

FUBON ETF SERIES OFC

(a Hong Kong public umbrella open-ended fund company with variable capital, limited liability and segregated liability between sub-funds and authorized under section 104 of the Securities and Futures Ordinance (Cap. 571) of Hong Kong (the “SFO”))

FUBON NYSE FACTSET TAIWAN CORE SEMICONDUCTOR INDEX
ETF (Stock Code: 3076)

FUBON SHANGHAI-SHENZHEN-HONG KONG HIGH DIVIDEND
YIELD ETF (Stock Code: 3190)

(Sub-Funds of Fubon ETF Series OFC)

Unaudited Semi-Annual Report
FOR THE PERIOD FROM 1 JANUARY 2026 TO 30 JUNE 2026

FUBON ETF SERIES OFC

CONTENTS

	Page
Statement of Financial Position	1 - 2
Statement of Comprehensive Income	3 - 6
Statement of Changes in Net Assets Attributable to Shareholders	7 - 9
Statement of Cash Flows	10 - 11
Investment Portfolio (Unaudited)	12 - 14
Statement of Movements in Investment Portfolio (Unaudited)	15 - 16
Details in Respect of Financial Derivative Instruments (Unaudited)	17
Distributions	18
Performance Table (Unaudited)	19 - 20
Underlying Index Constituent Stock Disclosure (Unaudited)	21 - 22
Management and Administration	23

FUBON NYSE FACTSET TAIWAN CORE SEMICONDUCTOR INDEX ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	30 June 2026 (Unaudited) US\$	31 December 2025 (Unaudited) US\$
ASSETS		
Financial assets at fair value through profit or loss	17,026,787	2,699,303
Derivative financial instruments	-	6,124
Dividends receivable	12,685	1,728
Amounts receivable on sale of investments	25	-
Amount due from Manager	2,000	6,823
Margin accounts	101,033	48,949
Cash at bank	307,852	65,180
Total assets	<u>17,450,382</u>	<u>2,828,107</u>
LIABILITIES		
Derivative financial instruments	14,083	-
Other accounts payable and accrued expenses	12,441	11,672
Custodian fee payable	-	737
Administration fee payable	710	148
Management fee payable	7,104	15,139
Total liabilities	<u>34,338</u>	<u>27,696</u>
EQUITY		
Net assets attributable to shareholders	<u><u>17,416,044</u></u>	<u><u>2,800,411</u></u>

FUBON SHANGHAI-SHENZHEN-HONG KONG HIGH DIVIDEND YIELD ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)

STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

	30 June 2026 (Unaudited) HK\$	31 December 2025 (Unaudited) HK\$
ASSETS		
Financial assets at fair value through profit or loss	709,561,107	453,422,320
Dividends receivable	6,272,926	1,164,825
Prepayments	-	63,251
Margin accounts	1,870,950	500,000
Cash at bank	4,477,314	2,300,686
Total assets	722,182,297	457,451,082
LIABILITIES		
Other accounts payable and accrued expenses	174,701	311,980
Custodian fee payable	-	8,380
Administration fee payable	39,269	29,768
Management fee payable	405,720	622,471
Total liabilities	619,690	972,599
EQUITY		
Net assets attributable to shareholders	721,562,607	456,478,483

Note 1: Interim report has applied the same accounting policies and methods of computation as are applied in the annual reports of the Sub-Fund.

FUBON NYSE FACTSET TAIWAN CORE SEMICONDUCTOR INDEX ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)

STATEMENT OF COMPREHENSIVE INCOME

For the period from 1 January 2026 to 30 June 2026

	For the period from 1 January 2026 to 30 June 2026 (Unaudited) US\$	For the period from 1 January 2025 to 30 June 2025 (Unaudited) US\$
INCOME		
Dividend income	25,533	28,995
Interest income	363	74
Net gains on financial assets at fair value through profit or loss and derivative financial instruments	3,162,672	154,008
Net foreign exchange (losses)/gains	(26,216)	924
Reimbursement from Manager	2,000	2,200
Other income	41,894	37
Total income	3,206,246	186,238
EXPENSES		
Management fee ^{Note 3}	17,546	6,261
Administration fee ^{Note 2}	1,754	626
Auditor's remuneration	3,863	-
Legal and professional fee	829	-
Custodian fee ^{Note 2}	4,192	4,385
Transaction cost	21,045	1,063
Other operating expenses ^{Note 2}	5,474	1,397
Total operating expenses	54,703	13,732
Profit before tax	3,151,543	172,506
Withholding tax on investment income	(5,380)	(6,096)
Profit after tax and total comprehensive income for the period	3,146,163	166,410

FUBON NYSE FACTSET TAIWAN CORE SEMICONDUCTOR INDEX ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)

STATEMENT OF COMPREHENSIVE INCOME (Continued)

For the period from 1 January 2026 to 30 June 2026

Note 1: Interim report has applied the same accounting policies and methods of computation as are applied in the annual reports of the Sub-Fund.

Note 2: During the period from 1 January 2026 to 30 June 2026, other than Administration fee, custodian fee that paid to the Custodian, other respective amounts paid to the Custodian / its connected persons of Custodian were as follows:

	For the period from 1 January 2026 to 30 June 2026 (Unaudited) US\$	For the period from 1 January 2025 to 30 June 2025 (Unaudited) US\$
Other operating expenses	3,170	1,395

Note 3: During the period from 1 January 2026 to 30 June 2026, other than Management fees that paid to the Manager, no other amounts paid to the Manager / its Connected Person of Manager.

FUBON SHANGHAI-SHENZHEN-HONG KONG HIGH DIVIDEND YIELD ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)

STATEMENT OF COMPREHENSIVE INCOME (Continued)

For the period from 1 January 2026 to 30 June 2026

	For the period from 1 January 2026 to 30 June 2026 (Unaudited) HK\$	For the period from 1 January 2025 to 30 June 2025 (Unaudited) HK\$
INCOME		
Dividend income	18,892,751	6,656,931
Interest income	10,651	2,161
Net (losses)/gains on financial assets at fair value through profit or loss and derivative financial instruments	(63,535,247)	30,870,794
Net foreign exchange losses	(368,703)	(12,062)
Other income	816,813	74,350
Total income	(44,183,735)	37,592,174
EXPENSES		
Management fee ^{Note 3}	1,955,224	502,081
Administration fee ^{Note 2}	192,981	50,208
Auditor's remuneration	74,664	83,483
Custodian fee ^{Note 2}	48,438	26,343
Transaction cost	2,172,956	368,109
Other operating expenses ^{Note 2}	631,511	46,839
Total operating expenses	5,075,774	1,077,063
Finance Costs		
Distributions to unitholders ^{Note 4}	(27,230,346)	-
(Loss)/profit before tax and after distribution	(76,489,855)	36,515,111
Withholding tax on investment income	(901,017)	(418,356)
(Loss)/profit after tax and total comprehensive income for the period	(77,390,872)	36,096,755

FUBON SHANGHAI-SHENZHEN-HONG KONG HIGH DIVIDEND YIELD ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)

STATEMENT OF COMPREHENSIVE INCOME (Continued)

For the period from 1 January 2026 to 30 June 2026

Note 1: Interim report has applied the same accounting policies and methods of computation as are applied in the annual reports of the Sub-Fund.

Note 2: During the period from 1 January 2026 to 30 June 2026, other than Administration fee, custodian fee that paid to the Custodian, other respective amounts paid to the Custodian / its connected persons of Custodian were as follows:

	For the period from 1 January 2026 to 30 June 2026 (Unaudited) HK\$	For the period from 1 January 2025 to 30 June 2025 (Unaudited) HK\$
Other operating expenses	58,710	15,210

Note 3: During the period from 1 January 2026 to 30 June 2026, other than Management fees that paid to the Manager, no other amounts paid to the Manager / its Connected Person of Manager.

Note 4: For Fubon Shanghai-Shenzhen-Hong Kong High Dividend Yield ETF, distributions to shareholders are recognised as finance costs in the statement of comprehensive income after 1 August 2025.

FUBON NYSE FACTSET TAIWAN CORE SEMICONDUCTOR INDEX ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS

For the period from 1 January 2026 to 30 June 2026

	For the period from 1 January 2026 to 30 June 2026 (Unaudited) US\$	For the period from 1 January 2025 to 30 June 2025 (Unaudited) US\$
Net assets attributable to shareholders at the beginning of the period	2,800,411	2,207,450
	-----	-----
Issue of shares	12,831,110	-
Redemption of shares	(1,361,640)	-
	-----	-----
Net issue of shares	11,469,470	-
	-----	-----
Profit after tax and total comprehensive income for the period	3,146,163	166,410
	-----	-----
Net assets attributable to shareholders at the end of the period	17,416,044	2,373,860
	=====	=====
	<i>Units</i>	<i>Units</i>
Number of shares in issue at the beginning of the period	2,300,000	2,300,000
	-----	-----
Issue of shares during the period (shares)	5,300,000	-
Redemption of shares during the period (shares)	(600,000)	-
	-----	-----
Number of shares in issue at end of the period	7,000,000	2,300,000
	-----	-----

FUBON SHANGHAI-SHENZHEN-HONG KONG HIGH DIVIDEND YIELD ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)

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

For the period from 1 January 2026 to 30 June 2026

	For the period from 1 January 2026 to 30 June 2026 (Unaudited) HK\$	For the period from 1 January 2025 to 30 June 2025 (Unaudited) HK\$
Net assets attributable to shareholders at the beginning of the period	456,478,483	147,486,469
Issue of shares:		
Listed Class: HKD	300,157,650	27,878,830
Unlisted Class: Class A (HKD) Dist Shares	16,962,331	-
Unlisted Class: Class A (USD) Dist Shares	50,619,196	-
Redemption of shares:		
Unlisted Class: Class A (HKD) Dist Shares	(12,538,945)	-
Unlisted Class: Class A (USD) Dist Shares	(12,725,236)	-
Net issue of shares	342,474,996	27,878,830
Distributions to shareholders ^{Note 1}	-	(7,435,630)
(Loss)/profit after tax and total comprehensive income for the period	(77,390,872)	36,096,755
Net assets attributable to shareholders at the end of the period	721,562,607	204,026,424
	<i>Units</i>	<i>Units</i>
Listed Class: HKD		
Number of shares in issue at the beginning of the period	25,946,600	11,846,600
Issue of shares during the period (shares)	17,300,000	2,000,000
Redemption of shares during the period (shares)	-	-
Number of shares in issue at end of the period	43,246,600	13,846,600

Note 1: Distributions to shareholders are recognised as finance costs after 1 August 2025.

FUBON SHANGHAI-SHENZHEN-HONG KONG HIGH DIVIDEND YIELD ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)

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

For the period from 1 January 2026 to 30 June 2026

	For the period from 1 January 2026 to 30 June 2026 (Unaudited) <i>Units</i>	For the period from 1 January 2025 to 30 June 2025 (Unaudited) <i>Units</i>
Unlisted Class: Class A (HKD) Dist Shares		
Number of shares in issue at the beginning of the period	1,110,306	-
	-----	-----
Issue of shares during the period (shares)	1,462,033	-
Redemption of shares during the period (shares)	(1,121,212)	-
Number of shares in issue at end of the period	1,451,127	-
	=====	=====
Unlisted Class: Class A (USD) Dist Shares		
Number of shares in issue at the beginning of the period	2,850,997	-
	-----	-----
Issue of shares during the period (shares)	5,781,963	-
Redemption of shares during the period (shares)	(1,433,212)	-
Number of shares in issue at end of the period	7,199,748	-
	=====	=====

FUBON NYSE FACTSET TAIWAN CORE SEMICONDUCTOR INDEX ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)

STATEMENT OF CASH FLOWS

For the period from 1 January 2026 to 30 June 2026

	For the period from 1 January 2026 to 30 June 2026 (Unaudited) US\$	For the period from 1 January 2025 to 30 June 2025 (Unaudited) US\$
Cash flows from operating activities		
Profit before tax	3,151,543	172,506
Adjustments for:		
Dividend income	(25,533)	(28,995)
Interest income	(363)	(74)
Operating profit before working capital changes	3,125,647	143,437
Increase in financial assets at fair value through profit or loss	(14,327,484)	(148,658)
Decrease/(increase) in derivative financial instruments	20,207	(1,272)
Decrease in amount due from Manager	4,823	15,800
Increase in margin accounts	(52,084)	(148)
Increase amounts receivable on sale of investments	(25)	-
Increase/(decrease) in other accounts payable and accrued expenses	769	(2,696)
(Decrease)/increase in custodian fee payable	(737)	4
Increase in administration fee payable	562	3
(Decrease)/increase in management fee payable	(8,035)	6,263
Cash (used in)/generated from operating activities	(11,236,357)	12,733
Dividend income received, net of withholding tax	9,196	8,841
Interest income received	363	74
Net cash (used in)/generated from operating activities	(11,226,798)	21,648
Cash flows from financing activities		
Proceeds from issue of shares	12,831,110	-
Payment on redemption of shares	(1,361,640)	-
Net cash generated from financing activities	11,469,470	-
Net increase in cash and cash equivalents	242,672	21,648
Cash and cash equivalents at the beginning of the period	65,180	26,289
Cash and cash equivalents at the end of the period	307,852	47,937
Analysis of balances of cash and cash equivalents		
Cash at bank	307,852	47,937

FUBON SHANGHAI-SHENZHEN-HONG KONG HIGH DIVIDEND YIELD ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)

STATEMENT OF CASH FLOWS (Continued)

For the period from 1 January 2026 to 30 June 2026

	For the period from 1 January 2026 to 30 June 2026 (Unaudited) HK\$	For the period from 1 January 2025 to 30 June 2025 (Unaudited) HK\$
Cash flows from operating activities		
(Loss)/profit before tax	(76,489,855)	36,515,111
Adjustments for:		
Dividend income	(18,892,751)	(6,656,931)
Interest income	(10,651)	(2,161)
Operating (loss)/profit before working capital changes	(95,393,257)	29,856,019
Increase in financial assets at fair value through profit or loss	(256,138,787)	(54,142,145)
Increase in margin accounts	(1,370,950)	-
Decrease in prepayments	63,251	-
Decrease in other accounts payable and accrued expenses	(137,279)	(101,959)
Increase in amounts due to brokers	-	1,595,502
Decrease in custodian fee payable	(8,380)	(331)
Increase in administration fee payable	9,501	2,412
Decrease in management fee payable	(216,751)	(143,702)
Cash used in operating activities	(353,192,652)	(22,934,204)
Dividend income received, net of withholding tax	12,883,633	4,136,801
Interest income received	10,651	2,161
Net cash used in operating activities	(340,298,368)	(18,795,242)
Cashflows from financing activities		
Proceeds from issue of shares	367,739,177	27,878,830
Payment on redemption of shares	(25,264,181)	-
Distributions to shareholders ^{Note 2}	-	(7,435,630)
Net cash generated from financing activities	342,474,996	20,443,200
Net increase in cash and cash equivalents	2,176,628	1,647,958
Cash and cash equivalents at the beginning of the period	2,300,686	673,857
Cash and cash equivalents at the end of the period	4,477,314	2,321,815
Analysis of balances of cash and cash equivalents		
Cash at bank	4,477,314	2,321,815

Note 1: Interim report has applied the same accounting policies and methods of computation as are applied in the annual reports of the Sub-Fund.

Note 2: Distributions to shareholders are recognised as finance costs after 1 August 2025.

FUBON NYSE FACTSET TAIWAN CORE SEMICONDUCTOR INDEX ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)

INVESTMENT PORTFOLIO (Unaudited)

As at 30 June 2026

	Holdings	Fair value US\$	% of net assets
Listed Investments (97.69%)			
Listed Equities (97.77%)			
Taiwan (97.77%)			
Airoha Technology Corp.	20,052	421,432	2.42
All Ring Technology Co., Ltd	3,144	98,426	0.57
Ampoc Far-East Co Ltd	40,352	370,242	2.13
Analog Integrations Corp	504	9,091	0.05
Anpec Electronics Corp	2,225	25,685	0.15
ASE Technology Holding Co Ltd	56,864	1,212,946	6.96
Aspeed Technology Inc.	593	306,833	1.76
Brilliant Network & Automation Integrated System Co. Ltd.	1,240	16,745	0.10
Chunghwa Precision Test Tech. Co., Ltd.	865	82,351	0.47
Elan Microelectronics Corp.	138,000	818,156	4.70
Ememory Technology Inc.	2,010	184,424	1.06
Gallant Micro Machining Co Ltd	354	11,382	0.07
GCS Holdings Inc	2,677	44,506	0.26
Global Mixed-Mode Technology Inc.	32,656	320,629	1.84
Grand Plastic Technology Corp	868	98,837	0.57
Hon.Precision, Inc.	5,585	1,133,503	6.51
ITE Technology Inc.	74,155	369,856	2.12
Keystone Microtech	907	49,079	0.28
Mediatek Inc	13,057	1,738,667	9.98
MPI Corp.	1,577	301,262	1.73
Myson Century Inc.	6,215	13,023	0.07
Novatek Microelectronics Corp.	60,564	1,016,398	5.84
Nuvoton Technology Corp	94,117	512,227	2.94
Pixart Imaging Inc.	5,798	43,286	0.25
Raydium Semiconductor Corp	29,757	259,962	1.49
Realtek Semiconductor Corp.	47,333	1,196,725	6.87
Taiwan Semiconductor Mfg Co. Ltd	51,589	3,900,044	22.39
Topco Scientific Co Ltd	60,273	1,037,984	5.96
Visual Photonics Epitaxy Co., Ltd.	74,830	814,518	4.68
Winway Technology Co Ltd	2,439	618,568	3.55
Total listed equities		17,026,787	97.77
Derivatives (-0.08%)			
Listed futures contract (-0.08%)			
	<i>Expiration date</i>	<i>Contract</i>	
Taiwan (-0.08%)			
MINI ELECTRONIC F 15/07/2026	15 July 2026	Long	(14,083)
Total derivatives			(14,083)

**FUBON NYSE FACTSET TAIWAN CORE SEMICONDUCTOR INDEX ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)**

INVESTMENT PORTFOLIO (Unaudited) (Continued)

As at 30 June 2026

	Holdings	Fair value US\$	% of net assets
Total investments and derivative financial instruments (Total cost of investments and derivative financial instruments US\$14,389,898)		17,012,704	97.69
Other net assets		403,340	2.31
Net assets attributable to unitholders at 30 June 2026		<u>17,416,044</u>	<u>100.00</u>

FUBON SHANGHAI-SHENZHEN-HONG KONG HIGH DIVIDEND YIELD ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)

INVESTMENT PORTFOLIO (Unaudited) (Continued)

As at 30 June 2026

	Holdings	Fair value HK\$	% of net assets
Listed Investments (98.34%)			
Listed equities (98.34%)			
Hong Kong (73.77%)			
Bank of China Ltd	4,123,000	20,573,770	2.85
Bank of Communications Co Ltd	2,960,000	19,950,400	2.76
BOC Hong Kong Holdings Ltd	471,000	19,960,980	2.77
China Citic Bank	3,547,000	23,587,550	3.27
China Construction Bank	2,663,000	21,490,410	2.98
China Everbright Bank Co Ltd	8,834,000	25,883,620	3.59
China Minsheng Banking Corp Ltd	7,966,200	25,013,868	3.47
China Mobile Ltd	328,300	25,000,045	3.46
China Petroleum & Chemical Corp	5,332,000	21,328,000	2.96
China Railway Construction Corporation Limited	6,352,000	29,028,640	4.02
China Resources Power Holdings Company Ltd	1,250,000	21,150,000	2.93
China Telecom Corporation Limited	5,134,000	21,922,180	3.04
China Unicom Hong Kong Limited	3,460,000	21,140,600	2.93
China Zheshang Bank Co., Ltd	10,917,000	23,144,040	3.21
Citic Ltd	1,884,000	19,989,240	2.77
Cosco Shipping Holdings Co	2,318,500	30,163,685	4.18
Haier Smart Home Co., Ltd.	1,389,000	27,752,220	3.85
Huaneng Power International, Inc.	3,720,000	20,385,600	2.83
Industrial and Comm Bank of China	3,448,000	22,170,640	3.07
Shenzhou International Group Holdings Limited	571,700	22,502,112	3.12
Sino Land Co Ltd	2,122,253	21,816,761	3.02
Swire Properties Ltd	1,141,400	23,444,356	3.25
Wharf Real Estate Investment	1,160,000	24,800,800	3.44
		532,199,517	73.77
Mainland China (24.57%)			
ENN Natural Gas Co., Ltd.	1,399,100	25,491,465	3.53
Gree Electric Appliances	761,425	32,926,636	4.56
Huaxia Bank Co., Limited	3,476,900	25,620,171	3.55
Industrial Bank Co., Ltd.	1,220,147	23,300,297	3.23
Luzhou Laojiao Co.,Ltd	292,330	26,132,208	3.62
Sichuan Road & Bridge Group Co., Ltd.	2,712,200	24,457,802	3.39
Zhejiang Zheneng Electric Power Co., Ltd.	3,203,800	19,433,011	2.69
		177,361,590	24.57
Total investments (Total cost of investments HK\$763,002,881)		709,561,107	98.34
Other net assets		12,001,500	1.66
Net assets attributable to shareholders at 30 June 2026		721,562,607	100.00

FUBON NYSE FACTSET TAIWAN CORE SEMICONDUCTOR INDEX ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (Unaudited)

For the period from 1 January 2026 to 30 June 2026

	% of holdings as at 30 June 2026	% of holdings as at 31 December 2025
Listed equities		
Taiwan	97.77	96.39
Listed futures contract		
Taiwan	(0.08)	0.22
Total listed investments	<u>97.69</u>	<u>96.61</u>

FUBON SHANGHAI-SHENZHEN-HONG KONG HIGH DIVIDEND YIELD ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (Unaudited) (Continued)

For the period from 1 January 2026 to 30 June 2026

	% of holdings as at 30 June 2026	% of holdings as at 31 December 2025
Listed equities		
Hong Kong	73.77	93.88
Mainland China	24.57	5.45
Total listed investments	98.34	99.33

**FUBON NYSE FACTSET TAIWAN CORE SEMICONDUCTOR INDEX ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)**

DETAILS IN RESPECT OF FINANCIAL DERIVATIVE INSTRUMENTS (Unaudited)

The financial derivative instruments held by the Sub-Fund as at 30 June 2026 are summarised below:

Futures

The details of futures contracts held by the Sub-Fund as at 30 June 2026 are as follows:

At 30 June 2026

Description	Underlying assets	Contract size	Notional value	Position	Counterparty	Fair Value US\$
Financial Assets:						
MINI ELECTRONIC F 15/07/2026	Taiwan Stock Exchange Electronics Sector Index	4,000	381,819	Long	FUBON FUTURES CO.LTD.	(14,083)
						(14,083)

FUBON SHANGHAI-SHENZHEN-HONG KONG HIGH DIVIDEND YIELD ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)

DISTRIBUTIONS

Fubon Shanghai-Shenzhen-Hong Kong High Dividend Yield ETF made the following distribution during the period ended 30 June 2026:

Description	Period from 1 January 2026 to 30 June 2026 HK\$
Listed Class: HKD	
Distribution on 30 March 2026	6,649,320
Distribution on 30 June 2026	18,965,970
Unlisted Class: Class A (HKD) Dist Shares	
Distribution on 9 January 2026	61,067
Distribution on 9 February 2026	62,551
Distribution on 9 March 2026	62,551
Distribution on 13 April 2026	64,772
Distribution on 11 May 2026	110,431
Distribution on 8 June 2026	75,713
Unlisted Class: Class A (USD) Dist Shares	
Distribution on 9 January 2026	120,082
Distribution on 9 February 2026	152,787
Distribution on 9 March 2026	139,160
Distribution on 13 April 2026	202,173
Distribution on 11 May 2026	265,277
Distribution on 8 June 2026	298,492
	27,230,346

The total comprehensive loss for the period ended 30 June 2026 was HK\$77,390,872. There is no undistributed income brought forward or carried forward as at 30 June 2026.

**FUBON NYSE FACTSET TAIWAN CORE SEMICONDUCTOR INDEX ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)**

PERFORMANCE TABLE (Unaudited)

Net asset value

	Dealing net asset value of the Sub-Fund* US\$	Dealing net asset value per unit US\$
At the end of financial period/year		
30 June 2026	17,416,044	2.49
31 December 2025	2,800,411	1.22
31 December 2024	2,207,450	0.96
31 December 2023	1,876,712	0.82

Highest and lowest net asset value per unit

	Highest net asset value per unit US\$	Lowest net asset value per unit US\$
Financial period/year		
For the period from 1 January 2026 to 30 June 2026	2.64	1.23
For the year ended 31 December 2025	1.22	0.68
For the year ended 31 December 2024	1.03	0.76
For the year ended 31 December 2023	0.82	0.57

**The dealing net asset value of the Sub-Fund disclosed is calculated in accordance with the Trust's Prospectus.*

**FUBON SHANGHAI-SHENZHEN-HONG KONG HIGH DIVIDEND YIELD ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)**

PERFORMANCE TABLE (Unaudited) (Continued)

Net asset value

	Dealing net asset value of the Sub-Fund* HK\$	Dealing net asset value per share HK\$
At the end of financial period/year		
30 June 2026		
Listed Class: HKD	651,944,784	15.08
Unlisted Class: Class A (HKD) Dist Shares	14,498,530	9.99
Unlisted Class: Class A (USD) Dist Shares	55,119,293	7.66
31 December 2025		
Listed Class: HKD	421,333,997	16.24
Unlisted Class: Class A (HKD) Dist Shares	11,842,467	10.67
Unlisted Class: Class A (USD) Dist Shares	23,302,019	8.17
31 December 2024		
Listed Class: HKD	147,486,469	12.45
31 December 2023		
Listed Class: HKD	94,106,911	9.96

Highest and lowest net asset value per share

	Highest net asset value per share HK\$	Lowest net asset value per share HK\$
Financial period/year		
For the period from 1 January 2026 to 30 June 2026		
Listed Class: HKD	18.23	15.08
Unlisted Class: Class A (HKD) Dist Shares	11.86	9.99
Unlisted Class: Class A (USD) Dist Shares	9.09	7.66
For the year ended 31 December 2025		
Listed Class: HKD	17.42	11.93
Unlisted Class: Class A (HKD) Dist Shares	11.40	10.00
Unlisted Class: Class A (USD) Dist Shares	8.73	7.58
For the year ended 31 December 2024		
Listed Class: HKD	12.70	9.46
For the year ended 31 December 2023		
Listed Class: HKD	12.01	9.51

**The dealing net asset value of the Sub-Fund disclosed is calculated in accordance with the Prospectus*

**FUBON NYSE FACTSET TAIWAN CORE SEMICONDUCTOR INDEX ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)**

UNDERLYING INDEX CONSTITUENT STOCK DISCLOSURE (Unaudited)

There was one constituent security that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2026.

Fair Value	
US\$	% of assets

As at 30 June 2026

Taiwan

Taiwan Semiconductor Mfg Co Ltd	3,900,044	22.39
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As at 30 June 2025

Taiwan

Taiwan Semiconductor Mfg Co Ltd	605,423	25.50
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During the period from 1 January 2026 to 30 June 2026, the NYSE FactSet Taiwan Core Semiconductor 10% OTC Capped Index (Net Total Return) increased by 107.23% (During the period from 1 January 2025 to 30 June 2025: 8.44%) while the net asset value per unit of the Sub-Fund increased by 104.34% (During the period from 1 January 2025 to 30 June 2025: 7.54%).

**FUBON SHANGHAI-SHENZHEN-HONG KONG HIGH DIVIDEND YIELD ETF
(A SUB-FUND OF FUBON ETF SERIES OFC)**

UNDERLYING INDEX CONSTITUENT STOCK DISCLOSURE (Unaudited) (Continued)

There were no (30 June 2025: nil) constituent security that individually accounted for more than 10% of the net asset value of the Sub-Fund as at 30 June 2026.

During the period from 1 January 2026 to 30 June 2026, the Hang Seng Shanghai-Shenzhen-Hong Kong (Selected Corporations) High Dividend Yield Index (Net Total Return) decreased by 3.15% (During the period from 1 January 2025 to 30 June 2025: increased by 19.50%) while the net asset value per unit of the Sub-Fund for Listed Class, Unlisted Class - Class A (HKD) Dist Shares and Unlisted Class - Class A (USD) Dist Shares decreased by 7.16%, 6.33% and 7.05% (During the period from 1 January 2025 to 30 June 2025: Listed class increased by 18.36%, Unlisted Classes Nil) after dividend payout.

**FUBON NYSE FACTSET TAIWAN CORE SEMICONDUCTOR INDEX ETF
FUBON SHANGHAI-SHENZHEN-HONG KONG HIGH DIVIDEND YIELD ETF
(SUB-FUNDS OF FUBON ETF SERIES OFC)**

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Sub-Custodian

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Kwan Wang Chi Beryl

Directors of the Manager

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