERIAL CO LTD A SHRS ORD CNY1	1,199	18,489	0.06
SHENZHEN SUNLORD ELECTRONICS CO LTD A SHR ORD CNY1	600	16,206	0.06
SHENZHEN TRANSSION HOLDINGS CO LTD ORD CNY1 A	469	64,910	0.22
SHENZHEN TRANSSION HOLDINGS CO LTD ORD CNY1 CC	200	27,680	0.09
SHENZHEN YUTO PACKAGING TECHNOLOGY CO LTD ORD CNY1 SZHK	800	22,008	0.07
SHIJIAZHANG YILING PHARMACEUTICAL CO LTD A SHR ORD CNY1	1,183	27,292	0.09
SHUANGLIANG ECOENERGY SYS ORD CNY 1 CC	1,600	13,536	0.05
SICHUAN CHANGHONG ELECTRIC ORD CNY 1 CC	3,700	19,573	0.07
SICHUAN CHUANTOU ENERGY CO LTD A SHR ORD CNY1	3,136	47,416	0.16
SICHUAN CHUANTOU ENERGY CO ORD CNY 1 CC	300	4,536	0.02
SICHUAN HEBANG BIOTECHNOLOGY C ORD CNY1 A	6,200	14,632	0.05
SICHUAN HEBANG BIOTECHNOLOGY LIMITED CNY 1 CC	1,800	4,248	0.01
SICHUAN KELUN PHARMACEUTIC CO LTD A SHS ORD CNY1	1,114	32,362	0.11
SICHUAN ROAD & BRIDGE GROUP CO LTD A SHS ORD CNY1	5,460	40,895	0.14
SICHUAN ROAD AND BRIDGE GROUP CO LTD ORD CNY1 CC	380	2,846	0.01
SICHUAN SWELLFUN CO LTD A SHS ORD CNY1	300	17,631	0.06
SICHUAN SWELLFUN CO LTD ORD CNY1 CC	100	5,877	0.02
SICHUAN TUOPAI SHEDE WINE ORD CNY 1 CC	300	29,010	0.10
SIEYUAN ELECTRIC CO LTD A SHR ORD CNY1	600	31,224	0.11

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
SINOLINK SECURITIES CO LTD ORD CNY 1 CC	3,100	28,148	0.10
SINOMA INTERNATIONAL ENGIN ORD CNY 1 CC	2,200	20,548	0.07
SINOMA SCIENCE&TECHNOLOGY ORD CNY1 SZHK	1,500	23,880	0.08
SINOMINE RESOURCES EXPLORATION A ORD CNY1	504	18,804	0.06
SINOPEC SHANGHAI PETROCHEMICAL CO LTD A SHR ORD CNY1	6,038	17,269	0.06
SKSHU PAINT CO LTD ORD CNY1 CC	404	19,234	0.07
SONGCHENG PERFORMANCE DEVELOPMENT CO LTD A SHRS ORD CNY1	2,360	23,293	0.08
SOOCHOW SECURITY CO LTD A SHS ORD CNY1	3,520	25,731	0.09
SOUTHWEST SECURITIES CO LTD A SHR ORD CNY1	6,014	24,597	0.08
SPRING AIRLINES CO LTD A SHR ORD CNY1	800	40,160	0.14
STARPOWER SEMICONDUCTOR LTD A SHRS ORD CNY1 CC	100	18,100	0.06
SUNGROW POWER SUPPLY CO LT ORD CNY1 SZHK	1,200	105,108	0.36
SUNRESIN NEW MATERIALS CO LTD ORD C NY1 SZHK	450	23,877	0.08
SUNWODA ELECTRONIC CO LTD A SHR ORD CNY1	1,400	20,664	0.07
SUNWODA ELECTRONIC CO LTD ORD CNY1 SZHK	100	1,476	0.00
SUZHOU DONGSHAN PRECISION MANUFACTURING CO LTD A SHS ORD CNY1	1,200	21,816	0.07
SUZHOU MAXWELL TECHNOLOGIES CO LTD ORD CNY1 A	96	12,433	0.04
SUZHOU MAXWELL TECHNOLOGIES CO LTD ORD CNY1 SZHK	160	20,722	0.07
SUZHOU TFC OPTICAL COMMUNICATION CO LTD ORD CNY1 SZHK	300	27,456	0.09
TANGSHAN JIDONG CEMENT CO. LTD. A SHR ORD CNY1	2,400	15,336	0.05
TBEA CO LTD A SHS ORD CNY1	3,894	53,737	0.18
TBEA CO LTD ORD CNY 1 CC	130	1,794	0.01
TCL TECHNOLOGY GROUP CORP A SHR ORD CNY1	14,240	61,232	0.21
TCL TECHNOLOGY GROUP CORP ORD CNY1 SZHK	1,210	5,203	0.02
TCL ZHONGHUAN RENEWABLE ENERGY TECH NOLOGY CO LTD A SHR ORD CNY1	3,100	48,484	0.16
THUNDER SOFTWARE TECHNOLOG ORD CNY1 SZHK	100	8,006	0.03
THUNDER SOFTWARE TECHNOLOGY GO LTD ORD CNY1	300	24,018	0.08
TIANFENG SECURITIES CO LTD ORD CNY1 CC	7,000	21,630	0.07
TIANJIN 712 COMMUNICATION & BROADCA STING CO LTD ORD CNY1 A	600	18,906	0.06
TIANJIN 712 COMMUNICATION & BROADCA STING CO LTD ORD CNY1 CC	100	3,151	0.01
TIANMA MICROELECTRONICS CO LTD A SHS ORD CNY1	2,200	23,430	0.08
TIANQI LITHIUM INDUSTRIES INC ORD TIANQI LITHIUM	1,200	66,948	0.23
TIANSHUI HUATIAN TECHNOLOGY CO LTD ORD CNY1 A SHR	2,700	23,004	0.08
TITAN WIND ENERGY SUZHOU CO LTD A SHR ORD CNY1	1,200	13,920	0.05
TITAN WIND ENERGY SUZHOU CO LTD A SHS ORD CNY1 SZHK	400	4,640	0.02

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
TONGFU MICROELECTRONICS CO LTD A SHS LTD ORD CNY1	1,200	27,744	0.09
TONGKUN GROUP CO LTD A SHR ORD NPV	1,820	27,537	0.09
TONGKUN GROUP CO LTD ORD CNY 1 CC	200	3,026	0.01
TONGLING NONFERROUS METALS GROUP CO LTD A SHR ORD CNY1	9,555	31,340	0.11
TONGWEI CO LTD A SHRS ORD CNY1	3,500	87,605	0.30
TONGWEI CO LTD ORD CNY 1 CC	100	2,503	0.01
TOPCHOICE MEDICAL CORPORATION A SHS ORD CNY1	300	22,935	0.08
TRINA SOLAR CO LTD ORD CNY1 A	400	11,412	0.04
TRINA SOLAR CO LTD ORD CNY1 CC	1,305	37,232	0.13
TSINGHUA TONGFANG CO LTD ORD CNY 1 CC	2,700	19,845	0.07
TSINGHUA UNISPLENDOUR CO A SHRS ORD CNY1	2,141	41,428	0.14
TSINGTAO BREWERY CO LTD A SHS ORD CNY1	525	39,244	0.13
UNIGROUP GUOXIN MICROELECTRONICS CO LTD A SHS ORD CNY1	600	40,470	0.14
UNIGROUP GUOXIN MICROELECTRONICS CO LTD ORD CNY1 SZHK	39	2,631	0.01
UNISPLENDOUR CORP LTD ORD CNY1 SZHK	200	3,870	0.01
UNIVERSAL SCIENTIFIC INDUS ORD CNY 1 CC	1,500	22,665	0.08
VERISILICON MICROELECTRONICS SHANGHAI CO LTD ORD CNY1 CC	419	20,933	0.07
WALVAX BIOTECHNOLOGY CO LTD ORD CNY1 SZHK	100	2,351	0.01
WALVAX BIOTECHNOLOGY CO LTD SHS A ORD CNY1	1,300	30,563	0.10
WANDA CINEMA LINE CO LTD ORD CNY1 SZHK	1,900	24,738	0.08
WANHUA CHEMICAL GROUP CO LTD A SHR ORD CNY1	2,400	184,368	0.63
WANHUA CHEMICAL GROUP CO ORD CNY1 CC	100	7,682	0.03
WEICHAI POWER CO LTD A SHS ORD CNY1	4,020	54,873	0.19
WEICHAI POWER CO LTD ORD CNY1 SZHK	1,100	15,015	0.05
WEIHAI GUANGWEI COMPOSITES CO LTD A SHRS ORD CNY1	600	16,002	0.05
WENS FOODSTUFF GROUP CO LTD A SHRS ORD CNY1	4,720	94,683	0.32
WENS FOODSTUFF GROUP CO LTD ORD CNY1 SZHK	400	8,024	0.03
WESTERN MINING CO LTD A SHR ORD CNY1	2,100	29,967	0.10
WESTERN SECURITIES CO LTD A SHS ORD ORD NPV	3,432	21,862	0.07
WESTERN SECURITIES CO LTD ORD CNY1 SZHK	600	3,822	0.01
WESTERN SUPERCONDUCTING TE ORD CNY1 CC	80	4,258	0.01
WESTERN SUPERCONDUCTING TECHNOLOGIES CO LTD ORD CNY1 A SHRS	346	18,418	0.06
WILL SEMICONDUCTOR LTD A SHS ORD CNY1	675	72,029	0.24
WILL SEMICONDUCTOR LTD ORD CNY1 CC	305	32,547	0.11
WINGTECH TECHNOLOGY CO LTD A SHRS ORD CNY1	1,000	42,310	0.14
WINTIME ENERGY CO LTD ORD CNY 1 CC	18,700	25,619	0.09
WUHAN GUIDE INFRARED CO LTD A SHS ORD CNY1	3,505	25,587	0.09
WUHAN GUIDE INFRARED CO LTD ORD CNY1 SZHK	254	1,854	0.01

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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

Holdings **Fair value**
RMB **% of net**
assets

Listed equities (continued)

CHINA (99.79%) (continued)

WULIANGYE YIBIN CO LTD A SHRS ORD CNY1 SZHK	200	28,062	0.10
WULIANGYE YIBIN CO LTD A SHS ORD CNY1	2,925	410,407	1.40
WUS PRINTED CIRCUIT KUNSHAN CO A SHRS ORD CNY1	1,640	36,277	0.12
WUXI APTEC CO LTD A SHS ORD CNY1	1,996	145,229	0.49
WUXI APTEC CO LTD ORD CNY1 CC	40	2,910	0.01
WUXI AUTOWELL TECHNOLOGY CO LTD ORD CNY1 CC	90	8,145	0.03
WUXI SHANGJI AUTOMATION CO LTD A SHRS ORD CNY1	391	13,012	0.04
XCMG CONSTRUCTION MACHINERY CO LTD A SHS ORD CNY1	6,904	37,696	0.13
XCMG CONSTRUCTION MACHINERY CO LTD ORD CNY1 SZHK	2,600	14,196	0.05
XIAMEN C&D INC A SHR ORD CNY1	2,670	25,712	0.09
XIAMEN FARATRONIC CO LTD A ORD CNY1	100	9,260	0.03
XIAMEN FARATRONIC CO LTD ORD CNY 1 CC	100	9,260	0.03
XIAMEN TUNGSTEN CO LTD A SHR ORD CNY1	1,211	20,805	0.07
XIAMEN TUNGSTEN CO LTD ORD CNY 1 CC	100	1,718	0.01
XINJIANG DAQO NEW ENERGY CO LTD ORD CNY1 CC	1,497	44,266	0.15
XINJIANG GOLDWIND SCI & TECH CO LTD A SHR ORD CNY1	2,789	22,312	0.08
XINJIANG GOLDWIND SCI&TECH ORD CNY1 SZHK	200	1,600	0.01
YANGQUAN COAL INDUSTRY GROUP CO LTD A SHR ORD CNY1	2,500	24,400	0.08
YANGZHOU YANGJIE ELCTRONIC TECHNOLO LTD ORD NPV	400	14,680	0.05
YANKUANG ENERGY GROUP CO LTD A SHRS ORD CNY1	2,850	56,459	0.19
YANTAI JEREH OILFIELD SERVICES GROUP CO LTD A SHR ORD CNY1	884	24,849	0.08
YEALINK NETWORK TECHNOLOGY CORP LTD A SHRS ORD CNY1	630	18,617	0.06
YEALINK NETWORK TECHNOLOGY CORP LTD ORD CNY1	280	8,274	0.03
YIFENG PHARMACY CHAIN CO A SHRS ORD NPV	678	27,147	0.09
YIFENG PHARMACY CHAIN CO ORD CNY1 CC	182	7,287	0.02
YIHAI KERRY ARAWANA HOLDINGS CO LTD ORD CNY1 A	300	10,014	0.03
YIHAI KERRY ARAWANA HOLDINGS CO LTD ORD CNY1 SZHK	1,000	33,380	0.11
YINTAI GOLD CO LTD A SHS ORD CNY1	2,084	31,260	0.11
YONGHUI SUPERSTORES CO LTD ORD CNY 1 CC	7,600	21,432	0.07
YONGXING SPEACAIL STAINLESS A SHR ORD CNY1	320	16,707	0.06
YONYOU NETWORK TECHNOLOGY CO LTD A SHRS ORD CNY1	2,606	46,361	0.16
YONYOU NETWORK TECHNOLOGY CO LTD ORD CNY1 CC	200	3,558	0.01
YOUNGOR GROUP CO LTD A SHS ORD CNY1	3,200	20,960	0.07
YTO EXPRESS GROUP CO LTD ORD CNY1 CC	2,600	31,954	0.11
YUAN LONGPIN HIGH-TECH AGRICULTURE CO LTD A ORD CNY1	1,032	14,551	0.05
YUNDA HOLDING CO LTD A SHS ORD CNY1	1,620	12,085	0.04

HARVEST MSCI CHINA A INDEX ETF
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INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
YUNDA HOLDING CO LTD-A ORD CNH1.0 SZHK	900	6,714	0.02
YUNNAN ALUMINIUM CO LTD A SHR ORD CNY1	2,400	29,328	0.10
YUNNAN ALUMINIUM CO LTD ORD CNY1 SZHK	500	6,110	0.02
YUNNAN BAIYAO GROUP CO LTD A SHR ORD CNY1	1,292	63,502	0.22
YUNNAN BAIYAO GROUP CO LTD ORD CNY1 SZHK	40	1,966	0.01
YUNNAN BOTANEE BIO-TECHNOLOGY GROUP CO LTD ORD CNY1 A	200	13,634	0.05
YUNNAN BOTANEE BIO-TECHNOLOGY GROUP CO LTD ORD CNY1 SZHK	100	6,817	0.02
YUNNAN CHIHONG ZINC & GERM ORD CNY 1 CC	3,600	18,180	0.06
YUNNAN CHIHONG ZINC & GERMANIUM CO LTD A SHRS ORD CNY1	400	2,020	0.01
YUNNAN ENERGY NEW MATERIAL CO LTD A SHS ORD CNY1	760	43,183	0.15
YUNNAN TIN CO LTD A SHR ORD CNY1	1,200	17,184	0.06
YUNNAN YUNTIANHUA CO ORD CNY 1 CC	1,300	20,280	0.07
YUTONG BUS CO LTD A SHR ORD CNY1	200	2,650	0.01
YUTONG BUS CO LTD ORD CNY 1 CC	1,600	21,200	0.07
ZANGGE MINING CO LTD ORD CNY1 SZHK	1,200	30,408	0.10
ZHANGZHOU PIENZEHUANG PHA ORD CNY 1 CC	100	24,199	0.08
ZHANGZHOU PIENZEHUANG PHARM CO LTD A SHS ORD CNY1	424	102,604	0.35
ZHEFU HOLDING GROUP CO LTD A ORD CNY1	4,300	14,620	0.05
ZHEJIANG CENTURY HUATONG A SHARES ORD CNY1	4,800	24,768	0.08
ZHEJIANG CENTURY HUATONG GROUP CO LTD ORD CNY1 SZHK	500	2,580	0.01
ZHEJIANG CHINA COMMODITIES CITY GROUP CO LTD A SHR ORD CNY1	4,400	32,208	0.11
ZHEJIANG CHINT ELECTRICS CO LTD ORD CNY1	1,577	33,921	0.12
ZHEJIANG CHINT ELECTRICS ORD CNY 1 CC	200	4,302	0.01
ZHEJIANG DAHUA TECHNOLOGY CO LTD A SHS ORD CNY1	2,750	50,738	0.17
ZHEJIANG DINGLI MACHINERY CO LTD A SHRS ORD CNY1	440	22,515	0.08
ZHEJIANG HUAFENG SPANDEX CO LTD A SHS ORD CNY 1	3,700	24,827	0.08
ZHEJIANG HUAHAI PHARMACEUT ORD CNY 1 CC	100	1,467	0.00
ZHEJIANG HUAHAI PHARMACEUTICAL CO LTD A SHR ORD CNY1	1,227	18,000	0.06
ZHEJIANG HUAYOU COBALT CO LTD ORD CNY 1	1,260	41,492	0.14
ZHEJIANG JINGSHENG MECHANICAL & ELECTRICAL CO LTD A SHRS ORD CNY1	1,000	44,090	0.15
ZHEJIANG JIUZHOU PHARMACEUTICAL CO LTD ORD CNY1	600	14,526	0.05
ZHEJIANG JIUZHOU PHARMACEUTICAL CO LTD ORD CNY1 CC	200	4,842	0.02
ZHEJIANG JUHUA CO LTD A SHS ORD CNY1	1,834	30,243	0.10
ZHEJIANG LONGSHENG AUTO PARTS CO LTD ORD CNY1 SZHK	1,400	20,692	0.07

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

INVESTMENT PORTFOLIO (Unaudited) (continued)

As at 31 December 2023

	Holdings	Fair value RMB	% of net assets
Listed equities (continued)			
CHINA (99.79%) (continued)			
ZHEJIANG LONGSHENG GROUP C ORD CNY 1 CC	2,700	22,680	0.08
ZHEJIANG NHU CO LTD A SHR ORD CNY1	2,574	43,655	0.15
ZHEJIANG NHU CO LTD ORD CNY1 SZHK	44	746	0.00
ZHEJIANG SANHUA INTELLIGENT CONTROLS CO LTD ORD CNY1 SZHK	1,500	44,100	0.15
ZHEJIANG SHIMGE PUMP INDUSTRY CO LTD A SHR ORD CNY1	3,500	21,035	0.07
ZHEJIANG SUPCON TECHNOLOGY CO LTD O RD CNY1 CC	643	29,160	0.10
ZHEJIANG SUPOR COOKWARE CO A SHS ORD CNY1	300	15,903	0.05
ZHEJIANG SUPOR COOKWARE CO ORD CNY1 SZHK	100	5,301	0.02
ZHEJIANG WEIMING ENVIRONME-A ORD CNY1	890	14,240	0.05
ZHEJIANG WEIMING ENVIRONMENT PROTECTION CO LTD CC ORD CNY1	300	4,800	0.02
ZHEJIANG WEIXING NEW BUILDING MATERIALS CO LTD A SHR ORD CNY1	1,448	20,953	0.07
ZHEJIANG ZHENENG ELECTRIC POWE ORD CNY 1 CC	9,400	43,334	0.15
ZHESHANG SECURITIES CO LTD A SHRS ORD CNY1	2,500	26,075	0.09
ZHESHANG SECURITIES CO LTD ORD CNY1 CC	200	2,086	0.01
ZHONGJI INNOLIGHT CO LTD A SHS ORD CNY1	500	56,455	0.19
ZHONGJI INNOLIGHT CO LTD ORD CNY 1 SZHK	100	11,291	0.04
ZHONGJIN GOLD CORP ORD CNY 1 CC	4,100	40,836	0.14
ZHONGTAI SECURITIES CO LTD ORD CNY1 A	4,900	33,614	0.11
ZHUZHOU CRRC TIMES ELECTRIC CO LTD ORD CNY1 CC	200	7,266	0.02
ZHUZHOU CSR TIMES ELECTRIC CO LTD A SHRS ORD NPV	489	17,765	0.06
ZHUZHOU KIBING GROUP CO LTD ORD CNY1 A	1,800	12,312	0.04
ZHUZHOU KIBING GROUP CO LTD ORD CNY1 CC	600	4,104	0.01
ZIJIN MINING GROUP CO LTD A SHR ORD CNY0.1	16,350	203,721	0.69
ZIJIN MINING GROUP CO LTD ORD CNY 0.1 CC	200	2,492	0.01
ZOOMLION HEAVY INDUSTRY SCIENCE AND TECHNOLOGY CO LTD A SHR ORD CNY1	5,691	37,162	0.13
ZOOMLION HEAVY INDUSTRY SCIENCE AND TECHNOLOGY CO LTD ORD CNY1 SZHK	200	1,306	0.00
ZTE CORP ORD CNY1 SZHK	400	10,592	0.04
ZTE CORPORATION A SHR ORD CNY1	2,800	74,144	0.25
Total investments		29,336,886	99.79
Other net assets		60,310	0.21
Net assets attributable to unitholders at 31 December 2023		29,397,196	100.00
Total investments, at cost		28,492,077	

HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (Unaudited)

For the year ended 31 December 2023

	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments					
Listed equities					
360 SECURITY TECHNOLOGY IN-A ORD CNH1.0	500	-	-	-	500
360 SECURITY TECHNOLOGY INC A SHRS ORD CNY	6,400	-	-	1,300	5,100
37 INTERACTIVE ENTERTAINME-A SHS ORD CNY1	2,100	-	-	400	1,700
37 INTERACTIVE ENTERTAINMENT NETWORK TECHNOLOGY GROUP CO LTD ORD CNY1 SZHK	100	-	-	-	100
3PEAK INC ORD CNY1 CC	200	-	-	-	200
ACCELINK TECHNOLOGIES CO ORD CNY1 SZHK	-	600	-	-	600
ACM RESEARCH SHANGHAI INC ORD CNY1 CC	-	223	-	-	223
ADVANCED MICRO- FABRICATION EQUIPMENT INC CHINA ORD CNY1 A	512	-	-	-	512
AECC AERO-ENGINE CONTROL CO LTD A SHS ORD CNY1	1,200	-	-	-	1,200
AECC AVIATION POWER CO LTD A SHS ORD CNY1	1,800	-	-	-	1,800
AECC AVIATION POWER CO LTD-A ORD CNY1 CC	600	-	-	400	200
AGRICULTURAL BANK OF CHINA A SHS ORD CNY1	62,100	-	-	-	62,100
AGRICULTURAL BANK OF CHINA ORD CNY 1 CC	12,400	-	-	6,000	6,400
AIER EYE HOSPITAL GROUP CO A SHARE ORD CNY1	6,167	-	1,610	800	6,977
AIER EYE HOSPITAL GROUP CO LTD ORD CNY1 SZHK	244	-	73	-	317
AIMA TECHNOLOGY GROUP CO LTD ORD CNY1 CC	-	600	-	-	600

HARVEST MSCI CHINA A INDEX ETF
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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (Unaudited) (continued)
For the year ended 31 December 2023

	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
AIR CHINA LTD A SHR ORD CNY1	6,100	-	-	-	6,100
AIR CHINA LTD ORD CNY 1 CC	-	3,400	-	-	3,400
ALUMINUM CORPORATION OF CHINA LTD A SHS ORD NPV	12,000	-	-	1,800	10,200
AMLOGIC SHANGHAI CO LTD ORD CNY1 A	289	-	-	-	289
ANGEL YEAST CO LTD CL A ORD CNY1	750	-	-	-	750
ANHUI CONCH CEMENT COMPANY LTD SHS A ORD CNY1	3,543	-	-	400	3,143
ANHUI GUJING DISTILLERY CO LTD A SHR ORD CNY1	300	-	-	100	200
ANHUI GUJING DISTILLERY CO LTD ORD CNY1 SZHK	100	-	-	-	100
ANHUI HONGLU STEEL CONSTRUCTION GROUP COMPANY LTD A SHR ORD CNY1	580	-	-	-	580
ANHUI JIANGHUAI AUTO CO ORD CNY 1 CC	-	1,500	-	-	1,500
ANHUI JIANGHUAI AUTOMOBILE GROUP CO LTD A SHS ORD CNY1	-	200	-	-	200
ANHUI KOUZI DISTILLERY CO LTD A SHRS ORD NPV	500	-	-	100	400
ANHUI KOUZI DISTILLERY CO LTD CC ORD CNY1	100	-	-	-	100
ANHUI LEIMINGKEHUA CO LTD A SHRS ORD CNY1	2,200	-	-	400	1,800
ANHUI YINGJI ORD CNY CC	100	-	-	-	100
ANHUI YINGJIA DISTILLERY CO LTD A SHS ORD NPV	500	-	-	100	400
ANJOY FOODS GROUP CO LTD CC ORD CNY1	300	100	-	200	200
ANKER INNOVATIONS TECHNOLOGY CO LTD ORD CNY1 SZHK	-	300	-	-	300

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For the year ended 31 December 2023

	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
APELOA					
PHARMACEUTICAL CO LTD A SHRS ORD CNY1	1,200	-	-	600	600
ASR MICROELECTRONICS CO LTD ORD CNY1 CC	-	352	-	-	352
ASYMCHEM					
LABORATORIES TIAN JIN CO LTD A SHS ORD CNY1	280	-	-	-	280
AUTEK CHINA INC A SHRS ORD CNY1	820	-	-	-	820
AUTOBIO DIAGNOSTICS CO LTD ORD CNY1 CC	-	500	-	-	500
AVARY HOLDING					
SHENZHEN CO LTD ORD C NY1 A	1,100	-	-	-	1,100
AVARY HOLDING					
SHENZHEN CO LTD ORD C NY1 SZHK	700	-	-	200	500
AVIC					
ELECTROMECHANICAL SY ORD CNY1 SZHK	300	-	-	300	-
AVIC					
ELECTROMECHANICAL SYSTEMS CO LTD A SHR ORD CNY1	3,258	-	-	3,258	-
AVIC INDUSTRY-FINANCE					
HOLDINGS CO LTD A SHRS ORD CNY1	8,100	-	-	2,000	6,100
AVICOPTER PLC ORD CNY					
1 CC	100	-	-	-	100
AVICOPTER PLC ORD CNY1	500	-	-	100	400
BAIC BLUEPARK NEW					
ENERGY TECHNOLOGY CO LTD ORD CNY1 A	-	400	-	-	400
BAIC BLUEPARK NEW					
ENERGY TECHNOLOGY CO LTD ORD CNY1 CC	-	4,000	-	-	4,000
BANK OF BEIJING CO LTD					
ORD CNY 1 CC	1,300	-	-	1,100	200
BANK OF BEIJING CO LTD					
ORD CNY1 CL A	17,231	-	-	-	17,231
BANK OF CHANGSHA CO					
LTD A SHS ORD CNY1	2,900	-	-	-	2,900
BANK OF CHANGSHA CO					
LTD ORD CNY1 CC	600	-	-	-	600

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
BANK OF CHENGDU CO LTD A SHRS ORD CNY1	3,200	-	-	-	3,200
BANK OF CHINA LTD A SHS ORD CNY1	28,800	-	-	2,800	26,000
BANK OF CHINA LTD ORD CNY 1 CC	2,100	-	-	-	2,100
BANK OF COMMUNICATIONS CO ORD CNY1 CC	1,800	-	-	-	1,800
BANK OF COMMUNICATIONS LTD A SHRS ORD CNY1	32,500	-	-	2,600	29,900
BANK OF HANGZHOU CO LTD ORD CNY1 CC	300	-	-	-	300
BANK OF HANGZHOU CO LTD-A ORD CNY1	5,120	-	-	800	4,320
BANK OF JIANGSU CO LTD A SHRS CNY1	12,100	-	-	-	12,100
BANK OF JIANGSU CO LTD ORD CNY1 CC	900	-	-	-	900
BANK OF NANJING CO LTD A SHR ORD CNY1	8,096	-	-	1,000	7,096
BANK OF NANJING CO LTD ORD CNY 1 CC	700	-	-	-	700
BANK OF NINGBO CO LTD A SHR ORD CNY1	5,627	-	-	600	5,027
BANK OF NINGBO CO LTD ORD CNY1 SZHK	180	-	-	-	180
BANK OF SHANGHAI CO LTD A SHS ORD CNY1	11,737	-	-	800	10,937
BANK OF SHANGHAI CO LTD ORD CNY1 CC	800	-	-	-	800
BANK OF SUZHOU CO LTD ORD CNY1 SZHK	3,200	-	-	-	3,200
BAOSHAN IRON & STEEL CO LTD CL A ORD CNY1	15,403	-	-	700	14,703
BAOSHAN IRON & STEEL CO ORD CNY 1 CC	5,200	-	-	2,400	2,800
BBMG CORP A SHR ORD CNY1	8,800	-	-	8,800	-
BEIJING CISRI GAONA MATERIALS & TECHNOLOGY CO LTD ORD CNY1 SZHK	400	-	-	400	-

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
BEIJING DABEINONG TECHNOLOGY GROUP A SHS ORD CNY1 SZHK	300	-	-	-	300
BEIJING DABEINONG TECHNOLOGY GROUP CO LTD A SHRS ORD CNY1	3,441	-	-	-	3,441
BEIJING EASPRING MATERIAL TECHNOLOG Y CO LTD ORD CNY 1 SZHK	100	-	-	-	100
BEIJING EASPRING MATERIAL TECHNOLOGY CO LTD A SHS ORD CNY1	300	-	-	-	300
BEIJING EHUALU INFO TECH ORD CNY1 SZHK	-	600	-	-	600
BEIJING ENLIGHT MEDIA CO LTD A SHR ORD CNY1	3,100	-	-	500	2,600
BEIJING KINGSOFT OFFICE SOFTWARE CO LTD A SHRS ORD CNY1	245	-	-	-	245
BEIJING KINGSOFT OFFICE SOFTWARE INC ORD CNY1 CC	200	200	-	200	200
BEIJING NEW BUILDING MATER ORD CNY1 SZHK	100	-	-	-	100
BEIJING NEW BUILDING MATERIALS PUB LIMITED A SHS ORD CNY1	1,468	-	-	200	1,268
BEIJING ORIENTAL YUHONG ORD CNY1 SZHK	-	900	-	-	900
BEIJING ORIENTAL YUHONG WATERPROOF TECHNOLOGY CO LTD A SHS ORD NPV	-	100	-	-	100
BEIJING ORIGINWATER TECHNOLOGY CO LTD A SHR ORD CNY1	3,300	-	-	3,300	-
BEIJING ROBOROCK TECHNOLOGY CO LTD ORD CNY1 CC	-	200	-	-	200
BEIJING SEVENSTAR ELECTRONICS CO LTD ORD CNY1 SZHK	100	-	-	-	100

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
BEIJING SHIJI INFORMATION ORD CNY1 SZHK	196	-	58	-	254
BEIJING SHIJI INFORMATION TECHNOLOGY CO LTD A SHR ORD CNY1	1,264	-	379	-	1,643
BEIJING TIANTAN BIOLOGICAL ORD CNY 1 CC	-	1,400	-	-	1,400
BEIJING TONGRENTANG CO ORD CNY 1 CC	1,200	-	-	100	1,100
BEIJING UNITED MEDIA TECHNOLOGY CO LTD A SHS ORD CNY1	480	-	216	200	496
BEIJING WANTAI BIOLOGICAL PHARMACY ENTERPRISE CO LTD ORD CNY1 A	525	-	210	-	735
BEIJING YANJING BREWERY CO ORD CNY1 SZHK	2,500	-	-	-	2,500
BEIJING YUANLIU HONGYUAN ELECTRONIC TECHNOLOGY CO LTD A SHS ORD CNY1	200	-	-	200	-
BEIJING-SHANGHAI HIGH SPEED RAILWAY CO LTD ORD CNY1 CC	-	39,500	-	-	39,500
BEIQI FOTON MOTOR CO LTD A SHR ORD CNY1	-	600	-	-	600
BEIQI FOTON MOTOR CO LTD ORD CNY 1 CC	-	5,700	-	-	5,700
BETHEL AUTOMOTIVE SAFETY SYSTEMS CO LTD ORD CNY1 CC	400	-	-	100	300
BETTA PHARMACEUTICALS CO LTD A SHRS ORD CNY1	400	-	-	200	200
BGI GENOMICS CO LTD A SHRS ORD CNY1	400	-	-	200	200
BLOOMAGE BIOTECHNOLOGY CORP LTD A SHS ORD CNY1	181	-	-	-	181

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
BLOOMAGE					
BIOTECHNOLOGY CORP LTD ORD CNY1 CC	200	-	-	-	200
BOC INTERNATIONAL					
CHINA CO LTD A SHS ORD CNY1	2,000	-	-	-	2,000
BOC INTERNATIONAL					
CHINA CO LTD ORD CNY1 CC	400	-	-	-	400
BOE TECHNOLOGY GR CO					
LTD A SHS ORD CNY1	25,200	-	-	-	25,200
BOE TECHNOLOGY GROUP					
CO LT ORD CNY1 SZHK	7,600	-	-	2,600	5,000
BTG HOTELS GROUP CO					
LTD A SHS ORD CNY1	1,000	-	-	-	1,000
BYD CO LTD A SHRS ORD					
CNY1	1,400	-	-	-	1,400
BYD CO LTD ORD CNY1					
SZHK	200	-	-	100	100
BYHEALTH CO LTD ORD					
CNY1 SZHK	100	-	-	-	100
CAITONG SECURITIES CO					
LTD A SHRS ORD CNY1	3,070	-	-	-	3,070
CAITONG SECURITIES CO					
LTD ORD CNY1 CC	1,300	-	-	500	800
CAMBRICON					
TECHNOLOGIES CORP					
LTD ORD CNY1 CC	-	348	-	-	348
CANMAX TECHNOLOGIES					
CO LTD ORD CNY1 A	400	-	120	-	520
CANMAX TECHNOLOGIES					
CO LTD ORD CNY1 SZHK	100	-	30	-	130
CATHAY BIOTECH INC					
ORD CNY1 CC	-	469	-	-	469
CECEP WIND POWER					
CORPORATION ORD CNY1	4,550	-	-	-	4,550
CETC CYBERSPACE					
SECURITY T-A ORD CNY1	600	-	-	-	600
CETC CYBERSPACE					
SECURITY T-A ORD CNY1 SZHK	100	-	-	-	100
CGN POWER CO LTD ORD					
CNY1 SZHK	-	12,700	-	-	12,700
CHACHA FOOD CO LTD A					
SHRS ORD CNY1	200	-	-	200	-

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
CHANGCHUN HIGH & NEW TECHNOLOGY INDUSTRIES (GROUP) INC A SHS ORD CNY1	320	-	-	-	320
CHANGJIANG SECURITIES CO LTD A SHS ORD CNY1	5,000	-	-	1,200	3,800
CHANGZHOU XINGYU AUTOMOTIVE LI ORD CNY 1 CC	-	200	-	-	200
CHANGZHOU XINGYU AUTOMOTIVE LIGHTING SYSTEMS CO LTD A SHS ORD CNY1	200	-	-	200	-
CHAOZHOU THREE CIRCLE GROUP CO LTD ORD CNY1	1,500	-	-	-	1,500
CHAOZHOU THREECIRCLE GROU ORD CNY1 SZHK	100	-	-	-	100
CHENGTUN MINING GROUP CO LTD A SHS ORD CNY1	2,900	-	-	2,900	-
CHENGXIN LITHIUM GROUP CO LTD ORD CNY1 SZHK	200	-	-	-	200
CHIFENG JILONG GOLD MINING-A SHRS CC ORD CNY1	-	1,400	-	-	1,400
CHINA BAOAN GROUP CO LTD A SHRS ORD CNY1	2,200	-	-	-	2,200
CHINA CONSTRUCTION BANK A SHS ORD CNY1	8,200	-	-	1,400	6,800
CHINA CONSTRUCTION BANK ORD CNY 1 CC	600	-	-	-	600
CHINA CSSC HOLDINGS LTD A SHS ORD CNY1	3,600	-	-	600	3,000
CHINA CSSC HOLDINGS LTD ORD CNY 1 CC	500	-	-	-	500
CHINA EASTERN AIRLINES CO ORD CNY 1 CC	4,400	3,900	-	-	8,300
CHINA EASTERN AIRLINES CORP A SHS ORD CNY1	5,600	-	-	-	5,600
CHINA ENERGY ENGINEERING CORP LTD O RD CNY1 A	8,000	-	-	-	8,000

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
CHINA ENERGY					
ENGINEERING CORP LTD ORD CNY1 CC	21,900	-	-	5,200	16,700
CHINA EVERBRIGHT BANK CO LTD A ORD CNY1	33,774	-	-	-	33,774
CHINA EVERBRIGHT BANK CO ORD CNY 1 CC	2,400	-	-	-	2,400
CHINA FILM CO LTD A SHS ORD CNY1	-	200	-	-	200
CHINA FILM CO LTD ORD CNY1 CC	-	1,300	-	-	1,300
CHINA GALAXY					
SECURITIES CO LTD A SHRS ORD CNY1	3,600	-	-	-	3,600
CHINA GALAXY					
SECURITIES CO LTD ORD 1 CC	300	-	-	-	300
CHINA GREAT WALL					
SECURITIES CO LTD A SHRS ORD CNY1	3,100	-	-	-	3,100
CHINA GREATWALL					
COMPUTER SHENZHEN CO LTD ORD CNY1 SZHK	200	-	-	-	200
CHINA GREATWALL					
TECHNOLOGY GROUP CO LTD A SHS ORD CNY1	2,984	-	-	900	2,084
CHINA INTERNATIONAL					
CAPITAL CORP LT D ORD CNY1 A	200	-	-	-	200
CHINA INTERNATIONAL					
CAPITAL CORP LTD ORD CNY1 CC	800	1,000	-	-	1,800
CHINA JUSHI CO LTD A					
SHRS ORD CNY 1 CC	28	-	-	-	28
CHINA JUSHI CO LTD A					
SHS ORD CNY1	3,687	-	-	800	2,887
CHINA LIFE INSURANCE					
CO A SHS ORD NPV	2,331	-	-	400	1,931
CHINA LIFE INSURANCE					
CO ORD CNY 1 CC	200	-	-	-	200
CHINA MEHECO CO LTD A					
SHRS ORD CNY1	1,320	-	-	-	1,320
CHINA MERCHANTS BANK					
CO LTD A SHRS ORD CNY1	16,488	-	-	500	15,988

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
CHINA MERCHANTS BANK CO LTD ORD CNY1 CC	2,200	-	-	1,600	600
CHINA MERCHANTS ENERGY ORD CNY 1 CC	7,400	-	-	700	6,700
CHINA MERCHANTS SECURITIES CO LTD A SHR ORD CNY1	6,104	-	-	400	5,704
CHINA MERCHANTS SECURITIES CO LTD A SHS ORD CNY 1 CC	400	-	-	-	400
CHINA MERCHANTS SHEKOU IND ORD CNY1 SZHK	900	1,200	-	800	1,300
CHINA MERCHANTS SHEKOU INDUSTRIAL ZONE CO LTD A SHRS ORD CNY1	6,295	-	-	300	5,995
CHINA MINSHENG BANKING CO LTD A SHR ORD CNY1	29,012	-	-	2,800	26,212
CHINA MINSHENG BANKING ORD CNY 1 CC	2,200	-	-	-	2,200
CHINA NATIONAL CHEMICAL ENGINEERING CO LTD A SHS ORD NPV	4,806	-	-	-	4,806
CHINA NATIONAL CHEMICAL ORD CNY 1 CC	800	-	-	600	200
CHINA NATIONAL MEDICINES ORD CNY 1 CC	-	600	-	-	600
CHINA NATIONAL NUCLEAR POWER CO LTD A SHS ORD CNY1	15,600	-	-	2,400	13,200
CHINA NATIONAL NUCLEAR POWER CO LTD CHINA CONNECT ORD CNY1	1,500	-	-	-	1,500
CHINA NATIONAL SOFTWARE & SERVICE CC ORD CNY1	600	-	180	200	580
CHINA NORTHERN RARE EARTH (GROUP) HIGH- TECH CO LTD A SHR ORD CNY1	3,116	-	-	200	2,916

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
CHINA NORTHERN RARE EARTH GROUP HIGH- TECH CO LTD ORD CNY 1 CC	100	-	-	-	100
CHINA PACIFIC INSURANCE GR ORD CNY 1 CC	500	-	-	-	500
CHINA PACIFIC INSURANCE GROUP A SHR ORD CNY1	5,521	-	-	600	4,921
CHINA PETROLEUM & CHEMICAL CORP CL A ORD CNY1	22,684	-	-	900	21,784
CHINA PETROLEUM & CHEMICAL ORD CNY 1 CC	6,700	1,900	-	4,900	3,700
CHINA RAILWAY GROUP LTD A ORD CNY1	16,800	-	-	1,400	15,400
CHINA RAILWAY GROUP LTD ORD CNY 1 CC	1,200	-	-	-	1,200
CHINA RAILWAY SIGNAL & COMMUNICATIO N CORP LTD ORD CNY1 CC	1,714	-	-	1,478	236
CHINA RAILWAY SIGNAL & COMMUNICATION CORP LTD A SHS ORD CNY1	4,806	-	-	-	4,806
CHINA RARE EARTH RESOURCES AND TECHNOLOGY CO LTD A SHR ORD CNY1	700	-	-	200	500
CHINA RARE EARTH RESOURCES AND TECHNOLOGY CO LTD ORD CNY1 SZHK	200	-	-	-	200
CHINA RESOURCES MICROELECTRONICS LT D ORD CNY1 A	275	-	-	-	275
CHINA RESOURCES MICROELECTRONICS LT D ORD CNY1 CC	740	-	-	-	740
CHINA RESOURCES SANJIU MED ORD CNY1 SZHK	100	-	-	-	100
CHINA RESOURCES SANJIU MEDICAL AND	754	-	-	-	754

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
PHARMACEUTICAL CO LTD A SHR ORD CNY1					
CHINA SHENHUA ENERGY CO LTD A SHS ORD CNY1	5,057	-	-	-	5,057
CHINA SHENHUA ENERGY CO ORD CNY 1 CC	900	-	-	600	300
CHINA SOUTHERN AIRLINES CO LTD A SHRS ORD CNY1	8,660	-	-	-	8,660
CHINA SOUTHERN AIRLINES CO ORD CNY 1 CC	1,200	-	-	800	400
CHINA STATE CONSTRUCTION ENGINEERING CORP LTD A SHR ORD CNY1	34,820	-	-	3,000	31,820
CHINA STATE CONSTRUCTION ORD CNY 1 CC	1,900	-	-	-	1,900
CHINA THREE GORGES RENEWABLES GROUP CO LTD ORD CNY1 A SHRS	7,100	-	-	700	6,400
CHINA THREE GORGES RENEWABLES GROUP CO LTD ORD CNY1 CC	19,200	-	-	3,000	16,200
CHINA TOURISM GROUP DUTY FREE CORP LTD A SHS ORD CNY1	1,532	-	-	100	1,432
CHINA TOURISM GROUP DUTY FREE CORP LTD ORD CNY1 CC	200	-	-	100	100
CHINA UNITED NETWORK COMMUNICATIONS LTD A SHRS ORD CNY1	2,200	-	-	-	2,200
CHINA UNITED NETWORK ORD CNY 1 CC	26,300	-	-	3,600	22,700
CHINA VANKE CO LTD A SHR ORD CNY1	8,162	-	-	400	7,762
CHINA VANKE CO LTD ORD CNH1 SZHK	300	-	-	-	300
CHINA XD ELECTRIC CO LTD A SHS ORD CNY1	-	400	-	-	400
CHINA XD ELECTRIC CO LTD ORD CNY 1 CC	-	3,700	-	-	3,700
CHINA YANGTZE POWER CO LTD CL A ORD CNY1	19,663	-	-	1,200	18,463

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	Holdings				31 December 2023
	1 January 2023	Additions	Corporate action	Disposals	
Investments (continued)					
Listed equities (continued)					
CHINA YANGTZE POWER CO LTD ORD CNY1 CC	900	700	-	400	1,200
CHINA ZHENHUA GROUP SCIENC ORD CNY1 SZHK	100	100	-	-	200
CHINA ZHENHUA GROUP SCIENCE & ORD CNY1 A	400	-	-	200	200
CHINA ZHESHANG BANK CO LTD A SHS ORD CNY1	3,900	1,170	-	-	5,070
CHINA ZHESHANG BANK CO LTD	-	-	3,450	3,450	-
CHINA ZHESHANG BANK CO LTD	-	-	1,170	1,170	-
CHINA ZHESHANG BANK CO LTD ORD CNY1 CC	11,500	3,450	-	2,200	12,750
CHONGQING BREWERY CO LTD A SHS ORD CNY1	200	-	-	-	200
CHONGQING BREWERY CO ORD CNY 1 CC	200	-	-	-	200
CHONGQING CHANGAN AUTOMOBILE CO LTD A SHR ORD CNY1	7,169	-	-	800	6,369
CHONGQING CHANGAN AUTOMOBILE CO LTD ORD CNY1 SZHK	46	-	-	-	46
CHONGQING FULING ZHACAI-A ORD CNY1	800	-	240	1,040	-
CHONGQING RURAL COMMERCIAL BANK CO LTD ORD CNY1 A	4,200	-	-	-	4,200
CHONGQING RURAL COMMERCIAL BANK CO LTD ORD CNY1 CC	3,800	-	-	1,800	2,000
CHONGQING SOKON INDUSTRY GROUP CO LTD ORD CNY1 CC	-	1,300	-	100	1,200
CHONGQING TAIJI INDUSTRY GROUP CO LTD ORD CNY1 CC	-	400	-	-	400
CHONGQING TONGJUNGE CO LTD A SHR ORD CNY1	3,600	-	-	-	3,600
CHONGQING ZHIFEI BIOLOGICAL PRODUCT CO LTD A SHRS ORD CNY1	1,400	-	700	200	1,900
CITIC SECURITIES CO LTD A SHR ORD CNY1	9,430	-	-	-	9,430

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
CITIC SECURITIES CO ORD CNY 1 CC	1,265	-	-	800	465
CMOC GROUP LIMITED A SHR ORD NPV	14,400	-	-	-	14,400
CMOC GROUP LTD CO LTD ORD CNY 0.2CC	1,100	-	-	900	200
CNGR ADVANCED MATERIAL CO LTD ORD C NY1 A	100	-	-	-	100
CNGR ADVANCED MATERIAL CO LTD ORD C NY1 SZHK	300	100	-	-	400
CNNC HUA YUAN TITANIUM DIOXIDE CO LTD A SHS ORD CNY1	2,145	-	-	2,145	-
CNPC CAPITAL CO LTD ORD CNY1 SZHK	-	6,300	-	-	6,300
CONTEMPORARY AMPEREX TECHNOLOGY CO LTD A SHS ORD CNY1	1,800	-	1,440	-	3,240
CONTEMPORARY AMPEREX TECHNOLOGY CO LTD ORD CNY1 SZHK	400	100	320	500	320
COSCO SHIPPING DEVELOPMENT CO LTD ORD CNY1	8,000	-	-	-	8,000
COSCO SHIPPING DEVELOPMENT CO LTD ORD CNY1 CC	700	-	-	-	700
COSCO SHIPPING ENERGY TRANSPORTATION CO LTD A SHRS ORD CNY1	3,150	-	-	300	2,850
COSCO SHIPPING HOLDINGS CO LTD A SHS ORD CHY1	11,130	-	-	1,700	9,430
COSCO SHIPPING HOLDINGS CO LTD ORD CNY1 CC	580	-	-	-	580
CRRC CORP LTD A SHR ORD CNY1	1,700	-	-	700	1,000
CRRC CORP LTD A SHS ORD CNY1 CC	20,700	-	-	2,600	18,100
CSC FINANCIAL CO LTD A SHS ORD CNY1	3,300	-	-	-	3,300
CSC FINANCIAL CO LTD ORD CNY1 CC	500	-	-	200	300

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
CSPC INNOVATION PHARMACEUTICAL CO LTD ORD CNY1 SZHK	-	900	-	-	900
CSSC SCIENCE & TECHNOLOGY CO LTD ORD CNY1 CC	-	1,200	-	-	1,200
DA AN GENE CO LTD A ORD CNY1	1,284	-	-	1,284	-
DAJIN HEAVY INDUSTRY CO LTD ORD CNY1 SZHK	500	-	-	500	-
DAQIN RAILWAY CO LTD A SHS ORD CNY1	3,700	-	-	700	3,000
DAQIN RAILWAY CO LTD ORD CNY 1 CC	10,000	-	-	1,200	8,800
DASHENLIN PHARMACEUTICAL GROUP CO L TD ORD CNY1 CC	752	-	150	400	502
DASHENLIN PHARMACEUTICAL GROUP CO LTD A SHRS ORD CNY1	144	-	29	-	173
DATANG INTL POWER GEN CO ORD CNY 1 CC	7,200	-	-	-	7,200
DHC SOFTWARE CO LTD A SHS ORD CNY1	3,276	-	-	400	2,876
DO-FLUORIDE CHEMICALS CO LTD A SHR ORD CNY1	600	-	240	-	840
DONGFANG ELECTRIC CO LTD A SHR ORD CNY1	2,519	-	-	600	1,919
DONGXING SECURITIES CO LTD A SHRS ORD CNY1	2,800	-	-	-	2,800
DONLINKS INTERNATIONAL INVESTMENT CO LTD A SHRS ORD CNY1	700	-	-	-	700
EAST MONEY INFORMATION CO LTD A SHR ORD CNY1	11,589	-	2,318	1,200	12,707
EAST MONEY INFORMATION CO LTD ORD CNY1 SZHK	20	-	4	-	24
EASTROC BEVERAGE GROUP CO LTD ORD CNY1 CC	-	200	-	-	200

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
ECOVACS ROBOTICS CO LTD ORD CNY1 CC	400	-	-	-	400
ECOVACS ROBOTICS CO LTD-A SHRS ORD CNY1	100	-	-	-	100
EMPYREAN TECHNOLOGY CO LTD ORD CNY1 SZHK	-	300	-	-	300
ENN ENERGY CHEMICALS CO LTD A SHRS ORD CNY1	1,400	-	-	-	1,400
ENN NATURAL GAS CO LTD CC ORD CNY1	900	-	-	400	500
EOPTOLINK TECHNOLOGY INC LTD ORD CNY1 SZHK	-	600	-	-	600
EVE ENERGY CO LTD A SHARE ORD CNY1	1,622	-	-	200	1,422
EVE ENERGY CO LTD ORD CNY1 SZHK	200	-	-	-	200
EVERBRIGHT SECURITIES CO LTD A SHRS ORD CNY1	3,123	-	-	300	2,823
EVERBRIGHT SECURITIES CO LTD ORD CNY1 CC	300	-	-	-	300
EVERDISPLAY OPTRONICS SHANGHAI CO LTD ORD CNY1 A SHRS	-	915	-	-	915
EVERDISPLAY OPTRONICS SHANGHAI CO LTD ORD CNY1 CC	-	8,235	-	-	8,235
FANGDA CARBON NEW MATERIAL CO LTD A SHS ORD CNY1	4,017	-	-	600	3,417
FARASIS ENERGY GAN ZHOU CO LTD ORD CNY1 CC	-	963	-	-	963
FAW CAR COMPANY LIMITED ORD CNY1 SZHK	3,200	-	-	1,000	2,200
FIRST CAPITAL SECURITIES COMPANY LTD A SHS ORD CNY1	3,800	-	-	-	3,800
FLAT GLASS GROUP CO LTD A SHS ORD CNY1	800	-	-	-	800
FLAT GLASS GROUP CO LTD ORD CNY1 CC	700	-	-	200	500

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
FOCUS MEDIA INFORMATION TE ORD CNY1 SZHK	900	-	-	-	900
FOCUS MEDIA INFORMATION TECHNOLOGY CO LTD A SHS ORD CNY1	12,400	-	-	2,400	10,000
FOSHAN HAITIAN FLAV & FOOD CO LTD ORD CNY1 CC	6	300	1	200	107
FOSHAN HAITIAN FLAVOURING & FOOD COMPANY LTD A SHS ORD CNY1	3,502	-	600	500	3,602
FOUNDER SECURITIES CO LTD ORD CNY 1 CC	-	6,900	-	-	6,900
FOXCONN INDUSTRIAL INTERNET CO LTD A SHRS ORD CNY1	7,500	-	-	-	7,500
FOXCONN INDUSTRIAL INTERNET CO LTD ORD CNY1 CC	1,200	2,800	-	800	3,200
FUJIAN SUNNER DEVELOPMENT CO LTD A SHS ORD CNY1	1,100	-	-	-	1,100
FUYAO GROUP GLASS INDUSTR ORD CNY 1 CC	100	-	-	-	100
FUYAO GROUP GLASS INDUSTRIES CO LTD A SHR ORD CNY1	1,767	-	-	400	1,367
GALAXYCORE INC ORD CNY1 CC	-	1,400	-	-	1,400
GANFENG LITHIUM GROUP CO LTD A SHRS ORD CNY1	1,460	-	-	200	1,260
G-BITS NETWORK TECHNOLOGY XIAMEN CO LTD A SHRS ORD CNY1	40	-	-	-	40
GCL SYSTEM INTEGRATION TEC-A ORD CNH1.0	1,500	-	-	1,500	-
GCL SYSTEM INTEGRATION TECHNOLOGY CO LTD SHS A ORD CNY1	4,900	-	-	4,900	-

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	Holdings				31 December 2023
	1 January 2023	Additions	Corporate action	Disposals	
Investments (continued)					
Listed equities (continued)					
GD POWER DEVELOPMENT CO LTD A SHS ORD CNY1	12,600	-	-	-	12,600
GD POWER DEVELOPMENT CO ORD CNY 1 CC	3,100	-	-	1,300	1,800
GEM CO LTD A SHS ORD CNY1	4,358	-	-	-	4,358
GEMDALE CORP A SHR ORD CNY1	4,168	-	-	-	4,168
GF SECURITIES CO LTD A SHR ORD CNY1	4,848	-	-	400	4,448
GF SECURITIES CO LTD ORD CNY1 SZHK	400	-	-	-	400
GIANT NETWORK GROUP CO LTD A ORD CNY1 CC	-	1,700	-	-	1,700
GIGADEVICE SEMICONDUCTOR INC A SHRS CNY1	596	-	-	100	496
GINLONG TECHNOLOGIES CO LTD ORD CNY 1 A	350	-	-	-	350
GOERTEK INC A SHS ORD CNY1	2,950	-	-	600	2,350
GOERTEK INC ORD CNY1 SZHK	200	-	-	-	200
GONGNIU GROUP CO LTD ORD CNY1 CC	-	400	-	-	400
GOTION HIGH-TECH CO LTD A SHRS ORD CNY1 SZHK	200	-	-	-	200
GREAT WALL MOTOR CO LTD ORD CNY 1 CC	2,200	-	-	300	1,900
GREE ELECTRIC APPLIANCES INC OF ZHUHAI A SHS ORD CNY1	700	-	-	-	700
GREE ELECTRIC APPLIANCES INC OF ZHUHAIY ORD CNY1 SZHK	1,800	-	-	200	1,600
GREENLAND HOLDINGS CORP LTD ORD CNY1 CC	-	9,800	-	-	9,800
GRG BANKING EQUIPMENT CO LTD A SHR ORD CNY1	2,435	-	-	400	2,035
GUANGDONG BY-HEALTH BIOTECHNOLOGY CO LTD A SHS ORD CNY1	1,600	-	-	200	1,400
GUANGDONG HAID GROUP CO LTD A SHR ORD CNY1	1,506	-	-	200	1,306

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
GUANGDONG HEC TECHNOLOGY H ORD CNY 1 CC	2,600	-	-	-	2,600
GUANGDONG KINLONG HARDWARE PRODUCTS CO LTD A SHS ORD CNY1	100	-	-	100	-
GUANGDONG KINLONG HARDWARE PRODUCTS CO LTD ORD CNY1 SZHK	200	-	-	200	-
GUANGDONG LY INTELLIGENT MANUFACTURING CO LTD A SHS ORD CHY1	5,900	-	-	800	5,100
GUANGDONG SHENGYI SCIENCE TECHNOLOGY CO LTD A SHS ORD CNY1	2,105	-	-	400	1,705
GUANGDONG WEIHUA CORP A SHR ORD CNY1	600	-	-	-	600
GUANGHUI ENERGY CO LTD A SHS ORD CNY1	6,090	-	-	700	5,390
GUANGZHOU AUTOMOBILE GROUP CO LTD A SHRS ORD CNY1	4,300	-	-	600	3,700
GUANGZHOU BAIYUN INTERNATI ORD CNY 1 CC	-	2,000	-	-	2,000
GUANGZHOU BAIYUNSHAN PHAR ORD CNY 1 CC	100	-	-	-	100
GUANGZHOU BAIYUNSHAN PHARMACEUTICAL HOLDINGS CO LTD A SHRS ORD CNY1	1,189	-	-	200	989
GUANGZHOU GREAT POWER ENERGY & TECHNOLOGY CO LTD ORD CNY1 SZHK	400	-	-	400	-
GUANGZHOU HAIGE COMMUNICATION GROUP ORD CNY1	2,450	-	-	400	2,050
GUANGZHOU KINGMED DIAGNOSTICS GROUP CO LTD A SHRS ORD CNY1	400	-	-	-	400
GUANGZHOU SHIYUAN ELECTRONIC	600	-	-	-	600

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
TECHNOLOGY CO LTD A SHS ORD CNY1					
GUANGZHOU TINCI MATERIALS TECHNOLOGY CO LTD A SHS ORD CNY1 SZHK	1,820	-	-	500	1,320
GUANGZHOU YUEXIU CAPITAL HOLDINGS GROUP CO LTD ORD CNY1 SZHK	3,256	-	-	-	3,256
GUOLIAN SECURITIES CO LTD ORD CNY1 CC	2,200	-	-	600	1,600
GUOSEN SECURITIES CO LTD A SHRS	5,500	-	-	1,200	4,300
GUOSEN SECURITIES CO LTD ORD CNY1 SZHK	500	-	-	-	500
GUOTAI JUNAN SECURITIES CO LTD A SHRS ORD NPV	6,100	-	-	-	6,100
GUOTAI JUNAN SECURITIES CO LTD CHINA CONNECT ORD NPV	500	-	-	400	100
GUOXUAN HIGH-TECH CO LTD ORD CNY1	1,240	-	-	-	1,240
GUOYUAN SECURITIES CO LTD A SHS ORD CNY1	4,013	-	-	1,000	3,013
HAIER SMART HOME CO LTD ORD CNY1 CC	300	-	-	-	300
HAINAN AIRLINES HOLDING CO LTD ORD CNY1 CC	-	36,000	-	-	36,000
HAINAN AIRPORT INFRASTRUCTURE CO LTD ORD CNY1 CC	-	9,600	-	-	9,600
HAITONG SECURITIES CO LTD CL A ORD CNY1	7,847	-	-	-	7,847
HAITONG SECURITIES CO LTD ORD CNY 1 CC	600	-	-	500	100
HANG ZHOU GREAT STAR INDUSTRIAL CO LTD A SHARE ORD CNY1	-	100	-	-	100
HANG ZHOU GREAT STAR INDUSTRIAL CO LTD A SHS ORD CNY1 SZHK	-	900	-	-	900

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
HANGZHOU BINJIANG REAL EST ORD CNY1 SZHK	2,800	-	-	-	2,800
HANGZHOU CHANG CHUAN TECHNOLOGY CO LTD ORD CNY1 SZHK	500	-	-	-	500
HANGZHOU FIRST APPLIED MATERIAL CO LTD A SHS CNY1	168	-	27	100	95
HANGZHOU FIRST APPLIED MATERIAL CO LTD CC ORD CNY1	1,082	400	432	500	1,414
HANGZHOU HANGYANG CO LTD A ORD CNY1	800	-	-	-	800
HANGZHOU LION ELECTRONICS CO LTD ORD CNY1 A	600	-	-	-	600
HANGZHOU ROBAM APPLIANCES COMPANY LIMITED A SHS ORD CNY1	980	-	-	100	880
HANGZHOU SILAN MICROELECTRONICS CO LTD A SHR ORD CNY 1	1,200	-	-	-	1,200
HANGZHOU TIGERMED CONSULTING CO LTD A SHR ORD NPV	300	-	-	-	300
HAOHUA CHEMICAL SCIENCE & TECHNOLOGY CO LTD ORD CNY1	-	600	-	-	600
HBIS COMPANY LIMITED A SHR ORD CNY1	11,250	-	-	2,000	9,250
HEBEI HENGSHUI LAOBAIGAN ORD CNY 1 CC	-	800	-	-	800
HEBEI YANGYUAN ZHIHUI BEVERAGE CO LTD ORD CNY1 CC	-	1,100	-	-	1,100
HEILONGJIANG AGRICULTURE CO LTD A SHR ORD CNY1	1,600	-	-	-	1,600
HENAN SHENHUO COAL & POWER CO LTD A SHR ORD CNY1	2,000	-	-	400	1,600

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	Holdings				31 December 2023
	1 January 2023	Additions	Corporate action	Disposals	
Investments (continued)					
Listed equities (continued)					
HENAN SHUANGHUI INVESTMENT & DEVELOPMENT CO LTD A SHR ORD CNY1	2,800	-	-	200	2,600
HENAN SHUANGHUI INVESTMENT A SHRS ORD CNY1 SZHK	200	-	-	-	200
HENGDIAN GROUP DMEGC ORD CNY1 SZHK	1,500	-	-	-	1,500
HENGLI PETROCHEMICAL CO LTD A SHRS ORD CNY1	4,880	-	-	200	4,680
HENGLI PETROCHEMICAL CO LTD ORD CNY1 CC	600	-	-	-	600
HENGTONG OPTIC- ELECTRIC CO LTD A SHRS ORD CNY1	2,100	-	-	-	2,100
HENGYI PETROCHEMICAL CO LTD A SHR ORD CNY1	3,320	-	-	-	3,320
HISENSE VISUAL TECHNOLOGY CO LTD A SHRS ORD CNY1 CC	-	900	-	-	900
HISENSE VISUAL TECHNOLOGY CO LTD A SHS ORD CNY1	-	100	-	-	100
HITHINK FLUSH INFORMATION NETWORK CO LTD A SHS ORD CNY1	400	-	-	100	300
HITHINK ROYALFLUSH INFORMATION NETWORK CO LTD ORD CNY1 SZHK	100	-	-	-	100
HLA GROUP CORP LTD ORD CNY1 CC	-	3,500	-	-	3,500
HONGFA TECHNOLOGY CO LTD A SHS ORD CNY1	500	-	-	-	500
HOSHINE SILICON INDUSTRY C-A ORD CNH1.0 SZHK	200	300	-	200	300
HOSHINE SILICON INDUSTRY C-A ORD RMB1	200	-	-	-	200
HOYUAN GREEN ENERGY CO LTD-A ORD CNY1 CC	40	-	15	-	55

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
HUADIAN POWER INTL CORP LTD A SHS ORD CNY1	6,850	-	-	-	6,850
HUADONG MEDICINE CO LTD A ORD CNY1	1,629	-	-	400	1,229
HUAFON CHEMICAL CO LTD ORD CNY1 SZHK	1,000	-	-	600	400
HUAGONG TECH CO LTD A SHS ORD CNY1	1,000	-	-	1,000	-
HUAGONG TECH CO LTD ORD CNY1 SZHK	100	800	-	100	800
HUALAN BIOLOGICAL ENGINEER ORD CNY1 SZHK	200	-	-	-	200
HUALAN BIOLOGICAL ENGINEERING INC A SHR ORD CNY1	1,424	-	-	400	1,024
HUANENG POWER INTERNATIONAL INC A SHS ORD CNY1	6,193	-	-	-	6,193
HUANENG POWER INTL INC ORD CNY 1 CC	1,900	-	-	500	1,400
HUATAI SECURITIES CO LTD A SHS ORD CNY1	5,900	-	-	-	5,900
HUATAI SECURITIES CO LTD ORD CNY 1 CC	500	-	-	300	200
HUAXI SECURITIES CO LTD A SHRS ORD CNY1	2,800	-	-	500	2,300
HUAXIA BANK CO LTD A SHR ORD CNY1	11,016	-	-	800	10,216
HUAXIA BANK CO LTD ORD CNY 1 CC	800	-	-	100	700
HUAXIN CEMENT CO LTD A SHR ORD CNY1	1,200	-	-	1,200	-
HUAYU AUTOMOTIVE SYSTEMS CO LTD A SHR ORD CNY1	2,664	-	-	300	2,364
HUAYU AUTOMOTIVE SYSTEMS ORD CNY 1 CC	200	-	-	-	200
HUBEI FEILIHUA QUARTZ GLASS CO LTD ORD CNY1 SZHK	500	-	-	200	300
HUBEI HONGCHENG GENERAL MACHIN ORD CNY 1 CC	800	-	-	-	800

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
HUBEI XINGFA CHEMICALS GROUP CO LTD A SHS ORD CNY1	800	-	-	-	800
HUBEI XINGFA CHEMICALS GROUP CO LTD ORD CNY1 CC	200	-	-	-	200
HUIZHOU DESAY SV AUTOMOTIVE CO LTD A SHRS ORD CNY1	400	-	-	100	300
HUIZHOU DESAY SV AUTOMOTIVE CO LTD ORD CNY1 SZHK	100	-	-	-	100
HUMANWELL HEALTHCARE GROUP CO LTD A SHS ORD CNY1	400	-	-	-	400
HUMANWELL HEALTHCARE GROUP ORD CNY 1 CC	1,100	-	-	200	900
HUNAN CHANGYUAN LICO CO LTD ORD CNY 1 CC	-	1,724	-	1,724	-
HUNAN VALIN STEEL CO LTD A SHR ORD CNY1	6,280	-	-	1,400	4,880
HUNDSUN ELECTRONIC CO LTD A ORD CNY1	1,707	-	-	200	1,507
HUOLINHE OPENCUT COAL INDUSTRY CORP LTD A SHS ORD CNY1	1,700	-	-	-	1,700
HWATSING TECHNOLOGY CO LTD ORD CNY1 CC	-	200	-	-	200
HYGON INFORMATION TECHNOLOGY CO LTD ORD CNY1 CC	-	1,559	-	-	1,559
IFLYTEK CO LTD A SHS ORD CNY1	2,058	-	-	300	1,758
IFLYTEK CO LTD ORD CNY1 SZHK	100	-	-	-	100
IMEIK TECHNOLOGY DEVELOPMENT CO LTD ORD CNY1 A SHRS	100	-	-	-	100
IMEIK TECHNOLOGY DEVELOPMENT CO LTD ORD CNY1 SZHK	100	-	-	-	100
IND & COMM BK OF CHINA ORD CNY 1 CC	12,500	-	-	5,500	7,000
INDUSTRIAL AND COMMERCIAL BANK OF	44,541	-	-	900	43,641

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	1 January 2023	Additions	Holdings Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
CHINA LTD A SHS ORD CNY1					
INDUSTRIAL BANK CO LTD A SHR ORD CNY1	16,436	-	-	300	16,136
INDUSTRIAL BANK CO LTD ORD CNY 1 CC	2,400	-	-	1,800	600
INDUSTRIAL SECURITIES CO LTD A SHRS ORD CNY1	7,050	-	-	1,200	5,850
INDUSTRIAL SECURITIES CO ORD CNY 1 CC	520	-	-	-	520
INGENIC SEMICONDUCTOR CO LTD A ORD CNY1	100	-	-	-	100
INGENIC SEMICONDUCTOR CO LTD ORD CNY1 SZHK	300	-	-	-	300
INNER MONGILIA YILI INDUSTRIAL GR CO LTD A SHS ORD CNY1	5,138	-	-	600	4,538
INNER MONGOLIA EERDUOSI RESOURCES CO LTD CL A ORD CNY1	1,000	-	-	1,000	-
INNER MONGOLIA JUNZHENG ENERGY AND CHEMICAL GROUP CO LTD A SHRS ORD CNY1	7,700	-	-	1,800	5,900
INNER MONGOLIA YILI INDUS ORD CNY 1 CC	500	-	-	-	500
INNER MONGOLIA YUAN XING ENERGY CO LTD A CNY1	2,600	-	-	1,000	1,600
INNER MONGOLIA YUAN XING ENERGY CO LTD ORD CNY1 SZHK	800	-	-	-	800
INNER MONGOLIAN BAOTOU STE ORD CNY 1 CC	2,800	-	-	2,700	100
INNER MONGOLIAN BAOTOU STEEL UNION CO LTD A SHR ORD CNY1	37,300	-	-	-	37,300
INSPUR ELECTRONIC INFORMATION INDUSTRY CO LTD A SHRS ORD CNY1	1,333	-	-	100	1,233
ISOFTSTONE INFORMATION	-	500	250	-	750

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
TECHNOLOGY GROUP CO LTD ORD CNY1 SZHK					
JA SOLAR TECHNOLOGY CO LTD NIL PAID RTS	-	-	2,600	2,600	-
JA SOLAR TECHNOLOGY CO LTD ORD CNY1 A SHRS	700	-	280	-	980
JA SOLAR TECHNOLOGY CO LTD ORD CNY1 SZHK	1,400	-	560	400	1,560
JAFRON BIOMEDICAL CO LTD A SHRS ORD CNY1	720	-	-	720	-
JASON FURNITURE HANGZHOU CO LT ORD 1 CC	610	-	-	200	410
JASON FURNITURE HANGZHOU CO LTD A SHS ORD CNY1	130	-	-	-	130
JIANGSU CHANGJIANG ELECTRO ORD CNY 1 CC	1,200	-	-	200	1,000
JIANGSU CHANGJIANG ELECTRONICS TECHNOLOGY CO LTD A SHR ORD CNY1	400	-	-	-	400
JIANGSU GOODWE POWER SUPPLY TECHNOLOGY CO LTD ORD CNY1 CC	200	-	80	200	80
JIANGSU HENGLI HIGHPRESSURE OIL CYLINDER CO LTD A SHR ORD CNY1	1,198	-	-	100	1,098
JIANGSU HENGRUI MEDICINE C ORD CNY 1 CC	780	200	-	400	580
JIANGSU HENGRUI MEDICINE CO LTD A SHR ORD CNY1	4,787	-	-	200	4,587
JIANGSU KINGS LUCK BREWERY JSC CO LTD A SHRS ORD CNY1 CC	100	-	-	-	100
JIANGSU NHWA PHARMACEUTICA ORD CNY1 SZHK	-	800	-	-	800
JIANGSU PACIFIC QUARTZ CO LTD ORD C NY1 CC	-	300	-	-	300
JIANGSU PHOENIX PUBLISH ORD CNY 1 CC	-	1,800	-	-	1,800

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	Holdings				31 December 2023
	1 January 2023	Additions	Corporate action	Disposals	
Investments (continued)					
Listed equities (continued)					
JIANGSU PHOENIX					
PUBLISHING AND MEDIA CORP LTD CL A ORD NPV	-	200	-	-	200
JIANGSU WUJIANG CHINA					
EASTERN SILK MARKET CO LTD A SHS ORD CNY1	2,400	-	-	-	2,400
JIANGSU WUJIANG CHINA					
EASTERN SILK MARKET CO LTD ORD CNY1 SZHK	1,200	1,600	-	-	2,800
JIANGSU YANGHE					
BREWERY JOINT-STOCK CO LTD A SHS ORD CNY1	1,181	-	-	100	1,081
JIANGSU YANGHE					
BREWERY ORD CNY1 SZHK	200	-	-	100	100
JIANGSU YANGNONG					
CHEMICAL CO LTD ORD CNY1	200	-	60	-	260
JIANGSU YANGNONG					
CHEMICAL ORD CNY 1 CC	100	-	30	100	30
JIANGSU YOKE					
TECHNOLOGY CO LTD A SHR ORD CNY1	300	-	-	-	300
JIANGSU YOKE					
TECHNOLOGY CO LTD ORD CNY1 SZHK	100	-	-	-	100
JIANGSU YUYUE MEDICAL					
EQUIPMENT CO LTD ORD CNY1	884	-	-	-	884
JIANGSU ZHONGTIAN					
TECHNOLOGIES CO LTD A SHR ORD CNY1	3,125	-	-	300	2,825
JIANGXI COPPER CO LTD A					
SHRS ORD CNY1	1,888	-	-	400	1,488
JIANGXI SPECIAL					
ELECTRIC A SHS ORD CNY1	1,500	-	-	-	1,500
JINAN DIESEL ENGINE CO					
LTD A SHS ORD CNY 1	-	500	-	-	500
JINDUICHENG					
MOLYBDENUM CO ORD CNY 1 CC	-	2,700	-	-	2,700
JINKO SOLAR CO LTD ORD					
CNY1 CC	-	5,602	-	-	5,602

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For the year ended 31 December 2023

	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
JIUGUI LIQUOR CO LTD ORD CNY1 SZHK	200	-	-	-	200
JIUGUIJIU CO LTD A SHRS ORD CNY1	100	-	-	-	100
JIZHONG ENERGY RESOURCES CO LTD A SHS ORD CNY1	3,100	-	-	-	3,100
JOINCARE PHARMACEUTICAL GR IND CO LTD A SHR ORD CNY1	1,696	-	-	-	1,696
JOINN LABORATORIES CHINA CO LTD A SHRS ORD CNY1	448	-	179	627	-
JOINTOWN PHARMACEUTICAL GROUP CO LTD A SHR ORD CNY1	2,000	-	1,846	300	3,546
JONJEE HIGH TECH ORD CNY1	700	-	-	-	700
JUEWEI FOOD CO LTD A SHS ORD CNY1	600	-	-	-	600
JUNEYAO AIRLINES CO LTD A CC ORD CNY1	1,600	-	-	-	1,600
KEDA CLEAN ENERGY CO LTD A SHS ORD CNY1	1,600	-	-	-	1,600
KINGNET NETWORK CO LTD A SHRS ORD CNY1	-	200	-	-	200
KINGNET NETWORK CO LTD ORD CNY1 SZHK	-	1,500	-	-	1,500
KINGS LUCK ORD CNY1 A	1,000	-	-	100	900
KUNLUN TECH CO LTD ORD CNY1 SZHK	-	1,000	-	-	1,000
KWEICHOW MOUTAI CO LTD A SHR ORD CNY1	897	-	-	100	797
KWEICHOW MOUTAI CO LTD ORD CNY1 CC	300	-	-	100	200
LB GROUP CO LTD A SHR ORD CNY1	2,000	-	-	400	1,600
LB GROUP CO LTD ORD CNY1 SZHK	100	-	-	-	100
LENS TECHNOLOGY CO LTD A SHRS ORD CNY1	2,800	-	-	-	2,800
LENS TECHNOLOGY CO LTD ORD CNY1 SZHK	1,700	-	-	400	1,300

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For the year ended 31 December 2023

	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
LEPU MEDICAL TECHNOLOGY A SHRS CNY1	1,600	-	-	-	1,600
LIAONING PORT CO LTD A SHS ORD CNY1	13,800	-	-	-	13,800
LIAONING PORT CO LTD ORD CNY 1 CC	2,700	-	-	-	2,700
LINGYI ITECH (GUANGDONG) COMPANY ORD CNY1 SZHK	500	-	-	-	500
LIVZON PHARMACEUTICAL GROUP INC A SHR ORD CNY1	624	-	-	200	424
LONGI GREEN ENERGY TECHNOLOGY CO LTD A SHRS ORD CNY1 CC	972	-	-	700	272
LONGI GREEN ENERGY TECHNOLOGY-A A SHRS ORD CNY1	5,926	-	-	100	5,826
LTDNGHAI JUNSHI BIOSCIENCES CO LTD ORD CNY1 A	486	-	-	-	486
LUOYANG XINQIANGLIAN SLEWING BEARING CO LTD ORD CNY1 A	240	-	-	240	-
LUXI CHEMICAL GROUP CO LT ORD A SHS CNY1 SZHK	500	-	-	-	500
LUXI CHEMICAL GROUP CO LTD A SHS ORD CNY1	1,500	-	-	300	1,200
LUXIANG COMPANY LTD A SHR ORD CNY1	200	-	-	200	-
LUXSHARE PRECISION INDUSTRY CO LTD A SHS ORD CNY1	5,826	-	-	400	5,426
LUXSHARE PRECISION INDUSTRY CO LTD A SHS ORD CNY1 SZHK	400	-	-	-	400
LUZHOU LAOJIAO CO LTD A SHR ORD CNY1	1,221	-	-	100	1,121
LUZHOU LAOJIAO CO LTD ORD CNY1 SZHK	100	-	-	-	100

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For the year ended 31 December 2023

	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
MANGO EXCELLENT MEDIA CO LTD A SHS ORD CNY1	1,610	-	-	200	1,410
MANGO EXCELLENT MEDIA CO LTD ORD CNY1 SZHK	100	-	-	-	100
MATERIAL INDUSTRY ZHONGDA GRO A SHARES ORD CNY1	5,355	-	-	700	4,655
MAXSCEND MICROELECTRONICS CO LTD A SHRS ORD CNY1	416	-	-	-	416
MAXSCEND MICROELECTRONICS CO LTD ORD CNY1 SZHK	60	-	-	-	60
MEIHUA HOLDINGS GROUP CO ORD CNY 1 CC	-	2,700	-	600	2,100
MEINIAN ONEHEALTH HEALTHCARE HOLDINGS CO LTD A SHS ORD CNY1	3,952	-	-	700	3,252
MEINIAN ONEHEALTH HEALTHCARE HOLDINGS CO LTD A SHRS ORD CNY1 SZHK	300	-	-	-	300
METALLURGICAL CORP OF CHIN ORD CNY 1 CC	1,100	-	-	-	1,100
METALLURGICAL CORPORATION OF CHINA LTD A SHRS ORD CNY1	15,150	-	-	2,400	12,750
MING YANG SMART ENERGY GROUP LTD ORD CNY1 A	1,500	-	-	-	1,500
MING YANG SMART ENERGY GROUP LTD ORD CNY1 CC	300	200	-	-	500
MONTAGE TECHNOLOGY CO LTD ORD CNY1 A	900	-	-	200	700
MONTAGE TECHNOLOGY CO LTD ORD CNY1 CC	140	-	-	-	140
MUYUAN FOODSTUFF CO LTD A SHS ORD CNY1	4,028	-	-	-	4,028
MUYUAN FOODSTUFF CO LTD ORD CNY1 SZHK	780	-	-	400	380
NANJING KING-FRIEND BIOCHEMICAL PHA	39	-	-	-	39

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
RMACEUTICAL CO LTD ORD CNY1 CC					
NANJING KING-FRIEND BIOCHEMICAL PHARMACEUTICAL CO LTD A SHRS ORD CNY1	1,351	-	-	-	1,351
NANJING SECURITIES CO LTD ORD CNY1 CC	-	3,100	-	-	3,100
NARI TECHNOLOGY DEVELOPMEN ORD CNY 1 CC	32	500	6	300	238
NARI TECHNOLOGY DEVELOPMENT LTD A SHR ORD CNY1	6,099	-	1,040	900	6,239
NATIONAL SILICON INDUSTRY GROUP CO LTD ORD CNY1 CC	-	2,246	-	-	2,246
NAURA TECHNOLOGY GROUP CO LTD A SHRS ORD CNY1	400	-	-	100	300
NAVINFO CO LTD ORD CNY1	1,975	-	-	300	1,675
NAVINFO CO LTD ORD CNY1 SZHK	500	-	-	-	500
NEW CHINA LIFE INSURANCE C ORD CNY 1 CC	100	-	-	-	100
NEW CHINA LIFE INSURANCE CO LTD A SHRS ORD NPV	1,860	-	-	200	1,660
NEW HOPE LIUHE CO LTD A SHR ORD CNY1	3,880	-	-	400	3,480
NEW HOPE LIUHE CO LTD A SHRS ORD CNY1 SZHK	300	-	-	-	300
NINESTAR CORP A SHRS ORD CNY1	1,200	-	-	200	1,000
NINESTAR CORP ORD CNY1 SZHK	100	-	-	-	100
NINGBO DEYE TECHNOLOGY CO LTD ORD C NY1 A	200	-	160	-	360
NINGBO JOYSON ELECTRONIC CORP A ORD CNY1	1,040	-	-	-	1,040

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
NINGBO JOYSON					
ELECTRONIC CORP ORD CC	200	-	-	-	200
NINGBO ORIENT WIRES & CABLES CO LTD ORD CNY1 A					
	600	-	-	-	600
NINGBO RONBAY NEW ENERGY TECHNOLOGY CO LTD ORD CNY1 A SHRS					
	200	-	-	-	200
NINGBO RONBAY NEW ENERGY TECHNOLOGY CO LTD ORD CNY1 CC					
	152	-	-	-	152
NINGBO SHANSHAN CO LTD A SHS ORD CNY1					
	500	-	-	-	500
NINGBO SHANSHAN CO LTD ORD CNY 1 CC					
	1,400	-	-	-	1,400
NINGBO TUOPU GROUP CO LTD A SHRS ORD NPV1					
	900	-	-	100	800
NINGBO TUOPU GROUP CO LTD ORD CNY1 CC					
	100	-	-	-	100
NINGXIA BAOFENG ENERGY GROUP CO LTD A SHS ORD CNY1					
	5,000	-	-	-	5,000
NINGXIA BAOFENG ENERGY GROUP CO LTD ORD CNY1 CC					
	600	1,000	-	800	800
NORTH INDUSTRIES GROUP RED ARROW CO LTD ORD CNY1					
	1,300	-	-	-	1,300
OFFCN EDUCATION TECHNOLOGY CO LTD O RD CNY1 SZHK					
	-	5,500	-	-	5,500
OFFSHORE OIL ENGINEERING CO LTD A SHRS ORD CNY1					
	4,650	-	-	700	3,950
OFILM GROUP CO LTD A SHRS ORD CNY1					
	2,640	-	-	2,640	-
OFILM GROUP CO LTD ORD CNY1 SZHK					
	-	2,600	-	-	2,600
OPPEIN HOME GROUP INC A SHS ORD CNY1					
	400	-	-	200	200
OPPEIN HOME GROUP INC ORD CNY1 CC					
	-	300	-	200	100
ORIENT SECURITIES CO LTD/CHIN ORD CNY1 CC					
	12	-	-	-	12

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
ORIENT SECURITIES					
COMPANY LTD A SHRS ORD CNY1	6,772	-	-	1,000	5,772
ORIENTAL PEARL GROUP CO LTD A SHRS ORD CNY1	-	300	-	-	300
ORIENTAL PEARL GROUP CO LTD ORD CNY1	-	2,400	-	-	2,400
PANGANG GROUP					
VANADIUM TITANIUM & RESOURCES CO LTD A SHR ORD CNY1	7,800	-	-	-	7,800
PEOPLE.CN CO LTD ORD CNY 1 CC	-	900	-	-	900
PEOPLE'S INSURANCE CO GROUP OF CHINA					
LTD/THE A SHRS ORD RMB1	6,000	-	-	-	6,000
PEOPLE'S INSURANCE CO GROUP OF CHINA					
LTD/THE ORD CNY1 CC	2,300	-	-	1,400	900
PERFECT WORLD CO LTD A ORD CNY1	1,650	-	-	-	1,650
PERFECT WORLD CO					
LTD/CHINA ORD CNY1 SZHK	100	-	-	-	100
PETROCHINA CO LTD A SHRS CNY1	17,639	-	-	1,600	16,039
PETROCHINA CO LTD ORD CNY 1 CC	1,300	-	-	-	1,300
PHARMARON BEIJING CO LTD A SHRS ORD CNY1	850	-	425	200	1,075
PHARMARON BEIJING CO LTD ORD CNY1 S ZHK	50	-	25	-	75
PING AN BANK CO LTD A					
SHR ORD CNY1	14,819	-	-	-	14,819
PING AN BANK CO LTD					
ORD CNH1 SZHK	2,200	-	-	1,400	800
PING AN INSURANCE (GROUP) CO OF CHINA					
LTD A SHR ORD CNY1	8,872	-	-	300	8,572
PING AN INSURANCE GROUP CO ORD CNY 1 CC					
	900	-	-	800	100
PINGDINGSHAN TIANAN COAL MINING CO A SHS					
ORD CNY1	2,100	-	-	2,100	-

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
PINGDINGSHAN TIANAN COAL MINING CO	-	-	3,000	3,000	-
PIOTECH INC ORD CNY1 CC	-	200	-	-	200
POLY DEVELOPMENTS AND HOLDINGS GROUP CO LTD A SHR ORD CNY1	10,257	-	-	800	9,457
POLY DEVELOPMENTS AND HOLDINGS GROUP CO LTD ORD CNY 1 CC	200	-	-	-	200
PORTON FINE CHEMICALS LTD ORD CNY1 SZHK	500	-	-	500	-
POSTAL SAVINGS BANK OF CHINA CO LTD ORD CNY1 A	9,500	-	-	-	9,500
POSTAL SAVINGS BANK OF CHINA CO LTD ORD CNY1 CC	13,900	-	-	-	13,900
POWER CONSTRUCTION CORP OF ORD CNY 1 CC	900	2,100	-	2,200	800
POWER CONSTRUCTION CORPORATION OF CHINA A SHRS ORD CNY1	12,600	-	-	-	12,600
PROYA COSMETICS CO LTD A SHRS ORD CNY1	140	-	-	140	-
PYLON TECHNOLOGIES CO LTD ORD CNY1 CC	200	-	-	-	200
QI AN XIN TECHNOLOGY GROUP INC ORD CNY1 CC	-	576	-	-	576
QINGDAO HAIER CO LTD A SHR ORD CNY1	5,492	-	-	800	4,692
QINGHAI SALT LAKE INDUSTRY ORD CNY1 SZHK	4,900	-	-	600	4,300
RANGE INTELLIGENT COMPUTING TECHNOL OGY GROUP CO LTD ORD CNY1 SZHK	-	1,200	-	-	1,200
RAYTRON TECHNOLOGY CO LTD A SHS ORD CNY1	100	-	-	-	100
RAYTRON TECHNOLOGY CO LTD ORD CNY1 CC	200	-	-	-	200
RISEN ENERGY CO LTD ORD CNY1 SZHK	-	1,000	-	-	1,000

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
RIYUE HEAVY INDUSTRY CO LTD A SHRS ORD CNY1	800	-	-	800	-
ROCKCHIP ELECTRONICS CO LTD ORD CNY 1 CC	-	300	-	-	300
RONGSHENG PETRO CHEMICAL CO LTD A SHS ORD CNY1	9,350	-	-	1,500	7,850
RONGSHENG PETRO CHEMICAL CO LTD A SHS ORD CNY1 SZHK	50	-	-	-	50
S F HOLDING CO LTD A SHRS ORD CNY1	2,900	-	-	-	2,900
S F HOLDING CO LTD A SHRS ORD CNY1 SZHK	1,400	-	-	400	1,000
SAIC MOTOR CORP LTD A SHR ORD CNY1	6,937	-	-	1,100	5,837
SAIC MOTOR CORP LTD ORD CNY 1 CC	300	-	-	-	300
SAILUN CO LTD A ORD CNY1	2,400	-	-	-	2,400
SANAN OPTOELECTRONICS CO L ORD CNY 1 CC	-	4,200	-	-	4,200
SANGFOR TECHNOLOGIES INC A SHRS ORD CNY1	200	-	-	-	200
SANGFOR TECHNOLOGIES INC NIL PAID RTS	-	-	600	600	-
SANGFOR TECHNOLOGIES INC ORD CNY1 S ZHK	200	-	-	100	100
SANY HEAVY INDUSTRY CO LTD A ORD CNY1	6,995	-	-	400	6,595
SANY HEAVY INDUSTRY CO LTD ORD CNY 1 CC	400	-	-	-	400
SATELLITE CHEMICAL CO LTD A SHRS ORD CNY1	2,859	-	-	200	2,659
SATELLITE CHEMICAL CO LTD ORD CNY1 SZHK	390	-	-	200	190
SDIC CAPITAL CO LTD ORD CNY1 CC	-	5,700	-	1,000	4,700
SDIC POWER HOLDINGS CO LTD ORD CNY 1 CC	-	6,300	-	600	5,700
SEALAND SECURITIES CO LTD A SHR ORD CNY1	5,743	-	-	5,743	-
SEAZEN HOLDINGS CO LTD A SHRS ORD CNY1	1,900	-	-	600	1,300

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
SEAZEN HOLDINGS CO LTD CC ORD CNY1	200	-	-	-	200
SG MICRO CORP A SHS ORD CNY1	350	-	45	200	195
SG MICRO CORP ORD CNY1 SZHK	-	200	-	-	200
SHAANXI COAL INDUSTRY CO L - A SHRS ORD CNY1	6,900	-	-	-	6,900
SHAANXI COAL INDUSTRY CO LTD ORD CNY 1 CC	1,900	-	-	1,000	900
SHANDONG BUCHANG PHARMACEUTICALS CO LTD A SHRS ORD CNY1	925	-	-	-	925
SHANDONG DONG-E E- JIAO CO LTD A SHR ORD CNY1	619	-	-	100	519
SHANDONG GOLD MINING CO LT ORD CNY 1 CC	200	-	-	-	200
SHANDONG GOLD MINING CO LTD SHS A ORD CNY1	3,090	-	-	600	2,490
SHANDONG HIMILE MECHANICAL SCIENCE & TECHNOLOGY CO LTD ORD CNY1 SZHK	-	600	-	-	600
SHANDONG HUALU HENGSHENG CHEMICAL A SHR ORD CNY1	1,835	-	-	200	1,635
SHANDONG HUALU HENGSHENG CHEMICAL ORD CNY 1 CC	30	-	-	-	30
SHANDONG LINGLONG TYRE CO LTD A SHRS ORD CNY1	1,208	-	-	200	1,008
SHANDONG LINGLONG TYRE CO LTD ORD C CC	200	-	-	-	200
SHANDONG NANSHAN ALUMINUM CO LTD A SHR ORD CNY1	10,846	-	-	2,800	8,046
SHANDONG SUN PAPER INDUSTR ORD CNY1 SZHK	200	-	-	-	200
SHANDONG SUNPAPER CO LTD A SHS ORD CNY1	2,200	-	-	-	2,200
SHANDONG WEIFANG RAINBOW CHEMICAL C O LTD ORD CNY1 SZHK	200	-	-	200	-

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
SHANGHAI AIKO SOLAR ENERGY CO LTD ORD CNY1 CC	-	1,200	480	400	1,280
SHANGHAI BAIRUN INVESTMENT HOLDING GROUP CO LTD ORD CNY1 SZHK	872	-	-	-	872
SHANGHAI BAOSIGHT SOFTWARE CO A SHS ORD CNY1	1,412	-	262	200	1,474
SHANGHAI CONSTRUCTION CO LTD A SHR ORD CNY1	9,422	-	-	1,500	7,922
SHANGHAI ELECTRIC GRP CO L ORD CNY 1 CC	3,100	-	-	-	3,100
SHANGHAI ELECTRIC GRP CO LTD-A ORD NPV	7,200	-	-	-	7,200
SHANGHAI ELECTRIC POWER CO ORD CNY 1 CC	2,500	-	-	-	2,500
SHANGHAI FOSUN PHARMACEUTI ORD CNY 1 CC	100	-	-	-	100
SHANGHAI FOSUN PHARMACEUTICAL (GROUP) CO LTD A SHR ORD CNY1	1,891	-	-	300	1,591
SHANGHAI FRIENDESS ELECTRONIC TECHNOLOGY CORP LTD ORD CNY1 A	80	-	-	-	80
SHANGHAI FUDAN MICROELECTRONICS GROUP CO LTD ORD CNY1 CC	474	-	-	-	474
SHANGHAI INTERNATIONAL AIR ORD CNY 1 CC	400	-	-	200	200
SHANGHAI INTERNATIONAL AIRPORT CO LTD A SHR ORD CNY1	724	-	-	-	724
SHANGHAI INTERNATIONAL PORT GR LTD A SHR ORD CNY 1	8,200	-	-	2,300	5,900

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (Unaudited) (continued)
For the year ended 31 December 2023

	1 January 2023	Additions	Holdings Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
SHANGHAI JINJIANG INTERNAT ORD CNY 1 CC	200	-	-	-	200
SHANGHAI JINJIANG INTERNATIONAL HOTELS CO LTD A SHS ORD CNY1	600	-	-	-	600
SHANGHAI JUNSHI BIOSCIENCES CO LTD A SHRS ORD CNY1	200	-	-	-	200
SHANGHAI LINGANG HOLDINGS CORP LTD A SHRS ORD CNY1 CC	2,160	-	-	-	2,160
SHANGHAI M&G STATIONERY INC A SHRS ORD NPV	700	-	-	-	700
SHANGHAI M&G STATIONERY INC ORD CNY1 CC	100	-	-	-	100
SHANGHAI MOONS ELECTRIC CO LTD ORD CNY1 CC	-	300	-	-	300
SHANGHAI PHARMACEUTICAL CO LTD A SHR ORD CNY1	1,728	-	-	-	1,728
SHANGHAI PHARMACEUTICALS ORD CNY 1 CC	700	-	-	400	300
SHANGHAI PUDONG DEVELOPMENT BANK CO LTD A SHR ORD CNY1	24,657	-	-	3,500	21,157
SHANGHAI PUDONG DEVELOPMENT BANK ORD CNY 1 CC	2,000	-	-	-	2,000
SHANGHAI PUTAILAI NEW ENERGY TECHNO LOGY CO LTD ORD CNY1 CC	180	-	81	200	61
SHANGHAI PUTAILAI NEW ENERGY TECHNOLOGY CO LTD A SHRS ORD CNY1	1,080	-	486	-	1,566
SHANGHAI RAAS BLOOD PRODUC ORD CNY1 SZHK	500	-	-	-	500
SHANGHAI RAAS BLOOD PRODUCTS CO LTD A SHR ORD CNY1	5,600	-	-	700	4,900

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For the year ended 31 December 2023

	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
SHANGHAI RURAL COMMERCIAL BANK CO LTD ORD CNY1 CC	8,400	-	-	1,200	7,200
SHANGHAI UNITED IMAGING HEALTHCARE CO LTD ORD CNY1 CC	-	663	-	-	663
SHANGHAI YUYUAN TOURIST MART GROUP CO LTD A SHS ORD CNY1	3,200	-	-	-	3,200
SHANGHAI ZHANGJIANG HIGH ORD CNY 1 CC	-	1,200	-	-	1,200
SHANXI COAL INTERNATIONAL ORD CNY 1 CC	-	1,700	-	-	1,700
SHANXI COKING COAL ENERGY GROUP CO LTD A SHR ORD CNY1	3,544	-	-	-	3,544
SHANXI LU'AN ENVIROMENT ENGY DEV CO LTD A SHS ORD CNY1	2,686	-	-	200	2,486
SHANXI MEIJIN ENERGY CO LTD ORD CNY1 A SHARES	3,800	-	-	-	3,800
SHANXI SECURITIES CO LTD A SHR ORD CNY1	3,830	-	-	600	3,230
SHANXI TAIGANG STAINLESS STEEL CO LTD A SHR ORD CNY1	5,100	-	-	-	5,100
SHANXI XINGHUACUN FEN WINE FACTORY CO LTD A SHR ORD CNY1	995	-	-	100	895
SHANXI XINGHUACUN FEN WINE ORD CNY 1 CC	100	-	-	-	100
SHENERGY COMPANY LIMITED ORD CNY1 CC	-	4,100	-	-	4,100
SHENGHE RESOURCES A SHRS ORD CNY1	1,500	-	-	-	1,500
SHENGHE RESOURCES HOLDING CO LTD ORD CNY1 CC	100	-	-	-	100
SHENNAN CIRCUITS CO LTD A SHRS ORD CNY1	440	-	-	-	440
SHENWAN HONGYUAN GROUP CO LTD A SHRS ORD CNY1	18,418	-	-	-	18,418

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
SHENWAN HONGYUAN GROUP CO LTD ORD CNY1 SZHK	1,400	-	-	1,200	200
SHENZHEN CAPCHEM TECHNOLOGY- A ORD CNY1	180	-	-	-	180
SHENZHEN CAPCHEM TECHNOLOGY CO LTD ORD CNY1 SZHK	520	-	-	200	320
SHENZHEN DYNANONIC CO LTD ORD CNY1 A	200	-	120	200	120
SHENZHEN DYNANONIC CO LTD ORD CNY1 SZHK	-	100	-	-	100
SHENZHEN ENERGY GROUP CO LTD A SHR ORD CNY1	3,941	-	-	-	3,941
SHENZHEN GOODIX TECHNOLOGY CO LTD ORD CNY1 CC	-	400	-	-	400
SHENZHEN INOVANCE TECHNOLOGY CO LTD A SHR ORD CNY1	2,300	-	-	1,300	1,000
SHENZHEN INOVANCE TECHNOLOGY CO LTD ORD CNY1 SZHK	50	-	-	-	50
SHENZHEN KAIFA TECHNOLOGY ORD CNY1 SZHK	-	1,300	-	-	1,300
SHENZHEN KANGTAI BIOLOGICAL PRODUCTS CO LTD A SHS ORD CNY1	1,040	-	-	200	840
SHENZHEN KEDALI INDUSTRY CO LTD A SHS ORD CNY1	200	-	-	-	200
SHENZHEN KSTAR SCIENCE AND TECHNOLOGY CO LTD ORD CNY1 SZHK	500	-	-	500	-
SHENZHEN MINDRAY BIO MEDICAL ELECTRONICS CO LTD A SHS ORD CNY1	700	-	-	-	700
SHENZHEN MINDRAY BIO- MEDICAL ELECTRONICS CO LTD ORD CNY1 SZHK	400	-	-	100	300
SHENZHEN NEW INDUSTRIES	500	-	-	-	500

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
BIOMEDICAL ENGINEERING CO LTD ORD CNY1 A SHENZHEN NEW INDUSTRIES BIOMEDICAL ENGINEERING CO LTD ORD CNY1 SZHK	200	-	-	100	100
SHENZHEN OVERSEAS CHINESE TOWN CO LTD A SHR ORD CNY1	7,120	-	-	2,000	5,120
SHENZHEN OVERSEAS CHINESE TOWN CO LTD ORD CNY1 SZHK	500	-	-	-	500
SHENZHEN SALUBRIS PHARMACEUTICALS CO LTD A SHRS ORD CNY1	959	-	-	-	959
SHENZHEN SC NEW ENERGY TECHNOLOGY CORP A SHRS ORD CNY1	100	-	-	-	100
SHENZHEN SC NEW ENERGY TECHNOLOGY CORP ORD CNY1 SZHK	200	-	-	-	200
SHENZHEN SED INDUSTRY CO LTD ORD CNY1 SZHK	-	800	-	-	800
SHENZHEN SENIOR TECHNOLOGY MATERIAL CO LTD A SHRS ORD CNY1	1,199	-	-	-	1,199
SHENZHEN SUNLORD ELECTRONICS CO LTD A SHR ORD CNY1	600	-	-	-	600
SHENZHEN TRANSSION HOLDINGS CO LTD ORD CNY1 A	469	-	-	-	469
SHENZHEN TRANSSION HOLDINGS CO LTD ORD CNY1 CC	200	-	-	-	200
SHENZHEN YUTO PACKAGING TECHNOLOGY CO LTD ORD CNY1 SZHK	800	-	-	-	800
SHIJIAZHANG YILING PHARMACEUTICAL CO LTD A SHR ORD CNY1	1,583	-	-	400	1,183

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	Holdings				31 December 2023
	1 January 2023	Additions	Corporate action	Disposals	
Investments (continued)					
Listed equities (continued)					
SHUANGLIANG					
ECOENERGY SYS ORD CNY 1 CC	-	1,600	-	-	1,600
SICHUAN CHANGHONG ELECTRIC ORD CNY 1 CC	-	3,700	-	-	3,700
SICHUAN CHUANTOU ENERGY CO LTD A SHR ORD CNY1	3,136	-	-	-	3,136
SICHUAN CHUANTOU ENERGY CO ORD CNY 1 CC	300	-	-	-	300
SICHUAN HEBANG BIOTECHNOLOGY C ORD CNY1 A	6,200	-	-	-	6,200
SICHUAN HEBANG BIOTECHNOLOGY LIMITED CNY 1 CC	1,800	-	-	-	1,800
SICHUAN KELUN PHARMACEUTIC CO LTD A SHS ORD CNY1	1,314	-	-	200	1,114
SICHUAN NEW ENERGY POWER CO LTD ORD CNY1 SZHK	500	-	-	500	-
SICHUAN NEW ENERGY POWER CO LTD SHS ORD CNY1 A	800	-	-	800	-
SICHUAN ROAD & BRIDGE GROUP CO LTD A SHS ORD CNY1	3,900	-	1,560	-	5,460
SICHUAN ROAD AND BRIDGE GROUP CO LTD ORD CNY1 CC	300	400	280	600	380
SICHUAN SWELLFUN CO LTD A SHS ORD CNY1	300	-	-	-	300
SICHUAN SWELLFUN CO LTD ORD CNY1 CC	100	-	-	-	100
SICHUAN TUOPAI SHEDE WINE ORD CNY 1 CC	-	300	-	-	300
SICHUAN YAHUA INDUSTRIAL GROUP CO LTD A ORD CNY1	800	-	-	800	-
SICHUAN YAHUA INDUSTRIAL GROUP CO LTD A SHS ORD CNY1 SZHK	200	-	-	200	-

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
SIEYUAN ELECTRIC CO LTD A SHR ORD CNY1	600	-	-	-	600
SINOLINK SECURITIES CO LTD ORD CNY 1 CC	-	3,100	-	-	3,100
SINOMA INTERNATIONAL ENGIN ORD CNY 1 CC	-	2,200	-	-	2,200
SINOMA SCIENCE&TECHNOLOGY ORD CNY1 SZHK	1,500	-	-	-	1,500
SINOMINE RESOURCES EXPLORATION A ORD CNY1	360	-	144	-	504
SINOPEC SHANGHAI PETROCHEMICAL CO LTD A SHR ORD CNY1	6,038	-	-	-	6,038
SKSHU PAINT CO LTD ORD CNY1 CC	360	-	144	100	404
SONGCHENG PERFORMANCE DEVELOPMENT CO LTD A SHRS ORD CNY1	2,360	-	-	-	2,360
SOOCHOW SECURITY CO LTD A SHS ORD CNY1	4,520	-	-	1,000	3,520
SOUTHWEST SECURITIES CO LTD A SHR ORD CNY1	7,014	-	-	1,000	6,014
SPRING AIRLINES CO LTD A SHR ORD CNY1	-	800	-	-	800
STARPOWER SEMICONDUCTOR LTD A SHRS ORD CNY1	100	-	-	100	-
STARPOWER SEMICONDUCTOR LTD A SHRS ORD CNY1 CC	100	-	-	-	100
SUNGROW POWER SUPPLY CO LT ORD CNY1 SZHK	1,300	200	-	300	1,200
SUNRESIN NEW MATERIALS CO LTD ORD C NY1 SZHK	-	300	150	-	450
SUNWODA ELECTRONIC CO LTD A SHR ORD CNY1	1,600	-	-	200	1,400
SUNWODA ELECTRONIC CO LTD ORD CNY1 SZHK	100	-	-	-	100
SUZHOU DONGSHAN PRECISION MANUFACTURING CO LTD A SHS ORD CNY1	1,600	-	-	400	1,200

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
SUZHOU MAXWELL TECHNOLOGIES CO LTD ORD CNY1 A	60	-	36	-	96
SUZHOU MAXWELL TECHNOLOGIES CO LTD ORD CNY1 SZHK	100	-	60	-	160
SUZHOU TFC OPTICAL COMMUNICATION CO LTD ORD CNY1 SZHK	-	300	-	-	300
TANGSHAN JIDONG CEMENT CO. LTD. A SHR ORD CNY1	2,400	-	-	-	2,400
TBEA CO LTD A SHS ORD CNY1	3,395	-	899	400	3,894
TBEA CO LTD ORD CNY 1 CC	100	-	30	-	130
TCL TECHNOLOGY GROUP CORP A SHR ORD CNY1	11,509	2,800	1,431	1,500	14,240
TCL TECHNOLOGY GROUP CORP ORD CNY1 SZHK	1,100	-	110	-	1,210
TCL ZHONGHUAN RENEWABLE ENERGY TECHNOLOGY CO LTD A SHR ORD CNY1	2,800	-	700	400	3,100
THUNDER SOFTWARE TECHNOLOG ORD CNY1 SZHK	100	-	-	-	100
THUNDER SOFTWARE TECHNOLOGY GO LTD ORD CNY1	300	-	-	-	300
TIANFENG SECURITIES CO LTD ORD CNY1 CC	-	7,000	-	-	7,000
TIANJIN 712 COMMUNICATION & BROADCASTING CO LTD ORD CNY1 A	600	-	-	-	600
TIANJIN 712 COMMUNICATION & BROADCASTING CO LTD ORD CNY1 CC	100	-	-	-	100
TIANMA MICROELECTRONICS CO LTD A SHS ORD CNY1	2,600	-	-	400	2,200
TIANQI LITHIUM INDUSTRIES INC ORD TIANQI LITHIUM	1,300	-	-	100	1,200

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
TIANSHUI HUATIAN TECHNOLOGY CO LTD ORD CNY1 A SHR	2,700	-	-	-	2,700
TIBET SUMMIT RESOURCES CO LTD ORD CNY1	600	-	-	600	-
TIBET SUMMIT RESOURCES CO LTD ORD CNY1 CC	200	-	-	200	-
TITAN WIND ENERGY SUZHOU CO LTD A SHR ORD CNY1	1,200	-	-	-	1,200
TITAN WIND ENERGY SUZHOU CO LTD A SHS ORD CNY1 SZHK	400	-	-	-	400
TOLY BREAD CO LTD A SHS ORD CNY1	1,168	-	234	1,402	-
TONGFU MICROELECTRONICS CO LTD A SHS LTD ORD CNY1	1,200	-	-	-	1,200
TONGKUN GROUP CO LTD A SHR ORD NPV	1,820	-	-	-	1,820
TONGKUN GROUP CO LTD ORD CNY 1 CC	500	-	-	300	200
TONGLING NONFERROUS METALS GROUP CO LTD A SHR ORD CNY1	9,555	-	-	-	9,555
TONGWEI CO LTD A SHRS ORD CNY1	3,900	-	-	400	3,500
TONGWEI CO LTD ORD CNY 1 CC	100	-	-	-	100
TOPCHOICE MEDICAL CORPORATION A SHS ORD CNY1	300	-	-	-	300
TRINA SOLAR CO LTD TRINA SOLAR CO LTD ORD CNY1 A	-	-	2,000	2,000	-
TRINA SOLAR CO LTD ORD CNY1 CC	400	-	-	-	400
TRINA SOLAR CO LTD ORD CNY1 CC	1,505	-	-	200	1,305
TSINGHUA TONGFANG CO LTD ORD CNY 1 CC	-	2,700	-	-	2,700
TSINGHUA UNISPLENDOUR CO A SHRS ORD CNY1	2,341	-	-	200	2,141

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
TSINGTAO BREWERY CO LTD A SHS ORD CNY1	625	-	-	100	525
UNIGROUP GUOXIN MICROELECTRONICS CO LTD A SHS ORD CNY1	700	-	-	100	600
UNIGROUP GUOXIN MICROELECTRONICS CO LTD ORD CNY1 SZHK	39	-	-	-	39
UNISPLENDOUR CORP LTD ORD CNY1 SZHK	200	-	-	-	200
UNIVERSAL SCIENTIFIC INDUS ORD CNY 1 CC	-	1,500	-	-	1,500
VERISILICON MICROELECTRONICS SHANGHAI CO LTD ORD CNY1 CC	-	419	-	-	419
WALVAX BIOTECHNOLOGY CO LTD ORD CNY1 SZHK	100	-	-	-	100
WALVAX BIOTECHNOLOGY CO LTD SHS A ORD CNY1	1,300	-	-	-	1,300
WANDA CINEMA LINE CO LTD ORD CNY1 SZHK	-	1,900	-	-	1,900
WANHUA CHEMICAL GROUP CO LTD A SHR ORD CNY1	2,500	-	-	100	2,400
WANHUA CHEMICAL GROUP CO ORD CNY1 CC	300	-	-	200	100
WEICHAI POWER CO LTD A SHS ORD CNY1	5,220	-	-	1,200	4,020
WEICHAI POWER CO LTD ORD CNY1 SZHK	1,100	-	-	-	1,100
WEIHAI GUANGWEI COMPOSITES CO LTD A SHRS ORD CNY1	500	-	300	200	600
WENS FOODSTUFF GROUP CO LTD A SHRS ORD CNY1	5,520	-	-	800	4,720
WENS FOODSTUFF GROUP CO LTD ORD CNY1 SZHK	400	-	-	-	400
WESTERN MINING CO LTD A SHR ORD CNY1	2,100	-	-	-	2,100
WESTERN SECURITIES CO LTD A SHS ORD NPV	3,432	-	-	-	3,432

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
WESTERN SECURITIES CO LTD ORD CNY1 SZHK	600	-	-	-	600
WESTERN SUPERCONDUCTING TE ORD CNY1 CC	200	-	80	200	80
WESTERN SUPERCONDUCTING TECHNOLOGIES CO LTD ORD CNY1 A SHRS	247	-	99	-	346
WILL SEMICONDUCTOR LTD A SHS ORD CNY1	675	-	-	-	675
WILL SEMICONDUCTOR LTD ORD CNY1 CC	405	100	-	200	305
WINGTECH TECHNOLOGY CO LTD A SHRS ORD CNY1	1,100	-	-	100	1,000
WINTIME ENERGY CO LTD ORD CNY 1 CC	-	18,700	-	-	18,700
WUHAN DR LASER TECHNOLOGY CORP LTD ORD CNY1 SZHK	100	100	-	200	-
WUHAN GUIDE INFRARED CO LTD A SHS ORD CNY1	3,096	-	809	400	3,505
WUHAN GUIDE INFRARED CO LTD ORD CNY1 SZHK	196	-	58	-	254
WULIANGYE YIBIN CO LTD A SHRS ORD CNY1 SZHK	500	-	-	300	200
WULIANGYE YIBIN CO LTD A SHS ORD CNY1	3,025	-	-	100	2,925
WUS PRINTED CIRCUIT KUNSHAN CO A SHRS ORD CNY1	1,640	-	-	-	1,640
WUXI APTEC CO LTD A SHS ORD CNY1	2,296	-	-	300	1,996
WUXI APTEC CO LTD ORD CNY1 CC	40	-	-	-	40
WUXI AUTOWELL TECHNOLOGY CO LTD ORD CNY1 CC	200	-	90	200	90
WUXI SHANGJI AUTOMATION CO LTD A SHRS ORD CNY1	280	-	111	-	391
XCMG CONSTRUCTION MACHINERY CO LTD A SHS ORD CNY1	6,904	-	-	-	6,904

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
XCMG CONSTRUCTION MACHINERY CO LTD ORD CNY1 SZHK	3,400	-	-	800	2,600
XIAMEN C&D INC A SHR ORD CNY1	2,970	-	-	300	2,670
XIAMEN FARATRONIC CO LTD A ORD CNY1	100	-	-	-	100
XIAMEN FARATRONIC CO LTD ORD CNY 1 CC	100	-	-	-	100
XIAMEN TUNGSTEN CO LTD A SHR ORD CNY1	1,211	-	-	-	1,211
XIAMEN TUNGSTEN CO LTD ORD CNY 1 CC	100	-	-	-	100
XINJIANG DAQO NEW ENERGY CO LTD ORD CNY1 CC	-	1,497	-	-	1,497
XINJIANG GOLDWIND SCI & TECH CO LTD A SHR ORD CNY1	2,789	-	-	-	2,789
XINJIANG GOLDWIND SCI&TECH ORD CNY1 SZHK	200	-	-	-	200
XINJIANG ZHONGTAI CHEMICAL (GROUP) CO LTD A SHR ORD CNY1	1,800	-	-	1,800	-
YANGQUAN COAL INDUSTRY GROUP CO LTD A SHR ORD CNY1	2,200	-	1,100	800	2,500
YANGZHOU YANGJIE ELCTRONIC TECHNOLO LTD ORD NPV	400	-	-	-	400
YANKUANG ENERGY GROUP CO LTD A SHRS ORD CNY1	2,300	-	950	400	2,850
YANTAI JEREH OILFIELD SERVICES GROUP CO LTD A SHR ORD CNY1	884	-	-	-	884
YEALINK NETWORK TECHNOLOGY CORP LTD A SHRS ORD CNY1	650	-	180	200	630
YEALINK NETWORK TECHNOLOGY CORP LTD ORD CNY1	200	-	80	-	280
YIFENG PHARMACY CHAIN CO A SHRS ORD NPV	484	-	194	-	678

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	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
YIFENG PHARMACY CHAIN CO ORD CNY1 CC	130	-	52	-	182
YIHAI KERRY ARAWANA HOLDINGS CO LTD ORD CNY1 A	300	-	-	-	300
YIHAI KERRY ARAWANA HOLDINGS CO LTD ORD CNY1 SZHK	1,000	-	-	-	1,000
YINTAI GOLD CO LTD A SHS ORD CNY1	2,484	-	-	400	2,084
YONGHUI SUPERSTORES CO LTD ORD CNY 1 CC	-	7,600	-	-	7,600
YONGXING SPEACAIL STAINLESS A SHR ORD CNY1	400	-	120	200	320
YONYOU NETWORK TECHNOLOGY CO LTD A SHRS ORD CNY1	3,006	-	-	400	2,606
YONYOU NETWORK TECHNOLOGY CO LTD ORD CNY1 CC	200	-	-	-	200
YOUNGOR GROUP CO LTD A SHS ORD CNY1	4,200	-	-	1,000	3,200
YTO EXPRESS GROUP CO LTD ORD CNY1 CC	3,000	-	-	400	2,600
YUAN LONGPIN HIGH- TECH AGRICULTURE CO LTD A ORD CNY1	1,332	-	-	300	1,032
YUNDA HOLDING CO LTD A	-	-	1,400	1,400	-
YUNDA HOLDING CO LTD A SHS ORD CNY1	1,620	-	-	-	1,620
YUNDA HOLDING CO LTD- A ORD CNH1.0 SZHK	900	-	-	-	900
YUNNAN ALUMINIUM CO LTD A SHR ORD CNY1	2,400	-	-	-	2,400
YUNNAN ALUMINIUM CO LTD ORD CNY1 SZHK	800	-	-	300	500
YUNNAN BAIYAO GROUP CO LTD A SHR ORD CNY1	1,492	-	-	200	1,292
YUNNAN BAIYAO GROUP CO LTD ORD CNY1 SZHK	40	-	-	-	40
YUNNAN BOTANEE BIO- TECHNOLOGY GROUP CO LTD ORD CNY1 A	200	-	-	-	200

HARVEST MSCI CHINA A INDEX ETF
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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (Unaudited) (continued)
For the year ended 31 December 2023

	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
YUNNAN BOTANEE BIO- TECHNOLOGY GROUP CO LTD ORD CNY1 SZHK	-	100	-	-	100
YUNNAN CHIHONG ZINC & GERM ORD CNY 1 CC	-	3,600	-	-	3,600
YUNNAN CHIHONG ZINC & GERMANIUM CO LTD A SHRS ORD CNY1	-	400	-	-	400
YUNNAN ENERGY NEW MATERIAL CO LTD A SHS ORD CNY1	760	-	-	-	760
YUNNAN TIN CO LTD A SHR ORD CNY1	1,200	-	-	-	1,200
YUNNAN YUNTIANHUA CO ORD CNY 1 CC	1,700	-	-	400	1,300
YUTONG BUS CO LTD A SHR ORD CNY1	-	200	-	-	200
YUTONG BUS CO LTD ORD CNY 1 CC	-	1,600	-	-	1,600
ZANGGE MINING CO LTD ORD CNY1 SZHK	1,400	-	-	200	1,200
ZHANGZHOU PIENTZEHUANG PHA ORD CNY 1 CC	100	-	-	-	100
ZHANGZHOU PIENTZEHUANG PHARM CO LTD A SHS ORD CNY1	424	-	-	-	424
ZHEFU HOLDING GROUP CO LTD A ORD CNY1	4,300	-	-	-	4,300
ZHEJIANG CENTURY HUATONG A SHARES ORD CNY1	7,000	-	-	2,200	4,800
ZHEJIANG CENTURY HUATONG GROUP CO LTD ORD CNY1 SZHK	500	-	-	-	500
ZHEJIANG CHINA COMMODITIES CITY GROUP CO LTD A SHR ORD CNY1	4,400	-	-	-	4,400
ZHEJIANG CHINT ELECTRICS CO LTD ORD CNY1	1,877	-	-	300	1,577
ZHEJIANG CHINT ELECTRICS ORD CNY 1 CC	200	-	-	-	200

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (Unaudited) (continued)
For the year ended 31 December 2023

	1 January 2023	Additions	Holdings Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
ZHEJIANG DAHUA TECHNOLOGY CO LTD A SHS ORD CNY1	2,750	-	-	-	2,750
ZHEJIANG DINGLI MACHINERY CO LTD A SHRS ORD CNY1	440	-	-	-	440
ZHEJIANG HANGKE TECHNOLOGY INC CO A SHS ORD CNY1	200	-	-	200	-
ZHEJIANG HANGKE TECHNOLOGY INC CO O RD CNY1 CC	200	-	-	200	-
ZHEJIANG HUAFENG SPANDEX CO LTD A SHS ORD CNY 1	3,700	-	-	-	3,700
ZHEJIANG HUAHAI PHARMACEUT ORD CNY 1 CC	100	-	-	-	100
ZHEJIANG HUAHAI PHARMACEUTICAL CO LTD A SHR ORD CNY1	1,427	-	-	200	1,227
ZHEJIANG HUAYOU COBALT CO LTD ORD CNY 1	1,460	-	-	200	1,260
ZHEJIANG JINGSHENG MECHANICAL & ELECTRICAL CO LTD A SHRS ORD CNY1	1,200	-	-	200	1,000
ZHEJIANG JIUZHOU PHARMACEUTICAL CO LTD ORD CNY1	600	-	-	-	600
ZHEJIANG JIUZHOU PHARMACEUTICAL CO LTD ORD CNY1 CC	200	-	-	-	200
ZHEJIANG JUHUA CO LTD A SHS ORD CNY1	2,434	-	-	600	1,834
ZHEJIANG LONGSHENG AUTO PARTS CO LTD ORD CNY1 SZHK	2,000	-	-	600	1,400
ZHEJIANG LONGSHENG GROUP C ORD CNY 1 CC	-	2,700	-	-	2,700
ZHEJIANG NHU CO LTD A SHR ORD CNY1	2,774	-	-	200	2,574
ZHEJIANG NHU CO LTD ORD CNY1 SZHK	44	-	-	-	44

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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (Unaudited) (continued)
For the year ended 31 December 2023

	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
ZHEJIANG SANHUA INTELLIGENT CONTROLS CO LTD ORD CNY1 SZHK	-	1,500	-	-	1,500
ZHEJIANG SHIMGE PUMP INDUSTRY CO LTD A SHR ORD CNY1	3,500	-	-	-	3,500
ZHEJIANG SUPCON TECHNOLOGY CO LTD O RD CNY1 CC	444	-	199	-	643
ZHEJIANG SUPOR COOKWARE CO A SHS ORD CNY1	300	-	-	-	300
ZHEJIANG SUPOR COOKWARE CO ORD CNY1 SZHK	100	-	-	-	100
ZHEJIANG WEIMING ENVIRONME-A ORD CNY1	1,290	-	-	400	890
ZHEJIANG WEIMING ENVIRONMENT PROTECTION CO LTD CC ORD CNY1	300	-	-	-	300
ZHEJIANG WEIXING NEW BUILDING MATERIALS CO LTD A SHR ORD CNY1	1,448	-	-	-	1,448
ZHEJIANG WOLWO BIO PHARMAC A ORD NPV	500	-	-	500	-
ZHEJIANG YONGTAI TECH ORD CNY1 SZHK	200	-	-	200	-
ZHEJIANG YONGTAI TECHNOLOGY CO ORD CNY1 A	600	-	-	600	-
ZHEJIANG ZHENENG ELECTRIC POWE ORD CNY 1 CC	-	9,400	-	-	9,400
ZHESHANG SECURITIES CO LTD A SHRS ORD CNY1	3,600	-	-	1,100	2,500
ZHESHANG SECURITIES CO LTD ORD CNY1 CC	200	-	-	-	200
ZHONGJI INNOLIGHT CO LTD A SHS ORD CNY1	700	-	-	200	500
ZHONGJI INNOLIGHT CO LTD ORD CNY 1 SZHK	100	-	-	-	100
ZHONGJIN GOLD CORP ORD CNY 1 CC	-	4,100	-	-	4,100

HARVEST MSCI CHINA A INDEX ETF
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STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (Unaudited) (continued)
For the year ended 31 December 2023

	Holdings				
	1 January 2023	Additions	Corporate action	Disposals	31 December 2023
Investments (continued)					
Listed equities (continued)					
ZHONGTAI SECURITIES CO LTD ORD CNY1 A	4,900	-	-	-	4,900
ZHUZHOU CRRC TIMES ELECTRIC CO LTD ORD CNY1 CC	200	-	-	-	200
ZHUZHOU CSR TIMES ELECTRIC CO LTD A SHRS ORD NPV	489	-	-	-	489
ZHUZHOU HONGDA ELECTRONICS CORP LTD A SHRS ORD CNY1	300	-	-	300	-
ZHUZHOU KIBING GROUP CO LTD ORD CNY1 A	2,200	-	-	400	1,800
ZHUZHOU KIBING GROUP CO LTD ORD CNY1 CC	600	-	-	-	600
ZIBO QIXIANG TENGDA CHEMICAL CO LTD A SHS ORD CNY1	1,900	-	-	1,900	-
ZIBO QIXIANG TENGDA CHEMICAL CO LTD A SHS ORD CNY1 SZHK	600	-	-	600	-
ZIJIN MINING GROUP CO LTD A SHR ORD CNY0.1	17,150	-	-	800	16,350
ZIJIN MINING GROUP CO LTD ORD CNY 0.1 CC	1,600	-	-	1,400	200
ZOOMLION HEAVY INDUSTRY SCIENCE AND TECHNOLOGY CO LTD A SHR ORD CNY1	6,391	-	-	700	5,691
ZOOMLION HEAVY INDUSTRY SCIENCE AND TECHNOLOGY CO LTD ORD CNY1 SZHK	200	-	-	-	200
ZTE CORP ORD CNY1 SZHK	200	400	-	200	400
ZTE CORPORATION A SHR ORD CNY1	3,400	-	-	600	2,800

HARVEST MSCI CHINA A INDEX ETF
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PERFORMANCE RECORD (Unaudited)

Net Asset Values

	Net asset value of the Sub-Fund <i>RMB</i>	Net asset value per unit <i>RMB</i>
At the end of financial year dated		
31 December 2023	29,397,196	12.25
31 December 2022	33,917,169	14.13
31 December 2021	57,405,650	17.94

Highest and Lowest Net Asset Value Per Unit

	Highest net asset value per unit <i>RMB</i>	Lowest net asset value per unit <i>RMB</i>
Financial year ended		
31 December 2023	15.23	11.85
31 December 2022	17.94	13.04
31 December 2021	20.15	16.94
31 December 2020	18.04	12.20
31 December 2019	13.97	10.09
31 December 2018	15.04	10.18
31 December 2017	14.71	12.19
31 December 2016	13.86	10.81
31 December 2015	19.96	11.07
31 December 2014	12.10	7.37

**HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)**

MANAGEMENT AND ADMINISTRATION

Manager and QFII/RQFII Holder

Harvest Global Investments Limited
31/F, One Exchange Square
8 Connaught Place
Central
Hong Kong

Trustee and Registrar

HSBC Institutional Trust Services (Asia) Limited
1 Queen's Road Central
Hong Kong

Investment Adviser

Harvest Fund Management Co., Ltd.
16/F, China Resources Building
No. 8, Jianguomen, Beidajie
Beijing 100005
China

Custodian

The Hongkong and Shanghai Banking Corporation
Limited
1 Queen's Road Central
Hong Kong

PRC Custodian

HSBC Bank (China) Company Limited
33/F, HSBC Building
Shanghai ifc, 8 Century Avenue;
Pudong, Shanghai 200120, China

Service Agent

HK Conversion Agency Services Limited
2/F, Infinitus Plaza
199 Des Voeux Road Central
Hong Kong

Directors of the Manager

ZHAO Xuejun
JING Lei
KWAN Chi Wang (resigned on 8 January 2024)
LU Lingfei
GUO Song
GONG Kang
HAN Tongli (appointed on 7 February 2024)

Legal Counsel to the Manager

Simmons & Simmons
13/F, One Pacific Place
979 King's Road
Hong Kong

Auditors

PricewaterhouseCoopers
Certified Public Accountants
Registered Public Interest Entity Auditor
22/F, Prince's Building
Central
Hong Kong

Participating Dealers

Credit Suisse Securities (Hong Kong)
Limited
88/F, International Commerce Centre
1 Austin Road West
Kowloon
Hong Kong

China International Capital Corporation
Hong Kong Securities Limited
29/F, One International Finance Centre
1 Harbour View Street
Central
Hong Kong

Goldman Sachs (Asia) Securities Limited
68/F, Cheung Kong Center
2 Queen's Road Central
Hong Kong

The Hongkong and Shanghai Banking
Corporation Limited
1 Queen's Road Central
Hong Kong

**HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)**

MANAGEMENT AND ADMINISTRATION (Continued)

Participating Dealers (continued)

Shenwan Hongyuan Securities (H.K.) Limited
Level 19
28 Hennessy Road
Hong Kong

UBS Securities Hong Kong Limited
46-52/F, Two International Finance Centre
8 Finance Street
Central
Hong Kong

Nomura International (Hong Kong) Limited
30/F, Two International Finance Centre
8 Finance Street
Central
Hong Kong

BOCI Securities Limited
20/F, Bank of China Tower
1 Garden Road
Central
Hong Kong

ABN AMRO Clearing Hong Kong Limited
Level 70, International Commerce Centre
1 Austin Road West
Kowloon
Hong Kong

Citic Securities Brokerage (HK) Limited
26/F CITIC Tower
1 Tim Mei Avenue
Central
Hong Kong

CIMB Securities Limited
Unit 7701A, 7705B & 7706-8
Level 77, International Commerce Centre
1 Austin Road West
Kowloon
Hong Kong

China Everbright Securities (HK) Limited
36/F Far East Finance Centre
16 Harcourt Road
Hong Kong

**HARVEST MSCI CHINA A INDEX ETF
(A SUB-FUND OF HARVEST FUNDS (HONG KONG) ETF)**

MANAGEMENT AND ADMINISTRATION (Continued)

Participating Dealers (continued)

Merrill Lynch Far East Limited
Level 55 Cheung Kong Center
2 Queen's Road Central
Hong Kong

Mirae Asset Securities (HK) limited
Units 8501, 8507-08, level 85,
International Commerce Centre,
1 Austin Road West, Kowloon
Hong Kong

Haitong International Securities Company Limited
22/F Li Po Chun Chambers,
189 Des Voeux Road Central
Hong Kong

Yuanta Securities (Hong Kong) Company Limited
23/F, Tower 1, Admiralty Centre,
18 Harcourt Road, Admiralty
Hong Kong