

CASH Prime Value Equity OFC
Interim Report

For the period
from 1 January 2024 to 30 June 2024
(Unaudited)

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Management and administration

Manager

CASH Wealth Management Limited
22/F, Manhattan Place, 23 Wang Tai Road,
Kowloon Bay, Kowloon, Hong Kong

Directors of the Manager

Dr. Kwan Pak Hoo Bankee
Mr. Kwan Teng Hin Jeffrey
Mr. Cheung Tsz Yui Morton
Ms. Wong Sze Kai Angela
Mr. Lai Wai Kwong Daryl

Custodian, Administrator and Registrar

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

Auditors

Deloitte Touche Tohmatsu Limited
35/F One Pacific Place,
88 Queensway Hong Kong

CASH Prime Value Equity OFC
STATEMENT OF FINANCIAL POSITION
AS AT 30 June 2024

	<u>Jun 2024</u>	<u>Dec 2023</u>
	HKD	HKD
ASSETS		
Financial assets at fair value through profit or loss	15,524,715.00	11,165,290.00
Interest receivables from investments	-	-
Dividend receivables	147,818.81	-
Dividend receivables	-	-
Amount due from brokers		6,832.48
Prepayment	-	-
Preliminary Expenses	-	-
Bank Balances	101,375.04	270,509.20
Subscription receivable		
Other receivable	636,540.51	829,668.88
	<u>16,410,449.36</u>	<u>12,272,300.56</u>
TOTAL ASSETS	16,410,449.36	12,272,300.56
LIABILITIES		
Amount due to brokers	54,374.53	
Redemption payable	19,441.20	
Administrator fee payable	157,333.24	40,000.00
Investment Handling fee payable	11,500.00	-
Management fee payable	223,110.41	154,791.00
Performance fee payable	95,725.08	-
Transaction fee payable	1,000.00	-
Accrued audit fee	171,762.80	171,788.10
Other payable	19,666.66	5,000.00
Preliminary expenses payable	1,540,070.00	1,540,070.00
	<u>2,293,983.92</u>	<u>1,911,649.10</u>
TOTAL LIABILITIES(excluding net assets attributable to unitholders)	2,293,983.92	1,911,649.10
NET ASSETS ATTRIBUTABLE TO UNITHOLDERS	14,116,465.44	10,360,651.46
NET ASSET VALUE PER UNIT		
Class A	1,047.830	959.826
Class I	1,116.800	1,012.463

CASH Prime Value Equity OFC**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME****AS AT 30 June 2024**

	<u>Jun 2024</u>	<u>Dec 2023</u>
	HKD	HKD
INCOME		
Dividend income	261,454.00	664,124.00
Interest income	241.00	756.00
Net gains on investment held for trading	1,232,755.00	(1,185,521.00)
Net foreign exchange gain	15.00	931.00
Management Fee rebate	206,871.83	829,668.88
Other Income		1,200.00
	<u>1,701,336.83</u>	<u>311,158.88</u>
EXPENSES, NET OF REIMBURSEMENT EXPENSES BY MANAGER		
Management fee	(68,319.04)	(154,395.00)
Administrator fee	(237,333.28)	(480,000.00)
Custodian fee	(23,989.00)	(23,884.00)
Performance fee	(95,608.00)	2,585.00
Audit fee	-	-
Transaction costs on investment	(75,936.00)	(100,444.00)
Transaction handling fee	(14,400.00)	(8,700.00)
Preliminary Expenses	-	-
Other expenses	(31,808.42)	(67,887.00)
	<u>(547,393.74)</u>	<u>(832,725.00)</u>
NET LOSS BEFORE INVESTMENTS GAINS / (LOSSES)	1,153,943.09	(521,566.12)
PROFIT / (LOSS) BEFORE TAX	1,153,943.09	(521,566.12)
Withholding tax	(21,758.00)	(43,286.00)
PROFIT (LOSS) AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>1,132,185.09</u>	<u>(564,852.12)</u>

The OFC uses the brokerage services of a fellow subsidiary of the Manager to buy and sell investments. Details of transactions executed are as follows

	<u>Jun 2024</u>	<u>Dec 2023</u>
	HKD	HKD
Total aggregate value of transactions executed during the year	45,864,724	50,237,073
Commission paid during the year	27,825	30,142
Average rate of commission	0.06%	0.06%
Percentage of these transactions in value to total transactions of the year	100%	100%

CASH Prime Value Equity OFC**STATEMENT OF CHANGE IN NET ASSET ATTRIBUTABLE TO UNITHOLDERS
FOR THE HALF YEAR ENDED 30 JUNE 2024**

	<u>Jun 2024</u>	<u>Dec 2023</u>
	HKD	HKD
At 1 January	10,360,651	12,918,857
Issue of units		
- Class A	39,800	10,200
- Class I	2,613,800	3,000,000
Redemption of units		
- Class A	(29,971)	(18,654)
- Class I	-	(4,984,900)
	<u>12,984,280</u>	<u>10,925,503</u>
Gain / (Loss) and total comprehensive income for the year	1,132,185	(564,852)
At 31 December	<u>14,116,465</u>	<u>10,360,651</u>

CASH Prime Value Equity OFC
INVESTMENT PORTFOLIO
AS AT 30 June 2024

	<u>Holdings</u>	<u>Fair Value</u> HKD	<u>% of</u> <u>net assets</u>
<u>Listed Equities</u>			
HONG KONG			
BOSIDENG INTL HLDGS LTD	50,000	243,500	1.72%
BRILLIANCE CHINA AUTOMOTIVE HLDGS LTD	104,000	853,840	6.05%
CHINA CITIC BANK CORP LTD-H	105,000	526,050	3.73%
CHINA COMMUNICATIONS SERVICES CORP-H	172,000	724,120	5.12%
CHINA HONGQIAO GROUP LTD	48,500	573,270	4.06%
CHINA UNICOM (HONG KONG) LTD	58,000	415,860	2.95%
CNOOC LTD	10,000	224,000	1.59%
COSCO SHIPPING HLDGS CO LTD-H	55,500	758,130	5.37%
GIANT BIOGENE HOLDING CO LTD	5,400	247,590	1.75%
GREAT WALL MOTOR CO LTD-H	58,000	698,320	4.95%
JIANGXI COPPER CO LTD-H	29,000	451,820	3.20%
JNBY DESIGN LTD	33,500	509,870	3.61%
KUAISHOU TECHNOLOGY	12,500	576,875	4.09%
LUK FOOK HLDGS (INTL) LTD	26,000	432,120	3.06%
MGM CHINA HLDGS LTD	34,000	413,440	2.93%
NETEASE INC	3,100	462,210	3.27%
NEW ORIENTAL EDUCATION & TECHNOLOGY GROUP INC	11,000	656,700	4.65%
ORIENT OVERSEAS INTL LTD	3,000	380,100	2.69%
SINO LAND CO LTD	30,000	241,500	1.71%
SINOPEC ENGINEERING (GROUP) CO LTD-H	140,000	756,000	5.36%
SINOTRANS LTD-H	184,000	699,200	4.95%
STELLA INTL HLDGS LTD	49,000	776,160	5.50%
TONGCHENG TRAVEL HLDGS LTD	28,000	435,120	3.08%
TRIP.COM GROUP LTD	2,300	861,580	6.10%
UNITED LABORATORIES LTD	66,000	543,840	3.85%
ZHENGZHOU COAL MINING MACHINERY GROUP CO LTD-H	48,000	513,600	3.64%
ZOOMLION HEAVY INDUSTRY SCIENCE AND TECHNOLOGY CO LTD-H	65,000	328,250	2.33%
361 DEGREES INTL LTD	115,000	463,450	3.28%

	1,545,800	<u>14,766,515</u>	<u>104.59%</u>
<u>Mutual Fund/UT</u>			
HONG KONG			
CHINAAMC NASDAQ 100 ETF-HKD	8,000	322,720	2.29%
SAMSUNG BITCOIN FTS ACTV ETF	19,000	435,480	3.08%
	27,000	<u>758,200</u>	<u>5.37%</u>
Total portfolio investment	1,572,800	<u>15,524,715</u>	<u>109.96%</u>
Other net assets		<u>(1,408,250)</u>	<u>-9.96%</u>
Total net assets as at 30 June 2024		<u>14,116,465</u>	<u>100.00%</u>
Total investments, at cost		<u>14,457,415</u>	

CASH Prime Value Equity OFC
STATEMENT OF FINANCIAL POSITION
AS AT 30 June 2024

	2024/1/1	Additions	Bonus/Dividends	Deductions	2024/6/30	Security Main Type
Listed Stock	Shares	Shares	Shares	Shares	Shares	
AGRICULTURAL BANK OF CHINA LTD-H	0	62,000	0	(62,000)	0	
ALIBABA GROUP HLDG LTD	7,000	4,200	0	(11,200)	0	Stock
BAIC MOTOR CORP LTD-H	290,000	0	0	(290,000)	0	Stock
BEIJING TONG REN TANG CHINESE MEDICINE CO LTD	47,000	0	0	(47,000)	0	Stock
BOSIDENG INTL HLDGS LTD	0	164,000	0	(114,000)	50,000 104,000	Stock
BRILLIANCE CHINA AUTOMOTIVE HLDGS LTD	0	240,000	0	(136,000)	0	Stock
BYD CO LTD-H	3,000	0	0	(3,000)	0	Stock
BYD ELECTRONIC (INTL) CO LTD	0	10,000	0	(10,000)	0 105,000	Stock
CHINA CITIC BANK CORP LTD-H	0	105,000	0	0	0	Stock
CHINA COAL ENERGY CO LTD-H	0	39,000	0	(39,000)	0 172,000	Stock
CHINA COMMUNICATIONS SERVICES CORP-H	0	384,000	0	(212,000)	0	Stock
CHINA EVERBRIGHT BANK CO LTD-H	0	100,000	0	(100,000)	0	Stock
CHINA GALAXY SECURITIES CO LTD-H	0	177,000	0	(177,000)	0	Stock
CHINA HONGQIAO GROUP LTD	0	48,500	0	0	48,500	Stock
CHINA MOBILE LTD	11,500	0	0	(11,500)	0	Stock
CHINA OILFIELD SERVICES LTD-H	0	34,000	0	(34,000)	0	Stock
CHINA UNICOM (HONG KONG) LTD	50,000	58,000	0	(50,000)	58,000	Stock
CHONGQING RURAL COMMERCIAL BANK CO LTD-H	220,000	0	0	(220,000)	0	Stock
CNOOC LTD	59,000	2,000	0	(51,000)	10,000	Stock
COSCO SHIPPING ENERGY TRANSPORTATION CO LTD-H	110,000	0	0	(110,000)	0	Stock
COSCO SHIPPING HLDGS CO LTD-H	0	55,500	0	0	55,500	Stock
COWELL E HLDGS INC	0	17,000	0	(17,000)	0	Stock
FUFENG GROUP LTD	157,000	0	0	(157,000)	0	Stock
GEELY AUTOMOBILE HLDGS LTD	0	43,000	0	(43,000)	0	Stock
GIANT BIOGENE HOLDING CO LTD	0	17,800	0	(12,400)	5,400	Stock
GREAT WALL MOTOR CO LTD-H	0	63,000	0	(5,000)	58,000	Stock
HENDERSON LAND DEVELOPMENT CO LTD	0	4,000	0	(4,000)	0	Stock
HISENSE HOME APPLIANCES GROUP CO LTD-H	0	20,000	0	(20,000)	0	Stock
HONG KONG RESOURCES HOLDINGS	0	1,066	0	(1,066)	0	Stock
HUATAI SECURITIES CO LTD-H	0	51,600	0	(51,600)	0	Stock
INDUSTRIAL & COMMERCIAL BK OF CHINA-H	0	202,000	0	(202,000)	0	Stock
JIANGXI COPPER CO LTD-H	0	29,000	0	0	29,000	Stock
JNBY DESIGN LTD	0	33,500	0	0	33,500	Stock
KUAISHOU TECHNOLOGY	0	17,500	0	(5,000)	12,500	Stock

LI AUTO INC-CL A	2,800	1,600	0	(4,400)	0	Stock
LUK FOOK HLDGS (INTL) LTD	0	26,000	0	0	26,000	Stock
MAOYAN ENTERTAINMENT	63,000	0	0	(63,000)	0	Stock
MGM CHINA HLDGS LTD	68,000	0	0	(34,000)	34,000	Stock
MINISO GROUP HOLDING LIMITED	0	16,400	0	(16,400)	0	Stock
NETEASE INC	0	5,100	0	(2,000)	3,100	Stock
NEW ORIENTAL EDUCATION & TECHNOLOGY GROUP INC	14,000	0	0	(3,000)	11,000	Stock
NONGFU SPRING CO LTD-H	0	6,200	0	(6,200)	0	Stock
ORIENT OVERSEAS INTL LTD	0	3,000	0	0	3,000	Stock
SANDS CHINA LTD	24,400	0	0	(24,400)	0	Stock
SANY HEAVY EQUIPMENT INTL HLDGS CO LTD	0	57,000	0	(57,000)	0	Stock
SINO LAND CO LTD	0	30,000	0	0	30,000	Stock
SINOPEC ENGINEERING (GROUP) CO LTD-H	0	140,000	0	0	140,000	Stock
SINOTRANS LTD-H	0	184,000	0	0	184,000	Stock
SINOTRUK (HONG KONG) LTD	48,000	0	0	(48,000)	0	Stock
STANDARD CHARTERED PLC	0	3,200	0	(3,200)	0	Stock
STELLA INTL HLDGS LTD	0	49,000	0	0	49,000	Stock
TONGCHENG TRAVEL HLDGS LTD	0	50,400	0	(22,400)	28,000	Stock
TRIP.COM GROUP LTD	2,400	600	0	(700)	2,300	Stock
UNITED LABORATORIES LTD	66,000	0	0	0	66,000	Stock
WEICHAI POWER CO LTD-H	0	38,000	0	(38,000)	0	Stock
ZHENGZHOU COAL MINING MACHINERY GROUP CO LTD-H	0	48,000	0	0	48,000	Stock
ZOOMLION HEAVY INDUSTRY SCIENCE AND TECHNOLOGY CO LTD-H	0	65,000	0	0	65,000	Stock
361 DEGREES INTL LTD	0	115,000	0	0	115,000	Stock
CHINAAMC NASDAQ 100 ETF-HKD	0	12,400	0	(4,400)	8,000	Mutual Fund/UT
SAMSUNG BITCOIN FTS ACTV ETF	0	48,800	0	(29,800)	19,000	Mutual Fund/UT