



中銀香港投資基金 **BOCHK Investment Funds**

截至二零二二年三月卅一日之年度報告
Annual Report as of 31 March 2022

基金經理：中銀國際英國保誠資產管理有限公司
Fund Manager: BOCI-Prudential Asset Management Limited

BOCHK Investment Funds

中銀香港投資基金

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(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)

BOCHK Investment Funds

中銀香港投資基金

ADMINISTRATION AND MANAGEMENT

Sponsor

Bank of China (Hong Kong) Limited
14th Floor, Bank of China Tower
1 Garden Road
Central
Hong Kong

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

Legal Adviser to the Manager

Baker & McKenzie
14th Floor, One Taikoo Place
979 King's Road
Quarry Bay
Hong Kong

Auditor

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

管理及行政

保薦人

中國銀行(香港)有限公司
香港
中環
花園道1號
中銀大廈14樓

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及1513-1516室

基金經理的法律顧問

貝克•麥堅時律師事務所
香港
鰂魚涌
英皇道979號
太古坊一座14樓

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

BOCHK Investment Funds

中銀香港投資基金

REPORT OF THE TRUSTEE

We hereby confirm that, in our opinion, the Manager, BOCI-Prudential Asset Management Limited, has, in all material respects, managed BOCHK Investment Funds for the year ended 31st March 2022 in accordance with the provisions of the Trust Deed dated 28th June 2002, as amended.

On behalf of

BOCI-Prudential Trustee Limited, the Trustee

15th July 2022

信託人報告書

我們認為，截至二零二二年三月卅一日止年度，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二零零二年六月廿八日所訂立的信託契約（修訂）條文，管理中銀香港投資基金。

代表

中銀國際英國保誠信託有限公司，信託人

二零二二年七月十五日

BOCHK Investment Funds

中銀香港投資基金

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE AND THE MANAGER OF THE SUB-FUNDS OF BOCHK INVESTMENT FUNDS

Report on the Financial Statements

Opinion

We have audited the financial statements of BOCHK Hong Kong Equity Fund, BOCHK Hong Kong Dollar Income Fund, BOCHK HK Dollar Money Market Fund, BOCHK Global Equity Fund, BOCHK US Dollar Money Market Fund, BOCHK China Equity Fund, BOCHK Global Bond Fund, BOCHK Asia Pacific Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Income Fund, BOCHK Hong Kong Income Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund, BOCHK Australia Income Fund, BOCHK Asia Pacific Equity Income Fund, BOCHK Sterling Income Fund, BOCHK Asia Pacific Property Fund, BOCHK China Consumption Growth Fund and BOCHK RMB Fixed Income Fund (the "Sub-Funds" of BOCHK Investment Funds) set out on pages 9 to 298, which comprise for each of the Sub-Funds the statement of net assets as at 31st March 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 of the financial position of the Sub-Funds as at 31st March 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

**致中銀香港投資基金各分支基金信託人及
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9頁至第298頁中銀香港香港股票基金、中銀香港港元收入基金、中銀香港港元貨幣市場基金、中銀香港環球股票基金、中銀香港美元貨幣市場基金、中銀香港中國股票基金、中銀香港環球債券基金、中銀香港亞太股票基金、中銀香港進取增長基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港中國收入基金、中銀香港香港收入基金、中銀香港中國金龍基金、中銀香港日本股票基金、中銀香港澳洲收入基金、中銀香港亞太股票收入基金、中銀香港英鎊收入基金、中銀香港亞太房地產基金、中銀香港中國豐盛消費基金及中銀香港人民幣定息基金（中銀香港投資基金「分支基金」）的財務報表，當中包括各分支基金於二零二二年三月卅一日的淨資產報表及截至當月止年度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，該等財務報表已根據香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映了各分支基金於二零二二年三月卅一日的財務狀況及截至該日止年度的財務表現及現金流量。

BOCHK Investment Funds

中銀香港投資基金

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE AND THE MANAGER OF THE SUB-FUNDS OF BOCHK INVESTMENT FUNDS (continued)

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") 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.

獨立核數師報告書

致中銀香港投資基金各分支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布的《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布的《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。

BOCHK Investment Funds

中銀香港投資基金

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE AND THE MANAGER OF THE SUB-FUNDS OF BOCHK INVESTMENT FUNDS (continued)

Responsibilities of Manager and Trustee for the Financial Statements

The Manager and the Trustee of the Sub-Funds are responsible for the preparation of financial statements that give a true and fair view, 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.

In preparing the financial statements, the Manager and the Trustee are responsible for assessing the Sub-Funds' ability to continue as 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 accordance with the relevant disclosure provisions of the Trust Deed of the Sub-Funds dated 28th June 2002, as amended, (the "Trust Deed") and the relevant disclosure provisions of Appendix E to the Code on Unit Trusts and Mutual Funds (the "SFC Code") issued by the Securities and Futures Commission of Hong Kong.

The Manager and the Trustee are responsible for overseeing the Sub-Funds' financial reporting process.

獨立核數師報告書

致中銀香港投資基金各分支基金信託人及基金經理（續）

基金經理及信託人就財務報表須承擔的責任

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。

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乃按照二零零二年六月廿八日訂立的信託契約（修訂）（「信託契約」）的相關披露條款，以及香港證券及期貨事務監察委員會頒佈的單位信託及互惠基金守則（「證監會守則」）附錄E訂明的相關披露條款規定適當地編製。

基金經理及信託人須負責監督分支基金的財務報告過程。

BOCHK Investment Funds

中銀香港投資基金

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE AND THE MANAGER OF THE SUB-FUNDS OF BOCHK INVESTMENT FUNDS (continued)

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.

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 disclosure 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:

獨立核數師報告書

致中銀香港投資基金各分支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

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，並出具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。

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，如果某一重大錯誤陳述存在時，我們總能發現。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所列明之相關披露條文妥為編製。

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：

BOCHK Investment Funds

中銀香港投資基金

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE AND THE MANAGER OF THE SUB-FUNDS OF BOCHK INVESTMENT FUNDS (continued)

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

- 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.
- 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.

獨立核數師報告書

致中銀香港投資基金各分支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)

- 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。
- 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。

BOCHK Investment Funds

中銀香港投資基金

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE AND THE MANAGER OF THE SUB-FUNDS OF BOCHK INVESTMENT FUNDS (continued)

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

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 to the SFC Code.

Certified Public Accountants

Hong Kong, 15th July 2022

獨立核數師報告書

致中銀香港投資基金各分支基金信託人及
基金經理 (續)

核數師就審計財務報表承擔的責任 (續)

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的相關披露條款的報告

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訂明的相關披露條款妥為編製。

香港執業會計師

香港，二零二二年七月十五日

BOCHK Investment Funds**中銀香港投資基金****STATEMENTS OF NET ASSETS 淨資產報表**

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Hong Kong**Equity Fund**

中銀香港香港股票基金

		2022	2021
		二零二二年	二零二一年
	Notes	HKD	HKD
	附註	港元	港元
ASSETS 資產			
Current assets 流動資產			
Financial assets at fair value through profit or loss			
按公平值透過損益表列帳的財務資產	6	1,652,265,023	1,818,753,406
Amount due from brokers 應收經紀款項		–	7,120,184
Dividends receivable and interest receivable			
應收股息和利息		4,009,675	3,738,644
Management fee rebate receivable 應收管理費回扣	10(i)	–	–
Amounts receivable on subscription of units			
認購單位應收款項		1,771,931	3,267,839
Short-term deposits 短期存款		–	–
Bank balances 銀行結餘		12,512,125	15,675,976
Total assets 總資產		<u>1,670,558,754</u>	<u>1,848,556,049</u>
LIABILITIES 負債			
Current liabilities 流動負債			
Amounts due to brokers 應付經紀款項		–	8,744,021
Accrued expenses and other payables			
累計開支及其他應付款項		1,644,364	1,877,273
Amounts payable on redemption of units			
贖回單位應付款項		7,044,538	1,251,137
Total liabilities 總負債		<u>8,688,902</u>	<u>11,872,431</u>
EQUITY 權益			
Net assets attributable to unitholders			
單位投資者應佔淨資產		<u>1,661,869,852</u>	<u>1,836,683,618</u>

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金		BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	
2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元	2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元
11,147,387,507	13,031,416,911	192,224,642	177,339,018
44,372,297	-	-	-
54,544,084	75,676,483	1,193,085	1,469,317
508,046	567,520	-	-
11,514,241	43,313,047	3,505,432	-
78,328,293	-	1,786,752,669	1,719,391,757
241,445,819	208,315,380	170,281,776	174,631,879
11,578,100,287	13,359,289,341	2,153,957,604	2,072,831,971
-----	-----	-----	-----
118,669,365	39,838,800	-	-
5,866,045	7,194,832	664,011	647,609
9,515,090	52,799,480	2,337,005	625,754
134,050,500	99,833,112	3,001,016	1,273,363
-----	-----	-----	-----
11,444,049,787	13,259,456,229	2,150,956,588	2,071,558,608
=====	=====	=====	=====

BOCHK Investment Funds**中銀香港投資基金****STATEMENTS OF NET ASSETS (continued) 淨資產報表(續)**

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

**BOCHK
Global Equity Fund
中銀香港環球股票基金**

		2022	2021
		二零二二年	二零二一年
	Notes	USD	USD
	附註	美元	美元
ASSETS 資產			
Current assets 流動資產			
Financial assets at fair value through profit or loss			
按公平值透過損益表列帳的財務資產	6, 7	154,651,574	139,792,122
Amounts due from brokers 應收經紀款項		–	–
Dividends receivable and interest receivable			
應收股息和利息		151,784	162,583
Management fee rebate receivable 應收管理費回扣	10(i)	9,332	10,447
Prepaid expenses and other receivables			
預付費用及其他應收款項		13	–
Amounts receivable on subscription of units			
認購單位應收款項		121,383	76,015
Short-term deposits 短期存款		–	–
Bank balances 銀行結餘		1,299,211	1,909,264
Total assets 總資產		<u>156,233,297</u>	<u>141,950,431</u>
LIABILITIES 負債			
Current liabilities 流動負債			
Amounts due to brokers 應付經紀款項		–	–
Accrued expenses and other payables			
累計開支及其他應付款項		211,121	203,302
Amounts payable on redemption of units			
贖回單位應付款項		41,049	395,491
Total liabilities 總負債		<u>252,170</u>	<u>598,793</u>
EQUITY 權益			
Net assets attributable to unitholders			
單位投資者應佔淨資產		<u>155,981,127</u>	<u>141,351,638</u>

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第75頁至第298頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金		BOCHK China Equity Fund 中銀香港中國股票基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元
16,715,242	16,881,362	3,585,426,121	4,829,233,819
-	-	-	7,261,799
140,404	124,859	68,991	57,600
-	-	-	-
-	-	-	-
22,798	-	2,841,233	3,660,725
59,965,590	68,289,204	-	-
6,865,068	7,236,437	43,599,026	41,090,714
<u>83,709,102</u>	<u>92,531,862</u>	<u>3,631,935,371</u>	<u>4,881,304,657</u>
-	-	-	26,519,737
29,629	30,623	4,781,746	7,173,031
<u>239,568</u>	<u>157,800</u>	<u>5,022,003</u>	<u>6,271,788</u>
<u>269,197</u>	<u>188,423</u>	<u>9,803,749</u>	<u>39,964,556</u>
<u>83,439,905</u>	<u>92,343,439</u>	<u>3,622,131,622</u>	<u>4,841,340,101</u>

BOCHK Investment Funds

中銀香港投資基金

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

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

		BOCHK Global Bond Fund 中銀香港環球債券基金	
		2022 二零二二年	2021 二零二一年
	Notes 附註	USD 美元	USD 美元
ASSETS 資產			
Current assets 流動資產			
Financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產	6, 7	198,082,130	220,508,283
Amount due from brokers 應收經紀款項		681,965	2,036,013
Dividends receivable and interest receivable 應收股息和利息		1,217,964	1,070,813
Management fee rebate receivable 應收管理費回扣	10(i)	—	—
Prepaid expenses and other receivables 預付費用及其他應收款項		—	—
Amounts receivable on subscription of units 認購單位應收款項		60,337	451,964
Bank balances 銀行結餘		1,505,630	1,791,114
Total assets 總資產		<u>201,548,026</u>	<u>225,858,187</u>
LIABILITIES 負債			
Current liabilities 流動負債			
Financial liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務負債	6, 7	—	—
Amounts due to brokers 應付經紀款項		671,708	2,877,212
Accrued expenses and other payables 累計開支及其他應付款項		153,345	173,536
Amounts payable on redemption of units 贖回單位應付款項		8,959	107,855
Total liabilities 總負債		<u>834,012</u>	<u>3,158,603</u>
EQUITY 權益			
Net assets attributable to unitholders 單位投資者應佔淨資產		<u>200,714,014</u>	<u>222,699,584</u>

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金		BOCHK Aggressive Growth Fund 中銀香港進取增長基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 USD 美元	2021 二零二一年 USD 美元
131,552,794	154,788,745	73,494,283	77,483,011
100,715	-	-	-
345,356	465,357	-	-
-	-	64,509	76,833
-	-	571	576
57,174	18,958	76,630	-
<u>1,634,182</u>	<u>1,169,713</u>	<u>5,057,200</u>	<u>1,732,727</u>
----- 133,690,221	----- 156,442,773	----- 78,693,193	----- 79,293,147
-	-	3,998	56
159	-	-	-
184,475	231,742	75,387	77,265
<u>2,021</u>	<u>20,549</u>	<u>14,756</u>	<u>44,336</u>
----- 186,655	----- 252,291	----- 94,141	----- 121,657
----- 133,503,566	----- 156,190,482	----- 78,599,052	----- 79,171,490

BOCHK Investment Funds**中銀香港投資基金****STATEMENTS OF NET ASSETS (continued) 淨資產報表 (續)**

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

**BOCHK Balanced
Growth Fund
中銀香港均衡增長基金**

		2022	2021
		二零二二年	二零二一年
	Notes	USD	USD
	附註	美元	美元
ASSETS 資產			
Current assets 流動資產			
Financial assets at fair value through profit or loss			
按公平值透過損益表列帳的財務資產	6, 7	64,527,596	68,816,712
Amount due from brokers 應收經紀款項		–	–
Dividends receivable and interest receivable			
應收股息和利息		–	–
Management fee rebate receivable 應收管理費回扣	10(i)	49,050	58,147
Prepaid expenses and other receivables			
預付費用及其他應收款項		571	576
Amounts receivable on subscription of units			
認購單位應收款項		36,085	350
Bank balances 銀行結餘		3,763,460	2,264,490
Total assets 總資產		68,376,762	71,140,275
LIABILITIES 負債			
Current liabilities 流動負債			
Financial liabilities at fair value through profit or loss			
按公平值透過損益表列帳的財務負債	6, 7	12,792	181
Amount due to brokers 應付經紀款項		–	–
Accrued expenses and other payables			
累計開支及其他應付款項		67,195	69,234
Amounts payable on redemption of units			
贖回單位應付款項		2,781	93,487
Total liabilities 總負債		82,768	162,902
EQUITY 權益			
Net assets attributable to unitholders			
單位投資者應佔淨資產		68,293,994	70,977,373

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Conservative Growth Fund 中銀香港保守增長基金		BOCHK China Income Fund 中銀香港中國收入基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元
30,826,734	30,792,673	118,297,753	138,518,728
-	-	121,835	-
-	-	189,512	141,757
17,974	20,392	639	-
571	576	-	-
336,993	63,010	20,748	120,711
<u>1,625,891</u>	<u>1,396,473</u>	<u>20,172,431</u>	<u>18,879,805</u>
32,808,163	32,273,124	138,802,918	157,661,001
9,594	136	-	-
-	-	1,062,537	-
36,034	32,201	188,386	177,637
<u>355,552</u>	<u>366,144</u>	<u>-</u>	<u>97,279</u>
<u>401,180</u>	<u>398,481</u>	<u>1,250,923</u>	<u>274,916</u>
<u><u>32,406,983</u></u>	<u><u>31,874,643</u></u>	<u><u>137,551,995</u></u>	<u><u>157,386,085</u></u>

BOCHK Investment Funds**中銀香港投資基金****STATEMENTS OF NET ASSETS (continued) 淨資產報表(續)**

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

				BOCHK Hong Kong Income Fund 中銀香港香港收入基金	
				2022	2021
				二零二二年	二零二一年
				HKD	HKD
				港元	港元
	Notes				
	附註				
ASSETS 資產					
Current assets 流動資產					
Financial assets at fair value through profit or loss					
按公平值透過損益表列帳的財務資產	6, 7	59,431,895		73,259,494	
Dividends receivable and interest receivable					
應收股息和利息		216,038		174,179	
Prepaid expenses and other receivables					
預付費用及其他應收款項		4,476		4,476	
Amounts receivable on subscription of units					
認購單位應收款項		–		105,880	
Bank balances 銀行結餘		7,311,336		1,368,137	
Total assets 總資產		66,963,745		74,912,166	
LIABILITIES 負債					
Current liabilities 流動負債					
Amounts due to brokers 應付經紀款項		637,348		–	
Accrued expenses and other payables					
累計開支及其他應付款項		117,344		94,698	
Amounts payable on redemption of units					
贖回單位應付款項		–		–	
Total liabilities 總負債		754,692		94,698	
EQUITY 權益					
Net assets attributable to unitholders					
單位投資者應佔淨資產		66,209,053		74,817,468	

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK China Golden Dragon Fund 中銀香港中國金龍基金		BOCHK Japan Equity Fund 中銀香港日本股票基金	
2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元	2022 二零二二年 USD 美元	2021 二零二一年 USD 美元
803,064,071	1,040,011,926	43,297,972	46,470,814
-	-	372,713	363,011
4,476	4,476	-	-
19,873	1,784,070	5,335	13,145
34,283,892	50,132,581	248,671	625,822
837,372,312	1,091,933,053	43,924,691	47,472,792
-	-	-	-
1,201,249	1,639,491	66,566	71,244
537,426	726,107	2,614	-
1,738,675	2,365,598	69,180	71,244
835,633,637	1,089,567,455	43,855,511	47,401,548

BOCHK Investment Funds**中銀香港投資基金****STATEMENTS OF NET ASSETS (continued) 淨資產報表 (續)**

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

		BOCHK	
		Australia Income Fund	
		中銀香港澳洲收入基金	
	Note	2022	2021
		二零二二年	二零二一年
		AUD	AUD
	附註	澳元	澳元
ASSETS 資產			
Current assets 流動資產			
Financial assets at fair value through profit or loss			
按公平值透過損益表列帳的財務資產	6	10,407,907	10,295,298
Amount due from brokers 應收經紀款項		–	61,209
Dividends receivable and interest receivable			
應收股息和利息		60,185	37,903
Prepaid expenses and other receivables			
預付費用及其他應收款項		822	816
Amounts receivable on subscription of units			
認購單位應收款項		–	–
Bank balances 銀行結餘		468,260	145,904
Total assets 總資產		10,937,174	10,541,130
LIABILITIES 負債			
Current liabilities 流動負債			
Amounts due to brokers 應付經紀款項		–	122
Accrued expenses and other payables			
累計開支及其他應付款項		19,997	13,133
Amounts payable on redemption of units			
贖回單位應付款項		–	–
Total liabilities 總負債		19,997	13,255
EQUITY 權益			
Net assets attributable to unitholders			
單位投資者應佔淨資產		10,917,177	10,527,875

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第75頁至第298頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金		BOCHK Sterling Income Fund 中銀香港英鎊收入基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 GBP 英鎊	2021 二零二一年 GBP 英鎊
8,266,495	9,349,681	1,383,193	1,442,829
-	14,151	-	-
20,725	27,249	3,486	4,469
3,645	3,672	5,272	6,121
-	-	41,787	-
79,644	107,857	55,163	86,125
8,370,509	9,502,610	1,488,901	1,539,544
-	19	-	-
20,736	19,093	5,431	6,370
-	41,391	22,191	639
20,736	60,503	27,622	7,009
8,349,773	9,442,107	1,461,279	1,532,535

BOCHK Investment Funds**中銀香港投資基金****STATEMENTS OF NET ASSETS (continued) 淨資產報表 (續)**

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

		BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	
		2022	2021
		二零二二年	二零二一年
		USD	USD
	Note	美元	美元
	附註		
ASSETS 資產			
Current assets 流動資產			
Financial assets at fair value through profit or loss			
按公平值透過損益表列帳的財務資產	6	1,396,291	1,585,496
Dividends receivable and interest receivable			
應收股息和利息		6,868	6,878
Prepaid expenses and other receivables			
預付費用及其他應收款項		7,503	1,712
Amounts receivable on subscription of units			
認購單位應收款項		—	—
Short-term deposits 短期存款		—	—
Bank balances 銀行結餘		45,104	3,115
Total assets 總資產		1,455,766	1,597,201
LIABILITIES 負債			
Current liabilities 流動負債			
Amounts due to brokers 應付經紀款項		—	—
Accrued expenses and other payables			
累計開支及其他應付款項		8,061	2,279
Amounts payable on redemption of units			
贖回單位應付款項		—	—
Total liabilities 總負債		8,061	2,279
EQUITY 權益			
Net assets attributable to unitholders			
單位投資者應佔淨資產		1,447,705	1,594,922

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第75頁至第298頁之附註構成財務報表的重要部分。

BOCHK Investment Funds**中銀香港投資基金**

BOCHK China		BOCHK RMB	
Consumption Growth Fund		Fixed Income Fund	
中銀香港中國豐盛消費基金		中銀香港人民幣定息基金	
2022	2021	2022	2021
二零二二年	二零二一年	二零二二年	二零二一年
HKD	HKD	RMB	RMB
港元	港元	人民幣	人民幣
2,469,069,692	2,622,829,678	49,278,273	48,466,115
405,300	-	532,839	637,530
4,500	4,500	3,648	3,798
1,637,179	29,362,756	-	-
-	-	-	1,003,114
<u>47,215,682</u>	<u>98,553,980</u>	<u>2,121,688</u>	<u>853,826</u>
2,518,332,353	2,750,750,914	51,936,448	50,964,383
-	27,272,528	-	-
4,177,680	5,036,686	81,665	49,769
<u>6,139,376</u>	<u>17,962,342</u>	<u>-</u>	<u>-</u>
<u>10,317,056</u>	<u>50,271,556</u>	<u>81,665</u>	<u>49,769</u>
<u>2,508,015,297</u>	<u>2,700,479,358</u>	<u>51,854,783</u>	<u>50,914,614</u>

BOCHK Investment Funds**中銀香港投資基金****STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME****損益及其他全面收益表**

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

		BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	
		2022	2021
		二零二二年	二零二一年
		HKD	HKD
		港元	港元
Notes			
附註			
INCOME 收入			
Dividend income 股息收入		44,106,768	62,742,417
Interest income on bank deposits 銀行存款利息收入		5,136	59,568
Interest income on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的利息收入		—	—
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務資產及負債的 淨收益／(虧損)	6	(450,529,307)	414,134,335
Exchange gains/(losses) 匯兌收益／(虧損)		27,121	19,206
Management fee rebate 管理費回扣	10(i)	—	—
Total income/(loss) 總收入／(虧損)		(406,390,282)	476,955,526
EXPENSES 支出			
Management fee 管理費	4(a)	(17,649,053)	(18,837,108)
Trustee fee 信託費	4(b)	(1,644,292)	(1,748,247)
Sub-custodian fee 分託管費		(350,529)	(401,469)
Auditors' remuneration 核數師酬金		(53,900)	(51,800)
Transaction handling fee 交易處理費	11	(126,267)	(155,232)
Transaction cost 交易成本	11	(1,918,553)	(2,446,751)
Printing and publishing expenses 印刷及刊登費用		(65,445)	(60,938)
Legal and professional fee 法律及專業費用		(8,427)	(10,967)
Other expenses 其他費用		(12,952)	(11,374)
Total expenses 總支出		(21,829,418)	(23,723,886)
Profit/(loss) before tax 除稅前溢利／(虧損)		(428,219,700)	453,231,640
Withholding tax 預扣稅項	5	(2,277,485)	(3,551,852)
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益		(430,497,185)	449,679,788

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金		BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	
2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元	2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元
15,508,661	16,609,564	-	-
62,365	424,097	7,412,829	15,502,487
253,379,084	310,849,327	2,677,684	3,216,998
(406,641,155)	95,297,473	(2,215,736)	441,775
382,002	(2,085,239)	3	30
6,261,810	6,107,513	-	-
(131,047,233)	427,202,735	7,874,780	19,161,290
(63,106,739)	(65,355,255)	(5,379,241)	(5,133,687)
(11,143,679)	(11,537,170)	(1,982,735)	(1,896,790)
(4,191,261)	(4,678,938)	(61,744)	(124,922)
(53,900)	(51,800)	(33,400)	(32,100)
(61,944)	(45,700)	(10,898)	(16,977)
-	-	-	-
(201,719)	(151,572)	(47,468)	(39,310)
(8,428)	(10,261)	(8,427)	(10,261)
(53,372)	(38,122)	(20,415)	(24,826)
(78,821,042)	(81,868,818)	(7,544,328)	(7,278,873)
(209,868,275)	345,333,917	330,452	11,882,417
-	-	-	-
(209,868,275)	345,333,917	330,452	11,882,417

中銀香港投資基金

STATEMENTS 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 MARCH 2022 截至二零二二年三月卅一日止年度

		BOCHK	
		Global Equity Fund	
		中銀香港環球股票基金	
		2022	2021
		二零二二年	二零二一年
		USD	USD
Notes		美元	美元
附註			
INCOME 收入			
Dividend income 股息收入		2,469,353	2,186,868
Interest income on bank deposits 銀行存款利息收入		490	6,718
Interest income on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的利息收入		-	-
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務資產及負債的淨收益／(虧損)	6	6,429,788	58,171,664
Exchange gains/(losses) 匯兌收益／(虧損)		(30,824)	27,031
Management fee rebate 管理費回扣	10(i)	119,117	123,860
Sundry income 其他收入		14,914	4,524
Total income/(loss) 總收入／(虧損)		<u>9,002,838</u>	<u>60,520,665</u>
EXPENSES 支出			
Management fee 管理費	4(a)	(2,344,832)	(2,010,119)
Trustee fee 信託費	4(b)	(149,282)	(129,757)
Sub-custodian fee 分託管費		(22,881)	(20,655)
Auditors' remuneration 核數師酬金		(6,924)	(6,681)
Transaction handling fee 交易處理費	11	(28,185)	(23,430)
Transaction cost 交易成本	11	(50,132)	(28,852)
Printing and publishing expenses 印刷及刊登費用		(9,709)	(8,948)
Legal and professional fee 法律及專業費用		(1,084)	(1,324)
Other expenses 其他費用		(1,855)	(1,555)
Total expenses 總支出		<u>(2,614,884)</u>	<u>(2,231,321)</u>
Profit/(loss) before tax 除稅前溢利／(虧損)		6,387,954	58,289,344
Withholding tax 預扣稅項	5	(577,419)	(504,605)
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益		<u>5,810,535</u>	<u>57,784,739</u>

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金		BOCHK China Equity Fund 中銀香港中國股票基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元
-	-	67,407,706	94,304,766
204,825	512,438	17,724	61,172
392,451	634,298	-	-
(364,795)	(222,563)	(1,478,068,071)	1,664,233,585
5	(14)	(33,036)	639,108
-	-	-	-
-	-	-	-
232,486	924,159	(1,410,675,677)	1,759,238,631
(205,943)	(284,911)	(66,067,434)	(72,662,799)
(84,580)	(112,219)	(3,953,934)	(4,338,663)
(4,325)	(9,805)	(874,941)	(963,580)
(4,291)	(4,140)	(53,900)	(51,800)
(1,220)	(2,085)	(48,734)	(179,220)
-	-	(4,625,090)	(11,804,008)
(4,008)	(4,005)	(97,542)	(81,148)
(1,083)	(1,324)	(8,428)	(10,261)
(2,657)	(3,960)	(14,956)	(19,696)
(308,107)	(422,449)	(75,744,959)	(90,111,175)
(75,621)	501,710	(1,486,420,636)	1,669,127,456
-	-	(4,110,999)	(6,090,708)
(75,621)	501,710	(1,490,531,635)	1,663,036,748

BOCHK Investment Funds**中銀香港投資基金****STATEMENTS 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 MARCH 2022 截至二零二二年三月三十一日止年度

		BOCHK	
		Global Bond Fund	
		中銀香港環球債券基金	
Notes	附註	2022	2021
		二零二二年	二零二一年
		USD	USD
		美元	美元
INCOME 收入			
Dividend income 股息收入		—	—
Interest income on bank deposits 銀行存款利息收入		1,822	4,012
Interest income on financial assets at fair value through profit or loss			
按公平值透過損益表列帳的財務資產的利息收入		3,456,933	3,689,295
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss			
按公平值透過損益表列帳的財務資產及負債的淨收益/(虧損)	6	(20,213,924)	4,031,311
Exchange losses 匯兌虧損		(53,515)	(37,531)
Management fee rebate 管理費回扣	10(i)	—	—
Sundry income 其他收入		—	—
Total income/(loss) 總收入/(虧損)		(16,808,684)	7,687,087
EXPENSES 支出			
Management fee 管理費	4(a)	(1,649,390)	(1,740,987)
Trustee fee 信託費	4(b)	(204,929)	(215,615)
Sub-custodian fee 分託管費		(61,810)	(61,842)
Auditors' remuneration 核數師酬金		(6,924)	(6,681)
Transaction handling fee 交易處理費	11	(7,335)	(5,740)
Transaction costs 交易成本	11	—	—
Printing and publishing expenses 印刷及刊登費用		(7,785)	(4,862)
Legal and professional fee 法律及專業費用		(1,084)	(1,324)
Other expenses 其他費用		(2,134)	(2,513)
Total expenses 總支出		(1,941,391)	(2,039,564)
Profit/(loss) before tax 除稅前溢利/(虧損)		(18,750,075)	5,647,523
Withholding tax 預扣稅項	5	—	—
Profit/(loss) and total comprehensive income 溢利/(虧損)及總全面收益		(18,750,075)	5,647,523

The notes on pages 75 to 298 form an integral part of these financial statements.

載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金		BOCHK Aggressive Growth Fund 中銀香港進取增長基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 USD 美元	2021 二零二一年 USD 美元
3,661,363	3,508,756	172,485	212,769
534	2,168	1,920	6,784
-	-	-	-
(17,137,216)	63,648,989	(4,614,056)	27,458,239
(39,447)	(40,886)	(52,000)	(88,657)
-	-	853,707	882,957
-	15,091	-	-
<u>(13,514,766)</u>	<u>67,134,118</u>	<u>(3,637,944)</u>	<u>28,472,092</u>
(2,244,294)	(2,211,642)	(817,103)	(848,882)
(143,417)	(141,512)	(40,855)	(42,444)
(180,410)	(155,588)	-	-
(6,924)	(6,681)	(6,924)	(6,681)
(20,460)	(62,505)	-	-
(38,827)	(93,099)	-	-
(4,734)	(4,058)	(3,927)	(3,695)
(12,096)	(21,761)	(1,084)	(1,324)
(1,748)	(2,043)	(1,300)	(1,293)
<u>(2,652,910)</u>	<u>(2,698,889)</u>	<u>(871,193)</u>	<u>(904,319)</u>
(16,167,676)	64,435,229	(4,509,137)	27,567,773
(572,456)	(467,818)	-	-
<u>(16,740,132)</u>	<u>63,967,411</u>	<u>(4,509,137)</u>	<u>27,567,773</u>

BOCHK Investment Funds**中銀香港投資基金****STATEMENTS 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 MARCH 2022 截至二零二二年三月三十一日止年度

		BOCHK Balanced Growth Fund	
		中銀香港均衡增長基金	
		2022	2021
		二零二二年	二零二一年
Notes		USD	USD
附註		美元	美元
INCOME 收入			
Dividend income 股息收入		207,451	275,703
Interest income on bank deposits 銀行存款利息收入		2,089	5,194
Interest income on financial assets at fair value through profit or loss			
按公平值透過損益表列帳的財務資產的利息收入		—	—
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss			
按公平值透過損益表列帳的財務資產及負債的淨收益／(虧損)	6	(3,497,037)	16,491,791
Exchange gains/(losses) 匯兌收益／(虧損)		(118,337)	15,368
Management fee rebate 管理費回扣	10(i)	650,935	664,723
Total income/(loss) 總收入／(虧損)		(2,754,899)	17,452,779
EXPENSES 支出			
Management fee 管理費	4(a)	(725,860)	(749,567)
Trustee fee 信託費	4(b)	(36,293)	(37,478)
Sub-custodian fee 分託管費		—	—
Auditors' remuneration 核數師酬金		(6,924)	(6,681)
Transaction handling fee 交易處理費	11	—	—
Transaction cost 交易成本	11	—	—
Printing and publishing expenses 印刷及刊登費用		(3,829)	(3,621)
Legal and professional fee 法律及專業費用		(1,085)	(1,323)
Other expenses 其他費用		(1,325)	(1,233)
Total expenses 總支出		(775,316)	(799,903)
Profit/(loss) before tax 除稅前溢利／(虧損)		(3,530,215)	16,652,876
Withholding tax 預扣稅項	5	—	—
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益		(3,530,215)	16,652,876

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Conservative Growth Fund 中銀香港保守增長基金		BOCHK China Income Fund 中銀香港中國收入基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元
215,471	316,579	3,604,124	2,145,514
548	3,445	4,405	9,716
-	-	449,735	537,030
(1,306,149)	3,984,400	(24,668,889)	35,794,759
(117,675)	(170,955)	101,137	45,026
229,149	245,987	4,608	-
(978,656)	4,379,456	(20,504,880)	38,532,045
(332,847)	(360,093)	(1,536,572)	(1,380,173)
(16,642)	(18,005)	(192,071)	(172,522)
-	-	(28,504)	(28,236)
(6,924)	(6,681)	(53,900)	(51,800)
-	-	(16,593)	(12,405)
-	-	(206,668)	(183,301)
(5,617)	(3,310)	(25,186)	(24,188)
(1,503)	(1,324)	(8,427)	(10,261)
(904)	(1,348)	(31,612)	(20,280)
(364,437)	(390,761)	(2,099,533)	(1,883,166)
(1,343,093)	3,988,695	(22,604,413)	36,648,879
-	-	(198,033)	(136,517)
(1,343,093)	3,988,695	(22,802,446)	36,512,362

BOCHK Investment Funds**中銀香港投資基金****STATEMENTS 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 MARCH 2022 截至二零二二年三月卅一日止年度

		BOCHK Hong Kong Income Fund 中銀香港香港收入基金	
		2022	2021
		二零二二年	二零二一年
		HKD	HKD
		港元	港元
Notes			
附註			
INCOME 收入			
Dividend income 股息收入		1,855,799	1,521,586
Interest income on bank deposits 銀行存款利息收入		474	5,377
Interest income on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的利息收入		122,384	184,815
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務資產及負債的 淨收益/(虧損)	6	(13,116,202)	19,972,457
Exchange gains/(losses) 匯兌收益/(虧損)		(9,547)	14,322
Sundry income 其他收入		-	-
Total income/(loss) 總收入/(虧損)		(11,147,092)	21,698,557
EXPENSES 支出			
Management fee 管理費	4(a)	(701,856)	(734,249)
Trustee fee 信託費	4(b)	(87,732)	(91,781)
Sub-custodian fee 分託管費		(14,172)	(15,893)
Auditors' remuneration 核數師酬金		(53,900)	(51,800)
Transaction handling fee 交易處理費	11	(12,663)	(13,375)
Transaction cost 交易成本	11	(94,442)	(124,372)
Printing and publishing expenses 印刷及刊登費用		(24,268)	(23,769)
Legal and professional fee 法律及專業費用		(8,428)	(10,261)
Other expenses 其他費用		(10,969)	(9,963)
Total expenses 總支出		(1,008,430)	(1,075,463)
Profit/(loss) before tax 除稅前溢利/(虧損)		(12,155,522)	20,623,094
Withholding tax 預扣稅項	5	(89,690)	(68,508)
Profit/(loss) and total comprehensive income 溢利/(虧損)及總全面收益		(12,245,212)	20,554,586

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK China Golden Dragon Fund 中銀香港中國金龍基金		BOCHK Japan Equity Fund 中銀香港日本股票基金	
2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元	2022 二零二二年 USD 美元	2021 二零二一年 USD 美元
11,269,713	12,629,406	986,157	935,535
27,732	179,635	62	731
-	-	-	-
(267,400,904)	407,215,732	(3,466,565)	13,285,069
561,080	594,636	(18,697)	11,136
55,457	-	-	-
(255,486,922)	420,619,409	(2,499,043)	14,232,471
(15,799,885)	(15,998,579)	(705,647)	(660,921)
(1,021,660)	(1,033,250)	(53,288)	(50,311)
(259,610)	(267,829)	(13,598)	(13,313)
(53,900)	(51,800)	(6,924)	(6,681)
(3,633,329)	(141,484)	(8,120)	(15,820)
(55,782)	(8,239,325)	(5,266)	(11,660)
(35,740)	(30,696)	(3,552)	(3,324)
(8,428)	(10,261)	(1,086)	(1,324)
(11,264)	(12,373)	(1,224)	(1,320)
(20,879,598)	(25,785,597)	(798,705)	(764,674)
(276,366,520)	394,833,812	(3,297,748)	13,467,797
(1,002,426)	(1,323,210)	(98,616)	(93,553)
(277,368,946)	393,510,602	(3,396,364)	13,374,244

BOCHK Investment Funds

中銀香港投資基金

STATEMENTS 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 MARCH 2022 截至二零二二年三月卅一日止年度

		BOCHK Australia Income Fund 中銀香港澳洲收入基金	
		2022 二零二二年	2021 二零二一年
		AUD 澳元	AUD 澳元
Notes	附註		
INCOME 收入			
		313,828	168,916
Dividend income 股息收入			
Interest income on bank deposits 銀行存款利息收入		19	1,204
Interest income on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的利息收入		140,729	150,938
Net gains/(losses) on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的淨收益/(虧損)	6	344,020	982,436
Exchange gains/(losses) 匯兌收益/(虧損)		(2,773)	(179,663)
Sundry income 其他收入		-	-
Total income/(loss) 總收入/(虧損)		795,823	1,123,831
EXPENSES 支出			
Management fee 管理費	4(a)	(106,881)	(80,942)
Trustee fee 信託費	4(b)	(13,360)	(13,031)
Sub-custodian fee 分託管費		(3,081)	(3,049)
Auditors' remuneration 核數師酬金		(9,372)	(9,332)
Transaction handling fee 交易處理費	11	(6,484)	(7,736)
Transaction cost 交易成本	11	(3,648)	(3,368)
Printing and publishing expenses 印刷及刊登費用		(4,200)	(4,249)
Legal and professional fee 法律及專業費用		(1,474)	(1,733)
Other expenses 其他費用		(3,196)	(10,143)
Total expenses 總支出		(151,696)	(133,583)
Profit/(loss) before tax 除稅前溢利/(虧損)		644,127	990,248
Withholding tax 預扣稅項	5	(79,819)	(36,766)
Profit/(loss) and total comprehensive income 溢利/(虧損)及總全面收益		564,308	953,482

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金		BOCHK Sterling Income Fund 中銀香港英鎊收入基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 GBP 英鎊	2021 二零二一年 GBP 英鎊
268,780	228,550	-	-
29	80	8	128
-	-	13,360	39,602
(807,638)	3,034,407	(26,573)	(17,611)
(4,401)	(4,540)	(2,461)	(20,928)
419	3,476	-	-
<u>(542,811)</u>	<u>3,261,973</u>	<u>(15,666)</u>	<u>1,191</u>
(107,208)	(97,245)	-	-
(11,168)	(10,258)	(1,878)	(2,538)
(10,796)	(8,546)	(304)	(456)
(6,924)	(6,681)	-	-
(17,095)	(23,600)	(210)	(278)
(5,559)	(5,941)	-	-
(3,115)	(3,052)	(18)	(17)
(7,079)	(10,803)	(780)	(977)
(2,118)	(2,243)	(693)	(685)
<u>(171,062)</u>	<u>(168,369)</u>	<u>(3,883)</u>	<u>(4,951)</u>
(713,873)	3,093,604	(19,549)	(3,760)
(47,162)	(29,950)	-	-
<u>(761,035)</u>	<u>3,063,654</u>	<u>(19,549)</u>	<u>(3,760)</u>

BOCHK Investment Funds**中銀香港投資基金****STATEMENTS 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 MARCH 2022 截至二零二二年三月卅一日止年度

		BOCHK Asia Pacific Property Fund	
		中銀香港亞太房地產基金	
		2022	2021
		二零二二年	二零二一年
		USD	USD
		美元	美元
Notes			
附註			
INCOME 收入			
Dividend income 股息收入		56,380	56,484
Interest income on bank deposits 銀行存款利息收入		–	12
Interest income on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的利息收入		–	–
Net gains/(losses) on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的淨收益/(虧損)	6	(156,209)	346,722
Exchange gains/(losses) 匯兌收益/(虧損)		(154)	1,084
Sundry income 其他收入		–	3,055
Total income/(loss) 總收入/(虧損)		(99,983)	407,357
EXPENSES 支出			
Management fee 管理費	4(a)	–	–
Trustee fee 信託費	4(b)	(1,892)	(1,848)
Sub-custodian fee 分託管費		(411)	(425)
Auditors' remuneration 核數師酬金		–	–
Transaction handling fee 交易處理費	11	(75)	(170)
Transaction costs 交易成本	11	(55)	(164)
Printing and publishing expenses 印刷及刊登費用		(18)	(12)
Legal and professional fee 法律及專業費用		(1,083)	(1,324)
Other expenses 其他費用		(555)	(452)
Total expenses 總支出		(4,089)	(4,395)
Profit/(loss) before tax 除稅前溢利/(虧損)		(104,072)	402,962
Withholding tax 預扣稅項	5	(2,353)	(2,429)
Profit/(loss) and total comprehensive income			
溢利/(虧損)及總全面收益		(106,425)	400,533

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金		BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	
2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元	2022 二零二二年 RMB 人民幣	2021 二零二一年 RMB 人民幣
42,668,589	20,637,527	-	-
31,792	103,088	27,698	48,230
-	-	1,661,855	1,786,340
(764,609,952)	835,006,478	(222,311)	(805,432)
57,187	(290,842)	(16,802)	(151,035)
-	1,558,050	-	1,697
(721,852,384)	857,014,301	1,450,440	879,800
(51,615,925)	(34,661,733)	(366,565)	(304,973)
(2,619,344)	(1,787,875)	(63,378)	(64,859)
(582,949)	(380,880)	(16,313)	(17,422)
(53,900)	(51,800)	(44,455)	(45,287)
(35,465)	(93,314)	(3,083)	(3,368)
(1,980,436)	(5,065,632)	-	-
(163,063)	(101,390)	(55,904)	(58,488)
(8,428)	(10,261)	(6,958)	(8,632)
(35,378)	(19,553)	(8,109)	(9,602)
(57,094,888)	(42,172,438)	(564,765)	(512,631)
(778,947,272)	814,841,863	885,675	367,169
(2,420,574)	(1,112,958)	-	-
(781,367,846)	813,728,905	885,675	367,169

BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF CHANGES IN EQUITY 權益變動表

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

				BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	
				2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元
	Note 附註				
Balance at beginning of the year 年初結餘				1,836,683,618	1,939,036,050
Proceeds from issue of units 發行單位所得款項				460,435,194	417,394,796
Payments on redemption of units 贖回單位付款款項				(204,751,775)	(969,427,016)
Net subscription/(redemption) 認購/(贖回)淨額				255,683,419	(552,032,220)
Profit/(loss) and total comprehensive income 溢利/(虧損)及總全面收益				(430,497,185)	449,679,788
Distributions to unitholders 向單位投資者派息	14			-	-
Balance at end of the year 年終結餘				1,661,869,852	1,836,683,618

				BOCHK Global Equity Fund 中銀香港環球股票基金	
				2022 二零二二年 USD 美元	2021 二零二一年 USD 美元
Balance at beginning of the year 年初結餘				141,351,638	110,628,510
Proceeds from issue of units 發行單位所得款項				22,578,375	20,402,290
Payments on redemption of units 贖回單位付款款項				(13,759,421)	(47,463,901)
Net subscription/(redemption) 認購/(贖回)淨額				8,818,954	(27,061,611)
Profit/(loss) and total comprehensive income 溢利/(虧損)及總全面收益				5,810,535	57,784,739
Balance at end of the year 年終結餘				155,981,127	141,351,638

For the number of units in issue, please refer to Note 9 for details.
有關發行單位數目的詳情，請參閱附註 9。

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金		BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	
2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元	2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元
13,259,456,229	12,573,699,280	2,071,558,608	1,847,196,414
1,544,836,034 (2,892,128,357)	3,603,235,146 (3,002,288,916)	693,196,683 (614,129,155)	1,190,868,820 (978,389,043)
(1,347,292,323)	600,946,230	79,067,528	212,479,777
(209,868,275)	345,333,917	330,452	11,882,417
(258,245,844)	(260,523,198)	-	-
11,444,049,856	13,259,456,229	2,150,956,588	2,071,558,608
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金		BOCHK China Equity Fund 中銀香港中國股票基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元
92,343,439	118,929,900	4,841,340,101	4,141,960,783
17,637,859 (26,465,772)	73,122,543 (100,210,714)	913,451,194 (642,128,038)	1,061,466,023 (2,025,123,453)
(8,827,913)	(27,088,171)	271,323,156	(963,657,430)
(75,621)	501,710	(1,490,531,635)	1,663,036,748
83,439,905	92,343,439	3,622,131,622	4,841,340,101

BOCHK Investment Funds

中銀香港投資基金

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

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

	BOCHK Global Bond Fund 中銀香港環球債券基金	
	2022 二零二二年 USD 美元	2021 二零二一年 USD 美元
Balance at beginning of the year 年初結餘	222,699,584	212,073,413
Proceeds from issue of units 發行單位所得款項	11,018,002	56,053,132
Payments on redemption of units 贖回單位付款款項	(14,253,497)	(51,074,484)
Net subscription/(redemption) 認購/(贖回)淨額	(3,235,495)	4,978,648
Profit/(loss) and total comprehensive income 溢利/(虧損)及總全面收益	(18,750,075)	5,647,523
Balance at end of the year 年終結餘	200,714,014	222,699,584

	Note 附註	BOCHK Balanced Growth Fund 中銀香港均衡增長基金	
		2022 二零二二年 USD 美元	2021 二零二一年 USD 美元
Balance at beginning of the year 年初結餘		70,977,373	73,354,247
Proceeds from issue of units 發行單位所得款項		11,988,686	15,040,538
Payments on redemption of units 贖回單位付款款項		(11,141,850)	(34,070,288)
Net subscription/(redemption) 認購/(贖回)淨額		846,836	(19,029,750)
Profit/(loss) and total comprehensive income 溢利/(虧損)及總全面收益		(3,530,215)	16,652,876
Distributions to unitholders 向單位投資者派息	14	—	—
Balance at end of the year 年終結餘		68,293,994	70,977,373

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

有關發行單位數目的詳情，請參閱附註 9。

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載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Asia Pacific Equity Fund

中銀香港亞太股票基金

2022 二零二二年 USD 美元	2021 二零二一年 USD 美元
156,190,482	118,714,073
9,125,690 (15,072,474)	19,176,837 (45,667,839)
(5,946,784)	(26,491,002)
(16,740,132)	63,967,411
133,503,566	156,190,482

BOCHK Aggressive Growth Fund

中銀香港進取增長基金

2022 二零二二年 USD 美元	2021 二零二一年 USD 美元
79,171,490	82,280,679
13,352,958 (9,416,259)	12,972,198 (43,649,160)
3,936,699	(30,676,962)
(4,509,137)	27,567,773
78,599,052	79,171,490

BOCHK Conservative Growth Fund

中銀香港保守增長基金

2022 二零二二年 USD 美元	2021 二零二一年 USD 美元
31,874,643	36,784,934
13,791,060 (11,915,627)	18,031,474 (26,930,460)
1,875,433	(8,898,986)
(1,343,093)	3,988,695
-	-
32,406,983	31,874,643

BOCHK China Income Fund

中銀香港中國收入基金

2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元
157,386,085	108,318,885
34,303,792 (25,859,973)	43,846,484 (26,855,801)
8,443,819	16,990,683
(22,802,446)	36,512,362
(5,475,463)	(4,435,845)
137,551,995	157,386,085

BOCHK Investment Funds

中銀香港投資基金

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

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

				BOCHK Hong Kong Income Fund 中銀香港香港收入基金	
				2022	2021
				二零二二年	二零二一年
				HKD	HKD
				港元	港元
	Note				
	附註				
Balance at beginning of the year 年初結餘				74,817,468	62,022,184
Proceeds from issue of units 發行單位所得款項				12,957,458	23,357,754
Payments on redemption of units 贖回單位付款款項				(6,844,348)	(28,706,085)
Net subscription/(redemption) 認購/(贖回)淨額				6,113,110	(5,348,331)
Profit/(loss) and total comprehensive income 溢利/(虧損)及總全面收益				(12,245,212)	20,554,586
Distributions to unitholders 向單位投資者派息	14			(2,476,313)	(2,410,971)
Balance at end of the year 年終結餘				66,209,053	74,817,468

				BOCHK Australia Income Fund 中銀香港澳洲收入基金	
				2022	2021
				二零二二年	二零二一年
				AUD	AUD
				澳元	澳元
	Note				
	附註				
Balance at beginning of the year 年初結餘				10,527,875	9,260,409
Proceeds from issue of units 發行單位所得款項				2,584,035	4,304,615
Payments on redemption of units 贖回單位付款款項				(2,385,972)	(3,525,228)
Net subscription/(redemption) 認購/(贖回)淨額				198,063	779,387
Profit/(loss) and total comprehensive income 溢利/(虧損)及總全面收益				564,308	953,482
Distributions to unitholders 向單位投資者派息	14			(373,069)	(465,403)
Balance at end of the year 年終結餘				10,917,177	10,527,875

For the number of units in issue, please refer to Note 9 for details.
有關發行單位數目的詳情，請參閱附註 9。

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK China Golden Dragon Fund 中銀香港中國金龍基金		BOCHK Japan Equity Fund 中銀香港日本股票基金	
2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元	2022 二零二二年 USD 美元	2021 二零二一年 USD 美元
1,089,567,455	842,383,939	47,401,548	36,935,651
130,915,452 (107,480,324)	194,990,816 (341,317,902)	1,708,573 (1,858,246)	6,671,743 (9,580,090)
23,435,128	(146,327,086)	(149,673)	(2,908,347)
(277,368,946)	393,510,602	(3,396,364)	13,374,244
-	-	-	-
835,633,637	1,089,567,455	43,855,511	47,401,548
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金		BOCHK Sterling Income Fund 中銀香港英鎊收入基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 GBP 英鎊	2021 二零二一年 GBP 英鎊
9,442,107	6,236,115	1,532,535	2,050,238
1,795,199 (1,675,041)	1,860,464 (1,335,321)	453,003 (497,131)	1,481,100 (1,974,187)
120,158	525,143	(44,128)	(493,087)
(761,035)	3,063,654	(19,549)	(3,760)
(451,457)	(382,805)	(7,579)	(20,856)
8,349,773	9,442,107	1,461,279	1,532,535

BOCHK Investment Funds**中銀香港投資基金****STATEMENTS OF CHANGES IN EQUITY (continued) 權益變動表(續)**

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

		BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	
		2022	2021
		二零二二年	二零二一年
		USD	USD
		美元	美元
Note			
附註			
	Balance at beginning of the year 年初結餘	1,594,922	1,341,944
		-----	-----
	Proceeds from issue of units 發行單位所得款項	1,504	84,512
	Payments on redemption of units 贖回單位付款款項	(42,296)	(232,067)
		-----	-----
	Net (redemption)/subscription (贖回)/認購淨額	(40,792)	(147,555)
		-----	-----
	Profit/(loss) and total comprehensive income		
	溢利/(虧損)及總全面收益	(106,425)	400,533
		-----	-----
	Distributions to unitholders 向單位投資者派息	14	
		-----	-----
		-----	-----
	Balance at end of the year 年終結餘	1,447,705	1,594,922
		=====	=====

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

有關發行單位數目的詳情，請參閱附註 9。

The notes on pages 75 to 298 form an integral part of these financial statements.
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BOCHK Investment Funds**中銀香港投資基金**

BOCHK China		BOCHK RMB	
Consumption Growth Fund		Fixed Income Fund	
中銀香港中國豐盛消費基金		中銀香港人民幣定息基金	
2022	2021	2022	2021
二零二二年	二零二一年	二零二二年	二零二一年
HKD	HKD	RMB	RMB
港元	港元	人民幣	人民幣
2,700,479,358	1,266,810,310	50,914,614	54,330,662
-----	-----	-----	-----
1,341,727,092	2,913,998,210	5,740,350	10,186,830
(610,657,349)	(2,209,137,697)	(4,412,112)	(12,666,487)
-----	-----	-----	-----
731,069,743	704,860,513	1,328,238	(2,479,657)
-----	-----	-----	-----
(781,367,846)	813,728,905	885,675	367,169
-----	-----	-----	-----
(142,165,958)	(84,920,370)	(1,273,744)	(1,303,560)
-----	-----	-----	-----
<u>2,508,015,297</u>	<u>2,700,479,358</u>	<u>51,854,783</u>	<u>50,914,614</u>

BOCHK Investment Funds

中銀香港投資基金

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

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

The following is the subscription/(redemption) of units of the relevant classes in the respective Sub-Funds:
各分支基金相關類別認購/(贖回)單位如下：

BOCHK Hong Kong Equity Fund 中銀香港香港股票基金		
	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 年初單位數量	36,073,122.6306	48,560,442.1402
Units issued 已發行單位	10,438,747.8572	9,157,001.2706
Units redeemed 已贖回單位	(4,468,446.6474)	(21,644,320.7802)
Units outstanding at the end of the year 年終單位數量	<u>42,043,423.8404</u>	<u>36,073,122.6306</u>

BOCHK Global Equity Fund 中銀香港環球股票基金		
	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 年初單位數量	4,237,563.5902	5,159,713.7049
Units issued 已發行單位	635,966.8068	733,634.5396
Units redeemed 已贖回單位	(388,914.0891)	(1,655,784.6543)
Units outstanding at the end of the year 年終單位數量	<u>4,484,616.3079</u>	<u>4,237,563.5902</u>

There were no Class B units in issue for BOCHK Hong Kong Equity Fund, BOCHK Hong Kong Dollar Income Fund, BOCHK HK Dollar Money Market Fund, BOCHK Global Equity Fund and BOCHK US Dollar Money Market Fund for the years ended 31st March 2022 and 2021.

截至二零二二年及二零二一年三月卅一日止年度，概無發行中銀香港香港股票基金、中銀香港港元收入基金、中銀香港港元貨幣市場基金、中銀香港環球股票基金及中銀香港美元貨幣市場基金的 B 類單位。

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Hong Kong Dollar Income Fund

中銀香港港元收入基金

2022	2021
二零二二年	二零二一年
Class A	Class A
A 類	A 類
1,192,734,168.4179	1,138,631,597.5462
139,626,321.2523	323,923,393.0745
<u>(262,435,557.8486)</u>	<u>(269,820,822.2028)</u>
<u>1,069,924,931.8216</u>	<u>1,192,734,168.4179</u>

BOCHK HK Dollar Money Market Fund

中銀香港港元貨幣市場基金

2022	2021
二零二二年	二零二一年
Class A	Class A
A 類	A 類
169,390,651.0480	151,945,224.6983
56,677,878.7500	97,565,901.7030
<u>(50,213,470.0934)</u>	<u>(80,120,475.3533)</u>
<u>175,855,059.7046</u>	<u>169,390,651.0480</u>

BOCHK US Dollar Money Market Fund

中銀香港美元貨幣市場基金

2022	2021
二零二二年	二零二一年
Class A	Class A
A 類	A 類
7,082,530.7864	9,158,578.8700
1,353,449.3031	5,615,446.5486
<u>(2,030,388.6094)</u>	<u>(7,691,494.6322)</u>
<u>6,405,591.4801</u>	<u>7,082,530.7864</u>

BOCHK Investment Funds**中銀香港投資基金****STATEMENTS OF CHANGES IN EQUITY (continued) 權益變動表(續)**

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

The following is the subscription/(redemption) of units of the relevant classes in the respective Sub-Funds:
各分支基金相關類別認購/(贖回)單位如下：

			BOCHK	
			China Equity Fund	
			中銀香港中國股票基金	
			2022	2021
			二零二二年	二零二一年
			Class A	Class A
			A 類	A 類
Units outstanding at the beginning of the year 年初單位數量	53,708,290.3359	65,575,313.6119		
Units issued 已發行單位	11,596,178.3682	12,794,984.0378		
Units redeemed 已贖回單位	(7,963,528.4627)	(24,662,007.3138)		
Units outstanding at the end of the year 年終單位數量	57,340,940.2414	53,708,290.3359		

			BOCHK Aggressive	
			Growth Fund	
			中銀香港進取增長基金	
			2022	2021
			二零二二年	二零二一年
			Class A	Class A
			A 類	A 類
Units outstanding at the beginning of the year 年初單位數量	2,422,081.1704	3,482,010.9235		
Units issued 已發行單位	405,450.9088	452,295.8054		
Units redeemed 已贖回單位	(287,029.0026)	(1,512,225.5585)		
Units outstanding at the end of the year 年終單位數量	2,540,503.0766	2,422,081.1704		

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Global Bond Fund 中銀香港環球債券基金		BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	
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
12,523,469.9801	12,227,262.9130	3,625,093.9448	4,326,166.7760
622,466.9688	3,095,326.1307	217,354.0857	534,821.6914
(811,935.6167)	(2,799,119.0636)	(368,694.1312)	(1,235,894.5226)
<u>12,334,001.3322</u>	<u>12,523,469.9801</u>	<u>3,473,753.8993</u>	<u>3,625,093.9448</u>
BOCHK Balanced Growth Fund 中銀香港均衡增長基金		BOCHK Conservative Growth Fund 中銀香港保守增長基金	
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
2,725,559.0478	3,517,412.0657	1,669,135.8089	2,146,978.6553
456,288.5673	621,981.2252	704,720.5940	979,859.0771
(427,728.4211)	(1,413,834.2431)	(607,517.2160)	(1,457,701.9235)
<u>2,754,119.1940</u>	<u>2,725,559.0478</u>	<u>1,766,339.1869</u>	<u>1,669,135.8089</u>

BOCHK Investment Funds**中銀香港投資基金****STATEMENTS OF CHANGES IN EQUITY (continued) 權益變動表(續)**

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

The following is the subscription/(redemption) of units of the relevant classes in the respective Sub-Funds:
各分支基金相關類別認購/(贖回)單位如下：

			BOCHK	
			China Income Fund	
			中銀香港中國收入基金	
			2022	2021
			二零二二年	二零二一年
			Class A	Class A
			A 類	A 類
Units outstanding at the beginning of the year 年初單位數量	10,667,299.1510	9,452,644.8093		
Units issued 已發行單位	2,491,997.6652	3,106,326.3084		
Units redeemed 已贖回單位	(1,945,725.0416)	(1,891,671.9667)		
Units outstanding at the end of the year 年終單位數量	11,213,571.7746	10,667,299.1510		

			BOCHK	
			Japan Equity Fund	
			中銀香港日本股票基金	
			2022	2021
			二零二二年	二零二一年
			Class A	Class A
			A 類	A 類
Units outstanding at the beginning of the year 年初單位數量	2,874,609.3839	3,065,456.5099		
Units issued 已發行單位	103,969.7115	458,126.9128		
Units redeemed 已贖回單位	(117,255.1378)	(648,974.0388)		
Units outstanding at the end of the year 年終單位數量	2,861,323.9576	2,874,609.3839		

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Hong Kong Income Fund 中銀香港香港收入基金		BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	
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
4,803,866.2073	5,133,909.1335	29,048,324.9185	33,090,661.0292
921,324.2575	1,673,924.9358	3,678,644.5137	5,269,336.9553
(484,698.8664)	(2,003,967.8620)	(2,901,902.6511)	(9,311,673.0660)
<u>5,240,491.5984</u>	<u>4,803,866.2073</u>	<u>29,825,066.7811</u>	<u>29,048,324.9185</u>
BOCHK Australia Income Fund 中銀香港澳洲收入基金		BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	
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
1,146,421.6131	1,055,718.0049	711,441.8643	663,104.4522
277,508.7969	480,481.0058	143,692.4626	157,541.6521
(255,281.7079)	(389,777.3976)	(133,707.1528)	(109,204.2400)
<u>1,168,648.7021</u>	<u>1,146,421.6131</u>	<u>721,427.1741</u>	<u>711,441.8643</u>

BOCHK Investment Funds**中銀香港投資基金****STATEMENTS OF CHANGES IN EQUITY (continued) 權益變動表(續)**

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

The following is the subscription/(redemption) of units of the relevant classes in the respective Sub-Funds:
各分支基金相關類別認購/(贖回)單位如下：

BOCHK		
Sterling Income Fund		
中銀香港英鎊收入基金		
	2022	2021
	二零二二年	二零二一年
	Class A	Class A
	A 類	A 類
Units outstanding at the beginning of the year 年初單位數量	153,053.8088	202,522.8971
Units issued 已發行單位	45,602.8713	146,686.3170
Units redeemed 已贖回單位	(50,093.6885)	(196,155.4053)
Units outstanding at the end of the year 年終單位數量	148,562.9916	153,053.8088
BOCHK RMB		
Fixed Income Fund		
中銀香港人民幣定息基金		
	2022	2021
	二零二二年	二零二一年
	Class A	Class A
	A 類	A 類
Units outstanding at the beginning of the year 年初單位數量	5,111,710.6622	5,363,237.2261
Units issued 已發行單位	578,664.4255	1,020,440.2235
Units redeemed 已贖回單位	(444,897.3886)	(1,271,966.7874)
Units outstanding at the end of the year 年終單位數量	5,245,477.6991	5,111,710.6622

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds**中銀香港投資基金****BOCHK Asia Pacific****Property Fund**

中銀香港亞太房地產基金

2022	2021
二零二二年	二零二一年
Class A	Class A
A 類	A 類
146,918.8590	162,052.6054
144.5857	9,038.1405
(4,036.4223)	(24,171.8869)
<u>143,027.0224</u>	<u>146,918.8590</u>

BOCHK China**Consumption Growth Fund**

中銀香港中國豐盛消費基金

2022	2021
二零二二年	二零二一年
Class A	Class A
A 類	A 類
96,897,888.6892	72,205,455.6963
53,905,355.4433	115,357,923.5569
(24,560,963.6720)	(90,665,490.5640)
<u>126,242,280.4605</u>	<u>96,897,888.6892</u>

BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF CASH FLOWS 現金流量表

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月三十一日止年度

CASH FLOWS FROM OPERATING ACTIVITIES 來自營運活動的現金流量

Profit/(loss) before tax 除稅前溢利／(虧損)

Adjustments for: 調整：

Interest income on bank deposits and financial assets at fair value through profit or loss

銀行存款及按公平值透過損益表列帳的財務資產的利息收入

Dividend income 股息收入

Net (gains)/losses on financial assets and liabilities at fair value through profit or loss

按公平值透過損益表列帳的財務資產及負債的淨(收益)／虧損

Management fee rebate 管理費回扣

Increase in prepaid expenses and other receivables 預付費用及其他應收款項的增加

Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項的增加／(減少)

Interest received 已收利息

Dividend received (net of withholding tax) 已收股息(扣除預扣稅項)

Management fee rebate received 已收管理費回扣

Payments on purchase of financial assets at fair value through profit or loss

購入按公平值透過損益表列帳的財務資產的付款

Proceeds from sale of financial assets at fair value through profit or loss

出售按公平值透過損益表列帳的財務資產的所得款項

Increase in short-term deposits with original maturities more than three months

原到期日多於三個月的短期存款增加

Net cash from/(used in) operating activities 來自／(用於)營運活動的淨現金

CASH FLOWS FROM FINANCING ACTIVITIES 來自融資活動的現金流量

Proceeds from issue of units 發行單位所得款項

Payments on redemption of units 贖回單位付款款項

Distributions to unitholders 向單位投資者的派息

Net cash from/(used in) financing activities 來自／(用於)融資活動的淨現金

Net increase/(decrease) in cash and cash equivalents 現金及現金等值的淨增加／(減少)

Cash and cash equivalents at beginning of the year 年初現金及現金等值

Cash and cash equivalents at end of the year 年終現金及現金等值

Analysis of balances of cash and cash equivalents: 現金及現金等值結餘分析：

Bank balances 銀行結餘

Short-term deposits 短期存款

Short-term deposits with original maturities more than three months 原到期日多於三個月的短期存款

The notes on pages 75 to 298 form an integral part of these financial statements.

載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Hong Kong Equity Fund 中銀香港香港股票基金		BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	
2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元	2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元
(428,219,700)	453,231,640	(209,868,275)	345,333,917
(5,136)	(59,568)	(253,441,449)	(311,273,424)
(44,106,768)	(62,742,417)	(15,508,661)	(16,609,564)
450,529,307	(414,134,335)	406,641,155	(95,297,473)
-	-	(6,261,810)	(6,107,513)
(21,802,297)	(23,704,680)	(78,439,040)	(83,954,057)
-	-	-	-
(232,909)	(209,046)	(1,328,787)	558,789
5,136	59,568	274,573,848	342,443,294
41,558,252	56,883,934	15,508,661	16,609,564
-	-	6,321,284	6,056,127
(725,046,066)	(544,426,407)	(7,731,239,443)	(7,482,095,467)
439,381,305	1,040,300,584	9,243,085,960	6,884,632,377
-	-	-	-
(266,136,579)	528,903,953	1,728,482,483	(315,749,373)
461,931,102	420,698,089	1,576,634,840	3,576,931,633
(198,958,374)	(971,429,843)	(2,935,412,747)	(3,005,719,617)
-	-	(258,245,844)	(260,523,198)
262,972,728	(550,731,754)	(1,617,023,751)	310,688,818
(3,163,851)	(21,827,801)	111,458,732	(5,060,555)
15,675,976	37,503,777	208,315,380	213,375,935
12,512,125	15,675,976	319,774,112	208,315,380
12,512,125	15,675,976	241,445,819	208,315,380
-	-	78,328,293	-
-	-	-	-
12,512,125	15,675,976	319,774,112	208,315,380

BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF CASH FLOWS (continued) 現金流量表(續) FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月三十一日止年度

CASH FLOWS FROM OPERATING ACTIVITIES 來自營運活動的現金流量

Profit/(loss) before tax 除稅前溢利／(虧損)

Adjustments for: 調整：

Interest income on bank deposits and financial assets at fair value through profit or loss

銀行存款及按公平值透過損益表列帳的財務資產的利息收入

Dividend income 股息收入

Net (gains)/losses on financial assets and liabilities at fair value through profit or loss

按公平值透過損益表列帳的財務資產及負債的淨(收益)／虧損

Management fee rebate 管理費回扣

Increase in prepaid expenses and other receivables 預付費用及其他應收款項的增加

Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項的增加／(減少)

Interest received 已收利息

Dividend received (net of withholding tax) 已收股息(扣除預扣稅項)

Management fee rebate received 已收管理費回扣

Payments on purchase of financial assets at fair value through profit or loss

購入按公平值透過損益表列帳的財務資產的付款

Proceeds from sale of financial assets at fair value through profit or loss

出售按公平值透過損益表列帳的財務資產的所得款項

Increase in short-term deposits with original maturities more than three months

原到期日多於三個月的短期存款增加

Net cash from/(used in) operating activities 來自／(用於)營運活動的淨現金

CASH FLOWS FROM FINANCING ACTIVITIES 來自融資活動的現金流量

Proceeds from issue of units 發行單位所得款項

Payments on redemption of units 贖回單位付款款項

Distributions to unitholders 向單位投資者的派息

Net cash from/(used in) financing activities 來自／(用於)融資活動的淨現金

Net increase/(decrease) in cash and cash equivalents 現金及現金等值的淨增加／(減少)

Cash and cash equivalents at beginning of the year 年初現金及現金等值

Cash and cash equivalents at end of the year 年終現金及現金等值

Analysis of balances of cash and cash equivalents: 現金及現金等值結餘分析：

Bank balances 銀行結餘

Short-term deposits 短期存款

Short-term deposits with original maturities more than three months 原到期日多於三個月的短期存款

The notes on pages 75 to 298 form an integral part of these financial statements.

載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金		BOCHK Global Equity Fund 中銀香港環球股票基金	
2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元	2022 二零二二年 USD 美元	2021 二零二一年 USD 美元
330,452	11,882,417	6,387,954	58,289,344
(10,090,513)	(18,719,485)	(490)	(6,718)
-	-	(2,469,353)	(2,186,868)
2,215,736	(441,775)	(6,429,788)	(58,171,664)
-	-	(119,117)	(123,860)
(7,544,325)	(7,278,843)	(2,630,794)	(2,199,766)
-	-	(13)	-
16,402	51,258	7,819	40,390
10,366,745	23,804,344	490	6,718
-	-	1,902,733	1,720,759
-	-	120,232	122,812
(260,101,360)	(814,011,448)	(63,053,051)	(23,876,925)
243,000,000	877,000,000	54,623,387	47,880,759
(228,316,542)	(668,493,947)	-	-
(242,579,080)	(588,928,636)	(9,029,197)	23,694,747
689,691,251 (612,417,904)	1,194,465,812 (1,007,926,777)	22,533,007 (14,113,863)	20,509,792 (47,153,516)
-	-	-	-
77,273,347	186,539,035	8,419,144	(26,643,724)
(165,305,733)	(402,389,601)	(610,053)	(2,948,977)
941,033,916	1,343,423,517	1,909,264	4,858,241
775,728,183	941,033,916	1,299,211	1,909,264
170,281,776	174,631,879	1,299,211	1,909,264
1,786,752,669	1,719,391,757	-	-
(1,181,306,262)	(952,989,720)	-	-
775,728,183	941,033,916	1,299,211	1,909,264

BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF CASH FLOWS (continued) 現金流量表(續) FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月三十一日止年度

CASH FLOWS FROM OPERATING ACTIVITIES 來自營運活動的現金流量

Profit/(loss) before tax 除稅前溢利／(虧損)

Adjustments for: 調整：

Interest income on bank deposits and financial assets at fair value through profit or loss

銀行存款及按公平值透過損益表列帳的財務資產的利息收入

Dividend income 股息收入

Net (gains)/losses on financial assets and liabilities at fair value through profit or loss

按公平值透過損益表列帳的財務資產及負債的淨(收益)／虧損

Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項的增加／(減少)

Increase in prepaid expenses and other receivables 預付費用及其他應收款項的增加

Interest received 已收利息

Dividend received (net of withholding tax) 已收股息(扣除預扣稅項)

Payments on purchase of financial assets at fair value through profit or loss

購入按公平值透過損益表列帳的財務資產的付款

Proceeds from sale of financial assets at fair value through profit or loss

出售按公平值透過損益表列帳的財務資產的所得款項

(Increase)/decrease in short-term deposits with original maturities more than three months

原到期日多於三個月的短期存款(增加)／減少

Net cash from/(used in) operating activities 來自／(用於)營運活動的淨現金

CASH FLOWS FROM FINANCING ACTIVITIES 來自融資活動的現金流量

Proceeds from issue of units 發行單位所得款項

Payments on redemption of units 贖回單位付款款項

Net cash from/(used in) financing activities 來自／(用於)融資活動的淨現金

Net increase/(decrease) in cash and cash equivalents 現金及現金等值的淨增加／(減少)

Cash and cash equivalents at beginning of the year 年初現金及現金等值

Cash and cash equivalents at end of the year 年終現金及現金等值

Analysis of balances of cash and cash equivalents: 現金及現金等值結餘分析：

Bank balances 銀行結餘

Short-term deposits with original maturity of less than three months when acquired

於取得時原到期日少於三個月的短期存款

Short-term deposits with original maturities more than three months 原到期日多於三個月的短期存款

The notes on pages 75 to 298 form an integral part of these financial statements.

載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金		BOCHK China Equity Fund 中銀香港中國股票基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元
(75,621)	501,710	(1,486,420,636)	1,669,127,456
(597,276)	(1,146,736)	(17,724)	(61,172)
-	-	(67,407,706)	(94,304,766)
364,795	222,563	1,478,068,071	(1,664,233,585)
(308,102)	(422,463)	(75,777,995)	(89,472,067)
(994)	(10,805)	(2,391,285)	1,329,415
-	-	-	-
581,731	1,646,531	17,724	61,172
-	-	63,285,316	88,156,458
(35,050,015)	(42,535,067)	(1,031,056,935)	(2,104,227,258)
34,851,340	87,128,572	777,538,624	3,056,915,106
21,040,419	(40,265,545)	-	-
21,114,379	5,541,223	(268,384,551)	952,762,826
17,615,061	73,750,966	914,270,686	1,064,180,398
(26,384,004)	(101,798,861)	(643,377,823)	(2,028,973,305)
(8,768,943)	(28,047,895)	270,892,863	(964,792,907)
12,345,436	(22,506,672)	2,508,312	(12,030,081)
23,969,035	46,475,707	41,090,714	53,120,795
36,314,471	23,969,035	43,599,026	41,090,714
6,865,068	7,236,437	43,599,026	41,090,714
59,965,590	68,289,204	-	-
(30,516,187)	(51,556,606)	-	-
36,314,471	23,969,035	43,599,026	41,090,714

BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF CASH FLOWS (continued) 現金流量表(續) FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月三十一日止年度

CASH FLOWS FROM OPERATING ACTIVITIES 來自營運活動的現金流量

Profit/(loss) before tax 除稅前溢利／(虧損)

Adjustments for: 調整：

Interest income on bank deposits and financial assets at fair value through profit or loss

銀行存款及按公平值透過損益表列帳的財務資產的利息收入

Dividend income 股息收入

Net (gains)/losses on financial assets and liabilities at fair value through profit or loss

按公平值透過損益表列帳的財務資產及負債的淨(收益)／虧損

Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項的增加／(減少)

Increase in prepaid expenses and other receivables 預付費用及其他應收款項的增加

Interest received 已收利息

Dividend received (net of withholding tax) 已收股息(扣除預扣稅項)

Payments on purchase of financial assets at fair value through profit or loss

購入按公平值透過損益表列帳的財務資產的付款

Proceeds from sale of financial assets at fair value through profit or loss

出售按公平值透過損益表列帳的財務資產的所得款項

(Increase)/decrease in short-term deposits with original maturities more than three months

原到期日多於三個月的短期存款(增加)／減少

Net cash from/(used in) operating activities 來自／(用於)營運活動的淨現金

CASH FLOWS FROM FINANCING ACTIVITIES 來自融資活動的現金流量

Proceeds from issue of units 發行單位所得款項

Payments on redemption of units 贖回單位付款款項

Net cash from/(used in) financing activities 來自／(用於)融資活動的淨現金

Net increase/(decrease) in cash and cash equivalents 現金及現金等值的淨增加／(減少)

Cash and cash equivalents at beginning of the year 年初現金及現金等值

Cash and cash equivalents at end of the year 年終現金及現金等值

Analysis of balances of cash and cash equivalents: 現金及現金等值結餘分析：

Bank balances 銀行結餘

Short-term deposits with original maturity of less than three months when acquired

於取得時原到期日少於三個月的短期存款

Short-term deposits with original maturities more than three months 原到期日多於三個月的短期存款

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Global Bond Fund 中銀香港環球債券基金		BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 USD 美元	2021 二零二一年 USD 美元
(18,750,075)	5,647,523	(16,167,676)	64,435,229
(3,458,755)	(3,693,307)	(534)	(2,168)
-	-	(3,661,363)	(3,508,756)
20,213,924	(4,031,311)	17,137,216	(63,648,989)
(1,994,906)	(2,077,095)	(2,692,357)	(2,724,684)
(20,191)	8,371	(47,267)	49,745
(14)	-	-	-
3,311,618	3,683,673	534	2,168
-	-	3,208,908	2,959,349
(105,545,721)	(122,442,198)	(12,339,036)	(22,747,620)
106,906,494	116,472,640	18,337,215	48,608,392
-	-	-	-
2,657,280	(4,354,609)	6,467,997	26,147,350
11,409,629	56,270,468	9,087,474	19,195,979
(14,352,393)	(51,438,846)	(15,091,002)	(45,752,771)
(2,942,764)	4,831,622	(6,003,528)	(26,556,792)
(285,484)	477,013	464,469	(409,442)
1,791,114	1,314,101	1,169,713	1,579,155
1,505,630	1,791,114	1,634,182	1,169,713
1,505,630	1,791,114	1,634,182	1,169,713
-	-	-	-
-	-	-	-
1,505,630	1,791,114	1,634,182	1,169,713

BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF CASH FLOWS (continued) 現金流量表(續) FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

CASH FLOWS FROM OPERATING ACTIVITIES 來自營運活動的現金流量

Profit/(loss) before tax 除稅前溢利／(虧損)

Adjustments for: 調整：

Interest income on bank deposits and financial assets at fair value through profit or loss

銀行存款及按公平值透過損益表列帳的財務資產的利息收入

Dividend income 股息收入

Net (gains)/losses on financial assets at fair value through profit or loss

按公平值透過損益表列帳的財務資產的淨(收益)／虧損

Management fee rebate 管理費回扣

Decrease in prepaid expenses and other receivables 預付費用及其他應收款項的減少

Decrease in amount due from brokers 應收經紀款項的減少

Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項的增加／(減少)

Increase/(decrease) in unsettled foreign exchange forward contracts 未結算遠期外匯合約的增加／(減少)

Interest received 已收利息

Dividend received (net of withholding tax) 已收股息(扣除預扣稅項)

Management fee rebate received 已收管理費回扣

Payments on purchase of financial assets at fair value through profit or loss

購入按公平值透過損益表列帳的財務資產的付款

Proceeds from sale of financial assets at fair value through profit or loss

出售按公平值透過損益表列帳的財務資產的所得款項

Net cash from/(used in) operating activities 來自／(用於)營運活動的淨現金

CASH FLOWS FROM FINANCING ACTIVITIES 來自融資活動的現金流量

Proceeds from issue of units 發行單位所得款項

Payments on redemption of units 贖回單位付款款項

Distributions to unitholders 向單位投資者的派息

Net cash from/(used in) financing activities 來自／(用於)融資活動的淨現金

Net increase/(decrease) in cash and cash equivalents 現金及現金等值的淨增加／(減少)

Cash and cash equivalents at beginning of the year 年初現金及現金等值

Cash and cash equivalents at end of the year 年終現金及現金等值

Analysis of balances of cash and cash equivalents: 現金及現金等值結餘分析：

Bank balances 銀行結餘

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Aggressive Growth Fund 中銀香港進取增長基金		BOCHK Balanced Growth Fund 中銀香港均衡增長基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 USD 美元	2021 二零二一年 USD 美元
(4,509,137)	27,567,773	(3,530,215)	16,652,876
(1,920)	(6,784)	(2,089)	(5,194)
(172,485)	(212,769)	(207,451)	(275,703)
4,614,056	(27,458,239)	3,497,037	(16,491,791)
(853,707)	(882,957)	(650,935)	(664,723)
(923,193)	(992,976)	(893,653)	(784,535)
5	11,894	5	35,679
-	-	-	-
(1,878)	(5,689)	(2,039)	(5,656)
-	-	-	-
1,920	6,784	2,089	5,194
172,485	212,769	207,451	275,703
866,031	880,647	660,032	664,049
(6,828,102)	(3,864,416)	(5,124,368)	(4,418,660)
6,206,716	33,437,676	5,929,058	24,440,604
(506,016)	29,686,689	778,575	20,212,378
13,276,328	13,014,868	11,952,951	15,069,734
(9,445,839)	(44,037,316)	(11,232,556)	(34,118,126)
-	-	-	-
3,830,489	(31,022,448)	720,395	(19,048,392)
3,324,473	(1,335,759)	1,498,970	1,163,986
1,732,727	3,068,486	2,264,490	1,100,504
5,057,200	1,732,727	3,763,460	2,264,490
5,057,200	1,732,727	3,763,460	2,264,490

BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF CASH FLOWS (continued) 現金流量表(續) FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

CASH FLOWS FROM OPERATING ACTIVITIES 來自營運活動的現金流量

Profit/(loss) before tax 除稅前溢利／(虧損)

Adjustments for: 調整:

Interest income on bank deposits and financial assets at fair value through profit or loss

銀行存款及按公平值透過損益表列帳的財務資產的利息收入

Dividend income 股息收入

Net (gains)/losses on financial assets at fair value through profit or loss

按公平值透過損益表列帳的財務資產的淨(收益)／虧損

Management fee rebate 管理費回扣

Decrease in prepaid expenses and other receivables 預付費用及其他應收款項的減少

Decrease in amount due from brokers 應收經紀款項的減少

Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項的增加／(減少)

Increase/(decrease) in unsettled foreign exchange forward contracts 未結算遠期外匯合約的增加／(減少)

Interest received 已收利息

Dividend received (net of withholding tax) 已收股息(扣除預扣稅項)

Management fee rebate received 已收管理費回扣

Payments on purchase of financial assets at fair value through profit or loss

購入按公平值透過損益表列帳的財務資產的付款

Proceeds from sale of financial assets at fair value through profit or loss

出售按公平值透過損益表列帳的財務資產的所得款項

Net cash from/(used in) operating activities 來自／(用於)營運活動的淨現金

CASH FLOWS FROM FINANCING ACTIVITIES 來自融資活動的現金流量

Proceeds from issue of units 發行單位所得款項

Payments on redemption of units 贖回單位付款款項

Distributions to unitholders 向單位投資者的派息

Net cash from/(used in) financing activities 來自／(用於)融資活動的淨現金

Net increase/(decrease) in cash and cash equivalents 現金及現金等值的淨增加／(減少)

Cash and cash equivalents at beginning of the year 年初現金及現金等值

Cash and cash equivalents at end of the year 年終現金及現金等值

Analysis of balances of cash and cash equivalents: 現金及現金等值結餘分析:

Bank balances 銀行結餘

The notes on pages 75 to 298 form an integral part of these financial statements.
載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Conservative Growth Fund 中銀香港保守增長基金		BOCHK China Income Fund 中銀香港中國收入基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元
(1,343,093)	3,988,695	(22,604,413)	36,648,879
(548)	(3,445)	(454,140)	(546,746)
(215,471)	(316,579)	(3,604,124)	(2,145,514)
1,306,149	(3,984,400)	24,668,889	(35,794,759)
(229,149)	(245,987)	(4,608)	-
(482,112)	(561,716)	(1,998,396)	(1,838,140)
5	27,184	-	-
-	268,965	-	-
3,833	(9,316)	10,749	16,937
9,458	(2,853)	-	-
548	3,445	380,118	606,097
215,471	316,579	3,432,358	2,008,997
231,567	248,719	3,969	-
(3,830,738)	(4,276,825)	(56,987,193)	(52,685,134)
2,490,528	13,325,870	53,479,981	55,361,681
(1,361,440)	9,340,052	(1,678,414)	3,470,438
13,201,857	17,972,943	34,403,755	43,725,773
(11,610,999)	(26,642,164)	(25,957,252)	(27,179,389)
-	-	(5,475,463)	(4,435,845)
1,590,858	(8,669,221)	2,971,040	12,110,539
229,418	670,831	1,292,626	15,580,977
1,396,473	725,642	18,879,805	3,298,828
1,625,891	1,396,473	20,172,431	18,879,805
1,625,891	1,396,473	20,172,431	18,879,805

BOCHK Investment Funds

中銀香港投資基金

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

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

CASH FLOWS FROM OPERATING ACTIVITIES 來自營運活動的現金流量

Profit/(loss) before tax 除稅前溢利／(虧損)

Adjustments for: 調整：

Interest income on bank deposits and financial assets at fair value through profit or loss

銀行存款及按公平值透過損益表列帳的財務資產的利息收入

Dividend income 股息收入

Net (gains)/losses on financial assets and liabilities at fair value through profit or loss

按公平值透過損益表列帳的財務資產及負債的淨(收益)／虧損

Management fee rebate 管理費回扣

(Increase)/decrease in prepaid expenses and other receivables 預付費用及其他應收款項的(增加)／減少

Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項的增加／(減少)

Interest received 已收利息

Dividend received (net of withholding tax) 已收股息(扣除預扣稅項)

Management fee rebate received 已收管理費回扣

Payments on purchase of financial assets at fair value through profit or loss

購入按公平值透過損益表列帳的財務資產的付款

Proceeds from sale of financial assets at fair value through profit or loss

出售按公平值透過損益表列帳的財務資產的所得款項

Net cash from/(used in) operating activities 來自／(用於)營運活動的淨現金

CASH FLOWS FROM FINANCING ACTIVITIES 來自融資活動的現金流量

Proceeds from issue of units 發行單位所得款項

Payments on redemption of units 贖回單位付款款項

Distributions to unitholders 向單位投資者的派息

Net cash from/(used in) financing activities 來自／(用於)融資活動的淨現金

Net increase/(decrease) in cash and cash equivalents 現金及現金等值的淨增加／(減少)

Cash and cash equivalents at beginning of the year 年初現金及現金等值

Cash and cash equivalents at end of the year 年終現金及現金等值

Analysis of balances of cash and cash equivalents: 現金及現金等值結餘分析：

Bank balances 銀行結餘

The notes on pages 75 to 298 form an integral part of these financial statements.

載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Hong Kong Income Fund 中銀香港香港收入基金		BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	
2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元	2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元
(12,155,522)	20,623,094	(276,366,520)	394,833,812
(122,858)	(190,192)	(27,732)	(179,635)
(1,855,799)	(1,521,586)	(11,269,713)	(12,629,406)
13,116,202	(19,972,457)	267,400,904	(407,215,732)
—	—	—	—
(1,017,977)	(1,061,141)	(20,263,061)	(25,190,961)
—	—	—	—
22,646	(19,693)	(438,242)	358,024
77,039	241,402	27,732	179,635
1,770,069	1,369,112	10,267,287	11,306,196
—	—	—	—
(23,470,858)	(32,652,597)	(795,862,563)	(1,824,780,299)
24,819,603	35,925,274	765,409,514	1,953,360,173
2,200,522	3,802,357	(40,859,333)	115,232,768
13,063,338	23,251,874	132,679,649	194,938,242
(6,844,348)	(29,098,873)	(107,669,005)	(341,988,211)
(2,476,313)	(2,410,971)	—	—
3,742,677	(8,257,970)	25,010,644	(147,049,969)
5,943,199	(4,455,613)	(15,848,689)	(31,817,201)
1,368,137	5,823,750	50,132,581	81,949,782
7,311,336	1,368,137	34,283,892	50,132,581
7,311,336	1,368,137	34,283,892	50,132,581

BOCHK Investment Funds

中銀香港投資基金

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

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

CASH FLOWS FROM OPERATING ACTIVITIES 來自營運活動的現金流量

Profit/(loss) before tax 除稅前溢利／(虧損)

Adjustments for: 調整：

Interest income on bank deposits and financial assets at fair value through profit or loss

銀行存款及按公平值透過損益表列帳的財務資產的利息收入

Dividend income 股息收入

Net (gains)/losses on financial assets and liabilities at fair value through profit or loss

按公平值透過損益表列帳的財務資產及負債的淨(收益)／虧損

Management fee rebate 管理費回扣

(Increase)/decrease in prepaid expenses and other receivables 預付費用及其他應收款項的(增加)／減少

Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項的增加／(減少)

Interest received 已收利息

Dividend received (net of withholding tax) 已收股息(扣除預扣稅項)

Management fee rebate received 已收管理費回扣

Payments on purchase of financial assets at fair value through profit or loss

購入按公平值透過損益表列帳的財務資產的付款

Proceeds from sale of financial assets at fair value through profit or loss

出售按公平值透過損益表列帳的財務資產的所得款項

Net cash from/(used in) operating activities 來自／(用於)營運活動的淨現金

CASH FLOWS FROM FINANCING ACTIVITIES 來自融資活動的現金流量

Proceeds from issue of units 發行單位所得款項

Payments on redemption of units 贖回單位付款款項

Distributions to unitholders 向單位投資者的派息

Net cash from/(used in) financing activities 來自／(用於)融資活動的淨現金

Net increase/(decrease) in cash and cash equivalents 現金及現金等值的淨增加／(減少)

Cash and cash equivalents at beginning of the year 年初現金及現金等值

Cash and cash equivalents at end of the year 年終現金及現金等值

Analysis of balances of cash and cash equivalents: 現金及現金等值結餘分析：

Bank balances 銀行結餘

The notes on pages 75 to 298 form an integral part of these financial statements.

載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Japan Equity Fund 中銀香港日本股票基金		BOCHK Australia Income Fund 中銀香港澳洲收入基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 AUD 澳元	2021 二零二一年 AUD 澳元
(3,297,748)	13,467,797	644,127	990,248
(62)	(731)	(140,748)	(152,142)
(986,157)	(935,535)	(313,828)	(168,916)
3,466,565	(13,285,069)	(344,020)	(982,436)
-	-	-	-
(817,402)	(753,538)	(154,469)	(313,246)
-	-	(6)	5,575
(4,678)	12,486	6,864	(7,707)
62	731	119,201	157,128
877,839	888,543	233,274	129,876
-	-	-	-
(8,292,349)	(16,349,399)	(1,778,285)	(3,065,387)
7,998,626	19,351,651	2,070,783	2,264,123
(237,902)	3,150,474	497,362	(829,638)
1,716,383	6,658,598	2,584,035	4,313,138
(1,855,632)	(9,593,767)	(2,385,972)	(3,525,228)
-	-	(373,069)	(465,403)
(139,249)	(2,935,169)	(175,006)	322,507
(377,151)	215,305	322,356	(507,131)
625,822	410,517	145,904	653,035
248,671	625,822	468,260	145,904
248,671	625,822	468,260	145,904

BOCHK Investment Funds

中銀香港投資基金

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

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

CASH FLOWS FROM OPERATING ACTIVITIES 來自營運活動的現金流量

Profit/(loss) before tax 除稅前溢利／(虧損)

Adjustments for: 調整：

Interest income on bank deposits and financial assets at fair value through profit or loss

銀行存款及按公平值透過損益表列帳的財務資產的利息收入

Dividend income 股息收入

Net (gains)/losses on financial assets at fair value through profit or loss

按公平值透過損益表列帳的財務資產的淨(收益)／虧損

(Increase)/decrease in prepaid expenses and other receivables 預付費用及其他應收款項的(增加)／減少

Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項的增加／(減少)

Interest received 已收利息

Dividend received (net of withholding tax) 已收股息(扣除預扣稅項)

Payments on purchase of financial assets at fair value through profit or loss

購入按公平值透過損益表列帳的財務資產的付款

Proceeds from sale of financial assets at fair value through profit or loss

出售按公平值透過損益表列帳的財務資產的所得款項

Net cash from/(used in) operating activities 來自／(用於)營運活動的淨現金

CASH FLOWS FROM FINANCING ACTIVITIES 來自融資活動的現金流量

Proceeds from issue of units 發行單位所得款項

Payments on redemption of units 贖回單位付款款項

Distributions to unitholders 向單位投資者的派息

Net cash from/(used in) financing activities 來自／(用於)融資活動的淨現金

Net increase/(decrease) in cash and cash equivalents 現金及現金等值的淨增加／(減少)

Cash and cash equivalents at beginning of the year 年初現金及現金等值

Cash and cash equivalents at end of the year 年終現金及現金等值

Analysis of balances of cash and cash equivalents: 現金及現金等值結餘分析：

Bank balances 銀行結餘

Short-term deposits with original maturity of less than three months when acquired

於取得時原到期日少於三個月的短期存款

The notes on pages 75 to 298 form an integral part of these financial statements.

載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金		BOCHK Sterling Income Fund 中銀香港英鎊收入基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 GBP 英鎊	2021 二零二一年 GBP 英鎊
(713,873)	3,093,604	(19,549)	(3,760)
(29)	(80)	(13,368)	(39,730)
(268,780)	(228,550)	-	-
807,638	(3,034,407)	26,573	17,611
(175,044)	(169,433)	(6,344)	(25,879)
27	11	849	35
1,643	3,441	(939)	(72)
29	80	14,351	41,805
228,142	187,151	-	-
(2,115,101)	(2,909,282)	(949,569)	(1,113,309)
2,404,781	2,735,120	982,632	1,630,873
344,477	(152,912)	40,980	533,453
1,795,199	1,860,464	411,216	1,481,100
(1,716,432)	(1,298,094)	(475,579)	(2,015,335)
(451,457)	(382,805)	(7,579)	(20,856)
(372,690)	179,565	(71,942)	(555,091)
(28,213)	26,653	(30,962)	(21,638)
107,857	81,204	86,125	107,763
79,644	107,857	55,163	86,125
79,644	107,857	55,163	86,125
-	-	-	-
79,644	107,857	55,163	86,125

BOCHK Investment Funds

中銀香港投資基金

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

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月三十一日止年度

CASH FLOWS FROM OPERATING ACTIVITIES 來自營運活動的現金流量

Profit/(loss) before tax 除稅前溢利／(虧損)

Adjustments for: 調整：

Interest income on bank deposits and financial assets at fair value through profit or loss

銀行存款及按公平值透過損益表列帳的財務資產的利息收入

Dividend income 股息收入

Net (gains)/losses on financial assets at fair value through profit or loss

按公平值透過損益表列帳的財務資產的淨(收益)／虧損

(Increase)/decrease in prepaid expenses and other receivables 預付費用及其他應收款項的(增加)／減少

Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項的增加／(減少)

Interest received 已收利息

Dividend received (net of withholding tax) 已收股息(扣除預扣稅項)

Payments on purchase of financial assets at fair value through profit or loss

購入按公平值透過損益表列帳的財務資產的付款

Proceeds from sale of financial assets at fair value through profit or loss

出售按公平值透過損益表列帳的財務資產的所得款項

Net cash from/(used in) operating activities 來自／(用於)營運活動的淨現金

CASH FLOWS FROM FINANCING ACTIVITIES 來自融資活動的現金流量

Proceeds from issue of units 發行單位所得款項

Payments on redemption of units 贖回單位付款款項

Distributions to unitholders 向單位投資者的派息

Net cash from/(used in) financing activities 來自／(用於)融資活動的淨現金

Net increase/(decrease) in cash and cash equivalents 現金及現金等值的淨增加／(減少)

Cash and cash equivalents at beginning of the year 年初現金及現金等值

Cash and cash equivalents at end of the year 年終現金及現金等值

Analysis of balances of cash and cash equivalents: 現金及現金等值結餘分析：

Bank balances 銀行結餘

Short-term deposits with original maturity of less than three months when acquired

於取得時原到期日少於三個月的短期存款

The notes on pages 75 to 298 form an integral part of these financial statements.

載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds

中銀香港投資基金

BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金		BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	
2022 二零二二年 USD 美元	2021 二零二一年 USD 美元	2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元
(104,072)	402,962	(778,947,272)	814,841,863
-	(12)	(31,792)	(103,088)
(56,380)	(56,484)	(42,668,589)	(20,637,527)
156,209	(346,722)	764,609,952	(835,006,478)
(4,243)	(256)	(57,037,701)	(40,905,230)
(5,791)	4,759	-	-
5,782	(4,759)	(859,006)	1,911,698
-	12	31,792	103,088
54,037	52,342	39,842,715	19,837,769
-	-	(855,494,564)	(1,706,397,051)
32,996	86,199	217,372,070	1,155,562,411
82,781	138,297	(656,144,694)	(569,887,315)
1,504	84,512	1,369,452,669	2,886,307,729
(42,296)	(232,067)	(622,480,315)	(2,194,535,535)
-	-	(142,165,958)	(84,920,370)
(40,792)	(147,555)	604,806,396	606,851,824
41,989	(9,258)	(51,338,298)	36,964,509
3,115	12,373	98,553,980	61,589,471
45,104	3,115	47,215,682	98,553,980
45,104	3,115	47,215,682	98,553,980
-	-	-	-
45,104	3,115	47,215,682	98,553,980

BOCHK Investment Funds

中銀香港投資基金

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

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

CASH FLOWS FROM OPERATING ACTIVITIES 來自營運活動的現金流量

Profit/(loss) before tax 除稅前溢利／(虧損)

Adjustments for: 調整：

Interest income on bank deposits and financial assets at fair value through profit or loss

銀行存款及按公平值透過損益表列帳的財務資產的利息收入

Dividend income 股息收入

Net (gains)/losses on financial assets at fair value through profit or loss

按公平值透過損益表列帳的財務資產的淨(收益)／虧損

(Increase)/decrease in prepaid expenses and other receivables 預付費用及其他應收款項的(增加)／減少

Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項的增加／(減少)

Interest received 已收利息

Dividend received (net of withholding tax) 已收股息(扣除預扣稅項)

Payments on purchase of financial assets at fair value through profit or loss

購入按公平值透過損益表列帳的財務資產的付款

Proceeds from sale of financial assets at fair value through profit or loss

出售按公平值透過損益表列帳的財務資產的所得款項

Net cash from/(used in) operating activities 來自／(用於)營運活動的淨現金

CASH FLOWS FROM FINANCING ACTIVITIES 來自融資活動的現金流量

Proceeds from issue of units 發行單位所得款項

Payments on redemption of units 贖回單位付款款項

Distributions to unitholders 向單位投資者的派息

Net cash from/(used in) financing activities 來自／(用於)融資活動的淨現金

Net increase/(decrease) in cash and cash equivalents 現金及現金等值的淨增加／(減少)

Cash and cash equivalents at beginning of the year 年初現金及現金等值

Cash and cash equivalents at end of the year 年終現金及現金等值

Analysis of balances of cash and cash equivalents: 現金及現金等值結餘分析：

Bank balances 銀行結餘

Short-term deposits with original maturity of less than three months when acquired

於取得時原到期日少於三個月的短期存款

The notes on pages 75 to 298 form an integral part of these financial statements.

載於第 75 頁至第 298 頁之附註構成財務報表的重要部分。

BOCHK Investment Funds**中銀香港投資基金**

BOCHK RMB
Fixed Income Fund
 中銀香港人民幣定息基金

2022	2021
二零二二年	二零二一年
RMB	RMB
人民幣	人民幣
885,675	367,169
(1,689,553)	(1,834,570)
-	-
222,311	805,432
(581,567)	(661,969)
150	317
31,897	(34,586)
1,794,244	1,870,352
-	-
(18,047,200)	(15,087,610)
17,012,730	15,003,050
210,254	1,089,554
5,740,350	10,186,830
(4,412,112)	(12,666,487)
(1,273,744)	(1,303,560)
54,494	(3,783,217)
264,748	(2,693,663)
1,856,940	4,550,603
2,121,688	1,856,940
2,121,688	853,826
-	1,003,114
2,121,688	1,856,940

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS

1 The Fund and the Sub-Funds

BOCHK Investment Funds (the "Fund") is a unit trust which is governed by its trust deed dated 28th June 2002, as amended (the "Trust Deed"), among Bank of China (Hong Kong) Limited ("the Sponsor") as the Sponsor, BOCI-Prudential Asset Management Limited ("the Manager") as the Manager, and BOCI-Prudential Trustee Limited ("the Trustee") as the Trustee. It is established under and governed by the laws of Hong Kong.

The Fund is an umbrella unit trust. Currently, there are 21 sub-funds (2021: 21 sub-funds).

The respective dates of inception of the Sub-Funds are as follows:

Sub-Fund

分支基金

BOCHK Hong Kong Equity Fund 中銀香港香港股票基金
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金
BOCHK Global Equity Fund 中銀香港環球股票基金
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金
BOCHK China Equity Fund 中銀香港中國股票基金
BOCHK Global Bond Fund 中銀香港環球債券基金
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金
BOCHK Aggressive Growth Fund 中銀香港進取增長基金
BOCHK Balanced Growth Fund 中銀香港均衡增長基金
BOCHK Conservative Growth Fund 中銀香港保守增長基金
BOCHK China Income Fund 中銀香港中國收入基金
BOCHK Hong Kong Income Fund 中銀香港香港收入基金
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金
BOCHK Japan Equity Fund 中銀香港日本股票基金
BOCHK Australia Income Fund 中銀香港澳洲收入基金
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金
BOCHK Sterling Income Fund 中銀香港英鎊收入基金
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金

No new sub-fund was launched during the year ended 31st March 2022 (2021: Nil).

財務報表附註

1 本基金及分支基金

中銀香港投資基金(「本基金」)是一項單位信託基金，並由中國銀行(香港)有限公司作為保薦人(「保薦人」)、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」)，以及中銀國際英國保誠信託有限公司作為信託人(「信託人」)，受二零零二年六月廿八日所簽訂的信託契約(修訂)(「信託契約」)所監管。本基金根據香港法例成立並受香港法例監管。

本基金是一項傘子基金。目前共有21個分支基金(「二零二一年：21個分支基金」)。

分支基金的個別成立日期如下：

Date of inception

成立日期

12th July 2002 二零零二年七月十二日
12th July 2002 二零零二年七月十二日
12th July 2002 二零零二年七月十二日
12th July 2002 二零零二年七月十二日
12th July 2002 二零零二年七月十二日
25th October 2002 二零零二年十月廿五日
25th October 2002 二零零二年十月廿五日
25th October 2002 二零零二年十月廿五日
31st October 2003 二零零三年十月卅一日
31st October 2003 二零零三年十月卅一日
31st October 2003 二零零三年十月卅一日
20th February 2004 二零零四年二月廿日
30th April 2004 二零零四年四月卅日
21st May 2004 二零零四年五月廿一日
9th July 2004 二零零四年七月九日
28th January 2005 二零零五年一月廿八日
31st March 2006 二零零六年三月卅一日
12th May 2006 二零零六年五月十二日
23rd March 2007 二零零七年三月廿三日
28th March 2008 二零零八年三月廿八日
20th March 2012 二零一二年三月廿日

截至二零二二年三月卅一日止年度並無新的分支基金成立(二零二一年：零)。

BOCHK Investment Funds

中銀香港投資基金

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 BOCHK Hong Kong Equity Fund, BOCHK Hong Kong Dollar Income Fund, BOCHK HK Dollar Money Market Fund, BOCHK Global Equity Fund and BOCHK US Dollar Money Market Fund. Only Class A Units are available for the other Sub-Funds. 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 and Class B Units are subject to different initial charges, redemption charges, switching fees and servicing fees. Only Class A 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.

(a) Basis of preparation

The financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") (which include all Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards ("HKASs") 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.

財務報表附註(續)

1 本基金及分支基金(續)

中銀香港香港股票基金、中銀香港港元收入基金、中銀香港港元貨幣市場基金、中銀香港環球股票基金及中銀香港美元貨幣市場基金，均提供兩類單位，稱為A類單位及B類單位。其他分支基金則只提供A類單位。基金經理將來可能會要求信託人設立更多分支基金，或就每項基金發行更多單位類別。A類和B類單位的首次費用、贖回費用、轉換費用和服務費用都不相同。只有A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

以下為編製該等財務報表所採用的主要會計政策，除非另有註明，該等政策已貫徹應用於所有呈報年度。

(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所載的相關披露條文編製。

**NOTES TO THE FINANCIAL STATEMENTS
(continued)**

2 Summary of significant accounting policies (continued)

(a) Basis of preparation (continued)

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 ("FVTPL") that have been measured at fair value.

The preparation of financial statements in conformity with HKFRSs 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 April 2021

There are no standards and interpretations that are effective for annual periods beginning on or after 1st April 2021 which, in the opinion of the Manager will clearly impact the Sub-Funds and applied by the Sub-Funds for the first-time.

財務報表附註 (續)

2 主要會計政策概要 (續)

(a) 編製基準 (續)

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(其中包括衍生金融工具)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,本財務報告的編制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作出專業判斷。附註3披露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。

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。

於二零二一年四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

基金經理認為概無任何於二零二一年四月一日或之後開始之年度期間生效的準則及詮釋,將明顯影響分支基金並由分支基金首次應用。

BOCHK Investment Funds

中銀香港投資基金

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 April 2021 and have not been early adopted

The Sub-Funds have not early applied any of the new or revised HKFRSs that have been issued but are not yet effective for the accounting year ended 31st March 2022 in these financial statements. Among these HKFRSs, the following are expected to be relevant to the Sub-Funds' financial statements upon becoming effective in the opinion of the Manager:

Amendments to HKAS 1 and
HKFRS Practice Statement 2

Disclosure of Accounting Policies¹

Amendments to HKAS 8

Definition of Accounting Estimates¹

¹ Effective for annual periods beginning on or after 1st January 2023

Amendments to HKAS 1 *Disclosure of Accounting Policies* require entities to disclose their material accounting policy information rather than their significant accounting policies. Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements. Amendments to HKFRS Practice Statement 2 provide non-mandatory guidance on how to apply the concept of materiality to accounting policy disclosures. Amendments to HKAS 1 are effective for annual periods beginning on or after 1st January 2023 and earlier application is permitted. Since the guidance provided in the amendments to HKFRS Practice Statement 2 is non-mandatory, an effective date for these amendments is not necessary. The Manager is currently assessing the impact of the amendments on the Sub-Funds' accounting policy disclosures.

財務報表附註(續)

2 主要會計政策概要(續)

(a) 編製基準(續)

與分支基金有關且於二零二一年四月一日後的財政年度生效及尚未提早採納的新準則、修訂及詮釋

分支基金於截至二零二二年三月卅一日止的會計年度並無在財務報表中提早應用任何已發佈但在尚未生效的新訂或經修訂香港財務報告準則。在該等香港財務報告準則中，基金經理認為以下準則在生效後將與分支基金的財務報表相關：

香港會計準則第1號及香港財務報告
準則實務報告第2號之修訂

會計政策披露¹

香港會計準則第8號之修訂

會計估計定義¹

¹ 於二零二三年一月一日或之後開始之年度生效

香港會計準則第1號之修訂「會計政策的披露」要求實體披露其重大會計政策資料，而非其主要會計政策。倘連同實體財務報表所載其他資料一併考慮時，會計政策資料可以合理預期會影響通用財務報表的主要使用者根據該等財務報表所作出的決定，則該會計政策資料屬重要資料。香港財務報告準則實務報告第2號之修訂就重要性概念應用於會計政策披露之方式提供並非強制性的指引。香港會計準則第1號之修訂於二零二三年一月一日或之後開始的年度生效，並允許提早應用。由於香港財務報告準則實務報告第2號所提供的指引屬非強制性，故毋須列明該等修訂的生效日期。基金經理現正評估該等修訂本對分支基金會計政策披露的影響。

BOCHK Investment Funds

中銀香港投資基金

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 April 2021 and have not been early adopted (continued)

Amendments to HKAS 8 clarify the distinction between changes in accounting estimates and changes in accounting policies. Accounting estimates are defined as monetary amounts in financial statements that are subject to measurement uncertainty. The amendments also clarify how entities use measurement techniques and inputs to develop accounting estimates. The amendments are effective for annual reporting periods beginning on or after 1st January 2023 and apply to changes in accounting policies and changes in accounting estimates that occur on or after the start of that period. Earlier application is permitted. The amendments are not expected to have any significant impact on the Sub Funds' financial statements.

(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.

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.

財務報表附註(續)

2 主要會計政策概要(續)

(a) 編製基準(續)

與分支基金有關且於二零二一年四月一日後的財政年度生效及尚未提早採納的新準則、修訂及詮釋(續)

香港會計準則第8號之修訂澄清會計估算變動與會計政策變動之間的區別。會計估算定義為受到計量不確定性規限的財務報表所載貨幣金額。該等修訂亦澄清實體如何運用計量技巧及輸入數據來制定會計估算。該等修訂於二零二三年一月一日或之後開始的年度報告期間生效，並應用於該期間開始時或之後發生的會計政策變動及會計估算變動。允許提早應用。該等修訂預期不會對分支基金的財務報表造成任何重大影響。

(b) 金融工具

財務資產

初步確認及計量

財務資產於初步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加上(倘財務資產並非按公平值透過損益列帳)交易成本計量財務資產。

為使財務資產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。

**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)

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 March 2022 and 2021, all the depositary receipts, listed equity securities, collective investment schemes, foreign currency forward contracts, china participation certificates, equity linked notes and quoted debt securities are classified, at initial recognition, as financial assets through profit or loss while amounts due from brokers, dividends receivable and interest receivable, management fee rebate receivable, prepaid expenses and other receivables, amounts receivable on subscription of units, short-term deposits and bank balances 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)

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財務資產當日）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三月卅一日，所有預託證券、上市股本證券、集體投資計劃、外匯遠期合約、中國參與證書、股票掛鈎票據及掛牌債務證券於初步確認時分類為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、預付費用及其他應收款項、認購單位應收款項、短期存款及銀行結餘則分類為按攤餘成本計算的財務資產。

**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 statement of profit or loss and other comprehensive income 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，收益及虧損於損益及其他全面收益表中確認。

**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 the statement of profit or loss and other comprehensive income.

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.

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.

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及其他全面收益表中確認。

財務負債及權益工具*初步確認及計量*

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内容及財務負債及權益工具的定義，分類為財務負債或權益。

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。

**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)*

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.

As at 31st March 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.

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)*

符合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；除了發行人回購義務以外沒有合同義務要交付現金或其他財務資產；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。

財務負債於初步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，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。

於二零二二年及二零二一年三月卅一日，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以公平值計量。

**NOTES TO THE FINANCIAL STATEMENTS
(continued)**

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

**Financial liabilities and equity instruments
(continued)**

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.

Interest income is recognised on an effective interest basis for debt instruments other than those financial assets at FVTPL, of which interest income is included in interest income on interest bearing securities.

Interest expense is recognised on an effective interest basis.

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)

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計入損益。

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年期內或(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。

債務工具的利息收入按實際利率為基準確認，而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為基準確認。

**NOTES TO THE FINANCIAL STATEMENTS
(continued)****2 Summary of significant accounting policies (continued)****(b) Financial instruments (continued)****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.

Impairment of financial assets

The Sub-Funds recognise an allowance for 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.

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**

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，條件為須持續涉及該項資產，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入帳。

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。

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損失的撥備。預期信貸損失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。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Impairment of financial assets (continued)

Since the Sub-Funds hold only short-term receivables which do not contain a significant financing component or applies the practical expedient of not adjusting the effect of a significant financing component, the Sub-Funds apply an approach similar to the simplified approach in calculating ECLs. Under the simplified approach, the Sub-Funds do not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Sub-Funds have established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

(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.

(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.

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)

由於分支基金持有的短期應收款項並不包含重大融資成分或採用不調整重大融資成分影響的實際權宜之計，因此分支基金採用類似簡化方法計算預期信用損失。根據簡化方法，分支基金並不追蹤信貸風險的變化，而是根據每個報告日期的全期預期信貸損失確認損失撥備。分支基金已根據歷史信貸損失紀錄建立撥備矩陣，並根據債務人及經濟環境的前瞻性因素進行調整。

(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。

(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以實際利率方法在損益表確認入帳，包括按公平值透過損益列帳的現金及現金等值和債務證券的利息收入。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(e) Income (continued)

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

(f) Expenses

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

(g) Foreign currency translation

(i) Functional and presentation currencies

Items included in the Sub-Funds' financial statements are measured using the currencies of the primary economic environments in which the Sub-Funds operate (the "functional currency"). They are the Hong Kong dollar ("HKD") for BOCHK Hong Kong Equity Fund, BOCHK Hong Kong Dollar Income Fund, BOCHK HK Dollar Money Market Fund, BOCHK China Equity Fund, BOCHK China Income Fund, BOCHK Hong Kong Income Fund, BOCHK China Golden Dragon Fund and BOCHK China Consumption Growth Fund; the United States dollar ("USD") for BOCHK Global Equity Fund, BOCHK US Dollar Money Market Fund, BOCHK Global Bond Fund, BOCHK Asia Pacific Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK Japan Equity Fund, BOCHK Asia Pacific Equity Income Fund and BOCHK Asia Pacific Property Fund; the Australian dollar ("AUD") for BOCHK Australia Income Fund; the Sterling pound ("GBP") for BOCHK Sterling Income Fund; and the Renminbi ("RMB") for BOCHK RMB Fixed Income Fund. The Manager considers the Sub-Funds' respective functional currencies as the currencies that most faithfully represent 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 the functional currencies of the Sub-Funds.

財務報表附註(續)

2 主要會計政策概要(續)

(e) 收入(續)

其他收入以應計基準入帳，並計入損益表。

(f) 支出

所有支出均以應計基準入帳，並計入損益表。

(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。中銀香港香港股票基金、中銀香港港元收入基金、中銀香港港元貨幣市場基金、中銀香港中國股票基金、中銀香港中國收入基金、中銀香港香港收入基金、中銀香港中國金龍基金及中銀香港中國豐盛消費基金的功能貨幣為港元；而中銀香港環球股票基金、中銀香港美元貨幣市場基金、中銀香港環球債券基金、中銀香港亞太股票基金、中銀香港進取增長基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港日本股票基金、中銀香港亞太股票收入基金及中銀香港亞太房地產基金的功能貨幣則為美元；中銀香港澳洲收入基金的功能貨幣為澳元；中銀香港英鎊收入基金的功能貨幣為英鎊；及中銀香港人民幣定息基金的功能貨幣為人民幣。基金經理認為分支基金各自的功能貨幣是最能準確反映相關交易、事件和情況的經濟影響的貨幣，理由是認購及贖回單位、業績計量、呈報單位投資者及支付主要費用及開支，皆以分支基金的功能貨幣進行。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(g) Foreign currency translation (continued)

(i) Functional and presentation currencies (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 are presented in the statement of profit or loss and other comprehensive income within "Exchange gains/(losses)".

Foreign exchange gains and losses relating to the financial assets and liabilities carried at fair value through profit or loss are presented in the statement of 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 include cash on hand, deposits held at call with banks, other short-term investments in an active market with original maturity of three months or less and net of outstanding 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，財務報表亦以各自的功能貨幣呈列。

(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表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「按公平值透過損益表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，減去尚未償還銀行透支(如有)。

BOCHK Investment Funds

中銀香港投資基金

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. 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) 可贖回基金單位

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，可贖回單位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間根據信託契約釐定的撥回相關分支基金，而現金價為相當於應佔相關分支基金交易資產淨值。

(j) 發行及贖回單位的收款和付款

分支基金的資產淨值每日計算。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) 累計支出及其他應付款項

累計支出初始按公平值確認，其後以實際利率法按攤餘成本入帳。

**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；

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(I) 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)

(I) 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行政事宜，相關活動是根據合約安排。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)。

BOCHK Investment Funds

中銀香港投資基金

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 Fund") to be investments in unconsolidated structured entities. The Sub-Funds invest in Investee Fund whose objective is to achieve medium to long term capital growth and whose investment strategy does not include the use of leverage. The Investee Fund is managed by the same asset manager and applies various investment strategies to accomplish its respective investment objective. The Investee Fund finances 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 fund's net assets. The Sub-Funds hold redeemable shares in their Investee Funds.

The Sub-Funds' interest in their Investee Fund is the fair value of their investment in Investee Fund as at the year end date and the related net gains/(losses) recognised in profit or loss during the year. The maximum exposure to loss is the fair value of the investment in Investee Fund of each Sub-Fund and the related net gains shown as 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管理人管理，並應用不同的投資策略，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。

分支基金於被投資基金的權益為於年末日於被投資基金的投資的公平值及年內於損益表確認的相關淨收益／(虧損)。最大的虧損風險是各分支基金於被投資基金投資的公平值和下文所述所示的相關淨收益：

BOCHK Hong Kong Dollar Income Fund

中銀香港港元收入基金

BOCIP China Bond Fund – Class C

中銀保誠中國債券基金－C類

BOCIP Flexi HKD Income Fund

中銀保誠港元靈活收益基金

BOCIP Flexi USD Bond Fund – A

中銀保誠美元靈活債券基金－A類

BOCIP USD Short Duration Bond Fund

中銀保誠美元短存續期債券基金

Fair value	Net gains/(losses)
公平值	淨收益／(虧損)
2022	2022
二零二二年	二零二二年

HKD208,298,998	HKD13,310,923
港元208,298,998	港元13,310,923
HKD221,758,211	HKD(22,429,454)
港元221,758,211	港元(22,429,454)
HKD182,159,562	HKD(38,659,081)
港元182,159,562	港元(38,659,081)
HKD121,500,086	HKD(6,209,654)
港元121,500,086	港元(6,209,654)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

財務報表附註(續)

2 主要會計政策概要(續)

(m) 結構化實體(續)

	Fair value 公平值	Net gains/(losses) 淨收益/(虧損)
	2022	2022
	二零二二年	二零二二年
BOCHK Global Equity Fund		
中銀香港環球股票基金		
BOCHK Asia Pacific Equity Fund – Class A	USD7,088,419	USD(850,630)
中銀香港亞太股票基金 – A類	美元 7,088,419	美元 (850,630)
BOCHK Asia Pacific Property Fund – Class A	USD1,213,075	USD(87,955)
中銀香港亞太房地產基金 – A類	美元 1,213,075	美元 (87,955)
BOCIP Japan Small & Mid Cap Opportunity Fund	USD2,958,457	USD(531,749)
中銀保誠日本中小企業機遇基金	美元 2,958,457	美元 (531,749)
BOC-Prudential European Index Fund CL I	USD1,385,443	USD(39,358)
中銀保誠歐洲指數基金 CL I	美元 1,385,443	美元 (39,358)
BOCHK China Equity Fund		
中銀香港中國股票基金		
BOCIP China-A Small and Mid-Cap Fund	HKD38,200,759	HKD(103,791)
中銀保誠中國A股中小企業基金	港元 38,200,759	港元 (103,791)
BOCHK Aggressive Growth Fund		
中銀香港進取增長基金		
BOCHK Asia Pacific Equity Fund	USD13,748,730	USD(1,734,798)
中銀香港亞太股票基金	美元 13,748,730	美元 (1,734,798)
BOCHK China Equity Fund	USD966,011	USD(422,588)
中銀香港中國股票基金	美元 966,011	美元 (422,588)
BOCHK Global Bond Fund	USD4,213,195	USD(390,790)
中銀香港環球債券基金	美元 4,213,195	美元 (390,790)
BOCHK Global Equity Fund	USD17,162,185	USD739,195
中銀香港環球股票基金	美元 17,162,185	美元 739,195
BOCHK Hong Kong Equity Fund	USD7,365,877	USD(2,191,654)
中銀香港香港股票基金	美元 7,365,877	美元 (2,191,654)
BOCHK Hong Kong Dollar Money Market Fund	USD4,401,623	USD(28,883)
中銀香港港元貨幣市場基金	美元 4,401,623	美元 (28,883)
BOCHK Japan Equity Fund	USD7,891,565	USD(598,651)
中銀香港日本股票基金	美元 7,891,565	美元 (598,651)
BOCHK RMB Fixed Income Fund	USD884,213	USD22,050
中銀香港人民幣定息基金	美元 884,213	美元 22,050
BOCHK USD Money Market Fund	USD2,224,470	USD(598)
中銀香港美元貨幣市場基金	美元 2,224,470	美元 (598)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

財務報表附註(續)

2 主要會計政策概要(續)

(m) 結構化實體(續)

BOCHK Aggressive Growth Fund (continued)

中銀香港進取增長基金(續)

	Fair value 公平值 2022 二零二二年	Net gains/(losses) 淨收益/(虧損) 2022 二零二二年
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	USD1,719,789 美元 1,719,789	USD(160,279) 美元 (160,279)
BOCIP China Wealth Fund 中銀保誠中國財富基金	USD1,034,442 美元 1,034,442	USD(489,467) 美元 (489,467)
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波動股票基金	USD506,834 美元 506,834	USD(14,837) 美元 (14,837)
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	USD406,101 美元 406,101	USD(22,589) 美元 (22,589)
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	USD600,696 美元 600,696	USD(35,318) 美元 (35,318)
BOC-Prudential European Index Fund 中銀保誠歐洲指數基金	USD8,288,294 美元 8,288,294	USD32,097 美元 32,097
BOC-Prudential MSCI AC Asia Pacific ex Japan Index Fund 中銀保誠 MSCI AC 亞太(日本除外)指數基金	USD244,566 美元 244,566	USD(31,628) 美元 (31,628)
BOC-Prudential MSCI Japan Index Fund 中銀保誠 MSCI 日本指數基金	USD236,325 美元 236,325	USD(17,130) 美元 (17,130)
BOC-Prudential North America Index Fund 中銀保誠北美指數基金	USD1,246,895 美元 1,246,895	USD291,927 美元 291,927
BOC-Prudential S&P500 Index Fund 中銀保誠 S&P500 美股指數基金	USD352,472 美元 352,472	USD43,826 美元 43,826

BOCHK Balanced Growth Fund

中銀香港均衡增長基金

BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD6,904,855 美元 6,904,855	USD(2,120,484) 美元 (2,120,484)
BOCHK China Equity Fund 中銀香港中國股票基金	USD750,763 美元 750,763	USD(328,426) 美元 (328,426)
BOCHK Global Bond Fund 中銀香港環球債券基金	USD14,437,353 美元 14,437,353	USD(1,339,118) 美元 (1,339,118)
BOCHK Global Equity Fund 中銀香港環球股票基金	USD12,250,031 美元 12,250,031	USD(814,426) 美元 (814,426)
BOCHK HK Equity Fund 中銀香港香港股票基金	USD3,739,455 美元 3,739,455	USD(1,112,643) 美元 (1,112,643)
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	USD5,778,861 美元 5,778,861	USD(40,493) 美元 (40,493)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

財務報表附註(續)

2 主要會計政策概要(續)

(m) 結構化實體(續)

BOCHK Balanced Growth Fund (continued)

中銀香港均衡增長基金(續)

	Fair value 公平值 2022 二零二二年	Net gains/(losses) 淨收益/(虧損) 2022 二零二二年
BOCHK Japan Equity Fund 中銀香港日本股票基金	USD3,484,349 美元 3,484,349	USD(264,321) 美元 (264,321)
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	USD2,702,718 美元 2,702,718	USD67,400 美元 67,400
BOCHK USD Money Market Fund 中銀香港美元貨幣市場基金	USD3,685,381 美元 3,685,381	USD(2,955) 美元 (2,955)
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	USD840,841 美元 840,841	USD(78,364) 美元 (78,364)
BOCIP China Wealth Fund 中銀保誠中國財富基金	USD656,952 美元 656,952	USD(310,850) 美元 (310,850)
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波動股票基金	USD436,934 美元 436,934	USD(12,791) 美元 (12,791)
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	USD361,656 美元 361,656	USD(20,117) 美元 (20,117)
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	USD2,730,929 美元 2,730,929	USD(160,567) 美元 (160,567)
BOC-Prudential European Index Fund 中銀保誠歐洲指數基金	USD4,905,848 美元 4,905,848	USD(3,908,817) 美元 (3,908,817)
BOC-Prudential MSCI AC Asia Pacific ex Japan Index Fund 中銀保誠 MSCI AC 亞太(日本除外)指數基金	USD202,001 美元 202,001	USD(26,123) 美元 (26,123)
BOC-Prudential MSCI Japan Index Fund 中銀保誠 MSCI 日本指數基金	USD195,226 美元 195,226	USD(14,151) 美元 (14,151)
BOC-Prudential North America Index Fund 中銀保誠北美指數基金	USD172,317 美元 172,317	USD(2,606,474) 美元 (2,606,474)
BOC-Prudential S&P500 Index Fund 中銀保誠 S&P500 美股指數基金	USD291,126 美元 291,126	USD36,199 美元 36,199

BOCHK Conservative Growth Fund

中銀香港保守增長基金

BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD1,541,268 美元 1,541,268	USD(215,299) 美元 (215,299)
BOCHK China Equity Fund 中銀香港中國股票基金	USD75,850 美元 75,850	USD(33,181) 美元 (33,181)
BOCHK Global Bond Fund 中銀香港環球債券基金	USD6,772,949 美元 6,772,949	USD(628,216) 美元 (628,216)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

財務報表附註(續)

2 主要會計政策概要(續)

(m) 結構化實體(續)

BOCHK Conservative Growth Fund (continued)

中銀香港保守增長基金(續)

BOCHK Global Equity Fund

中銀香港環球股票基金

BOCHK Hong Kong Equity Fund

中銀香港香港股票基金

BOCHK Hong Kong Dollar Income Fund

中銀香港港元收入基金

BOCHK HK Dollar Money Market Fund

中銀香港港元貨幣市場基金

BOCHK Japan Equity Fund

中銀香港日本股票基金

BOCHK RMB Fixed Income Fund

中銀香港人民幣定息基金

BOCHK US Dollar Money Market Fund

中銀香港美元貨幣市場基金

BOCIP Asia Quality Equity Fund

中銀保誠亞洲優質股票基金

BOCIP China Wealth Fund

中銀保誠中國財富基金

BOCIP Hong Kong Low Volatility Equity Fund

中銀保誠香港低波幅股票基金

BOCIP Hong Kong Value Fund

中銀保誠香港價值基金

BOCIP USD Short Duration Bond Fund

中銀保誠美元短存續期債券基金

BOC-Prudential European Index Fund

中銀保誠歐洲指數基金

BOC-Prudential MSCI AC Asia Pacific ex Japan Index Fund 中銀保誠MSCI AC亞太(日本除外)指數基金

BOC-Prudential MSCI Japan Index Fund

中銀保誠MSCI日本指數基金

BOC-Prudential North America Index Fund

中銀保誠北美指數基金

BOC-Prudential S&P500 Index Fund

中銀保誠S&P500美股指數基金

Fair value Net gains/(losses)

公平值

淨收益/(虧損)

2022

2022

二零二二年

二零二二年

USD2,011,921

USD97,930

美元 2,011,921

美元 97,930

USD468,344

USD(139,155)

美元 468,344

美元 (139,155)

USD2,437,947

USD(107,812)

美元 2,437,947

美元 (107,812)

USD3,406,805

美元 3,406,805

USD(23,681)

美元 (23,681)

USD682,966

美元 682,966

USD(51,810)

美元 (51,810)

USD1,939,289

美元 1,939,289

USD48,362

美元 48,362

USD3,904,290

美元 3,904,290

USD(3,627)

美元 (3,627)

USD157,076

美元 157,076

USD(14,639)

美元 (14,639)

USD199,537

美元 199,537

USD(94,415)

美元 (94,415)

USD146,844

美元 146,844

USD(4,299)

美元 (4,299)

USD112,853

美元 112,853

USD(6,277)

美元 (6,277)

USD5,417,971

美元 5,417,971

USD(318,553)

美元 (318,553)

USD1,029,431

美元 1,029,431

USD100,516

美元 100,516

USD73,128

美元 73,128

USD(9,457)

美元 (9,457)

USD70,661

美元 70,661

USD(5,122)

美元 (5,122)

USD272,206

美元 272,206

USD89,481

美元 89,481

USD105,398

美元 105,398

USD13,105

美元 13,105

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

財務報表附註(續)

2 主要會計政策概要(續)

(m) 結構化實體(續)

	Fair value 公平值 2022 二零二二年	Net gains/(losses) 淨收益/(虧損) 2022 二零二二年
BOCHK China Golden Dragon Fund		
中銀香港中國金龍基金		
BOCIP Shenzhen Growth Fund	HKD8,166,736	HKD(793,564)
中銀保誠深圳增長基金	港元8,166,736	港元(793,564)
BOCHK Japan Equity Fund		
中銀香港日本股票基金		
BOCIP Japan Small & Mid-Cap Opportunity Fund	USD670,605	USD(117,559)
中銀保誠日本中小企業機遇基金	美元670,605	美元(117,559)
BOCHK China Consumption Growth Fund		
中銀香港中國豐盛消費基金		
BOCIP China Health Care Fund	HKD7,100,037	HKD(3,046,388)
中銀保誠中國健康護理基金	港元7,100,037	港元(3,046,388)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

財務報表附註(續)

2 主要會計政策概要(續)

(m) 結構化實體(續)

	Fair value 公平值 2021 二零二一年	Net gains/(losses) 淨收益/(虧損) 2021 二零二一年
BOCHK Hong Kong Dollar Income Fund		
中銀香港港元收入基金		
BOCIP China Bond Fund	HKD194,988,074	HKD14,646,363
中銀保誠中國債券基金	港元 194,988,074	港元 14,646,363
BOCIP Flexi HKD Income Fund	HKD239,457,597	HKD4,452,624
中銀保誠港元靈活收益基金	港元 239,457,597	港元 4,452,624
BOCIP Flexi USD Bond Fund	HKD212,536,590	HKD17,619,768
中銀保誠美元靈活債券基金	港元 212,536,590	港元 17,619,768
BOCIP USD Short Duration Bond Fund	HKD125,212,422	HKD(600,445)
中銀保誠美元短存續期債券基金	港元 125,212,422	港元 (600,445)
BOCHK Global Equity Fund		
中銀香港環球股票基金		
BOCHK Asia Pacific Equity Fund – Class A	USD7,463,124	USD3,702,945
中銀香港亞太股票基金—A類	美元 7,463,124	美元 3,702,945
BOCHK Asia Pacific Property Fund – Class A	USD1,301,030	USD325,511
中銀香港亞太房地產基金—A類	美元 1,301,030	美元 325,511
BOCIP Japan Small & Mid Cap Opportunity Fund	USD3,568,581	USD1,140,948
中銀保誠日本中小企業機遇基金	美元 3,568,581	美元 1,140,948
BOC-Prudential European Index Fund CL I	USD361,498	USD190,810
中銀保誠歐洲指數基金 CL I	美元 361,498	美元 190,810
BOCHK China Equity Fund		
中銀香港中國股票基金		
BOCIP China-A Small and Mid-Cap Fund	HKD22,782,698	HKD2,290,179
中銀保誠中國A股中小企業基金	港元 22,782,698	港元 2,290,179
BOCHK Aggressive Growth Fund		
中銀香港進取增長基金		
BOCHK Asia Pacific Equity Fund	USD16,298,527	USD7,309,006
中銀香港亞太股票基金	美元 16,298,527	美元 7,309,006
BOCHK China Equity Fund	USD1,388,599	USD522,936
中銀香港中國股票基金	美元 1,388,599	美元 522,936
BOCHK Global Bond Fund	USD4,603,984	USD211,686
中銀香港環球債券基金	美元 4,603,984	美元 211,686
BOCHK Global Equity Fund	USD17,202,990	USD7,527,546
中銀香港環球股票基金	美元 17,202,990	美元 7,527,546

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

財務報表附註(續)

2 主要會計政策概要(續)

(m) 結構化實體(續)

BOCHK Aggressive Growth Fund (continued)

中銀香港進取增長基金(續)

	Fair value 公平值 2021 二零二一年	Net gains/(losses) 淨收益/(虧損) 2021 二零二一年
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	USD9,557,531 美元 9,557,531	USD2,451,006 美元 2,451,006
BOCHK Japan Equity Fund 中銀香港日本股票基金	USD8,490,216 美元 8,490,216	USD2,797,791 美元 2,797,791
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	USD840,624 美元 840,624	USD60,833 美元 60,833
BOCHK USD Money Market Fund 中銀香港美元貨幣市場基金	USD10,839 -	USD10,839 美元 10,839
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	USD1,825,997 美元 1,825,997	USD581,078 美元 581,078
BOCIP China Wealth Fund 中銀保誠中國財富基金	USD1,459,289 美元 1,459,289	USD200,669 美元 200,669
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	USD521,672 美元 521,672	USD111,545 美元 111,545
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	USD408,822 美元 408,822	USD55,468 美元 55,468
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	USD623,584 美元 623,584	USD(4,678) 美元 (4,678)
BOC-Prudential European Index Fund 中銀保誠歐洲指數基金	USD10,649,688 美元 10,649,688	USD4,001,787 美元 4,001,787
BOC-Prudential MSCI AC Asia Pacific ex Japan Index Fund 中銀保誠 MSCI AC 亞太(日本除外)指數基金	USD276,194 美元 276,194	USD124,581 美元 124,581
BOC-Prudential MSCI Japan Index Fund 中銀保誠 MSCI 日本指數基金	USD253,455 美元 253,455	USD88,095 美元 88,095
BOC-Prudential North America Index Fund 中銀保誠北美指數基金	USD2,773,193 美元 2,773,193	USD1,271,110 美元 1,271,110
BOC-Prudential S&P500 Index Fund 中銀保誠 S&P500 美股指數基金	USD308,646 美元 308,646	USD135,692 美元 135,692

BOCHK Balanced Growth Fund

中銀香港均衡增長基金

BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD8,516,250 美元 8,516,250	USD3,510,603 美元 3,510,603
BOCHK China Equity Fund 中銀香港中國股票基金	USD1,079,189 美元 1,079,189	USD395,388 美元 395,388

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

財務報表附註(續)

2 主要會計政策概要(續)

(m) 結構化實體(續)

BOCHK Balanced Growth Fund (continued)

中銀香港均衡增長基金(續)

BOCHK Global Bond Fund

中銀香港環球債券基金

BOCHK Global Equity Fund

中銀香港環球股票基金

BOCHK HK Equity Fund

中銀香港香港股票基金

BOCHK HK Dollar Money Market Fund

中銀香港港元貨幣市場基金

BOCHK Japan Equity Fund

中銀香港日本股票基金

BOCHK RMB Fixed Income Fund

中銀香港人民幣定息基金

BOCHK USD Money Market Fund

中銀香港美元貨幣市場基金

BOCIP Asia Quality Equity Fund

中銀保誠亞洲優質股票基金

BOCIP China Wealth Fund

中銀保誠中國財富基金

BOCIP Hong Kong Low Volatility Equity Fund

中銀保誠香港低波動股票基金

BOCIP Hong Kong Value Fund

中銀保誠香港價值基金

BOCIP USD Short Duration Bond Fund

中銀保誠美元短存續期債券基金

BOC-Prudential European Index Fund

中銀保誠歐洲指數基金

BOC-Prudential MSCI AC Asia Pacific ex Japan Index Fund 中銀保誠MSCI AC亞太(日本除外)指數基金

BOC-Prudential MSCI Japan Index Fund

中銀保誠MSCI日本指數基金

BOC-Prudential North America Index Fund

中銀保誠北美指數基金

BOC-Prudential S&P500 Index Fund

中銀保誠S&P500美股指數基金

Fair value Net gains/(losses)

公平值

淨收益/(虧損)

2021

2021

二零二一年

二零二一年

USD15,776,472

USD680,802

美元15,776,472

美元680,802

USD12,684,506

USD5,418,422

美元12,684,506

美元5,418,422

USD4,852,097

USD1,221,570

美元4,852,097

美元1,221,570

USD1,612,308

USD(52)

美元1,612,308

美元(52)

USD3,748,671

USD1,150,821

美元3,748,671

美元1,150,821

USD2,569,484

USD181,596

美元2,569,484

美元181,596

USD2,978,527

USD20,205

美元2,978,527

美元20,205

USD892,769

USD278,934

美元892,769

美元278,934

USD926,763

USD123,279

美元926,763

美元123,279

USD449,724

USD94,409

美元449,724

美元94,409

USD364,080

USD49,426

美元364,080

美元49,426

USD2,834,986

USD(21,506)

美元2,834,986

美元(21,506)

USD7,050,507

USD2,588,197

美元7,050,507

美元2,588,197

USD228,125

USD100,383

美元228,125

美元100,383

USD209,377

USD71,138

美元209,377

美元71,138

USD1,787,951

USD798,394

美元1,787,951

美元798,394

USD254,928

USD109,179

美元254,928

美元109,179

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

財務報表附註(續)

2 主要會計政策概要(續)

(m) 結構化實體(續)

BOCHK Conservative Growth Fund

中銀香港保守增長基金

BOCHK Asia Pacific Equity Fund

中銀香港亞太股票基金

BOCHK China Equity Fund

中銀香港中國股票基金

BOCHK Global Bond Fund

中銀香港中國股票基金

BOCHK Global Equity Fund

中銀香港環球股票基金

BOCHK Hong Kong Equity Fund

中銀香港香港股票基金

BOCHK Hong Kong Dollar Income Fund

中銀香港港元收入基金

BOCHK HK Dollar Money Market Fund

中銀香港港元貨幣市場基金

BOCHK Japan Equity Fund

中銀香港日本股票基金

BOCHK RMB Fixed Income Fund

中銀香港人民幣定息基金

BOCHK US Dollar Money Market Fund

中銀香港美元貨幣市場基金

BOCIP Asia Quality Equity Fund

中銀保誠亞洲優質股票基金

BOCIP China Wealth Fund

中銀保誠中國財富基金

BOCIP Hong Kong Low Volatility Equity Fund

中銀保誠香港低波幅股票基金

BOCIP Hong Kong Value Fund

中銀保誠香港價值基金

BOCIP USD Short Duration Bond Fund

中銀保誠美元短存續期債券基金

BOC-Prudential European Index Fund

中銀保誠歐洲指數基金

BOC-Prudential MSCI AC Asia Pacific ex Japan Index

Fund 中銀保誠MSCI AC亞太(日本除外)指數基金

BOC-Prudential MSCI Japan Index Fund

中銀保誠MSCI日本指數基金

Fair value Net gains/(losses)

公平值

淨收益/(虧損)

2021

2021

二零二一年

二零二一年

USD2,090,567

美元 2,090,567

USD109,031

美元 109,031

USD7,401,167

美元 7,401,167

USD2,247,991

美元 2,247,991

USD804,680

美元 804,680

USD1,146,149

美元 1,146,149

USD1,181,632

美元 1,181,632

USD734,775

美元 734,775

USD1,843,689

美元 1,843,689

USD3,907,917

美元 3,907,917

USD166,776

美元 166,776

USD281,487

美元 281,487

USD151,143

美元 151,143

USD113,609

美元 113,609

USD5,624,414

美元 5,624,414

USD1,855,699

美元 1,855,699

USD82,585

美元 82,585

USD75,782

美元 75,782

USD853,958

美元 853,958

USD41,928

美元 41,928

USD356,559

美元 356,559

USD1,001,956

美元 1,001,956

USD188,861

美元 188,861

USD9,228

美元 9,228

USD(785)

美元 (785)

USD200,119

美元 200,119

USD136,052

美元 136,052

USD20,323

美元 20,323

USD53,834

美元 53,834

USD39,683

美元 39,683

USD32,801

美元 32,801

USD15,441

美元 15,441

USD(41,451)

美元 (41,451)

USD680,762

美元 680,762

USD37,969

美元 37,969

USD26,819

美元 26,819

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

BOCHK Conservative Growth Fund (continued)

中銀香港保守增長基金(續)

BOC-Prudential North America Index Fund

中銀保誠北美指數基金

BOC-Prudential S&P500 Index Fund

中銀保誠S&P500 美股指數基金

BOCHK China Golden Dragon Fund

中銀香港中國金龍基金

BOCIP Shenzhen Growth Fund

中銀保誠深圳增長基金

BOCHK Japan Equity Fund

中銀香港日本股票基金

BOCIP Japan Small & Mid-Cap Opportunity Fund

中銀保誠日本中小企業機遇基金

BOCHK China Consumption Growth Fund

中銀香港中國豐盛消費基金

BOCIP China Health Care Fund

中銀保誠中國健康護理基金

財務報表附註(續)

2 主要會計政策概要(續)

(m) 結構化實體(續)

Fair value	Net gains/(losses)
公平值	淨收益/(虧損)
2021	2021
二零二一年	二零二一年

USD881,288	USD288,961
美元 881,288	美元 288,961
USD92,293	USD41,384
美元 92,293	美元 41,384

HKD8,815,041	HKD1,651,902
港元 8,815,041	港元 1,651,902

USD788,165	USD454,207
美元 788,165	美元 454,207

HKD10,146,425	HKD1,467,183
港元 10,146,425	港元 1,467,183

3 Critical accounting estimates, assumptions and judgements

(a) Critical accounting estimates and assumptions

The Manager makes estimates and assumptions concerning the future. The resulting accounting estimates may 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.

3 重要會計估計、假設及判斷

(a) 重要會計估計及假設

基金經理對未來作出估計及假設，會計估計可能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。下文討論於下個財政年度有風險將會導致資產與負債的帳面值須作出調整的估計和假設。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

3 Critical accounting estimates, assumptions and judgements (continued)

(a) Critical accounting estimates and assumptions (continued)

Fair value of investments

The Sub-Funds hold a number of quoted 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.

(b) 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. The judgements made for the Sub-Funds are outlined below and in Note 5.

Assessment of Investee Funds as structured entities

The Sub-Funds have assessed whether their Investee Funds should be classified as structured entities. The Sub-Funds have considered the voting rights and other similar rights afforded to investors in these funds, including the rights to remove the fund manager or redeem holdings. The Sub-Funds have concluded on whether these rights are the dominant factor in controlling the funds, or whether the contractual agreement with the fund manager is the dominant factor in controlling these funds.

The Sub-Funds have concluded that all of their Investee Funds managed by the Manager are structured entities as disclosed in Note 2(m).

財務報表附註(續)

3 重要會計估計、假設及判斷(續)

(a) 重要會計估計及假設(續)

投資的公平值

分支基金持有多項已掛牌的債務證券，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。用於釐訂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。

(b) 重要判斷

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。為分支基金作出的判斷概述如下，並載於附註5。

評估為結構性實體的被投資基金

分支基金已評估被投資基金應否分類為結構性實體。分支基金已考慮該等基金給予投資者的投票權及其他類似權利，包括將基金經理免職或贖回持股的權利。分支基金已評估該等權利是否控制基金的主要因素或與基金經理訂立的合約協議是否控制該等基金的主要因素作出結論。

分支基金的結論是基金經理管理的所有被投資基金是結構性實體，詳情載於附註2(m)。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

3 Critical accounting estimates, assumptions and judgements (continued)

(b) Critical judgements (continued)

Investments suspended as at the end of the reporting period

There is listed equity which is suspended from trading as at the end of the reporting period. The Manager exercises judgements on the fair value measurement and fair value hierarchy of such investments. In the absence of any other reliable market sources, the Manager applied market approach in which they have used the last trade price before their suspension of trading. Adjustments were made to investments which were suspended longer than a specified period of time. Suspended investments with no adjustments made would be categorised as Level 2 to the extent that the significant inputs are observable. Suspended investments with adjustments made would be categorized as Level 3 when the adjustment becomes a significant unobservable input.

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-Fund. The management fee is deducted from the assets of the relevant Sub-Fund. The current rates of management fee are as follows:

財務報表附註(續)

3 重要會計估計、假設及判斷(續)

(b) 重要判斷(續)

於報告期末暫停買賣的投資

於報告期末有上市公司的股份暫停買賣。基金經理對有關投資的公平值計量和公平值級別作出判斷。在沒有任何其他可靠市場資料來源的情況下，基金經理會採納市場法，使用暫停買賣前的最後交易價格。如暫停買賣投資的時間超過指定期限，將會作出相應調整。就並無作出調整的暫停買賣投資，倘可觀察到重大的輸入數據時，將歸類為第2級。就暫停買賣投資有作出調整的，倘調整成為不可觀察到的重大輸入數據時，將歸類為第3級。

4 費用

(a) 管理費及服務費

基金經理有權自每項分支基金收取管理費，管理費按分支基金有關單位類別的資產淨值的百分比計算。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：

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

4 Fees (continued)

4 費用(續)

(a) Management fee and servicing fee (continued)

(a) 管理費及服務費(續)

Sub-Fund 分支基金	Rate of management fee (p.a.) 管理費率(每年)	
	Class A Units	Class B Units
	A類單位	B類單位
(i) BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	1.00%	1.00%
(ii) BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	0.50%	0.50%
(iii) BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	0.25%	0.25%
(iv) BOCHK Global Equity Fund 中銀香港環球股票基金	1.50%	1.50%
(v) BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	0.25%	0.25%
(vi) BOCHK China Equity Fund 中銀香港中國股票基金	1.50%	N/A 不適用
(vii) BOCHK Global Bond Fund 中銀香港環球債券基金	0.75%	N/A 不適用
(viii) BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	1.50%	N/A 不適用
(ix) BOCHK Aggressive Growth Fund 中銀香港進取增長基金	1.00%	N/A 不適用
(x) BOCHK Balanced Growth Fund 中銀香港均衡增長基金	1.00%	N/A 不適用
(xi) BOCHK Conservative Growth Fund 中銀香港保守增長基金	1.00%	N/A 不適用
(xii) BOCHK China Income Fund 中銀香港中國收入基金	1.00%	N/A 不適用
(xiii) BOCHK Hong Kong Income Fund 中銀香港香港收入基金	1.00%	N/A 不適用
(xiv) BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	1.50%	N/A 不適用
(xv) BOCHK Japan Equity Fund 中銀香港日本股票基金	1.50%	N/A 不適用
(xvi) BOCHK Australia Income Fund 中銀香港澳洲收入基金	1.00%	N/A 不適用
(xvii) BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	1.20%	N/A 不適用
(xviii) BOCHK Sterling Income Fund 中銀香港英鎊收入基金	1.00%	N/A 不適用
(xix) BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	1.50%	N/A 不適用
(xx) BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	1.80%	N/A 不適用
(xxi) BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	0.75%	N/A 不適用

The Manager is entitled to receive a servicing fee for the Class B Units of each Sub-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 on the Class A Units.

基金經理有權就每項分支基金的B類單位收取服務費，該費用按該等B類單位的資產淨值某一百分比計算。服務費會從有關基金的B類單位的資產中扣除。目前基金經理收取的服務費為有關B類單位每年資產淨值的1%(二零二一年：1%)。概不就A類單位收取任何服務費。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

4 Fees (continued)

(a) Management fee and servicing fee (continued)

The management and servicing fees are calculated and accrued on each dealing day and are paid monthly in arrears. The Manager may decrease the rate of management or servicing fee in respect of any class of units of Sub-Funds by giving a notice to the Trustee. The Manager may also increase the rate of management fee or servicing fee payable in respect of any class of units of Sub-Funds (up to the maximum rate as set out above) on giving not less than 3 months notice of such increase to affected unitholders and the Trustee. The Sub-Funds are entitled to waiver of management fee on each dealing day when the gross asset value of the respective Sub-Fund is smaller than HKD50 million or its equivalent amount. The management fee had been waived for BOCHK Sterling Income Fund and BOCHK Asia Pacific Property Fund for the years ended 31st March 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 March 2022 and 2021.

As disclosed in Note 10(g), the Manager and its connected persons charge initial charges and switching fees for the Class A Units.

BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK Aggressive Growth Fund, BOCHK China Equity Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund and BOCHK China Consumption Growth 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 an 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. No inception fee was charged by the Trustee for the years ended 31st March 2022 and 2021.

財務報表附註 (續)

4 費用 (續)

(a) 管理費及服務費 (續)

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。基金經理可向信託人發出通知，下調分支基金任何類別單位的管理費或服務費率。基金經理亦可向相關單位投資者和信託人發出不少於三個月的通知，增加分支基金任何類別單位應付的管理費或服務費率（最多達上述上限比率）。在分支基金總資產值小於5,000萬港元或等值金額之每個交易日，相關分支基金的管理費可獲豁免。截至二零二二年及二零二一年三月卅一日止年度的中銀香港英鎊收入基金及中銀香港亞太房地產基金的管理費已獲豁免。

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。在截至二零二二年及二零二一年三月卅一日止年度內，並無就B類單位收取贖回費用。

如附註10(g)所披露，基金經理及其關連人士收取A類單位的起始收費和轉換收費。

中銀香港港元收入基金、中銀香港環球股票基金、中銀香港進取增長基金、中銀香港中國股票基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港中國金龍基金、中銀香港日本股票基金及中銀香港中國豐盛消費基金投資於同樣由基金經理管理的被投資基金。基金經理向分支基金退還部份有關被投資基金已收的管理費用。

(b) 信託費

信託人有權於每項分支基金的首個會計期收取起始收費。起始收費於分支基金的首個會計期內列為開辦費用。信託人於截至二零二二年及二零二一年三月卅一日止年度並無收取起始收費。

BOCHK Investment Funds

中銀香港投資基金

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:

信託人可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：

Sub-Fund 分支基金	Rate of trustee fee (p.a.) 信託費率 (每年)
(i) BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	- 0.125% on the first HKD200 million of the net asset value of each Sub-Fund;
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	每個分支基金資產淨值的首2億港元收取0.125%；
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	- 0.10% on the next HKD200 million of the net asset value of each Sub-Fund;
BOCHK China Equity Fund 中銀香港中國股票基金	每個分支基金資產淨值的第二個2億港元收取0.10%；
BOCHK China Income Fund 中銀香港中國收入基金	- 0.0875% on the remaining balance of the net asset value of each Sub-Fund;
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	每個分支基金資產淨值的餘額收取0.0875%；
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	- Subject to a minimum monthly fee of HKD20,000 per Sub-Fund. ¹
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	每個分支基金的最低月費為20,000港元。 ¹
(ii) BOCHK Global Equity Fund 中銀香港環球股票基金	- 0.125% on the first USD25 million of the net asset value of each Sub-Fund;
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	每個分支基金資產淨值的首2,500萬美元收取0.125%；
BOCHK Global Bond Fund 中銀香港環球債券基金	- 0.10% on the next USD25 million of the net asset value of each Sub-Fund;
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	每個分支基金資產淨值的第二個2,500萬美元收取0.10%；
BOCHK Japan Equity Fund 中銀香港日本股票基金	- 0.0875% on the remaining balance of the net asset value of each Sub-Fund;
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	每個分支基金資產淨值的餘額收取0.0875%；
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	- Subject to a minimum monthly fee of USD2,500 per Sub-Fund. ¹
(iii) BOCHK Aggressive Growth Fund 中銀香港進取增長基金	每個分支基金的最低月費為2,500美元。 ¹
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	- 0.05% of the net asset value of each Sub-Fund;
BOCHK Conservative Growth Fund 中銀香港保守增長基金	每個分支基金資產淨值收取0.05%；
	- Subject to a minimum monthly fee of USD1,250 per Sub-Fund. ¹
	每個分支基金的最低月費為1,250美元。 ¹

BOCHK Investment Funds

中銀香港投資基金

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)

Sub-Fund

Rate of trustee fee (p.a.)

分支基金

信託費率(每年)

(iv) BOCHK Australia Income Fund 中銀香港澳洲收入基金

- 0.125% on the first AUD35 million of the net asset value of the Sub-Fund;
每個分支基金資產淨值的首3,500萬澳元收取0.125%;
- 0.10% on the next AUD35 million of the net asset value of the Sub-Fund;
每個分支基金資產淨值的第二個3,500萬澳元收取0.10%;
- 0.0875% on the remaining balance of the net asset value of the Sub-Fund;
每個分支基金資產淨值的餘額收取0.0875%;
- Subject to a minimum monthly fee of AUD15,000.¹
最低月費為15,000澳元¹

(v) BOCHK Sterling Income Fund 中銀香港英鎊收入基金

- 0.125% on the first GBP14 million of the net asset value of the Sub-Fund;
每個分支基金資產淨值的首1,400萬英鎊收取0.125%;
- 0.10% on the next GBP14 million of the net asset value of the Sub-Fund;
每個分支基金資產淨值的第二個1,400萬英鎊收取0.10%;
- 0.0875% on the remaining balance of the net asset value of the Sub-Fund;
每個分支基金資產淨值的餘額收取0.0875%;
- Subject to a minimum monthly fee of GBP1,500.¹
最低月費為1,500英鎊¹

(vi) BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金

- 0.125% on the first RMB200 million of the net asset value of the Sub-Fund;
每個分支基金資產淨值的首人民幣2億元收取0.125%;
- 0.10% on the next RMB200 million of the net asset value of the Sub-Fund;
每個分支基金資產淨值的第二個人民幣2億元收取0.10%;
- 0.0875% on the remaining balance of the net asset value of the Sub-Fund;
每個分支基金資產淨值的餘額收取0.0875%;
- Subject to a minimum monthly fee of RMB20,000.¹
每個分支基金的最低月費為人民幣20,000元。¹

¹ The minimum trustee fee has been waived for all Sub-Funds for the years ended 31st March 2022 and 2021.

¹ 截至二零二二年及二零二一年三月卅一日止年度，所有分支基金的最低信託人費用已獲豁免。

**NOTES TO THE FINANCIAL STATEMENTS
(continued)****4 Fees (continued)****(b) Trustee fee (continued)**

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.

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.

Certain Sub-Funds invest in shares of companies in the People's Republic of China ("PRC") listed on the Hong Kong Stock Exchange ("H-shares"). Under the prevailing PRC CIT Law and regulations, capital gains derived by a non-resident from disposal of H-shares could be subject to Withholding Income Tax ("WHT") at 10%, but under current practice no WHT is imposed on non-residents where both the purchase and sales of the H-shares are via the stock exchange market. Therefore, no provision was made for taxation from such gains in the financial statements as the Sub-Funds can sustain a position for not filing a tax return based on the existing tax regulations and interpretations and that the enforcement of PRC tax on capital gains is not probable.

Certain Sub-Funds invest indirectly in equities listed on the Shenzhen Stock Exchange ("Shenzhen A-shares") or the Shanghai Stock Exchange ("Shanghai A-shares", and along with Shenzhen A-shares, collectively "A-shares") through China participation certificates ("CPCs"), China participation notes ("CPNs") and Equity-linked notes ("ELNs") (as further described in Note 7 to the financial statements), issued by institutions with qualified foreign institutional investors ("QFII") status in the PRC. Under the PRC CIT Law, the QFII, may be liable to pay PRC tax on the capital gains realised in the trading of A-shares. Under the terms of these CPCs, CPNs and ELNs, the QFII will pass on any potential capital gain tax liability to the Sub-Funds in the form of a withholding income tax. Those Sub-Funds are the ultimate parties which will bear the potential withholding income tax liability in respect of the CPCs, CPNs and ELNs held by those Sub-Funds.

財務報表附註 (續)**4 費用 (續)****(b) 信託費 (續)**

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。

5 稅項

分支基金根據香港證券及期貨條例第104條為認可的集體投資計劃，故並無就香港利得稅作出撥備，因此，根據香港稅務條例第26A(1A)條獲豁免繳付利得稅。

若干分支基金投資中華人民共和國（「中國」）在香港聯交所上市的H股（「H股」）。根據現行的中國《企業所得稅法》和法規，由非居民出售H股所得的資本增值須徵收10%預扣所得稅，惟根據現行做法，透過股票交易所市場買賣H股的非居民則不須徵收預扣所得稅。因此，分支基金於財務報表並無就此資本增值作出稅項撥備，理由是基於現有的稅務法規及詮釋，分支基金無須提交報稅表，而且執行中國資本增值稅的指令仍未確定。

若干分支基金通過投資屬於中國合格境外機構投資者（「QFII」）的機構發行的中國參與證書（「CPC」）、中國參與票據（「CPN」）及股票掛鈎票據（「ELN」）（進一步詳情載於財務報表附註7），間接投資於深圳證券交易所上市的股票（「深圳A股」）或上海證券交易所上市的股票（「上海A股」，與深圳A股統稱為「A股」）。根據中國企業所得稅法，QFII可能須就買賣A股變現的資本收益支付中國稅項。根據中國參與證書、中國參與票據和股票掛鈎票據的條款，QFII將透過預扣所得稅的形式，轉移任何潛在資本利得稅之責任予分支基金。這些分支基金為有關分支基金持有中國參與證書、中國參與票據和股票掛鈎票據所產生潛在預扣利得稅責任的最終承擔方。

**NOTES TO THE FINANCIAL STATEMENTS
(continued)****5 Taxation (continued)**

On 31st October 2014, the Ministry of Finance of the PRC, the State Administration of Taxation of the PRC and the China Securities Regulatory Commission jointly issued "Caishui [2014] No. 79 – The Circular Concerning the issue of temporary exemption from the imposition of capital gain tax arising from gains from the transfer of equity investment assets such as PRC domestic stocks by QFII and Renminbi qualified foreign institutional investors ("RQFII")" ("Notice No. 79").

Under Notice No. 79, capital gains derived by a QFII or RQFII from trading of A-shares are temporarily exempted from CIT with effect from 17th November 2014. Such exemption, however, will not apply to capital gains derived by a QFII or RQFII from transactions prior to and including 16th November 2014. Thus, the capital gains derived by a QFII or RQFII from transactions prior to and including 16th November 2014 should be subject to CIT at 10%, unless it is exempt or reduced under specific PRC tax regulations or the provisions of an applicable double tax treaty or arrangement. In respect of the relevant Sub-Funds' investments in CPCs, CPNs and ELNs up to and including 16th November 2014, a 10% tax provision for capital gains has been withheld by those Sub-Funds or the issuers of CPCs, CPNs and ELNs to meet the tax liability for capital gains derived from the gains from trading of A-shares by a QFII in relation to which the relevant CPCs, CPNs and ELNs were linked. If the capital gain tax is levied, any tax liability for capital gains will be first satisfied by the capital gain tax provision withheld by those Sub-Funds or the issuers of CPCs, CPNs and ELNs. If the actual applicable tax rate levied by the PRC tax authority is more than such provision, the relevant Sub-Funds will have to bear the additional tax liabilities and this will have an impact on the net asset value ("NAV") of the relevant Sub-Funds.

Certain Sub-Funds invest in Shanghai A-shares through the Shanghai-Hong Kong Stock Connect Program ("Stock Connect Program") launched on 17th November 2014.

On 31st October 2014, the Ministry of Finance of the PRC, the State Administration of Taxation of the PRC and the China Securities Regulatory Commission jointly issued "Caishui [2014] No. 81 – The Circular on Issues Relating to the Tax Policy of the Pilot Inter-connect Mechanism for Trading on the Shanghai and Hong Kong Stock Markets" ("Notice No. 81").

財務報表附註 (續)**5 稅項 (續)**

於二零一四年十月卅一日，中國財政部、中國國家稅務總局和中國證券監督管理委員會聯合發布《財稅 [2014] 79 號 – 關於 QFII 和人民幣合格境外機構投資者 (「RQFII」) 取得中國境內的股票等權益性投資資產轉讓所得暫免徵收企業所得稅問題的通知》(「79 號通知」)。

根據 79 號通知，QFII 和 RQFII 因買賣 A 股而產生的資本收益，由二零一四年十一月十七日起，暫時獲豁免徵收企業所得稅。然而，有關豁免並不適用於於 QFII 或 RQFII 於二零一四年十一月十六日及之前 (包括該日) 交易產生的資本收益。因此，QFII 或 RQFII 於二零一四年十一月十六日及以前因買賣而產生的資本收益須繳付 10% 企業所得稅，惟根據特定的稅務法規或適用的雙重徵稅協定獲得豁免或減少徵稅者除外。就相關分支基金於截至二零一四年十一月十六日 (包括該日) 在中國參與證書、中國參與票據和股票掛鈎票據的投資，該等分支基金或中國參與證書、中國參與票據和股票掛鈎票據的發行人為資本收益預扣 10% 的稅務撥備，藉此就 QFII 通過買賣中國參與證書、中國參與票據和股票掛鈎票據相關的 A 股所產生收益，履行有關資本收益的稅務責任。如果須徵收資本利得稅，有關資本收益的任何稅務責任將首先以該等分支基金或中國參與證書、中國參與票據和股票掛鈎票據的發行人預扣的資本利得稅撥備履行。如果中國稅務機關徵收的實際適用稅率超過有關撥備，則相關分支基金將承擔額外的稅務責任，這將對相關分支基金的資產淨值構成影響。

若干分支基金通過於二零一四年十一月十七日推出的滬港股票市場交易互聯互通機制 (「滬港通」) 投資上海 A 股。

於二零一四年十月卅一日，中國財政部、中國國家稅務總局和中國證券監督管理委員會聯合發布《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」)。

**NOTES TO THE FINANCIAL STATEMENTS
(continued)****5 Taxation (continued)**

Under Notice No. 81 and Circular Caishui [2016] No.36, Corporate Income Tax ("CIT"), Individual Income Tax and BT/VAT will be temporarily exempted on gains derived by Hong Kong market investors on the trading of A-shares through the Stock Connect Program with effect from 17th November 2014. Therefore, no provision was made for taxation from such capital gains in the financial statements.

However, the exemption granted under Notice No. 81 is temporary. As such, as and when the PRC authorities announce the expiry date of the exemption, those Sub-Funds invested A-Shares may in future need to make additional provisions to reflect taxes payable for realised and unrealised gains derived from trading of A-Shares after the expiry date of the exemption, if applicable. This may have a substantial negative impact on the NAV of those Sub-Funds.

However, Hong Kong and overseas investors (including the Sub-Funds) are required to pay CIT on dividends at the rate of 10% which will be withheld and paid to the relevant tax authority by the PRC listed companies.

Certain Sub-Funds invest in securities listed on the stock exchange in Australia. Gains generated from disposals of Australian investments may be exposed to Australian tax at the rate of 30%. The Australian Government introduced legislation exempting gains realised by a foreign managed fund on or before 30th June 2011, provided that certain ownership conditions and other criteria are met. The Australian Government has also announced that additional legislation will be introduced to assist with the interpretation of the taxing requirements after 30th June 2011. The Trustee and the Manager consider that the charge for capital gains tax on Australian investments is uncertain as at the date of approval of these financial statements and have exercised judgement when assessing the provision, if any. As at 31st March 2022 and 2021, no provision for such tax was made, as the Trustee and the Manager believe that there are insufficient grounds to make a provision for tax on gains on Australian investments as at 31st March 2022 and 2021 as there are still uncertainties in the existing tax law including the extent of scope or exemptions and the calculation methodology, which will affect the tax exposures of the Sub-Funds. This assessment represents the best estimate of the Trustee and the Manager, and the amount ultimately payable could differ significantly.

財務報表附註 (續)**5 稅項 (續)**

根據81號通知及財稅[2016]36號通知，香港市場投資者通過滬港通買賣A股所得的收益由二零一四年十一月十七日起將獲暫時豁免徵收企業所得稅、個人所得稅和營業稅/增值稅。因此，於財務報表上並無就有關資本收益的稅務作出撥備。

然而，根據81號通知授出的豁免乃屬暫時。因此，如果及當中國當局宣布終止豁免日期，則投資A股的分支基金未來可能須要作出額外撥備，以反映於終止豁免日期（如適用）後就買賣A股所得已變現及未變現收益而應付的稅項。這將對該等分支基金的資產淨值構成重大負面影響。

然而，香港及海外投資者（包括分支基金）須按照10%稅率繳付股息的企业所得稅，而中國上市公司會代扣和繳付予相關稅務機關。

若干分支基金投資在澳洲證券交易所上市的證券。出售澳洲投資所產生的收益可能須支付30%的澳洲課稅。澳洲政府引入法例，在符合若干擁有權條件和其他標準下，外國管理基金於二零一一年六月卅日或以前變現的收益可獲豁免繳稅。澳洲政府亦宣佈，將引入額外法例以協助詮釋二零一一年六月卅日後之課稅要求。信託人及基金經理認為，澳洲投資的資本收益稅於財務報表批准日期仍存有不明朗因素，就評估撥備（如有）已行使判斷。於二零二二年及二零二一年三月卅一日，並無就上述稅項作出撥備，因信託人及基金經理認為，現行稅務法例仍存有不明朗因素，如涵蓋範圍或豁免內容及計算方法，這將影響分支基金的稅務承擔，故並無足夠的理由為於二零二二年及二零二一年三月卅一日在澳洲投資所得收益之稅收作出撥備。這項評估為信託人及基金經理的最佳估計，最終應付的金額可能會有顯著差異。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

5 Taxation (continued)

Withholding tax was charged on certain dividend and interest income on financial assets at fair value through profit or loss received during the year.

5 稅項 (續)

本年度內就按公平值透過損益表列帳的財務資產收取的若干股息及利息收入被徵收預扣稅項。

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

6 按公平值透過損益表列帳的財務資產及負債

	BOCHK Hong Kong Equity Fund 中銀香港香港股票基金		BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金		BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金		BOCHK Global Equity Fund 中銀香港環球股票基金	
	2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
	HKD	HKD	HKD	HKD	HKD	HKD	USD	USD
Financial assets 財務資產	港元	港元	港元	港元	港元	港元	美元	美元
Held for trading 持作買賣的財務資產								
- depositary receipts 預託證券	-	-	-	-	-	-	389,845	295,016
- listed equity securities 上市股本證券	1,632,680,923	1,795,113,286	-	-	-	-	127,034,185	116,341,979
- quoted debt securities 掛牌債務證券	-	-	10,413,670,650	12,259,222,228	192,224,642	177,339,018	-	-
- warrants 認股權證	-	-	-	-	-	-	-	2,639
- collective investment schemes 集體投資計劃	19,584,100	23,640,120	733,716,857	772,194,683	-	-	27,227,544	23,152,488
Total financial assets at fair value through profit or loss	1,652,265,023	1,818,753,406	11,147,387,507	13,031,416,911	192,224,642	177,339,018	154,651,574	139,792,122
按公平值透過損益表列帳的財務資產總額	1,652,265,023	1,818,753,406	11,147,387,507	13,031,416,911	192,224,642	177,339,018	154,651,574	139,792,122
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss								
按公平值透過損益表列帳的財務資產及 負債的淨收益/(虧損)								
- realised 已變現	43,528,431	127,525,823	(48,124,378)	42,231,170	(2,068,897)	890,274	16,684,321	10,544,405
- unrealised 未變現	(494,057,738)	286,608,512	(358,516,777)	53,066,303	(146,839)	(448,499)	(10,254,533)	47,627,259
Net gains/(losses) 淨收益/(虧損)	(450,529,307)	414,134,335	(406,641,155)	95,297,473	(2,215,736)	441,775	6,429,788	58,171,664

BOCHK Investment Funds

中銀香港投資基金

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 按公平值透過損益表列帳的財務資產及負債 (續)

	BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金		BOCHK China Equity Fund 中銀香港中國股票基金		BOCHK Global Bond Fund 中銀香港環球債券基金		BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	
	2022	2021	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	二零二二年	二零二一年
	USD	USD	HKD	HKD	USD	USD	USD	USD
Financial assets 財務資產	美元	美元	港元	港元	美元	美元	美元	美元
Held for trading 持作買賣的財務資產								
- depositary receipts 預託證券	-	-	39,330,073	444,815,434	-	-	5,317,521	18,592,773
- listed equity securities 上市股本證券	-	-	3,179,994,888	3,953,266,407	-	-	119,226,296	127,821,368
- quoted debt securities 掛牌債務證券	16,715,242	16,881,362	-	-	198,082,130	220,508,283	-	-
- collective investment schemes 集體投資計劃	-	-	366,101,160	431,151,978	-	-	7,008,977	8,374,604
Total financial assets at fair value through profit or loss	<u>16,715,242</u>	<u>16,881,362</u>	<u>3,585,426,121</u>	<u>4,829,233,819</u>	<u>198,082,130</u>	<u>220,508,283</u>	<u>131,552,794</u>	<u>154,788,745</u>
按公平值透過損益表列帳的財務資產總額	16,715,242	16,881,362	3,585,426,121	4,829,233,819	198,082,130	220,508,283	131,552,794	154,788,745
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss								
按公平值透過損益表列帳的財務資產及 負債的淨收益/(虧損)								
- realised 已變現	(218,849)	(325,958)	31,439,820	387,327,470	376,830	4,635,536	3,219,385	3,575,862
- unrealised 未變現	(145,946)	103,395	(1,509,507,891)	1,276,906,115	(20,590,754)	(604,225)	(20,356,601)	60,073,127
Net gains/(losses) 淨收益/(虧損)	<u>(364,795)</u>	<u>(222,563)</u>	<u>(1,478,068,071)</u>	<u>1,664,233,585</u>	<u>(20,213,924)</u>	<u>4,031,311</u>	<u>(17,137,216)</u>	<u>63,648,989</u>

BOCHK Investment Funds

中銀香港投資基金

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 按公平值透過損益表列帳的財務資產及負債 (續)

	BOCHK Aggressive Growth Fund 中銀香港進取增長基金		BOCHK Balanced Growth Fund 中銀香港均衡增長基金		BOCHK Conservative Growth Fund 中銀香港保守增長基金		BOCHK China Income Fund 中銀香港中國收入基金	
	2022	2021	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	二零二二年	二零二一年
	USD	USD	USD	USD	USD	USD	HKD	HKD
Financial assets 財務資產	美元	美元	美元	美元	美元	美元	港元	港元
Held for trading 持作買賣的財務資產								
- depositary receipts 預託證券	-	-	-	-	-	-	-	2,644,052
- listed equity securities 上市股本證券	-	-	-	-	-	-	95,292,126	120,685,068
- quoted debt securities 掛牌債務證券	-	-	-	-	-	-	21,783,527	14,817,108
- collective investment schemes 集體投資計劃	73,494,283	77,483,011	64,527,596	68,816,712	30,826,734	30,792,673	1,222,100	372,500
Total financial assets at fair value through profit or loss								
按公平值透過損益表列帳的財務資產總額	73,494,283	77,483,011	64,527,596	68,816,712	30,826,734	30,792,673	118,297,753	138,518,728
Financial liabilities 財務負債								
Held for trading 持作買賣的財務負債								
- foreign currency forward contracts 遠期外匯合約	3,998	56	12,792	181	9,594	136	-	-
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss								
按公平值透過損益表列帳的財務資產及負債的淨收益/(虧損)								
- realised 已變現	2,486,471	8,449,294	2,150,074	4,655,183	662,666	1,054,780	5,257,004	7,694,741
- unrealised 未變現	(7,100,525)	19,008,945	(5,647,111)	11,836,608	(1,968,815)	2,929,620	(29,925,893)	28,100,018
Net gains/(losses) 淨收益/(虧損)	(4,614,056)	27,458,239	(3,497,037)	16,491,791	(1,306,149)	3,984,400	(24,668,889)	35,794,759

BOCHK Investment Funds

中銀香港投資基金

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 按公平值透過損益表列帳的財務資產及負債(續)

	BOCHK Hong Kong Income Fund 中銀香港香港收入基金		BOCHK China Golden Dragon Fund 中銀香港中國金龍基金		BOCHK Japan Equity Fund 中銀香港日本股票基金		BOCHK Australia Income Fund 中銀香港澳洲收入基金	
	2022	2021	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	二零二二年	二零二一年
	HKD	HKD	HKD	HKD	USD	USD	AUD	AUD
Financial assets 財務資產	港元	港元	港元	港元	美元	美元	澳元	澳元
Held for trading 持作買賣的財務資產								
- depositary receipts 預託證券	-	-	3,100,968	93,616,541	-	-	62,930	77,688
- equity-linked notes 股票掛鈎票據	-	-	6,356,356	30,767,347	-	-	-	-
- listed equity securities 上市股本證券	48,483,053	65,185,519	785,440,011	906,812,997	42,627,366	45,682,649	5,186,702	4,959,622
- quoted debt securities 掛牌債務證券	9,608,842	6,657,975	-	-	-	-	4,893,833	5,082,665
- collective investment schemes 集體投資計劃	1,340,000	1,416,000	8,166,736	8,815,041	670,606	788,165	264,442	175,323
Total financial assets at fair value through profit or loss								
按公平值透過損益表列帳的財務資產總額	59,431,895	73,259,494	803,064,071	1,040,011,926	43,297,972	46,470,814	10,407,907	10,295,298
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss								
按公平值透過損益表列帳的財務資產及負債的淨收益/(虧損)								
- realised 已變現	3,487,297	6,002,065	47,009,206	140,270,178	362,831	2,669,450	38,338	(49,023)
- unrealised 未變現	(16,603,499)	13,970,392	(314,410,110)	266,945,554	(3,829,396)	10,615,619	305,682	1,031,459
Net gains/(losses) 淨收益/(虧損)	(13,116,202)	19,972,457	(267,400,904)	407,215,732	(3,466,565)	13,285,069	344,020	982,436

BOCHK Investment Funds

中銀香港投資基金

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 按公平值透過損益表列帳的財務資產及負債 (續)

	BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金		BOCHK Sterling Income Fund 中銀香港英鎊收入基金		BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	
	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
	USD	USD	GBP	GBP	USD	USD
	美元	美元	英鎊	英鎊	美元	美元
Financial assets 財務資產						
Held for trading 持作買賣的財務資產						
- depositary receipts 預託證券	166,027	788,861	-	-	-	-
- listed equity securities 上市股本證券	7,544,142	7,889,308	-	-	1,113,920	1,303,106
- quoted debt securities 掛牌債務證券	-	-	1,383,193	1,442,829	-	-
- collective investment schemes 集體投資計劃	556,326	671,512	-	-	282,371	282,390
Total financial assets at fair value through profit or loss						
按公平值透過損益表列帳的財務資產總額	8,266,495	9,349,681	1,383,193	1,442,829	1,396,291	1,585,496
Net gains/(losses) on financial assets at fair value through profit or loss						
按公平值透過損益表列帳的財務資產的 淨收益/(虧損)						
- realised 已變現	240,384	190,132	(20,162)	(20,297)	(5,628)	35,987
- unrealised 未變現	(1,048,022)	2,844,275	(6,411)	2,686	(150,581)	310,735
Net gains/(losses) 淨收益/(虧損)	(807,638)	3,034,407	(26,573)	(17,611)	(156,209)	346,722

BOCHK Investment Funds

中銀香港投資基金

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 按公平值透過損益表列帳的財務資產及負債 (續)

	BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金		BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	
	2022 二零二二年 HKD 港元	2021 二零二一年 HKD 港元	2022 二零二二年 RMB 人民幣	2021 二零二一年 RMB 人民幣
Financial assets 財務資產				
Held for trading 持作買賣的財務資產				
- depositary receipts 預託證券	27,639,399	81,625,758	-	-
- listed equity securities 上市股本證券	2,434,330,256	2,531,057,495	-	-
- quoted debt securities 掛牌債務證券	-	-	49,278,273	48,466,115
- collective investment schemes 集體投資計劃	7,100,037	10,146,425	-	-
Total financial assets at fair value through profit or loss	2,469,069,692	2,622,829,678	49,278,273	48,466,115
按公平值透過損益表列帳的財務資產總額				
Net gains/(losses) on financial assets at fair value through profit or loss				
按公平值透過損益表列帳的財務資產的 淨收益/(虧損)				
- realised 已變現	3,636,858	268,654,724	(81,490)	40,580
- unrealised 未變現	(768,246,810)	566,351,754	(140,821)	(846,012)
Net gains/(losses) 淨收益/(虧損)	(764,609,952)	835,006,478	(222,311)	(805,432)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

7 Derivatives

The Sub-Funds hold the following derivatives:

Foreign currency forward contracts

Foreign currency forward contracts are contractual obligations to buy or sell foreign currencies at a specified rate on a specified date established in over-the-counter markets.

CPCs, CPNs and ELNs

CPCs, CPNs and ELNs are financial instruments whose return is determined by the performance of a single equity security, a basket of equity securities, or an equity index.

The notional amounts of certain types of financial instruments provide a basis for comparison with amounts recognised in the statement of net assets, but they do not necessarily indicate the amounts of future cash flows involved or the current fair value of the instruments and do not therefore indicate the Sub-Funds' exposure to credit or market price risks. The derivatives become favourable (assets) or unfavourable (liabilities) as a result of fluctuations in the market values of the underlying assets or foreign exchange rates relative to their terms. The aggregate contractual or notional amount of derivatives on hand, the extent to which they are favourable or unfavourable and thus, the aggregate fair value of derivative financial assets and liabilities can fluctuate significantly from time to time.

Warrants

The Sub-Fund acquires listed warrants passively through corporate actions. The listed warrants are traded on recognised exchanges. A warrant entitles the Sub-Fund to buy the underlying equity of the issuing company at a fixed exercise price until the expiry date.

財務報表附註(續)

7 衍生工具

分支基金持有下列衍生工具：

遠期外匯合約

遠期外匯合約是指於某一日期在場外交易市場依指定價格買賣外幣的合同責任。

中國參與證書、中國參與票據和股票掛鈎票據

中國參與證書、中國參與票據和股票掛鈎票據是結構性金融工具，其投資回報將視乎與票據掛鈎的單一股本證券、一籃子股本證券或股本證券指數的股價表現。

若干金融工具之名義數額提供了一個與淨資產報表內所確認金額的對比基礎。但是，這並不代表工具所涉及及未來的現金流量或當前的公平值，因而也不能反映分支基金所面臨的信貸風險或市場風險。隨著與衍生工具合約條款相關資產市值或匯率的波動，衍生工具的估值可能產生有利（資產）或不利（負債）的影響，所持有衍生工具合約或名義數額倘有不利或有利影響，衍生金融資產及負債公平值的總額可不時大幅波動。

認股權證

分支基金透過採取企業行動以被動形式獲取上市認股權證。上市認股權證在認可交易所買賣。認股權證賦予分支基金權利至以固定行使價在到期日前購買發行公司的相關股票。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

7 Derivatives (continued)

The derivatives held by the Sub-Funds at the year end date are detailed below:

7 衍生工具 (續)

各分支基金在年終時所持的衍生工具詳列於下表：

As at 31st March 2022 於二零二二年三月卅一日

Foreign currency forward contracts 遠期外匯合約

			Fair value	
	Settlement date	Notional amount	Assets	Liabilities
	結算日	名義數額	資產	負債
			USD	USD
			美元	美元
BOCHK Aggressive Growth Fund				
中銀香港進取增長基金				
Buy USD and sell CNY 交付人民幣以換取美元	30th June 2022	USD 美元 779,569		
	二零二二年六月卅日	CNY 人民幣 5,000,000	-	3,998
BOCHK Balanced Growth Fund				
中銀香港均衡增長基金				
			USD	USD
			美元	美元
Buy USD and sell CNY 交付人民幣以換取美元	30th June 2022	USD 美元 2,494,621		
	二零二二年六月卅日	CNY 人民幣 16,000,000	-	12,792
BOCHK Conservative Growth Fund				
中銀香港保守增長基金				
			USD	USD
			美元	美元
Buy USD and sell CNY 交付人民幣以換取美元	30th June 2022	USD 美元 1,870,966		
	二零二二年六月卅日	CNY 人民幣 12,000,000	-	9,594

Equity-linked notes 股票掛鈎票據

		Notional number of shares	Fair value 公平值	
	Maturity 到期日	名義股份數目	Assets 資產 HKD 港元	Liabilities 負債 HKD 港元
BOCHK China Golden Dragon Fund				
中銀香港中國金龍基金				
UBS ELN 600882.SS #1	15th April 2022 二零二二年四月十五日	150,000	6,356,356	-
			6,356,356	-

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

7 Derivatives (continued)

Other than BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund and BOCHK China Golden Dragon Fund, no other Sub-Funds held any derivatives as at 31st March 2022.

As at 31st March 2021 於二零二一年三月卅一日

Foreign currency forward contracts 遠期外匯合約

財務報表附註(續)

7 衍生工具(續)

在二零二二年三月卅一日，除中銀香港進取增長基金、中銀香港均衡增長基金、中銀香港保守增長基金及中銀香港中國金龍基金外，其餘分支基金並無持有任何衍生工具。

			Fair value	
	Settlement date	Notional amount	Assets	Liabilities
	結算日	名義數額	資產	負債
			USD	USD
			美元	美元
BOCHK Aggressive Growth Fund				
中銀香港進取增長基金				
Buy USD and sell CNY 交付人民幣以換取美元	30th June 2021	USD 美元 756,693		
	二零二一年六月卅日	CNY 人民幣 5,000,000	-	56
BOCHK Balanced Growth Fund				
中銀香港均衡增長基金				
			USD	USD
			美元	美元
Buy USD and sell CNY 交付人民幣以換取美元	30th June 2021	USD 美元 2,421,417		
	二零二一年六月卅日	CNY 人民幣 16,000,000	-	181
BOCHK Conservative Growth Fund				
中銀香港保守增長基金				
			USD	USD
			美元	美元
Buy USD and sell CNY 交付人民幣以換取美元	30th June 2021	USD 美元 1,816,063		
	二零二一年六月卅日	CNY 人民幣 12,000,000	-	136

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

7 Derivatives (continued)

7 衍生工具(續)

As at 31st March 2021 (continued) 於二零二一年三月卅一日(續)

Equity-linked notes 股票掛鈎票據

		Notional number of shares 名義股份數目	Fair value 公平值 Assets 資產 HKD 港元	Liabilities 負債 HKD 港元
	Maturity 到期日			
BOCHK China Golden Dragon Fund				
中銀香港中國金龍基金				
UBS ELN 600882.SS #1	15th April 2022 二零二二年四月十五日	150,000	10,114,171	-
UBS ELN 603290.SS #1	10th December 2021 二零二一年十二月十日	45,000	9,061,471	-
UBS ELN 688017.SS #1	10th December 2021 二零二一年十二月十日	100,000	11,591,705	-
			30,767,347	-

Warrants 認股權證

		Notional number of shares 名義股份數目	Fair value 公平值 Assets 資產 USD 美元	Liabilities 負債 USD 美元
	Maturity 到期日			
BOCHK Global Equity Fund				
中銀香港環球股票基金				
Compagnie Financiere Richemont Sa-Reg A Call Warrants	22nd November 2023 二零二三年十一月廿二日	6,900	2,639	-
			2,639	-

Other than BOCHK Global Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund and BOCHK China Golden Dragon Fund, no other Sub-Funds held any derivatives as at 31st March 2021.

在二零二一年三月卅一日，除中銀香港環球股票基金、中銀香港進取增長基金、中銀香港均衡增長基金、中銀香港保守增長基金及中銀香港中國金龍基金外，其餘分支基金並無持有任何衍生工具。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

7 Derivatives (continued)

7 衍生工具(續)

Offsetting financial instruments

金融工具抵銷

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

受抵銷可強制執行主淨額結算安排和類似的協議約束的財務資產和負債如下：

As at 31st March 2022 於二零二二年三月卅一日

BOCHK Aggressive Growth Fund 中銀香港進取增長基金

	Gross amount of financial assets/ (liabilities)	Gross amount of financial assets/ (liabilities)	offset in the statement of net assets ¹	Net amount presented in the statement of net assets	Amount not offset in the statement of net assets ²		Net exposure
	於淨資產報表內抵 銷的財務資產/ (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		於淨資產報表 內沒有抵銷的金額 ²		淨風險
	USD	USD	USD		Financial instruments	Cash collateral	USD
	美元	美元	美元		財務工具	現金抵押品	美元
Liabilities 負債							
Derivatives 衍生工具	(3,998)	-	(3,998)	-	-	-	(3,998)

BOCHK Balanced Growth Fund 中銀香港均衡增長基金

	Gross amount of financial assets/ (liabilities)	Gross amount of financial assets/ (liabilities)	offset in the statement of net assets ¹	Net amount presented in the statement of net assets	Amount not offset in the statement of net assets ²		Net exposure
	於淨資產報表內抵 銷的財務資產/ (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		於淨資產報表 內沒有抵銷的金額 ²		淨風險
	USD	USD	USD		Financial instruments	Cash collateral	USD
	美元	美元	美元		財務工具	現金抵押品	美元
Liabilities 負債							
Derivatives 衍生工具	(12,792)	-	(12,792)	-	-	-	(12,792)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

7 Derivatives (continued)

7 衍生工具 (續)

Offsetting financial instruments (continued)

金融工具抵銷 (續)

As at 31st March 2022 (continued) 於二零二二年三月卅一日 (續)

BOCHK Conservative Growth Fund 中銀香港保守增長基金

	Gross amount of financial assets/ (liabilities)	Gross amount of financial assets/ (liabilities)	Amount not offset in the statement of net assets ²		
	offset in the statement of net assets ¹	Net amount presented in the statement of net assets	於淨資產報表 內沒有抵銷的金額 ²		
	於淨資產報表內抵 銷的財務資產/ (負債) 總額	列載於淨資產報表 內的淨額	Financial instruments	Cash collateral	Net exposure
	USD	USD	USD	USD	USD
	美元	美元	美元	美元	美元
Liabilities 負債					
Derivatives 衍生工具	(9,594)	-	(9,594)	-	(9,594)

BOCHK China Golden Dragon Fund 中銀香港中國金龍基金

	Gross amount of financial assets/ (liabilities)	Gross amount of financial assets/ (liabilities)	Amount not offset in the statement of net assets ²			
	offset in the statement of net assets ¹	Net amount presented in the statement of net assets	Financial instruments	Cash collateral	Net exposure	
	於淨資產報表內抵 銷的財務資產／ (負債) 總額	列載於淨資產報表 內的淨額	財務工具	現金抵押品	淨風險	
	HKD	HKD	HKD	HKD	HKD	
	港元	港元	港元	港元	港元	
Assets 資產						
Derivatives 衍生工具	6,356,356	-	6,356,356	-	6,356,356	

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

7 Derivatives (continued)

7 衍生工具 (續)

Offsetting financial instruments (continued)

金融工具抵銷 (續)

As at 31st March 2021 於二零二一年三月卅一日

BOCHK Global Equity Fund 中銀香港環球股票基金

	Gross amount of financial assets/ (liabilities)	Gross amount offset in the statement of net assets ¹	Net amount presented in the statement of net assets	Amount not offset in the statement of net assets ²		
	於淨資產報表內抵 銷的財務資產/ (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 財務工具	Cash collateral 現金抵押品	Net exposure 淨風險
	USD	USD	USD	USD	USD	USD
	美元	美元	美元	美元	美元	美元

Assets 資產

Derivatives 衍生工具	2,639	-	2,639	-	-	2,639
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BOCHK Aggressive Growth Fund 中銀香港進取增長基金

	Gross amount of financial assets/ (liabilities)	Gross amount offset in the statement of net assets ¹	Net amount presented in the statement of net assets	Amount not offset in the statement of net assets ²		
	於淨資產報表內抵 銷的財務資產/ (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 財務工具	Cash collateral 現金抵押品	Net exposure 淨風險
	USD	USD	USD	USD	USD	USD
	美元	美元	美元	美元	美元	美元

Liabilities 負債

Derivatives 衍生工具	(56)	-	(56)	-	-	(56)
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BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

7 Derivatives (continued)

7 衍生工具(續)

Offsetting financial instruments (continued)

金融工具抵銷(續)

As at 31st March 2021 (continued) 於二零二一年三月卅一日(續)

BOCHK Balanced Growth Fund 中銀香港均衡增長基金

	Gross amount of financial assets/ (liabilities)	Gross amount of financial assets/ (liabilities)	Amount not offset in the statement of net assets ²		
	offset in the statement of net assets ¹	Net amount presented in the statement of net assets	Financial instruments	Cash collateral	Net exposure
	於淨資產報表內抵 銷的財務資產/ (負債)總額	列載於淨資產報表 內的淨額	財務工具	現金抵押品	淨風險
	USD	USD	USD	USD	USD
	美元	美元	美元	美元	美元
Liabilities 負債					
Derivatives 衍生工具	(181)	-	(181)	-	(181)

BOCHK Conservative Growth Fund 中銀香港保守增長基金

	Gross amount of financial assets/ (liabilities)	Gross amount of financial assets/ (liabilities)	Amount not offset in the statement of net assets ²		
	offset in the statement of net assets ¹	Net amount presented in the statement of net assets	Financial instruments	Cash collateral	Net exposure
	於淨資產報表內抵 銷的財務資產/ (負債)總額	列載於淨資產報表 內的淨額	財務工具	現金抵押品	淨風險
	USD	USD	USD	USD	USD
	美元	美元	美元	美元	美元
Liabilities 負債					
Derivatives 衍生工具	(136)	-	(136)	-	(136)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

7 Derivatives (continued)

7 衍生工具(續)

Offsetting financial instruments (continued)

金融工具抵銷(續)

As at 31st March 2021 (continued) 於二零二一年三月卅一日(續)

BOCHK China Golden Dragon Fund 中銀香港中國金龍基金

Gross amount of financial assets/ (liabilities) 財務資產/(負債) 總額 HKD 港元	Gross amount offset in the statement of net assets ¹ 於淨資產報表內抵 銷的財務資產/ (負債)總額 ¹ HKD 港元	Net amount presented in the statement of net assets 列載於淨資產報表 內的淨額 HKD 港元	Amount 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 淨風險 HKD 港元
			Financial instruments 財務工具 HKD 港元	Cash collateral 現金抵押品 HKD 港元	
Assets 資產					
Derivatives 衍生工具	30,767,347	-	30,767,347	-	30,767,347

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

¹ 包括根據香港會計準則第32號獲准抵銷的受可強制執行主淨額結算協議約束的金融工具。

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.

² 包括未可根據香港會計準則第32號抵銷的受可強制執行主淨額結算協議約束的金融工具，但倘發生違約事件將可抵銷。

8 Financial risk management

8 財務風險管理

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.

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。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Strategy in using financial instruments

The Fund's 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 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 units can fall as well as rise.

The investment objectives of the Sub-Funds are listed below:

Sub-Funds	Investment objectives
BOCHK Hong Kong Equity Fund	To provide investors with long-term capital growth through investing mainly in the listed equity securities and equity related securities of companies operating principally in Hong Kong, or linked either directly or indirectly to the Hong Kong economy.
BOCHK Hong Kong Dollar Income Fund	To provide a stable income stream and long-term capital appreciation through a portfolio which mainly consists of Hong Kong dollar denominated investment grade bonds.
BOCHK HK Dollar Money Market Fund	To provide an investment vehicle to enjoy the higher rates available from a managed portfolio of short-term money market investments combined with a high degree of security and ready availability of monies.
BOCHK Global Equity Fund	To achieve long-term capital growth by investing mainly in major global stock markets, including but not limited to the United States, the United Kingdom, Germany, France and Japan.

財務報表附註(續)

8 財務風險管理

(a) 金融工具的使用策略

本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市場波動，因此，可贖回單位的價值可升可跌。

分支基金的投資目標載列如下：

分支基金	投資目標
中銀香港香港股票基金	其宗旨是透過投資於主要在香港經營或者是直接或間接與香港經濟有關的公司之上市股本證券及與股票相關的證券，從而為投資者提供長期資本增長。
中銀香港港元收入基金	其宗旨是透過一個主要由以港元為計價貨幣的投資級債券組成的投資組合，以提供一個穩定的收入及長期資本增值。
中銀香港港元貨幣市場基金	其宗旨是提供一個投資工具以便從受管理的短期貨幣市場的投資組合可以得到的較高回報率，並同時享受高度保障及可變現性。
中銀香港環球股票基金	其宗旨是透過主要投資於重要的環球證券市場，包括（但不限於）美國、英國、德國、法國及日本，以達到長期資本增長。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Strategy in using financial instruments (continued)

Sub-Funds	Investment objectives
BOCHK US Dollar Money Market Fund	To provide an investment vehicle to enjoy the higher rates available from a managed portfolio of short-term money market investments combined with a high degree of security and ready availability of monies.
BOCHK China Equity Fund	To provide investors with long-term capital growth through investing mainly in the listed equity securities and equity related securities (including warrants and convertible securities) of companies whose activities are closely related to the development and growth of the economy of the PRC.
BOCHK Global Bond Fund	To provide a stable income stream and long-term capital appreciation through a portfolio in bonds denominated in various major world currencies.
BOCHK Asia Pacific Equity Fund	To provide long-term capital growth by investing in equities on the various stock markets in the Asia Pacific including, but not limited to, those in Australia and New Zealand, the PRC, Hong Kong, South Korea, Singapore, Malaysia and Taiwan.
BOCHK Aggressive Growth Fund	To maximise long-term capital appreciation.
BOCHK Balanced Growth Fund	To achieve balanced long-term capital growth.
BOCHK Conservative Growth Fund	To provide the opportunity for conservative long-term capital growth.

財務報表附註 (續)

8 財務風險管理 (續)

(a) 金融工具的使用策略 (續)

分支基金	投資目標
中銀香港美元貨幣市場基金	其宗旨是提供一個投資工具，以便從受管理的短期貨幣市場的投資組合可以得到的較高回報率，並同時享受高度保障及可變現性。
中銀香港中國股票基金	其宗旨是通過主要投資於其活動與中國的經濟發展和增長有密切聯繫的公司的上市股本證券和與股份相關的證券（包括認股權證和可換股證券）而向投資者提供長期資本增長。
中銀香港環球債券基金	其宗旨是通過以各種主要世界貨幣計值的債券投資組合，提供穩定的收益和長期的資本增值。
中銀香港亞太股票基金	其宗旨是通過投資於亞太區各個股票市場（包括但不限於澳洲和紐西蘭、中國、香港、南韓、新加坡、馬來西亞和台灣的股票市場）的股票，以尋求提供長期的資本增長。
中銀香港進取增長基金	其宗旨是盡量提升長期資本增值。
中銀香港均衡增長基金	其宗旨是實現均衡的長期資本增長。
中銀香港保守增長基金	其宗旨是提供保守的長期資本增長的機會。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Strategy in using financial instruments (continued)

Sub-Funds	Investment objectives
BOCHK China Income Fund	To provide investors with stable income and medium to long-term capital appreciation by investing primarily in high yield equities and investment grade bonds that are listed or quoted in the PRC and Hong Kong.
BOCHK Hong Kong Income Fund	To provide investors with stable income and medium to long-term capital appreciation by investing primarily in high yield equities and investment grade bonds that are listed or quoted in Hong Kong.
BOCHK China Golden Dragon Fund	To provide investors with capital growth by investing in securities issued by or linked to companies which are related to the economy of the PRC.
BOCHK Japan Equity Fund	To provide investors with long-term capital growth through investing primarily in listed equity securities and equity related securities of companies whose activities are closely related to the development and growth of the Japan economy.
BOCHK Australia Income Fund	To provide investors with stable income and medium to long-term capital appreciation through investing primarily in equities listed and quoted in Australia, interests in real estate investment trusts listed in Australia and interest rate products denominated in Australian dollars.
BOCHK Asia Pacific Equity Income Fund	To generate stable income and capture medium to long-term capital appreciation opportunities and seek to generate semi-annual distributions for investors through active asset allocation strategies.

財務報表附註 (續)

8 財務風險管理 (續)

(a) 金融工具的使用策略 (續)

分支基金	投資目標
中銀香港中國收入基金	其宗旨是通過主要投資於在中國及香港上市或報價的高收益股票及具有投資評級的債券，向投資者提供穩定收入以及中長期資本增值。
中銀香港香港收入基金	其宗旨是通過主要投資於在香港上市或報價的高收益股票及具有投資評級的債券，向投資者提供穩定收入以及中長期資本增值。
中銀香港中國金龍基金	其宗旨是通過投資於與中國經濟相關的公司所發行的證券或與這些公司掛鈎的證券，為投資者提供資本增長。
中銀香港日本股票基金	其宗旨是通過主要投資於業務活動與日本的經濟發展和增長有緊密關連的公司的上市股票及股票相關證券，向投資者提供長期資本增長。
中銀香港澳洲收入基金	其宗旨是通過主要投資於在澳洲上市和報價的股票，在澳洲上市的房地產投資信託基金的權益和以澳元計值的利率產品，向投資者提供穩定的收入以及中長期的資本增值。
中銀香港亞太股票收入基金	其宗旨是通過使用主動型資產分配策略，以尋求提供穩定收入及捕捉中長期資本增值的機會以及爭取於每半年向投資者派息。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Strategy in using financial instruments (continued)

Sub-Funds	Investment objectives
BOCHK Sterling Income Fund	To generate stable income and capture medium to long-term capital appreciation opportunities through investing primarily in equities listed and quoted in the United Kingdom and fixed income securities which are mainly denominated in Sterling.
BOCHK Asia Pacific Property Fund	To capture medium to long-term capital appreciation opportunities through active management.
BOCHK China Consumption Growth Fund	To provide investors with long-term capital growth by investing primarily in listed equity securities or equity-related securities issued by or linked to companies which activities relate to the consumer sector industry in Hong Kong and/or mainland China.
BOCHK RMB Fixed Income Fund	To provide investors with long-term capital appreciation through investing in a portfolio primarily consisting of offshore RMB denominated and settled debt instruments which are issued or distributed outside mainland China.

(b) 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. Derivatives of 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.

財務報表附註 (續)

8 財務風險管理 (續)

(a) 金融工具的使用策略 (續)

分支基金	投資目標
中銀香港英鎊收入基金	其宗旨是通過主要投資在英國上市和報價的股票以及主要以英鎊計值的固定收入證券，以尋求穩定的收入以及中長期的資本增值機會。
中銀香港亞太房地產基金	其宗旨是通過使用主動型管理以尋求提供中長期資本增值的機會。
中銀香港中國豐盛消費基金	其宗旨是主要通過投資於其業務與香港及／或中國內地消費行業有關的公司所發行或有聯繫的上市股票或與股份相關的證券，以尋求為投資者提供長期的資本增長。
中銀香港人民幣定息基金	其宗旨是主要通過投資於以在中國大陸境外發行或分銷的離岸人民幣計值及結算債務工具組成的投資組合，以尋求為投資者提供長期的資本增值。

(b) 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，以及其他只能間接地觀測的變數，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。分支基金投資的衍生工具亦可能會令分支基金承受市場的重大波動所影響。市場波動因此可導致分支基金每個單位的資產淨值出現大幅波動。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk

The Fund's 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 increase/decrease 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 March 2022 and 2021 other than BOCHK HK Dollar Money Market Fund, BOCHK US Dollar Money Market Fund, BOCHK Global Bond Fund, BOCHK Sterling Income Fund and BOCHK RMB Fixed Income Fund. These Sub-Funds are subject to interest rate risk only and the impact on these Sub-Funds' net assets as at 31st March 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 CPCs, CPNs, ELNs, warrants, depositary receipts 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)

(b) 市場風險(續)

(i) 價格風險

本基金的政策是透過多元化的投資組合，以及投資在有良好基調的證券上，管理其價格風險。下表摘錄分析在二零二二年及二零二一年三月卅一日，分支基金按市場分類的整體市場風險，以及分支基金按公平值透過損益表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，但不包括中銀香港港元貨幣市場基金、中銀香港美元貨幣市場基金、中銀香港環球債券基金、中銀香港英鎊收入基金及中銀香港人民幣定息基金。這些分支基金僅受利率風險所影響，對此等分支基金於二零二二年及二零二一年三月卅一日的淨資產影響摘述在以下的現金流量及公平值利率風險中。

該分析是假設在中國參與證書、中國參與票據、股票掛鈎票據、認股權證、預託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。基金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度分析中的變動。然而，這不代表是對相應關鍵市場未來變動的預測。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK China Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund, and BOCHK China Consumption Growth Fund's investments in 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 Manager makes investment decisions after extensive due diligence of the Investee Fund and its strategy. The Sub-Funds' holding in an Investee Fund, as a percentage of the Investee Funds' total net asset value, will vary from time to time dependant on the volume of subscriptions and redemptions at the Investee Fund level. It is possible that the Sub-Funds may, at any point in time, hold a majority of an Investee Fund's total units in issue.

The right of BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK China Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund and BOCHK China Consumption Growth Fund to request redemption of its investments in Investee Fund is on a daily basis. These investments are included in financial assets 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)

(b) 市場風險 (續)

(i) 價格風險 (續)

中銀香港港元收入基金、中銀香港環球股票基金、中銀香港中國股票基金、中銀香港進取增長基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港中國金龍基金、中銀香港日本股票基金及中銀香港中國豐盛消費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價格風險。基金經理於全面盡職審查被投資基金及其策略後作出投資決定。分支基金在被投資基金持有的單位以其佔被投資基金資產淨值總額的百分比，將因應被投資基金層面的認購及贖回量不時改變。分支基金可能隨時持有被投資基金的大部分已發行單位總額。

中銀香港港元收入基金、中銀香港環球股票基金、中銀香港中國股票基金、中銀香港進取增長基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港中國金龍基金、中銀香港日本股票基金及中銀香港中國豐盛消費基金要求贖回其於被投資基金之權利可每日執行。該等投資計入淨資產報表按公平值透過損益表列帳的財務資產。

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。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2022

於二零二二年三月卅一日

BOCHK Hong Kong Equity Fund

中銀香港香港股票基金

- Listed equity securities 上市股本證券

Hong Kong 香港

N/A 不適用

1,632,680,923

98.24%

- Collective investment schemes

集體投資計劃

Hong Kong 香港

N/A 不適用

19,584,100

1.18%

1,652,265,023

99.42%

16.66%

275,284,000

BOCHK Hong Kong Dollar Income Fund

中銀香港港元收入基金

- Collective investment schemes

集體投資計劃

Hong Kong 香港

N/A 不適用

733,716,857

6.41%

6.41%

4,703,125,000

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

NAV of the financial instrument	Net financial assets at fair value through profit or loss	% of net assets	Reasonable possible shift in underlying securities	Estimated possible change in net asset value
財務工具的 資產淨值	按公平值透過 損益表列帳的 淨財務資產	佔淨資產 百分比 %	相關證券的 合理可能升跌 +/-	資產淨值的 估計可能變動 +/-
	HKD			HKD
	港元			港元

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2022 於二零二二年三月卅一日	NAV of the financial instrument 財務工具的資產淨值	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% 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 資產淨值的估計可能變動 +/- USD 美元
BOCHK Global Equity Fund 中銀香港環球股票基金		USD 美元			
- Depositary receipts 預託證券 Switzerland 瑞士	N/A 不適用	389,845	0.25%		
- Listed equity securities 上市股本證券					
Austria 奧地利	N/A 不適用	181,014	0.12%		
Belgium 比利時	N/A 不適用	148,278	0.09%		
Canada 加拿大	N/A 不適用	4,389,490	2.80%		
Denmark 丹麥	N/A 不適用	1,091,272	0.70%		
Finland 芬蘭	N/A 不適用	188,008	0.12%		
France 法國	N/A 不適用	3,970,729	2.54%		
Germany 德國	N/A 不適用	2,830,560	1.82%		
Hong Kong 香港	N/A 不適用	1,121,327	0.71%		
Italy 意大利	N/A 不適用	797,350	0.53%		
Japan 日本	N/A 不適用	5,875,733	3.76%		
South Korea 南韓	N/A 不適用	676,706	0.43%		
Netherlands 荷蘭	N/A 不適用	1,440,854	0.93%		
Norway 挪威	N/A 不適用	122,710	0.08%		
Portugal 葡萄牙	N/A 不適用	63,501	0.04%		
Spain 西班牙	N/A 不適用	881,382	0.57%		
Sweden 瑞典	N/A 不適用	1,103,870	0.70%		
Switzerland 瑞士	N/A 不適用	4,495,915	2.89%		
United Kingdom 英國	N/A 不適用	5,993,193	3.84%		
United States 美國	N/A 不適用	91,662,293	58.75%		
		127,034,185	81.42%		
- Collective investment schemes 集體投資計劃					
Hong Kong 香港	N/A 不適用	12,645,394	8.12%		
United States 美國	N/A 不適用	14,582,150	9.36%		
		27,227,544	17.48%		
- Warrant 認股權證					
Switzerland 瑞士	N/A 不適用	-	-		
		154,651,574	99.15%	13.19%	20,402,000

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2022 於二零二二年三月卅一日	NAV of the financial instrument 財務工具的資產淨值	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% 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 資產淨值的估計可能變動 +/-
BOCHK China Equity Fund 中銀香港中國股票基金		HKD 港元			HKD 港元
- Depository receipts 預託證券					
United States 美國	N/A 不適用	39,330,073	1.09%		
- Listed equity securities 上市股本證券					
Hong Kong 香港	N/A 不適用	2,991,018,033	82.56%		
China 中國	N/A 不適用	188,976,855	5.24%		
		3,179,994,888	87.79%		
- Collective investment schemes 集體投資計劃					
Hong Kong 香港	N/A 不適用	366,101,160	10.10%		
		3,585,426,121	98.99%	19.26%	690,621,000

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

中銀香港投資基金

財務報表附註(續)

8 財務風險管理(續)

(b) 市場風險(續)

(i) 價格風險(續)

As at 31st March 2022 於二零二二年三月卅一日	NAV of the financial instrument 財務工具的資產淨值	Net financial assets at fair value through profit or loss 按公平價值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比 %	Reasonable possible shift in underlying securities 合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/- USD 美元
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金		USD 美元			
- Depositary receipts 預託證券					
Australia 澳洲	N/A 不適用	155,736	0.12%		
Thailand 泰國	N/A 不適用	2,217,920	1.66%		
United States 美國	N/A 不適用	2,943,865	2.21%		
		5,317,521	3.99%		
- Listed equity securities 上市股本證券					
Australia 澳洲	N/A 不適用	21,625,222	16.18%		
Hong Kong 香港	N/A 不適用	36,767,622	27.53%		
India 印度	N/A 不適用	16,268,179	12.18%		
Indonesia 印尼	N/A 不適用	2,045,654	1.53%		
Malaysia 馬來西亞	N/A 不適用	1,779,941	1.33%		
New Zealand 紐西蘭	N/A 不適用	330,304	0.24%		
Philippines 菲律賓	N/A 不適用	861,089	0.65%		
Singapore 新加坡	N/A 不適用	3,773,114	2.84%		
South Korea 南韓	N/A 不適用	15,555,747	11.65%		
Taiwan 台灣	N/A 不適用	20,219,424	15.16%		
		119,226,296	89.29%		
- Collective investment schemes 集體投資計劃					
Australia 澳洲	N/A 不適用	646,993	0.48%		
Hong Kong 香港	N/A 不適用	6,159,155	4.62%		
Singapore 新加坡	N/A 不適用	202,829	0.16%		
		7,008,977	5.26%		
		131,552,794	98.54%	14.99%	19,724,000

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

財務報表附註(續)

8 財務風險管理(續)

(b) 市場風險(續)

(i) 價格風險(續)

	NAV of the financial instrument	Net financial assets at fair value through profit or loss	% of net assets	Reasonable possible shift in underlying securities	Estimated possible change in net asset value
As at 31st March 2022					
於二零二二年三月卅一日	財務工具的 資產淨值	按公平值透過 損益表列帳的 淨財務資產	佔淨資產 百分比 %	相關證券的 合理可能升跌 +/-	資產淨值的 估計可能變動 +/-
		USD			USD
		美元			美元
BOCHK Aggressive Growth Fund					
中銀香港進取增長基金					
- Collective investment schemes					
集體投資計劃					
Hong Kong 香港	N/A 不適用	<u>73,494,283</u>	<u>93.51%</u>		
BOCHK Balanced Growth Fund					
中銀香港均衡增長基金					
- Collective investment schemes					
集體投資計劃					
Hong Kong 香港	2,234,396,493	<u>64,527,596</u>	<u>94.49%</u>		
BOCHK Conservative Growth Fund					
中銀香港保守增長基金					
- Collective investment schemes					
集體投資計劃					
Hong Kong 香港	2,234,396,493	<u>30,826,734</u>	<u>95.12%</u>		

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2022 於二零二二年三月卅一日	NAV of the financial instrument 財務工具的資產淨值	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% 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 資產淨值的估計可能變動 +/-
BOCHK China Income Fund 中銀香港中國收入基金		HKD 港元			HKD 港元
- Depository receipts 預託證券 United States 美國	N/A 不適用	-----	-----		
- Listed equity securities 上市股本證券 China 中國	N/A 不適用	1,060,331	0.77%		
Hong Kong 香港	N/A 不適用	<u>94,231,794</u>	<u>68.51%</u>		
		<u>95,292,126</u>	<u>69.28%</u>		
- Collective investment schemes 集體投資計劃 Hong Kong 香港	N/A 不適用	<u>1,222,100</u>	<u>0.89%</u>		
		<u>96,514,226</u>	<u>70.18%</u>	19.26%	18,589,000
BOCHK Hong Kong Income Fund 中銀香港香港收入基金					
- Listed equity securities 上市股本證券 Hong Kong 香港	N/A 不適用	48,483,053	73.23%		
- Collective investment schemes 集體投資計劃 Hong Kong 香港	N/A 不適用	<u>1,340,000</u>	<u>2.02%</u>		
		<u>49,823,053</u>	<u>75.25%</u>	16.66%	8,301,000

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2022 於二零二二年三月卅一日	NAV of the financial instrument 財務工具的資產淨值	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% 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 資產淨值的估計可能變動 +/- HKD 港元
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金		HKD 港元			HKD 港元
- Depositary receipts 預託證券 United States 美國	N/A 不適用	3,100,968	0.37%		
- Equity-linked notes 股票掛鈎票據 China 中國	N/A 不適用	6,356,356	0.76%		
- Listed equity securities 上市股本證券 China 中國	N/A 不適用	473,116,601	56.58%		
Hong Kong 香港	N/A 不適用	312,323,410	37.36%		
		785,440,011	93.93%		
- Collective investment schemes 集體投資計劃 Hong Kong 香港	N/A 不適用	8,166,736	0.98%		
		803,064,071	96.05%	19.26%	154,685,000

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2022 於二零二二年三月卅一日	NAV of the financial instrument 財務工具的資產淨值	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% 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 資產淨值的估計可能變動 +/-
BOCHK Japan Equity Fund 中銀香港日本股票基金		USD 美元			USD 美元
- Listed equity securities 上市股本證券 Japan 日本	N/A 不適用	42,627,366	97.20%		
- Collective investment schemes 集體投資計劃 Hong Kong 香港	N/A 不適用	670,606	1.53%		
		<u>43,297,972</u>	<u>98.73%</u>	13.13%	5,684,000
BOCHK Australia Income Fund 中銀香港澳洲收入基金		AUD 澳元			AUD 澳元
- Depositary receipts 預託證券 Australia 澳洲	N/A 不適用	62,930	0.58%		
- Listed equity securities 上市股本證券 Australia 澳洲	N/A 不適用	5,186,702	47.51%		
- Collective investment schemes 集體投資計劃 Australia 澳洲	N/A 不適用	264,442	2.42%		
		<u>5,514,074</u>	<u>50.51%</u>	13.42%	740,000

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

中銀香港投資基金

財務報表附註(續)

8 財務風險管理(續)

(b) 市場風險(續)

(i) 價格風險(續)

As at 31st March 2022 於二零二二年三月卅一日	NAV of the financial instrument 財務工具的 資產淨值	Net financial assets at fair value through profit or loss 按公平價值透過 損益表列帳的 淨財務資產	% 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 資產淨值的 估計可能變動 +/- USD 美元
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金		USD 美元			
- Depository receipts 預託證券					
Australia 澳洲	N/A 不適用	17,500	0.21%		
Thailand 泰國	N/A 不適用	140,142	1.68%		
United States 美國	N/A 不適用	8,385	0.10%		
		166,027	1.99%		
- Listed equity securities 上市股本證券					
Australia 澳洲	N/A 不適用	1,339,576	16.06%		
Hong Kong 香港	N/A 不適用	2,446,611	29.32%		
India 印度	N/A 不適用	1,007,503	12.06%		
Indonesia 印尼	N/A 不適用	125,593	1.50%		
Malaysia 馬來西亞	N/A 不適用	104,506	1.25%		
New Zealand 紐西蘭	N/A 不適用	27,269	0.33%		
Philippines 菲律賓	N/A 不適用	56,419	0.68%		
Singapore 新加坡	N/A 不適用	137,276	1.64%		
South Korea 南韓	N/A 不適用	1,013,730	12.13%		
Taiwan 台灣	N/A 不適用	1,285,659	15.39%		
		7,544,142	90.36%		
- Collective investment schemes 集體投資計劃					
Australia 澳洲	N/A 不適用	47,052	0.56%		
Hong Kong 香港	N/A 不適用	411,012	4.92%		
Singapore 新加坡	N/A 不適用	98,262	1.17%		
		556,326	6.65%		
		8,266,495	99.00%	14.99%	1,239,369

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2022

於二零二二年三月卅一日

BOCHK Asia Pacific Property Fund

中銀香港亞太房地產基金

- Listed equity securities 上市股本證券

Australia 澳洲

Hong Kong 香港

Japan 日本

Singapore 新加坡

Philippines 菲律賓

NAV of the
financial
instrument

財務工具的
資產淨值

Net financial
assets at fair
value through
profit or loss

按公平值透過
損益表列帳的
淨財務資產

% 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
資產淨值的
估計可能變動
+/-

USD

美元

USD

美元

1,113,920 76.94%

- Collective investment schemes

集體投資計劃

Australia 澳洲

Hong Kong 香港

Japan 日本

Singapore 新加坡

N/A 不適用

N/A 不適用

N/A 不適用

N/A 不適用

107,486 7.43%

59,887 4.14%

60,531 4.18%

54,467 3.76%

282,371 19.51%

1,396,291 96.45%

14.99%

209,341

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2022 於二零二二年三月卅一日	NAV of the financial instrument 財務工具的資產淨值	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% 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 資產淨值的估計可能變動 +/-
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金		HKD 港元			HKD 港元
- Depository receipts 預託證券 United States 美國	N/A 不適用	27,639,399	1.10%		
- Listed equity securities 上市股本證券 China 中國	N/A 不適用	261,370,467	10.42%		
Hong Kong 香港	N/A 不適用	2,172,959,789	86.64%		
		2,434,330,256	98.16%		
- Collective investment schemes 集體投資計劃 Hong Kong 香港	N/A 不適用	7,100,037	0.28%		
		2,469,069,692	98.45%	19.26%	475,589,388

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

NAV of the financial instrument	Net financial assets at fair value through profit or loss	% of net assets	Reasonable possible shift in underlying securities	Estimated possible change in net asset value
財務工具的資產淨值	按公平值透過損益表列帳的淨財務資產	佔淨資產百分比%	相關證券的合理可能升跌	資產淨值的估計可能變動
			+/ -	+/ -
As at 31st March 2021				
於二零二一年三月卅一日				
BOCHK Hong Kong Equity Fund	HKD			HKD
中銀香港香港股票基金	港元			港元
- Listed equity securities 上市股本證券				
Hong Kong 香港	N/A 不適用	1,795,113,286	97.73%	
- Collective investment schemes				
集體投資計劃				
Hong Kong 香港	N/A 不適用	23,640,120	1.29%	
		<u>1,818,753,406</u>	<u>99.02%</u>	18% 328,424,000
BOCHK Hong Kong Dollar Income Fund				
中銀香港港元收入基金				
- Collective investment schemes				
集體投資計劃				
Hong Kong 香港	N/A 不適用	<u>772,194,683</u>	<u>5.82%</u>	6% 43,240,000

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2021 於二零二一年三月卅一日	NAV of the financial instrument 財務工具的 資產淨值	Net financial assets at fair value through profit or loss 按公平值透過 損益表列帳的 淨財務資產	% 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 資產淨值的 估計可能變動 +/-
BOCHK Global Equity Fund 中銀香港環球股票基金		USD 美元			USD 美元
- Depositary receipts 預託證券					
Switzerland 瑞士	N/A 不適用	295,016	0.21%		
- Listed equity securities 上市股本證券					
Belgium 比利時	N/A 不適用	256,606	0.18%		
Canada 加拿大	N/A 不適用	36,052	0.03%		
Denmark 丹麥	N/A 不適用	449,605	0.32%		
Finland 芬蘭	N/A 不適用	328,361	0.23%		
France 法國	N/A 不適用	4,111,495	2.92%		
Germany 德國	N/A 不適用	4,107,880	2.92%		
Hong Kong 香港	N/A 不適用	1,622,214	1.15%		
Italy 意大利	N/A 不適用	835,123	0.60%		
Japan 日本	N/A 不適用	5,439,384	3.86%		
Netherlands 荷蘭	N/A 不適用	1,726,572	1.22%		
South Korea 南韓	N/A 不適用	808,892	0.57%		
Spain 西班牙	N/A 不適用	1,194,485	0.84%		
Sweden 瑞典	N/A 不適用	1,402,605	0.98%		
Switzerland 瑞士	N/A 不適用	2,913,551	2.05%		
United Kingdom 英國	N/A 不適用	5,221,535	3.70%		
United States 美國	N/A 不適用	85,887,619	60.75%		
		116,341,979	82.32%		
- Collective investment schemes					
集體投資計劃					
Hong Kong 香港	N/A 不適用	12,694,233	8.97%		
United States 美國	N/A 不適用	10,458,255	7.40%		
		23,152,488	16.37%		
- Warrant 認股權證					
Switzerland 瑞士	N/A 不適用	2,639	0.00%		
		139,792,122	98.90%	14%	19,635,000

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2021 於二零二一年三月卅一日	NAV of the financial instrument 財務工具的 資產淨值	Net financial assets at fair value through profit or loss 按公平值透過 損益表列帳的 淨財務資產	% 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 資產淨值的 估計可能變動 +/- HKD 港元
BOCHK China Equity Fund 中銀香港中國股票基金		HKD 港元			
- Depository receipts 預託證券					
United States 美國	N/A 不適用	444,815,434	9.17%		
- Listed equity securities 上市股本證券					
Hong Kong 香港	N/A 不適用	3,786,647,380	78.23%		
China 中國	N/A 不適用	166,619,027	3.44%		
		3,953,266,407	81.67%		
- Collective investment schemes 集體投資計劃					
Hong Kong 香港	N/A 不適用	431,151,978	8.91%		
		4,829,233,819	99.75%	21%	990,770,000

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2021

於二零二一年三月卅一日

BOCHK Asia Pacific Equity Fund

中銀香港亞太股票基金

- Depository receipts 預託證券

Australia 澳洲

N/A 不適用

318,856

0.20%

Thailand 泰國

N/A 不適用

2,762,837

1.77%

United States 美國

N/A 不適用

15,511,080

9.95%

18,592,773 11.92%

- Listed equity securities 上市股本證券

Australia 澳洲

N/A 不適用

20,234,894

12.98%

Hong Kong 香港

N/A 不適用

43,989,895

28.15%

India 印度

N/A 不適用

14,332,679

9.20%

Indonesia 印尼

N/A 不適用

1,654,264

1.05%

Malaysia 馬來西亞

N/A 不適用

2,006,223

1.27%

New Zealand 紐西蘭

N/A 不適用

561,365

0.36%

Philippines 菲律賓

N/A 不適用

814,478

0.53%

Singapore 新加坡

N/A 不適用

3,373,146

2.16%

South Korea 南韓

N/A 不適用

19,976,493

12.77%

Taiwan 台灣

N/A 不適用

20,877,931

13.36%

127,821,368 81.83%

- Collective investment schemes

集體投資計劃

Australia 澳洲

N/A 不適用

770,146

0.48%

Hong Kong 香港

N/A 不適用

7,305,494

4.68%

Singapore 新加坡

N/A 不適用

298,964

0.19%

8,374,604 5.35%

154,788,745 99.10%

17% 25,829,000

NAV of the financial instrument 財務工具的資產淨值	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% 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 資產淨值的估計可能變動 +/-
	USD 美元			USD 美元

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2021 於二零二一年三月卅一日	NAV of the financial instrument 財務工具的 資產淨值	Net financial assets at fair value through profit or loss 按公平值透過 損益表列帳的 淨財務資產	% 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 資產淨值的 估計可能變動 +/- USD 美元
BOCHK Aggressive Growth Fund 中銀香港進取增長基金		USD 美元			
- Collective investment schemes 集體投資計劃					
Hong Kong 香港	N/A 不適用	<u>77,483,011</u>	<u>97.87%</u>	13%	10,400,000
BOCHK Balanced Growth Fund 中銀香港均衡增長基金					
- Collective investment schemes 集體投資計劃					
Hong Kong 香港	2,163,902,047	<u>68,816,712</u>	<u>96.96%</u>	9%	6,189,000
BOCHK Conservative Growth Fund 中銀香港保守增長基金					
- Collective investment schemes 集體投資計劃					
Hong Kong 香港	2,163,902,047	<u>30,792,673</u>	<u>96.60%</u>	5%	1,554,000

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2021 於二零二一年三月卅一日	NAV of the financial instrument 財務工具的資產淨值	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% 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 資產淨值的估計可能變動 +/- HKD 港元
BOCHK China Income Fund 中銀香港中國收入基金		HKD 港元			HKD 港元
- Depository receipts 預託證券 United States 美國	N/A 不適用	2,644,052	1.68%		
- Listed equity securities 上市股本證券 China 中國	N/A 不適用	1,190,245	0.76%		
Hong Kong 香港	N/A 不適用	119,494,823	75.93%		
		120,685,068	76.69%		
- Collective investment schemes 集體投資計劃 Hong Kong 香港	N/A 不適用	372,500	0.24%		
		123,701,620	78.61%	21%	25,379,000
BOCHK Hong Kong Income Fund 中銀香港香港收入基金					
- Listed equity securities 上市股本證券 Hong Kong 香港	N/A 不適用	65,185,519	87.13%		
- Collective investment schemes 集體投資計劃 Hong Kong 香港	N/A 不適用	1,416,000	1.89%		
		66,601,519	89.02%	18%	12,027,000

財務報表附註(續)

8 財務風險管理(續)

(b) 市場風險(續)

(i) 價格風險(續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2021 於二零二一年三月卅一日	NAV of the financial instrument 財務工具的資產淨值	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% 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 資產淨值的估計可能變動 +/-
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金		HKD 港元			HKD 港元
- Depository receipts 預託證券 United States 美國	N/A 不適用	93,616,541	8.59%		
- Equity-linked notes 股票掛鈎票據 China 中國	N/A 不適用	30,767,347	2.82		
- Listed equity securities 上市股本證券					
China 中國	N/A 不適用	535,310,494	49.13%		
Hong Kong 香港	N/A 不適用	371,502,503	34.10%		
		906,812,997	83.23%		
- Collective investment schemes 集體投資計劃					
Hong Kong 香港	N/A 不適用	8,815,041	0.81%		
		1,040,011,926	95.45%	21%	213,370,000

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2021 於二零二一年三月卅一日	NAV of the financial instrument 財務工具的資產淨值	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% 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 資產淨值的估計可能變動 +/-
BOCHK Japan Equity Fund 中銀香港日本股票基金		USD 美元			USD 美元
- Listed equity securities 上市股本證券 Japan 日本	N/A 不適用	45,682,649	96.38%		
- Collective investment schemes 集體投資計劃 Hong Kong 香港	N/A 不適用	788,165	1.66%		
		46,470,814	98.04%	13%	6,228,000
BOCHK Australia Income Fund 中銀香港澳洲收入基金		AUD 澳元			AUD 澳元
- Depositary receipts 預託證券 Australia 澳洲	N/A 不適用	77,688	0.74%		
- Listed equity securities 上市股本證券 Australia 澳洲	N/A 不適用	4,959,622	47.09%		
- Collective investment schemes 集體投資計劃 Australia 澳洲	N/A 不適用	175,323	1.67%		
		5,212,633	49.50%	14%	711,000

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2021 於二零二一年三月三十一日	NAV of the financial instrument 財務工具的 資產淨值	Net financial assets at fair value through profit or loss 按公平值透過 損益表列帳的 淨財務資產	% 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 資產淨值的 估計可能變動 +/- USD 美元
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金		USD 美元			
- Depository receipts 預託證券					
Australia 澳洲	N/A 不適用	37,020	0.39%		
Thailand 泰國	N/A 不適用	165,241	1.76%		
United States 美國	N/A 不適用	586,600	6.20%		
		788,861	8.35%		
- Listed equity securities 上市股本證券					
Australia 澳洲	N/A 不適用	1,160,105	12.31%		
Hong Kong 香港	N/A 不適用	3,053,010	32.35%		
India 印度	N/A 不適用	856,235	9.07%		
Indonesia 印尼	N/A 不適用	97,189	1.04%		
Malaysia 馬來西亞	N/A 不適用	111,356	1.18%		
New Zealand 紐西蘭	N/A 不適用	32,298	0.34%		
Philippines 菲律賓	N/A 不適用	50,856	0.54%		
Singapore 新加坡	N/A 不適用	69,977	0.74%		
South Korea 南韓	N/A 不適用	1,204,823	12.73%		
Taiwan 台灣	N/A 不適用	1,253,459	13.27%		
		7,889,308	83.57%		
- Collective investment schemes 集體投資計劃					
Australia 澳洲	N/A 不適用	75,698	0.80%		
Hong Kong 香港	N/A 不適用	470,156	4.97%		
Singapore 新加坡	N/A 不適用	125,658	1.33%		
		671,512	7.10%		
		9,349,681	99.02%	17%	1,560,000

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2021

於二零二一年三月卅一日

BOCHK Asia Pacific Property Fund

中銀香港亞太房地產基金

- Listed equity securities 上市股本證券

	NAV of the financial instrument 財務工具的 資產淨值	Net financial assets at fair value through profit or loss 按公平值透過 損益表列帳的 淨財務資產	% 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 資產淨值的 估計可能變動 +/-
Australia 澳洲	N/A 不適用	129,397	8.12%		
Hong Kong 香港	N/A 不適用	775,735	48.62%		
Japan 日本	N/A 不適用	311,966	19.56%		
Singapore 新加坡	N/A 不適用	68,315	4.28%		
Philippines 菲律賓	N/A 不適用	17,693	1.11%		
		1,303,106	81.69%		

- Collective investment schemes

集體投資計劃					
Australia 澳洲	N/A 不適用	103,781	6.51%		
Hong Kong 香港	N/A 不適用	63,747	4.00%		
Japan 日本	N/A 不適用	64,896	4.07%		
Singapore 新加坡	N/A 不適用	49,966	3.14%		
		282,390	17.72%		
		1,585,496	99.41%	17%	265,000

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

As at 31st March 2021 於二零二一年三月卅一日	NAV of the financial instrument 財務工具的資產淨值	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% 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 資產淨值的估計可能變動 +/- HKD 港元
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金		HKD 港元			HKD 港元
- Depository receipts 預託證券					
United States 美國	N/A 不適用	81,625,758	3.02%		
- Listed equity securities 上市股本證券					
China 中國	N/A 不適用	216,682,451	8.03%		
Hong Kong 香港	N/A 不適用	2,295,851,559	85.00%		
United States 美國	N/A 不適用	18,523,485	0.69%		
		2,531,057,495	93.72%		
- Collective investment schemes 集體投資計劃					
Hong Kong 香港	N/A 不適用	10,146,425	0.38%		
		2,622,829,678	97.12%	21%	538,102,000

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(i) 價格風險 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK China Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund and BOCHK China Consumption Growth Fund's maximum exposure to loss from its interests in Investee Fund is equal to the total fair value of its investments in Investee Fund and related net gains as disclosed in Note 2(m).

Once BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK China Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund and BOCHK China Consumption Growth Fund have disposed of their units in an Investee Fund, the Sub-Funds cease to be exposed to any risk from that Investee Fund.

BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK China Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund and BOCHK China Consumption Growth Fund's investment strategy entails trading in other funds on a regular basis.

Total purchases in Investee Fund during the years ended 31st March 2022 and 2021 were shown in the table below.

財務報表附註(續)

8 財務風險管理(續)

(b) 市場風險(續)

(i) 價格風險(續)

中銀香港港元收入基金、中銀香港環球股票基金、中銀香港中國股票基金、中銀香港進取增長基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港中國金龍基金、中銀香港日本股票基金及中銀香港中國豐盛消費基金於其在被投資基金承擔的最大損失風險相等於其於被投資基金投資的公平值總額及於附註2(m)披露的相關淨收益。

當中銀香港港元收入基金、中銀香港環球股票基金、中銀香港中國股票基金、中銀香港進取增長基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港中國金龍基金、中銀香港日本股票基金及中銀香港中國豐盛消費基金出售其於被投資基金的基金單位後，該等分支基金不再承擔被投資基金的任何風險。

中銀香港港元收入基金、中銀香港環球股票基金、中銀香港中國股票基金、中銀香港進取增長基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港中國金龍基金、中銀香港日本股票基金及中銀香港中國豐盛消費基金的投資策略包括定期買賣其他基金。

於截至二零二二年及二零二一年三月卅一日止年度，買入被投資基金的總額載於下表。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

Total purchases in Investee Fund

買入被投資基金的總額

BOCHK Hong Kong Dollar Income Fund

中銀香港港元收入基金

BOCHK Global Equity Fund

中銀香港環球股票基金

BOCHK China Equity Fund

中銀香港中國股票基金

BOCHK Aggressive Growth Fund

中銀香港進取增長基金

BOCHK Balanced Growth Fund

中銀香港均衡增長基金

BOCHK China Golden Dragon Fund

中銀香港中國金龍基金

BOCHK Conservative Growth Fund

中銀香港保守增長基金

BOCHK China Consumption Growth Fund

中銀香港中國豐盛消費基金

財務報表附註(續)

8 財務風險管理(續)

(b) 市場風險(續)

(i) 價格風險(續)

2022

二零二二年

2021

二零二一年

HKD 港元 15,509,438 HKD 港元 16,610,305

USD 美元 1,699,633 USD 美元 993,531

HKD 港元 15,521,852 HKD 港元 662,736

USD 美元 6,828,102 USD 美元 3,864,417

USD 美元 5,124,368 USD 美元 4,418,660

HKD 港元 145,259 HKD 港元 161,914

USD 美元 3,830,738 USD 美元 4,276,825

- HKD 港元 5,400,000

As at 31st March 2022 and 2021, there were no capital commitment obligations and no amounts due to Investee Fund for unsettled purchases.

於二零二二年及二零二一年三月卅一日，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。

During the years ended 31st March 2022 and 2021, the total net gains/(losses) of investments in Investee Fund for BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK China Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund and BOCHK China Consumption Growth Fund were included in the "Net gain/(losses) on financial assets and liabilities at fair value through profit or loss" on the respective Sub-Funds' statements of profit or loss and other comprehensive income as disclosed in Note 2(m).

於截至二零二二年及二零二一年三月卅一日止年度，中銀香港港元收入基金、中銀香港環球股票基金、中銀香港中國股票基金、中銀香港進取增長基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港中國金龍基金、中銀香港日本股票基金及中銀香港中國豐盛消費基金投資被投資基金的淨收益／(虧損)總額載於附註2(m)披露的相關分支基金的損益及其他全面收益表內的「按公平值透過損益表列帳的財務資產及負債的淨收益／(虧損)」。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(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 that expose the Sub-Funds to cash flow interest rate risk.

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 condition, 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 on the portfolio.

BOCHK Hong Kong Dollar Income Fund, BOCHK HK Dollar Money Market Fund, BOCHK US Dollar Money Market Fund, BOCHK Global Bond Fund, BOCHK China Income Fund, BOCHK Hong Kong Income Fund, BOCHK Australia Income Fund, BOCHK Sterling Income Fund and BOCHK RMB Fixed Income Fund invest in debt securities and short-term deposits whose value is driven significantly by changes in interest rates.

財務報表附註(續)

8 財務風險管理(續)

(b) 市場風險(續)

(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水平波動對計息資產及負債及其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。分支基金亦持有浮息債務證券、現金及現金等值，令分支基金承受現金流量利率風險。

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息。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。

中銀香港港元收入基金、中銀香港港元貨幣市場基金、中銀香港美元貨幣市場基金、中銀香港環球債券基金、中銀香港中國收入基金、中銀香港香港收入基金、中銀香港澳洲收入基金、中銀香港英鎊收入基金及中銀香港人民幣定息基金投資於價值極易受到利率變動影響的債務證券及短期存款。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

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

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.

As at 31st March 2022 於二零二二年三月卅一日

BOCHK Hong Kong Dollar Income Fund

中銀香港港元收入基金

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	2,446,844,820
- 1 to 3 years 1年至3年	3,979,273,187
- 3 to 5 years 3年至5年	969,266,153
- Over 5 years 超過5年	<u>2,016,848,739</u>

9,412,232,898

Floating rate debt securities 浮息債務證券

1,001,437,752

Short-term deposits 短期存款

78,328,293

10,491,998,943

財務報表附註(續)

8 財務風險管理(續)

(b) 市場風險(續)

(ii) 現金流量及公平值利率風險(續)

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。

BOCHK Investment Funds**中銀香港投資基金****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) Market risk (continued)****(b) 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)

As at 31st March 2022 (continued) 於二零二二年三月卅一日 (續)

BOCHK HK Dollar Money Market Fund**HKD**

中銀香港港元貨幣市場基金

港元

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 82,211,735

Floating rate debt securities 浮息債務證券 110,012,907

192,224,642

Short-term deposits, with remaining maturity dates as follows:

短期存款，到期日如下：

– Less than 1 month 少於1個月 801,879,660

– 1 to 3 months 1至3個月 884,391,177

– 3 to 6 months 3至6個月 100,481,832

1,786,752,669

BOCHK US Dollar Money Market Fund**USD**

中銀香港美元貨幣市場基金

美元

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 16,715,242

Short-term deposits, with remaining maturity dates as follows:

短期存款，到期日如下：

– Less than 1 month 少於1個月 34,108,860

– 1 to 3 months 1至3個月 25,856,730

– 3 to 6 months 3至6個月 –

59,965,590

BOCHK Investment Funds**中銀香港投資基金****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) Market risk (continued)****(b) 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)*

As at 31st March 2022 (continued) 於二零二二年三月卅一日 (續)

BOCHK Global Bond Fund**USD**

中銀香港環球債券基金

美元

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	2,882,737
- 1 to 3 years 1年至3年	26,847,764
- 3 to 5 years 3年至5年	46,036,691
- Over 5 years 超過5年	121,372,869

197,140,060

Floating rate debt securities 浮息債務證券

942,070

198,082,130

BOCHK China Income Fund**HKD**

中銀香港中國收入基金

港元

Fixed rate debt securities, with remaining maturity dates as follows:

定息債務證券，到期日如下：

- 1 to 3 years 1年至3年	14,773,027
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14,773,027

Floating rate debt securities 浮息債務證券

- 1 to 3 years 1年至3年	7,010,500
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21,783,527

BOCHK Investment Funds**中銀香港投資基金****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) Market risk (continued)****(b) 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)

As at 31st March 2022 (continued) 於二零二二年三月卅一日 (續)

BOCHK Hong Kong Income Fund**HKD**

中銀香港香港收入基金

港元

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	2,509,000
- 1 to 3 years 1年至3年	4,596,092

7,105,092

Floating rate debt securities 浮息債務證券

2,503,750

9,608,842

BOCHK Australia Income Fund**AUD**

中銀香港澳洲收入基金

澳元

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	1,007,310
- 1 to 3 years 1年至3年	1,892,073
- 3 to 5 years 3年至5年	297,722
- Over 5 years 超過5年	1,194,483

4,391,588

Floating rate debt securities 浮息債務證券

502,745

4,894,333

BOCHK Investment Funds

中銀香港投資基金

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) Market risk (continued)

(b) 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)

As at 31st March 2022 (continued) 於二零二二年三月卅一日 (續)

BOCHK Sterling Income Fund

GBP

中銀香港英鎊收入基金

英鎊

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

446,458

– 1 to 3 years 1年至3年

737,165

1,183,623

Floating rate debt securities 浮息債務證券

199,570

1,383,193

BOCHK RMB Fixed Income Fund

RMB

中銀香港人民幣定息基金

人民幣

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

7,026,259

– 1 to 3 years 1年至3年

35,318,165

– 3 to 5 years 3年至5年

6,933,849

49,278,273

BOCHK Investment Funds**中銀香港投資基金****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) Market risk (continued)****(b) 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)*

As at 31st March 2021 於二零二一年三月卅一日

BOCHK Hong Kong Dollar Income Fund**HKD**

中銀香港港元收入基金

港元

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	3,887,221,327
- 1 to 3 years 1年至3年	2,906,517,088
- 3 to 5 years 3年至5年	2,311,237,776
- Over 5 years 超過5年	<u>2,479,930,957</u>

11,584,907,148

Floating rate debt securities 浮息債務證券

674,315,080

Short-term deposits 短期存款

—

12,259,222,228**BOCHK HK Dollar Money Market Fund****HKD**

中銀香港港元貨幣市場基金

港元

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	<u>177,339,018</u>
	<u>177,339,018</u>

Short-term deposits, with remaining maturity dates as follows:

短期存款，到期日如下：

- Less than 1 month 少於1個月	1,108,444,069
- 1 to 3 months 1至3個月	580,947,688
- 3 to 6 months 3至6個月	<u>30,000,000</u>

1,719,391,757

BOCHK Investment Funds

中銀香港投資基金

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) Market risk (continued)

(b) 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)

As at 31st March 2021 (continued) 於二零二一年三月卅一日(續)

BOCHK US Dollar Money Market Fund

USD

中銀香港美元貨幣市場基金

美元

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 6,373,897

Floating rate debt securities 浮息債務證券 10,507,465

16,881,362

Short-term deposits, with remaining maturity dates as follows:

短期存款，到期日如下：

– Less than 1 month 少於1個月 27,761,388

– 1 to 3 months 1年至3個月 40,527,816

– 3 to 6 months 3至6個月 –

68,289,204

BOCHK Global Bond Fund

USD

中銀香港環球債券基金

美元

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 2,882,737

– 1 to 3 years 1年至3年 26,847,764

– 3 to 5 years 3年至5年 46,036,690

– Over 5 years 超過5年 121,372,869

197,140,060

Floating rate debt securities 浮息債務證券 942,070

198,082,130

BOCHK Investment Funds

中銀香港投資基金

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) Market risk (continued)

(b) 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)

As at 31st March 2021 (continued) 於二零二一年三月卅一日(續)

BOCHK China Income Fund

HKD

中銀香港中國收入基金

港元

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	5,212,584
- 1 to 3 years 1年至3年	3,227,454
- 3 to 5 years 3年至5年	3,264,865

11,704,903

Floating rate debt securities 浮息債務證券

3,112,205

14,817,108

BOCHK Hong Kong Income Fund

HKD

中銀香港香港收入基金

港元

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	1,002,019
- 1 to 3 years 1年至3年	2,543,750
- 3 to 5 years 3年至5年	-

3,545,769

Floating rate debt securities 浮息債務證券

3,112,206

6,657,975

BOCHK Investment Funds**中銀香港投資基金****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) Market risk (continued)****(b) 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)*

As at 31st March 2021 (continued) 於二零二一年三月卅一日 (續)

BOCHK Australia Income Fund**AUD**

中銀香港澳洲收入基金

澳元

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	409,204
- 1 to 3 years 1年至3年	2,585,655
- 3 to 5 years 3年至5年	313,956
- Over 5 years 超過5年	1,268,855

4,577,670

Floating rate debt securities 浮息債務證券

504,995

5,082,665

BOCHK Sterling Income Fund**GBP**

中銀香港英鎊收入基金

英鎊

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	538,189
- 1 to 3 years 1年至3年	754,406

1,292,595

Floating rate debt securities 浮息債務證券

150,234

1,442,829

BOCHK Investment Funds

中銀香港投資基金

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) Market risk (continued)

(b) 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)

As at 31st March 2021 (continued) 於二零二一年三月卅一日(續)

BOCHK RMB Fixed Income Fund

中銀香港人民幣定息基金

RMB

人民幣

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	15,051,068
- 1 to 3 years 1年至3年	31,445,671
- 3 to 5 years 3年至5年	1,969,376

48,466,115

Short-term deposits, with remaining maturity dates as follows:

短期存款，到期日如下：

- Less than 1 month 少於1個月	1,003,114
---------------------------	-----------

As at 31st March 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:

於二零二二年及二零二一年三月卅一日，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：

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

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

	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 '000 +/-	Impact on the net asset value 對資產淨值的影響 2021 二零二一年 '000 +/-
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	100 bp 100基點	HKD206,573,517 港元206,573,517	HKD1,499,572,596 港元1,499,572,596
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	100 bp 100基點	HKD364,892 港元364,892	HKD57,272 港元57,272
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	100 bp 100基點	USD62,031 美元62,031	USD5,464 美元5,464
BOCHK Global Bond Fund 中銀香港環球債券基金	100 bp 100基點	USD14,936,168 美元14,936,168	USD5,654,447 美元5,654,447
BOCHK China Income Fund 中銀香港中國收入基金	100 bp 100基點	HKD304,949 港元304,949	HKD1,015 港元1,015
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	100 bp 100基點	HKD120,392 港元120,392	HKD144 港元144
BOCHK Australia Income Fund 中銀香港澳洲收入基金	100 bp 100基點	AUD78,180 澳元78,180	AUD172 澳元172
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	100 bp 100基點	GBP14,835 英鎊14,835	GBP164 英鎊164
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	100 bp 100基點	RMB718,087 人民幣718,087	RMB22,499 人民幣22,499

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 Manager's current view of interest rates volatility and other relevant factors.

財務報表附註(續)

8 財務風險管理(續)

(b) 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。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

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

BOCHK Hong Kong Equity Fund, BOCHK Global Equity Fund, BOCHK China Equity Fund, BOCHK Asia Pacific Equity Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund, BOCHK Asia Pacific Equity Income Fund, BOCHK Asia Pacific Property Fund and BOCHK China Consumption Growth Fund are not subject to fair value interest rate risk as they do not have any investments in debt securities. The cash and deposits held by these Sub-Funds have short-term maturity. The Manager considers that the movement in interest rates will have insignificant cash flow impact on the net asset value of these Sub-Funds as at 31st March 2022 and 2021 and therefore no sensitivity analysis is presented.

BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund and BOCHK Conservative Growth Fund are indirectly exposed to interest rate risk in respect of the investments in underlying collective investment schemes for their fixed income investment portfolios. However, the impact of interest rate risk had been taken into consideration through the market price changes in the underlying collective investment schemes.

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(ii) 現金流量及公平值利率風險 (續)

中銀香港香港股票基金、中銀香港環球股票基金、中銀香港中國股票基金、中銀香港亞太股票基金、中銀香港中國金龍基金、中銀香港日本股票基金、中銀香港亞太股票收入基金、中銀香港亞太房地產基金及中銀香港中國豐盛消費基金均沒有承受公平值利率風險，因並無投資任何債務證券。該等分支基金所持有的現金及存款均屬短期。基金經理認為利率變動不會對該等分支基金於二零二二年及二零二一年三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。

中銀香港進取增長基金、中銀香港均衡增長基金及中銀香港保守增長基金等基金，因其定息投資組合在相關集體投資計劃中的投資而間接受利率風險影響。然而，利率風險的影響已在相關集體投資計劃的市場價格變動中考慮在內。

**NOTES TO THE FINANCIAL STATEMENTS
(continued)**

8 Financial risk management (continued)

(b) Market risk (continued)

(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 currently 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 capital repatriation is required.

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

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(iii) 外匯風險

分支基金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。

下表摘錄分支基金面對外匯風險的貨幣資產及負債：

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(iii) Foreign exchange risk (continued)

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(iii) 外匯風險 (續)

BOCHK Global Equity Fund 中銀香港環球股票基金

As at 31st March 2022 於二零二二年三月卅一日

(Presented in USD) (以美元為單位)

Monetary assets 貨幣資產	AUD 澳元	CHF 瑞士法郎	DKK 丹麥克郎	EUR 歐元	GBP 英鎊	JPY 日圓	Others 其他	HKD 港元	USD 美元	Total 合計
Cash and bank deposits 現金及銀行存款	19,212	5,541	3,750	52,028	173,778	3,717	24,010	349,909	667,267	1,299,211
Quoted securities 掛牌證券	-	4,885,761	1,091,272	10,501,672	5,993,194	5,875,734	6,292,777	5,465,227	114,545,936	154,651,574
Other assets 其他資產	-	-	-	2,221	27,682	50,316	27,345	39,228	135,719	282,512
Total monetary assets 貨幣資產總額	19,212	4,891,302	1,095,022	10,555,366	6,194,654	5,924,735	6,344,132	5,854,364	115,290,346	156,169,134
Total monetary liabilities 貨幣負債總額	-	-	-	(555)	-	(5,032)	(6,687)	(6,883)	(233,013)	(251,626)
Net monetary assets 貨幣資產淨額	19,212	4,891,302	1,095,022	10,555,366	6,194,654	5,924,735	6,344,132	5,854,364	115,535,086	156,420,759
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Impact on net assets 對淨資產的影響	1,921	489,130	109,502	1,055,537	619,465	592,474				

BOCHK Investment Funds

中銀香港投資基金

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) Market risk (continued)

(b) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCHK Global Equity Fund (continued) 中銀香港環球股票基金 (續)

As at 31st March 2021 於二零二一年三月卅一日

(Presented in USD) (以美元為單位)

Monetary assets 貨幣資產	AUD 澳元	CHF 瑞士法郎	DKK 丹麥克郎	EUR 歐元	GBP 英鎊	JPY 日圓	Others 其他	HKD 港元	USD 美元	Total 合計
Cash and bank deposits 現金及銀行存款	9,613	10,915	2,805	10,766	359,926	3,714	57	311,706	1,199,762	1,909,264
Quoted securities 掛牌證券	-	3,211,206	449,606	12,560,523	5,221,537	5,439,383	2,247,549	5,552,292	105,110,026	139,792,122
Other assets 其他資產	-	-	-	3,764	31,993	57,707	9,501	33,783	112,297	249,045
Total monetary assets 貨幣資產總額	9,613	3,222,121	452,411	12,575,053	5,613,456	5,500,804	2,257,107	5,897,781	106,422,085	141,950,431
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	-	-	(1,669)	(597,124)	(598,793)
Net monetary assets 貨幣資產淨額	9,613	3,222,121	452,411	12,575,053	5,613,456	5,500,804	2,257,107	5,896,112	105,824,961	141,351,638
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	961	322,212	45,241	1,257,505	561,346	550,080	225,711			

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(iii) Foreign exchange risk (continued)

BOCHK Global Bond Fund 中銀香港環球債券基金

As at 31st March 2022 於二零二二年三月卅一日

(Presented in USD) (以美元為單位)

Monetary assets	AUD	CAD	CNY	EUR	GBP	JPY	NOK	Others	HKD	USD	Total
貨幣資產	澳元	加拿大元	人民幣	歐元	英鎊	日圓	挪威克朗	其他	港元	美元	合計
Cash and bank deposits											
現金及銀行存款	23,033	98,249	198,103	1,665	36,563	102,612	90,439	108,156	365,459	481,351	1,505,630
Quoted securities											
掛牌證券	7,550,513	3,517,366	6,854,382	56,535,729	9,976,945	33,185,721	10,265,925	6,995,690	1,033,464	62,166,396	198,082,130
Other asset 其他資產	107,679	11,956	109,115	368,548	66,875	28,654	93,582	42,287	8,108	1,123,463	1,960,266
Total monetary assets											
貨幣資產總額	7,681,225	3,627,571	7,161,600	56,905,942	10,080,383	33,316,987	10,449,946	7,146,133	1,407,031	63,771,210	201,548,026
Total monetary liabilities											
貨幣負債總額	-	-	-	-	-	-	-	-	(6,886)	(827,125)	(834,012)
Net monetary assets											
貨幣資產淨額	7,681,225	3,627,571	7,161,600	56,905,942	10,080,383	33,316,987	10,449,946	7,146,133	1,400,145	62,944,085	200,714,014
% change in currency											
貨幣變動百分比	10%	10%	10%	10%	10%	10%	10%	10%			
Impact on net assets											
對淨資產的影響	768,123	362,757	716,160	5,690,594	1,008,038	3,331,699	1,044,995	714,613			

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(iii) 外匯風險 (續)

BOCHK Investment Funds

中銀香港投資基金

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) Market risk (continued)

(b) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCHK Global Bond Fund (continued) 中銀香港環球債券基金 (續)

As at 31st March 2021 於二零二一年三月卅一日

(Presented in USD) (以美元為單位)

Monetary assets	AUD	CAD	CNY	EUR	GBP	JPY	NOK	Others	HKD	USD	Total
貨幣資產	澳元	加拿大元	人民幣	歐元	英鎊	日圓	挪威克朗	其他	港元	美元	合計
Cash and bank deposits											
現金及銀行存款	22,374	4,425	114,298	54,977	43,513	81,607	114,160	52,259	570,303	733,198	1,791,114
Quoted securities											
掛牌證券	7,171,652	5,852,428	7,397,536	65,713,809	12,051,376	42,230,559	10,704,149	7,398,703	-	61,988,071	220,508,283
Other asset 其他資產	87,736	18,515	40,159	367,187	80,109	29,305	93,717	47,612	36,992	2,757,458	3,558,790
Total monetary assets											
貨幣資產總額	7,281,762	5,875,368	7,551,993	66,135,973	12,174,998	42,341,471	10,912,026	7,498,574	607,295	65,478,727	225,858,187
Total monetary liabilities											
貨幣負債總額	-	-	-	-	-	-	-	-	(1,669)	(3,156,934)	(3,158,603)
Net monetary assets											
貨幣資產淨額	7,281,762	5,875,368	7,551,993	66,135,973	12,174,998	42,341,471	10,912,026	7,498,574	605,626	62,321,793	222,699,584
% change in currency											
貨幣變動百分比	10%	10%	10%	10%	10%	10%	10%	10%			
Impact on net assets											
對淨資產的影響	728,176	587,537	755,199	6,613,597	1,217,500	4,234,147	1,091,203	749,857			

BOCHK Investment Funds

中銀香港投資基金

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) Market risk (continued)

(b) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金

As at 31st March 2022 於二零二二年三月卅一日

(Presented in USD) (以美元為單位)

Monetary assets	AUD	GBP	INR	KRW	NZD	THB	Other	HKD	USD	Total
貨幣資產	澳元	英鎊	印度盧比	韓圓	紐西蘭元	泰國銖	其他	港元	美元	合計
Cash and bank deposits										
現金及銀行存款	124,652	4,932	32,507	-	-	-	203,440	124,553	1,144,098	1,634,182
Quoted securities 掛牌證券	22,427,952	-	16,268,179	15,555,747	330,304	2,217,920	28,514,940	42,926,776	3,310,976	131,552,794
Other assets 其他資產	58,267	-	-	133,073	5,611	21,602	86,248	114,609	83,676	503,086
Total monetary assets										
貨幣資產總額	22,610,871	4,932	16,300,686	15,688,820	335,915	2,239,522	28,804,628	43,165,938	4,538,750	133,690,062
Total monetary liabilities										
貨幣負債總額	-	-	-	-	-	-	-	(6,886)	(177,589)	(184,475)
Net monetary assets										
貨幣資產淨額	22,610,871	4,932	16,300,686	15,688,820	335,915	2,239,522	28,804,628	43,159,052	4,361,161	133,505,587
% change in currency										
貨幣變動百分比	10%	10%	10%	10%	10%	10%	10%			
Impact on net assets										
對淨資產的影響	2,261,087	493	1,568,882	1,568,882	33,592	223,952	2,880,463			

BOCHK Investment Funds

中銀香港投資基金

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) Market risk (continued)

(b) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCHK Asia Pacific Equity Fund (continued) 中銀香港亞太股票基金 (續)

As at 31st March 2021 於二零二一年三月卅一日

(Presented in USD) (以美元為單位)

Monetary assets 貨幣資產	AUD 澳元	GBP 英鎊	INR 印度盧比	KRW 韓圓	NZD 紐西蘭元	THB 泰國銖	Other 其他	HKD 港元	USD 美元	Total 合計
Cash and bank deposits 現金及銀行存款	177,106	1,234	33,690	-	-	-	5,996	22,327	929,360	1,169,713
Quoted securities 掛牌證券	21,323,896	-	14,332,679	19,976,495	561,365	2,762,837	28,499,434	51,295,392	16,036,647	154,788,745
Other assets 其他資產	45,948	-	698	305,372	5,650	16,796	49,478	13,646	46,727	484,315
Total monetary assets 貨幣資產總額	21,546,950	1,234	14,367,067	20,281,867	567,015	2,779,633	28,554,908	51,331,365	17,012,734	156,442,773
Total monetary liabilities										
貨幣負債總額	-	-	-	-	-	-	-	(1,669)	(250,622)	(252,291)
Net monetary assets 貨幣資產淨額	21,546,950	1,234	14,367,067	20,281,867	567,015	2,779,633	28,554,908	51,329,696	16,762,112	156,190,482
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	2,154,695	123	1,436,707	2,028,187	56,702	277,963	2,855,491			

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(iii) Foreign exchange risk (continued)

BOCHK Japan Equity Fund 中銀香港日本股票基金

As at 31st March 2022 於二零二二年三月卅一日

(Presented in USD) (以美元為單位)

Monetary assets 貨幣資產	AUD 澳元	GBP 英鎊	JPY 日圓	HKD 港元	USD 美元	Total 合計
Cash and bank deposits 現金及銀行存款	13,937	32,432	28,740	83,773	89,789	248,671
Quoted securities 掛牌證券	-	-	42,627,367	670,605	-	43,297,972
Other assets 其他資產	-	-	372,713	-	5,335	378,048
Total monetary assets 貨幣資產總額	13,937	32,432	43,028,820	754,378	95,124	43,924,691
Total monetary liabilities 貨幣負債總額	-	-	-	(6,885)	(62,295)	(69,180)
Net monetary assets 貨幣資產淨額	13,937	32,432	43,028,820	747,493	32,829	43,855,511
% change in currency 貨幣變動百分比	10%	10%	10%			
Impact on net assets 對淨資產的影響	1,394	3,243	4,302,882			

財務報表附註 (續)

8 財務風險管理 (續)

(b) 市場風險 (續)

(iii) 外匯風險 (續)

BOCHK Investment Funds

中銀香港投資基金

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) Market risk (continued)

(b) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCHK Japan Equity Fund (continued) 中銀香港日本股票基金 (續)

As at 31st March 2021 於二零二一年三月卅一日

(Presented in USD) (以美元為單位)

Monetary assets 貨幣資產	AUD 澳元	GBP 英鎊	JPY 日圓	HKD 港元	USD 美元	Total 合計
Cash and bank deposits 現金及銀行存款	13,982	34,028	16,461	64,528	496,823	625,822
Quoted securities 掛牌證券	-	-	45,682,649	788,165	-	46,470,814
Other assets 其他資產	-	-	363,011	-	13,145	376,156
Total monetary assets 貨幣資產總額	13,982	34,028	46,062,121	852,693	509,968	47,472,792
Total monetary liabilities 貨幣負債總額	-	-	-	(1,669)	(69,575)	(71,244)
Net monetary assets 貨幣資產淨額	13,982	34,028	46,062,121	851,024	440,393	47,401,548
% change in currency 貨幣變動百分比	10%	10%	10%			
Impact on net assets 對淨資產的影響	1,398	3,403	4,606,212			

BOCHK Investment Funds

中銀香港投資基金

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) Market risk (continued)

(b) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金

As at 31st March 2022 於二零二二年三月卅一日

(Presented in USD) (以美元為單位)

Monetary assets 貨幣資產	AUD 澳元	KRW 韓圓	SGD 新加坡元	TWD 台幣	Other 其他	HKD 港元	USD 美元	Total 合計
Cash and bank deposits 現金及銀行存款	6,271	-	-	15,929	4,440	21,054	31,950	79,644
Quoted securities 掛牌證券	1,404,128	1,013,730	235,538	1,285,659	1,461,432	2,857,623	8,385	8,266,495
Other assets 其他資產	4,451	7,421	-	3,448	4,572	4,056	422	24,370
Total monetary assets 貨幣資產總額	1,414,850	1,021,151	235,538	1,305,036	1,470,444	2,882,733	40,757	8,370,509
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	(10,576)	(10,160)	(20,736)
Net monetary assets 貨幣資產淨額	1,414,850	1,021,151	235,538	1,305,036	1,470,444	2,872,157	30,597	8,349,773
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	141,485	102,115	23,554	130,504	147,044			

BOCHK Investment Funds
中銀香港投資基金

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) Market risk (continued)

(b) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCHK Asia Pacific Equity Income Fund (continued) 中銀香港亞太股票收入基金 (續)

As at 31st March 2021 於二零二一年三月卅一日

(Presented in USD) (以美元為單位)

Monetary assets	AUD	KRW	SGD	TWD	Other	HKD	USD	Total
貨幣資產	澳元	韓圓	新加坡元	台幣	其他	港元	美元	合計
Cash and bank deposits								
現金及銀行存款	12,236	-	-	2,100	2,034	4,015	87,472	107,857
Quoted securities 掛牌證券	1,272,823	1,204,823	195,635	1,253,459	1,313,175	3,523,166	586,600	9,349,681
Other assets 其他資產	3,730	16,592	-	2,007	17,243	3,888	1,395	44,855
Total monetary assets								
貨幣資產總額	1,288,789	1,221,415	195,635	1,257,566	1,332,452	3,531,069	675,467	9,502,393
Total monetary liabilities								
貨幣負債總額	-	-	-	-	-	(5,387)	(55,097)	(60,484)
Net monetary assets								
貨幣資產淨額	1,288,789	1,221,415	195,635	1,257,566	1,332,452	3,525,682	620,370	9,441,909
% change in currency								
貨幣變動百分比	10%	10%	10%	10%	10%			
Impact on net assets								
對淨資產的影響	128,879	122,142	19,564	125,757	133,245			

BOCHK Investment Funds

中銀香港投資基金

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) Market risk (continued)

(b) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金

As at 31st March 2022 於二零二二年三月卅一日

(Presented in USD) (以美元為單位)

Monetary assets 貨幣資產	AUD 澳元	SGD 新加坡元	PHP 菲律賓披索	JPY 日圓	HKD 港元	USD 美元	Total 合計
Cash and bank deposits 現金及銀行存款	7,911	14,278	-	-	14,660	8,255	45,104
Quoted securities 掛牌證券	249,150	124,228	16,934	334,880	671,099	-	1,396,291
Other assets 其他資產	-	-	-	3,674	2,786	-	6,460
Total monetary assets 貨幣資產總額	257,061	138,506	16,934	338,554	688,545	8,255	1,447,855
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	(150)	(150)
Net monetary assets 貨幣資產淨額	257,061	138,506	16,934	338,554	688,545	8,105	1,447,705
% change in currency 貨幣變動百分比	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	25,706	13,851	1,693	33,855			

BOCHK Investment Funds
中銀香港投資基金

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) Market risk (continued)

(b) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCHK Asia Pacific Property Fund (continued) 中銀香港亞太房地產基金 (續)

As at 31st March 2021 於二零二一年三月卅一日

(Presented in USD) (以美元為單位)

Monetary assets	AUD	SGD	PHP	JPY	HKD	USD	Total
貨幣資產	澳元	新加坡元	菲律賓披索	日圓	港元	美元	合計
Cash and bank deposits							
現金及銀行存款	743	733	-	-	863	776	3,115
Quoted securities 掛牌證券	233,178	118,281	17,693	376,862	839,482	-	1,585,496
Other assets 其他資產	-	-	-	3,893	4,697	-	8,590
Total monetary assets							
貨幣資產總額	233,921	119,014	17,693	380,755	845,042	776	1,597,201
Total monetary liabilities							
貨幣負債總額	-	-	-	(389)	(1,712)	(178)	(2,279)
Net monetary assets							
貨幣資產淨額	<u>233,921</u>	<u>119,014</u>	<u>17,693</u>	<u>380,366</u>	<u>843,330</u>	<u>598</u>	<u>1,594,922</u>
% change in currency							
貨幣變動百分比	<u>10%</u>	<u>10%</u>	<u>10%</u>	<u>10%</u>			
Impact on net assets							
對淨資產的影響	<u>23,392</u>	<u>11,901</u>	<u>1,769</u>	<u>38,037</u>			

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) 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.

BOCHK Hong Kong Equity Fund, BOCHK Hong Kong Dollar Income Fund, BOCHK HK Dollar Money Market Fund, BOCHK China Equity Fund, BOCHK China Income Fund, BOCHK Hong Kong Income Fund, BOCHK China Golden Dragon Fund and BOCHK China Consumption Growth Fund have the majority of their assets and liabilities in Hong Kong dollars, the functional currency of these Sub-Funds. Therefore, these Sub-Funds are not exposed to significant foreign exchange risk.

BOCHK US Dollar Money Market Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund and BOCHK Conservative Growth Fund have the majority of their assets and liabilities in United States dollars, the functional currency of these Sub-Funds. Therefore, these Sub-Funds are not exposed to significant foreign exchange risk.

BOCHK Australia Income Fund has the majority of its assets and liabilities in Australian dollars, the functional currency of the Sub-Fund. Therefore, this Sub-Fund is not exposed to significant foreign exchange risk.

BOCHK Sterling Income Fund has the majority of its assets and liabilities in Sterling pounds, the functional currency of the Sub-Fund. Therefore, this Sub-Fund is not exposed to significant foreign exchange risk.

BOCHK RMB Fixed Income Fund has the majority of its assets and liabilities in Renminbi, the functional currency of the Sub-Fund. Therefore, this Sub-Fund is not exposed to significant foreign exchange risk.

財務報表附註(續)

8 財務風險管理(續)

(b) 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。

中銀香港香港股票基金、中銀香港港元收入基金、中銀香港港元貨幣市場基金、中銀香港中國股票基金、中銀香港中國收入基金、中銀香港香港收入基金、中銀香港中國金龍基金及中銀香港中國豐盛消費基金持有的資產和負債主要以該等分支基金的功能貨幣－港元為單位，因此該等分支基金不承受重大的外匯風險。

中銀香港美元貨幣市場基金、中銀香港進取增長基金、中銀香港均衡增長基金及中銀香港保守增長基金持有的資產和負債主要以該等分支基金的功能貨幣－美元為單位，因此該等分支基金不承受重大的外匯風險。

中銀香港澳洲收入基金持有的資產和負債主要以該分支基金的功能貨幣－澳元為單位，因此該分支基金不承受重大的外匯風險。

中銀香港英鎊收入基金持有的資產和負債主要以該分支基金的功能貨幣－英鎊為單位，因此該分支基金不承受重大的外匯風險。

中銀香港人民幣定息基金持有的資產和負債主要以該分支基金的功能貨幣－人民幣為單位，因此該分支基金不承受重大的外匯風險。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(iii) Foreign exchange risk (continued)

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.

(c) Liquidity risk

Liquidity risk is the risk that the Sub-Funds may not be able to generate sufficient cash resources to settle their 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 their investors. The investments should be readily disposed of to meet the redemption payment within reasonable time.

The Sub-Funds invest the majority portion of the assets in cash, short-term deposits, equity securities, warrants and debt securities. These securities are issued or guaranteed by government or equivalent public bodies or non-government bodies or other entities and are relatively easier to liquidate. Besides, the Sub-Funds may also invest in equity securities listed in Hong Kong or other countries and such investments are also easily disposed of for cash. As at 31st March 2022 and 2021, except for other receivables and foreign currency forward contracts, the assets of the Sub-Funds are expected to be realised within 7 days. The maturity analysis of foreign currency forward contracts has been presented in Note 7.

財務報表附註(續)

8 財務風險管理(續)

(b) 市場風險(續)

(iii) 外匯風險(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。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。

(c) 流動性風險

流動性風險指分支基金可能無法產生足夠現金資源於到期時全面履行其責任或僅能按重大不利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。投資必須能夠隨時出售，以便在合理時間內支付贖回款項。

分支基金的資產大部分投資在現金、短期存款、股本證券、認股權證和債務證券上。此等證券由政府或對等的公營機構或非政府組織或其他實體發行或提供擔保，相對較容易套現。此外，分支基金也可能投資在香港或其他國家的上市股本證券，該等投資同樣容易出售套現。於二零二二年及二零二一年三月卅一日，除其他應收帳款及外匯遠期合約外，分支基金的資產預期於七日或之內變現。外匯遠期合約的到期日分析已於附註7呈列。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(c) 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 March 2022 and 2021.

Except for foreign currency forward contracts, all liabilities as at 31st March 2022 and 2021, comprising amounts due to brokers, accrued expenses and other payables and amounts payable on redemption of units as shown in the statement of net assets, matured within one month, based on their remaining period at the year end date to the contractual maturity date. The amounts are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying amounts, as the impact of discounting is not significant. The maturity analysis of foreign currency forward contracts has been disclosed in Note 7.

(i) Investment in securities listed on PRC stock exchanges

Potential volatility and illiquidity of the A share and B share markets may have an adverse impact on the prices of PRC securities and equity-linked instruments on such PRC securities.

財務報表附註 (續)

8 財務風險管理 (續)

(c) 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。基金經理可以在信託人的同意下，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資產淨值的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於下一個交易日贖回。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。於截至二零二二年及二零二一年三月卅一日止年度，基金經理並無限制任何贖回。

除外匯遠期合約外，於二零二二年及二零二一年三月卅一日的所有負債，包括淨資產報表內所列的應付經紀款項、累計開支及其他應付款項和贖回單位應付款項。根據在年末日期至合約到期日的剩餘期間分析，全部在一個月內到期。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已於附註7披露。

(i) 對中國證券交易所上市證券的投資

A股和B股市場的潛在波動性和不流通性可能會對中國證券以及該等中國證券相關的股票掛鈎票據的價格造成負面影響。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(c) Liquidity risk (continued)

(i) *Investment in securities listed on PRC stock exchanges (continued)*

BOCHK China Golden Dragon Fund will invest in a diversified portfolio of equity securities, the selection of which is based upon fundamental research analysis, to mitigate this risk. It mainly invests in China shares listed in a more regulated and advanced market such as Hong Kong. It also invests in China B shares.

(ii) *Investment in CPCs, CPNs and ELNs*

CPCs, CPNs and ELNs linked to one or a basket of A shares are usually subject to the terms and conditions imposed by their issuers. If the CPCs, CPNs and ELNs are not listed or quoted on a market, such investment can be highly illiquid as there may not be an active market for them. Even if these CPCs, CPNs and ELNs are quoted, there is no assurance that there will be an active market for them and therefore these investments can also be highly illiquid. In order to meet realisation requests, the issuer will act as the market maker and repurchase the CPCs, CPNs and ELNs. In unwinding the CPCs, CPNs and ELNs, the issuer will quote a price that will reflect the market conditions and the prices of the underlying securities.

CGDF invests in CPCs, CPNs and ELNs issued by reputable issuers or global brokers and such CPCs, CPNs and ELNs can be disposed of through the same channel.

財務報表附註 (續)

8 財務風險管理 (續)

(c) 流動性風險 (續)

(i) *對中國證券交易所上市證券的投資 (續)*

中銀香港中國金龍基金(「金龍基金」)將投資於多元化組合的股本證券，此等證券的選取是根據基本的研究分析進行，以減輕有關風險。該分支基金主要投資於在較受規管和較發達的市場(如香港)上市的中國股票。同時亦有投資於中國B股。

(ii) *對中國參與證書、中國參與票據及股票掛鈎票據的投資*

與單一或一籃子A股股份掛鈎的中國參與證書、中國參與票據及股票掛鈎票據，一般須受發行商施加的條款和條件所限制。若中國參與證書、中國參與票據及股票掛鈎票據為非上市或沒有市場報價，則該等投資可能因為沒有活躍市場而變得非常缺乏流通性。即使中國參與證書、中國參與票據及股票掛鈎票據有報價，亦無法保證有活躍市場，因此此等投資亦可能非常缺乏流通性。為了符合變現要求，發行商將充當市場莊家，購回中國參與證書、中國參與票據及股票掛鈎票據。在將中國參與證書、中國參與票據及股票掛鈎票據平倉時，發行商將提供一個反映市場情況和相關證券價格的報價。

金龍基金投資於信譽良好的發行商或環球經紀所發行的中國參與證書、中國參與票據及股票掛鈎票據上，該等中國參與證書、中國參與票據及股票掛鈎票據可透過相同渠道出售。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(c) Liquidity risk (continued)

(ii) Investment in CPCs, CPNs and ELNs (continued)

The table below summarises the number of unitholders who held more than 10% of the respective Sub-Fund's units as at 31st March 2022 and 2021:

財務報表附註 (續)

8 財務風險管理 (續)

(c) 流動性風險 (續)

(ii) 對中國參與證書、中國參與票據及股票掛鈎票據的投資 (續)

下表概述在二零二二年及二零二一年三月卅一日持有相關分支基金超過10%單位的單位投資者數目：

	2022 Number of unitholders 二零二二年 單位投資者數目	2021 Number of unitholders 二零二一年 單位投資者數目
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	3	3
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	4	2
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	3	2
BOCHK Global Equity Fund 中銀香港環球股票基金	5	5
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	5	3
BOCHK China Equity Fund 中銀香港中國股票基金	2	2
BOCHK Global Bond Fund 中銀香港環球債券基金	3	3
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	5	5
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	3	3
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	3	3
BOCHK Conservative Growth Fund 中銀香港保守增長基金	3	3
BOCHK China Income Fund 中銀香港中國收入基金	2	2
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	2	1
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	2	2
BOCHK Japan Equity Fund 中銀香港日本股票基金	4	4
BOCHK Australia Income Fund 中銀香港澳洲收入基金	3	3
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	2	1
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	2	2
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	2	2
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	4	3
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	3	4

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(d) 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 expected credit loss model within HKFRS 9 are fixed bank deposits, other bank balances and interest receivable. At 31st March 2022 and 2021, no loss allowance had been provided for fixed bank deposits, other bank balances and interest receivable. 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.

As only amounts due from brokers, dividends receivable and interest receivable, management fee receivable, short term deposits, bank balances are impacted by the HKFRS 9 ECL model, the Sub-Funds have adopted the simplified approach. The loss allowance shown, if any, is therefore based on lifetime ECLs.

Financial assets not subject to HKFRS 9's impairment requirements

The Sub-Funds are exposed to credit risk on debt securities. These classes of financial assets are not subject to HKFRS 9's impairment requirements as they are measured at FVTPL. The carrying value of these assets 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.

財務報表附註(續)

8 財務風險管理(續)

(d) 信貸及對手方風險

分支基金承受信貸風險，即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拖欠還款，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銀行定期存款、其他銀行結餘及應收利息。於二零二二年及二零二一年三月卅一日，就銀行定期存款、其他銀行結餘及應收利息並無作出損失撥備。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。

由於香港財務報告準則第9號的預期信貸損失模式僅影響應收經紀款項、應收股息及應收利息、應收管理費、銀行短期存款及銀行結餘，分支基金已採納簡化的方法。因此，所示的損失撥備(如有)乃基於全期預期信貸損失計算。

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的信貸風險。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。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(d) Credit and counterparty risk (continued)

Financial assets not subject to HKFRS 9's impairment requirements (continued)

The Sub-Funds 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.

BOCHK China Golden Dragon Fund invests in CPCs, CPNs and ELNs, its performance may be adversely affected if the issuer of the CPCs, CPNs and ELNs defaults due to a credit or liquidity problem. The Sub-Funds only trade with reputable brokers authorised by management.

The Sub-Funds' investments in debt securities and money market instruments 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 & 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)

(d) 信貸及對手方風險(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(續)

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，以減輕有關風險。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。

中銀香港中國金龍基金投資於中國參與證書、中國參與票據及股票掛鈎票據，若中國參與證書、中國參與票據及股票掛鈎票據的發行商因為信貸或流動資金問題而拖欠還款，則其表現可能會受到不利影響。分支基金只會與獲管理層授權和信譽良好的經紀進行交易。

分支基金在債務證券和貨幣市場工具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。

Sub-Fund 分支基金	Rating 信貸評級	As at 31st March 2022 於二零二二年三月三十一日		As at 31st March 2021 於二零二一年三月三十一日	
		HKD 港元	% of net assets 佔資產淨值百分比	HKD 港元	% of net assets 佔資產淨值百分比
BOCHK Hong Kong	AA ⁺ /Aa ²	1,598,763,807	13.97%	2,302,540,472	17.37%
Dollar Income Fund	A ⁺ /A ²	5,727,255,064	50.05%	5,806,924,539	43.79%
中銀香港港元收入基金	BBB ⁺ /Baa ²	2,236,172,563	19.54%	2,487,454,734	18.76%
	Not rated 並無評級	851,479,216	7.44%	1,662,302,483	12.54%
		<u>10,413,670,650</u>	<u>91.00%</u>	<u>12,259,222,228</u>	<u>92.46%</u>

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(d) Credit and counterparty risk (continued)

Financial assets not subject to HKFRS 9's impairment requirements (continued)

財務報表附註 (續)

8 財務風險管理 (續)

(d) 信貸及對手方風險 (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 (續)

		As at 31st March 2022		As at 31st March 2021	
		於二零二二年三月卅一日		於二零二一年三月卅一日	
Sub-Fund	Rating	HKD	% of net assets	HKD	% of net assets
分支基金	信貸評級	港元	佔資產淨值百分比	港元	佔資產淨值百分比
BOCHK HK Dollar					
Money Market Fund	AA ¹ /Aa ²	110,012,907	5.11%	-	-
中銀香港港元貨幣市場基金	A ¹ /A ²	82,211,735	3.82%	177,339,018	8.56%
		192,224,642	8.93%	177,339,018	8.56%
		USD	% of net assets	USD	% of net assets
		美元	佔資產淨值百分比	美元	佔資產淨值百分比
BOCHK US Dollar					
Money Market Fund	AA ¹ /Aa ²	-	-	3,875,658	4.20%
中銀香港美元貨幣市場基金	A ¹ /A ²	16,715,242	20.03%	13,005,704	14.09%
		16,715,242	20.03%	16,881,362	18.29%
		USD	% of net assets	USD	% of net assets
		美元	佔資產淨值百分比	美元	佔資產淨值百分比
BOCHK Global					
Bond Fund	AAA ¹ /Aaa ²	25,011,360	12.47%	30,546,187	13.72%
	AA ¹ /Aa ²	65,253,094	32.51%	65,849,249	29.57%
中銀香港環球債券基金	A ¹ /A ²	86,847,530	43.27%	99,409,074	44.64%
	BBB ¹ /Baa ²	20,970,146	10.45%	24,703,773	11.09%
		198,082,130	98.69%	220,508,283	99.02%
		HKD	% of net assets	HKD	% of net assets
		港元	佔資產淨值百分比	港元	佔資產淨值百分比
BOCHK China					
Income Fund	AA ¹ /Aa ²	7,010,500	5.10%	-	-
	A ¹ /A ²	11,665,433	8.49%	11,552,243	7.32%
中銀香港中國收入基金	BBB ¹ /Baa ²	3,107,594	2.26%	3,264,865	2.07%
		21,783,527	15.85%	14,817,108	9.39%

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(d) Credit and counterparty risk (continued)

Financial assets not subject to HKFRS 9's impairment requirements (continued)

財務報表附註 (續)

8 財務風險管理 (續)

(d) 信貸及對手方風險 (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 (續)

Sub-Fund 分支基金	Rating 信貸評級	As at 31st March 2022 於二零二二年三月卅一日		As at 31st March 2021 於二零二一年三月卅一日	
		HKD 港元	% of net assets 佔資產淨值百分比	HKD 港元	% of net assets 佔資產淨值百分比
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	AA ⁺ /Aa ² A ⁺ /A ²	5,012,750 4,596,092	7.57% 6.94%	2,543,750 4,114,225	3.84% 6.21%
		<u>9,608,842</u>	<u>14.51%</u>	<u>6,657,975</u>	<u>10.05%</u>
		AUD 澳元	% of net assets 佔資產淨值百分比	AUD 澳元	% of net assets 佔資產淨值百分比
BOCHK Australia Income Fund 中銀香港澳洲收入基金	AA ⁺ /Aa ² A ⁺ /A ² BBB ⁺ /Baa ²	996,755 2,909,903 987,175	9.13% 26.65% 9.04%	1,025,150 2,629,480 1,428,035	9.73% 25.00% 13.56%
		<u>4,893,833</u>	<u>44.82%</u>	<u>5,082,665</u>	<u>48.29%</u>
		GBP 英鎊	% of net assets 佔資產淨值百分比	GBP 英鎊	% of net assets 佔資產淨值百分比
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	AAA ⁺ /Aaa ² AA ⁺ /Aa ² A ⁺ /A ²	839,646 445,515 98,032	59.15% 31.39% 6.91%	301,685 352,566 788,579	19.68% 23.01% 51.46%
		<u>1,383,193</u>	<u>97.45%</u>	<u>1,442,829</u>	<u>94.15%</u>

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(d) Credit and counterparty risk (continued)

Financial assets not subject to HKFRS 9's impairment requirements (continued)

Sub-Fund 分支基金	Rating 信貸評級	As at 31st March 2022 於二零二二年三月卅一日		As at 31st March 2021 於二零二一年三月卅一日	
		RMB 人民幣	% of net assets 佔資產淨值百分比	RMB 人民幣	% of net assets 佔資產淨值百分比
BOCHK RMB Fixed Income Fund	AAA ¹ /Aaa ²	-	-	-	-
中銀香港人民幣定息基金	AA ¹ /Aa ²	4,035,250	7.78%	9,115,208	17.90%
	A ¹ /A ²	43,263,763	83.43%	35,334,327	69.40%
	BBB ¹ /Baa ²	1,979,260	3.82%	4,016,580	7.89%
		<u>49,278,273</u>	<u>95.03%</u>	<u>48,466,115</u>	<u>95.19%</u>

¹ Standard & Poor's

² Moody's

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.

For funds of funds, credit risk primarily arises from investments in the underlying collective investment schemes. Credit risk also arises from cash and cash equivalents 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' assets which are potentially subject to concentrations of counterparty risk consist principally of bank deposits, assets held with the custodians and investments in CPCs, CPNs and ELNs. The table below summarises the credit rating of banks and custodians with which the Sub-Funds' assets are held and also the credit rating of the issuer of CPCs, CPNs and ELNs as at 31st March 2022 and 2021.

財務報表附註(續)

8 財務風險管理(續)

(d) 信貸及對手方風險(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(續)

¹ 標準普爾

² 穆迪

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。

至於綜合基金，信貸風險主要來自對有關集體投資計劃的投資。信貸風險同時來自財務機構所持有的現金及現金等值。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有關集體投資計劃的可用淨資產計算。

有機會受到對手方風險集中影響的分支基金資產主要包括銀行存款、由託管人持有的資產和在中國參與證書、中國參與票據及股票掛鈎票據的投資。下表概述在二零二二年及二零二一年三月卅一日，持有分支基金資產的銀行和託管人的信貸評級以及中國參與證書、中國參與票據及股票掛鈎票據發行商的信貸評級。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(d) Credit and counterparty risk (continued)

As at 31st March 2022 於二零二二年三月卅一日

BOCHK Hong Kong Equity Fund

中銀香港香港股票基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	11,366,626	P-1	Moody's 穆迪
The Bank of New York Mellon	1,145,499	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	1,652,265,023	P-1	Moody's 穆迪

BOCHK Hong Kong Dollar Income Fund

中銀香港港元收入基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	6,498,835	P-1	Moody's 穆迪
The Bank of New York Mellon	234,946,984	P-1	Moody's 穆迪
Nanyang Commercial Bank Limited	78,328,293	P-2	Moody's 穆迪
<u>Custodians 託管人</u>			
BOCI-Prudential Trustee Limited	733,716,857	P-1 ¹	Moody's 穆迪
The Bank of New York Mellon	10,413,670,650	P-1	Moody's 穆迪

財務報表附註 (續)

8 財務風險管理 (續)

(d) 信貸及對手方風險 (續)

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險 (續)

As at 31st March 2022 (continued) 於二零二二年三月卅一日 (續)

BOCHK HK Dollar Money Market Fund

中銀香港港元貨幣市場基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Agricultural Bank of China, Hong Kong Branch	204,734,457	P-1	Moody's 穆迪
DBS Bank (Hong Kong)	104,043,375	P-1	Moody's 穆迪
Banco Santander, S.A. Hong Kong Branch	172,099,876	P-1	Moody's 穆迪
China Construction Bank (Asia) Corp Ltd	160,127,629	P-1	Moody's 穆迪
Industrial and Commercial Bank of China	195,106,458	P-1	Moody's 穆迪
OCBC Oversea – Chinese Banking Corp Ltd	190,139,412	P-1	Moody's 穆迪
OCBC Wing Hang Bank	195,628,266	P-1	Moody's 穆迪
Sumitomo Mitsui Banking Corporation	190,099,046	P-1	Moody's 穆迪
Tai Fung Bank Limited	344,746,628	F1	Fitch 惠譽
United Overseas Bank Limited	30,027,521	P-1	Moody's 穆迪
The Bank of New York Mellon	820,923	P-1	Moody's 穆迪
Bank of China (Hong Kong) Limited	169,460,853	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	192,224,642	P-1	Moody's 穆迪

BOCHK Global Equity Fund

中銀香港環球股票基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	275,094	P-1	Moody's 穆迪
The Bank of New York Mellon	1,024,117	P-1	Moody's 穆迪
<u>Custodians 託管人</u>			
BOCI-Prudential Trustee Limited	12,645,394	P-1 ¹	Moody's 穆迪
The Bank of New York Mellon	142,006,180	P-1	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險 (續)

As at 31st March 2022 (continued) 於二零二二年三月卅一日 (續)

BOCHK US Dollar Money Market Fund

中銀香港美元貨幣市場基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Agricultural Bank of China, Hong Kong Branch	12,828,179	P-1	Moody's 穆迪
Bank of China (Hong Kong) Limited	6,739,631	P-1	Moody's 穆迪
China Construction Bank (Asia) Corporation Limited	4,925,031	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	7,310,552	P-1	Moody's 穆迪
OCBC Oversea-Chinese Banking Corp Ltd	8,200,996	P-1	Moody's 穆迪
OCBC Wing Hang Bank Limited	5,803,526	P-1	Moody's 穆迪
Sumitomo Mitsui Banking Corporation	8,205,477	P-1	Moody's 穆迪
Tai Fung Bank Limited	12,691,830	F1	Fitch 惠譽
The Bank of New York Mellon	125,436	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	16,715,242	P-1	Moody's 穆迪

BOCHK China Equity Fund

中銀香港中國股票基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	27,666,694	P-1	Moody's 穆迪
The Bank of New York Mellon	15,932,332	P-1	Moody's 穆迪
<u>Custodians 託管人</u>			
BOCI-Prudential Trustee Limited	38,200,759	P-1 ¹	Moody's 穆迪
The Bank of New York Mellon	3,358,248,506	P-1	Moody's 穆迪
Bank of China (Hong Kong) Limited	188,976,856	P-1	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險 (續)

As at 31st March 2022 (continued) 於二零二二年三月卅一日 (續)

BOCHK Global Bond Fund

中銀香港環球債券基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	433,095	P-1	Moody's 穆迪
The Bank of New York Mellon	1,072,535	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	198,082,130	P-1	Moody's 穆迪

BOCHK Asia Pacific Equity Fund

中銀香港亞太股票基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	154,203	P-1	Moody's 穆迪
The Bank of New York Mellon	1,479,979	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	131,552,794	P-1	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險 (續)

As at 31st March 2022 (continued) 於二零二二年三月卅一日 (續)

BOCHK Aggressive Growth Fund

中銀香港進取增長基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	4,093,406	P-1	Moody's 穆迪
The Bank of New York Mellon	963,794	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
BOCI-Prudential Trustee Limited	73,494,283	P-1 ¹	Moody's 穆迪

BOCHK Balanced Growth Fund

中銀香港均衡增長基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	3,392,806	P-1	Moody's 穆迪
The Bank of New York Mellon	370,654	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
BOCI-Prudential Trustee Limited	64,527,596	P-1 ¹	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險(續)

As at 31st March 2022 (continued) 於二零二二年三月卅一日(續)

BOCHK Conservative Growth Fund

中銀香港保守增長基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	516,726	P-1	Moody's 穆迪
The Bank of New York Mellon	1,109,165	P-1	Moody's 穆迪

Custodian 託管人

BOCI-Prudential Trustee Limited	30,826,734	P-1 ¹	Moody's 穆迪
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BOCHK China Income Fund

中銀香港中國收入基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	7,429,660	P-1	Moody's 穆迪
The Bank of New York Mellon	12,742,771	P-1	Moody's 穆迪

Custodians 託管人

Bank of China (Hong Kong) Limited	1,060,331	P-1	Moody's 穆迪
The Bank of New York Mellon	117,237,422	P-1	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險(續)

As at 31st March 2022 (continued) 於二零二二年三月卅一日(續)

BOCHK Hong Kong Income Fund

中銀香港香港收入基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	2,780,781	P-1	Moody's 穆迪
The Bank of New York Mellon	4,530,555	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	59,431,895	P-1	Moody's 穆迪

BOCHK China Golden Dragon Fund

中銀香港中國金龍基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	25,912,130	P-1	Moody's 穆迪
The Bank of New York Mellon	8,371,762	P-1	Moody's 穆迪
<u>Custodians 託管人</u>			
Bank of China (Hong Kong) Limited	785,440,011	P-1	Moody's 穆迪
BOCI-Prudential Trustee Limited	8,166,736	P-1 ¹	Moody's 穆迪
The Bank of New York Mellon	3,100,968	P-1	Moody's 穆迪
<u>Issuer of ELNs 股票掛鈎票據發行商</u>			
UBS	6,356,356	P-1	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險 (續)

As at 31st March 2022 (continued) 於二零二二年三月卅一日 (續)

BOCHK Japan Equity Fund

中銀香港日本股票基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	53,526	P-1	Moody's 穆迪
The Bank of New York Mellon	195,145	P-1	Moody's 穆迪
<u>Custodians 託管人</u>			
BOCI-Prudential Trustee Limited	670,606	P-1 ¹	Moody's 穆迪
The Bank of New York Mellon	42,627,366	P-1	Moody's 穆迪

BOCHK Australia Income Fund

中銀香港澳洲收入基金

	Amount 金額 AUD 澳元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	117,089	P-1	Moody's 穆迪
The Bank of New York Mellon	351,171	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	10,407,907	P-1	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險 (續)

As at 31st March 2022 (continued) 於二零二二年三月卅一日 (續)

BOCHK Asia Pacific Equity Income Fund

中銀香港亞太股票收入基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	14,237	P-1	Moody's 穆迪
The Bank of New York Mellon	65,407	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	8,226,495	P-1	Moody's 穆迪

BOCHK Sterling Income Fund

中銀香港英鎊收入基金

	Amount 金額 GBP 英鎊	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	32,618	P-1	Moody's 穆迪
The Bank of New York Mellon	22,545	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	1,383,193	P-1	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險(續)

As at 31st March 2022 (continued) 於二零二二年三月卅一日(續)

BOCHK Asia Pacific Property Fund

中銀香港亞太房地產基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	1,394	P-1	Moody's 穆迪
The Bank of New York Mellon	43,710	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	1,396,291	P-1	Moody's 穆迪

BOCHK China Consumption Growth Fund

中銀香港中國豐盛消費基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	32,538,432	P-1	Moody's 穆迪
The Bank of New York Mellon	14,677,250	P-1	Moody's 穆迪
<u>Custodians 託管人</u>			
BOCI-Prudential Trustee Limited	7,100,037	P-1	Moody's 穆迪
Bank of China (Hong Kong) Limited	261,370,467	P-1	Moody's 穆迪
The Bank of New York Mellon	2,200,599,188	P-1	Moody's 穆迪

BOCHK Investment Funds**中銀香港投資基金****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) Credit and counterparty risk (continued)****(d) 信貸及對手方風險(續)****As at 31st March 2022 (continued)** 於二零二二年三月卅一日(續)**BOCHK RMB Fixed Income Fund**

中銀香港人民幣定息基金

	Amount 金額 RMB 人民幣	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	2,121,688	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
Bank of China (Hong Kong) Limited	49,278,273	P-1	Moody's 穆迪

As at 31st March 2021 於二零二一年三月卅一日**BOCHK Hong Kong Equity Fund**

中銀香港香港股票基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	8,274,496	P-1	Moody's 穆迪
The Bank of New York Mellon	7,401,480	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	1,818,753,406	P-1	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險 (續)

As at 31st March 2021 (continued) 於二零二一年三月卅一日 (續)

BOCHK Hong Kong Dollar Income Fund

中銀香港港元收入基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	112,472,865	P-1	Moody's 穆迪
The Bank of New York Mellon	95,842,515	P-1	Moody's 穆迪
<u>Custodians 託管人</u>			
BOCI-Prudential Trustee Limited	772,194,683	P-1 ¹	Moody's 穆迪
The Bank of New York Mellon	12,259,222,228	P-1	Moody's 穆迪

BOCHK HK Dollar Money Market Fund

中銀香港港元貨幣市場基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Agricultural Bank of China, Hong Kong Branch	203,956,295	P-1	Moody's 穆迪
Bank of China (Hong Kong) Limited	84,063,712	P-1	Moody's 穆迪
Bank of China Macau	–	P-1 ²	Moody's 穆迪
Banco Santander S.A. Hong Kong Branch	175,071,124	P-1	Moody's 穆迪
China Construction Bank (Asia) Corp Ltd	–	P-1	Moody's 穆迪
Industrial and Commercial Bank of China	203,835,957	P-1	Moody's 穆迪
OCBC Oversea-Chinese Banking Corp Ltd	205,199,228	P-1	Moody's 穆迪
OCBC Wing Hang Bank	205,486,248	P-1	Moody's 穆迪
Sumitomo Mitsui Banking Corporation	205,492,832	P-1	Moody's 穆迪
Tai Fung Bank Limited	327,634,565	F1	Fitch 惠譽
The Bank of New York Mellon	90,568,167	P-1	Moody's 穆迪
United Overseas Bank Limited	192,715,508	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	177,339,018	P-1	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險 (續)

As at 31st March 2021 (continued) 於二零二一年三月卅一日 (續)

BOCHK Global Equity Fund

中銀香港環球股票基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	1,243,811	P-1	Moody's 穆迪
The Bank of New York Mellon	665,453	P-1	Moody's 穆迪
<u>Custodians 託管人</u>			
BOCI-Prudential Trustee Limited	12,694,233	P-1 ¹	Moody's 穆迪
The Bank of New York Mellon	127,097,889	P-1	Moody's 穆迪
<u>Issuer of warrants 認股權證發行商</u>			
Compagnie Financiere Richemont SA	2,639	A+	Standard & Poor 標準普爾

BOCHK US Dollar Money Market Fund

中銀香港美元貨幣市場基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Agricultural Bank of China, Hong Kong Branch	11,007,115	P-1	Moody's 穆迪
Banco Santander S.A. Hong Kong Branch	5,300,355	P-1	Moody's 穆迪
Bank of China (Hong Kong) Limited	7,174,757	P-1	Moody's 穆迪
Bank of China Macau	5,516,819	P-1 ²	Moody's 穆迪
China Construction Bank (Asia) Corporation Limited	11,938,055	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	4,006,294	P-1	Moody's 穆迪
OCBC Oversea-Chinese Banking Corp Ltd	3,700,658	P-1	Moody's 穆迪
OCBC Wing Hang Bank Limited	4,002,389	P-1	Moody's 穆迪
Sumitomo Mitsui Banking Corporation	8,000,451	P-1	Moody's 穆迪
Tai Fung Bank Limited	9,312,983	F1	Fitch 惠譽
United Overseas Bank Limited	5,504,086	P-1	Moody's 穆迪
The Bank of New York Mellon	61,679	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	16,881,362	P-1	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險 (續)

As at 31st March 2021 (continued) 於二零二一年三月卅一日 (續)

BOCHK China Equity Fund

中銀香港中國股票基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	14,809,668	P-1	Moody's 穆迪
The Bank of New York Mellon	26,281,046	P-1	Moody's 穆迪
<u>Custodians 託管人</u>			
BOCI-Prudential Trustee Limited	22,782,698	P-1 ¹	Moody's 穆迪
The Bank of New York Mellon	4,639,832,093	P-1	Moody's 穆迪
Bank of China (Hong Kong) Limited	166,619,028	P-1	Moody's 穆迪

BOCHK Global Bond Fund

中銀香港環球債券基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	211,966	P-1	Moody's 穆迪
The Bank of New York Mellon	1,579,148	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	220,508,283	P-1	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險 (續)

As at 31st March 2021 (continued) 於二零二一年三月卅一日 (續)

BOCHK Asia Pacific Equity Fund

中銀香港亞太股票基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	547,632	P-1	Moody's 穆迪
The Bank of New York Mellon	622,081	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	154,788,745	P-1	Moody's 穆迪

BOCHK Aggressive Growth Fund

中銀香港進取增長基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	1,503,438	P-1	Moody's 穆迪
The Bank of New York Mellon	229,289	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
BOCI-Prudential Trustee Limited	77,483,011	P-1 ¹	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險 (續)

As at 31st March 2021 (continued) 於二零二一年三月卅一日 (續)

BOCHK Balanced Growth Fund

中銀香港均衡增長基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	1,428,702	P-1	Moody's 穆迪
The Bank of New York Mellon	835,788	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
BOCI-Prudential Trustee Limited	68,816,712	P-1 ¹	Moody's 穆迪

BOCHK Conservative Growth Fund

中銀香港保守增長基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	337,765	P-1	Moody's 穆迪
The Bank of New York Mellon	1,058,708	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
BOCI-Prudential Trustee Limited	30,792,673	P-1 ¹	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險(續)

As at 31st March 2021 (continued) 於二零二一年三月卅一日(續)

BOCHK China Income Fund

中銀香港中國收入基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	7,683,384	P-1	Moody's 穆迪
The Bank of New York Mellon	11,196,421	P-1	Moody's 穆迪
<u>Custodians 託管人</u>			
Bank of China (Hong Kong) Limited	1,190,245	P-1	Moody's 穆迪
The Bank of New York Mellon	137,328,483	P-1	Moody's 穆迪

BOCHK Hong Kong Income Fund

中銀香港香港收入基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	288,735	P-1	Moody's 穆迪
The Bank of New York Mellon	1,079,402	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	73,259,494	P-1	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險 (續)

As at 31st March 2021 (continued) 於二零二一年三月卅一日 (續)

BOCHK China Golden Dragon Fund

中銀香港中國金龍基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	39,903,424	P-1	Moody's 穆迪
The Bank of New York Mellon	10,229,157	P-1	Moody's 穆迪
<u>Custodians 託管人</u>			
Bank of China (Hong Kong) Limited	906,812,996	P-1	Moody's 穆迪
BOCI-Prudential Trustee Limited	8,815,041	P-1 ¹	Moody's 穆迪
The Bank of New York Mellon	93,616,542	P-1	Moody's 穆迪
<u>Issuer of ELNs 股票掛鈎票據發行商</u>			
UBS	30,767,347	P-1	Moody's 穆迪

BOCHK Japan Equity Fund

中銀香港日本股票基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	103,419	P-1	Moody's 穆迪
The Bank of New York Mellon	522,403	P-1	Moody's 穆迪
<u>Custodians 託管人</u>			
BOCI-Prudential Trustee Limited	788,165	P-1 ¹	Moody's 穆迪
The Bank of New York Mellon	45,682,649	P-1	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險 (續)

As at 31st March 2021 (continued) 於二零二一年三月卅一日 (續)

BOCHK Australia Income Fund

中銀香港澳洲收入基金

	Amount 金額 AUD 澳元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	12,137	P-1	Moody's 穆迪
The Bank of New York Mellon	133,767	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	10,295,298	P-1	Moody's 穆迪

BOCHK Asia Pacific Equity Income Fund

中銀香港亞太股票收入基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	4,476	P-1	Moody's 穆迪
The Bank of New York Mellon	103,381	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	9,349,681	P-1	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險(續)

As at 31st March 2021 (continued) 於二零二一年三月卅一日(續)

BOCHK Sterling Income Fund

中銀香港英鎊收入基金

	Amount 金額 GBP 英鎊	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	21,034	P-1	Moody's 穆迪
The Bank of New York Mellon	65,091	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	1,442,829	P-1	Moody's 穆迪

BOCHK Asia Pacific Property Fund

中銀香港亞太房地產基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	332	P-1	Moody's 穆迪
The Bank of New York Mellon	2,783	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
The Bank of New York Mellon	1,585,496	P-1	Moody's 穆迪

BOCHK Investment Funds

中銀香港投資基金

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) Credit and counterparty risk (continued)

(d) 信貸及對手方風險(續)

As at 31st March 2021 (continued) 於二零二一年三月卅一日(續)

BOCHK China Consumption Growth Fund

中銀香港中國豐盛消費基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	70,415,886	P-1	Moody's 穆迪
The Bank of New York Mellon	28,138,094	P-1	Moody's 穆迪
<u>Custodians 託管人</u>			
BOCI-Prudential Trustee Limited	10,146,425	P-1 ¹	Moody's 穆迪
The Bank of New York Mellon	2,612,683,253	P-1	Moody's 穆迪

BOCHK RMB Fixed Income Fund

中銀香港人民幣定息基金

	Amount 金額 RMB 人民幣	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<u>Banks 銀行</u>			
Bank of China (Hong Kong) Limited	853,826	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	1,003,114	P-1	Moody's 穆迪
<u>Custodian 託管人</u>			
Bank of China (Hong Kong) Limited	48,466,115	P-1	Moody's 穆迪

¹ This rating is for Bank of China (Hong Kong) Limited which is the intermediate holding company of BOCI-Prudential Trustee Limited.

¹ 本評級乃指中國銀行(香港)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。

² This rating is for Bank of China Limited which is the ultimate holding company of Bank of China Macau.

² 本評級乃指中國銀行有限公司,即中國銀行澳門分行的最終控股公司。

The maximum exposure to credit risk at the year end date is the carrying amount of the assets as shown in the statement of net assets. None of the assets is impaired nor past due but not impaired.

年終日所承擔的最高信貸風險為淨資產報表所載資產的帳面值。並無資產減值或已逾期償還而未減值。

**NOTES TO THE FINANCIAL STATEMENTS
(continued)**

8 Financial risk management (continued)

(e) Fair value estimation

The fair values of financial assets and liabilities 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 or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

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 make assumptions that are based on market conditions existing at each year end 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 values of receivables and payables are assumed to approximate to 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.

財務報表附註 (續)

8 財務風險管理 (續)

(e) 公平值估計

在活躍市場上買賣財務資產及負債(如公開買賣的衍生工具和交易性證券)的公平值根據年終日所報的市場收市價釐定。

活躍市場指資產或負債可作交易的市場,而交易宗數及交易量足可持續提供價格資料。

分支基金使用估值技術,以釐定並非在活躍市場交易財務資產的公平值。分支基金基於各年結日市場現況採用各種方法作出假設。估值技術用於非標準化的金融工具,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賴個別公司的數據。

對於掛牌非上市的集體投資計劃的投資是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,該等計劃的投資估值是根據該等計劃管理人提供的每單位資產淨值計算。

應收帳款及應付帳款之帳面值被假定為與其公平值相若。就披露而言,財務負債之公平值,按分支基金就類似金融工具的現行市場利率折算日後合約現金流量估計。

**NOTES TO THE FINANCIAL STATEMENTS
(continued)**

8 Financial risk management (continued)

(e) Fair value estimation (continued)

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
- 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 inputs 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.

財務報表附註(續)

8 財務風險管理(續)

(e) 公平值估計(續)

公平值計量機制之分級如下：

- 第一級別輸入數據為實體於計量日對相同資產或負債可取得的活躍市場報價(未經調整)；
- 第二級別輸入數據不包括第一級別的報價，為直接或間接可觀察的資產或負債輸入數據；及
- 第三級別輸入數據為資產或負債的不可觀察輸入數據。

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等級輸入而釐定。為此，有關輸入數據之重要性乃根據整體公平值計量評估。如公平值計量所需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，則該計量列入第三級等級。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輸入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。

BOCHK Investment Funds**中銀香港投資基金****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)****(e) Fair value estimation (continued)****(e) 公平值估計 (續)**

The following table analyses within the fair value hierarchy the Sub-Funds' assets and liabilities (by class) measured at fair value as at 31st March 2022 and 2021:

下表顯示分支基金資產及負債(分等級)按二零二二年及二零二一年三月卅一日計量的公平值：

BOCHK Hong Kong Equity Fund

中銀香港香港股票基金

	Level 1 第一級 HKD 港元	Level 2 第二級 HKD 港元	Level 3 第三級 HKD 港元	Total 總計 HKD 港元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Listed equity securities 上市股本證券	1,632,680,923	-	-	1,632,680,923
- Collective investment schemes 集體投資計劃	19,584,100	-	-	19,584,100
	<u>1,652,265,023</u>	<u>-</u>	<u>-</u>	<u>1,652,265,023</u>
As at 31st March 2021 於二零二一年三月卅一日				
Assets 資產				
- Listed equity securities 上市股本證券	1,795,113,286	-	-	1,795,113,286
- Collective investment schemes 集體投資計劃	23,640,120	-	-	23,640,120
	<u>1,818,753,406</u>	<u>-</u>	<u>-</u>	<u>1,818,753,406</u>

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(e) Fair value estimation (continued)

BOCHK Hong Kong Dollar Income Fund

中銀香港港元收入基金

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
	HKD	HKD	HKD	HKD
	港元	港元	港元	港元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Quoted debt securities 掛牌債務證券	- 10,413,670,650		- 10,413,670,650	
- Collective investment schemes 集體投資計劃	- 733,716,857		- 733,716,857	
	<u>- 11,147,387,507</u>		<u>- 11,147,387,507</u>	

As at 31st March 2021 於二零二一年三月卅一日

Assets 資產				
- Quoted debt securities 掛牌債務證券	- 12,259,222,228		- 12,259,222,228	
- Collective investment schemes 集體投資計劃	- 772,194,683		- 772,194,683	
	<u>- 13,031,416,911</u>		<u>- 13,031,416,911</u>	

BOCHK HK Dollar Money Market Fund

中銀香港港元貨幣市場基金

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
	HKD	HKD	HKD	HKD
	港元	港元	港元	港元

As at 31st March 2022 於二零二二年三月卅一日

Assets 資產				
- Quoted debt securities 掛牌債務證券	- 192,224,642		- 192,224,642	
	<u>- 192,224,642</u>		<u>- 192,224,642</u>	

As at 31st March 2021 於二零二一年三月卅一日

Assets 資產				
- Quoted debt securities 掛牌債務證券	- 177,339,018		- 177,339,018	
	<u>- 177,339,018</u>		<u>- 177,339,018</u>	

財務報表附註(續)

8 財務風險管理(續)

(e) 公平值估計(續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(e) Fair value estimation (continued)

BOCHK Global Equity Fund

中銀香港環球股票基金

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
	USD	USD	USD	USD
	美元	美元	美元	美元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Depositary receipts 預託證券	389,845	-	-	389,845
- Listed equity securities 上市股本證券	127,034,185	-	-	127,034,185
- Warrant 認股權證	-	-	-	-
- Collective investment schemes 集體投資計劃	14,582,150	12,645,394	-	27,227,544
	<u>142,006,180</u>	<u>12,645,394</u>	<u>-</u>	<u>154,651,574</u>

As at 31st March 2021 於二零二一年三月卅一日

Assets 資產				
- Depositary receipts 預託證券	295,016	-	-	295,016
- Listed equity securities 上市股本證券	116,341,979	-	-	116,341,979
- Warrant 認股權證	2,639	-	-	2,639
- Collective investment schemes 集體投資計劃	10,458,255	12,694,233	-	23,152,488
	<u>127,097,889</u>	<u>12,694,233</u>	<u>-</u>	<u>139,792,122</u>

BOCHK US Dollar Money Market Fund

中銀香港美元貨幣市場基金

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
	USD	USD	USD	USD
	美元	美元	美元	美元

As at 31st March 2022 於二零二二年三月卅一日

Assets 資產				
- Quoted debt securities 掛牌債務證券	<u>-</u>	<u>16,715,242</u>	<u>-</u>	<u>16,715,242</u>

As at 31st March 2021 於二零二一年三月卅一日

Assets 資產				
- Quoted debt securities 掛牌債務證券	<u>-</u>	<u>16,881,362</u>	<u>-</u>	<u>16,881,362</u>

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(e) Fair value estimation (continued)

BOCHK China Equity Fund

中銀香港中國股票基金

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
	HKD	HKD	HKD	HKD
	港元	港元	港元	港元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Depositary receipts 預託證券	39,330,073	-	-	39,330,073
- Listed equity securities 上市股本證券	3,179,994,888	-	-	3,179,994,888
- Collective investment schemes 集體投資計劃	327,900,400	38,200,759	-	366,101,160
	<u>3,547,225,361</u>	<u>38,200,759</u>	<u>-</u>	<u>3,585,426,121</u>

As at 31st March 2021 於二零二一年三月卅一日

Assets 資產				
- Depositary receipts 預託證券	444,815,434	-	-	444,815,434
- Listed equity securities 上市股本證券	3,953,266,407	-	-	3,953,266,407
- Collective investment schemes 集體投資計劃	408,369,280	22,782,698	-	431,151,978
	<u>4,806,451,121</u>	<u>22,782,698</u>	<u>-</u>	<u>4,829,233,819</u>

BOCHK Global Bond Fund

中銀香港環球債券基金

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
	USD	USD	USD	USD
	美元	美元	美元	美元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Quoted debt securities 掛牌債務證券	-	198,082,130	-	198,082,130
	<u>-</u>	<u>198,082,130</u>	<u>-</u>	<u>198,082,130</u>
As at 31st March 2021 於二零二一年三月卅一日				
Assets 資產				
- Quoted debt securities 掛牌債務證券	-	220,508,283	-	220,508,283
	<u>-</u>	<u>220,508,283</u>	<u>-</u>	<u>220,508,283</u>

財務報表附註 (續)

8 財務風險管理 (續)

(e) 公平值估計 (續)

BOCHK Investment Funds

中銀香港投資基金

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)

(e) Fair value estimation (continued)

(e) 公平值估計 (續)

BOCHK Asia Pacific Equity Fund

中銀香港亞太股票基金

	Level 1 第一級 USD 美元	Level 2 第二級 USD 美元	Level 3 第三級 USD 美元	Total 總計 USD 美元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Depositary receipts 預託證券	5,317,521	-	-	5,317,521
- Listed equity securities 上市股本證券	119,226,296	-	-	119,226,296
- Collective investment schemes 集體投資計劃	7,008,977	-	-	7,008,977
	<u>131,552,794</u>	<u>-</u>	<u>-</u>	<u>131,552,794</u>

As at 31st March 2021 於二零二一年三月卅一日

Assets 資產

- Depositary receipts 預託證券	18,592,773	-	-	18,592,773
- Listed equity securities 上市股本證券	127,821,368	-	-	127,821,368
- Collective investment schemes 集體投資計劃	8,374,604	-	-	8,374,604
	<u>154,788,745</u>	<u>-</u>	<u>-</u>	<u>154,788,745</u>

BOCHK Aggressive Growth Fund

中銀香港進取增長基金

	Level 1 第一級 USD 美元	Level 2 第二級 USD 美元	Level 3 第三級 USD 美元	Total 總計 USD 美元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Collective investment schemes 集體投資計劃	-	73,494,283	-	73,494,283

Liabilities 負債

- Foreign currency forward contracts 遠期外匯合約	-	3,998	-	3,998
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As at 31st March 2021 於二零二一年三月卅一日

Assets 資產

- Collective investment schemes 集體投資計劃	-	77,483,011	-	77,483,011
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Liabilities 負債

- Foreign currency forward contracts 遠期外匯合約	-	56	-	56
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BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(e) Fair value estimation (continued)

BOCHK Balanced Growth Fund

中銀香港均衡增長基金

	Level 1 第一級 USD 美元	Level 2 第二級 USD 美元	Level 3 第三級 USD 美元	Total 總計 USD 美元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Collective investment schemes 集體投資計劃	-	64,527,596	-	64,527,596
Liabilities 負債				
- Foreign currency forward contracts 遠期外匯合約	-	12,792	-	12,792

As at 31st March 2021 於二零二一年三月卅一日

Assets 資產				
- Collective investment schemes 集體投資計劃	-	68,816,712	-	68,816,712
Liabilities 負債				
- Foreign currency forward contracts 遠期外匯合約	-	181	-	181

BOCHK Conservative Growth Fund

中銀香港保守增長基金

	Level 1 第一級 USD 美元	Level 2 第二級 USD 美元	Level 3 第三級 USD 美元	Total 總計 USD 美元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Collective investment schemes 集體投資計劃	-	30,826,734	-	30,826,734
Liabilities 負債				
- Foreign currency forward contracts 遠期外匯合約	-	9,594	-	9,594
As at 31st March 2021 於二零二一年三月卅一日				
Assets 資產				
- Collective investment schemes 集體投資計劃	-	30,792,673	-	30,792,673
Liabilities 負債				
- Foreign currency forward contracts 遠期外匯合約	-	136	-	136

財務報表附註 (續)

8 財務風險管理 (續)

(e) 公平值估計 (續)

BOCHK Investment Funds

中銀香港投資基金

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)

(e) Fair value estimation (continued)

(e) 公平值估計(續)

BOCHK China Income Fund

中銀香港中國收入基金

	Level 1 第一級 HKD 港元	Level 2 第二級 HKD 港元	Level 3 第三級 HKD 港元	Total 總計 HKD 港元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Listed equity securities 上市股本證券	95,195,726	-	96,400	95,292,126
- Quoted debt securities 掛牌債務證券	-	21,783,527	-	21,783,527
- Collective investment schemes 集體投資計劃	1,222,100	-	-	1,222,100
	<u>96,417,826</u>	<u>21,783,527</u>	<u>96,400</u>	<u>118,297,753</u>

As at 31st March 2021 於二零二一年三月卅一日

Assets 資產				
- Depositary receipts 預託證券	2,644,052	-	-	2,644,052
- Listed equity securities 上市股本證券	120,539,068	-	146,000	120,685,068
- Quoted debt securities 掛牌債務證券	-	14,817,108	-	14,817,108
- Collective investment schemes 集體投資計劃	372,500	-	-	372,500
	<u>123,701,620</u>	<u>14,817,108</u>	<u>146,000</u>	<u>138,518,728</u>

Level 3 reconciliation

第三級對帳

The following table shows a reconciliation of all movements in the fair value of financial instruments categorised within Level 3 between the beginning and the end of the reporting period:

下表顯示報告期初與期末之間分類為第三級金融工具公平價值變動之所有對帳：

	HKD 港元
Investments at fair value through profit or loss as at 31st March 2021 and 1st April 2021 於二零二一年三月卅一日和二零二一年四月一日按公平值 透過損益表列帳的投資	146,000
Transfer from Level 1 to Level 3 由第一級轉至第三級的金額	-
Written off during the year 年內撇銷	(49,600)
As at 31st March 2022 於二零二二年三月卅一日	<u>96,400</u>

BOCHK Investment Funds

中銀香港投資基金

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)

(e) Fair value estimation (continued)

(e) 公平值估計(續)

BOCHK Hong Kong Income Fund

中銀香港香港收入基金

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
	HKD	HKD	HKD	HKD
	港元	港元	港元	港元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Listed equity securities 上市股本證券	48,483,053	-	-	48,483,053
- Quoted debt securities 掛牌債務證券	-	9,608,842	-	9,608,842
- Collective investment schemes 集體投資計劃	1,340,000	-	-	1,340,000
	<u>49,823,053</u>	<u>9,608,842</u>	<u>-</u>	<u>59,431,895</u>

As at 31st March 2021 於二零二一年三月卅一日

Assets 資產				
- Listed equity securities 上市股本證券	65,185,519	-	-	65,185,519
- Quoted debt securities 掛牌債務證券	-	6,657,975	-	6,657,975
- Collective investment schemes 集體投資計劃	1,416,000	-	-	1,416,000
	<u>66,601,519</u>	<u>6,657,975</u>	<u>-</u>	<u>73,259,494</u>

BOCHK China Golden Dragon Fund

中銀香港中國金龍基金

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
	HKD	HKD	HKD	HKD
	港元	港元	港元	港元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Depositary receipts 預託證券	3,100,968	-	-	3,100,968
- Equity-linked notes 股票掛鈎票據	-	6,356,356	-	6,356,356
- Listed equity securities 上市股本證券	776,474,812	-	8,965,200	785,440,011
- Collective investment schemes 集體投資計劃	-	8,166,736	-	8,166,736
	<u>779,575,780</u>	<u>14,523,092</u>	<u>8,965,200</u>	<u>803,064,071</u>

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(e) Fair value estimation (continued)

BOCHK China Golden Dragon Fund

中銀香港中國金龍基金

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
	HKD	HKD	HKD	HKD
	港元	港元	港元	港元
As at 31st March 2021 於二零二一年三月卅一日				
Assets 資產				
- Depositary receipts 預託證券	93,616,541	-	-	93,616,541
- Equity-linked notes 股票掛鈎票據	-	30,767,347	-	30,767,347
- Listed equity securities 上市股本證券	893,234,997	-	13,578,000	906,812,997
- Collective investment schemes 集體投資計劃	-	8,815,041	-	8,815,041
	<u>1,000,429,538</u>	<u>39,582,388</u>	<u>13,578,000</u>	<u>1,040,011,926</u>

Level 3 reconciliation

The following table shows a reconciliation of all movements in the fair value of financial instruments categorised within Level 3 between the beginning and the end of the reporting period:

第三級對帳

下表顯示報告期初與期末之間分類為第三級金融工具公平價值變動之所有對帳：

	HKD
	港元
Investments at fair value through profit or loss as at 31st March 2021 and 1st April 2021 於二零二一年三月卅一日和二零二一年四月一日按公平值 透過損益表列帳的投資	13,578,000
Written off during the year 年內撇銷	<u>(4,612,800)</u>
As at 31st March 2022 於二零二二年三月卅一日	<u>8,965,200</u>

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(e) Fair value estimation (continued)

BOCHK Japan Equity Fund

中銀香港日本股票基金

	Level 1 第一級 USD 美元	Level 2 第二級 USD 美元	Level 3 第三級 USD 美元	Total 總計 USD 美元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Listed equity securities 上市股本證券	42,627,366	-	-	42,627,366
- Collective investment schemes 集體投資計劃	-	670,606	-	670,606
	42,627,366	670,606	-	43,297,972

As at 31st March 2021 於二零二一年三月卅一日

Assets 資產				
- Listed equity securities 上市股本證券	45,682,649	-	-	45,682,649
- Collective investment schemes 集體投資計劃	-	788,165	-	788,165
	45,682,649	788,165	-	46,470,814

BOCHK Australia Income Fund

中銀香港澳洲收入基金

	Level 1 第一級 AUD 澳元	Level 2 第二級 AUD 澳元	Level 3 第三級 AUD 澳元	Total 總計 AUD 澳元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Depositary receipts 預託證券	62,930	-	-	62,930
- Listed equity securities 上市股本證券	5,186,702	-	-	5,186,702
- Quoted debt securities 掛牌債務證券	-	4,893,833	-	4,893,833
- Collective investment schemes 集體投資計劃	264,442	-	-	264,442
	5,514,074	4,893,833	-	10,407,907

As at 31st March 2021 於二零二一年三月卅一日

Assets 資產				
- Depositary receipts 預託證券	77,688	-	-	77,688
- Listed equity securities 上市股本證券	4,959,622	-	-	4,959,622
- Quoted debt securities 掛牌債務證券	-	5,082,665	-	5,082,665
- Collective investment schemes 集體投資計劃	175,323	-	-	175,323
	5,212,633	5,082,665	-	10,295,298

財務報表附註 (續)

8 財務風險管理 (續)

(e) 公平值估計 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(e) Fair value estimation (continued)

BOCHK Asia Pacific Equity Income Fund

中銀香港亞太股票收入基金

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
	USD	USD	USD	USD
	美元	美元	美元	美元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Depositary receipts 預託證券	166,027	-	-	166,027
- Listed equity securities 上市股本證券	7,544,142	-	-	7,544,142
- Collective investment schemes 集體投資計劃	556,326	-	-	556,326
	8,266,495	-	-	8,266,495

As at 31st March 2021 於二零二一年三月卅一日

Assets 資產				
- Depositary receipts 預託證券	788,861	-	-	788,861
- Listed equity securities 上市股本證券	7,889,308	-	-	7,889,308
- Collective investment schemes 集體投資計劃	671,512	-	-	671,512
	9,349,681	-	-	9,349,681

BOCHK Sterling Income Fund

中銀香港英鎊收入基金

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
	GBP	GBP	GBP	GBP
	英鎊	英鎊	英鎊	英鎊
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Quoted debt securities 掛牌債務證券	-	1,383,193	-	1,383,193
	-	1,442,829	-	1,442,829
As at 31st March 2021 於二零二一年三月卅一日				
Assets 資產				
- Quoted debt securities 掛牌債務證券	-	1,442,829	-	1,442,829

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(e) Fair value estimation (continued)

BOCHK Asia Pacific Property Fund

中銀香港亞太房地產基金

	Level 1 第一級 USD 美元	Level 2 第二級 USD 美元	Level 3 第三級 USD 美元	Total 總計 USD 美元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Listed equity securities 上市股本證券	1,113,920	-	-	1,113,920
- Collective investment schemes 集體投資計劃	282,371	-	-	282,371
	<u>1,396,291</u>	<u>-</u>	<u>-</u>	<u>1,396,291</u>

As at 31st March 2021 於二零二一年三月卅一日

Assets 資產

- Listed equity securities 上市股本證券	1,303,106	-	-	1,303,106
- Collective investment schemes 集體投資計劃	282,390	-	-	282,390
	<u>1,585,496</u>	<u>-</u>	<u>-</u>	<u>1,585,496</u>

BOCHK China Consumption Growth Fund

中銀香港中國豐盛消費基金

	Level 1 第一級 HKD 港元	Level 2 第二級 HKD 港元	Level 3 第三級 HKD 港元	Total 總計 HKD 港元
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Depositary receipts 預託證券	27,639,399	-	-	27,639,399
- Listed equity securities 上市股本證券	2,434,330,256	-	-	2,434,330,256
- Collective investment schemes 集體投資計劃	-	7,100,037	-	7,100,037
	<u>2,461,969,655</u>	<u>7,100,037</u>	<u>-</u>	<u>2,469,069,692</u>

As at 31st March 2021 於二零二一年三月卅一日

Assets 資產

- Depositary receipts 預託證券	81,625,758	-	-	81,625,758
- Listed equity securities 上市股本證券	2,531,057,495	-	-	2,531,057,495
- Collective investment schemes 集體投資計劃	-	10,146,425	-	10,146,425
	<u>2,612,683,253</u>	<u>10,146,425</u>	<u>-</u>	<u>2,622,829,678</u>

財務報表附註 (續)

8 財務風險管理 (續)

(e) 公平值估計 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(e) Fair value estimation (continued)

BOCHK RMB Fixed Income Fund

中銀香港人民幣定息基金

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
	RMB	RMB	RMB	RMB
	人民幣	人民幣	人民幣	人民幣
As at 31st March 2022 於二零二二年三月卅一日				
Assets 資產				
- Quoted debt securities 掛牌債務證券	-	49,278,273	-	49,278,273
As at 31st March 2021 於二零二一年三月卅一日				
Assets 資產				
- Quoted debt securities 掛牌債務證券	-	48,466,115	-	48,466,115

Investments whose values are based on quoted market prices in active markets, and are therefore classified within Level 1, include listed depositary receipts, active listed equity securities and listed collective investment schemes. The Sub-Funds do not adjust the quoted prices for these instruments.

Financial instruments that are traded 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 quoted debt securities, CPCs, CPNs, ELNs and unlisted collective investment schemes. As Level 2 investments include positions that are not traded in active markets and/or are subject to transfer restrictions, valuations may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information.

財務報表附註(續)

8 財務風險管理(續)

(e) 公平值估計(續)

由於投資價值是基於活躍市場的報價，因此屬第一級等級，並包括上市預託證券、活躍上市股本證券及上市的集體投資計劃。分支基金沒有調整這些工具的報價。

於不視為活躍市場內交易的金融工具，其價值是基於市場報價、經紀商報價或其他有可觀察輸入數據支持的報價來源，則屬第二級等級，其中包括掛牌債務證券、中國參與證書、中國參與票據、股票掛鈎票據及非上市集體投資計劃。屬第二級等級的投資持倉如非於活躍市場買賣及／或受到轉讓限制，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。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(e) Fair value estimation (continued)

Investments classified within Level 3 have significant unobservable inputs, as they are traded infrequently. The fair value is determined using last traded prices on the principal stock exchange and then adjusted by application of a discount with reference to the negative news about the investments to determine the price for valuation. The valuation of the investments is reviewed and approved by the valuation working group which is headed by the Chief Investment Officer, Head of Operations and Head of Risk & Compliance of the Manager.

As at 31st March 2022, a listed equity held by BOCHK China Income Fund and BOCHK China Golden Dragon Fund with fair value of HKD96,400 and HKD8,965,200 respectively has been written-off by HKD49,600 and HKD4,612,800 respectively as determined by the Manager. 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 and liabilities 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 their fair values.

(f) 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' objectives when managing capital are to safeguard their 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.

財務報表附註(續)

8 財務風險管理(續)

(e) 公平值估計(續)

屬第三級別的投資因不常交易，有重大非可觀察輸入。使用主要證券交易所的最後交易價格釐定公平值，其後參考有關投資所涉及的不利消息計算折讓率而作出調整，從而釐定估值價格。投資的估值由基金經理的投資總監、營運主管及風險與合規主管組成的估值工作組審查和批准。

於二零二二年三月卅一日，中銀香港中國收入基金及中銀香港中國金龍基金持有公平值分別為96,400港元及8,965,200港元的上市股票已由基金經理決定撤銷分別為49,600港元及4,612,800港元。在公平值層面之間的轉移視作於報告期終已經發生。由於不可觀察輸入數據的合理變化所產生的影響應不會重大，故並無呈示量化分析。

按公平值透過損益列帳的財務資產及負債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。

(f) 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提供利益，並且維持穩健資本基礎以支持分支基金進行投資活動。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(f) Capital risk management (continued)

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 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.

9 Number of units in issue and the net asset value per unit

財務報表附註(續)

8 財務風險管理(續)

(f) 資本風險管理(續)

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單位。

信託人及基金經理根據單位投資者應佔的資產淨值監察資本。

9 已發行單位數目及每單位資產淨值

		BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	
		2022	2021
		二零二二年	二零二一年
Units in issue 已發行單位			
Class A A類		42,043,423.8404	36,073,122.6306
Class B B類		-	-
		HKD	HKD
		港元	港元
Net assets attributable to 下列類別單位的應佔淨資產			
Class A A類		1,661,869,852	1,836,683,618
Class B B類		-	-
		<u>1,661,869,852</u>	<u>1,836,683,618</u>
		HKD	HKD
		港元	港元
Net asset value per unit 每單位資產淨值			
Class A A類		39.5275	50.9156
Class B B類		-	-
		<u>-</u>	<u>-</u>

BOCHK Investment Funds

中銀香港投資基金

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資產淨值 (續)

		BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	
		2022 二零二二年	2021 二零二一年
Units in issue 已發行單位			
Class A A類	1,069,924,931.8216	1,192,734,168.4179	
Class B B類	—	—	
		HKD 港元	HKD 港元
Net assets attributable to 下列類別單位的應佔淨資產			
Class A A類	11,444,049,787	13,259,456,229	
Class B B類	—	—	
		11,444,049,787	13,259,456,229
		HKD 港元	HKD 港元
Net asset value per unit 每單位資產淨值			
Class A A類	10.6961	11.1169	
Class B B類	—	—	

		BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	
		2022 二零二二年	2021 二零二一年
Units in issue 已發行單位			
Class A A類	175,855,059.7046	169,390,651.0480	
Class B B類	—	—	
		HKD 港元	HKD 港元
Net assets attributable to 下列類別單位的應佔淨資產			
Class A A類	2,150,956,588	2,071,558,608	
Class B B類	—	—	
		2,150,956,588	2,071,558,608
		HKD 港元	HKD 港元
Net asset value per unit 每單位資產淨值			
Class A A類	12.2314	12.2295	
Class B B類	—	—	

BOCHK Investment Funds

中銀香港投資基金

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資產淨值 (續)

BOCHK Global Equity Fund		
中銀香港環球股票基金		
	2022	2021
	二零二二年	二零二一年
Units in issue 已發行單位		
Class A A類	4,484,616.3079	4,237,563.5902
Class B B類	1.2800	–
	USD	USD
	美元	美元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	155,981,127	141,351,638
Class B B類	–	–
	<hr/>	<hr/>
	155,981,127	141,351,638
	<hr/>	<hr/>
	USD	USD
	美元	美元
Net asset value per unit 每單位資產淨值		
Class A A類	34.7814	33.3568
Class B B類	–	–
	<hr/>	<hr/>

BOCHK US Dollar Money Market Fund		
中銀香港美元貨幣市場基金		
	2022	2021
	二零二二年	二零二一年
Units in issue 已發行單位		
Class A A類	6,405,591.4801	7,082,530.7864
Class B B類	–	–
	USD	USD
	美元	美元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	83,439,905	92,343,439
Class B B類	–	–
	<hr/>	<hr/>
	83,439,905	92,343,439
	<hr/>	<hr/>
	USD	USD
	美元	美元
Net asset value per unit 每單位資產淨值		
Class A A類	13.0261	13.0382
Class B B類	–	–
	<hr/>	<hr/>

BOCHK Investment Funds

中銀香港投資基金

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資產淨值 (續)

BOCHK China Equity Fund 中銀香港中國股票基金		
	2022 二零二二年	2021 二零二一年
Units in issue 已發行單位		
Class A A類	57,340,940.2414	53,708,290.3359
Class B B類	N/A 不適用	N/A 不適用
	HKD 港元	HKD 港元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	3,622,131,622	4,841,340,101
Class B B類	N/A 不適用	N/A 不適用
	<u>3,622,131,622</u>	<u>4,841,340,101</u>
	HKD 港元	HKD 港元
Net asset value per unit 每單位資產淨值		
Class A A類	63.1683	90.1414
Class B B類	–	N/A 不適用

BOCHK Global Bond Fund 中銀香港環球債券基金		
	2022 二零二二年	2021 二零二一年
Units in issue 已發行單位		
Class A A類	12,334,001.3322	12,523,469.9801
Class B B類	N/A 不適用	N/A 不適用
	USD 美元	USD 美元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	200,714,014	222,699,584
Class B B類	N/A 不適用	N/A 不適用
	<u>200,714,014</u>	<u>222,699,584</u>
	USD 美元	USD 美元
Net asset value per unit 每單位資產淨值		
Class A A類	16.2732	17.7826
Class B B類	N/A 不適用	N/A 不適用

BOCHK Investment Funds

中銀香港投資基金

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資產淨值 (續)

		BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	
		2022 二零二二年	2021 二零二一年
Units in issue 已發行單位			
Class A A類		3,473,753.8993	3,625,093.9448
Class B B類		N/A 不適用	N/A 不適用
		USD 美元	USD 美元
Net assets attributable to 下列類別單位的應佔淨資產			
Class A A類		133,503,566	156,190,482
Class B B類		N/A 不適用	N/A 不適用
		<u>133,503,566</u>	<u>156,190,482</u>
		USD 美元	USD 美元
Net asset value per unit 每單位資產淨值			
Class A A類		38.4321	43.0859
Class B B類		N/A 不適用	N/A 不適用

		BOCHK Aggressive Growth Fund 中銀香港進取增長基金	
		2022 二零二二年	2021 二零二一年
Units in issue 已發行單位			
Class A A類		2,540,503.0766	2,422,081.1704
Class B B類		N/A 不適用	N/A 不適用
		USD 美元	USD 美元
Net assets attributable to 下列類別單位的應佔淨資產			
Class A A類		78,599,052	79,171,490
Class B B類		N/A 不適用	N/A 不適用
		<u>78,599,052</u>	<u>79,171,490</u>
		USD 美元	USD 美元
Net asset value per unit 每單位資產淨值			
Class A A類		30.9384	32.6874
Class B B類		N/A 不適用	N/A 不適用

BOCHK Investment Funds

中銀香港投資基金

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資產淨值 (續)

		BOCHK Balanced Growth Fund 中銀香港均衡增長基金	
		2022 二零二二年	2021 二零二一年
Units in issue 已發行單位			
Class A A類		2,754,119.1940	2,725,559.0478
Class B B類		N/A 不適用	N/A 不適用
		USD 美元	USD 美元
Net assets attributable to 下列類別單位的應佔淨資產			
Class A A類		68,293,994	70,977,373
Class B B類		N/A 不適用	N/A 不適用
		<u>68,293,994</u>	<u>70,977,373</u>
		USD 美元	USD 美元
Net asset value per unit 每單位資產淨值			
Class A A類		24.7970	26.0414
Class B B類		N/A 不適用	N/A 不適用

		BOCHK Conservative Growth Fund 中銀香港保守增長基金	
		2022 二零二二年	2021 二零二一年
Units in issue 已發行單位			
Class A A類		1,766,339.1869	1,669,135.8089
Class B B類		N/A 不適用	N/A 不適用
		USD 美元	USD 美元
Net assets attributable to 下列類別單位的應佔淨資產			
Class A A類		32,406,983	31,874,643
Class B B類		N/A 不適用	N/A 不適用
		<u>32,406,983</u>	<u>31,874,643</u>
		USD 美元	USD 美元
Net asset value per unit 每單位資產淨值			
Class A A類		18.3470	19.0965
Class B B類		N/A 不適用	N/A 不適用

BOCHK Investment Funds

中銀香港投資基金

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資產淨值 (續)

Units in issue 已發行單位

Class A A類
Class B B類

11,213,571.7746
N/A 不適用

10,667,299.1510
N/A 不適用

Net assets attributable to 下列類別單位的應佔淨資產

Class A A類
Class B B類

137,551,995
N/A 不適用

157,386,085
N/A 不適用

137,551,995

157,386,085

HKD
港元

HKD
港元

Net asset value per unit 每單位資產淨值

Class A A類
Class B B類

12.2666
N/A 不適用

14.7541
N/A 不適用

BOCHK Hong Kong Income Fund

中銀香港香港收入基金

2022

2021

二零二二年

二零二一年

Units in issue 已發行單位

Class A A類
Class B B類

5,240,491.5984
N/A 不適用

4,803,866.2073
N/A 不適用

HKD
港元

HKD
港元

Net assets attributable to 下列類別單位的應佔淨資產

Class A A類
Class B B類

66,209,053
N/A 不適用

74,817,468
N/A 不適用

66,209,053

74,817,468

HKD
港元

HKD
港元

Net asset value per unit 每單位資產淨值

Class A A類
Class B B類

12.6341
N/A 不適用

15.5744
N/A 不適用

BOCHK Investment Funds

中銀香港投資基金

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資產淨值 (續)

		BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	
		2022 二零二二年	2021 二零二一年
Units in issue 已發行單位			
Class A A類		29,825,066.7811	29,048,324.9185
Class B B類		N/A 不適用	N/A 不適用
		HKD 港元	HKD 港元
Net assets attributable to 下列類別單位的應佔淨資產			
Class A A類		835,633,637	1,089,567,455
Class B B類		N/A 不適用	N/A 不適用
		<u>835,633,637</u>	<u>1,089,567,455</u>
		HKD 港元	HKD 港元
Net asset value per unit 每單位資產淨值			
Class A A類		28.0178	37.5088
Class B B類		N/A 不適用	N/A 不適用
		<u>28.0178</u>	<u>37.5088</u>

		BOCHK Japan Equity Fund 中銀香港日本股票基金	
		2022 二零二二年	2021 二零二一年
Units in issue 已發行單位			
Class A A類		2,861,323.9576	2,874,609.3839
Class B B類		N/A 不適用	N/A 不適用
		USD 美元	USD 美元
Net assets attributable to 下列類別單位的應佔淨資產			
Class A A類		43,855,511	47,401,548
Class B B類		N/A 不適用	N/A 不適用
		<u>43,855,511</u>	<u>47,401,548</u>
		USD 美元	USD 美元
Net asset value per unit 每單位資產淨值			
Class A A類		15.3270	16.4897
Class B B類		N/A 不適用	N/A 不適用
		<u>15.3270</u>	<u>16.4897</u>

BOCHK Investment Funds

中銀香港投資基金

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資產淨值 (續)

BOCHK Australia Income Fund 中銀香港澳洲收入基金		
	2022 二零二二年	2021 二零二一年
Units in issue 已發行單位		
Class A A類	1,168,648.5021	1,146,421.6131
Class B B類	N/A 不適用	N/A 不適用
	AUD 澳元	AUD 澳元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	10,917,177	10,527,875
Class B B類	N/A 不適用	N/A 不適用
	<u>10,917,177</u>	<u>10,527,875</u>
	AUD 澳元	AUD 澳元
Net asset value per unit 每單位資產淨值		
Class A A類	9.3417	9.1832
Class B B類	N/A 不適用	N/A 不適用

BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金		
	2022 二零二二年	2021 二零二一年
Units in issue 已發行單位		
Class A A類	721,427.1741	711,441.8643
Class B B類	N/A 不適用	N/A 不適用
	USD 美元	USD 美元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	8,349,773	9,442,107
Class B B類	N/A 不適用	N/A 不適用
	<u>8,349,773</u>	<u>9,442,107</u>
	USD 美元	USD 美元
Net asset value per unit 每單位資產淨值		
Class A A類	11.5740	13.2718
Class B B類	N/A 不適用	N/A 不適用

BOCHK Investment Funds

中銀香港投資基金

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資產淨值 (續)

BOCHK Sterling Income Fund 中銀香港英鎊收入基金

	2022 二零二二年	2021 二零二一年
Units in issue 已發行單位		
Class A A類	148,562.9916	153,053.8088
Class B B類	N/A 不適用	N/A 不適用
	GBP 英鎊	GBP 英鎊
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	1,461,279	1,532,535
Class B B類	N/A 不適用	N/A 不適用
	<u>1,461,279</u>	<u>1,532,535</u>
	GBP 英鎊	GBP 英鎊
Net asset value per unit 每單位資產淨值		
Class A A類	9.8361	10.0130
Class B B類	N/A 不適用	N/A 不適用
	<u>9.8361</u>	<u>10.0130</u>

BOCHK Investment Funds

中銀香港投資基金

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資產淨值 (續)

BOCHK Asia Pacific Property Fund

中銀香港亞太房地產基金

	2022	2021
	二零二二年	二零二一年
Units in issue 已發行單位		
Class A A類	143,027.0224	146,918.8590
Class A (Distribution) (note 1) A類(派息)(註1)	N/A 不適用	N/A 不適用
Class A (Accumulated) (note 1) A類(累積)(註1)	N/A 不適用	N/A 不適用
	<u>143,027.0224</u>	<u>146,918.8590</u>
Class B B類	N/A 不適用	N/A 不適用
	USD	USD
	美元	美元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	1,447,705	1,594,922
Class A (Distribution) (note 1) A類(派息)(註1)	N/A 不適用	N/A 不適用
Class A (Accumulated) (note 1) A類(累積)(註1)	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
	<u>1,447,705</u>	<u>1,594,922</u>
	USD	USD
	美元	美元
Net asset value per unit 每單位資產淨值		
Class A A類	10.1219	10.8558
Class A (Distribution) (note 1) A類(派息)(註1)	N/A 不適用	N/A 不適用
Class A (Accumulated) (note 1) A類(累積)(註1)	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用

BOCHK Investment Funds

中銀香港投資基金

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資產淨值(續)

BOCHK China Consumption Growth Fund

中銀香港中國豐盛消費基金

2022

2021

二零二二年

二零二一年

Units in issue 已發行單位

Class A A類

N/A 不適用

N/A 不適用

Class A (Distribution) (note 1) A類(派息)(註1)

123,251,481.6514

96,428,869.7514

Class A (Accumulated) (note 1) A類(累積)(註1)

2,990,798.8091

469,018.9378

126,242,280.4605

96,897,888.6892

Class B B類

N/A 不適用

N/A 不適用

HKD

HKD

港元

港元

Net assets attributable to 下列類別單位的應佔淨資產

Class A A類

N/A 不適用

N/A 不適用

Class A (Distribution) (note 1) A類(派息)(註1)

2,479,790,920

2,694,633,135

Class A (Accumulated) (note 1) A類(累積)(註1)

28,224,377

5,846,223

Class B B類

N/A 不適用

N/A 不適用

2,508,015,297

2,700,479,358

HKD

HKD

港元

港元

Net asset value per unit 每單位資產淨值

Class A A類

N/A 不適用

N/A 不適用

Class A (Distribution) (note 1) A類(派息)(註1)

20.1198

27.9443

Class A (Accumulated) (note 1) A類(累積)(註1)

9.4371

12.4649

Class B B類

N/A 不適用

N/A 不適用

BOCHK Investment Funds

中銀香港投資基金

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資產淨值(續)

BOCHK RMB Fixed Income Fund

中銀香港人民幣定息基金

	2022	2021
	二零二二年	二零二一年
Units in issue 已發行單位		
Class A A類	5,245,477.6991	5,111,710.6622
Class A (Distribution) (note 1) A類(派息)(註1)	N/A 不適用	N/A 不適用
Class A (Accumulated) (note 1) A類(累積)(註1)	N/A 不適用	N/A 不適用
	<u>5,245,477.6991</u>	<u>5,111,710.6622</u>
Class B B類	N/A 不適用	N/A 不適用
	RMB	RMB
	人民幣	人民幣
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	51,854,783	50,914,614
Class A (Distribution) (note 1) A類(派息)(註1)	N/A 不適用	N/A 不適用
Class A (Accumulated) (note 1) A類(累積)(註1)	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
	<u>51,854,783</u>	<u>50,914,614</u>
	RMB	RMB
	人民幣	人民幣
Net asset value per unit 每單位資產淨值		
Class A A類	9.8856	9.9604
Class A (Distribution) (note 1) A類(派息)(註1)	N/A 不適用	N/A 不適用
Class A (Accumulated) (note 1) A類(累積)(註1)	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用

Note 1: New classes of Units (Class A – Distribution and Class A – Accumulated) related to BOCHK China Consumption Growth Fund are issued in August 2021.

註1：與於二零二一年八月發行的中銀香港中國豐盛消費基金有關之新單位類別(A類－派息及A類－累積)。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee 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, Trustee and their connected persons were carried out in the normal course of business and on normal commercial terms. To the best of the Manager's knowledge, the Sub-Funds do not have any other transactions with connected persons except for management fee and trustee fee as disclosed in Note 4, transaction handling fee as disclosed in Note 11 and those disclosed below.

(a) Bank balances and deposits with connected persons of the Manager, Trustee and their connected persons

Bank balances maintained with connected persons of the Manager and the Trustee as at 31st March 2022 and 2021 were as follows:

財務報表附註 (續)

10 與基金經理、信託人及其關連人士的交易

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信託人及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。就基金經理所知，除附註4所載管理費及信託費、附註11所載交易處理費及下文所披露者外，分支基金並無與關連人士進行其他交易。

(a) 與基金經理、信託人及其關連人士的銀行結餘及存款

於二零二二年及二零二一年三月卅一日，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	2021 二零二一年
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	HKD 港元	11,366,626	HKD 8,274,496 港元
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	6,498,835	HKD 112,472,865 港元
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	HKD 港元	514,207,482	HKD 411,698,277 港元
BOCHK Global Equity Fund 中銀香港環球股票基金	USD 美元	275,094	USD 1,243,811 美元
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	USD 美元	19,431,461	USD 22,004,559 美元
BOCHK China Equity Fund 中銀香港中國股票基金	HKD 港元	27,666,694	HKD 14,809,668 港元
BOCHK Global Bond Fund 中銀香港環球債券基金	USD 美元	433,095	USD 211,966 美元
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD 美元	154,203	USD 547,632 美元
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	USD 美元	4,093,406	USD 1,503,438 美元

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易 (續)

(a) Bank balances and deposits with connected persons of the Manager, Trustee and their connected persons (continued)

(a) 與基金經理、信託人及其關連人士的銀行結餘及存款 (續)

		2022 二零二二年	2021 二零二一年
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	USD 美元	3,392,806	USD 1,428,702 美元
BOCHK Conservative Growth Fund 中銀香港保守增長基金	USD 美元	516,726	USD 337,765 美元
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	7,429,660	HKD 7,683,384 港元
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	2,780,781	HKD 288,735 港元
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD 港元	25,912,130	HKD 39,903,424 港元
BOCHK Japan Equity Fund 中銀香港日本股票基金	USD 美元	53,526	USD 103,419 美元
BOCHK Australia Income Fund 中銀香港澳洲收入基金	AUD 澳元	117,089	AUD 12,137 澳元
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	USD 美元	14,237	USD 4,476 美元
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	GBP 英鎊	32,618	GBP 21,034 英鎊
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	USD 美元	1,394	USD 332 美元
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD 港元	32,538,432	HKD 70,415,886 港元
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	RMB 人民幣	2,121,688	RMB 853,826 人民幣

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (Continued)

10 與基金經理、信託人及其關連人士的交易(續)

(b) Interest income earned from bank balances with connected persons of the Manager and Trustee

(b) 基金經理及信託人的關連人士的銀行結餘所產生的利息收入

Interest income earned from bank balances maintained with connected persons of the Manager and Trustee at normal commercial rates for the years ended 31st March 2022 and 2021 were as follows:

截至二零二二年及二零二一年三月卅一日止年度，基金經理及信託人的關連人士維持銀行結餘按一般商業利率所產生的利息收入如下：

		2022 二零二二年	2021 二零二一年
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	HKD 港元	5,135	HKD 港元 54,187
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	62,364	HKD 港元 348,183
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	HKD 港元	80,917	HKD 港元 113,103
BOCHK Global Equity Fund 中銀香港環球股票基金	USD 美元	469	USD 美元 5,494
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	USD 美元	2,293	USD 美元 7,144
BOCHK China Equity Fund 中銀香港中國股票基金	HKD 港元	17,724	HKD 港元 55,003
BOCHK Global Bond Fund 中銀香港環球債券基金	USD 美元	420	USD 美元 3,592
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD 美元	495	USD 美元 2,047
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	USD 美元	1,920	USD 美元 6,433
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	USD 美元	2,090	USD 美元 5,004
BOCHK Conservative Growth Fund 中銀香港保守增長基金	USD 美元	548	USD 美元 3,214
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	4,405	HKD 港元 8,301
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	464	HKD 港元 4,188
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKS 港元	27,266	HKD 港元 160,018

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易 (續)

(b) Interest income earned from bank balances with connected persons of the Manager and Trustee (continued)

(b) 基金經理及信託人的關連人士的銀行結餘所產生的利息收入(續)

		2022 二零二二年	2021 二零二一年
BOCHK Japan Equity Fund 中銀香港日本股票基金	USD 美元	53	USD 664 美元
BOCHK Australia Income Fund 中銀香港澳洲收入基金	AUD 澳元	14	AUD 1,097 澳元
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	USD 美元	26	USD 68 美元
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	GBP 英鎊	8	GBP 104 英鎊
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	USD 美元	–	USD 11 美元
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD 港元	31,764	HKD 82,142 港元
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	RMB 人民幣	881	RMB 2,619 人民幣

(c) Interest income earned from investments in fixed bank deposits issued by connected persons of the Manager and Trustee

(c) 由基金經理及信託人的關連人士發行的定期銀行存款投資所賺取的利息收入

Interest income earned from investments in fixed bank deposits issued by connected persons of the Manager and Trustee at normal commercial rates for the years ended 31st March 2022 and 2021 were as follows:

截至二零二二年及二零二一年三月卅一日止年度，基金經理及信託人的關連人士按一般商業利率發行的銀行定期存款投資所產生的利息收入如下：

		2022 二零二二年	2021 二零二一年
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	HKD 港元	4,036,531	5,601,111
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	USD 美元	91,188	126,662

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (Continued)

(d) Bank charges with connected persons of the Manager and Trustee

Bank charges with connected persons of the Manager and Trustee for the years ended 31st March 2022 and 2021 were as follows:

BOCHK Hong Kong Equity Fund 中銀香港香港股票基金
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金
BOCHK Global Equity Fund 中銀香港環球股票基金
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金
BOCHK China Equity Fund 中銀香港中國股票基金
BOCHK Global Bond Fund 中銀香港環球債券基金
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金
BOCHK Aggressive Growth Fund 中銀香港進取增長基金
BOCHK Balanced Growth Fund 中銀香港均衡增長基金
BOCHK Conservative Growth Fund 中銀香港保守增長基金
BOCHK China Income Fund 中銀香港中國收入基金
BOCHK Hong Kong Income Fund 中銀香港香港收入基金

財務報表附註(續)

10 與基金經理、信託人及其關連人士的交易 (續)

(d) 與基金經理及信託人關連人士的銀行支出

截至二零二二年及二零二一年三月卅一日止年度，與基金經理及信託人關連人士的銀行支出如下：

	2022 二零二二年	2021 二零二一年
HKD 港元	2,458	2,200
HKD 港元	1,226	1,628
HKD 港元	10,625	13,840
USD 美元	240	298
USD 美元	1,247	2,698
HKD 港元	1,862	6,901
USD 美元	739	584
USD 美元	473	869
USD 美元	87	177
USD 美元	107	129
USD 美元	141	276
HKD 港元	562	737
HKD 港元	355	963

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(d) Bank charges with connected persons of the Manager and Trustee (continued)

BOCHK China Golden Dragon Fund
中銀香港中國金龍基金

BOCHK Japan Equity Fund
中銀香港日本股票基金

BOCHK Australia Income Fund
中銀香港澳洲收入基金

BOCHK Asia Pacific Equity Income Fund
中銀香港亞太股票收入基金

BOCHK Sterling Income Fund
中銀香港英鎊收入基金

BOCHK Asia Pacific Property Fund
中銀香港亞太房地產基金

BOCHK China Consumption Growth Fund
中銀香港中國豐盛消費基金

BOCHK RMB Fixed Income Fund
中銀香港人民幣定息基金

財務報表附註 (續)

10 與基金經理、信託人及其關連人士的交易 (續)

(d) 與基金經理及信託人關連人士的銀行支出 (續)

		2022 二零二二年	2021 二零二一年
HKD	1,427	3,035	
港元			
USD	46	240	
美元			
USD	1,319	1,046	
美元			
USD	772	1,097	
美元			
GBP	226	316	
英鎊			
USD	43	39	
美元			
HKD	6,009	1,952	
港元			
RMB	976	2,320	
人民幣			

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易 (續)

(e) Holdings in the Sub-Funds

(e) 持有分支基金單位

The Sub-Funds allow the Manager, its connected persons and other funds managed by the Manager to subscribe for and redeem units in the Sub-Funds.

分支基金容許基金經理、其關連人士及由基金經理管理的其他基金認購和贖回分支基金的單位。

The holdings in the Sub-Funds by the Manager and its connected persons as at 31st March 2022 and 2021 were as follows:

於二零二二年及二零二一年三月卅一日，基金經理及其關連人士持有的分支基金單位如下：

Units held by the Directors of the Manager

基金經理董事持有的單位

As at 31st March 2022

於二零二二年三月卅一日

	Units outstanding at 1st April 2021 於二零二一年 四月一日 的單位數量	Units subscribed during the year 年內認購單位	Units redeemed during the year 年內贖回單位	Units outstanding at 31st March 2022 於二零二二年 三月卅一日 的單位數量
BOCHK China Consumption Growth Fund (Class A)				
中銀香港中國豐盛消費基金(A類)	9,453.6072	5,417.6292	-	14,871.2364

As at 31st March 2021

於二零二一年三月卅一日

	Units outstanding at 1st April 2020 於二零二零年 四月一日 的單位數量	Units subscribed during the year 年內認購單位	Units redeemed during the year 年內贖回單位	Units outstanding at 31st March 2021 於二零二一年 三月卅一日 的單位數量
BOCHK China Consumption Growth Fund (Class A)				
中銀香港中國豐盛消費基金(A類)	4,141.7974	5,311.8098	-	9,453.6072

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(e) 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 March 2022 were as follows:

	Closing holdings as at 31st March 2022 於二零二二年 三月卅一日 的期末持股量	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Market value as at 31st March 2022 於二零二二年 三月卅一日 的市值 HK\$ 港元	Distribution for the year ended 31st March 2022 截至二零二二年 三月卅一日止 年度之分派 HK\$ 港元
BOCHK Hong Kong Equity Fund					
中銀香港香港股票基金					
BOCGL Aggressive Growth Fund	25,597	-	-	1,011,775	-
BOCGL Stable Growth Fund	3,190	-	-	126,087	-
BOCHKIF – Aggressive Growth Fund	1,459,367	-	-	57,685,127	-
BOCHKIF – Balanced Growth Fund	740,881	-	-	29,285,164	-
BOCHKIF – Conservative Growth Fund	92,791	-	(1,532,000)	3,667,789	-
Luen Fung Hang Life Pension Fund – Balanced Fund	2,338,526	-	-	92,436,072	-
Luen Fung Hang Life Pension Fund – Growth Fund	4,459,521	-	-	176,273,715	-
Luen Fung Hang Life Pension Fund – Stable Fund	1,414,583	-	(13,281,000)	55,914,949	-
BOCGL Moderate Growth Fund	14,403	-	-	569,327	-
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
BOCHK Hong Kong Dollar Income Fund					
中銀香港港元收入基金					
BOCGL Aggressive Growth Fund	19,388	-	-	207,376	4,302
BOCGL Moderate Growth Fund	69,346	-	-	741,733	15,388
BOCGL Stable Growth Fund	33,302	-	-	356,230	7,390
BOCHKIF – Conservative Growth Fund	1,785,000	10,883,006	-	19,092,536	258,720

財務報表附註 (續)

10 與基金經理、信託人及其關連人士的交易 (續)

(e) 持有分支基金單位 (續)

基金經理所管理的若干其他基金投資若干分支基金。其他相關基金於二零二二年三月卅一日投資的股份數目及交易金額如下：

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(e) Holdings in the Sub-Funds (continued)

財務報表附註 (續)

10 與基金經理、信託人及其關連人士的交易 (續)

(e) 持有分支基金單位 (續)

	Closing holdings as at 31st March 2022 於二零二二年 三月三十一日 的期末持股量	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Market value as at 31st March 2022 於二零二二年 三月三十一日 的市值 HK\$ 港元	Distribution for the year ended 31st March 2022 截至二零二二年 三月三十一日止 年度之分派 HK\$ 港元
BOCHK HK Dollar Money Market Fund					
中銀香港港元貨幣市場基金					
BOCHKIF – Aggressive Growth Fund	2,818,228	34,467,987	-	34,470,873	-
BOCHK Balanced Growth Fund	3,700,032	32,717,529	-	45,256,570	-
BOCHK Conservative Growth Fund	2,181,275	17,491,218	-	26,680,050	-
BOCG Life Money Market Fund	48,119	49,571	(69,326)	588,557	-
BOCIP HK Dollar Money Market Fund	456,658	-	-	5,585,573	-
Luen Fung Hang Life Pension Fund – Balanced Fund	8,202,506	62,146,594	-	100,328,126	-
Luen Fung Hang Life Pension Fund – China Equity Fund	9,805,682	-	-	119,937,215	-
Luen Fung Hang Life Pension Fund – European Index Tracker 70 Fund	217,116	365,680	-	2,655,634	-
Luen Fung Hang Life Pension Fund – Growth Fund	9,703,019	92,205,528	-	118,681,511	-
Luen Fung Hang Life Pension Fund – Great Wall Fund	657,274	1,607,659	-	8,039,379	-
Luen Fung Hang Life Pension Fund – Maintenance Fund	59,072,541	45,000,000	(178,000,000)	722,539,882	-
Luen Fung Hang Life Pension Fund – North America Index Tracker 70 Fund	1,176,352	3,890,262	-	14,388,434	-
Luen Fung Hang Life Pension Fund – Stable Fund	20,473,448	161,670,226	-	250,418,929	-
Yue Hwa Chinese Products Emporium Limited (1990) Staff Provident Fund Scheme	81,103	1,240,000	(2,575,000)	992,007	-
Yue Hwa Chinese Products Emporium Limited Staff Retirement Scheme	155,916	1,420,000	(5,750,000)	1,907,066	-
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
BOCHK Global Equity Fund					
中銀香港環球股票基金					
BOCGL Aggressive Growth Fund	21,726	17,772	(129,437)	755,653	-
BOCGL Moderate Growth Fund	7,204	3,213	(22,625)	250,562	-
BOCGL Stable Growth Fund	1,811	991	-	63,005	-
BOCHKIF – Aggressive Growth Fund	493,430	-	(780,000)	17,162,184	-
BOCHKIF – Balanced Growth Fund	352,201	-	(985,000)	12,250,031	-
BOCHKIF – Conservative Growth Fund	57,845	-	(334,000)	2,011,921	-
Luen Fung Hang Life Pension Fund – Balanced Fund	441,688	-	-	15,362,511	-
Luen Fung Hang Life Pension Fund – Growth Fund	688,814	-	-	23,957,905	-
Luen Fung Hang Life Pension Fund – Stable Fund	486,038	-	-	16,905,088	-
Hua Xia Foundation	118,258	-	-	4,113,177	-
Ho Leung Ho Lee Foundation	46,501	-	-	1,617,384	-

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(e) Holdings in the Sub-Funds (continued)

	Closing holdings as at 31st March 2022 於二零二二年 三月卅一日 的期末持股量	Purchase 買入 US\$ 美元	Sales 出售 US\$ 美元	Market value as at 31st March 2022 於二零二二年 三月卅一日 的市值 US\$ 美元	Distribution for the year ended 31st March 2022 截至二零二二年 三月卅一日止 年度之分派 US\$ 美元
BOCHK US Dollar Money Market Fund					
中銀香港美元貨幣市場基金					
BOCHKIF – Aggressive Growth Fund	170,770	2,225,068	–	2,224,470	–
BOCHKIF – Balanced Growth Fund	282,923	709,809	–	3,685,381	–
BOCHKIF – Conservative Growth Fund	299,728	–	–	3,904,290	–
BOCGL Money Market Fund	115,035	295,284	290,949	1,498,464	–
Luen Fung Hang Life Pension Fund – Balanced Fund	44,692	–	–	582,158	–
Luen Fung Hang Life Pension Fund – China Equity Fund	278,620	–	–	3,629,326	–
Luen Fung Hang Life Pension Fund – European Index Tracker 70 Fund	61	–	–	790	–
Luen Fung Hang Life Pension Fund – Growth Fund	1,518,785	1,906,735	–	19,783,844	–
Luen Fung Hang Life Pension Fund – North America Index Tracker 70 Fund	1,171	–	–	15,252	–
Luen Fung Hang Life Pension Fund – Stable Fund	338,769	–	–	4,412,836	–
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
BOCHK China Equity Fund					
中銀香港中國股票基金					
BOCHK Aggressive Growth Fund	119,763	–	–	7,565,217	–
BOCHK Balanced Growth Fund	93,077	–	–	5,879,525	–
BOCHK Conservative Growth Fund	9,404	–	–	594,009	–
BOCG Life Aggressive Growth Fund	4,007	–	–	253,118	–
BOCG Life Moderate Growth Fund	2,404	–	–	151,866	–
BOCG Life Stable Growth Fund	494	–	–	31,228	–
Luen Fung Hang Life Pension Fund – Balanced Fund	30,044	–	–	1,897,847	–
Luen Fung Hang Life Pension Fund – China Equity Fund	5,873,328	114,866,309	(4,938,824)	371,008,172	–
Luen Fung Hang Life Pension Fund – Growth Fund	49,495	–	–	3,126,505	–
Luen Fung Hang Life Pension Fund – Stable Fund	54,651	–	–	3,452,181	–

財務報表附註 (續)

10 與基金經理、信託人及其關連人士的交易 (續)

(e) 持有分支基金單位 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(e) Holdings in the Sub-Funds (continued)

	Closing holdings as at 31st March 2022 於二零二二年 三月卅一日 的期末持股量	
BOCHK Global Bond Fund		
中銀香港環球債券基金		
BOCHKIF – Aggressive Growth Fund	258,904	-
BOCHKIF – Balanced Growth Fund	887,186	-
BOCHKIF – Conservative Growth Fund	416,203	-
BOCGL Aggressive Growth Fund	10,464	-
BOCGL Moderate Growth Fund	15,245	-
BOCGL Stable Growth Fund	8,264	-
Luen Fung Hang Life Pension Fund – Stable Fund	4,888,469	-
Luen Fung Hang Life Pension Fund – Balanced Fund	2,664,464	-
Luen Fung Hang Life Pension Fund – Growth Fund	1,455,205	-

BOCHK Asia Pacific Equity Fund

中銀香港亞太股票基金		
BOCGL Aggressive Growth Fund	6,943	-
BOCGL Stable Growth Fund	737	-
BOCHKIF – Aggressive Growth Fund	357,741	-
BOCHKIF – Balanced Growth Fund	179,664	-
BOCHKIF – Conservative Growth Fund	40,104	-
BOCHKIF – Global Equity Fund	184,440	475,925

財務報表附註(續)

10 與基金經理、信託人及其關連人士的交易 (續)

(e) 持有分支基金單位(續)

Purchase	Sales	Market value as at 31st March 2022 於二零二二年 三月卅一日 的市值	Distribution for the year ended 31st March 2022 截至二零二二年 三月卅一日止 年度之分派
買入 US\$ 美元	出售 US\$ 美元	US\$ 美元	US\$ 美元
-	-	4,213,195	-
-	-	14,437,353	-
-	-	6,772,949	-
-	-	170,287	-
-	-	284,092	-
-	-	134,481	-
-	-	86,929,685	-
-	-	339,564,458	-
-	-	185,454,100	-
US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(e) Holdings in the Sub-Funds (continued)

	Closing holdings as at 31st March 2022 於二零二二年 三月卅一日 的期末持股量	Purchase 買入 US\$ 美元	Sales 出售 US\$ 美元	Market value as at 31st March 2022 於二零二二年 三月卅一日的 市值 US\$ 美元	Distribution for the year ended 31st March 2022 截至二零二二年 三月卅一日止 年度之分派 US\$ 美元
BOCHK Aggressive Growth Fund					
中銀香港進取增長基金					
Prumanaged Growth Fund	441,307	1,192,306	(1,665,912)	13,653,320	-
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
BOCHK Balanced Growth Fund					
中銀香港均衡增長基金					
Prumanaged Balanced Fund	334,595	918,110	(1,617,267)	8,296,947	-
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
BOCHK Conservative Growth Fund					
中銀香港保守增長基金					
Prumanaged Steady Fund	181,399	-	-	3,328,128	-
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
BOCHK Japan Equity Fund					
中銀香港日本股票基金					
BOCGL Aggressive Growth Fund	3,466	-	-	53,116	-
BOCGL Moderate Growth Fund	2,000	-	-	30,651	-
BOCGL Stable Growth Fund	567	-	-	8,691	-
BOCHKIF - Aggressive Growth Fund	514,880	-	-	7,891,565	-
BOCHKIF - Balanced Growth Fund	227,334	-	-	3,484,349	-
BOCHKIF - Conservative Growth Fund	44,560	-	-	682,966	-
Luen Fung Hang Life Pension Fund - Stable Fund	435,062	-	-	6,668,190	-
Luen Fung Hang Life Pension Fund - Growth Fund	657,931	-	-	10,084,114	-
Luen Fung Hang Life Pension Fund - Balanced Fund	570,387	-	-	8,741,327	-

財務報表附註 (續)

10 與基金經理、信託人及其關連人士的交易 (續)

(e) 持有分支基金單位 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(e) Holdings in the Sub-Funds (continued)

	Closing holdings as at 31st March 2022 於二零二二年 三月卅一日 的期末持股量
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BOCHK Sterling Income Fund

中銀香港英鎊收入基金

Provident Fund Schemes Investment Fund	100,000
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BOCHK Asia Pacific Property Fund

中銀香港亞太房地產基金

BOCHK Global Equity Fund	119,847
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BOCHK RMB Fixed Income Fund

中銀香港人民幣定息基金

BOCHKIF – Aggressive Growth Fund	567,803
BOCHKIF – Balanced Growth Fund	1,735,567
BOCHKIF – Conservative Growth Fund	1,245,326
Luen Fung Hang Life Pension Fund – Great Wall Fund	1,696,781

財務報表附註 (續)

10 與基金經理、信託人及其關連人士的交易 (續)

(e) 持有分支基金單位 (續)

	Purchase 買入	Sales 出售	Market value as at 31st March 2022 於二零二二年 三月卅一日 的市值	Distribution for the year ended 31st March 2022 截至二零二二年 三月卅一日止 年度之分派
	GBP 英鎊	GBP 英鎊	GBP 英鎊	GBP 英鎊
	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
	RMB 人民幣	RMB 人民幣	RMB 人民幣	RMB 人民幣

	139,243	–	5,613,072	139,243
	425,615	–	17,157,123	425,615
	305,393	–	12,310,798	305,393
	4,870,099	(3,124,622)	16,773,730	395,409

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(e) 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 March 2021 were as follows:

	Closing holdings as at 31st March 2021 於二零二一年 三月三十一日 的期末持股量			Market value as at 31st March 2021 於二零二一年 三月三十一日 的市值	Distribution for the year ended 31st March 2021 截至二零二一年 三月三十一日止 年度之分派
		Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元		
BOCHK Hong Kong Equity Fund					
中銀香港香港股票基金					
BOCGL Aggressive Growth Fund	25,597	-	(126,385)	1,303,273	-
BOCGL Stable Growth Fund	3,190	-	(25,880)	162,413	-
BOCHKIF – Aggressive Growth Fund	1,459,367	-	(51,905,346)	74,304,544	-
BOCHKIF – Balanced Growth Fund	740,881	-	(29,911,253)	37,722,389	-
BOCHKIF – Conservative Growth Fund	122,869	1,000,000	(10,059,007)	6,255,946	-
Luen Fung Hang Life Pension Fund – Balanced Fund	2,338,526	-	(19,906,000)	119,067,435	-
Luen Fung Hang Life Pension Fund – Growth Fund	4,459,521	-	(4,392,000)	227,059,186	-
Luen Fung Hang Life Pension Fund – Stable Fund	1,673,486	-	(26,664,000)	85,206,544	-
BOCGL Moderate Growth Fund	14,403	-	-	733,353	-
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
BOCHK Hong Kong Dollar Income Fund					
中銀香港港元收入基金					
BOCGL Aggressive Growth Fund	19,388	-	(20,021)	215,535	4,726
BOCGL Moderate Growth Fund	69,346	-	-	770,914	15,471
BOCGL Stable Growth Fund	33,305	-	(74,564)	370,245	7,804
BOCHKIF – Conservative Growth Fund	801,544	224,474	(3,702,582)	8,910,680	224,474

財務報表附註 (續)

10 與基金經理、信託人及其關連人士的交易 (續)

(e) 持有分支基金單位 (續)

基金經理所管理的若干其他基金投資若干分支基金。其他相關基金於二零二一年三月三十一日投資的股份數目及交易金額如下：

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(e) Holdings in the Sub-Funds (continued)

財務報表附註(續)

10 與基金經理、信託人及其關連人士的交易 (續)

(e) 持有分支基金單位(續)

	Closing holdings as at 31st March 2021 於二零二一年 三月卅一日 的期末持股量	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Market value as at 31st March 2021 於二零二一年 三月卅一日 的市值 HK\$ 港元	Distribution for the year ended 31st March 2021 截至二零二一年 三月卅一日止 年度之分派 HK\$ 港元
BOCHK HK Dollar Money Market Fund					
中銀香港港元貨幣市場基金					
BOCHK Balanced Growth Fund	1,024,965	12,534,806	-	12,534,806	-
BOCHK Conservative Growth Fund	751,178	13,000,000	(3,835,112)	9,186,535	-
BOCG Life Money Market Fund	49,734	-	(133,009)	608,217	-
BOCIP HK Dollar Money Market Fund	456,658	-	(150,000)	5,584,705	-
Luen Fung Hang Life Pension Fund – Stable Fund	7,254,975	32,186,318	(38,396,161)	88,724,717	-
Luen Fung Hang Life Pension Fund – Growth Fund	2,164,106	41,287,616	(36,419,504)	26,465,931	-
Luen Fung Hang Life Pension Fund – Balanced Fund	3,121,392	27,789,060	(49,282,218)	38,173,066	-
Luen Fung Hang Life Pension Fund – Maintenance Fund	69,947,054	150,000,000	(59,000,000)	855,417,498	-
Luen Fung Hang Life Pension Fund – China Equity Fund	9,805,682	31,069,995	(8,612,811)	119,918,585	-
Luen Fung Hang Life Pension Fund – Great Wall Fund	525,824	4,369,577	-	6,430,563	-
Luen Fung Hang Life Pension Fund – North America Index Tracker 70 Fund	858,250	7,245,190	(2,213,641)	10,495,969	-
Luen Fung Hang Life Pension Fund – European Index Tracker 70 Fund	187,215	2,151,875	(852,500)	2,289,544	-
BOC Group Provident Fund	-	-	(502,064)	-	-
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
BOCHK Global Equity Fund					
中銀香港環球股票基金					
BOCGL Aggressive Growth Fund	24,888	50,861	(73,112)	830,184	-
BOCGL Moderate Growth Fund	7,753	12,582	(84,449)	258,603	-
BOCGL Stable Growth Fund	1,784	1,115	(8,416)	59,502	-
BOCHKIF – Aggressive Growth Fund	515,727	-	(5,530,333)	17,202,990	-
BOCHKIF – Balanced Growth Fund	380,267	-	(3,524,912)	12,684,506	-
BOCHKIF – Conservative Growth Fund	67,392	-	(796,608)	2,247,991	-
Luen Fung Hang Life Pension Fund – Balanced Fund	441,688	-	(1,499,928)	14,733,283	-
Luen Fung Hang Life Pension Fund – Growth Fund	688,814	-	(3,755,008)	22,976,621	-
Luen Fung Hang Life Pension Fund – Stable Fund	486,038	-	(1,889,023)	16,212,678	-
Hua Xia Foundation	118,258	-	-	3,944,707	-
Ho Leung Ho Lee Foundation	46,501	-	-	1,551,138	-

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(e) Holdings in the Sub-Funds (continued)

	Closing holdings as at 31st March 2021 於二零二一年 三月卅一日 的期末持股量
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BOCHK US Dollar Money Market Fund

中銀香港美元貨幣市場基金

BOCHKIF – Conservative Growth Fund	299,728
BOCHKIF – Balanced Growth Fund	228,446
BOCGL Money Market Fund	114,698
BOCHKIF – Aggressive Growth Fund	-
Hua Xia Foundation	-
Luen Fung Hang Life Pension Fund – Balanced Fund	44,692
Luen Fung Hang Life Pension Fund – Growth Fund	1,372,443
Luen Fung Hang Life Pension Fund – Stable Fund	338,769
Luen Fung Hang Life Pension Fund – North America Index Tracker 70 Fund	1,171
Luen Fung Hang Life Pension Fund – European Index Tracker 70 Fund	61
Luen Fung Hang Life Pension Fund – China Equity Fund	278,620

BOCHK China Equity Fund

中銀香港中國股票基金

BOCHK Aggressive Growth Fund	119,763
BOCHK Balanced Growth Fund	93,077
BOCHK Conservative Growth Fund	9,404
BOCG Life Aggressive Growth Fund	4,007
BOCG Life Moderate Growth Fund	2,404
BOCG Life Stable Growth Fund	494
Luen Fung Hang Life Pension Fund – Stable Fund	54,651
Luen Fung Hang Life Pension Fund – Growth Fund	49,495
Luen Fung Hang Life Pension Fund – Balanced Fund	30,044
Luen Fung Hang Life Pension Fund – China Equity Fund	4,410,253

財務報表附註 (續)

10 與基金經理、信託人及其關連人士的交易 (續)

(e) 持有分支基金單位 (續)

	Purchase 買入 US\$ 美元	Sales 出售 US\$ 美元	Market value as at 31st March 2021 於二零二一年 三月卅一日 的市值 US\$ 美元	Distribution for the year ended 31st March 2021 截至二零二一年 三月卅一日止 年度之分派 US\$ 美元
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	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
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BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(e) Holdings in the Sub-Funds (continued)

	Closing holdings as at 31st March 2021 於二零二一年 三月卅一日 的期末持股量			Market value as at 31st March 2021 於二零二一年 三月卅一日 的市值	Distribution for the year ended 31st March 2021 截至二零二一年 三月卅一日止 年度之分派
		Purchase	Sales		
		買入	出售		
		US\$	US\$	US\$	US\$
		美元	美元	美元	美元
BOCHK Global Bond Fund					
中銀香港環球債券基金					
BOCHKIF – Aggressive Growth Fund	258,904	-	(1,796,490)	4,603,984	-
BOCHKIF – Balanced Growth Fund	887,186	-	(5,309,773)	15,776,472	-
BOCHKIF – Conservative Growth Fund	416,203	-	(3,184,879)	7,401,167	-
BOCGL Aggressive Growth Fund	10,464	-	(18,076)	186,081	-
BOCGL Moderate Growth Fund	15,245	-	-	271,103	-
BOCGL Stable Growth Fund	8,264	-	(29,422)	146,954	-
Luen Fung Hang Life Pension Fund – Stable Fund	4,888,469	-	(14,750,000)	86,929,685	-
Luen Fung Hang Life Pension Fund – Balanced Fund	26,644,640	-	(7,500,000)	47,381,098	-
Luen Fung Hang Life Pension Fund – Growth Fund	1,455,205	-	(4,750,000)	25,877,322	-
		US\$	US\$	US\$	US\$
		美元	美元	美元	美元
BOCHK Asia Pacific Equity Fund					
中銀香港亞太股票基金					
BOCGL Aggressive Growth Fund	6,943	-	(29,212)	299,164	-
BOCGL Stable Growth Fund	737	-	(4,406)	31,764	-
BOCHKIF – Aggressive Growth Fund	378,280	-	(5,284,846)	16,298,527	-
BOCHKIF – Balanced Growth Fund	197,658	796,418	(2,284,142)	8,516,250	-
BOCHKIF – Conservative Growth Fund	48,521	358,523	(683,435)	2,090,567	-
BOCHKIF – Global Equity Fund	173,215	-	(3,497,086)	7,463,124	-

財務報表附註 (續)

10 與基金經理、信託人及其關連人士的交易 (續)

(e) 持有分支基金單位 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(e) Holdings in the Sub-Funds (continued)

	Closing holdings as at 31st March 2021 於二零二一年 三月卅一日 的期末持股量	Purchase 買入 US\$ 美元	Sales 出售 US\$ 美元	Market value as at 31st March 2021 於二零二一年 三月卅一日 的市值 US\$ 美元	Distribution for the year ended 31st March 2021 截至二零二一年 三月卅一日止 年度之分派 US\$ 美元
BOCHK Aggressive Growth Fund					
中銀香港進取增長基金					
Prumanaged Growth Fund	455,558	1,380,388	(2,410,096)	14,891,004	-
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
BOCHK Balanced Growth Fund					
中銀香港均衡增長基金					
Prumanaged Balanced Fund	361,420	993,538	(1,728,109)	9,411,876	-
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
BOCHK Conservative Growth Fund					
中銀香港保守增長基金					
Prumanaged Steady Fund	197,496	473,184	(813,736)	3,771,486	-
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
BOCHK Japan Equity Fund					
中銀香港日本股票基金					
BOCGL Aggressive Growth Fund	3,466	-	(5,326)	57,145	-
BOCGL Moderate Growth Fund	2,000	-	-	32,976	-
BOCGL Stable Growth Fund	567	-	(1,515)	9,351	-
BOCHKIF - Aggressive Growth Fund	514,880	-	(2,842,069)	8,490,216	-
BOCHKIF - Balanced Growth Fund	227,334	205,000	(1,033,920)	3,748,671	-
BOCHKIF - Conservative Growth Fund	44,560	162,000	(219,180)	734,775	-
Luen Fung Hang Life Pension Fund - Stable Fund	435,062	1,004,975	-	7,174,036	-
Luen Fung Hang Life Pension Fund - Growth Fund	657,931	-	-	10,849,091	-
Luen Fung Hang Life Pension Fund - Balanced Fund	570,387	1,159,725	-	9,405,517	-

財務報表附註 (續)

10 與基金經理、信託人及其關連人士的交易 (續)

(e) 持有分支基金單位 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(e) Holdings in the Sub-Funds (continued)

	Closing holdings as at 31st March 2021 於二零二一年 三月三十一日 的期末持股量
BOCHK Sterling Income Fund 中銀香港英鎊收入基金 Provident Fund Schemes Investment Fund	-
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金 BOCHK Global Equity Fund	119,847
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金 BOCHKIF – Aggressive Growth Fund BOCHKIF – Balanced Growth Fund BOCHKIF – Conservative Growth Fund Luen Fung Hang Life Pension Fund – Great Wall Fund	553,743 1,692,592 1,214,490 1,521,111

財務報表附註(續)

10 與基金經理、信託人及其關連人士的交易 (續)

(e) 持有分支基金單位(續)

Purchase 買入	Sales 出售	Market value as at 31st March 2021 於二零二一年 三月三十一日 的市值	Distribution for the year ended 31st March 2021 截至二零二一年 三月三十一日止 年度之分派
GBP 英鎊	GBP 英鎊	GBP 英鎊	GBP 英鎊
	(429,365)	-	2,168
US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
	(96,081)	1,301,030	-
RMB 人民幣	RMB 人民幣	RMB 人民幣	RMB 人民幣
171,113	(2,063,678)	5,515,505	171,113
509,439	(5,440,345)	16,858,895	509,439
382,678	(4,991,639)	12,096,810	382,678
8,709,807	(170,825)	15,150,862	215,533

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager

Certain Sub-Funds invested in listed equity securities and quoted debt securities issued by connected persons of the Manager and Trustee. BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK Aggressive Growth Fund, BOCHK China Equity Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund and BOCHK China Consumption Growth Fund also held investments in Investee Funds managed by the Manager as disclosed in Note 2(m). No performance fee was charged by the Investee Funds during the year ended 31st March 2022.

(f) 基金經理及信託人關連人士所發行的證券及由基金經理管理集體投資計劃之投資

若干分支基金投資由基金經理及信託人關連人士所發行上市股本證券及掛牌債務證券。中銀香港港元收入基金、中銀香港環球股票基金、中銀香港進取增長基金、中銀香港中國股票基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港中國金龍基金、中銀香港日本股票基金及中銀香港中國豐盛消費基金投資於基金經理所管理被投資基金持有的投資，於附註2(m)披露。於二零二二年三月三十一日，被投資基金並無收取表現費。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(f) Investments in securities issued by a connected person of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人關連人士所發行的證券及由基金經理管理集體投資計劃之投資(續)

The number of shares and the amount invested by the respective Sub-Funds as at 31st March 2022 were as follows:

各分支基金於二零二二年三月卅一日所投資的股份數目和金額如下：

	Closing holdings as at 31st March 2022 於二零二二年 三月卅一日 的期末持股量	Market value as at 1st April 2021 於二零二一年 四月一日 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 March 2022 於二零二二年 三月卅一日 的市值 HK\$ 港元	% of net assets as at 31st March 2022 於二零二二年 三月卅一日 佔資產淨值 之百分比
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金							
BANK OF CHINA LTD-H	9,605,000	31,006,000	3,941,146	(6,039,582)	1,348,186	30,255,750	1.82%
BOC HONG KONG (HLDGS) LTD	561,500	21,136,275	1,003,626	(6,611,830)	1,148,479	16,676,550	1.00%
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金							
BANK OF CHINA LTD/HONG KONG 1.33% S/A 17FEB2024	191,000,000	-	191,000,000	-	(3,607,990)	187,392,010	1.64%
BANK OF CHINA LTD/HONG KONG 2.75% S/A 02DEC2023	-	72,617,717	-	(73,147,846)	530,129	-	0%
BOCIP FLEXI HKD INCOME FUND	25,965,179	239,457,597	4,730,067	-	(22,429,454)	221,758,211	1.94%
BOCIP FLEXI USD BOND FUND-A	2,728,176	212,536,590	8,282,053	-	(38,659,081)	182,159,562	1.59%
BOCIP USD SHORT DURATION BOND FUND	1,625,489	125,212,422	2,497,318	-	(6,209,654)	121,500,086	1.06%
BOCIP-CB BOCIP CHINA BOND FUND-CLASS C	17,388,535	194,988,074	-	-	13,310,923	208,298,998	1.82%
BOC AVIATION LTD 3.6% S/A 11FEB2026	146,000,000	152,097,018	-	-	(5,028,138)	147,068,881	1.29%

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易 (續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人關連人士所發行的證券及由基金經理管理集體投資計劃之投資 (續)

	Closing holdings as at 31st March 2022 於二零二二年三月三十一日的期末持股量	Market value as at 1st April 2021 於二零二一年四月一日的市值 US\$ 美元	Purchase 買入 US\$ 美元	Sales 出售 US\$ 美元	Net gains/(losses) on the investments 投資淨收益/(虧損) US\$ 美元	Market value as at 31st March 2022 於二零二二年三月三十一日的市值 US\$ 美元	% of net assets as at 31st March 2022 於二零二二年三月三十一日佔資產淨值之百分比
BOCHK Global Equity Fund 中銀香港環球股票基金							
BOCIP-JSMO BOCIP JAPAN SMALL & MID CAP OPPORTUNITY FUND	1,096,792	3,568,581	-	(78,375)	(531,749)	2,958,457	1.90%
BOCPIFS-EUIF(I) BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	756,907	361,498	1,223,708	(160,405)	(39,358)	1,385,443	0.89%
BOC-APEQ(A) BOCHK ASIA PAC EQUITY FUND - CLASS A	184,440	7,463,124	475,925	-	(850,630)	7,088,419	4.55%
BOC-APPF(A) BOCHK ASIA PAC PROPERTY FUND - CLASS A	119,847	1,301,030	-	-	(87,955)	1,213,075	0.78%
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	
BOCHK China Equity Fund 中銀香港中國股票基金							
BANK OF CHINA LTD-H	17,035,000	50,423,600	-	-	3,236,650	53,660,250	1.48%
BOCIP CHINA-A SMALL AND MID CAP FUND	6,292,956	22,782,698	15,521,852	-	(103,791)	38,200,759	1.05%
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	
BOCHK Global Bond Fund 中銀香港環球債券基金							
BCHINA2301%2.8 BANK OF CHINA/ HONG KONG 2.8% S/A 14JAN2023	-	489,111	-	(494,451)	5,340	-	0.00%
BANK OF CHINA LTD/FRANKFURT 2.85% S/A 28APR2023	-	-	924,513	(936,085)	11,572	-	0.00%
BANK OF CHINA LTD/LUXEMBOURG 0.75% A 12JUL2021	-	588,772	-	(593,225)	4,453	-	0.00%
BANK OF CHINA LTD/LONDON S+0.56% Q 10AUG2023	200,000	-	277,890	-	(16,616.61)	261,273	0.13%

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易 (續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人關連人士所發行的證券及由基金經理管理集體投資計劃之投資 (續)

	Closing holdings as at 31st March 2022 於二零二二年 三月三十一日 的期末持股量	Market value as at 1st April 2021 於二零二一年 四月一日 的市值 US\$ 美元	Purchase 買入 US\$ 美元	Sales 出售 US\$ 美元	Net gains/ (losses) on the investments 投資淨收益/ (虧損) US\$ 美元	Market value as at 31st March 2022 於二零二二年 三月三十一日 的市值 US\$ 美元	% of net assets as at 31st March 2022 於二零二二年 三月三十一日 佔資產淨值 之百分比
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金							
BOC AVIATION LTD	24,700	153,032	74,658	-	(32,301)	195,388	0.15%
BANK OF CHINA LTD-H	1,585,600	559,908	78,253	(36,199)	35,809	637,771	0.48%
BOC HONG KONG (HLDGS)	101,500	282,869	73,887	-	28,176	384,931	0.29%
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	
BOCHK Aggressive Growth Fund 中銀香港進取增長基金							
BOCHK ASIA PAC EQUITY FUND							
- CLASS A	357,741	16,298,527	-	(815,000)	(2,364,797)	13,748,730	17.51%
BOCHK CHINA EQUITY FUND - CLASS A	119,763	1,388,599	-	-	(422,588)	966,011	1.23%
BOCHK GLOBAL BOND FUND - CLASS A	258,904	4,603,984	-	-	(390,790)	4,213,195	5.36%
BOCHK GLOBAL EQUITY FUND - CLASS A	493,430	17,202,990	-	(780,000)	739,195	17,162,185	21.85%
BOCHK HK EQUITY FUND - CLASS A	1,459,367	9,557,531	-	-	(2,191,654)	7,365,877	9.38%
BOCHK HK DOLLAR MONEY MARKET FUND - CLASS A	2,818,228	-	4,430,507	-	(28,883)	4,401,623	5.60%
BOCHK JAPAN EQUITY FUND - CLASS A	514,880	8,490,216	-	-	(598,651)	7,891,565	10.05%
BOCHK RMB FIXED INCOME FUND - CLASS A	567,803	840,624	21,538	-	22,050	884,213	1.12%
BOCHK US DOLLAR MONEY MARKET FUND - CLASS A	170,770	-	2,225,068	-	(598)	2,224,470	2.83%
BOCIP ASIA QUALITY EQUITY FUND - CLASS A	189,711	1,825,997	54,071	-	(160,279)	1,719,789	2.19%
BOCIP CHINA WEALTH FUND - CL A	1,235,381	1,459,289	64,620	-	(489,467)	1,034,442	1.32%
BOCIP HONG KONG LOW VOLATILITY EQUITY FUND	273,172	521,672	-	-	(14,837)	506,834	0.65%
BOCIP HONG KONG VALUE FUND	360,587	408,822	19,868	-	(22,589)	406,101	0.52%
BOCIP USD SHORT DURATION BOND FUND	62,936	623,584	12,340	-	(35,318)	600,696	0.76%
BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	4,528,131	10,649,688	-	(2,793,491)	432,097	8,228,294	10.55%
BOC-PRUDENTIAL MSCI AC ASIA PACIFIC EX JAPAN INDEX FUND CL I USD	137,753	276,194	-	-	(31,628)	244,566	0.31%
BOC-PRUDENTIAL MSCI JAPAN INDEX FUND CL I USD	137,703	253,455	-	-	(17,130)	236,325	0.30%
BOC-PRUDENTIAL NORTH AMERICA INDEX FUND CL I	346,280	2,773,193	-	(1,818,225)	291,927	1,246,895	1.59%
BOC-PRUDENTIAL S&P500 INDEX FUND CL I USD	137,819	308,646	-	-	43,826	352,472	0.45%

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

	Closing holdings as at 31st March 2022 於二零二二年 三月卅一日 的期末持股量	Market value as at 1st April 2021 於二零二一年 四月一日 的市值 US\$ 美元	Purchase 買入 US\$ 美元	Sales 出售 US\$ 美元	Net gains/ (losses) on the investments 投資淨收益/ (虧損) US\$ 美元	Market value as at 31st March 2022 於二零二二年 三月卅一日 的市值 US\$ 美元	% of net assets as at 31st March 2022 於二零二二年 三月卅一日 佔資產淨值 之百分比
BOCHK Balanced Growth Fund							
中銀香港均衡增長基金							
BOCHK ASIA PAC EQUITY FUND – CLASS A							
	179,664	8,516,250	-	(509,099)	(2,120,494)	6,904,855	10.11%
BOCHK CHINA EQUITY FUND – CLASS A							
	93,077	1,079,189	-	-	(328,426)	750,763	1.10%
BOCHK GLOBAL BOND FUND – CLASS A							
	887,186	15,776,472	-	-	(1,339,118)	14,437,353	21.14%
BOCHK GLOBAL EQUITY FUND – CLASS A							
	352,201	12,684,506	-	(379,951)	(814,426)	12,250,031	17.94%
BOCHK HK EQUITY FUND – CLASS A							
	740,881	4,852,097	-	-	(1,112,643)	3,739,455	5.48%
BOCHK HK DOLLAR MONEY MARKET FUND – CLASS A							
	3,700,032	1,612,308	4,207,046	-	(40,493)	5,778,861	8.46%
BOCHK JAPAN EQUITY FUND – CLASS A							
	227,334	3,748,671	-	-	(264,321)	3,484,349	5.10%
BOCHK RMB FIXED INCOME FUND – CLASS A							
	1,735,567	2,569,484	65,834	-	67,400	2,702,718	3.96%
BOCHK US DOLLAR MONEY MARKET FUND – CLASS A							
	282,923	2,978,527	709,809	-	(2,955)	3,685,381	5.40%
BOCIP ASIA QUALITY EQUITY FUND-CLASS A							
	92,754	892,769	26,437	-	(78,364)	840,841	1.23%
BOCIP CHINA WEALTH FUND-CL A							
	784,563	926,763	41,039	-	(310,850)	656,952	0.96%
BOCIP HONG KONG LOW VOLATILITY EQUITY FUND							
	235,497	449,724	-	-	(12,791)	436,934	0.64%
BOCIP HONG KONG VALUE FUND							
	321,123	364,080	17,694	-	(20,117)	361,656	0.53%
BOCIP USD SHORT DURATION BOND FUND							
	286,126	2,834,986	56,509	-	(160,567)	2,730,929	4.00%
BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I							
	2,680,204	7,050,507	-	(1,764,157)	(3,908,817)	4,905,848	7.18%
BOC-PRUDENTIAL MSCI AC ASIA PACIFIC EX JAPAN INDEX FUND CL I USD							
	113,778	228,125	-	-	(26,123)	202,001	0.30%
BOC-PRUDENTIAL MSCI JAPAN INDEX FUND CL I USD							
	113,755	209,377	-	-	(14,541)	195,226	0.29%
BOC-PRUDENTIAL NORTH AMERICA INDEX FUND CL I							
	47,855	1,787,951	-	(990,841)	(2,606,474)	172,317	0.25%
BOC-PRUDENTIAL S&P500 INDEX FUND CL I USD							
	113,832	254,928	-	-	36,199	291,126	0.43%

財務報表附註 (續)

10 與基金經理、信託人及其關連人士的交易 (續)

(f) 基金經理及信託人關連人士所發行的證券及由基金經理管理集體投資計劃之投資 (續)

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易 (續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人關連人士所發行的證券及由基金經理管理集體投資計劃之投資 (續)

	Closing holdings as at 31st March 2022 於二零二二年 三月三十一日 的期末持股量	Market value as at 1st April 2021 於二零二一年 四月一日 的市值 US\$ 美元	Purchase 買入 US\$ 美元	Sales 出售 US\$ 美元	Net gains/ (losses) on the investments 投資淨收益/ (虧損) US\$ 美元	Market value as at 31st March 2022 於二零二二年 三月三十一日 的市值 US\$ 美元	% of net assets as at 31st March 2022 於二零二二年 三月三十一日 佔資產淨值 之百分比
BOCHK Conservative Growth Fund							
中銀香港保守增長基金							
BOCHK ASIA PAC EQUITY FUND – CLASS A	40,104	2,090,567	-	(334,000)	(215,299)	1,541,268	4.76%
BOCHK CHINA EQUITY FUND – CLASS A	9,404	109,031	-	-	(33,181)	75,850	0.23%
BOCHK GLOBAL BOND FUND – CLASS A	416,203	7,401,167	-	-	(628,216)	6,772,949	20.89%
BOCHK GLOBAL EQUITY FUND – CLASS A	57,845	2,247,991	-	(334,000)	97,930	2,011,921	6.21%
BOCHK HK EQUITY FUND – CLASS A	92,791	804,680	-	(197,181)	(139,155)	468,344	1.45%
BOCHK HONG KONG DOLLAR INCOME FUND – CLASS A	1,785,000	1,146,149	1,399,610	-	(107,812)	2,437,947	7.52%
BOCHK HK DOLLAR MONEY MARKET FUND – CLASS A	2,181,275	1,181,632	2,248,854	-	(23,681)	3,406,805	10.51%
BOCHK JAPAN EQUITY FUND – CLASS A	44,560	734,775	-	-	(51,810)	682,966	2.11%
BOCHK RMB FIXED INCOME FUND – CLASS A	1,245,326	1,843,689	47,238	-	48,362	1,939,289	5.98%
BOCHK US DOLLAR MONEY MARKET FUND – CLASS A	299,728	3,907,917	-	-	(3,627)	3,904,290	12.05%
BOCIP ASIA QUALITY EQUITY FUND-CLASS A	17,327	166,776	4,939	-	(14,639)	157,076	0.48%
BOCIP CHINA WEALTH FUND-CL A	238,296	281,487	12,465	-	(94,415)	199,537	0.62%
BOCIP HONG KONG LOW VOLATILITY EQUITY FUND	79,146	151,143	-	-	(4,299)	146,844	0.45%
BOCIP HONG KONG VALUE FUND	100,205	113,609	5,521	-	(6,277)	112,853	0.35%
BOCIP USD SHORT DURATION BOND FUND	567,654	5,624,414	112,111	-	(318,553)	5,417,971	16.72%
BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	562,407	1,855,699	-	(926,784)	100,516	1,029,431	3.18%
BOC-PRUDENTIAL MSCI AC ASIA PACIFIC EX JAPAN INDEX FUND CL I USD	41,189	82,585	-	-	(9,457)	73,128	0.23%
BOC-PRUDENTIAL MSCI JAPAN INDEX FUND CL I USD	41,173	75,782	-	-	(5,122)	70,661	0.22%
BOC-PRUDENTIAL NORTH AMERICA INDEX FUND CL I	75,596	881,288	-	(698,562)	89,481	272,206	0.84%
BOC-PRUDENTIAL S&P500 INDEX FUND CL I USD	41,211	92,293	-	-	13,105	105,398	0.33%

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易 (續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人關連人士所發行的證券及由基金經理管理集體投資計劃之投資 (續)

	Closing holdings as at 31st March 2022 於二零二二年三月卅一日的期末持股量	Market value as at 1st April 2021 於二零二一年四月一日的市值 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 March 2022 於二零二二年三月卅一日的市值 HK\$ 港元	% of net assets as at 31st March 2022 於二零二二年三月卅一日佔資產淨值之百分比
BOCHK China Income Fund							
中銀香港中國收入基金							
BANK OF CHINA LTD-H	600,000	2,516,000	-	(704,325)	78,325	1,890,000	1.37%
BOC AVIATION LTD 2.75% S/A 02DEC2023	400,000	3,227,454	-	-	(120,487)	3,106,967	2.26%
BOC AVIATION LTD 4% S/A 25JAN2024	400,000	-	3,304,201	-	(143,385)	3,160,816	2.30%
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	
BOCHK Hong Kong Income Fund							
中銀香港香港收入基金							
BANK OF CHINA LTD-H	400,000	1,924,000	-	(704,325)	40,325	1,260,000	1.90%
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	
BOCHK China Golden Dragon Fund							
中銀香港中國金龍基金							
BOCIP-SZGF BOCIP SHENZHEN GROWTH FUND	858,013	8,815,041	145,259	-	(793,564)	8,166,736	0.98%
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	
BOCHK Japan Equity Fund							
中銀香港日本股票基金							
BOCIP JAPAN SMALL & MID CAP OPPORTUNITY FUND	248,614	788,165	-	-	(117,559)	670,605	1.53%
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	
BOCHK Asia Pacific Equity Income Fund							
中銀香港亞太股票收入基金							
BANK OF CHINA LTD-H	105,000	39,977	-	-	2,257	42,234	0.51%

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易 (續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人關連人士所發行的證券及由基金經理管理集體投資計劃之投資 (續)

	Closing holdings as at 31st March 2022 於二零二二年 三月卅一日 的期末持股量	Market value as at 1st April 2021 於二零二一年 四月一日 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 March 2022 於二零二二年 三月卅一日 的市值 HK\$ 港元	% of net assets as at 31st March 2022 於二零二二年 三月卅一日 佔資產淨值 之百分比
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金							
BANK OF CHINA LTD-H	14,570,000	43,127,200	-	-	2,768,300	45,895,500	1.83%
BOCIP CHINA HEALTH CARE FUND	1,004,447	10,146,425	-	-	(3,046,388)	7,100,037	0.28%
		RMB 人民幣	RMB 人民幣	RMB 人民幣	RMB 人民幣	RMB 人民幣	
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金							
BANK OF CHINA LTD/FANKFURT 2.85% S/A 28 APR2023	2,000,000	-	2,014,310	-	(19,190)	1,995,120	3.85%
BOC AVIATION LTD 5.5% S/A 26FEB2024	2,000,000	2,108,163	-	-	(54,323)	2,053,840	3.96%

Certain Sub-Funds invested in listed equity securities and debt securities issued by connected persons of the Manager and Trustee. BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK Aggressive Growth Fund, BOCHK China Equity Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund and BOCHK China Consumption Growth Fund also held investments in Investee Funds managed by the Manager as disclosed in Note 2(m). No performance fee was charged by the Investee Funds during the year ended 31st March 2021.

若干分支基金投資由基金經理及信託人關連人士所發行上市股本證券及債務證券。中銀香港港元收入基金、中銀香港環球股票基金、中銀香港進取增長基金、中銀香港中國股票基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港中國金龍基金、中銀香港日本股票基金及中銀香港中國豐盛消費基金投資於基金經理所管理被投資基金持有的投資，於附註2(m)披露。於二零二一年三月卅一日，被投資基金並無收取表現費。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

The number of shares and the amount invested by the respective Sub-Funds as at 31st March 2021 was as follows:

財務報表附註(續)

10 與基金經理、信託人及其關連人士的交易(續)

(f) 基金經理及信託人關連人士所發行的證券及由基金經理管理集體投資計劃之投資(續)

各分支基金於二零二一年三月卅一日所投資的股份數目和金額如下：

	Closing holdings as at 31st March 2021 於二零二一年 三月卅一日 的期末持股量	Market value as at 1st April 2020 於二零二零年 四月一日 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 March 2021 於二零二一年 三月卅一日 的市值 HK\$ 港元	% of net assets as at 31st March 2021 於二零二一年 三月卅一日 佔資產淨值 之百分比
BOCHK Hong Kong Equity Fund							
中銀香港香港股票基金							
BANK OF CHINA LTD-H	10,475,000	59,094,090	1,951,820	(26,709,748)	(3,330,162)	31,006,000	1.69%
BOC HONG KONG (HLDGS) LTD	778,500	22,543,950	7,768,913	(14,431,402)	5,254,814	21,136,275	1.15%
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	
BOCHK Hong Kong Dollar Income Fund							
中銀香港港元收入基金							
BANK OF CHINA LTD/HONG KONG 2%							
A 29JUN2020 FXCD	-	70,021,511	-	(70,000,000)	(21,511)	-	-
BANK OF CHINA LTD/HONG KONG 3.3%							
S/A 20NOV2020	-	323,392,928	-	(320,000,000)	(3,392,928)	-	-
BOCIP FLEXI HKD INCOME FUND	25,446,600	230,274,946	4,730,027	-	4,452,624	239,457,597	1.81%
BOCIP FLEXI USD BOND FUND-A	2,619,545	186,756,142	8,160,679	-	17,619,768	212,536,590	1.60%
BOCIP USD SHORT DURATION BOND FUND	1,593,150	122,093,269	3,719,599	-	(600,445)	125,212,422	0.94%
BOCIP-CB BOCIP CHINA BOND FUND-CLASS C	17,388,535	180,341,711	-	-	14,646,363	194,988,074	1.47%
BOC AVIATION LTD 3.6% S/A 11FEB2026	146,000,000	156,799,942	-	-	(4,702,923)	152,097,018	1.15%
BOC AVIATION LTD 2.75% S/A 02DEC2023	9,000,000	-	69,633,431		2,984,286	72,617,717	0.55%

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易 (續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人關連人士所發行的證券及由基金經理管理集體投資計劃之投資 (續)

	Closing holdings as at 31st March 2021 於二零二一年三月卅一日的期末持股量	Market value as at 1st April 2020 於二零二零年四月一日的市值	Purchase 買入	Sales 出售	Net gains/(losses) on the investments 投資淨收益/(虧損)	Market value as at 31st March 2021 於二零二一年三月卅一日的市值	% of net assets as at 31st March 2021 於二零二一年三月卅一日佔資產淨值之百分比
	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	
BOCHK Global Equity Fund							
中銀香港環球股票基金							
BOCIP-JSMO BOCIP JAPAN SMALL & MID CAP OPPORTUNITY FUND	1,125,654	1,832,219	993,531	(398,117)	1,140,948	3,568,581	2.52%
BOCPIFS-EUIF(I) BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	202,329	538,898	-	(368,210)	190,810	361,498	0.26%
BOC-APEQ(A) BOCHK ASIA PAC EQUITY FUND - CLASS A	173,215	7,257,265	-	(3,497,086)	3,702,945	7,463,124	5.28%
BOC-APPF(A) BOCHK ASIA PAC PROPERTY FUND - CLASS A	119,847	1,071,601	-	(96,081)	325,511	1,301,030	0.92%
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	
BOCHK China Equity Fund							
中銀香港中國股票基金							
BANK OF CHINA LTD-H	17,035,000	64,766,790	7,563,200	(20,053,454)	(1,852,936)	50,423,600	0.10%
BOCIP CHINA-A SMALL AND MID CAP FUND	4,047,235	19,829,783	662,736	-	2,290,179	22,782,698	0.05%
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	
BOCHK Global Bond Fund							
中銀香港環球債券基金							
BCHINA2301%2.8 BANK OF CHINA/HONG KONG 2.8% S/A 14JAN2023	3,200,000	-	494,586	-	(5,475)	489,111	0.22%
BCHINA2107%0.75 BANK OF CHINA LTD/LUXEMBOURG 0.75% A 12JUL2021	500,000	548,877	-	-	39,895	588,772	0.26%
BCHINA2011%E.47 BANK OF CHINA LTD/PARIS 3M E+0.47% Q 22NOV2020	-	328,477	-	(355,620)	27,143	-	0.00%
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	
BOCHK Asia Pacific Equity Fund							
中銀香港亞太股票基金							
BOC AVIATION LTD	15,800	-	124,745	(29,636)	57,923	153,032	0.10%
BANK OF CHINA LTD-H	1,470,600	661,601	36,667	(117,798)	(20,562)	559,908	0.36%

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人關連人士所發行的證券及由基金經理管理集體投資計劃之投資(續)

	Closing holdings as at 31st March 2021 於二零二一年三月三十一日的期末持股量	Market value as at 1st April 2020 於二零二零年四月一日的市值 US\$ 美元	Purchase 買入 US\$ 美元	Sales 出售 US\$ 美元	Net gains/(losses) on the investments 投資淨收益/(虧損) US\$ 美元	Market value as at 31st March 2021 於二零二一年三月三十一日的市值 US\$ 美元	% of net assets as at 31st March 2021 於二零二一年三月三十一日佔資產淨值之百分比
BOCHK Aggressive Growth Fund							
中銀香港進取增長基金							
BOCHK ASIA PAC EQUITY FUND – CLASS A	378,280	14,274,368	-	(5,284,846)	7,309,006	16,298,527	20.59%
BOCHK CHINA EQUITY FUND – CLASS A	119,763	1,340,106	-	(474,443)	522,936	1,388,599	1.75%
BOCHK GLOBAL BOND FUND – CLASS A	258,904	6,188,788	-	(1,796,490)	211,686	4,603,984	5.82%
BOCHK GLOBAL EQUITY FUND – CLASS A	515,727	15,205,777	-	(5,530,333)	7,527,546	17,202,990	21.73%
BOCHK HK EQUITY FUND – CLASS A	1,459,367	13,802,999	-	(6,696,474)	2,451,006	9,557,531	12.07%
BOCHK JAPAN EQUITY FUND – CLASS A	514,880	8,534,494	-	(2,842,069)	2,797,791	8,490,216	10.72%
BOCHK RMB FIXED INCOME FUND – CLASS A	553,743	1,063,127	25,005	(308,340)	60,833	840,624	1.06%
BOCHK US DOLLAR MONEY MARKET FUND – CLASS A	-	1,328,926	2,800,000	(4,139,764)	10,839	-	0.00%
BOCIP ASIA QUALITY EQUITY FUND – CLASS A	184,063	1,757,556	59,355	(571,991)	581,078	1,825,997	2.31%
BOCIP CHINA WEALTH FUND-CL A	1,174,181	1,704,132	83,774	(529,285)	200,669	1,459,289	1.84%
BOCIP HONG KONG LOW VOLATILITY EQUITY FUND	273,172	587,224	-	(177,098)	111,545	521,672	0.66%
BOCIP HONG KONG VALUE FUND	343,066	463,929	21,528	(132,103)	55,468	408,822	0.52%
BOCIP USD SHORT DURATION BOND FUND	61,684	840,114	23,164	(235,016)	(4,678)	623,584	0.79%
BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	5,960,582	9,335,847	851,591	(3,539,537)	4,001,787	10,649,688	13.45%
BOC-PRUDENTIAL MSCI AC ASIA PACIFIC EX JAPAN INDEX FUND CL I USD	137,753	241,121	-	(89,508)	124,581	276,194	0.35%
BOC-PRUDENTIAL MSCI JAPAN INDEX FUND CL I USD	137,703	249,322	-	(83,961)	88,095	253,455	0.32%
BOC-PRUDENTIAL NORTH AMERICA INDEX FUND CL I	870,512	2,407,059	-	(904,976)	1,271,110	2,773,193	3.50%
BOC-PRUDENTIAL S&P500 INDEX FUND CL I USD	137,819	274,396	-	(101,442)	135,692	308,646	0.39%

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易 (續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人關連人士所發行的證券及由基金經理管理集體投資計劃之投資 (續)

	Closing holdings as at 31st March 2021 於二零二一年 三月卅一日 的期末持量	Market value as at 1st April 2020 於二零二零年 四月一日 的市值 US\$ 美元	Purchase 買入 US\$ 美元	Sales 出售 US\$ 美元	Net gains/ (losses) on the investments 投資淨收益/ (虧損) US\$ 美元	Market value as at 31st March 2021 於二零二一年 三月卅一日 的市值 US\$ 美元	% of net assets as at 31st March 2021 於二零二一年 三月卅一日 佔資產淨值 之百分比
BOCHK Balanced Growth Fund							
中銀香港均衡增長基金							
BOCHK ASIA PAC EQUITY FUND							
- CLASS A	197,657	6,493,371	796,418	(2,284,142)	3,510,603	8,516,250	12.00%
BOCHK CHINA EQUITY FUND - CLASS A	93,077	1,002,774	-	(318,973)	395,388	1,079,189	1.52%
BOCHK GLOBAL BOND FUND - CLASS A	887,186	20,405,442	-	(5,309,773)	680,802	15,776,472	22.23%
BOCHK GLOBAL EQUITY FUND - CLASS A	380,267	10,790,996	-	(3,524,912)	5,418,422	12,684,506	17.87%
BOCHK HK EQUITY FUND - CLASS A	740,881	7,489,158	-	(3,858,630)	1,221,570	4,852,097	6.84%
BOCHK HK DOLLAR MONEY MARKET FUND - CLASS A	1,024,965	-	1,612,360	-	(52)	1,612,308	2.27%
BOCHK JAPAN EQUITY FUND - CLASS A	227,334	3,426,769	205,000	(1,033,920)	1,150,821	3,748,671	5.28%
BOCHK RMB FIXED INCOME FUND - CLASS A	1,692,592	3,127,055	74,483	(813,650)	181,596	2,569,484	3.62%
BOCHK US DOLLAR MONEY MARKET FUND - CLASS A	228,446	4,491,161	1,000,000	(2,532,839)	20,205	2,978,527	4.20%
BOCIP ASIA QUALITY EQUITY FUND-CLASS A	89,992	827,316	28,226	(241,708)	278,934	892,769	1.26%
BOCIP CHINA WEALTH FUND-CL A	745,697	1,041,977	51,888	(290,381)	123,279	926,763	1.31%
BOCIP HONG KONG LOW VOLATILITY EQUITY FUND	235,497	487,271	-	(131,956)	94,409	449,724	0.63%
BOCIP HONG KONG VALUE FUND	305,520	397,654	18,682	(101,682)	49,426	364,080	0.51%
BOCIP USD SHORT DURATION BOND FUND	280,433	3,675,500	102,585	(921,592)	(21,506)	2,834,986	3.99%
BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	3,946,137	5,956,921	529,019	(2,023,630)	2,588,197	7,050,507	9.93%
BOC-PRUDENTIAL MSCI AC ASIA PACIFIC EX JAPAN INDEX FUND CL I USD	113,778	191,711	-	(63,969)	100,383	228,125	0.32%
BOC-PRUDENTIAL MSCI JAPAN INDEX FUND CL I USD	113,755	198,231	-	(59,992)	71,138	209,377	0.29%
BOC-PRUDENTIAL NORTH AMERICA INDEX FUND CL I	561,242	1,493,862	-	(504,305)	798,394	1,787,951	2.52%
BOC-PRUDENTIAL S&P500 INDEX FUND CL I USD	113,832	218,167	-	(72,419)	109,179	254,928	0.36%

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人關連人士所發行的證券及由基金經理管理集體投資計劃之投資(續)

	Closing holdings as at 31st March 2021 於二零二一年 三月卅一日 的期末持股量	Market value as at 1st April 2020 於二零二零年 四月一日 的市值 US\$ 美元	Purchase 買入 US\$ 美元	Sales 出售 US\$ 美元	Net gains/ (losses) on the investments 投資淨收益/ (虧損) US\$ 美元	Market value as at 31st March 2021 於二零二一年 三月卅一日 的市值 US\$ 美元	% of net assets as at 31st March 2021 於二零二一年 三月卅一日 佔資產淨值 之百分比
BOCHK Conservative Growth Fund							
中銀香港保守增長基金							
BOCHK ASIA PAC EQUITY FUND – CLASS A	48,521	1,561,521	358,523	(683,435)	853,958	2,090,567	6.56%
BOCHK CHINA EQUITY FUND – CLASS A	9,404	108,151	-	(41,049)	41,928	109,031	0.34%
BOCHK GLOBAL BOND FUND – CLASS A	416,203	10,229,487	-	(3,184,879)	356,559	7,401,167	23.22%
BOCHK GLOBAL EQUITY FUND – CLASS A	67,392	2,042,644	-	(796,608)	1,001,956	2,247,991	7.05%
BOCHK HK EQUITY FUND – CLASS A	122,869	1,784,343	129,008	(1,297,532)	188,861	804,680	2.52%
BOCHK HONG KONG DOLLAR INCOME FUND – CLASS A	801,544	1,585,682	28,958	(477,719)	9,228	1,146,149	3.60%
BOCHK HK DOLLAR MONEY MARKET FUND – CLASS A	751,178	-	1,677,235	(494,819)	(785)	1,181,632	3.71%
BOCHK JAPAN EQUITY FUND – CLASS A	44,560	591,836	162,000	(219,180)	200,119	734,775	2.31%
BOCHK RMB FIXED INCOME FUND – CLASS A	1,214,490	2,397,408	55,902	(745,673)	136,052	1,843,689	5.78%
BOCHK US DOLLAR MONEY MARKET FUND – CLASS A	299,728	5,092,389	1,000,000	(2,204,795)	20,323	3,907,917	12.26%
BOCIP ASIA QUALITY EQUITY FUND – CLASS A	16,811	164,992	5,533	(57,583)	53,834	166,776	0.52%
BOCIP CHINA WEALTH FUND – CL A	226,491	337,877	16,463	(112,537)	39,683	281,487	0.88%
BOCIP HONG KONG LOW VOLATILITY EQUITY FUND	79,146	174,918	-	(56,576)	32,801	151,143	0.47%
BOCIP HONG KONG VALUE FUND	95,336	132,551	6,099	(40,482)	15,441	113,609	0.36%
BOCIP USD SHORT DURATION BOND FUND	556,360	7,367,812	203,753	(1,905,700)	(41,451)	5,624,414	17.65%
BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	1,038,627	1,644,540	186,280	(655,883)	680,762	1,855,699	5.82%
BOC-PRUDENTIAL MSCI AC ASIA PACIFIC EX JAPAN INDEX FUND CL I USD	41,189	74,115	-	(29,499)	37,969	82,585	0.26%
BOC-PRUDENTIAL MSCI JAPAN INDEX FUND CL I USD	41,173	76,636	-	(27,672)	26,819	75,782	0.24%
BOC-PRUDENTIAL NORTH AMERICA INDEX FUND CL I	276,638	406,073	447,071	(260,817)	288,961	881,288	2.76%
BOC-PRUDENTIAL S&P500 INDEX FUND CL I USD	41,211	84,343	-	(33,434)	41,384	92,293	0.29%

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易 (續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人關連人士所發行的證券及由基金經理管理集體投資計劃之投資 (續)

	Closing holdings as at 31st March 2021 於二零二一年 三月卅一日 的期末持股量	Market value as at 1st April 2020 於二零二零年 四月一日 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 March 2021 於二零二一年 三月卅一日 的市值 HK\$ 港元	% of net assets as at 31st March 2021 於二零二一年 三月卅一日 佔資產淨值 之百分比
BOCHK China Income Fund							
中銀香港中國收入基金							
BANK OF CHINA LTD-H	850,000	1,633,500	866,790	-	15,710	2,516,000	1.60%
BOC AVIATION LTD 2.75% S/A 02DEC2023	400,000	-	3,224,749	-	2,705	3,227,454	2.07%
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	
BOCHK Hong Kong Income Fund							
中銀香港香港收入基金							
BANK OF CHINA LTD-H	650,000	891,000	1,011,255	-	21,745	1,924,000	2.57%
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	
BOCHK China Golden Dragon Fund							
中銀香港中國金龍基金							
BOCIP-SZGF BOCIP SHENZHEN GROWTH FUND	844,304	7,001,224	161,914	-	1,651,902	8,815,041	0.81%
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	
BOCHK Japan Equity Fund							
中銀香港日本股票基金							
BOCIP JAPAN SMALL & MID CAP OPPORTUNITY FUND	248,614	1,327,489	-	(993,531)	454,207	788,165	1.66%

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易 (續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人關連人士所發行的證券及由基金經理管理集體投資計劃之投資 (續)

	Closing holdings as at 31st March 2021 於二零二一年 三月卅一日 的期末持股量	Market value as at 1st April 2020 於二零二零年 四月一日 的市值 US\$ 美元	Purchase 買入 US\$ 美元	Sales 出售 US\$ 美元	Net gains/ (losses) on the investments 投資淨收益/ (虧損) US\$ 美元	Market value as at 31st March 2021 於二零二一年 三月卅一日 的市值 US\$ 美元	% of net assets as at 31st March 2021 於二零二一年 三月卅一日 佔資產淨值 之百分比
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金							
BANK OF CHINA LTD-H	105,000	40,234	-	-	(257)	39,977	0.42%
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金							
BANK OF CHINA LTD-H	14,570,000	-	41,730,000	-	1,397,200	43,127,200	1.60%
BOCIP CHINA HEALTH CARE FUND	1,004,447	3,279,242	5,400,000	-	1,467,183	10,146,425	0.38%
		RMB 人民幣	RMB 人民幣	RMB 人民幣	RMB 人民幣	RMB 人民幣	
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金							
BANK OF CHINA LTD/MACAU 4.65% S/A 05MAR2021	-	2,030,880	-	(2,000,000)	(30,880)	-	-
BOC AVIATION LTD 5.5% S/A 26FEB2024	2,000,000	2,117,000	-	-	(8,837)	2,108,163	4.14%

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(g) 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 initial charges and switching fees directly from investors of certain Sub-Funds as follows:

(i) Fees earned by the Manager

BOCHK Global Equity Fund

中銀香港環球股票基金

BOCHK China Equity Fund

中銀香港中國股票基金

BOCHK China Consumption Growth Fund

中銀香港中國豐盛消費基金

BOCHK Hong Kong Dollar Income Fund

中銀香港港元收入基金

財務報表附註 (續)

10 與基金經理、信託人及其關連人士的交易 (續)

(g) 基金經理及其關連人士收取的費用

除上述附註4(a)所列出的管理費及服務費外，基金經理及其關連人士就某些分支基金收取首次認購費及轉換費用如下：

(i) 基金經理收取的費用

Initial charges and switching fees

首次認購費及轉換費

	2022	2021
	二零二二年	二零二一年
USD	13	USD 10
美元		美元
HKD	677	HKD 168
港元		港元
HKD	4,842	HKD 3,754
港元		港元
HKD	200	-
港元		

(ii) Fees earned by the Manager's connected persons

(ii) 基金經理的關連人士收取的費用

Initial charges and switching fees

首次認購費及轉換費

	2022	2021
	二零二二年	二零二一年
HKD	376,087	HKD 177,355
港元		港元
HKD	5,610,579	HKD 22,497,585
港元		港元
USD	1,567	USD 835
美元		美元
HKD	35,678	HKD 1,378,912
港元		港元
USD	171	USD 1,010
美元		美元
USD	1,012	USD 1,821
美元		美元
USD	680	USD 598
美元		美元

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(g) Fees earned by the Manager and its connected persons (continued)

- (ii) Fees earned by the Manager's connected persons (continued)

財務報表附註 (續)

10 與基金經理、信託人及其關連人士的交易 (續)

(g) 基金經理及其關連人士收取的費用 (續)

- (ii) 基金經理的關連人士收取的費用 (續)

Initial charges and switching fees

首次認購費及轉換費

	2022	2021
	二零二二年	二零二一年
BOCHK Balanced Growth Fund	USD 782	USD 459
中銀香港均衡增長基金	美元	美元
BOCHK Conservative Growth Fund	USD 30	USD 384
中銀香港保守增長基金	美元	美元
BOCHK China Income Fund	HKD 9,004	HKD 17,140
中銀香港中國收入基金	港元	港元
BOCHK Hong Kong Income Fund	HKD 2,882	HKD 4,298
中銀香港香港收入基金	港元	港元
BOCHK China Golden Dragon Fund	HKD 90,580	HKD 300,949
中銀香港中國金龍基金	港元	港元
BOCHK Japan Equity Fund	USD 283	USD 157
中銀香港日本股票基金	美元	美元
BOCHK Australia Income Fund	AUD 342	AUD 636
中銀香港澳洲收入基金	澳元	澳元
BOCHK Asia Pacific Equity Income Fund	USD 125	USD 133
中銀香港亞太股票收入基金	美元	美元
BOCHK Sterling Income Fund	GBP 48	GBP 141
中銀香港英鎊收入基金	英鎊	英鎊
BOCHK Asia Pacific Property Fund	USD 33	USD 33
中銀香港亞太房地產基金	美元	美元
BOCHK China Consumption Growth Fund	HKD 14,847,510	HKD 30,605,790
中銀香港中國豐盛消費基金	港元	港元
BOCHK RMB Fixed Income Fund	—	RMB 6,207
中銀香港人民幣定息基金		人民幣

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(h) Fees borne by the Manager

The following table presents fees and expenses in relation to BOCHK Sterling Income Fund and BOCHK Asia Pacific Property Fund that were absorbed by the Manager.

BOCHK Sterling Income Fund 中銀香港英鎊收入基金

Auditors' remuneration, publishing expenses and SFC annual fee
核數師酬金、印刷費用及證監會年費

7,738

7,449

USD
美元

USD
美元

BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金

Auditors' remuneration, publishing expenses and SFC annual fee
核數師酬金、印刷費用及證監會年費

10,573

10,277

(i) Investments in Sub-Funds and management fee rebate

As at 31st March 2022 and 2021, BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund and BOCHK China Golden Dragon Fund (collectively "investing Sub-Funds") invested in other Sub-Funds of BOCHK Investment Funds ("invested Sub-Funds"), the details of which are disclosed in Note 2(m).

During the years ended 31st March 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.

財務報表附註(續)

10 與基金經理、信託人及其關連人士的交易 (續)

(h) 基金經理承擔的費用

下表載列由基金經理承擔有關中銀香港英鎊收入基金及中銀香港亞太房地產基金的費用及開支。

2022 二零二二年 GBP 英鎊	2021 二零二一年 GBP 英鎊
----------------------------	----------------------------

USD
美元

USD
美元

(i) 對分支基金的投資及管理費回扣

於二零二二年及二零二一年三月卅一日，中銀香港香港收入基金、中銀香港環球股票基金、中銀香港進取增長基金、中銀香港均衡增長基金、中銀香港保守增長基金及中銀香港中國金龍基金（統稱「投資分支基金」）投資於中銀香港投資基金的其他分支基金（「被投資分支基金」），有關詳情於附註2(m)披露。

於截至二零二二年及二零二一年三月卅一日止年度，基金經理向「投資分支基金」支付的回扣相等於由持有「投資分支基金」的「被投資分支基金」所付的相關管理費。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(j) Dividend income earned from investments in equity securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager

(j) 與基金經理及信託人的關連人士發行的股本證券投資及由基金經理管理的其他集體投資計劃所賺取的股息收入

Dividend income earned from investments in equity securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager for the years ended 31st March 2022 and 2021 were as follows:

截至二零二二年及二零二一年三月卅一日，與基金經理及信託人的關連人士發行的股本證券投資及由基金經理管理的其他集體投資計劃所賺取的股息收入如下：

		2022 二零二二年	2021 二零二一年
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	HKD 港元	3,252,690	HKD 4,985,374 港元
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	15,500,900	HKD 16,609,564 港元
BOCHK China Equity Fund 中銀香港中國股票基金	HKD 港元	4,165,287	HKD 4,173,556 港元
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD 美元	56,976	USD 67,029 美元
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	USD 美元	172,485	USD 212,769 美元
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	USD 美元	207,451	USD 275,704 美元
BOCHK Conservative Growth Fund 中銀香港保守增長基金	USD 美元	214,751	USD 316,579 美元
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	181,797	HKD 103,614 港元
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	139,022	HKD 56,517 港元
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD 港元	145,259	HKD 161,914 港元
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	USD 美元	2,893	USD 2,552 美元
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD 港元	3,316,911	HKD 130,722 港元

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

(k) Interest Income earned from investments in debt securities issued by connected persons of the Manager and Trustee

Interest Income earned from investments in debt securities issued by connected persons of the Manager and Trustee for the years ended 31st March 2022 and 2021 were as follows:

		2022 二零二二年	2021 二零二一年
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	5,268,750	HKD 19,209,152 港元
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	USD 美元	91,188	USD 美元
BOCHK Global Bond Fund 中銀香港環球債券基金	USD 美元	18,336	USD 4,468 美元
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	19,000	HKD 42,635 港元
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	CNY 人民幣	139,181	CNY 203,301 人民幣
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	GBP 英鎊	326	GBP 英鎊

(l) Investment transactions with connected persons of the Manager and Trustee

During the year, the Manager executed several investment transactions with BOCI Securities Ltd. and Bank of China (Hong Kong) Limited, connected persons of the Manager and Trustee, with details as follows:

財務報表附註 (續)

10 與基金經理、信託人及其關連人士的交易 (續)

(k) 由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

截至二零二二年及二零二一年三月卅一日，由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如下：

(l) 與基金經理及信託人關連人士的投資交易

年內，基金經理及信託人與關連人士中銀國際證券有限公司及中國銀行(香港)有限公司進行多項投資交易，詳情如下：

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(1) Investment transactions with connected persons of the Manager and Trustee (continued)

(1) 與基金經理及信託人關連人士的投資交易(續)

Equity Securities

股本證券

		Aggregate value of purchases and sales of securities 買賣證券總值	% 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	Average rate of commission 平均佣金率
2022					
二零二二年					
BOCHK China Equity Fund 中銀香港中國股票基金	HKD 港元	47,808,362	2.72%	71,713	0.15%
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	4,494,657	5.14%	6,742	0.15%
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	695,381	1.86%	1,043	0.15%
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD 港元	33,016,387	2.12%	49,525	0.15%
2021					
二零二一年					
BOCHK China Equity Fund 中銀香港中國股票基金	HKD 港元	49,229,867	0.95%	73,845	0.15%
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	2,317,160	2.67%	3,476	0.15%
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	1,145,649	2.16%	1,718	0.15%
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD 港元	64,521,933	1.74%	96,783	0.15%
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD 港元	8,631,415	0.29%	12,947	0.15%

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易 (續)

(1) Investment transactions with connected persons of the Manager and Trustee (continued)

(1) 與基金經理及信託人關連人士的投資交易 (續)

Debt Securities

債務證券

		Aggregate value of purchases and sales of securities 買賣證券總值	% 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	Average rate of commission 平均佣金率
2022					
二零二二年					
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	3,834,412	24.04%	-	-
BOCHK Global Bond Fund 中銀香港環球債券基金	USD 美元	17,185,816	1.07%	-	-
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	3,370,272	46.06%	-	-
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	1,211,339,116	9.30%	-	-
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	RMB 人民幣	3,595,964	12.88%	-	-
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	USD 美元	38,964,391	13.32%	-	-
2021					
二零二一年					
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	1,482,665,829	14.99%	-	-
BOCHK HK Dollar Money Market Fund 中銀香港港元收入基金	HKD 港元	81,611,373	10.41%	-	-
BOCHK Global Bond Fund 中銀香港環球債券基金	USD 美元	3,956,448	0.21%	-	-
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	RMB 人民幣	1,205,356	5.99%	-	-

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(m) Dividend handling fee received by the Trustee

(m) 信託人收取的股息處理費

Dividend handling fee received by the Trustee for the years ended 31st March 2022 and 2021 which recognised as other expenses in profit or loss were as follows:

於二零二二年及二零二一年三月卅一日，信託人收取於以其他支出確認入損益列帳的股息處理費如下：

		2022 二零二二年		2021 二零二一年
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	31,400	HKD 港元	15,814
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	4,857	HKD 港元	11,356
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	1,712	HKD 港元	853
BOCHK Australia Income Fund 中銀香港澳洲收入基金	AUD 澳元	334	AUD 澳元	165
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	USD 美元	200	USD 美元	100
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	GBP 英鎊	95	GBP 英鎊	45
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD 港元	17,897	HKD 港元	7,713
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	RMB 人民幣	551	RMB 人民幣	329

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

11 Transaction costs and transaction handling fee

The transaction costs and transaction handling fee pertain the fees incurred during the transactions of purchase or sell financial assets and liabilities through profit or loss paid. The transaction costs are paid to brokers or other service providers. The transaction handling fee are paid to the Trustee as disclosed in Note 4(b).

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 March of first audited financial statements date.

13 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.

財務報表附註(續)

11 交易成本及交易處理費

交易成本及交易處理費涉及在買賣財務資產及負債過程中，透過損益列帳支付的費用。交易成本用於支付經紀或其他服務提供者所產生的費用。支付信託人的交易處理費載於附註4(b)。

12 成立費用

根據解釋備忘錄，成立費用在每個分支基金開始經營日至三月卅一日第一個經審核的財務報表日期的首個會計期內攤銷。

13 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進行協定數量的業務，並就此等交易支付佣金。

有關貨品和服務必須證明對分支基金有利，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。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

13 Soft commission arrangements (continued)

Since the inception of the Sub-Funds, the Manager had not participated in any soft dollar arrangements in respect of any transactions for the accounts of the Sub-Funds.

14 Distributions to unitholders

Except for BOCHK Hong Kong Dollar Income Fund, BOCHK China Income Fund, BOCHK Hong Kong Income Fund, BOCHK Australia Income Fund, BOCHK Asia Pacific Equity Income Fund, BOCHK Sterling Income Fund, BOCHK China Consumption Growth Fund and BOCHK RMB Fixed Income Fund, the Manager does not intend to make distributions in respect of any Sub-Fund 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.

In respect of BOCHK Hong Kong Dollar Income Fund, BOCHK China Income Fund, BOCHK Hong Kong Income Fund, BOCHK Australia Income Fund, BOCHK Asia Pacific Equity Income Fund, BOCHK Sterling Income Fund, BOCHK China Consumption Growth Fund and BOCHK RMB Fixed Income Fund, the Manager may in its discretion make distributions to unitholders on 31st March, 30th June, 30th September and 31st December of each year as the Manager considers appropriate, having regard to the net income of the Sub-Fund.

財務報表附註(續)

13 非金錢佣金安排(續)

由分支基金成立日起，基金經理並無就分支基金的交易參與任何非金錢佣金安排。

14 向單位投資者的派息

除中銀香港港元收入基金、中銀香港中國收入基金、中銀香港香港收入基金、中銀香港澳洲收入基金、中銀香港亞太股票收入基金、中銀香港英鎊收入基金、中銀香港中國豐盛消費基金及中銀香港人民幣定息基金外，基金經理不擬就任何分支基金作出派息，而個別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。

就中銀香港港元收入基金、中銀香港中國收入基金、中銀香港香港收入基金、中銀香港澳洲收入基金、中銀香港亞太股票收入基金、中銀香港英鎊收入基金、中銀香港中國豐盛消費基金及中銀香港人民幣定息基金而言，基金經理經考慮相關分支基金的淨收入後如認為合適，可於每年的三月卅一日、六月卅日、九月卅日及十二月卅一日酌情向單位投資者派息。

BOCHK Investment Funds**中銀香港投資基金****NOTES TO THE FINANCIAL STATEMENTS
(continued)****財務報表附註(續)****14 Distributions to unitholders (continued)****14 向單位投資者的派息(續)**

BOCHK Hong Kong Dollar Income Fund		
中銀香港港元收入基金		
	2022	2021
	二零二二年	二零二一年
	HKD	HKD
	港元	港元
Final distribution 末期派息		
- HKD0.0556 on 1,192,734,168.4179 units paid on 13th April 2021 於二零二一年四月十三日就 1,192,734,168.4179 個單位每單位支付 0.0556 港元	66,316,020	-
- HKD0.0553 on 1,138,631,597.5462 units paid on 8th April 2020 於二零二零年四月八日就 1,138,631,597.5462 個單位每單位支付 0.0553 港元	-	62,966,327
Interim distribution 中期派息		
- HKD0.0558 on 1,190,985,683.3633 units paid on 9th July 2021 於二零二一年七月九日就 1,190,985,683.3633 個單位每單位支付 0.0558 港元	66,457,001	-
- HKD0.0555 on 1,148,830,508.4488 units paid on 11th October 2021 於二零二一年十月十一日就 1,148,830,508.4488 個單位每單位支付 0.0555 港元	63,760,093	-
- HKD0.0550 on 1,122,049,630.4015 units paid on 10th January 2022 於二零二二年一月十日就 1,122,049,630.4015 個單位每單位支付 0.0550 港元	61,712,730	-
- HKD0.0557 on 1,165,256,945.2341 units paid on 9th July 2020 於二零二零年七月九日就 1,165,256,945.2341 個單位每單位支付 0.0557 港元	-	64,904,812
- HKD0.0560 on 1,161,690,132.7383 units paid on 12th October 2020 於二零二零年十月十二日就 1,161,690,132.7383 個單位每單位支付 0.0560 港元	-	65,054,647
- HKD0.0561 on 1,204,944,939.7644 units paid on 11th January 2021 於二零二一年一月十一日就 1,204,944,939.7644 個單位每單位支付 0.0561 港元	-	67,597,411
Total distributions 總派息	<u>258,245,844</u>	<u>260,523,198</u>

BOCHK Investment Funds**中銀香港投資基金****NOTES TO THE FINANCIAL STATEMENTS
(continued)****財務報表附註(續)****14 Distributions to unitholders (continued)****14 向單位投資者的派息(續)**

		BOCHK China Income Fund	
		中銀香港中國收入基金	
		2022	2021
		二零二二年	二零二一年
		HKD	HKD
		港元	港元
Final distribution 末期派息			
– HKD0.1003 on 9,452,644.8093 units paid on 8th April 2020			
於二零二零年四月八日就 9,452,644.8093 個單位每單位支付 0.1003 港元		–	948,100
– HKD0.1291 on 10,667,299.151 units paid on 1st April 2021			
於二零二一年四月一日就 10,667,299.151 個單位每單位支付 0.1291 港元		1,377,148	–
Interim distribution 中期派息			
– HKD0.1118 on 9,738,270.2963 units paid on 9th July 2020			
於二零二零年七月九日就 9,738,270.2963 個單位每單位支付 0.1118 港元		–	1,088,739
– HKD0.1164 on 9,863,689.5583 units paid on 12th October 2020			
於二零二零年十月十二日就 9,863,689.5583 個單位每單位支付 0.1164 港元		–	1,148,134
– HKD0.1269 on 9,857,149.0343 units paid on 11th January 2021			
於二零二一年一月十一日就 9,857,149.0343 個單位每單位支付 0.1269 港元		–	1,250,872
– HKD0.1301 on 10,940,701.2672 units paid on 30th June 2021			
於二零二一年六月三十日就 10,940,701.2672 個單位每單位支付 0.1301 港元		1,423,385	–
– HKD0.1208 on 11,212,910.1882 units paid on 30th September 2021			
於二零二一年九月三十日就 11,212,910.1882 個單位每單位支付 0.1208 港元		1,354,520	–
– HKD0.1156 on 11,422,231.4959 units paid on 31st December 2021			
於二零二一年十二月三十一日就 11,422,231.4959 個單位每單位支付 0.1156 港元		1,320,410	–
Total distributions 總派息		<u>5,475,463</u>	<u>4,435,845</u>

BOCHK Investment Funds**中銀香港投資基金****NOTES TO THE FINANCIAL STATEMENTS
(continued)****財務報表附註 (續)****14 Distributions to unitholders (continued)****14 向單位投資者的派息 (續)**

		BOCHK Hong Kong Income Fund	
		中銀香港香港收入基金	
		2022	2021
		二零二二年	二零二一年
		HKD	HKD
		港元	港元
Final distribution 末期派息			
– HKD0.1058 on 5,133,909.1335 units paid on 8th April 2020			
於二零二零年四月八日就 5,133,909.1335 個單位每單位支付 0.1058 港元		–	543,168
– HKD0.1363 on 4,803,866.2073 units paid on 13th April 2021			
於二零二一年四月十三日就 4,803,866.2073 個單位每單位支付 0.1363 港元		654,767	–
Interim distribution 中期派息			
– HKD0.1146 on 5,074,993.6729 units paid on 9th July 2020			
於二零二零年七月九日就 5,074,993.6729 個單位每單位支付 0.1146 港元		–	581,594
– HKD0.1200 on 5,269,778.6670 units paid on 12th October 2020			
於二零二零年十月十二日就 5,269,778.6670 個單位每單位支付 0.1200 港元		–	632,373
– HKD0.1322 on 4,945,809.0304 units paid on 11th January 2021			
於二零二一年一月十一日就 4,945,809.0304 個單位每單位支付 0.1322 港元		–	653,836
– HKD0.1339 on 4,901,641.3128 units paid on 9th July 2021			
於二零二一年七月九日就 4,901,641.3128 個單位每單位支付 0.1339 港元		656,330	–
– HKD0.1181 on 4,976,042.8907 units paid on 11th October 2021			
於二零二一年十月十一日就 4,976,042.8907 個單位每單位支付 0.1181 港元		587,671	–
– HKD0.1131 on 5,106,499.3543 units paid on 10th January 2022			
於二零二二年一月十日就 5,106,499.3543 個單位每單位支付 0.1131 港元		577,545	–
Total distributions 總派息		<u>2,476,313</u>	<u>2,410,971</u>

BOCHK Investment Funds**中銀香港投資基金****NOTES TO THE FINANCIAL STATEMENTS
(continued)****財務報表附註 (續)****14 Distributions to unitholders (continued)****14 向單位投資者的派息 (續)**

		BOCHK Australia Income Fund	
		中銀香港澳洲收入基金	
		2022	2021
		二零二二年	二零二一年
		AUD	AUD
		澳元	澳元
Final distribution 末期派息			
- AUD0.0816 on 1,151,548.3611 units paid on 3rd January 2022			
於二零二二年一月三日就 1,151,548.3611 個單位每單位支付 0.0816 澳元	93,966	-	
- AUD0.1000 on 1,172,249.8744 units paid on 11th January 2021			
於二零二一年一月十一日就 1,172,249.8744 個單位每單位支付 0.1000 澳元	-	117,225	
Interim distributions 中期派息			
- AUD0.0804 on 1,146,421.6131 units paid on 1st April 2021			
於二零二一年四月一日就 1,146,421.6131 個單位每單位支付 0.0804 澳元	92,172	-	
- AUD0.0828 on 1,127,481.1338 units paid on 2nd July 2021			
於二零二一年七月二日就 1,127,481.1338 個單位每單位支付 0.0828 澳元	93,356	-	
- AUD0.0821 on 1,139,768,8985 units paid on 4th October 2021			
於二零二一年十月四日就 1,139,768,8985 個單位每單位支付 0.0821 澳元	93,575	-	
- AUD0.1097 on 1,055,718.0049 units paid on 8th April 2020			
於二零二零年四月八日就 1,055,718.0049 個單位每單位支付 0.1097 澳元	-	115,812	
- AUD0.1000 on 1,147,536.0126 units paid on 9th July 2020			
於二零二零年七月九日就 1,147,536.0126 個單位每單位支付 0.1000 澳元	-	114,754	
- AUD0.1000 on 1,176,119.1133 units paid on 12th October 2020			
於二零二零年十月十二日就 1,176,119.1133 個單位每單位支付 0.1000 澳元	-	117,612	
Total distributions 總派息	373,069	465,403	

BOCHK Investment Funds**中銀香港投資基金****NOTES TO THE FINANCIAL STATEMENTS
(continued)****財務報表附註(續)****14 Distributions to unitholders (continued)****14 向單位投資者的派息(續)**

BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金		
	2022	2021
	二零二二年	二零二一年
	USD	USD
	美元	美元
Final distribution 末期派息		
- USD0.1659 on 711,441.8643 units paid on 13th April 2021 於二零二一年四月十三日就 711,441.8643 個單位每單位支付 0.1659 美元	118,028	-
- USD0.11760 on 663,104.4522 units paid on 8th April 2020 於二零二零年四月八日就 663,104.4522 個單位每單位支付 0.11760 美元	-	77,981
Interim distribution 中期派息		
- USD0.1508 on 721,940.0287 units paid on 10th January 2022 於二零二二年一月十日就 721,940.0287 個單位每單位支付 0.1508 美元	108,869	-
- USD0.1663 on 698,840.3901 units paid on 9th July 2021 於二零二一年七月九日就 698,840.3901 個單位每單位支付 0.1663 美元	116,217	-
- USD0.1528 on 709,049.2673 units paid on 11th October 2021 於二零二一年十月十一日就 709,049.2673 個單位每單位支付 0.1528 美元	108,343	-
- USD0.11850 on 693,285.9308 units paid on 9th July 2020 於二零二零年七月九日就 693,285.9308 個單位每單位支付 0.11850 美元	-	82,154
- USD0.14010 on 693,865.9519 units paid on 12th October 2020 於二零二零年十月十二日就 693,865.9519 個單位每單位支付 0.14010 美元	-	97,211
- USD0.18140 on 691,616.0583 units paid on 11th January 2021 於二零二一年一月十一日就 691,616.0583 個單位每單位支付 0.18140 美元	-	125,459
Total distributions 總派息	<u>451,457</u>	<u>382,805</u>

BOCHK Investment Funds**中銀香港投資基金****NOTES TO THE FINANCIAL STATEMENTS
(continued)****財務報表附註 (續)****14 Distributions to unitholders (continued)****14 向單位投資者的派息 (續)**

		BOCHK Sterling Income Fund	
		中銀香港英鎊收入基金	
		2022	2021
		二零二二年	二零二一年
		GBP	GBP
		英鎊	英鎊
Final distribution 末期派息			
- GBP0.0124 on 149,772.6711 units paid on 3rd January 2022			
於二零二二年一月三日就 149,772.6711 個單位每單位支付 0.0124 英鎊		1,857	-
- GBP0.0254 on 202,522.8971 units paid on 8th April 2020			
於二零二零年四月八日就 202,522.8971 個單位每單位支付 0.0254 英鎊		-	5,144
Interim distribution 中期派息			
- GBP0.0126 on 153,053.8088 units paid on 1st April 2021			
於二零二一年四月一日就 153,053.8088 個單位每單位支付 0.0126 英鎊		1,928	-
- GBP0.0125 on 149,170.3912 units paid on 2nd July 2021			
於二零二一年七月二日就 149,170.3912 個單位每單位支付 0.0125 英鎊		1,865	-
- GBP0.0125 on 154,303.0385 units paid on 4th October 2021			
於二零二一年十月四日就 154,303.0385 個單位每單位支付 0.0125 英鎊		1,929	-
- GBP0.0255 on 238,727.174 units paid on 9th July 2020			
於二零二零年七月九日就 238,727.174 個單位每單位支付 0.0255 英鎊		-	6,088
- GBP0.0252 on 205,314.5392 units paid on 12th October 2020			
於二零二零年十月十二日就 205,314.5392 個單位每單位支付 0.0252 英鎊		-	5,174
- GBP0.0252 on 176,595.169 units paid on 11th January 2021			
於二零二一年一月十一日就 176,595.169 個單位每單位支付 0.0252 英鎊		-	4,450
Total distributions 總派息		<u>7,579</u>	<u>20,856</u>

BOCHK Investment Funds**中銀香港投資基金****NOTES TO THE FINANCIAL STATEMENTS
(continued)****財務報表附註 (續)****14 Distributions to unitholders (continued)****14 向單位投資者的派息 (續)****BOCHK China Consumption
Growth Fund**

中銀香港中國豐盛消費基金

2022 **2021**

二零二二年 二零二一年

HKD **HKD**

港元 港元

Final distribution 末期派息

– RMB0.2955 on 73,650.9617 units paid on 13th April 2021		
於二零二一年四月十三日就 73,650.9617 個單位每單位支付人民幣 0.2955 元	25,730	–
– HKD0.3494 on 96,017,457.6750 units paid on 13th April 2021		
於二零二一年四月十三日就 96,017,457.6750 個單位每單位支付 0.3494 港元	33,548,500	–
– USD0.0449 on 337,761.1147 units paid on 13th April 2021		
於二零二一年四月十三日就 337,761.1147 個單位每單位支付 0.0449 美元	117,930	–
– HKD0.2194 on 72,205,455.6963 units paid on 8th April 2020		
於二零二一年四月八日就 72,205,455.6963 個單位每單位支付 0.2194 港元	–	15,841,877

Interim distribution 中期派息

– RMB0.2407 on 225,821.1503 units paid on 10th January 2022		
於二零二二年一月十日就 225,821.1503 個單位每單位支付人民幣 0.2407 元	66,495	–
– HKD0.2945 on 118,152,672.5040 units paid on 10th January 2022		
於二零二二年一月十日就 118,152,672.5040 個單位每單位支付 0.2945 港元	34,795,962	–
– USD0.0378 on 491,499.9318 units paid on 10th January 2022		
於二零二二年一月十日就 491,499.9318 個單位每單位支付 0.0378 美元	144,875	–
– RMB0.2992 on 115,735.3879 units paid on 9th July 2021		
於二零二一年七月九日就 115,735.3879 個單位每單位支付人民幣 0.2992 元	41,501	–
– HKD0.3586 on 105,210,114.6004 units paid on 9th July 2021		
於二零二一年七月九日就 105,210,114.6004 個單位每單位支付 0.3586 港元	37,728,347	–
– USD0.0462 on 431,344.0821 units paid on 9th July 2021		
於二零二一年七月九日就 431,344.0821 個單位每單位支付 0.0462 美元	154,786	–
– RMB0.2538 on 449,881.2032 units paid on 11th October 2021		
於二零二一年十月十一日就 449,881.2032 個單位每單位支付人民幣 0.2538 元	137,863	–
– HKD0.3065 on 115,191,509.1068 units paid on 11th October 2021		
於二零二一年十月十一日就 115,191,509.1068 個單位每單位支付 0.3065 港元	35,306,198	–
– USD0.0394 on 318,696.8846 units paid on 11th October 2021		
於二零二一年十月十一日就 318,696.8846 個單位每單位支付 0.0394 美元	97,771	–
– HKD0.2590 on 66,310,806.7853 units paid on 9th July 2020		
於二零二一年七月九日就 66,310,806.7853 個單位每單位支付 0.2590 港元	–	17,174,499
– HKD0.2974 on 74,550,887.0286 units paid on 12th October 2020		
於二零二一年十月十二日就 74,550,887.0286 個單位每單位支付 0.2974 港元	–	22,171,434
– HKD0.3554 on 83,659,427.9139 units paid on 11th January 2021		
於二零二一年一月十一日就 83,659,427.9139 個單位每單位支付 0.3554 港元	–	29,732,560

Total distributions 總派息

142,165,958	84,920,370
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BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

14 Distributions to unitholders (continued)

14 向單位投資者的派息(續)

		BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	
		2022	2021
		二零二二年	二零二一年
		RMB	RMB
		人民幣	人民幣
Final distribution 末期派息			
- RMB 0.0623 on 3,590,600.0998 units on 13th April 2021			
於二零二一年四月十三日就 3,590,600.0998 個單位每單位支付人民幣 0.0623 元	223,694	-	
- HKD 0.0737 on 1,521,110.5624 units on 13th April 2021			
於二零二一年四月十三日就 1,521,110.5624 個單位每單位支付 0.0737 港元	94,823	-	
- RMB 0.0634 on 4,697,635.2856 units on 8th April 2020			
於二零二零年四月八日就 4,697,635.2856 個單位每單位支付人民幣 0.0634 元	-	297,830	
- HKD 0.0692 on 665,601.9405 units on 8th April 2020			
於二零二零年四月八日就 665,601.9405 個單位每單位支付 0.0692 港元	-	42,216	
Interim distribution 中期派息			
- RMB 0.0622 on 3,526,521.6803 units on 10th January 2022			
於二零二二年一月十日就 3,526,521.6803 個單位每單位支付人民幣 0.0622 元	219,350	-	
- HKD 0.0761 on 1,685,512.0822 units on 10th January 2022			
於二零二二年一月十日就 1,685,512.0822 個單位每單位支付 0.0761 港元	104,850	-	
- RMB 0.0623 on 3,482,574.3274 units on 9th July 2021			
於二零二一年七月九日就 3,482,574.3274 個單位每單位支付人民幣 0.0623 元	216,964	-	
- HKD 0.0747 on 1,533,841.7271 units on 9th July 2021			
於二零二一年七月九日就 1,533,841.7271 個單位每單位支付 0.0747 港元	95,602	-	
- RMB 0.0623 on 3,504,451.2499 units on 11th October 2021			
於二零二一年十月十一日就 3,504,451.2499 個單位每單位支付人民幣 0.0623 元	218,327	-	
- HKD 0.0752 on 1,607,760.0015 units on 11th October 2021			
於二零二一年十月十一日就 1,607,760.0015 個單位每單位支付 0.0752 港元	100,134	-	
- RMB 0.0632 on 4,726,539.2061 units on 9th July 2020			
於二零二零年七月九日就 4,726,539.2061 個單位每單位支付人民幣 0.0632 元	-	298,717	
- HKD 0.0693 on 798,991.3982 units on 9th July 2020			
於二零二零年七月九日就 798,991.3982 個單位每單位支付 0.0693 港元	-	50,518	
- RMB 0.0625 on 4,294,676.2209 units on 12th October 2020			
於二零二零年十月十二日就 4,294,676.2209 個單位每單位支付人民幣 0.0625 元	-	268,417	
- HKD 0.0721 on 887,313.3684 units on 12th October 2020			
於二零二零年十月十二日就 887,313.3684 個單位每單位支付 0.0721 港元	-	55,431	
- RMB 0.0625 on 3,568,987.2277 units on 11th January 2021			
於二零二一年一月十一日就 3,568,987.2277 個單位每單位支付人民幣 0.0625 元	-	223,062	
- HKD 0.0751 on 1,078,045.6673 units on 11th January 2021			
於二零二一年一月十一日就 1,078,045.6673 個單位每單位支付 0.0751 港元	-	67,368	
Total distributions 總派息		<u>1,273,744</u>	<u>1,303,560</u>

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。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

14 Distributions to unitholders (continued)

14 向單位投資者的派息 (續)

The following is the statement of distribution in the respective Sub-Funds:

以下為相關分支基金的分派表：

	BOCHK Hong Kong Dollar Income Fund 中銀香港 港元收入基金 HKD 港元	BOCHK China Income Fund 中銀香港 中國收入基金 HKD 港元	BOCHK Hong Kong Income Fund 中銀香港 香港收入基金 HKD 港元	BOCHK Australia Income Fund 中銀香港 澳洲收入基金 AUD 澳元
Undistributed income/(loss) at 1st April 2020 於二零二零年四月一日的未分派收益／(虧損)	-	-	-	-
Total comprehensive income/(loss) for the year 年內總全面收益／(虧損)	345,333,917	36,512,362	20,554,586	953,482
Net change in unrealised (gain)/loss on investments 投資未變現 (收益)／虧損的淨變動	(95,297,473)	(28,100,018)	(13,970,392)	(1,031,459)
Undistributed gain/(loss) before distribution 分派前的未分派收益／(虧損)	250,036,444	8,412,344	6,584,194	(77,977)
Less: total distribution declared* 減：已宣派總額*	(260,523,198)	(4,435,845)	(2,410,971)	(465,403)
	(10,486,754)	3,976,499	4,173,223	(543,380)
Transfer from/(to) capital 轉出／(入)資本	10,486,754	(3,976,499)	(4,173,223)	543,380

* The total distribution declared of Sub-Funds are disclosed accordingly in pages 286 to 293.

* 分支基金的已宣派總額載於第 286 頁至第 293 頁。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

14 Distributions to unitholders (continued)

14 向單位投資者的派息(續)

The following is the statement of distribution in the respective Sub-Funds (continued):

以下為相關分支基金的分派表(續):

	BOCHK Hong Kong Dollar Income Fund 中銀香港 港元收入基金 HKD 港元	BOCHK China Income Fund 中銀香港 中國收入基金 HKD 港元	BOCHK Hong Kong Income Fund 中銀香港 香港收入基金 HKD 港元	BOCHK Australia Income Fund 中銀香港 澳洲收入基金 AUD 澳元
Undistributed income/(loss) at 31st March 2021 and 1st April 2021 於二零二一年三月卅一日及二零二一年四月一日的未分派 收益/(虧損)	-	-	-	-
Total comprehensive income/(loss) for the year 年內總全面收益/(虧損)	(209,868,275)	(22,802,446)	(12,245,212)	564,308
Net change in unrealised (gain)/loss on investments 投資未變現(收益)/虧損的淨變動	406,641,155	29,925,893	16,603,499	(305,682)
Undistributed gain/(loss) before distribution 分派前的未分派收益/(虧損)	196,772,880	7,123,447	4,358,287	258,626
Less: total distribution declared* 減: 已宣派總額*	(258,245,844)	(5,475,463)	(2,476,313)	(373,069)
	(61,472,964)	1,647,984	1,881,974	(114,443)
Transfer from/(to) capital 轉出/(入)資本	61,472,964	(1,647,984)	(1,881,974)	114,443
Undistributed income/(loss) at 31st March 2022 於二零二二年三月卅一日的未分派收益/(虧損)	-	-	-	-

* The total distribution declared of Sub-Funds are disclosed accordingly in pages 286 to 293.

* 分支基金的已宣派總額載於第 286 頁至第 293 頁。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

14 Distributions to unitholders (continued)

14 向單位投資者的派息 (續)

The following is the statement of distribution in the respective Sub-Funds (continued):

以下為相關分支基金的分派表 (續) :

	BOCHK Asia Pacific Equity Income Fund 中銀香港 亞太股票基金 USD 美元	BOCHK Sterling Income Fund 中銀香港 英鎊收入基金 GBP 英鎊	BOCHK China Consumption Growth Fund 中銀香港中國 豐盛消費基金 HKD 港元	BOCHK RMB Fixed Income Fund 中銀香港 人民幣定息基金 RMB 人民幣
Undistributed income/(loss) at 1st April 2020 於二零二零年四月一日的未分派收益／(虧損)	-	-	-	-
Total comprehensive income/(loss) for the year 年內總全面收益／(虧損)	3,063,654	(3,760)	813,728,905	367,169
Net change in unrealised (gain)/loss on investments 投資未變現 (收益)／虧損的淨變動	(2,844,275)	(2,686)	(566,351,754)	846,012
Undistributed gain/(loss) before distribution 分派前的未分派收益／(虧損)	219,379	(6,446)	247,377,151	1,213,181
Less: total distribution declared* 減：已宣派總額*	(382,805)	(20,856)	(84,920,370)	(1,303,560)
	(163,426)	(27,302)	162,456,781	(90,379)
Transfer from/(to) capital 轉出／(入)資本	163,426	27,302	(162,456,781)	90,379

* The total distribution declared of Sub-Funds are disclosed accordingly in pages 286 to 293.

* 分支基金的已宣派總額載於第 286 頁至第 293 頁。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

14 Distributions to unitholders (continued)

14 向單位投資者的派息 (續)

The following is the statement of distribution in the respective Sub-Funds (continued):

以下為相關分支基金的分派表 (續) :

	BOCHK Asia Pacific Equity Income Fund 中銀香港 亞太股票基金 USD 美元	BOCHK Sterling Income Fund 中銀香港 英鎊收入基金 GBP 英鎊	BOCHK China Consumption Growth Fund 中銀香港中國 豐盛消費基金 HKD 港元	BOCHK RMB Fixed Income Fund 中銀香港 人民幣定息基金 RMB 人民幣
Undistributed income/(loss) at 31st March 2021 and 1st April 2022 於二零二一年三月卅一日及二零二二年四月一日的未分派 收益／(虧損)	-	-	-	-
Total comprehensive income/(loss) for the year 年內總全面收益／(虧損)	(761,035)	(19,549)	(781,367,846)	885,675
Net change in unrealised (gain)/loss on investments 投資未變現(收益)／虧損的淨變動	<u>1,048,022</u>	<u>6,411</u>	<u>768,246,810</u>	<u>140,821</u>
Undistributed gain/(loss) before distribution 分派前的未分派收益／(虧損)	286,987	(13,138)	(13,121,036)	1,026,496
Less: total distribution declared* 減：已宣派總額*	<u>(451,457)</u>	<u>(7,579)</u>	<u>(142,165,958)</u>	<u>(1,273,744)</u>
	(164,470)	(20,717)	(155,286,994)	(247,248)
Transfer from/(to) capital 轉出／(入)資本	<u>164,470</u>	<u>20,717</u>	<u>155,286,994</u>	<u>247,248</u>
Undistributed income/(loss) at 31st March 2022 於二零二二年三月卅一日的未分派收益／(虧損)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

* The total distribution declared of Sub-Funds are disclosed accordingly in pages 286 to 293.

* 分支基金的已宣派總額載於第 286 頁至第 293 頁。

BOCHK Investment Funds

中銀香港投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

15 Subsequent events

Distributions of HKD66,316,020, HKD1,377,148, HKD579,598, AUD81,922, USD104,391, GBP1,827, RMB324,141, and HKD30,997,736 were declared on 1st April 2022 for BOCHK Hong Kong Dollar Income Fund, BOCHK China Income Fund, BOCHK Hong Kong Income Fund, BOCHK Australia Income Fund, BOCHK Asia Pacific Equity Income Fund, BOCHK Sterling Income Fund, BOCHK RMB Fixed Income Fund and BOCHK China Consumption Growth Fund, respectively. All distributions were paid on 11th April 2022.

16 Approval of financial statements

The financial statements were approved by the Trustee and the Manager on 15th July 2022.

財務報表附註(續)

15 後續事項

中銀香港港元收入基金、中銀香港中國收入基金、中銀香港香港收入基金、中銀香港澳洲收入基金、中銀香港亞太股票收入基金、中銀香港英鎊收入基金、中銀香港人民幣定息基金及中銀香港中國豐盛消費基金在二零二二年四月一日宣佈作出分派，分別為66,316,020港元、1,377,148港元、579,598港元、81,922澳元、104,391美元、1,827英鎊、人民幣324,141及30,997,736港元。所有分派已於二零二二年四月十一日支付。

16 財務報表通過

本財務報表已於二零二二年七月十五日由信託人和基金經理通過。

BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED)

投資組合變動表 (未經審核)

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月三十一日止年度

Listed/Quoted Investments 上市／掛牌投資	BOCHK Hong Kong Equity Fund 中銀香港 香港股票基金		BOCHK Hong Kong Dollar Income Fund 中銀香港 港元收入基金		BOCHK HK Dollar Money Market Fund 中銀香港 港元貨幣市場基金	
	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 %
EQUITY SECURITIES 股本證券						
Hong Kong 香港	98.24	97.73	-	-	-	-
FIXED RATE DEBT SECURITIES						
定息債務證券						
Australia 澳洲	-	-	0.31	1.44	-	-
British Virgin Islands 英屬處女群島	-	-	5.06	5.39	-	-
Cayman Islands 開曼群島	-	-	2.55	2.33	-	-
China 中國	-	-	5.25	5.48	-	-
Hong Kong 香港	-	-	7.11	9.79	-	-
Jersey, C.L. 澤西島	-	-	-	0.74	-	-
Luxemburg 盧森堡	-	-	-	0.77	-	-
Singapore 新加坡	-	-	-	0.55	-	-
South Korea 南韓	-	-	0.59	-	-	-
United Kingdom 英國	-	-	6.17	2.80	-	-
FLOATING RATE DEBT SECURITIES						
浮息債務證券						
Hong Kong 香港	-	-	3.18	-	-	-
Japan 日本	-	-	0.58	-	-	-
New Zealand 紐西蘭	-	-	0.39	-	-	-
COLLECTIVE INVESTMENT SCHEMES						
集體投資計劃						
Hong Kong 香港	1.18	1.29	-	-	-	-
Unlisted/Quoted investments						
非上市／掛牌投資						
FIXED INTEREST SECURITIES 定息證券						
Australia 澳洲	-	-	1.15	1.23	-	-
Bermuda 百慕達	-	-	2.61	3.10	-	-
British Virgin Islands 英屬處女群島	-	-	10.02	7.62	-	-
Canada 加拿大	-	-	3.03	-	-	-
Cayman Islands 開曼群島	-	-	9.36	8.29	1.50	6.15
China 中國	-	-	0.22	4.12	2.32	2.41

BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

Unlisted/Quoted investments 非上市/掛牌投資	BOCHK Hong Kong Equity Fund 中銀香港 香港股票基金		BOCHK Hong Kong Dollar Income Fund 中銀香港 港元收入基金		BOCHK HK Dollar Money Market Fund 中銀香港 港元貨幣市場基金	
	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
	%	%	%	%	%	%

FIXED INTEREST SECURITIES

(continued) 定息證券(續)

Hong Kong 香港	-	-	21.21	27.52	-	-
Japan 日本	-	-	3.87	4.82	-	-
Luxembourg 盧森堡	-	-	-	-	-	-
Singapore 新加坡	-	-	1.29	1.15	-	-
South Korea 南韓	-	-	0.27	0.24	-	-
United Kingdom 英國	-	-	0.43	-	-	-
United States 美國	-	-	1.76	-	-	-

FLOATING INTEREST SECURITIES

浮息證券

Australia 澳洲	-	-	0.35	-	-	-
Cayman Islands 開曼群島	-	-	1.09	0.94	-	-
China 中國	-	-	-	-	-	-
Japan 日本	-	-	-	1.89	-	-
Hong Kong 香港	-	-	2.60	2.25	5.12	-
United Kingdom 英國	-	-	0.55	-	-	-

COLLECTIVE INVESTMENT SCHEMES

集體投資計劃

Hong Kong 香港	-	-	6.41	5.82	-	-
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TOTAL INVESTMENTS 投資總額	99.42	99.02	97.41	98.28	8.94	8.56
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Other net assets 其他資產淨值	0.58	0.98	2.59	1.72	91.06	91.44
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Net assets at 31st March

於三月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00
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BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月三十一日止年度

Listed/Quoted Investments 上市／掛牌投資	BOCHK Global Equity Fund 中銀香港 環球股票基金		BOCHK US Dollar Money Market Fund 中銀香港 美元貨幣市場基金		BOCHK China Equity Fund 中銀香港 中國股票基金	
	2022 二零二二年 %	2021 二零二一年 %	2022 二零二二年 %	2021 二零二一年 %	2022 二零二二年 %	2021 二零二一年 %
EQUITY SECURITIES 股本證券						
Australia 澳洲	0.12	-	-	-	-	-
Belgium 比利時	0.09	0.18	-	-	-	-
Canada 加拿大	2.80	0.03	-	-	-	-
China 中國	-	-	-	-	5.24	3.44
Denmark 丹麥	0.70	0.32	-	-	-	-
Finland 芬蘭	0.12	0.23	-	-	-	-
France 法國	2.54	2.92	-	-	-	-
Germany 德國	1.82	2.92	-	-	-	-
Hong Kong 香港	0.71	1.15	-	-	82.55	78.23
Italy 意大利	0.53	0.60	-	-	-	-
Japan 日本	3.76	3.86	-	-	-	-
Netherlands 荷蘭	0.93	1.22	-	-	-	-
Norway 挪威	0.08	-	-	-	-	-
Portugal 葡萄牙	0.04	-	-	-	-	-
South Korea 南韓	0.43	0.57	-	-	-	-
Spain 西班牙	0.57	0.84	-	-	-	-
Sweden 瑞典	0.70	0.98	-	-	-	-
Switzerland 瑞士	2.89	2.05	-	-	-	-
United Kingdom 英國	3.84	3.70	-	-	-	-
United States 美國	58.75	60.75	-	-	-	-
FIXED RATE DEBT SECURITIES						
定息債務證券						
Bermuda 百慕達	-	-	-	-	-	-
British Virgin Island 英屬處女群島	-	-	-	-	-	-
Cayman Islands 開曼群島	-	-	12.00	-	-	-
China 中國	-	-	-	-	-	-
Hong Kong 香港	-	-	-	-	-	-
United States 美國	-	-	2.65	-	-	-
FLOATING RATE DEBT SECURITIES						
浮息債務證券						
China 中國	-	-	-	-	-	-
Hong Kong 香港	-	-	-	7.04	-	-
United Kingdom 英國	-	-	-	4.34	-	-

BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月三十一日止年度

Listed/Quoted Investments 上市／掛牌投資	BOCHK Global Equity Fund 中銀香港 環球股票基金		BOCHK US Dollar Money Market Fund 中銀香港 美元貨幣市場基金		BOCHK China Equity Fund 中銀香港 中國股票基金	
	2022 二零二二年 %	2021 二零二一年 %	2022 二零二二年 %	2021 二零二一年 %	2022 二零二二年 %	2021 二零二一年 %
COLLECTIVE INVESTMENT SCHEMES						
集體投資計劃						
Germany 德國	-	-	-	-	-	-
Hong Kong 香港	-	-	-	-	9.05	8.44
United States 美國	9.36	7.40	-	-	-	-
DEPOSITARY RECEIPTS 預託證券						
United States 美國	0.25	-	-	-	-	-
Switzerland 瑞士	-	0.21	-	-	-	-
United States 美國	-	-	-	-	1.09	9.17
WARRANT 認股權證						
Switzerland 瑞士	-	-	-	-	-	-
Unlisted/quoted investments						
非上市／掛牌投資						
CERTIFICATE OF DEPOSIT 存款證						
China 中國	-	-	-	2.71	-	-
United States 美國	-	-	5.38	-	-	-
FLOATING RATE DEBT SECURITIES						
浮息債務證券						
Austria 奧地利	-	-	-	4.20	-	-
China 中國	-	-	-	-	-	-
COLLECTIVE INVESTMENT SCHEMES						
集體投資計劃						
Hong Kong 香港	8.12	8.97	-	-	1.05	0.47
TOTAL INVESTMENTS 投資總額	99.15	98.90	20.03	18.29	98.99	99.75
Other net assets 其他資產淨值	0.85	1.10	79.97	81.71	1.01	0.25
Net assets at 31st March						
於三月三十一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月三十一日止年度

Listed/Quoted Investments 上市／掛牌投資	BOCHK Global Bond Fund 中銀香港 環球債券基金		BOCHK Asia Pacific Equity Fund 中銀香港 亞太股票基金		BOCHK Aggressive Growth Fund 中銀香港 進取增長基金	
	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
	%	%	%	%	%	%

EQUITY SECURITIES 股本證券

Australia 澳洲	-	-	16.18	12.98	-	-
Hong Kong 香港	-	-	27.53	28.15	-	-
India 印度	-	-	12.18	9.20	-	-
Indonesia 印尼	-	-	1.53	1.05	-	-
Malaysia 馬來西亞	-	-	1.33	1.27	-	-
New Zealand 紐西蘭	-	-	0.24	0.36	-	-
Philippines 菲律賓	-	-	0.65	0.53	-	-
Singapore 新加坡	-	-	2.84	2.16	-	-
South Korea 南韓	-	-	11.65	12.77	-	-
Taiwan 台灣	-	-	15.16	13.36	-	-

FIXED RATE DEBT SECURITIES

定息債務證券						
Austria 奧地利	-	0.11	-	-	-	-
Australia 澳洲	4.53	3.57	-	-	-	-
Belgium 比利時	1.46	1.50	-	-	-	-
British Virgin Islands 英屬處女群島	5.72	2.31	-	-	-	-
Bermuda 百慕達	-	-	-	-	-	-
Canada 加拿大	0.57	1.55	-	-	-	-
Cayman Islands 開曼群島	5.77	5.97	-	-	-	-
China 中國	2.10	3.94	-	-	-	-
France 法國	4.63	4.41	-	-	-	-
Germany 德國	3.33	3.41	-	-	-	-
Hong Kong 香港	1.58	2.14	-	-	-	-
Japan 日本	10.89	17.96	-	-	-	-
Netherlands 荷蘭	1.62	1.81	-	-	-	-
New Zealand 紐西蘭	0.50	0.53	-	-	-	-
Norway 挪威	2.71	2.50	-	-	-	-
Saudi Arabia 沙地阿拉伯	0.56	0.33	-	-	-	-
Singapore 新加坡	3.26	3.55	-	-	-	-
Spain 西班牙	8.35	7.66	-	-	-	-
South Korea 南韓	4.80	2.52	-	-	-	-
Supra-National 超級發行債體	0.89	1.34	-	-	-	-
Switzerland 瑞士	0.41	0.42	-	-	-	-
United Kingdom 英國	10.80	9.22	-	-	-	-
United States 美國	11.76	8.37	-	-	-	-

BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月三十一日止年度

Listed/Quoted Investments 上市／掛牌投資	BOCHK Global Bond Fund 中銀香港 環球債券基金		BOCHK Asia Pacific Equity Fund 中銀香港 亞太股票基金		BOCHK Aggressive Growth Fund 中銀香港 進取增長基金	
	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 %
FLOATING RATE DEBT SECURITIES						
浮息債務證券		-	-	-	-	-
Australia 澳洲	-	-	-	-	-	-
Canada 加拿大	-	-	-	-	-	-
China 中國	0.13	-	-	-	-	-
United Kingdom 英國	0.28	-	-	-	-	-
ZERO COUPON BOND 零息債券						
France 法國	1.93	-	-	-	-	-
United States 美國	0.32	0.69	-	-	-	-
South Korea 南韓	-	-	-	-	-	-
COLLECTIVE INVESTMENT SCHEMES						
集體投資計劃						
Australia 澳洲	-	-	0.48	0.48	-	-
Hong Kong 香港	-	-	4.62	4.68	-	-
Singapore 新加坡	-	-	0.16	0.19	-	-
DEPOSITARY RECEIPTS 預託證券						
Australia 澳洲	-	-	0.12	0.20	-	-
Thailand 泰國	-	-	1.66	1.77	-	-
United States 美國	-	-	2.21	9.95	-	-
Unlisted/quoted investments						
非上市／掛牌投資						
FIXED RATE DEBT SECURITIES						
定息債務證券						
Australia 澳洲	1.84	1.21	-	-	-	-
British Virgin Islands 英屬處女群島	0.90	0.68	-	-	-	-
Canada 加拿大	1.93	1.55	-	-	-	-
Cayman Islands 開曼群島	1.28	0.54	-	-	-	-
Ireland 愛爾蘭	0.13	-	-	-	-	-
Malaysia 馬來西亞	-	0.55	-	-	-	-
Netherlands 荷蘭	0.42	0.42	-	-	-	-
South Korea 南韓	0.41	2.04	-	-	-	-
United States 美國	2.82	6.17	-	-	-	-

BOCHK Investment Funds

中銀香港投資基金

Unlisted/Quoted investments

非上市／掛牌投資

BOCHK Global Bond Fund		BOCHK Asia Pacific Equity Fund		BOCHK Aggressive Growth Fund	
中銀香港 環球債券基金		中銀香港 亞太股票基金		中銀香港 進取增長基金	
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
%	%	%	%	%	%

FLOATING RATE DEBT SECURITIES

浮息債務證券

Canada 加拿大	0.06	0.05	-	-	-	-
		-	-			

COLLECTIVE INVESTMENT SCHEMES

集體投資計劃

Hong Kong 香港	-	-	-	-	93.50	97.87
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TOTAL INVESTMENTS 投資總額

98.69	99.02	98.54	99.10	93.50	97.87
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Other net assets 其他資產淨值

1.31	0.98	1.46	0.90	6.50	2.13
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Net assets at 31st March

於三月卅一日的資產淨值

100.00	100.00	100.00	100.00	100.00	100.00
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BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月三十一日止年度

Listed/Quoted Investments 上市／掛牌投資	BOCHK Balanced Growth Fund 中銀香港 均衡增長基金		BOCHK Conservative Growth Fund 中銀香港 保守增長基金		BOCHK China Income Fund 中銀香港 中國收入基金	
	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 %
EQUITY SECURITIES 股本證券						
China 中國	-	-	-	-	0.77	0.76
Hong Kong 香港	-	-	-	-	68.51	75.93
DEPOSITARY RECEIPTS 預託證券						
United States 美國	-	-	-	-	-	1.68
FIXED RATE DEBT SECURITIES						
定息債務證券						
British Virgin Islands 英屬處女群島	-	-	-	-	1.75	-
Cayman Islands 開曼群島	-	-	-	-	2.26	2.04
Hong Kong 香港	-	-	-	-	7.28	-
Singapore 新加坡	-	-	-	-	4.56	2.05
FLOATING RATE DEBT SECURITIES						
浮息債務證券						
British Virgin Islands 英屬處女群島	-	-	-	-	-	1.98
COLLECTIVE INVESTMENT SCHEMES						
集體投資計劃						
Hong Kong 香港	94.49	96.96	95.13	96.60	0.89	0.24
Foreign Currency Forwards 遠期外匯合約	(0.02)	-	(0.03)	-	-	-
Unlisted/Quoted Investments 非上市／掛牌投資						
FIXED RATE DEBT SECURITIES						
定息債務證券						
Cayman Islands 開曼群島	-	-	-	-	-	3.34
FLOATING RATE DEBT SECURITIES						
浮息債務證券						
China 中國	-	-	-	-	-	-
Hong Kong 香港	-	-	-	-	-	-
TOTAL INVESTMENTS 投資總額	94.47	96.96	95.10	96.60	86.02	88.02
Other net assets 其他資產淨值	5.53	3.04	4.90	3.40	13.98	11.98
Net assets at 31st March 於三月三十一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

BOCHK Investment Funds**中銀香港投資基金****STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月三十一日止年度

Listed/Quoted Investments 上市／掛牌投資	BOCHK Hong Kong Income Fund		BOCHK China Golden Dragon Fund		BOCHK Japan Equity Fund	
	中銀香港 香港收入基金		中銀香港 中國金龍基金		中銀香港 日本股票基金	
	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
	%	%	%	%	%	%
CHINA PARTICIPATION CERTIFICATES						
中國參與證書						
China 中國	-	-	0.76	-	-	-
EQUITY SECURITIES 股本證券						
China 中國	-	-	56.63	49.13	-	-
Hong Kong 香港	73.23	87.13	37.36	34.10	-	-
Japan 日本	-	-	-	-	97.20	96.38
FIXED RATE DEBT SECURITIES						
定息債務證券						
British Virgin Islands 英屬處女群島	2.42	-	-	-	-	-
Cayman Islands 開曼群島	-	-	-	-	-	-
Hong Kong 香港	8.31	3.40	-	-	-	-
FLOATING INTEREST SECURITIES						
浮息證券						
British Virgin Islands 英屬處女群島	-	4.16	-	-	-	-
Hong Kong 香港	3.78	-	-	-	-	-
COLLECTIVE INVESTMENT SCHEMES						
集體投資計劃						
Hong Kong 香港	2.02	1.89	-	-	-	-
DEPOSITARY RECEIPTS 預託證券						
United States 美國	-	-	0.37	8.59	-	-
Unlisted/quoted investments						
非上市／掛牌投資						
COLLECTIVE INVESTMENT SCHEMES						
集體投資計劃						
Hong Kong 香港	-	-	0.98	0.81	1.53	1.66
EQUITY-LINKED SECURITIES						
股票掛鈎證券						
China 中國	-	-	-	2.82	-	-

BOCHK Investment Funds

中銀香港投資基金

Unlisted/Quoted Investments

上市／掛牌投資

BOCHK Hong Kong Income Fund		BOCHK China Golden Dragon Fund		BOCHK Japan Equity Fund	
中銀香港 香港收入基金		中銀香港 中國金龍基金		中銀香港 日本股票基金	
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
%	%	%	%	%	%

FIXED RATE DEBT SECURITIES

定息債務證券					
Cayman Islands 開曼群島	-	1.34	-	-	-
Hong Kong 香港	-	-	-	-	-

FLOATING RATE DEBT SECURITIES

浮息債務證券					
China 中國	-	-	-	-	-

TOTAL INVESTMENTS 投資總額	89.76	97.92	96.10	95.45	98.73	98.04
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Other net assets 其他資產淨值	10.24	2.08	3.90	4.55	1.27	1.96
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Net assets at 31st March

於三月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00
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BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月三十一日止年度

Listed/Quoted Investments 上市／掛牌投資	BOCHK Australia Income Fund 中銀香港 澳洲收入基金		BOCHK Asia Pacific Equity Income Fund 中銀香港 亞太股票收入基金		BOCHK Sterling Income Fund 中銀香港 英鎊收入基金	
	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
	%	%	%	%	%	%

EQUITY SECURITIES 股本證券

Australia 澳洲	47.51	47.09	16.06	12.31	-	-
Hong Kong 香港	-	-	29.32	32.35	-	-
India 印度	-	-	12.06	9.07	-	-
Indonesia 印尼	-	-	1.50	1.04	-	-
Malaysia 馬來西亞	-	-	1.25	1.18	-	-
New Zealand 紐西蘭	-	-	0.33	0.34	-	-
Philippines 菲律賓	-	-	0.68	0.54	-	-
Singapore 新加坡	-	-	1.64	0.74	-	-
South Korea 南韓	-	-	12.13	12.73	-	-
Taiwan 台灣	-	-	15.39	13.27	-	-

FIXED RATE DEBT SECURITIES

定息債務證券

Australia 澳洲	4.69	-	-	-	-	-
Canada 加拿大	-	-	-	-	10.05	9.83
China 中國	-	-	-	-	-	9.88
France 法國	-	-	-	-	6.80	6.58
Germany 德國	-	-	-	-	-	-
Japan 日本	3.56	-	-	-	-	-
Netherlands 荷蘭	-	-	-	-	6.71	28.36
Supra-National 超級發行債體	-	-	-	-	6.78	-
South Korea 南韓	4.49	4.76	-	-	-	-
United Kingdom 英國	7.35	7.93	-	-	50.66	23.01
United States 美國	6.27	4.97	-	-	-	6.69

FLOATING RATE DEBT SECURITIES

浮息債務證券

China 中國	-	-	-	-	6.79	-
Netherlands 荷蘭	-	-	-	-	-	-
Singapore 新加坡	4.61	4.80	-	-	-	-
Supra-National 超級發行債體	-	-	-	-	6.87	9.80

BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

Listed/Quoted Investments 上市／掛牌投資	BOCHK Australia Income Fund 中銀香港 澳洲收入基金		BOCHK Asia Pacific Equity Income Fund 中銀香港 亞太股票收入基金		BOCHK Sterling Income Fund 中銀香港 英鎊收入基金	
	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
	%	%	%	%	%	%
COLLECTIVE INVESTMENT SCHEMES						
集體投資計劃						
Australia 澳洲	2.42	1.67	0.56	0.80	-	-
Hong Kong 香港	-	-	4.92	4.97	-	-
Singapore 新加坡	-	-	1.17	1.33	-	-
DEPOSITARY RECEIPTS 預託證券						
Australia 澳洲	0.58	0.74	0.21	0.39	-	-
Thailand 泰國	-	-	1.68	1.76	-	-
United States 美國	-	-	0.10	6.20	-	-
Unlisted/quoted investments						
非上市／掛牌投資						
FIXED RATE DEBT SECURITIES						
定息債務證券						
Australia 澳洲	9.23	18.58	-	-	-	-
Japan 日本	-	-	-	-	-	-
New Zealand 紐西蘭	4.63	5.37	-	-	-	-
United States 美國	-	1.88	-	-	-	-
COLLECTIVE INVESTMENT SCHEMES						
集體投資計劃						
China 中國	-	-	-	-	-	-
TOTAL INVESTMENTS 投資總額	95.34	97.79	99.00	99.02	94.66	94.15
Other net assets 其他資產淨值	4.66	2.21	1.00	0.98	5.34	5.85
Net assets at 31st March						
於三月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月三十一日止年度

Listed/Quoted Investments

上市／掛牌投資

	BOCHK Asia Pacific Property Fund		BOCHK China Consumption Growth Fund		BOCHK RMB Fixed Income Fund	
	中銀香港亞太房地產基金		中銀香港中國豐盛消費基金		中銀香港 人民幣定息基金	
	2022	2021	2022	2021	2022	2021
	%	%	%	%	%	%

EQUITY SECURITIES 股本證券

Australia 澳洲	9.78	8.12	-	-	-	-
China 中國	-	-	10.42	8.03	-	-
Hong Kong 香港	42.22	48.62	86.65	85.00	-	-
Japan 日本	18.95	19.56	-	-	-	-
Philippines 菲律賓	1.17	1.11	-	-	-	-
Singapore 新加坡	4.82	4.28	-	-	-	-
United States 美國	-	-	-	0.69	-	-

FIXED RATE DEBT SECURITIES

定息債務證券

Austria 奧地利	-	-	-	-	-	-
Canada 加拿大	-	-	-	-	7.78	8.06
Cayman Islands 開曼群島	-	-	-	-	3.78	3.87
China 中國	-	-	-	-	7.71	3.94
Hong Kong 香港	-	-	-	-	-	-
Malaysia 馬來西亞	-	-	-	-	-	-
Netherlands 荷蘭	-	-	-	-	-	7.89
Singapore 新加坡	-	-	-	-	9.70	4.14
South Korea 南韓	-	-	-	-	3.82	1.97
Supra-National 超級發行體	-	-	-	-	-	3.95
United Kingdom 英國	-	-	-	-	1.93	5.96

DEPOSITARY RECEIPTS 預託證券

United States 美國	-	-	1.10	3.02	-	-
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COLLECTIVE INVESTMENT SCHEMES

集體投資計劃

Australia 澳洲	7.43	6.51	-	-	-	-
Hong Kong 香港	4.14	4.00	0.28	0.38	-	-
Japan 日本	4.18	4.07	-	-	-	-
Singapore 新加坡	3.76	3.14	-	-	-	-

BOCHK Investment Funds

中銀香港投資基金

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST MARCH 2022 截至二零二二年三月卅一日止年度

Listed/Quoted Investments

上市／掛牌投資

	BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金		BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金		BOCHK RMB Fixed Income Fund 中銀香港 人民幣定息基金	
	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						
British Virgin Islands 英屬處女群島	-	-	-	-	3.83	3.91
Cayman Islands 開曼群島	-	-	-	-	5.68	-
China 中國	-	-	-	-	39.22	39.72
Germany 德國	-	-	-	-	3.89	-
Hong Kong 香港	-	-	-	-	3.84	7.85
Malaysia 馬來西亞	-	-	-	-	-	3.93
Netherlands 荷蘭	-	-	-	-	3.85	-
TOTAL INVESTMENTS 投資總額	96.45	99.41	98.45	97.12	95.03	95.19
Other net assets 其他資產淨值	3.55	0.59	1.55	2.88	4.97	4.81
Net assets at 31st March						
於三月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

BOCHK Investment Funds

中銀香港投資基金

PERFORMANCE TABLE (UNAUDITED)

投資表現報表（未經審核）

NET ASSET VALUES 資產淨值

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的資產淨值		Net asset value per unit 每單位資產淨值	
	Class A A類	Class B B類	Class A A類	Class B B類
BOCHK Hong Kong Equity Fund (Note 1)				
中銀香港香港股票基金（附註1）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	HKD港元1,661,869,852	N/A不適用	HKD港元39.5275	N/A不適用
31.3.2021 二零二一年三月卅一日	HKD港元1,836,683,618	N/A不適用	HKD港元50.9156	N/A不適用
31.3.2020 二零二零年三月卅一日	HKD港元1,939,036,050	N/A不適用	HKD港元39.9304	N/A不適用
BOCHK Hong Kong Dollar Income Fund (Note 1)				
中銀香港港元收入基金（附註1）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	HKD港元11,444,049,858	N/A不適用	HKD港元10.6961	N/A不適用
31.3.2021 二零二一年三月卅一日	HKD港元13,259,456,229	N/A不適用	HKD港元11.1169	N/A不適用
31.3.2020 二零二零年三月卅一日	HKD港元12,573,699,280	N/A不適用	HKD港元11.0428	N/A不適用
BOCHK HK Dollar Money Market Fund (Note 1)				
中銀香港港元貨幣市場基金（附註1）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	HKD港元2,150,956,588	N/A不適用	HKD港元12.2314	N/A不適用
31.3.2021 二零二一年三月卅一日	HKD港元2,071,558,608	N/A不適用	HKD港元12.2295	N/A不適用
31.3.2020 二零二零年三月卅一日	HKD港元1,847,196,414	N/A不適用	HKD港元12.1570	N/A不適用
BOCHK Global Equity Fund (Note 2)				
中銀香港環球股票基金（附註2）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	USD美元155,981,127	N/A不適用	USD美元34.7814	N/A不適用
31.3.2021 二零二一年三月卅一日	USD美元141,351,638	N/A不適用	USD美元33.3568	N/A不適用
31.3.2020 二零二零年三月卅一日	USD美元110,628,510	N/A不適用	USD美元21.4408	N/A不適用
BOCHK US Dollar Money Market Fund (Note 2)				
中銀香港美元貨幣市場基金（附註2）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	USD美元83,439,905	N/A不適用	USD美元13.0261	N/A不適用
31.3.2021 二零二一年三月卅一日	USD美元92,343,439	N/A不適用	USD美元13.0382	N/A不適用
31.3.2020 二零二零年三月卅一日	USD美元118,929,900	N/A不適用	USD美元12.9860	N/A不適用
BOCHK China Equity Fund (Note 1)				
中銀香港中國股票基金（附註1）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	HKD港元3,622,131,622	N/A不適用	HKD港元63.1683	N/A不適用
31.3.2021 二零二一年三月卅一日	HKD港元4,841,340,101	N/A不適用	HKD港元90.1414	N/A不適用
31.3.2020 二零二零年三月卅一日	HKD港元4,141,960,783	N/A不適用	HKD港元63.1634	N/A不適用

BOCHK Investment Funds

中銀香港投資基金

PERFORMANCE TABLE (UNAUDITED) (continued)

投資表現報表（未經審核）（續）

NET ASSET VALUES 資產淨值

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的資產淨值		Net asset value per unit 每單位資產淨值	
	Class A	Class B	Class A	Class B
	A類	B類	A類	B類
BOCHK Global Bond Fund (Note 2)				
中銀香港環球債券基金（附註2）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	USD美元200,714,014	N/A不適用	USD美元16.2732	N/A不適用
31.3.2021 二零二一年三月卅一日	USD美元222,699,584	N/A不適用	USD美元17.7826	N/A不適用
31.3.2020 二零二零年三月卅一日	USD美元212,073,413	N/A不適用	USD美元17.3443	N/A不適用
BOCHK Asia Pacific Equity Fund (Note 2)				
中銀香港亞太股票基金（附註2）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	USD美元133,503,566	N/A不適用	USD美元38.4321	N/A不適用
31.3.2021 二零二一年三月卅一日	USD美元156,190,482	N/A不適用	USD美元43.0859	N/A不適用
31.3.2020 二零二零年三月卅一日	USD美元118,714,073	N/A不適用	USD美元27.4409	N/A不適用
BOCHK Aggressive Growth Fund (Note 2)				
中銀香港進取增長基金（附註2）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	USD美元78,599,052	N/A不適用	USD美元30.9384	N/A不適用
31.3.2021 二零二一年三月卅一日	USD美元79,171,490	N/A不適用	USD美元32.6874	N/A不適用
31.3.2020 二零二零年三月卅一日	USD美元82,280,679	N/A不適用	USD美元23.6302	N/A不適用
BOCHK Balanced Growth Fund (Note 2)				
中銀香港均衡增長基金（附註2）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	USD美元68,293,994	N/A不適用	USD美元24.7970	N/A不適用
31.3.2021 二零二一年三月卅一日	USD美元70,977,373	N/A不適用	USD美元26.0414	N/A不適用
31.3.2020 二零二零年三月卅一日	USD美元73,354,247	N/A不適用	USD美元20.8546	N/A不適用
BOCHK Conservative Growth Fund (Note 2)				
中銀香港保守增長基金（附註2）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	USD美元32,406,983	N/A不適用	USD美元18.3470	N/A不適用
31.3.2021 二零二一年三月卅一日	USD美元31,874,643	N/A不適用	USD美元19.0965	N/A不適用
31.3.2020 二零二零年三月卅一日	USD美元36,784,934	N/A不適用	USD美元17.1333	N/A不適用
BOCHK China Income Fund (Note 1)				
中銀香港中國收入基金（附註1）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	HKD港元137,551,995	N/A不適用	HKD港元12.2666	N/A不適用
31.3.2021 二零二一年三月卅一日	HKD港元157,386,085	N/A不適用	HKD港元14.7541	N/A不適用
31.3.2020 二零二零年三月卅一日	HKD港元108,318,885	N/A不適用	HKD港元11.4591	N/A不適用

BOCHK Investment Funds

中銀香港投資基金

PERFORMANCE TABLE (UNAUDITED) (continued)

投資表現報表（未經審核）（續）

NET ASSET VALUES 資產淨值

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的資產淨值		Net asset value per unit 每單位資產淨值	
	Class A A類	Class B B類	Class A A類	Class B B類
BOCHK Hong Kong Income Fund (Note 1)				
中銀香港香港收入基金（附註1）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	HKD/港元66,209,053	N/A不適用	HKD/港元12.6341	N/A不適用
31.3.2021 二零二一年三月卅一日	HKD/港元74,817,468	N/A不適用	HKD/港元15.5744	N/A不適用
31.3.2020 二零二零年三月卅一日	HKD/港元62,022,184	N/A不適用	HKD/港元12.0809	N/A不適用
BOCHK China Golden Dragon Fund (Note 1)				
中銀香港中國金龍基金（附註1）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	HKD/港元835,633,637	N/A不適用	HKD/港元28.0178	N/A不適用
31.3.2021 二零二一年三月卅一日	HKD/港元1,089,567,455	N/A不適用	HKD/港元37.5088	N/A不適用
31.3.2020 二零二零年三月卅一日	HKD/港元842,383,939	N/A不適用	HKD/港元25.4568	N/A不適用
BOCHK Japan Equity Fund (Note 2)				
中銀香港日本股票基金（附註2）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	USD/美元43,855,511	N/A不適用	USD/美元15.3270	N/A不適用
31.3.2021 二零二一年三月卅一日	USD/美元47,401,548	N/A不適用	USD/美元16.4897	N/A不適用
31.3.2020 二零二零年三月卅一日	USD/美元36,935,651	N/A不適用	USD/美元12.0490	N/A不適用
BOCHK Australia Income Fund (Note 3)				
中銀香港澳洲收入基金（附註3）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	AUD/澳元10,917,177	N/A不適用	AUD/澳元9.3417	N/A不適用
31.3.2021 二零二一年三月卅一日	AUD/澳元10,527,875	N/A不適用	AUD/澳元9.1832	N/A不適用
31.3.2020 二零二零年三月卅一日	AUD/澳元9,260,409	N/A不適用	AUD/澳元8.7717	N/A不適用
BOCHK Asia Pacific Equity Income Fund (Note 2)				
中銀香港亞太股票收入基金（附註2）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	USD/美元8,349,773	N/A不適用	USD/美元11.5740	N/A不適用
31.3.2021 二零二一年三月卅一日	USD/美元9,442,107	N/A不適用	USD/美元13.2718	N/A不適用
31.3.2020 二零二零年三月卅一日	USD/美元6,236,115	N/A不適用	USD/美元9.4044	N/A不適用
BOCHK Sterling Income Fund (Note 4)				
中銀香港英鎊收入基金（附註4）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	GBP/英鎊1,461,279	N/A不適用	GBP/英鎊9.8361	N/A不適用
31.3.2021 二零二一年三月卅一日	GBP/英鎊1,532,535	N/A不適用	GBP/英鎊10.0130	N/A不適用
31.3.2020 二零二零年三月卅一日	GBP/英鎊2,050,238	N/A不適用	GBP/英鎊10.1235	N/A不適用

BOCHK Investment Funds

中銀香港投資基金

PERFORMANCE TABLE (UNAUDITED) (continued)

投資表現報表（未經審核）（續）

NET ASSET VALUES 資產淨值

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的資產淨值		Net asset value per unit 每單位資產淨值	
	Class A	Class B	Class A	Class B
	A類	B類	A類	B類
BOCHK Asia Pacific Property Fund (Note 2)				
中銀香港亞太房地產基金（附註2）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	USD美元1,447,705	N/A不適用	USD美元10.1219	N/A不適用
31.3.2021 二零二一年三月卅一日	USD美元1,594,922	N/A不適用	USD美元10.8558	N/A不適用
31.3.2020 二零二零年三月卅一日	USD美元1,341,944	N/A不適用	USD美元8.2809	N/A不適用

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的資產淨值		Net asset value per unit 每單位資產淨值		
	Class A	Class B	Class A (Dist)	Class A (Acc)	Class B
	A類	B類	A類(分派)	A類(累計)	B類
BOCHK China Consumption Growth Fund (Note 1)					
中銀香港中國豐盛消費基金（附註1）					
Financial year ended 財務年度					
31.3.2022 二零二二年三月卅一日	Class A (Dist) A類(分派)	N/A不適用	HKD港元20.1198	HKD港元9.4371	N/A不適用
	HKD港元2,479,790,920		USD美元2.5691	USD美元1.2050	N/A不適用
	Class A (Acc) A類(累計)		RMB人民幣16.3090	RMB人民幣7.6496	N/A不適用
31.3.2021 二零二一年三月卅一日	HKD港元28,224,377				
	Class A (Dist) A類(分派)	N/A不適用	HKD港元27.9443	HKD港元12.4649	N/A不適用
	HKD港元2,694,633,135		USD美元3.5944	USD美元1.6033	N/A不適用
31.3.2020 二零二零年三月卅一日	Class A (Acc) A類(累計)		RMB人民幣23.5834	RMB人民幣10.5197	N/A不適用
	HKD港元5,846,223				
	HKD港元1,266,810,310	N/A不適用	HKD港元17.5445	N/A不適用	N/A不適用

BOCHK Investment Funds

中銀香港投資基金

PERFORMANCE TABLE (UNAUDITED)

投資表現報表（未經審核）

NET ASSET VALUES 資產淨值

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的資產淨值		Net asset value per unit 每單位資產淨值	
	Class A A類	Class B B類	Class A A類	Class B B類
BOCHK RMB Fixed Income Fund (Note 5)				
中銀香港人民幣定息基金（附註5）				
Financial year ended 財務年度				
31.3.2022 二零二二年三月卅一日	RMB人民幣51,854,783	N/A不適用	RMB人民幣9.8856 HKD港元12.1955	N/A不適用 N/A不適用
31.3.2021 二零二一年三月卅一日	RMB人民幣50,914,614	N/A不適用	RMB人民幣9.9604 HKD港元11.8022	N/A不適用 N/A不適用
31.3.2020 二零二零年三月卅一日	RMB人民幣54,330,662	N/A不適用	RMB人民幣10.1302 HKD港元11.0773	N/A不適用 N/A不適用

Note 1: Units of the Sub-Funds were offered to investors at inception at HKD10 per unit.

Note 2: Units of the Sub-Funds were offered to investors at inception at USD10 per unit.

Note 3: Units of the Sub-Funds were offered to investors at inception at AUD10 per unit.

Note 4: Units of the Sub-Funds were offered to investors at inception at GBP10 per unit.

Note 5: Units of the Sub-Funds were offered to investors at inception at RMB10 per unit.

附註1：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。

附註2：該分支基金的單位於成立時按每單位 10 美元發售予投資者。

附註3：該分支基金的單位於成立時按每單位 10 澳元發售予投資者。

附註4：該分支基金的單位於成立時按每單位 10 英鎊發售予投資者。

附註5：該分支基金的單位於成立時按每單位人民幣 10 元發售予投資者。

BOCHK Investment Funds

中銀香港投資基金

PERFORMANCE RECORD (UNAUDITED)

投資表現記錄 (未經審核)

Sub-Fund

分支基金

Highest issue price per unit

每單位最高發行價

Class A

A類

Class B

B類

Lowest redemption price per unit

每單位最低贖回價

Class A

A類

Class B

B類

BOCHK Hong Kong Equity Fund

中銀香港香港股票基金

Financial year 財務年度

31.3.2022	二零二二年三月卅一日	HKD港元52.9312	N/A不適用	HKD港元33.0408	N/A不適用
31.3.2021	二零二一年三月卅一日	HKD港元56.2199	N/A不適用	HKD港元39.1222	N/A不適用
31.3.2020	二零二零年三月卅一日	HKD港元49.6848	N/A不適用	HKD港元36.6015	N/A不適用
31.3.2019	二零一九年三月卅一日	HKD港元51.5958	N/A不適用	HKD港元40.3296	N/A不適用
31.3.2018	二零一八年三月卅一日	HKD港元53.8447	N/A不適用	HKD港元37.6722	N/A不適用
31.3.2017	二零一七年三月卅一日	HKD港元38.9095	N/A不適用	HKD港元30.5371	N/A不適用
31.3.2016	二零一六年三月卅一日	HKD港元40.6691	N/A不適用	HKD港元28.4281	N/A不適用
31.3.2015	二零一五年三月卅一日	HKD港元37.8851	N/A不適用	HKD港元31.9126	N/A不適用
31.3.2014	二零一四年三月卅一日	HKD港元35.3919	N/A不適用	HKD港元29.2231	N/A不適用
31.3.2013	二零一三年三月卅一日	HKD港元34.3080	N/A不適用	HKD港元26.5122	N/A不適用

BOCHK Hong Kong Dollar Income Fund

中銀香港港元收入基金

Financial year 財務年度

31.3.2022	二零二二年三月卅一日	HKD港元11.1759	N/A不適用	HKD港元10.6493	N/A不適用
31.3.2021	二零二一年三月卅一日	HKD港元11.2085	N/A不適用	HKD港元10.9684	N/A不適用
31.3.2020	二零二零年三月卅一日	HKD港元11.1562	N/A不適用	HKD港元10.9111	N/A不適用
31.3.2019	二零一九年三月卅一日	HKD港元10.9859	N/A不適用	HKD港元10.7615	N/A不適用
31.3.2018	二零一八年三月卅一日	HKD港元11.0645	N/A不適用	HKD港元10.8986	N/A不適用
31.3.2017	二零一七年三月卅一日	HKD港元11.0904	N/A不適用	HKD港元10.8679	N/A不適用
31.3.2016	二零一六年三月卅一日	HKD港元11.0606	N/A不適用	HKD港元10.9147	N/A不適用
31.3.2015	二零一五年三月卅一日	HKD港元11.0759	N/A不適用	HKD港元10.8209	N/A不適用
31.3.2014	二零一四年三月卅一日	HKD港元11.0806	N/A不適用	HKD港元10.7828	N/A不適用
31.3.2013	二零一三年三月卅一日	HKD港元11.1461	N/A不適用	HKD港元10.9959	N/A不適用

BOCHK HK Dollar Money Market Fund

中銀香港港元貨幣市場基金

Financial year 財務年度

31.3.2022	二零二二年三月卅一日	HKD港元12.2319	N/A不適用	HKD港元12.2295	N/A不適用
31.3.2021	二零二一年三月卅一日	HKD港元12.2301	N/A不適用	HKD港元12.1575	N/A不適用
31.3.2020	二零二零年三月卅一日	HKD港元12.1570	N/A不適用	HKD港元11.9319	N/A不適用
31.3.2019	二零一九年三月卅一日	HKD港元11.9303	N/A不適用	HKD港元11.7439	N/A不適用
31.3.2018	二零一八年三月卅一日	HKD港元11.7429	N/A不適用	HKD港元11.6534	N/A不適用
31.3.2017	二零一七年三月卅一日	HKD港元11.6523	N/A不適用	HKD港元11.5828	N/A不適用
31.3.2016	二零一六年三月卅一日	HKD港元11.8646	N/A不適用	HKD港元11.0295	N/A不適用
31.3.2015	二零一五年三月卅一日	HKD港元11.5219	N/A不適用	HKD港元11.4066	N/A不適用
31.3.2014	二零一四年三月卅一日	HKD港元11.4063	N/A不適用	HKD港元11.3085	N/A不適用
31.3.2013	二零一三年三月卅一日	HKD港元11.3075	N/A不適用	HKD港元11.1948	N/A不適用

BOCHK Investment Funds

中銀香港投資基金

PERFORMANCE RECORD (UNAUDITED) (continued)

投資表現記錄(未經審核)(續)

Sub-Fund 分支基金	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 A類	Class B B類	Class A A類	Class B B類
BOCHK Global Equity Fund				
中銀香港環球股票基金				
Financial year 財務年度				
31.3.2022 二零二二年三月卅一日	USD 美元 37.2081	N/A 不適用	USD 美元 31.9829	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD 美元 33.6274	N/A 不適用	USD 美元 20.6231	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD 美元 27.8168	N/A 不適用	USD 美元 18.7560	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD 美元 26.1645	N/A 不適用	USD 美元 21.1565	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD 美元 27.3279	N/A 不適用	USD 美元 21.6028	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD 美元 21.9813	N/A 不適用	USD 美元 18.8174	N/A 不適用
31.3.2016 二零一六年三月卅一日	USD 美元 21.5225	N/A 不適用	USD 美元 17.3777	N/A 不適用
31.3.2015 二零一五年三月卅一日	USD 美元 21.0303	N/A 不適用	USD 美元 18.9494	N/A 不適用
31.3.2014 二零一四年三月卅一日	USD 美元 19.7803	N/A 不適用	USD 美元 16.6842	N/A 不適用
31.3.2013 二零一三年三月卅一日	USD 美元 17.3149	N/A 不適用	USD 美元 14.0086	N/A 不適用
BOCHK US Dollar Money Market Fund				
中銀香港美元貨幣市場基金				
Financial year 財務年度				
31.3.2022 二零二二年三月卅一日	USD 美元 13.0389	N/A 不適用	USD 美元 13.0255	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD 美元 13.0386	N/A 不適用	USD 美元 12.9864	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD 美元 12.9866	N/A 不適用	USD 美元 12.7105	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD 美元 12.7085	N/A 不適用	USD 美元 12.4131	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD 美元 12.4097	N/A 不適用	USD 美元 12.2487	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD 美元 12.2470	N/A 不適用	USD 美元 12.1561	N/A 不適用
31.3.2016 二零一六年三月卅一日	USD 美元 12.1559	N/A 不適用	USD 美元 12.0973	N/A 不適用
31.3.2015 二零一五年三月卅一日	USD 美元 12.0972	N/A 不適用	USD 美元 11.9870	N/A 不適用
31.3.2014 二零一四年三月卅一日	USD 美元 11.9867	N/A 不適用	USD 美元 11.9012	N/A 不適用
31.3.2013 二零一三年三月卅一日	USD 美元 11.9004	N/A 不適用	USD 美元 11.7908	N/A 不適用
BOCHK China Equity Fund				
中銀香港中國股票基金				
Financial year 財務年度				
31.3.2022 二零二二年三月卅一日	HKD 港元 94.5689	N/A 不適用	HKD 港元 51.1574	N/A 不適用
31.3.2021 二零二一年三月卅一日	HKD 港元 108.3800	N/A 不適用	HKD 港元 62.0088	N/A 不適用
31.3.2020 二零二零年三月卅一日	HKD 港元 75.6829	N/A 不適用	HKD 港元 57.1233	N/A 不適用
31.3.2019 二零一九年三月卅一日	HKD 港元 80.5904	N/A 不適用	HKD 港元 57.5073	N/A 不適用
31.3.2018 二零一八年三月卅一日	HKD 港元 85.5201	N/A 不適用	HKD 港元 57.5007	N/A 不適用
31.3.2017 二零一七年三月卅一日	HKD 港元 59.2161	N/A 不適用	HKD 港元 45.9532	N/A 不適用
31.3.2016 二零一六年三月卅一日	HKD 港元 72.4663	N/A 不適用	HKD 港元 41.9955	N/A 不適用
31.3.2015 二零一五年三月卅一日	HKD 港元 60.6144	N/A 不適用	HKD 港元 48.1665	N/A 不適用
31.3.2014 二零一四年三月卅一日	HKD 港元 56.7610	N/A 不適用	HKD 港元 44.0601	N/A 不適用
31.3.2013 二零一三年三月卅一日	HKD 港元 57.0440	N/A 不適用	HKD 港元 43.5226	N/A 不適用

BOCHK Investment Funds

中銀香港投資基金

PERFORMANCE RECORD (UNAUDITED) (continued)

投資表現記錄(未經審核)(續)

Sub-Fund 分支基金	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 A類	Class B B類	Class A A類	Class B B類
BOCHK Global Bond Fund				
中銀香港環球債券基金				
Financial year 財務年度				
31.3.2022 二零二二年三月卅一日	USD 美元 18.2383	N/A 不適用	USD 美元 16.0588	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD 美元 18.7789	N/A 不適用	USD 美元 17.2187	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD 美元 18.3051	N/A 不適用	USD 美元 16.7992	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD 美元 17.0591	N/A 不適用	USD 美元 16.4991	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD 美元 17.0430	N/A 不適用	USD 美元 16.3137	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD 美元 17.0791	N/A 不適用	USD 美元 16.0727	N/A 不適用
31.3.2016 二零一六年三月卅一日	USD 美元 16.6386	N/A 不適用	USD 美元 15.9159	N/A 不適用
31.3.2015 二零一五年三月卅一日	USD 美元 16.7850	N/A 不適用	USD 美元 16.0658	N/A 不適用
31.3.2014 二零一四年三月卅一日	USD 美元 16.7049	N/A 不適用	USD 美元 16.0199	N/A 不適用
31.3.2013 二零一三年三月卅一日	USD 美元 16.9832	N/A 不適用	USD 美元 16.3717	N/A 不適用
BOCHK Asia Pacific Equity Fund				
中銀香港亞太股票基金				
Financial year 財務年度				
31.3.2022 二零二二年三月卅一日	USD 美元 45.0940	N/A 不適用	USD 美元 34.5785	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD 美元 47.2699	N/A 不適用	USD 美元 26.9503	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD 美元 35.7639	N/A 不適用	USD 美元 24.3911	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD 美元 35.5326	N/A 不適用	USD 美元 28.4552	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD 美元 37.6384	N/A 不適用	USD 美元 28.9118	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD 美元 29.6119	N/A 不適用	USD 美元 23.9040	N/A 不適用
31.3.2016 二零一六年三月卅一日	USD 美元 31.6571	N/A 不適用	USD 美元 21.7909	N/A 不適用
31.3.2015 二零一五年三月卅一日	USD 美元 31.5410	N/A 不適用	USD 美元 27.5003	N/A 不適用
31.3.2014 二零一四年三月卅一日	USD 美元 29.4842	N/A 不適用	USD 美元 25.0335	N/A 不適用
31.3.2013 二零一三年三月卅一日	USD 美元 29.6063	N/A 不適用	USD 美元 23.4907	N/A 不適用
BOCHK Aggressive Growth Fund				
中銀香港進取增長基金				
Financial year 財務年度				
31.3.2022 二零二二年三月卅一日	USD 美元 34.2031	N/A 不適用	USD 美元 28.8554	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD 美元 34.1654	N/A 不適用	USD 美元 23.0145	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD 美元 28.9834	N/A 不適用	USD 美元 21.3774	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD 美元 28.3460	N/A 不適用	USD 美元 23.7840	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD 美元 29.7749	N/A 不適用	USD 美元 23.3988	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD 美元 23.7944	N/A 不適用	USD 美元 20.5816	N/A 不適用
31.3.2016 二零一六年三月卅一日	USD 美元 24.7005	N/A 不適用	USD 美元 19.2503	N/A 不適用
31.3.2015 二零一五年三月卅一日	USD 美元 23.3313	N/A 不適用	USD 美元 21.4870	N/A 不適用
31.3.2014 二零一四年三月卅一日	USD 美元 22.1377	N/A 不適用	USD 美元 19.1700	N/A 不適用
31.3.2013 二零一三年三月卅一日	USD 美元 20.6566	N/A 不適用	USD 美元 17.3011	N/A 不適用

BOCHK Investment Funds

中銀香港投資基金

PERFORMANCE RECORD (UNAUDITED) (continued)

投資表現記錄 (未經審核) (續)

Sub-Fund 分支基金	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 A類	Class B B類	Class A A類	Class B B類
BOCHK Balanced Growth Fund				
中銀香港均衡增長基金				
Financial year 財務年度				
31.3.2022 二零二二年三月卅一日	USD 美元 27.0089	N/A 不適用	USD 美元 23.7172	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD 美元 26.9262	N/A 不適用	USD 美元 20.4834	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD 美元 23.7733	N/A 不適用	USD 美元 19.4820	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD 美元 23.0950	N/A 不適用	USD 美元 20.6367	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD 美元 23.8676	N/A 不適用	USD 美元 20.2903	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD 美元 20.4793	N/A 不適用	USD 美元 18.8169	N/A 不適用
31.3.2016 二零一六年三月卅一日	USD 美元 21.1470	N/A 不適用	USD 美元 17.9573	N/A 不適用
31.3.2015 二零一五年三月卅一日	USD 美元 20.3813	N/A 不適用	USD 美元 19.2699	N/A 不適用
31.3.2014 二零一四年三月卅一日	USD 美元 19.6237	N/A 不適用	USD 美元 17.8040	N/A 不適用
31.3.2013 二零一三年三月卅一日	USD 美元 18.6825	N/A 不適用	USD 美元 16.6001	N/A 不適用
BOCHK Conservative Growth Fund				
中銀香港保守增長基金				
Financial year 財務年度				
31.3.2022 二零二二年三月卅一日	USD 美元 19.4951	N/A 不適用	USD 美元 18.0584	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD 美元 19.4918	N/A 不適用	USD 美元 16.9890	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD 美元 18.1844	N/A 不適用	USD 美元 16.5621	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD 美元 17.6149	N/A 不適用	USD 美元 16.7408	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD 美元 17.9063	N/A 不適用	USD 美元 16.5286	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD 美元 16.6023	N/A 不適用	USD 美元 16.1096	N/A 不適用
31.3.2016 二零一六年三月卅一日	USD 美元 16.9976	N/A 不適用	USD 美元 15.6530	N/A 不適用
31.3.2015 二零一五年三月卅一日	USD 美元 16.7488	N/A 不適用	USD 美元 16.2729	N/A 不適用
31.3.2014 二零一四年三月卅一日	USD 美元 16.4249	N/A 不適用	USD 美元 15.5479	N/A 不適用
31.3.2013 二零一三年三月卅一日	USD 美元 16.1596	N/A 不適用	USD 美元 15.2801	N/A 不適用
BOCHK China Income Fund				
中銀香港中國收入基金				
Financial year 財務年度				
31.3.2022 二零二二年三月卅一日	HKD 港元 15.0349	N/A 不適用	HKD 港元 10.8027	N/A 不適用
31.3.2021 二零二一年三月卅一日	HKD 港元 17.3456	N/A 不適用	HKD 港元 11.2386	N/A 不適用
31.3.2020 二零二零年三月卅一日	HKD 港元 12.9743	N/A 不適用	HKD 港元 10.6194	N/A 不適用
31.3.2019 二零一九年三月卅一日	HKD 港元 14.2629	N/A 不適用	HKD 港元 11.4561	N/A 不適用
31.3.2018 二零一八年三月卅一日	HKD 港元 14.9532	N/A 不適用	HKD 港元 11.7934	N/A 不適用
31.3.2017 二零一七年三月卅一日	HKD 港元 12.3750	N/A 不適用	HKD 港元 10.7799	N/A 不適用
31.3.2016 二零一六年三月卅一日	HKD 港元 14.6172	N/A 不適用	HKD 港元 10.6114	N/A 不適用
31.3.2015 二零一五年三月卅一日	HKD 港元 13.4675	N/A 不適用	HKD 港元 11.6798	N/A 不適用
31.3.2014 二零一四年三月卅一日	HKD 港元 12.7024	N/A 不適用	HKD 港元 11.4044	N/A 不適用
31.3.2013 二零一三年三月卅一日	HKD 港元 13.1319	N/A 不適用	HKD 港元 11.1284	N/A 不適用

BOCHK Investment Funds

中銀香港投資基金

PERFORMANCE RECORD (UNAUDITED) (continued)

投資表現記錄(未經審核)(續)

Sub-Fund 分支基金	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 A類	Class B B類	Class A A類	Class B B類
BOCHK Hong Kong Income Fund				
中銀香港香港收入基金				
Financial year 財務年度				
31.3.2022 二零二二年三月卅一日	HKD 港元 15.7524	N/A 不適用	HKD 港元 11.3343	N/A 不適用
31.3.2021 二零二一年三月卅一日	HKD 港元 17.8207	N/A 不適用	HKD 港元 11.8469	N/A 不適用
31.3.2020 二零二零年三月卅一日	HKD 港元 14.5163	N/A 不適用	HKD 港元 11.2772	N/A 不適用
31.3.2019 二零一九年三月卅一日	HKD 港元 15.5248	N/A 不適用	HKD 港元 12.6642	N/A 不適用
31.3.2018 二零一八年三月卅一日	HKD 港元 16.2045	N/A 不適用	HKD 港元 12.7341	N/A 不適用
31.3.2017 二零一七年三月卅一日	HKD 港元 13.2442	N/A 不適用	HKD 港元 11.2187	N/A 不適用
31.3.2016 二零一六年三月卅一日	HKD 港元 15.2930	N/A 不適用	HKD 港元 10.7532	N/A 不適用
31.3.2015 二零一五年三月卅一日	HKD 港元 13.9043	N/A 不適用	HKD 港元 12.1554	N/A 不適用
31.3.2014 二零一四年三月卅一日	HKD 港元 13.0528	N/A 不適用	HKD 港元 11.6813	N/A 不適用
31.3.2013 二零一三年三月卅一日	HKD 港元 12.8588	N/A 不適用	HKD 港元 11.1890	N/A 不適用
BOCHK China Golden Dragon Fund				
中銀香港中國金龍基金				
Financial year 財務年度				
31.3.2022 二零二二年三月卅一日	HKD 港元 41.2084	N/A 不適用	HKD 港元 25.1460	N/A 不適用
31.3.2021 二零二一年三月卅一日	HKD 港元 47.1675	N/A 不適用	HKD 港元 25.2686	N/A 不適用
31.3.2020 二零二零年三月卅一日	HKD 港元 29.9760	N/A 不適用	HKD 港元 23.9120	N/A 不適用
31.3.2019 二零一九年三月卅一日	HKD 港元 36.8649	N/A 不適用	HKD 港元 26.3965	N/A 不適用
31.3.2018 二零一八年三月卅一日	HKD 港元 38.6698	N/A 不適用	HKD 港元 28.0433	N/A 不適用
31.3.2017 二零一七年三月卅一日	HKD 港元 30.6301	N/A 不適用	HKD 港元 26.9007	N/A 不適用
31.3.2016 二零一六年三月卅一日	HKD 港元 51.7236	N/A 不適用	HKD 港元 28.7489	N/A 不適用
31.3.2015 二零一五年三月卅一日	HKD 港元 35.9159	N/A 不適用	HKD 港元 29.7920	N/A 不適用
31.3.2014 二零一四年三月卅一日	HKD 港元 33.2942	N/A 不適用	HKD 港元 26.1514	N/A 不適用
31.3.2013 二零一三年三月卅一日	HKD 港元 33.1993	N/A 不適用	HKD 港元 26.0763	N/A 不適用
BOCHK Japan Equity Fund				
中銀香港日本股票基金				
Financial year 財務年度				
31.3.2022 二零二二年三月卅一日	USD 美元 17.9636	N/A 不適用	USD 美元 14.2793	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD 美元 17.3186	N/A 不適用	USD 美元 11.4025	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD 美元 14.5913	N/A 不適用	USD 美元 10.5447	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD 美元 14.7324	N/A 不適用	USD 美元 12.1011	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD 美元 15.6840	N/A 不適用	USD 美元 12.2651	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD 美元 12.7299	N/A 不適用	USD 美元 10.6279	N/A 不適用
31.3.2016 二零一六年三月卅一日	USD 美元 13.0741	N/A 不適用	USD 美元 9.8654	N/A 不適用
31.3.2015 二零一五年三月卅一日	USD 美元 12.6230	N/A 不適用	USD 美元 10.4029	N/A 不適用
31.3.2014 二零一四年三月卅一日	USD 美元 11.8756	N/A 不適用	USD 美元 9.7640	N/A 不適用
31.3.2013 二零一三年三月卅一日	USD 美元 10.1758	N/A 不適用	USD 美元 8.1730	N/A 不適用

BOCHK Investment Funds

中銀香港投資基金

PERFORMANCE RECORD (UNAUDITED) (continued)

投資表現記錄(未經審核)(續)

Sub-Fund

分支基金

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 B

Class A

Class B

A類

B類

A類

B類

BOCHK Australia Income Fund

中銀香港澳洲收入基金

Financial year 財務年度

31.3.2022	二零二二年三月卅一日	AUD 澳元 9.5775	N/A 不適用	AUD 澳元 8.9288	N/A 不適用
31.3.2021	二零二一年三月卅一日	AUD 澳元 9.2383	N/A 不適用	AUD 澳元 8.6597	N/A 不適用
31.3.2020	二零二零年三月卅一日	AUD 澳元 10.0422	N/A 不適用	AUD 澳元 8.5038	N/A 不適用
31.3.2019	二零一九年三月卅一日	AUD 澳元 9.8655	N/A 不適用	AUD 澳元 9.2193	N/A 不適用
31.3.2018	二零一八年三月卅一日	AUD 澳元 9.8361	N/A 不適用	AUD 澳元 9.5522	N/A 不適用
31.3.2017	二零一七年三月卅一日	AUD 澳元 9.8172	N/A 不適用	AUD 澳元 9.2438	N/A 不適用
31.3.2016	二零一六年三月卅一日	AUD 澳元 9.7315	N/A 不適用	AUD 澳元 9.2368	N/A 不適用
31.3.2015	二零一五年三月卅一日	AUD 澳元 9.7990	N/A 不適用	AUD 澳元 9.3882	N/A 不適用
31.3.2014	二零一四年三月卅一日	AUD 澳元 9.6677	N/A 不適用	AUD 澳元 9.4018	N/A 不適用
31.3.2013	二零一三年三月卅一日	AUD 澳元 9.7487	N/A 不適用	AUD 澳元 9.3269	N/A 不適用

BOCHK Asia Pacific Equity Income Fund

中銀香港亞太股票收入基金

Financial year 財務年度

31.3.2022	二零二二年三月卅一日	USD 美元 13.5459	N/A 不適用	USD 美元 10.4728	N/A 不適用
31.3.2021	二零二一年三月卅一日	USD 美元 14.2604	N/A 不適用	USD 美元 9.0989	N/A 不適用
31.3.2020	二零二零年三月卅一日	USD 美元 12.0076	N/A 不適用	USD 美元 8.3605	N/A 不適用
31.3.2019	二零一九年三月卅一日	USD 美元 13.0848	N/A 不適用	USD 美元 10.5611	N/A 不適用
31.3.2018	二零一八年三月卅一日	USD 美元 14.0549	N/A 不適用	USD 美元 11.2711	N/A 不適用
31.3.2017	二零一七年三月卅一日	USD 美元 11.5310	N/A 不適用	USD 美元 9.7050	N/A 不適用
31.3.2016	二零一六年三月卅一日	USD 美元 12.0672	N/A 不適用	USD 美元 8.9287	N/A 不適用
31.3.2015	二零一五年三月卅一日	USD 美元 12.0007	N/A 不適用	USD 美元 10.6681	N/A 不適用
31.3.2014	二零一四年三月卅一日	USD 美元 12.2307	N/A 不適用	USD 美元 10.3138	N/A 不適用
31.3.2013	二零一三年三月卅一日	USD 美元 12.3499	N/A 不適用	USD 美元 9.7074	N/A 不適用

BOCHK Sterling Income Fund

中銀香港英鎊收入基金

Financial year 財務年度

31.3.2022	二零二二年三月卅一日	GBP 英鎊 10.0069	N/A 不適用	GBP 英鎊 9.8069	N/A 不適用
31.3.2021	二零二一年三月卅一日	GBP 英鎊 10.1638	N/A 不適用	GBP 英鎊 10.0105	N/A 不適用
31.3.2020	二零二零年三月卅一日	GBP 英鎊 10.1680	N/A 不適用	GBP 英鎊 10.1055	N/A 不適用
31.3.2019	二零一九年三月卅一日	GBP 英鎊 10.1968	N/A 不適用	GBP 英鎊 10.1470	N/A 不適用
31.3.2018	二零一八年三月卅一日	GBP 英鎊 10.2351	N/A 不適用	GBP 英鎊 10.1696	N/A 不適用
31.3.2017	二零一七年三月卅一日	GBP 英鎊 10.2714	N/A 不適用	GBP 英鎊 10.1889	N/A 不適用
31.3.2016	二零一六年三月卅一日	GBP 英鎊 10.2882	N/A 不適用	GBP 英鎊 10.0449	N/A 不適用
31.3.2015	二零一五年三月卅一日	GBP 英鎊 10.1628	N/A 不適用	GBP 英鎊 9.9692	N/A 不適用
31.3.2014	二零一四年三月卅一日	GBP 英鎊 10.1348	N/A 不適用	GBP 英鎊 9.9982	N/A 不適用
31.3.2013	二零一三年三月卅一日	GBP 英鎊 10.1844	N/A 不適用	GBP 英鎊 10.1288	N/A 不適用

BOCHK Investment Funds

中銀香港投資基金

PERFORMANCE RECORD (UNAUDITED) (continued)

投資表現記錄(未經審核)(續)

Sub-Fund 分支基金	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 B	Class A	Class B
	A類	B類	A類	B類
BOCHK Asia Pacific Property Fund				
中銀香港亞太房地產基金				
Financial year 財務年度				
31.3.2022 二零二二年三月卅一日	USD 美元 11.3707	N/A 不適用	USD 美元 9.2640	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD 美元 11.0257	N/A 不適用	USD 美元 8.0227	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD 美元 11.0089	N/A 不適用	USD 美元 7.2333	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD 美元 10.8216	N/A 不適用	USD 美元 8.8045	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD 美元 10.9834	N/A 不適用	USD 美元 8.6820	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD 美元 8.8220	N/A 不適用	USD 美元 7.7256	N/A 不適用
31.3.2016 二零一六年三月卅一日	USD 美元 8.8690	N/A 不適用	USD 美元 6.8066	N/A 不適用
31.3.2015 二零一五年三月卅一日	USD 美元 8.5655	N/A 不適用	USD 美元 7.5704	N/A 不適用
31.3.2014 二零一四年三月卅一日	USD 美元 8.8093	N/A 不適用	USD 美元 7.1609	N/A 不適用
31.3.2013 二零一三年三月卅一日	USD 美元 8.1482	N/A 不適用	USD 美元 5.6761	N/A 不適用

Sub-Fund 分支基金	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 (Dist)	Class A (Acc)	Class B	Class A (Dist)	Class A (Acc)	Class B
	A類 (分派)	A類 (累計)	B類	A類 (分派)	A類 (累計)	B類

BOCHK China Consumption Growth Fund

中銀香港中國豐盛消費基金

Financial year 財務年度

31.3.2022 二零二二年三月卅一日	HKD 港元 29.0387	HKD 港元 13.1115	N/A 不適用	HKD 港元 16.6806	HKD 港元 7.8240	N/A 不適用
	USD 美元 3.7412	USD 美元 1.6892		USD 美元 2.1312	USD 美元 0.9996	
	RMB 人民幣 24.1703	RMB 人民幣 10.9133		RMB 人民幣 13.6202	RMB 人民幣 6.3886	
31.3.2021 二零二一年三月卅一日	HKD 港元 33.4702	HKD 港元 14.8995	N/A 不適用	HKD 港元 17.0170	HKD 港元 10.0000	N/A 不適用
	USD 美元 4.3173	USD 美元 1.9219		USD 美元 2.9923	USD 美元 1.2903	
	RMB 人民幣 27.8278	RMB 人民幣 12.3878		RMB 人民幣 20.4543	RMB 人民幣 8.8202	
31.3.2020 二零二零年三月卅一日	HKD 港元 20.7354	N/A 不適用	N/A 不適用	HKD 港元 15.8875	N/A 不適用	N/A 不適用
31.3.2019 二零一九年三月卅一日	HKD 港元 22.2484	N/A 不適用	N/A 不適用	HKD 港元 15.4480	N/A 不適用	N/A 不適用
31.3.2018 二零一八年三月卅一日	HKD 港元 23.6850	N/A 不適用	N/A 不適用	HKD 港元 15.6029	N/A 不適用	N/A 不適用
31.3.2017 二零一七年三月卅一日	HKD 港元 15.9466	N/A 不適用	N/A 不適用	HKD 港元 12.6827	N/A 不適用	N/A 不適用
31.3.2016 二零一六年三月卅一日	HKD 港元 20.0659	N/A 不適用	N/A 不適用	HKD 港元 11.9692	N/A 不適用	N/A 不適用
31.3.2015 二零一五年三月卅一日	HKD 港元 16.9517	N/A 不適用	N/A 不適用	HKD 港元 14.0902	N/A 不適用	N/A 不適用
31.3.2014 二零一四年三月卅一日	HKD 港元 15.9736	N/A 不適用	N/A 不適用	HKD 港元 12.5660	N/A 不適用	N/A 不適用
31.3.2013 二零一三年三月卅一日	HKD 港元 14.8486	N/A 不適用	N/A 不適用	HKD 港元 11.5370	N/A 不適用	N/A 不適用

BOCHK Investment Funds

中銀香港投資基金

PERFORMANCE RECORD (UNAUDITED) (continued)

投資表現記錄(未經審核)(續)

Sub-Fund 分支基金	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 B	Class A	Class B
	A類	B類	A類	B類
BOCHK RMB Fixed Income Fund				
中銀香港人民幣定息基金				
Financial year 財務年度				
31.3.2022 二零二二年三月卅一日	RMB 人民幣 9.9650 HKD 港元 12.2780	N/A 不適用 N/A 不適用	RMB 人民幣 9.8800 HKD 港元 11.7043	N/A 不適用 N/A 不適用
31.3.2021 二零二一年三月卅一日	RMB 人民幣 10.1828 HKD 港元 11.9888	N/A 不適用 N/A 不適用	RMB 人民幣 9.9200 HKD 港元 10.9342	N/A 不適用 N/A 不適用
31.3.2020 二零二零年三月卅一日	RMB 人民幣 10.1680 HKD 港元 11.8358	N/A 不適用 N/A 不適用	RMB 人民幣 10.0084 HKD 港元 10.9933	N/A 不適用 N/A 不適用
31.3.2019 二零一九年三月卅一日	RMB 人民幣 10.2324 HKD 港元 12.6901	N/A 不適用 N/A 不適用	RMB 人民幣 10.0899 HKD 港元 11.3748	N/A 不適用 N/A 不適用
31.3.2018 二零一八年三月卅一日	RMB 人民幣 10.3232 HKD 港元 12.7784	N/A 不適用 N/A 不適用	RMB 人民幣 10.0496 HKD 港元 11.3230	N/A 不適用 N/A 不適用
31.3.2017 二零一七年三月卅一日	RMB 人民幣 10.3072 HKD 港元 12.0400	N/A 不適用 N/A 不適用	RMB 人民幣 9.9800 HKD 港元 11.2138	N/A 不適用 N/A 不適用
31.3.2016 二零一六年三月卅一日	RMB 人民幣 10.1589 HKD 港元 12.6921	N/A 不適用 N/A 不適用	RMB 人民幣 9.8906 HKD 港元 11.5434	N/A 不適用 N/A 不適用
31.3.2015 二零一五年三月卅一日	RMB 人民幣 10.2236 HKD 港元 12.9156	N/A 不適用 N/A 不適用	RMB 人民幣 10.0467 HKD 港元 12.4251	N/A 不適用 N/A 不適用
31.3.2014 二零一四年三月卅一日	RMB 人民幣 10.2293	N/A 不適用	RMB 人民幣 10.0413	N/A 不適用
31.3.2013 ¹ 二零一三年三月卅一日 ¹	RMB 人民幣 10.1933	N/A 不適用	RMB 人民幣 9.9760	N/A 不適用

¹ Year of inception 成立年度

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Hong Kong Equity Fund

中銀香港香港股票基金

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 估資產淨值 之百分比		Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 估資產淨值 之百分比
Listed/quoted investments				China Resources Land Ltd	482,444	17,609,206	1.06
上市/掛牌投資				China Resources Mixc Lifestyle Services Ltd	32,649	1,265,149	0.08
Equity Securities 股本證券				China Suntien Green Energy Corp Ltd-H	293,000	1,297,990	0.08
Hong Kong 香港				China Telecom Corp Ltd-H	556,000	1,723,600	0.10
AAC Technologies Hldgs Inc	116,500	2,211,170	0.13	China Unicom (Hong Kong) Ltd	873,688	3,398,646	0.20
AIA Group Ltd	1,668,200	137,543,089	8.28	CIFI Ever Sunshine Services Group Ltd	54,000	572,400	0.03
Alibaba Group Hldg Ltd	1,092,300	122,446,830	7.37	CIFI Hldgs Group Co Ltd	351,300	1,619,493	0.10
Alibaba Health Information Technology Ltd	684,000	3,474,720	0.21	CIMC Enric Hldgs Ltd	166,000	1,618,500	0.10
Aluminum Corp of China Ltd-H	280,000	1,288,000	0.08	CITIC Ltd	1,013,000	8,823,230	0.53
Anhui Conch Cement Co Ltd-H	40,500	1,632,150	0.10	CK Asset Hldgs Ltd	306,756	16,472,797	0.99
Anta Sports Products Ltd	132,400	13,028,160	0.78	CK Hutchison Hldgs Ltd	376,256	21,653,533	1.30
ASM Pacific Technology Ltd	44,100	3,505,950	0.21	CK Infrastructure Hldgs Ltd	94,500	4,956,525	0.30
Bank of China Ltd-H	9,605,000	30,255,750	1.82	CNOOC Ltd	2,476,000	26,592,240	1.60
BOC Hong Kong (Hldgs) Ltd	561,500	16,676,550	1.00	Country Garden Hldgs Co Ltd	604,000	3,642,120	0.22
Budweiser Brewing Co Apac Ltd	280,400	5,846,340	0.35	Country Garden Services Hldgs Co Ltd	238,000	7,996,800	0.48
BYD Co Ltd-H	140,500	31,528,200	1.90	CSPC Pharmaceutical Group Ltd	1,247,760	11,292,228	0.68
China Construction Bank Corp-H	13,935,350	82,079,212	4.94	ENN Energy Hldgs Ltd	118,400	13,912,000	0.84
China Life Insurance Co Ltd-H	896,000	10,787,840	0.65	Galaxy Entertainment Group Ltd	344,000	16,168,000	0.97
China Longyuan Power Group Corp Ltd-H	91,000	1,623,440	0.10	Ganfeng Lithium Co Ltd-H	16,400	1,836,800	0.11
China Mengniu Dairy Co Ltd	392,000	16,542,400	1.00	Geely Automobile Hldgs Ltd	848,000	10,481,280	0.63
China Merchants Bank Co Ltd-H	576,000	35,452,800	2.13	Haidilao Intl Hldg Ltd	175,000	2,688,000	0.16
China Mobile Ltd	877,000	47,489,550	2.86	Hang Lung Properties Ltd	265,000	4,187,000	0.25
China National Building Material Co Ltd-H	206,000	2,006,440	0.12	Hang Seng Bank Ltd	57,700	8,724,240	0.52
China Overseas Land & Investment Ltd	620,500	14,550,725	0.88	Hong Kong Exchanges & Clearing Ltd	178,835	66,419,319	4.00
China Petroleum & Chemical Corp-H	2,978,000	11,703,540	0.70	HSBC Hldgs Plc	2,656,522	143,983,492	8.66
China Resources Beer Hldgs Co Ltd	236,000	11,339,800	0.68	Industrial & Commercial Bk of China-H	9,552,385	45,946,972	2.76
				JD Health Intl Inc	14,650	704,665	0.04
				JD.Com Inc	126,842	29,681,028	1.79

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合（未經審核）（續）

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Hong Kong Equity Fund (continued)

中銀香港香港股票基金（續）

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)							
上市／掛牌投資（續）							
Equity Securities (continued)							
股本證券（續）							
Hong Kong (continued)							
香港（續）							
Kunlun Energy Co Ltd	114,000	778,620	0.05	Wuxi Biologics Cayman Inc	500,500	32,557,525	1.96
Lenovo Group Ltd	1,200,000	10,224,000	0.62	Xiaomi Corp-Class B Share	2,351,800	32,784,092	1.97
Li Ning Co Ltd	378,000	25,552,800	1.54	Xinyi Glass Hldg Co Ltd	267,000	5,073,000	0.31
Longfor Group Hldgs Ltd	304,500	12,271,350	0.74	Xinyi Solar Hldgs Ltd	690,000	9,535,800	0.57
Meituan-Class B	627,500	97,639,000	5.88	Xpeng Inc	5,600	630,000	0.04
Netease Inc	98,600	14,178,680	0.85	Zhongan Online P & C Insurance Co Ltd-H	45,000	1,201,500	0.07
New World Development Co Ltd	213,481	6,799,370	0.41				
Nongfu Spring Co Ltd-H	162,000	6,763,500	0.41	Collective Investment Schemes			
Petrochina Co Ltd-H	2,578,000	10,466,680	0.63	集體投資計劃			
Ping An Healthcare And Technology Co Ltd	34,700	714,820	0.04	Hong Kong 香港			
Ping An Insurance Group Co of China Ltd-H	864,000	48,081,600	2.89	Link Real Estate Investment Trust	292,300	19,584,100	1.18
Postal Savings Bank of China Co Ltd-H	770,000	4,889,500	0.29	Total Investments 投資總額		1,652,265,023	99.42
Sands China Ltd	456,000	8,654,880	0.52	Other net assets 其他資產淨值		9,604,829	0.58
Shenzhen Intl Group Hldgs Ltd	128,800	13,498,240	0.81				
Sino Biopharmaceutical Ltd	1,593,000	7,789,770	0.47	Net assets as at 31st March 2022			
Sun Hung Kai Properties Ltd	219,000	20,498,400	1.23	於二零二二年三月卅一日的資產淨值		1,661,869,852	100.00
Sunny Optical Technology Group Co Ltd	107,500	13,555,750	0.82				
Swire Properties Ltd	110,150	2,143,519	0.13	Total Investments, at cost			
Techtronic Industries Co Ltd	222,500	28,235,250	1.70	投資總額，按成本值		1,795,162,300	
Tencent Hldgs Ltd	331,700	124,122,140	7.47				
WH Group Ltd	1,028,500	5,091,075	0.31	Note: Investments are accounted for on a trade-date basis.			
Wharf Real Estate Investment Co Ltd	274,650	10,670,153	0.64	附註：投資按買賣日基準列帳。			

BOCHK Investment Funds
中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)
AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Hong Kong Dollar Income Fund
中銀香港港元收入基金

	Nominal Value 票面值	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Nominal Value 票面值	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments 上市／掛牌投資				Bank of Communications Co Ltd/ Hong Kong 2.85% A 21Mar2024	108,000,000	108,852,120	0.95
Fixed Rate Debt Securities 定息證券				Hong Kong 香港			
Australia 澳洲				Bank of China Hong Kong Ltd 1.33% S/A 17Feb2024	191,000,000	187,392,010	1.64
Westpac Banking Corp 3.15% Q 14Jul2027	35,000,000	35,178,672	0.31	Bank of East Asia Ltd 4% S/A 29May2030	16,500,000	128,155,927	1.12
British Virgin Islands 英屬處女群島				GLP China Hldgs Ltd 4.974% S/A 26Feb2024	17,000,000	134,011,152	1.17
Bluestar Finance Hldgs Ltd 3.1% S/A Perp	11,000,000	84,323,425	0.74	HK Govt 0.94% S/A 21Feb2024	148,000,000	146,179,600	1.28
Celestial Miles Ltd 5.75% S/A Perp	17,000,000	131,771,841	1.15	Hong Kong Mortgage Corp Ltd 0.5% A 09Feb2023	91,000,000	90,284,740	0.79
CSSC Capital 2015 Ltd 2.5% S/A 13Feb2025	15,000,000	113,473,462	0.99	Shanghai Commercial Bank Ltd 5% S/A 17Jan2029	16,000,000	127,070,417	1.11
Elect Global Investments Ltd 4.1% S/A Perp	17,000,000	127,736,556	1.12	South Korea 南韓			
NWD MTN Ltd 4.125% S/A 18Jul2029	17,000,000	121,226,313	1.06	Hanwha Life Insurance Co Ltd 3.379% S/A 04Feb2032 Regs	9,000,000	67,371,498	0.59
Cayman Islands 開曼群島				United Kingdom 英國			
China Overseas Finance Cayman VIII Ltd 2.9% A 15Jan2025	300,000,000	292,685,999	2.55	BP Capital Markets Plc 4.375% S/A Perp	17,000,000	134,220,172	1.17
China 中國				HSBC Hldgs Plc 1.55% A 03Jun2027	290,000,000	270,356,518	2.36
Agricultural Bank of China Ltd/ Hong Kong 1% S/A 22Oct2022	260,000,000	259,916,799	2.27	Standard Chartered Bank 0.75% A 17May2024	50,000,000	48,172,506	0.42
Bank of Communications Co Ltd/ Hong Kong 0.95% A 13Dec2023	235,000,000	232,120,437	2.03	Standard Chartered Plc 2.25% A 01Jun2023	250,000,000	253,894,299	2.22

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Hong Kong Dollar Income Fund (continued)

中銀香港港元收入基金 (續)

	Nominal Value 票面值	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Nominal Value 票面值	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued) 上市／掛牌投資 (續)				Bermuda 百慕達			
Floating Interest Securities 浮息證券				Haitong Intl Securities Group Ltd			
				0.7% A 15Jul2022	200,000,000	199,399,934	1.74
Hong Kong 香港				Haitong Intl Securities Group Ltd			
				1% A 16Feb2023	100,000,000	99,247,470	0.87
Hong Kong Government Bond Programme HKCPI+0% S/A 16Nov2023				British Virgin Islands 英屬處女群島			
	335,000,000	335,502,499	2.92	Henderson Land MTN Ltd 2.55% A 24Jan2023	40,000,000	40,084,256	0.35
Hong Kong Government Bond Programme HKCPI+0% S/A 23Jun2024				HLP Finance Ltd 2.28% S/A 05Mar2027	80,000,000	74,993,728	0.66
	30,000,000	30,120,000	0.26	HLP Finance Ltd 2.35% A 06Jul2025	101,000,000	97,701,581	0.85
Japan 日本				Hysan MTN Ltd 2.1% Q 17Mar2025	157,000,000	155,856,049	1.36
Mizuho Financial Group Inc S+0.96% Q 22May2026				Hysan MTN Ltd 2.73% Q 17Feb2027	150,000,000	147,281,675	1.29
	8,500,000	66,094,941	0.58	Hysan MTN Ltd 3.66% Q 28Nov2025	50,000,000	51,650,600	0.45
New Zealand 紐西蘭				Wharf Finance BVI Ltd 1.7% Q 05Mar2026	50,000,000	47,279,581	0.41
ANZ New Zealand Intl Ltd/London 3M S+0.6% Q 18Feb2025 Regs				Wharf REIC Finance BVI Ltd 0.9% A 30Jun2024	170,000,000	163,906,469	1.43
	5,700,000	44,451,050	0.39	Wharf REIC Finance BVI Ltd 1.5% A 24Aug2026	50,000,000	47,175,996	0.41
Unlisted/quoted investments 非上市／掛牌投資				Wharf REIC Finance BVI Ltd 1.6% A 26Nov2027	109,000,000	99,893,245	0.87
Fixed Interest Securities 定息證券				Wharf REIC Finance BVI Ltd 3.1% A 26Jan2028	49,000,000	48,605,818	0.42
				Wheelock MTN BVI Ltd 1.65% Q 26Nov2024	60,000,000	58,428,415	0.51
Australia 澳洲				Wheelock MTN BVI Ltd 1.8% Q 11Feb2025	60,000,000	58,023,193	0.51
Scentre Group Trust 2 4.75% S/A 24Sep2080 Regs							
	17,000,000	131,184,721	1.15				

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Hong Kong Dollar Income Fund (continued)

中銀香港港元收入基金 (續)

	Nominal Value 票面值	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Nominal Value 票面值	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Unlisted/quoted investments (continued) 非上市／掛牌投資 (續)				Sun Hung Kai Properties Capital Market Ltd 1.89% Q 06Nov2027	50,000,000	46,904,007	0.41
Fixed Interest Securities (continued) 定息證券 (續)				Sun Hung Kai Properties Capital Market Ltd 2.33% Q 06Jul2027	110,000,000	105,624,574	0.92
British Virgin Islands (continued) 英屬處女群島 (續)				Sun Hung Kai Properties Capital Market Ltd 2.95% Q 08May2023	57,000,000	57,894,854	0.51
Wheelock MTN BVI Ltd 2.05% A 19Nov2026	60,000,000	57,130,386	0.50	Sun Hung Kai Properties Capital Market Ltd 3.25% Q 05Dec2022	30,000,000	30,557,421	0.27
Canada 加拿大				Sun Hung Kai Properties Capital Market Ltd 4% Q 16Apr2024	30,000,000	31,230,048	0.27
Canadian Imperial Bank of Commerce/Hong Kong 0% A 21Dec2022	250,000,000	247,803,478	2.17	Swire Pacific MTN Financing Ltd 2.9% Q 24Jan2023	66,000,000	66,766,260	0.58
Canadian Imperial Bank of Commerce/Hong Kong 0% A 31Mar2023	100,000,000	98,522,167	0.86	Swire Pacific MTN Financing Ltd 3% Q 22Mar2023	40,000,000	40,543,200	0.35
Cayman Islands 開曼群島				Swire Pacific MTN Financing Ltd 3.15% A 15Nov2022	45,000,000	45,521,100	0.40
Cathay Pacific MTN Financing Ltd 3.075% A 20May2022	83,000,000	83,045,999	0.73	Swire Pacific MTN Financing Ltd 3.3% Q 23Nov2027	20,000,000	19,783,008	0.17
Cathay Pacific MTN Financing Ltd 3.38% Q 08Oct2022	100,000,000	99,987,712	0.87	Swire Pacific MTN Financing Ltd 3.68% Q 27May2024	30,000,000	31,214,373	0.27
CK Property Finance MTN Ltd 2.25% Q 25Aug2022	180,000,000	181,087,344	1.58	China 中國			
QNB Finance Ltd 1.04% A 15Jan2023	64,000,000	63,696,000	0.56	China Dev Bk HK 3.2% Q 05Dec2022 FXCD	25,000,000	25,338,500	0.22
QNB Finance Ltd 1.4% A 01Sep2025	79,000,000	75,561,495	0.66	Hong Kong 香港			
Sun Hung Kai Properties Capital Market Ltd 1.87% A 16Sep2028	100,000,000	92,446,161	0.81	AIA Group Ltd 2.25% Q 28Mar2024	247,000,000	245,093,160	2.14
				AIA Group Ltd 2.95% Q 16Jul2022	50,000,000	50,321,000	0.44

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合(未經審核)(續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Hong Kong Dollar Income Fund (continued)

中銀香港港元收入基金(續)

	Nominal Value 票面值	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Nominal Value 票面值	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Unlisted/quoted investments (continued)				Hong Kong Mortgage Corp Ltd			
非上市/掛牌投資(續)				0.8% A 04Oct2024			
				260,000,000	249,393,986	2.18	
Fixed Interest Securities (continued)				Hong Kong Mortgage Corp Ltd			
定息證券(續)				2.59% Q 24Mar2025			
				5,000,000	5,001,794	0.04	
Hong Kong (continued)				Swire Pacific MTN Financing HK			
香港(續)				Ltd 2% Q 21Jan2028			
				60,000,000	55,234,999	0.48	
Bank of East Asia Ltd 0.9% A				Swire Pacific MTN Financing HK			
12Dec2022 FXCD	145,000,000	144,654,900	1.26	Ltd 2.35% Q 15Apr2025			
Fubon Bank Hong Kong Ltd 2% A				120,000,000			
24Feb2023 FXCD	50,000,000	50,114,285	0.44	Swire Properties MTN Financing			
Fubon Bank Hong Kong Ltd 2.25%				Ltd 2.4% Q 18Jun2027			
A 27Feb2023 FXCD	110,000,000	110,489,852	0.97	150,000,000			
Guotai Junan Intl Hldgs Ltd				Swire Properties MTN Financing			
0.75% A 16May2022	150,000,000	149,826,518	1.31	Ltd 2.95% Q 22Feb2024			
Guotai Junan Intl Hldgs Ltd				90,000,000			
0.78% A 12May2022	78,000,000	77,920,754	0.68	Swire Properties MTN Financing			
Guotai Junan Intl Hldgs Ltd 0.8%				Ltd 3.1% Q 24Oct2024			
A 15Jun2022	70,000,000	69,869,127	0.61	135,000,000			
Guotai Junan Intl Hldgs Ltd 0.8%				Wharf Finance Ltd 3.75% Q			
A 20Jul2022	55,000,000	54,954,725	0.48	24Oct2022			
HKCG Finance Ltd 0.68% Q				20,000,000			
24May2024	90,000,000	86,607,714	0.76	Wharf Finance Ltd 3.8% Q			
HKCG Finance Ltd 0.7% Q				14Sep2022			
24Sep2024	179,000,000	171,120,526	1.50	10,000,000			
HKCG Finance Ltd 3.2% Q				Japan 日本			
27Jul2022	4,000,000	4,030,880	0.04	Mizuho Bank Ltd/Hong Kong 0.5%			
HKCG Finance Ltd 3.3% Q				A 04Mar2024 FXCD			
16May2022	2,000,000	2,006,280	0.02	100,000,000			
Hong Kong Mortgage Corp Ltd				Mizuho Bank Ltd/Hong Kong 0.7%			
0.42 A 24Sep2023	260,000,000	253,279,137	2.21	A 15Jun2024 FXCD			
Hong Kong Mortgage Corp Ltd				260,000,000			
0.71% A 29Oct2023	130,000,000	126,917,489	1.11	Mizuho Bank Ltd/Hong Kong			
				1.35% A 23Nov2024 FXCD			
				100,000,000			
				Singapore 新加坡			
				BOC Aviation Ltd 3.6% S/A			
				11Feb2026			
				146,000,000	147,068,881	1.29	

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Hong Kong Dollar Income Fund (continued)

中銀香港港元收入基金 (續)

	Nominal Value 票面值	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Nominal Value 票面值	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Unlisted/quoted investments (continued) 非上市／掛牌投資 (續)				Hong Kong 香港			
				Bank of East Asia Ltd 3M			
				H+0.25% Q 15Mar2025 FRCD			
				198,000,000	197,534,700	1.73	
				Hong Kong Mortgage Corp Ltd 3M			
				H+0.1% Q 17Feb2025			
				100,000,000	99,880,000	0.87	
				United Kingdom 英國			
				Standard Chartered Plc S+1.74%			
				Q 30Mar2026 Regs			
				8,000,000	63,082,240	0.55	
				Collective Investment Scheme 集體投資計劃			
				Hong Kong 香港			
				BOCIP China Bond Fund-Class C			
				17,388,535	208,298,998	1.82	
				BOCIP Flexi HKD Income Fund			
				25,965,179	221,758,211	1.94	
				BOCIP Flexi USD Bond Fund-A			
				2,728,176	182,159,562	1.59	
				BOCIP USD Short Duration Bond			
				Fund			
				1,625,489	121,500,086	1.06	
				Total Investments 投資總額			
					11,147,387,507	97.41	
				Other net assets 其他資產淨值			
					296,662,280	2.59	
				Net assets as at 31st March 2022 於二零二二年三月卅一日的資產淨值			
					11,444,049,787	100.00	
				Total Investments, at cost 投資總額，按成本值			
					11,386,294,172		

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK HK Dollar Money Market Fund

中銀香港港元貨幣市場基金

	Nominal Value 票面值	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Days 日數
Unlisted/quoted investments				Portfolio weighted average maturity in days	
非上市／掛牌投資				組合加權平均到期日數	42.07
Fixed Rate Debt Securities				Portfolio weighted average life in days	
定息證券				組合加權平均期限日數	45.93
Cayman Islands 開曼群島					
Sun Hung Kai Properties Capital Market Ltd 3.45% Q 19Sep2022	32,000,000	32,297,328	1.50		
					% of net assets
					Fair value 公平值 HKD 港元
China 中國					
China Construction Bank Corp/ Singapore 0% A 16Jun2021	50,000,000	49,914,407	2.32	Daily liquid assets 每日流動資產	170,281,776 7.92
				Weekly liquid assets 每週流動資產	480,824,113 22.35
Floating Rate Debt Securities					
浮息債務證券				Note: Investments are accounted for on a trade-date basis. 附註：投資按買賣日基準列帳。	
Hong Kong 香港					
Hong Kong Mortgage Corp Ltd 3M H+0% Q 24Feb2023	30,000,000	30,008,907	1.40		
MTR Corp Ltd 3M H+0.04% Q 28Apr2022	80,000,000	<u>80,004,000</u>	<u>3.72</u>		
Total Investments 投資總額		192,224,642	8.94		
Other net assets 其他資產淨值		<u>1,958,731,946</u>	<u>91.06</u>		
Net assets as at 31st March 2022 於二零二二年三月卅一日的資產淨值		<u><u>2,150,956,588</u></u>	<u>100.00</u>		
Total Investments, at cost 投資總額，按成本值		<u><u>192,497,740</u></u>			

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Global Equity Fund

中銀香港環球股票基金

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments				Orsted A/S	735	93,363	0.06
上市／掛牌投資				Vestas Wind Systems A/S	3,114	93,042	0.06
Equity Securities 股本證券				Finland 芬蘭			
Australia 澳洲				Nokia OYJ	33,893	188,008	0.12
Oesterreichische Elektrizitaetswirtsch-A	1,251	132,929	0.09	France 法國			
OMV AG	996	48,085	0.03	Air Liquide SA	1,771	313,152	0.20
Belgium 比利時				Airbus SE	1,873	229,990	0.15
Anheuser-Busch Inbev SA/NV	1,883	113,681	0.07	BNP Paribas	1,652	95,452	0.06
Umicore	790	34,597	0.02	Capgemini SA	1,178	265,417	0.17
Canada 加拿大				Compagnie De Saint-Gobain	1,158	69,924	0.04
Algonquin Power & Utilities Corp	43,400	673,733	0.43	Danone SA	3,166	176,238	0.11
Atco Ltd-CI I	20,000	687,402	0.44	Dassault Systemes SE	1,308	65,076	0.04
B2gold Corp	14,200	65,256	0.04	Essilorluxottica	1,377	254,791	0.16
Barrick Gold Corp	8,400	206,192	0.13	Hermes Intl	21	30,177	0.02
Canadian Natl Railway Co	4,300	577,327	0.37	Kering	206	131,954	0.08
Canadian Pacific Railway Ltd	8,900	735,200	0.47	Legrand SA	1,948	187,224	0.12
Canadian Utilities Ltd-A	17,500	536,888	0.34	L'oreal	290	117,403	0.08
Firstservice Corp	4,200	608,051	0.39	LVMH Moet Hennessy Louis Vuitton SE	472	341,046	0.22
Kinross Gold Corp	16,400	96,374	0.06	Michelin (CGDE)-B	845	115,596	0.07
Shopify Inc-CI A	300	203,067	0.13	Orange SA	6,375	75,925	0.05
Denmark 丹麥				Pernod Ricard SA	388	86,039	0.06
A P Moller-Maersk A/S-B SHS	32	97,503	0.06	Safran SA	1,448	172,808	0.11
Ambu A/S-B	1,654	24,741	0.02	Sanofi	1,853	190,732	0.12
DSV A/S	512	99,599	0.06	Schneider Electric SE	1,832	310,159	0.20
Genmab A/S	146	53,833	0.03	Scor SE	1,883	61,157	0.04
GN Store Nord A/S	1,440	71,662	0.05	Societe Generale	2,213	60,228	0.04
Novo Nordisk AS-B	4,977	557,529	0.36	Teleperformance	241	92,860	0.06
				Totalenergies SE	3,025	154,926	0.10
				Veolia Environnement	3,196	103,445	0.07
				Vinci SA	2,600	269,010	0.17

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Global Equity Fund (continued)

中銀香港環球股票基金 (續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				Industrial & Commercial Bk of			
上市/掛牌投資 (續)				China-H	311,000	191,014	0.12
				JD.Com Inc	728	21,752	0.01
				Tencent Hldgs Ltd	15,300	731,065	0.47
Equity Securities (continued)							
股本證券 (續)							
Germany 德國				Italy 意大利			
Adidas AG	868	204,649	0.13	ENEL SPA	33,666	227,298	0.15
Allianz SE-Reg	344	82,885	0.05	ENI SPA	19,824	293,228	0.19
BASF SE	4,130	237,850	0.15	Intesa Sanpaolo SPA	64,697	149,981	0.10
Bayer AG	3,242	224,008	0.14	Telecom Italia SPA/Milano	65,040	24,134	0.02
Bayerische Motoren Werke AG	1,557	136,166	0.09	Tenaris SA	6,711	102,709	0.07
Covestro AG	2,199	112,158	0.07				
Daimler Truck Hldg AG	1,428	40,087	0.03	Japan 日本			
Delivery Hero SE	745	33,041	0.02	Astellas Pharma Inc	10,100	159,020	0.10
Deutsche Bank AG-Reg	7,068	90,517	0.06	Bridgestone Corp	1,100	43,121	0.03
Deutsche Lufthansa AG-Reg	3,958	32,404	0.02	Canon Inc	9,100	224,398	0.14
Deutsche Post AG-Reg	1,447	70,116	0.04	East Japan Railway Co	500	29,289	0.02
Fresenius SE & Co KGAA	1,576	58,472	0.04	Hitachi Ltd	3,900	198,093	0.13
Hellofresh SE	561	25,567	0.02	Honda Motor Co Ltd	5,600	160,883	0.10
Infineon Technologies AG	2,954	101,841	0.07	KDDI Corp	10,300	339,868	0.22
Mercedes-Benz Group AG-Reg	2,856	202,771	0.13	Mitsubishi Corp	10,900	413,190	0.26
Merck KGAA	210	44,360	0.03	Mitsubishi Electric Corp	21,300	247,440	0.16
Muenchener Rueckver AG-Reg	757	204,673	0.13	Mitsubishi UFJ Financial Group Inc	38,300	239,913	0.15
Puma SE	1,661	143,118	0.09	Mitsui Fudosan Co Ltd	14,700	317,314	0.20
SAP SE	2,504	281,728	0.18	Murata Manufacturing Co Ltd	4,200	280,877	0.18
Siemens AG-Reg	2,290	320,178	0.21	Nidec Corp	3,100	248,970	0.16
Siemens Energy AG	1,456	33,567	0.02	Nippon Telegraph & Telephone Corp	11,600	338,801	0.22
Teamviewer AG	625	9,364	0.01	Panasonic Corp	18,000	176,255	0.11
Vitesco Technologies Group AG	27	1,082	0.00	Takeda Pharmaceutical Co Ltd	6,881	198,309	0.13
Vonovia SE	2,973	139,958	0.09	Tokio Marine Hldgs Inc	5,900	346,490	0.22
				Toyota Motor Corp	104,500	1,913,502	1.23
Hong Kong 香港							
China Construction Bank Corp-H	236,000	177,496	0.11				

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Global Equity Fund (continued)

中銀香港環球股票基金 (續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				Iberdrola SA	21,048	232,317	0.15
上市／掛牌投資 (續)				Industria de Diseno Textil SA (Inditex)	2,012	44,281	0.03
Equity Securities (continued)				Telefonica SA	49,043	239,470	0.15
股本證券 (續)							
Korea 韓國				Sweden 瑞典			
Orion Corp/Republic of Korea	1,973	144,550	0.09	ASSA Abloy AB-B SHS	2,639	72,181	0.05
SK Innovation Co Ltd	3,000	532,156	0.34	Atlas Copco AB-A SHS	6,007	316,935	0.20
				Embracer Group AB	2,724	23,202	0.01
Netherlands 荷蘭				Epiroc AB-CI A	9,454	205,120	0.13
Adyen NV	36	72,460	0.05	EQT AB	791	31,583	0.02
ASM Intl NV	185	68,360	0.04	Evolution Gaming Group AB	567	58,900	0.04
ASML Hldg NV	1,031	699,757	0.45	Hennes & Mauritz AB-B SHS	4,908	66,452	0.04
IMCD NV	457	78,942	0.05	Nibe Industrier AB-B SHS	10,052	113,308	0.07
ING Groep NV	7,020	74,288	0.05	Swedbank AB-A SHS	14,289	216,189	0.14
Koninklijke Ahold Delhaize NV	4,099	132,786	0.09				
Koninklijke DSM NV	513	92,753	0.06	Switzerland 瑞士			
Prosus NV	1,971	106,526	0.07	ABB Ltd-Reg	6,061	198,707	0.13
Wolters Kluwer NV	1,070	114,982	0.07	Alcon Inc	1,911	153,046	0.10
				Baloise Hldg AG-Reg	3,299	591,866	0.38
Norway 挪威				Compagnie Financiere Richemont SA-Reg A	1,482	190,031	0.12
Norsk Hydro ASA	12,462	122,710	0.08	Credit Suisse Group AG-Reg	16,326	130,218	0.08
				Geberit AG-Reg	68	42,281	0.03
Portugal 葡萄牙				Holcim Ltd-Reg	4,529	222,894	0.14
Energias de Portugal SA	12,782	63,501	0.04	Logitech Intl SA-Reg	745	56,022	0.04
				Lonza Group AG-Reg	366	267,346	0.17
Spain 西班牙				Nestle SA-Reg	5,923	773,643	0.50
Amadeus IT Group SA	1,604	105,618	0.07	Novartis AG-Reg	6,436	568,242	0.36
Banco Bilbao Vizcaya Argentaria SA	15,249	88,397	0.06	Sika AG-Reg	252	84,178	0.05
Banco Santander SA	39,201	135,213	0.09	Sonova Hldg AG-Reg	171	72,023	0.05
Cellnex Telecom SA	742	36,086	0.02	Straumann Hldg AG-Reg	93	150,225	0.10
				Swiss Prime Site AG-Reg	1,716	170,155	0.11
				Swiss RE AG	1,565	149,859	0.10

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Global Equity Fund (continued)

中銀香港環球股票基金 (續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				M&G Plc	23,479	68,381	0.04
上市/掛牌投資 (續)				Prudential Plc	9,371	139,917	0.09
Equity Securities (continued)				Reckitt Benckiser Group Plc	2,901	222,759	0.14
股本證券 (續)				Rio Tinto Plc	1,837	147,080	0.09
Switzerland (continued)				Rolls-Royce Hldgs Plc	37,550	49,984	0.03
瑞士 (續)				Shell Plc	12,129	336,720	0.22
Temenos AG-Reg	382	36,944	0.02	Smith & Nephew Plc	9,898	158,993	0.10
UBS Group AG	13,085	258,003	0.17	Standard Chartered Plc	17,561	117,967	0.08
Zurich Insurance Group AG	766	380,232	0.24	Taylor Wimpey Plc	50,332	86,614	0.06
				Unilever Plc	4,162	189,330	0.12
				Vodafone Group Plc	96,592	158,769	0.10
United Kingdom 英國				United States 美國			
Anglo American Plc	3,191	166,902	0.11	3M Co	2,000	297,760	0.19
Antofagasta Plc	2,397	52,800	0.03	Abbott Laboratories	3,900	461,604	0.30
Ashtead Group Plc	703	44,734	0.03	Abbvie Inc	3,400	551,174	0.35
Astrazeneca Plc	2,733	364,590	0.23	Accenture Plc-CI A	2,000	674,460	0.43
Aviva Plc	47,241	281,206	0.18	Activision Blizzard Inc	2,000	160,220	0.10
Barclays Plc	28,614	55,871	0.04	Adobe Inc	1,400	637,868	0.41
BHP Group Ltd	3,324	129,196	0.08	Advanced Micro Devices Inc	4,200	459,228	0.29
BP Plc	65,215	322,296	0.21	Agilent Technologies Inc	1,900	251,427	0.16
British American Tobacco Plc	7,405	311,457	0.20	Allegion Plc	2,800	307,384	0.20
BT Group Plc	46,468	111,474	0.07	Allstate Corp	1,100	152,361	0.10
Bunzl Plc	2,249	87,887	0.06	Alphabet Inc-CI A	700	1,946,945	1.25
Compass Group Plc	9,419	204,625	0.13	Alphabet Inc-CI C	702	1,960,679	1.26
Diageo Plc	7,849	399,269	0.26	Altria Group Inc	9,700	506,825	0.32
Experian Plc	3,163	122,896	0.08	Amazon.Com Inc	1,000	3,259,950	2.09
Glaxosmithkline Plc	8,575	185,973	0.12	American Express Co	3,300	617,100	0.40
Glencore Plc	45,364	298,643	0.19	American Intl Group Inc	5,000	313,850	0.20
HSBC Hldgs Plc	46,219	319,728	0.20	American Water Works Co Inc	3,800	629,014	0.40
Imperial Brands Plc	17,536	371,845	0.24	Ameriprise Financial Inc	600	180,216	0.12
Informa Plc	8,261	65,457	0.04	Amgen Inc	1,700	411,094	0.26
Legal & General Group Plc	69,149	247,642	0.16	Analog Devices Inc	1,600	264,288	0.17
Lloyds Banking Group Plc	277,925	172,188	0.11	Anthem Inc	700	343,854	0.22

中銀香港投資基金

投資組合(未經審核)(續)

BOCHK Global Equity Fund (continued)

中銀香港環球股票基金(續)

			% of net assets			% of net assets	
	Holding	Fair value	佔資產淨值		Holding	Fair value	佔資產淨值
	持股量	公平值	之百分比		持股量	公平值	之百分比
		USD 美元				USD 美元	
Listed/quoted investments (continued)							
上市／掛牌投資(續)							
				Charter Communications Inc-Cl A	260	141,835	0.09
				Cheniere Energy Inc	1,700	235,705	0.15
				Chevron Corp	4,800	781,584	0.50
Equity Securities (continued)							
股本證券(續)							
				Chubb Ltd	1,600	342,240	0.22
				Cigna Corp	759	181,864	0.12
United States (continued)							
美國(續)							
				Cisco Systems Inc	12,000	669,120	0.43
				Citigroup Inc	3,500	186,900	0.12
				Cloudflare Inc-Cl A	1,100	131,670	0.08
AO Smith Corp	2,300	146,947	0.09	CME Group Inc-Cl A	1,200	285,432	0.18
Aon Plc	600	195,378	0.13	Coca-Cola Co	9,200	570,400	0.37
Apple Inc	37,900	6,617,719	4.25	Cognizant Technology Solutions Corp-A	1,900	170,373	0.11
Applied Materials Inc	2,300	303,140	0.19	Comcast Corp-Cl A	10,100	472,882	0.30
AT&T Inc	9,300	219,759	0.14	Conocophillips	4,800	480,000	0.31
Autodesk Inc	500	107,175	0.07	Constellation Brands Inc-Cl A	1,500	345,480	0.22
Bank of America Corp	20,700	853,254	0.55	Costar Group Inc	2,000	133,220	0.09
Bank of New York Mellon Corp	3,300	163,779	0.10	Costco Wholesale Corp	900	518,265	0.33
Becton Dickinson & Co	1,300	345,800	0.22	Crowdstrike Hldgs Inc-Cl A	1,200	272,496	0.17
Berkshire Hathaway Inc-Cl B	3,300	1,164,603	0.75	CSX Corp	5,100	190,995	0.12
Best Buy Co Inc	1,000	90,900	0.06	CVS Health Corp	4,837	489,553	0.31
Biogen Inc	500	105,300	0.07	Danaher Corp	1,500	439,995	0.28
Blackrock Inc	600	458,502	0.29	Datadog Inc-Cl A	1,200	181,764	0.12
Blackstone Inc	2,100	266,574	0.17	Deere & Co	400	166,184	0.11
Boeing Co	3,300	631,950	0.41	Dexcom Inc	400	204,640	0.13
Booking Hldgs Inc	100	234,845	0.15	Docusign Inc	600	64,272	0.04
Bristol-Myers Squibb Co	5,860	427,956	0.27	Dominion Energy Inc	6,771	575,332	0.37
Broadcom Inc	900	566,712	0.36	Dow Inc	3,258	207,600	0.13
Brown-Forman Corp-Cl B	3,300	221,166	0.14	Dr Horton Inc	1,900	141,569	0.09
Capital One Financial Corp	4,400	577,676	0.37	Dupont de Nemours Inc	1,558	114,638	0.07
Cardinal Health Inc	2,800	158,760	0.10	Ebay Inc	2,100	120,246	0.08
Carrier Global Corp	3,600	165,132	0.11	Electronic Arts Inc	800	101,208	0.06
Caterpillar Inc	600	133,692	0.09	Eli Lilly & Co	1,900	544,103	0.35
CBRE Group Inc-A	4,400	402,688	0.26	EOG Resources Inc	2,300	274,229	0.18
Celanese Corp-Ser A	1,300	185,731	0.12	Equifax Inc	1,000	237,100	0.15
Centene Corp	2,900	244,151	0.16	Estee Lauder Cos Inc-Cl A	1,100	299,552	0.19
Charles Schwab Corp	5,325	448,951	0.29				

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Global Equity Fund (continued)

中銀香港環球股票基金 (續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)							
上市/掛牌投資 (續)							
Equity Securities (continued)							
股本證券 (續)							
United States (continued)							
美國 (續)							
Exxon Mobil Corp	12,000	991,080	0.64	Iqvia Hldgs Inc	1,200	277,452	0.18
Fastenal Co	2,200	130,680	0.08	Johnson & Johnson	5,880	1,042,112	0.67
Fidelity Natl Information Services Inc	1,100	110,462	0.07	Johnson Controls Intl Plc	6,192	406,009	0.26
Fiserv Inc	2,069	209,797	0.13	JPMorgan Chase & Co	9,044	1,232,878	0.79
Fleetcor Technologies Inc	700	174,342	0.11	Kinder Morgan Inc	19,400	366,854	0.24
Ford Motor Co	12,000	202,920	0.13	KLA Corp	900	329,454	0.21
Franklin Resources Inc	2,700	75,384	0.05	Kroger Co	2,700	154,899	0.10
Freepoint-Mcmoran Inc	5,100	253,674	0.16	L3harris Technologies Inc	900	223,623	0.14
General Electric Co	3,712	339,648	0.22	Lam Research Corp	600	322,566	0.21
General Motors Co	3,200	139,968	0.09	Leidos Hldgs Inc	1,300	140,426	0.09
Gilead Sciences Inc	4,400	261,580	0.17	Lennar Corp-Cl A	2,400	194,808	0.12
Global Payments Inc	900	123,156	0.08	Lennox Intl Inc	500	128,930	0.08
Goldman Sachs Group Inc	1,000	330,100	0.21	Lincoln Natl Corp	2,500	163,400	0.10
HCA Healthcare Inc	900	225,558	0.14	Linde Plc	2,000	638,860	0.41
Hess Corp	2,600	278,304	0.18	Lockheed Martin Corp	800	353,120	0.23
Home Depot Inc	2,700	808,191	0.52	Lowe's Cos Inc	2,200	444,818	0.29
Howmet Aerospace Inc	4,200	150,948	0.10	Lululemon Athletica Inc	700	255,661	0.16
Humana Inc	600	261,102	0.17	Martin Marietta Materials Inc	500	192,445	0.12
Idexx Laboratories Inc	500	273,530	0.18	Marvell Technology Inc	3,100	222,301	0.14
Illinois Tool Works Inc	1,300	272,220	0.17	Masco Corp	4,500	229,500	0.15
Illumina Inc	500	174,700	0.11	Mastercard Inc-A	2,800	1,000,664	0.64
Insulet Corp	600	159,834	0.10	Match Group Inc	1,295	140,818	0.09
Intel Corp	6,980	345,929	0.22	McDonald's Corp	2,600	642,928	0.41
Intl Business Machines Corp	3,100	403,062	0.26	Medtronic Plc	3,938	436,921	0.28
Intuit Inc	900	432,756	0.28	Mercadolibre Inc	100	118,948	0.08
Intuitive Surgical Inc	1,500	452,520	0.29	Merck & Co Inc	7,120	584,196	0.37
				Meta Platforms Inc-Cl A	6,100	1,356,396	0.87
				Metlife Inc	3,500	245,980	0.16
				Mettler-Toledo Intl Inc	100	137,319	0.09
				MGM Resorts Intl	4,000	167,760	0.11
				Microchip Technology Inc	2,600	195,364	0.13
				Micron Technology Inc	3,000	233,670	0.15
				Microsoft Corp	14,640	4,513,658	2.89
				Moderna Inc	900	155,034	0.10
				Molson Coors Beverage Co-Cl B	3,400	181,492	0.12

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合(未經審核)(續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Global Equity Fund (continued)

中銀香港環球股票基金(續)

	Holding	Fair	% of		Holding	Fair	% of
	持股量	value	net		持股量	value	net
		佔資產淨值	assets			佔資產淨值	assets
		之百分比				之百分比	
		USD				USD	
		美元				美元	
Listed/quoted investments (continued)				Prudential Financial Inc	1,300	153,621	0.10
上市/掛牌投資(續)				Pulte Group Inc	2,800	117,320	0.08
Equity Securities (continued)				Qualcomm Inc	2,200	336,204	0.22
股本證券(續)				Quest Diagnostics	2,300	314,778	0.20
United States (continued)				Raytheon Technologies Corp	4,200	416,094	0.27
美國(續)				Reinsurance Group of America Inc	1,800	197,028	0.13
				Renaissancere Hldgs Ltd	1,100	174,361	0.11
Mongodb Inc	400	177,436	0.11	Ringcentral Inc-Cl A	300	35,163	0.02
Monster Beverage Corp	2,600	207,740	0.13	Ross Stores Inc	1,200	108,552	0.07
Moody's Corp	1,000	337,410	0.22	Royal Caribbean Cruises Ltd	2,300	192,694	0.12
Morgan Stanley	3,600	314,640	0.20	S&P Global Inc	600	246,108	0.16
Netflix Inc	1,100	412,049	0.26	Salesforce Inc	2,200	467,104	0.30
Newell Brands Inc	5,800	124,178	0.08	Seagate Technology Hldgs Plc	1,200	107,880	0.07
Newmont Corp	3,000	238,350	0.15	Servicenow Inc	700	389,823	0.25
Nextera Energy Inc	5,900	499,789	0.32	Sherwin-Williams Co	1,300	324,506	0.21
Nike Inc-Cl B	2,600	349,856	0.22	Skyworks Solutions Inc	1,000	133,280	0.09
Northern Trust Corp	1,500	174,675	0.11	Snap Inc-Cl A	3,100	111,569	0.07
Northrop Grumman Corp	700	313,054	0.20	Snowflake Inc-Cl A	400	91,652	0.06
Nvidia Corp	6,300	1,719,018	1.10	Square Inc-A	1,100	149,160	0.10
NVR Inc	50	223,364	0.14	Starbucks Corp	2,300	209,231	0.13
Occidental Petroleum Corp	3,700	209,938	0.13	Synchrony Financial	6,100	212,341	0.14
OKTA Inc	600	90,576	0.06	Teladoc Health Inc	700	50,491	0.03
Oracle Corp	5,000	413,650	0.27	Tesla Inc	1,900	2,047,440	1.31
Owens Corning	2,200	201,300	0.13	Texas Instruments Inc	2,900	532,092	0.34
Paypal Hldgs Inc	2,700	312,255	0.20	Thermo Fisher Scientific Inc	800	472,520	0.30
Pepsico Inc	3,600	602,568	0.39	TJX Cos Inc	3,500	212,030	0.14
Pfizer Inc	14,000	724,780	0.46	T-Mobile US Inc	900	115,515	0.07
PG&E Corp	10,500	125,370	0.08	Trade Desk Inc-Cl A	2,100	145,425	0.09
Philip Morris Intl Inc	3,600	338,184	0.22	Trane Technologies Plc	1,600	244,320	0.16
Phillips 66	2,200	190,058	0.12	Transdigm Group Inc	400	260,616	0.17
Pioneer Natural Resources Co	1,500	375,045	0.24	Transunion	4,000	413,360	0.27
PNC Financial Services Group Inc	1,900	350,455	0.22	Twilio Inc-Cl A	400	65,924	0.04
Procter & Gamble Co	700	106,960	0.07	Twitter Inc	2,300	88,987	0.06
Progressive Corp	2,400	273,576	0.18	Uber Technologies Inc	4,100	146,288	0.09
				Union Pacific Corp	2,200	601,062	0.39

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Global Equity Fund (continued)

中銀香港環球股票基金 (續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				iShares MSCI Emerging Markets ETF			
上市/掛牌投資 (續)					47,600	2,149,140	1.38
Equity Securities (continued)				Vanguard S&P 500 ETF			
股本證券 (續)					11,500	4,774,455	3.06
United States (continued)				Depository Receipts 預託證券			
美國 (續)				Switzerland 瑞士			
United Parcel Service Inc-CI B	2,000	428,920	0.27	Roche Hldg AG (Nes)			
United Rentals Inc	500	177,605	0.11		979	389,845	0.25
Unitedhealth Group Inc	1,800	917,946	0.59	Unlisted/quoted investments			
Valero Energy Corp	2,500	253,850	0.16	非上市/掛牌投資			
Verisign Inc	2,100	467,166	0.30	Collective Investment Schemes			
Verisk Analytics Inc	1,700	364,871	0.23	集體投資計劃			
Verizon Communications Inc	9,567	487,343	0.31	Hong Kong 香港			
Vertex Pharmaceuticals Inc	600	156,582	0.10	BOCHK Asia Pac Equity Fund			
VISA Inc - A	4,200	931,434	0.60	- Class A			
Voya Financial Inc	3,600	238,860	0.15		184,440	7,088,419	4.55
Vulcan Materials Co	1,300	238,810	0.15	BOCHK Asia Pac Property Fund			
Walgreens Boots Alliance Inc	2,900	129,833	0.08	- Class A			
Walmart Inc	2,800	416,976	0.27		119,847	1,213,075	0.78
Walt Disney Co	3,500	480,060	0.31	BOCIP Japan Small & Mid Cap			
Waters Corp	1,200	372,468	0.24	Opportunity Fund			
Wells Fargo & Co	11,500	557,290	0.36		1,096,792	2,958,457	1.90
Western Digital Corp	1,800	89,370	0.06	BOC-Prudential European Index			
WW Grainger Inc	400	206,316	0.13	Fund CI I			
Zimmer Biomet Hldgs Inc	1,300	166,270	0.11		756,907	1,385,443	0.89
Zimvie Inc	130	2,969	0.00	Total Investments			
Zoom Video Communications				投資總額			
Inc-CI A	1,500	175,845	0.11			154,651,574	99.15
Collective Investment Schemes				Other net assets			
集體投資計劃				其他資產淨值			
United States 美國						1,329,553	0.85
iShares Latin America 40 ETF	49,200	1,495,188	0.96	Net assets as at 31st March 2022			
iShares MSCI Emerging Markets				於二零二二年三月卅一日的資產淨值			
Asia ETF	83,300	6,163,367	3.96			155,981,127	100.00
United States 美國				Total Investments, at cost			
				投資總額，按成本值			
						112,382,856	
				Note: Investments are accounted for on a trade-date basis.			
				附註：投資按買賣日基準列帳。			

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK US Dollar Money Market Fund

中銀香港美元貨幣市場基金

	Nominal Value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Days 日數
Listed/quoted investments 上市／掛牌投資				Portfolio weighted average maturity in days 組合加權平均到期日數	
Fixed Rate Debt Securities 定息證券				Portfolio weighted average life in days 組合加權平均期限日數	50.50
Cayman Islands 開曼群島					
Baidu Inc 3.5% S/A 28Nov2022	3,000,000	3,013,740	3.60		
CDBL Funding 2 3% S/A 01Aug2022	4,000,000	3,999,520	4.79		
Hongkong Land Finance Cayman Island Co Ltd 4.5% S/A 01Jun2022	3,000,000	3,008,550	3.61		
					% of net assets
					Fair value 公平值 HKD 港元
United States 美國					
Paypal Hldgs Inc 2.2% S/A 26Sep2022	2,200,000	2,207,788	2.65	Daily liquid assets 每日流動資產 Weekly liquid assets 每週流動資產	8,473,056 25,686,361
					10.15 30.78
Unlisted/quoted investments 非上市／掛牌投資				Note: Investments are accounted for on a trade-date basis. 附註：投資按買賣日基準列帳。	
Certificate of Deposit 存款證					
United States 美國					
China Development Bank Corp/ Hong Kong 0% A 20Jul2022	4,500,000	4,485,644	5.38		
Total Investments 投資總額		16,715,242	20.03		
Other net assets 其他資產淨值		66,724,663	79.97		
Net assets as at 31st March 2022 於二零二二年三月卅一日的資產淨值		83,439,905	100.00		
Total Investments, at cost 投資總額，按成本值		16,867,018			

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK China Equity Fund

中銀香港中國股票基金

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments 上市／掛牌投資				Midea Group Co Ltd-A	43,500	3,058,861	0.08
				Muyuan Foodstuff Co Ltd-A	98,040	6,877,107	0.19
				Pengdu Agriculture & Animal Husbandry Co Ltd-A	1,004,400	4,200,510	0.12
Equity Securities 股本證券				S F Hldg Co Ltd-A	22,800	1,285,425	0.04
China 中國				Shanxi Xinghuacun Fen Wine Factory Co Ltd-A	27,160	8,540,735	0.24
Aier Eye Hospital Group Co Ltd-A	171,710	6,683,295	0.18	Shenzhen Inovance Technology Co Ltd-A	24,050	1,691,163	0.05
China Tourism Group Duty Free Corp Ltd-A	13,800	2,798,319	0.08	Shenzhen Mindray Bio-Medical Electronics Co Ltd-A	12,576	4,766,834	0.13
Chongqing Zhifei Biological Products Co Ltd-A	28,000	4,766,864	0.13	Sunwoda Electronic Co Ltd-A	71,600	2,429,077	0.07
Contemporary Amperex Technology Co Ltd-A	45,000	28,440,192	0.79	Will Semiconductor Ltd-A	14,800	3,531,131	0.10
East Money Information Co Ltd-A	58,352	1,824,139	0.05	Wuliangye Yibin Co Ltd-A	45,579	8,718,870	0.24
ENN Natural Gas Co Ltd-A	169,600	3,705,442	0.10	Yunnan Baiyao Group Co Ltd-A	19,600	1,978,387	0.05
Foshan Haitian Flavouring & Food Co Ltd-A	35,490	3,827,476	0.11				
Goertek Inc-A	66,500	2,822,122	0.08	Hong Kong 香港			
Gotion High-Tech Co Ltd -A	55,700	2,364,479	0.07	AAC Technologies Hldgs Inc	321,500	6,102,070	0.17
Gree Electric Appliances Inc-A	70,600	2,813,215	0.08	Agricultural Bank of China Ltd-H	5,376,000	16,181,760	0.45
Hang Zhou Great Star Industrial Co Ltd-A	118,800	2,412,359	0.07	Alibaba Group Hldg Ltd	2,886,100	323,531,811	8.93
Huayu Automotive Systems Co Ltd-A	81,400	2,003,378	0.06	Alibaba Health Information Technology Ltd	464,000	2,357,120	0.07
Inner Mongolia Yili Industrial Group Co Ltd-A	100,471	4,572,409	0.13	Alibaba Pictures Group Ltd	2,520,000	1,638,000	0.05
Jiangsu Hengli Hydraulic Co Ltd-A	17,900	1,149,395	0.03	A-Living Smart City Services Co Ltd-H	551,000	6,038,960	0.17
Jiangsu Hengrui Medicine Co Ltd-A	81,280	3,692,012	0.10	Aluminum Corp of China Ltd-H	866,000	3,983,600	0.11
Jiangsu Yanghe Brewery				Anhui Conch Cement Co Ltd-H	480,000	19,344,000	0.53
Joint-Stock Co Ltd-A	19,200	3,212,570	0.09	Anta Sports Products Ltd	264,000	25,977,600	0.72
Kweichow Moutai Co Ltd-A	24,483	51,920,176	1.43	Autohome Inc	31,100	1,914,205	0.05
Luxshare Precision Industry Co Ltd-A	205,907	8,052,413	0.22	Baidu Inc-SW	496,400	70,240,600	1.94
Luzhou Laojiao Co Ltd-A	21,100	4,838,500	0.13	Bank of China Ltd-H	17,035,000	53,660,250	1.48
				Bank of Communications Co Ltd-H	1,288,000	7,238,560	0.20
				Baozun Inc-CI A	55,800	1,272,240	0.04

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合（未經審核）（續）

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK China Equity Fund (continued)

中銀香港中國股票基金（續）

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				China Merchants Ports Hldgs Co			
上市／掛牌投資（續）				Ltd			
				272,000			
				3,862,400			
				0.11			
				China Molybdenum Co Ltd-H			
				1,218,000			
				4,981,620			
				0.14			
Equity Securities (continued)				China National Building Material			
股本證券（續）				Co Ltd-H			
				994,000			
				9,681,560			
				0.27			
				China Oilfield Services Ltd-H			
				738,000			
				5,926,140			
				0.16			
Hong Kong (continued)				China Overseas Land &			
香港（續）				Investment Ltd			
				1,571,500			
				36,851,675			
				1.02			
				China Pacific Insurance (Group)			
				Co-H			
				663,000			
				12,676,560			
				0.35			
				China Petroleum & Chemical			
				Corp-H			
				5,655,000			
				22,224,150			
				0.61			
				China Power Intl Development Ltd			
				783,000			
				3,265,110			
				0.09			
				China Railway Group Ltd-H			
				936,000			
				4,109,040			
				0.11			
				China Resources Beer Hldgs Co			
				Ltd			
				426,000			
				20,469,300			
				0.57			
				China Resources Cement Hldgs			
				Ltd			
				844,000			
				5,511,320			
				0.15			
				China Resources Gas Group Ltd			
				296,000			
				9,842,000			
				0.27			
				China Resources Land Ltd			
				845,111			
				30,846,552			
				0.85			
				China Resources Mixc Lifestyle			
				Services Ltd			
				145,085			
				5,622,044			
				0.16			
				China Resources Power Hldgs Co			
				368,000			
				5,424,320			
				0.15			
				China Shenhua Energy Co Ltd-H			
				697,000			
				17,494,700			
				0.48			
				China Suntien Green Energy Corp			
				Ltd-H			
				327,000			
				1,448,610			
				0.04			
				China Vanke Co Ltd-H			
				407,100			
				7,221,954			
				0.20			
				Chinasoft Intl Ltd			
				1,024,000			
				6,645,760			
				0.18			
				CIFI Hldgs Group Co Ltd			
				816,900			
				3,765,909			
				0.10			
				CITIC Ltd			
				963,000			
				8,387,730			
				0.23			
				CITIC Securities Co Ltd-H			
				402,000			
				7,268,160			
				0.20			
				COSCO Shipping Hldgs Co Ltd-H			
				606,500			
				8,284,790			
				0.23			
				Country Garden Hldgs Co Ltd			
				1,793,333			
				10,813,798			
				0.30			
				Country Garden Services Hldgs			
				Co Ltd			
				785,635			
				26,397,336			
				0.73			

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK China Equity Fund (continued)

中銀香港中國股票基金 (續)

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				Industrial & Commercial Bk of			
上市/掛牌投資 (續)				China-H			
					12,491,615	60,084,668	1.66
Equity Securities (continued)				Innovent Biologics Inc (B)			
股本證券 (續)				JD Health Intl Inc			
				JD.Com Inc			
				Jiangxi Copper Co Ltd-H			
				Jinxin Fertility Group Ltd			
				Kingboard Hldgs Ltd			
				Kingboard Laminates Hldgs Ltd			
				Kingdee Intl Software Group Co			
				Ltd			
				Kingsoft Corp Ltd			
				Kuaishou Technology			
				Kunlun Energy Co Ltd			
				KWG Group Hldgs Ltd			
				Lenovo Group Ltd			
				Li Auto Inc-Cl A			
				Li Ning Co Ltd			
				Longfor Group Hldgs Ltd			
				Meituan-Class B			
				Microport Scientific Corp			
				Ming Yuan Cloud Group Hldgs Ltd			
				Minth Group Ltd			
				Netease Inc			
				Nine Dragons Paper Hldgs Ltd			
				Nio Inc-Cl A			
				Nongfu Spring Co Ltd-H			
				Petrochina Co Ltd-H			
				Pharmaron Beijing Co Ltd-H			
				PICC Property & Casualty Co			
				Ltd-H			
				Ping An Healthcare and			
				Technology Co Ltd			
				Ping An Insurance Group Co of			
				China Ltd-H			

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK China Equity Fund (continued)

中銀香港中國股票基金 (續)

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)							
上市/掛牌投資 (續)							
Equity Securities (continued)							
股本證券 (續)							
Hong Kong (continued)							
香港 (續)							
Postal Savings Bank of China Co Ltd-H	1,839,000	11,677,650	0.32	Wharf Hldgs Ltd	288,000	6,883,200	0.19
Shandong Weigao Group Medical Polymer Co Ltd-H	732,000	6,141,480	0.17	Wuxi Apttec Co Ltd-H	147,124	18,316,938	0.51
Shanghai Fosun Pharmaceutical Group Co Ltd-H	153,500	5,879,050	0.16	Wuxi Biologics Cayman Inc	801,500	52,137,575	1.44
Shanghai Microport Medbot (Group) Co Ltd	116	3,155	0.01	Xiaomi Corp-Class B Share	3,203,000	44,649,820	1.23
Shenzhen Intl Group Hldgs Ltd	177,200	18,570,560	0.51	Xinyi Solar Hldgs Ltd	1,058,000	14,621,560	0.40
Shimao Services Hldgs Ltd	403,426	1,694,389	0.05	Xpeng Inc	280,300	31,533,750	0.87
Sino Biopharmaceutical Ltd	2,358,000	11,530,620	0.32	Yankuang Energy Group Co Ltd-H	574,000	13,345,500	0.37
Sinopharm Group Co Ltd-H	208,800	3,733,344	0.10	Yum China Hldgs Inc	100,250	34,846,900	0.96
Sinotruk (Hong Kong) Ltd	274,500	3,294,000	0.09	Zai Lab Ltd	212,500	7,639,375	0.21
Smooere Intl Hldgs Ltd	190,000	3,572,000	0.10	Zhongan Online P & C Insurance Co Ltd-H	198,800	5,307,960	0.15
Sunac Services Hldgs Ltd	305,066	1,479,570	0.04	Zhongsheng Group Hldgs Ltd	413,000	22,880,200	0.63
Sunny Optical Technology Group Co Ltd	231,000	29,129,100	0.80	Zhuzhou CRRC Times Electric Co Ltd-H	368,500	11,331,375	0.31
Tencent Hldgs Ltd	759,500	284,204,900	7.85	Zijin Mining Group Co Ltd-H	1,394,000	16,811,640	0.46
Tiangong Intl Co Ltd	5,734,000	18,348,800	0.51	ZTE Corp-H	146,800	2,351,736	0.06
Tongcheng Travel Hldgs Ltd	556,800	7,795,200	0.22	ZTO Express Cayman Inc	103,350	20,628,660	0.57
Topsports Intl Hldgs Ltd	461,000	3,019,550	0.08	Depository Receipts 預託證券			
Towngas China Co Ltd	995,000	4,099,400	0.11	United States 美國			
Trip.Com Group Ltd	113,200	21,349,520	0.59	KE Hldgs Inc-Sponsored ADR	10,938	1,059,612	0.03
Tsingtao Brewery Co Ltd-H	124,000	7,725,200	0.21	New Oriental Education & Technology Group Inc-ADR	410,120	3,693,586	0.10
Want Want China Hldgs Ltd	1,199,000	8,680,760	0.24	Pinduoduo Inc-Sponsored ADR	82,510	25,917,831	0.72
Weichai Power Co Ltd-H	394,000	4,877,720	0.13	Tencent Music Entertainment Group-ADR	41,002	1,563,772	0.04
Weimob Inc	603,000	3,111,480	0.09	Vipshop Hldgs Ltd-ADR	100,667	7,095,272	0.20
				Collective Investment Schemes 集體投資計劃			
				Hong Kong 香港			
				Chinaamc CSI 300 Index ETF	6,186,800	327,900,401	9.05

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合(未經審核)(續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK China Equity Fund (continued)

中銀香港中國股票基金(續)

	Holding 持股量	Fair value 公平值 HKD 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 Schemes			
集體投資計劃			
Hong Kong 香港			
BOCIP China-A Small and Mid Cap Fund	6,292,956	<u>38,200,759</u>	<u>1.05</u>
Total Investments 投資總額		3,585,426,121	98.99
Other net assets 其他資產淨值		<u>36,705,501</u>	<u>1.01</u>
Net assets as at 31st March 2022 於二零二二年三月卅一日的資產淨值		<u><u>3,622,131,622</u></u>	<u><u>100.00</u></u>
Total Investments, at cost 投資總額・按成本值		<u><u>3,594,548,838</u></u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCHK Investment Funds
中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)
AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Global Bond Fund
中銀香港環球債券基金

	Nominal Value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Nominal Value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments 上市／掛牌投資				China Cinda Finance 2015 I Ltd 4.25% S/A 23Apr2025 Regs	500,000	505,205	0.25
Fixed Rate Debt Securities 定息債務證券				CLP Power Hong Kong Financing Ltd 2.25% S/A 21Jul2031	1,000,000	899,113	0.45
Australia 澳洲				CNOOC Finance 2013 Ltd 3% S/A 09May2023	1,000,000	1,001,710	0.50
Australia & New Zealand Banking Group Ltd 0.669% A 05May2031	670,000	697,989	0.35	Hongkong Electric Finance Ltd 2.875% S/A 03May2026	500,000	492,830	0.25
Australia Government Bond 2.75% S/A 21Nov2027	740,000	558,365	0.28	Hysan MTN Ltd 3.5% S/A 16Jan2023	727,000	729,901	0.36
Australia Government Bond 4.75% S/A 21Apr2027	2,660,000	2,199,157	1.10	JMH Co Ltd 2.5% S/A 09Apr2031	600,000	551,562	0.27
Australian Government Bond 1% S/A 21Nov2031	640,000	406,921	0.20	JMH Co Ltd 2.875% S/A 09Apr2036	500,000	454,145	0.23
Australian Government Bond 3.25% S/A 21Apr2029	4,300,000	3,335,516	1.66	Sinochem Offshore Capital Co Ltd 2.25% S/A 24Nov2026	2,200,000	2,047,012	1.02
Australian Government Bond 3.75% S/A 21Apr2037	840,000	686,144	0.34	State Grid Overseas Investment 2016 Ltd 1.303% A 05Aug2032	300,000	296,794	0.15
Macquarie Bank Ltd 1.75% S/A 07Aug2024	500,000	364,410	0.18	Talent Yield Euro Ltd 1% A 24Sep2025	1,300,000	1,407,926	0.70
Westpac Banking Corp 0.766% A 13May2031	800,000	834,603	0.42	TSMC Global Ltd 1.75% S/A 23Apr2028 Regs	2,250,000	2,050,538	1.02
Belgium 比利時				Canada 加拿大			
Kingdom of Belgium Government Bond 0.9% A 22Jun2029	2,600,000	2,930,903	1.46	Canada Govt 2.75% S/A 01Jun2022	180,000	144,601	0.07
British Virgin Islands 英屬處女群島				Canada Housing Trust No 1 1.9% S/A 15Sep2026	150,000	116,101	0.06
Bocom Intl Blossom Ltd 1.75% S/A 28Jun2026	800,000	747,112	0.37	Canada Housing Trust No 1 2.1% S/A 15Sep2029	400,000	304,616	0.15
Castle Peak Power Finance Co Ltd 3.25% S/A 25Jul2027	300,000	297,501	0.15	City of Ottawa Ontario 3.1% S/A 27Jul2048	500,000	370,578	0.18
				City of Toronto Canada 2.6% S/A 24Sep2039	300,000	211,387	0.11

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合(未經審核)(續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Global Bond Fund (continued)

中銀香港環球債券基金(續)

	Nominal Value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Nominal Value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				Tencent Hldgs Ltd 3.84% S/A 22Apr2051 Regs			
上市/掛牌投資(續)					700,000	612,150	0.30
Fixed Rate Debt Securities (continued)				Three Gorges Finance II Cayman Islands Ltd 1.7% A 10Jun2022 Regs			
定息債務證券(續)					1,000,000	1,115,632	0.56
Cayman Islands 開曼群島				China 中國			
Alibaba Group Hldg Ltd 3.15% S/A 09Feb2051	450,000	348,917	0.17	Agricultural Development Bank of China 3.35% S/A 02Nov2031	5,500,000	878,557	0.44
CK Hutchison Finance 16 II Ltd 0.875% A 03Oct2024	160,000	177,850	0.09	China Development Bank 0.625% A 12Dec2022	800,000	892,603	0.44
CK Hutchison Finance 16 Ltd 1.25% A 06Apr2023	300,000	337,660	0.17	China Government Intl Bond 0.125% A 12Nov2026	2,000,000	2,125,340	1.06
CK Hutchison Intl 17 II Ltd 3.25% S/A 29Sep2027 Regs	1,000,000	993,310	0.49	Industrial & Commercial Bank of China Ltd/Luxembourg 0.125% A 28Oct2024	300,000	328,768	0.16
CK Hutchison Intl 17 Ltd 3.5% S/A 05Apr2027 Regs	1,500,000	1,507,980	0.75	France 法國			
Hongkong Land Finance Cayman Island Co Ltd 2.25% S/A 15Jul2031	500,000	444,845	0.22	Credit Agricole SA 0.5% A 21Sep2029	700,000	715,783	0.36
HPHT Finance 21 Ltd 2% S/A 19Mar2026	900,000	853,353	0.43	France O.A.T. 0.75% A 25Nov2028	1,250,000	1,397,683	0.70
QNB Finance Ltd 3.3% A 13Jan2026	8,000,000	1,234,183	0.61	France O.A.T. 1% A 25Nov2025	1,100,000	1,250,902	0.62
Sun Hung Kai Properties Capital Market Ltd 2.75% S/A 13May2030	550,000	522,643	0.26	France O.A.T. 1.5% A 25May2031	390,000	458,824	0.23
Sun Hung Kai Properties Capital Market Ltd 3.75% S/A 25Feb2029	1,450,000	1,484,220	0.74	France O.A.T. 2.5% A 25May2030	550,000	696,750	0.35
Tencent Hldgs Ltd 2.39% S/A 03Jun2030 Regs	300,000	266,232	0.13	France Republic Government Bond Oat 0.75% A 25May2052	940,000	879,354	0.44
Tencent Hldgs Ltd 3.8% S/A 11Feb2025 Regs	1,700,000	1,705,389	0.85	French Republic Government Bond Oat 1.25% A 25May2036	3,000,000	3,386,217	1.69
				Totalenergies Capital Intl SA 1.405% A 03Sep2031	400,000	474,942	0.24

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Global Bond Fund (continued)

中銀香港環球債券基金 (續)

	Nominal Value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Nominal Value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				Japan Govt 20-Yr 1.6% S/A			
上市/掛牌投資 (續)				20Mar2033 #143	250,250,000	2,357,391	1.17
Fixed Rate Debt Securities (continued)				Japan Govt 30-Yr 0.4% S/A			
定息債務證券 (續)				20Jun2049 #63	461,000,000	3,350,687	1.67
Germany 德國				Japan Govt 30-Yr 1.5% S/A			
				20Dec2044 #45	303,500,000	2,887,545	1.44
Deutschland Rep 6.5% A				Mitsubishi UFJ Financial Group Inc			
04Jul2027	170,000	249,414	0.12	0.337% A 08Jun2027	650,000	683,575	0.34
Kreditanstalt Fuer Wiederaufbau				NTT Finance Corp 0.342% A			
0.875% A 15Sep2026	200,000	253,205	0.13	03Mar2030 Regs	600,000	606,679	0.30
Kreditanstalt Fuer Wiederaufbau				Sumitomo Mitsui Financial Group			
1.625% A 03Apr2024	20,180,000	2,276,181	1.13	Inc 0.632% A 23Oct2029	1,400,000	1,421,052	0.71
Landeskreditbank Baden-				Sumitomo Mitsui Financial Group			
Wuerttemberg Foerderbank				Inc 1.402% S/A 17Sep2026	1,600,000	1,468,160	0.73
1.66875% A 13Jun2024	23,000,000	2,569,390	1.28	Netherlands 荷蘭			
Mercedes-Benz Intl Finance BV				Airbus Group Finance BV 0.875%			
0.375% A 08Nov2026	1,250,000	1,342,955	0.67	A 13May2026	400,000	441,273	0.22
Hong Kong 香港				BMW Finance NV 0.375% A			
				24Sep2027	700,000	746,314	0.37
Airport Authority Hong Kong				Netherland Government Bond			
3.25% S/A 12Jan2052 Regs	500,000	453,030	0.23	0.75% A 15Jul2028	1,000,000	1,128,227	0.56
Hong Kong Government Intl Bond				Siemens			
0.625% S/A 02Feb2026 Regs	1,300,000	1,210,430	0.60	Financieringsmaatschappij NV			
Hong Kong Government Intl Bond				0.25% A 20Feb2029	900,000	940,661	0.47
2.5% S/A 28May2024 Regs	1,500,000	1,500,270	0.75	New Zealand 紐西蘭			
Japan 日本				ANZ New Zealand Intl Ltd/London			
				0.375% A 17Sep2029	1,000,000	1,004,334	0.50
Japan Govt 20-Yr 0.4% S/A				Norway 挪威			
20Mar2036 #156	562,000,000	4,615,600	2.30	Norway Government Bond 1.5%			
Japan Govt 20-Yr 0.5% S/A				A 19Feb2026	15,190,000	1,673,002	0.83
20Mar2038 #164	465,000,000	3,815,854	1.90				
Japan Govt 20-Yr 1.2% S/A							
20Dec2034 #151	72,000,000	655,246	0.33				

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合(未經審核)(續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Global Bond Fund (continued)

中銀香港環球債券基金(續)

	Nominal Value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Nominal Value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued) 上市/掛牌投資(續)				South Korea 南韓			
Fixed Rate Debt Securities (continued) 定息債務證券(續)				Export-Import Bank of Korea 1.75% S/A 19Oct2028 Regs			
				700,000			
				Export-Import Bank of Korea 2.125% S/A 18Jan2032			
				600,000			
				KB Kookmin Card Co Ltd 1.5% S/A 13May2026			
				1,500,000			
				KB Securities Co Ltd 2.125% S/A 01Nov2026			
				550,000			
				Korea Intl Bond 0% A 15Oct2026			
				100,000			
				Korea National Oil Corp 1.25% S/A 07Apr2026 Regs			
				2,400,000			
				Korea National Oil Corp 2.625% S/A 18Apr2032 Regs			
				300,000			
				Naver Corp 1.5% S/A 29Mar2026			
				2,200,000			
				NH Investment & Securities Co Ltd 1.875% S/A 07Oct2026			
				500,000			
				Shinhan Card Co Ltd 1.375% S/A 23Jun2026			
				400,000			
				Woori Card Co Ltd 1.75% S/A 23Mar2026			
				1,100,000			
				1,036,585			
				0.52			
				Spain 西班牙			
				Spain Government Bond 1.4% A 30Jul2028			
				4,000,000			
				4,571,345			
				2.28			
				Spain Government Bond 1.95% A 30Jul2030			
				5,040,000			
				5,949,941			
				2.96			
				Spain Government Bond 2.7% A 31Oct2048			
				1,740,000			
				2,253,885			
				1.12			
				Spain Government Bond 3.45% A 30Jul2066			
				1,160,000			
				1,689,970			
				0.84			
				Spain Government Bond 4.2% A 31Jan2037			
				1,540,000			
				2,307,408			
				1.15			

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Global Bond Fund (continued)

中銀香港環球債券基金 (續)

	Nominal Value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Nominal Value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				Investec Bank Plc 0.5% A			
上市/掛牌投資 (續)				17Feb2027	1,000,000	1,044,011	0.52
Fixed Rate Debt Securities (continued)				National Grid Electricity			
定息債務證券 (續)				Transmission Plc 2% A			
				17Apr2040	600,000	660,021	0.33
Supra-National 超級發行債體				National Grid Gas Plc 1.625% A			
Asian Development Bank 0% A				14Jan2043	620,000	597,059	0.30
19Jan2028	45,000,000	1,393,845	0.69	ST Engineering RHQ Ltd 1.5%			
Central American Bank For				S/A 29Apr2025	1,700,000	1,623,058	0.81
Economic Integration 1.14%				Standard Chartered Bank 2.8% A			
S/A 09Feb2026 Regs	440,000	410,674	0.20	11Jun2024	4,000,000	615,932	0.31
				UK Treasury 1.5% S/A 22Jul2047	800,000	990,342	0.49
Switzerland 瑞士				UK Treasury 1.625% S/A			
UBS Group AG 0.25% A				22Oct2028	2,650,000	3,532,318	1.76
24Feb2028	800,000	819,890	0.41	UK Treasury 1.75% S/A			
				07Sep2037	1,400,000	1,828,379	0.91
United Kingdom 英國				UK Treasury 3.25% S/A			
Astrazeneca Plc 0.375% A				22Jan2044	240,000	398,038	0.20
03Jun2029	800,000	827,473	0.41	UK Treasury 4.25% S/A			
HSBC Hldgs Plc 0.459% S/A				07Dec2040	200,000	365,534	0.18
24Mar2028	300,000,000	2,401,276	1.20	UK Treasury 4.75% S/A			
HSBC Hldgs Plc 0.575% S/A				07Dec2030	370,000	615,834	0.31
13Sep2024	300,000,000	2,466,500	1.23	United States 美國			
HSBC Hldgs Plc 0.641% A				Bank of America Corp 0.808% A			
24Sep2029	500,000	513,371	0.26	09May2026	1,600,000	1,749,086	0.87
HSBC Hldgs Plc 0.797% S/A				CNOOC Finance 2015 USA LLC			
14Sep2026	100,000,000	819,960	0.41	4.375% S/A 02May2028	2,500,000	2,608,125	1.30
HSBC Hldgs Plc 1.5% A				TSMC Arizona Corp 3.25% S/A			
04Dec2024	1,000,000	1,128,606	0.56	25Oct2051	900,000	815,589	0.41
HSBC Hldgs Plc 2.251% S/A				US Treasury N/B 0.5% S/A			
22Nov2027	500,000	466,685	0.23	28Feb2026	2,400,000	2,218,031	1.11
HSBC Hldgs Plc 3.4% A				US Treasury N/B 0.5% S/A			
29Jun2027	5,000,000	771,050	0.38	30Jun2027	1,500,000	1,355,098	0.68

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Global Bond Fund (continued)

中銀香港環球債券基金 (續)

	Nominal Value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Nominal Value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued) 上市/掛牌投資 (續)				United Kingdom 英國			
Fixed Rate Debt Securities (continued) 定息債務證券 (續)				HSBC Hldgs Plc 3M E+1% Q 24Sep2026			
					500,000	560,575	0.28
United States (continued) 美國 (續)				Zero Coupon Bond 零息債券			
				France 法國			
US Treasury N/B 0.75% S/A 31Dec2023				France O.A.T. 0% A 25May2031			
	600,000	584,355	0.29		3,800,000	3,866,570	1.93
US Treasury N/B 1.5% S/A 15Feb2025				United States 美國			
	900,000	874,477	0.44	Berkshire Hathaway Inc 0% A 12Mar2025			
US Treasury N/B 1.5% S/A 31Jan2027					600,000	650,854	0.32
	900,000	859,781	0.43	Unlisted/quoted investments 非上市/掛牌投資			
US Treasury N/B 1.875% S/A 15Feb2032				Fixed Rate Debt Securities 定息證券			
	2,350,000	2,253,980	1.12	Australia 澳洲			
US Treasury N/B 1.875% S/A 15Nov2051				National Australia Bank Ltd 0.44% S/A 23Jan2024			
	1,800,000	1,578,234	0.79		200,000,000	1,650,274	0.82
US Treasury N/B 2% S/A 15Nov2026				National Australia Bank Ltd 0.558% S/A 19Jul2028			
	1,200,000	1,173,281	0.58		100,000,000	811,963	0.40
US Treasury N/B 2.25% S/A 15Feb2052				NBN Co Ltd 1.45% S/A 05May2026 Regs			
	2,650,000	2,538,410	1.26		400,000	370,400	0.18
US Treasury N/B 2.375% S/A 15Feb2042				NBN Co Ltd 1.625% S/A 08Jan2027 Regs			
	3,050,000	2,942,773	1.47		950,000	873,231	0.44
US Treasury N/B 2.875% S/A 31Jul2025							
	2,000,000	2,021,016	1.01	British Virgin Islands 英屬處女群島			
Floating Rate Debt Securities 浮息債務證券				Wharf REIC Finance BVI Ltd 3.2% A 15Sep2023			
China 中國					5,000,000	782,652	0.39
Bank of China Ltd/London S+0.56% Q 10Aug2023				Wheelock MTN BVI Ltd 2.05% A 19Nov2026			
	200,000	261,273	0.13		8,500,000	1,033,464	0.51

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Global Bond Fund (continued)

中銀香港環球債券基金 (續)

	Nominal Value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Nominal Value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Unlisted/quoted investments (continued) 非上市／掛牌投資 (續)				South Korea 南韓			
Fixed Rate Debt Securities (continued) 定息債務證券 (續)				Korean Air Lines Co Ltd 0.45% S/A 21Jan2025			
					100,000,000	820,976	0.41
Canada 加拿大				United States 美國			
Bank of Montreal 1.758% S/A 10Mar2026				Bank of America Corp 0.383% S/A 18Mar2025			
	600,000	450,448	0.22		200,000,000	1,638,183	0.82
Canadian Imperial Bank of Commerce 0.295% S/A 18Oct2024				Berkshire Hathaway Inc 0.44% S/A 13Sep2029			
	200,000,000	1,639,485	0.82		300,000,000	2,420,861	1.21
Royal Bank of Canada 2.328% S/A 28Jan2027				US Treasury N/B 2% S/A 15Feb2025			
	1,600,000	1,210,789	0.60		1,600,000	1,577,063	0.79
Toronto-Dominion Bank 1.128% S/A 09Dec2025							
	800,000	588,627	0.29	Floating Rate Debt Securities 浮息債務證券			
Cayman Islands 開曼群島				Canada 加拿大			
Link Finance Cayman 2009 Ltd 2.8% A 09Jun2024				Province of Ontario Canada 3M CDOR+0.15% Q 27Jun2022			
	5,000,000	769,457	0.38		150,000	120,221	0.06
Link Finance Cayman 2009 Ltd 2.8% A 24May2024				Total Investments 投資總額			
	4,000,000	617,325	0.31			198,082,130	98.69
Sun Hung Kai Properties Capital Market Ltd 3.16% S/A 25Jan2028				Other net assets 其他資產淨值			
	8,000,000	1,185,227	0.59			2,631,884	1.31
				Net assets as at 31st March 2022 於二零二二年三月卅一日的資產淨值			
						200,714,014	100.00
Ireland 愛爾蘭				Total Investments, at cost 投資總額，按成本值			
SMBC Aviation Capital Finance DAC 2.3% S/A 15Jun2028 Regs						214,821,458	
	300,000	266,430	0.13	Note: Investments are accounted for on a trade-date basis. 附註：投資按買賣日基準列帳。			
Netherlands 荷蘭							
Rabobank Netherlands 0.814% S/A 22May2025							
	100,000,000	833,920	0.42				

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Asia Pacific Equity Fund

中銀香港亞太股票基金

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments				Tabcorp Hldgs Ltd	33,227	133,243	0.10
上市／掛牌投資				Telstra Corp Ltd	96,911	288,190	0.22
				Transurban Group	47,473	483,055	0.36
Equity Securities 股本證券				Wesfarmers Ltd	21,289	805,903	0.60
Australia 澳洲				Westpac Banking Corp	57,971	1,055,248	0.79
Ampol Ltd	6,333	145,717	0.11	Woodside Petroleum Ltd	17,784	428,692	0.32
Aristocrat Leisure Ltd	17,384	479,101	0.36	Woolworths Group Ltd	21,535	602,558	0.45
Australia & New Zealand Banking Grip Ltd	53,162	1,101,847	0.83				
BHP Group Ltd	88,133	3,424,995	2.57	Hong Kong 香港			
Bluescope Steel Ltd	12,666	198,411	0.15	Agricultural Bank of China Ltd-H	600,000	230,610	0.17
Brambles Ltd	30,860	229,657	0.17	AIA Group Ltd	210,800	2,219,330	1.66
Cochlear Ltd	981	165,997	0.12	Alibaba Group Hldg Ltd	261,080	3,737,144	2.80
Coles Group Ltd	11,073	148,926	0.11	Anhui Conch Cement Co Ltd-H	31,500	162,097	0.12
Commonwealth Bank of Australia	30,827	2,448,526	1.83	Anta Sports Products Ltd	16,400	206,063	0.15
Computershare Ltd	9,698	179,883	0.13	Bank of China Ltd-H	1,585,600	637,771	0.48
CSL Ltd	8,800	1,772,032	1.33	BOC Aviation Ltd	24,700	195,388	0.15
Evolution Mining Ltd	61,031	201,657	0.15	BOC Hong Kong (Hldgs) Ltd	101,500	384,931	0.29
Fortescue Metals Group Ltd	30,520	473,506	0.35	BYD Co Ltd-H	21,500	616,058	0.46
Goodman Group	29,006	498,591	0.37	China Conch Venture Hldgs Ltd	68,000	198,841	0.15
Insurance Australia Group Ltd	66,592	219,032	0.16	China Construction Bank Corp-H	1,633,410	1,228,489	0.92
Macquarie Group Ltd	7,506	1,145,758	0.86	China Everbright Environment Group Ltd	223,000	134,972	0.10
Natl Australia Bank Ltd	64,344	1,563,124	1.17	China Gas Hldgs Ltd	51,400	65,896	0.05
Newcrest Mining Ltd	12,352	248,033	0.19	China Intl Capital Corp Ltd-H	90,800	202,669	0.15
Qantas Airways Ltd	93,249	364,832	0.27	China Jinmao Hldgs Group Ltd	422,000	125,554	0.09
QBE Insurance Group Ltd	51,300	443,023	0.33	China Life Insurance Co Ltd-H	208,000	319,779	0.24
Ramsay Health Care Ltd	3,438	168,202	0.13	China Mengniu Dairy Co Ltd	84,000	452,639	0.34
Rio Tinto Ltd	6,584	588,910	0.44	China Merchants Bank Co Ltd-H	105,500	829,165	0.62
Santos Ltd	97,764	568,239	0.43	China National Building Material Co Ltd-H	214,000	266,154	0.20
Scentre Group	88,189	201,988	0.15	China Overseas Land & Investment Ltd	75,060	224,756	0.17
Seek Ltd	9,020	201,988	0.15	China Pacific Insurance (Group) Co-H	71,400	174,320	0.13
Sonic Healthcare Ltd	5,605	149,338	0.11				
South32 Ltd	95,019	358,200	0.27				
Suncorp Group Ltd	16,624	138,820	0.10				

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Asia Pacific Equity Fund (continued)

中銀香港亞太股票基金 (續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)							
上市／掛牌投資 (續)							
Equity Securities (continued)							
股本證券 (續)							
Hong Kong (continued)							
香港 (續)							
China Petroleum & Chemical Corp-H	560,600	281,324	0.21	Geely Automobile Hldgs Ltd	165,000	260,413	0.20
China Railway Group Ltd-H	263,000	147,428	0.11	Haidilao Intl Hldg Ltd	34,000	66,685	0.05
China Resources Beer Hldgs Co Ltd	40,000	245,422	0.18	Haier Smart Home Co Ltd -H	96,000	311,975	0.23
China Resources Cement Hldgs Ltd	130,000	108,397	0.08	Hang Seng Bank Ltd	8,800	169,901	0.13
China Resources Land Ltd	87,111	406,000	0.30	Hengan Intl Group Co Ltd	14,100	65,176	0.05
China Shenhua Energy Co Ltd-H	104,500	334,927	0.25	HKT Trust and HKT Ltd	163,000	223,955	0.17
China Southern Airlines Co Ltd-H	51,624	287,642	0.22	Hong Kong Exchanges & Clearing Ltd	22,500	1,067,051	0.80
China Tower Corp Ltd-H	652,000	73,264	0.05	Hua Hong Semiconductor Ltd	45,000	191,345	0.14
China Vanke Co Ltd-H	27,600	62,521	0.05	Industrial & Commercial Bk of China-H	899,325	552,360	0.41
CITIC Ltd	268,000	298,067	0.22	JD.Com Inc	35,213	1,052,154	0.79
CK Asset Hldgs Ltd	51,124	350,558	0.26	Jiangxi Copper Co Ltd-H	162,000	271,813	0.20
CK Hutchison Hldgs Ltd	51,624	379,365	0.28	Kingdee Intl Software Group Co Ltd	57,000	126,790	0.09
CLP Hldgs Ltd	16,500	160,862	0.12	Kingsoft Corp Ltd	36,000	116,761	0.09
CNOOC Ltd	402,000	551,304	0.41	Lenovo Group Ltd	160,000	174,068	0.13
COSCO Shipping Hldgs Co Ltd-H	113,100	197,276	0.15	Li Ning Co Ltd	41,500	358,225	0.27
Country Garden Hldgs Co Ltd	175,000	134,746	0.10	Longfor Group Hldgs Ltd	79,000	406,530	0.30
Country Garden Services Hldgs Co Ltd	38,000	163,036	0.12	Meituan-Class B	73,900	1,468,299	1.10
CSPC Pharmaceutical Group Ltd	205,200	237,130.02	0.18	MTR Corp Ltd	28,000	151,416	0.11
Dongfeng Motor Group Co Ltd-H	98,000	73,706	0.06	Netease Inc	41,350	759,268	0.57
ENN Energy Hldgs Ltd	22,200	333,082	0.25	New World Development Co Ltd	39,000	158,611	0.12
Fosun Intl Ltd	134,500	146,498	0.11	Petrochina Co Ltd-H	378,000	195,965	0.15
Galaxy Entertainment Group Ltd	45,000	270,067	0.20	PICC Property & Casualty Co Ltd-H	144,000	147,468	0.11
Ganfeng Lithium Co Ltd-H	8,600	122,992	0.09	Ping An Insurance Group Co of China Ltd-H	111,500	792,320	0.59
				Postal Savings Bank of China Co Ltd-H	341,000	276,496	0.21
				Power Assets Hldgs Ltd	26,500	172,744	0.13
				Sands China Ltd	93,800	227,332	0.17
				Shanghai Fosun Pharmaceutical Group Co Ltd-H	29,500	144,272	0.11
				Shenzhen Intl Hldgs Ltd	43,500	45,992	0.03

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Asia Pacific Equity Fund (continued)

中銀香港亞太股票基金 (續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				Bharat Petroleum Corp Ltd	14,280	67,720	0.05
上市/掛牌投資 (續)				Bharti Airtel Ltd	60,730	605,056	0.45
				Cipla Ltd	9,071	121,870	0.09
Equity Securities (continued)				Dabur India Ltd	35,328	249,988	0.19
股本證券 (續)				Dr Reddys Laboratories Ltd	2,805	159,007	0.12
				Eicher Motors Ltd	2,704	87,682	0.07
Hong Kong (continued)				Godrej Consumer Products Ltd	8,157	80,445	0.06
香港 (續)				Grasim Industries Ltd	12,248	268,963	0.20
Shenzhou Intl Group Hldgs Ltd	23,500	314,478	0.24	HCL Technologies Ltd	21,758	336,159	0.25
Sino Biopharmaceutical Ltd	276,500	172,649	0.13	Hindalco Industries Ltd	80,800	607,266	0.45
Sino Land Co Ltd	170,000	220,548	0.17	Hindustan Unilever Ltd	10,600	286,581	0.21
Sun Hung Kai Properties Ltd	26,500	316,725	0.24	Housing Development Finance			
Sunny Optical Technology Group				Corp Ltd	33,548	1,058,306	0.79
Co Ltd	11,800	190,002	0.14	ICICI Bank Ltd	122,875	1,184,238	0.89
Swire Pacific Ltd 'A'	31,000	189,609	0.14	Infosys Ltd	63,054	1,586,731	1.19
Swire Properties Ltd	47,600	118,280	0.09	ITC Ltd	55,803	184,586	0.14
Techtronic Industries Co Ltd	15,500	251,162	0.19	JSW Steel Ltd	35,957	347,659	0.26
Tencent Hldgs Ltd	103,600	4,950,216	3.72	Kotak Mahindra Bank Ltd	11,349	262,678	0.20
WH Group Ltd	232,500	146,956	0.11	Larsen & Toubro Infotech Ltd	2,028	164,740	0.12
Wharf Hldgs Ltd	91,000	277,715	0.21	Larsen & Toubro Ltd	21,483	501,147	0.38
Wharf Real Estate Investment Co				Mahindra & Mahindra Ltd	25,057	266,707	0.20
Ltd	29,300	145,351	0.11	Maruti Suzuki India Ltd	2,088	208,354	0.16
Wuxi Biologics Cayman Inc	73,500	610,513	0.46	Reliance Industries Ltd	58,680	2,040,345	1.53
Xiaomi Corp-Class B Share	227,800	405,487	0.30	State Bank of India	101,433	660,670	0.49
Zhongsheng Group Hldgs Ltd	21,000	148,556	0.11	Sun Pharmaceutical Industries			
Zijin Mining Group Co Ltd-H	244,000	375,749	0.28	Ltd	14,683	177,252	0.13
				Tata Consultancy Services Ltd	18,223	899,414	0.67
India 印度				Tata Motors Ltd	72,538	415,221	0.31
Adani Green Energy Ltd	9,523	240,629	0.18	Tech Mahindra Ltd	13,754	272,167	0.20
Apollo Hospitals Enterprise Ltd	3,252	193,815	0.15	Titan Co Ltd	12,005	401,801	0.30
Asian Paints Ltd	8,285	336,752	0.25	Ultratech Cement Ltd	2,740	238,737	0.18
Axis Bank Ltd	51,476	517,070	0.39	United Spirits Ltd	9,885	115,887	0.09
Bajaj Finance Ltd	5,735	549,466	0.41	UPL Ltd	20,934	212,614	0.16
Balkrishna Industries Ltd	5,217	147,074	0.11	Wipro Ltd	27,573	215,381	0.16

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Asia Pacific Equity Fund (continued)

中銀香港亞太股票基金 (續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				Philippines 菲律賓			
上市/掛牌投資 (續)				Aboitiz Equity Ventures Inc	76,820	88,333	0.07
				Ayala Land Inc	258,500	175,098	0.13
				BDO Unibank Inc	51,040	130,892	0.10
				JG Summit Hldgs Inc	108,853	128,953	0.10
				SM Investments Corp	6,730	118,225	0.09
				SM Prime Holdings Inc	300,200	219,588	0.16
				Singapore 新加坡			
				DBS Group Hldgs Ltd	39,100	1,035,174	0.78
				Genting Singapore Ltd	219,600	132,245	0.10
				Hongkong Land Hldgs Ltd	28,900	141,610	0.11
				Jardine Matheson Hldgs Ltd	4,100	225,500	0.17
				Keppel Corp Ltd	71,100	337,283	0.25
				Oversea-Chinese Banking Corp Ltd	67,400	616,553	0.46
				Singapore Exchange Ltd	17,400	128,184	0.10
				Singapore Telecommunications Ltd	111,000	216,529	0.16
				United Overseas Bank Ltd	36,000	851,753	0.64
				Venture Corp Ltd	6,800	88,282	0.07
				South Korea 南韓			
				Amorepacific Corp	489	64,552	0.05
				Celltrion Healthcare Co Ltd	1,170	62,745	0.05
				Celltrion Inc	1,266	179,134	0.13
				E-Mart Co Ltd	1,426	165,889	0.12
				Hana Financial Group Inc	10,438	418,536	0.31
				Hankook Tire & Technology Co Ltd	3,748	104,055	0.08
				Hanwha Solutions Corp	3,658	108,498	0.08
				Hotel Shilla Co Ltd	705	47,231	0.04
				New Zealand 紐西蘭			
				Auckland Intl Airport Ltd	22,900	124,717	0.09
				Spark New Zealand Ltd	64,536	205,587	0.15

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Asia Pacific Equity Fund (continued)

中銀香港亞太股票基金 (續)

	Holding	Fair	% of		Holding	Fair	% of				
	持股量	value	assets		持股量	value	assets				
		佔資產淨值	之百分比			佔資產淨值	之百分比				
		公平值				公平值					
		USD				USD					
		美元				美元					
Listed/quoted investments (continued)				Samsung Electronics Co Ltd	85,915	4,933,529	3.70				
上市／掛牌投資（續）				Samsung Electronics Co Ltd							
				– Preference Share	14,677	762,882	0.57				
Equity Securities (continued)				Samsung Fire & Marine Insurance							
股本證券（續）				Co Ltd	491	88,717	0.07				
				Samsung SDI Co Ltd	1,025	504,022	0.38				
South Korea (continued)				Samsung SDS Co Ltd	696	79,531	0.06				
南韓（續）				Samsung Securities Co Ltd	3,037	104,988	0.08				
				Shinhan Financial Group Co Ltd	8,565	293,261	0.22				
Hyundai Engineering &				SK Hldgs Co Ltd	825	164,721	0.12				
Construction Co				3,883	153,455	0.11	SK Hynix Inc	11,147	1,085,224	0.81	
Hyundai Heavy Industries Hldgs				Co Ltd	2,554	113,366	0.08	SK Innovation Co Ltd	1,782	316,101	0.24
Co Ltd				2,554	113,366	0.08	Woori Financial Group Inc	13,488	170,819	0.13	
Hyundai Mobis Co Ltd				1,395	247,452.68	0.19	Taiwan 台灣				
Hyundai Motor Co				2,798	416,682	0.31	ASE Technology Hldg Co Ltd	110,000	397,361	0.30	
Kakao Corp				4,756	417,899	0.31	Asustek Computer Inc	27,000	351,971	0.26	
KB Financial Group Inc				9,180	464,283	0.35	Cathay Financial Hldg Co Ltd	167,065	376,095	0.28	
KIA Corp				6,227	380,181	0.28	Chailease Hldg Co Ltd	34,538	305,582	0.23	
Korea Investment Hldgs Co Ltd				1,519	98,255	0.07	China Development Financial Hldg				
Korea Shipbuilding & Offshore							Corp	269,000	180,263	0.14	
Engineering Co Ltd				756	55,450	0.04	China Steel Corp	385,217	523,679	0.39	
Korean Air Lines Co Ltd				6,287	156,650	0.12	Chunghwa Telecom Co Ltd	55,000	243,792	0.18	
KT&G Corp				1,735	115,519	0.09	Compal Electronics Inc	357,000	333,930	0.25	
LG Chem Ltd-Preference Share				1,775	399,798	0.30	CTBC Financial Hldg Co Ltd	230,760	236,788	0.18	
LG Corp				1,997	125,878	0.09	Delta Electronics Inc	45,000	421,706	0.32	
LG Display Co Ltd				6,910	117,727	0.09	E.Sun Financial Hldg Co Ltd	308,541	355,907	0.27	
LG Electronics Inc				3,793	377,094	0.28	Evergreen Marine Corp Taiwan				
LG Household & Health Care Ltd				208	147,241	0.11	Ltd	58,000	273,284	0.20	
Lotte Chemical Corp				1,364	235,764	0.18	Formosa Chemicals & Fibre Corp	65,000	179,223	0.13	
Naver Corp				2,327	653,722	0.49	Formosa Plastics Corp	68,840	255,884	0.19	
Ncsoft Corp				336	129,599	0.10	Fubon Financial Hldg Co Ltd	144,100	384,749	0.29	
Posco Hldgs Inc				1,595	385,574	0.29	Hon Hai Precision Industry Co Ltd	290,052	1,073,086	0.80	
Samsung Biologics Co Ltd				304	207,424	0.16	Mediatek Inc	38,000	1,200,286	0.90	
Samsung C&T Corp				2,039	191,779	0.14					
Samsung Electro-Mechanics Co											
Ltd				2,281	310,519	0.23					

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Asia Pacific Equity Fund (continued)

中銀香港亞太股票基金 (續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				Singapore 新加坡			
上市／掛牌投資 (續)				Ascendas Real Estate Investment Trust			
					53,600	116,044	0.09
Equity Securities (continued)				Capitaland Integrated Commercial Trust			
股本證券 (續)					52,200	86,785	0.07
Taiwan (continued)				Depository Receipts 預託證券			
台灣 (續)				Australia 澳洲			
Mega Financial Hldg Co Ltd	253,000	378,818	0.28	James Hardie Industries NV-CDI			
Nan Ya Plastics Corp	95,470	310,553	0.23		5,108	155,736	0.12
Novatek Microelectronics Corp Ltd	18,000	267,944	0.20	Thailand 泰國			
Pegatron Corp	68,000	171,830	0.13	Advanced Info Service PCL-NVDR			
President Chain Store Corp	12,000	110,151	0.08		32,100	224,941	0.17
Shin Kong Financial Hldg Co	330,000	124,391	0.09	Airports of Thailand PCL-NVDR			
Sinopac Financial Hldgs Co Ltd	492,000	315,963	0.24		118,000	235,113	0.18
Taishin Financial Hldgs Co Ltd	420,172	300,631	0.23	CP All PCL-NVDR			
Taiwan Cement Corp	126,656	220,587	0.17		103,500	202,331	0.15
Taiwan Semiconductor Manufacturing Co	452,451	9,427,543	7.07	Kasikornbank PCL-NVDR			
Unimicron Technology Corp	24,000	208,575	0.16		61,300	297,743	0.22
Uni-President Enterprises Corp	43,987	100,712	0.08	Minor Intl PCL-NVDR			
United Microelectronics Corp	401,000	755,772	0.57		278,800	280,896	0.21
Yuantai Financial Hldg Co Ltd	469,240	432,366	0.32	PTT Global Chemical PCL-NVDR			
Collective Investment Schemes					80,300	122,563	0.09
集體投資計劃				PTT PCL-NVDR			
Australia 澳洲					260,900	302,095	0.23
Dexus	26,264	215,966	0.16	Siam Cement PCL-NVDR			
Mirvac Group	108,876	203,583	0.15		19,750	227,496	0.17
Stockland	70,931	227,444	0.17	Siam Commercial Bank PCL-NVDR			
Hong Kong 香港					58,900	201,943	0.15
Chinaamc CSI 300 Index ETF	861,800	5,832,342	4.38	Thai Oil PCL-NVDR			
Link Real Estate Investment Trust	38,200	326,813	0.24		78,900	122,799	0.09
				United States 美國			
				Baidu Inc-ADR			
					5,440	719,712	0.54
				Huazhu Group Ltd-Sponsored ADR			
					4,260	140,537	0.11
				Li Auto Inc-Sponsored ADR			
					10,100	260,681	0.20
				Nio Inc-Sponsored ADR			
					15,420	324,591	0.24
				Pinduoduo Inc-Sponsored ADR			
					8,570	343,743	0.26
				Sea Ltd-ADR			
					4,280	512,701	0.38
				Tencent Music Entertainment Group-ADR			
					10,000	48,700	0.04
				Trip.Com Group Ltd-ADR			
					10,000	231,200	0.17

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合(未經審核)(續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Asia Pacific Equity Fund (continued)

中銀香港亞太股票基金(續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
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Listed/quoted investments (continued)

上市／掛牌投資(續)

Depository Receipts (continued)

預託證券(續)

United States (continued)

美國(續)

Vipshop Hldgs Ltd-ADR	15,500	139,500	0.10
ZTO Express Cayman Inc-Sponsored ADR	8,900	222,500	0.17

Unlisted/quoted investments

非上市／掛牌投資

Equity Securities 股本證券

Hong Kong 香港

China Common Rich Renewable Energy Investments Ltd-SPV (Formerly Hanergy Thin Film Power Group Ltd)	198,000	—	0.00
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Total Investments 投資總額	131,552,794	98.54
Other net assets 其他資產淨值	1,950,772	1.46

Net assets as at 31st March 2022 於二零二二年三月卅一日的資產淨值	133,503,566	100.00
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Total Investments, at cost 投資總額，按成本值	99,658,257
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Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Aggressive Growth Fund

中銀香港進取增長基金

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Unlisted/quoted investments							
非上市／掛牌投資							
Collective Investment Schemes							
集體投資計劃							
Hong Kong 香港							
BOCHK Asia Pac Equity Fund				BOC-Prudential MSCI AC Asia			
– Class A	357,741	13,748,730	17.51	Pacific Ex Japan Index Fund			
BOCHK China Equity Fund –				CI I USD	137,753	244,566	0.31
Class A	119,763	966,011	1.23	BOC-Prudential MSCI Japan Index			
BOCHK Global Bond Fund –				Fund CI I USD	137,703	236,325	0.30
Class A	258,904	4,213,195	5.36	BOC-Prudential North America			
BOCHK Global Equity Fund				Index Fund CI I	346,280	1,246,895	1.59
– Class A	493,430	17,162,185	21.85	BOC-Prudential S&P500 Index			
BOCHK HK Equity Fund – Class A	1,459,367	7,365,877	9.38	Fund CI I USD	137,819	352,472	0.45
BOCHK HK Dollar Money Market				Foreign Currency Forward Contract			
Fund – Class A	2,818,228	4,401,623	5.60	遠期外匯合約			
BOCHK Japan Equity Fund –				Buy USD779,569.05 Sell			
Class A	514,880	7,891,565	10.05	CNY5,000,000.00			
BOCHK RMB Fixed Income Fund				(Counterparty: Bank of New			
– Class A	567,803	884,213	1.13	York Mellon/Hong Kong)			
BOCHK US Dollar Money Market				交付人民幣5,000,000.00元以			
Fund – Class A	170,770	2,224,470	2.83	換取779,569.05美元			
BOCIP Asia Quality Equity				(對手方: Bank of New York			
Fund-Class A	189,711	1,719,789	2.19	Mellon/Hong Kong)		(3,998)	(0.01)
BOCIP China Wealth Fund-CI A	1,235,381	1,034,442	1.32	Total Investments			
BOCIP Hong Kong Low Volatility				投資總額		73,490,285	93.50
Equity Fund	273,172	506,834	0.65	Other net assets			
BOCIP Hong Kong Value Fund	360,587	406,101	0.52	其他資產淨值		5,108,767	6.50
BOCIP USD Short Duration Bond				Net assets as at 31st March 2022			
Fund	62,936	600,696	0.76	於二零二二年三月卅一日的資產淨值		78,599,052	100.00
BOC-Prudential European Index				Total Investments, at cost			
Fund CI I	4,528,131	8,288,294	10.55	投資總額，按成本值		52,045,647	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Balanced Growth Fund

中銀香港均衡增長基金

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Unlisted/quoted investments							
非上市／掛牌投資				BOC-Prudential MSCI Japan Index Fund CI I USD	113,755	195,226	0.29
				BOC-Prudential North America Index Fund CI I	47,855	172,317	0.25
				BOC-Prudential S&P500 Index Fund CI I USD	113,832	291,126	0.43
Collective Investment Schemes							
集體投資計劃							
Hong Kong 香港							
BOCHK Asia Pac Equity Fund – Class A	179,664	6,904,855	10.11	Foreign Currency Forward Contract			
BOCHK China Equity Fund – Class A	93,077	750,763	1.10	遠期外匯合約			
BOCHK Global Bond Fund – Class A	887,186	14,437,353	21.14	Buy USD2,494,620.97 Sell CNY16,000,000 (Counterparty: BNY Mellon HK)			
BOCHK Global Equity Fund – Class A	352,201	12,250,031	17.94	交付人民幣16,000,000元以 換取2,494,620.97美元			
BOCHK HK Equity Fund – Class A	740,881	3,739,455	5.47	(對手方: BNY Mellon HK)		(12,792)	(0.02)
BOCHK HK Dollar Money Market Fund – Class A (Note a)	3,700,032	5,778,861	8.46	Total Investments			
BOCHK Japan Equity Fund – Class A	227,334	3,484,349	5.10	投資總額		64,514,804	94.47
BOCHK RMB Fixed Income Fund – Class A	1,735,567	2,702,718	3.96	Other net assets			
BOCHK US Dollar Money Market Fund – Class A (Note b)	282,923	3,685,381	5.40	其他資產淨值		3,779,190	5.53
BOCIP Asia Quality Equity Fund-Class A	92,754	840,841	1.23	Net assets as at 31st March 2022			
BOCIP China Wealth Fund-CI A	784,563	656,952	0.96	於二零二二年三月卅一日的資產淨值		68,293,994	100.00
BOCIP Hong Kong Low Volatility Equity Fund	235,497	436,934	0.64	Total Investments, at cost			
BOCIP Hong Kong Value Fund	321,123	361,656	0.53	投資總額，按成本值		52,216,369	
BOCIP USD Short Duration Bond Fund	286,126	2,730,929	4.00	Note a: The investment portfolio of BOCHK HK Dollar Money Market Fund is disclosed accordingly in page 333.			
BOC-Prudential European Index Fund CI I	2,680,204	4,905,848	7.18	附註 a: 中銀香港港元貨幣市場基金的投資組合已於第333頁披露。			
BOC-Prudential MSCI AC Asia Pacific Ex Japan Index Fund CI I USD	113,778	202,001	0.30	Note b: The investment portfolio of BOCHK US Dollar Money Market Fund is disclosed accordingly in page 342.			
				附註 b: 中銀香港美元貨幣市場基金的投資組合已於第342頁披露。			
				Note c: Investments are accounted for on a trade-date basis.			
				附註 c: 投資按買賣日基準列帳。			

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Conservative Growth Fund

中銀香港保守增長基金

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 估資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 估資產淨值 之百分比
Unlisted/quoted investments							
非上市／掛牌投資							
Collective Investment Schemes							
集體投資計劃							
Hong Kong 香港							
BOCHK Asia Pac Equity Fund				BOC-Prudential MSCI AC Asia			
– Class A	40,104	1,541,268	4.76	Pacific Ex Japan Index Fund			
BOCHK China Equity Fund –				CI I USD	41,189	73,128	0.23
Class A	9,404	75,850	0.23	BOC-Prudential MSCI Japan Index			
BOCHK Global Bond Fund –				Fund CI I USD	41,173	70,661	0.22
Class A	416,203	6,772,949	20.89	BOC-Prudential North America			
BOCHK Global Equity Fund				Index Fund CI I	75,596	272,206	0.84
– Class A	57,845	2,011,921	6.21	BOC-Prudential S&P500 Index			
BOCHK HK Equity Fund – Class A	92,791	468,344	1.45	Fund CI I USD	41,211	105,398	0.33
BOCHK Hong Kong Dollar Income							
Fund – Class A	1,785,000	2,437,947	7.52	Foreign Currency Forward Contract			
BOCHK HK Dollar Money Market				遠期外匯合約			
Fund – Class A (Note a)	2,181,275	3,406,805	10.51	Buy USD 1,870,966 Sell CNY			
BOCHK Japan Equity Fund –				12,000,000 (Counterparty:			
Class A	44,560	682,966	2.11	BNY Mellon HK)			
BOCHK RMB Fixed Income Fund				交付人民幣 12,000,000 以			
– Class A	1,245,326	1,939,289	5.98	換取 1,870,966 美元			
BOCHK US Dollar Money Market				(對手方: BNY Mellon HK)		(9,594)	(0.03)
Fund – Class A (Note b)	299,728	3,904,290	12.05	Total Quoted Investments		30,826,734	95.13
BOCIP Asia Quality Equity				Other net assets		1,589,843	4.90
Fund-Class A	17,327	157,076	0.48	Net assets as at 31st March 2022		32,406,983	100.00
BOCIP China Wealth Fund-CI A	238,296	199,537	0.62	Total Investments, at cost		29,153,361	
BOCIP Hong Kong Low Volatility							
Equity Fund	79,146	146,844	0.45	Note a: The investment portfolio of BOCHK HK Dollar Money Market Fund			
BOCIP Hong Kong Value Fund	100,205	112,853	0.35	is disclosed accordingly in page 333.			
BOCIP USD Short Duration Bond				附註 a: 中銀香港港元貨幣市場基金的投資組合已於第 333 頁披露。			
Fund	567,654	5,417,971	16.72	Note b: The investment portfolio of BOCHK US Dollar Money Market Fund			
BOC-Prudential European Index				is disclosed accordingly in page 342.			
Fund CI I	562,407	1,029,431	3.18	附註 b: 中銀香港美元貨幣市場基金的投資組合已於第 342 頁披露。			
				Note c: Investments are accounted for on a trade-date basis.			
				附註 c: 投資按買賣日基準列帳。			

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK China Income Fund

中銀香港中國收入基金

	Nominal Value/ Holding 票面值/持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Nominal Value/ Holding 票面值/持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments 上市/掛牌投資				China Pacific Insurance (Group) Co-H	20,000	382,400	0.28
Equity Securities 股本證券				China Petroleum & Chemical Corp-H	250,000	982,500	0.71
China 中國				China Power Intl Development Ltd	850,000	3,544,500	2.58
Kweichow Moutai Co Ltd-A	500	1,060,331	0.77	China Resources Beer Hldgs Co Ltd	10,000	480,500	0.35
Hong Kong 香港				China Resources Gas Group Ltd	10,000	332,500	0.24
AAC Technologies Hldgs Inc	4,000	75,920	0.06	China Resources Land Ltd	22,000	803,000	0.58
Agricultural Bank of China Ltd-H	200,000	602,000	0.44	China Resources Pharmaceutical Group Ltd	20,000	81,600	0.06
Alibaba Group Hldg Ltd	80,000	8,968,000	6.52	China Resources Power Hldgs Co	20,000	294,800	0.21
Bank of China Ltd-H	600,000	1,890,000	1.37	China Telecom Corp Ltd-H	450,000	1,395,000	1.01
Beijing Enterprises Hldgs Ltd	15,000	372,750	0.27	China Tower Corp Ltd-H	100,000	88,000	0.06
Brilliance China Automotive Hldgs Ltd	20,000	96,400	0.07	China Unicom (Hong Kong) Ltd	50,000	194,500	0.14
China CITIC Bank Corp Ltd-H	200,000	794,000	0.58	CLP Hldgs Ltd	125,000	9,543,750	6.94
China Construction Bank Corp-H	755,000	4,446,950	3.23	CNOOC Ltd	125,000	1,342,500	0.98
China Everbright Environment Group Ltd	35,000	165,900	0.12	Country Garden Hldgs Co Ltd	45,000	271,350	0.20
China Gas Hldgs Ltd	75,000	753,000	0.55	Country Garden Services Hldgs Co Ltd	5,172	173,779	0.13
China Life Insurance Co Ltd-H	50,000	602,000	0.44	CSPC Pharmaceutical Group Ltd	96,000	868,800	0.63
China Literature Ltd	15	490	0.00	ENN Energy Hldgs Ltd	5,000	587,500	0.43
China Longyuan Power Group Corp Ltd-H	200,000	3,568,000	2.59	Ganfeng Lithium Co Ltd-H	80,000	8,960,000	6.52
China Merchants Bank Co Ltd-H	25,000	1,538,750	1.12	GDS Hldgs Ltd	60,000	2,397,000	1.74
China Merchants Ports Hldgs Co Ltd	30,000	426,000	0.31	Geely Automobile Hldgs Ltd	5,000	61,800	0.04
China Minsheng Banking Corp Ltd-H	41,500	122,425	0.09	Guangdong Investment Ltd	60,000	643,200	0.47
China Mobile Ltd	35,000	1,895,250	1.38	Hainan Meilan Intl Airport Co Ltd-H	25,000	448,500	0.33
China Overseas Land & Investment Ltd	40,000	938,000	0.68	Hengan Intl Group Co Ltd	15,000	543,000	0.39
				HKT Trust and HKT Ltd	100,000	1,076,000	0.78
				Industrial & Commercial Bk of China-H	435,250	2,093,553	1.52
				JD.Com Inc	14,297	3,345,498	2.43
				Kunlun Energy Co Ltd	30,000	204,900	0.15

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合(未經審核)(續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK China Income Fund (continued)

中銀香港中國收入基金(續)

	Nominal Value/ Holding 票面值/持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Nominal Value/ Holding 票面值/持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				Fixed Rate Debt Securities			
上市/掛牌投資(續)				定息債務證券			
Equity Securities (continued)				British Virgin Islands 英屬處女群島			
股本證券(續)				Sinopec Group Overseas Development 2013 Ltd 4.375% S/A 17Oct2023 Regs			
				300,000	2,404,678	1.75	
Hong Kong (continued)				Cayman Islands 開曼群島			
香港(續)				China Mengniu Dairy Co Ltd 3% S/A 18Jul2024			
Meituan-Class B	7,500	1,167,000	0.85	400,000	3,107,594	2.26	
Nagacorp Ltd	400,000	2,796,000	2.03	Hong Kong 香港			
Netease Inc	13,500	1,941,300	1.41	Bocom Leasing Management Hong Kong Co Ltd 1.125% S/A 18Jun2024			
Nongfu Spring Co Ltd-H	25,000	1,043,750	0.76	400,000	2,992,973	2.18	
Petrochina Co Ltd-H	500,000	2,030,000	1.48	Hong Kong Government Bond Programme HKCPI+0% S/A 16Nov2023			
Ping An Healthcare and Technology Co Ltd	11,500	236,900	0.17	7,000,000	7,010,500	5.10	
Ping An Insurance Group Co of China Ltd-H	30,000	1,669,500	1.21	Singapore 新加坡			
Postal Savings Bank of China Co Ltd-H	50,000	317,500	0.23	BOC Aviation Ltd 2.75% S/A 02Dec2023			
Shenzhen Expressway Co Ltd-H	20,000	165,000	0.12	400,000	3,106,967	2.26	
Shenzhou Intl Group Hldgs Ltd	6,500	681,200	0.50	BOC Aviation Ltd 4% S/A 25Jan2024			
SIIC Environment Hldgs Ltd	725,000	891,750	0.65	400,000	3,160,816	2.30	
Sino Biopharmaceutical Ltd	75,000	366,750	0.27	Collective Investment Schemes			
Sinopharm Group Co Ltd-H	10,000	178,800	0.13	集體投資計劃			
Sunny Optical Technology Group Co Ltd	5,000	630,500	0.46	Hong Kong 香港			
Tencent Hldgs Ltd	18,000	6,735,600	4.90	Fortune REIT			
Tsingtao Brewery Co Ltd-H	10,000	623,000	0.45	50,000	352,500	0.26	
Xiaomi Corp-Class B Share	40,000	557,600	0.41	20,000	869,600	0.63	
Xinyi Solar Hldgs Ltd	20,000	276,400	0.20	WISE-CSI 300 China Tracker			
Yuexiu Transport Infrastructure Ltd	162,000	856,980	0.62				
Zhongnan Online P & C Insurance Co Ltd-H	100,000	2,670,000	1.94				

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合(未經審核)(續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK China Income Fund (continued)

中銀香港中國收入基金(續)

	Nominal Value/ Holding 票面值/持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Total Investments			
投資總額		118,297,753	86.02
Other net assets			
其他資產淨值		<u>19,254,242</u>	<u>13.98</u>
Net assets as at 31st March 2022			
於二零二二年三月卅一日的資產淨值		<u>137,551,995</u>	<u>100.00</u>
Total Investments, at cost			
投資總額，按成本值		<u>128,953,276</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Hong Kong Income Fund

中銀香港香港收入基金

	Nominal Value/ Holding 票面值／持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Nominal Value/ Holding 票面值／持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments 上市／掛牌投資				Henderson Land Development Co Ltd	12,100	394,460	0.60
Equity Securities 股本證券				Hengan Intl Group Co Ltd	7,500	271,500	0.41
Hong Kong 香港				HK Electric Investments and HK Electric Investment Ltd	50,000	382,500	0.58
AAC Technologies Hldgs Inc	2,000	37,960	0.06	HKBN Ltd	30,000	269,700	0.41
AIA Group Ltd	55,000	4,534,749	6.86	HKT Trust and HKT Ltd	80,000	860,800	1.30
Alibaba Group Hldg Ltd	32,500	3,643,250	5.50	Hong Kong Exchanges & Clearing Ltd	3,500	1,299,900	1.96
Bank of China Ltd-H	400,000	1,260,000	1.90	Hong Kong Technology Venture Co Ltd	100,000	695,000	1.05
Budweiser Brewing Co Apac Ltd	19,500	406,575	0.61	HSBC Hldgs Plc	70,000	3,794,000	5.73
China Construction Bank Corp-H	550,050	3,239,795	4.89	Industrial & Commercial Bk of China-H	265,290	1,276,045	1.93
China Life Insurance Co Ltd-H	25,000	301,000	0.45	JD.Com Inc	2,026	474,084	0.72
China Literature Ltd	15	490	0.00	Meituan-Class B	2,000	311,200	0.47
China Longyuan Power Group Corp Ltd-H	100,000	1,784,000	2.69	MTR Corp Ltd	5,000	211,750	0.32
China Mobile Ltd	35,000	1,895,250	2.86	Nongfu Spring Co Ltd-H	15,000	626,250	0.95
China Overseas Land & Investment Ltd	20,000	469,000	0.71	NWS Hldgs Ltd	100,000	720,000	1.09
China Petroleum & Chemical Corp-H	200,000	786,000	1.19	Petrochina Co Ltd-H	240,000	974,400	1.47
China Resources Land Ltd	20,000	730,000	1.10	Ping An Insurance Group Co of China Ltd-H	10,000	556,500	0.84
China Unicom (Hong Kong) Ltd	50,000	194,500	0.29	Power Assets Hldgs Ltd	7,500	382,875	0.58
CK Hutchison Hldgs Ltd	20,000	1,151,000	1.74	Sands China Ltd	20,000	379,600	0.57
CK Infrastructure Hldgs Ltd	15,000	786,750	1.19	Shenzhou Intl Group Hldgs Ltd	5,000	524,000	0.79
CLP Hldgs Ltd	35,000	2,672,250	4.04	Sino Biopharmaceutical Ltd	45,000	220,050	0.33
CNOOC Ltd	110,000	1,181,400	1.78	SJM Hldgs Ltd	25,000	97,250	0.15
Country Garden Hldgs Co Ltd	25,000	150,750	0.23	Sun Hung Kai Properties Ltd	6,000	561,600	0.85
Country Garden Services Hldgs Co Ltd	2,873	96,533	0.15	Sunny Optical Technology Group Co Ltd	2,500	315,250	0.48
CSPC Pharmaceutical Group Ltd	57,600	521,280	0.79	Swire Properties Ltd	14,550	283,143	0.43
Galaxy Entertainment Group Ltd	15,000	705,000	1.06	Tencent Hldgs Ltd	7,500	2,806,500	4.24
Ganfeng Lithium Co Ltd-H	6,000	672,000	1.01	WH Group Ltd	53,811	266,364	0.40
Geely Automobile Hldgs Ltd	5,000	61,800	0.09	Xiaomi Corp-Class B Share	75,000	1,045,500	1.58

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Hong Kong Income Fund (continued)

中銀香港香港收入基金 (續)

	Nominal Value/ Holding 票面值/持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Nominal Value/ Holding 票面值/持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued) 上市/掛牌投資 (續)				Collective Investment Schemes 集體投資計劃			
Equity Securities (continued) 股本證券 (續)				Hong Kong 香港			
Hong Kong (continued) 香港 (續)				Link Real Estate Investment Trust 20,000 <u>1,340,000</u> <u>2.02</u>			
Zhongan Online P & C Insurance Co Ltd-H 45,000 1,201,500 1.81				Total Investments 投資總額 59,431,895 89.76			
				Other net assets 其他資產淨值 <u>6,777,158</u> <u>10.24</u>			
Fixed Rate Debt Securities 定息證券				Net assets as at 31st March 2022 於二零二二年三月卅一日的資產淨值 <u>66,209,053</u> <u>100.00</u>			
British Virgin Islands 英屬處女群島				Total Investments, at cost 投資總額，按成本值 <u>65,387,264</u>			
Sinopec Group Overseas Development 2013 Ltd 4.375% S/A 17Oct2023 Regs 200,000 1,603,119 2.42				Note: Investments are accounted for on a trade-date basis. 附註：投資按買賣日基準列帳。			
Hong Kong 香港							
Bocom Leasing Management Hong Kong Co Ltd 1.125% S/A 18Jun2024 400,000 2,992,973 4.52							
Hong Kong Government Bond Programme 1.1% S/A 17Jan2023 2,500,000 2,509,000 3.79							
Floating Rate Debt Securities 浮息債務證券							
Hong Kong 香港							
Hong Kong Government Bond Programme HKCPI+0% S/A 16Nov2023 2,500,000 2,503,750 3.78							

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK China Golden Dragon Fund

中銀香港中國金龍基金

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 HKD 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 股本證券							
China 中國							
AECC Aviation Power Co Ltd-A	167,700	9,289,130	1.11	Jiangsu Hengrui Medicine Co Ltd-A	191,626	8,704,300	1.04
Aier Eye Hospital Group Co Ltd-A	239,437	9,319,364	1.12	Kweichow Moutai Co Ltd-A	9,400	19,934,226	2.39
AVIC Jonhon Optron Technology Co Ltd-A	189,365	18,149,325	2.17	LB Group Co Ltd-A	546,100	15,582,727	1.87
Bafang Electric Suzhou Co Ltd-A	34,807	7,493,463	0.90	Longi Green Energy Technology Co Ltd-A	125,720	11,196,365	1.34
Baoshan Iron & Steel Co Ltd-A	999,960	8,326,875	1.00	Luxshare Precision Industry Co Ltd-A	348,814	13,641,082	1.63
BGI Genomics Co Ltd-A	818	81,427	0.01	Midea Group Co Ltd-A	297,350	20,909,249	2.50
Chaozhou Three-Circle Group Co Ltd-A	81	2,797	0.00	Muyuan Foodstuff Co Ltd-A	370,254	25,971,813	3.11
China Tourism Group Duty Free Corp Ltd-A	38,400	7,786,628	0.93	Pengdu Agriculture & Animal Husbandry Co Ltd-A	4,106,120	17,172,241	2.05
China Yangtze Power Co Ltd-A	2,782	75,505	0.01	Ping An Bank Co Ltd-A	463,200	8,788,617	1.05
Contemporary Amperex Technology Co Ltd-A	59,690	37,724,334	4.52	Ping An Insurance Group Co of China Ltd-A	104,443	6,242,647	0.75
East Money Information Co Ltd-A	315,500	9,862,832	1.18	Riyue Heavy Industry Co Ltd-A	683,782	17,461,585	2.09
Goertek Inc-A	421,800	17,900,315	2.14	Rongsheng Petro Chemical Co Ltd-A	10,450	184,352	0.02
Gotion High-Tech Co Ltd -A	142,608	6,053,746	0.72	S F Hldg Co Ltd-A	8,600	484,853	0.06
Gree Electric Appliances Inc-A	5,705	227,328	0.03	Sany Heavy Industry Co Ltd-A	284,700	6,153,429	0.74
Hang Zhou Great Star Industrial Co Ltd-A	296,760	6,026,024	0.72	Shanxi Securities Co Ltd-A	63	440	0.00
Hangzhou First Applied Material Co Ltd-A	5,020	702,841	0.08	Shenzhen Inovance Technology Co Ltd-A	386,858	27,203,331	3.26
Hundsun Technologies Inc-A	700	38,394	0.00	Shenzhen Sunway Communication Co Ltd-A	100	2,224	0.00
Iflytek Co Ltd-A	349,706	20,091,158	2.41	Starpower Semiconductor Ltd-A	21,200	10,110,982	1.21
Industrial & Commercial Bank of China Ltd-A	2,960,800	17,423,006	2.09	Sungrow Power Supply Co Ltd-A	164,900	21,819,967	2.61
Jiangsu Hengli Highpressure Oil Cylinder Co Ltd-A	92	5,908	0.00	Sunwoda Electronic Co Ltd-A	59,573	2,021,054	0.24
				Wanhua Chemical Group Co Ltd-A	93,183	9,298,806	1.11
				Will Semiconductor Ltd-A	54,639	13,036,315	1.56
				Wuliangye Yibin Co Ltd-A	35,200	6,733,457	0.81
				Wuxi Apttec Co Ltd-A	90,046	12,483,866	1.49
				Xinjiang Goldwind Science & Technology Co Ltd-A	713,300	11,554,006	1.38

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK China Golden Dragon Fund (continued)

中銀香港中國金龍基金 (續)

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)							
上市/掛牌投資 (續)							
Equity Securities (continued)							
股本證券 (續)							
China (continued)							
中國 (續)							
Yuan Longping High-Tech Agriculture Co Ltd-A	234,300	5,601,724	0.67	CITIC Securities Co Ltd-H	10,500	189,840	0.02
Yunnan Baiyao Group Co Ltd-A	3,061	308,971	0.04	CNOOC Ltd	13,000	139,620	0.02
Zhejiang Huayou Cobalt Co Ltd-A	32,596	3,932,772	0.47	Country Garden Services Hldgs Co Ltd	168,000	5,644,800	0.68
Zhejiang Sanhua Intelligent Controls Co Ltd-A	39	800	0.00	CSPC Pharmaceutical Group Ltd	10,880	98,464	0.01
				Fuyao Glass Industry Group Co Ltd-H	2,800	90,160	0.01
				Ganfeng Lithium Co Ltd-H	19,000	2,128,000	0.25
				Geely Automobile Hldgs Ltd	13,000	160,680	0.02
				Gf Securities Co Ltd-H	16,000	177,920	0.02
				Haidilao Intl Hldg Ltd	306,000	4,700,160	0.56
				Hainan Meilan Intl Airport Co Ltd-H	10,000	179,400	0.02
				Hua Hong Semiconductor Ltd	246,000	8,191,800	0.98
				Huazhu Group Ltd	336,800	9,009,400	1.08
				Industrial & Commercial Bk of China-H	139,000	668,590	0.08
				Innovent Biologics Inc (B)	2,500	67,375	0.01
				JD.Com Inc	56,059	13,117,806	1.57
				Jiangxi Copper Co Ltd-H	6,000	78,840	0.01
				Jinke Smart Services Group Co Ltd-H	35,400	1,001,820	0.12
				Li Ning Co Ltd	64,000	4,326,400	0.52
				Meituan-Class B	117,300	18,251,880	2.18
				Mint Group Ltd	8,000	154,560	0.02
				Ping An Insurance Group Co of China Ltd-H	234,500	13,049,925	1.56
				Powerlong Commercial Management Hldgs Ltd	81,500	507,745	0.06
				Remegen Co Ltd-H	110,000	5,115,000	0.61
				Shandong Gold Mining Co Ltd-H	10	157	0.00
				Shenzhou Intl Group Hldgs Ltd	81,200	8,509,760	1.02
				Shimao Services Hldgs Ltd	199,000	835,800	0.10
				Smoore Intl Hldgs Ltd	10,000	188,000	0.02
				Sunac Services Hldgs Ltd	1,223,000	5,931,550	0.71

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK China Golden Dragon Fund (continued)

中銀香港中國金龍基金 (續)

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				Collective Investment Schemes			
上市／掛牌投資 (續)				集體投資計劃			
Equity Securities (continued)				Hong Kong 香港			
股本證券 (續)				BOCIP Shenzhen Growth Fund			
				858,013	8,166,736	0.98	
Hong Kong (continued)				Total Investments			
香港 (續)				投資總額			
Tencent Hldgs Ltd	119,900	44,866,580	5.37		803,064,071	96.10	
Wuxi Aptec Co Ltd-H	8,200	1,020,900	0.12	Other net assets			
XD Inc	2,800	68,040	0.01	其他資產淨值			
Xinjiang Goldwind Science & Technology Co Ltd-H	233,400	2,758,788	0.33		32,569,566	3.90	
Yum China Hldgs Inc	4,750	1,651,100	0.20	Net assets as at 31st March 2022			
Zhuzhou CRRC Times Electric Co Ltd-H	700,000	21,525,000	2.58	於二零二二年三月卅一日的資產淨值			
Zijin Mining Group Co Ltd-H	44,000	530,640	0.06		835,633,637	100.00	
				Total Investments, at cost			
				投資總額，按成本值			
					989,746,977		
Depository Receipts 預託證券				Note: Investments are accounted for on a trade-date basis.			
United States 美國				附註：投資按買賣日基準列帳。			
Pinduoduo Inc-Sponsored ADR	9,872	3,100,968	0.37				
Unlisted/quoted investments							
非上市／掛牌投資							
China Participation Certificates							
中國參與證書							
China 中國							
UBS ELN 600882.SS #1							
15Apr2022-T	150,000	6,356,356	0.76				
Zhuzhou CRRC Times Electric Co Ltd-H	700,000	21,525,000	2.58				
Zijin Mining Group Co Ltd-H	44,000	530,640	0.06				

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Japan Equity Fund

中銀香港日本股票基金

	Holding	Fair	% of		Holding	Fair	% of
	持股量	value	net		持股量	value	net
		佔資產淨值	assets			佔資產淨值	assets
		之百分比				之百分比	
		USD				USD	
		美元				美元	
Listed/quoted investments				Honda Motor Co Ltd	19,900	571,710	1.30
上市／掛牌投資				Hoya Corp	4,800	554,842	1.27
				Inpex Corp	17,200	204,062	0.47
Equity Securities 股本證券				Itochu Corp	13,300	454,090	1.04
Japan 日本				Japan Exchange Group Inc	7,600	143,140	0.33
Advantest Corp	3,000	239,011	0.54	Japan Post Hldgs Co Ltd	19,100	141,375	0.32
AEON Co Ltd	7,900	169,846	0.39	Japan Tobacco Inc	8,800	151,349	0.35
AGC Inc	3,300	133,359	0.30	JFE Hldgs Inc	7,100	100,789	0.23
Ajinomoto Co Inc	10,100	289,166	0.66	Kajima Corp	11,500	141,269	0.32
Asahi Group Hldgs Ltd	6,600	242,575	0.55	KAO Corp	5,300	219,423	0.50
Asahi Kasei Corp	21,000	183,831	0.42	KDDI Corp	17,200	567,547	1.29
Astellas Pharma Inc	23,025	362,519	0.83	Keyence Corp	2,352	1,109,387	2.53
Bandai Namco Hldgs Inc	2,900	222,013	0.51	Kikkoman Corp	2,300	154,060	0.35
Bridgestone Corp	7,700	301,846	0.69	Kirin Hldgs Co Ltd	14,200	213,980	0.49
Canon Inc	14,450	356,324	0.81	Komatsu Ltd	11,000	266,719	0.61
Central Japan Railway Co	1,800	236,762	0.54	Kubota Corp	16,800	318,767	0.73
Chugai Pharmaceutical Co Ltd	8,800	297,043	0.68	Kyocera Corp	4,200	238,141	0.54
Dai-Ichi Life Hldgs Inc	14,300	294,424	0.67	M3 Inc	6,800	250,374	0.57
Daiichi Sankyo Co Ltd	24,200	534,344	1.22	Makita Corp	3,500	113,471	0.26
Daikin Industries Ltd	3,100	572,367	1.31	Marubeni Corp	24,400	286,669	0.65
Daiwa House Industry Co Ltd	7,900	208,345	0.48	Minebea Co Ltd	10,400	230,835	0.53
Denso Corp	5,700	369,120	0.84	Misumi Group Inc	4,500	135,881	0.31
Dentsu Group Inc	3,700	153,030	0.35	Mitsubishi Chemical Hldgs Corp	21,000	141,373	0.32
Disco Corp	400	113,368	0.26	Mitsubishi Corp	14,500	549,656	1.25
East Japan Railway Co	4,500	263,605	0.60	Mitsubishi Electric Corp	23,400	271,835	0.62
Eisai Co Ltd	3,800	177,516	0.40	Mitsubishi Estate Co Ltd	20,400	305,727	0.70
Eneos Hldgs Inc	36,800	138,862	0.32	Mitsubishi Heavy Industries Ltd	5,900	195,411	0.45
Fanuc Corp	2,500	445,829	1.02	Mitsubishi UFJ Financial Group Inc	129,500	811,195	1.85
Fast Retailing Co Ltd	700	363,279	0.83	Mitsui & Co Ltd	19,100	523,706	1.19
Fujifilm Hldgs Corp	4,800	296,681	0.68	Mitsui Fudosan Co Ltd	14,100	304,363	0.69
Fujitsu Ltd	2,700	409,644	0.93	Mizuho Financial Group Inc	26,430	341,222	0.78
Hirogin Hldgs Inc	37,900	202,342	0.46	MS&AD Insurance Group Hldgs Inc	5,800	190,092	0.43
Hirose Electric Co Ltd	2,100	309,009	0.70	Murata Manufacturing Co Ltd	7,400	494,878	1.13
Hitachi Ltd	12,400	629,833	1.44	NEC Corp	4,200	178,208	0.41
				Nidec Corp	5,700	457,785	1.04

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Japan Equity Fund (continued)

中銀香港日本股票基金 (續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)							
上市/掛牌投資 (續)							
Equity Securities (continued)							
股本證券 (續)							
Japan (continued)							
日本 (續)							
Nintendo Co Ltd	1,400	711,333	1.62	Rohm Co Ltd	1,500	118,517	0.27
Nippon Steel Corp	11,490	205,518	0.47	SBI Hldgs Inc	5,000	127,703	0.29
Nippon Telegraph & Telephone Corp	11,100	324,198	0.74	Secom Co Ltd	3,500	255,720	0.58
Nippon Yusen Kabushiki Kaisha	2,700	239,357	0.55	Sekisui Chemical Co Ltd	11,000	159,415	0.36
Nissan Chemical Industries Ltd	2,400	142,962	0.33	Sekisui House Ltd	12,000	234,414	0.53
Nissan Motor Co Ltd	44,700	201,744	0.46	Seven & I Hldgs Co Ltd	9,480	454,025	1.04
Nitori Hldgs Co Ltd	1,200	151,860	0.35	Shimano Inc	1,400	324,754	0.74
Nitto Denko Corp	2,000	145,335	0.33	Shin-Etsu Chemical Co Ltd	4,000	619,238	1.41
Nomura Hldgs Inc	51,700	219,451	0.50	Shionogi & Co Ltd	3,700	229,545	0.52
Nomura Real Estate Hldgs Inc	15,300	369,721	0.84	Shiseido Co Ltd	6,700	343,239	0.78
Nomura Research Institute	6,000	198,723	0.45	Shizuoka Bank Ltd	12,400	88,166	0.20
NTT Data Corp	10,400	207,186	0.47	SMC Corp	700	397,018	0.91
OBIC Co Ltd	1,300	197,289	0.45	Softbank Corp	28,200	331,778	0.76
Olympus Corp	14,800	285,209	0.65	Softbank Group Corp	16,100	737,383	1.68
Omron Corp	2,400	162,419	0.37	Sompo Hldgs Inc	4,850	215,018	0.49
ONO Pharmaceutical Co Ltd	6,000	151,563	0.35	Sony Corp	15,500	1,625,663	3.71
Oriental Land Co Ltd	2,200	426,134	0.97	Subaru Corp	9,600	154,075	0.35
Orix Corp	19,200	387,164	0.88	Sumitomo Chemical Co Ltd	32,100	148,632	0.34
Otsuka Hldgs Co Ltd	5,600	195,256	0.45	Sumitomo Corp	16,500	288,062	0.66
Pan Pacific Intl Hldgs Corp	12,000	194,175	0.44	Sumitomo Electric Industries Ltd	14,700	177,066	0.40
Panasonic Corp	28,200	276,133	0.63	Sumitomo Metal Mining Co Ltd	3,100	157,407	0.36
Rakuten Inc	18,200	145,000	0.33	Sumitomo Mitsui Financial Group Inc	14,900	479,623	1.09
Recruit Hldgs Co Ltd	17,900	798,440	1.82	Sumitomo Mitsui Trust Hldgs Inc	6,715	221,353	0.50
Renesas Electronics Corp	19,600	231,244	0.53	Sumitomo Realty & Development	6,200	173,115	0.39
Resona Hldgs Inc	46,100	199,061	0.45	Suzuki Motor Corp	5,300	183,966	0.42
Ricoh Co Ltd	13,600	118,997	0.27	Sysmex Corp	2,100	154,384	0.35
				T&D Hldgs Inc	15,000	206,509	0.47
				Takeda Pharmaceutical Co Ltd	18,900	544,694	1.24
				Terumo Corp	10,400	319,090	0.73
				Tokio Marine Hldgs Inc	6,300	369,981	0.84
				Tokyo Electron Ltd	1,800	938,002	2.14
				Tokyo Gas Co Ltd	10,500	193,088	0.44
				Tokyu Corp	20,500	268,886	0.61
				Toray Industries Inc	23,400	123,155	0.28

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合(未經審核)(續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Japan Equity Fund (continued)

中銀香港日本股票基金(續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				Total Investments			
上市/掛牌投資(續)				投資總額	43,297,972	98.73	
Equity Securities (continued)				Other net assets	557,539	1.27	
股本證券(續)							
Japan (continued)				Net assets as at 31st March 2022	43,855,511	100.00	
日本(續)				於二零二二年三月卅一日的資產淨值			
Toshiba Corp	5,600	214,542	0.49	Total Investments, at cost			
Tosoh Corp	15,300	228,665	0.52	投資總額，按成本值	37,997,941		
Toyo Suisan Kaisha Ltd	7,000	252,029	0.57				
Toyota Industries Corp	2,800	195,394	0.45	Note: Investments are accounted for on a trade-date basis.			
Toyota Motor Corp	121,100	2,217,463	5.07	附註：投資按買賣日基準列帳。			
Toyota Tsusho Corp	4,700	195,938	0.45				
Trend Micro Inc	2,700	159,275	0.36				
Unicharm Corp	7,400	265,760	0.61				
West Japan Railway Co	4,700	197,139	0.45				
Yakult Honsha Co Ltd	4,600	247,102	0.56				
Yaskawa Electric Corp	3,900	154,715	0.35				
Z Hldgs Corp	45,700	201,965	0.46				
Unlisted/quoted investments							
非上市/掛牌投資							
Collective Investment Schemes							
集體投資計劃							
Hong Kong 香港							
BOCIP Japan Small & Mid Cap							
Opportunity Fund	248,614	670,605	1.53				

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Australia Income Fund

中銀香港澳洲收入基金

	Nominal Value/ Holding 票面值/持股量	Fair value 公平值 AUD 澳元	% of net assets 佔資產淨值 之百分比		Nominal Value/ Holding 票面值/持股量	Fair value 公平值 AUD 澳元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments				Sonic Healthcare Ltd	1,455	51,623	0.47
上市/掛牌投資				South32 Ltd	14,155	71,058	0.65
Equity Securities 股本證券				Suncorp Group Ltd	4,126	45,881	0.42
Australia 澳洲				Tabcorp Hldgs Ltd	7,810	41,705	0.38
Ampol Ltd	750	22,980	0.21	Telstra Corp Ltd	15,745	62,350	0.57
APA Group	4,980	53,137	0.49	Transurban Group	8,855	119,985	1.10
Aristocrat Leisure Ltd	1,990	73,033	0.67	Treasury Wine Estates Ltd	2,360	27,329	0.25
ASX Ltd	560	45,808	0.42	Wesfarmers Ltd	3,667	184,853	1.69
Aurizon Hldgs Ltd	4,345	16,033	0.15	Westpac Banking Corp	11,750	284,820	2.61
Australia & New Zealand Banking Grp Ltd	9,024	249,062	2.28	Woodside Petroleum Ltd	3,085	99,029	0.91
BHP Group Ltd	16,635	860,861	7.87	Woolworths Group Ltd	3,860	143,824	1.32
Brambles Ltd	7,090	70,262	0.64	Depository Receipts 預託證券			
Cochlear Ltd	250	56,333	0.52	Australia 澳洲			
Coles Group Ltd	5,320	95,281	0.87	James Hardie Industries NV-CDI	1,550	62,930	0.58
Commonwealth Bank of Australia	5,430	574,331	5.26	Fixed Rate Debt Securities			
Computershare Ltd	1,840	45,448	0.42	定息債務證券			
CSL Ltd	1,535	411,610	3.77	Australia 澳洲			
Evolution Mining Ltd	6,220	27,368	0.25	Westpac Banking Corp 4.8% A 14Jun2028	500,000	511,665	4.69
Fortescue Metals Group Ltd	4,855	100,304	0.92	Japan 日本			
Goodman Group	6,260	143,291	1.31	Mitsubishi UFJ Financial Group Inc 2.0777% S/A 01Oct2024	400,000	388,408	3.56
Insurance Australia Group Ltd	11,636	50,966	0.47	South Korea 南韓			
Lendlease Group	2,880	32,256	0.30	Korea Expressway Corp 0.928% S/A 02Sep2023	500,000	490,700	4.49
Macquarie Group Ltd	1,085	220,548	2.02				
Natl Australia Bank Ltd	10,225	330,779	3.03				
Newcrest Mining Ltd	6,010	160,707	1.47				
Origin Energy Ltd	6,870	42,800	0.39				
QBE Insurance Group Ltd	5,460	62,790	0.58				
Ramsay Health Care Ltd	370	24,106	0.22				
Rio Tinto Ltd	1,290	153,652	1.41				
Santos Ltd	11,646	90,140	0.83				
Scentre Group	13,232	40,358	0.37				

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Australia Income Fund (continued)

中銀香港澳洲收入基金 (續)

	Nominal Value/ Holding 票面值／持股量	Fair value 公平值 AUD 澳元	% of net assets 佔資產淨值 之百分比		Nominal Value/ Holding 票面值／持股量	Fair value 公平值 AUD 澳元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued) 上市／掛牌投資 (續)				Unlisted/quoted investments 非上市／掛牌投資			
Fixed Rate Debt Securities (continued) 定息債務證券 (續)				Fixed Rate Debt Securities 定息證券			
United Kingdom 英國				Australia 澳洲			
HSBC Hldgs Plc 3.35% S/A 16Feb2024	500,000	505,950	4.63	Macquarie Bank Ltd 1.75% S/A 21Jun2022	500,000	501,255	4.59
Standard Chartered Plc 2.9% S/A 28Jun2025	300,000	297,222	2.72	Optus Finance Pty Ltd 3.25% S/A 06Sep2023	500,000	507,015	4.64
United States 美國				New Zealand 紐西蘭			
Apple Inc 3.7% S/A 28Aug2022	500,000	506,055	4.64	Fonterra Cooperative Group Ltd 4% S/A 02Nov2027	500,000	504,530	4.63
Verizon Communications Inc 2.35% S/A 23Mar2028	200,000	178,288	1.63	Total Investments 投資總額		10,407,907	95.34
Floating Rate Debt Securities 浮息債務證券				Other net assets 其他資產淨值		509,270	4.66
Singapore 新加坡				Net assets as at 31st March 2022 於二零二二年三月卅一日的資產淨值		10,917,177	100.00
DBS Group Hldgs Ltd 3M BBSW+1.58% Q 16Mar2028	500,000	502,745	4.61	Total Investments, at cost 投資總額，按成本值		9,763,891	
Collective Investment Schemes 集體投資計劃				Note: Investments are accounted for on a trade-date basis. 附註：投資按買賣日基準列帳。			
Australia 澳洲							
Dexus	5,940	65,043	0.60				
GPT Group	6,405	33,178	0.30				
Mirvac Group	9,765	24,315	0.22				
Stockland	9,080	38,772	0.36				
Vicinity Centres	55,300	103,135	0.94				

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Asia Pacific Equity Income Fund

中銀香港亞太股票收入基金

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments				China Construction Bank Corp-H	182,500	137,258	1.64
上市/掛牌投資				China Life Insurance Co Ltd-H	36,000	55,346	0.66
				China Merchants Bank Co Ltd-H	16,000	125,750	1.51
Equity Securities 股本證券				China Resources Cement Hldgs Ltd	58,000	48,362	0.58
Australia 澳洲				China Resources Gas Group Ltd	10,000	42,457	0.51
Aristocrat Leisure Ltd	1,297	35,745	0.43	China Resources Land Ltd	24,666	114,961	1.38
Australia & New Zealand Banking Grp Ltd	3,952	81,910	0.98	CK Infrastructure Hldgs Ltd	5,000	33,487	0.40
BHP Group Ltd	5,469	212,534	2.55	CNOOC Ltd	39,000	53,485	0.64
Commonwealth Bank of Australia	2,063	163,860	1.96	COSCO Shipping Hldgs Co Ltd-H	13,000	22,675	0.27
Computershare Ltd	2,130	39,508	0.47	ENN Energy Hldgs Ltd	2,900	43,511	0.52
CSL Ltd	580	116,793	1.40	Ganfeng Lithium Co Ltd-H	2,200	31,463	0.38
Fortescue Metals Group Ltd	2,350	36,459	0.44	Haitian Intl Hldgs Ltd	14,000	36,379	0.44
Goodman Group	2,327	39,999	0.48	Hang Seng Bank Ltd	3,200	61,782	0.74
Macquarie Group Ltd	441	67,317	0.81	HKT Trust and HKT Ltd	56,000	76,942	0.92
Natl Australia Bank Ltd	4,420	107,376	1.29	Hong Kong & China Gas Co Ltd	30,694	37,195	0.45
Northern Star Resources Ltd	2,500	20,163	0.24	Hong Kong Exchanges & Clearing Ltd	600	28,455	0.34
Qantas Airways Ltd	12,368	48,389	0.58	Industrial & Commercial Bk of China-H	123,120	75,620	0.91
QBE Insurance Group Ltd	5,680	49,052	0.59	JD.Com Inc	309	9,233	0.11
Rio Tinto Ltd	500	44,723	0.54	Kunlun Energy Co Ltd	62,000	54,072	0.65
Santos Ltd	12,170	70,736	0.85	Lenovo Group Ltd	74,000	80,507	0.96
Telstra Corp Ltd	21,068	62,651	0.75	Longfor Group Hldgs Ltd	7,500	38,595	0.46
Transurban Group	2,932	29,834	0.36	Meituan-Class B	4,500	89,409	1.07
Wesfarmers Ltd	650	24,606	0.29	Netease Inc	2,435	44,711	0.54
Westpac Banking Corp	4,830	87,921	1.05	New World Development Co Ltd	5,750	23,385	0.28
Hong Kong 香港				Postal Savings Bank of China Co Ltd-H	33,000	26,758	0.32
AAC Technologies Hldgs Inc	5,000	12,118	0.15	Shenzhou Intl Group Hldgs Ltd	1,300	17,397	0.21
AIA Group Ltd	9,600	101,070	1.21	Sinopharm Group Co Ltd-H	27,600	63,014	0.75
Alibaba Health Information Technology Ltd	17,020	243,627	2.92	Sun Hung Kai Properties Ltd	3,500	41,832	0.50
Bank of China Ltd-H	105,000	42,234	0.51	Swire Pacific Ltd 'A'	3,500	21,407	0.26
CGN Power Co Ltd-H	217,000	56,803	0.68	Tencent Hldgs Ltd	6,500	310,583	3.72
				Uni-President China Hldgs Ltd	66,000	57,561	0.69

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Asia Pacific Equity Income Fund (continued)

中銀香港亞太股票收入基金 (續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				South Korea 南韓			
上市/掛牌投資 (續)				GS Hldgs	650	23,543	0.28
				Hanon Systems	3,215	31,300	0.37
				Hyundai Motor Co	475	70,738	0.85
				KB Financial Group Inc	1,308	66,153	0.79
				Korea Zinc Co Ltd	88	42,474	0.51
				LG Innotek Co Ltd	181	57,792	0.69
				Naver Corp	332	93,268	1.12
				POSCO Hldgs Inc	260	62,852	0.75
				Samsung Electronics Co Ltd	6,200	356,025	4.26
				Samsung Fire & Marine Insurance Co Ltd	269	48,604	0.58
				Samsung SDI Co Ltd	176	86,544	1.04
				Shinhan Financial Group Co Ltd	2,174	74,437	0.89
				Malaysia 馬來西亞			
				Axiata Group Bhd	21,200	19,109	0.23
				IOI Corp Bhd	23,400	22,928	0.27
				Petronas Gas Bhd	6,400	25,358	0.30
				Public Bank Bhd	27,000	29,988	0.36
				Top Glove Corp Bhd	15,600	7,123	0.09
				New Zealand 紐西蘭			
				Spark New Zealand Ltd	8,560	27,269	0.33
				Philippines 菲律賓			
				BDO Unibank Inc	22,000	56,419	0.68
				Singapore 新加坡			
				Capitaland Investment Ltd	6,000	17,689	0.21
				DBS Group Hldgs Ltd	2,800	74,130	0.89

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Asia Pacific Equity Income Fund (continued)

中銀香港亞太股票收入基金 (續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				Hong Kong 香港			
上市／掛牌投資 (續)				Chinaamc CSI 300 Index ETF	53,400	361,391	4.33
				Link Real Estate Investment Trust	5,800	49,621	0.59
Equity Securities (continued)				Singapore 新加坡			
股本證券 (續)				Ascendas Real Estate Investment Trust	13,500	29,227	0.35
Singapore (continued)				CapitaLand Integrated Commercial Trust	17,204	28,602	0.34
新加坡 (續)				Keppel DC REIT	24,000	40,433	0.48
Keppel Corp Ltd	5,700	27,040	0.32	Depository Receipts 預託證券			
Singapore Exchange Ltd	2,500	18,417	0.22	Australia 澳洲			
Taiwan 台灣				James Hardie Industries NV-CDI	574	17,500	0.21
ASE Technology Hldg Co Ltd	15,000	54,186	0.65	Thailand 泰國			
Asustek Computer Inc	4,000	52,144	0.62	Airports of Thailand PCL-NVDR	17,400	34,669	0.42
CTBC Financial Hldg Co Ltd	98,000	100,560	1.20	CP All PCL-NVDR	15,600	30,496	0.37
E.Sun Financial Hldg Co Ltd	16,000	18,456	0.22	Kasikornbank PCL-NVDR	9,000	43,714	0.52
Inventec Co Ltd	41,000	35,345	0.42	PTT PCL-NVDR	27,000	31,263	0.37
Lite-On Technology Corp	18,114	43,054	0.52	United States 美國			
Mega Financial Hldg Co Ltd	57,000	85,346	1.02	Sea Ltd-ADR	70	8,385	0.10
Novatek Microelectronics Corp Ltd	2,000	29,772	0.36	Total Investment Portfolio		8,266,495	99.00
Pegatron Corp	4,000	10,108	0.12	投資組合總額		83,278	1.00
President Chain Store Corp	3,000	27,538	0.33	Other net assets 其他資產淨值			
Sinopac Financial Hldgs Co Ltd	94,000	60,367	0.72				
Taiwan Cement Corp	23,062	40,165	0.48	Net assets as at 31st March 2022			
Taiwan Mobile Co Ltd	14,000	51,306	0.61	於二零二二年三月卅一日的資產淨值		8,349,773	100.00
Taiwan Semiconductor Manufacturing Co	29,000	604,263	7.24				
Wiwynn Corp	1,000	35,600	0.43	Total Investments, at cost			
WPG Hldgs Ltd	19,160	37,449	0.45	投資總額，按成本值		6,666,593	
Collective Investment Schemes				Note: Investments are accounted for on a trade-date basis.			
集體投資計劃				附註：投資按買賣日基準列帳。			
Australia 澳洲							
Mirvac Group	11,775	22,018	0.26				
Stockland	7,807	25,034	0.30				

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Sterling Income Fund

中銀香港英鎊收入基金

	Nominal Value 票面值	Fair value 公平值 GBP 英鎊	% of net assets 佔資產淨值 之百分比		Nominal Value 票面值	Fair value 公平值 GBP 英鎊	% of net assets 佔資產淨值 之百分比
Listed/quoted investments 上市／掛牌投資				Fixed-to-Variable Bond 定息可轉浮息債券			
Fixed Rate Debt Securities 定息債務證券				United Kingdom 英國			
Canada 加拿大				HSBC Hldgs Plc 2.175% S/A 27Jun2023	100,000	100,036	6.85
Province of Ontario Canada 0.5% A 15Dec2023	150,000	146,925	10.05	Floating Rate Bond 浮息債券			
France 法國				China 中國			
LVMH Moët Hennessy Louis Vuitton SE 1% A 11Feb2023	100,000	99,335	6.80	Bank of China Ltd/London S+0.56% Q 10Aug2023	100,000	99,219	6.79
Netherlands 荷蘭				Supra-National 超級發行債體			
Volkswagen Financial Services NV 1.125% A 18Sep2023	100,000	98,032	6.71	European Bank For Reconstruction and Development S+0.3% Q 28Feb2024	100,000	100,351	6.87
Supra-National 超級發行債體				Total listed/quoted investments 上市／掛牌投資總額		1,383,193	94.66
European Investment Bank 0.75% A 14Jul2023	100,000	99,021	6.78	Other net assets 其他資產淨值		78,086	5.34
United Kingdom 英國				Net assets as at 31st March 2022 於二零二二年三月卅一日的資產淨值		1,461,279	100.00
UK Treasury 0.125% S/A 31Jan2023	350,000	347,123	23.75	Total Investments, at cost 投資總額，按成本值		1,400,183	
UK Treasury 0.125% S/A 31Jan2024	300,000	293,151	20.06				

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Asia Pacific Property Fund

中銀香港亞太房地產基金

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments				Japan 日本			
上市／掛牌投資							
Equity Securities 股本證券							
Australia 澳洲							
Goodman Group	4,555	78,297	5.41	Daito Trust Construction Co Ltd	300	32,107	2.22
Lendlease Group	3,640	30,615	2.11	Daiwa House Industry Co Ltd	2,000	52,746	3.64
Scentre Group	14,300	32,753	2.26	Mitsubishi Estate Co Ltd	4,000	59,946	4.14
				Mitsui Fudosan Co Ltd	2,900	62,599	4.32
				Sumitomo Realty & Development	2,000	55,843	3.86
				Tokyu Fudosan Hldgs Corp	2,000	11,106	0.77
Hong Kong 香港				Philippines 菲律賓			
Agile Group Hldgs Ltd	8,000	4,055	0.28	Ayala Land Inc	25,000	16,934	1.17
China Overseas Land & Investment Ltd	17,000	50,904	3.52				
China Resources Land Ltd	18,000	83,894	5.77	Singapore 新加坡			
China Vanke Co Ltd-H	11,600	26,277	1.82	Capitaland Investment Ltd	13,800	40,686	2.81
CK Asset Hldgs Ltd	9,000	61,713	4.26	City Developments Ltd	5,000	29,076	2.01
Country Garden Hldgs Co Ltd	10,000	7,700	0.53				
Country Garden Services Hldgs Co Ltd	9,068	38,906	2.69	Collective Investment Schemes			
Hang Lung Properties Ltd	15,000	30,263	2.09	集體投資計劃			
Henderson Land Development Co Ltd	7,085	29,493	2.04	Australia 澳洲			
Kerry Properties Ltd	2,500	7,071	0.49	Dexus	3,800	31,247	2.16
New World Development Co Ltd	9,000	36,603	2.53	GPT Group	6,020	23,417	1.62
Poly Property Group Co Ltd	56,000	14,158	0.98	Mirvac Group	14,650	27,394	1.89
Shenzhen Investment Ltd	12,000	2,682	0.19	Stockland	7,930	25,428	1.76
Sino Land Co Ltd	21,400	27,763	1.92				
Sun Hung Kai Properties Ltd	5,000	59,759	4.13	Hong Kong 香港			
Swire Pacific Ltd 'A'	3,000	18,349	1.26	Link Real Estate Investment Trust	7,000	59,887	4.14
Swire Properties Ltd	13,200	32,800	2.27				
Wharf Hldgs Ltd	8,000	24,415	1.69	Japan 日本			
Wharf Real Estate Investment Co Ltd	8,000	39,686	2.74	Japan Real Estate Investment Corp	5	26,323	1.82
Yuexiu Property Co Ltd	14,800	14,722	1.02	Nippon Building Fund Inc	6	34,208	2.36

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK Asia Pacific Property Fund (continued)

中銀香港亞太房地產基金 (續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值 之百分比
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Listed/quoted investments (continued)

上市／掛牌投資 (續)

Collective Investment Schemes (continued)

集體投資計劃 (續)

Singapore 新加坡

Ascendas Real Estate Investment

Trust	8,700	18,835	1.30
Capitaland Commercial Trust	13,654	22,700	1.57
Suntec Real Estate Investment			
Trust	10,000	<u>12,931</u>	<u>0.89</u>

Total Investments

投資總額 1,396,291 96.45

Other net assets

其他資產淨值 51,414 3.55

Net assets as at 31st March 2022

於二零二二年三月卅一日的資產淨值 1,447,705 100.00

Total Investments, at cost

投資總額，按成本值 1,368,031

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK China Consumption Growth Fund

中銀香港中國豐盛消費基金

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments				Shenzhen Kingkey Smart			
上市／掛牌投資				Agriculture Times Co Ltd-A			
				300,800			
				8,245,510			
				0.33			
Equity Securities 股本證券				Shenzhen Overseas Chinese Town			
				Co Ltd-A			
				908,100			
				8,245,313			
				0.33			
China 中國				Songcheng Performance			
				Development Co Ltd-A			
				416,300			
				6,784,297			
				0.27			
				Tangrenshen Group Co Ltd-A			
				738,400			
				9,564,816			
				0.38			
				Tecon Biology Co Ltd-A			
				540,000			
				8,107,370			
				0.32			
				Tongwei Co Ltd-A			
				225,381			
				11,869,683			
				0.47			
				Wens Foodstuffs Group Co Ltd-A			
				324,200			
				8,818,958			
				0.35			
				Wuliangye Yibin Co Ltd-A			
				15,300			
				2,926,758			
				0.12			
				Yunnan Jianzhijia Health Chain Co			
				Ltd-A			
				86,642			
				6,833,274			
				0.27			
				Hong Kong 香港			
				Air China Ltd-H			
				4,392,000			
				24,112,080			
				0.96			
				Alibaba Group Hldg Ltd			
				1,307,000			
				146,514,700			
				5.84			
				Anta Sports Products Ltd			
				390,000			
				38,376,000			
				1.53			
				Bank of China Ltd-H			
				14,570,000			
				45,895,500			
				1.83			
				BYD Co Ltd-H			
				618,000			
				138,679,200			
				5.53			
				China CITIC Bank Corp Ltd-H			
				3,360,000			
				13,339,200			
				0.53			
				China Life Insurance Co Ltd-H			
				2,761,000			
				33,242,440			
				1.33			
				China Mengniu Dairy Co Ltd			
				1,535,000			
				64,777,000			
				2.58			
				China Merchants Bank Co Ltd-H			
				1,502,000			
				92,448,100			
				3.69			
				China Overseas Land &			
				Investment Ltd			
				2,937,500			
				68,884,375			
				2.75			
				China Pacific Insurance (Group)			
				Co-H			
				1,484,200			
				28,377,904			
				1.13			
				China Resources Beer Hldgs Co			
				Ltd			
				1,412,000			
				67,846,600			
				2.71			
				China Resources Land Ltd			
				1,528,000			
				55,772,000			
				2.22			
				China Southern Airlines Co Ltd-H			
				5,632,000			
				25,681,920			
				1.02			
				China Telecom Corp Ltd-H			
				10,562,000			
				32,742,200			
				1.31			
				China Tower Corp Ltd-H			
				21,200,000			
				18,656,000			
				0.74			
				China Unicom (Hong Kong) Ltd			
				4,984,000			
				19,387,760			
				0.77			
				384			

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK China Consumption Growth Fund (continued)

中銀香港中國豐盛消費基金 (續)

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比		Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值 之百分比
Listed/quoted investments (continued)				Tingyi (Cayman Islands) Hldg Corp			
上市/掛牌投資 (續)					2,994,000	39,520,800	1.58
				Want Want China Hldgs Ltd	3,523,000	25,506,520	1.02
Equity Securities (continued)				Wuxi Biologics Cayman Inc	454,000	29,532,700	1.18
股本證券 (續)				Xiaomi Corp-Class B Share	3,463,000	48,274,220	1.92
				Xpeng Inc	47,200	5,310,000	0.21
Hong Kong (continued)				Zhongsheng Group Hldgs Ltd	362,000	20,054,800	0.80
香港 (續)				ZTE Corp-H	1,180,000	18,903,600	0.75
CITIC Securities Co Ltd-H	3,356,000	60,676,480	2.42	Depository Receipts 預託證券			
Country Garden Services Hldgs Co Ltd	900,000	30,240,000	1.21	United States 美國			
CSPC Pharmaceutical Group Ltd	2,400,000	21,720,000	0.87	Baidu Inc-ADR	20,350	21,084,517	0.84
Fuyao Glass Industry Group Co Ltd-H	690,800	22,243,760	0.89	Vipshop Hldgs Ltd-ADR	93,000	6,554,882	0.26
Galaxy Entertainment Group Ltd	1,351,000	63,497,000	2.53	Unlisted/quoted investments			
GDS Hldgs Ltd	273,600	10,930,320	0.44	非上市/掛牌投資			
Geely Automobile Hldgs Ltd	3,177,000	39,267,720	1.57	Collective Investment Schemes			
Great Wall Motor Co Ltd-H	4,339,000	54,497,840	2.17	集體投資計劃			
Haier Smart Home Co Ltd -H	2,964,000	75,433,800	3.01	Hong Kong 香港			
Industrial & Commercial Bk of China-H	7,660,000	36,844,600	1.47	BOCIP China Health Care Fund	1,004,447	7,100,037	0.28
JD.Com Inc	215,480	50,422,320	2.01	Total Investments		2,469,069,692	98.45
Kingsoft Corp Ltd	208,000	5,283,200	0.21	投資總額			
Kuaishou Technology	424,000	31,460,800	1.25	Other net assets		38,945,605	1.55
Lenovo Group Ltd	10,452,000	89,051,040	3.55	其他資產淨值			
Li Ning Co Ltd	701,000	47,387,600	1.89	Net assets as at 31st March 2022			
Longfor Group Hldgs Ltd	401,500	16,180,450	0.65	於二零二二年三月卅一日的資產淨值		2,508,015,297	100.00
Meituan-Class B	396,000	61,617,600	2.46	Total Investments, at cost		2,607,574,588	
Netease Inc	487,500	70,102,500	2.80	投資總額，按成本值			
Ping An Insurance Group Co of China Ltd-H	898,000	49,973,700	1.99	Note: Investments are accounted for on a trade-date basis.			
Shenzhen Intl Group Hldgs Ltd	292,800	30,685,440	1.22	附註：投資按買賣日基準列帳。			
Shimao Group Hldgs Ltd	635,000	2,806,700	0.11				
Sino Biopharmaceutical Ltd	7,026,000	34,357,140	1.37				
Tencent Hldgs Ltd	444,800	166,444,160	6.63				

BOCHK Investment Funds
中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)
AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK RMB Fixed Income Fund

中銀香港人民幣定息基金

	Nominal Value 票面值	Fair value 公平值 RMB 人民幣	% of net assets 佔資產淨值之百分比		Nominal Value 票面值	Fair value 公平值 RMB 人民幣	% of net assets 佔資產淨值之百分比
Listed/quoted investments 上市／掛牌投資				United Kingdom 英國			
Fixed Rate Debt Securities 定息債務證券				Hitachi Capital UK Plc 4.75% A 29Apr2022			
					1,000,000	1,003,189	1.93
Canada 加拿大				Unlisted/quoted investments 非上市／掛牌投資			
Bank of Montreal 4.72% S/A 19Sep2023				Fixed Rate Debt Securities 定息債務證券			
	2,000,000	2,026,700	3.91				
Bk of Nova Scotia 4.17% A 17Aug2022				British Virgin Islands 英屬處女群島			
	2,000,000	2,008,550	3.87				
Cayman Islands 開曼群島				Wharf REIC Finance BVI Ltd 3.2% A 15Sep2023			
					2,000,000	1,987,340	3.83
QNB Finance Ltd 3.3% A 13Jan2026				Cayman Islands 開曼群島			
	2,000,000	1,958,679	3.78				
China 中國				Sun Hung Kai Properties Capital Market Ltd 2.8% S/A 24Jun2024			
	2,000,000	2,001,240	3.86		3,000,000	2,945,035	5.68
Bank of Communications Co Ltd/ Hong Kong 3.15% S/A 22Jan2022				China 中國			
	2,000,000	1,995,120	3.85				
Singapore 新加坡				China Govt Bond 3.2% A 16Mar2024 CDC			
					10,000,000	10,175,130	19.61
BOC Aviation Ltd 5.5% S/A 26Feb2024				China Govt Bond 3.29% A 18Oct2023 CDC			
	2,000,000	2,053,840	3.96		10,000,000	10,166,290	19.61
DBS Group Hldgs Ltd 3.7% S/A 03Mar2031				Germany 德國			
	3,000,000	2,973,930	5.74				
South Korea 南韓				BSH Hausgerate Gmbh 4.375% S/A 25Jul2022			
					2,000,000	2,017,200	3.89
Hyundai Capital Services Inc 3.2% A 11Aug2024				Hong Kong 香港			
	2,000,000	1,979,260	3.82				
					HKCG Finance Ltd 3% A 30Oct2023	2,000,000	1,989,450
							3.84
							38.6

BOCHK Investment Funds

中銀香港投資基金

INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31ST MARCH 2022 於二零二二年三月卅一日

BOCHK RMB Fixed Income Fund (continued)

中銀香港人民幣定息基金 (續)

	Nominal Value 票面值	Fair value 公平值 RMB 人民幣	% of net assets 佔資產淨值 之百分比
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Unlisted/quoted investments (continued)

非上市／掛牌投資 (續)

Fixed Rate Debt Securities (continued)

定息債務證券 (續)

Netherlands 荷蘭

Cooperatieve Rabobank

UA/Hong Kong 3.33% A

15Mar2023	2,000,000	<u>1,997,320</u>	<u>3.85</u>
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Total Investments

投資總額	49,278,273	95.03
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Other net assets

其他資產淨值	<u>2,576,510</u>	<u>4.97</u>
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Net assets as at 31st March 2022

於二零二二年三月卅一日的資產淨值	<u>51,854,783</u>	<u>100.00</u>
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Total Investments, at cost

投資總額，按成本值	<u>49,458,040</u>
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Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

BOCHK Investment Funds

中銀香港投資基金

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 MARCH 2022 截至二零二二年三月卅一日止年度

Sub-Fund 分支基金	Financial Year Ended 截至以下日期止財務年度	Gross Exposure 總風險承擔			Net Exposure 淨風險承擔		
		Highest 最高	Lowest 最低	Average Exposure 平均風險承擔	Highest 最高	Lowest 最低	Average Exposure 平均風險承擔
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	31.3.2022 二零二二年三月卅一日	10.27%	0.00%	0.82%	0.00%	0.00%	0.00%
	31.3.2021 二零二一年三月卅一日	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
BOCHK Global Equity Fund 中銀香港環球股票基金	31.3.2022 二零二二年三月卅一日	0.58%	0.00%	0.09%	N/A 不適用	N/A 不適用	N/A 不適用
	31.3.2021 二零二一年三月卅一日	0.71%	0.00%	0.21%	N/A 不適用	N/A 不適用	N/A 不適用
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	31.3.2022 二零二二年三月卅一日	0.07%	0.00%	0.01%	N/A 不適用	N/A 不適用	N/A 不適用
	31.3.2021 二零二一年三月卅一日	0.07%	0.00%	0.01%	N/A 不適用	N/A 不適用	N/A 不適用
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	31.3.2022 二零二二年三月卅一日	1.07%	0.91%	0.95%	0.00%	0.00%	0.00%
	31.3.2021 二零二一年三月卅一日	1.22%	0.92%	1.04%	0.00%	0.00%	0.00%
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	31.3.2022 二零二二年三月卅一日	3.82%	3.27%	3.44%	0.00%	0.00%	0.00%
	31.3.2021 二零二一年三月卅一日	4.09%	3.35%	3.67%	0.00%	0.00%	0.00%
BOCHK Conservative Growth Fund 中銀香港保守增長基金	31.3.2022 二零二二年三月卅一日	5.85%	5.47%	5.62%	0.00%	0.00%	0.00%
	31.3.2021 二零二一年三月卅一日	6.15%	4.81%	5.71%	0.00%	0.00%	0.00%
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	31.3.2022 二零二二年三月卅一日	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
	31.3.2021 二零二一年三月卅一日	0.07%	0.00%	0.00%	N/A 不適用	N/A 不適用	N/A 不適用
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	31.3.2022 二零二二年三月卅一日	5.35%	0.73%	3.16%	N/A 不適用	N/A 不適用	N/A 不適用
	31.3.2021 二零二一年三月卅一日	5.50%	0.00%	2.67%	N/A 不適用	N/A 不適用	N/A 不適用
BOCHK Australia Income Fund 中銀香港澳洲收入基金	31.3.2022 二零二二年三月卅一日	0.13%	0.00%	0.00%	N/A 不適用	N/A 不適用	N/A 不適用
	31.3.2021 二零二一年三月卅一日	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
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	31.3.2022 二零二二年三月卅一日	0.04%	0.00%	0.00%	N/A 不適用	N/A 不適用	N/A 不適用
	31.3.2021 二零二一年三月卅一日	0.01%	0.00%	0.00%	N/A 不適用	N/A 不適用	N/A 不適用
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	31.3.2022 二零二二年三月卅一日	0.00%	0.00%	0.00%	N/A 不適用	N/A 不適用	N/A 不適用
	31.3.2021 二零二一年三月卅一日	0.05%	0.00%	0.00%	N/A 不適用	N/A 不適用	N/A 不適用
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	31.3.2022 二零二二年三月卅一日	0.37%	0.00%	0.02%	N/A 不適用	N/A 不適用	N/A 不適用
	31.3.2021 二零二一年三月卅一日	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

