



BOCIP ASSET MANAGEMENT INVESTMENT FUNDS
中銀保誠資產管理投資基金
ANNUAL REPORT 年度報告
AS OF 31 DECEMBER 2022 截至二零二二年十二月卅一日

Fund Manager 基金經理：

基金投資服務
Investment Fund Services


中銀國際
BOC INTERNATIONAL

保誠集團
中銀保誠資產管理
BOCI-Prudential Asset Management

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

Contents

目錄

	Pages 頁數
Administration and management 管理及行政	1
Report of the trustee 信託人報告書	2
Independent auditor's report 獨立核數師報告書	3
Statement of net assets 淨資產報表	8
Statement of profit or loss and other comprehensive income 損益及其他全面收益表	16
Statement of changes in equity 權益變動表	24
Statement of cash flows 現金流量表	34
Notes to the financial statements 財務報表附註	50
Investment portfolio (unaudited) 投資組合 (未經審核)	248
Statement of movements in portfolio holdings (unaudited) 投資組合變動表 (未經審核)	288
Performance table (unaudited) 投資表現報表 (未經審核)	296
Performance record (unaudited) 投資表現記錄 (未經審核)	304
Information on exposure arising from financial derivative instruments (unaudited) 由金融衍生工具所產生之風險承擔資訊 (未經審核)	318
Disclosure of portfolio carbon footprints (unaudited) 投資組合碳足跡的披露 (未經審核)	319

(中文譯本乃根據英文報告書原文翻譯而成，僅供參考之用，一切內容均以英文報告書原文為準)

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

ADMINISTRATION AND MANAGEMENT

Manager

BOCI-Prudential Asset Management Limited
27th Floor, Bank of China Tower
1 Garden Road
Central
Hong Kong

Trustee and Registrar

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

Auditor

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

管理及行政

基金經理

中銀國際英國保誠資產管理有限公司
香港
中環
花園道1號
中國銀行大廈27樓

信託人及過戶處

中銀國際英國保誠信託有限公司
香港
太古城
英皇道1111號15樓
1501-1507室及1513-1516室

核數師

安永會計師事務所
香港
鰂魚涌
英皇道979號
太古坊一座27樓

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

REPORT OF THE TRUSTEE

We hereby confirm that, in our opinion, the Manager, BOCI-Prudential Asset Management Limited, has, in all material respects, managed BOCIP Asset Management Investment Funds for the year ended 31st December 2022 in accordance with the provisions of the Trust Deed dated 31st March 2010, as amended.

On behalf of

BOCI-Prudential Trustee Limited, the Trustee

24th April 2023

信託人報告書

我們認為，截至二零二二年十二月卅一日止年度，基金經理中銀國際英國保誠資產管理有限公司在各個重要項目方面已根據二零一零年三月卅一日所訂立的信託契約（經修訂）條文，管理中銀保誠資產管理投資基金。

代表

中銀國際英國保誠信託有限公司，信託人

二零二三年四月廿四日

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE AND THE MANAGER OF BOCIP ASSET MANAGEMENT INVESTMENT FUNDS (THE "FUND")

Report on the Financial Statements

Opinion

We have audited the financial statements of BOCIP HK Dollar Money Market Fund, BOCIP China Value Fund, BOCIP China Bond Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP Flexi HKD Income Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP Hong Kong Low Volatility Equity Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund, BOCIP Flexi USD Bond Fund and BOCIP Short Term HKD Money Market Fund (the "Sub-Funds" of BOCIP Asset Management Investment Funds) set out on page 8 to 247, which comprise the statement of net assets as at 31st December 2022, and the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view, in all material respects, of the financial position of the Sub-Funds as at 31st December 2022, and of their financial performance and their cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

獨立核數師報告書

**致中銀保誠資產管理投資基金（「本基金」）
信託人及基金經理**

財務報表報告

意見

本核數師（以下簡稱「我們」）已審核列載於第8頁至第247頁中銀保誠港元貨幣市場基金、中銀保誠中國價值基金、中銀保誠中國債券基金、中銀保誠日本中小企業機遇基金、中銀保誠港元靈活收益基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠香港低波幅股票基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金、中銀保誠美元靈活債券基金及中銀保誠短期港元貨幣市場基金（為中銀保誠資產管理投資基金的「分支基金」）的財務報表，此財務報表包括於二零二二年十二月卅一日的淨資產報表及於截至該年度止的損益及其他全面收益表、權益變動表和現金流量表，以及財務報表附註，包括主要會計政策概要。

我們認為，該等財務報表在各重大方面已根據香港會計師公會頒佈的《香港財務報告準則》真實和中肯地反映了分支基金於二零二二年十二月卅一日的財務狀況及於截至該年度止的財務表現及現金流量。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE AND THE MANAGER OF BOCIP ASSET MANAGEMENT INVESTMENT FUNDS (THE "FUND") (CONTINUED)

Basic for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKASs") issued by the HKICPA. 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 are independent of the Sub-Funds in accordance with the HKICPA's *Code of Ethics for Professional Accountants* (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditor's report thereon

The Manager and Trustee of the Sub-Funds are responsible for the other information. The other information comprises all the information included in the Annual Report, other than the financial statements and our auditor's report thereon (the "Other Information").

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 Manager and Trustee for the Financial Statements

The Manager and the Trustee of the Sub-Funds are responsible for the preparation of the financial statements that give a true and fair view, in all material respects, in accordance with HKFRSs issued by the HKICPA, and for such internal control as the Manager and the Trustee determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

獨立核數師報告書

**致中銀保誠資產管理投資基金（「本基金」）
信託人及基金經理（續）**

意見的基礎

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。我們在該等準則下須承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒佈的《專業會計師道德守則》（「守則」），我們獨立於分支基金，並已履行守則中的其他專業道德責任。我們相信，我們所獲得的審計憑證能充足及適當地作為我們審計意見的依據。

財務報表及核數師報告以外的其他信息

分支基金的基金經理及信託人需對其他信息負責。其他信息包括刊載於年度報告內的信息，但不包括財務報表及我們的核數師報告（「其他信息」）。

我們對財務報表的意見並不涵蓋其他信息，我們亦不對該等其他信息發表任何形式的鑒證結論。

有關我們對財務報表的審計，我們的責任是閱讀其他信息，在此過程中，考慮其他信息是否與財務報表或我們在審計過程中所瞭解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。基於我們已執行的工作，如果我們認為其他信息存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

基金經理及信託人須承擔財務報表的責任

分支基金的基金經理及信託人須負責根據香港會計師公會頒佈的《香港財務報告準則》編製在各主要方面真實而中肯的財務報表。基金經理及信託人並對其認為使財務報表的編製不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE AND THE MANAGER OF BOCIP ASSET MANAGEMENT INVESTMENT FUNDS (THE "FUND") (CONTINUED)

Responsibilities of Manager and Trustee for the Financial Statements (Continued)

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

In addition, the Manager and the Trustee of the Sub-Funds are required to ensure that the financial statements have been properly prepared, in all material respects, in accordance with the relevant disclosure provisions of the Trust Deed of the Sub-Funds dated 31st March 2010 as amended by three supplemental deeds dated 3rd January 2011, 5th September 2014 and 24th October 2016 (collectively, the "Trust Deed") and the relevant disclosure provisions of Appendix E of the Code on Unit Trusts and Mutual Funds ("the SFC Code") issued by the Hong Kong Securities and Futures Commission.

The Manager and the Trustee are responsible for overseeing the Fund's financial reporting process.

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 auditor's report that includes our opinion. Our report is made 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.

獨立核數師報告書

**致中銀保誠資產管理投資基金（「本基金」）
信託人及基金經理（續）**

基金經理及信託人須承擔財務報表的責任（續）

在編製財務報表時，基金經理及信託人負責評估分支基金的持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非基金經理及信託人有意將分支基金清盤或停止經營，或別無其他實際的替代方案。

另外，分支基金的基金經理及信託人須要確保財務報表在各重大方面乃根據日期為二零一零年三月卅一日訂立分支基金的信託契約（經分別於二零一一年一月三日、二零一四年九月五日及二零一六年十月廿四日訂立的三份補充契約所修訂，統稱「信託契約」）的相關披露條款及香港證券及期貨事務監察委員會制定的《單位信託及互惠基金守則》（「證監會守則」）附錄E所列明之相關披露規定適當地編製。

基金經理及信託人須負責監督分支基金的財務報告過程。

核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並發佈包括我們意見的核數師報告。我們僅對全體成員作出報告，除此以外，本報告並無其他用途。我們不會就核數師報告的內容向任何其他人士負上或承擔任何責任。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE AND THE MANAGER OF BOCIP ASSET MANAGEMENT INVESTMENT FUNDS (THE "FUND") (CONTINUED)

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's 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-Funds have been properly prepared, in all material respects, in accordance with the relevant provisions of the Trust Deed and the relevant disclosure provisions of Appendix E of the SFC Code.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sub-Funds' internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Manager and the Trustee.

獨立核數師報告書

致中銀保誠資產管理投資基金（「本基金」）
信託人及基金經理（續）

核數師就審計財務報表承擔的責任（續）

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期其單獨或總計起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。此外，我們須評估分支基金的財務報表在各重大方面是否已按照信託契約之相關披露條文及《證監會守則》附錄E所列明之披露規定妥為編製。

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的依據。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對分支基金內部控制的有效性發表意見。
- 評價基金經理及信託人所採用會計政策的恰當性及作出會計估計和相關披露的合理性。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE AND THE MANAGER OF BOCIP ASSET MANAGEMENT INVESTMENT FUNDS (THE "FUND") (CONTINUED)

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- Conclude on the appropriateness of the Manager and the Trustee'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-Funds' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Sub-Funds to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Manager and the Trustee 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.

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.

Certified Public Accountants

Hong Kong, 24th April 2023

獨立核數師報告書

致中銀保誠資產管理投資基金（「本基金」）
信託人及基金經理（續）

核數師就審計財務報表承擔的責任（續）

- 對基金經理及信託人採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對分支基金的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露，或假若有關的披露不足，則我們應當發表保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致分支基金不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映相關交易和事項。

除其他事項外，我們與基金經理及信託人溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

就信託契約的相關披露條款及證監會守則附錄E所載的相關 披露規定事項的報告

我們認為，財務報表在各重大方面已按照信託契約的相關披露條款及證監會守則附錄E所載的相關披露規定妥為編製。

香港執業會計師

香港，二零二三年四月廿四日

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF NET ASSETS 淨資產報表

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

		BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
Notes 附註		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
ASSETS 資產					
Current assets 流動資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	6	5,645,258	5,584,796	885,615,745	828,399,556
Amounts due from brokers 應收經紀款項		-	-	4,203,866	-
Management fee rebate receivable 管理費退還應收帳款		1,197	1,186	-	-
Cash and cash equivalents 現金及現金等值	16	143,563	71,376	695,196	5,673,070
Other receivables and prepayments 其他應收款項及預付款項		-	-	4,512	4,512
Total assets 總資產		5,790,018	5,657,358	890,519,319	834,077,138
LIABILITIES 負債					
Current liabilities 流動負債					
Accrued expenses and other payables 累算支出及其他應付款項		-	-	1,490,208	1,403,127
Amounts payable on redemption of units 贖回單位應付款項		-	-	3,852,316	-
Amounts due to brokers 應付經紀款項		-	-	9,999	-
Total liabilities 總負債		-	-	5,352,523	1,403,127
EQUITY 權益					
Net assets attributable to unitholders 單位投資者應佔淨資產		5,790,018	5,657,358	885,166,796	832,674,011

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第 50 頁至第 247 頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF NET ASSETS (continued) 淨資產報表 (續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP China Bond Fund			BOCIP Japan Small & Mid Cap Opportunity Fund		
中銀保誠中國債券基金			中銀保誠日本中小企業機遇基金		
	2022	2021	2022	2021	
	二零二二年	二零二一年	二零二二年	二零二一年	
Notes	HK\$	HK\$	HK\$	HK\$	
附註	港元	港元	港元	港元	
ASSETS 資產					
Current assets 流動資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	6	182,904,883	190,739,161	28,837,304	29,307,480
Dividends receivable and interest receivable 應收股息及應收利息		2,818,881	3,063,722	54,941	42,216
Cash and cash equivalents 現金及現金等值	16	6,088,645	12,042,666	1,240,034	1,743,902
Restricted deposits 有限制存款		161,019	175,436	-	-
Other receivables and prepayments 其他應收款項及預付款項		4,526	4,512	-	-
Total assets 總資產		191,977,954	206,025,497	30,132,279	31,093,598
LIABILITIES 負債					
Current liabilities 流動負債					
Financial liabilities at fair value through profit or loss 按公平值透過損益列帳的財務負債	6, 7	-	-	1,160,648	37,009
Accrued expenses and other payables 累算支出及其他應付款項		308,834	331,595	3,087	3,294
Withholding tax payable 應付預扣稅	5	-	-	5,494	4,222
Total liabilities 總負債		308,834	331,595	1,169,229	44,525
EQUITY 權益					
Net assets attributable to unitholders 單位投資者應佔淨資產					
		191,669,120	205,693,902	28,963,050	31,049,073

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第 50 頁至第 247 頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF NET ASSETS (continued) 淨資產報表 (續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

		BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
	Notes 附註	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
ASSETS 資產					
Current assets 流動資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	6	208,668,233	222,566,542	12,417,379	15,758,821
Dividends receivable and interest receivable 應收股息及應收利息		2,269,019	2,168,686	-	-
Cash and cash equivalents 現金及現金等值	16	5,240,587	7,390,943	370,634	603,058
Other receivables and prepayments 其他應收款項及預付款項		4,512	4,512	-	-
Total assets 總資產		216,182,351	232,130,683	12,788,013	16,361,879
LIABILITIES 負債					
Current liabilities 流動負債					
Accrued expenses and other payables 累算支出及其他應付款項		215,775	226,339	4,277	2,520
Total liabilities 總負債		215,775	226,339	4,277	2,520
EQUITY 權益					
Net assets attributable to unitholders 單位投資者應佔淨資產		215,966,576	231,904,344	12,783,736	16,359,359

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第 50 頁至第 247 頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF NET ASSETS (continued) 淨資產報表(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Hong Kong Value Fund 中銀保誠香港價值基金				BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
	Notes 附註	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
ASSETS 資產					
Current assets 流動資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	6	6,461,728	6,401,711	6,074,302	8,097,797
Dividends receivable and interest receivable 應收股息及應收利息		3,450	3,640	-	-
Cash and cash equivalents 現金及現金等值	16	31,437	159,301	130,605	712,578
Total assets 總資產		6,496,615	6,564,652	6,204,907	8,810,375
LIABILITIES 負債					
Current liabilities 流動負債					
Accrued expenses and other payables 累算支出及其他應付款項		871	692	1,523	2,511
Total liabilities 總負債		871	692	1,523	2,511
EQUITY 權益					
Net assets attributable to unitholders 單位投資者應佔淨資產					
		6,495,744	6,563,960	6,203,384	8,807,864

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF NET ASSETS (continued) 淨資產報表 (續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

		BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
	Notes 附註	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
ASSETS 資產					
Current assets 流動資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	6	14,809,316	13,123,792	30,871,467	30,547,696
Dividends receivable and interest receivable 應收股息及應收利息		-	280	-	-
Cash and cash equivalents 現金及現金等值	16	1,124,455	999,771	114,684	45,541
Total assets 總資產		15,933,771	14,123,843	30,986,151	30,593,237
LIABILITIES 負債					
Current liabilities 流動負債					
Accrued expenses and other payables 累計支出及其他應付款項		3,056	2,141	3,323	3,096
Amounts due to brokers 應付經紀款項		-	921,786	-	-
Total liabilities 總負債		3,056	923,927	3,323	3,096
EQUITY 權益					
Net assets attributable to unitholders 單位投資者應佔淨資產					
		15,930,715	13,199,916	30,982,828	30,590,141

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF NET ASSETS (continued) 淨資產報表 (續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

		BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金		
Notes 附註		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年	
		HK\$ 港元	HK\$ 港元	US\$ 美元	US\$ 美元	
ASSETS 資產						
Current assets 流動資產						
	Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	6	7,012,624	9,346,264	2,342,536	2,784,432
	Dividends receivable and interest receivable 應收股息及應收利息		-	-	-	9,108
	Management fee rebate receivable 管理費退還應收帳款		-	-	26	42
	Cash and cash equivalents 現金及現金等值	16	39,623	336,222	10,497	5,602
Total assets 總資產			7,052,247	9,682,486	2,353,059	2,799,184
LIABILITIES 負債						
Current liabilities 流動負債						
	Accrued expenses and other payables 累算支出及其他應付款項		751	999	253	634
	Withholding tax payable 應付預扣稅		-	-	-	1,236
Total liabilities 總負債			751	999	253	1,870
EQUITY 權益						
Net assets attributable to unitholders 單位投資者應佔淨資產			7,051,496	9,681,487	2,352,806	2,797,314

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第 50 頁至第 247 頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF NET ASSETS (continued) 淨資產報表 (續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

		BOCIP USD Short Duration Bond Fund		BOCIP Flexi USD Bond Fund	
		中銀保誠美元短存續期債券基金		中銀保誠美元靈活債券基金	
		2022	2021	2022	2021
		二零二二年	二零二一年	二零二二年	二零二一年
Notes		US\$	US\$	US\$	US\$
附註		美元	美元	美元	美元
ASSETS 資產					
Current assets 流動資產					
Financial assets at fair value through profit or loss 按公平價值透過損益列帳的財務資產	6	23,707,656	24,683,609	20,477,073	23,199,120
Dividends receivable and interest receivable 應收股息及應收利息		181,290	170,970	315,786	332,732
Cash and cash equivalents 現金及現金等值	16	129,562	159,331	1,236,557	2,220,040
Other receivables and prepayments 其他應收款項及預付款項		577	–	1,240	482
Total assets 總資產		24,019,085	25,013,910	22,030,656	25,752,374
LIABILITIES 負債					
Current liabilities 流動負債					
Accrued expenses and other payables 累算支出及其他應付款項		25,058	29,028	23,688	30,528
Total liabilities 總負債		25,058	29,028	23,688	30,528
EQUITY 權益					
Net assets attributable to unitholders 單位投資者應佔淨資產		23,994,027	24,984,882	22,006,968	25,721,846

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第 50 頁至第 247 頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds**中銀保誠資產管理投資基金****STATEMENT OF NET ASSETS (continued) 淨資產報表(續)**

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金			
		2022	2021
		二零二二年	二零二一年
	Note	HK\$	HK\$
	附註	港元	港元
ASSETS 資產			
Current assets 流動資產			
Dividends receivable and interest receivable			
應收股息及應收利息		23,313	894
Cash and cash equivalents 現金及現金等值	16	5,167,385	5,223,327
Other receivables and prepayments			
其他應收款項及預付款項		1,064	215
Total assets 總資產		5,191,762	5,224,436
LIABILITIES 負債			
Current liabilities 流動負債			
Accrued expenses and other payables			
累算支出及其他應付款項		330	333
Total liabilities 總負債		330	333
EQUITY 權益			
Net assets attributable to unitholders			
單位投資者應佔淨資產		5,191,432	5,224,103

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

損益及其他全面收益表

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	Notes 附註	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
INCOME 收入					
Dividend income 股息收入		-	-	65,315,962	46,938,962
Interest income on bank deposits 銀行存款利息收入		294	49	38,844	7,296
Management fee rebate 管理費退還	10(g)	13,994	13,962	-	-
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的淨收益/ (虧損)	6	60,462	1,963	(106,233,579)	(15,437,269)
Net exchange losses 匯兌淨虧損		-	-	(188,989)	(21,184)
Total income/(loss) 總投資收入/(虧損)		<u>74,750</u>	<u>15,974</u>	<u>(41,067,762)</u>	<u>31,487,805</u>
EXPENSES 支出					
Management fee 管理費	4(a)	-	-	(16,406,990)	(16,240,077)
Trustee fee 信託費	4(b)	-	-	(902,540)	(894,038)
Sub-custodian fee 分託管費		-	-	(176,725)	(170,289)
Auditor's remuneration 核數師酬金		-	-	(56,100)	(53,900)
Transaction handling fee 交易處理費	4(b), 11	-	-	(15,507)	(15,774)
Transaction cost 交易成本	11	-	-	(647,776)	(597,717)
Printing and publishing expenses 印刷及出版費		(446)	(793)	(160,229)	(185,106)
Other operating expenses 其他營運費用		(903)	(484)	(25,011)	(23,930)
Total expenses 總營運支出		<u>(1,349)</u>	<u>(1,277)</u>	<u>(18,390,878)</u>	<u>(18,180,831)</u>
Profit/(loss) before tax 除稅前溢利/(虧損)		<u>73,401</u>	<u>14,697</u>	<u>(59,458,640)</u>	<u>13,306,974</u>
Withholding tax 預扣稅	5	-	-	(5,789,063)	(3,592,948)
Profit/(loss) and total comprehensive income 溢利/(虧損)及全面收入總額		<u><u>73,401</u></u>	<u><u>14,697</u></u>	<u><u>(65,247,703)</u></u>	<u><u>9,714,026</u></u>

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第 50 頁至第 247 頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

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

損益及其他全面收益表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	Notes 附註	BOCIP China Bond Fund 中銀保誠中國債券基金		BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
INCOME 收入					
Dividend income 股息收入		-	-	675,485	566,680
Interest income on bank deposits 銀行存款利息收入		30,996	33,422	8,114	246
Interest income on financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產的利息收入		5,273,340	5,863,998	-	-
Net (losses)/gains on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的 淨(虧損)/收益	6	(16,437,510)	7,792,507	(2,125,103)	(1,780,182)
Net exchange (losses)/gains 匯兌淨(虧損)/收益		(405,146)	228,098	(219)	(15,174)
Total (loss)/income 總投資(虧損)/收入		(11,538,320)	13,918,025	(1,441,723)	(1,228,430)
EXPENSES 支出					
Management fee 管理費	4(a)	(1,970,569)	(2,006,179)	-	-
Trustee fee 信託費	4(b)	(245,768)	(250,341)	(35,648)	(40,633)
Sub-custodian fee 分託管費		(66,524)	(66,495)	(7,806)	(9,317)
Auditor's remuneration 核數師酬金		(133,416)	(134,017)	-	-
Transaction handling fee 交易處理費	4(b), 11	(1,874)	(380)	(7,141)	(3,810)
Transaction cost 交易成本	11	(864)	(181)	(30,873)	(23,645)
Legal fee 法律費		(6,168)	-	-	-
Printing and publishing expenses 印刷及出版費		(38,956)	(49,453)	(2,248)	(4,535)
Other operating expenses 其他營運費用		(20,445)	(19,852)	(1,661)	(1,234)
Total expenses 總營運支出		(2,484,584)	(2,526,898)	(85,377)	(83,174)
(Loss)/profit before tax 除稅前(虧損)/溢利		(14,022,904)	11,391,127	(1,527,100)	(1,311,604)
Withholding tax 預扣稅	5	(1,878)	(3,255)	(67,548)	(56,668)
(Loss)/profit and total comprehensive income (虧損)/溢利及全面收入總額		(14,024,782)	11,387,872	(1,594,648)	(1,368,272)

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

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

損益及其他全面收益表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

Notes 附註	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
	2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
INCOME 收入				
Dividend income 股息收入	-	-	541,470	598,758
Interest income on bank deposits 銀行存款利息收入	28,943	376	1,784	123
Interest income on financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產的利息收入	7,295,509	7,692,930	-	-
Net losses on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的 淨虧損	6 (21,117,003)	(12,626,341)	(3,941,641)	(6,309,595)
Net exchange gains/(losses) 匯兌淨收益/(虧損)	17,935	13,598	(138)	2,986
Total loss 總投資虧損	(13,774,616)	(4,919,437)	(3,398,525)	(5,707,728)
EXPENSES 支出				
Management fee 管理費	4(a) (1,631,957)	(1,785,663)	-	-
Trustee fee 信託費	4(b) (267,594)	(288,088)	(17,361)	(25,327)
Sub-custodian fee 分託管費	(84,169)	(92,890)	(2,706)	(3,926)
Auditor's remuneration 核數師酬金	(56,100)	(53,900)	-	-
Transaction handling fee 交易處理費	4(b),11 (23,763)	(20,723)	(16,858)	(33,485)
Transaction cost 交易成本	11 -	-	(66,065)	(198,426)
Legal fee 法律費	(2,811)	-	-	-
Printing and publishing expenses 印刷及出版費	(86,942)	(61,849)	(1,182)	(2,865)
Other operating expenses 其他營運費用	(9,816)	(11,253)	(2,806)	(2,405)
Total expenses 總營運支出	(2,163,152)	(2,314,366)	(106,978)	(266,434)
Loss before tax 除稅前虧損	(15,937,768)	(7,233,803)	(3,505,503)	(5,974,162)
Withholding tax 預扣稅	5 -	-	(38,566)	(40,835)
Loss and total comprehensive income 虧損及全面收入總額	(15,937,768)	(7,233,803)	(3,544,069)	(6,014,997)

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第 50 頁至第 247 頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

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

損益及其他全面收益表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	Notes 附註	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
INCOME 收入					
Dividend income 股息收入		352,254	300,343	52,524	57,877
Interest income on bank deposits 銀行存款利息收入		547	6	593	229
Net (losses)/gains on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的 淨(虧損)/收益	6	(397,360)	68,678	(2,423,681)	(1,852,153)
Net exchange (losses)/gains 匯兌淨(虧損)/收益		(94)	29	(33,896)	(9,087)
Total (loss)/income 總投資(虧損)/收入		<u>(44,653)</u>	<u>369,056</u>	<u>(2,404,460)</u>	<u>(1,803,134)</u>
EXPENSES 支出					
Management fee 管理費	4(a)	-	-	-	-
Trustee fee 信託費	4(b)	(8,136)	(8,415)	(8,145)	(12,301)
Sub-custodian fee 分託管費		(1,274)	(1,323)	(1,703)	(2,433)
Transaction handling fee 交易處理費	4(b),11	(978)	(390)	(29,504)	(66,508)
Transaction cost 交易成本	11	(1,727)	(285)	(9,622)	(29,442)
Printing and publishing expenses 印刷及出版費		(520)	(920)	(573)	(1,209)
Other operating expenses 其他營運費用		(2,646)	(2,170)	(2,291)	(2,094)
Total expenses 總營運支出		<u>(15,281)</u>	<u>(13,503)</u>	<u>(51,838)</u>	<u>(113,987)</u>
(Loss)/profit before tax 除稅前(虧損)/溢利		<u>(59,934)</u>	<u>355,553</u>	<u>(2,456,298)</u>	<u>(1,917,121)</u>
Withholding tax 預扣稅	5	(7,274)	(5,784)	(4,105)	(4,477)
(Loss)/profit and total comprehensive income (虧損)/溢利及全面收入總額		<u>(67,208)</u>	<u>349,769</u>	<u>(2,460,403)</u>	<u>(1,921,598)</u>

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

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

損益及其他全面收益表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	Notes 附註	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
INCOME 收入					
Dividend income 股息收入		651,811	567,291	929,711	443,122
Interest income on bank deposits 銀行存款利息收入		3,129	84	529	703
Net (losses)/gains on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的 淨(虧損)/收益	6	(1,160,441)	(142,571)	(14,816,148)	6,749,459
Net exchange losses 匯兌淨虧損		(5)	-	(77,086)	(1,764)
Total (loss)/income 總投資(虧損)/收入		<u>(505,506)</u>	<u>424,804</u>	<u>(13,962,994)</u>	<u>7,191,520</u>
EXPENSES 支出					
Management fee 管理費	4(a)	-	-	-	-
Trustee fee 信託費	4(b)	(17,316)	(15,962)	(42,073)	(31,660)
Sub-custodian fee 分託管費		(2,687)	(2,414)	(10,009)	(7,471)
Transaction handling fee 交易處理費	4(b),11	(9,623)	(3,312)	(149,886)	(128,939)
Transaction cost 交易成本	11	(36,048)	(16,067)	(341,894)	(261,524)
Printing and publishing expenses 印刷及出版費		(1,000)	(1,785)	(2,491)	(3,521)
Other operating expenses 其他營運費用		(1,651)	(1,209)	(2,116)	(1,694)
Total expenses 總營運支出		<u>(68,325)</u>	<u>(40,749)</u>	<u>(548,469)</u>	<u>(434,809)</u>
(Loss)/profit before tax 除稅前(虧損)/溢利		<u>(573,831)</u>	<u>384,055</u>	<u>(14,511,463)</u>	<u>6,756,711</u>
Withholding tax 預扣稅	5	(40,903)	(42,274)	(92,971)	(44,312)
(Loss)/profit and total comprehensive income (虧損)/溢利及全面收入總額		<u>(614,734)</u>	<u>341,781</u>	<u>(14,604,434)</u>	<u>6,712,399</u>

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

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

損益及其他全面收益表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	Notes 附註	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
		HK\$ 港元	HK\$ 港元	US\$ 美元	US\$ 美元
INCOME 收入					
Dividend income 股息收入		157,505	130,634	72,864	71,953
Interest income on bank deposits 銀行存款利息收入		472	467	308	8
Management fee rebate 管理費退還	10(g)	-	-	373	510
Net (losses)/gains on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的 淨(虧損)/收益	6	(2,672,734)	508,354	(502,283)	126,083
Net exchange (losses)/gains 匯兌淨(虧損)/收益		(64,021)	6,886	(1,734)	(1,682)
Total (loss)/income 總投資(虧損)/收入		(2,578,778)	646,341	(430,472)	196,872
EXPENSES 支出					
Management fee 管理費	4(a)	-	-	-	-
Trustee fee 信託費	4(b)	(9,596)	(11,303)	(3,097)	(3,562)
Sub-custodian fee 分託管費		(2,221)	(2,557)	(1,048)	(1,235)
Transaction handling fee 交易處理費	4(b),11	(11,628)	(2,955)	(930)	(686)
Transaction cost 交易成本	11	(9,499)	(1,951)	(2,220)	(2,849)
Printing and publishing expenses 印刷及出版費		(647)	(1,276)	(202)	(906)
Other operating expenses 其他營運費用		(1,796)	(1,344)	(418)	(215)
Total expenses 總營運支出		(35,387)	(21,386)	(7,915)	(9,453)
(Loss)/profit before tax 除稅前(虧損)/溢利		(2,614,165)	624,955	(438,387)	187,419
Withholding tax 預扣稅	5	(15,826)	(13,063)	(6,121)	(6,069)
(Loss)/profit and total comprehensive income (虧損)/溢利及全面收入總額		(2,629,991)	611,892	(444,508)	181,350

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

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

損益及其他全面收益表(續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	Notes 附註	BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
INCOME 收入					
Interest income on bank deposits 銀行存款利息收入		1,879	43	14,943	81
Interest income on financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產的利息收入		619,519	622,445	1,143,325	1,303,790
Net losses on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的淨虧損	6	(1,371,289)	(590,881)	(4,647,180)	(2,663,719)
Net exchange (losses)/gains 匯兌淨(虧損)/收益		(16)	5,930	(16)	7,871
Total (loss)/income 總投資(虧損)/收入		<u>(749,907)</u>	<u>37,537</u>	<u>(3,488,928)</u>	<u>(1,351,977)</u>
EXPENSES 支出					
Management fee 管理費	4(a)	(181,270)	(188,232)	(165,477)	(203,246)
Trustee fee 信託費	4(b)	(30,212)	(31,347)	(27,577)	(33,349)
Sub-custodian fee 分託管費		(9,551)	(9,961)	(8,240)	(10,544)
Auditor's remuneration 核數師酬金		(7,164)	(6,935)	(7,164)	(6,935)
Transaction handling fee 交易處理費	4(b), 11	(765)	(2,025)	(5,130)	(9,765)
Transaction cost 交易成本		-	-	-	-
Printing and publishing expenses 印刷及出版費		(10,785)	(13,091)	(10,695)	(15,293)
Other operating expenses 其他營運費用		(1,201)	(1,224)	(1,667)	(615)
Total expenses 總營運支出		<u>(240,948)</u>	<u>(252,815)</u>	<u>(225,950)</u>	<u>(279,747)</u>
Loss before tax 除稅前虧損		<u>(990,855)</u>	<u>(215,278)</u>	<u>(3,714,878)</u>	<u>(1,631,724)</u>
Withholding tax 預扣稅	5	-	-	-	-
Loss and total comprehensive income 虧損及全面收入總額		<u>(990,855)</u>	<u>(215,278)</u>	<u>(3,714,878)</u>	<u>(1,631,724)</u>

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第 50 頁至第 247 頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds**中銀保誠資產管理投資基金****STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)**

損益及其他全面收益表(續)

FOR THE YEAR/PERIOD ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度／期間

		BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金	
		05.03.2021 (Sub-Fund's date of commencement of operations) to 31.12.2021	
		二零二一年 三月五日 (分支基金開始經營 之日)至二零二一年 十二月卅一日	
		2022	HK\$
		二零二二年	港元
Notes	附註	HK\$	HK\$
		港元	港元
INCOME 收入			
Interest income on bank deposits 銀行存款利息收入		71,517	8,377
Total income 總投資收入		71,517	8,377
EXPENSES 支出			
Management fee 管理費	4(a)	-	-
Trustee fee 信託費	4(b)	(3,895)	(3,236)
Transaction handling fee 交易處理費	4(b),11	-	-
Transaction cost 交易成本	11	-	-
Total expenses 總營運支出		(3,895)	(3,236)
Profit before tax 除稅前溢利		67,622	5,141
Withholding tax 預扣稅	5	-	-
Profit and total comprehensive income			
溢利及全面收入總額		67,622	5,141

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CHANGES IN EQUITY 權益變動表

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	Note 附註	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Balance at the beginning of the year 年初結餘		5,657,358	5,642,661	832,674,011	789,790,737
Proceeds from issue of units 認購收入		59,259	-	408,388,664	411,019,473
Payments on redemption of units 贖回支出		-	-	(245,136,857)	(333,598,822)
Net subscription 認購淨額		59,259	-	163,251,807	77,420,651
Profit/(loss) and total comprehensive income 溢利/(虧損)及全面收入總額		73,401	14,697	(65,247,703)	9,714,026
Distribution to unitholders 向單位投資者派息	15	-	-	(45,511,319)	(44,251,403)
Balance at the end of the year 年終結餘		5,790,018	5,657,358	885,166,796	832,674,011

		BOCIP China Bond Fund 中銀保誠中國債券基金		BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Balance at the beginning of the year 年初結餘		205,693,902	194,306,030	31,049,073	32,317,345
Proceeds from issue of units 認購收入		-	-	120,000	100,000
Payments on redemption of units 贖回支出		-	-	(611,375)	-
Net (redemption)/subscription (贖回)/認購淨額		-	-	(491,375)	100,000
(Loss)/profit and total comprehensive income (虧損)/溢利及全面收入總額		(14,024,782)	11,387,872	(1,594,648)	(1,368,272)
Balance at the end of the year 年終結餘		191,669,120	205,693,902	28,963,050	31,049,073

For the movement of the number of units in issue, please refer to Note 9 for details

有關發行單位數目的變動詳情，請參閱附註9

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CHANGES IN EQUITY (continued) 權益變動表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	Note 附註	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Balance at the beginning of the year 年初結餘		231,904,344	239,138,147	16,359,359	22,421,562
Proceeds from issue of units 認購收入		4,392,662	4,785,847	697,231	991,949
Payments on redemption of units 贖回支出		-	-	-	-
Net subscription 認購淨額		4,392,662	4,785,847	697,231	991,949
Loss and total comprehensive income 虧損及全面收入總額		(15,937,768)	(7,233,803)	(3,544,069)	(6,014,997)
Distribution to unitholders 向單位投資者派息	15	(4,392,662)	(4,785,847)	(728,785)	(1,039,155)
Balance at the end of the year 年終結餘		215,966,576	231,904,344	12,783,736	16,359,359

	Note 附註	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Balance at the beginning of the year 年初結餘		6,563,960	6,215,269	8,807,864	5,352,873
Proceeds from issue of units 認購收入		325,818	331,576	122,319	5,842,246
Payments on redemption of units 贖回支出		-	-	(123,404)	(261,226)
Net subscription/(redemption) 認購/(贖回)淨額		325,818	331,576	(1,085)	5,581,020
(Loss)/profit and total comprehensive income (虧損)/溢利及全面收入總額		(67,208)	349,769	(2,460,403)	(1,921,598)
Distribution to unitholders 向單位投資者派息	15	(326,826)	(332,654)	(142,992)	(204,431)
Balance at the end of the year 年終結餘		6,495,744	6,563,960	6,203,384	8,807,864

For the movement of the number of units in issue, please refer to Note 9 for details

有關發行單位數目的變動詳情，請參閱附註9

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CHANGES IN EQUITY (continued) 權益變動表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	Note 附註	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Balance at the beginning of the year 年初結餘		13,199,916	12,555,421	30,590,141	23,881,075
Proceeds from issue of units 認購收入		3,853,781	516,212	15,656,356	547,710
Payments on redemption of units 贖回支出		(508,248)	(213,498)	-	-
Net subscription 認購淨額		3,345,533	302,714	15,656,356	547,710
(Loss)/profit and total comprehensive income (虧損)/溢利及全面收入總額		(614,734)	341,781	(14,604,434)	6,712,399
Distribution to unitholders 向單位投資者派息	15	-	-	(659,235)	(551,043)
Balance at the end of the year 年終結餘		15,930,715	13,199,916	30,982,828	30,590,141

	Note 附註	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
		HK\$ 港元	HK\$ 港元	US\$ 美元	US\$ 美元
Balance at the beginning of the year 年初結餘		9,681,487	9,069,595	2,797,314	2,615,964
Proceeds from issue of units 認購收入		128,826	166,279	69,092	79,083
Payments on redemption of units 贖回支出		-	-	-	-
Net subscription 認購淨額		128,826	166,279	69,092	79,083
(Loss)/profit and total comprehensive income (虧損)/溢利及全面收入總額		(2,629,991)	611,892	(444,508)	181,350
Distribution to unitholders 向單位投資者派息	15	(128,826)	(166,279)	(69,092)	(79,083)
Balance at the end of the year 年終結餘		7,051,496	9,681,487	2,352,806	2,797,314

For the movement of the number of units in issue, please refer to Note 9 for details

有關發行單位數目的變動詳情，請參閱附註9

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CHANGES IN EQUITY (continued) 權益變動表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	Note 附註	BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
Balance at the beginning of the year 年初結餘		24,984,882	25,200,160	25,721,846	27,353,570
Proceeds from issue of units 認購收入		486,478	566,305	895,446	1,090,218
Payments on redemption of units 贖回支出		-	-	-	-
Net subscription 認購淨額		486,478	566,305	895,446	1,090,218
Loss and total comprehensive income 虧損及全面收入總額		(990,855)	(215,278)	(3,714,878)	(1,631,724)
Distribution to unitholders 向單位投資者派息	15	(486,478)	(566,305)	(895,446)	(1,090,218)
Balance at the end of the year 年終結餘		23,994,027	24,984,882	22,006,968	25,721,846

For the number of units in issue and the net asset value per unit, please refer to Note 9 for details
有關發行單位數目和每單位資產淨值的詳情，請參閱附註9

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CHANGES IN EQUITY (continued) 權益變動表(續)

FOR THE YEAR/PERIOD ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度/期間

BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金

		05.03.2021 (Sub-Fund's date of commencement of operations) to 31.12.2021 二零二一年 三月五日 (分支基金開始經營 之日)至二零二一年 十二月卅一日	
	Note 附註	2022 二零二二年 HK\$ 港元	HK\$ 港元
Balance at the beginning of the year/period 年/期初結餘		5,224,103	—
Proceeds from issue of units 認購收入		—	5,280,000
Payments on redemption of units 贖回支出		(100,293)	(61,038)
Net (redemption)/subscription (贖回)/認購淨額		(100,293)	5,218,962
Profit and total comprehensive income 溢利及全面收入總額		67,622	5,141
Distribution to unitholders 向單位投資者派息	15	—	—
Balance at the end of the year/period 年/期終結餘		5,191,432	5,224,103

For the number of units in issue and the net asset value per unit, please refer to Note 9 for details
有關發行單位數目和每單位資產淨值的詳情，請參閱附註9

The notes on pages 50 to 247 form an integral part of these financial statements.
載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CHANGES IN EQUITY (continued) 權益變動表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

The following is the subscription/(redemption) of units of the relevant classes in the respective Sub-Funds:
以下為各分支基金有關類別的認購/(贖回)數量：

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
	2022 二零二二年 Class A A類	2021 二零二一年 Class A A類	2022 二零二二年 Class A A類	2021 二零二一年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	500,000.0000	500,000.0000	133,829,712.2594	122,795,646.4323
Units issued 已發行單位	5,234.3158	-	66,459,227.3851	59,528,128.1889
Units redeemed 已贖回單位	-	-	(42,427,110.9393)	(48,494,062.3618)
Units outstanding at the end of the year 年終單位數量	505,234.3158	500,000.0000	157,861,828.7052	133,829,712.2594
			Class A – RMB Hedged Currency Class Units A類－人民幣對沖 貨幣類別單位	Class A – RMB Hedged Currency Class Units A類－人民幣對沖 貨幣類別單位
Units outstanding at the beginning of the year 年初單位數量			1,305,868.4784	437,885.4177
Units issued 已發行單位			1,163,416.2093	1,132,400.9767
Units redeemed 已贖回單位			(275,913.3674)	(264,417.9160)
Units outstanding at the end of the year 年終單位數量			2,193,371.3203	1,305,868.4784
	BOCIP China Bond Fund 中銀保誠中國債券基金		BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	
	2022 二零二二年 Class C C類	2021 二零二一年 Class C C類	2022 二零二二年 Class A A類	2021 二零二一年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	17,388,534.8483	17,388,534.8483	1,378,497.1541	1,374,267.8516
Units issued 已發行單位	-	-	5,707.6297	4,229.3025
Units redeemed 已贖回單位	-	-	(28,861.3297)	-
Units outstanding at the end of the year 年終單位數量	17,388,534.8483	17,388,534.8483	1,355,343.4541	1,378,497.1541

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CHANGES IN EQUITY (continued) 權益變動表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

The following is the subscription/(redemption) of units of the relevant classes in the respective Sub-Funds:
(continued)

以下為各分支基金有關類別的認購／(贖回) 數量：(續)

	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
	2022 二零二二年 Class A A類	2021 二零二一年 Class A A類	2022 二零二二年 Class A A類	2021 二零二一年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	25,833,803.2865	25,318,881.4309	2,330,712.3989	2,220,469.1544
Units issued 已發行單位	526,522.6472	514,921.8556	116,814.6482	110,243.2445
Units redeemed 已贖回單位	-	-	-	-
Units outstanding at the end of the year 年終單位數量	<u>26,360,325.9337</u>	<u>25,833,803.2865</u>	<u>2,447,527.0471</u>	<u>2,330,712.3989</u>
			Class A – RMB Hedged Currency Class Units A類－人民幣對沖 貨幣類別單位	Class A – RMB Hedged Currency Class Units A類－人民幣對沖 貨幣類別單位
Units outstanding at the beginning of the year 年初單位數量			3,946.0226	3,822.4159
Units issued 已發行單位			132.2068	123.6067
Units redeemed 已贖回單位			-	-
Units outstanding at the end of the year 年終單位數量			<u>4,078.2294</u>	<u>3,946.0226</u>

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CHANGES IN EQUITY (continued) 權益變動表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

The following is the subscription/(redemption) of units of the relevant classes in the respective Sub-Funds: (continued)

以下為各分支基金有關類別的認購／(贖回)數量：(續)

	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
	2022 二零二二年 Class A A類	2021 二零二一年 Class A A類	2022 二零二二年 Class A A類	2021 二零二一年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	772,459.1428	734,833.8070	1,035,050.4818	519,548.8449
Units issued 已發行單位	39,769.0449	37,625.3358	19,627.4191	542,150.9257
Units redeemed 已贖回單位	-	-	(20,461.9831)	(26,649.2888)
Units outstanding at the end of the year 年終單位數量	812,228.1877	772,459.1428	1,034,215.9178	1,035,050.4818
	Class A – RMB Hedged Currency Class Units A類－人民幣對沖 貨幣類別單位	Class A – RMB Hedged Currency Class Units A類－人民幣對沖 貨幣類別單位		
Units outstanding at the beginning of the year 年初單位數量	2,894.7066	2,822.3028		
Units issued 已發行單位	77.2206	72.4038		
Units redeemed 已贖回單位	-	-		
Units outstanding at the end of the year 年終單位數量	2,971.9272	2,894.7066		
	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波動股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
	2022 二零二二年 Class A A類	2021 二零二一年 Class A A類	2022 二零二二年 Class A A類	2021 二零二一年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	912,746.2954	891,338.5788	4,133,109.0511	4,040,007.7283
Units issued 已發行單位	279,670.7176	35,979.0702	2,283,405.2079	93,101.3228
Units redeemed 已贖回單位	(36,019.2994)	(14,571.3536)	-	-
Units outstanding at the end of the year 年終單位數量	1,156,397.7136	912,746.2954	6,416,514.2590	4,133,109.0511

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CHANGES IN EQUITY (continued) 權益變動表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

The following is the subscription/(redemption) of units of the relevant classes in the respective Sub-Funds: (continued)

以下為各分支基金有關類別的認購／(贖回)數量：(續)

	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
	2022 二零二二年 Class A A類	2021 二零二一年 Class A A類	2022 二零二二年 Class A A類	2021 二零二一年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	854,225.2666	838,565.1349	297,556.4918	289,308.6228
Units issued 已發行單位	13,911.1512	15,660.1317	8,339.9800	8,247.8690
Units redeemed 已贖回單位	-	-	-	-
Units outstanding at the end of the year 年終單位數量	868,136.4178	854,225.2666	305,896.4718	297,556.4918

	BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	
	2022 二零二二年 Class A A類	2021 二零二一年 Class A A類	2022 二零二二年 Class A A類	2021 二零二一年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	2,529,457.7326	2,472,915.1476	2,700,305.5648	2,593,283.3121
Units issued 已發行單位	51,381.7617	56,542.5850	111,588.7698	107,022.2527
Units redeemed 已贖回單位	-	-	-	-
Units outstanding at the end of the year 年終單位數量	2,580,839.4943	2,529,457.7326	2,811,894.3346	2,700,305.5648

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CHANGES IN EQUITY (continued) 權益變動表(續)

FOR THE YEAR/PERIOD ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度/期間

The following is the subscription/(redemption) of units of the relevant classes in the respective Sub-Funds:
(continued)

以下為各分支基金有關類別的認購/(贖回)數量：(續)

	BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元 貨幣市場基金	
	2022 二零二二年 Class A A類	2021 二零二一年 Class A A類
Units outstanding at the beginning of the year/period 年/期初單位數量	521,897.0307	-
Units issued 已發行單位	-	527,995.9313
Units redeemed 已贖回單位	(9,998.6001)	(6,098.9006)
Units outstanding at the end of the year/period 年/期終單位數量	<u>511,898.4306</u>	<u>521,897.0307</u>

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CASH FLOWS 現金流量表

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
CASH FLOWS FROM OPERATING ACTIVITIES				
營運活動產生的現金流量				
Profit/(loss) and total comprehensive income				
溢利／（虧損）及全面收入總額	73,401	14,697	(65,247,703)	9,714,026
Adjustments for: 調整：				
Dividend income 股息收入	-	-	(65,315,962)	(46,938,962)
Interest income on bank deposits 銀行存款的利息收入	(294)	(49)	(38,844)	(7,296)
Net (gains)/losses on financial assets and liabilities at fair value through profit or loss				
按公平值透過損益列帳的財務資產及負債的淨（收益）／虧損	(60,462)	(1,963)	106,233,579	15,437,269
Withholding tax 預扣稅	-	-	5,789,063	3,592,948
	12,645	12,685	(18,579,867)	(18,202,015)
Increase in management fee rebate receivable				
管理費退還應收帳款增加	(11)	(1)	-	-
Increase in accrued expenses and other payables				
累計支出及其他應付款項增加	-	-	87,081	139,341
Dividend income received (net of withholding tax)				
已收股息收入（扣除預扣稅）	-	-	59,526,899	43,346,014
Interest income received (net of withholding tax)				
已收利息收入（扣除預扣稅）	294	49	38,844	7,296
Payments on purchase of financial assets at fair value through profit or loss				
購買按公平值透過損益列帳的財務資產的支出	-	-	(236,632,600)	(199,999,567)
Proceeds from sale of financial assets at fair value through profit or loss				
出售按公平值透過損益列帳的財務資產的收益	-	-	68,988,965	149,037,467
NET CASH FLOWS FROM/(USED IN) OPERATING ACTIVITIES				
營運活動產生／（所用）的淨現金流量	12,928	12,733	(126,570,678)	(25,671,464)

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第 50 頁至第 247 頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	59,259	-	405,448,047	408,282,174
Payment on redemption of units 贖回支出	-	-	(241,284,541)	(335,993,684)
Distribution to unitholders 向單位投資者派息	-	-	(42,570,702)	(41,484,284)
NET CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動產生的淨現金流量	59,259	-	121,592,804	30,804,206
Net increase/(decrease) in cash and cash equivalents 淨現金及現金等值增加／(減少)	72,187	12,733	(4,977,874)	5,132,742
Cash and cash equivalents at beginning of the year 年初現金及現金等值	71,376	58,643	5,673,070	540,328
Cash and cash equivalents at end of the year 年終現金及現金等值	143,563	71,376	695,196	5,673,070
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS 現金及現金等值結餘分析				
Cash at bank 銀行現金	143,563	71,376	695,196	5,673,070

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第 50 頁至第 247 頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP China Bond Fund 中銀保誠中國債券基金		BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	
	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
CASH FLOWS FROM OPERATING ACTIVITIES				
營運活動產生的現金流量				
(Loss)/profit and total comprehensive income (虧損)/溢利及全面收入總額	(14,024,782)	11,387,872	(1,594,648)	(1,368,272)
Adjustments for: 調整:				
Dividend income 股息收入	-	-	(675,485)	(566,680)
Interest income on bank deposits 銀行存款的利息收入	(30,996)	(33,422)	(8,114)	(246)
Interest income on financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產的利息收入	(5,273,340)	(5,863,998)	-	-
Net losses/(gains) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的淨虧損/(收益)	16,437,510	(7,792,507)	2,125,103	1,780,182
Withholding tax 預扣稅	1,878	3,255	67,548	56,668
	(2,889,730)	(2,298,800)	(85,596)	(98,348)
Capital gain tax paid 已付資本增值稅	(1,878)	(3,255)	-	-
Decrease in restricted deposits paid 已付有限制存款減少	14,417	31,243	-	-
(Decrease)/increase in accrued expenses and other payables 累算支出及其他應付款項(減少)/增加	(22,761)	60,034	(207)	(102)
Increase in prepaid expenses and other receivables 預付支出及其他應收款項增加	(14)	-	-	-
Dividend income received (net of withholding tax) 已收股息收入(扣除預扣稅)	-	-	596,484	511,654
Interest income received (net of withholding tax) 已收利息收入(扣除預扣稅)	5,549,177	5,763,743	8,114	246
Payments on purchase of financial assets at fair value through profit or loss 購買按公平值透過損益列帳的財務資產的支出	(47,241,631)	(12,037,124)	(12,747,197)	(7,001,304)
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益列帳的財務資產的收益	38,638,400	12,327,813	12,215,909	7,515,089
NET CASH FLOWS (USED IN)/FROM OPERATING ACTIVITIES 營運活動(所用)/產生的淨現金流量	(5,954,020)	3,843,654	(12,493)	927,235

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第 50 頁至第 247 頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP China Bond Fund 中銀保誠中國債券基金		BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	
	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	-	-	120,000	100,000
Payment on redemption of units 贖回支出	-	-	(611,375)	-
NET CASH FLOWS (USED IN)/FROM FINANCING ACTIVITIES 融資活動(所用)/產生的淨現金流量	-	-	(491,375)	100,000
Net (decrease)/increase in cash and cash equivalents 淨現金及現金等值(減少)/增加	(5,954,021)	3,843,654	(503,868)	1,027,235
Cash and cash equivalents at beginning of the year 年初現金及現金等值	12,042,666	8,199,012	1,743,902	716,667
Cash and cash equivalents at end of the year 年終現金及現金等值	6,088,645	12,042,666	1,240,034	1,743,902
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS 現金及現金等值結餘分析				
Cash at bank 銀行現金	6,088,645	12,042,666	1,240,034	1,743,902

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月三十一日止年度

	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
CASH FLOWS FROM OPERATING ACTIVITIES				
營運活動產生的現金流量				
Loss and total comprehensive income				
虧損及全面收入總額	(15,937,768)	(7,233,803)	(3,544,069)	(6,014,997)
Adjustments for: 調整:				
Dividend income 股息收入	-	-	(541,470)	(598,758)
Interest income on bank deposits 銀行存款的利息收入	(28,943)	(376)	(1,784)	(123)
Interest income on financial assets at fair value through profit or loss				
按公平值透過損益列帳的財務資產的利息收入	(7,295,509)	(7,692,930)	-	-
Net losses on financial assets and liabilities at fair value through profit or loss				
按公平值透過損益列帳的財務資產及負債的淨虧損	21,117,003	12,626,341	3,941,641	6,309,595
Withholding tax 預扣稅	-	-	38,566	40,835
	(2,145,217)	(2,300,768)	(107,116)	(263,448)
(Decrease)/increase in accrued expenses and other payables 累計支出及其他應付款項(減少)/增加	(10,564)	37,436	1,757	(965)
Dividend income received (net of withholding tax) 已收股息收入(扣除預扣稅)	-	-	502,904	604,709
Interest income received (net of withholding tax) 已收利息收入(扣除預扣稅)	7,224,119	7,953,499	1,784	123
Payments on purchase of financial assets at fair value through profit or loss				
購買按公平值透過損益列帳的財務資產的支出	(120,288,153)	(110,458,084)	(12,558,130)	(41,004,111)
Proceeds from sale of financial assets at fair value through profit or loss				
出售按公平值透過損益列帳的財務資產的收益	113,069,459	111,018,368	11,957,931	41,116,991
NET CASH FLOWS (USED IN)/FROM OPERATING ACTIVITIES 營運活動(所用)/產生的淨現金流量	(2,150,356)	6,250,451	(200,870)	453,299

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第 50 頁至第 247 頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	-	-	58	2
Distribution to unitholders 向單位投資者派息	-	-	(31,612)	(47,208)
NET CASH FLOWS USED IN FINANCING ACTIVITIES 融資活動所用的淨現金流量	-	-	(31,554)	(47,206)
Net (decrease)/increase in cash and cash equivalents 淨現金及現金等值(減少)/增加	(2,150,356)	6,250,451	(232,424)	406,093
Cash and cash equivalents at beginning of the year 年初現金及現金等值	7,390,943	1,140,492	603,058	196,965
Cash and cash equivalents at end of the year 年終現金及現金等值	5,240,587	7,390,943	370,634	603,058
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS 現金及現金等值結餘分析				
Cash at bank 銀行現金	5,240,587	7,390,943	370,634	603,058

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
CASH FLOWS FROM OPERATING ACTIVITIES				
營運活動產生的現金流量				
(Loss)/profit and total comprehensive income (虧損)/溢利及全面收入總額	(67,208)	349,769	(2,460,403)	(1,921,598)
Adjustments for: 調整:				
Dividend income 股息收入	(352,254)	(300,343)	(52,524)	(57,877)
Interest income on bank deposits 銀行存款的利息收入	(547)	(6)	(593)	(229)
Net losses/(gains) on financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產的淨虧損/(收益)	397,360	(68,678)	2,423,681	1,852,153
Withholding tax 預扣稅	7,274	5,784	4,105	4,477
	(15,375)	(13,474)	(85,734)	(123,074)
Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項增加/(減少)	179	(559)	(988)	(1,048)
Dividend income received (net of withholding tax) 已收股息收入 (扣除預扣稅)	345,170	292,739	48,419	53,400
Interest income received (net of withholding tax) 已收利息收入 (扣除預扣稅)	547	6	593	229
Payments on purchase of financial assets at fair value through profit or loss 購買按公平值透過損益列帳的財務資產的支出	(592,595)	(136,860)	(2,771,690)	(10,280,470)
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益列帳的財務資產的收益	135,218	1,789	2,371,504	5,600,268
NET CASH FLOWS (USED IN)/FROM OPERATING ACTIVITIES 營運活動 (所用)/產生的淨現金流量	(126,856)	143,641	(437,896)	(4,750,695)

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第 50 頁至第 247 頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	47	-	120,000	5,837,602
Payment on redemption of units 贖回支出	-	-	(123,404)	(261,226)
Distribution to unitholders 向單位投資者派息	(1,055)	(1,078)	(140,673)	(199,787)
NET CASH FLOWS (USED IN)/FROM FINANCING ACTIVITIES 融資活動(所用)/產生的淨現金流量	(1,008)	(1,078)	(144,077)	5,376,589
Net (decrease)/increase in cash and cash equivalents 淨現金及現金等值(減少)/增加	(127,864)	142,563	(581,973)	625,894
Cash and cash equivalents at beginning of the year 年初現金及現金等值	159,301	16,738	712,578	86,684
Cash and cash equivalents at end of the year 年終現金及現金等值	31,437	159,301	130,605	712,578
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS 現金及現金等值結餘分析				
Cash at bank 銀行現金	31,437	159,301	130,605	712,578

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
CASH FLOWS FROM OPERATING ACTIVITIES				
營運活動產生的現金流量				
(Loss)/profit and total comprehensive income (虧損)/溢利及全面收入總額	(614,734)	341,781	(14,604,434)	6,712,399
Adjustments for: 調整:				
Dividend income 股息收入	(651,811)	(567,291)	(929,711)	(443,122)
Interest income on bank deposits 銀行存款的利息收入	(3,129)	(84)	(529)	(703)
Net losses/(gains) on financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產的淨虧損/(收益)	1,160,441	142,571	14,816,148	(6,749,459)
Withholding tax 預扣稅	40,903	42,274	92,971	44,312
	(68,330)	(40,749)	(625,555)	(436,573)
Increase in accrued expenses and other payables 累算支出及其他應付款項增加	915	404	227	506
Dividend income received (net of withholding tax) 已收股息收入 (扣除預扣稅)	611,188	524,877	836,740	398,810
Interest income received (net of withholding tax) 已收利息收入 (扣除預扣稅)	3,129	84	529	703
Payments on purchase of financial assets at fair value through profit or loss 購買按公平值透過損益列帳的財務資產的支出	(13,484,128)	(4,241,282)	(103,507,147)	(68,552,653)
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益列帳的財務資產的收益	9,716,377	3,860,699	88,367,228	68,633,304
NET CASH FLOWS (USED IN)/FROM OPERATING ACTIVITIES 營運活動(所用)/產生的淨現金流量	(3,220,849)	104,033	(14,927,978)	44,097

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	3,853,781	516,212	15,000,000	-
Payment on redemption of units 贖回支出	(508,248)	(213,498)	-	-
Distribution to unitholders 向單位投資者派息	-	-	(2,879)	(3,333)
	<u>3,345,533</u>	<u>302,714</u>	<u>14,997,121</u>	<u>(3,333)</u>
NET CASH FLOWS FROM/(USED IN) FINANCING ACTIVITIES 融資活動產生/(所用)的淨現金流量				
Net increase in cash and cash equivalents 淨現金及現金等值增加	124,684	406,747	69,143	40,764
Cash and cash equivalents at beginning of the year 年初現金及現金等值	999,771	593,024	45,541	4,777
Cash and cash equivalents at end of the year 年終現金及現金等值	<u>1,124,455</u>	<u>999,771</u>	<u>114,684</u>	<u>45,541</u>
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS 現金及現金等值結餘分析				
Cash at bank 銀行現金	<u>1,124,455</u>	<u>999,771</u>	<u>114,684</u>	<u>45,541</u>

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元
CASH FLOWS FROM OPERATING ACTIVITIES				
營運活動產生的現金流量				
(Loss)/profit and total comprehensive income (虧損)/溢利及全面收入總額	(2,629,991)	611,892	(444,508)	181,350
Adjustments for: 調整:				
Dividend income 股息收入	(157,505)	(130,634)	(72,864)	(71,953)
Interest income on bank deposits 銀行存款的利息收入	(472)	(467)	(308)	(8)
Net losses/(gains) on financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產的淨虧損/(收益)	2,672,734	(508,354)	502,283	(126,083)
Withholding tax 預扣稅	15,826	13,063	6,121	6,069
	(99,408)	(14,500)	(9,276)	(10,625)
Decrease in management fee rebate receivable 管理費退還應收帳款減少	-	-	16	1
(Decrease)/increase in accrued expenses and other payables 累算支出及其他應付款項(減少)/增加	(248)	47	(381)	356
Dividend income received (net of withholding tax) 已收股息收入(扣除預扣稅)	141,679	117,571	74,615	71,435
Interest income received (net of withholding tax) 已收利息收入(扣除預扣稅)	472	467	308	8
Payments on purchase of financial assets at fair value through profit or loss 購買按公平值透過損益列帳的財務資產的支出	(3,849,258)	(803,802)	(819,695)	(1,099,632)
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益列帳的財務資產的收益	3,510,164	389,610	759,308	1,039,130
NET CASH FLOWS (USED IN)/FROM OPERATING ACTIVITIES 營運活動(所用)/產生的淨現金流量	(296,599)	(310,607)	4,895	673

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第 50 頁至第 247 頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元
Net (decrease)/increase in cash and cash equivalents 淨現金及現金等值(減少)/增加	(296,599)	(310,607)	4,895	673
Cash and cash equivalents at beginning of the year 年初現金及現金等值	336,222	646,829	5,602	4,929
Cash and cash equivalents at end of the year 年終現金及現金等值	<u>39,623</u>	<u>336,222</u>	<u>10,497</u>	<u>5,602</u>
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS 現金及現金等值結餘分析				
Cash at bank 銀行現金	<u>39,623</u>	<u>336,222</u>	<u>10,497</u>	<u>5,602</u>

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	
	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元
CASH FLOWS FROM OPERATING ACTIVITIES				
營運活動產生的現金流量				
Loss and total comprehensive income 虧損及全面收入總額	(990,855)	(215,278)	(3,714,878)	(1,631,724)
Adjustments for: 調整:				
Interest income on bank deposits 銀行存款的利息收入	(1,879)	(43)	(14,943)	(81)
Interest income on financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產的利息收入	(619,519)	(622,445)	(1,143,325)	(1,303,790)
Net losses on financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產的淨虧損	1,371,289	590,881	4,647,180	2,663,719
	(240,964)	(246,885)	(225,966)	(271,876)
(Decrease)/increase in accrued expenses and other payables 累計支出及其他應付款項(減少)/增加	(3,970)	4,982	(6,840)	3,787
(Increase)/decrease in prepaid expenses and other receivables 預付支出及其他應收款項(增加)/減少	(577)	-	(758)	3
Interest income received 已收利息收入	611,078	581,800	1,175,214	1,266,103
Payments on purchase of financial assets at fair value through profit or loss 購買按公平值透過損益列帳的財務資產的支出	(7,373,377)	(15,824,126)	(14,776,044)	(34,465,686)
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益列帳的財務資產的收益	6,978,041	15,603,669	12,850,911	34,867,230
NET CASH FLOWS (USED IN)/FROM OPERATING ACTIVITIES 營運活動(所用)/產生的淨現金流量	(29,769)	119,440	(983,483)	1,399,561

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第 50 頁至第 247 頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	
	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元
Net (decrease)/increase in cash and cash equivalents 淨現金及現金等值(減少)/增加	(29,769)	119,440	(983,483)	1,399,561
Cash and cash equivalents at beginning of the year 年初現金及現金等值	159,331	39,891	2,220,040	820,479
Cash and cash equivalents at end of the year 年終現金及現金等值	<u>129,562</u>	<u>159,331</u>	<u>1,236,557</u>	<u>2,220,040</u>
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS 現金及現金等值結餘分析				
Cash at bank 銀行現金	129,562	159,331	230,398	2,220,040
Fixed deposits with original maturities of three months or less 原到期日為三個月或以內的定期存款	-	-	1,006,159	-
	<u>129,562</u>	<u>159,331</u>	<u>1,236,557</u>	<u>2,220,040</u>

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)

FOR THE YEAR/PERIOD ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度／期間

**BOCIP Short Term HKD
Money Market Fund**
中銀保誠短期港元
貨幣市場基金

**05.03.2021
(Sub-Fund's
date of
commencement
of operations)
to 31.12.2021**

二零二一年三月五日
(分支基金開始經營
之日)至二零二一年
十二月卅一日

2022
二零二二年
HK\$
港元

HK\$
港元

CASH FLOWS FROM OPERATING ACTIVITIES

營運活動產生的現金流量

Profit and total comprehensive income 溢利及全面收入總額

67,622

5,141

Adjustments for: 調整:

Interest income on bank deposits 銀行存款的利息收入

(71,517)

(8,377)

(3,895)

(3,236)

(Decrease)/increase in accrued expenses and other payables

累算支出及其他應付款項(減少)/增加

(3)

333

Increase in prepaid expenses and other receivables

預付支出及其他應收款項增加

(849)

(215)

Interest income received 已收利息收入

49,098

7,483

NET CASH FLOWS FROM OPERATING ACTIVITIES

營運活動產生的淨現金流量

44,351

4,365

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds**中銀保誠資產管理投資基金****STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)**

FOR THE YEAR/PERIOD ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度／期間

**BOCIP Short Term HKD
Money Market Fund
中銀保誠短期港元
貨幣市場基金****05.03.2021
(Sub-Fund's
date of
commencement
of operations)
to 31.12.2021**二零二一年三月五日
(分支基金開始經營
之日)至二零二一年

十二月卅一日

**2022
二零二二年
HK\$
港元****HK\$
港元****CASH FLOWS FROM FINANCING ACTIVITIES**

融資活動產生的現金流量

Proceeds from issue of units 認購收入	-	5,280,000
Payment of redemption of units 贖回支出	(100,293)	(61,038)

**NET CASH FLOWS (USED IN)/FROM FINANCING
ACTIVITIES 融資活動(所用)/產生的淨現金流量**

(100,293)	5,218,962
-----------	-----------

Net (decrease)/increase in cash and cash equivalents

淨現金及現金等值(減少)/增加

(55,942)	5,223,327
----------	-----------

Cash and cash equivalents at beginning of the year/period
年／期初現金及現金等值

5,223,327	-
-----------	---

Cash and cash equivalents at end of the year/period

年／期終現金及現金等值

5,167,385	5,223,327
-----------	-----------

**ANALYSIS OF BALANCES OF CASH AND CASH
EQUIVALENTS 現金及現金等值結餘分析**

Cash at bank 銀行現金

798,745	716,260
---------	---------

Fixed deposits with original maturities of three months or less
原到期日為三個月或以內的定期存款

4,368,640	4,507,067
-----------	-----------

5,167,385	5,223,327
-----------	-----------

The notes on pages 50 to 247 form an integral part of these financial statements.

載於第50頁至第247頁之附註構成財務報表的重要部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS

1 The Fund and the Sub-Funds

BOCIP Asset Management Investment Funds (the "Fund") is an unit trust which is governed by its trust deed dated 31st March 2010, among BOCI-Prudential Asset Management Limited as the Manager (the "Manager"), and BOCI-Prudential Trustee Limited as the Trustee (the "Trustee"). It is established under and governed by the laws of Hong Kong.

The Fund is an umbrella unit trust. Currently, there are 15 sub-funds (2021: 15 sub-funds) and no sub-fund (2021: 1 sub-fund) was launched during the year ended 31st December 2022.

The respective dates of inception of the sub-funds ("Sub-Funds") are as follows:

Sub-Fund

分支基金

BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金
BOCIP China Value Fund 中銀保誠中國價值基金
BOCIP China Bond Fund 中銀保誠中國債券基金
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金
BOCIP China Wealth Fund 中銀保誠中國財富基金
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金
BOCIP China Health Care Fund 中銀保誠中國健康護理基金
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波動股票基金
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金
BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金

財務報表附註

1 本基金及分支基金

中銀保誠資產管理投資基金(「本基金」)是一項單位信託基金，並由中銀國際英國保誠資產管理有限公司作為基金經理(「基金經理」)及中銀國際英國保誠信託有限公司作為信託人(「信託人」)根據於二零一零年三月卅一日簽訂的信託契約管理。本基金根據香港法例成立並受香港法例監管。

本基金是一項傘子單位信託基金。目前，共有 15 隻分支基金(二零二一年：15 隻分支基金)及於截至二零二二年十二月卅一日止年度並無成立分支基金(二零二一年：成立 1 隻分支基金)。

分支基金的個別成立日期如下：

Date of commencement

of operations

開始經營日期

9th April 2010 二零一零年四月九日
21st January 2011 二零一一年一月廿一日
15th February 2013 二零一三年二月十五日
27th February 2013 二零一三年二月廿七日
20th December 2013 二零一三年十二月廿日
28th March 2014 二零一四年三月廿八日
30th September 2014 二零一四年九月卅日
12th June 2015 二零一五年六月十二日
21st August 2015 二零一五年八月廿一日
8th November 2016 二零一六年十一月八日
10th March 2017 二零一七年三月十日
22nd December 2017 二零一七年十二月廿二日
16th November 2018 二零一八年十一月十六日
28th October 2019 二零一九年十月廿八日
5th March 2021 二零二一年三月五日

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

1 The Fund and the Sub-Funds (continued)

Two classes of units, namely Class A Units and Class B Units, are available for all the Sub-Funds except for BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Flexi USD Bond Fund and BOCIP Short Term HKD Money Market Fund that only Class A Units are available. Class C Units are only available for BOCIP China Bond Fund. For BOCIP China Wealth Fund, BOCIP China Value Fund and BOCIP Hong Kong Value Fund issued Class A – RMB Hedged Currency Class Units which the units are denominated in RMB and considered a separate class from Class A Units.

The Manager may in future request the Trustee to create additional Sub-Funds or issue additional classes of units in relation to each Sub-Fund. Class A Units, Class B Units and Class C Units are subject to different initial charges, redemption charges, switching fees and servicing fees. Only Class A Units and Class C Units can elect to participate in the regular savings plan offered by the Manager.

Each of the Sub-Funds is an open-ended unit trust and is authorised by the Securities and Futures Commission of Hong Kong (the "SFC") under Section 104(1) of the Securities and Futures Ordinance and is required to comply with the Code on Unit Trusts and Mutual Funds (the "SFC Code") established by the SFC.

2 Summary of significant accounting policies

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

財務報表附註(續)

1 本基金及分支基金(續)

除中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠美元靈活債券基金及中銀保誠短期港元貨幣市場基金僅提供A類單位外，所有基金均提供兩類單位，稱為A類單位及B類單位，而中銀保誠中國債券基金僅提供C類單位。中銀保誠中國財富基金、中銀保誠中國價值基金及中銀保誠香港價值基金發行A類—人民幣對沖貨幣類別單位，其為人民幣計價的單位，視為獨立於A類單位之類別。

基金經理將來可能會要求信託人設立更多分支基金，或就每項分支基金發行更多類別的單位。A類、B類和C類單位的認購費用、贖回費用、轉換費用和服務費用都不相同。只有A類和C類單位可以選擇參與由基金經理提供的定期儲蓄計劃。

每個分支基金都是開放式單位信託，及經由香港證券及期貨事務監察委員會(「證監會」)根據《香港證券及期貨條例》第104(1)條認可，並符合證監會制定的《單位信託及互惠基金守則》(「證監會守則」)。

2 主要會計政策概要

以下為編製財務報表所採用的主要會計政策。除非另有註明，該等政策與過往年度所採納者一致。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(a) Basis of preparation

The financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRS") (which include all Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards ("HKAS") and Interpretations) issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), accounting principles generally accepted in Hong Kong and the relevant disclosure provisions of the Trust Deed and the relevant disclosure provisions specified in Appendix E to the SFC Code.

The financial statements have been prepared under the historical cost convention, except for financial assets and liabilities (including derivative financial instruments) classified as at fair value through profit or loss that have been measured at fair value.

The preparation of financial statements in conformity with HKFRS requires the use of certain critical accounting estimates. It also requires the Trustee and the Manager to exercise their judgement in the process of applying the accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 3.

All references to net assets throughout the financial statements refer to net assets attributable to unitholders unless otherwise stated.

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st January 2022

The Sub-Funds did not adopt any new or revised standards and amendments for the first time for the current year's financial statements that is relevant to the Fund.

財務報表附註(續)

2 主要會計政策概要(續)

(a) 編製基準

本財務報表乃根據香港會計師公會頒布的香港財務報告準則(其中包括所有香港財務報告準則、香港會計準則及詮釋)、香港普遍採納之會計原則及信託契約的相關披露條文和證監會守則附錄E所載的相關披露規定編製。

除按公平值計量而按公平值透過損益分類的財務資產及負債(包括衍生金融工具)外,財務報表乃依據歷史成本常規法編製。

按照香港財務報告準則的要求,財務報表的編製需要採用某些重要會計估計。同時,準則還要求信託人及基金經理在應用會計政策時進行專業判斷。在財務報表中涉及高度判斷或複雜程度,或有重要假設及估計的範疇,於附註3中披露。

除非另有說明,財務報表中有關淨資產的一切提述,均指單位投資者應佔的淨資產。

於二零二二年一月一日開始財政年度生效與分支基金相關的準則及現有準則修訂

分支基金於本年度財務報表並無首次採納任何與本基金相關的新訂或經修訂的準則及修訂。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(a) Basis of preparation (continued)

New standards, amendments and interpretations which are relevant to the Sub-Funds and effective for the financial year after 1st January 2023 and have not been early adopted

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning on or after 1st January 2023, and have not been applied in preparing these financial statements. Further information about those HKFRSs that are expected to be applicable to the Sub-Funds are described below.

Amendments to HKAS 1 Classification of Liabilities as Current or Non-current

Amendments to HKAS 1 *Classification of Liabilities as Current or Non-current* clarify the requirements for classifying liabilities as current or non-current, in particular the determination over whether an entity has a right to defer settlement of the liability for at least 12 months after the reporting period. Classification of a liability is unaffected by the likelihood that the entity will exercise its right to defer settlement of the liability. The amendments also clarify the situations that are considered a settlement of a liability. In 2022, the HKICPA issued the 2022 Amendments to further clarify that, among covenants of a liability arising from a loan arrangement, only those with which an entity must comply on or before the reporting date affect the classification of that liability as current or non-current. In addition, the 2022 Amendments require additional disclosures by an entity that classifies liabilities arising from loan arrangements as non-current when it has a right to defer settlement of those liabilities that are subject to the entity complying with future covenants within 12 months after the reporting period. The amendments are effective for annual periods beginning on or after 1st January 2024 and shall be applied retrospectively. Earlier application is permitted. An entity that applies the 2020 Amendments early is required to apply simultaneously the 2022 Amendments, and vice versa. The amendments are not expected to have significant impact on the its financial statements.

財務報表附註(續)

2 主要會計政策概要(續)

(a) 編製基準(續)

與分支基金相關且於二零二三年一月一日開始財政年度生效及尚未提前採納的新準則、修訂及詮釋

若干新準則、詮釋和準則的修訂於二零二三年一月一日或之後開始之年度期間生效，且並未於編制財務報表時採納。有關預計將適用於分支基金的香港財務報告準則的詳情載列如下。

香港會計準則第1號「將負債分類為流動或非流動」之修訂

香港會計準則第1號「將負債分類為流動或非流動」之修訂澄清將負債分類為流動或非流通的規定，特別是確定一個實體是否有權在報告期後至少12個月內延後清償負債。負債分類不受實體行使其權利延後清償負債的可能性所影響。該等修訂亦澄清被認為清償負債的情況。於二零二二年，香港會計師公會頒佈二零二二年修訂，以進一步澄清在貸款安排產生的債務契約中的情況，只有實體必須在報告日期當天或之前遵守的契約才能影響該債務分類為流動或非流動。此外，二零二二年修訂要求，若實體將貸款安排產生的負債分類為非流動負債，並有權在報告期後12個月內遵守未來契約而延後清償這些負債，須作出額外披露。該等修訂自二零二四年一月一日或之後開始的年度期間生效，並將追溯採用，且允許提前採納。提前採納二零二零年修訂的實體必須同時採納二零二二年修訂，反之亦然。預計該等修訂不會對分支基金的財務報表產生任何重大影響。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(a) Basis of preparation (continued)

New standards, amendments and interpretations which are relevant to the Sub-Funds and effective for the financial year after 1st January 2023 and have not been early adopted (continued)

Amendments to HKAS 1 Classification of Liabilities as Current or Non-current (continued)

Other than as discussed above, there are no other standards, interpretations or amendments to existing standards that are not yet effective that would be expected to have a significant impact on the Sub-Funds.

(b) Financial instruments

Financial assets

Initial recognition and measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Sub-Funds' business model for managing them. The Sub-Funds initially measure a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs.

財務報表附註(續)

2 主要會計政策概要(續)

(a) 編製基準(續)

與分支基金相關且於二零二三年一月一日開始財政年度生效及尚未提前採納的新準則、修訂及詮釋(續)

香港會計準則第1號「將負債分類為流動或非流動」之修訂(續)

除上述外，並無其他尚未生效的準則、詮釋或現有準則修訂預期會對分支基金產生重大影響。

(b) 金融工具

財務資產

初始確認及計量

財務資產於初始確認時分類為其後按攤銷成本及按公平值透過損益列帳。

於初始確認時，財務資產的分類取決於財務資產的合約現金流量特點及分支基金管理該等財務資產的業務模式。分支基金初步按公平值計量財務資產，倘財務資產並非按公平值透過損益列帳，則以交易成本計量。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Financial assets (continued)

Initial recognition and measurement (continued)

In order for a financial asset to be classified and measured at amortised cost or fair value through other comprehensive income, it needs to give rise to cash flows that are solely payments of principal and interest ("SPPI") on the principal amount outstanding.

The Sub-Funds' business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

All regular way purchases and sales of financial assets are recognised on the trade date, that is, the date that the Sub-Funds commit to purchase or sell the asset. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the period generally established by regulation or convention in the marketplace.

As at 31st December 2022 and 2021, all the listed equity securities, collective investment schemes, foreign currency forward contracts, debt securities and real estate investment trust are classified, at initial recognition, as financial assets at fair value through profit or loss while amounts due from brokers, dividends receivable and interest receivable, management fee rebate receivable, amounts receivable on subscription of units, restricted deposits, fixed deposits, bank balances and other receivables are classified as financial assets at amortised cost.

財務報表附註(續)

2 主要會計政策概要(續)

(b) 金融工具(續)

財務資產(續)

初步確認及計量(續)

倘財務資產要按攤銷成本或按公平值計入其他全面收益進行分類及計量，需產生僅為支付本金及未償還本金利息(僅為支付本金及利息)的現金流量。

分支基金管理財務資產的業務模式指其如何管理其財務資產以產生現金流量。業務模式確定現金流量是否來自收集合約現金流量、出售財務資產，或兩者兼有。

所有按常規方式購買及銷售財務資產應於交易日(即分支基金承諾購買或銷售資產當日)確認。常規購買或銷售指須按照市場規則或慣例所規定之一般期間內交付資產之財務資產買賣。

於二零二二年及二零二一年十二月卅一日，所有上市股本證券、集體投資計劃、外匯遠期合約、債務證券及房地產投資信託於初始確認時分類為按公平值透過損益列帳的財務資產，而應收經紀款項、應收股息及應收利息、管理費退還應收帳款、認購單位應收款項、有限制存款、定期存款、銀行結餘及其他應收款項則分類為按攤銷成本計算的財務資產。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Financial assets (continued)

Subsequent measurement

The subsequent measurement of financial assets depends on their classification as follows:

Financial assets at amortised cost (debt instruments)

The Sub-Funds measure financial assets at amortised cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows.
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest method (see accounting policy on the description for effective interest method at financial liabilities below) and are subject to impairment (see accounting policy on impairment of financial assets below). Gains and losses are recognised in the profit or loss when the asset is derecognised, modified or impaired.

財務報表附註 (續)

2 主要會計政策概要 (續)

(b) 金融工具 (續)

財務資產 (續)

後續計量

財務資產的後續計量取決於分類如下：

按攤銷成本計量的財務資產 (債務工具)

倘滿足以下兩個條件，分支基金將按攤銷成本計量財務資產：

- 於旨在持有財務資產以收取合約現金流量的業務模式中持有的財務資產。
- 財務資產的合約條款於特定日期產生的現金流量僅為支付本金及未償還本金的利息。

按攤銷成本計量的財務資產其後使用實際利率法計量 (見下文關於財務負債實際利率法的會計政策)，並可能受減值 (見下文有關財務資產減值的會計政策) 影響。當資產終止確認、修訂或減值時，收益及虧損於損益中確認。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Financial assets (continued)

Subsequent measurement (continued)

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets held for trading, financial assets designated upon initial recognition at fair value through profit or loss, or financial assets mandatorily required to be measured at fair value. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Financial assets with cash flows that are not solely payments of principal and interest are classified and measured at fair value through profit or loss, irrespective of the business model. Notwithstanding the criteria for debt instruments to be classified at amortised cost or at fair value through other comprehensive income, as described above, debt instruments may be designated at fair value through profit or loss on initial recognition if doing so eliminates, or significantly reduces, an accounting mismatch.

Financial assets at fair value through profit or loss are carried in the statement of net assets at fair value with net changes in fair value recognised in profit or loss.

Financial liabilities and equity instruments

Initial recognition and measurement

Financial liabilities and equity instruments issued by a Sub-Fund are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

財務報表附註(續)

2 主要會計政策概要(續)

(b) 金融工具(續)

財務資產(續)

後續計量(續)

按公平值透過損益列帳的財務資產

按公平值透過損益列帳的財務資產包括持作買賣的財務資產、於初始確認時指定按公平值透過損益列帳的財務資產，或強制要求按公平值計量的財務資產。倘財務資產乃基於短期出售或購回而收購，則該等財務資產分類為持作買賣。現金流量並非僅支付本金及利息的財務資產，不論其業務模式如何，均按公平值透過損益列帳分類及計量。儘管如上文所述債務工具可按攤銷成本或按公平值計入其他全面收益分類，但於初始確認時，倘能夠消除或顯著減少會計錯配，則債務工具可指定為按公平值透過損益列帳。

按公平值透過損益列帳的財務資產按公平值於淨資產報表列帳，而公平值變動淨額於損益中確認。

財務負債及權益工具

初始確認及計量

分支基金發行的財務負債及權益工具根據訂立合約安排的內容及財務負債及權益工具的定義，分類為財務負債或權益。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Financial liabilities and equity instruments (continued)

Initial recognition and measurement (continued)

An equity instrument is any contract that evidences a residual interest in the assets of the Sub-Funds after deducting all of its liabilities. Equity instruments issued by the Sub-Funds are recognised at the proceeds received, net of direct issue costs.

Puttable financial instruments that meet the definition of a financial liability are classified as equity where certain strict criteria are met. Those criteria include: the puttable instruments shall entitle the holder to a pro-rata share of net assets in the event of liquidation; the puttable instruments must be the most subordinated class and that class's features must be identical; there shall be no contractual obligations to deliver cash or another financial asset other than the obligation on the issuer to repurchase; the total expected cash flows from the puttable instrument over its life must be based substantially on the profit or loss of the issuer; and there are no other financial instruments or contracts whose total cash flows are based substantially on profit or loss, changes in recognised net assets or changes in fair value of recognised and unrecognised net assets of the entity and have the effect of substantially restricting or fixing residual return to the puttable instrument holders.

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

財務報表附註(續)

2 主要會計政策概要(續)

(b) 金融工具(續)

財務負債及權益工具(續)

初始確認及計量(續)

權益工具乃分支基金於有關合約中扣減所有負債後之資產所剩餘權益。分支基金所發行的權益工具按已收所得款項扣除直接發行的成本後確認入帳。

財務負債定義的可認沽財務工具，符合若干嚴謹的條件後分類為權益。這些條件包括：可認沽工具應賦予其持有人在清盤時按比例攤分資產淨值的權利；可認沽工具必須是最低償還級別，而該級別的特性必須相同；除了發行人有回購義務以外，沒有交付現金或其他財務資產的合同義務；可認沽工具於其投資期內產生的預期總現金流量必須很大程度上根據發行人損益而釐定；以及並無其他財務工具或合同而其總現金流量很大程度上根據實體的損益、確認資產淨值變動、確認及未確認資產淨值公平值變動而釐定，並對限制或固定可認沽工具持有人的剩餘回報具有重大影響。

財務負債於初始確認時分類為按公平值透過損益列帳的財務負債、貸款及借款、應付款項，或作為以有效對沖方式指定為對沖工具的衍生工具（倘合適）。

所有財務負債初步按公平值確認及倘為貸款及借款以及應付款項，則應扣除直接應佔交易成本。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Financial liabilities and equity instruments (continued)

Initial recognition and measurement (continued)

As at 31st December 2022 and 2021, the Sub-Funds' financial liabilities include relating to amounts due to brokers, accrued expenses and other payables and amounts payable on redemption of units which are measured at amortised cost and loss position of foreign currency forward contracts being measured at fair value.

Subsequent measurement

The Sub-Funds' financial liabilities are measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, as well as through the amortisation process.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, the Sub-Funds estimate cash flows considering all contractual terms of the financial instruments, but do not consider future credit losses. The calculation includes all fees paid or received between parties to the contract that are an integral part of the effective interest rate, transaction costs and all other premiums or discounts.

財務報表附註(續)

2 主要會計政策概要(續)

(b) 金融工具(續)

財務負債及權益工具(續)

初步確認及計量(續)

於二零二二年及二零二一年十二月卅一日，分支基金的財務負債包括應付經紀款項、累算支出及其他應付款項及贖回單位應付款項，按攤銷成本計量及外匯遠期合約的虧損持倉以公平值計量。

其後計量

分支基金的財務負債乃使用實際利率法按攤銷成本計量。有關收益及虧損於負債終止確認時及攤銷過程中於損益確認。

實際利率法

實際利率法是一種計算財務資產或財務負債在有關時期內的攤銷成本以及分配該時期內利息收入或利息支出的方法。實際利率是一個利率，它精確地將該財務工具整個預計期限內或(如適當時)較短期間內估計得到的未來現金付款或收入貼現至財務資產或財務負債初始確認時的帳面淨值。在計算實際利率時，分支基金會考慮財務工具的所有合約條款從而估計現金流量，但不會考慮未來的信貸虧損。計算包括訂約各方之間支付或收取的所有費用，構成實際利率、交易費用及所有其他溢價或折讓的組成部分。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Financial liabilities and equity instruments (continued)

Effective interest method (continued)

Interest income is recognised on an effective interest basis for debt instruments other than those financial assets at fair value through profit or loss, of which interest income is included in interest income on interest bearing securities.

Interest expense is recognised on an effective interest basis.

Derecognition

The Sub-Funds derecognise a financial asset only when the contractual rights to the cash flows from the asset expire, or when they transfer the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Sub-Funds neither transfer nor retain substantially all the risks and rewards of ownership and continues to control the transferred asset, the Sub-Funds continue to recognise the asset to the extent of its continuing involvement and recognises an associated liability. If the Sub-Funds retain substantially all the risks and rewards of ownership of a transferred financial asset, the Sub-Funds continue to recognise the financial asset and also recognise a collateralised borrowing for the proceeds received.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss.

The Sub-Funds use the weighted average method to determine realised gains and losses on derecognition.

財務報表附註(續)

2 主要會計政策概要(續)

(b) 金融工具(續)

財務負債及權益工具(續)

實際利率法(續)

債務工具的利息收入按實際利率基準確認，除按公平值透過損益列帳的財務資產，其利息收入計入利息證券的利息收入。

利息支出按實際利率基準確認。

終止確認

分支基金僅在自資產收取現金流量的合約權利屆滿或於其轉讓財務資產而資產擁有權的所有風險及回報其後轉讓予另一實體時終止確認該財務資產。倘分支基金並無轉讓或保留擁有權的絕大部分風險及回報，並繼續控制已轉讓資產，則分支基金會繼續確認資產，惟以其持續參與者為限，並確認相關負債。倘分支基金保留已轉讓財務資產擁有權的絕大部分風險及回報，分支基金會繼續確認該財務資產，亦會確認已收所得款項的有抵押借款。

一旦完全終止確認財務資產，資產的帳面值與已收及應收的代價總額及已於其他全面收益確認並於權益累積的累計損益之間的差額會在損益中確認。

分支基金使用加權平均法以釐定終止確認時已變現的損益。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Derecognition (continued)

A financial liability is derecognised when, and only when, the obligation specified in the contract is discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

Impairment of financial assets

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

General approach

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

財務報表附註(續)

2 主要會計政策概要(續)

(b) 金融工具(續)

終止確認(續)

一項財務負債僅會於合約所指定的責任被解除、註銷或屆滿時被取消確認。取消確認的財務負債帳面值與已付及應付代價之間的差額會被確認於損益之上。

財務資產減值

分支基金確認對並非按公平值透過損益列帳的所有債務工具預期信貸虧損的撥備。預期信貸虧損乃基於根據合約到期的合約現金流量與分支基金預期收取的所有現金流量之間的差額而釐定，並以原實際利率的近似值貼現。預期現金流量將包括出售所持抵押的現金流量或組成合約條款的其他信貸提升措施。

一般方式

預期信貸虧損分兩個階段確認。對於自初始確認概無重大增加的信貸風險，預期信貸虧損乃是為未來12個月內可能來自違約事件的預期信貸虧損(12個月預期信貸虧損)而撥備。對於自初始確認後顯著增加的信貸風險，必須為預期於剩餘年期產生的信貸虧損作出虧損撥備，無須考慮違約事件發生的時間(全期預期信貸虧損)。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Impairment of financial assets (continued)

General approach (continued)

At each reporting date, the Sub-Funds assess whether the credit risk on a financial instrument has increased significantly since initial recognition. When making the assessment, the Sub-Funds compare the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information that is available without undue cost or effort, including historical and forward-looking information.

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

(c) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the statement of net assets 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.

(d) Amounts due from and due to brokers

Amounts due from brokers include cash held with brokers and receivables for securities sold that have been contracted for, but not yet delivered, on the reporting date. Amounts due to brokers represent payables for securities purchased that have been contracted for, but not yet delivered, on the reporting date.

財務報表附註(續)

2 主要會計政策概要(續)

(b) 金融工具(續)

財務資產減值(續)

一般方式(續)

於各報告日期，分支基金評估金融工具的信貸風險自初始確認以來是否顯著上升。於評估時，分支基金會比較金融工具於報告日期發生違約的風險與金融工具於初始確認日期發生違約的風險。作出評估時，分支基金會考慮無須花費不必要成本或努力獲取的合理及具支持性的資料，包括過往經驗及前瞻性資料。

當內部或外來資料顯示分支基金不大可能於考慮分支基金所持的任何信貸提升措施前全數收到尚未償還合約款項時，分支基金可能認為有關財務資產已屬違約。當概無合理預期可回收合約現金流量時，該項財務資產即被撇銷。

(c) 金融工具抵銷

若存在法律上可行使的權利，可對已確認入帳的項目進行抵銷，且有意以淨額方式結算，或將資產變現並同時清償債務，則財務資產及負債可予抵銷，並把淨額於淨資產報表內列帳。

(d) 應收及應付經紀款項

應收經紀款項包括經紀持有的現金及出售於報告日期已訂約但仍未交付證券的應收款項。應付經紀款項指購買於報告日期已訂約但仍未交付證券的應付款項。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(e) Income

Dividend income from financial assets at fair value through profit or loss is recognised in profit or loss within "Dividend income" when the Sub-Funds' right to receive payments is established.

Interest income is recognised on a time-proportionate basis using the effective interest method in profit or loss. It includes interest income from cash and cash equivalents and on debt securities at fair value through profit or loss.

Other income is accounted for on an accrual basis and credited to profit or loss.

(f) Expenses

All expenses are accounted for on an accruals basis and are charged to the profit or loss.

(g) Foreign currency translation

(i) Functional and presentation currency

Items included in the Sub-Funds' financial statements are measured using the currencies of the primary economic environment in which the Sub-Funds operate (the "functional currency"). The Manager considers the Hong Kong Dollar ("HK\$") for all the Sub-Funds with the exception for BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund in United States Dollar ("US\$") as the currencies that most faithfully represents the economic effects of the underlying transactions, events and conditions because issues and redemptions of units, performance measurement and reporting to the unitholders, as well as settlement of the majority of fees and expenses are carried out in HKD for all the Sub-Funds and US\$ for BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund.

財務報表附註(續)

2 主要會計政策概要(續)

(e) 收入

按公平值透過損益表列帳的財務資產的股息收入於分支基金的收款權利建立時在損益表內確認為「股息收入」。

利息收入按相關時間比例基準以實際利率方法在損益表確認入帳，包括現金及現金等值及按公平值透過損益表列帳的債務證券的利息收入。

其他收入以應計基準入帳，並計入損益。

(f) 支出

所有支出均以應計基準入帳，並計入損益。

(g) 外幣換算

(i) 功能及呈列貨幣

分支基金財務報表所載項目採用分支基金營運的主要經濟環境所使用的貨幣(「功能貨幣」)計量。基金經理認為港元是最能準確反映所有分支基金(不包括以美元計值的中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金)相關交易、事件和情況對經濟影響的貨幣，理由是所有分支基金的發行及贖回單位、業績計量、呈報單位投資者及支付主要費用及開支，皆以港元進行，而中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金則以美元進行。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(g) Foreign currency translation (continued)

(i) Functional and presentation currency (continued)

The Sub-Funds have adopted the functional currencies as the presentation currencies and the financial statements are presented in their respective functional currencies.

(ii) 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 profit or loss.

Foreign exchange gains and losses relating to cash and cash equivalents, fixed deposits and restricted deposits are presented in the statement of profit or loss and other comprehensive income within exchange gains/(losses).

Foreign exchange gains and losses relating to financial assets and liabilities carried at fair value through profit or loss are presented in the statement of profit or loss and other comprehensive income within "net gains/(losses) on financial assets and liabilities at fair value through profit or loss".

(h) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks and other short-term investments in an active market with original maturities of three months or less and bank overdrafts, if any.

財務報表附註(續)

2 主要會計政策概要(續)

(g) 外幣換算(續)

(i) 功能及呈列貨幣(續)

分支基金已採納功能貨幣為呈列貨幣，財務報表亦以相關功能貨幣呈列。

(ii) 交易及結餘

外幣交易按交易日期適用的匯率折算為功能貨幣。外幣資產與負債採用年結日適用的匯率折算為功能貨幣。

由折算產生的匯兌收益及虧損載於損益表中。

與現金及現金等值、定期存款及有限制存款有關的匯兌收益及虧損於損益及其他全面收益表的匯兌收益／(虧損)中呈列。

與按公平值透過損益列帳的財務資產及負債有關的匯兌收益及虧損於損益及其他全面收益表的「按公平值透過損益列帳的財務資產及負債的淨收益／(虧損)」中呈列。

(h) 現金及現金等值

現金及現金等值包括手頭現金、銀行通知存款及原到期日為三個月或以內的活躍市場短期性投資，以及銀行透支（如有）。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(i) Redeemable units

The Sub-Funds issue redeemable units, which are redeemable at the unitholder's option and are classified as equity in accordance with HKAS 32 (amendment).

Should the redeemable units' terms or conditions change such that they do not comply with the strict criteria contained in the amendment, the redeemable units would be reclassified to a financial liability from the date the instrument ceases to meet the criteria. The financial liability would be measured at the instrument's fair value at the date of reclassification. Any difference between the carrying value of the equity instrument and fair value of the liability on the date of reclassification would be recognised in equity.

Redeemable units can be put back to the respective Sub-Funds at any time for cash equal to a proportionate share of the respective Sub-Funds' trading net asset value calculated in accordance with the Trust Deed.

(j) Proceeds and payments on issue and redemption of units

The net asset values of the Sub-Funds are computed daily except for BOCIP China Bond Fund which is computed monthly. Prices for issues and redemptions are based on the latest available valuation. Proceeds and payments for units issued and redeemed are shown in the statement of changes in equity.

(k) Accrued expenses and other payables

Accrued expenses are recognised initially at fair value and subsequently stated at amortised cost using the effective interest method.

財務報表附註(續)

2 主要會計政策概要(續)

(i) 可贖回單位

分支基金發行可贖回單位，可應單位投資者選擇而贖回，並按《香港會計準則》第32號(修訂本)分類為權益。

如果可贖回單位的條款或條件出現變動，且並不符合修訂本所述的嚴格條件，可贖回基金須於工具不再符合條件當日重新分類為財務負債。財務負債將按重新分類當日工具的公平值計量。權益工具帳面價值與重新分類當日負債的公平值之任何差額將確認為權益。

可贖回單位可於任何時候撥回相關分支基金，而現金價為相當於相關分支基金根據相關信託契約釐定的應佔交易資產淨值。

(j) 發行及贖回單位的收款和付款

除中銀保誠中國債券基金每月計算外，分支基金的淨資產值每日計算。發行和贖回單位的價格按最近期可得的估值計算。發行和贖回單位的收款和付款在權益變動表列帳。

(k) 累算支出及其他應付款項

累算支出初始按公平值確認，其後以實際利率法按攤銷成本入帳。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(I) Related parties

A party is considered to be related to the Sub-Funds if:

(a) the party is a person or a close member of that person's family and that person

(i) has control or joint control over the Sub-Funds;

(ii) has significant influence over the Sub-Funds;
or

(iii) is a member of the key management personnel of the Sub-Funds or of a parent of the Sub-Funds;

or

(b) the party is an entity where any of the following conditions applies:

(i) the entity and the Sub-Funds are members of the same group;

(ii) one entity is an associate or joint venture of the other entity (or of a parent, subsidiary or fellow subsidiary of the other entity);

(iii) the entity and the Sub-Funds are joint ventures of the same third party;

(iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity;

(v) the entity is a post-employment benefit plan for the benefit of employees of either the Sub-Funds or an entity related to the Sub-Funds;

財務報表附註(續)

2 主要會計政策概要(續)

(I) 關聯方

一方將被視為與分支基金有關聯，條件為：

(a) 該方為某一人士或該人士家屬及該人士之直系親屬

(i) 該人士控制或共同控制分支基金；

(ii) 該人士對分支基金擁有重大影響力；或

(iii) 該人士為分支基金或分支基金母公司之主要管理人員；

或

(b) 倘該方為符合以下任何條件之實體：

(i) 該實體及分支基金為同一集團成員；

(ii) 一家實體為另一家實體（或另一家實體之母公司、附屬公司或同系附屬公司）之聯營公司或合營企業；

(iii) 實體及分支基金為同一第三方之合營企業；

(iv) 一家實體為第三方實體之合營企業，而另一家實體為第三方實體之聯營公司；

(v) 實體為分支基金或與分支基金有關聯之實體為其僱員福利而設立之退休福利計劃；

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(l) Related parties (continued)

- (b) the party is an entity where any of the following conditions applies: (continued)
- (vi) the entity is controlled or jointly controlled by a person identified in (a);
- (vii) a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); and
- (viii) the entity, or any member of a group of which it is a part, provides key management personnel services to the Sub-Funds or to the parent of the Sub-Funds.

(m) Structured entities

A structured entity is an entity that has been designed so that voting or similar rights are not the dominant factor in deciding who controls the entity, such as when any voting rights relate to administrative tasks only and the relevant activities are directed by means of contractual arrangements. A structured entity often has some or all of the following features or attributes; (a) restricted activities, (b) a narrow and well-defined objective, such as to provide investment opportunities for investors by passing on risks and rewards associated with the assets of the structured entity to investors, (c) insufficient equity to permit the structured entity to finance its activities without subordinated financial support and (d) financing in the form of multiple contractually linked instruments to investors that create concentrations of credit or other risks (tranches).

財務報表附註(續)

2 主要會計政策概要(續)

(l) 關聯方(續)

- (b) 倘該方為符合以下任何條件之實體：(續)
- (vi) 實體受(a)項所述之人士控制或共同控制；
- (vii) (a)(i)項所述之人士對實體擁有重大影響力或為實體(或其母公司)之主要管理人員；及
- (viii) 實體或同一集團的任何成員提供主要管理人員服務予分支基金或分支基金的母公司。

(m) 結構化實體

結構化實體是指在確定其控制方時未將表決權或類似權利作為決定因素的特定實體，而任何表決權僅有關管理事宜，決定該實體相關活動的依據是合約或相應安排。結構化實體一般具有以下部分或全部特點：(a)限制活動，(b)狹窄而明確的目標，如通過轉移與結構化實體資產有關的風險及回報予投資者為投資者提供投資機會，(c)股權不足以在沒有後償財政支持下允許結構化實體為業務融資及(d)以向投資者發出多個合約掛鈎票據的形式融資因而集中信貸或其他風險(批次)。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

The Sub-Funds consider all of their investments in other funds ("Investee Funds") to be investments in unconsolidated structured entities. The Sub-Funds invest in Investee Funds whose objective is to achieve medium to long-term capital growth and whose investment strategy does not include the use of leverage. The Investee Funds are managed by the same asset manager and apply various investment strategies to accomplish its respective investment objective. The Investee Funds finance its operations by issuing redeemable shares which are puttable at the holder's option and entitles the holder to a proportional stake in the respective Sub-Funds' net assets. The Sub-Funds hold redeemable shares in its Investee Funds.

The change in fair value of the Investee Funds are included in the statement of profit or loss and other comprehensive income in "net gains/(losses) on financial assets and liabilities at fair value through profit or loss".

3 Critical accounting estimates and judgements

The Manager makes estimates and assumptions concerning the future. The resulting accounting estimates may, by definition, not 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 risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are outlined below.

財務報表附註(續)

2 主要會計政策概要(續)

(m) 結構化實體(續)

分支基金認為在其他基金(「被投資基金」)的所有投資屬於在非合併結構化實體的投資。分支基金投資於以實現中長期資本增值為目標的被投資基金，而其投資策略並不包括使用槓桿投資。被投資基金由同一資產經理管理及採用不同的投資策略，以實現各自的投資目標。被投資基金透過發行可贖回股份為業務融資，持有人可酌情決定贖回，並賦予其持有人於相關基金淨資產應佔份額之權利。分支基金持有被投資基金的可贖回股份。

被投資基金的公平值變動計入損益及其他全面收益表「按公平值透過損益列帳的財務資產及負債的淨收益／(虧損)」。

3 重要會計估計及判斷

基金經理對未來作出估計及假設，所得出的會計估計顧名思義應不會與實際結果完全一致。基金經理持續評估及根據過往經驗及其他因素(包括預期在若干情況下合理出現的日後事項)作出估計。下文討論對下個財政年度可能導致資產與負債的帳面價值須作出顯著調整的風險的估計和假設。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

3 Critical accounting estimates and judgements (continued)

Capital gains tax on gains on debt securities in the People's Republic of China ("PRC")

BOCIP China Bond Fund invests primarily in debt securities through the QFII program. The PRC taxation of gains on debt securities is presently unclear as to:

- (a) whether the PRC will enforce tax on QFII gains on debt securities; and
- (b) if the PRC were to enforce the tax on gains on debt securities, it is uncertain from which date the tax would be calculated and payable.

The Manager has exercised their own judgment on whether the Sub-Funds may be liable for taxation on its gains to date and the amount of the potential liability. However, uncertainties exist and the judgment of the Manager may prove incorrect, as actual events may differ substantially. The Manager considers that their judgments may be impacted by any future clarification by the PRC State Administration of Taxation which may be different from what they earlier envisioned. Please refer to Note 5 to the financial statements for further details.

Value-added tax (the "VAT")

BOCIP China Bond Fund invests primarily in debt securities through the QFII program.

The Manager has exercised their own judgment on whether the Sub-Funds may be liable for taxation on its interest income received from investment in non-government bonds to date and the amount of the potential liability. However, uncertainties exist and the judgment of the Manager may prove incorrect, as actual events may differ substantially. The Manager considers that their judgments may be impacted by any future clarification by the PRC State Administration of Taxation which may be different from what they earlier envisioned. Please refer to Note 5 to the financial statements for further details.

財務報表附註(續)

3 重要會計估計及判斷(續)

中華人民共和國(「中國」)債務證券收益的資本增值稅

中銀保誠中國債券基金主要通過QFII計劃投資債務證券。中國債務證券收益的稅項有關以下項目目前尚未明確：

- (a) 中國會否對QFII債務證券收益徵收稅項；及
- (b) 倘中國對債務證券收益徵收稅項，稅項由何時開始計算和繳付仍未明確。

基金經理已為分支基金是否須就至今的收益承擔稅務責任及潛在負債金額行使判斷。然而，仍有不明確之處，基金經理的判斷可能不正確，因實際事件可能出現重大偏差。基金經理認為如果中國國家稅務總局將來澄清規定，而結果有別於原先理解，則可能會影響其判斷。進一步詳情請參閱附註5。

增值稅

中銀保誠中國債券基金主要通過QFII計劃投資債務證券。

基金經理已為分支基金是否須就至今由投資非政府債券所得利息收入承擔稅務責任及潛在負債金額行使判斷。然而，仍有不明確之處，基金經理的判斷可能不正確，因實際事件可能出現重大偏差。基金經理認為如果中國國家稅務總局將來澄清規定，而結果有別於原先理解，則可能會影響其判斷。進一步詳情請參閱財務報表附註5。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

3 Critical accounting estimates and judgements (continued)

Fair value of investments

The Sub-Funds hold a number of unlisted debt securities that are valued by reference to broker quotes. In determining the fair value of such investments, the Manager exercises judgements on the sources of brokers and the quantity and quality of quotes used. Such quotes adopted to fair value the investments may be indicative and not executable or legally binding. As such, broker quotes do not necessarily indicate the price at which the security could actually be traded as of the year end date. Actual transacted prices may differ from the quotes provided by the brokers. The Manager considers that in the absence of any other reliable market sources, the broker quotes available to them reflect the best estimate of fair value.

Critical judgements

In preparing these financial statements, the Manager has made certain judgements which are dependent on what might happen in the future. The judgements made by the Manager may not equal the related actual results. No critical judgements are made for the Sub-Funds.

財務報表附註(續)

3 重要會計估計及判斷(續)

投資的公平值

分支基金持有多項非上市債務證券，其價值乃參考經紀報價而釐訂。釐訂該等投資的公平值時，基金經理會對經紀的資料來源和採用的報價數量與質量作出判斷。用於投資公平值的該等報價可作參考之用，但不可執行，亦不受法律約束。故此，經紀報價不一定能反映證券於年結日的實際買賣價。實際交易價格可能有別於經紀提供的報價。基金經理認為，由於缺乏任何其他可信賴的市場資料來源，基金經理所得的經紀報價已反映最佳的公平值估計。

重要判斷

就編製財務報表時，基金經理已根據日後可能發生的事宜作出若干判斷。基金經理所做的判斷未必等同相關實際結果。並無為分支基金作出重要判斷。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

4 Fees

(a) Management fee and servicing fee

The Manager is entitled to receive a management fee from each Sub-Fund calculated as a percentage of the net asset value of the relevant class of units of the Sub-Funds. The management fee is deducted from the assets of the relevant Sub-Fund. The current rates of management fee are as follows:

31st December 2022 and 2021
二零二二年及二零二一年十二月卅一日

財務報表附註(續)

4 費用

(a) 管理費及服務費

基金經理有權就每項分支基金收取管理費，管理費按分支基金單位有關類別淨資產值的百分比計算。管理費會從有關分支基金的資產中扣除。目前基金經理收取的管理費率如下：

Sub-Fund 分支基金	Rate of Management Fee (p.a.) 管理費率(每年)				
	Class A – RMB Hedged Currency Class A Units A類單位— 人民幣對沖貨幣		Class A – RMB Units A類—人民幣		Class C Units C類單位
	Class A Units A類單位		Class B Units B類單位		
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	0.25%	—	—	0.25%	NA 不適用
BOCIP China Value Fund 中銀保誠中國價值基金	1.80%	1.80%	1.80%	—	NA 不適用
BOCIP China Bond Fund 中銀保誠中國債券基金	—	—	—	—	1.00%
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	1.80%	—	—	1.80%	NA 不適用
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	0.75%	—	—	—	NA 不適用
BOCIP China Wealth Fund 中銀保誠中國財富基金	1.80%	1.80%	—	—	NA 不適用
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	1.80%	1.80%	—	—	NA 不適用
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	1.80%	—	—	—	NA 不適用
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波動股票基金	1.50%	—	—	—	NA 不適用
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	1.80%	—	—	NA 不適用	NA 不適用
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	1.80%	—	—	NA 不適用	NA 不適用
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	1.50%	—	—	NA 不適用	NA 不適用
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	0.75%	—	—	NA 不適用	NA 不適用
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	0.75%	—	—	NA 不適用	NA 不適用
BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金	0.30%	—	—	NA 不適用	NA 不適用

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

4 Fees (continued)

(a) Management fee and servicing fee (continued)

The Manager is entitled to receive a servicing fee for the Class B Units of BOCIP HK Dollar Money Market Fund and BOCIP Japan Small & Mid Cap Opportunity Fund calculated as a percentage of the net asset value of such Class B Units. The servicing fee will be deducted from the assets of the Class B Units. The current servicing fee the Manager levies is 1% (2021: 1%) per annum of the net asset value of the relevant Class B Units. No servicing fee will be levied for the Class A Units, Class A – RMB Hedged Currency Class Units, Class A – RMB Units and Class C Units.

The management and servicing fees are calculated and accrued on each dealing day and are paid monthly in arrears.

A policy for fee waiver and expenses absorption by the Manager for the Sub-Funds has been placed on and after 1st July 2013. Under the policy, the management fee will be charged on the Sub-Funds with Gross Asset Value greater than HK\$50 million, and for fee waiver decision the Manager will take into consideration the fund size, amount of management fee and other criteria to determine a Sub-Fund's eligibility for expense absorption. The management fee has been waived for BOCIP HK Dollar Money Market Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP Hong Kong Low Volatility Equity Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund and BOCIP Short Term HKD Money Market for the years/periods ended 31st December 2022 and 2021.

In addition, redemption charges may be levied on the Class B Units if they are redeemed within 4 years of their issue. No redemption charge was received for the Class B Units for the years ended 31st December 2022 and 2021.

財務報表附註 (續)

4 費用 (續)

(a) 管理費及服務費 (續)

基金經理有權就中銀保誠港元貨幣市場基金及中銀保誠日本中小企業機遇基金的B類單位收取服務費，該費用以該等B類單位淨資產值的某一百分比計算。服務費會從有關基金B類單位的資產中扣除。目前基金經理收取的每年服務費為有關B類單位淨資產值的1% (二零二一年：1%)。概不就A類單位、A類—人民幣對沖貨幣類別單位、A類人民幣單位及C類單位收取任何服務費。

管理費及服務費根據每個交易日計算和累算，並於每月月底之後支付。

分支基金經理於二零一三年七月一日或之後採用有關豁免費用及分擔支出的政策。根據該政策，如分支基金總資產淨值超過50,000,000港元，則收取管理費，而基金經理決定是否豁免費用時將考慮基金規模、管理費金額及其他標準，以釐定基金可分擔費用的能力。中銀保誠港元貨幣市場基金、中銀保誠日本中小企業機遇基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠香港低波幅股票基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金及中銀保誠短期港元貨幣市場基金於二零二二年及二零二一年十二月卅一日止年度／期間的管理費獲豁免。

此外，若B類單位在發行後四年內贖回，可能被收取贖回費用。截至二零二二年及二零二一年十二月卅一日止年度，並無就B類單位收取贖回費用。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

4 Fees (continued)

(a) Management fee and servicing fee (continued)

As disclosed in Note 10(f), the Manager and its connected persons may charge initial charges and switching fees.

BOCIP HK Dollar Money Market Fund, BOCIP Asia Quality Equity Fund and BOCIP USD Short Duration Bond Fund invest into Investee Funds which are also managed by the Manager. The Manager rebates part of the management fee received in respect of the Investee Funds to these Sub-Funds.

(b) Trustee fee

The Trustee is entitled to receive a setup fee which is part of the inception fee in each Sub-Fund's first accounting period. The inception fees are recorded as pre-operation expenses in the first accounting period of the Sub-Funds.

For the year ended 31st December 2022 截至二零二二年十二月卅一日止年度

Inception Fee 起始收費

Nil 無

For the year/period ended 31st December 2021 截至二零二一年十二月卅一日止年度／期間

Inception Fee 起始收費

BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金

HK\$79,496 港元

Refer to Note 10(f) for inception fee borne by the Manager.

有關基金經理承擔起始收費的詳情，請參閱附註10(f)。

財務報表附註(續)

4 費用(續)

(a) 管理費及服務費(續)

如附註10(f)所披露，基金經理及其關連人士收取起始收費和轉換收費。

中銀保誠港元貨幣市場基金、中銀保誠亞洲優質股票基金及中銀保誠美元短存續期債券基金亦投資由基金經理管理的被投資基金。基金經理就被投資基金向分支基金退回部分已收取的管理費。

(b) 信託費

信託人有權從每項分支基金首個會計期間收取作為起始收費之一的成立收費。起始收費於分支基金首個會計期內列為開辦費用。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

4 Fees (continued)

4 費用(續)

(b) Trustee fee (continued)

(b) 信託費(續)

The Trustee is entitled to the following trustee fee in respect of each Sub-Fund. The current levels of the trustee fee are set out below:

信託人有權就每項分支基金收取下列信託費。信託費目前的收費率如下：

For the years/periods ended 31st December 2022 and 2021

截至二零二二年及二零二一年十二月卅一日止年度/期間

Sub-Funds

Rate of Trustee Fee (p.a.)

分支基金

信託費率(每年)

BOCIP HK Dollar Money Market Fund,
BOCIP China Value Fund,
BOCIP China Bond Fund,
BOCIP Japan Small & Mid Cap Opportunity Fund,
BOCIP Flexi HKD Income Fund,
BOCIP China Wealth Fund,
BOCIP Hong Kong Value Fund,
BOCIP China Health Care Fund,
BOCIP Hong Kong Low Volatility Equity Fund,
BOCIP China-A Small and Mid Cap Fund,
BOCIP Shenzhen Growth Fund,
BOCIP Asia Quality Equity Fund,
BOCIP USD Short Duration Bond Fund,
BOCIP Flexi USD Bond Fund

Up to 0.125% p.a. of the net asset value of the Sub-Fund

BOCIP Short Term HKD Money Market Fund

Up to 0.075% p.a. of the net asset value of the Sub-Fund

中銀保誠港元貨幣市場基金、
中銀保誠中國價值基金、
中銀保誠中國債券基金、
中銀保誠日本中小企業機遇基金、
中銀保誠港元靈活收益基金、
中銀保誠中國財富基金、
中銀保誠香港價值基金、
中銀保誠中國健康護理基金、
中銀保誠香港低波幅股票基金、
中銀保誠中國A股中小企業基金、
中銀保誠深圳增長基金、
中銀保誠亞洲優質股票基金、
中銀保誠美元短存續期債券基金、
中銀保誠美元靈活債券基金

最多為分支基金資產淨值的0.125%

中銀保誠短期港元貨幣市場基金

最多為分支基金資產淨值的0.075%

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

4 Fees (continued)

(b) Trustee fee (continued)

The trustee fee of BOCIP HK Dollar Money Market Fund has been waived for the years ended 31st December 2022 and 2021.

The trustee fee is calculated and accrued on each dealing day and is paid monthly in arrears.

The Trustee is also entitled to receive transaction fees and sub-custodian fees as agreed from time to time between the Trustee and the Manager which the amount is disclosed on the statement of profit or loss and other comprehensive income and the nature in Note 11 to the financial statements.

(c) Performance fee

The Manager is entitled to charge a performance fee for BOCIP China Wealth Fund on a daily basis and payable annually in arrears after the end of each performance year.

In respect of each dealing day, if the change in the net asset value per unit of the relevant class of the Sub-Fund on that dealing day is a positive value and exceeds the Performance Hurdle and the net asset value per unit on that dealing day is higher than the High Water Mark, a performance fee accrual will be calculated at 20% (2021: 20%) of the difference between the change in the net asset value per unit since last dealing day and the Performance Hurdle provided that on such dealing day, the net asset value per unit is higher than the High Water Mark.

On initial issue of the units of the Sub-Fund, the High Water Mark will be equal to the initial issue price, that is, HK\$10.00 (2021: HK\$10.00) per unit. The High Water Mark will not be set at a level below this initial issue price of the unit of the Sub-Fund.

財務報表附註(續)

4 費用(續)

(b) 信託費(續)

於二零二二年及二零二一年十二月卅一日止年度，中銀保誠港元貨幣市場基金獲豁免信託費。

信託費根據每個交易日計算和累算，並於每月月底之後支付。

信託人亦有權根據信託人與基金經理不時協定收取交易費和分託管費，並在損益及其他全面收益表中披露其金額以及財務報告附註 11 的性質。

(c) 投資表現費

基金經理有權就中銀保誠中國財富基金每日收取投資表現費，該費用須在每個業績表現年度完結後支付。

就每一個交易日而言，如於該交易日分支基金的有關類別的每單位資產淨值的變動為正值，並超過表現關口以及於該交易日每單位資產淨值超過高水位指標，應計投資表現費將以每單位資產淨值自上一個交易日的變化與表現關口之間的差異的 20% (二零二一年：20%) 計算，但前提是於該交易日，每單位的資產淨值乃高於高水位指標。

在首次發行分支基金的單位時，高水位指標將相等於首次發行價，即每單位 10.00 港元 (二零二一年：10.00 港元)。高水位指標不會被設定為低於分支基金單位的首次發行價的水平。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

4 Fees (continued)

(c) Performance fee (continued)

The cumulative performance fee accruals from the beginning of a performance period will be included in the calculation of the net asset value per unit. In the event of any change in the net asset value per unit of the relevant class of the Sub-Fund being less than the simple daily equivalent of the defined percentage growth, the daily performance fee accrual will be negative and will reduce the cumulative performance fee accrual until the accrual reaches a minimum level of zero. If the cumulative performance fee accrual reaches zero during a performance period, no further daily performance fee accruals will be made for the relevant class of the Sub-Fund until the net asset value per unit of the Sub-Fund exceeds the High Water Mark.

At the end of a performance period if the net asset value per unit of the Sub-Funds exceeds the High Water Mark, the positive balance of the performance fee accrual will be payable to the Manager.

There was no performance fee for the years ended 31st December 2022 and 2021.

5 Taxation

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

Dividends received by the Sub-Funds may be subject to withholding tax imposed in the country of origin. Gross dividend income and the corresponding withholding tax are recorded separately in the statements of profit or loss and other comprehensive income.

For the years ended 31st December 2022 and 2021, BOCIP China Bond Fund invests debt securities in the People's Republic of China ("PRC") through QFII license holder, BOCI-Prudential Asset Management Limited. Under the PRC Corporate Income Tax Law, the Sub-Fund may be liable to pay all PRC taxes and duties on the capital gains realised in the trading of debt securities in respect of the assets held through the quota granted to them (the "Quota"), value-added tax and withholding income tax on interest income received by QFIIs from investments in certain PRC debt securities.

財務報表附註 (續)

4 費用 (續)

(c) 投資表現費 (續)

在計算每單位資產淨值時，自投資表現費計算期開始的累積應計投資表現費將在計算之內。如分支基金的有關類別的每單位資產淨值的任何變動少於相等於指定的每日百分比增長，應計每日投資表現費將為負數，並且將扣減累積的應計投資表現費，直至該應計費達至零水平下限為止。如累積的應計投資表現費於投資表現費計算期達至零，分支基金的有關類別將不會計算收取進一步的每日應計投資表現費，直至分支基金的每單位資產淨值高於高水位指標為止。

在投資表現費計算期結束時，如分支基金的每單位資產淨值高於高水位指標，應計投資表現費的正數結餘將支付予基金經理。

於截至二零二二年及二零二一年十二月卅一日止年度，並無投資表現費。

5 稅項

分支基金根據《香港證券及期貨條例》第104條為認可集體投資計劃，因此，根據《香港稅務條例》第26A(1A)條獲豁免利得稅，故並無就香港利得稅作出撥備。

分支基金所收到的股息可能需要繳納來源國家的預扣稅。總股息收入及相關的預扣稅分別於損益及其他全面收益表內入帳。

於截至二零二二年及二零二一年十二月卅一日止年度，中銀保誠中國債券基金通過作為QFII執照持有人的中銀國際英國保誠資產管理有限公司在中華人民共和國（「中國」）投資債務證券。根據中國企業所得稅法，分支基金有關通過獲授配額（「配額」）而持有的資產，於買賣債務證券時，可能須就已變現的資本收益支付所有中國稅項及徵費。及須就QFII於若干中國債務證券的投資所得的利息收入支付增值稅和預扣所得稅。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

5 Taxation (continued)

For the years ended 31st December 2022 and 2021, BOCIP China Wealth Fund, BOCIP China Health Care Fund, BOCIP China-A Small and Mid-Cap Fund, BOCIP Shenzhen Growth Fund and BOCIP Asia Quality Equity Fund invest in China A-Shares through the Shanghai-Hong Kong Stock Connect and Shenzhen-Hong Kong Stock Connect respectively. Under the PRC Corporate Income Tax Law, the Sub-Funds may be liable to pay all PRC taxes and duties on the capital gains realised in the trading of equity securities in respect of the assets acquired held and withholding income tax on dividend income received by from investments in certain PRC equity securities.

PRC taxes on capital gains tax

The Ministry of Finance ("MOF"), the State Administration of Taxation of the PRC ("SAT") and the China Securities Regulatory Commission ("CSRC") have jointly issued a circular concerning the tax treatment for the Shanghai-Hong Kong Stock Connect (Caishui [2014] No. 81 – The Circular Concerning the Tax Treatment for the Pilot Programme of the Shanghai-Hong Kong Stock Connect ("Circular 81")) which states that the corporate income tax ("CIT"), individual income tax and business tax ("BT") will be temporarily exempt on gains derived by Hong Kong and overseas investors (including the respective Sub-Funds) on the trading of China A-Shares through the Shanghai-Hong Kong Stock Connect. Besides, the MOF, SAT and CSRC have jointly issued a circular concerning the tax treatment for the Shenzhen-Hong Kong Stock Connect (Caishui [2016] No. 127 – The Circular Concerning the Tax Treatment for the Pilot Programme of the Shenzhen-Hong Kong Stock Connect ("Circular 127")), which states that CIT and individual income tax will be temporarily exempt on gains derived by Hong Kong and overseas investors (including the respective Sub-Funds) on the trading of China A-Shares through the Shenzhen-Hong Kong Stock Connect. The abovementioned BT would only apply to income derived by the respectively Sub-Funds before 1st May 2016. The value-added tax ("VAT") reform was fully rolled out and the Circular Caishui [2016] 36 ("Circular 36") came into effective from 1st May 2016 that income derived by taxpayers from investments in PRC securities would be subject to VAT instead of BT. For gains derived from investment in China A-Shares via Stock Connect, the respective Sub-Funds are also temporarily exempt from PRC VAT according to Circular 36 and Circular 127.

財務報表附註 (續)

5 稅項 (續)

截至二零二二年及二零二一年十二月卅一日止年度，中銀保誠中國財富基金、中銀保誠中國健康護理基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金及中銀保誠亞洲優質股票基金分別透過滬港通及深港通投資中國A股。根據中國企業所得稅法，分支基金有關通過收購持有的資產，於買賣債務證券時，可能須就已變現的資本收益支付所有中國稅項及徵費及須就若干中國股票證券的投資所得的股息收入支付預扣所得稅。

中國資本增值稅

財政部(「財政部」)、國家稅務總局(「國稅局」)及中國證券監督管理委員會(「中國證監會」)聯合頒佈有關滬港通的稅務處理方法《財稅[2014] 81號—關於滬港股票市場交易互聯互通機制試點有關稅收政策的通知》(「81號通知」)，當中闡明香港及海外投資者(包括相關分支基金)就透過滬港通買賣中國A股所得之收益將獲暫時豁免繳付企業所得稅、個人所得稅及營業稅。此外，財政部、國稅局及中國證監會聯合頒佈有關深港通的稅務處理方法《財稅[2016]127號—關於深港股票市場交易互聯互通機制試點有關稅收政策的通知》(「127號通知」)，當中闡明香港及海外投資者(包括相關分支基金)就透過深港通買賣中國A股所得之收益將獲暫時豁免繳付企業所得稅及個人所得稅。上述營業稅僅適用於二零一六年五月一日前通過相關分支基金所得之收益。增值稅改革已全面進行，財稅[2016]36號(「36號通知」)亦自二零一六年五月一日起生效，納稅人透過投資中國證券所得之收益須繳付增值稅以取代營業稅。根據相關分支基金透過滬港通及深港通作A股投資所得之收益亦獲暫時豁免繳付中國增值稅。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

5 Taxation (continued)

PRC taxes on capital gains tax (continued)

With the temporary exemption in Circular 81 and Circular 127, the respective Sub-Funds did not accrue any PRC CIT and VAT provisions for gains made on China A-Shares through Shanghai-Hong Kong Stock Connect or Shenzhen-Hong Kong Stock Connect.

Under the prevailing PRC CIT Law, there is no specific provision on whether capital gains derived by a non-resident investor (including the BOCIP China Bond Fund) from disposal of PRC debt securities would be considered as PRC sourced income and subject to PRC WIT at 10%. Based on the current interpretation of the SAT and the local tax authorities, gains derived by foreign investors (including the Fund) from investment in PRC debt securities should not be treated as PRC sourced income thus should not be subject to PRC WIT. The Sub-Fund therefore did not accrue any PRC WIT and VAT provisions related to the capital gains on disposal of PRC debt securities for during the years ended 31st December 2022 and 2021.

Equally, there is a possibility that additional provision may be required in relation to the position as at 31st December 2022 and 2021. The Manager continues to monitor the position and will make an appropriate adjustment if and when it is considered that there are sufficient grounds to do so. Which such adjustment could be significant.

Value-added tax (the "VAT")

In preparing these financial statements, the Manager has made certain assumptions and used various estimates concerning the potential tax exposure which is dependent on what might happen in the future. The resulting accounting estimates may not equal the related actual tax liabilities.

財務報表附註(續)

5 稅項(續)

中國資本增值稅(續)

按照81號通知及127號通知的暫時豁免，相關分支基金透過滬港通或深港通買賣中國A股所得之收益並無作出任何中國企業所得稅及增值稅的撥備。

根據現行的中國《企業所得稅法》，並無明確條文列明由非居民投資者（包括中銀保誠中國債券基金）出售中國債務證券所得的資本增益是否被視為中國來源收入並須被徵收10%中國預扣所得稅。根據目前國稅局及地方稅務機關的詮釋，海外投資者（包括相關基金）就投資中國債務證券所得之收益不應視作中國來源收入，因此不須被徵收中國預扣所得稅。因此於截至二零二二年及二零二一年十二月卅一日止年度，分支基金並未就有就出售中國債務證券相關所得的資本增益作出任何中國預扣所得稅和增值稅的撥備。

同樣，就截至二零二二年及二零二一年十二月卅一日的狀況可能須額外作出撥備。基金經理將繼續監察有關狀況，如果或當認為有足夠理由行事，會作出適當調整。有關調整可能屬重大者。

增值稅

基金經理在編製財務報表時，已經作出若干假設，並對可能產生的稅務風險進行了各種估算，而稅務風險乃取決於將來可能發生的事宜。由此產生的會計估算未必會等同於相關的實際稅務負債。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

5 Taxation (continued)

Value-added tax (the "VAT") (continued)

According to Circular 36 and Caishui [2016] No. 70, a supplementary notice to Circular 36 issued by the MOF and the SAT concerning the financial industry ("Circular 70"), interest income received from investment in non-government bonds is subject to a 6% VAT from 1st May 2016 onwards. Then Circular Caishui [2016] 140 ("Circular 140") is issued to stipulate that asset managers are the VAT payers with respect to taxable income derived by asset management products since 1st May 2016. Shortly after, Circular Caishui [2017] 2 is issued to clarify that PRC VAT is only applicable to the taxable income derived by asset management products on or after 1st July 2017. Subsequently, the MOF and SAT jointly issued Circular Caishui [2017] No.56 further clarifying that asset management products start to be subject to VAT from 1st January 2018. In early 2017, there is clarification under the above circulars that PRC VAT shall apply to non-government bond interest received by offshore asset management products on or after 1st May 2016.

The prevailing VAT regulations do not specifically exempt VAT on interest income received by QFIIs, RQFIIs and qualified foreign financial institutions for directly investing in CIBM or via Bond Connect ("CIBM investor") from investments in PRC debt securities. Interest receipts from investment in PRC debt securities by QFIIs, RQFIIs and CIBM investors shall be subject to 6% VAT unless special exemption applies. In addition, there are also other local surtaxes that would amount to as high as 12% of VAT liabilities. The SAT is working on the implementation rule for the VAT collection in relation to asset management products. Currently, in practice, PRC bond issuers have not withheld PRC VAT and local surcharges when paying non-government bond interest to offshore asset management products.

財務報表附註 (續)

5 稅項 (續)

增值稅 (續)

根據36號通知及財稅[2016]70號通知(為財政部和國家稅務總局就金融業頒佈36號通知之補充通知(「70號通知」))，由二零一六年五月一日起，投資非政府債券所產生的利息收入須繳付6%的增值稅。其後頒佈的財稅[2016]140號通知(「140號通知」)規定，自二零一六年五月一日起，資產的管理人須是資產管理產品所產生應課稅收益的增值稅納稅人。稍後頒佈的財稅[2017]2號通知澄清中國增值稅僅適用於二零一七年七月一日或之後資產管理產品所得的應課稅收益。隨後，財政部和國家稅務總局聯合頒佈財稅[2017]56號通知，進一步澄清資產管理產品自二零一八年一月一日起開始繳付增值稅。於二零一七年初，上述通知澄清境外資產管理產品於二零一六年五月一日或之後所收取的非政府債券利息須繳付中國增值稅。

現行增值稅法規並無特別豁免QFII、RQFII和合資格境外金融機構直接投資銀行間債券市場(CIBM)或通過債券通(「CIBM投資者」)投資中國債務證券所收取的利息收入繳付增值稅。除非獲得特別豁免，否則QFII、RQFII和CIBM投資者投資中國債務證券所收取的利息須繳付6%的增值稅。此外，亦可能涉及可高達12%增值稅的其他地方附加費責任。國家稅務總局就徵收有關資產管理產品的增值稅，正制定實施細則。目前，中國債券發行人實際上就向境外資產管理產品支付非政府債券利息時，並無預扣中國增值稅和境內附加費。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

5 Taxation (continued)

Value-added tax (the “VAT”) (continued)

Interest income derived from government bonds issued by the MOF, or bonds issued by local government of a province, autonomous region, municipality directly under the Central Government or municipality separately listed on the state plan, as approved by the State Council (“Government Bonds”) is exempt from PRC WIT and VAT. According to Circular 36 and Caishui [2016] No.46, deposit interest income is not subject to VAT.

Regarding on BOCIP China Bond Fund with PRC VAT on interest income applicable from 1st May 2016 onwards, the Manager did not accrue the provision as at 31st December 2016 due to the lack of clarification on the Circular 140 and Circular Caishui [2017] 2.

With the clarification of tax treatments from the PRC tax authorities in 2017, the Manager accrued all applicable PRC VAT and surcharges since 1st May 2016 starting from August 2017.

For the Circular Caishui [2018] No.108 jointly issued by MOF and SAT on 7th November 2018, the foreign institutional investors are temporarily exempt from VAT with respect to bond interest income derived in the domestic bond market for the period from 7th November 2018 to 6th November 2021. On 22nd November 2021, the MOF and SAT jointly issued Bulletin [2021] No.34 (Bulletin 34), which extended VAT exemptions for foreign institutional investors on bond interest derived from mainland China’s bond market for the period from 7th November 2021 to 31st December 2025.

Regarding the BOCIP China Bond Fund, the Manager made no provision for all the VAT for the years ended 31st December 2022 and 2021.

The Manager continues to monitor the position and will make an appropriate adjustment if and when it is considered that there are sufficient grounds to do so.

財務報表附註(續)

5 稅項(續)

增值稅(續)

由財政部發行的政府債券或由省、自治區、直轄市地方政府(含經中央政府或直轄市政府批准自辦債券發行的計劃單列市政府)經國務院批准發行的債券(「政府債券」)獲豁免繳付中國預扣所得稅和增值稅。根據 36 號通知及財稅[2016]46 號通知,存款利息收入不需繳付增值稅。

有關中銀保誠中國債券基金利息收入由二零一六年五月一日起適用的中國增值稅,基金經理於二零一六年十二月卅一日並無作出撥備,因為 140 號通知及財稅[2017]2 號通知並無明確澄清。

隨著中國稅務機關於二零一七年澄清稅務處理方法,基金經理自二零一七年八月起計入自二零一六年五月一日起所有適用的中國增值稅及附加費。

根據於二零一八年十一月七日,由財政部和國家稅務總局聯合頒布的財稅[2018]108 號通知,海外機構投資者於二零一八年十一月七日至二零二一年十一月六日期間就透過國內債券市場所得之債券利息收入獲暫時豁免繳付增值稅。於二零二一年十一月廿二日,財政部和國家稅務總局聯合發佈公告[2021] 34 號(34 號公告),將境外機構投資者來源於中國大陸債券市場的債券利息免徵增值稅的期限由二零二一年十一月七日延長至二零二五年十二月卅一日。

基金經理並無就中銀保誠中國債券基金於截至二零二二年及二零二一年十二月卅一日止年度作出任何增值稅的撥備。

基金經理仍繼續監察狀況,如果認為有充分理由時將作適當的調整。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

5 Taxation (continued)

Withholding income tax (the “WIT”)

The Sub-Funds are subject to PRC WIT at a rate of 10% on the interest receipts of the PRC debt securities issued by PRC tax residents, including bonds issued by enterprises established within mainland China, and on the dividend income received from China A-Shares and China H-shares and accrued the PRC WIT provision on these interest and dividend income during the year and are included in “Withholding tax” in each respective Sub-Fund’s statements of profit or loss and other comprehensive income, if any.

For the Circular Caishui [2018] No.108 issued on 7th November 2018 jointly by MOF and SAT discussed above, the 3-year PRC tax exemption treatment of bond interest derived by foreign institutional investors would not include the WIT with respect to bond interest income derived in the domestic bond market for the period from 7th November 2018 to 6th November 2021. On 22nd November 2021, the MOF and SAT jointly issued Bulletin [2021] No.34 (Bulletin 34), which extended VAT exemptions for foreign institutional investors on bond interest derived from mainland China’s bond market for the period from 7th November 2021 to 31st December 2025. Therefore, there is no 10% distribution tax accrued and paid for the years ended 31st December 2022 and 2021 for BOCIP China Bond Fund.

財務報表附註(續)

5 稅項(續)

預扣所得稅

分支基金須按中國稅務居民發行的中國債務證券所收取的利息根據10%之稅率繳付中國預扣所得稅，包括於中國大陸成立企業發行的債券，以及從中國A股和中國H股收到的股息收入，並就年內的利息及股息收入作出中國預扣所得稅撥備，且於各相關分支基金的損益及其他全面收益表計入「預扣稅」項下(如有)。

就上述討論財政部和國家稅務總局於二零一八年十一月七日聯合頒布的財稅[2018]108號通知，海外機構投資者獲中國豁免三年債券利息的稅項待遇將不包括自二零一八年十一月七日至二零二一年十一月六日期間為透過國內債券市場產生債券利息收入繳付的預扣所得稅。於二零二一年十一月廿二日，財政部和國家稅務總局聯合發佈公告[2021]34號(34號公告)，將境外機構投資者來源於中國大陸債券市場的債券利息免徵增值稅的期限由二零二一年十一月七日延長至二零二五年十二月卅一日。因此，中銀保誠中國債券基金於截至二零二二年及二零二一年十二月卅一日止年度並無累計及支付10%的派息稅項。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

6 Financial assets and liabilities at fair value through profit or loss

6 按公平值透過損益列帳的財務資產及財務負債

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
	2022	2021	2022	2021
	二零二二年	二零二一年	二零二二年	二零二一年
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
Financial assets held for trading				
持作交易的財務資產				
– listed equity securities 上市股票證券	–	–	885,459,120	828,376,028
– collective investment schemes 集體投資計劃	5,645,258	5,584,796	–	–
– foreign currency forward contracts				
外匯遠期合約	–	–	156,625	23,528
	<u>–</u>	<u>–</u>	<u>156,625</u>	<u>23,528</u>
Total financial assets at fair value through profit or loss				
按公平值透過損益列帳的財務資產總額	<u>5,645,258</u>	<u>5,584,796</u>	<u>885,615,745</u>	<u>828,399,556</u>
Gains/(losses) recognised in relation to financial assets at fair value through profit or loss				
就按公平值透過損益列帳的財務資產確認的收益／(虧損)				
– realised 已變現	–	–	(10,388,318)	18,193,060
– unrealised 未變現	60,462	1,963	(95,845,261)	(33,630,329)
	<u>60,462</u>	<u>1,963</u>	<u>(95,845,261)</u>	<u>(33,630,329)</u>
Net gains/(losses) 淨收益／(虧損)	<u>60,462</u>	<u>1,963</u>	<u>(106,233,579)</u>	<u>(15,437,269)</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

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

6 按公平值透過損益列帳的財務資產及財務負債 (續)

	BOCIP China Bond Fund 中銀保誠中國債券基金		BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	
	2022	2021	2022	2021
	二零二二年	二零二一年	二零二二年	二零二一年
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
Financial assets held for trading				
持作交易的財務資產				
– listed equity securities 上市股票證券	–	–	28,837,304	29,307,480
– debt securities 債務證券	182,904,883	190,739,161	–	–
Total financial assets at fair value through profit or loss	<u>182,904,883</u>	<u>190,739,161</u>	<u>28,837,304</u>	<u>29,307,480</u>
按公平值透過損益列帳的財務資產總額	<u>182,904,883</u>	<u>190,739,161</u>	<u>28,837,304</u>	<u>29,307,480</u>
Financial liabilities held for trading				
持作買賣的財務負債				
– foreign currency forward contracts				
外匯遠期合約	–	–	1,160,648	37,009
(Losses)/gains recognised in relation to financial assets and liabilities at fair value through profit or loss				
就按公平值透過損益列帳的財務資產及財務負債確認的(虧損)/收益				
– realised 已變現	(179,179)	495,273	2,918,831	3,153,633
– unrealised 未變現	(16,258,331)	7,297,234	(5,043,934)	(4,933,815)
Net (losses)/gains 淨(虧損)/收益	<u>(16,437,510)</u>	<u>7,792,507</u>	<u>(2,125,103)</u>	<u>(1,780,182)</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

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

6 按公平值透過損益列帳的財務資產及財務負債 (續)

	BOCIP Flexi		BOCIP China Wealth Fund	
	HKD Income Fund		中銀保誠中國財富基金	
	中銀保誠港元靈活收益基金		中銀保誠中國財富基金	
	2022	2021	2022	2021
	二零二二年	二零二一年	二零二二年	二零二一年
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
Financial assets held for trading				
持作交易的財務資產				
– listed equity securities 上市股票證券	–	–	12,417,158	15,758,756
– debt securities 債務證券	208,668,233	222,566,542	–	–
– foreign currency forward contracts				
外匯遠期合約	–	–	221	65
Total financial assets at fair value through profit or loss				
按公平值透過損益列帳的財務資產總額	<u>208,668,233</u>	<u>222,566,542</u>	<u>12,417,379</u>	<u>15,758,821</u>
Losses recognised in relation to financial assets at fair value through profit or loss				
就按公平值透過損益列帳的財務資產確認的虧損				
– realised 已變現	(11,456,072)	(3,512,644)	(1,594,202)	(589,994)
– unrealised 未變現	(9,660,931)	(9,113,697)	(2,347,439)	(5,719,601)
Net losses 淨虧損	<u>(21,117,003)</u>	<u>(12,626,341)</u>	<u>(3,941,641)</u>	<u>(6,309,595)</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

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

6 按公平值透過損益列帳的財務資產及財務負債 (續)

	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
	2022	2021	2022	2021
	二零二二年	二零二一年	二零二二年	二零二一年
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
Financial assets held for trading				
持作交易的財務資產				
– listed equity securities 上市股票證券	6,461,487	6,401,656	6,074,302	8,097,797
– foreign currency forward contracts				
外匯遠期合約	241	55	–	–
Total financial assets at fair value through profit or loss				
按公平值透過損益列帳的財務資產總額	<u>6,461,728</u>	<u>6,401,711</u>	<u>6,074,302</u>	<u>8,097,797</u>
(Losses)/gains recognised in relation to financial assets at fair value through profit or loss 就按公平值透過損益列帳的財務資產 確認的 (虧損)/收益				
– realised 已變現	38,573	1,789	(994,775)	477,992
– unrealised 未變現	(435,933)	66,889	(1,428,906)	(2,330,145)
Net (losses)/gains 淨 (虧損)/收益	<u>(397,360)</u>	<u>68,678</u>	<u>(2,423,681)</u>	<u>(1,852,153)</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

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

6 按公平值透過損益列帳的財務資產及財務負債 (續)

	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
	2022	2021	2022	2021
	二零二二年	二零二一年	二零二二年	二零二一年
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
Financial assets held for trading				
持作交易的財務資產				
– listed equity securities 上市股票證券	14,141,126	12,754,842	30,871,467	30,547,696
– real estate investment trust				
房地產投資信託基金	668,190	368,950	–	–
Total financial assets at fair value through profit or loss				
按公平值透過損益列帳的財務資產總額	14,809,316	13,123,792	30,871,467	30,547,696
(Losses)/gains recognised in relation to financial assets at fair value through profit or loss 就按公平值透過損益列帳的財務資產 確認的(虧損)/收益				
– realised 已變現	(535,149)	(276,314)	(9,354,955)	769,241
– unrealised 未變現	(625,292)	133,743	(5,461,194)	5,980,218
Net (losses)/gains 淨(虧損)/收益	(1,160,441)	(142,571)	(14,816,149)	6,749,459

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

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

6 按公平值透過損益列帳的財務資產及財務負債 (續)

	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
	2022	2021	2022	2021
	二零二二年	二零二一年	二零二二年	二零二一年
	HK\$	HK\$	US\$	US\$
	港元	港元	美元	美元
Financial assets held for trading				
持作交易的財務資產				
– listed equity securities 上市股票證券	7,012,624	9,346,264	2,013,341	2,348,879
– real estate investment trust 房地產投資 信託基金	–	–	115,378	127,349
– collective investment schemes 集體投資計劃	–	–	213,817	308,204
Total financial assets at fair value through profit or loss				
按公平值透過損益列帳的財務資產總額	<u>7,012,624</u>	<u>9,346,264</u>	<u>2,342,536</u>	<u>2,784,432</u>
(Losses)/gains recognised in relation to financial assets at fair value through profit or loss 就按公平值透過損益列帳的財務資產 確認的(虧損)/收益				
– realised 已變現	105,477	(215,257)	(112,735)	293,421
– unrealised 未變現	<u>(2,778,211)</u>	<u>723,611</u>	<u>(389,548)</u>	<u>(167,338)</u>
Net (losses)/gains 淨(虧損)/收益	<u>(2,672,734)</u>	<u>508,354</u>	<u>(502,283)</u>	<u>126,083</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

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

6 按公平值透過損益列帳的財務資產及財務負債 (續)

	BOCIP USD Short Duration Bond Fund		BOCIP Flexi USD Bond Fund	
	中銀保誠美元短存續期債券基金		中銀保誠美元靈活債券基金	
	2022	2021	2022	2021
	二零二二年	二零二一年	二零二二年	二零二一年
	US\$	US\$	US\$	US\$
	美元	美元	美元	美元
Financial assets held for trading				
持作交易的財務資產				
– debt securities 債務證券	23,707,656	24,683,609	20,477,073	23,199,120
Total financial assets at fair value through profit or loss				
按公平值透過損益列帳的財務資產總額	23,707,656	24,683,609	20,477,073	23,199,120
(Losses)/gains recognised in relation to financial assets at fair value through profit or loss				
就按公平值透過損益列帳的財務資產 確認的 (虧損) / 收益				
– realised 已變現	(217,029)	59,154	(3,554,657)	(419,461)
– unrealised 未變現	(1,154,260)	(650,035)	(1,092,523)	(2,244,258)
Net losses 淨虧損	(1,371,289)	(590,881)	(4,647,280)	(2,663,719)

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

7 Derivative financial instruments

The following derivative financial instruments were held by the Sub-Funds as at year end:

Foreign currency forward contract

Foreign currency forward contract is contractual obligation to buy or sell foreign currency at a specified rate on a specified date established in over-the-counter markets.

7 衍生金融工具

以下衍生金融工具於年終由分支基金持有：

外匯遠期合約

外匯遠期合約為根據既定日期及既定匯率在場外市場買入或賣出外幣的合約責任。

As at 31st December 2022 於二零二二年十二月卅一日

		Notional amount	Fair values 公平值	
	Settlement date 結算日	名義金額	Assets 資產 HK\$ 港元	Liabilities 負債 HK\$ 港元
BOCIP China Value Fund				
中銀保誠中國價值基金				
Buy CNY and Sell HKD	31st March 2023	CNY14,716,437 人民幣		
買入人民幣及賣出港元	二零二三年三月卅一日	HKD16,533,465 港元	156,625	-
BOCIP Japan Small & Mid Cap Opportunity Fund				
中銀保誠日本中小企業機遇基金				
Buy HKD and Sell JPY	11th January 2023	HKD26,120,626 港元		
買入港元及賣出日圓	二零二三年一月十一日	JPY460,600,000 日圓	-	1,160,648
BOCIP China Wealth Fund				
中銀保誠中國財富基金				
Buy CNY and Sell HKD	31st March 2023	CNY20,777 人民幣		
買入人民幣及賣出港元	二零二三年三月卅一日	HKD23,342 港元	221	-
BOCIP Hong Kong Value Fund				
中銀保誠香港價值基金				
Buy CNY and Sell HKD	31st March 2023	CNY22,652 人民幣		
買入人民幣及賣出港元	二零二三年三月卅一日	HKD25,449 港元	241	-

Other than BOCIP China Value Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP China Wealth Fund and BOCIP Hong Kong Value Fund, no other Sub-Funds held any derivative financial instruments as at 31st December 2022.

除中銀保誠中國價值基金、中銀保誠日本中小企業機遇基金、中銀保誠中國財富基金及中銀保誠香港價值基金外，並無其他分支基金於二零二二年十二月卅一日持有任何衍生金融工具。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

7 Derivative financial instruments (continued)

7 衍生金融工具 (續)

The following derivative financial instruments were held by the Sub-Funds as at year end: (continued)

以下衍生金融工具於年終由分支基金持有：
(續)

Foreign currency forward contract (continued)

外匯遠期合約 (續)

As at 31st December 2021 於二零二一年十二月卅一日

			Fair values	
	Settlement date	Notional amount	Assets	Liabilities
	結算日	名義金額	資產	負債
			HK\$	HK\$
			港元	港元
BOCIP China Value Fund				
中銀保誠中國價值基金				
Buy CNY and Sell HKD	31st March 2022	CNY10,174,805 人民幣		
買入人民幣及賣出港元	二零二二年三月卅一日	HKD12,376,000 港元	23,528	—
BOCIP Japan Small & Mid Cap Opportunity Fund				
中銀保誠日本中小企業機遇基金				
Buy HKD and Sell JPY	6th January 2022	HKD27,227,857 港元		
買入港元及賣出日圓	二零二二年一月六日	JPY402,700,000 日圓	—	37,009
BOCIP China Wealth Fund				
中銀保誠中國財富基金				
Buy CNY and Sell HKD	31st March 2022	CNY27,593 人民幣		
買入人民幣及賣出港元	二零二二年三月卅一日	HKD34,000 港元	65	—
BOCIP Hong Kong Value Fund				
中銀保誠香港價值基金				
Buy CNY and Sell HKD	31st March 2022	CNY23,842 人民幣		
買入人民幣及賣出港元	二零二二年三月卅一日	HKD29,000 港元	55	—

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

7 Derivative financial instruments (continued)

The following derivative financial instruments were held by the Sub-Funds as at year end: (continued)

Other than BOCIP China Value Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP China Wealth Fund, and BOCIP Hong Kong Value Fund, no other Sub-Funds held any derivative financial instruments as at 31st December 2021.

Offsetting financial instruments

The financial assets and liabilities subject to offsetting, enforceable master netting arrangements and similar agreements are as follows:

As at 31st December 於十二月卅一日：

	Gross amounts of financial assets/ (liabilities)	Gross amounts of recognized financial assets/ (liabilities)	Net amounts of presented in the statement of net assets	Amounts not offset in the statement of net assets ²		
	已確認財務資產／ (負債)總額	於淨資產報表內抵 銷的財務資產／ (負債)總額 ¹	列載於淨資產 報表內的淨額	Financial instruments 金融工具	Cash collateral 現金抵押品	Net exposure 淨風險
	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
BOCIP China Value Fund 中銀保誠中國價值基金						

2022 二零二二年

Assets 資產

Derivative 衍生工具	156,625	-	156,625	-	-	156,625
-----------------	---------	---	---------	---	---	---------

2021 二零二一年

Assets 資產

Derivative 衍生工具	23,528	-	23,528	-	-	23,528
-----------------	--------	---	--------	---	---	--------

財務報表附註 (續)

7 衍生金融工具 (續)

以下衍生金融工具於年終由分支基金持有：
(續)

除中銀保誠中國價值基金、中銀保誠日本中
小企業機遇基金、中銀保誠中國財富基金及
中銀保誠香港價值基金外，並無其他分支基
金於二零二一年十二月卅一日持有任何衍生
金融工具。

金融工具抵銷

待財務資產和負債予以抵銷後，可強制執行
主淨額結算安排和類似的協議如下：

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

7 Derivative financial instruments (continued)

7 衍生金融工具 (續)

Offsetting financial instruments (continued)

金融工具抵銷 (續)

As at 31st December (continued) 於十二月卅一日 (續) :

	Gross amounts of financial assets/ (liabilities)	Gross amounts of recognized financial assets/ (liabilities)	Net amounts of presented in the statement of net assets	Amounts not offset in the statement of net assets ² 於淨資產報表 內沒有抵銷的金額 ²		
	已確認財務資產/ (負債) 總額	於淨資產報表內抵 銷的財務資產/ (負債) 總額 ¹	列載於淨資產 報表內的淨額	Financial instruments 金融工具	Cash collateral 現金抵押品	Net exposure 淨風險
	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
2022 二零二二年						
Liabilities 負債						
Derivative 衍生工具	<u>(1,160,648)</u>	<u>-</u>	<u>(1,160,648)</u>	<u>-</u>	<u>-</u>	<u>(1,160,648)</u>
2021 二零二一年						
Liabilities 負債						
Derivative 衍生工具	<u>(37,009)</u>	<u>-</u>	<u>(37,009)</u>	<u>-</u>	<u>-</u>	<u>(37,009)</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

7 Derivative financial instruments (continued)

7 衍生金融工具 (續)

Offsetting financial instruments (continued)

金融工具抵銷 (續)

As at 31st December (continued) 於十二月卅一日 (續) :

		Gross amounts of financial assets/ (liabilities) offset in the statement of net assets ¹	Net amounts of presented in the statement of net assets	Amounts not offset in the statement of net assets ² 於淨資產報表 內沒有抵銷的金額 ²		Net exposure
	Gross amounts of recognized financial assets/ (liabilities) 已確認財務資產/ (負債) 總額	銷的財務資產/ (負債) 總額 ¹	列載於淨資產 報表內的淨額	Financial instruments 金融工具	Cash collateral 現金抵押品	淨風險
	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
BOCIP China Wealth Fund 中銀保誠中國財富基金						

2022 二零二二年

Assets 資產

Derivative 衍生工具	221	-	221	-	-	221
-----------------	-----	---	-----	---	---	-----

2021 二零二一年

Assets 資產

Derivative 衍生工具	65	-	65	-	-	65
-----------------	----	---	----	---	---	----

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

7 Derivative financial instruments (continued)

7 衍生金融工具(續)

Offsetting financial instruments (continued)

金融工具抵銷(續)

As at 31st December (continued) 於十二月卅一日(續)：

	Gross amounts of financial assets/ (liabilities)	Gross amounts of recognized financial assets/ (liabilities)	Net amounts of net assets of presented in the statement	Amounts not offset in the statement of net assets ² 於淨資產報表 內沒有抵銷的金額 ²		
	已確認財務資產/ (負債)總額	於淨資產報表內抵 銷的財務資產/ (負債)總額 ¹	列載於淨資產 報表內的淨額	Financial instruments 金融工具	Cash collateral 現金抵押品	Net exposure 淨風險
	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金						
2022 二零二二年 Assets 資產						
Derivative 衍生工具	241	-	241	-	-	241
2021 二零二一年 Assets 資產						
Derivative 衍生工具	55	-	55	-	-	55

¹ Include financial instruments subject to enforceable master-netting agreements that are permitted to offset under HKAS 32.

² Include financial instruments subject to enforceable master-netting agreements that are not permitted to offset under HKAS 32 but would be eligible for offsetting to the extent that default has occurred.

¹ 包括根據香港會計準則第32號獲准抵銷而可強制執行主淨額結算協議的金融工具。

² 包括根據香港會計準則第32號未獲准抵銷而可強制執行主淨額結算協議的金融工具，但倘發生違約事件將可抵銷。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management

The Sub-Funds' activities expose it to a variety of financial risks: market risk (including price risk, cash flow and fair value interest rate risk and currency risk), liquidity risk and credit risk and counterparty risk.

Investments of the Sub-Funds are subject to normal market fluctuations and other risks inherent in investing in securities and there can be no assurance that any appreciation in value will occur. The value of investments and the income from them fluctuate and therefore the value of the redeemable participating units can fall as well as rise.

財務報表附註(續)

8 財務風險管理

分支基金的活動涉及各種財務風險：市場風險(包括價格風險、現金流量及公平值利率風險及貨幣風險)、流動性風險及信貸風險與對手方風險。

分支基金的投資會受到一般市場波動和其他證券投資的固有風險所影響，故此無法保證價值一定得以上升。投資價值和投資所得收入會隨時波動，因此，可贖回參與單位的價值可升可跌。

Sub-Funds	Investment objectives	分支基金	投資目標
BOCIP HK Dollar Money Market Fund	To provide an investment vehicle which invests in a managed portfolio of short-term money market investments.	中銀保誠港元貨幣市場基金	旨在提供一個投資於短期貨幣市場投資管理組合的投資工具。
BOCIP China Value Fund	To achieve long-term capital growth by investing primarily in securities issued by or linked to companies whose activities and business are closely related to the economy of PRC.	中銀保誠中國價值基金	旨在透過主要投資於其活動或業務與中國經濟密切相關的公司所發行的證券或與這些公司相關的證券，從而取得長期的資本增長。
BOCIP China Bond Fund	To provide investors with stable income and long-term capital appreciation by investing primarily in onshore RMB denominated and settled debt and fixed income instruments which are traded on the Shanghai Stock Exchange, the Shenzhen Stock Exchange and/or the interbank bond market of Mainland China through the QFII Quota granted under the name of the Manager for the account of the Sub-Fund.	中銀保誠中國債券基金	透過以基金經理名義獲授的QFII配額為分支基金帳戶主要投資在上海證券交易所、深圳證券交易所及／或中國大陸銀行間債券市場交易並以人民幣計值和結算的境內債務及定息工具，為投資者提供穩定的收入及長期資本增值。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

Sub-Funds	Investment objectives
BOCIP Japan Small & Mid Cap Opportunity Fund	To provide investors with long-term capital growth by investing primarily in small and medium-sized companies which are domiciled in Japan or are engaged in commercial activities in Japan.
BOCIP Flexi HKD Income Fund	To provide long-term capital appreciation through a portfolio which mainly (at least 70% of its Net Asset Value) consists of Hong Kong dollar denominated and settled bonds and other fixed income securities. Such bonds and fixed income securities are issued by a variety of issuers such as government, quasi-government entities, financial institutions or other corporations.
BOCIP China Wealth Fund	To provide investors with long-term capital growth by primarily investing in securities issued by or linked to companies which are related to the economy of the PRC.
BOCIP Hong Kong Value Fund	To provide investors with long-term capital growth by investing primarily in equity securities listed or to be listed on the Stock Exchange of Hong Kong Limited ("SEHK") (including H shares, shares of red-chip companies, shares of other companies, exchange traded funds ("ETFs") (including ETFs managed by Manager) and real estate investment funds ("REITs") listed on the SEHK) or listed equities issued by companies which have business or operations or interests in Hong Kong.

財務報表附註(續)

8 財務風險管理(續)

分支基金	投資目標
中銀保誠日本中小企業機遇基金	透過主要投資常駐日本或於日本從事商業活動的中小型公司，為投資者提供長期資本增值。
中銀保誠港元靈活收益基金	透過主要(至少為其資產淨值的70%)由港元計值和結算的債券及其他定息證券組成的投資組合，尋求提供長期資本增值。該等債券及定息證券由不同發行人發行，例如政府、半政府機構、財務機構或其他公司。
中銀保誠中國財富基金	透過主要投資於由與中國經濟相關的公司發行的證券或與這些公司掛鉤的證券，尋求為投資者提供長期資本增值。
中銀保誠香港價值基金	透過主要投資於已在或將在香港聯合交易所有限公司(「聯交所」)上市的股本證券(包括在聯交所上市的H股、紅籌公司股份、其他公司股份、交易所買賣基金(「ETF」)(包括由基金經理管理的ETF)及房地產投資信託基金(「REIT」))或由在香港擁有業務或經營或利益的公司所發行的上市股票，尋求為投資者提供長期資本增值。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

Sub-Funds	Investment objectives
BOCIP China Health Care Fund	To provide investors with long-term capital appreciation by investing in securities that design, make or sell products and services related to health care industry in the People's Republic of China ("PRC").
BOCIP Hong Kong Low Volatility Equity Fund	To provide investors with medium-term capital growth by investing primarily in equity securities listed or to be listed on the Stock Exchange of Hong Kong Limited ("SEHK"), including H shares, red-chip companies, exchange traded funds ("ETFs") (including ETFs managed by the Manager) and real estate investment trusts ("REITs").
BOCIP China-A Small and Mid Cap Fund	To provide investors with long-term capital appreciation by investing primarily in securities issued by or linked to small and medium capitalisation companies which activities and business are closely related to the economy of the People's Republic of China ("PRC"). The Manager selects companies with market capitalisation below the mean market capitalisation of the particular sector that the company is classified into. At least 70% of the Sub-Fund's non-cash assets will be invested in A shares directly through Shanghai-Hong Kong Stock Connect.

財務報表附註 (續)

8 財務風險管理 (續)

分支基金	投資目標
中銀保誠中國健康護理基金	透過投資於在中華人民共和國(「中國」)設計、製造或出售與健康護理行業有關的產品和服務公司所發行的證券，尋求為投資者提供長期資本增值。
中銀保誠香港低波幅股票基金	透過主要投資於已在或將在香港聯合交易所有限公司(「聯交所」)上市的股本證券，包括H股、紅籌公司、交易所買賣基金(「ETF」)(包括由基金經理管理的ETF)及房地產投資信託基金(「REIT」)，尋求為投資者提供中期資本增值。
中銀保誠中國A股中小企業基金	透過主要投資於由其活動及業務與中華人民共和國(「中國」)經濟密切相關的中小型資本公司所發行的或與該等公司掛鉤的證券，尋求為投資者提供長期資本增值。基金經理所挑選的公司，是市值低於該公司獲歸類的特定行業中間市值的公司。分支基金至少以其非現金資產的70%直接透過滬港通投資於A股。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

Sub-Funds	Investment objectives
BOCIP Shenzhen Growth Fund	To provide investors with long-term capital growth by investing primarily in equity securities issued by or linked to companies which are related to the economy of the People's Republic of China ("PRC"). The Sub-Fund will invest primarily (at least 70% of its non-cash assets) in equities of companies listed on the Shenzhen Stock Exchange ("SZSE") or listed equities or equity-related securities issued by companies with growth potential which have business or operations or interests in Shenzhen.
BOCIP Asia Quality Equity Fund	To provide investors with long-term capital growth by primarily (at least 70% of its non-cash assets) investing in equities and equity-related securities (including exchange traded funds ("ETFs")) which are (i) listed on the various stock markets in Asia including those in the People's Republic of China ("PRC"), Hong Kong, Indonesia, Malaysia, Philippines, Singapore, South Korea, Thailand and Taiwan and/or (ii) companies based in Asian jurisdictions or companies based in non-Asian jurisdictions but which invest or operate in Asia (including ADRs (American depository receipts) and GDRs (global depository receipts) listed on various stock exchanges).

財務報表附註 (續)

8 財務風險管理 (續)

分支基金	投資目標
中銀保誠深圳增長基金	透過主要投資於與中華人民共和國(「中國」)經濟密切相關的公司所發行的或與該等公司掛鉤的股本證券，尋求為投資者提供長期資本增值。本分支基金將(至少以其非現金資產的70%)主要投資於在深圳證券交易所(「深交所」)上市的公司股票或由在深圳擁有業務或經營或利益而具備增長潛力的公司所發行的上市股票或股票相關證券。
中銀保誠亞洲優質股票基金	透過主要(至少以其非現金資產的70%)投資於下列股票和股票相關證券(包括交易所買賣基金(「ETF」)): (i)在亞洲各個股票市場上市(包括中華人民共和國(「中國」)、香港、印尼、馬來西亞、菲律賓、新加坡、南韓、泰國及台灣);及/或(ii)位於亞洲司法管轄區的公司或非位於亞洲司法管轄區但在亞洲投資或營運的公司(包括於各個證券交易所上市的ADR(美國預託證券)及GDR(全球預託證券))，為投資者提供長期資本增值。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

Sub-Funds	Investment objectives
BOCIP USD Short Duration Bond Fund	To achieve stable total return and capital growth by primarily investing in short duration bond markets. At least 70% of the Sub-Fund's non-cash assets will be invested in global investment grade debt securities. Such debt instruments may include fixed rate or floating rate debt securities such as government bonds, commercial papers, convertible bonds, bank certificates of deposit, negotiated term deposits, short-term bills and notes, which may be listed or unlisted. The issuers of the debt instruments include government, quasi-governmental bodies, banks, financial institutions or other corporate entities worldwide. Assets in the Sub-Fund will be denominated in USD primarily.
BOCIP Flexi USD Bond Fund	To generate income and achieve long-term capital growth, by primarily (at least 70% of net asset value) investing in U.S. dollar ("USD") denominated and settled debt securities. Such debt instruments may include but are not limited to fixed rate or floating rate debt securities such as government bonds, commercial papers, convertible bonds, bank certificates of deposit, negotiated term deposits, short-term bills and notes, which may be listed or unlisted. The issuers of the debt instruments include governments, quasi-governmental bodies, banks, financial institutions or other corporate entities. The Sub-Fund's investments are not confined to any particular geographic region or market.

財務報表附註(續)

8 財務風險管理(續)

分支基金	投資目標
中銀保誠美元短 存續期債券基 金	透過主要投資於短存續期債券市場，以尋求達到穩定總回報及資本增值。本分支基金將至少以其非現金資產的70%投資於全球的投資評級債務證券。該等債務工具可包括定息或浮息債務證券，例如政府債券、商業票據、可換股債券、銀行存款證、議定定期存款、短期匯票及票據，不論是已上市或未上市。債務工具的發行人包括政府、半政府機構、銀行、財務機構或其他全球企業實體。本分支基金的資產主要以美元計值。
中銀保誠美元靈 活債券基金	透過主要(至少以其資產淨值的70%)投資於美元(「美元」)計價及結算的債務證券，旨在產生收入及達到長期資本增值。該等債務工具可包括但不限於定息或浮息債務證券，例如政府債券、商業票據、可換股債券、銀行存款證、議定定期存款、短期匯票及票據，不論是已上市或未上市。債務工具的發行人包括政府、半政府機構、銀行、財務機構或其他企業實體。分支基金的投資並不局限於任何特定的地區或市場。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

Sub-Funds	Investment objectives
BOCIP Short Term HKD Money Market Fund	To achieve a return in Hong Kong dollars in line with prevailing money market rates in Hong Kong by investing not less than 70% of its Net Asset Value in Hong Kong dollar denominated and settled short-term deposits and high quality money market instruments which include but not limited to debt securities, government bills, fixed and floating rate short-term notes, bankers' acceptances, commercial papers, certificates of deposits and commercial bills. In assessing whether a money market instrument is of high quality, as a minimum, the credit quality and the liquidity profile of the money market instruments will be taken into account.

財務報表附註 (續)

8 財務風險管理 (續)

分支基金	投資目標
中銀保誠短期港元貨幣市場基金	透過投資不少於其資產淨值的70%於以港元計價及結算的短期存款及優質貨幣市場工具，以取得符合香港現行貨幣市場利率的港元回報，該等工具包括但不限於債務證券、政府票據、定息及浮息短期票據、銀行承兌票據、商業票據、存款證及商業匯票。當評估貨幣市場工具是否優質時，至少必須考慮貨幣市場工具的信貸質素及流動性概況。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Market risk

Market risk is the risk of loss arising from uncertainty concerning movements in market prices and rates, including observable variables such as interest rates, credit spreads, exchange rates, and others that may be only indirectly observable such as volatilities and correlations. Market risk includes such factors as changes in economic environment, consumption pattern and investors' expectation etc. which may have significant impact on the value of the investments. Options, warrants and derivatives held by the Sub-Funds may also expose the Sub-Funds significantly to the fluctuations in the market. Market movement may therefore result in substantial fluctuation in the net asset value per unit of the Sub-Funds.

(i) Price risk

The Sub-Funds' policy is to manage price risk through diversification of the investment portfolio as well as investing in securities with strong fundamentals. The table below summarises the overall market exposures of the Sub-Funds by market and the impact of increases/decreases from the Sub-Funds' financial assets at fair value through profit or loss on the Sub-Funds' net assets attributable to unitholders as at 31st December 2022 and 2021 other than BOCIP China Bond Fund, BOCIP Flexi HKD Income Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund. They are subject to interest rate risk only and the impact on their net assets attributable to unitholders as at 31st December 2022 and 2021 is summarised in the cash flow and fair value interest rate risk below. The analysis is based on the assumption that the underlying investments in equity securities and collective investment schemes increased/decreased by a reasonable possible shift, with all other variables held constant. The Manager has used its view of what would be a "reasonable possible shift" in each key market to estimate the change in the sensitivity analysis below. However, this does not represent a prediction of the future movement in the corresponding key markets.

財務報表附註(續)

8 財務風險管理(續)

(a) 市場風險

市場風險指因為市場價格和息率變動等不明朗因素而導致損失的風險，當中包括可觀測的變數，例如利率、信貸差額、匯率，以及其他只能間接觀測的變數，例如波動性和關連系數。市場風險包括例如經濟環境、消費模式和投資者期望的改變等因素，這些因素都可能對投資價值造成重大影響。分支基金投資的期權、認股權證和衍生工具亦可能會令分支基金極受市場的波動所影響。市場波動因此可導致分支基金每單位的淨資產值出現大幅波動。

(i) 價格風險

本基金的策略是透過多元化的投資組合，以及投資於有良好基本因素的證券，管理其市場價格風險。下表摘錄分析截至二零二二年及二零二一年十二月卅一日，按市場劃分的分支基金整體市場風險及分支基金在按公平價值透過損益列帳的財務資產的升跌，對分支基金單位投資者應佔淨資產的影響，惟中銀保誠中國債券基金、中銀保誠港元靈活收益基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金除外。該等分支基金僅承擔利率風險，對於二零二二年及二零二一年十二月卅一日分支基金單位投資者應佔淨資產的影響於以下現金流量及公平值利率風險概述。該分析是假設在股票證券及集體投資計劃的相關投資於一個合理可能的範圍內升跌而所有其他變數維持不變。投資經理在每個關鍵市場中採用他們認為是「合理可能範圍」的觀點來估計以下市場敏感分析中所使用的變動。然而，這不代表是對相關關鍵市場未來變動的預測。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

For BOCIP HK Dollar Money Market Fund, investments in the Investee Fund are subject to the terms and conditions of the Investee Fund's offering documentation and are susceptible to market price risk arising from uncertainties about future values of the Investee Fund. The investment manager makes investment decisions after extensive due diligence of the underlying fund and its strategy. The Sub-Fund holding in the Investee Fund, as a percentage of the Investee Fund's total net asset value, will vary from time to time dependent on the volume of subscriptions and redemptions at the Investee Fund level. It is possible that the Sub-Fund may, at any point in time, hold a majority of an Investee Fund's total units in issue.

The right of BOCIP HK Dollar Money Market Fund to request redemption of its investments in the Investee Fund is on a daily basis. These investments are included in financial assets and liabilities at fair value through profit or loss in the statement of net assets.

Disclosures below are shown in absolute terms, changes and impacts could be positive or negative. Changes in market index % are revised annually depending on the Manager's current view of market volatility and other relevant factors.

財務報表附註(續)

8 財務風險管理(續)

(a) 市場風險(續)

(i) 價格風險(續)

中銀保誠港元貨幣市場基金於被投資基金的投資須遵守被投資基金發售文件的條款及條件，並承擔被投資基金因將來價值不明朗因素而產生的市場風險。基金經理於全面盡職審查相關基金及其策略後作出投資決定。分支基金在被投資基金內的持股量(佔被投資基金淨資產總值的百分比)會取決於被投資基金層面的認購和贖回量而不時有所不同。分支基金有可能在任何時間持有被投資基金的大部分已發行單位總額。

中銀保誠港元貨幣市場基金要求贖回其於被投資基金之權利可每日執行。該等投資已計入淨資產報表中按公平值透過損益列帳的財務資產及負債。

以下所示的披露為絕對值，變動和影響可能是正面或負面。市場指數%的變動根據基金經理現行對市場波動和其他相關因素的觀點每年調整。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(i) Price risk (continued)

(i) 價格風險 (續)

	NAV of the financial instrument 金融工具的淨資產值 HK\$ 港元	Net financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產淨額 HK\$ 港元	% of net assets 佔淨資產百分比 %	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 %	Estimated possible change in net asset value 淨資產值的估計可能變動 HK\$ 港元 +/-
As at 31st December 2022 於二零二二年十二月卅一日					
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金					
- Collective investment schemes 集體投資計劃					
Hong Kong 香港	2,167,501,021	5,645,258	97.50%	-	-
BOCIP China Value Fund 中銀保誠中國價值基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	879,149,822			
China 中國	N/A 不適用	6,309,298			
		885,459,120	100.03%	22.62%	200,301,008
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金					
- Listed equity securities 上市股票證券					
Japan 日本	N/A 不適用	28,837,304	99.57%	13.87%	3,999,734
BOCIP China Wealth Fund 中銀保誠中國財富基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	12,417,158	97.13%	22.62%	2,808,761
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	6,461,487	99.47%	19.41%	1,254,175

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(i) Price risk (continued)

(i) 價格風險 (續)

	NAV of the financial instrument 金融工具的 淨資產值 HK\$ 港元	Net financial assets at fair value profit or loss 按公平值透過 損益列帳 的財務 資產淨額 HK\$ 港元	% of net assets 佔淨資產 百分比 %	Reasonable possible shift in underlying securities 相關證券的 合理可能升跌 %	Estimated possible change in net asset value 淨資產值的 估計可能變動 HK\$ 港元 +/-
As at 31st December 2022 於二零二二年十二月卅一日					
BOCIP China Health Care Fund 中銀保誠中國健康護理基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	1,732,460			
China 中國	N/A 不適用	4,341,842			
		<u>6,074,302</u>	<u>97.92%</u>	24.33%	1,477,879
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	14,141,126			
- Real estate investment trust 房地產投資信託基金					
Hong Kong 香港	N/A 不適用	668,190			
		<u>14,809,316</u>	<u>92.96%</u>	19.41%	2,874,488
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金					
- Listed equity securities 上市股票證券					
China 中國	N/A 不適用	30,871,467	99.64%	22.62%	6,983,126
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金					
- Listed equity securities 上市股票證券					
China 中國	N/A 不適用	7,012,624	99.45%	22.62%	1,586,256

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(i) Price risk (continued)

(i) 價格風險 (續)

	NAV of the financial instrument 金融工具的 淨資產值 US\$ 美元	Net financial assets at fair value through profit or loss 按公平值透過 損益列帳 的財務 資產淨額 US\$ 美元	% of net assets 佔淨資產 百分比 %	Reasonable possible shift in underlying securities 相關證券的 合理可能升跌 %	Estimated possible change in net asset value 淨資產值的 估計可能變動 US\$ 美元 +/-
As at 31st December 2022 於二零二二年十二月卅一日				+/-	+/-
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金					
- Listed equity securities 上市股票證券					
China 中國	N/A 不適用	294,426			
Hong Kong 香港	N/A 不適用	1,162,211			
South Korea 南韓	N/A 不適用	275,498			
Malaysia 馬來西亞	N/A 不適用	33,939			
Philippines 菲律賓	N/A 不適用	8,353			
Singapore 新加坡	N/A 不適用	50,013			
Thailand 泰國	N/A 不適用	42,541			
United States of America 美國	N/A 不適用	146,360			
- Real estate investment trust 房地產投資信託基金					
Hong Kong 香港	N/A 不適用	29,366			
Singapore 新加坡	N/A 不適用	86,012			
- Collective investment schemes 集體投資計劃					
Hong Kong 香港	N/A 不適用	213,817			
		<u>2,342,536</u>	<u>99.56%</u>	17.38%	407,133

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(a) Market risk (continued)

(a) 市場風險(續)

(i) Price risk (continued)

(i) 價格風險(續)

	NAV of the financial instrument 金融工具的淨資產值 HK\$ 港元	Net financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產淨額 HK\$ 港元	% of net assets 佔淨資產百分比 %	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 % +/-	Estimated possible change in net asset value 淨資產值的估計可能變動 HK\$ 港元 +/-
As at 31st December 2021 於二零二一年十二月卅一日					
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金					
- Collective investment schemes 集體投資計劃					
Hong Kong 香港	2,154,582,756	5,584,796	98.72%	-	-
BOCIP China Value Fund 中銀保誠中國價值基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	819,155,110			
United States of America 美國	N/A 不適用	9,220,918			
		828,376,028	99.48%	20.61%	170,727,051
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金					
- Listed equity securities 上市股票證券					
Japan 日本	N/A 不適用	29,307,480	94.39%	12.91%	3,783,596
BOCIP China Wealth Fund 中銀保誠中國財富基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	15,758,756	96.33%	20.61%	3,247,856
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	6,401,656	97.53%	16.99%	1,087,641

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(a) Market risk (continued)

(a) 市場風險(續)

(i) Price risk (continued)

(i) 價格風險(續)

	NAV of the financial instrument 金融工具的淨資產值 HK\$ 港元	Net financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產淨額 HK\$ 港元	% of net assets 佔淨資產百分比 %	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 %	Estimated possible change in net asset value 淨資產值的估計可能變動 HK\$ 港元 +/-
As at 31st December 2021 於二零二一年十二月卅一日					
BOCIP China Health Care Fund 中銀保誠中國健康護理基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	1,990,462			
United States of America 美國	N/A 不適用	309,224			
China 中國	N/A 不適用	5,798,111			
		<u>8,097,797</u>	<u>91.94%</u>	22.93%	1,856,825
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	12,754,842			
- Real estate investment trust 房地產投資信託基金					
Hong Kong 香港	N/A 不適用	368,950			
		<u>13,123,792</u>	<u>99.42%</u>	16.99%	2,229,827
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金					
- Listed equity securities 上市股票證券					
China 中國	N/A 不適用	30,547,696	99.86%	20.61%	6,295,834
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金					
- Listed equity securities 上市股票證券					
China 中國	N/A 不適用	9,346,264	96.54%	20.61%	1,926,251

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(i) Price risk (continued)

(i) 價格風險 (續)

	NAV of the financial instrument 金融工具的 淨資產值 US\$ 美元	Net financial assets at fair value profit or loss 按公平值透過 損益列帳 的財務 資產淨額 US\$ 美元	% of net assets 佔淨資產 百分比 %	Reasonable possible shift in underlying securities 相關證券的 合理可能升跌 %	Estimated possible change in net asset value 淨資產值的 估計可能變動 US\$ 美元 +/-
As at 31st December 2021 於二零二一年十二月卅一日				+/-	+/-
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金					
- Listed equity securities 上市股票證券					
China 中國	N/A 不適用	317,689			
Hong Kong 香港	N/A 不適用	986,861			
South Korea 南韓	N/A 不適用	549,291			
Malaysia 馬來西亞	N/A 不適用	36,198			
Philippines 菲律賓	N/A 不適用	12,763			
Singapore 新加坡	N/A 不適用	159,838			
Thailand 泰國	N/A 不適用	117,399			
United States of America 美國	N/A 不適用	168,840			
- Real estate investment trust 房地產投資信託基金					
Hong Kong 香港	N/A 不適用	35,222			
Singapore 新加坡	N/A 不適用	92,127			
- Collective investment schemes 集體投資計劃					
Hong Kong 香港	N/A 不適用	308,204			
		<u>2,784,432</u>	<u>99.54%</u>	15.62%	434,928

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

BOCIP HK Dollar Money Market Fund's maximum exposure to loss from its interests in the Investee Fund is equal to the total fair value of its investments in the Investee Fund and related net gains as disclosed in Note 2(m).

Once BOCIP HK Dollar Money Market Fund has disposed of its units in the Investee Fund, the Sub-Fund ceases to be exposed to any risk from that Investee Fund.

BOCIP HK Dollar Money Market Fund's investment strategy entails trading in other funds on a regular basis.

No subscription (2021: Nil) for the Investee Funds was incurred during the year ended 31st December 2022. As at 31st December 2022 and 2021, there were no capital commitment obligations and no amounts due to the Investee Funds for unsettled purchases.

During the year ended 31st December 2022, total net gains earned on investments in the Investee Fund for BOCIP HK Dollar Money Market Fund were HK\$60,462 (2021: HK\$1,963) as disclosed in Note 2(m).

(ii) Cash flow and fair value 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 interest-bearing assets and liabilities and their future cash flows. The Sub-Funds hold fixed rate debt securities that expose the Sub-Funds to fair value interest rate risk. The Sub-Funds also hold floating rate debt securities, cash and cash equivalents and restricted deposits that expose the Sub-Funds to cash flow interest rate risk.

財務報表附註(續)

8 財務風險管理(續)

(a) 市場風險(續)

(i) 價格風險(續)

中銀保誠港元貨幣市場基金於其在被投資基金承擔的最大損失風險相當於其於被投資基金投資的公平值總額及於附註2(m)中詳載的相關淨收益。

當中銀保誠港元貨幣市場基金出售其於被投資基金的基金單位後，該分支基金不再承擔被投資基金的任何風險。

中銀保誠港元貨幣市場基金的投資策略包括定期買賣其他基金。

於截至二零二二年十二月卅一日止年度，概無認購的被投資基金(二零二一年：零港元)。於二零二二年及二零二一年十二月卅一日，並無資本承諾責任，就未結算買盤並無應付被投資基金的款項。

於截至二零二二年十二月卅一日止年度，於附註2(m)中詳載中銀保誠港元貨幣市場基金投資被投資基金的淨收益總額為60,462港元(二零二一年：1,963港元)。

(ii) 現金流量及公平值利率風險

利率風險來自現行市場利率波動對計息資產及負債及未來現金流量公平值的影響。分支基金持有定息債務證券，令分支基金承受公平值利率風險。分支基金也持有浮息債務證券、現金及現金等值和有限制存款，因而令分支基金涉及現金流量利率風險。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Market risk (continued)

(ii) *Cash flow and fair value interest rate risk (continued)*

As the Sub-Funds may invest in debt securities whose value is driven significantly by changes in interest rates, the Sub-Funds are subject to interest rate risk. When interest rates rise, the value of previously acquired debt securities will normally fall because new debt securities acquired will pay a higher rate of interest. In contrast, if interest rates fall, then the value of previously acquired debt securities will normally rise. The Manager will regularly assess the economic conditions, monitor changes in interest rates outlook and take appropriate measures accordingly to control the impact of interest rate risk. In a rising interest rate environment, the Sub-Funds will acquire debt securities with a shorter maturity profile to minimise the negative impact to the portfolio.

BOCIP China Bond Fund, BOCIP Flexi HKD Income Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund invest in debt securities whose values are driven significantly by changes in interest rates.

The table below summarises the Sub-Funds' exposure to interest rate risk. They include the Sub-Funds' assets at fair value, categorised by the earlier of contractual re-pricing or maturity dates.

財務報表附註(續)

8 財務風險管理(續)

(a) 市場風險(續)

(ii) 現金流量及公平值利率風險(續)

由於分支基金可能投資於價值極易受到利率變動影響的債務證券，因而承受利率風險。當利率上升時，過往所購入的債務證券的價值通常會下降，原因是新購債務證券將支付較高利率。相反，倘利率下跌，過往所購入的債務證券的價值通常會上升。基金經理將定期評估經濟狀況、監察利率展望的變動，並因應採取適當措施，以控制利率風險的影響。在利率上升的情況下，分支基金將購入到期時間較短的債務證券，將組合所受到的負面影響減至最低。

中銀保誠中國債券基金、中銀保誠港元靈活收益基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金投資於價值極易受到利率變動影響的債務證券。

下表概述分支基金承受的利率風險，包括分支基金按公平值計算的資產，有關資產按合約重新定價或到期日(以較早者為準)分類。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Market risk (continued)

(ii) *Cash flow and fair value interest rate risk
(continued)*

財務報表附註 (續)

8 財務風險管理 (續)

(a) 市場風險 (續)

(ii) *現金流量及公平值利率風險 (續)*

2022	2021
二零二二年	二零二一年
HK\$	HK\$
港元	港元

BOCIP China Bond Fund

中銀保誠中國債券基金

Fixed rate debt securities, with remaining maturity dates as

follows: 定息債務證券，到期日如下：

- Less than 1 year 少於1年	33,729,145	40,531,402
- 1 to 3 years 1年至3年	57,155,212	74,334,195
- 3 to 5 years 3年至5年	45,782,981	37,394,594
- Over 5 years 超過5年	46,237,545	38,478,970
	<u>182,904,883</u>	<u>190,739,161</u>

BOCIP Flexi HKD Income Fund

中銀保誠港元靈活收益基金

Fixed rate debt securities, with remaining maturity dates as

follows: 定息債務證券，到期日如下：

- Less than 1 year 少於1年	47,268,653	66,280,122
- 1 to 3 years 1年至3年	99,156,193	71,558,003
- 3 to 5 years 3年至5年	32,948,575	42,945,291
- Over 5 years 超過5年	12,489,208	29,555,126

Floating rate debt securities, with remaining maturity dates as

follows: 浮息債務證券，到期日如下：

- Less than 1 year 少於1年	14,842,273	-
- 1 to 3 years 1年至3年	<u>1,963,331</u>	<u>12,228,000</u>
	<u>208,668,233</u>	<u>222,566,542</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(a) Market risk (continued)

(a) 市場風險(續)

(ii) *Cash flow and fair value interest rate risk
(continued)*

(ii) 現金流量及公平值利率風險(續)

2022	2021
二零二二年	二零二一年
US\$	US\$
美元	美元

BOCIP USD Short Duration Bond Fund

中銀保誠美元短存續期債券基金

Fixed rate debt securities, with remaining maturity dates as

follows: 定息債務證券，到期日如下：

- Less than 1 year 少於1年	4,188,858	5,487,737
- 1 to 3 years 1年至3年	18,369,356	12,521,404
- 3 to 5 years 3年至5年	949,500	6,475,222

Floating rate debt securities, with remaining maturity dates as

follows: 浮息債務證券，到期日如下：

- 1 to 3 years 1年至3年	199,942	199,246
	<u>23,707,656</u>	<u>24,683,609</u>

BOCIP Flexi USD Bond Fund

中銀保誠美元靈活債券基金

Fixed rate debt securities, with remaining maturity dates as

follows: 定息債務證券，到期日如下：

- Less than 1 year 少於1年	469,151	577,628
- 1 to 3 years 1年至3年	7,005,806	2,643,182
- 3 to 5 years 3年至5年	4,504,942	6,153,228
- Over 5 years 超過5年	7,614,278	13,538,033

Floating rate debt securities, with remaining maturity dates as

follows: 浮息債務證券，到期日如下：

- 3 to 5 years 3年至5年	198,324	287,049
- Over 5 years 超過5年	<u>684,572</u>	<u>-</u>
	<u>20,477,073</u>	<u>23,199,120</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Market risk (Continued)

(ii) Cash flow and fair value interest rate risk (Continued)

As at 31st December 2022 and 2021, should interest rates have lowered or risen by 100 basis points ("bp") with all other variables remaining constant, the increase or decrease in the daily net assets due to cash flow and fair value impact would be as follows:

BOCIP China Bond Fund 中銀保誠中國債券基金	+/-100 bp 基點	+/- 5,777
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	+/-100 bp 基點	+/- 3,086
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	+/-100 bp 基點	+/-332
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	+/-100 bp 基點	+/-491

BOCIP China Bond Fund 中銀保誠中國債券基金	+/-100 bp 基點	+/- 5,122
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	+/-100 bp 基點	+/- 4,081
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	+/-100 bp 基點	+/-523
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	+/-100 bp 基點	+/-829

Note 1: The BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund are measured in US\$.

財務報表附註 (續)

8 財務風險管理 (續)

(a) 市場風險 (續)

(ii) 現金流量及公平值利率風險 (續)

於二零二二年及二零二一年十二月卅一日，倘利率下跌或上升100個基點而所有其他變數維持不變，每日淨資產受現金流量及公平值影響的增加或減少將會如下：

Change in interest rate 利率變動	Impact on the net asset value 對資產淨值的影響 2022 二零二二年 HK\$/US\$'000 ¹ 千港元／美元 ¹
------------------------------------	---

Change in interest rate 利率變動	Impact on the net asset value 對資產淨值的影響 2021 二零二一年 HK\$/US\$'000 ¹ 千港元／美元 ¹
------------------------------------	---

附註1：僅中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金以美元計值。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Market risk (continued)

(ii) *Cash flow and fair value interest rate risk (continued)*

The Manager has used its view of what would be a reasonable possible shift in the interest rates to estimate the change in the sensitivity analysis above.

Disclosures above are shown in absolute terms, changes and impacts could be positive or negative. Changes in interest rates are revised annually depending on the Manager's current view of interest rates volatility and other relevant factors.

BOCIP HK Dollar Money Market Fund, BOCIP China Value Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP Hong Kong Low Volatility Equity Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund and BOCIP Short Term HKD Money Market Fund are not subject to fair value interest rate risk as they do not have any investments in debt securities. These Sub-Funds have invested in cash and short-term deposits, the income generated from deposits would be affected by changes in interest rates. As the cash and short-term deposits have contractual re-pricing or maturity dates within three months, the Manager considers the movement in interest rates will have insignificant cash flow impact on the net asset value as at 31st December 2022 and 2021, and therefore no sensitivity analysis is presented.

財務報表附註(續)

8 財務風險管理(續)

(a) 市場風險(續)

(ii) 現金流量及公平值利率風險(續)

基金經理已採用其觀點，在利率合理可能變化的範圍，以估計以上敏感度分析的變化。

以上所示的披露為絕對值，變動和影響可能是正面或負面。利率變動根據基金經理現行對利率波動和其他相關因素的觀點每年調整。

中銀保誠港元貨幣市場基金、中銀保誠中國價值基金、中銀保誠日本中小企業機遇基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠香港低波幅股票基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金及中銀保誠短期港元貨幣市場基金均沒有投資任何債務證券，因此並不承受公平值利率風險。有關分支基金投資於現金及定期存款，存款產生的收入將受利率變動的影響。由於現金及短期存款的合約重新訂價或到期日不超過三個月，基金經理認為利率變動不會對於二零二二年及二零二一年十二月卅一日資產淨值產生的現金流量造成重大影響，因此並無呈報敏感度分析。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Market risk (continued)

(ii) Cash flow and fair value interest rate risk (continued)

As at 31st December 2022 and 2021, the underlying collective investment scheme of BOCIP HK Dollar Money Market Fund and the investment of BOCIP China Value Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP Hong Kong Low Volatility Equity Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund and BOCIP Short Term HKD Money Market Fund do not have any investments in debt securities, therefore no sensitivity analysis is presented.

(iii) Foreign exchange risk

The Sub-Funds invest in currencies other than their base currencies and may be subject to exchange rate fluctuations with a potential reduction in the value of investments. Repatriation of capital invested may be hampered by changes in regulations applicable to foreign investors which may also have an adverse impact on the Sub-Funds' performance. Also, investors who wish to receive redemption proceeds in a currency other than the base currency of the relevant Sub-Fund will have to convert (whether through the Manager or otherwise) the proceeds to such other currency. In so doing, the investors will be subject to foreign exchange risk and the costs of currency conversion.

The Sub-Funds intend to avoid investments in a foreign country where there are conditions of capital repatriation.

財務報表附註 (續)

8 財務風險管理 (續)

(a) 市場風險 (續)

(ii) 現金流量及公平值利率風險 (續)

截至二零二二年及二零二一年十二月卅一日，中銀保誠港元貨幣市場基金的相關集體投資計劃及中銀保誠中國價值基金、中銀保誠日本中小企業機遇基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠香港低波幅股票基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金及中銀保誠短期港元貨幣市場基金的投資計劃並無投資任何債務證券，因此並無呈報敏感度分析。

(iii) 外匯風險

分支基金或會投資在其基礎貨幣以外的其他貨幣，因此可能承受匯率波動風險而有機會導致投資價值下跌。將所投資的資金匯出境外或會因為對海外投資者實施的管制法則改變而受到阻礙，因而對分支基金的表現造成負面影響。此外，投資者如希望以有關分支基金的基礎貨幣以外的其他貨幣收取贖回款項，需要將該等款項兌換成其他貨幣（不管是否透過基金經理或其他途徑）。投資者在進行兌換時需要面對外匯風險和外幣換算的成本。

分支基金盡量避免投資在有資本匯出管制的海外國家。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

The table below summarises the Sub-Funds' monetary assets and liabilities which are exposed to foreign exchange risk:

下表摘錄分支基金面對外匯風險的貨幣資產及負債：

BOCIP China Bond Fund 中銀保誠中國債券基金
As at 31st December 2022 於二零二二年十二月卅一日
(Presented in HK\$) (以港元為單位)

	CNY 人民幣	CNY (Onshore) 人民幣(在岸)	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	-	182,904,883	-	-	182,904,883
Interest receivable 應收利息	-	2,818,881	-	-	2,818,881
Bank balances 銀行結餘	12,410	3,084,355	2,991,880	-	6,088,645
Restricted deposits 有限制存款	-	161,019	-	-	161,019
Total monetary assets 貨幣資產總額	12,410	188,969,138	2,991,880	-	191,973,428
Total monetary liabilities 貨幣負債總額	-	67,517	241,317	-	308,834
Net monetary assets 貨幣資產淨額	12,410	188,901,621	2,750,563	-	191,664,594
% change in currency 貨幣變動百分比	10%	10%			
Impact on net assets 對淨資產的影響	1,241	18,890,162			

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(a) Market risk (continued)

(a) 市場風險(續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險(續)

BOCIP China Bond Fund (continued) 中銀保誠中國債券基金(續)

As at 31st December 2021 於二零二一年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	CNY (Onshore) 人民幣(在岸)	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	-	190,739,161	-	-	190,739,161
Interest receivable 應收利息	-	3,063,722	-	-	3,063,722
Bank balances 銀行結餘	32,530	6,548,506	5,461,630	-	12,042,666
Restricted deposits 有限制存款	-	175,436	-	-	175,436
Total monetary assets 貨幣資產總額	32,530	200,526,825	5,461,630	-	206,020,985
Total monetary liabilities 貨幣負債總額	-	73,396	258,199	-	331,595
Net monetary assets 貨幣資產淨額	32,530	200,453,429	5,203,431	-	205,689,390
% change in currency 貨幣變動百分比	10%	10%			
Impact on net assets 對淨資產的影響	3,253	20,045,343			

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

財務報表附註 (續)

8 財務風險管理 (續)

(a) 市場風險 (續)

(iii) 外匯風險 (續)

BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金
As at 31st December 2022 於二零二二年十二月卅一日
(Presented in HK\$) (以港元為單位)

	JPY 日圓	HKD 港元	Total 合計
Monetary assets 貨幣資產			
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	28,837,304	-	28,837,304
Dividends receivable and interest receivable 應收股息及應收利息	54,941	-	54,941
Bank balances 銀行結餘	324,486	915,548	1,240,034
Total monetary assets 貨幣資產總額	29,216,731	915,548	30,132,279
Total monetary liabilities 貨幣負債總額	5,494	3,087	8,581
Net monetary assets 貨幣資產淨額	29,211,237	912,461	30,123,698
% change in currency 貨幣變動百分比	10%		
Impact on net assets 對淨資產的影響	2,921,124		

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCIP Japan Small & Mid Cap Opportunity Fund (continued)

中銀保誠日本中小企業機遇基金 (續)

As at 31st December 2021 於二零二一年十二月卅一日

(Presented in HK\$) (以港元為單位)

	JPY 日圓	HKD 港元	Total 合計
Monetary assets 貨幣資產			
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	29,307,480	-	29,307,480
Dividends receivable and interest receivable 應收股息及應收利息	42,216	-	42,216
Bank balances 銀行結餘	-	1,743,902	1,743,902
Total monetary assets 貨幣資產總額	29,349,696	1,743,902	31,093,598
Total monetary liabilities 貨幣負債總額	4,222	3,294	7,516
Net monetary assets 貨幣資產淨額	29,345,474	1,740,608	31,086,082
% change in currency 貨幣變動百分比	10%		
Impact on net assets 對淨資產的影響	2,934,547		

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金

As at 31st December 2022 於二零二二年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	-	169,368,717	39,299,516	208,668,233
Dividends receivable and interest receivable 應收股息及應收利息	-	1,653,686	615,333	2,269,019
Bank balances 銀行結餘	6	3,217,732	2,022,849	5,240,587
Total monetary assets 貨幣資產總額	6	174,240,135	41,937,698	216,177,839
Total monetary liabilities 貨幣負債總額	-	215,424	351	215,775
Net monetary assets 貨幣資產淨額	6	174,024,711	41,937,347	215,962,064
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	1			

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCIP Flexi HKD Income Fund (continued) 中銀保誠港元靈活收益基金 (續)

As at 31st December 2021 於二零二一年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	-	181,578,148	40,988,394	222,566,542
Dividends receivable and interest receivable 應收股息及應收利息	-	1,448,260	720,426	2,168,686
Bank balances 銀行結餘	6	1,644,885	5,746,052	7,390,943
Total monetary assets 貨幣資產總額	6	184,671,293	47,454,872	232,126,171
Total monetary liabilities 貨幣負債總額	-	225,637	702	226,339
Net monetary assets 貨幣資產淨額	6	184,445,656	47,454,170	231,899,832
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	1			

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCIP China Health Care Fund 中銀保誠中國健康護理基金

As at 31st December 2022 於二零二二年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	4,341,843	1,732,459	–	6,074,302
Bank balances 銀行結餘	81,715	42,259	6,631	130,605
Total monetary assets 貨幣資產總額	4,423,558	1,774,718	6,631	6,204,907
Total monetary liabilities 貨幣負債總額	–	633	890	1,523
Net monetary assets 貨幣資產淨額	4,423,558	1,774,085	5,741	6,203,384
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	442,356			

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCIP China Health Care Fund (continued) 中銀保誠中國健康護理基金 (續)

As at 31st December 2021 於二零二一年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	5,798,110	1,990,462	309,225	8,097,797
Bank balances 銀行結餘	352,339	353,086	7,153	712,578
Total monetary assets 貨幣資產總額	6,150,449	2,343,548	316,378	8,810,375
Total monetary liabilities 貨幣負債總額	—	944	1,567	2,511
Net monetary assets 貨幣資產淨額	6,150,449	2,342,604	314,811	8,807,864
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	615,045			

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金

As at 31st December 2022 於二零二二年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	30,871,467	-	-	30,871,467
Bank balances 銀行結餘	103,650	11,034	-	114,684
Total monetary assets 貨幣資產總額	30,975,117	11,034	-	30,986,151
Total monetary liabilities 貨幣負債總額	-	3,323	-	3,323
Net monetary assets 貨幣資產淨額	30,975,117	7,711	-	30,982,828
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	3,097,512			

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCIP China-A Small and Mid Cap Fund (continued) 中銀保誠中國A股中小企業基金 (續)

As at 31st December 2021 於二零二一年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	30,547,696	-	-	30,547,696
Bank balances 銀行結餘	44,141	1,400	-	45,541
Total monetary assets 貨幣資產總額	30,591,837	1,400	-	30,593,237
Total monetary liabilities 貨幣負債總額	-	3,096	-	3,096
Net monetary assets/(liabilities) 貨幣資產/(負債)淨額	30,591,837	(1,696)	-	30,590,141
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	3,059,184			

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金

As at 31st December 2022 於二零二二年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	7,012,624	-	-	7,012,624
Bank balances 銀行結餘	33,979	5,644	-	39,623
Total monetary assets 貨幣資產總額	7,046,603	5,644	-	7,052,247
Total monetary liabilities 貨幣負債總額	-	751	-	751
Net monetary assets 貨幣資產淨額	7,046,603	4,893	-	7,051,496
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	704,660			

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCIP Shenzhen Growth Fund (continued) 中銀保誠深圳增長基金 (續)

As at 31st December 2021 於二零二一年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	9,346,264	-	-	9,346,264
Bank balances 銀行結餘	335,449	773	-	336,222
Total monetary assets 貨幣資產總額	9,681,713	773	-	9,682,486
Total monetary liabilities 貨幣負債總額	-	999	-	999
Net monetary assets/(liabilities) 貨幣資產/(負債)淨額	9,681,713	(226)	-	9,681,487
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	968,171			

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金

As at 31st December 2022 於二零二二年十二月卅一日

(Presented in US\$) (以美元為單位)

	KRW 韓圓	MYR 馬來西亞 令吉	PHP 菲律賓 披索	SGD 新加坡元	THB 泰銖	CNY 人民幣	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產									
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	275,498	33,939	8,353	136,025	42,542	294,426	1,236,573	315,180	2,342,536
Bank balances 銀行結餘	-	-	-	1,382	-	3,447	2,672	2,996	10,497
Management fee rebate receivable 管理費退還應收帳款	-	-	-	-	-	-	-	26	26
Total monetary assets									
貨幣資產總額	275,498	33,939	8,353	137,407	42,542	297,873	1,239,245	318,202	2,353,059
Total monetary liabilities									
貨幣負債總額	-	-	-	-	-	-	-	253	253
Net monetary assets 貨幣資產淨額	275,498	33,939	8,353	137,407	42,542	297,873	1,239,245	317,949	2,352,806
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	27,550	3,394	835	13,741	4,254	29,787			

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCIP Asia Quality Equity Fund (continued) 中銀保誠亞洲優質股票基金 (續)

As at 31st December 2021 於二零二一年十二月卅一日

(Presented in US\$) (以美元為單位)

	KRW 韓圓	MYR 馬來西亞 令吉	PHP 菲律賓 披索	SGD 新加坡元	THB 泰銖	CNY 人民幣	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產									
Financial assets at fair value through profit or loss 按公平價值透過損益列帳的財務資產	549,291	36,198	12,763	251,965	117,399	317,689	1,083,543	415,584	2,784,432
Dividends receivable and interest receivable 應收股息及應收利息	8,237	-	-	871	-	-	-	-	9,108
Bank balances 銀行結餘	-	-	-	-	-	4,303	1,295	4	5,602
Management fee rebate receivable 管理費退還應收帳款	-	-	-	-	-	-	-	42	42
Total monetary assets									
貨幣資產總額	557,528	36,198	12,763	252,836	117,399	321,992	1,084,838	415,630	2,799,184
Total monetary liabilities									
貨幣負債總額	1,236	-	-	-	-	-	-	634	1,870
Net monetary assets 貨幣資產淨額	<u>556,292</u>	<u>36,198</u>	<u>12,763</u>	<u>252,836</u>	<u>117,399</u>	<u>321,992</u>	<u>1,084,838</u>	<u>414,996</u>	<u>2,797,314</u>
% change in currency 貨幣變動百分比	<u>10%</u>	<u>10%</u>	<u>10%</u>	<u>10%</u>	<u>10%</u>	<u>10%</u>			
Impact on net assets 對淨資產的影響	<u>55,629</u>	<u>3,620</u>	<u>1,276</u>	<u>25,284</u>	<u>11,740</u>	<u>32,199</u>			

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Market risk (continued)

(iii) Foreign exchange risk (continued)

The Manager will regularly review the economic conditions of the countries in which the Sub-Funds invest to assess their currency outlook.

BOCIP HK Dollar Money Market Fund, BOCIP China Value Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP Hong Kong Low Volatility Equity Fund and BOCIP Short Term Money Market Fund have the majority of their assets and liabilities in Hong Kong dollars, the functional currency of these Sub-Funds and minimal United States dollars which is a linked currency and BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund have the majority of their assets and liabilities in United States dollars, the functional currency of these Sub-Fund. The Manager considers the Sub-Funds are not exposed to significant foreign exchange risk and therefore no sensitivity analysis is presented.

The Manager has used its view of what would be a reasonable possible shift in the exchange rates to estimate the change in the sensitivity analysis above.

Disclosures above are shown in absolute terms, changes and impacts could be positive or negative. Changes in exchange rates % are revised annually depending on the Manager's current view of exchange rates volatility and other relevant factors.

(b) Liquidity risk

Liquidity risk is the risk that the Fund may not be able to generate sufficient cash resources to settle its obligations in full as they fall due or can only do so on terms that are materially disadvantageous.

The Sub-Funds are exposed to the daily redemptions of the units by its investors. The investment in securities should be readily disposed of to meet the redemption payment within reasonable time.

財務報表附註(續)

8 財務風險管理(續)

(a) 市場風險(續)

(iii) 外匯風險(續)

基金經理會定期檢討分支基金所投資的國家的經濟狀況，評估它們的貨幣前景。

中銀保誠港元貨幣市場基金、中銀保誠中國價值基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠香港低波幅股票基金及中銀保誠短期港元貨幣市場基金持有的大部分資產和負債，以其功能貨幣即港元計值，而小部分則以掛鈎貨幣美元為單位，中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金持有的大部分資產和負債，計值貨幣為其功能貨幣——美元。基金經理認為，分支基金並無承受重大的外匯風險，因此並無呈報敏感度分析。

基金經理已採用其觀點，在利率合理可能變化的範圍，以估計以上敏感度分析的變化。

以上所示的披露為絕對值，變動和影響可能是正面或負面。匯率%的變動根據基金經理現行對匯率波動和其他相關因素的觀點每年調整。

(b) 流動性風險

流動性風險指本基金可能未能產生足夠現金資源於到期時全面履行責任，或只能按相當不利的條款履行責任的風險。

分支基金承受著投資者每日贖回基金單位的風險。證券投資必須能夠及時出售，以便在合理時間內支付贖回款項。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Liquidity risk (continued)

In accordance with the Sub-Funds' policies, the Manager monitors the Sub-Funds' liquidity position on a daily basis, and the Chief Investment Officer reviews them on a regular basis. The Manager may, with the approval of the Trustee, limit the number of units of any Sub-Fund redeemed on any dealing day to 10% of the latest available net asset value of such Sub-Fund. In this event, the limitation will apply pro rata so that all unitholders of the relevant class or classes wishing to redeem units in that Sub-Fund on that dealing day will redeem the same proportion by value of such units, and units not redeemed will be carried forward for redemption, subject to the same limitation, on the next dealing day. If requests for redemption are so carried forward, the Manager will inform the unitholders concerned. The Manager did not restrict any redemption during the years ended 31st December 2022 and 2021.

The table below analyses the Sub-Funds' non-derivative financial liabilities into relevant maturity groupings based on the remaining period at the statement of net assets 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. The maturity analysis of foreign currency forward contract has been disclosed in Note 7.

There are no current liabilities for the BOCIP HK Dollar Money Market Fund as at 31st December 2022 and 2021.

財務報表附註(續)

8 財務風險管理(續)

(b) 流動性風險(續)

根據分支基金的政策，基金經理每日監察分支基金的流動資金狀況，而投資總監則定期檢討相關情況。基金經理可以在受託人的同意下，將任何分支基金在任何交易日可被贖回的單位數目限制為該分支基金對上一個交易日淨資產值的10%。在此情況下，該限額會按比例計算，以使在交易日希望贖回該分支基金的相關類別單位投資者，可按該等單位價值的相同比例贖回基金單位，而未被贖回的單位將可在相同的限制下供下一個交易日贖回。如贖回的要求按以上方法結轉，基金經理將通知受影響的單位投資者。於二零二二年及二零二一年十二月卅一日止年度，基金經理並無限制任何贖回。

以下列表根據淨資產報表日期至合約到期日的剩餘期間，按有關到期組別分析分支基金之非衍生財務負債。有關數額為合約未貼現現金流量。由於貼現的影響不大，故此在十二個月內到期的結餘相等於其帳面值結餘。外匯遠期合約的到期日分析詳載於附註7。

於二零二二年及二零二一年十二月卅一日，中銀保誠港元貨幣市場基金並無流動負債。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(b) Liquidity risk (continued)

(b) 流動性風險(續)

BOCIP China Value Fund 中銀保誠中國價值基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Amounts due to brokers 應付經紀款項	9,999	-	-	9,999
Accrued expenses and other payables 累算支出及其他應付款項	-	1,434,108	56,100	1,490,208
Amounts payable on redemption units 贖回單位應付款項	<u>3,852,316</u>	<u>-</u>	<u>-</u>	<u>3,852,316</u>
Contractual cash outflows 合約現金流出	<u>3,862,315</u>	<u>1,434,108</u>	<u>56,100</u>	<u>5,352,523</u>
As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	<u>-</u>	<u>1,349,227</u>	<u>53,900</u>	<u>1,403,127</u>
Contractual cash outflows 合約現金流出	<u>-</u>	<u>1,349,227</u>	<u>53,900</u>	<u>1,403,127</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP China Bond Fund 中銀保誠中國債券基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	177,730	131,104	308,834
Contractual cash outflows 合約現金流出	-	177,730	131,104	308,834
As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	196,599	134,996	331,595
Contractual cash outflows 合約現金流出	-	196,599	134,996	331,595

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	3,087	-	3,087
Contractual cash outflows 合約現金流出	-	3,087	-	3,087
As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	3,294	-	3,294
Contractual cash outflows 合約現金流出	-	3,294	-	3,294

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	159,675	56,100	215,775
Contractual cash outflows 合約現金流出	-	159,675	56,100	215,775
As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	172,439	53,900	226,339
Contractual cash outflows 合約現金流出	-	172,439	53,900	226,339

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP China Wealth Fund 中銀保誠中國財富基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	4,277	-	4,277
Contractual cash outflows 合約現金流出	-	4,277	-	4,277
As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	2,520	-	2,520
Contractual cash outflows 合約現金流出	-	2,520	-	2,520

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP Hong Kong Value Fund 中銀保誠香港價值基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	871	-	871
Contractual cash outflows 合約現金流出	-	871	-	871
As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	692	-	692
Contractual cash outflows 合約現金流出	-	692	-	692

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(b) Liquidity risk (continued)

(b) 流動性風險(續)

BOCIP China Health Care Fund 中銀保誠中國健康護理基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	1,523	-	1,523
Contractual cash outflows 合約現金流出	-	1,523	-	1,523
As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	2,511	-	2,511
Contractual cash outflows 合約現金流出	-	2,511	-	2,511

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	3,056	-	3,056
Contractual cash outflows 合約現金流出	-	3,056	-	3,056
As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Amounts due to broker 應付經紀款項	-	921,786	-	921,786
Accrued expenses and other payables 累算支出及其他應付款項	-	2,141	-	2,141
Contractual cash outflows 合約現金流出	-	923,927	-	923,927

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	3,323	-	3,323
Contractual cash outflows 合約現金流出	-	3,323	-	3,323
As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	3,096	-	3,096
Contractual cash outflows 合約現金流出	-	3,096	-	3,096

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	751	-	751
Contractual cash outflows 合約現金流出	-	751	-	751
As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	999	-	999
Contractual cash outflows 合約現金流出	-	999	-	999

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 US\$ 美元	7 days to 1 month 7 日至 1 個月 US\$ 美元	1-12 months 1 至 12 個月 US\$ 美元	Total 合計 US\$ 美元
Accrued expenses and other payables 累算支出及其他應付款項	-	253	-	253
Contractual cash outflows 合約現金流出	-	253	-	253
As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 US\$ 美元	7 days to 1 month 7 日至 1 個月 US\$ 美元	1-12 months 1 至 12 個月 US\$ 美元	Total 合計 US\$ 美元
Accrued expenses and other payables 累算支出及其他應付款項	-	634	-	634
Contractual cash outflows 合約現金流出	-	634	-	634

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 US\$ 美元	7 days to 1 month 7 日至 1 個月 US\$ 美元	1-12 months 1 至 12 個月 US\$ 美元	Total 合計 US\$ 美元
Accrued expenses and other payables 累算支出及其他應付款項	-	17,870	7,188	25,058
Contractual cash outflows 合約現金流出	-	17,870	7,188	25,058
As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 US\$ 美元	7 days to 1 month 7 日至 1 個月 US\$ 美元	1-12 months 1 至 12 個月 US\$ 美元	Total 合計 US\$ 美元
Accrued expenses and other payables 累算支出及其他應付款項	-	22,114	6,914	29,028
Contractual cash outflows 合約現金流出	-	22,114	6,914	29,028

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 US\$ 美元	7 days to 1 month 7 日至 1 個月 US\$ 美元	1-12 months 1 至 12 個月 US\$ 美元	Total 合計 US\$ 美元
Accrued expenses and other payables 累算支出及其他應付款項	-	16,500	7,188	23,688
Contractual cash outflows 合約現金流出	-	16,500	7,188	23,688
As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 US\$ 美元	7 days to 1 month 7 日至 1 個月 US\$ 美元	1-12 months 1 至 12 個月 US\$ 美元	Total 合計 US\$ 美元
Accrued expenses and other payables 累算支出及其他應付款項	-	23,614	6,914	30,528
Contractual cash outflows 合約現金流出	-	23,614	6,914	30,528

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	330	-	330
Contractual cash outflows 合約現金流出	-	330	-	330
As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	333	-	333
Contractual cash outflows 合約現金流出	-	333	-	333

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Liquidity risk (continued)

The Sub-Funds invest a majority portion of the assets in cash, equity securities, debt securities and collective investment schemes. In particular, the Sub-Funds may invest in equities listed in Hong Kong or other countries and such investments are also easily disposed for cash.

The following table illustrates the expected liquidity of assets held:

BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
Total assets 總資產	5,788,821	1,197	-	-	5,790,108

As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
Total assets 總資產	5,656,172	1,186	-	-	5,657,358

財務報表附註 (續)

8 財務風險管理 (續)

(b) 流動性風險 (續)

分支基金的資產投資主要包括現金、股票證券、債務證券及集體投資計劃。特別是，分支基金投資於香港或其他國家的上市股票，所有投資均可輕易出售套現。

下表載有所持資產的預期流動性：

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP China Value Fund 中銀保誠中國價值基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	1-3 years 1 至 3 年 HK\$ 港元	Total 合計 HK\$ 港元
--	---	---	--	------------------------------------	---------------------------

Total assets 總資產	890,348,182	—	156,625	—	890,504,807
------------------	-------------	---	---------	---	-------------

As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	1-3 years 1 至 3 年 HK\$ 港元	Total 合計 HK\$ 港元
--	---	---	--	------------------------------------	---------------------------

Total assets 總資產	834,049,098	—	23,528	—	834,072,626
------------------	-------------	---	--------	---	-------------

BOCIP China Bond Fund 中銀保誠中國債券基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	1-3 years 1 至 3 年 HK\$ 港元	Total 合計 HK\$ 港元
--	---	---	--	------------------------------------	---------------------------

Total assets 總資產	188,993,528	—	2,979,900	—	191,973,428
------------------	-------------	---	-----------	---	-------------

As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	1-3 years 1 至 3 年 HK\$ 港元	Total 合計 HK\$ 港元
--	---	---	--	------------------------------------	---------------------------

Total assets 總資產	202,781,827	419,982	2,819,176	—	206,020,985
------------------	-------------	---------	-----------	---	-------------

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(b) Liquidity risk (continued)

(b) 流動性風險(續)

BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
--	---	--	-------------------------------------	---------------------------------	---------------------------

Total assets 總資產	30,077,338	-	54,941	-	30,132,279
------------------	------------	---	--------	---	------------

As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
--	---	--	-------------------------------------	---------------------------------	---------------------------

Total assets 總資產	31,051,382	-	42,216	-	31,093,598
------------------	------------	---	--------	---	------------

BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
--	---	--	-------------------------------------	---------------------------------	---------------------------

Total assets 總資產	213,908,820	489,484	1,779,535	-	216,177,839
------------------	-------------	---------	-----------	---	-------------

As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
--	---	--	-------------------------------------	---------------------------------	---------------------------

Total assets 總資產	229,994,106	560,681	1,571,384	-	232,126,171
------------------	-------------	---------	-----------	---	-------------

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP China Wealth Fund 中銀保誠中國財富基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	1-3 years 1 至 3 年 HK\$ 港元	Total 合計 HK\$ 港元
--	---	---	--	------------------------------------	---------------------------

Total assets 總資產	12,787,792	-	221	-	12,788,013
------------------	------------	---	-----	---	------------

As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	1-3 years 1 至 3 年 HK\$ 港元	Total 合計 HK\$ 港元
--	---	---	--	------------------------------------	---------------------------

Total assets 總資產	16,361,814	-	65	-	16,361,879
------------------	------------	---	----	---	------------

BOCIP Hong Kong Value Fund 中銀保誠香港價值基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	1-3 years 1 至 3 年 HK\$ 港元	Total 合計 HK\$ 港元
--	---	---	--	------------------------------------	---------------------------

Total assets 總資產	6,492,924	3,450	241	-	6,496,615
------------------	-----------	-------	-----	---	-----------

As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	1-3 years 1 至 3 年 HK\$ 港元	Total 合計 HK\$ 港元
--	---	---	--	------------------------------------	---------------------------

Total assets 總資產	6,560,957	3,640	55	-	6,564,652
------------------	-----------	-------	----	---	-----------

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(b) Liquidity risk (continued)

(b) 流動性風險(續)

BOCIP China Health Care Fund 中銀保誠中國健康護理基金

As at 31st December 2022	Less than 7 days	7 days to 1 month	1-12 months	1-3 years	Total
於二零二二年十二月卅一日	少於7日	7日至1個月	1至12個月	1至3年	合計
	HK\$	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元	港元

Total assets 總資產	6,204,907	-	-	-	6,204,907
------------------	-----------	---	---	---	-----------

As at 31st December 2021	Less than 7 days	7 days to 1 month	1-12 months	1-3 years	Total
於二零二一年十二月卅一日	少於7日	7日至1個月	1至12個月	1至3年	合計
	HK\$	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元	港元

Total assets 總資產	8,810,375	-	-	-	8,810,375
------------------	-----------	---	---	---	-----------

BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金

As at 31st December 2022	Less than 7 days	7 days to 1 month	1-12 months	1-3 years	Total
於二零二二年十二月卅一日	少於7日	7日至1個月	1至12個月	1至3年	合計
	HK\$	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元	港元

Total assets 總資產	15,933,771	-	-	-	15,933,771
------------------	------------	---	---	---	------------

As at 31st December 2021	Less than 7 days	7 days to 1 month	1-12 months	1-3 years	Total
於二零二一年十二月卅一日	少於7日	7日至1個月	1至12個月	1至3年	合計
	HK\$	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元	港元

Total assets 總資產	14,123,563	280	-	-	14,123,843
------------------	------------	-----	---	---	------------

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
--	---	--	-------------------------------------	---------------------------------	---------------------------

Total assets 總資產	30,986,151	-	-	-	30,986,151
------------------	------------	---	---	---	------------

As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
--	---	--	-------------------------------------	---------------------------------	---------------------------

Total assets 總資產	30,593,237	-	-	-	30,593,237
------------------	------------	---	---	---	------------

BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
--	---	--	-------------------------------------	---------------------------------	---------------------------

Total assets 總資產	7,052,247	-	-	-	7,052,247
------------------	-----------	---	---	---	-----------

As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
--	---	--	-------------------------------------	---------------------------------	---------------------------

Total assets 總資產	9,682,486	-	-	-	9,682,486
------------------	-----------	---	---	---	-----------

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 US\$ 美元	7 days to 1 month 7 日至 1 個月 US\$ 美元	1-12 months 1 至 12 個月 US\$ 美元	1-3 years 1 至 3 年 US\$ 美元	Total 合計 US\$ 美元
--	---	---	--	------------------------------------	---------------------------

Total assets 總資產	2,353,033	26	-	-	2,353,059
------------------	-----------	----	---	---	-----------

As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 US\$ 美元	7 days to 1 month 7 日至 1 個月 US\$ 美元	1-12 months 1 至 12 個月 US\$ 美元	1-3 years 1 至 3 年 US\$ 美元	Total 合計 US\$ 美元
--	---	---	--	------------------------------------	---------------------------

Total assets 總資產	2,790,034	42	9,108	-	2,799,184
------------------	-----------	----	-------	---	-----------

BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於 7 日 US\$ 美元	7 days to 1 month 7 日至 1 個月 US\$ 美元	1-12 months 1 至 12 個月 US\$ 美元	1-3 years 1 至 3 年 US\$ 美元	Total 合計 US\$ 美元
--	---	---	--	------------------------------------	---------------------------

Total assets 總資產	23,837,218	-	181,290	-	24,018,508
------------------	------------	---	---------	---	------------

As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於 7 日 US\$ 美元	7 days to 1 month 7 日至 1 個月 US\$ 美元	1-12 months 1 至 12 個月 US\$ 美元	1-3 years 1 至 3 年 US\$ 美元	Total 合計 US\$ 美元
--	---	---	--	------------------------------------	---------------------------

Total assets 總資產	24,856,613	45,335	111,962	-	25,013,910
------------------	------------	--------	---------	---	------------

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(b) Liquidity risk (continued)

(b) 流動性風險(續)

BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於7日 US\$ 美元	7 days to 1 month 7日至1個月 US\$ 美元	1-12 months 1至12個月 US\$ 美元	1-3 years 1至3年 US\$ 美元	Total 合計 US\$ 美元
Total assets 總資產	21,713,630	8,375	307,411	-	22,029,416

As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於7日 US\$ 美元	7 days to 1 month 7日至1個月 US\$ 美元	1-12 months 1至12個月 US\$ 美元	1-3 years 1至3年 US\$ 美元	Total 合計 US\$ 美元
Total assets 總資產	25,419,160	8,518	324,214	-	25,751,892

BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金

As at 31st December 2022 於二零二二年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
Total assets 總資產	798,745	909,649	3,482,304	-	5,190,698

As at 31st December 2021 於二零二一年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
Total assets 總資產	1,617,339	902,483	2,704,614	-	5,224,436

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(c) Credit and counterparty risk

The Sub-Funds are exposed to credit risk, which is the risk that the counterparty will be unable to pay amounts in full when they fall due.

If the issuer of any of the debt securities in which the Sub-Funds invested defaults, the performance of the Sub-Funds will be adversely affected.

Financial assets subject to HKFRS 9's impairment requirements

The Sub-Funds' financial assets subject to the ECL model within HKFRS 9 are amounts due from brokers, dividends receivable and interest receivable, management fee rebate receivable, amounts receivable on subscription of units, restricted deposits, fixed deposits, bank balances and other receivables. At 31st December 2022 and 2021, no loss allowance has been provided for as there is not considered to be any concentration of credit risk within these assets. No assets are considered impaired and no amounts have been written off in the period.

At 31st December 2022 and 2021, the amounts due from brokers, dividends receivable and interest receivable, management fee rebate receivable, amounts receivable on subscription of units, restricted deposits, fixed deposits, bank balances and other receivables which are all relatively short-term receivables with no financing component are impacted by the HKFRS 9 ECL model, the Sub-Funds have adopted the general approach. The loss allowance shown is measured at an amount equal to 12-month ECLs as the credit risk has not increased significantly since initial recognition.

In calculating the loss allowance, a provision matrix has been used based on historical observed loss rates over the expected life of the receivables adjusted for forward-looking estimates.

財務報表附註 (續)

8 財務風險管理 (續)

(c) 信貸及對手風險

分支基金承受信貸風險，即交易對手方未能在到期時悉數付款的風險。

若分支基金所投資的任何債務證券的發行商違約，該分支基金的表現將會受到不利影響。

受香港財務報告準則第9號減值要求限制的財務資產

分支基金受香港財務報告準則第9號項下的預期信貸損失模式限制的財務資產為應收經紀款項、應收股息及應收利息、管理費退還應收帳款、認購單位應收款項、有限制存款、定期存款、銀行結餘及其他應收款項。於二零二二年及二零二一年十二月卅一日，並無作出損失撥備。這些資產視作並無任何集中的信貸風險。期內資產視作並無減值及並無註銷金額。

於二零二二年及二零二一年十二月卅一日，應收經紀款項、應收股息及應收利息、管理費退還應收帳款、認購單位應收款項、有限制存款、定期存款、銀行結餘及其他應收款項均為相對較短期的應收帳款，並無受香港財務報告準則第9號項下的預期信貸損失模式限制的融資部分，分支基金已採納一般方式處理。所示的損失撥備乃按金額相當於12個月的預期信貸損失計算，因自初始確認後，信貸風險並無顯著增加。

在計算損失撥備時，根據應收帳款於預期年期過往可觀察的損失率經前瞻性估計調整後，使用撥備矩陣來釐定。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(c) Credit and counterparty risk (continued)

Financial assets not subject to HKFRS 9's impairment requirements

The Sub-Funds are exposed to credit risk on debt securities and derivative assets. These classes of financial assets are not subject to HKFRS 9's impairment requirements as they are measured at fair value through profit or loss. The carrying value of these assets, under HKFRS 9 represents the Sub-Funds' maximum exposure to credit risk on financial instruments not subject to the HKFRS 9 impairment requirements on the respective reporting dates.

The Sub-Funds of BOCIP China Bond Fund, BOCIP Flexi HKD Income Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund invest in a diversified portfolio of debt securities, the selection of which is based upon fundamental research analysis, to mitigate this credit risk. The Sub-Funds limit their exposures to credit risk by transacting the majority of their securities issued by issuers with high credit ratings. The Sub-Funds only trade with reputable brokers authorised by management.

The Sub-Funds' investments in debt securities are exposed to credit risk and the exposures are summarised below. The Sub-Funds invest in debt securities which have an investment grade as rated by Standard and Poor's or Moody's. The credit ratings are reviewed regularly by the Manager.

財務報表附註(續)

8 財務風險管理(續)

(c) 信貸及對手風險(續)

不受香港財務報告準則第9號減值要求限制的財務資產

分支基金承擔債務證券和衍生資產的信貨風險。這類財務資產不受香港財務報告準則第9號減值要求規限，因為其按公平值透過損益列帳。這些資產根據香港財務報告準則第9號計算的帳面值為分支基金於相關報告日期就不受香港財務報告準則第9號減值要求限制財務工具承擔的最大信貸風險值。

中銀保誠中國債券基金、中銀保誠港元靈活收益基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金的分支基金投資於多元化組合的債務證券，此等證券的選取是根據基本的研究分析進行，以減輕信貸風險。分支基金投資的證券，大部分均由信貸評級良好的發行商所發行，從而限制其信貸風險。分支基金僅與由管理層授權信譽良好的經紀進行交易。

分支基金在債務證券的投資需承受信貸風險，其風險摘錄說明如下。此等分支基金投資的債務證券，均擁有標準普爾或穆迪所提供的投資評級。基金經理會對此等信貸評級作定期檢討。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(c) Credit and counterparty risk (continued)

(c) 信貸及對手風險 (續)

		As at 31st December 2022		As at 31st December 2021	
		於二零二二年十二月卅一日		於二零二一年十二月卅一日	
		% of net		% of net	
		HK\$	assets	HK\$	assets
		港元	佔淨資產值百分比	港元	佔淨資產值百分比
Sub-Fund	Credit Rating				
分支基金	信貸評級				
BOCIP China Bond Fund					
中銀保誠中國債券基金	A ¹ /A ²	160,097,660	83.53%	165,797,166	80.60%
	Not rated 並無評級	22,807,223	11.90%	24,941,995	12.13%
		<u>182,904,883</u>	<u>95.43%</u>	<u>190,739,161</u>	<u>92.73%</u>
BOCIP Flexi HKD Income Fund					
中銀保誠港元靈活收益基金	AA ¹ /Aa ²	35,695,454	16.53%	45,208,841	19.49%
	A ¹ /A ²	77,252,344	35.77%	66,870,162	28.84%
	BBB ¹ /Baa ²	33,928,150	15.71%	30,575,011	13.18%
	BB ¹ /Ba ²	13,397,564	6.20%	14,018,161	6.04%
	B ¹ /B ²	2,520,296	1.17%	7,274,455	3.14%
	Caa ²	589,914	0.27%	-	-
	Not rated 並無評級	45,284,511	20.98%	58,619,912	25.28%
		<u>208,668,233</u>	<u>96.63%</u>	<u>222,566,542</u>	<u>95.97%</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(c) Credit and counterparty risk (continued)

(c) 信貸及對手風險 (續)

		As at 31st December 2022		As at 31st December 2021	
		於二零二二年十二月卅一日		於二零二一年十二月卅一日	
		% of net		% of net	
		US\$	assets	US\$	assets
		美元	佔淨資產值百分比	美元	佔淨資產值百分比
BOCIP USD Short Duration Bond Fund					
中銀保誠美元短存續期債券基金					
AA ¹ /Aa ²		1,505,867	6.28%	692,952	2.77%
A ¹ /A ²		15,137,896	63.09%	17,862,680	71.49%
BBB ¹ /Baa ²		6,385,683	26.61%	5,391,664	21.58%
Not rated 並無評級		678,210	2.83%	736,313	2.95%
		<u>23,707,656</u>	<u>98.81%</u>	<u>24,683,609</u>	<u>98.79%</u>
BOCIP Flexi USD Bond Fund					
中銀保誠美元靈活債券基金					
AA ¹ /Aa ²		–	–	687,785	2.67%
A ¹ /A ²		3,146,811	14.30%	2,349,008	9.13%
BBB ¹ /Baa ²		7,639,630	34.72%	8,155,285	31.71%
BB ¹ /Ba ²		5,838,767	26.53%	6,186,663	24.05%
B ¹ /B ²		506,932	2.30%	1,697,877	6.60%
CCC ¹ /Caa ²		50,557	0.23%	175,542	0.68%
Not rated 並無評級		3,294,376	14.97%	3,946,960	15.34%
		<u>20,477,073</u>	<u>93.05%</u>	<u>23,199,120</u>	<u>90.18%</u>

¹ Standard and Poor's / ² Moody's

¹ 標準普爾 / ² 穆迪

All transactions in listed securities are settled/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 only 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.

所有上市證券交易均通過經核准的經紀於交付時結算／付款。由於在經紀收款後始交付售出的證券，所以違約風險甚低。購入證券的款項僅於經紀收到證券後支付。若任何一方不能履行其責任，交易將告失效。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(c) Credit and counterparty risk (continued)

For credit risk primarily arises from investments in the underlying collective investment schemes. Credit risk also arises from amounts due from brokers, bank balances, fixed deposits and restricted deposits held with financial institutions. Credit risk arises from the underlying collective investment schemes' ability to realise their investments to meet any redemptions made by the Sub-Funds. This risk is measured by reference to the available net assets in the underlying collective investment schemes.

The Sub-Funds' financial assets which are potentially subject to concentrations of counterparty risk consist principally of bank deposits, amounts due from brokers and assets held with the custodians. The table below summarises the credit rating of banks and custodians with which the Sub-Funds' assets are held as at 31st December 2022 and 2021.

As at 31st December 2022 於二零二二年十二月卅一日

BOCIP HK Dollar Money Market Fund

中銀保誠港元貨幣市場基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Bank</i> 銀行			
Bank of China 中國銀行	143,563	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
BOCI-Prudential Trustee Limited 中銀國際英國保誠信託有限公司	5,645,258	P-1 ¹	Moody's 穆迪

財務報表附註 (續)

8 財務風險管理 (續)

(c) 信貸及對手風險 (續)

至於信貸風險主要來自對有關集體投資計劃的投資。信貸風險同時來自應付經紀款項、銀行結餘、財務機構所持有的定期存款及有限制存款。信貸風險來自有關集體投資計劃是否有能力將其投資變現，以應付分支基金作出的任何贖回。此項風險的計量參考相關集體投資計劃的可用淨資產計算。

分支基金的財務資產中主要是銀行存款、應收經紀款項及由託管人持有的資產受到對手方風險集中的潛在影響。下表摘述在二零二二年及二零二一年十二月卅一日，持有分支基金資產的銀行和託管人的信貸評級。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(c) Credit and counterparty risk (continued)

(c) 信貸及對手風險 (續)

As at 31st December 2022 於二零二二年十二月卅一日

BOCIP China Value Fund 中銀保誠中國價值基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	430,118	P-1	Moody's 穆迪
The Bank of New York Mellon	265,078	P-1	Moody's 穆迪
<i>Amounts due from broker 應收經紀款項</i>			
The Bank of New York Mellon	4,203,866	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	885,615,745	P-1	Moody's 穆迪

BOCIP China Bond Fund 中銀保誠中國債券基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	998,958	P-1	Moody's 穆迪
Standard Chartered Bank, China 中國渣打銀行	3,084,354	A-1	S&P 標準普爾
The Bank of New York Mellon	2,005,333	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Standard Chartered Bank, China 中國渣打銀行	182,904,883	A-1	S&P 標準普爾

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(c) Credit and counterparty risk (continued)

(c) 信貸及對手風險 (續)

As at 31st December 2022 於二零二二年十二月卅一日

BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	289,258	P-1	Moody's 穆迪
The Bank of New York Mellon	950,776	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	28,837,304	P-1	Moody's 穆迪

BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	513,905	P-1	Moody's 穆迪
The Bank of New York Mellon	4,726,682	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	208,668,233	P-1	Moody's 穆迪

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(c) Credit and counterparty risk (continued)

(c) 信貸及對手風險(續)

As at 31st December 2022 於二零二二年十二月卅一日

BOCIP China Wealth Fund 中銀保誠中國財富基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	97,403	P-1	Moody's 穆迪
The Bank of New York Mellon	273,231	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	12,417,379	P-1	Moody's 穆迪

BOCIP Hong Kong Value Fund 中銀保誠香港價值基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	697	P-1	Moody's 穆迪
The Bank of New York Mellon	30,740	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	6,461,728	P-1	Moody's 穆迪

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(c) Credit and counterparty risk (continued)

(c) 信貸及對手風險(續)

As at 31st December 2022 於二零二二年十二月卅一日

BOCIP China Health Care Fund 中銀保誠中國健康護理基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	110,110	P-1	Moody's 穆迪
The Bank of New York Mellon	20,495	P-1	Moody's 穆迪
<i>Custodians 託管人</i>			
Bank of China 中國銀行	4,341,843	P-1	Moody's 穆迪
The Bank of New York Mellon	1,732,459	P-1	Moody's 穆迪

BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	27,636	P-1	Moody's 穆迪
The Bank of New York Mellon	1,096,819	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	14,809,316	P-1	Moody's 穆迪

BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	114,677	P-1	Moody's 穆迪
The Bank of New York Mellon	7	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	30,871,467	P-1	Moody's 穆迪

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(c) Credit and counterparty risk (continued)

(c) 信貸及對手風險 (續)

As at 31st December 2022 於二零二二年十二月卅一日

BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Bank</i> 銀行			
Bank of China 中國銀行	39,623	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
Bank of China 中國銀行	7,012,624	P-1	Moody's 穆迪

BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金

	US\$ 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	6,312	P-1	Moody's 穆迪
The Bank of New York Mellon	4,185	P-1	Moody's 穆迪
<i>Custodians</i> 託管人			
Bank of China 中國銀行	294,426	P-1	Moody's 穆迪
The Bank of New York Mellon	2,048,110	P-1	Moody's 穆迪

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(c) Credit and counterparty risk (continued)

(c) 信貸及對手風險(續)

As at 31st December 2022 於二零二二年十二月卅一日

BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金

	US\$ 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	48,589	P-1	Moody's 穆迪
The Bank of New York Mellon	80,973	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	23,707,656	P-1	Moody's 穆迪

BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金

	US\$ 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	211,719	P-1	Moody's 穆迪
The Bank of New York Mellon	18,679	P-1	Moody's 穆迪
Sumitomo Mitsui Banking Corp. 三井住友銀行	1,006,159	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	20,477,073	P-1	Moody's 穆迪

BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Agricultural Bank of China, HK Branch 中國農業銀行香港分行	909,649	P-1	Moody's 穆迪
Bank of China 中國銀行	798,745	P-1	Moody's 穆迪
Chiyu Bank 集友銀行	913,270	P-2	Moody's 穆迪
China CITIC Bank 中信銀行	913,306	P-2	Moody's 穆迪
Nanyang Commercial Bank 南洋商業銀行	825,167	P-2	Moody's 穆迪
Sumitomo Mitsui Banking Corp. 三井住友銀行	807,248	P-1	Moody's 穆迪

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(c) Credit and counterparty risk (continued)

(c) 信貸及對手風險(續)

As at 31st December 2021 於二零二一年十二月卅一日

BOCIP HK Dollar Money Market Fund

中銀保誠港元貨幣市場基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Bank 銀行</i>			
Bank of China 中國銀行	71,376	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
BOCI-Prudential Trustee Limited 中銀國際英國保誠信託有限公司	5,584,796	P-1 ¹	Moody's 穆迪

BOCIP China Value Fund 中銀保誠中國價值基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	2,911,152	P-1	Moody's 穆迪
The Bank of New York Mellon	2,761,918	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	828,399,556	P-1	Moody's 穆迪

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(c) Credit and counterparty risk (continued)

(c) 信貸及對手風險(續)

As at 31st December 2021 於二零二一年十二月卅一日

BOCIP China Bond Fund 中銀保誠中國債券基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	5,494,075	P-1	Moody's 穆迪
Standard Chartered Bank, China 中國渣打銀行	6,548,506	A-1	S&P 標準普爾
The Bank of New York Mellon	85	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Standard Chartered Bank, China 中國渣打銀行	190,739,161	A-1	S&P 標準普爾

BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	144,343	P-1	Moody's 穆迪
The Bank of New York Mellon	1,599,559	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	29,307,480	P-1	Moody's 穆迪

BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	36,819	P-1	Moody's 穆迪
The Bank of New York Mellon	7,354,124	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	222,566,542	P-1	Moody's 穆迪

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(c) Credit and counterparty risk (continued)

(c) 信貸及對手風險(續)

As at 31st December 2021 於二零二一年十二月卅一日

BOCIP China Wealth Fund 中銀保誠中國財富基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	10,616	P-1	Moody's 穆迪
The Bank of New York Mellon	592,442	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	15,758,821	P-1	Moody's 穆迪

BOCIP Hong Kong Value Fund 中銀保誠香港價值基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	2,512	P-1	Moody's 穆迪
The Bank of New York Mellon	156,789	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	6,401,711	P-1	Moody's 穆迪

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(c) Credit and counterparty risk (continued)

(c) 信貸及對手風險(續)

As at 31st December 2021 於二零二一年十二月卅一日

BOCIP China Health Care Fund 中銀保誠中國健康護理基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	380,969	P-1	Moody's 穆迪
The Bank of New York Mellon	331,609	P-1	Moody's 穆迪
<i>Custodians 託管人</i>			
Bank of China 中國銀行	5,798,110	P-1	Moody's 穆迪
The Bank of New York Mellon	2,299,687	P-1	Moody's 穆迪

BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	75,296	P-1	Moody's 穆迪
The Bank of New York Mellon	924,475	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	13,123,792	P-1	Moody's 穆迪

BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	45,534	P-1	Moody's 穆迪
The Bank of New York Mellon	7	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	30,547,696	P-1	Moody's 穆迪

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(c) Credit and counterparty risk (continued)

(c) 信貸及對手風險(續)

As at 31st December 2021 於二零二一年十二月卅一日

BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Bank</i> 銀行			
Bank of China 中國銀行	336,222	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
Bank of China 中國銀行	9,346,264	P-1	Moody's 穆迪

BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金

	US\$ 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	4,636	P-1	Moody's 穆迪
The Bank of New York Mellon	966	P-1	Moody's 穆迪
<i>Custodians</i> 託管人			
Bank of China 中國銀行	317,689	P-1	Moody's 穆迪
The Bank of New York Mellon	2,466,743	P-1	Moody's 穆迪

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(c) Credit and counterparty risk (continued)

(c) 信貸及對手風險 (續)

As at 31st December 2021 於二零二一年十二月卅一日

BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金

	US\$ 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	33,936	P-1	Moody's 穆迪
The Bank of New York Mellon	125,395	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	24,683,609	P-1	Moody's 穆迪

BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金

	US\$ 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	1,501,475	P-1	Moody's 穆迪
The Bank of New York Mellon	718,565	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	23,199,120	P-1	Moody's 穆迪

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(c) Credit and counterparty risk (continued)

(c) 信貸及對手風險 (續)

As at 31st December 2021 於二零二一年十二月卅一日

BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Agricultural Bank of China, HK Branch 中國農業銀行香港分行	902,085	P-1	Moody's 穆迪
Bank of China 中國銀行	716,260	P-1	Moody's 穆迪
Chiyu Bank 集友銀行	901,517	P-2	Moody's 穆迪
China CITIC Bank 中信銀行	901,562	P-2	Moody's 穆迪
ICBC Asia 工銀亞洲	901,054	P-1	Moody's 穆迪
Nanyang Commercial Bank 南洋商業銀行	900,849	P-2	Moody's 穆迪

¹ This rating is for BOC Hong Kong (Holdings) Limited that is the intermediate holding company of BOCI-Prudential Trustee Limited.

¹ 本評級乃指中銀香港(控股)有限公司，即中銀國際英國保誠信託有限公司的中介控股公司。

The maximum exposure to credit risk at year/period end is the carrying amount of financial assets as shown on the statement of net assets. None of the assets is impaired nor past due but not impaired.

年／期終所承擔的最高信貸風險為淨資產報表所載財務資產的帳面值。並無資產減值或逾期償還而未減值。

(d) Fair value estimation

The fair value of financial assets traded in active markets (such as publicly traded derivatives and trading securities) are based on quoted market prices at the close of trading on the year end date.

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

(d) 公平值估計

在活躍市場交易的財務資產(如公開買賣的衍生工具和持作買賣用途證券)的公平值是根據年終日所報的市場收市價釐定。

活躍市場指資產可作交易的市場，而交易宗數及交易量足可持續提供價格資料。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(d) Fair value estimation (continued)

The fair value of financial assets that are not traded in an active market is determined by using valuation techniques. The Sub-Funds use a variety of methods and makes assumptions that are based on market conditions existing at each reporting date. Valuation techniques used for non-standardised financial instruments include the use of valuation techniques commonly used by market participants making the maximum use of market inputs and relying as little as possible on entity-specific inputs.

Investments in quoted unlisted collective investment schemes are valued at their last traded prices as provided by the administrators of such schemes. Where last traded prices are not available, investments in these schemes are valued at their net asset value per unit as provided by the administrators of such schemes.

The carrying value of receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Sub-Funds for similar financial instruments.

The fair value hierarchy has the following levels:

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

財務報表附註(續)

8 財務風險管理(續)

(d) 公平值估計(續)

並非在活躍市場上交易的財務資產，其公平價值是以估值技術來釐定。分支基金基於各報告日市場現況採用各種方法和作出假設。估值技術用於非標準化的金融工具，其中包括使用市場參與者常用的估值技術，最大限度地利用市場的數據及盡可能減少依靠個別公司的數據。

於有掛牌非上市集體投資計劃的投資根據該等計劃管理人提供的最後交易價估值。如未能獲得最後交易價，該等計劃的投資根據該等計劃管理人提供的每單位資產淨值估值。

應收帳款及應付帳款之帳面值與其公平值相若。就披露資料而言，財務負債之公平值按分支基金就類似金融工具所得現行市場利率折算日後合約現金流量估計。

公平值計量機制之分級如下：

- 第一級別－輸入數據為實體可於計量日在活躍市場取得相同資產或負債的報價(未經調整)；
- 第二級別－輸入數據為不包括第一級別的可直接或間接觀察之資產或負債報價。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(d) Fair value estimation (continued)

- Level 3 – inputs are unobservable inputs for the asset or liability.

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

The determination of what constitutes 'observable' requires significant judgement by the Sub-Funds. The Sub-Funds consider observable data to be such 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-Funds' assets (by class) measured at fair value at 31st December 2022 and 2021:

財務報表附註(續)

8 財務風險管理(續)

(d) 公平值估計(續)

- 第三級別－輸入數據為不可觀察之資產或負債輸入數據。

公平值計量在公平值計量架構中的分類乃基於對公平值計量整體而言相當重大的最低級別輸入數據而釐定。為此，有關輸入數據之重要性乃根據整體公平值計量評估。如公平值計量所用的可觀察輸入數據需要重大調整，而重大調整乃基於非可觀察輸入數據，則該計量為第三級別計量。評估某一輸入數據對公平值計量整體而言之重要性需要判斷，並考慮資產和負債之特定因素。

確定何謂「可觀察」需要分支基金的重大判斷。分支基金認為可觀察數據指由活躍於相關市場內之獨立來源所提供，並可即時獲得、定期分發或更新、可靠和可核實、不是專有的市場數據。

下表顯示分支基金的資產(分等級)按二零二二年及二零二一年十二月卅一日計量的公平值分級：

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(d) Fair value estimation (continued)

(d) 公平值估計(續)

BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金

As at 31st December 2022 於二零二二年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading:				
持作買賣的財務資產：				
– Collective investment schemes 集體投資計劃	–	5,645,258	–	5,645,258
Total financial assets 總財務資產	–	5,645,258	–	5,645,258

As at 31st December 2021 於二零二一年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading:				
持作買賣的財務資產：				
– Collective investment schemes 集體投資計劃	–	5,584,796	–	5,584,796
Total financial assets 總財務資產	–	5,584,796	–	5,584,796

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(d) Fair value estimation (continued)

(d) 公平值估計 (續)

BOCIP China Value Fund 中銀保誠中國價值基金

As at 31st December 2022 於二零二二年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
Assets				
資產				
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	885,459,120	–	–	885,459,120
– Foreign exchange forward contracts 外匯遠期合約	–	156,625	–	156,625
Total financial assets 總財務資產	<u>885,459,120</u>	<u>156,625</u>	<u>–</u>	<u>885,615,745</u>

As at 31st December 2021 於二零二一年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
Assets				
資產				
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	828,376,028	–	–	828,376,028
– Foreign exchange forward contracts 外匯遠期合約	–	23,528	–	23,528
Total financial assets 總財務資產	<u>828,376,028</u>	<u>23,528</u>	<u>–</u>	<u>828,399,556</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(d) Fair value estimation (continued)

(d) 公平值估計(續)

BOCIP China Bond Fund 中銀保誠中國債券基金

As at 31st December 2022 於二零二二年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
- Debt securities 債務證券	124,965,011	57,939,872	-	182,904,883
Total financial assets 總財務資產	124,965,011	57,939,872	-	182,904,883

As at 31st December 2021 於二零二一年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
- Debt securities 債務證券	124,052,934	66,686,227	-	190,739,161
Total financial assets 總財務資產	124,052,934	66,686,227	-	190,739,161

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(d) Fair value estimation (continued)

(d) 公平值估計(續)

BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金

As at 31st December 2022 於二零二二年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
Assets				
資產				
Financial assets held for trading:				
持作買賣的財務資產:				
- Equity securities 股票證券	28,837,304	-	-	28,837,304
Total financial assets 總財務資產	28,837,304	-	-	28,837,304
Liabilities				
負債				
Financial liabilities held for trading:				
持作買賣的財務負債:				
- Foreign exchange forward contracts				
外匯遠期合約	-	1,160,648	-	1,160,648
Total financial liabilities 總財務負債	-	1,160,648	-	1,160,648

As at 31st December 2021 於二零二一年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
Assets				
資產				
Financial assets held for trading:				
持作買賣的財務資產:				
- Equity securities 股票證券	29,307,480	-	-	29,307,480
Total financial assets 總財務資產	29,307,480	-	-	29,307,480
Liabilities				
負債				
Financial liabilities held for trading:				
持作買賣的財務負債:				
- Foreign exchange forward contracts				
外匯遠期合約	-	37,009	-	37,009
Total financial liabilities 總財務負債	-	37,009	-	37,009

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(d) Fair value estimation (continued)

(d) 公平值估計(續)

BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金

As at 31st December 2022 於二零二二年十二月卅一日

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
Assets	HK\$	HK\$	HK\$	HK\$
資產	港元	港元	港元	港元

Financial assets held for trading:

持作買賣的財務資產：

– Debt securities 債務證券

Total financial assets 總財務資產

As at 31st December 2021 於二零二一年十二月卅一日

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
Assets	HK\$	HK\$	HK\$	HK\$
資產	港元	港元	港元	港元

Financial assets held for trading:

持作買賣的財務資產：

– Debt securities 債務證券

Total financial assets 總財務資產

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(d) Fair value estimation (continued)

BOCIP China Wealth Fund 中銀保誠中國財富基金

As at 31st December 2022 於二零二二年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	12,417,158	–	–	12,417,158
– Foreign exchange forward contracts 外匯遠期合約	–	221	–	221
Total financial assets 總財務資產	12,417,158	221	–	12,417,379

As at 31st December 2021 於二零二一年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	15,758,756	–	–	15,758,756
– Foreign exchange forward contracts 外匯遠期合約	–	65	–	65
Total financial assets 總財務資產	15,758,756	65	–	15,758,821

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(d) Fair value estimation (continued)

BOCIP Hong Kong Value Fund 中銀保誠香港價值基金

As at 31st December 2022 於二零二二年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	6,461,487	–	–	6,461,487
– Foreign exchange forward contracts 外匯遠期合約	–	241	–	241
Total financial assets 總財務資產	6,461,487	241	–	6,461,728

As at 31st December 2021 於二零二一年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	6,401,656	–	–	6,401,656
– Foreign exchange forward contracts 外匯遠期合約	–	55	–	55
Total financial assets 總財務資產	6,401,656	55	–	6,401,711

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(d) Fair value estimation (continued)

(d) 公平值估計(續)

BOCIP China Health Care Fund 中銀保誠中國健康護理基金

As at 31st December 2022 於二零二二年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
- Equity securities 股票證券	6,074,302	-	-	6,074,302
Total financial assets 總財務資產	6,074,302	-	-	6,074,302

As at 31st December 2021 於二零二一年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
- Equity securities 股票證券	8,097,797	-	-	8,097,797
Total financial assets 總財務資產	8,097,797	-	-	8,097,797

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(d) Fair value estimation (continued)

(d) 公平值估計(續)

BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金

As at 31st December 2022 於二零二二年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
– Equity securities 股票證券	14,141,126	–	–	14,141,126
– Real estate investment trust 房地產投資信託基金	668,190	–	–	668,190
Total financial assets 總財務資產	14,809,316	–	–	14,809,316

As at 31st December 2021 於二零二一年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
– Equity securities 股票證券	12,754,842	–	–	12,754,842
– Real estate investment trust 房地產投資信託基金	368,950	–	–	368,950
Total financial assets 總財務資產	13,123,792	–	–	13,123,792

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(d) Fair value estimation (continued)

(d) 公平值估計(續)

BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金

As at 31st December 2022 於二零二二年十二月卅一日

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
Assets	HK\$	HK\$	HK\$	HK\$
資產	港元	港元	港元	港元
Financial assets held for trading:				
持作買賣的財務資產：				
- Equity securities 股票證券	30,871,467	-	-	30,871,467
Total financial assets 總財務資產	30,871,467	-	-	30,871,467

As at 31st December 2021 於二零二一年十二月卅一日

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
Assets	HK\$	HK\$	HK\$	HK\$
資產	港元	港元	港元	港元
Financial assets held for trading:				
持作買賣的財務資產：				
- Equity securities 股票證券	30,111,240	-	436,456	30,547,696
Total financial assets 總財務資產	30,111,240	-	436,456	30,547,696

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(d) Fair value estimation (continued)

(d) 公平值估計(續)

BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金

As at 31st December 2022 於二零二二年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
- Equity securities 股票證券	7,012,624	-	-	7,012,624
Total financial assets 總財務資產	7,012,624	-	-	7,012,624

As at 31st December 2021 於二零二一年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
- Equity securities 股票證券	9,346,264	-	-	9,346,264
Total financial assets 總財務資產	9,346,264	-	-	9,346,264

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(d) Fair value estimation (continued)

(d) 公平值估計(續)

BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金

As at 31st December 2022 於二零二二年十二月卅一日

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
Assets	US\$	US\$	US\$	US\$
資產	美元	美元	美元	美元
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	2,013,341	–	–	2,013,341
– Real estate investment trust				
房地產投資信託基金	115,378	–	–	115,378
– Collective investment schemes				
集體投資計劃	213,817	–	–	213,817
Total financial assets 總財務資產	2,342,536	–	–	2,342,536

As at 31st December 2021 於二零二一年十二月卅一日

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
Assets	US\$	US\$	US\$	US\$
資產	美元	美元	美元	美元
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	2,348,879	–	–	2,348,879
– Real estate investment trust				
房地產投資信託基金	127,349	–	–	127,349
– Collective investment schemes				
集體投資計劃	308,204	–	–	308,204
Total financial assets 總財務資產	2,784,432	–	–	2,784,432

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(d) Fair value estimation (continued)

(d) 公平值估計 (續)

BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金

As at 31st December 2022 於二零二二年十二月卅一日

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
Assets	US\$	US\$	US\$	US\$
資產	美元	美元	美元	美元
Financial assets held for trading:				
持作買賣的財務資產：				
– Debt securities 債務證券	–	23,707,656	–	23,707,656
Total financial assets 總財務資產	–	23,707,656	–	23,707,656

As at 31st December 2021 於二零二一年十二月卅一日

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
Assets	US\$	US\$	US\$	US\$
資產	美元	美元	美元	美元
Financial assets held for trading:				
持作買賣的財務資產：				
– Debt securities 債務證券	–	24,683,609	–	24,683,609
Total financial assets 總財務資產	–	24,683,609	–	24,683,609

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(d) Fair value estimation (continued)

(d) 公平值估計 (續)

BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金

As at 31st December 2022 於二零二二年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
Financial assets held for trading: 持作買賣的財務資產：				
- Debt securities 債務證券	-	20,477,073	-	20,477,073
Total financial assets 總財務資產	-	20,477,073	-	20,477,073

As at 31st December 2021 於二零二一年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
Financial assets held for trading: 持作買賣的財務資產：				
- Debt securities 債務證券	-	23,199,120	-	23,199,120
Total financial assets 總財務資產	-	23,199,120	-	23,199,120

Investments whose values are based on quoted market prices in active markets, and therefore classified within Level 1, include active listed equity securities, real estate investment trust and certain listed debt securities. The Sub-Funds do not adjust the quoted price for these instruments.

由於投資價值是基於活躍市場的報價，因此屬第一級別，並包括活躍上市股票證券、房地產投資信託及部分上市債務證券。分支基金沒有調整這些工具的報價。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(d) Fair value estimation (continued)

Financial instruments that trade in markets that are not considered to be active and are valued based on quoted market prices, dealer quotations or alternative pricing sources supported by observable inputs are classified within Level 2. These include collective investment schemes, certain quoted debt securities and foreign currency forward contracts. As Level 2 investments include positions that are not traded in active markets and/or are subject to transfer restrictions, valuation may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information. Investments classified within Level 3 have significant unobservable inputs, as they trade infrequently.

Transfers between Level 1 and Level 3

As at 31st December 2021, a listed equity of HK\$436,456 was transferred out from Level 1 to Level 3 as it was temporarily suspended from trading as at 31st December 2021. As at 31st December 2022, the listed equity has been reclassified to Level 1 due to resumption of trading in 2022.

Transfers between levels of the fair value hierarchy, are deemed to have occurred at the end of the reporting period. As it was deemed that the impact of reasonable changes in unobservable inputs would not be significant, the quantitative analysis was not presented.

The assets and liabilities excluding the financial assets at fair value through profit or loss included in the statement of net assets are carried at amortised cost; their carrying values are a reasonable approximation of fair value.

財務報表附註(續)

8 財務風險管理(續)

(d) 公平值估計(續)

於不視為活躍的市場內交易的金融工具，由於其價值是基於市場報價、經紀商報價或其他有可觀察輸入支持的報價來源，因此屬第二級別，其中包括集體投資計劃、部分掛牌債務證券及外匯遠期合約。屬第二級等級的投資持倉如並非於活躍市場買賣及／或轉讓受到限制，則估值可能會根據一般現有的市場資料調整，以反映非流通性及／或不可轉讓性。屬第三級別的投資因為不常交易，因此有重大非可觀察輸入。

第一級與第三級之間的轉移

於二零二一年十二月卅一日，一隻價值436,456港元的上市股票於二零二一年十二月卅一日因暫停買賣，由第一級轉為第三級。於二零二二年十二月卅一日，上市股票因於二零二二年恢復交易而重新分類為第一級。

本報告期末已完成於公平值計量機制轉換不同分級水平。由於並無重大非可觀察輸入的合理變化影響，因此並未呈列定量分析。

按公平值透過損益列帳的財務資產以外的資產及負債於淨資產報表按攤銷成本入帳；其帳面值為公平值之合理近似值。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(e) Capital risk management

The capital of the Sub-Funds is represented by the net assets attributable to unitholders. The amount of net assets attributable to unitholders can change significantly on a daily basis, as the Sub-Funds are subject to daily subscriptions and redemptions at the discretion of unitholders.

The Sub-Funds' objective when managing capital is to safeguard the Sub-Funds' ability to continue as a going concern in order to provide returns for unitholders and benefits for other stakeholders and maintain a strong capital base to support the investment activities of the Sub-Funds.

In order to maintain or adjust the capital structure, the Sub-Funds' policy is to perform the following:

- monitor the level of daily subscriptions and redemptions relative to the liquid assets; and
- redeem and issue new units in accordance with the trust deed of the Fund.

The Trustee and the Manager monitor capital on the basis of the value of net assets attributable to unitholders.

財務報表附註(續)

8 財務風險管理(續)

(e) 資本風險管理

分支基金的資本指單位投資者應佔的淨資產。單位投資者應佔的淨資產金額每日可以顯著變動，因分支基金可由單位投資者每日選擇認購及贖回。

分支基金管理資本的目的為保障分支基金繼續以持續經營方式為單位投資者提供回報以及為其他利益相關者帶來利益，並且維持穩健資本基礎以支持分支基金進行投資活動。

為維持或調整資本結構，分支基金的政策是執行以下事項：

- 每日監察有關流動資產認購及贖回水平；及
- 按照基金的信託契約贖回及發行新單位。

受託人及基金經理根據單位投資者應佔的淨資產值監察資本。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

9 Number of units in issue and the net asset value per unit

9 已發行單位數目及每單位淨資產值

		BOCIP HK Dollar		BOCIP	
	Note	Money Market Fund		China Value Fund	
	附註	中銀保誠港元貨幣市場基金		中銀保誠中國價值基金	
		2022	2021	2022	2021
		二零二二年	二零二一年	二零二二年	二零二一年
		HK\$	HK\$	HK\$	HK\$
		港元	港元	港元	港元
Units in issue 已發行單位					
Class A A類	9	505,234.3158	500,000.0000	157,861,828.7052	133,829,712.2594
Class A – RMB Hedged Currency Class Units					
A類 – 人民幣對沖貨幣類別單位	9	–	–	2,193,371.3203	1,305,868.4784
Class A – RMB A類 – 人民幣	9	–	–	–	–
Class B B類	9	–	–	–	–
Class C C類	9	–	–	–	–
Net asset value as at 31st December					
attributable to 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		5,790,018	5,657,358	867,239,778	819,737,704
Class A – RMB Hedged Currency Class Units					
A類 – 人民幣對沖貨幣類別單位		–	–	17,927,018	12,936,307
Class A – RMB A類 – 人民幣		–	–	–	–
Class B B類		–	–	–	–
Class C C類		–	–	–	–
		5,790,018	5,657,358	885,166,796	832,674,011
Net asset value per unit 每單位淨資產值					
Class A A類		11.4601	11.3147	5.4937	6.1252
Class A – RMB Hedged Currency Class Units					
A類 – 人民幣對沖貨幣類別單位		–	–	8.1733	9.9063
Class A – RMB A類 – 人民幣		–	–	–	–
Class B B類		–	–	–	–
Class C C類		–	–	–	–
Net asset value per unit (RMB)					
每單位淨資產值 (人民幣)					
Class A – RMB Hedged Currency Class Units					
A類 – 人民幣對沖貨幣類別單位		–	–	7.2454	8.0801
Class A – RMB A類 – 人民幣		–	–	–	–

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位淨資產值 (續)

		BOCIP China Bond Fund		BOCIP Japan Small & Mid Cap Opportunity Fund	
	Note	中銀保誠中國債券基金		中銀保誠日本中小企業機遇基金	
	附註	2022	2021	2022	2021
		二零二二年	二零二一年	二零二二年	二零二一年
		HK\$	HK\$	HK\$	HK\$
		港元	港元	港元	港元
Units in issue 已發行單位					
Class A A類	9	-	-	1,355,343.4541	1,378,497.1541
Class B B類	9	-	-	-	-
Class C C類	9	17,388,534.8483	17,388,534.8483	-	-
Net asset value as at 31st December					
attributable to 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		-	-	28,963,050	31,049,073
Class B B類		-	-	-	-
Class C C類		191,669,120	205,693,902	-	-
		191,669,120	205,693,902	28,963,050	31,049,073
Net asset value per unit 每單位淨資產值					
Class A A類		-	-	21.3695	22.5239
Class B B類		-	-	-	-
Class C C類		11.0227	11.8293	-	-

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位淨資產值 (續)

	Note 附註	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
		2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
Units in issue 已發行單位					
Class A A類	9	26,360,325.9337	25,833,803.2865	2,447,527.0471	2,330,712.3989
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位	9	-	-	4,078.2294	3,946.0226
Class B B類	9	-	-	-	-
Class C C類	9	-	-	-	-
Net asset value as at 31st December attributable to 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		215,966,576	231,904,344	12,758,148	16,322,803
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		-	-	25,588	36,556
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>215,966,576</u>	<u>231,904,344</u>	<u>12,783,736</u>	<u>16,359,359</u>
Net asset value per unit 每單位淨資產值					
Class A A類		8.1929	8.9768	5.2127	7.0034
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		-	-	6.2742	9.2641
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net asset value per unit (RMB) 每單位淨資產值 (人民幣)					
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		-	-	5.5619	7.5563
		<u>-</u>	<u>-</u>	<u>5.5619</u>	<u>7.5563</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位淨資產值 (續)

	Note 附註	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
		2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
Units in issue 已發行單位					
Class A A類	9	812,228.1877	772,459.1428	1,034,215.9178	1,035,050.4818
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位	9	2,971.9272	2,894.7066	-	-
Class B B類	9	-	-	-	-
Class C C類	9	-	-	-	-
Net asset value as at 31st December attributable to 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		6,468,080	6,532,828	6,203,384	8,807,864
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		27,664	31,132	-	-
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>6,495,744</u>	<u>6,563,960</u>	<u>6,203,384</u>	<u>8,807,864</u>
Net asset value per unit 每單位淨資產值					
Class A A類		7.9634	8.4572	5.9982	8.5096
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		9.3086	10.7548	-	-
Class B B類		-	-	-	-
Class C C類		-	-	-	-
Net asset value per unit (RMB) 每單位淨資產值 (人民幣)					
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		<u>8.2518</u>	<u>8.7722</u>	<u>-</u>	<u>-</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位淨資產值 (續)

	Note 附註	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
		2022	2021	2022	2021
		二零二二年	二零二一年	二零二二年	二零二一年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Units in issue 已發行單位					
Class A A類	9	1,156,397.7136	912,746.2954	6,416,514.2590	4,133,109.0511
Class B B類	9	-	-	-	-
Class C C類	9	-	-	-	-
Net asset value as at 31st December attributable to 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		15,930,715	13,199,916	30,982,828	30,590,141
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>15,930,715</u>	<u>13,199,916</u>	<u>30,982,828</u>	<u>30,590,141</u>
Net asset value per unit 每單位淨資產值					
Class A A類		13.7762	14.4618	4.8286	7.4012
Class B B類		-	-	-	-
Class C C類		-	-	-	-

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位淨資產值 (續)

	Note 附註	BOCIP Shenzhen Growth Fund		BOCIP Asia Quality Equity Fund	
		中銀保誠深圳增長基金		中銀保誠亞洲優質股票基金	
		2022	2021	2022	2021
		二零二二年	二零二一年	二零二二年	二零二一年
		HK\$	HK\$	US\$	US\$
		港元	港元	美元	美元
Units in issue 已發行單位					
Class A A類	9	868,136.4178	854,225.2666	305,896.4718	297,556.4918
Class B B類	9	-	-	-	-
Class C C類	9	-	-	-	-
Net asset value as at 31st December					
attributable to 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		7,051,496	9,681,487	2,352,806	2,797,314
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>7,051,496</u>	<u>9,681,487</u>	<u>2,352,806</u>	<u>2,797,314</u>
Net asset value per unit 每單位淨資產值					
Class A A類		8.1226	11.3336	7.6915	9.4010
Class B B類		-	-	-	-
Class C C類		-	-	-	-

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位淨資產值 (續)

		BOCIP USD Short Duration		BOCIP Flexi USD Bond Fund	
	Note	Bond Fund		USD Bond Fund	
	附註	中銀保誠美元短存續期債券基金		中銀保誠美元靈活債券基金	
		2022	2021	2022	2021
		二零二二年	二零二一年	二零二二年	二零二一年
		US\$	US\$	US\$	US\$
		美元	美元	美元	美元
Units in issue 已發行單位					
Class A A類	9	2,580,839.4943	2,529,457.7326	2,811,894.3346	2,700,305.5648
Class B B類	9	-	-	-	-
Class C C類	9	-	-	-	-
Net asset value as at 31st December					
attributable to 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		23,994,027	24,984,882	22,006,969	25,721,846
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		23,994,027	24,984,882	22,006,969	25,721,846
Net asset value per unit 每單位淨資產值					
Class A A類		9.2970	9.8776	7.8264	9.5255
Class B B類		-	-	-	-
Class C C類		-	-	-	-

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位淨資產值 (續)

	Note 附註	BOCIP Short Term HKD Money Market Fund	
		中銀保誠短期港元貨幣市場基金	
		2022	2021
		二零二二年	二零二一年
		HK\$ 港元	HK\$ 港元
Units in issue 已發行單位			
Class A A類	9	511,898.4306	521,897.0307
Class B B類	9	—	—
Class C C類	9	—	—
Net asset value as at 31st December attributable to			
於十二月卅一日下列類別單位的應佔淨資產值			
Class A A類		5,191,432	5,224,103
Class B B類		—	—
Class C C類		—	—
		<u>5,191,432</u>	<u>5,224,103</u>
Net asset value per unit 每單位淨資產值			
Class A A類		10.1415	10.0098
Class B B類		—	—
Class C C類		—	—

For BOCIP China Bond Fund, there were no Class A and Class B units in issue during the years ended 31st December 2022 and 2021. For other Sub-Funds, there were no Class B and Class C units in issue during the years ended 31st December 2022 and 2021. For the years ended 31st December 2022 and 2021, only BOCIP China Value Fund, BOCIP China Wealth Fund and BOCIP Hong Kong Value Fund issued Class A – RMB Hedged Currency Class Units.

中銀保誠中國債券基金於截至二零二二年及二零二一年十二月卅一日止年度內沒有發行A類和B類單位。其他分支基金於截至二零二二年及二零二一年十二月卅一日止年度內沒有發行B類及C類單位。於截至二零二二年及二零二一年十二月卅一日止年度，僅中銀保誠中國價值基金、中銀保誠中國財富基金及中銀保誠香港價值基金發行A類—人民幣對沖貨幣類別單位。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons

Connected persons of the Manager and Trustee are those as defined in the SFC Code. All transactions entered into during the year between the Sub-Funds and the Manager and Trustee and its connected persons were carried out in the normal course of business and on normal commercial terms. To the best of the Manager's and Trustee's knowledge, the Sub-Funds do not have any other transactions with connected persons except for what is disclosed in Note 4, Note 11 and below.

(a) Bank balances with a connected person of the Manager and Trustee

Bank balances maintained with the connected person of the Manager and Trustee as at 31st December 2022 and 2021 were as follows:

財務報表附註 (續)

10 與基金經理、信託人及託管人與其關連人士的交易

基金經理及信託人的關連人士指證監會守則中所界定的聯繫人士。本年度所有由分支基金與基金經理及信託人與其關連人士進行的交易，均於一般業務範圍內按正常商業條款進行。就基金經理及信託人所知，除附註4、附註11及下文所披露者外，分支基金並無與關連人士進行任何其他交易。

(a) 與基金經理及信託人的關連人士的銀行結餘

於二零二二年及二零二一年十二月卅一日，與基金經理及信託人的關連人士的銀行結餘如下：

	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	143,563	71,376
BOCIP China Value Fund 中銀保誠中國價值基金	430,118	2,911,152
BOCIP China Bond Fund 中銀保誠中國債券基金	998,958	5,494,075
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	289,258	144,343
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	513,905	36,819
BOCIP China Wealth Fund 中銀保誠中國財富基金	97,403	10,616
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	697	2,512
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	110,110	380,969
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波動股票基金	27,636	75,296
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	114,677	45,534
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	39,623	336,222
BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金	798,745	716,260

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

(a) Bank balances with a connected person of the Manager and Trustee (continued)

(a) 與基金經理及信託人的關連人士的銀行結餘 (續)

	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	6,312	4,636
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	48,589	33,936
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	211,719	1,501,475

(b) Interest income earned from bank balances with a connected person of the Manager and Trustee

(b) 與基金經理及信託人的關連人士的銀行結餘所賺取的利息收入

Interest income earned from bank balances maintained with a connected person of the Manager and Trustee as at 31st December 2022 and 2021 were as follows:

於二零二二年及二零二一年十二月卅一日，與基金經理及信託人的關連人士維持銀行結餘所賺取的利息收入如下：

	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	294	49
BOCIP China Value Fund 中銀保誠中國價值基金	7,948	7,296
BOCIP China Bond Fund 中銀保誠中國債券基金	6,968	911
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	1,659	246
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	803	142
BOCIP China Wealth Fund 中銀保誠中國財富基金	66	123
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	231	7
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	312	229
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	74	84
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	634	703
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	472	467
BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金	1,674	8,377

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

(b) Interest income earned from bank balances with a connected person of the Manager and Trustee (continued)

	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	16	8
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	163	25
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	1,492	27

(c) Holdings in the Sub-Funds

The Sub-Funds allow the Manager and Trustee, its connected persons and other funds managed by the Manager and Trustee to subscribe for, and redeem, units in the Sub-Funds. As at 31st December 2022 and 2021, no units were held by the Manager and Trustee and its connected persons.

財務報表附註 (續)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

(b) 與基金經理及信託人的關連人士的銀行結餘所賺取的利息收入 (續)

(c) 持有分支基金單位

分支基金容許基金經理及信託人、其關連人士及由基金經理及信託人管理的其他基金認購和贖回分支基金的單位。於二零二二年及二零二一年十二月卅一日，基金經理及信託人及其關連人士並無持有單位。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

(c) Holdings in the Sub-Funds (continued)

Certain other funds managed by the Manager invested in certain Sub-Funds. The number of shares and the amount of transactions invested by the respective other funds as at 31st December 2022 were as follows:

	Closing holdings as at 31st December 2022 截至二零二二年 十二月卅一日的 期末持股量	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Market value as at 31st December 2022 截至二零二二年 十二月卅一日的 市值 HK\$ 港元	Distribution for the year ended 31st December 2022 截至二零二二年 十二月卅一日止 年度的派息 HK\$ 港元
BOCIP HK Dollar Money Market Fund					
中銀保誠港元貨幣市場基金					
BOCI-Prudential Provident Fund Schemes Investment Fund	500,000	-	-	5,730,000	-
BOCIP China Bond Fund 中銀保誠中國債券基金					
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	17,388,535	-	-	191,668,603	-
BOCIP Japan Small & Mid Cap Opportunity Fund					
中銀保誠日本中小企業機遇基金					
BOCHK Global Equity Fund 中銀香港環球股票基金	1,096,792	-	(611,375)	23,437,901	-
BOCHK Japan Equity Fund 中銀香港日本股票基金	248,614	-	-	5,312,764	-
BOCIP Flexi HKD Income Fund					
中銀保誠港元靈活收益基金					
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	26,360,326	4,392,662	-	215,954,334	4,392,662 ²
BOCIP China Wealth Fund 中銀保誠中國財富基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	1,284,226	380,870	-	6,694,282	380,870 ²
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	815,583	241,882	-	4,251,392	241,882 ²
BOCHK Conservative Growth Fund 中銀香港保守增長基金	247,718	73,467	-	1,291,280	73,467 ²

財務報表附註 (續)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

(c) 持有分支基金單位 (續)

基金經理管理的若干其他基金投資於若干分支基金。其他各個基金於二零二二年十二月卅一日所投資的股份數量和交易金額如下：

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

(c) Holdings in the Sub-Funds (continued)

財務報表附註 (續)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

(c) 持有分支基金單位 (續)

	Closing holdings as at 31st December 2022 截至二零二二年 十二月卅一日的 期末持股量	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Market value as at 31st December 2022 截至二零二二年 十二月卅一日的 市值 HK\$ 港元	Distribution for the year ended 31st December 2022 截至二零二二年 十二月卅一日止 年度的派息 HK\$ 港元
BOCIP Hong Kong Value Fund					
中銀保誠香港價值基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	374,566	149,894	-	2,982,820	149,894 ²
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	333,572	133,489	-	2,656,371	133,489 ²
BOCHK Conservative Growth Fund					
中銀香港保守增長基金	104,090	41,654	-	828,908	41,654 ²
BOCIP China Health Care Fund					
中銀保誠中國健康護理基金					
BOCHK China Consumption Growth Fund					
中銀香港中國豐盛消費基金	1,004,447	-	-	6,024,876	139,216
BOCIP Hong Kong Low Volatility Equity Fund					
中銀保誠香港低波幅股票基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	273,172	-	-	3,763,278	-
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	235,497	-	-	3,244,260	-
BOCHK Conservative Growth Fund					
中銀香港保守增長基金	79,146	-	-	1,090,327	-
BOCIP China-A Small and Mid Cap Fund					
中銀保誠中國A股中小企業基金					
BOCHK China Equity Fund 中銀香港中國股票基金	6,391,867	15,656,356	-	30,863,767	656,356 ²
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金					
BOCHK China Golden Dragon Fund					
中銀香港中國金龍基金	868,136	128,826	-	7,051,525	128,826 ²
BOCIP Short Term HKD Money Market Fund					
中銀保誠短期港元貨幣市場基金					
BOCI-Prudential Provident Fund Schemes					
Investment Fund	500,000	-	-	5,070,200	-

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

(c) Holdings in the Sub-Funds (continued)

	Closing holdings as at 31st December 2022 截至二零二二年 十二月卅一日的 期末持股量	Purchase 買入 US\$ ¹ 美元 ¹	Sales 出售 US\$ ¹ 美元 ¹	Market value as at 31st December 2022 截至二零二二年 十二月卅一日的 市值 US\$ ¹ 美元 ¹	Distribution for the year ended 31st December 2022 截至二零二二年 十二月卅一日止 年度的派息 US\$ ¹ 美元 ¹
BOCIP Asia Quality Equity Fund					
中銀保誠亞洲優質股票基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	193,574	43,722	-	1,488,875	43,722 ²
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	94,642	21,377	-	727,943	21,377 ²
BOCHK Conservative Growth Fund 中銀香港保守增長基金	17,680	3,993	-	135,986	3,993 ²
BOCIP USD Short Duration Bond Fund					
中銀保誠美元短存續期債券基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	63,893	12,044	-	593,992	12,044 ²
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	290,474	54,753	-	2,700,452	54,753 ²
BOCHK Conservative Growth Fund 中銀香港保守增長基金	576,281	108,627	-	5,357,508	108,627 ²
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	1,650,192	311,054	-	15,341,339	311,054 ²
BOCIP Flexi USD Bond Fund					
中銀保誠美元靈活債券基金					
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	2,811,894	895,446	-	22,004,479	895,446 ²

Note 1: Only the BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund are measured in US\$.

Note 2: Certain distributions provided during the year ended 31st December 2022 will be fully re-invested back to the Sub-Funds as additional purchases.

財務報表附註 (續)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

(c) 持有分支基金單位 (續)

附註 1：僅中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金以美元計值。

附註 2：截至二零二二年十二月卅一止年度提供的若干派息將作為額外買入而全數再投資分支基金。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

(c) Holdings in the Sub-Funds (continued)

Certain other funds managed by the Manager invested in certain Sub-Funds. The number of shares and the amount of transactions invested by the respective other funds as at 31st December 2021 were as follows:

	Closing holdings as at 31st December 2021 截至二零二一年 十二月卅一日的 期末持股量	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Market value as at 31st December 2021 截至二零二一年 十二月卅一日的 市值 HK\$ 港元	Distribution for the year/ period ended 31st December 2021 截至二零二一年 十二月卅一日止 年度/期間的派息 HK\$ 港元
BOCIP HK Dollar Money Market Fund					
中銀保誠港元貨幣市場基金					
BOCI-Prudential Provident Fund Schemes Investment Fund	500,000	-	-	5,657,350	-
BOCIP China Bond Fund 中銀保誠中國債券基金					
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	17,388,535	-	-	205,694,195	-
BOCIP Japan Small & Mid Cap Opportunity Fund					
中銀保誠日本中小企業機遇基金					
BOCHK Global Equity Fund 中銀香港環球股票基金	1,125,654	-	-	25,354,107	-
BOCHK Japan Equity Fund 中銀香港日本股票基金	248,614	-	-	5,599,764	-
BOCIP Flexi HKD Income Fund					
中銀保誠港元靈活收益基金					
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	25,833,803	4,785,847	-	231,904,885	4,785,847 ²
BOCIP China Wealth Fund 中銀保誠中國財富基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	1,220,322	541,874	-	8,546,400	541,874 ²
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	774,999	344,132	-	5,427,631	344,132 ²
BOCHK Conservative Growth Fund 中銀香港保守增長基金	235,391	104,524	-	1,648,540	104,524 ²

財務報表附註 (續)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

(c) 持有分支基金單位 (續)

基金經理管理的若干其他基金投資於若干分支基金。其他各個基金於二零二一年十二月卅一日所投資的股份數量和交易金額如下：

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

(c) Holdings in the Sub-Funds (continued)

財務報表附註 (續)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

(c) 持有分支基金單位 (續)

	Closing holdings as at 31st December 2021 截至二零二一年 十二月卅一日的 期末持股量	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Market value as at 31st December 2021 截至二零二一年 十二月卅一日的 市值 HK\$ 港元	Distribution for the year/ period ended 31st December 2021 截至二零二一年 十二月卅一日止 年度/期間的派息 HK\$ 港元
BOCIP Hong Kong Value Fund					
中銀保誠香港價值基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	356,226	152,548	-	3,012,677	152,548 ²
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	317,240	135,852	-	2,682,960	135,852 ²
BOCHK Conservative Growth Fund					
中銀香港保守增長基金	98,993	42,392	-	837,205	42,392 ²
BOCIP China Health Care Fund					
中銀保誠中國健康護理基金					
BOCHK China Consumption Growth Fund					
中銀香港中國豐盛消費基金	1,004,447	5,400,000	-	8,547,445	196,854 ²
BOCIP Hong Kong Low Volatility Equity Fund					
中銀保誠香港低波幅股票基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	273,172	-	-	3,950,565	-
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	235,497	-	-	3,405,717	-
BOCHK Conservative Growth Fund					
中銀香港保守增長基金	79,146	-	-	1,144,589	-
BOCIP China-A Small and Mid Cap Fund					
中銀保誠中國A股中小企業基金					
BOCHK China Equity Fund 中銀香港中國股票基金	4,108,461	547,710	-	30,407,545	547,710 ²
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金					
BOCHK China Golden Dragon Fund					
中銀香港中國金龍基金	854,225	166,279	-	9,681,447	166,279 ²
BOCIP Short Term HKD Money Market Fund³					
中銀保誠短期港元貨幣市場基金 ³					
BOCI-Prudential Provident Fund Schemes					
Investment Fund	500,000	5,000,000	-	5,004,900	-

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

(c) Holdings in the Sub-Funds (continued)

財務報表附註(續)

10 與基金經理、信託人及託管人與其關連人士的交易(續)

(c) 持有分支基金單位(續)

	Closing holdings as at 31st December 2021 截至二零二一年 十二月卅一日的 期末持股量	Purchase 買入 US\$ ¹ 美元 ¹	Sales 出售 US\$ ¹ 美元 ¹	Market value as at 31st December 2021 截至二零二一年 十二月卅一日的 市值 US\$ ¹ 美元 ¹	Distribution for the year/ period ended 31st December 2021 截至二零二一年 十二月卅一日止 年度/期間的派息 US\$ ¹ 美元 ¹
BOCIP Asia Quality Equity Fund					
中銀保誠亞洲優質股票基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	188,296	50,044	(364,323)	1,770,175	50,044 ²
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	92,062	60,737	(241,708)	865,476	24,468 ²
BOCHK Conservative Growth Fund					
中銀香港保守增長基金	17,198	11,764	(57,583)	161,678	4,571 ²
BOCIP USD Short Duration Bond Fund					
中銀保誠美元短存續期債券基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	62,621	38,760	(235,016)	618,543	14,020 ²
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	284,691	172,417	(921,592)	2,812,066	63,738 ²
BOCHK Conservative Growth Fund					
中銀香港保守增長基金	564,807	342,861	(1,905,700)	5,578,942	126,451 ²
BOCHK Hong Kong Dollar Income Fund					
中銀香港港元收入基金	1,617,338	838,338	-	15,975,421	362,096 ²
BOCIP Flexi USD Bond Fund					
中銀保誠美元靈活債券基金					
BOCHK Hong Kong Dollar Income Fund					
中銀香港港元收入基金	2,700,306	2,039,349	-	25,721,761	1,090,218 ²

Note 1: Only the BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund are measured in US\$.

Note 2: Certain distributions provided during the year/period ended 31st December 2021 will be fully re-invested back to the Sub-Funds as additional purchases.

Note 3: For BOCIP Short Term HKD Money Market Fund, the date of commencement of operations is 5th March 2021. The transactions for purchase and sales included the period from 5th March 2021 to 31st December 2021.

附註1: 僅中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金以美元計值。

附註2: 截至二零二一年十二月卅一日止年度/期間提供的若干派息將作為額外買入而全數再投資分支基金。

附註3: 中銀保誠短期港元貨幣市場基金開始經營之日為二零二一年三月五日。買入及出售交易涵蓋二零二一年三月五日至二零二一年十二月卅一日期間。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

(d) Investments in securities issued by a connected person of the Manager and Trustee

Certain Sub-Funds invested in listed equity securities and quoted debt securities issued by connected persons of the Manager and Trustee. The number of shares and the amount invested by the respective Sub-Funds as at 31st December 2022 were as follows:

	Closing holdings as at 31st December 2022 截至二零二二年 十二月卅一日的 期末持股量	Market value as at 1st January 2022 截至二零二二年 一月一日的 市值 HK\$ 港元	Purchase 買入 HK\$ 港元			Market value as at 31st December 2022 截至二零二二年 十二月卅一日的 市值 HK\$ 港元	% of net assets as at 31st December 2022 截至二零二二年 十二月卅一日的 佔資產淨值之 百分比
				Sales 出售 HK\$ 港元	Net gains/ (losses) on the investments 投資淨收益/ (虧損) HK\$ 港元		
BOCIP HK Dollar Money Market Fund							
中銀保誠港元貨幣市場基金							
BOCHK HK Dollar Money Market Fund							
中銀香港港元貨幣市場基金	456,658	5,584,796	-	-	60,462	5,645,258	97.50%
BOCIP China Value Fund							
中銀保誠中國價值基金							
Bank of China Limited 中國銀行股份有限公司	9,816,000	27,582,960	-	-	294,480	27,877,440	3.15%
BOCIP Flexi HKD Income Fund							
中銀保誠港元靈活收益基金							
Bank of China Ltd/Hong Kong 1.33% S/A 17FEB2024	4,000,000	-	4,000,000	-	(160,520)	3,839,480	1.78%

財務報表附註 (續)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

(d) 與基金經理及信託人的關連人士發行的證券投資

若干分支基金投資於基金經理及信託人的關連人士所發行的上市股票證券及掛牌債務證券。相關分支基金於二零二二年十二月卅一日所投資的股份數目及投資金額如下：

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

(d) Investments in securities issued by a connected person of the Manager and Trustee (continued)

財務報表附註(續)

10 與基金經理、信託人及託管人與其關連人士的交易(續)

(d) 與基金經理及信託人的關連人士發行的證券投資(續)

	Closing holdings as at 31st December 2022 截至二零二二年 十二月卅一日的 期末持股量	Market value as at 1st January 2022 截至二零二二年 一月一日的 市值 HK\$ 港元	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Net gains/ (losses) on the investments 投資淨收益/ (虧損) HK\$ 港元	Market value as at 31st December 2022 截至二零二二年 十二月卅一日的 市值 HK\$ 港元	% of net assets as at 31st December 2022 截至二零二二年 十二月卅一日的 佔資產淨值之 百分比
BOCIP China Wealth Fund							
中銀保誠中國財富基金							
Bank of China Limited							
中國銀行股份有限公司	150,000	899,200	-	(484,700)	11,500	426,000	3.33%
BOCIP Hong Kong Value Fund							
中銀保誠香港價值基金							
Bank of China Limited							
中國銀行股份有限公司	48,000	134,880	-	-	1,440	136,320	2.10%
BOC Aviation Ltd							
中銀航空租賃有限公司	1,700	97,070	-	-	13,685	110,755	1.71%
BOC Hong Kong (Holdings) Limited							
中銀香港(控股)有限公司	12,500	319,375	-	-	13,125	332,500	5.12%
BOCIP Hong Kong Low Volatility Equity Fund							
中銀保誠香港低波動股票基金							
Bank of China Limited							
中國銀行股份有限公司	188,000	528,280	-	-	5,640	533,920	3.35%

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

(d) Investments in securities issued by a connected person of the Manager and Trustee (continued)

財務報表附註(續)

10 與基金經理、信託人及託管人與其關連人士的交易(續)

(d) 與基金經理及信託人的關連人士發行的證券投資(續)

	Closing holdings as at 31st December 2022 截至二零二二年 十二月卅一日的 期末持股量	Market value as at 1st January 2022 截至二零二二年 一月一日的 市值 US\$ ¹ 美元 ¹	Purchase 買入 US\$ ¹ 美元 ¹	Net gains/ (losses) on the investments Sales 出售 US\$ ¹ 美元 ¹	投資淨收益/ (虧損) US\$ ¹ 美元 ¹	Market value as at 31st December 2022 截至二零二二年 十二月卅一日的 市值 US\$ ¹ 美元 ¹	% of net assets as at 31st December 2022 截至二零二二年 十二月卅一日 佔資產淨值之 百分比
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金							
WISE-CSI 300 China Tracker 標智滬深300中國指數基金	7,600	48,546	-	-	(13,043)	35,503	1.51%
WISE-SSE 50 China Tracker 標智上證50中國指數基金	3,000	12,914	-	-	(3,420)	9,494	0.40%
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金							
BOC AVIATION LTD 2.625% S/A 17JAN2025	500,000	509,400	-	-	(38,480)	470,920	1.96%
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	400,000	415,820	-	-	(36,888)	378,932	1.58%
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金							
PRUDENTIAL PLC 2.95% S/A 03NOV2033	700,000	-	700,000	-	(130,914)	569,086	2.58%

Note 1: Only the BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund are measured in US\$.

附註1：僅中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金以美元計值。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

(d) Investments in securities issued by a connected person of the Manager and Trustee (continued)

Certain Sub-Funds invested in listed equity securities and debt securities issued by connected persons of the Manager and Trustee. The number of shares and the amount invested by the respective Sub-Funds as at 31st December 2021 was as follows:

	Closing holdings as at 31st December 2021 截至二零二一年 十二月卅一日的 期末持股量	Market value as at 1st January 2021 截至二零二一年 一月一日的 市值 HK\$ 港元	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Net gains/ (losses) on the investments 投資淨收益/ (虧損) HK\$ 港元	Market value as at 31st December 2021 截至二零二一年 十二月卅一日的 市值 HK\$ 港元	% of net assets as at 31st December 2021 截至二零二一年 十二月卅一日 佔資產淨值之 百分比
BOCIP HK Dollar Money							
Market Fund							
中銀保誠港元貨幣市場基金							
BOCHK HK Dollar Money							
Market Fund							
中銀香港港元貨幣市場基金							
	456,658	5,582,833	-	-	1,964	5,584,796	98.72%
BOCIP China Value Fund							
中銀保誠中國價值基金							
Bank of China Limited							
中國銀行股份有限公司							
	9,816,000	26,012,400	-	-	1,570,560	27,582,960	3.31%
BOCIP Flexi HKD Income Fund							
中銀保誠港元靈活收益基金							
Bank of China Ltd/Hong Kong							
3.3% S/A 20NOV2020							
	-	10,085,200	-	(10,000,000)	(85,200)	-	-

財務報表附註(續)

10 與基金經理、信託人及託管人與其關連人士的交易(續)

(d) 與基金經理及信託人的關連人士發行的證券投資(續)

若干分支基金投資於基金經理及信託人的關連人士所發行的上市股票證券及掛牌債務證券。相關分支基金於二零二一年十二月卅一日所投資的股份數目及投資金額如下：

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

(d) Investments in securities issued by a connected person of the Manager and Trustee (continued)

財務報表附註(續)

10 與基金經理、信託人及託管人與其關連人士的交易(續)

(d) 與基金經理及信託人的關連人士發行的證券投資(續)

	Closing holdings as at 31st December 2021 截至二零二一年 十二月卅一日的 期末持量	Market value as at 1st January 2021 截至二零二一年 一月一日的 市值 HK\$ 港元	Purchase 買入 HK\$ 港元	Net gains/ (losses) on the investments Sales 出售 HK\$ 港元	投資淨收益/ (虧損) HK\$ 港元	Market value as at 31st December 2021 截至二零二一年 十二月卅一日的 市值 HK\$ 港元	% of net assets as at 31st December 2021 截至二零二一年 十二月卅一日 佔資產淨值之 百分比
BOCIP China Wealth Fund							
中銀保誠中國財富基金							
Bank of China Limited							
中國銀行股份有限公司	320,000	-	933,500	-	(34,300)	899,200	5.50%
BOCIP Hong Kong Value Fund							
中銀保誠香港價值基金							
Bank of China Limited							
中國銀行股份有限公司	48,000	127,200	-	-	7,680	134,880	2.05%
BOC Aviation Ltd							
中銀航空租賃有限公司	1,700	113,900	-	-	(16,830)	97,070	1.48%
BOC Hong Kong (Holdings) Limited							
中銀香港(控股)有限公司	12,500	293,750	-	-	25,625	319,375	4.87%
BOCIP Hong Kong Low Volatility Equity Fund							
中銀保誠香港低波動股票基金							
Bank of China Limited							
中國銀行股份有限公司	188,000	498,200	-	-	30,080	528,280	4.00%

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

(d) Investments in securities issued by a connected person of the Manager and Trustee (continued)

財務報表附註 (續)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

(d) 與基金經理及信託人的關連人士發行的證券投資 (續)

	Closing holdings as at 31st December 2021 截至二零二一年 十二月卅一日的 期末持股量	Market value as at 1st January 2021 截至二零二一年 一月一日的 市值 US\$ ¹ 美元 ¹	Purchase 買入 US\$ ¹ 美元 ¹	Net gains/ (losses) on the investments Sales 出售 US\$ ¹ 美元 ¹	投資淨收益/ (虧損) US\$ ¹ 美元 ¹	Market value as at 31st December 2021 截至二零二一年 十二月卅一日的 市值 US\$ ¹ 美元 ¹	% of net assets as at 31st December 2021 截至二零二一年 十二月卅一日的 佔資產淨值之 百分比
BOCIP Asia Quality Equity							
Fund 中銀保誠亞洲優質股票基金							
WISE-CSI 300 China Tracker 標智滬深300中國指數基金	7,600	49,537	-	-	(991)	48,546	1.74%
WISE-SSE 50 China Tracker 標智上證50中國指數基金	3,000	13,851	-	-	(937)	12,914	0.46%
BOCIP USD Short Duration							
Bond Fund							
中銀保誠美元短存續期債券基金							
Bank of China Ltd/Macau 3M L+0.75% Q 20NOV2021	-	1,000,670	-	(1,000,000)	(670)	-	-
BOC AVIATION LTD 2.625% S/A 17JAN2025	500,000	-	514,904	-	(5,504)	509,400	2.04%
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	400,000	-	417,671	-	(1,851)	415,820	1.66%
BOCIP Flexi USD Bond Fund							
中銀保誠美元靈活債券基金							
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	-	-	881,551	(437,360)	(444,191)	-	-

Note 1: Only the BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund are measured in US\$.

附註1：僅中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金以美元計值。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

(e) Fees earned by the Manager and its connected persons

In addition to the management and servicing fees earned by the Manager as disclosed in Note 4(a), the Manager and its connected persons received switching fees and initial charges of HK\$670 (2021: HK\$1,765) and HK\$4,926,147 (2021: HK\$4,592,380) respectively from unitholders of BOCIP China Value Fund, HK\$59 (2021: HK\$119) and HK\$59 (2021: HK\$119) respectively from unitholders of BOCIP Hong Kong Low Volatility Equity Fund for the year ended 31st December 2022.

For the years ended 31st December 2022 and 2021, no switching fees and initial charges were earned by the Manager and its connected persons for other Sub-Funds except for the abovementioned.

(f) Fees borne by the Manager

The following table represents fees and expenses in relation to BOCIP HK Dollar Money Market Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP Hong Kong Low Volatility Equity Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund and BOCIP Short Term HKD Money Market Fund which were borne by the Manager and not by the Sub-Funds, and therefore are not included in these financial statements.

財務報表附註(續)

10 與基金經理、信託人及託管人與其關連人士的交易(續)

(e) 基金經理及其關連人士收取的費用

除了上述附註4(a)所列出基金經理獲得的管理費及服務費外，於截至二零二二年十二月卅一日止年度，基金經理及其關連人士從中銀保誠中國價值基金的單位投資者分別收取670港元(二零二一年：1,765港元)及4,926,147港元(二零二一年：4,592,380港元)的轉換費用及首次認購費，以及從中銀保誠香港低波幅股票基金的單位投資者分別收取59港元(二零二一年：119港元)及59港元(二零二一年：119港元)的轉換費用及首次認購費。

於截至二零二二年及二零二一年十二月卅一日止年度，除上述分支基金外，基金經理及其關連人士並無從其他分支基金收取轉換費用及首次認購費。

(f) 基金經理承擔的費用

下表載列有關中銀保誠港元貨幣市場基金、中銀保誠日本中小企業機遇基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠香港低波幅股票基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金及中銀保誠短期港元貨幣市場基金的費用及開支，其由基金經理而非分支基金承擔，故此未有包括在本財務報表中。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

(f) Fees borne by the Manager (continued)

(f) 基金經理承擔的費用 (續)

	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	61,652	60,859
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	84,252	82,559
BOCIP China Wealth Fund 中銀保誠中國財富基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	107,404	82,559
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	107,404	82,559
BOCIP China Health Care Fund 中銀保誠中國健康護理基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	86,452	84,759
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	84,252	82,559
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	86,452	84,759
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	86,452	84,759
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	86,452	84,759
BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金		
Audit fee, publishing fee, SFC annual fee and inception fee 審計費用、印刷費用、證監會年費及起始收費	69,252	250,115

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS **(continued)**

10 Transactions with the Manager, Trustee and Custodians and their connected persons **(continued)**

(f) Fees borne by the Manager (continued)

For the years ended 31st December 2022 and 2021, no fees or expenses were born by the Manager for BOCIP China Value Fund, BOCIP China Bond Fund, BOCIP Flexi HKD Income Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund.

(g) Investments in other collective investment schemes managed by the Manager and management fee rebate

BOCIP HK Dollar Money Market Fund and BOCIP Asia Quality Equity Fund (the “investing Sub-Funds”) invest into BOCHK HKD Money Market Fund, W.I.S.E. – CSI 300 China Tracker and W.I.S.E. – SSE 50 China Tracker (the “invested Sub-Funds”) respectively and which are also managed by the Manager.

During the years ended 31st December 2022 and 2021, the Manager paid a rebate to the investing Sub-Funds amounting to the management fee paid by the invested Sub-Funds that are directly attributable to the holdings of the investing Sub-Funds. The total management fee rebate were as follows: HK\$13,994 for BOCIP HK Dollar Money Market Fund (2021: HK\$13,962) and US\$373 for BOCIP Asia Quality Equity Fund for the year ended 31st December 2022 (2021: US\$510).

財務報表附註 (續)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

(f) 基金經理承擔的費用 (續)

截至二零二二年及二零二一年十二月卅一日止年度，基金經理並無為中銀保誠中國價值基金、中銀保誠中國債券基金、中銀保誠港元靈活收益基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金承擔任何費用或支出。

(g) 由基金經理管理的其他集體投資計劃的投資及管理費退還

中銀保誠港元貨幣市場基金及中銀保誠亞洲優質股票基金(「投資的分支基金」)投資於同樣由基金經理管理的中銀香港港元貨幣市場基金、標智滬深300中國指數基金及標智上證50中國指數基金(「獲投資的分支基金」)。

截至二零二二年及二零二一年十二月卅一日止年度，基金經理向投資的分支基金退還直接歸屬於投資的分支基金持股量已收取由獲投資的分支基金支付的管理費用。於二零二二年十二月卅一日止年度，退還的管理費用總金額如下：中銀保誠港元貨幣市場基金為13,994港元(二零二一年：13,962港元)，及中銀保誠亞洲優質股票基金為373美元(二零二一年：510美元)。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

(h) Dividend income earned from investments in securities issued by a connected person of the Manager and Trustee

Dividend income earned from investments in securities issued by a connected person of the Manager and Trustee as at 31st December 2022 and 2021 were as follows:

	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
BOCIP China Value Fund 中銀保誠中國價值基金	2,287,326	2,099,440
BOCIP China Wealth Fund 中銀保誠中國財富基金	62,915	68,441
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	25,310	25,791
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	43,808	40,209

	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	446	386

(i) Interest Income earned from investments in debt securities issued by a connected person of the Manager and Trustee

	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	26,381	-

	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	26,125	9,409
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	20,625	11,625

財務報表附註 (續)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

(h) 與基金經理及信託人的關連人士發行的證券投資所賺取的股息收入

於二零二二年及二零二一年十二月卅一日，與基金經理及信託人的關連人士發行的證券投資所賺取的股息收入如下：

	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
--	-----------------------------	-----------------------------

BOCIP China Value Fund 中銀保誠中國價值基金	2,287,326	2,099,440
BOCIP China Wealth Fund 中銀保誠中國財富基金	62,915	68,441
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	25,310	25,791

BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	43,808	40,209
---	--------	--------

	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	446	386

(i) 與基金經理及信託人的關連人士發行的債務證券投資所賺取的利息收入

	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	26,381	-

	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	26,125	9,409
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	20,625	11,625

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

(j) Investment transactions with connected persons of the Manager

(j) 與基金經理的關連人士進行的投資交易

During the year, the Manager executed several investing transactions with Bank of China (Hong Kong) Ltd. and BOCI Securities Ltd., connected persons of the Manager with details as follows:

本年度內，基金經理與其關連人士中國銀行(香港)有限公司及中銀國際證券有限公司進行多項投資交易，詳情如下：

Equity Securities 股票證券	Aggregate value of purchases and sales of securities 買賣證券總值 HK\$ 港元	% of the Sub-Fund's total value of transactions during the year 佔分支基金於年內交易總額百分比	Total brokerage commission paid 支付的經紀佣金總額 HK\$ 港元	Average rate of commission 平均佣金率
2022 二零二二年				
BOCIP China Wealth Fund 中銀保誠中國財富基金	8,719,613	35.58%	13,079	0.15%
2021 二零二一年				
BOCIP China Wealth Fund 中銀保誠中國財富基金	24,479,123	30.07%	36,719	0.15%
Debt Securities 債券證券				
2022 二零二二年				
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	5,929,400	3.91%	-	-
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	-	-	-	-
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	-	-	-	-
2021 二零二一年				
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	8,648,000	5.25%	-	-
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	9,170,673	1.71%	-	-
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	19,780,350	11.15%	-	-

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

(k) Bank charges with a connected person of the Manager and Trustee

Bank charges with a connected person of the Manager and Trustee as at 31st December 2022 and 2021 were as follows:

(k) 與基金經理及信託人的關連人士的銀行費用

於二零二二年及二零二一年十二月卅一日與基金經理及信託人的關連人士的銀行費用如下：

	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	600	320
BOCIP China Value Fund 中銀保誠中國價值基金	2,233	1,469
BOCIP China Bond Fund 中銀保誠中國債券基金	-	2,360
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	663	370
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	638	320
BOCIP China Wealth Fund 中銀保誠中國財富基金	688	427
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	688	345
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	733	630
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	653	345
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	638	350
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	638	320
	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	150	345
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	82	69
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	512	106

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

(I) Dividend handling fee received by the Trustee

Dividend handling fee received by the Trustee as at 31st December 2022 and 2021 were as follows:

BOCIP China Value Fund 中銀保誠中國價值基金	14,080	13,960
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	480	480
BOCIP China Wealth Fund 中銀保誠中國財富基金	1,120	1,120
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	960	960
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	560	600
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	480	480
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	160	160

BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	60	60
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	80	80
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	60	60

11 Transaction costs and transaction handling fee

The transaction costs pertain the fees incurred during the transactions of buy or sell financial assets and liabilities through profit or loss paid to brokers or other service providers.

The transaction handling fee is charged by Trustee as agreed from time to time between the Trustee and the Manager per each transaction of financial assets and liabilities through profit or loss.

財務報表附註(續)

10 與基金經理、信託人及託管人與其關連人士的交易(續)

(I) 信託人收取的股息處理費

於二零二二年及二零二一年十二月卅一日信託人收取的股息處理費如下：

2022	2021
二零二二年	二零二一年
HK\$	HK\$
港元	港元

14,080	13,960
480	480
1,120	1,120
960	960
560	600
480	480
160	160

2022	2021
二零二二年	二零二一年
US\$	US\$
美元	美元

60	60
80	80
60	60

11 交易成本及交易處理費

交易成本涉及在買賣財務資產及負債過程中，透過損益列帳支付經紀或其他服務提供商產生的費用。

信託人根據每筆透過損益列帳的財務資產及負債交易，就受託人與基金經理之間達成協議不時收取信託人的交易處理費。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

12 Formation costs

In accordance with the provisions of the Explanatory Memorandum, formation costs are amortised over its first accounting period from each Sub-Fund's date of commencement of operations to 31st December of first audited financial statements date.

12 成立費用

根據解釋備忘的條文，成立費用在每個分支基金開始經營之日至十二月卅一日第一個經審核的財務報表日期的首個會計期間內攤銷。

13 Changes in liabilities arising from financing activities

13 融資活動產生的負債變動

BOCIP China Value Fund 中銀保誠中國價值基金

	1st January 2022 二零二二年 一月一日 HK\$ 港元	Cash flows 現金流量 HK\$ 港元	Increase in amounts payable on redemption 贖回應付 款項增加 HK\$ 港元	31st December 2022 二零二二年 十二月卅一日 HK\$ 港元
--	--	----------------------------------	--	---

Amounts payable on redemption

贖回應付款項

-	3,852,316	-	3,852,316
---	-----------	---	-----------

	1st January 2021 二零二一年 一月一日 HK\$ 港元	Cash flows 現金流量 HK\$ 港元	Increase in amounts payable on redemption 贖回應付 款項增加 HK\$ 港元	31st December 2021 二零二一年 十二月卅一日 HK\$ 港元
--	--	----------------------------------	--	---

Amounts payable on redemption

贖回應付款項

2,394,862	(2,394,862)	-	-
-----------	-------------	---	---

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS

(continued)

14 Soft commission arrangements

The Manager and its connected persons may enter into soft commission arrangements with brokers under which certain goods and services used to support investment decision making will be received. The Manager and its connected persons will not make direct payment for these services but will transact an agreed amount of business with the brokers on behalf of the Sub-Funds and commission will be paid on these transactions.

The goods and services must be of demonstrable benefit to the Sub-Funds and may include research and advisory services, economic and political analysis, portfolio analysis including valuation and performance measurement, market analysis and data and quotation services, computer hardware and software incidental to the above goods and services, clearing and custodian services and investment-related publications.

Since the inception of the Sub-Funds, the Manager has not participated in any soft dollar arrangements in respect of any transactions for the accounts of the Sub-Funds.

15 Distributions to unitholders

Except for BOCIP China Value Fund, BOCIP Flexi HKD Income Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund, the Manager does not intend to make distributions in respect of any Sub-Funds and any income earned by a Sub-Fund will be reinvested in that Sub-Fund and reflected in the value of units of the relevant classes of that Sub-Fund.

財務報表附註(續)

14 非金錢佣金安排

基金經理及其關連人士可與經紀訂立非金錢佣金安排，並據此收取用以協助作出投資決定的若干貨品和服務。基金經理及其關連人士不會直接就此等服務付款，但會代分支基金與經紀就協定數量的業務進行交易，並就此等交易支付佣金。

有關貨品和服務必須證明是對分支基金有利，並可包括研究和諮詢服務、經濟及政治分析、投資組合分析(包括估值和表現衡量、市場分析、數據及報價服務、與上述貨品和服務有關的電腦軟件和硬件)、結算及託管服務，以及和投資有關的刊物。

由分支基金成立日起，基金經理並無就分支基金帳戶的任何交易參與任何非金錢佣金安排。

15 向單位投資者的派息

除中銀保誠中國價值基金、中銀保誠港元靈活收益基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金外，基金經理不擬就任何分支基金作出派息而分支基金賺取的任何收入，將會再投資於該分支基金內，並於該分支基金有關類別的單位價值中反映。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

15 Distributions to unitholders (continued)

In respect of the BOCIP Flexi HKD Income Fund and BOCIP Flexi USD Bond Fund, the Manager may in its discretion make distributions to unitholders on a monthly basis as the Manager considers appropriate, having regard to the net income and capital assets of the Sub-Fund. In respect of, BOCIP China Value Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund and BOCIP USD Short Duration Bond Fund, the Manager may in its discretion make distributions to unitholders on a quarterly basis as the Manager considers appropriate, having regard to the net income and capital assets of the Sub-Fund.

BOCIP China Value Fund 中銀保誠中國價值基金

	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
HK\$0.0800 on 122,795,646 of Class A units paid on 11th January 2021 於二零二一年一月十一日就 122,795,646 個A類單位每單位支付 0.0800 港元	-	9,823,652
HK\$0.0865 on 135,057,049 of Class A units paid on 13th April 2021 於二零二一年四月十三日就 135,057,049 個A類單位每單位支付 0.0865 港元	-	11,682,435
HK\$0.0830 on 137,281,603 of Class A units paid on 9th July 2021 於二零二一年七月九日就 137,281,603 個A類單位每單位支付 0.0830 港元	-	11,394,373
HK\$0.0811 on 134,564,036 of Class A units paid on 11th October 2021 於二零二一年十月十一日就 134,564,036 個A類單位每單位支付 0.0811 港元	-	10,913,143
HK\$0.0766 on 133,829,712 of Class A units paid on 10th January 2022 於二零二二年一月十日就 133,829,712 個A類單位每單位支付 0.0766 港元	10,251,356	-
HK\$0.0788 on 147,876,331 of Class A units paid on 11th April 2022 於二零二二年四月十一日就 147,876,331 個A類單位每單位支付 0.0788 港元	11,652,655	-
HK\$0.0758 on 169,382,083 of Class A units paid on 11th July 2022 於二零二二年七月十一日就 169,382,083 個A類單位每單位支付 0.0758 港元	12,839,162	-
HK\$0.0624 on 160,324,512 of Class A units paid on 11th October 2022 於二零二二年十月十一日就 160,324,512 個A類單位每單位支付 0.0624 港元	10,004,250	-
Distributions for Class A units A類單位派息	44,747,423	43,813,603

財務報表附註(續)

15 向單位投資者的派息(續)

就中銀保誠港元靈活收益基金及中銀保誠美元靈活債券基金而言，基金經理經考慮該分支基金的淨收入及資本資產後如認為合適，可於每月酌情向單位投資者派息。就中銀保誠中國價值基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金及中銀保誠美元短存續期債券基金而言，基金經理經考慮該分支基金的淨收入及資本資產後如認為合適，可於每季酌情向單位投資者派息。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

15 Distributions to unitholders (continued)

15 向單位投資者的派息 (續)

BOCIP China Value Fund (continued) 中銀保誠中國價值基金 (續)

	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
RMB0.1243 (approximated HK\$0.1586) on 437,885 of Class A – RMB Hedge Currency Class units paid on 11th January 2021 於二零二一年一月十一日就 437,885 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1243 人民幣 (約 0.1586 港元)	-	65,412
RMB0.1356 (approximated HK\$0.1663) on 545,834 of Class A – RMB Hedge Currency Class units paid on 13th April 2021 於二零二一年四月十三日就 545,834 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1356 人民幣 (約 0.1663 港元)	-	87,505
RMB0.1304 (approximated HK\$0.1599) on 533,812 of Class A – RMB Hedge Currency Class units paid on 9th July 2021 於二零二一年七月九日就 533,812 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1304 人民幣 (約 0.1599 港元)	-	83,426
RMB0.1278 (approximated HK\$0.1568) on 1,305,549 of Class A – RMB Hedge Currency Class units paid on 11th October 2021 於二零二一年十月十一日就 1,305,549 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1278 人民幣 (約 0.1568 港元)	-	201,457
RMB0.1213 (approximated HK\$0.1484) on 1,305,868 of Class A – RMB Hedge Currency Class units paid on 10th January 2022 於二零二二年一月十日就 1,305,868 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1213 人民幣 (約 0.1484 港元)	193,780	-
RMB0.1249 (approximated HK\$0.1536) on 1,349,460 of Class A – RMB Hedge Currency Class units paid on 11th April 2022 於二零二二年四月十一日就 1,349,460 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1249 人民幣 (約 0.1536 港元)	207,334	-
RMB0.1203 (approximated HK\$0.1409) on 1,175,392 of Class A – RMB Hedge Currency Class units paid on 11th July 2022 於二零二二年七月十一日就 1,175,392 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1203 人民幣 (約 0.1409 港元)	165,685	-
RMB0.1001 (approximated HK\$0.1107) on 1,780,841 of Class A – RMB Hedge Currency Class units paid on 11th October 2022 於二零二二年十月十一日就 1,780,841 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1001 人民幣 (約 0.1107 港元)	197,097	-
Distributions for Class A – RMB Hedge Currency Class units A 類 – 人民幣對沖貨幣類別單位派息	763,896	437,800
Total distributions 總派息	45,511,319	44,251,403

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

15 Distributions to unitholders (continued)

15 向單位投資者的派息(續)

BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金

	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
HK\$0.0158 on 25,318,881 units paid on 11th January 2021 於二零二一年一月十一日就25,318,881個單位每單位支付0.0158港元	-	400,038
HK\$0.0158 on 25,361,346 units paid on 8th February 2021 於二零二一年二月八日就25,361,346個單位每單位支付0.0158港元	-	400,709
HK\$0.0158 on 25,403,918 units paid on 8th March 2021 於二零二一年三月八日就25,403,918個單位每單位支付0.0158港元	-	401,382
HK\$0.0157 on 25,446,600 units paid on 13th April 2021 於二零二一年四月十三日就25,446,600個單位每單位支付0.0157港元	-	399,512
HK\$0.0157 on 25,489,153 units paid on 10th May 2021 於二零二一年五月十日就25,489,153個單位每單位支付0.0157港元	-	400,180
HK\$0.0157 on 25,531,671 units paid on 8th June 2021 於二零二一年六月八日就25,531,671個單位每單位支付0.0157港元	-	400,847
HK\$0.0157 on 25,574,288 units paid on 9th July 2021 於二零二一年七月九日就25,574,288個單位每單位支付0.0157港元	-	401,516
HK\$0.0157 on 25,617,054 units paid on 9th August 2021 於二零二一年八月九日就25,617,054個單位每單位支付0.0157港元	-	402,188
HK\$0.0157 on 25,660,015 units paid on 8th September 2021 於二零二一年九月八日就25,660,015個單位每單位支付0.0157港元	-	402,862
HK\$0.0155 on 25,703,032 units paid on 11th October 2021 於二零二一年十月十一日就25,703,032個單位每單位支付0.0155港元	-	398,397
HK\$0.0152 on 25,746,929 units paid on 8th November 2021 於二零二一年十一月八日就25,746,929個單位每單位支付0.0152港元	-	391,353
HK\$0.0150 on 25,790,824 units paid on 8th December 2021 於二零二一年十二月八日就25,790,824個單位每單位支付0.0150港元	-	386,863
HK\$0.0150 on 25,833,803 units paid on 10th January 2022 於二零二二年一月十日就25,833,803個單位每單位支付0.0150港元	387,507	-
HK\$0.0148 on 25,877,641 units paid on 11th February 2022 於二零二二年二月十一日就25,877,641個單位每單位支付0.0148港元	382,989	-
HK\$0.0145 on 25,920,949 units paid on 8th March 2022 於二零二二年三月八日就25,920,949個單位每單位支付0.0145港元	375,854	-
HK\$0.0143 on 25,965,179 units paid on 11th April 2022 於二零二二年四月十一日就25,965,179個單位每單位支付0.0143港元	371,302	-
HK\$0.0142 on 26,008,850 units paid on 11th May 2022 於二零二二年五月十一日就26,008,850個單位每單位支付0.0142港元	369,326	-
HK\$0.0141 on 26,052,529 units paid on 9th June 2022 於二零二二年六月九日就26,052,529個單位每單位支付0.0141港元	367,341	-
HK\$0.0139 on 26,096,225 units paid on 11th July 2022 於二零二二年七月十一日就26,096,225個單位每單位支付0.0139港元	362,738	-
HK\$0.0138 on 26,140,252 units paid on 8th August 2022 於二零二二年八月八日就26,140,252個單位每單位支付0.0138港元	360,735	-
HK\$0.0138 on 26,184,357 units paid on 8th September 2022 於二零二二年九月八日就26,184,357個單位每單位支付0.0138港元	361,344	-
HK\$0.0135 on 26,228,327 units paid on 11th October 2022 於二零二二年十月十一日就26,228,327個單位每單位支付0.0135港元	354,082	-
HK\$0.0131 on 26,272,560 units paid on 8th November 2022 於二零二二年十一月八日就26,272,560個單位每單位支付0.0131港元	344,170	-
HK\$0.0135 on 26,316,578 units paid on 8th December 2022 於二零二二年十二月八日就26,316,578個單位每單位支付0.0135港元	355,274	-
Total distributions 總派息	4,392,662	4,785,847

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

15 Distributions to unitholders (continued)

15 向單位投資者的派息 (續)

BOCIP China Wealth Fund 中銀保誠中國財富基金

	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
HK\$0.1260 on 2,220,469 units paid on 11th January 2021 於二零二一年一月十一日就 2,220,469 個單位每單位支付 0.1260 港元	-	279,779
HK\$0.1208 on 2,246,369 units paid on 13th April 2021 於二零二一年四月十三日就 2,246,369 個單位每單位支付 0.1208 港元	-	271,361
HK\$0.1163 on 2,273,848 units paid on 9th July 2021 於二零二一年七月九日就 2,273,848 個單位每單位支付 0.1163 港元	-	264,449
HK\$0.0959 on 2,302,824 units paid on 11th October 2021 於二零二一年十月十一日就 2,302,824 個單位每單位支付 0.0959 港元	-	220,841
HK\$0.0876 on 2,330,712 units paid on 10th January 2022 於二零二二年一月十日就 2,330,712 個單位每單位支付 0.0876 港元	204,170	-
HK\$0.082 on 2,358,240 units paid on 11th April 2022 於二零二二年四月十一日就 2,358,240 個單位每單位支付 0.082 港元	193,376	-
HK\$0.0778 on 2,387,635 units paid on 11th July 2022 於二零二二年七月十一日就 2,387,635 個單位每單位支付 0.0778 港元	185,758	-
HK\$0.0594 on 2,417,434 units paid on 11th October 2022 於二零二二年十月十一日就 2,417,434 個單位每單位支付 0.0594 港元	143,596	-
Distributions for Class A units A類單位派息	726,900	1,036,430

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

15 Distributions to unitholders (continued)

15 向單位投資者的派息 (續)

BOCIP China Wealth Fund (continued) 中銀保誠中國財富基金 (續)

	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
RMB0.1610 (approximated HK\$0.1975) on 3,822 of Class A – RMB Hedge Currency Class units paid on 11th January 2021 於二零二一年一月十一日就 3,822 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1610 人民幣 (約 0.1975 港元)	-	740
RMB0.1549 (approximated HK\$0.1900) on 3,851 of Class A – RMB Hedge Currency Class units paid on 13th April 2021 於二零二一年四月十三日就 3,851 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1549 人民幣 (約 0.1900 港元)	-	705
RMB0.1494 (approximated HK\$0.1574) on 3,882 of Class A – RMB Hedge Currency Class units paid on 9th July 2021 於二零二一年七月九日就 3,882 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1494 人民幣 (約 0.1574 港元)	-	695
RMB0.1237 (approximated HK\$0.1833) on 3,914 of Class A – RMB Hedge Currency Class units paid on 11th October 2021 於二零二一年十月十一日就 3,914 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1237 人民幣 (約 0.1833 港元)	-	585
RMB0.1134 (approximated HK\$0.1387) on 3,946 of Class A – RMB Hedge Currency Class units paid on 10th January 2022 於二零二二年一月十日就 3,946 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1134 人民幣 (約 0.1387 港元)	547	-
RMB0.1063 (approximated HK\$0.1308) on 3,977 of Class A – RMB Hedge Currency Class units paid on 11th April 2022 於二零二二年四月十一日就 3,977 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1063 人民幣 (約 0.1308 港元)	520	-
RMB0.1008 (approximated HK\$0.1181) on 4,010 of Class A – RMB Hedge Currency Class units paid on 11th July 2022 於二零二二年七月十一日就 4,010 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1008 人民幣 (約 0.1181 港元)	474	-
RMB0.0770 (approximated HK\$0.0851) on 4,044 of Class A – RMB Hedge Currency Class units paid on 11th October 2022 於二零二二年十月十一日就 4,044 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.0770 人民幣 (約 0.0851 港元)	344	-
Distributions for Class A – RMB Hedge Currency Class units A 類 – 人民幣對沖貨幣類別單位派息	1,885	2,725
Total distributions 總派息	728,785	1,039,155

BOCIP Asset Management Investment Funds**中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS
(continued)****財務報表附註(續)****15 Distributions to unitholders (continued)****15 向單位投資者的派息(續)****BOCIP Hong Kong Value Fund 中銀保誠香港價值基金**

	2022	2021
	二零二二年	二零二一年
	HK\$	HK\$
	港元	港元
HK\$0.1053 on 734,834 units paid on 11th January 2021 於二零二一年一月十一日就 734,834 個單位每單位支付 0.1053 港元	-	77,378
HK\$0.1159 on 743,922 units paid on 13th April 2021 於二零二一年四月十三日就 743,922 個單位每單位支付 0.1159 港元	-	86,221
HK\$0.1157 on 753,236 units paid on 9th July 2021 於二零二一年七月九日就 753,236 個單位每單位支付 0.1157 港元	-	87,149
HK\$0.1049 on 763,049 units paid on 11th October 2021 於二零二一年十月十一日就 763,049 個單位每單位支付 0.1049 港元	-	80,044
HK\$0.1058 on 772,459 units paid on 10th January 2022 於二零二二年一月十日就 772,459 個單位每單位支付 0.1058 港元	81,727	-
HK\$0.1103 on 781,915 units paid on 11th April 2022 於二零二二年四月十一日就 781,915 個單位每單位支付 0.1103 港元	86,245	-
HK\$0.1068 on 791,800 units paid on 9th July 2022 於二零二二年七月九日就 791,800 個單位每單位支付 0.1068 港元	84,564	-
HK\$0.0904 on 802,001 units paid on 11th October 2022 於二零二二年十月十一日就 802,001 個單位每單位支付 0.0904 港元	72,502	-
Distributions for Class A units A類單位派息	325,038	330,792

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

15 Distributions to unitholders (continued)

15 向單位投資者的派息(續)

BOCIP Hong Kong Value Fund (continued) 中銀保誠香港價值基金(續)

	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
RMB0.1294 (approximately HK\$0.1555) on 2,822 of Class A – RMB Hedge Currency Class units paid on 11th January 2021 於二零二一年一月十一日就 2,822 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1294 人民幣 (約 0.1555 港元)	-	439
RMB0.1431 (approximately HK\$0.1692) on 2,840 of Class A – RMB Hedge Currency Class units paid on 13th April 2021 於二零二一年四月十三日就 2,840 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1431 人民幣 (約 0.1692 港元)	-	480
RMB0.1432 (approximately HK\$0.1716) on 2,858 of Class A – RMB Hedge Currency Class units paid on 9th July 2021 於二零二一年七月九日就 2,858 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1432 人民幣 (約 0.1716 港元)	-	490
RMB0.1303 (approximately HK\$0.1573) on 2,877 of Class A – RMB Hedge Currency Class units paid on 11th October 2021 於二零二一年十月十一日就 2,877 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1303 人民幣 (約 0.1573 港元)	-	453
RMB0.1316 (approximately HK\$0.1610) on 2,895 units paid on 10th January 2022 於二零二二年一月十日就 2,895 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1316 人民幣 (約 0.1610 港元)	466	-
RMB0.1375 (approximately HK\$0.1691) on 2,913 units paid on 11th April 2022 於二零二二年四月十一日就 2,913 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1375 人民幣 (約 0.1691 港元)	493	-
RMB0.1338 (approximately HK\$0.1568) on 2,932 units paid on 11th July 2022 於二零二二年七月十一日就 2,932 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1338 人民幣 (約 0.1568 港元)	460	-
RMB0.1135 (approximately HK\$0.1255) on 2,952 units paid on 11th October 2022 於二零二二年十月十一日就 2,952 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1135 人民幣 (約 0.1255 港元)	369	-
Distributions for Class A – RMB Hedge Currency Class units A 類 – 人民幣對沖貨幣類別單位派息	1,788	1,862
Total distributions 總派息	326,826	332,654

BOCIP Asset Management Investment Funds**中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS
(continued)****財務報表附註 (續)****15 Distributions to unitholders (continued)****15 向單位投資者的派息 (續)****BOCIP China Health Care Fund 中銀保誠中國健康護理基金**

	2022	2021
	二零二二年	二零二一年
	HK\$	HK\$
	港元	港元
HK\$0.0773 on 519,549 units paid on 11th January 2021		
於二零二一年一月十一日就 519,549 個單位每單位支付 0.0773 港元	-	40,161
HK\$0.0506 on 1,048,009 units paid on 13th April 2021		
於二零二一年四月十三日就 1,048,009 個單位每單位支付 0.0506 港元	-	53,029
HK\$0.0582 on 1,053,406 units paid on 9th July 2021		
於二零二一年七月九日就 1,053,406 個單位每單位支付 0.0582 港元	-	61,308
HK\$0.0484 on 1,031,669 units paid on 11th October 2021		
於二零二一年十月十一日就 1,031,669 個單位每單位支付 0.0484 港元	-	49,933
HK\$0.0426 on 1,035,050 units paid on 10th January 2022		
於二零二二年一月十日就 1,035,050 個單位每單位支付 0.0426 港元	44,093	-
HK\$0.0354 on 1,037,543 units paid on 11th April 2022		
於二零二二年四月十一日就 1,037,543 個單位每單位支付 0.0354 港元	36,729	-
HK\$0.0344 on 1,023,785 units paid on 11th July 2022		
於二零二二年七月十一日就 1,023,785 個單位每單位支付 0.0344 港元	35,218	-
HK\$0.0262 on 1,028,673 units paid on 11th October 2022		
於二零二二年十月十一日就 1,028,673 個單位每單位支付 0.0262 港元	26,952	-
	<hr/>	<hr/>
Total distributions 總派息	<u>142,992</u>	<u>204,431</u>

BOCIP Asset Management Investment Funds**中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS
(continued)****財務報表附註(續)****15 Distributions to unitholders (continued)****15 向單位投資者的派息(續)****BOCIP China-A Small and Mid Cap Fund**

中銀保誠中國A股中小企業基金

	2022	2021
	二零二二年	二零二一年
	HK\$	HK\$
	港元	港元
HK\$0.0444 on 4,040,008 units paid on 11th January 2021		
於二零二一年一月十一日就4,040,008個單位每單位支付0.0444港元	-	179,376
HK\$0.0282 on 4,071,883 units paid on 13th April 2021		
於二零二一年四月十三日就4,071,883個單位每單位支付0.0282港元	-	114,827
HK\$0.0304 on 4,092,373 units paid on 9th July 2021		
於二零二一年七月九日就4,092,373個單位每單位支付0.0304港元	-	124,408
HK\$0.0322 on 4,112,765 units paid on 11th October 2021		
於二零二一年十月十一日就4,112,765個單位每單位支付0.0322港元	-	132,432
HK\$0.0371 on 4,133,109 units paid on 10th January 2022		
於二零二二年一月十日就4,133,109個單位每單位支付0.0371港元	153,338	-
HK\$0.0304 on 6,317,603 units paid on 11th April 2022		
於二零二二年四月十一日就6,317,603個單位每單位支付0.0304港元	192,055	-
HK\$0.0265 on 6,350,877 units paid on 11th July 2022		
於二零二二年七月十一日就6,350,877個單位每單位支付0.0265港元	168,298	-
HK\$0.0228 on 6,383,477 units paid on 11th October 2022		
於二零二二年十月十一日就6,383,477個單位每單位支付0.0228港元	145,544	-
	<hr/>	<hr/>
Total distributions 總派息	<hr/> 659,235 <hr/>	<hr/> 551,043 <hr/>

BOCIP Asset Management Investment Funds**中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS
(continued)****財務報表附註 (續)****15 Distributions to unitholders (continued)****15 向單位投資者的派息 (續)****BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金**

	2022	2021
	二零二二年	二零二一年
	HK\$	HK\$
	港元	港元
HK\$0.0760 on 838,565 units paid on 11th January 2021		
於二零二一年一月十一日就 838,565 個單位每單位支付 0.0760 港元	-	63,731
HK\$0.0440 on 844,304 units paid on 13th April 2021		
於二零二一年四月十三日就 844,304 個單位每單位支付 0.0440 港元	-	37,149
HK\$0.0510 on 847,943 units paid on 9th July 2021		
於二零二一年七月九日就 847,943 個單位每單位支付 0.0510 港元	-	43,245
HK\$0.0260 on 852,063 units paid on 11th October 2021		
於二零二一年十月十一日就 852,063 個單位每單位支付 0.0260 港元	-	22,154
HK\$0.0500 on 854,225 units paid on 10th January 2022		
於二零二二年一月十日就 854,225 個單位每單位支付 0.0500 港元	42,711	-
HK\$0.0300 on 858,013 units paid on 11th April 2022		
於二零二二年四月十一日就 858,013 個單位每單位支付 0.0300 港元	25,740	-
HK\$0.0400 on 860,866 units paid on 11th July 2022		
於二零二二年七月十一日就 860,866 個單位每單位支付 0.0400 港元	34,436	-
HK\$0.0300 on 864,645 units paid on 11th October 2022		
於二零二二年十月十一日就 864,645 個單位每單位支付 0.0300 港元	25,939	-
	<hr/>	<hr/>
Total distributions 總派息	<u>128,826</u>	<u>166,279</u>

BOCIP Asset Management Investment Funds
中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS
(continued)

財務報表附註(續)

15 Distributions to unitholders (continued)

15 向單位投資者的派息(續)

BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金

	2022	2021
	二零二二年	二零二一年
	US\$	US\$
	美元	美元
US\$0.0500 on 289,309 units paid on 11th January 2021 於二零二一年一月十一日就 289,309 個單位每單位支付 0.0500 美元	-	14,465
US\$0.0745 on 290,867 units paid on 13th April 2021 於二零二一年四月十三日就 290,867 個單位每單位支付 0.0745 美元	-	21,670
US\$0.0750 on 293,048 units paid on 9th July 2021 於二零二一年七月九日就 293,048 個單位每單位支付 0.0750 美元	-	21,979
US\$0.0710 on 295,341 units paid on 11th October 2021 於二零二一年十月十一日就 295,341 個單位每單位支付 0.0710 美元	-	20,969
US\$0.0700 on 297,556 units paid on 10th January 2022 於二零二二年一月十日就 297,556 個單位每單位支付 0.0700 美元	20,829	-
US\$0.0600 on 299,792 units paid on 11th April 2022 於二零二二年四月十一日就 299,792 個單位每單位支付 0.0600 美元	17,988	-
US\$0.0600 on 301,847 units paid on 11th July 2022 於二零二二年七月十一日就 301,847 個單位每單位支付 0.0600 美元	18,111	-
US\$0.0400 on 304,108 units paid on 11th October 2022 於二零二二年十月十一日就 304,108 個單位每單位支付 0.0400 美元	12,164	-
	<hr/>	<hr/>
Total distributions 總派息	<u>69,092</u>	<u>79,083</u>

BOCIP Asset Management Investment Funds**中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS
(continued)**

財務報表附註(續)

15 Distributions to unitholders (continued)**15 向單位投資者的派息(續)****BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金**

	2022	2021
	二零二二年	二零二一年
	US\$	US\$
	美元	美元
US\$0.0765 on 2,472,915 units paid on 11th January 2021		
於二零二一年一月十一日就 2,472,915 個單位每單位支付 0.0765 美元	-	189,178
US\$0.0506 on 2,491,628 units paid on 13th April 2021		
於二零二一年四月十三日就 2,491,628 個單位每單位支付 0.0506 美元	-	126,076
US\$0.0501 on 2,504,225 units paid on 9th July 2021		
於二零二一年七月九日就 2,504,225 個單位每單位支付 0.0501 美元	-	125,462
US\$0.0499 on 2,516,802 units paid on 11th October 2021		
於二零二一年十月十一日就 2,516,802 個單位每單位支付 0.0499 美元	-	125,589
US\$0.0494 on 2,529,458 units paid on 10th January 2022		
於二零二二年一月十日就 2,529,458 個單位每單位支付 0.0494 美元	124,955	-
US\$0.0478 on 2,542,205 units paid on 11th April 2022		
於二零二二年四月十一日就 2,542,205 個單位每單位支付 0.0478 美元	121,517	-
US\$0.0473 on 2,555,045 units paid on 11th July 2022		
於二零二二年七月十一日就 2,555,045 個單位每單位支付 0.0473 美元	120,854	-
US\$0.0464 on 2,567,919 units paid on 11th October 2022		
於二零二二年十月十一日就 2,567,919 個單位每單位支付 0.0464 美元	119,152	-
	<hr/>	<hr/>
Total distributions 總派息	<u>486,478</u>	<u>566,305</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

15 Distributions to unitholders (continued)

15 向單位投資者的派息 (續)

BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金

	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元
US\$0.0352 on 2,593,283 units paid on 11th January 2021 於二零二一年一月十一日就 2,593,283 個單位每單位支付 0.0352 美元	-	91,284
US\$0.0352 on 2,602,013 units paid on 8th February 2021 於二零二一年二月八日就 2,602,013 個單位每單位支付 0.0352 美元	-	91,591
US\$0.0351 on 2,610,735 units paid on 8th March 2021 於二零二一年三月八日就 2,610,735 個單位每單位支付 0.0351 美元	-	91,637
US\$0.0348 on 2,619,545 units paid on 13th April 2021 於二零二一年四月十三日就 2,619,545 個單位每單位支付 0.0348 美元	-	91,160
US\$0.0348 on 2,628,339 units paid on 10th May 2021 於二零二一年五月十日就 2,628,339 個單位每單位支付 0.0348 美元	-	91,466
US\$0.0349 on 2,637,117 units paid on 8th June 2021 於二零二一年六月八日就 2,637,117 個單位每單位支付 0.0349 美元	-	92,035
US\$0.0349 on 2,645,934 units paid on 9th July 2021 於二零二一年七月九日就 2,645,934 個單位每單位支付 0.0349 美元	-	92,343
US\$0.0345 on 2,654,803 units paid on 9th August 2021 於二零二一年八月九日就 2,654,803 個單位每單位支付 0.0345 美元	-	91,591
US\$0.0350 on 2,663,639 units paid on 8th September 2021 於二零二一年九月八日就 2,663,639 個單位每單位支付 0.0350 美元	-	93,227
US\$0.0340 on 2,672,561 units paid on 11th October 2021 於二零二一年十月十一日就 2,672,561 個單位每單位支付 0.0340 美元	-	90,867
US\$0.0340 on 2,681,950 units paid on 8th November 2021 於二零二一年十一月八日就 2,681,950 個單位每單位支付 0.0340 美元	-	87,432
US\$0.0326 on 2,691,355 units paid on 8th December 2021 於二零二一年十二月八日就 2,691,355 個單位每單位支付 0.0326 美元	-	85,585

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

15 Distributions to unitholders (continued)

15 向單位投資者的派息 (續)

BOCIP Flexi USD Bond Fund (continued) 中銀保誠美元靈活債券基金 (續)

	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元
US\$0.0318 on 2,700,306 units paid on 10th January 2022 於二零二二年一月十日就 2,700,306 個單位每單位支付 0.0318 美元	85,870	—
US\$0.0306 on 2,709,562 units paid on 11th February 2022 於二零二二年二月十一日就 2,709,562 個單位每單位支付 0.0306 美元	82,913	—
US\$0.0293 on 2,718,668 units paid on 8th March 2022 於二零二二年三月八日就 2,718,668 個單位每單位支付 0.0293 美元	79,657	—
US\$0.0285 on 2,728,176 units paid on 11th April 2022 於二零二二年四月十一日就 2,728,176 個單位每單位支付 0.0285 美元	77,753	—
US\$0.0282 on 2,737,306 units paid on 11th May 2022 於二零二二年五月十一日就 2,737,306 個單位每單位支付 0.0282 美元	77,192	—
US\$0.0276 on 2,746,544 units paid on 9th June 2022 於二零二二年六月九日就 2,746,544 個單位每單位支付 0.0276 美元	75,805	—
US\$0.0262 on 2,755,788 units paid on 11th July 2022 於二零二二年七月十一日就 2,755,788 個單位每單位支付 0.0262 美元	72,202	—
US\$0.0256 on 2,765,216 units paid on 8th August 2022 於二零二二年八月八日就 2,765,216 個單位每單位支付 0.0256 美元	70,789	—
US\$0.0259 on 2,774,546 units paid on 8th September 2022 於二零二二年九月八日就 2,774,546 個單位每單位支付 0.0259 美元	71,861	—
US\$0.0246 on 2,783,915 units paid on 11th October 2022 於二零二二年十月十一日就 2,783,915 個單位每單位支付 0.0246 美元	68,484	—
US\$0.0225 on 2,793,391 units paid on 8th November 2022 於二零二二年十一月八日就 2,793,391 個單位每單位支付 0.0225 美元	62,851	—
US\$0.0250 on 2,802,780 units paid on 8th December 2022 於二零二二年十二月八日就 2,802,780 個單位每單位支付 0.0250 美元	70,069	—
Total distributions 總派息	895,446	1,090,218

Distributions to unitholders are recognised in the statement of changes in equity when they are declared by the Manager.

由基金經理向單位投資者宣派的股息，在權益變動表中列帳。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

15 Distributions to unitholders (continued)

The following is the statement of distribution in the respective Sub-Funds:

財務報表附註(續)

15 向單位投資者的派息(續)

以下為各分支基金的分派陳述：

	BOCIP China Value Fund 中銀保誠 中國價值基金 HK\$ 港元	BOCIP Flexi HKD Income Fund 中銀保誠 港元靈活收益基金 HK\$ 港元	BOCIP China Wealth Fund 中銀保誠 中國財富基金 HK\$ 港元	BOCIP Hong Kong Value Fund 中銀保誠 香港價值基金 HK\$ 港元
Undistributed income/(loss) at 1st January 2021 於二零二一年一月一日的未分派收入／(虧損)	-	-	-	-
Total comprehensive income/(loss) for the year 年度全面收入／(虧損)總額	9,714,026	(7,233,803)	(6,014,997)	349,769
Net change in unrealised loss/(gain) on investments 未變現之投資虧損／(收益)的淨變動	33,630,329	9,113,697	5,719,601	(66,889)
Undistributed gain/(loss) before distribution 派息前的未分派收入／(虧損)	43,344,355	1,879,894	(295,396)	282,880
Less: total distribution declared* 減：宣佈分派總額*	(44,251,403)	(4,785,847)	(1,039,155)	(332,654)
	(907,048)	(2,905,953)	(1,334,551)	(49,774)
Transfer from capital 轉移自資本	907,048	2,905,953	1,334,551	49,774
Undistributed income/(loss) at 31st December 2021 and 1st January 2022 於二零二一年十二月卅一日及 二零二二年一月一日未分派收入／(虧損)	-	-	-	-
Total comprehensive loss for the year 年度全面虧損總額	(65,247,703)	(15,937,768)	(3,544,069)	(67,208)
Net change in unrealised loss on investments 未變現之投資虧損的淨變動	95,845,261	2,607,758	2,347,439	435,933
Undistributed gain/(loss) before distribution 派息前的未分派收入／(虧損)	30,597,558	(13,330,010)	(1,196,630)	368,725
Less: total distribution declared* 減：宣佈分派總額*	(45,511,319)	(4,392,662)	(728,785)	(326,826)
	(14,913,761)	(17,722,672)	(1,925,415)	41,899
Transfer from/(to) capital 轉移自／(至)資本	14,913,761	17,722,672	1,925,415	(41,899)
Undistributed income/(loss) at 31st December 2022 於二零二二年十二月卅一日的未分派收入／(虧損)	-	-	-	-

* The total distribution declared of Sub-Funds are disclosed accordingly in page 222-235.

* 分支基金宣佈的分派總額已於第222頁至235頁披露。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

15 Distributions to unitholders (continued)

The following is the statement of distribution in the respective Sub-Funds (continued):

財務報表附註(續)

15 向單位投資者的派息(續)

以下為各分支基金的分派陳述(續):

	BOCIP China Health Care Fund 中銀保誠 中國健康護理基金 HK\$ 港元	BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股 中小企業基金 HK\$ 港元	BOCIP Shenzhen Growth Fund 中銀保誠 深圳增長基金 HK\$ 港元	BOCIP Asia Quality Equity Fund 中銀保誠 亞洲優質股票基金 US\$ 美元
Undistributed income/(loss) at 1st January 2021 於二零二一年一月一日的未分派收入/(虧損)	-	-	-	-
Total comprehensive (loss)/income for the year 年度全面(虧損)/收入總額	(1,921,598)	6,712,399	611,892	181,350
Net change in unrealised loss/(gain) on investments 未變現之投資虧損/(收益)的淨變動	2,330,145	5,980,218	(723,611)	167,338
Undistributed gain/(loss) before distribution 派息前的未分派收入/(虧損)	408,547	12,692,617	(111,719)	348,688
Less: total distribution declared* 減: 宣佈分派總額*	(204,431)	(551,043)	(166,279)	(79,083)
	204,116	12,141,574	(277,998)	269,605
Transfer (to)/from capital 轉移(至)/自資本	(204,116)	(12,141,574)	277,998	(269,605)
Undistributed income/(loss) at 31st December 2021 and 1st January 2022 於二零二一年十二月卅一日及二零 二二年一月一日未分派收入/(虧損)	-	-	-	-
Total comprehensive loss for the year 年度全面虧損總額	(2,460,403)	(14,604,434)	(2,629,991)	(444,508)
Net change in unrealised loss/(gain) on investments 未變現之投資虧損/(收益)的淨變動	1,428,906	(5,461,194)	2,778,211	389,548
Undistributed (loss)/gain before distribution 派息前的未分派(虧損)/收入	(1,031,497)	(20,065,628)	148,220	(54,960)
Less: total distribution declared* 減: 宣佈分派總額*	(142,992)	(659,235)	(128,826)	(69,092)
	(1,174,489)	(20,724,863)	19,394	(124,052)
Transfer from/(to) capital 轉移自/(至)資本	1,174,489	20,724,863	(19,394)	124,052
Undistributed income/(loss) at 31st December 2022 於二零二二年十二月卅一日的未分派收入/(虧損)	-	-	-	-

* The total distribution declared of Sub-Funds are disclosed accordingly in page 222-235.

* 分支基金宣佈的分派總額已於第222頁至235頁披露。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

15 Distributions to unitholders (continued)

The following is statement of distribution in the respective Sub-Funds (continued):

財務報表附註 (續)

15 向單位投資者的派息 (續)

以下為各分支基金的分派陳述 (續)：

	BOCIP USD Short Duration Bond Fund 中銀保誠美元 短存續期債券基金 US\$ 美元	BOCIP Flexi USD Bond Fund 中銀保誠美元 靈活債券基金 US\$ 美元
Undistributed income/(loss) at 1st January 2021 於二零二一年一月一日的未分派收入／(虧損)	-	-
Total comprehensive loss for the year 年度全面虧損總額	(215,278)	(1,631,724)
Net change in unrealised loss on investments 未變現之投資虧損的淨變動	650,035	2,244,258
Undistributed gain/(loss) before distribution 派息前的未分派收入／(虧損)	434,757	612,534
Less: total distribution declared* 減：宣佈分派總額*	(566,305)	(1,090,218)
	(131,548)	(477,684)
Transfer from capital 轉移自資本	131,548	477,684
Undistributed income/(loss) at 31st December 2021 and 1st January 2022 於二零二一年十二月卅一日及二零二二年一月一日未分派收入／(虧損)	-	-
Total comprehensive loss for the year 年度全面虧損總額	(990,855)	(3,714,878)
Net change in unrealised loss on investments 未變現之投資虧損的淨變動	1,154,260	1,092,523
Undistributed gain/(loss) before distribution 派息前的未分派收入／(虧損)	163,405	(2,622,355)
Less: total distribution declared* 減：宣佈分派總額*	(486,478)	(895,446)
	(323,073)	(3,517,801)
Transfer from capital 轉移自資本	323,073	3,517,801
Undistributed income/(loss) at 31st December 2022 於二零二二年十二月卅一日的未分派收入／(虧損)	-	-

* The total distribution declared of Sub-Funds are disclosed accordingly in page 222-235.

* 分支基金宣佈的分派總額已於第222頁至235頁披露。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

15 Distributions to unitholders (continued)

15 向單位投資者的派息(續)

The following is statement of distribution in the respective Sub-Funds (continued):

以下為各分支基金的分派陳述(續):

	BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元 貨幣市場基金 HK\$ 港元
Undistributed income/(loss) at 5th March 2021 as the date of commencement of operation 於二零二一年三月五日(開始經營之日)的未分派收入/(虧損)	—
Total comprehensive income for the year 年度全面收入總額	5,141
Net change in unrealised (gain)/loss on investments 未變現之投資(收益)/虧損的淨變動	—
Undistributed gain before distribution 派息前的未分派收入	5,141
Less: total distribution declared* 減: 宣佈分派總額*	—
	5,141
Transfer (to) capital 轉移(至)資本	(5,141)
Undistributed income/(loss) at 31st December 2021 and 1st January 2022 於二零二一年十二月卅一日及二零二二年一月一日未分派收入/(虧損)	—
Total comprehensive income for the year 年度全面收入總額	67,622
Net change in unrealised (gain)/loss on investments 未變現之投資(收益)/虧損的淨變動	—
Undistributed gain before distribution 派息前的未分派收入	67,622
Less: total distribution declared* 減: 宣佈分派總額*	—
	67,622
Transfer (to) capital 轉移(至)資本	(67,622)
Undistributed income/(loss) at 31st December 2022 於二零二二年十二月卅一日的未分派收入/(虧損)	—

* The total distribution declared of Sub-Funds are disclosed accordingly in page 222-235.

* 分支基金宣佈的分派總額已於第222頁至235頁披露。

BOCIP Asset Management Investment Funds**中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS
(continued)**

財務報表附註(續)

16 Cash and cash equivalents**16 現金及現金等值****BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金**

	2022	2021
	二零二二年	二零二一年
	HK\$	HK\$
	港元	港元
Cash at bank 銀行現金	143,563	71,376
	<u>143,563</u>	<u>71,376</u>

BOCIP China Value Fund 中銀保誠中國價值基金

	2022	2021
	二零二二年	二零二一年
	HK\$	HK\$
	港元	港元
Cash at bank 銀行現金	695,196	5,673,070
	<u>695,196</u>	<u>5,673,070</u>

BOCIP China Bond Fund 中銀保誠中國債券基金

	2022	2021
	二零二二年	二零二一年
	HK\$	HK\$
	港元	港元
Cash at bank 銀行現金	6,088,645	12,042,666
	<u>6,088,645</u>	<u>12,042,666</u>

BOCIP Asset Management Investment Funds**中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS
(continued)****財務報表附註(續)****16 Cash and cash equivalents (continued)****16 現金及現金等值(續)****BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金**

	2022	2021
	二零二二年	二零二一年
	HK\$	HK\$
	港元	港元
Cash at bank 銀行現金	1,240,034	1,743,902
	<u>1,240,034</u>	<u>1,743,902</u>

BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金

	2022	2021
	二零二二年	二零二一年
	HK\$	HK\$
	港元	港元
Cash at bank 銀行現金	5,240,587	7,390,943
	<u>5,240,587</u>	<u>7,390,943</u>

BOCIP China Wealth Fund 中銀保誠中國財富基金

	2022	2021
	二零二二年	二零二一年
	HK\$	HK\$
	港元	港元
Cash at bank 銀行現金	370,634	603,058
	<u>370,634</u>	<u>603,058</u>

BOCIP Asset Management Investment Funds**中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS
(continued)**

財務報表附註(續)

16 Cash and cash equivalents (continued)**16 現金及現金等值(續)****BOCIP Hong Kong Value Fund 中銀保誠香港價值基金**

	2022	2021
	二零二二年	二零二一年
	HK\$	HK\$
	港元	港元
Cash at bank 銀行現金	31,437	159,301
	<u>31,437</u>	<u>159,301</u>

BOCIP China Health Care Fund 中銀保誠中國健康護理基金

	2022	2021
	二零二二年	二零二一年
	HK\$	HK\$
	港元	港元
Cash at bank 銀行現金	130,605	712,578
	<u>130,605</u>	<u>712,578</u>

BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金

	2022	2021
	二零二二年	二零二一年
	HK\$	HK\$
	港元	港元
Cash at bank 銀行現金	1,124,455	999,771
	<u>1,124,455</u>	<u>999,771</u>

BOCIP Asset Management Investment Funds**中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS
(continued)****財務報表附註(續)****16 Cash and cash equivalents (continued)****16 現金及現金等值(續)****BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金**

	2022	2021
	二零二二年	二零二一年
	HK\$	HK\$
	港元	港元
Cash at bank 銀行現金	114,684	45,541
	<u>114,684</u>	<u>45,541</u>

BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金

	2022	2021
	二零二二年	二零二一年
	HK\$	HK\$
	港元	港元
Cash at bank 銀行現金	39,623	336,222
	<u>39,623</u>	<u>336,222</u>

BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金

	2022	2021
	二零二二年	二零二一年
	US\$	US\$
	美元	美元
Cash at bank 銀行現金	10,497	5,602
	<u>10,497</u>	<u>5,602</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

16 Cash and cash equivalents (continued)

16 現金及現金等值 (續)

BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金

	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元
Cash at bank 銀行現金	129,562	159,331
	<u>129,562</u>	<u>159,331</u>

BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金

	2022 二零二二年 US\$ 美元	2021 二零二一年 US\$ 美元
Cash at bank 銀行現金	230,398	2,220,040
Fixed deposits 定期存款	1,006,159	—
	<u>1,236,557</u>	<u>2,220,040</u>

BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金

	2022 二零二二年 HK\$ 港元	2021 二零二一年 HK\$ 港元
Cash at bank 銀行現金	798,745	716,260
Fixed deposits 定期存款	4,368,640	4,507,067
	<u>5,167,385</u>	<u>5,223,327</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

16 Cash and cash equivalents (continued)

Short term fixed deposits are made for varying periods of between one day and three months depending on the immediate cash requirements of the Sub-Fund, and earn interest at the respective short term time deposit rates. The bank balances are deposited with creditworthy banks with no recent history of default.

17 Swing pricing policy

Under the current swing pricing strategy as adopted by the Manager, the Manager may apply swing factor(s) (in the form of an adjustment percentage) in the determination of the issue price or redemption price per unit where the net amount of subscription or redemption of the Sub-Fund exceeds a pre-determined swing threshold. Such pre-determined swing threshold will be determined, reviewed and adjusted (if needed) on a periodic basis by the Manager and may vary for each Sub-Fund. The Manager will consult the Trustee prior to any adjustment to the pre-determined swing threshold and such adjustment would only be made where the Trustee has no objection to it.

Under normal market circumstances, the swing factor(s) will not exceed 2% of the price in the base currency of the Sub-Fund on the relevant dealing day. Under critical market circumstances (such as financial crisis or natural disaster), the Manager may increase the swing factor(s) above 2% in order to protect the best interests of the Unitholders. In such circumstances, the Manager will notify the investors of the increased swing factor through the Manager's website and apply the revised swing factor with immediate effect.

財務報表附註(續)

16 現金及現金等值(續)

短期定期存款介乎一日至三個月，視乎分支基金的即時現金需要，以及按相關短期定期存款利率賺取利息。銀行結餘存放於近期並無違約記錄的信譽良好的銀行。

17 擺動定價政策

根據基金經理現時採用的擺動定價策略，若分支基金的認購或贖回淨額超過預定擺動門檻，基金經理可應用擺動因子（以調整百分比的形式），以釐定每單位發行價或贖回價。基金經理將定期釐定、審閱及調整（如有需要）有關預定擺動門檻，且就各分支基金而言，擺動門檻可能有所不同。在對預定擺動門檻作出任何調整之前，基金經理將諮詢信託人，而且該等調整只會信託人無異議的情況下作出。

在一般市場情況下，擺動因子不會超過相關交易日分支基金基礎貨幣價格的2%。在緊急市場情況下（例如金融危機或自然災害），基金經理可能會將擺動因子提高至2%以上，以保障單位持有人的最佳利益。在這種情況下，基金經理將透過基金經理的網站通知投資者已提高的擺動因子，並即時應用經修訂的擺動因子。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

17 Swing pricing policy (continued)

The resulting issue price or redemption price per Unit of the Sub-Fund on the relevant dealing day will be increased by the swing factor where the net amount of subscription on the relevant dealing day exceeds the applicable pre-determined swing threshold, or decreased by the swing factor where the net amount of redemption on the relevant dealing day exceeds the applicable pre-determined swing threshold. Such swing factor will apply for all classes of Units within the Sub-Fund. Depending on the circumstances, investors for new Units may subscribe at a higher issue price and existing Unitholders may redeem at a lower redemption price.

Currently, the swing pricing strategy does not apply to the money market funds and fund of funds which include but not limited to the following Sub-Funds:

- (a) BOCIP HK Dollar Money Market Fund
- (b) BOCIP Short Term HKD Money Market Fund

There were no swing pricing adjustments affecting the Sub-Funds' NAV per unit on 31st December 2022 and 2021.

18 Subsequent events

Distribution of HK\$10,845,108 and RMB238,419 (approximately HK\$269,128) was declared on 4th January 2023 and paid on 10th January 2023 for BOCIP China Value Fund's Class A units holders and Class A – RMB Hedge Currency Class units holders respectively.

Distribution of HK\$361,136 was declared on 4th January 2023 and paid on 10th January 2023 for BOCIP Flexi HKD Income Fund.

財務報表附註(續)

17 擺動定價政策(續)

若相關交易日的認購淨額超過適用的預定擺動門檻，相關交易日分支基金的每單位發行價或贖回價將會按擺動因子提高；若相關交易日的贖回淨額超過適用的預定擺動門檻，則相關交易日的每單位發行價或贖回價將會按擺動因子下調。有關擺動因子將應用於分支基金內所有單位類別。視乎情況而定，新單位的投資者可能會以較高發行價認購，而現有單位持有人可能會以較低贖回價贖回。

現時，擺動定價策略並不應用於貨幣市場基金及基金中的基金，包括但不限於以下分支基金：

- (a) 中銀保誠港元貨幣市場基金
- (b) 中銀保誠短期港元貨幣市場基金

於二零二二年及二零二一年十二月卅一日，並沒有影響分支基金的每單位資產淨值的擺動定價調整。

18 後續事項

中銀保誠中國價值基金於二零二三年一月四日分別向A類單位持有人及A類－人民幣對沖貨幣類別單位持有人宣布派息10,845,108港元及人民幣238,419元(約269,128港元)，於二零二三年一月十日派付。

中銀保誠港元靈活收益基金於二零二三年一月四日宣布派息361,136港元，於二零二三年一月十日派付。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

18 Subsequent events (continued)

Distribution of HK\$159,579 and RMB341 (approximately HK\$384) was declared on 4th January 2023 and paid on 10th January 2023 for BOCIP China Wealth Fund's Class A units holders and Class A – RMB Hedge Currency Class units holders respectively.

Distribution of HK\$80,898 and RMB368 (approximately HK\$415) was declared on 4th January 2023 and paid on 10th January 2023 BOCIP Hong Kong Value Fund Class A units holders and Class A – RMB Hedge Currency Class units holders respectively.

Distribution of HK\$31,026 was declared on 4th January 2023 and paid on 10th January 2023 for BOCIP China Health Care Fund

Distribution of HK\$155,280 was declared on 4th January 2023 and paid on 10th January 2023 for BOCIP China-A Small and Mid Cap Fund.

Distribution of HK\$34,725 was declared on 4th January 2023 and paid on 10th January 2023 for BOCIP Shenzhen Growth Fund.

Distribution of US\$15,295 was declared on 4th January 2023 and paid on 10th January 2023 for BOCIP Asia Quality Equity Fund.

Distribution of US\$120,009 was declared on 4th January 2023 and paid on 10th January 2023 for BOCI USD Short Duration Bond Fund.

Distribution of US\$73,390 was declared on 4th January 2023 and paid on 10th January 2023 for BOCIP Flexi USD Bond Fund.

19 Approval of financial statements

The financial statements were approved by the Trustee and the Manager on 24th April 2023.

財務報表附註(續)

18 後續事項(續)

中銀保誠中國財富基金於二零二三年一月四日分別向A類單位持有人及A類－人民幣對沖貨幣類別單位持有人宣布派息159,579港元及人民幣341元(約384港元)，於二零二三年一月十日派付。

中銀保誠香港價值基金於二零二三年一月四日分別向A類單位持有人及A類－人民幣對沖貨幣類別單位持有人宣布派息80,898港元及人民幣368元(約415港元)，於二零二三年一月十日派付。

中銀保誠中國健康護理基金於二零二三年一月四日宣布派息31,026港元，於二零二三年一月十日派付。

中銀保誠中國A股中小企業基金於二零二三年一月四日宣布派息155,280港元，於二零二三年一月十日派付。

中銀保誠深圳增長基金於二零二三年一月四日宣布派息34,725港元，於二零二三年一月十日派付。

中銀保誠亞洲優質股票基金於二零二三年一月四日宣布派息15,295美元，於二零二三年一月十日派付。

中銀保誠美元短存續期債券基金於二零二三年一月四日宣布派息120,009美元，於二零二三年一月十日派付。

中銀保誠美元靈活債券基金於二零二三年一月四日宣布派息73,390美元，於二零二三年一月十日派付。

19 財務報表通過

本財務報表已於二零二三年四月廿四日由信託人和基金經理通過。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) 投資組合 (未經審核)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Unlisted/Quoted Investments 非上市／掛牌投資			
Collective Investment Scheme 集體投資計劃			
Hong Kong 香港			
BOCHK HK Dollar Money Market Fund – Class A (Note a) 中銀香港港元貨幣市場基金－A類(附註a)	456,658	5,645,258	97.50
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		5,645,258	97.50
OTHER NET ASSETS 其他資產淨值		144,760	2.50
NET ASSETS AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日的資產淨值		5,790,018	100
TOTAL INVESTMENT, AT COST 投資總額，按成本值		5,151,514	
			Days 日數
Portfolio weighted average maturity in days 組合加權平均到期日數			44
Portfolio weighted average life in days 組合加權平均期限日數			53
			% of net assets 佔資產淨值 之百分比
		Fair value 公平值 HK\$ 港元	
Daily liquid assets 每日流動資產		691,153	11.94
Weekly liquid assets 每週流動資產		1,163,661	20.10

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP HK Dollar Money Market Fund (continued) 中銀保誠港元貨幣市場基金 (續)

Note a: The investment portfolio of BOCHK HK Dollar Money Market Fund is disclosed accordingly in page 248-249.

Note b: Investments are accounted for on a trade-date basis.

Note c: BOCIP HK Dollar Money Market Fund (the "Sub-Fund") is a feeder fund which invests 90% or more of its total Net Asset Value in an underlying fund (the "master fund") selected by the Manager from time to time. Currently, the Manager has selected the BOCHK HK Dollar Money Market Fund, a sub-fund established under the BOCHK Investment Funds, as the master fund for the Sub-Fund. The supplemental information presented above is calculated based on a "see-through" approach adopted in the Sub-Fund's investment in the master fund.

附註 a：中銀香港港元貨幣市場基金的投資組合已於第 248-249 頁披露。

附註 b：投資按買賣日基準列帳。

附註 c：中銀保誠港元貨幣市場基金（「本分支基金」）為一項聯接基金，其將總資產淨值的百分之九十或以上投資於基金經理不時選取的相關基金（「主基金」）。目前，基金經理選取了中銀香港投資基金下成立的一個分支基金—中銀香港港元貨幣市場基金，作為本分支基金的主基金。以上顯示的補充資料是根據本分支基金對主基金的投資採取「透視」方法計算所得。

The following is the investment portfolio of BOCHK HK Dollar Money Market Fund as at 30th December 2022:

以下是中銀香港港元貨幣市場基金於二零二二年十二月卅日的投資組合：

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 估資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Fixed Rate Debt Securities 定息債務證券			
Canada 加拿大			
Bk of Nova Scotia 3.55% 15Aug2023	40,000,000	39,683,667	1.83
New Zealand 紐西蘭			
ASB Finance Ltd 2.75% A 07Mar2023	20,000,000	19,920,000	0.92
Unlisted/Quoted Investments 非上市／掛牌投資			
Fixed Rate Debt Securities 定息債務證券			
South Korea 南韓			
KDB Asia Ltd 3M H+0.15% Q 05Jun2023 FRCD	50,000,000	49,742,474	2.29
KDB Asia Ltd 3M H+0.2% Q 28Jun2023 FRCD	40,000,000	39,746,671	1.83
KDB Asia Ltd 3M H+0.2% Q 26Sep2023 FRCD	35,000,000	34,665,233	1.60
		124,154,378	5.72

BOCIP Asset Management Investment Funds**中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) 投資組合 (未經審核)**

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP HK Dollar Money Market Fund (continued) 中銀保誠港元貨幣市場基金 (續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Malaysia 馬來西亞			
Export-Import Bank of Malaysia Bhd 2.95% A 12Mar2023	22,000,000	21,904,467	1.01
Floating Rate Debt Securities 浮息債務證券			
Hong Kong 香港			
Hong Kong Mortgage Corp Ltd 3M H-0.05% Q 11May2023	50,000,000	50,271,210	2.32
Hong Kong Mortgage Corp Ltd 3M H+0% Q 24Feb2023	30,000,000	30,009,885	1.38
		80,281,095	3.70
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		285,943,607	13.18
OTHER NET ASSETS 其他資產淨值		1,881,557,414	86.82
NET ASSETS AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日的資產淨值		2,167,501,021	100.00
TOTAL INVESTMENT, AT COST 投資總額，按成本值		286,658,207	

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP China Value Fund 中銀保誠中國價值基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
Hong Kong 香港			
AAC Technologies Hldgs Inc	974,000	17,376,160	1.96
Agricultural Bank of China Ltd-H	5,179,000	13,879,720	1.57
Air China Ltd-H	750,000	5,212,500	0.59
Alibaba Group Hldg Ltd	133,000	11,471,250	1.30
Aluminum Corp of China Ltd-H	1,638,000	5,438,160	0.61
Angang Steel Co Ltd-H	4,529,800	9,648,474	1.09
Anhui Conch Cement Co Ltd-H	595,500	16,257,150	1.84
ASM Pacific Technology Ltd	116,000	6,455,400	0.73
Baidu Inc-SW	152,700	17,056,590	1.93
Bank of China Ltd-H	9,816,000	27,877,440	3.15
Bank of Communications Co Ltd-H	5,940,000	26,670,600	3.01
Beijing Capital Intl Airport Co Ltd-H	880,000	5,024,800	0.57
Beijing Enterprises Water Group Ltd	840,000	1,680,000	0.19
BYD Electronic (Intl) Co Ltd	139,000	3,488,900	0.39
China Communications Construction Co Ltd-H	3,290,000	12,337,500	1.39
China Conch Environment Protection Hldgs Ltd	378,000	1,198,260	0.14
China Conch Venture Hldgs Ltd	378,000	6,410,880	0.72
China Construction Bank Corp-H	4,762,000	23,286,180	2.63
China Everbright Environment Group Ltd	815,000	2,844,350	0.32
China Gas Hldgs Ltd	439,000	4,987,040	0.56
China Life Insurance Co Ltd-H	1,714,000	22,967,600	2.59
China Merchants Bank Co Ltd-H	564,000	24,618,600	2.78
China Merchants Ports Hldgs Co Ltd	808,000	9,243,520	1.04
China Mobile Ltd	500,500	25,900,875	2.93
China National Building Material Co Ltd-H	4,318,000	27,678,380	3.13
China Oilfield Services Ltd-H	2,740,000	26,002,600	2.94
China Overseas Land & Investment Ltd	935,000	19,261,000	2.18
China Pacific Insurance (Group) Co-H	307,600	5,346,088	0.60
China Petroleum & Chemical Corp-H	6,896,000	25,997,920	2.94
China Power Intl Development Ltd	2,117,000	6,986,100	0.79
China Railway Construction Corp Ltd-H	2,323,000	10,848,410	1.23

BOCIP Asset Management Investment Funds**中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合 (未經審核) (續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP China Value Fund (continued) 中銀保誠中國價值基金 (續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
China Railway Group Ltd-H	4,100,000	16,892,000	1.91
China Resources Land Ltd	1,146,000	40,969,500	4.62
China Resources Power Hldgs Co	730,000	11,650,800	1.32
China Shenhua Energy Co Ltd-H	964,000	21,738,200	2.46
China Southern Airlines Co Ltd-H	820,000	4,165,600	0.47
China Telecom Corp Ltd-H	5,800,000	17,806,000	2.01
China Unicom (Hong Kong) Ltd	4,826,000	23,309,580	2.63
CITIC Ltd	1,986,000	16,364,640	1.85
CITIC Securities Co Ltd-H	1,765,500	27,859,590	3.14
CNOOC Ltd	2,503,000	24,979,940	2.82
COSCO Shipping Development Co Ltd-H	7,364,000	7,658,560	0.87
CRRC Corp Ltd-H	2,002,000	6,306,300	0.71
Great Wall Motor Co Ltd-H	1,117,000	11,348,720	1.28
Guangzhou Automobile Group Co Ltd-H	2,152,000	11,319,520	1.28
Haitong Securities Co Ltd-H	1,466,400	7,038,720	0.80
Industrial & Commercial Bk of China-H	5,955,000	23,939,100	2.70
Jiangxi Copper Co Ltd-H	1,822,000	20,989,440	2.37
Kunlun Energy Co Ltd	1,556,000	8,666,920	0.98
Maanshan Iron & Steel Co Ltd-H	5,034,000	9,161,880	1.04
Minth Group Ltd	586,000	12,393,900	1.40
Petrochina Co Ltd-H	6,338,000	22,626,660	2.56
PICC Property & Casualty Co Ltd-H	1,290,000	9,558,900	1.08
Ping An Insurance (Group) Co of China Ltd-H	515,500	26,625,575	3.01
Postal Savings Bank of China Co Ltd-H	3,137,000	15,214,450	1.72
Sinopharm Group Co Ltd-H	250,000	4,960,000	0.56
Sinotruk (Hong Kong) Ltd	606,000	6,593,280	0.74
Trip.Com Group Ltd	25,200	6,894,720	0.78
Weichai Power Co Ltd-H	423,000	4,433,040	0.50
Xiaomi Corp-Class B Share	736,000	8,051,840	0.91
Yankuang Energy Group Co Ltd-H	1,100,000	26,180,000	2.96
		<u>879,149,822</u>	<u>99.32</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核) (續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP China Value Fund (continued) 中銀保誠中國價值基金 (續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
China 中國			
Bengang Steel Plates Co Ltd-A	940,000	3,128,139	0.35
Sansteel Minguang Co Ltd Fujian-A	600,000	3,181,159	0.36
		<u>6,309,298</u>	<u>0.71</u>
Unlisted/Quoted Investments 非上市／掛牌投資			
Foreign currency forward contracts 外匯遠期合約			
Bank of New York Mellon / Hong Kong			
Buy CNY14,716,437 Sell HKD16,533,465			
買入 14,716,437 人民幣及賣出 16,533,465 港元		<u>156,625</u>	<u>0.02</u>
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		885,615,745	100.05
OTHER NET ASSETS 其他資產淨值		<u>(448,949)</u>	<u>(0.05)</u>
NET ASSETS AS AT 31ST DECEMBER 2022			
於二零二二年十二月卅一日的資產淨值		<u>885,166,796</u>	<u>100.00</u>
TOTAL INVESTMENT, AT COST 投資總額，按成本值		<u>1,082,227,607</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP China Bond Fund 中銀保誠中國債券基金

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Fixed Rate Debt Securities 定息債務證券			
China 中國			
China Govt Bond 2.69% S/A 15Aug2032	100,000	11,054,361	5.77
Unlisted/Quoted Investments 非上市／掛牌投資			
Fixed Rate Debt Securities 定息債務證券			
China 中國			
China Development Bank Corp 4.88% A 09Feb2028	100,000	12,296,830	6.42
China Govt Bond 2.24% A 05Mar2023	100,000	11,227,858	5.86
China Govt Bond 2.26% A 24Feb2025	100,000	11,199,048	5.84
China Govt Bond 2.69% A 12Aug2026	100,000	11,276,304	5.88
China Govt Bond 2.75% A 01Sep2023	100,000	11,275,294	5.88
China Govt Bond 2.85% A 04Jun2027	100,000	11,337,673	5.92
China Govt Bond 2.89% S/A 18Nov2031	100,000	11,248,954	5.87
China Govt Bond 2.9% S/A 05May2026	100,000	11,387,545	5.94
China Govt Bond 3.19% A 11Apr2024	200,000	22,744,889	11.86
China Govt Bond 3.29% S/A 23May2029	100,000	11,637,400	6.07
China Govt Bond 3.6% A 06Sep2025	100,000	11,630,046	6.07
China Railway Corp 4.53% A 05Nov2024	100,000	11,581,229	6.04
China Resources Land Hldgs Ltd 2.42% A 06May2023	100,000	11,225,994	5.86
Export-Import Bank of China 4.11% A 20Mar2027	100,000	11,781,458	6.15
		<u>171,850,522</u>	<u>89.66</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP China Bond Fund (continued) 中銀保誠中國債券基金(續)

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
TOTAL INVESTMENTS PORTFOLIO 投資組合總額	182,904,883		95.43
OTHER NET ASSETS 其他資產淨值	8,764,237		4.57
NET ASSETS AS AT 31ST DECEMBER 2022			
於二零二二年十二月卅一日的資產淨值	191,669,120		100.00
TOTAL INVESTMENT, AT COST 投資總額，按成本值	186,080,507		

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Japan Small & Mid Cap Opportunity Fund

中銀保誠日本中小企業機遇基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
Japan 日本			
Asahi Hldgs Inc	12,200	1,389,210	4.79
Bandai Namco Hldgs Inc	1,900	934,417	3.23
Daiwa House Industry Co Ltd	4,300	772,994	2.67
Dena Co Ltd	9,000	940,179	3.25
Ebara Corp	3,600	1,005,129	3.47
GMO Internet Inc	7,800	1,137,797	3.93
Haseko Corp	18,600	1,620,664	5.60
Matsumotokiyoshi Hldgs Co Ltd	2,600	1,015,066	3.50
Meitec Corp	10,400	1,474,000	5.09
Metawater Co Ltd	9,200	884,882	3.06
Nexon Co Ltd	10,900	1,909,804	6.58
Nippon Shinyaku Co Ltd	2,000	884,930	3.06
Pan Pacific Intl Hldgs Corp	12,700	1,842,801	6.36
Persol Hldgs Co Ltd	8,900	1,488,835	5.14
Raito Kogyo Co Ltd	13,600	1,522,884	5.26
Rohto Pharmaceutical Co Ltd	10,400	1,427,245	4.93
Ryohin Keikaku Co Ltd	14,500	1,343,188	4.64
Shionogi & Co Ltd	3,900	1,519,370	5.25
Ship Healthcare Hldgs Inc	8,800	1,399,230	4.83
Taisei Corp	5,600	1,407,843	4.86
Yamaha Motor Co Ltd	9,000	1,602,456	5.53
Zenkoku Hoshio Co Ltd	4,400	1,314,380	4.54
		<u>28,837,304</u>	<u>99.57</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Japan Small & Mid Cap Opportunity Fund (continued)

中銀保誠日本中小企業機遇基金 (續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Unlisted/Quoted Investments 非上市／掛牌投資			
Foreign currency forward contracts 外匯遠期合約			
Bank of New York Mellon / Hong Kong			
Buy HKD26,120,626 Sell JPY460,600,000			
買入 26,120,626 港元及賣出 460,600,000 日圓		(1,160,648)	(4.01)
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		27,676,656	95.56
OTHER NET ASSETS 其他資產淨值		1,286,394	4.44
NET ASSETS AS AT 31ST DECEMBER 2022			
於二零二二年十二月卅一日的資產淨值		28,963,050	100
TOTAL INVESTMENT, AT COST 投資總額，按成本值		28,104,446	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Flexi HKD Income Fund

中銀保誠港元靈活收益基金

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Fixed Rate Debt Securities 定息債務證券			
Australia 澳洲			
National Australia Bank Ltd 4.7% Q 03Aug2032 Regs	2,000,000	1,942,564	0.90
Bermuda 百慕達			
China Oil and Gas Group Ltd 4.7% S/A 30Jun2026	200,000	1,296,574	0.60
Li & Fung Ltd 4.5% S/A 18Aug2025	300,000	2,090,337	0.97
		3,386,911	1.57
Cayman Island 開曼群島			
AAC Technologies Hldgs Inc 3% S/A 27Nov2024	300,000	2,118,482	0.98
Agile Group Hldgs Ltd 7.875% S/A Perp	300,000	589,914	0.27
China Overseas Finance Cayman VIII Ltd 2.9% A 15Jan2025	5,000,000	4,699,850	2.18
China Sce Group Hldgs Ltd 5.95% S/A 29Sep2024	200,000	683,214	0.32
Country Garden Hldgs Co Ltd 6.5% S/A 08Apr2024	200,000	1,182,309	0.55
Meituan Dianping 2.125% S/A 28Oct2025 Regs	300,000	2,099,774	0.97
MGM China Hldgs Ltd 5.875% S/A 15May2026 Regs	200,000	1,470,359	0.68
Sands China Ltd 5.625% S/A 08Aug2025	200,000	1,497,318	0.69
Shui On Development Hldg Ltd 5.5% S/A 03Mar2025	500,000	3,323,387	1.54
		17,664,607	8.18
Hong Kong 香港			
AIA Group Ltd 5.04% A 17Oct2025 Regs	2,000,000	2,006,040	0.93
Bank of China Hong Kong Ltd 1.33% S/A 17Feb2024	4,000,000	3,839,480	1.78
Bank of East Asia Ltd 5.875% S/A Perp	300,000	2,178,002	1.01
GLP China Hldgs Ltd 4.974% S/A 26Feb2024	200,000	1,369,082	0.63

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核) (續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Flexi HKD Income Fund (continued)

中銀保誠港元靈活收益基金 (續)

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Hong Kong Government Bond Programme HKCPI+0% S/A 16Nov2023	12,000,000	11,826,000	5.48
Hong Kong Mortgage Corp Ltd 0.5% A 09Feb2023	4,500,000	4,480,290	2.07
Vanke Real Estate Hong Kong Co Ltd 3.975% S/A 09Nov2027	200,000	1,366,147	0.63
		<u>27,065,041</u>	<u>12.53</u>
Japan 日本			
Rakuten Group Inc 10.25% S/A 30Nov2024	300,000	2,375,507	1.10
South Korea 南韓			
Hyundai Capital Services Inc 4.01% S/A 22Jul2024	3,000,000	2,998,903	1.39
United Kingdom 英國			
HSBC Hldgs Plc 1.55% A 03Jun2027	12,000,000	10,001,055	4.63
Standard Chartered Plc 4% A 27Jun2025	5,000,000	4,919,513	2.28
		<u>14,920,568</u>	<u>6.91</u>
Virgin Island, BT 英屬處女群島			
Estate Sky Ltd 5.45% S/A 21Jul2025	200,000	1,287,817	0.60
Fortune Star BVI Ltd 5.95% S/A 29Jan2023	400,000	3,061,913	1.42
LS Finance 2017 Ltd 4.8% S/A 18Jun2026	500,000	2,990,271	1.38
New Metro Global Ltd 4.5% S/A 02May2026	200,000	1,049,937	0.49
NWD Finance BVI Ltd 6.15% S/A Perp	500,000	3,594,570	1.65
Sino-Ocean Land Treasure IV Ltd 2.7% S/A 13Jan2025	200,000	897,913	0.42
Sun Hung Kai & Co BVI Ltd 5% S/A 07Sep2026	200,000	1,285,709	0.60
		<u>14,168,130</u>	<u>6.56</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Flexi HKD Income Fund (continued)

中銀保誠港元靈活收益基金(續)

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Unlisted/Quoted Investments 非上市／掛牌投資			
Fixed Rate Debt Securities 定息債務證券			
Australia 澳洲			
National Australia Bank Ltd 4.45% A 14Nov2023	3,000,000	2,980,872	1.38
Bermuda 百慕達			
Haitong Intl Securities Group Ltd 2.1% A 09Jan2023	5,000,000	4,997,719	2.31
Cayman Island 開曼群島			
Magallanes Inc 3.788% S/A 15Mar2025	200,000	1,490,979	0.68
QNB Finance Ltd 1.4% A 01Sep2025	2,000,000	1,828,830	0.85
Sun Hung Kai Properties Capital Market Ltd 0.82% A 23Aug2024	2,000,000	1,869,445	0.87
Sun Hung Kai Properties Capital Market Ltd 1.87% A 20Sep2028	5,000,000	4,184,158	1.94
Sun Hung Kai Properties Capital Market Ltd 2.55% Q 24Jul2024	5,000,000	4,811,240	2.23
		14,184,652	6.57
Hong Kong 香港			
AIA Group Ltd 2.25% Q 28Mar2024	3,000,000	2,900,100	1.34
Airport Authority Hong Kong 2.8% Q 26May2024	3,000,000	2,915,160	1.35
Bank of East Asia Ltd 3M H+0.25% Q 15Mar2025 FRCD	2,000,000	1,963,331	0.91
CITIC Ltd 4.35% S/A 25Jul2024	3,000,000	2,937,227	1.36
Fubon Bank Hong Kong Ltd 1.65% A 06Apr2023 FXCD	3,000,000	2,987,909	1.38
HKCG Finance Ltd 0.68% Q 24May2024	4,000,000	3,776,473	1.75
Hong Kong Mortgage Corp Ltd 0.71% A 28Apr2024	4,000,000	3,789,480	1.76
Hong Kong Mortgage Corp Ltd 0.8% A 15Apr2024	3,000,000	2,847,900	1.32
Hong Kong Mortgage Corp Ltd 3M H-0.05% Q 11May2023	3,000,000	3,016,273	1.40
Swire Properties MTN Financing Ltd 3% Q 07Apr2027	2,000,000	1,843,977	0.85
		28,977,830	13.42

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Flexi HKD Income Fund (continued)

中銀保誠港元靈活收益基金 (續)

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Japan 日本			
Mizuho Bank Ltd/Hong Kong 0.7% A 15Jun2024 FXCD	5,000,000	4,696,050	2.17
Sumitomo Mitsui Trust Bank Ltd/Hong Kong 2.8% 21Jun2023 FXCD	5,000,000	<u>4,961,076</u>	<u>2.30</u>
		<u>9,657,126</u>	<u>4.47</u>
United States of America 美國			
Citigroup Inc 3.2% A 11Apr2025	5,000,000	<u>4,777,448</u>	<u>2.21</u>
Virgin Island, BT 英屬處女群島			
Henderson Land MTN Ltd 1% A 10Mar2023	2,000,000	1,983,985	0.92
Henderson Land MTN Ltd 2.35% S/A 06May2027	5,000,000	4,351,048	2.01
Henderson Land MTN Ltd 3.092% A 22Jan2025	5,000,000	4,764,824	2.21
HLP Finance Ltd 4.75% S/A 30Jan2024	6,000,000	6,014,372	2.79
Hysan MTN Ltd 2.1% Q 17Mar2025	5,000,000	4,683,250	2.17
NWD MTN Ltd 4.65% A 16Mar2026	3,000,000	2,883,833	1.34
NWD MTN Ltd 5.9% S/A 18Sep2023	5,000,000	5,025,293	2.32
Wharf Finance BVI Ltd 3.3% Q 07Sep2023	6,000,000	5,913,878	2.74
Wharf REIC Finance BVI Ltd 0.9% A 30Jun2024	3,000,000	2,813,880	1.30
Wharf REIC Finance BVI Ltd 1.5% A 24Aug2026	3,000,000	2,641,259	1.22
Wharf REIC Finance BVI Ltd 2.1% Q 16Mar2027	2,000,000	1,768,405	0.82
Wharf REIC Finance BVI Ltd 2.85% A 20Apr2024	3,000,000	2,910,783	1.35
Wharf REIC Finance BVI Ltd 3% A 31May2024	2,000,000	<u>1,939,827</u>	<u>0.90</u>
		<u>47,694,637</u>	<u>22.09</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Flexi HKD Income Fund (continued)

中銀保誠港元靈活收益基金 (續)

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Canada 加拿大			
Canadian Imperial Bank of Commerce/Hong Kong 0% A 25Apr2023	3,000,000	2,954,095	1.37
Canadian Imperial Bank of Commerce/Hong Kong 0% A 31Mar2023	5,000,000	4,939,631	2.29
		<u>7,893,726</u>	<u>3.66</u>
Netherlands 荷蘭			
Cooperatieve Rabobank UA/Hong Kong 2.2% A 17May2023 FXCD	3,000,000	2,981,992	1.38
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		208,668,233	96.63
OTHER NET ASSETS 其他資產淨值		<u>7,298,343</u>	<u>3.37</u>
NET ASSETS AS AT 31ST DECEMBER 2022			
於二零二二年十二月卅一日的資產淨值		<u>215,966,576</u>	<u>100.00</u>
TOTAL INVESTMENT, AT COST 投資總額，按成本值		<u>222,464,193</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP China Wealth Fund

中銀保誠中國財富基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
Hong Kong 香港			
Alibaba Group Hldg Ltd	11,200	966,000	7.56
Bank of China Ltd-H	150,000	426,000	3.33
BYD Co Ltd-H	4,500	866,700	6.78
China Construction Bank Corp-H	186,000	909,540	7.11
China Feihe Ltd	82,000	544,480	4.26
China Mengniu Dairy Co Ltd	10,000	354,000	2.77
China Merchants Bank Co Ltd-H	8,000	349,200	2.73
China Resources Land Ltd	32,000	1,144,000	8.95
Country Garden Services Hldgs Co Ltd	16,000	311,040	2.43
CSPC Pharmaceutical Group Ltd	17,440	143,008	1.12
ENN Energy Hldgs Ltd	10,000	1,096,000	8.57
Geely Automobile Hldgs Ltd	16,000	182,400	1.43
Industrial & Commercial Bk of China-H	60,000	241,200	1.89
Lenovo Group Ltd	80,000	512,800	4.01
Li Ning Co Ltd	3,000	203,250	1.59
NetEase Inc	8,000	916,000	7.17
Ping An Insurance (Group) Co of China Ltd-H	16,000	826,400	6.46
Postal Savings Bank of China Co Ltd-H	80,000	388,000	3.04
Sunny Optical Technology Group Co Ltd	6,000	557,100	4.36
Tencent Hldgs Ltd	3,500	1,169,000	9.14
Xinyi Solar Hldgs Ltd	36,000	311,040	2.43
		<u>12,417,158</u>	<u>97.13</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP China Wealth Fund (continued)

中銀保誠中國財富基金(續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Unlisted/Quoted Investments 非上市／掛牌投資			
Foreign currency forward contracts 外匯遠期合約			
Bank of New York Mellon / Hong Kong			
Buy CNY20,777 Sell HKD23,342			
買入 20,777 人民幣及賣出 23,342 港元		221	0.00
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		12,417,379	97.13
OTHER NET ASSETS 其他資產淨值		366,357	2.87
NET ASSETS AS AT 31ST DECEMBER 2022			
於二零二二年十二月卅一日的資產淨值		12,783,736	100
TOTAL INVESTMENT, AT COST 投資總額，按成本值		15,944,753	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Hong Kong Value Fund

中銀保誠香港價值基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
Hong Kong 香港			
AIA Group Ltd	3,600	312,480	4.81
Alibaba Group Hldg Ltd	1,400	120,750	1.86
Bank of China Ltd-H	48,000	136,320	2.10
BOC Aviation Ltd	1,700	110,755	1.71
BOC Hong Kong (Hldgs) Ltd	12,500	332,500	5.12
China Construction Bank Corp-H	23,000	112,470	1.73
China Life Insurance Co Ltd-H	5,000	67,000	1.03
China Mobile Ltd	1,500	77,625	1.20
China Overseas Land & Investment Ltd	12,500	257,500	3.96
China Resources Land Ltd	6,000	214,500	3.30
China Telecom Corp Ltd-H	18,000	55,260	0.85
CITIC Telecom Intl Hldgs Ltd	41,000	108,650	1.67
CK Asset Hldgs Ltd	7,236	347,690	5.35
CK Hutchison Hldgs Ltd	3,000	140,550	2.16
CK Infrastructure Hldgs Ltd	4,000	163,400	2.52
CLP Hldgs Ltd	3,500	199,325	3.07
Hang Seng Bank Ltd	1,400	181,720	2.80
Henderson Land Development Co Ltd	8,618	234,841	3.62
HSBC Hldgs Plc	4,400	213,620	3.29
Industrial & Commercial Bk of China-H	29,000	116,580	1.79
JD.Com Inc	9	1,982	0.03
Kingboard Hldgs Ltd	6,500	161,525	2.49
Kingboard Laminates Hldgs Ltd	10,000	85,800	1.32
MTR Corp Ltd	6,500	268,775	4.14
New World Development Co Ltd	8,500	187,000	2.88
NWS Hldgs Ltd	16,000	108,000	1.66
PCCW Ltd	41,672	146,685	2.26
Petrochina Co Ltd-H	52,000	185,640	2.86
Ping An Insurance (Group) Co of China Ltd-H	2,000	103,300	1.59
Power Assets Hldgs Ltd	3,000	128,250	1.97
Standard Chartered Plc	4,100	240,670	3.71
Sun Hung Kai Properties Ltd	3,000	320,400	4.93

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Hong Kong Value Fund (continued)

中銀保誠香港價值基金(續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Swire Properties Ltd	8,600	170,624	2.63
Techtronic Industries Co Ltd	3,000	261,300	4.02
Tencent Hldgs Ltd	200	66,800	1.03
Wharf Hldgs Ltd	6,000	137,700	2.12
Wharf Real Estate Investment Co Ltd	6,000	273,000	4.20
Yuexiu Transport Infrastructure Ltd	26,000	110,500	1.70
		<u>6,461,487</u>	<u>99.48</u>
Unlisted/Quoted Investments 非上市／掛牌投資			
Foreign currency forward contracts 外匯遠期合約			
Bank of New York Mellon / Hong Kong			
Buy CNY22,652 Sell HKD25,449			
買入 22,652 人民幣及賣出 25,449 港元		<u>241</u>	<u>0.00</u>
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		6,461,728	99.48
OTHER NET ASSETS 其他資產淨值		<u>34,016</u>	<u>0.52</u>
NET ASSETS AS AT 31ST DECEMBER 2022			
於二零二二年十二月卅一日的資產淨值		<u>6,495,744</u>	<u>100</u>
TOTAL INVESTMENT, AT COST 投資總額，按成本值			
		<u>7,739,608</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP China Health Care Fund

中銀保誠中國健康護理基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
China 中國			
Aier Eye Hospital Group Co Ltd-A	7,662	268,548	4.34
Asymchem Laboratories (Tianjin) Co Ltd-A	560	93,494	1.51
Beijing Tiantan Biological Products Corp Ltd-A	1,704	45,615	0.74
Changchun High & New Technology Industries (Group) Inc-A	600	112,660	1.82
Chongqing Zhifei Biological Products Co Ltd-A	2,200	217,973	3.51
Guangzhou Baiyunshan Pharmaceutical Hldgs Co Ltd-A	1,600	53,768	0.87
Guangzhou Kingmed Diagnostics Group Co Ltd-A	1,000	88,215	1.42
Hangzhou Tigermed Consulting Co Ltd-A	1,700	200,977	3.24
Huadong Medicine Co Ltd-A	1,800	95,029	1.53
Hualan Biological Engineering Inc-A	3,160	80,669	1.30
Imeik Technology Development Co Ltd-A	300	191,665	3.09
Jiangsu Hengrui Medicine Co Ltd-A	8,267	359,321	5.78
Joincare Pharmaceutical Group Industry Co Ltd-A	3,800	48,396	0.78
Lepu Medical Technology Beijing Co Ltd-A	7,500	194,338	3.13
Meinian Onehealth Healthcare Hldgs Co Ltd-A	8,641	59,753	0.96
Ovctek China Inc-A	900	36,245	0.58
Pharmaron Beijing Co Ltd-A	1,000	76,709	1.24
Shanghai Fosun Pharmaceutical Group Co Ltd-A	3,800	151,062	2.44
Shanghai Junshi Biosciences Co Ltd-A	700	49,432	0.80
Shanghai Pharmaceuticals Hldg Co Ltd-A	7,815	157,187	2.53
Shenzhen Kangtai Biological Products Co Ltd-A	1,760	62,600	1.01
Shenzhen Mindray Bio-Medical Electronics Co Ltd-A	1,000	356,436	5.75
Sichuan Kelun Pharmaceutical Co Ltd-A	3,500	105,063	1.69
Topchoice Medical Investment Corp-A	600	103,550	1.67
Walvax Biotechnology Co Ltd-A	4,800	217,618	3.51
WuXi AppTec Co Ltd-A	4,376	399,851	6.44
Yunnan Baiyao Group Co Ltd-A	1,400	85,851	1.38
Zhangzhou Pientzhuang Pharmaceutical Co Ltd-A	600	195,242	3.15
Zhejiang Huahai Pharmaceutical Co Ltd-A	2,878	70,970	1.14
Zhejiang Jiuzhou Pharmaceutical Co Ltd-A	1,700	81,369	1.31
Zhejiang NHU Co Ltd-A	3,888	82,236	1.33
		4,341,842	69.99

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP China Health Care Fund (continued)

中銀保誠中國健康護理基金(續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Hong Kong 香港			
3SBIO Inc	3,500	29,050	0.48
BeiGene Ltd	1,800	241,560	3.89
China Medical System Hldgs Ltd	4,000	49,120	0.79
China Traditional Chinese Medicine Hldgs Co Ltd	8,000	28,400	0.46
CSPC Pharmaceutical Group Ltd	31,200	255,840	4.12
Genscript Biotech Corp	4,000	99,400	1.60
Hansoh Pharmaceutical Group Co Ltd	2,000	29,680	0.48
Hygeia Healthcare Hldgs Co Ltd	800	44,800	0.72
Innovent Biologics Inc (B)	2,500	83,750	1.35
Microport Scientific Corp	2,000	41,100	0.66
Shandong Weigao Group Medical Polymer Co Ltd-H	8,000	102,560	1.65
Sino Biopharmaceutical Ltd	22,750	103,968	1.68
Sinopharm Group Co Ltd-H	4,800	95,232	1.54
WuXi Biologics (Cayman) Inc	8,000	478,800	7.72
Zai Lab Ltd	2,000	49,200	0.79
		<u>1,732,460</u>	<u>27.93</u>
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		6,074,302	97.92
OTHER NET ASSETS 其他資產淨值		<u>129,082</u>	<u>2.08</u>
NET ASSETS AS AT 31ST DECEMBER 2022			
於二零二二年十二月卅一日的資產淨值		<u>6,203,384</u>	<u>100.00</u>
TOTAL INVESTMENT, AT COST 投資總額，按成本值		<u><u>7,907,788</u></u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Hong Kong Low Volatility Equity Fund

中銀保誠香港低波幅股票基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
Hong Kong 香港			
Agricultural Bank of China Ltd-H	347,000	929,960	5.84
Bank of China Ltd-H	188,000	533,920	3.35
Bank of Communications Co Ltd-H	3,000	13,470	0.08
Bank of East Asia Ltd	4,000	37,840	0.24
Beijing Enterprises Hldgs Ltd	500	12,500	0.08
Cafe De Coral Hldgs Ltd	6,000	89,400	0.56
China Cinda Asset Management Co Ltd-H	1,000	1,080	0.01
China Construction Bank Corp-H	282,000	1,378,980	8.66
China Petroleum & Chemical Corp-H	44,000	165,880	1.04
China Railway Group Ltd-H	83,000	341,960	2.15
CK Hutchison Hldgs Ltd	7,000	327,950	2.06
CK Infrastructure Hldgs Ltd	32,000	1,307,200	8.21
Dah Sing Financial Hldgs Ltd	17,200	310,976	1.95
Datang Intl Power Generation Co Ltd-H	2,000	2,540	0.02
ESR Cayman Ltd	19,000	311,220	1.95
Ganfeng Lithium Co Ltd-H	10,640	620,312	3.89
Hang Seng Bank Ltd	1,800	233,640	1.47
Hong Kong Exchanges & Clearing Ltd	2,400	809,280	5.08
Industrial & Commercial Bk of China-H	165,000	663,300	4.16
Legend Hldgs Corp-H	100	835	0.01
MTR Corp Ltd	21,000	868,350	5.45
PCCW Ltd	59,790	210,461	1.32
Petrochina Co Ltd-H	50,000	178,500	1.12
Ping An Insurance (Group) Co of China Ltd-H	5,500	284,075	1.78
Shandong Gold Mining Co Ltd-H	71,000	1,028,080	6.45
Shanghai Industrial Hldgs Ltd	33,000	318,450	2.00
Shangri-La Asia Ltd	2,000	12,800	0.08
Shenzhen Expressway Co Ltd-H	20,000	134,600	0.84
Shenzhen Intl Hldgs Ltd	18,500	141,710	0.89
Sino Biopharmaceutical Ltd	191,000	872,870	5.48

BOCIP Asset Management Investment Funds**中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)**

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Hong Kong Low Volatility Equity Fund (continued)

中銀保誠香港低波幅股票基金 (續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Sun Hung Kai Properties Ltd	4,000	427,200	2.68
Xiaomi Corp-Class B Share	4,800	52,512	0.33
Yankuang Energy Group Co Ltd-H	36,000	856,800	5.38
Zhongsheng Group Hldgs Ltd	16,500	662,475	4.16
		<u>14,141,126</u>	<u>88.77</u>

Real Estate Investment Trust 房地產投資信託**Hong Kong 香港**

Champion Real Estate Investment Trust	3,000	9,240	0.06
Link Real Estate Investment Trust	11,500	658,950	4.13
		<u>668,190</u>	<u>4.19</u>

TOTAL INVESTMENTS PORTFOLIO 投資組合總額**OTHER NET ASSETS 其他資產淨值**

14,809,316 92.96

1,121,399 7.04**NET ASSETS AS AT 31ST DECEMBER 2022**

於二零二二年十二月卅一日的資產淨值

15,930,715100**TOTAL INVESTMENT, AT COST 投資總額，按成本值**16,950,478

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP China-A Small and Mid Cap Fund (Unaudited)

中銀保誠中國A股中小企業基金 (未經審核)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
China 中國			
Bank of Suzhou Co Ltd-A	52,100	457,250	1.48
Beijing Career Intl Co Ltd-A	11,900	657,778	2.13
Beijing Certificate Authority Co Ltd-A	16,100	438,247	1.41
Beijing Compass Technology Development Co Ltd-A	7,800	402,288	1.30
Beijing Ultrapower Software Co Ltd-A	90,700	444,051	1.43
Brightgene Bio-Medical Technology Co Ltd-A	18,400	468,474	1.51
Castech Inc-A	24,800	442,583	1.43
Chengdu ALD Aviation Manufacturing Corp-A	12,900	386,067	1.25
Chengdu Wintrue Hldg Co Ltd-A	29,000	363,780	1.17
Chengdu Xingrong Environment Co Ltd-A	73,300	404,342	1.31
China Building Material Test & Certification Group Co Ltd-A	37,200	541,338	1.75
China Design Group Co Ltd-A	46,400	396,756	1.28
Chongqing Fuling Electric Power Industrial Co Ltd-A	28,300	482,058	1.56
Chongqing Gas Group Corp Ltd-A	47,500	426,523	1.38
Chongqing Zongshen Power Machinery Co Ltd-A	56,600	379,262	1.22
Dongfang Electronics Co Ltd-A	47,800	433,531	1.40
Dongguan Aohai Technology Co Ltd-A	9,200	352,964	1.14
Dynagreen Environmental Protection Group Co Ltd-A	54,400	415,455	1.34
Foshan Gas Group Co Ltd-A	30,000	405,767	1.31
Fujian Boss Software Development Co Ltd-A	20,400	455,650	1.47
Guangdong Dowstone Technology Co Ltd-A	21,100	349,656	1.13
Guangdong HybriBio Biotech Co Ltd-A	18,750	356,400	1.15
Guangzhou Sie Consulting Co Ltd-A	13,100	435,943	1.41
Guizhou Panjiang Refined Coal Co Ltd-A	47,300	358,564	1.16
He Bei Cheng De Lolo Co Ltd-A	46,400	443,864	1.43
Henan Hanwei Electronics Co Ltd-A	20,200	385,101	1.24
Henan Lingrui Pharmaceutical Co Ltd-A	27,900	410,410	1.32
Jiangsu Ankura Smart Transmission Engineering Technology Co Ltd-A	9,600	381,631	1.23
Jiangsu Changshu Rural Commercial Bank Co Ltd-A	47,600	405,406	1.31
Jiangsu Huahong Technology Stock Co Ltd-A	20,700	348,164	1.12

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP China-A Small and Mid Cap Fund (Unaudited) (continued)

中銀保誠中國A股中小企業基金(未經審核)(續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Jiangzhong Pharmaceutical Co Ltd-A	24,000	391,215	1.26
Jizhong Energy Resources Co Ltd-A	57,200	410,383	1.32
Jushri Technologies Inc-A	32,400	481,722	1.55
Lihuayiwuiyuan Chemical Co Ltd-A	16,400	384,252	1.24
Mayinglong Pharmaceutical Group Co Ltd-A	16,300	415,559	1.34
Ningbo Haitian Precision Machinery Co Ltd-A	14,500	428,554	1.38
Poco Hldg Co Ltd-A	3,700	360,914	1.16
Pony Testing Intl Group Co Ltd-A	9,300	342,113	1.10
Qilu Bank Co Ltd-A	91,800	431,832	1.39
Rianlon Corp-A	6,200	381,665	1.23
Runjian Communication Co Ltd-A	10,200	451,738	1.46
Shandong Head Co Ltd-A	13,800	349,020	1.13
Shandong Shanda Wit Science & Technology Co Ltd-A	7,600	390,087	1.26
Shanghai Jinqiao Export Processing Zone Development Co Ltd-A	35,400	443,264	1.43
Shanghai Labway Clinical Laboratory Co Ltd-A	16,100	356,156	1.15
Shanghai Qifan Cable Co Ltd-A	13,100	402,545	1.30
Shenyang Xingqi Pharmaceutical Co Ltd-A	4,100	578,506	1.87
Shenzhen Changhong Technology Co Ltd-A	19,300	420,413	1.36
Shenzhen Microgate Technology Co Ltd-A	45,900	402,836	1.30
Shenzhen Suntak Circuit Technology Co Ltd-A	34,500	385,682	1.24
Shenzhen Tagen Group Co Ltd-A	67,700	416,982	1.35
Sichuan Furong Technology Co Ltd-A	21,800	395,684	1.28
Sinoseal Holding Co Ltd-A	9,800	430,154	1.39
Sunflower Pharmaceutical Group Co Ltd-A	16,500	431,453	1.39
Suwen Electric Energy Technology Co Ltd-A	7,600	422,665	1.36
Suzhou Good-Ark Electronics Co Ltd-A	29,100	439,552	1.42
Three's Company Media Group Co Ltd-A	5,200	521,895	1.68
Top Resource Conservation & Environment Corp-A	30,400	411,177	1.33
Truking Technology Ltd-A	20,900	347,756	1.12
Vats Liquor Chain Store Management Joint Stock Co Ltd-A	14,900	518,871	1.67
Winall Hi-Tech Seed Co Ltd-A	26,400	479,475	1.55
Wuhan Easy Diagnosis Biomedicine Co Ltd-A	5,900	381,167	1.23
Xi'an Sinofuse Electric Co Ltd-A	2,100	386,115	1.25
Xinhua Winshare Publishing & Media Co Ltd-A	37,100	415,166	1.34
Yankershop Food Co Ltd-A	4,000	488,635	1.58
Yantai Zhenghai Bio Tech Co Ltd-A	7,200	349,251	1.13

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP China-A Small and Mid Cap Fund (Unaudited) (continued)

中銀保誠中國A股中小企業基金(未經審核)(續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Yantai Zhenghai Magnetic Material Co Ltd-A	29,000	409,907	1.32
YGSOFT Inc-A	59,700	511,155	1.65
Yijiahe Technology Co Ltd-A	8,700	311,994	1.01
Yongan Futures Co Ltd-A	21,600	392,785	1.27
Zhejiang Garden Bio-Chemical High-Tech Co Ltd-A	25,000	405,823	1.31
Zhejiang Jiahua Energy Chemical Industry Co Ltd-A	40,900	386,176	1.25
Zhejiang Windey Co Ltd-A	22,880	383,798	1.24
ZJMI Environmental Energy Co Ltd-A	21,700	396,072	1.28
		<u>30,871,467</u>	<u>99.64</u>
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		30,871,467	99.64
OTHER NET ASSETS 其他資產淨值		<u>111,361</u>	<u>0.36</u>
NET ASSETS AS AT 31ST DECEMBER 2022			
於二零二二年十二月卅一日的資產淨值		<u>30,982,828</u>	<u>100</u>
TOTAL INVESTMENT, AT COST 投資總額，按成本值		<u>31,517,520</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Shenzhen Growth Fund (Unaudited)

中銀保誠深圳增長基金(未經審核)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
China 中國			
Anhui Zhongding Sealing Parts Co Ltd-A	3,500	57,131	0.81
Beijing New Building Materials Plc-A	4,300	125,536	1.78
Beijing Originwater Technology Co Ltd-A	6,300	33,615	0.48
Beijing Shiji Information Technology Co Ltd-A	2,744	46,400	0.66
Bluefocus Intelligent Communications Group Co Ltd-A	10,600	60,386	0.86
BYD Co Ltd-A	1,100	318,868	4.52
China Longyuan Power Group Corp Ltd-A	15,888	327,449	4.64
China Resources Sanjiu Medical & Pharmaceutical Co Ltd-A	3,300	174,256	2.47
China Transinfo Technology Co Ltd-A	2,900	29,181	0.41
China Vanke Co Ltd-A	7,200	147,822	2.10
Contemporary Amperex Technology Co Ltd-A	700	310,664	4.41
Focus Media Information Technology Co Ltd-A	51,000	384,311	5.45
Focused Photonics Hangzhou Inc-A	1,400	53,538	0.76
Fujian Star-Net Communication Co Ltd-A	3,800	82,133	1.16
Ganfeng Lithium Co Ltd-A	2,940	230,532	3.27
Goertek Inc-A	1,600	30,377	0.43
GRG Banking Equipment Co Ltd-A	6,000	67,278	0.95
Guangzhou Haige Communications Group Inc Co-A	10,400	95,263	1.35
Hang Zhou Great Star Industrial Co Ltd-A	3,200	68,514	0.97
Holitech Technology Co Ltd-A	6,700	19,273	0.27
Huadong Medicine Co Ltd-A	7,300	385,394	5.47
Joyoung Co Ltd-A	2,400	44,617	0.63
Livzon Pharmaceutical Group Inc-A	8,400	307,774	4.36
Ningbo Huaxiang Electronic Co Ltd-A	1,400	21,952	0.31
Shengda Mining Co Ltd-A	5,500	77,927	1.11
Shenzhen Jinjia Group Co Ltd-A	10,900	88,900	1.26
Shenzhen MTC Co Ltd-A	20,700	81,495	1.16
Shenzhen Sunlord Electronics Co Ltd-A	4,800	141,758	2.01
Shenzhen Yitao Intelligent Control Co Ltd-A	2,800	15,256	0.22
Shenzhen Yuto Packaging Technology Co Ltd-A	4,000	149,221	2.12
Sieyuan Electric Co Ltd-A	1,800	77,607	1.10
Songcheng Performance Development Co Ltd-A	6,172	101,652	1.44
Sumavision Technologies Co Ltd-A	3,800	20,533	0.29
Sungrow Power Supply Co Ltd-A	2,200	277,460	3.93

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Shenzhen Growth Fund (Unaudited) (continued)

中銀保誠深圳增長基金 (未經審核)(續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Suzhou TA&A Ultra Clean Technology Co Ltd-A	4,300	271,057	3.84
Unisplendour Corp Ltd-A	1,646	36,226	0.51
Valiant Co Ltd-A	5,700	94,264	1.34
Weichai Power Co Ltd-A	11,300	129,766	1.84
Weifu High-Technology Group Co Ltd-A	2,600	52,002	0.74
Wens Foodstuffs Group Co Ltd-A	2,520	55,803	0.79
Wuhu 37 Interactive Entertainment Network Technology Group Co Ltd-A	19,300	394,069	5.59
WUS Printed Circuit Kunshan Co Ltd-A	6,270	84,169	1.19
Xiamen Comfort Science & Technology Group Co Ltd-A	1,800	18,945	0.27
Xiamen Meiya Pico Information Co Ltd-A	2,080	30,175	0.43
Xinjiang Goldmed Science & Technology Co Ltd-A	24,200	300,292	4.26
XJ Electric Co Ltd-A	2,300	51,813	0.73
Yantai Dongcheng Biochemicals Co Ltd-A	4,400	82,196	1.17
Yunnan Baiyao Group Co Ltd-A	2,240	137,361	1.95
Yunnan Hongxiang Yixintang Pharmaceutical Co Ltd-A	3,600	127,964	1.81
Zhejiang Dahua Technology Co Ltd-A	7,900	100,792	1.43
Zhejiang Jingxin Pharmaceutical Co Ltd-A	2,749	37,771	0.54
Zhejiang Semir Garment Co Ltd-A	7,200	42,560	0.60
Zhejiang Supor Co Ltd-A	1,690	94,292	1.34
Zhejiang Weixing New Building Materials Co Ltd-A	14,900	358,688	5.09
ZTE Corp-A	2,000	58,346	0.83
		<u>7,012,624</u>	<u>99.45</u>
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		7,012,624	99.45
OTHER NET ASSETS 其他資產淨值		<u>38,872</u>	<u>0.55</u>
NET ASSETS AS AT 31ST DECEMBER 2022			
於二零二二年十二月卅一日的資產淨值		<u>7,051,496</u>	<u>100</u>
TOTAL INVESTMENT, AT COST 投資總額，按成本值		<u>7,139,809</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Asia Quality Equity Fund (Unaudited)

中銀保誠亞洲優質股票基金(未經審核)

	Holding 持股量	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
China 中國			
Shandong Gold Mining Co Ltd-A	61,900	171,416	7.29
Zhongjin Gold Corp Ltd-A	103,918	123,010	5.23
		<u>294,426</u>	<u>12.52</u>
Hong Kong 香港			
Agricultural Bank of China Ltd-H	63,000	21,632	0.92
Alibaba Group Hldg Ltd	7,800	86,195	3.66
BYD Co Ltd-H	8,000	197,413	8.39
China Communications Services Corp-H	52,000	18,988	0.81
China Longyuan Power Group Corp Ltd-H	49,000	59,893	2.55
China Minsheng Banking Corp Ltd-H	42,000	14,529	0.62
China Resources Power Hldgs Co	2,000	4,090	0.17
CK Asset Hldgs Ltd	4,000	24,625	1.05
Fuyao Glass Industry Group Co Ltd-H	8,400	35,247	1.50
Ganfeng Lithium Co Ltd-H	18,480	138,039	5.87
Hang Seng Bank Ltd	1,400	23,283	0.99
HKT Trust and HKT Ltd	28,000	34,332	1.46
Hong Kong Exchanges & Clearing Ltd	5,500	237,618	10.10
Huaneng Power Intl Inc-H	2,000	946	0.03
Huatai Securities Co Ltd-H	17,600	20,137	0.86
JD.com Inc	195	5,502	0.23
PICC Property & Casualty Co Ltd-H	27,000	25,634	1.09
Sino Biopharmaceutical Ltd	182,000	106,566	4.53
ZTE Corp-H	48,800	107,542	4.57
		<u>1,162,211</u>	<u>49.40</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Asia Quality Equity Fund (Unaudited) (continued)

中銀保誠亞洲優質股票基金 (未經審核)(續)

	Holding 持股量	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
South Korea 南韓			
KT&G Corp	1,177	85,168	3.62
Samsung Electronics Co Ltd	2,924	127,874	5.43
SK Hynix Inc	1,053	62,456	2.65
		<u>275,498</u>	<u>11.70</u>
Malaysia 馬來西亞			
Sime Darby BHD	65,000	33,939	1.44
Philippines 菲律賓			
Globe Telecom Inc	135	5,281	0.22
PLDT Inc	130	3,072	0.13
		<u>8,353</u>	<u>0.35</u>
Singapore 新加坡			
Singapore Telecommunications Ltd	26,100	50,013	2.13
Thailand 泰國			
Advanced Info Service PCL-NVDR	3,400	19,142	0.81
PTT Global Chemical PCL-NVDR	7,300	9,959	0.42
PTT PCL-NVDR	14,000	13,440	0.57
		<u>42,541</u>	<u>1.80</u>
United States of America 美國			
Chunghwa Telecom Co Ltd-Sponsored ADR	4,000	146,360	6.22

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Asia Quality Equity Fund (Unaudited) (continued)

中銀保誠亞洲優質股票基金 (未經審核)(續)

	Holding 持股量	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
Real Estate Investment Trust 房地產投資信託			
Hong Kong 香港			
Link Real Estate Investment Trust	4,000	29,366	1.25
Singapore 新加坡			
Ascendas Real Estate Investment Trust	42,102	86,012	3.66
Collective Investment Schemes 集體投資計劃			
Hong Kong 香港			
iShares Core MSCI Taiwan ETF-USD	9,200	168,820	7.18
WISE-CSI 300 China Tracker	7,600	35,503	1.51
WISE-SSE 50 China Tracker	3,000	9,494	0.40
		213,817	9.09
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		2,342,536	99.56
OTHER NET ASSETS 其他資產淨值		10,270	0.44
NET ASSETS AS AT 31ST DECEMBER 2022			
於二零二二年十二月卅一日的資產淨值		2,352,806	100.00
TOTAL INVESTMENT, AT COST 投資總額，按成本值		2,669,195	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP USD Short Duration Bond Fund (Unaudited)

中銀保誠美元短存續期債券基金 (未經審核)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Fixed Rate Debt Securities 定息債務證券			
Cayman Island 開曼群島			
Azure Orbit IV Intl Finance Ltd 3.75% S/A 25Jan2023	200,000	199,788	0.83
CDBL Funding 1 4.25% S/A 02Dec2024	500,000	488,035	2.03
CDBL Funding 2 1.375% S/A 04Mar2024	500,000	476,830	1.99
China Mengniu Dairy Co Ltd 3% S/A 18Jul2024	1,000,000	964,170	4.02
China Overseas Finance Cayman III Ltd 5.375% S/A 29Oct2023	1,000,000	995,720	4.15
HPHT Finance 19 Ltd 2.875% S/A 05Nov2024	1,200,000	1,146,815	4.78
HPHT Finance 21 Ltd 2% S/A 19Mar2026	300,000	271,290	1.13
		<u>4,542,648</u>	<u>18.93</u>
Hong Kong 香港			
Bocom Leasing Management Hong Kong Co Ltd 1.125% S/A 18Jun2024	1,100,000	1,034,088	4.31
CGNPC Intl Ltd 2.75% S/A 02Jul2024	1,000,000	965,500	4.02
CMB Intl Leasing Management Ltd 1.25% S/A 16Sep2024	400,000	371,204	1.55
ICBCIL Finance Co Ltd 1.625% S/A 02Nov2024	350,000	327,390	1.36
		<u>2,698,182</u>	<u>11.24</u>
Japan 日本			
Kansai Electric Power Co Inc 2.55% S/A 17Sep2024	700,000	666,540	2.78
Mitsubishi HC Capital Inc 3.637% S/A 13Apr2025 Regs	300,000	288,213	1.20
Mitsubishi UFJ Financial Group Inc 3.75% S/A 10Mar2024	500,000	491,120	2.05
Mitsubishi UFJ Financial Group Inc 3.761% S/A 26Jul2023	1,000,000	991,918	4.14
Sumitomo Mitsui Financial Group Inc 3.748% S/A 19Jul23	600,000	595,380	2.48
Sumitomo Mitsui Financial Group Inc 4.436% S/A 02Apr2024 Regs	400,000	393,435	1.64
Sumitomo Mitsui Trust Bank Ltd 0.85% S/A 25Mar2024 Regs	500,000	473,190	1.97
		<u>3,899,796</u>	<u>16.26</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP USD Short Duration Bond Fund (Unaudited) (continued)

中銀保誠美元短存續期債券基金 (未經審核)(續)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
South Korea 南韓			
Export-Import Bank of Korea 0.625% S/A 29Jun2024	1,100,000	1,032,383	4.31
Export-Import Bank of Korea 2.875% S/A 21Jan2025	300,000	287,652	1.20
Ind Bk of Korea 0.625% S/A 17Sep2024 Regs	200,000	185,832	0.77
		<u>1,505,867</u>	<u>6.28</u>
Mexico 墨西哥			
Minera Y Metalurgica Del Boleo Sapi De Cv 3.25% S/A 17Apr2024	1,000,000	971,850	4.05
Saudi Arabia 沙地阿拉伯			
Saudi Arabian Oil Co 1.25% S/A 24Nov2023 Regs	200,000	192,882	0.80
Singapore 新加坡			
BOC Aviation Ltd 2.625% S/A 17Jan2025	500,000	470,920	1.97
BOC Aviation Ltd 3.25% S/A 29Apr2025 Regs	400,000	378,932	1.58
Oversea-Chinese Banking Corp Ltd 4.25% S/A 19Jun2024 Regs	400,000	394,580	1.64
		<u>1,244,432</u>	<u>5.19</u>
United Kingdom 英國			
HSBC Hldgs Plc 3.803% S/A 11Mar2025	1,000,000	975,420	4.07
United States of America 美國			
Hyundai Capital America 2.65% S/A 10Feb2025 Regs	1,000,000	940,110	3.92
Hyundai Capital America 4.3% S/A 01Feb2024 Regs	800,000	788,400	3.29
Komatsu Finance America Inc 0.849% S/A 09Sep2020	1,000,000	969,970	4.04
		<u>2,698,480</u>	<u>11.25</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP USD Short Duration Bond Fund (Unaudited) (continued)

中銀保誠美元短存續期債券基金 (未經審核)(續)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
Virgin Island, BT 英屬處女群島			
China Cinda 2020 I Management Ltd 1.25% S/A 20Jan2024	1,000,000	953,530	3.97
Chinalco Capital Hldgs Ltd 2.125% S/A 03Jun2026	750,000	678,210	2.83
CICC Hong Kong Finance 2016 MTN Ltd 1.625% S/A 26Jan2024	400,000	384,592	1.60
CSSC Capital 2015 Ltd 2.5% S/A 13Feb2025	500,000	467,620	1.95
Eastern Creation II Investment Hldgs Ltd 1% S/A 10Sep2023	250,000	243,200	1.01
Eastern Creation II Investment Hldgs Ltd 1.35% S/A 20Oct2024	900,000	839,790	3.50
Inventive Global Investments Ltd 1.1% S/A 01Sep2024	300,000	280,005	1.17
Wharf REIC Finance BVI Ltd 2.375% S/A 07May2025	1,000,000	931,210	3.88
		<u>4,778,157</u>	<u>19.91</u>
Floating Rate Debt Securities 浮息債務證券			
Virgin Island, BT 英屬處女群島			
CICC Hong Kong Finance 2016 MTN Ltd 3M L+0.9% Q 18Feb2023	200,000	199,942	0.83
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		23,707,656	98.81
OTHER NET ASSETS 其他資產淨值		<u>286,371</u>	<u>1.19</u>
NET ASSETS AS AT 31ST DECEMBER 2022			
於二零二二年十二月卅一日的資產淨值		<u>23,994,027</u>	<u>100.00</u>
TOTAL INVESTMENT, AT COST 投資總額，按成本值		<u>24,964,770</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Flexi USD Bond Fund

中銀保誠美元靈活債券基金

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Fixed Rate Debt Securities 定息債務證券			
Australia 澳洲			
Westpac Banking Corp 5.405% S/A 10Aug2033	200,000	187,976	0.85
Bermuda 百慕達			
China Oil and Gas Group Ltd 4.7% S/A 30Jun2026	300,000	249,183	1.13
Li & Fung Ltd 4.5% S/A 18Aug2025	500,000	446,370	2.03
		695,553	3.16
Cayman Island 開曼群島			
AAC Technologies Hldgs Inc 3% S/A 27Nov2024	300,000	271,428	1.23
Agile Group Hldgs Ltd 8.375% S/A Perp	200,000	50,557	0.23
China SCE Group Hldgs Ltd 5.95% S/A 29Sep2024	500,000	218,840	0.99
Country Garden Hldgs Co Ltd 6.5% S/A 08Apr2024	500,000	378,705	1.72
Longfor Group Hldgs Ltd 3.375% S/A 13Apr2027	200,000	161,196	0.73
Meituan Dianping 2.125% S/A 28Oct2025 Regs	600,000	538,062	2.44
Melco Resorts Finance Ltd 5.25% S/A 26Apr2026 Regs	200,000	177,550	0.81
MGM China Hldgs Ltd 5.875% S/A 15May2026 Regs	200,000	188,388	0.86
Sands China Ltd 5.625% S/A 08Aug2025	500,000	479,605	2.18
Shui On Development Hldg Ltd 5.5% S/A 03Mar2025	400,000	340,644	1.55
Wynn Macau Ltd 5.5% S/A 15Jan2026 Regs	200,000	184,022	0.84
Zhongsheng Group Hldgs Ltd 3% S/A 13Jan2026	500,000	448,350	2.04
		3,437,347	15.62
Germany 德國			
Allianz SE 3.2% A Perp	600,000	448,776	2.04

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Flexi USD Bond Fund (continued)

中銀保誠美元靈活債券基金 (續)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
Hong Kong 香港			
Bank of East Asia Ltd 4.875% S/A 22Apr2032	250,000	224,818	1.02
Bank of East Asia Ltd 5.875% S/A Perp	800,000	744,144	3.38
Cathay Pacific MTN Financing HK Ltd 4.875 S/A 17Aug2026	600,000	575,166	2.61
GLP China Hldgs Ltd 2.95% S/A 29Mar2026	400,000	287,280	1.31
GLP China Hldgs Ltd 4.974% S/A 26Feb2024	300,000	263,118	1.20
		<u>2,094,526</u>	<u>9.52</u>
India 印度			
Adani Green Energy Ltd 4.375% S/A 08Sep2024 Regs	500,000	455,705	2.07
Adani Ports & Special Economic Zone Ltd 4.2% S/A 04Aug2027 Regs	500,000	<u>442,160</u>	<u>2.01</u>
		<u>897,865</u>	<u>4.08</u>
Isle of Man 曼島			
GOHL Capital Ltd 4.25% S/A 24Jan2027	700,000	<u>628,558</u>	<u>2.86</u>
Japan 日本			
JERA Co Inc 3.665% S/A 14Apr2027	200,000	184,236	0.83
Mitsubishi UFJ Financial Group Inc 5.3547% S/A 13Sep2028	400,000	397,356	1.81
Mizuho Financial Group Inc S+0.96% Q 22May2026	700,000	684,572	3.11
Rakuten Group Inc 10.25% S/A 30Nov2024	500,000	<u>507,265</u>	<u>2.31</u>
		<u>1,773,429</u>	<u>8.06</u>
Jersey, C.I. 澤西島			
West China Cement Ltd 4.95% S/A 08Jul2026	500,000	<u>424,030</u>	<u>1.93</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Flexi USD Bond Fund (continued)

中銀保誠美元靈活債券基金(續)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
South Korea 南韓			
KB Capital Group Inc 1.5% S/A 28Oct2025	300,000	265,461	1.21
Singapore 新加坡			
GLP Pte Ltd 4.5% S/A Perp	500,000	254,740	1.16
Thailand 泰國			
Minor Intl PCL 2.7% S/A Perp	200,000	175,712	0.80
United Kingdom 英國			
HSBC Hldgs Plc 4% S/A Perp	800,000	696,360	3.16
Prudential Plc 2.95% S/A 03Nov2033	700,000	569,086	2.58
Rolls-Royce Plc 5.75% S/A 15Oct2027	200,000	190,426	0.87
Standard Chartered Plc 7.767% S/A 16Nov2028 Regs	500,000	531,880	2.42
		1,987,752	9.03
Virgin Island, BT 英屬處女群島			
Bluestar Finance Hldgs Ltd 3.1% S/A Perp	300,000	286,278	1.30
Elect Global Investments Ltd 4.1% S/A Perp	800,000	704,000	3.20
Estate Sky Ltd 5.45% S/A 21Jul2025	400,000	330,000	1.50
Fortune Star BVI Ltd 5.95% S/A 19Oct2025	500,000	395,230	1.80
Huarong Finance II Co Ltd 5.5% S/A 16Jan2025	500,000	476,845	2.17
LS Finance 2017 Ltd 4.8% S/A 18Jun2026	300,000	229,875	1.04
LS Finance 2017 Ltd 4.875% S/A 15Jul2024	200,000	185,358	0.84
New Metro Global Ltd 4.5% S/A 02May2026	200,000	134,522	0.61
New Metro Global Ltd 6.8% S/A 05Aug2023	200,000	183,242	0.83
NWD Finance BVI Ltd 4.125% S/A Perp	400,000	289,380	1.31
NWD Finance BVI Ltd 6.15% S/A Perp	400,000	368,440	1.67
Sino-Ocean Land Treasure IV Ltd 2.7% S/A 13Jan2025	400,000	230,088	1.05

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Flexi USD Bond Fund (continued)

中銀保誠美元靈活債券基金 (續)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
Sun Hung Kai & Co BVI Ltd 5.75% S/A 15Nov2024	400,000	377,968	1.72
Wanda Properties Overseas Ltd 6.875% S/A 23Jul2023	300,000	285,909	1.30
		<u>4,477,135</u>	<u>20.34</u>
Mauritius 毛里裘斯			
Greenko Wind Projects Mauritius Ltd 5.5% S/A 06Apr2025 Regs	500,000	469,280	2.13
Floating Rate Debt Securities 浮息債務證券			
Japan 日本			
Mizuho Financial Group Inc 5.669% S/A 13Sep2033	400,000	399,000	1.81
Unlisted/Quoted Investments 非上市／掛牌投資			
Fixed Rate Debt Securities 定息債務證券			
Australia 澳洲			
Newcastle Coal Infrastructure Group Pty Ltd 4.7% S/A 12May2031 Regs	500,000	384,855	1.75
Scentre Group Trust 2 4.75% S/A 24Sep2080 Regs	1,000,000	900,920	4.09
		<u>1,285,775</u>	<u>5.84</u>
Cayman Island 開曼群島			
Magallanes Inc 3.788% S/A 15Mar2025	200,000	191,030	0.87
Melco Resorts Finance Ltd 4.875% S/A 06Jun2025 Regs	200,000	184,804	0.84
		<u>375,834</u>	<u>1.71</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Flexi USD Bond Fund (continued)

中銀保誠美元靈活債券基金 (續)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
Floating Rate Debt Securities 浮息債務證券			
United States of America 美國			
JPMorgan Chase & Co S+0.97% Q 14Jun2025	200,000	198,324	0.90
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		20,477,073	93.05
OTHER NET ASSETS 其他資產淨值		1,529,895	6.95
NET ASSETS AS AT 31ST DECEMBER 2022			
於二零二二年十二月卅一日的資產淨值		22,006,968	100.00
TOTAL INVESTMENT, AT COST 投資總額，按成本值		22,604,261	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2022 於二零二二年十二月卅一日

BOCIP Short Term HKD Money Market Fund

中銀保誠短期港元貨幣市場基金

	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
NET ASSETS AS AT 31ST DECEMBER 2022		
於二零二二年十二月卅一日的資產淨值	5,191,432	100
TOTAL INVESTMENT, AT COST 投資總額，按成本值	-	

	Days 日數
Portfolio weighted average maturity in days 組合加權平均到期日數	46
Portfolio weighted average life in days 組合加權平均期限日數	46

	Market Value 市值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Daily liquid assets 每日流動資產	798,745	15.39
Weekly liquid assets 每週流動資產	798,745	15.39

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED)

投資組合變動表 (未經審核)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金		BOCIP China Bond Fund 中銀保誠中國債券基金	
	2022	2021	2022	2021	2022	2021
	二零二二年	二零二一年	二零二二年	二零二一年	二零二二年	二零二一年
	%	%	%	%	%	%
Listed/Quoted Investments						
上市／掛牌投資						
Equity securities 股票證券						
Hong Kong 香港	-	-	99.32	98.42	-	-
China 中國	-	-	0.71	1.10	-	-
Fixed Rate Debt Securities						
定息債務證券						
China 中國	-	-	-	-	5.77	1.80
Total listed/quoted investments	-	-	100.03	99.52	5.77	1.80
上市／掛牌投資總額						
Unlisted/Quoted Investments						
非上市／掛牌投資						
Collective investment schemes						
集體投資計劃						
Hong Kong 香港	97.50	98.72	-	-	-	-

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金		BOCIP China Bond Fund 中銀保誠中國債券基金	
	2022	2021	2022	2021	2022	2021
	二零二二年	二零二一年	二零二二年	二零二一年	二零二二年	二零二一年
	%	%	%	%	%	%
Fixed Rate Debt Securities						
定息債務證券						
China 中國	-	-	-	-	89.66	90.94
Foreign currency forward contracts						
外匯遠期合約	-	-	0.02	0.00	-	-
Total unlisted/quoted investments 非上市／掛牌投資總額	97.50	98.72	0.02	0.00	89.66	90.94
Other net assets 其他資產淨值	2.50	1.28	(0.05)	0.48	4.57	7.26
Net assets at 31st December 於十二月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇 基金		BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益 基金		BOCIP China Wealth Fund 中銀保誠中國財富 基金	
	2022 二零二二年 %	2021 二零二一年 %	2022 二零二二年 %	2021 二零二一年 %	2022 二零二二年 %	2021 二零二一年 %
Listed/Quoted Investments						
上市/掛牌投資						
Equity securities 股票證券						
Japan 日本	99.57	94.39	-	-	-	-
Hong Kong 香港	-	-	-	-	97.13	96.31
Fixed Rate Debt Securities 定息債務證券						
Australia 澳洲	-	-	0.90	-	-	-
Bermuda 百慕達	-	-	1.57	3.40	-	-
Cayman Island 開曼群島	-	-	8.18	9.86	-	-
China 中國	-	-	-	-	-	-
Hong Kong 香港	-	-	12.53	10.70	-	-
Japan 日本	-	-	1.10	-	-	-
South Korea 南韓	-	-	1.39	-	-	-
United Kingdom 英國	-	-	6.91	5.09	-	-
United States of America 美國	-	-	-	-	-	-
Virgin Island, BT 英屬處女群島	-	-	6.56	5.75	-	-
Floating Rate Debt Securities						
浮息債務證券						
Hong Kong 香港	-	-	-	5.27	-	-
Total listed/quoted investments						
上市/掛牌投資總額	99.57	94.39	39.14	40.07	97.13	96.31

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇 基金		BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益 基金		BOCIP China Wealth Fund 中銀保誠中國財富 基金	
	2022 二零二二年 %	2021 二零二一年 %	2022 二零二二年 %	2021 二零二一年 %	2022 二零二二年 %	2021 二零二一年 %
Unlisted/Quoted Investments 非上市／掛牌投資						
Fixed Rate Debt Securities 定息債務證券						
Australia 澳洲	-	-	1.38	-	-	-
Bermuda 百慕達	-	-	2.31	1.72	-	-
Cayman Island 開曼群島	-	-	6.57	8.79	-	-
Hong Kong 香港	-	-	13.42	15.59	-	-
Japan 日本	-	-	4.47	4.30	-	-
United States of America 美國	-	-	2.21	-	-	-
Canada 加拿大	-	-	3.66	-	-	-
Netherlands 荷蘭	-	-	1.38	-	-	-
Virgin Island, BT 英屬處女群島	-	-	22.09	25.50	-	-
Foreign currency forward contracts 外匯遠期合約	(4.01)	(0.12)	-	-	0.00	0.00
Total unlisted/quoted investments 非上市／掛牌投資總額	(4.01)	(0.12)	57.49	55.90	0.00	0.00
Other net assets 其他資產淨值	4.44	5.73	3.37	4.03	2.87	3.69
Net assets at 31st December 於十二月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP Hong Kong Value Fund 中銀保誠 香港價值基金		BOCIP China Health Care Fund 中銀保誠 中國健康護理基金		BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠 香港低波幅股票基金	
	2022	2021	2022	2021	2022	2021
	二零二二年	二零二一年	二零二二年	二零二一年	二零二二年	二零二一年
	%	%	%	%	%	%
Listed/Quoted Investments						
上市／掛牌投資						
Equity securities 股票證券						
China 中國	-	-	69.99	65.83	-	-
Hong Kong 香港	99.48	97.53	27.93	22.60	88.77	96.63
United States of America 美國	-	-	-	3.51	-	-
Real Estate Investment Trust						
房地產投資信託						
Hong Kong 香港	-	-	-	-	4.19	2.79
Total listed/quoted investments						
上市／掛牌投資總額	99.48	97.53	97.92	91.94	92.96	99.42
Unlisted/Quoted Investments						
非上市／掛牌投資						
Foreign currency forward contracts						
外匯遠期合約	0.00	0.00	-	-	-	-
Total unlisted/quoted investments						
非上市／掛牌投資總額	-	-	-	-	-	-
Other net assets 其他資產淨值	0.52	2.47	2.08	8.06	7.04	0.58
Net assets at 31st December						
於十二月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP China-A Small and Mid Cap Fund 中銀保誠 中國A股中小企業基金		BOCIP Shenzhen Growth Fund 中銀保誠 深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠 亞洲優質股票基金	
	2022	2021	2022	2021	2022	2021
	二零二二年	二零二一年	二零二二年	二零二一年	二零二二年	二零二一年
	%	%	%	%	%	%
Listed/Quoted Investments						
上市／掛牌投資						
Equity securities 股票證券						
China 中國	99.64	99.86	99.45	96.54	12.52	11.36
Hong Kong 香港	-	-	-	-	49.40	35.28
South Korea 南韓	-	-	-	-	11.70	19.64
Malaysia 馬來西亞	-	-	-	-	1.44	1.29
Philippines 菲律賓	-	-	-	-	0.35	0.46
Singapore 新加坡	-	-	-	-	2.13	5.71
Thailand 泰國	-	-	-	-	1.80	4.20
United States of America 美國	-	-	-	-	6.22	6.04
Real Estate Investment Trust						
房地產投資信託						
Hong Kong 香港	-	-	-	-	1.25	1.26
Singapore 新加坡	-	-	-	-	3.66	3.29
Collective investment schemes						
集體投資計劃						
Hong Kong 香港	-	-	-	-	9.09	11.02
Total listed/quoted investments						
上市／掛牌投資總額	99.64	99.86	99.45	96.54	99.56	99.55
Other net assets 其他資產淨值	0.36	0.14	0.55	3.46	0.44	0.45
Net assets at 31st December						
於十二月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP USD Short Duration Bond Fund 中銀保誠美元 短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	
	2022	2021	2022	2021
	二零二二年 %	二零二一年 %	二零二二年 %	二零二一年 %
Listed/Quoted Investments 上市／掛牌投資				
Fixed Rate Debt Securities 定息債務證券				
Australia 澳洲	-	-	0.85	-
Bermuda 百慕達	-	-	3.16	3.98
Cayman Island 開曼群島	18.93	23.48	15.62	16.74
Denmark 丹麥	-	-	-	0.78
Germany 德國	-	-	2.04	2.23
Hong Kong 香港	11.24	20.83	9.52	10.93
India 印度	-	-	4.08	3.99
Indonesia 印尼	-	-	-	4.25
Isle of Man 曼島	-	-	2.86	1.20
Jersey, C.I. 澤西島	-	-	1.93	4.53
Japan 日本	16.26	1.27	8.06	-
South Korea 南韓	6.28	2.77	1.21	1.15
Mauritius 毛里裘斯	-	-	2.13	-
Mexico 墨西哥	4.05	4.17	-	-
Saudi Arabia 沙地阿拉伯	0.80	2.90	-	-
Singapore 新加坡	5.19	3.70	1.16	1.88
Thailand 泰國	-	-	0.80	4.28
United Kingdom 英國	4.07	-	9.03	5.81
United States of America 美國	11.25	7.50	-	-
Virgin Island, BT 英屬處女群島	19.91	31.37	20.34	21.34
Floating Rate Debt Securities 浮息債務證券				
Virgin Island, BT 英屬處女群島	0.83	0.80	1.81	1.12
Total listed/quoted investments 上市／掛牌投資總額	98.81	98.79	84.60	84.21

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

	BOCIP USD Short Duration Bond Fund		BOCIP Flexi USD Bond Fund	
	中銀保誠美元 短存續期債券基金		中銀保誠美元靈活債券基金	
	2022	2021	2022	2021
	二零二二年 %	二零二一年 %	二零二二年 %	二零二一年 %
Unlisted/Quoted Investments 非上市／掛牌投資				
Fixed Rate Debt Securities 定息債務證券				
Australia 澳洲	-	-	5.84	5.98
Cayman Island 開曼群島	-	-	1.71	-
Floating Rate Debt Securities 浮息債務證券				
United States of America 美國	-	-	0.90	-
Total unlisted/quoted investments 非上市／掛牌投資總額	-	-	8.45	5.98
Other net assets 其他資產淨值	1.19	1.21	6.95	9.81
Net assets at 31st December 於十二月卅一日的資產淨值	100.00	100.00	100.00	100.00

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

PERFORMANCE TABLE (UNAUDITED) 投資表現報表 (未經審核)

NET ASSET VALUES 淨資產值

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

Sub-Fund

分支基金

Financial year ended

截至以下日期止財務年度

BOCIP HK Dollar Money Market Fund (Note 1)

中銀保誠港元貨幣市場基金 (附註1)

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

BOCIP China Value Fund (Note 1)

中銀保誠中國價值基金 (附註1)

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

BOCIP China Bond Fund (Note 1)

中銀保誠中國債券基金 (附註1)

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

BOCIP Japan Small & Mid Cap Opportunity Fund (Note 1)

中銀保誠日本中小企業機遇基金 (附註1)

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

BOCIP Flexi HKD Income Fund (Note 1)

中銀保誠港元靈活收益基金 (附註1)

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

Net asset value of the Sub-Fund 分支基金的淨資產值					Net asset value per unit 每單位淨資產值				
Class A – RMB Hedged Currency					Class A – RMB Hedged Currency				
Class A	Class Units	Class A – RMB	Class B	Class C	Class A	Class Units	Class A – RMB	Class B	Class C
A類	A類－人民幣 對沖貨幣類別	A類－ 人民幣	B類	C類	A類	A類－人民幣 對沖貨幣類別	A類－ 人民幣	B類	C類
單位	單位	單位	單位	單位	單位	單位	單位	單位	單位
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元	港元	港元
5,790,018	–	–	–	–	11.4601	–	–	–	–
5,657,358	–	–	–	–	11.3147	–	–	–	–
5,642,661	–	–	–	–	11.2853	–	–	–	–
867,239,778	17,927,018	–	–	–	5.4937	8.1733 (equivalent to RMB7.2454) (相等於 7.2454人民幣)	–	–	–
819,737,704	12,936,307	–	–	–	6.1252	9.9063 (equivalent to RMB8.0801) (相等於 8.0801人民幣)	–	–	–
785,461,672	4,329,065	–	–	–	6.3965	9.8863 (equivalent to RMB8.2833) (相等於 8.2833人民幣)	–	–	–
–	–	–	–	191,669,120	–	–	–	–	11.0227
–	–	–	–	205,693,902	–	–	–	–	11.8293
–	–	–	–	194,306,030	–	–	–	–	11.1744
28,963,050	–	–	–	–	–	21.3695	–	–	–
31,049,073	–	–	–	–	–	22.5239	–	–	–
32,317,345	–	–	–	–	–	23.5160	–	–	–
215,966,576	–	–	–	–	–	8.1929	–	–	–
231,904,344	–	–	–	–	–	8.9768	–	–	–
239,138,147	–	–	–	–	–	9.4451	–	–	–

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

PERFORMANCE TABLE (UNAUDITED) (continued) 投資表現報表(未經審核)(續)

NET ASSET VALUES (continued) 淨資產值(續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

Sub-Fund

分支基金

Financial year ended

截至以下日期止財務年度

BOCIP China Wealth Fund (Note 1)

中銀保誠中國財富基金(附註1)

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

BOCIP Hong Kong Value Fund (Note 1)

中銀保誠香港價值基金(附註1)

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

BOCIP China Health Care Fund (Note 1)

中銀保誠中國健康護理基金(附註1)

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

Net asset value of the Sub-Fund 分支基金的淨資產值					Net asset value per unit 每單位淨資產值				
Class A – RMB Hedged Currency					Class A – RMB Hedged Currency				
Class A	Class Units	Class A – RMB	Class B	Class C	Class A	Class Units	Class A – RMB	Class B	Class C
A類	A類－人民幣對沖貨幣類別	A類－人民幣	B類	C類	A類	A類－人民幣對沖貨幣類別	A類－人民幣	B類	C類
HK\$	單位	HK\$	HK\$	HK\$	HK\$	單位	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元	港元	港元
12,758,148	25,588	–	–	–	5.2127	6.2742 (equivalent to RMB5.5619) (相等於 5.5619 人民幣)	–	–	–
16,322,803	36,556	–	–	–	7.0034	9.2641 (equivalent to RMB7.5563) (相等於 7.5563 人民幣)	–	–	–
22,372,603	48,959	–	–	–	10.0756	12.8084 (equivalent to RMB10.7317) (相等於 10.7317 人民幣)	–	–	–
6,468,080	27,664	–	–	–	7.9634	9.3086 (equivalent to RMB8.2518) (相等於 8.2518 人民幣)	–	–	–
6,532,828	31,132	–	–	–	8.4572	10.7548 (equivalent to RMB8.7722) (相等於 8.7722 人民幣)	–	–	–
6,186,215	29,054	–	–	–	8.4185	10.2944 (equivalent to RMB8.6253) (相等於 8.6253 人民幣)	–	–	–
6,203,384	–	–	–	–	5.9982	–	–	–	–
8,807,864	–	–	–	–	8.5096	–	–	–	–
5,352,873	–	–	–	–	10.3029	–	–	–	–

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

PERFORMANCE TABLE (UNAUDITED) (continued) 投資表現報表(未經審核)(續)

NET ASSET VALUES (continued) 淨資產值(續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

Sub-Fund

分支基金

Financial year/period ended

截至以下日期止財務年度/期間

BOCIP Hong Kong Low Volatility Equity Fund (Note 1)

中銀保誠香港低波幅股票基金(附註1)

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

BOCIP China-A Small and Mid Cap Fund (Note 1)

中銀保誠中國A股中小企業基金(附註1)

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

BOCIP Shenzhen Growth Fund (Note 1)

中銀保誠深圳增長基金(附註1)

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

BOCIP Short Term HKD Money Market Fund (Note 1)

中銀保誠短期港元貨幣市場基金(附註1)

31.12.2022 二零二二年十二月卅一日

31.12.2021¹ 二零二一年十二月卅一日¹

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

Net asset value of the Sub-Fund 分支基金的淨資產值					Net asset value per unit 每單位淨資產值				
Class A – RMB Hedged Currency					Class A – RMB Hedged Currency				
Class A	Class Units	– RMB	Class B	Class C	Class A	Class Units	– RMB	Class B	Class C
A類	A類－人民幣 對沖貨幣類別 單位	A類－ 人民幣	B類	C類	A類	A類－人民幣 對沖貨幣類別 單位	A類－ 人民幣	B類	C類
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元	港元	港元
15,930,715	-	-	-	-	13.7762	-	-	-	-
13,199,916	-	-	-	-	14.4618	-	-	-	-
12,555,421	-	-	-	-	14.0860	-	-	-	-
30,982,828	-	-	-	-	4.8286	-	-	-	-
30,590,141	-	-	-	-	7.4012	-	-	-	-
23,881,075	-	-	-	-	5.9111	-	-	-	-
7,051,496	-	-	-	-	8.1226	-	-	-	-
9,681,487	-	-	-	-	11.3336	-	-	-	-
9,069,595	-	-	-	-	10.8156	-	-	-	-
5,191,432	-	-	-	-	10.1415	-	-	-	-
5,224,103	-	-	-	-	10.0098	-	-	-	-

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

PERFORMANCE TABLE (UNAUDITED) (continued) 投資表現報表(未經審核)(續)

NET ASSET VALUES (continued) 淨資產值(續)

FOR THE YEAR/PERIOD ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度/期間

Sub-Fund

分支基金

Financial year/period ended

截至以下日期止財務年度/期間

BOCIP Asia Quality Equity Fund (Note 1)

中銀保誠亞洲優質股票基金(附註1)

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

BOCIP USD Short Duration Bond Fund (Note 1)

中銀保誠美元短存續期債券基金(附註1)

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

BOCIP Flexi USD Bond Fund (Note 1)

中銀保誠美元靈活債券基金(附註1)

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

Note 1: Units of the Sub-Funds, except for the BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond and BOCIP Flexi USD Bond Fund, were offered to investors at inception at HK\$10 per unit.

Units of the BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond and BOCIP Flexi USD Bond Fund were offered to investors at inception at US\$10 per unit.

¹ Year of inception

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

Net asset value of the Sub-Fund 分支基金的淨資產值					Net asset value per unit 每單位淨資產值				
Class A – RMB Hedged Currency					Class A – RMB Hedged Currency				
Class A	Class Units	– RMB	Class B	Class C	Class A	Class Units	– RMB	Class B	Class C
A類	A類 – 人民幣 對沖貨幣類別 單位	A類 – 人民幣	B類	C類	A類	A類 – 人民幣 對沖貨幣類別 單位	A類 – 人民幣	B類	C類
US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
美元	美元	美元	美元	美元	美元	美元	美元	美元	美元
2,352,806	–	–	–	–	7.6915	–	–	–	–
2,797,314	–	–	–	–	9.4010	–	–	–	–
2,615,964	–	–	–	–	9.0421	–	–	–	–
23,994,027	–	–	–	–	9.2970	–	–	–	–
24,984,882	–	–	–	–	9.8776	–	–	–	–
25,200,160	–	–	–	–	10.1905	–	–	–	–
22,006,968	–	–	–	–	7.8264	–	–	–	–
25,721,846	–	–	–	–	9.5255	–	–	–	–
27,353,570	–	–	–	–	10.5479	–	–	–	–

附註 1： 除中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金外，該分支基金的單位於成立時按每單位 10 港元發售予投資者。

中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金的單位於成立時按每單位 10 美元發售予投資者。

¹ 成立年度

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

PERFORMANCE RECORD (UNAUDITED) 投資表現記錄(未經審核)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

Sub-Fund

分支基金

Financial year/period ended

截至以下日期止財務年度／期間

BOCIP HK Dollar Money Market Fund

中銀保誠港元貨幣市場基金

31.12.2022 二零二二年十二月卅一日
31.12.2021 二零二一年十二月卅一日
31.12.2020 二零二零年十二月卅一日
31.12.2019 二零一九年十二月卅一日
31.12.2018 二零一八年十二月卅一日
31.12.2017 二零一七年十二月卅一日
31.12.2016 二零一六年十二月卅一日
31.12.2015 二零一五年十二月卅一日
31.12.2014 二零一四年十二月卅一日
31.12.2013 二零一三年十二月卅一日

BOCIP China Value Fund

中銀保誠中國價值基金

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價					Lowest redemption price per unit 每單位最低贖回價				
Class A	Class A – RMB Hedged Currency Class Units	Class A – RMB A 類 – 人民幣	Class B	Class C	Class A	Class A – RMB Hedged Currency Class Units	Class A – RMB A 類 – 人民幣	Class B	Class C
	A 類 – 人民幣對 沖貨幣類別單位	A 類 – 人民幣	B 類	C 類	A 類	A 類 – 人民幣對 沖貨幣類別單位	A 類 – 人民幣	B 類	C 類
	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
11.4601	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.3150	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
11.3147	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.2860	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
11.2853	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.1496	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
11.1478	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.9322	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.9305	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.7621	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.7613	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.6674	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.6662	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.5913	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.5903	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.5120	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.5111	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.3883	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.3875	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.2876	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
6.9233	11.1948 (equivalent to RMB9.1265) (相等於 9.1265人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	4.3602	6.2308 (equivalent to RMB5.8183) (相等於 5.8183人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
7.4126	11.5487 (equivalent to RMB9.6262) (相等於 9.6262人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	5.8842	9.4264 (equivalent to RMB7.7440) (相等於 7.7440人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
7.4197	10.6941 (equivalent to RMB9.5082) (相等於 9.5082人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	5.3373	7.4470 (equivalent to RMB6.8582) (相等於 6.8582人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
8.0564	11.9810 (equivalent to RMB10.2597) (相等於 10.2597人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	6.3962	9.0848 (equivalent to RMB8.1582) (相等於 8.1582人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
9.6940	14.9251 (equivalent to RMB12.0813) (相等於 12.0813人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	6.9694	10.0811 (equivalent to RMB8.8612) (相等於 8.8612人民幣)	N/A 不適用	N/A 不適用	N/A 不適用

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

PERFORMANCE RECORD (UNAUDITED) (continued) 投資表現記錄 (未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

Sub-Fund

分支基金

Financial year/period ended

截至以下日期止財務年度/期間

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

31.12.2015 二零一五年十二月卅一日

31.12.2014 二零一四年十二月卅一日

31.12.2013 二零一三年十二月卅一日

BOCIP China Bond Fund

中銀保誠中國債券基金

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

31.12.2015 二零一五年十二月卅一日

31.12.2014 二零一四年十二月卅一日

31.12.2013¹ 二零一三年十二月卅一日¹

BOCIP Japan Small & Mid Cap Opportunity Fund

中銀保誠日本中小企業機遇基金

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

31.12.2015 二零一五年十二月卅一日

31.12.2014 二零一四年十二月卅一日

31.12.2013¹ 二零一三年十二月卅一日¹

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價					Lowest redemption price per unit 每單位最低贖回價				
Class A	Class A – RMB Hedged Currency Class Units	Class A – RMB	Class B	Class C	Class A	Class A – RMB Hedged Currency Class Units	Class A – RMB	Class B	Class C
	A類 – 人民幣對 沖貨幣類別單位	A類 – 人民幣	B類	C類	Class A	A類 – 人民幣對 沖貨幣類別單位	A類 – 人民幣	B類	C類
	HK\$	HK\$	HK\$	HK\$	Class A	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元	Class A	港元	港元	港元	港元
8.5498	12.6294 (equivalent to RMB10.6847) (相等於 10.6847人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	7.2152	9.7002 (equivalent to RMB8.7169) (相等於 8.7169人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
8.0546	11.2570 (equivalent to RMB9.7059) (相等於 9.7059人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	6.4388	9.1693 (equivalent to RMB7.6905) (相等於 7.6905人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
11.7184	12.4291 (equivalent to RMB10.2154) (相等於 10.2154人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	7.8791	10.8579 (equivalent to RMB9.1861) (相等於 9.1861人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
9.7827	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	8.3701	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
9.9754	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	8.2111	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	12.0217	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.6209
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.8293	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.1744
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.1744	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.3196
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.7506	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.1512
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.9997	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.1520
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.4795	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	9.8747
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.6043	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	9.8430
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.6961	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.3593
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.5030	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	9.9938
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.2286	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.0051
22.7571	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	19.6376	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
25.3116	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	22.0119	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
23.7099	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	13.8045	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
19.5711	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	15.5405	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
20.6863	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	15.7386	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
20.2334	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	15.2860	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
15.8738	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	12.1786	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
16.4704	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	13.4794	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
14.1275	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.6479	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
12.3341	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	9.9273	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

PERFORMANCE RECORD (UNAUDITED) (continued) 投資表現記錄(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

Sub-Fund

分支基金

Financial year/period ended

截至以下日期止財務年度／期間

BOCIP Flexi HKD Income Fund

中銀保誠港元靈活收益基金

31.12.2022 二零二二年十二月卅一日
31.12.2021 二零二一年十二月卅一日
31.12.2020 二零二零年十二月卅一日
31.12.2019 二零一九年十二月卅一日
31.12.2018 二零一八年十二月卅一日
31.12.2017 二零一七年十二月卅一日
31.12.2016 二零一六年十二月卅一日
31.12.2015 二零一五年十二月卅一日
31.12.2014¹ 二零一四年十二月卅一日¹

BOCIP China Wealth Fund

中銀保誠中國財富基金

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價				Lowest redemption price per unit 每單位最低贖回價			
Class A	Class A – RMB Hedged Currency	Class B	Class C	Class A	Class A – RMB Hedged Currency	Class B	Class C
	Class Units				Class Units		
	A類 – 人民幣對 沖貨幣類別單位				A類 – 人民幣對 沖貨幣類別單位		
	A類 HK\$ 港元	B類 HK\$ 港元	C類 HK\$ 港元		A類 HK\$ 港元	B類 HK\$ 港元	C類 HK\$ 港元
8.9543	N/A 不適用	N/A 不適用	N/A 不適用	7.7836	N/A 不適用	N/A 不適用	N/A 不適用
9.4458	N/A 不適用	N/A 不適用	N/A 不適用	8.8851	N/A 不適用	N/A 不適用	N/A 不適用
9.4451	N/A 不適用	N/A 不適用	N/A 不適用	9.1414	N/A 不適用	N/A 不適用	N/A 不適用
9.3243	N/A 不適用	N/A 不適用	N/A 不適用	9.2617	N/A 不適用	N/A 不適用	N/A 不適用
9.4837	N/A 不適用	N/A 不適用	N/A 不適用	9.2501	N/A 不適用	N/A 不適用	N/A 不適用
9.6250	N/A 不適用	N/A 不適用	N/A 不適用	9.4832	N/A 不適用	N/A 不適用	N/A 不適用
9.7864	N/A 不適用	N/A 不適用	N/A 不適用	9.5303	N/A 不適用	N/A 不適用	N/A 不適用
9.8901	N/A 不適用	N/A 不適用	N/A 不適用	9.7002	N/A 不適用	N/A 不適用	N/A 不適用
9.9971	N/A 不適用	N/A 不適用	N/A 不適用	9.8179	N/A 不適用	N/A 不適用	N/A 不適用
7.3564	9.7309 (equivalent to RMB7.9333) (相等於 7.9333 人民幣)	N/A 不適用	N/A 不適用	4.0677	4.6928 (equivalent to RMB4.3821) (相等於 4.3821 人民幣)	N/A 不適用	N/A 不適用
11.0373	14.1305 (equivalent to RMB11.7484) (相等於 11.7484 人民幣)	N/A 不適用	N/A 不適用	6.8461	9.0222 (equivalent to RMB7.3826) (相等於 7.3826 人民幣)	N/A 不適用	N/A 不適用
10.1667	12.3142 (equivalent to RMB10.8820) (相等於 10.8820 人民幣)	N/A 不適用	N/A 不適用	7.8052	9.0736 (equivalent to RMB8.3561) (相等於 8.3561 人民幣)	N/A 不適用	N/A 不適用
9.8848	11.8584 (equivalent to RMB10.6160) (相等於 10.6160 人民幣)	N/A 不適用	N/A 不適用	7.7025	9.4596 (equivalent to RMB8.3132) (相等於 8.3132 人民幣)	N/A 不適用	N/A 不適用
11.3794	15.2411 (equivalent to RMB12.3370) (相等於 12.3370 人民幣)	N/A 不適用	N/A 不適用	7.9188	9.6395 (equivalent to RMB8.5644) (相等於 8.5644 人民幣)	N/A 不適用	N/A 不適用

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

PERFORMANCE RECORD (UNAUDITED) (continued) 投資表現記錄(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

Sub-Fund
分支基金

Financial year/period ended
截至以下日期止財務年度/期間

BOCIP Hong Kong Value Fund
中銀保誠香港價值基金

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

31.12.2015 二零一五年十二月卅一日

31.12.2014¹ 二零一四年十二月卅一日¹

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價				Lowest redemption price per unit 每單位最低贖回價			
Class A	Class A – RMB Hedged Currency	Class B	Class C	Class A	Class A – RMB Hedged Currency	Class B	Class C
	Class Units				Class Units		
	A類 – 人民幣對 沖貨幣類別單位				A類 – 人民幣對 沖貨幣類別單位		
	A類 HK\$ 港元	B類 HK\$ 港元	C類 HK\$ 港元		A類 HK\$ 港元	B類 HK\$ 港元	C類 HK\$ 港元
10.4058	13.3728 (equivalent to RMB11.3136) (相等於 11.3136人民幣)	N/A 不適用	N/A 不適用	7.4506	8.8736 (equivalent to RMB7.9741) (相等於 7.9741人民幣)	N/A 不適用	N/A 不適用
8.6707	10.8008 (equivalent to RMB9.3126) (相等於 9.3126人民幣)	N/A 不適用	N/A 不適用	6.8858	8.8273 (equivalent to RMB7.4036) (相等於 7.4036人民幣)	N/A 不適用	N/A 不適用
12.5954	12.3830 (equivalent to RMB10.1876) (相等於 10.1876人民幣)	N/A 不適用	N/A 不適用	8.5644	11.0789 (equivalent to RMB9.3375) (相等於 9.3375人民幣)	N/A 不適用	N/A 不適用
11.1182	N/A 不適用	N/A 不適用	N/A 不適用	9.0656	N/A 不適用	N/A 不適用	N/A 不適用
9.2357	11.7457 (equivalent to RMB9.5756) (相等於 9.5756人民幣)	N/A 不適用	N/A 不適用	6.4270	7.1949 (equivalent to RMB6.7185) (相等於 6.7185人民幣)	N/A 不適用	N/A 不適用
9.6051	12.0457 (equivalent to RMB9.8838) (相等於 9.8838人民幣)	N/A 不適用	N/A 不適用	8.1135	10.0879 (equivalent to RMB8.3947) (相等於 8.3947人民幣)	N/A 不適用	N/A 不適用
10.2136	11.9017 (equivalent to RMB10.5175) (相等於 10.5175人民幣)	N/A 不適用	N/A 不適用	7.3545	8.2425 (equivalent to RMB7.5742) (相等於 7.5742人民幣)	N/A 不適用	N/A 不適用
11.3308	13.7334 (equivalent to RMB11.7509) (相等於 11.7509人民幣)	N/A 不適用	N/A 不適用	9.2854	10.6215 (equivalent to RMB9.5956) (相等於 9.5956人民幣)	N/A 不適用	N/A 不適用

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

PERFORMANCE RECORD (UNAUDITED) (continued) 投資表現記錄(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

Sub-Fund

分支基金

Financial year/period ended

截至以下日期止財務年度/期間

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

31.12.2015 二零一五年十二月卅一日

31.12.2014¹ 二零一四年十二月卅一日¹

BOCIP China Health Care Fund

中銀保誠中國健康護理基金

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

31.12.2015¹ 二零一五年十二月卅一日¹

BOCIP Hong Kong Low Volatility Equity Fund

中銀保誠香港低波幅股票基金

31.12.2022 二零二二年十二月卅一日

31.12.2021 二零二一年十二月卅一日

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016¹ 二零一六年十二月卅一日¹

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價				Lowest redemption price per unit 每單位最低贖回價			
Class A – RMB Hedged Currency		Class B		Class A – RMB Hedged Currency		Class B	
Class A	Class Units	Class B	Class C	Class A	Class Units	Class B	Class C
A類	A類 – 人民幣對 沖貨幣類別單位	B類	C類	A類	A類 – 人民幣對 沖貨幣類別單位	B類	C類
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元
12.6194	16.6136 (equivalent to RMB13.2052) (相等於 13.2052人民幣)	N/A 不適用	N/A 不適用	9.6336	11.2884 (equivalent to RMB10.0294) (相等於 10.0294人民幣)	N/A 不適用	N/A 不適用
11.8298	14.9378 (equivalent to RMB12.4427) (相等於 12.4427人民幣)	N/A 不適用	N/A 不適用	9.4731	10.8866 (equivalent to RMB9.7830) (相等於 9.7830人民幣)	N/A 不適用	N/A 不適用
10.4384	12.5320 (equivalent to RMB10.8053) (相等於 10.8053人民幣)	N/A 不適用	N/A 不適用	8.1558	9.9356 (equivalent to RMB8.3993) (相等於 8.3993人民幣)	N/A 不適用	N/A 不適用
11.9050	12.3561 (equivalent to RMB10.1554) (相等於 10.1554人民幣)	N/A 不適用	N/A 不適用	9.2276	11.2052 (equivalent to RMB9.4511) (相等於 9.4511人民幣)	N/A 不適用	N/A 不適用
10.0000	N/A 不適用	N/A 不適用	N/A 不適用	9.8179	N/A 不適用	N/A 不適用	N/A 不適用
8.3947	N/A 不適用	N/A 不適用	N/A 不適用	4.9900	N/A 不適用	N/A 不適用	N/A 不適用
12.2459	N/A 不適用	N/A 不適用	N/A 不適用	8.3129	N/A 不適用	N/A 不適用	N/A 不適用
10.3029	N/A 不適用	N/A 不適用	N/A 不適用	5.9626	N/A 不適用	N/A 不適用	N/A 不適用
6.7529	N/A 不適用	N/A 不適用	N/A 不適用	4.7218	N/A 不適用	N/A 不適用	N/A 不適用
9.3574	N/A 不適用	N/A 不適用	N/A 不適用	5.0531	N/A 不適用	N/A 不適用	N/A 不適用
7.6903	N/A 不適用	N/A 不適用	N/A 不適用	5.9753	N/A 不適用	N/A 不適用	N/A 不適用
6.8980	N/A 不適用	N/A 不適用	N/A 不適用	5.6013	N/A 不適用	N/A 不適用	N/A 不適用
10.0000	N/A 不適用	N/A 不適用	N/A 不適用	6.0969	N/A 不適用	N/A 不適用	N/A 不適用
15.1251	N/A 不適用	N/A 不適用	N/A 不適用	11.0586	N/A 不適用	N/A 不適用	N/A 不適用
15.1569	N/A 不適用	N/A 不適用	N/A 不適用	13.8213	N/A 不適用	N/A 不適用	N/A 不適用
15.2149	N/A 不適用	N/A 不適用	N/A 不適用	11.2650	N/A 不適用	N/A 不適用	N/A 不適用
15.7127	N/A 不適用	N/A 不適用	N/A 不適用	13.2719	N/A 不適用	N/A 不適用	N/A 不適用
15.9935	N/A 不適用	N/A 不適用	N/A 不適用	13.5984	N/A 不適用	N/A 不適用	N/A 不適用
15.3264	N/A 不適用	N/A 不適用	N/A 不適用	11.1266	N/A 不適用	N/A 不適用	N/A 不適用
11.6493	N/A 不適用	N/A 不適用	N/A 不適用	8.8133	N/A 不適用	N/A 不適用	N/A 不適用

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

PERFORMANCE RECORD (UNAUDITED) (continued) 投資表現記錄(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

Sub-Fund

分支基金

Financial year/period ended

截至以下日期止財務年度/期間

BOCIP China-A Small and Mid Cap Fund

中銀保誠中國A股中小企業基金

31.12.2022 二零二二年十二月卅一日
31.12.2021 二零二一年十二月卅一日
31.12.2020 二零二零年十二月卅一日
31.12.2019 二零一九年十二月卅一日
31.12.2018 二零一八年十二月卅一日
31.12.2017¹ 二零一七年十二月卅一日¹

BOCIP Shenzhen Growth Fund

中銀保誠深圳增長基金

31.12.2022 二零二二年十二月卅一日
31.12.2021 二零二一年十二月卅一日
31.12.2020 二零二零年十二月卅一日
31.12.2019 二零一九年十二月卅一日
31.12.2018 二零一八年十二月卅一日
31.12.2017¹ 二零一七年十二月卅一日¹

BOCIP Short Term HKD Money Market Fund

中銀保誠短期港元貨幣市場基金

31.12.2022 二零二二年十二月卅一日
31.12.2021¹ 二零二一年十二月卅一日¹

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價				Lowest redemption price per unit 每單位最低贖回價			
Class A	Class A – RMB Hedged Currency	Class B	Class C	Class A	Class A – RMB Hedged Currency	Class B	Class C
	A類 – 人民幣對 沖貨幣類別單位				A類 – 人民幣對 沖貨幣類別單位		
	A類 HK\$ 港元	B類 HK\$ 港元	C類 HK\$ 港元		A類 HK\$ 港元	B類 HK\$ 港元	C類 HK\$ 港元
7.3592	N/A 不適用	N/A 不適用	N/A 不適用	4.3855	N/A 不適用	N/A 不適用	N/A 不適用
7.4012	N/A 不適用	N/A 不適用	N/A 不適用	5.2055	N/A 不適用	N/A 不適用	N/A 不適用
6.4907	N/A 不適用	N/A 不適用	N/A 不適用	4.9577	N/A 不適用	N/A 不適用	N/A 不適用
7.2758	N/A 不適用	N/A 不適用	N/A 不適用	4.8231	N/A 不適用	N/A 不適用	N/A 不適用
8.6799	N/A 不適用	N/A 不適用	N/A 不適用	4.4528	N/A 不適用	N/A 不適用	N/A 不適用
10.1593	N/A 不適用	N/A 不適用	N/A 不適用	8.2400	N/A 不適用	N/A 不適用	N/A 不適用
11.3845	N/A 不適用	N/A 不適用	N/A 不適用	7.2468	N/A 不適用	N/A 不適用	N/A 不適用
11.4237	N/A 不適用	N/A 不適用	N/A 不適用	9.8514	N/A 不適用	N/A 不適用	N/A 不適用
11.0884	N/A 不適用	N/A 不適用	N/A 不適用	8.1822	N/A 不適用	N/A 不適用	N/A 不適用
10.2015	N/A 不適用	N/A 不適用	N/A 不適用	6.8259	N/A 不適用	N/A 不適用	N/A 不適用
11.2446	N/A 不適用	N/A 不適用	N/A 不適用	6.7419	N/A 不適用	N/A 不適用	N/A 不適用
11.0384	N/A 不適用	N/A 不適用	N/A 不適用	9.4394	N/A 不適用	N/A 不適用	N/A 不適用
10.1404	N/A 不適用	N/A 不適用	N/A 不適用	10.0100	N/A 不適用	N/A 不適用	N/A 不適用
10.0098	N/A 不適用	N/A 不適用	N/A 不適用	10.0000	N/A 不適用	N/A 不適用	N/A 不適用

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

PERFORMANCE RECORD (UNAUDITED) (continued) 投資表現記錄(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

Sub-Fund

分支基金

Financial year/period ended

截至以下日期止財務年度／期間

BOCIP Asia Quality Equity Fund

中銀保誠亞洲優質股票基金

31.12.2022 二零二二年十二月卅一日
31.12.2021 二零二一年十二月卅一日
31.12.2020 二零二零年十二月卅一日
31.12.2019 二零一九年十二月卅一日
31.12.2018¹ 二零一八年十二月卅一日¹

BOCIP USD Short Duration Bond Fund

中銀保誠美元短存續期債券基金

31.12.2022 二零二二年十二月卅一日
31.12.2021 二零二一年十二月卅一日
31.12.2020 二零二零年十二月卅一日
31.12.2019¹ 二零一九年十二月卅一日¹

BOCIP Flexi USD Bond Fund

中銀保誠美元靈活債券基金

31.12.2022 二零二二年十二月卅一日
31.12.2021 二零二一年十二月卅一日
31.12.2020 二零二零年十二月卅一日

¹ Year of inception

¹ 成立年度

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價				Lowest redemption price per unit 每單位最低贖回價			
Class A	Class A – RMB Hedged Currency Class Units	Class B	Class C	Class A	Class A – RMB Hedged Currency Class Units	Class B	Class C
	A類 – 人民幣對 沖貨幣類別單位				A類 – 人民幣對 沖貨幣類別單位		
	US\$				US\$		
	美元				美元		
9.6868	N/A 不適用	N/A 不適用	N/A 不適用	6.5876	N/A 不適用	N/A 不適用	N/A 不適用
10.2229	N/A 不適用	N/A 不適用	N/A 不適用	9.0901	N/A 不適用	N/A 不適用	N/A 不適用
9.0421	N/A 不適用	N/A 不適用	N/A 不適用	6.5197	N/A 不適用	N/A 不適用	N/A 不適用
9.4075	N/A 不適用	N/A 不適用	N/A 不適用	8.0045	N/A 不適用	N/A 不適用	N/A 不適用
10.8834	N/A 不適用	N/A 不適用	N/A 不適用	8.2290	N/A 不適用	N/A 不適用	N/A 不適用
9.8251	N/A 不適用	N/A 不適用	N/A 不適用	9.1754	N/A 不適用	N/A 不適用	N/A 不適用
10.1264	N/A 不適用	N/A 不適用	N/A 不適用	9.8692	N/A 不適用	N/A 不適用	N/A 不適用
10.2877	N/A 不適用	N/A 不適用	N/A 不適用	10.1136	N/A 不適用	N/A 不適用	N/A 不適用
10.2196	N/A 不適用	N/A 不適用	N/A 不適用	9.9981	N/A 不適用	N/A 不適用	N/A 不適用
9.4912	N/A 不適用	N/A 不適用	N/A 不適用	6.5861	N/A 不適用	N/A 不適用	N/A 不適用
10.5561	N/A 不適用	N/A 不適用	N/A 不適用	9.2097	N/A 不適用	N/A 不適用	N/A 不適用
10.5481	N/A 不適用	N/A 不適用	N/A 不適用	9.3843	N/A 不適用	N/A 不適用	N/A 不適用

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INFORMATION ON EXPOSURE ARISING FROM FINANCIAL DERIVATIVE INSTRUMENTS (UNAUDITED)

由金融衍生工具所產生之風險承擔資訊（未經審核）

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

Sub-Fund	Financial year/ period ended 截至以下日期止 財務年度／期間	Gross exposure 總風險承擔			Net exposure 淨風險承擔		
		Highest	Lowest	Average	Highest	Lowest	Average
				exposure 平均 風險承擔			exposure 平均 風險承擔
分支基金		最高	最低	風險承擔	最高	最低	風險承擔
BOCIP China Value Fund 中銀保誠中國價值基金	31.12.2022 二零二二年十二月卅一日	2.52%	0.88%	1.33%	0.21%	0.00%	0.01%
	31.12.2021 二零二一年十二月卅一日	1.61%	0.43%	1.02%	0.07%	0.00%	0.01%
BOCIP China Wealth Fund 中銀保誠中國財富基金	31.12.2022 二零二二年十二月卅一日	0.26%	0.15%	0.20%	0.03%	0.00%	0.00%
	31.12.2021 二零二一年十二月卅一日	0.24%	0.18%	0.21%	0.02%	0.00%	0.00%
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	31.12.2022 二零二二年十二月卅一日	0.46%	0.33%	0.41%	0.04%	0.00%	0.00%
	31.12.2021 二零二一年十二月卅一日	0.50%	0.40%	0.43%	0.04%	0.00%	0.00%
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	31.12.2022 二零二二年十二月卅一日	95.86%	72.56%	81.19%	0.00%	0.00%	0.00%
	31.12.2021 二零二一年十二月卅一日	94.08%	80.91%	87.08%	0.00%	0.00%	0.00%
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	31.12.2022 二零二二年十二月卅一日	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
	31.12.2021 二零二一年十二月卅一日	0.29%	0.00%	0.09%	0.00%	0.00%	0.00%
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	31.12.2022 二零二二年十二月卅一日	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	31.12.2021 二零二一年十二月卅一日	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	31.12.2022 二零二二年十二月卅一日	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%
	31.12.2021 二零二一年十二月卅一日	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

DISCLOSURE OF PORTFOLIO CARBON FOOTPRINTS (UNAUDITED)

投資組合碳足跡的披露（未經審核）

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

Name of the Sub-Funds 分支基金名稱	Financed Carbon Emissions tons CO ₂ e / \$M invested (Scope 1+2 Greenhouse Gas ("GHG") Emissions) 融資碳排放量 以噸計的二氧化碳當量／ 百萬美元投資額 (範圍 1+2 溫室氣體排放)	Data Coverage % 數據覆蓋率 %
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	0.4	2.7%
BOCIP China Value Fund 中銀保誠中國價值基金	544.7	98.1%
BOCIP China Bond Fund 中銀保誠中國債券基金	11.3	5.9%
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	19.8	95.7%
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	10.5	76.8%
BOCIP China Wealth Fund 中銀保誠中國財富基金	17.8	97.1%
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	91.2	99.5%
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	17.9	97.9%
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	71.8	93.0%
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	136.4	99.6%
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	52.9	87.9%
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	81.8	99.5%
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	26.2	74.9%
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	93.1	77.0%
BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金	-	0.0%

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

DISCLOSURE OF PORTFOLIO CARBON FOOTPRINTS (UNAUDITED) (CONTINUED)

投資組合碳足跡的披露（未經審核）（續）

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

Note

1. The above data is from MSCI ESG Carbon Footprint Calculator ("MSCI") (except that data for BOCIP China-A Small and Mid Cap Fund is provided by Wind GHG Emissions Data ("Wind")) as of 7th March 2023, based on the holdings of the Sub-Fund as of 31st December 2022.
2. We are adopting see-through approach, if applicable, in calculating the carbon emissions if the Sub-Fund holds other fund(s) under our management.
3. Based on the information provided by MSCI and Wind, if a company does not report its Scope 1 or 2 carbon emissions data, MSCI or Wind may estimate it using their proprietary Scope 1 or 2 carbon emissions estimation model, where applicable.
4. As defined below, the calculation of Financed Carbon Emissions only covers investment in shares and bonds and excludes other types of assets including cash and deposits placed with banks. Therefore, data coverage for money market funds, which are mainly holding cash and deposits, is generally very low or not applicable at all.
5. In respect of BOCIP China Bond Fund, the low data coverage is mainly due to that enterprise value including cash (as defined below) used in the calculation of Financed Carbon Emissions is not applicable to the sovereign bonds invested by BOCIP China Bond Fund.

Definition & Methodology

Financed Carbon Emissions: It measures the proportionate carbon emissions, for which an investor is responsible per USD million invested, by their total overall financing where emissions are apportioned across all outstanding shares and bonds of the investee company (i.e. % Enterprise Value including cash).

Enterprise Value including cash (EVIC): The enterprise value including cash (EVIC) is defined as the sum of market capitalization of common stock and preferred equity, and the book values of total debt and minority interest, at fiscal year-end. EVIC is used as an allocation base in the above portfolio footprint calculation.

附註

1. 以上數據由MSCI ESG碳足跡計算器（「MSCI」）（中銀保誠中國A股中小企業基金的數據除外，其由Wind碳排放數據庫（「Wind」）提供）截至二零二三年三月七日基於子基金於二零二二年十二月卅一日所持有的投資計算。
2. 如果分支基金持有我們管理的其他基金，我們將採用透視方式（如適用）計算碳排放量。
3. 根據MSCI及Wind提供的資料，如果公司未有報告其範圍1或2的碳排放數據，MSCI或Wind可能會在適用的情況下使用其專有的範圍1或2碳排放估算模型對其進行估算。
4. 如下文所定義，融資碳排放量的計算僅涵蓋股票和債券投資，不包括現金和銀行存款等其他類型的資產。因此，以持有現金和存款為主的貨幣市場基金的數據覆蓋率普遍很低或完全不適用。
5. 有關中銀保誠中國債券基金數據覆蓋率偏低，主要是由於計算融資碳排放量時所使用的包括現金在內的企業價值（定義見下文）不適用於中銀保誠中國債券基金所投資的主權債券。

定義與編製方法

融資碳排放量：衡量按比例計算的碳排放量，以投資者每投資100萬美元所負責的碳排放量按其總投資總額分配于被投資公司所有已發行股票和債券（即包括現金在內的企業價值的百分比列）。

包括現金在內的企業價值 (EVIC)：包括現金在內的企業價值 (EVIC) 定義為普通股和優先股的市值，以及總債務和少數權益在財政年度末的賬面價值之總和。EVIC在上述投資組合足跡計算中用作分配基礎。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

DISCLOSURE OF PORTFOLIO CARBON FOOTPRINTS (UNAUDITED) (CONTINUED)

投資組合碳足跡的披露（未經審核）（續）

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

Data Coverage: It is percentage of the Sub-Fund's holdings for which the MSCI or Wind data is available or applicable. Companies outside of the MSCI's / Wind's coverage are excluded from the analysis while the weights of the remaining companies are rebalanced such that the "covered" portfolio weight equals 100%.

Scope 1 GHG Emissions: Direct GHG emissions from sources owned or controlled by the company.

Scope 2 GHG Emissions: Indirect GHG emissions from consumption of purchased electricity, heat, or steam of the company.

Disclaimer

The information contained herein is based on sources believed to be reliable and has not been independently verified by BOCI-Prudential Asset Management Limited. BOC-Prudential Asset Management Limited makes no representation, warranty or undertaking, whether express or implied, in relation to the information contained herein, and will not be responsible for damages arising out of any person's reliance upon such information. Information contained herein reflect the data as of the year ended 31st December 2022 and are subject to change without notice.

Certain information contained herein (the "Information") is sourced from/copyright of MSCI Inc., MSCI ESG Research LLC, or their affiliates ("MSCI"), or information providers (together the "MSCI Parties") and may have been used to calculate scores, signals, or other indicators. The Information is for internal use only and may not be reproduced or disseminated in whole or part without prior written permission. The Information may not be used for, nor does it constitute, an offer to buy or sell, or a promotion or recommendation of, any security, financial instrument or product, trading strategy, or index, nor should it be taken as an indication or guarantee of any future performance. Some funds may be based on or linked to MSCI indexes, and MSCI may be compensated based on the fund's assets under management or other measures. MSCI has established an information barrier between index research and certain Information. None of the Information in

數據覆蓋率：此乃子基金所持有投資（當中MSCI或Wind數據可用或適用）的百分比。MSCI/Wind涵蓋範圍之外的公司不包括在此分析內，並重新調整其餘公司的權重，使得「涵蓋」的投資組合權重等於100%。

範圍1 溫室氣體排放：公司擁有或控制的來源所產生的直接溫室氣體排放。

範圍2 溫室氣體排放：公司購買的電力、熱力或蒸汽消耗產生的間接溫室氣體排放。

免責聲明

本文所載資料是根據相信是可靠的來源而編制，並未經中銀國際英國保誠資產管理有限公司獨立查證。中銀國際英國保誠資產管理有限公司並不就當中所載之資料作出任何明示或默示的申述、保證或承諾。任何人士因信賴該等資料而招致的損失，本公司概不負責。本文所載之資料反映截至二零二二年十二月卅一日止年度的數據，並可能在沒有作出事前通知的情況下作出變更。

本文所載若干資料（「資料」）乃來自／版權所有屬於MSCI Inc.、MSCI ESG Research LLC或其關聯公司（「MSCI」）或資料供應商（統稱「MSCI各方」），並且可能已被用於計算分數、信號或其他指標。資料僅供內部使用，未經事先書面許可，不得全部或部分複製或傳播。資料不得用於，也不構成任何證券、金融工具或產品、交易策略或指數的買賣要約、促銷或推薦，也不應將其視為任何未來表現的指示或保證。部分基金可能基於MSCI指數或與MSCI指數掛鈎，MSCI可能會根據基金的資產管理規模或其他方式獲得補償。MSCI在指數研究和若干資料之間建立資料屏障。任何資料本身都不能用於釐定買賣哪些證券或何時買賣證券。資料按「現狀」提供，用戶承擔其可能使用或允許使用資料的全部風險。MSCI各方均不保證或不擔保資料的原創性、準

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

DISCLOSURE OF PORTFOLIO CARBON FOOTPRINTS (UNAUDITED) (CONTINUED)

投資組合碳足跡的披露（未經審核）（續）

FOR THE YEAR ENDED 31ST DECEMBER 2022 截至二零二二年十二月卅一日止年度

and of itself can be used to determine which securities to buy or sell or when to buy or sell them. The Information is provided “as is” and the user assumes the entire risk of any use it may make or permit to be made of the Information. No MSCI Party warrants or guarantees the originality, accuracy and/or completeness of the Information and each expressly disclaims all express or implied warranties. No MSCI Party shall have any liability for any errors or omissions in connection with any Information herein, or any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) even if notified of the possibility of such damages.

Certain information contained herein (the “Information”) is sourced from/copyright of Wind Information Co., Ltd., the Information contained is for reference only, it does not constitute the basis or recommendation of any securities, financial products or other investment tools or any trading strategies. Wind Information Co., Ltd. does not guarantee its accuracy or completeness. The company does not assume any legal responsibility for any losses caused by the direct or indirect use of this Information or any of its contents. The Information is prepared for specific persons only and for informational purpose only. Without the company's prior written consent, you may not copy, reprint, quote or publish any content of this document.

確性及／或完整性，並且每一方均明確否認所有明示或默示的保證。MSCI各方均不對與本文所載之任何資料相關的任何錯誤或遺漏承擔任何責任，且即使已獲告知該等損害的可能性，也不對任何直接、間接、特殊、懲罰性、後果性或任何其他損害（包括利潤損失）承擔任何責任。

本文所載若干資料（「資料」）乃來自／版權所有屬於萬得信息技術股份有限公司，所載資料僅供參考，不構成任何證券、金融產品或其他投資工具或任何交易策略的依據或推薦。萬得信息技術股份有限公司不保證其準確性或完整性。因直接或間接使用本資料或其任何內容而造成的任何損失，本公司不承擔任何法律責任。該資料僅供特定人員使用，只提供資料性用途。未經本公司事先書面同意，不得複製、轉載、引用或發布本文文件的任何內容。

www.boci-pru.com.hk

Investment Fund Services Hotline 基金投資服務熱線: (852) 2280 8615