中銀香港投資基金
BOCHK Investment Funds

截至二零一九年三月卅一日之年度報告

Annual Report as of 31 March 2019

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）

ADMINISTRATION AND MANAGEMENT

管理及行政

Sponsor

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

保薦人

中國銀行(香港)有限公司
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Manager

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

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

Trustee and Registrar

BOCI-Prudential Trustee Limited
12th Floor & 25th Floor, Citicorp Centre
18 Whitfield Road
Causeway Bay
Hong Kong

信託人及過戶處

中銀國際英國保誠信託有限公司
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銅鑼灣
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Legal Adviser to the Manager

Baker & McKenzie
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基金經理的法律顧問

貝克・麥堅時律師行
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中環
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和記大廈14樓

Auditor

Ernst & Young
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Central
Hong Kong

核數師

安永會計師事務所
香港
中環
添美道1號
中信大廈22樓

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 2019 in accordance with the provisions of the Trust Deed dated 28th June 2002, as amended.

On behalf of
BOCI-Prudential Trustee Limited, the Trustee

12th July 2019

信託人報告書

我們認為，截至二零一九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

二零一九年七月十二日

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

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 279, which comprise for each of the Sub-Funds the statement of net assets as at 31st March 2019, 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 2019, and of its financial performance and its cash flows and for the year then ended for each of the other Sub-Funds 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

意見

本核數師（以下簡稱「我們」）已審核列載於第9頁至第279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二零一九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二零一九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。

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

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）

Basis for Opinion

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

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。

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.

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。

結合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。

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

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）

Responsibilities of Manager and Trustee for the Financial Statements

The Manager and 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.

基金經理及信託人須承擔財務報表的責任

分支基金的基金經理及信託人須負責根據香港會計師公會頒佈的《香港財務報告準則》編製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。

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

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）

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 HKSAs 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 HKSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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：

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。

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)

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Sub-Funds to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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.

We also provide the Manager and the Trustee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the Manager and the Trustee, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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.

Ernst & Young
Certified Public Accountants

Hong Kong, 12th July 2019

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）

- 就分支基金內實體或業務活動的財務信息獲取充足、適當的審計憑證，以便對財務報表發表意見。我們負責審計的方向、監督和執行。我們為審計意見承擔全部責任。

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。

我們還向基金經理及信託人提交聲明，説明我們已符合有關獨立性的相關職業道德要求，並與他們溝通有可能合理地被認為會影響我們獨立性的所有關係和其他事項，以及在適用的情況下，相關的防範措施。

從與基金經理及信託人溝通的事項中，我們確定哪些事項對本期財務報表的審計最為重要，因而構成關鍵審計事項。我們在核數師報告中提述這些事項，除非法律或法規不允許公開披露這些事項，或在極端罕見的情況下，如果合理預期在我們報告中溝通某事項造成的負面後果超過產生的公眾利益，我們決定不應在報告中溝通該事項。

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。

安永會計師事務所
香港執業會計師

香港，二零一九年七月十二日

STATEMENTS OF NET ASSETS 淨資產報表

AS AT 31ST MARCH 2019 於二零一九年三月卅一日

		BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	
		2019 二零一九年	**2018** 二零一八年
	Note 附註	**HKD** 港元	**HKD** 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	2,225,251,801	2,134,570,724
Amounts due from brokers 應收經紀款項		–	11,053,665
Dividends receivable and interest receivable 應收股息和利息		6,413,628	5,194,977
Management fee rebate receivable 應收管理費回扣	10(d)	–	–
Amounts receivable on subscription of units 認購單位應收款項		541,848	2,240,974
Short-term deposits 短期存款		–	–
Bank balances 銀行結餘		6,047,087	9,973,410
Total assets 總資產		2,238,254,364	2,163,033,750
LIABILITIES 負債			
Current liabilities 流動負債			
Amounts due to brokers 應付經紀款項		–	34,013
Accrued expenses and other payables 累計開支及其他應付款項		2,114,799	2,073,948
Amounts payable on redemption of units 贖回單位應付款項		1,199,611	3,603,315
Total liabilities 總負債		3,314,410	5,711,276
EQUITY 權益			
Net assets attributable to unitholders 單位投資者應佔淨資產		2,234,939,954	2,157,322,474
Units in issue 已發行單位			
Class A A類	9	46,805,138.4086	44,092,949.7291
Class B B類	9	N/A 不適用	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		2,234,939,954	2,157,322,474
Class B B類		N/A 不適用	N/A 不適用
		2,234,939,954	2,157,322,474
Net asset value per unit 每單位資產淨值			
Class A A類		47.75	48.93
Class B B類		N/A 不適用	N/A 不適用

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第67頁至第279頁之附註構成財務報表的重要部分。

	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	
	2019 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元	**2019** 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
	12,740,728,495	12,160,626,108	188,259,859	478,062,940
	–	–	–	–
	103,518,842	83,903,474	5,956,178	3,191,815
	368,932	296,574	–	–
	10,852,833	70,364,698	1,885,275	2,134,990
	–	–	1,401,228,924	1,138,061,704
	152,502,015	1,011,529,913	15,416,552	47,545,992
	13,007,971,117	13,326,720,767	1,612,746,788	1,668,997,441
	–	748,932,041	–	20,000,000
	6,876,292	6,900,672	472,371	494,047
	30,995,905	14,938,933	1,695,747	16,461,115
	37,872,197	770,771,646	2,168,118	36,955,162
	12,970,098,920	12,555,949,121	1,610,578,670	1,632,042,279
	1,181,145,816.8033	1,150,078,637.4259	134,988,280.7910	138,974,137.2835
	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
	12,970,098,920	12,555,949,121	1,610,578,670	1,632,042,279
	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
	12,970,098,920	12,555,949,121	1,610,578,670	1,632,042,279
	10.98	10.92	11.93	11.74
	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用

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

AS AT 31ST MARCH 2019 於二零一九年三月卅一日

		BOCHK Global Equity Fund 中銀香港環球股票基金	
		2019 二零一九年	**2018** 二零一八年
	Note 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	114,911,343	112,537,878
Amounts due from brokers 應收經紀款項		–	–
Dividends receivable and interest receivable 應收股息和利息		184,791	141,412
Management fee rebate receivable 應收管理費回扣	10(d)	8,158	8,913
Amounts receivable on subscription of units 認購單位應收款項		–	29,712
Short-term deposits 短期存款		–	–
Bank balances 銀行結餘		3,736,930	1,169,657
Total assets 總資產		118,841,222	113,887,572
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		161,472	158,338
Amounts payable on redemption of units 贖回單位應付款項		20,860	41,275
Total liabilities 總負債		182,332	199,613
EQUITY 權益			
Net assets attributable to unitholders 單位投資者應佔淨資產		118,658,890	113,687,959
Units in issue 已發行單位			
Class A A類	9	4,766,154.3303	4,502,547.8700
Class B B類	9	N/A 不適用	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		118,658,890	113,687,959
Class B B類		N/A 不適用	N/A 不適用
		118,658,890	113,687,959
Net asset value per unit 每單位資產淨值			
Class A A類		24.90	25.25
Class B B類		N/A 不適用	N/A 不適用

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第67頁至第279頁之附註構成財務報表的重要部分。

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	
2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
58,520,979	108,028,781	4,575,325,588	4,984,886,236
2,574,125	–	4,639,017	10,417,415
736,163	877,111	–	–
–	–	–	–
–	311,806	1,819,603	1,821,836
46,133,421	61,382,189	–	–
993,784	754,342	47,718,886	66,619,831
108,958,472	171,354,229	4,629,503,094	5,063,745,318
–	–	11,956	32,055
33,766	52,209	6,210,776	7,310,914
3,637,980	208	6,284,118	15,443,786
3,671,746	52,417	12,506,850	22,786,755
105,286,726	171,301,812	4,616,996,244	5,040,958,563
8,283,838.6736	13,802,284.7831	65,947,977.4448	66,424,630.1333
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
105,286,726	171,301,812	4,616,996,244	5,040,958,563
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
105,286,726	171,301,812	4,616,996,244	5,040,958,563
12.71	12.41	70.01	75.89
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用

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

AS AT 31ST MARCH 2019 於二零一九年三月卅一日

	Note 附註	BOCHK Global Bond Fund 中銀香港環球債券基金 2019 二零一九年 USD 美元	2018 二零一八年 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	193,839,134	57,647,973
Dividends receivable and interest receivable 應收股息和利息		1,132,201	326,694
Management fee rebate receivable 應收管理費回扣	10(d)	–	–
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		64,626	59,798
Bank balances 銀行結餘		4,207,137	4,331,673
Total assets 總資產		199,243,098	62,366,138
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	–	12,648
Amounts due to brokers 應付經紀款項		300,681	159,133
Accrued expenses and other payables 累計開支及其他應付款項		143,231	82,699
Amounts payable on redemption of units 贖回單位應付款項		2,941	70,273
Total liabilities 總負債		446,853	324,753
EQUITY 權益			
Net assets attributable to unitholders 單位投資者應佔淨資產		198,796,245	62,041,385
Units in issue 已發行單位			
Class A A類	9	11,692,814.4343	3,647,880.8960
Class B B類	9	N/A 不適用	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		198,796,245	62,041,385
Class B B類		N/A 不適用	N/A 不適用
		198,796,245	62,041,385
Net asset value per unit 每單位資產淨值			
Class A A類		17.00	17.01
Class B B類		N/A 不適用	N/A 不適用

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第67頁至第279頁之附註構成財務報表的重要部分。

	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	
	2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元
	121,495,579	110,465,478	87,995,464	81,696,450
	414,504	372,552	–	–
	–	–	81,608	78,142
	–	–	8,231	570
	47,306	–	16,989	3,598
	953,467	849,376	1,433,686	1,737,649
	122,910,856	111,687,406	89,535,978	83,516,409
	–	–	2,464	1,120
	–	–	–	–
	175,828	157,072	80,660	84,436
	45,632	96,776	20,047	177,273
	221,460	253,848	103,171	262,829
	122,689,396	111,433,558	89,432,807	83,253,580
	3,757,466.3325	3,215,568.9777	3,345,868.7746	3,030,495.2471
	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
	122,689,396	111,433,558	89,432,807	83,253,580
	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
	122,689,396	111,433,558	89,432,807	83,253,580
	32.65	34.65	26.73	27.47
	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用

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

AS AT 31ST MARCH 2019 於二零一九年三月卅一日

	Note 附註	BOCHK Balanced Growth Fund 中銀香港均衡增長基金 2019 二零一九年 USD 美元	2018 二零一八年 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	75,423,222	70,147,578
Dividends receivable and interest receivable 應收股息和利息		–	–
Management fee rebate receivable 應收管理費回扣	10(d)	61,455	51,518
Prepaid expenses and other receivables 預付費用及其他應收款項		570	570
Amounts receivable on subscription of units 認購單位應收款項		22,318	5,862
Bank balances 銀行結餘		1,025,143	2,167,772
Total assets 總資產		76,532,708	72,373,300
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	7,392	3,359
Accrued expenses and other payables 累計開支及其他應付款項		46,232	87,918
Amounts payable on redemption of units 贖回單位應付款項		13,752	68,912
Total liabilities 總負債		67,376	160,189
EQUITY 權益			
Net assets attributable to unitholders 單位投資者應佔淨資產		76,465,332	72,213,111
Units in issue 已發行單位			
Class A A類	9	3,409,916.8228	3,190,063.1443
Class B B類	9	N/A 不適用	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		76,465,332	72,213,111
Class B B類		N/A 不適用	N/A 不適用
		76,465,332	72,213,111
Net asset value per unit 每單位資產淨值			
Class A A類		22.42	22.64
Class B B類		N/A 不適用	N/A 不適用

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第67頁至第279頁之附註構成財務報表的重要部分。

	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	
	2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
	34,880,832	30,079,448	106,806,864	129,513,286
	–	–	146,225	186,265
	22,576	13,696	–	–
	18,446	570	–	–
	143	146,913	–	–
	403,167	1,459,602	17,496,355	4,198,532
	35,325,164	31,700,229	124,449,444	133,898,083
	5,749	2,613	–	–
	32,675	45,682	131,372	143,015
	21,188	27,729	–	80,115
	59,612	76,024	131,372	223,130
	35,265,552	31,624,205	124,318,072	133,674,953
	2,011,858.0053	1,812,107.0793	9,720,197.7709	9,716,023.6546
	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
	35,265,552	31,624,205	124,318,072	133,674,953
	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
	35,265,552	31,624,205	124,318,072	133,674,953
	17.53	17.45	12.79	13.76
	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用

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

AS AT 31ST MARCH 2019 於二零一九年三月卅一日

		BOCHK Hong Kong Income Fund 中銀香港香港收入基金	
		2019 二零一九年	**2018** 二零一八年
	Note 附註	**HKD** 港元	**HKD** 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, 7	66,086,347	69,999,014
Amounts due from brokers 應收經紀款項		–	–
Dividends receivable and interest receivable 應收股息和利息		213,145	212,589
Management fee rebate receivable 應收管理費回扣	10(d)	–	–
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		7,173	–
Bank balances 銀行結餘		5,264,481	4,618,648
Total assets 總資產		71,575,622	74,834,727
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		80,280	116,758
Amounts payable on redemption of units 贖回單位應付款項		219,932	16,295
Total liabilities 總負債		300,212	133,053
EQUITY 權益			
Net assets attributable to unitholders 單位投資者應佔淨資產		71,275,410	74,701,674
Units in issue 已發行單位			
Class A A類	9	5,002,369.4564	4,973,416.7342
Class B B類	9	N/A 不適用	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		71,275,410	74,701,674
Class B B類		N/A 不適用	N/A 不適用
		71,275,410	74,701,674
Net asset value per unit 每單位資產淨值			
Class A A類		14.25	15.02
Class B B類		N/A 不適用	N/A 不適用

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第67頁至第279頁之附註構成財務報表的重要部分。

	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	
	2019 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元	**2019** 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元
	1,019,314,172	1,221,015,829	35,232,050	36,637,877
	69,820,971	49,353,133	–	–
	–	–	349,155	316,198
	12,426	–	–	–
	4,476	4,476	–	–
	237,263	452,029	–	–
	37,051,398	30,374,465	1,656,955	290,176
	1,126,440,706	1,301,199,932	37,238,160	37,244,251
	85,213,111	13,266,578	–	–
	1,457,964	1,824,693	51,259	52,427
	1,289,161	3,355,348	207	11,796
	87,960,236	18,446,619	51,466	64,223
	1,038,480,470	1,282,753,313	37,186,694	37,180,028
	35,248,948.8431	35,352,902.3935	2,853,109.7752	2,564,074.9290
	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
	1,038,480,470	1,282,753,313	37,186,694	37,180,028
	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
	1,038,480,470	1,282,753,313	37,186,694	37,180,028
	29.46	36.28	13.03	14.50
	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用

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

AS AT 31ST MARCH 2019 於二零一九年三月卅一日

	Note 附註	BOCHK Australia Income Fund 中銀香港澳洲收入基金 2019 二零一九年 AUD 澳元	2018 二零一八年 AUD 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	9,284,313	7,778,279
Amounts due from brokers 應收經紀款項		–	–
Dividends receivable and interest receivable 應收股息和利息		50,726	29,667
Prepaid expenses and other receivables 預付費用及其他應收款項		5,437	–
Amounts receivable on subscription of units 認購單位應收款項		–	70,363
Bank balances 銀行結餘		572,638	312,572
Total assets 總資產		9,913,114	8,190,881
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		11,572	10,816
Amounts payable on redemption of units 贖回單位應付款項		15,847	235
Total liabilities 總負債		27,419	11,051
EQUITY 權益			
Net assets attributable to unitholders 單位投資者應佔淨資產		9,885,695	8,179,830
Units in issue 已發行單位			
Class A A類	9	1,019,495.3017	855,823.6863
Class B B類	9	N/A 不適用	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		9,885,695	8,179,830
Class B B類		N/A 不適用	N/A 不適用
		9,885,695	8,179,830
Net asset value per unit 每單位資產淨值			
Class A A類		9.70	9.56
Class B B類		N/A 不適用	N/A 不適用

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第67頁至第279頁之附註構成財務報表的重要部分。

	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	
	2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **GBP** 英鎊	**2018** 二零一八年 **GBP** 英鎊
	6,948,441	7,375,906	2,069,507	1,701,465
	–	25,093	–	–
	20,600	26,034	13,388	10,057
	3,636	942	1,058	945
	–	–	–	12,010
	64,038	87,043	10,893	283,566
	7,036,715	7,515,018	2,094,846	2,008,043
	–	30,594	–	–
	15,386	17,065	1,296	1,152
	–	–	–	–
	15,386	47,659	1,296	1,152
	7,021,329	7,467,359	2,093,550	2,006,891
	598,275.8613	572,376.0030	205,952.8909	196,821.6062
	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
	7,021,329	7,467,359	2,093,550	2,006,891
	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
	7,021,329	7,467,359	2,093,550	2,006,891
	11.74	13.05	10.17	10.20
	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用

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

AS AT 31ST MARCH 2019 於二零一九年三月卅一日

		BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	
		2019 二零一九年	**2018** 二零一八年
	Note 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	1,779,738	1,693,510
Amount due from brokers 應收經紀款項		–	–
Dividends receivable and interest receivable 應收股息和利息		4,931	5,497
Prepaid expenses and other receivables 預付費用及其他應收款項		5,516	1,325
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		6,337	24,262
Total assets 總資產		1,796,522	1,724,594
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		5,701	1,579
Amounts payable on redemption of units 贖回單位應付款項		–	–
Total liabilities 總負債		5,701	1,579
EQUITY 權益			
Net assets attributable to unitholders 單位投資者應佔淨資產		1,790,821	1,723,015
Units in issue 已發行單位			
Class A A類	9	165,487.2080	171,155.6966
Class B B類	9	N/A 不適用	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		1,790,821	1,723,015
Class B B類		N/A 不適用	N/A 不適用
		1,790,821	1,723,015
Net asset value per unit 每單位資產淨值			
Class A A類		10.82	10.07
Class B B類		N/A 不適用	N/A 不適用

The notes on pages 67 to 279 form an integral part of these financial statements.
截於第67頁至第279頁之附註構成財務報表的重要部分。

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	
2019 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元	**2019** 二零一九年 **RMB** 人民幣	**2018** 二零一八年 **RMB** 人民幣
1,127,553,986	904,312,887	46,684,393	42,091,469
13,238,823	–	–	–
313,200	228,370	639,340	425,675
4,500	4,500	3,853	5,267
33,268	16,530,119	36,749	–
–	–	–	1,700,000
6,418,442	36,585,245	1,436,718	4,305,702
1,147,562,219	957,661,121	48,801,053	48,528,113
24,849	8,777,704	1,049,367	4,031,525
1,904,180	2,130,113	44,790	28,670
18,642,020	262,852	–	–
20,571,049	11,170,669	1,094,157	4,060,195
1,126,991,170	946,490,452	47,706,896	44,467,918
59,060,845.8901	44,316,781.2766	4,661,669.8079	4,358,858.9764
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
1,126,991,170	946,490,452	47,706,896	44,467,918
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
1,126,991,170	946,490,452	47,706,896	44,467,918
19.08	21.36	10.23	10.20
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用

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 2019 截至二零一九年三月卅一日止年度

		BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	
		2019 二零一九年	**2018** 二零一八年
	Note 附註	**HKD** 港元	**HKD** 港元
INCOME 收入			
Dividend income 股息收入		72,687,656	73,160,214
Interest income on bank deposits 銀行存款利息收入		69,827	3,897
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	(86,010,664)	486,086,924
Exchange gains/(losses) 匯兑收益／(虧損)		(84,976)	80,345
Management fee rebate 管理費回扣	10(d)	–	–
Sundry income 其他收入		52	–
Total income/(loss) 總收入／(虧損)		(13,338,105)	559,331,380
EXPENSES 支出			
Management fee 管理費	4(a)	(20,928,406)	(21,341,196)
Trustee fee 信託費	4(b)	(1,931,235)	(1,967,355)
Sub-custodian fee 分託管費		(415,078)	(421,683)
Auditors' remuneration 核數師酬金		(43,300)	(41,600)
Transaction handling fee 交易處理費		(1,180,140)	(2,055,196)
Printing and publishing expenses 印刷及刊登費用		(43,294)	(90,089)
Legal & professional fee 法律及專業費用		–	–
Other expenses 其他費用		(32,038)	(8,344)
Total expenses 總支出		(24,573,491)	(25,925,463)
Profit/(loss) before tax 除税前溢利／(虧損)		(37,911,596)	533,405,917
Withholding tax 預扣税項	5	(3,510,970)	(3,827,262)
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益		(41,422,566)	529,578,655

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

	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	
	2019 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元	**2019** 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
	4,520,075	4,596,000	–	–
	594,506	50,334	25,373,589	12,059,992
	285,119,320	257,004,425	1,711,364	3,711,935
	122,286,419	(40,403,648)	6,055,378	750,898
	(7,622,617)	224,360	–	108
	3,850,450	3,514,268	–	–
	–	–	–	–
	408,748,153	224,985,739	33,140,331	16,522,933
	(63,030,445)	(59,880,700)	(4,272,178)	(3,602,382)
	(11,130,327)	(10,579,122)	(1,595,262)	(1,360,834)
	(4,329,600)	(4,077,546)	(146,329)	(115,734)
	(43,300)	(41,600)	(26,900)	(25,900)
	(56,103)	(45,881)	(19,522)	(18,794)
	(172,102)	(299,659)	(39,801)	(54,482)
	–	(476)	–	(476)
	(26,694)	(10,206)	(27,062)	(20,770)
	(78,788,571)	(74,935,190)	(6,127,054)	(5,199,372)
	329,959,582	150,050,549	27,013,277	11,323,561
	–	–	–	–
	329,959,582	150,050,549	27,013,277	11,323,561

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 2019 截至二零一九年三月卅一日止年度

		BOCHK Global Equity Fund 中銀香港環球股票基金	
		2019 二零一九年	**2018** 二零一八年
	Note 附註	**USD** 美元	**USD** 美元
INCOME 收入			
Dividend income 股息收入		2,299,011	2,123,005
Interest income on bank deposits 銀行存款利息收入		4,103	361
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	(1,858,297)	15,758,919
Exchange gains/(losses) 匯兑收益／(虧損)		(57,283)	25,372
Management fee rebate 管理費回扣	10(d)	95,256	99,534
Sundry income 其他收入		259,642	41,160
Total income/(loss) 總收入／(虧損)		742,432	18,048,351
EXPENSES 支出			
Management fee 管理費	4(a)	(1,724,508)	(1,657,041)
Trustee fee 信託費	4(b)	(113,096)	(109,161)
Sub-custodian fee 分託管費		(17,588)	(17,106)
Auditors' remuneration 核數師酬金		(5,521)	(5,327)
Transaction handling fee 交易處理費		(6,050)	(22,980)
Printing and publishing expenses 印刷及刊登費用		(8,807)	(7,926)
Legal & professional fee 法律及專業費用		–	(61)
Other expenses 其他費用		(10,269)	(74,782)
Total expenses 總支出		(1,885,839)	(1,894,384)
Profit/(loss) before tax 除税前溢利／(虧損)		(1,143,407)	16,153,967
Withholding tax 預扣税項	5	(569,873)	(465,539)
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益		(1,713,280)	15,688,428

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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	
2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
–	–	103,137,641	121,638,592
2,006,944	1,084,712	213,253	15,467
1,591,754	1,815,745	–	–
870,137	(395,856)	(389,826,451)	1,342,070,333
(11)	(44)	(249,404)	251,806
–	–	–	–
584	–	–	–
4,469,408	2,504,557	(286,724,961)	1,463,976,198
(409,610)	(362,746)	(67,436,789)	(76,198,297)
(155,863)	(139,461)	(4,033,812)	(4,544,901)
(26,364)	(24,490)	(799,811)	(880,698)
(3,430)	(3,317)	(43,300)	(41,600)
(2,285)	(2,950)	(8,349,358)	(9,579,934)
(4,637)	(6,032)	(92,800)	(154,937)
–	(61)	–	(476)
(4,374)	(4,176)	(14,905)	(9,212)
(606,563)	(543,233)	(80,770,775)	(91,410,055)
3,862,845	1,961,324	(367,495,736)	1,372,566,143
–	–	(7,763,492)	(9,955,189)
3,862,845	1,961,324	(375,259,228)	1,362,610,954

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 2019 截至二零一九年三月卅一日止年度

		BOCHK Global Bond Fund 中銀香港環球債券基金	
		2019 二零一九年	**2018** 二零一八年
	Note 附註	**USD** 美元	**USD** 美元
INCOME 收入			
Dividend income 股息收入		–	–
Interest income on bank deposits 銀行存款利息收入		9,592	1,724
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		1,525,942	921,266
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	(122,723)	2,679,089
Exchange gains/(losses) 匯兑收益／(虧損)		1,042,283	(885,548)
Management fee rebate 管理費回扣	10(d)	–	–
Sundry income 其他收入		–	–
Total income/(loss) 總收入／(虧損)		2,455,094	2,716,531
EXPENSES 支出			
Management fee 管理費	4(a)	(682,150)	(408,473)
Trustee fee 信託費	4(b)	(92,084)	(60,137)
Sub-custodian fee 分託管費		(19,121)	(11,943)
Auditors' remuneration 核數師酬金		(5,521)	(5,327)
Transaction handling fee 交易處理費		(6,370)	(2,320)
Printing and publishing expenses 印刷及刊登費用		(3,490)	(4,036)
Legal and professional fee 法律及專業費用		–	(61)
Other expenses 其他費用		(1,879)	(1,492)
Total expenses 總支出		(810,615)	(493,789)
Profit/(loss) before tax 除稅前溢利／(虧損)		1,644,479	2,222,742
Withholding tax 預扣稅項	5	–	–
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益		1,644,479	2,222,742

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

	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	
	2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元
	3,306,059	3,035,745	269,601	154,151
	4,894	558	4,319	280
	–	–	–	–
	(6,538,287)	17,277,690	(2,686,539)	12,034,456
	(97,124)	(28,206)	50,189	1,581
	–	–	913,161	884,917
	1,063	4,786	–	–
	(3,323,395)	20,290,573	(1,449,269)	13,075,385
	(1,630,413)	(1,658,067)	(856,214)	(817,595)
	(107,607)	(109,221)	(42,811)	(40,880)
	(112,410)	(114,535)	–	–
	(5,521)	(5,327)	(5,521)	(5,327)
	(184,974)	(208,884)	–	–
	(3,983)	(5,251)	(3,727)	(4,642)
	(9,550)	(7,411)	–	(61)
	(1,996)	(1,674)	(928)	(1,380)
	(2,056,454)	(2,110,370)	(909,201)	(869,885)
	(5,379,849)	18,180,203	(2,358,470)	12,205,500
	(231,211)	(212,719)	–	–
	(5,611,060)	17,967,484	(2,358,470)	12,205,500

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 2019 截至二零一九年三月卅一日止年度

		BOCHK Balanced Growth Fund 中銀香港均衡增長基金	
		2019 二零一九年	**2018** 二零一八年
	Note 附註	**USD** 美元	**USD** 美元
INCOME 收入			
Dividend income 股息收入		316,734	248,243
Interest income on bank deposits 銀行存款利息收入		3,851	235
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	(775,300)	6,579,119
Exchange gains/(losses) 匯兑收益／(虧損)		(5,992)	(14,063)
Management fee rebate 管理費回扣	10(d)	630,556	564,615
Sundry income 其他收入		–	–
Total income/(loss) 總收入／(虧損)		169,849	7,378,149
EXPENSES 支出			
Management fee 管理費	4(a)	(729,890)	(664,094)
Trustee fee 信託費	4(b)	(36,494)	(33,205)
Sub-custodian fee 分託管費		–	–
Auditors' remuneration 核數師酬金		(5,521)	(5,327)
Transaction handling fee 交易處理費		–	(30)
Printing and publishing expenses 印刷及刊登費用		(3,605)	(4,291)
Legal and professional fee 法律及專業費用		–	(61)
Other expenses 其他費用		(865)	(1,234)
Total expenses 總支出		(776,375)	(708,242)
Profit/(loss) before tax 除稅前溢利／(虧損)		(606,526)	6,669,907
Withholding tax 預扣稅項	5	–	–
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益		(606,526)	6,669,907

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

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	
2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
160,703	139,515	2,882,107	3,856,477
2,932	131	45,179	5,399
–	–	494,851	717,056
85,458	1,239,064	(6,461,254)	19,311,961
118,032	(8,556)	5,537	24,138
194,571	138,743	–	–
–	125	78	–
561,696	1,509,022	(3,033,502)	23,915,031
(324,250)	(255,672)	(1,269,572)	(1,313,878)
(16,212)	(12,784)	(158,696)	(164,235)
–	–	(23,041)	(25,803)
(5,521)	(5,327)	(43,300)	(41,600)
–	–	(24,308)	(19,176)
(3,180)	(3,380)	(23,737)	(24,936)
–	(61)	–	(476)
(827)	(1,153)	(197,285)	(220,305)
(349,990)	(278,377)	(1,739,939)	(1,810,409)
211,706	1,230,645	(4,773,441)	22,104,622
–	–	(236,438)	(261,843)
211,706	1,230,645	(5,009,879)	21,842,779

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 2019 截至二零一九年三月卅一日止年度

		BOCHK Hong Kong Income Fund 中銀香港香港收入基金	
		2019 二零一九年	**2018** 二零一八年
	Note 附註	**HKD** 港元	**HKD** 港元
INCOME 收入			
Dividend income 股息收入		2,246,153	2,071,612
Interest income on bank deposits 銀行存款利息收入		11,756	622
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		243,499	281,793
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	(2,833,655)	9,702,824
Exchange gains/(losses) 匯兑收益／(虧損)		2,166	1,341
Management fee rebate 管理費回扣	10(d)	–	–
Sundry income 其他收入		78	–
Total income/(loss) 總收入／(虧損)		(330,003)	12,058,192
EXPENSES 支出			
Management fee 管理費	4(a)	(723,897)	(664,714)
Trustee fee 信託費	4(b)	(90,487)	(83,089)
Sub-custodian fee 分託管費		(14,725)	(13,232)
Auditors' remuneration 核數師酬金		(43,300)	(41,600)
Transaction handling fee 交易處理費		(146,297)	(101,526)
Printing and publishing expenses 印刷及刊登費用		(23,151)	(23,454)
Legal and professional fee 法律及專業費用		–	(476)
Other expenses 其他費用		(6,251)	(8,578)
Total expenses 總支出		(1,048,108)	(936,669)
Profit/(loss) before tax 除税前溢利／(虧損)		(1,378,111)	11,121,523
Withholding tax 預扣税項	5	(126,322)	(100,113)
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益		(1,504,433)	11,021,410

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

	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	
	2019 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元	**2019** 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元
	18,229,983	35,437,059	845,334	767,158
	759,876	63,090	2,839	185
	–	–	–	–
	(219,869,902)	336,217,919	(3,921,967)	5,040,611
	(3,816,323)	(682,013)	(19,755)	(6,945)
	67,278	–	–	–
	–	481,262	–	–
	(204,629,088)	371,517,317	(3,093,549)	5,801,009
	(15,737,143)	(21,662,032)	(533,134)	(526,815)
	(1,018,000)	(1,363,619)	(41,792)	(41,371)
	(224,456)	(378,920)	(10,047)	(9,899)
	(43,300)	(41,600)	(5,521)	(5,327)
	(16,704,672)	(31,448,960)	(10,644)	(10,176)
	(34,469)	(54,759)	(3,235)	(4,477)
	–	(476)	–	(61)
	(14,083)	(11,229)	(834)	(1,242)
	(33,776,123)	(54,961,595)	(605,207)	(599,368)
	(238,405,211)	316,555,722	(3,698,756)	5,201,641
	(1,343,030)	(2,631,773)	(84,533)	(76,716)
	(239,748,241)	313,923,949	(3,783,289)	5,124,925

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 2019 截至二零一九年三月卅一日止年度

	Note 附註	BOCHK Australia Income Fund 中銀香港澳洲收入基金 2019 二零一九年 AUD 澳元	2018 二零一八年 AUD 澳元
INCOME 收入			
Dividend income 股息收入		180,830	106,872
Interest income on bank deposits 銀行存款利息收入		447	68
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		179,200	214,936
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	252,651	(145,374)
Exchange gains/(losses) 匯兑收益／(虧損)		15,344	(7,429)
Sundry income 其他收入		331	–
Total income/(loss) 總收入／(虧損)		628,803	169,073
EXPENSES 支出			
Management fee 管理費	4(a)	(35,609)	(78,063)
Trustee fee 信託費	4(b)	(10,895)	(11,166)
Sub-custodian fee 分託管費		(2,473)	(2,573)
Auditors' remuneration 核數師酬金		(1,861)	(5,114)
Transaction handling fee 交易處理費		(14,721)	(21,989)
Printing and publishing expenses 印刷及刊登費用		(2,349)	(2,615)
Legal and professional fee 法律及專業費用		–	(79)
Other expenses 其他費用		(7,432)	(6,961)
Total expenses 總支出		(75,340)	(128,560)
Profit/(loss) before tax 除稅前溢利／(虧損)		553,463	40,513
Withholding tax 預扣稅項	5	(2,215)	(1,782)
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益		551,248	38,731

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

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	
2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **GBP** 英鎊	**2018** 二零一八年 **GBP** 英鎊
232,156	241,210	–	–
331	36	102	15
–	–	31,055	14,531
(422,613)	1,002,262	(15,106)	(10,383)
(7,812)	(2,160)	1,596	(310)
163	194	–	–
(197,775)	1,241,542	17,647	3,853
(74,218)	(87,419)	–	–
(8,662)	(9,106)	(2,575)	(2,085)
(7,153)	(7,524)	(411)	(254)
(5,550)	(3,995)	–	–
(68,930)	(38,894)	(306)	(323)
(2,930)	(2,038)	(22)	(36)
(7,615)	(4,156)	–	(47)
(1,361)	(1,426)	(193)	(303)
(176,419)	(154,558)	(3,507)	(3,048)
(374,194)	1,086,984	14,140	805
(23,296)	(16,894)	–	–
(397,490)	1,070,090	14,140	805

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 2019 截至二零一九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	
		2019 二零一九年	**2018** 二零一八年
	Note 附註	**USD** 美元	**USD** 美元
INCOME 收入			
Dividend income 股息收入		73,986	50,006
Interest income on bank deposits 銀行存款利息收入		26	19
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	55,252	208,118
Exchange gains/(losses) 匯兑收益／(虧損)		(1,100)	718
Sundry income 其他收入		–	–
Total income/(loss) 總收入／(虧損)		128,164	258,861
EXPENSES 支出			
Management fee 管理費	4(a)	–	–
Trustee fee 信託費	4(b)	(2,061)	(2,094)
Sub-custodian fee 分託管費		(447)	(447)
Auditors' remuneration 核數師酬金		–	–
Transaction handling fee 交易處理費		(115)	(1,641)
Printing and publishing expenses 印刷及刊登費用		(17)	(37)
Legal and professional fee 法律及專業費用		–	(61)
Other expenses 其他費用		(80)	(408)
Total expenses 總支出		(2,720)	(4,688)
Profit/(loss) before tax 除稅前溢利／(虧損)		125,444	254,173
Withholding tax 預扣稅項	5	(2,571)	(2,081)
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益		122,873	252,092

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

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	
2019 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年
HKD 港元	**HKD** 港元	**RMB** 人民幣	**RMB** 人民幣
18,619,426	12,227,379	–	–
72,629	4,186	91,382	108,001
–	–	1,559,800	1,385,490
(78,470,916)	192,451,633	790,594	379,185
1,284	(72,323)	(403)	(21,737)
26	–	–	–
(59,777,551)	204,610,875	2,441,373	1,850,939
(19,595,967)	(12,073,304)	(195,638)	(3,518)
(1,052,581)	(686,897)	(57,349)	(54,131)
(194,203)	(114,063)	(13,616)	(13,373)
(43,300)	(41,600)	(37,083)	(17,209)
(1,874,315)	(1,772,609)	(6,814)	(5,072)
(32,823)	(36,324)	(64,013)	(22,765)
–	(476)	(65,832)	(9,227)
(8,665)	(9,364)	(9,680)	(5,888)
(22,801,854)	(14,734,637)	(450,025)	(131,183)
(82,579,405)	189,876,238	1,991,348	1,719,756
(962,783)	(741,743)	–	–
(83,542,188)	189,134,495	1,991,348	1,719,756

STATEMENTS OF CHANGES IN EQUITY 權益變動表

FOR THE YEAR ENDED 31ST MARCH 2019 截至二零一九年三月卅一日止年度

	BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	
	2019 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
Balance at beginning of the year 年初結餘	2,157,322,474	1,976,632,109
Proceeds from issue of units 發行單位所得款項	469,606,484	430,692,147
Payments on redemption of units 贖回單位付款款項	(350,566,438)	(779,580,437)
Net subscription/(redemption) 認購／(贖回)淨額	119,040,046	(348,888,290)
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益	(41,422,566)	529,578,655
Distributions to unitholders 向單位投資者派息	–	–
Balance at end of the year 年終結餘	2,234,939,954	2,157,322,474

	BOCHK Global Equity Fund 中銀香港環球股票基金	
	2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元
Balance at beginning of the year 年初結餘	113,687,959	100,336,433
Proceeds from issue of units 發行單位所得款項	13,186,770	9,921,371
Payments on redemption of units 贖回單位付款款項	(6,502,559)	(12,258,273)
Net subscription/(redemption) 認購／(贖回)淨額	6,684,211	(2,336,902)
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益	(1,713,280)	15,688,428
Balance at end of the year 年終結餘	118,658,890	113,687,959

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

	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	
	2019 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元	**2019** 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
	12,555,949,121	10,966,570,693	1,632,042,279	1,281,981,494
	2,317,612,199	4,345,170,264	557,056,124	872,223,177
	(1,981,553,114)	(2,693,091,594)	(605,533,010)	(533,485,953)
	336,059,085	1,652,078,670	(48,476,886)	338,737,224
	329,959,582	150,050,549	27,013,277	11,323,561
	(251,868,868)	(212,750,791)	–	–
	12,970,098,920	12,555,949,121	1,610,578,670	1,632,042,279

	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	
	2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
	171,301,812	124,003,441	5,040,958,563	4,524,373,997
	46,888,729	70,014,155	810,124,930	965,388,547
	(116,766,660)	(24,677,108)	(858,828,021)	(1,811,414,935)
	(69,877,931)	45,337,047	(48,703,091)	(846,026,388)
	3,862,845	1,961,324	(375,259,228)	1,362,610,954
	105,286,726	171,301,812	4,616,996,244	5,040,958,563

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

FOR THE YEAR ENDED 31ST MARCH 2019 截至二零一九年三月卅一日止年度

	BOCHK Global Bond Fund 中銀香港環球債券基金	
	2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元
Balance at beginning of the year 年初結餘	62,041,385	48,540,389
Proceeds from issue of units 發行單位所得款項	144,146,585	19,096,197
Payments on redemption of units 贖回單位付款款項	(9,036,204)	(7,817,943)
Net subscription/(redemption) 認購／(贖回)淨額	135,110,381	11,278,254
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益	1,644,479	2,222,742
Balance at end of the year 年終結餘	198,796,245	62,041,385

	BOCHK Balanced Growth Fund 中銀香港均衡增長基金	
	2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元
Balance at beginning of the year 年初結餘	72,213,111	58,927,779
Proceeds from issue of units 發行單位所得款項	14,818,737	18,370,757
Payments on redemption of units 贖回單位付款款項	(9,959,990)	(11,755,332)
Net subscription/(redemption) 認購／(贖回)淨額	4,858,747	6,615,425
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益	(606,526)	6,669,907
Distributions to unitholders 向單位投資者派息	–	–
Balance at end of the year 年終結餘	76,465,332	72,213,111

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

	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	
	2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元
	111,433,558	95,052,277	83,253,580	73,481,431
	22,793,916	15,231,270	21,017,865	16,505,356
	(5,927,018)	(16,817,473)	(12,480,168)	(18,938,707)
	16,866,898	(1,586,203)	8,537,697	(2,433,351)
	(5,611,060)	17,967,484	(2,358,470)	12,205,500
	122,689,396	111,433,558	89,432,807	83,253,580

	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	
	2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
	31,624,205	21,731,005	133,674,953	121,487,178
	12,091,898	16,147,970	22,449,496	35,904,431
	(8,662,257)	(7,485,415)	(22,328,897)	(41,719,531)
	3,429,641	8,662,555	120,599	(5,815,100)
	211,706	1,230,645	(5,009,879)	21,842,779
	–	–	(4,467,601)	(3,839,904)
	35,265,552	31,624,205	124,318,072	133,674,953

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

FOR THE YEAR ENDED 31ST MARCH 2019 截至二零一九年三月卅一日止年度

	BOCHK Hong Kong Income Fund 中銀香港香港收入基金	
	2019 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
Balance at beginning of the year 年初結餘	74,701,674	56,087,169
Proceeds from issue of units 發行單位所得款項	14,724,810	38,211,115
Payments on redemption of units 贖回單位付款款項	(14,104,830)	(28,666,468)
Net subscription/(redemption) 認購／(贖回)淨額	619,980	9,544,647
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益	(1,504,433)	11,021,410
Distributions to unitholders 向單位投資者派息	(2,541,811)	(1,951,552)
Balance at end of the year 年終結餘	71,275,410	74,701,674

	BOCHK Australia Income Fund 中銀香港澳洲收入基金	
	2019 二零一九年 **AUD** 澳元	**2018** 二零一八年 **AUD** 澳元
Balance at beginning of the year 年初結餘	8,179,830	8,197,251
Proceeds from issue of units 發行單位所得款項	3,358,167	3,351,143
Payments on redemption of units 贖回單位付款款項	(1,774,717)	(3,155,689)
Net subscription/(redemption) 認購／(贖回)淨額	1,583,450	195,454
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益	551,248	38,731
Distributions to unitholders 向單位投資者派息	(428,833)	(251,606)
Balance at end of the year 年終結餘	9,885,695	8,179,830

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

	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	
	2019 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元	**2019** 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元
	1,282,753,313	1,388,057,878	37,180,028	31,952,785
	151,186,059	232,766,271	4,908,079	2,991,993
	(155,710,661)	(651,994,785)	(1,118,124)	(2,889,675)
	(4,524,602)	(419,228,514)	3,789,955	102,318
	(239,748,241)	313,923,949	(3,783,289)	5,124,925
	–	–	–	–
	1,038,480,470	1,282,753,313	37,186,694	37,180,028

	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	
	2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **GBP** 英鎊	**2018** 二零一八年 **GBP** 英鎊
	7,467,359	6,446,652	2,006,891	1,548,723
	1,227,564	1,784,240	456,402	1,348,775
	(926,734)	(1,685,862)	(363,457)	(885,573)
	300,830	98,378	92,945	463,202
	(397,490)	1,070,090	14,140	805
	(349,370)	(147,761)	(20,426)	(5,839)
	7,021,329	7,467,359	2,093,550	2,006,891

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

FOR THE YEAR ENDED 31ST MARCH 2019 截至二零一九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	
	2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元
Balance at beginning of the year 年初結餘	1,723,015	1,543,126
Proceeds from issue of units 發行單位所得款項	6,586	4,813
Payments on redemption of units 贖回單位付款款項	(61,653)	(77,016)
Net (redemption)/subscription (贖回)／認購淨額	(55,067)	(72,203)
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益	122,873	252,092
Distributions to unitholders 向單位投資者派息	–	–
Balance at end of the year 年終結餘	1,790,821	1,723,015

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

	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	
	2019 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年
	HKD 港元	**HKD** 港元	**RMB** 人民幣	**RMB** 人民幣
	946,490,452	591,037,206	44,467,918	41,805,891
	688,297,520	534,534,682	4,159,445	2,668,022
	(371,072,001)	(359,551,871)	(1,088,923)	(46,688)
	317,225,519	174,982,811	3,070,522	2,621,334
	(83,542,188)	189,134,495	1,991,348	1,719,756
	(53,182,613)	(8,664,060)	(1,822,892)	(1,679,063)
	1,126,991,170	946,490,452	47,706,896	44,467,918

STATEMENTS OF CASH FLOWS 現金流量表
FOR THE YEAR ENDED 31ST MARCH 2019 截至二零一九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 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 (used in)/from operating activities (用於)／**來自營運活動的淨現金**

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

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 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

	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	
	2019 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元	**2019** 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
	(37,911,596)	533,405,917	329,959,582	150,050,549
	(69,827)	(3,897)	(285,713,826)	(257,054,759)
	(72,687,656)	(73,160,214)	(4,520,075)	(4,596,000)
	86,010,664	(486,086,924)	(122,286,419)	40,403,648
	–	–	(3,850,450)	(3,514,268)
	(24,658,415)	(25,845,118)	(86,411,188)	(74,710,830)
	40,851	145,218	(24,380)	776,316
	69,827	3,897	266,098,458	243,528,617
	67,958,035	69,595,284	4,520,075	4,596,000
	–	–	3,778,092	3,510,605
	(280,922,133)	(194,289,436)	(12,498,838,955)	(8,657,064,369)
	115,250,044	500,058,541	11,292,090,946	7,763,085,657
	–	–	–	–
	(122,261,791)	349,668,386	(1,018,786,952)	(716,278,004)
	471,305,610	429,293,747	2,377,124,064	4,316,070,161
	(352,970,142)	(781,751,612)	(1,965,496,142)	(2,681,319,992)
	–	–	(251,868,868)	(212,750,791)
	118,335,468	(352,457,865)	159,759,054	1,421,999,378
	(3,926,323)	(2,789,479)	(859,027,898)	705,721,374
	9,973,410	12,762,889	1,011,529,913	305,808,539
	6,047,087	9,973,410	152,502,015	1,011,529,913
	6,047,087	9,973,410	152,502,015	1,011,529,913
	–	–	–	–
	–	–	–	–
	6,047,087	9,973,410	152,502,015	1,011,529,913

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

FOR THE YEAR ENDED 31ST MARCH 2019 截至二零一九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 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 (used in)/from operating activities (用於)／**來自營運活動的淨現金**

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

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

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 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

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	
2019 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元	**2019** 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元
27,013,277	11,323,561	(1,143,407)	16,153,967
(27,084,953)	(15,771,927)	(4,103)	(361)
–	–	(2,299,011)	(2,123,005)
(6,055,378)	(750,898)	1,858,297	(15,758,919)
–	–	(95,256)	(99,534)
(6,127,054)	(5,199,264)	(1,683,480)	(1,827,852)
(21,676)	109,312	3,134	17,231
24,320,590	15,815,581	4,103	361
–	–	1,685,759	1,682,449
–	–	96,011	98,053
(652,135,541)	(796,404,037)	(23,313,937)	(39,247,206)
927,994,000	656,024,000	19,082,175	41,059,804
(336,929,361)	(119,198,864)	–	–
(42,899,042)	(248,853,272)	(4,126,235)	1,782,840
557,305,839	870,595,798	13,216,482	9,947,014
(620,298,378)	(534,003,598)	(6,522,974)	(12,355,578)
(62,992,539)	336,592,200	6,693,508	(2,408,564)
(105,891,581)	87,738,928	2,567,273	(625,724)
602,529,597	514,790,669	1,169,657	1,795,381
496,638,016	602,529,597	3,736,930	1,169,657
15,416,552	47,545,992	3,736,930	1,169,657
1,401,228,924	1,138,061,704	–	–
(920,007,460)	(583,078,099)	–	–
496,638,016	602,529,597	3,736,930	1,169,657

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

FOR THE YEAR ENDED 31ST MARCH 2019 截至二零一九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

Decrease in prepaid expenses and other receivables 預付費用及其他應收款項的減少
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 in unsettled forward exchange contracts 未結算遠期外匯合約的增加
Interest received 已收利息
Dividend received (net of withholding tax) 已收股息(扣除預扣稅項)
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)/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 (used in)/from financing activities (用於)／來自融資活動的淨現金

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 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

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	
2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
3,862,845	1,961,324	(367,495,736)	1,372,566,143
(3,598,698)	(2,900,457)	(213,253)	(15,467)
–	–	(103,137,641)	(121,638,592)
(870,137)	395,856	389,826,451	(1,342,070,333)
(605,990)	(543,277)	(81,020,179)	(91,158,249)
–	–	–	–
(18,443)	14,237	(1,100,138)	1,160,525
–	–	–	–
2,862,535	2,565,538	213,253	15,467
–	–	95,374,149	111,683,403
877,111	–	–	–
(147,480,665)	(206,284,106)	(1,664,849,399)	(1,424,061,821)
195,284,479	165,783,800	1,690,341,895	2,258,978,640
(13,083,106)	29,189,919	–	–
37,835,921	(9,273,889)	38,959,581	856,617,965
47,200,535	70,023,818	810,127,163	969,235,218
(113,128,888)	(25,838,843)	(867,987,689)	(1,804,193,910)
(65,928,353)	44,184,975	(57,860,526)	(834,958,692)
(28,092,432)	34,911,086	(18,900,945)	21,659,273
47,694,716	12,783,630	66,619,831	44,960,558
19,602,284	47,694,716	47,718,886	66,619,831
993,784	754,342	47,718,886	66,619,831
46,133,421	61,382,189	–	–
(27,524,921)	(14,441,815)	–	–
19,602,284	47,694,716	47,718,886	66,619,831

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

FOR THE YEAR ENDED 31ST MARCH 2019 截至二零一九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

Decrease in prepaid expenses and other receivables 預付費用及其他應收款項的減少
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 in unsettled forward exchange contracts 未結算遠期外匯合約的增加
Interest received 已收利息
Dividend received (net of withholding tax) 已收股息(扣除預扣稅項)
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)/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 (used in)/from operating activities (用於)／來自營運活動的淨現金

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

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 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

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	
2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元
1,644,479	2,222,742	(5,379,849)	18,180,203
(1,535,534)	(922,990)	(4,894)	(558)
–	–	(3,306,059)	(3,035,745)
122,723	(2,679,089)	6,538,287	(17,277,690)
231,668	(1,379,337)	(2,152,515)	(2,133,790)
–	–	–	–
60,532	30,984	18,756	13,226
(916)	–	–	–
730,027	851,372	4,894	558
–	–	3,032,896	2,779,073
–	–	–	–
(160,713,077)	(37,817,481)	(50,443,933)	(49,096,184)
24,529,009	28,362,465	32,875,545	49,558,673
–	–	–	–
(135,162,757)	(9,951,997)	(16,664,357)	1,121,556
144,141,757	19,082,122	22,746,610	15,263,834
(9,103,536)	(7,750,909)	(5,978,162)	(16,792,584)
135,038,221	11,331,213	16,768,448	(1,528,750)
(124,536)	1,379,216	104,091	(407,194)
4,331,673	2,952,457	849,376	1,256,570
4,207,137	4,331,673	953,467	849,376
4,207,137	4,331,673	953,467	849,376
–	–	–	–
–	–	–	–
4,207,137	4,331,673	953,467	849,376

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

FOR THE YEAR ENDED 31ST MARCH 2019 截至二零一九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

(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)
Decrease in unsettled foreign exchange forward contracts 未結算遠期外匯合約的減少
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 (used in)/from operating activities (用於)／**來自營運活動的淨現金**

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

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 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

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	
2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元
(2,358,470)	12,205,500	(606,526)	6,669,907
(4,319)	(280)	(3,851)	(235)
(269,601)	(154,151)	(316,734)	(248,243)
2,686,539	(12,034,456)	775,300	(6,579,119)
(913,161)	(884,917)	(630,556)	(564,615)
(859,012)	(868,304)	(782,367)	(722,305)
(7,661)	6	–	6
(3,776)	17,746	(41,686)	34,376
–	–	–	–
4,319	280	3,851	235
269,601	154,151	316,734	248,243
909,695	870,516	620,619	553,705
(14,056,406)	(5,223,749)	(23,217,696)	(10,560,449)
5,072,197	8,695,799	17,170,785	4,816,360
(8,671,043)	3,646,445	(5,929,760)	(5,629,829)
21,004,474	16,511,514	14,802,281	18,364,896
(12,637,394)	(18,904,137)	(10,015,150)	(11,733,456)
–	–	–	–
8,367,080	(2,392,623)	4,787,131	6,631,440
(303,963)	1,253,822	(1,142,629)	1,001,611
1,737,649	483,827	2,167,772	1,166,161
1,433,686	1,737,649	1,025,143	2,167,772
1,433,686	1,737,649	1,025,143	2,167,772

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

FOR THE YEAR ENDED 31ST MARCH 2019 截至二零一九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

(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)
Decrease in unsettled foreign exchange forward contracts 未結算遠期外匯合約的減少
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 (used in)/from operating activities (用於)／來自營運活動的淨現金

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

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 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

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	
2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
211,706	1,230,645	(4,773,441)	22,104,622
(2,932)	(131)	(540,030)	(722,455)
(160,703)	(139,515)	(2,882,107)	(3,856,477)
(85,458)	(1,239,064)	6,461,254	(19,311,961)
(194,571)	(138,743)	–	–
(231,958)	(286,808)	(1,734,324)	(1,786,271)
(17,876)	6	–	–
(13,007)	24,404	(11,643)	14,090
–	1,306	–	–
2,932	131	524,297	1,003,750
160,703	139,515	2,701,442	3,526,671
185,691	134,780	–	–
(18,305,797)	(9,641,304)	(50,839,661)	(67,762,649)
13,593,007	2,890,348	67,084,829	69,280,414
(4,626,305)	(6,737,622)	17,724,940	4,276,005
12,238,668	16,025,842	22,449,496	35,904,431
(8,668,798)	(8,193,931)	(22,409,012)	(41,950,314)
–	–	(4,467,601)	(3,839,904)
3,569,870	7,831,911	(4,427,117)	(9,885,787)
(1,056,435)	1,094,289	13,297,823	(5,609,782)
1,459,602	365,313	4,198,532	9,808,314
403,167	1,459,602	17,496,355	4,198,532
403,167	1,459,602	17,496,355	4,198,532

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

FOR THE YEAR ENDED 31ST MARCH 2019 截至二零一九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

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

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

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 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

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	
2019 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元	**2019** 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
(1,378,111)	11,121,523	(238,405,211)	316,555,722
(255,255)	(282,415)	(759,876)	(63,090)
(2,246,153)	(2,071,612)	(18,229,983)	(35,437,059)
2,833,655	(9,702,824)	219,869,902	(336,217,919)
–	–	(67,278)	–
(1,045,864)	(935,328)	(37,592,446)	(55,162,346)
–	–	–	–
(36,479)	38,795	(366,729)	(116,555)
247,724	348,379	759,876	63,090
2,126,807	1,920,618	16,886,953	33,552,017
–	–	54,852	–
(32,532,383)	(32,452,347)	(3,556,175,754)	(7,014,071,881)
33,611,394	23,163,571	3,589,486,204	7,462,540,740
2,371,199	(7,916,312)	13,052,956	426,805,065
14,717,638	38,211,115	151,400,825	232,347,579
(13,901,193)	(28,650,173)	(157,776,848)	(651,825,737)
(2,541,811)	(1,951,552)	–	–
(1,725,366)	7,609,390	(6,376,023)	(419,478,158)
645,833	(306,922)	6,676,933	7,326,907
4,618,648	4,925,570	30,374,465	23,047,558
5,264,481	4,618,648	37,051,398	30,374,465
5,264,481	4,618,648	37,051,398	30,374,465

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

FOR THE YEAR ENDED 31ST MARCH 2019 截至二零一九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

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

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

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 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

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	
2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **AUD** 澳元	**2018** 二零一八年 **AUD** 澳元
(3,698,756)	5,201,641	553,463	40,513
(2,839)	(185)	(179,647)	(215,004)
(845,334)	(767,158)	(180,830)	(106,872)
3,921,967	(5,040,611)	(252,651)	145,374
(624,962)	(606,313)	(59,665)	(135,989)
–	–	(5,437)	2,506
(1,169)	8,578	756	5,715
2,839	185	167,515	246,925
727,844	624,019	169,688	99,899
–	–	–	–
(10,019,122)	(10,160,524)	(4,902,253)	(9,139,197)
7,502,983	7,738,406	3,648,870	8,820,091
(2,411,587)	(2,395,649)	(980,526)	(100,050)
4,908,079	3,197,633	3,428,530	3,555,934
(1,129,713)	(2,878,659)	(1,759,105)	(3,155,454)
–	–	(428,833)	(251,606)
3,778,366	318,974	1,240,592	148,874
1,366,779	(2,076,675)	260,066	48,824
290,176	2,366,851	312,572	263,748
1,656,955	290,176	572,638	312,572
1,656,955	290,176	572,638	312,572

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

FOR THE YEAR ENDED 31ST MARCH 2019 截至二零一九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 (used in)/from financing activities (用於)／來自融資活動的淨現金

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

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

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

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	
2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **GBP** 英鎊	**2018** 二零一八年 **GBP** 英鎊
(374,194)	1,086,984	14,140	805
(331)	(36)	(31,157)	(14,546)
(232,156)	(241,210)	–	–
422,613	(1,002,262)	15,106	10,383
(184,068)	(156,524)	(1,911)	(3,358)
(2,694)	3,866	(553)	84
(1,679)	5,942	584	(51)
331	36	27,826	7,648
214,294	224,138	–	–
(6,548,676)	(2,689,842)	(2,928,148)	(3,011,326)
6,548,027	2,657,187	2,545,000	2,799,954
25,535	44,803	(357,202)	(207,049)
1,227,564	1,784,240	468,412	1,336,765
(926,734)	(1,685,862)	(363,457)	(885,573)
(349,370)	(147,761)	(20,426)	(5,839)
(48,540)	(49,383)	84,529	445,353
(23,005)	(4,580)	(272,673)	238,304
87,043	91,623	283,566	45,262
64,038	87,043	10,893	283,566
64,038	87,043	10,893	283,566
–	–	–	–
64,038	87,043	10,893	283,566

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

FOR THE YEAR ENDED 31ST MARCH 2019 截至二零一九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 (used in)/from financing activities (用於)／來自融資活動的淨現金

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

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

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

	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	
	2019 二零一九年 **USD** 美元	**2018** 二零一八年 **USD** 美元	**2019** 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
	125,444	254,173	(82,579,405)	189,876,238
	(26)	(19)	(72,629)	(4,186)
	(73,986)	(50,006)	(18,619,426)	(12,227,379)
	(55,252)	(208,118)	78,470,916	(192,451,633)
	(3,820)	(3,970)	(22,800,544)	(14,806,960)
	(4,191)	(38)	–	–
	4,122	(104)	(225,933)	1,155,541
	26	19	72,629	4,186
	71,981	47,427	17,571,813	11,447,326
	(31,164)	(219,621)	(700,419,807)	(652,346,915)
	188	261,858	376,716,114	530,083,851
	37,142	85,571	(329,085,728)	(124,462,971)
	6,586	4,813	704,794,371	518,004,563
	(61,653)	(77,016)	(352,692,833)	(360,151,358)
	–	–	(53,182,613)	(8,664,060)
	(55,067)	(72,203)	298,918,925	149,189,145
	(17,925)	13,368	(30,166,803)	24,726,174
	24,262	10,894	36,585,245	11,859,071
	6,337	24,262	6,418,442	36,585,245
	6,337	24,262	6,418,442	36,585,245
	–	–	–	–
	6,337	24,262	6,418,442	36,585,245

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

FOR THE YEAR ENDED 31ST MARCH 2019 截至二零一九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 before tax 除稅前溢利
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 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虧損

Decrease in prepaid expenses and other receivables 預付費用及其他應收款項的減少
Increase in accrued expenses and other payables 累計支出及其他應付款項的增加
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

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

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 financing activities 來自融資活動的淨現金

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

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

The notes on pages 67 to 279 form an integral part of these financial statements.
載於第 67 頁至第 279 頁之附註構成財務報表的重要部分。

BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	
2019 二零一九年 **RMB** 人民幣	**2018** 二零一八年 **RMB** 人民幣
1,991,348	1,719,756
(1,651,182)	(1,493,491)
–	–
(790,594)	(379,185)
(450,428)	(152,920)
1,414	7,554
16,120	10,970
1,437,517	1,454,399
–	–
(40,196,878)	(17,867,735)
33,412,390	17,499,640
(5,779,865)	951,908
4,122,696	2,668,022
(1,088,923)	(46,688)
(1,822,892)	(1,679,063)
1,210,881	942,271
(4,568,984)	1,894,179
6,005,702	4,111,523
1,436,718	6,005,702
1,436,718	4,305,702
–	1,700,000
1,436,718	6,005,702

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 as the Sponsor, BOCI-Prudential Asset Management Limited as the Manager, and BOCI-Prudential Trustee Limited 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 (2018: 21 sub-funds).

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

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、中銀國際英國保誠資產管理有限公司作為基金經理，以及中銀國際英國保誠信託有限公司作為信託人，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(「二零一八年：21個分支基金」)。

分支基金的個別成立日期如下：

Sub-Fund 分支基金	**Date of inception** 成立日期
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	12th July 2002 二零零二年七月十二日
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	12th July 2002 二零零二年七月十二日
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	12th July 2002 二零零二年七月十二日
BOCHK Global Equity Fund 中銀香港環球股票基金	12th July 2002 二零零二年七月十二日
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	12th July 2002 二零零二年七月十二日
BOCHK China Equity Fund 中銀香港中國股票基金	25th October 2002 二零零二年十月廿五日
BOCHK Global Bond Fund 中銀香港環球債券基金	25th October 2002 二零零二年十月廿五日
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	25th October 2002 二零零二年十月廿五日
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	31st October 2003 二零零三年十月卅一日
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	31st October 2003 二零零三年十月卅一日
BOCHK Conservative Growth Fund 中銀香港保守增長基金	31st October 2003 二零零三年十月卅一日
BOCHK China Income Fund 中銀香港中國收入基金	20th February 2004 二零零四年二月廿日
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	30th April 2004 二零零四年四月卅日
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	21st May 2004 二零零四年五月廿一日
BOCHK Japan Equity Fund 中銀香港日本股票基金	9th July 2004 二零零四年七月九日
BOCHK Australia Income Fund 中銀香港澳洲收入基金	28th January 2005 二零零五年一月廿八日
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	31st March 2006 二零零六年三月卅一日
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	12th May 2006 二零零六年五月十二日
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	23rd March 2007 二零零七年三月廿三日
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	28th March 2008 二零零八年三月廿八日
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	20th March 2012 二零一二年三月廿日

No new sub-fund was launched during the year ended 31st March 2019 (2018: Nil).

截至二零一九年三月卅一日止年度並無新的分支基金成立(二零一八年：零)。

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。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，該等政策與過往年度所採納者一致。

(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)

財務報表附註（續）

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 2018

The Sub-Funds have adopted the following revised standard for the first time for the current year's financial statements that is relevant to each of the Sub-Funds:

HKFRS 9 Financial Instruments
HKFRS 9 *Financial Instruments* replaces HKAS 39 *Financial Instruments: Recognition and Measurement* for annual periods beginning on or after 1st April 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement, impairment and hedge accounting.

The Sub-Funds have recognized the transition adjustments against the applicable opening balances of equity at 1st April 2018. Therefore, the comparative information was not restated and continues to be reported under HKAS 39.

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進行專業判斷。在財務報表中涉及高度判斷或複雜程度，或有重要假設及估計的範疇，於附註3中披露。

除非另有説明，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。

於二零一八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

各分支基金於本年度財務報表已首次採納以下與基金有關的經修訂準則：

香港財務報告準則第9號「金融工具」
香港財務報告準則第9號「金融工具」於二零一八年一月一日或之後開始的年度期間取代香港會計準則第39號「金融工具：確認及計量」，匯集金融工具會計的所有三個方面：分類及計量、減值及對沖會計。

分支基金已於二零一八年四月一日確認已對適用的期初權益作出過渡調整。因此，比較資料並未予以重列，並繼續按香港會計準則第39號列賬。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

(a) Basis of preparation (continued)

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

Classification and measurement
The following information sets out the impacts of adopting HKFRS 9 on the statement of financial position, including the effect of replacing HKAS 39's incurred credit loss calculations with HKFRS 9's expected credit losses ("ECLs").

A reconciliation between the carrying amounts under HKAS 39 and the balances reported under HKFRS 9 as at 1st April 2018 is as follows:

2 主要會計政策概要（續）

(a) 編製基準（續）

於二零一八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（續）

分類及計量
以下資料載列採納香港財務報告準則第9號對財務狀況表的影響，包括以香港財務報告準則第9號的預期信貸損失取代香港會計準則第39號所產生的影響。

於二零一八年四月一日根據香港會計準則第39號的賬面值與根據香港財務報告準則第9號列賬之結餘對賬如下：

BOCHK Hong Kong Equity Fund
中銀香港香港股票基金

	HKAS 39 measurement 香港會計準則第39號計量			HKFRS 9 measurement 香港財務報告準則第9號計量	
	Category 類別	Amount 金額 HKD 港元	ECLs 預期信貸損失 HKD 港元	Amount 金額 HKD 港元	Category 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	2,134,570,724	–	2,134,570,724	FVTPL 按公平值透過損益列帳
Amounts due from brokers 應收經紀款項	Loans and receivables 貸款及應收款項	11,053,665	–	11,053,665	Amortised cost 攤銷成本
Dividends receivable and interest receivable 應收股息和利息	Loans and receivables 貸款及應收款項	5,194,977	–	5,194,977	Amortised cost 攤銷成本
Amounts receivable on subscription of units 認購單位應收款項	Loans and receivables 貸款及應收款項	2,240,974	–	2,240,974	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	9,973,410	–	9,973,410	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

BOCHK Hong Kong Equity Fund (continued)
中銀香港香港股票基金（續）

	HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量		
	Category 類別	**Amount** 金額 **HKD** 港元	**ECLs** 預期信貸損失 **HKD** 港元	**Amount** 金額 **HKD** 港元	**Category** 類別
Financial liabilities 財務負債					
Amounts due to brokers 應付經紀款項	Other financial liabilities 其他財務負債	34,013	–	34,013	Amortised cost 攤銷成本
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	2,073,948	–	2,073,948	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	3,603,315	–	3,603,315	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

BOCHK Hong Kong Dollar Income Fund
中銀香港港元收入基金

	HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量		
	Category 類別	**Amount** 金額 **HKD** 港元	**ECLs** 預期信貸損失 **HKD** 港元	**Amount** 金額 **HKD** 港元	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	12,160,626,108	–	12,160,626,108	FVTPL 按公平值透過損益列帳
Dividends receivable and interest receivable 應收股息和利息	Loans and receivables 貸款及應收款項	83,903,474	–	83,903,474	Amortised cost 攤銷成本
Management fee rebate receivable 應收管理費回扣	Loans and receivables 貸款及應收款項	296,574	–	296,574	Amortised cost 攤銷成本
Amounts receivable on subscription of units 認購單位應收款項	Loans and receivables 貸款及應收款項	70,364,698	–	70,364,698	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	1,011,529,913	–	1,011,529,913	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Amounts due to brokers 應付經紀款項	Other financial liabilities 其他財務負債	748,932,041	–	748,932,041	Amortised cost 攤銷成本
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	6,900,672	–	6,900,672	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	14,938,933	–	14,938,933	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

BOCHK HK Dollar Money Market Fund
中銀香港港元貨幣市場基金

	HKAS 39 measurement 香港會計準則第39號計量			HKFRS 9 measurement 香港財務報告準則第9號計量	
	Category 類別	**Amount** 金額 **HKD** 港元	**ECLs** 預期信貸損失 **HKD** 港元	**Amount** 金額 **HKD** 港元	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	478,062,940	–	478,062,940	FVTPL 按公平值透過損益列帳
Dividends receivable and interest receivable 應收股息和利息	Loans and receivables 貸款及應收款項	3,191,815	–	3,191,815	Amortised cost 攤銷成本
Amounts receivable on subscription of units 認購單位應收款項	Loans and receivables 貸款及應收款項	2,134,990	–	2,134,990	Amortised cost 攤銷成本
Short-term deposits 短期存款	Loans and receivables 貸款及應收款項	1,138,061,704	–	1,138,061,704	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	47,545,992	–	47,545,992	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Amounts due to brokers 應付經紀款項	Other financial liabilities 其他財務負債	20,000,000	–	20,000,000	Amortised cost 攤銷成本
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	494,047	–	494,047	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	16,461,115	–	16,461,115	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

BOCHK Global Equity Fund
中銀香港環球股票基金

	HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量		
	Category 類別	**Amount** 金額 **USD** 美元	**ECLs** 預期信貸損失 **USD** 美元	**Amount** 金額 **USD** 美元	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	112,537,878	–	112,537,878	FVTPL 按公平值透過損益列帳
Dividends receivable and interest receivable 應收股息和利息	Loans and receivables 貸款及應收款項	141,412	–	141,412	Amortised cost 攤銷成本
Management fee rebate receivable 應收管理費回扣	Loans and receivables 貸款及應收款項	8,913	–	8,913	Amortised cost 攤銷成本
Amounts receivable on subscription of units 認購單位應收款項	Loans and receivables 貸款及應收款項	29,712	–	29,712	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	1,169,657	–	1,169,657	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	158,338	–	158,338	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	41,275	–	41,275	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

BOCHK US Dollar Money Market Fund
中銀香港美元貨幣市場基金

	HKAS 39 measurement 香港會計準則第39號計量			HKFRS 9 measurement 香港財務報告準則第9號計量	
	Category 類別	**Amount** 金額 **USD** 美元	**ECLs** 預期信貸損失 **USD** 美元	**Amount** 金額 **USD** 美元	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	108,028,781	–	108,028,781	FVTPL 按公平值透過損益列帳
Dividends receivable and interest receivable 應收股息和利息	Loans and receivables 貸款及應收款項	877,111	–	877,111	Amortised cost 攤銷成本
Amounts receivable on subscription of units 認購單位應收款項	Loans and receivables 貸款及應收款項	311,806	–	311,806	Amortised cost 攤銷成本
Short-term deposits 短期存款	Loans and receivables 貸款及應收款項	61,382,189	–	61,382,189	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	754,342	–	754,342	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	52,209	–	52,209	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	208	–	208	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

BOCHK China Equity Fund
中銀香港中國股票基金

	HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量		
	Category 類別	**Amount** 金額 **HKD** 港元	**ECLs** 預期信貸損失 **HKD** 港元	**Amount** 金額 **HKD** 港元	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	4,984,886,236	–	4,984,886,236	FVTPL 按公平值透過損益列帳
Amounts due from brokers 應收經紀款項	Loans and receivables 貸款及應收款項	10,417,415	–	10,417,415	Amortised cost 攤銷成本
Amounts receivable on subscription of units 認購單位應收款項	Loans and receivables 貸款及應收款項	1,821,836	–	1,821,836	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	66,619,831	–	66,619,831	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Amounts due to brokers 應付經紀款項	Other financial liabilities 其他財務負債	32,055	–	32,055	Amortised cost 攤銷成本
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	7,310,914	–	7,310,914	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	15,443,786	–	15,443,786	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

BOCHK Global Bond Fund
中銀香港環球債券基金

	HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量		
	Category 類別	**Amount** 金額 **USD** 美元	**ECLs** 預期信貸損失 **USD** 美元	**Amount** 金額 **USD** 美元	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	57,647,973	–	57,647,973	FVTPL 按公平值透過損益列帳
Dividends receivable and interest receivable 應收股息和利息	Loans and receivables 貸款及應收款項	326,694	–	326,694	Amortised cost 攤銷成本
Amounts receivable on subscription of units 認購單位應收款項	Loans and receivables 貸款及應收款項	59,798	–	59,798	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	4,331,673	–	4,331,673	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Financial liabilities at fair value through profit or loss 按公平值透過損益列帳的財務負債	Other financial liabilities 其他財務負債	12,648	–	12,648	Amortised cost 攤銷成本
Amounts due to brokers 應付經紀款項	Other financial liabilities 其他財務負債	159,133	–	159,133	Amortised cost 攤銷成本
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	82,699	–	82,699	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	70,273	–	70,273	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

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

	HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量		
	Category 類別	**Amount** 金額 **USD** 美元	**ECLs** 預期信貸損失 **USD** 美元	**Amount** 金額 **USD** 美元	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	110,465,478	–	110,465,478	FVTPL 按公平值透過損益列帳
Dividends receivable and interest receivable 應收股息和利息	Loans and receivables 貸款及應收款項	372,552	–	372,552	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	849,376	–	849,376	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	157,072	–	157,072	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	96,776	–	96,776	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

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

	HKAS 39 measurement 香港會計準則第39號計量			HKFRS 9 measurement 香港財務報告準則第9號計量	
	Category 類別	**Amount** 金額 **USD** 美元	**ECLs** 預期信貸損失 **USD** 美元	**Amount** 金額 **USD** 美元	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	81,696,450	–	81,696,450	FVTPL 按公平值透過損益列帳
Management fee rebate receivable 應收管理費回扣	Loans and receivables 貸款及應收款項	78,142	–	78,142	Amortised cost 攤銷成本
Prepaid expenses and other receivables 預付費用及其他應收款項	Loans and receivables 貸款及應收款項	570	–	570	Amortised cost 攤銷成本
Amounts receivable on subscription of units 認購單位應收款項	Loans and receivables 貸款及應收款項	3,598	–	3,598	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	1,737,649	–	1,737,649	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

BOCHK Aggressive Growth Fund (continued)
中銀香港進取增長基金（續）

	HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量		
	Category 類別	**Amount** 金額 **USD** 美元	**ECLs** 預期信貸損失 **USD** 美元	**Amount** 金額 **USD** 美元	**Category** 類別
Financial liabilities 財務負債					
Financial liabilities at fair value through profit or loss 按公平值透過損益列帳的財務負債	Other financial liabilities 其他財務負債	1,120	–	1,120	Amortised cost 攤銷成本
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	84,436	–	84,436	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	177,273	–	177,273	Amortised cost 攤銷成本
Financial liabilities at fair value through profit or loss 按公平值透過損益列帳的財務負債	Other financial liabilities 其他財務負債	1,120	–	1,120	Amortised cost 攤銷成本
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	84,436	–	84,436	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	177,273	–	177,273	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

BOCHK Balanced Growth Fund
中銀香港均衡增長基金

	HKAS 39 measurement 香港會計準則第39號計量			HKFRS 9 measurement 香港財務報告準則第9號計量	
	Category 類別	**Amount** 金額 **USD** 美元	**ECLs** 預期信貸損失 **USD** 美元	**Amount** 金額 **USD** 美元	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	70,147,578	–	70,147,578	FVTPL 按公平值透過損益列帳
Management fee rebate receivable 應收管理費回扣	Loans and receivables 貸款及應收款項	51,518	–	51,518	Amortised cost 攤銷成本
Prepaid expenses and other receivables 預付費用及其他應收款項	Loans and receivables 貸款及應收款項	570	–	570	Amortised cost 攤銷成本
Amounts receivable on subscription of units 認購單位應收款項	Loans and receivables 貸款及應收款項	5,862	–	5,862	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	2,167,772	–	2,167,772	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Financial liabilities at fair value through profit or loss 按公平值透過損益列帳的財務負債	Other financial liabilities 其他財務負債	3,359	–	3,359	Amortised cost 攤銷成本
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	87,918	–	87,918	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	68,912	–	68,912	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

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

	HKAS 39 measurement 香港會計準則第39號計量			HKFRS 9 measurement 香港財務報告準則第9號計量	
	Category 類別	**Amount** 金額 **USD** 美元	**ECLs** 預期信貸損失 **USD** 美元	**Amount** 金額 **USD** 美元	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	30,079,448	–	30,079,448	FVTPL 按公平值透過損益列帳
Management fee rebate receivable 應收管理費回扣	Loans and receivables 貸款及應收款項	13,696	–	13,696	Amortised cost 攤銷成本
Prepaid expenses and other receivables 預付費用及其他應收款項	Loans and receivables 貸款及應收款項	570	–	570	Amortised cost 攤銷成本
Amounts receivable on subscription of units 認購單位應收款項	Loans and receivables 貸款及應收款項	146,913	–	146,913	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	1,459,602	–	1,459,602	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Financial liabilities at fair value through profit or loss 按公平值透過損益列帳的財務負債	Other financial liabilities 其他財務負債	2,613	–	2,613	Amortised cost 攤銷成本
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	45,682	–	45,682	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	27,729	–	27,729	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

BOCHK China Income Fund
中銀香港中國收入基金

	HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量		
	Category 類別	**Amount** 金額 **HKD** 港元	**ECLs** 預期信貸損失 **HKD** 港元	**Amount** 金額 **HKD** 港元	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	129,513,286	–	129,513,286	FVTPL 按公平值透過損益列帳
Dividends receivable and interest receivable 應收股息和利息	Loans and receivables 貸款及應收款項	186,265	–	186,265	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	4,198,532	–	4,198,532	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	143,015	–	143,015	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	80,115	–	80,115	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

BOCHK Hong Kong Income Fund
中銀香港香港收入基金

	HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量		
	Category 類別	**Amount** 金額 **HKD** 港元	**ECLs** 預期信貸損失 **HKD** 港元	**Amount** 金額 **HKD** 港元	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	69,999,014	–	69,999,014	FVTPL 按公平值透過損益列帳
Dividends receivable and interest receivable 應收股息和利息	Loans and receivables 貸款及應收款項	212,589	–	212,589	Amortised cost 攤銷成本
Prepaid expenses and other receivables 預付費用及其他應收款項	Loans and receivables 貸款及應收款項	4,476	–	4,476	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	4,618,648	–	4,618,648	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	116,758	–	116,758	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	16,295	–	16,295	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

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

	HKAS 39 measurement 香港會計準則第39號計量			HKFRS 9 measurement 香港財務報告準則第9號計量	
	Category 類別	Amount 金額 HKD 港元	ECLs 預期信貸損失 HKD 港元	Amount 金額 HKD 港元	Category 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	1,221,015,829	–	1,221,015,829	FVTPL 按公平值透過損益列帳
Amounts due from brokers 應收經紀款項	Loans and receivables 貸款及應收款項	49,353,133	–	49,353,133	Amortised cost 攤銷成本
Prepaid expenses and other receivables 預付費用及其他應收款項	Loans and receivables 貸款及應收款項	4,476	–	4,476	Amortised cost 攤銷成本
Amounts receivable on subscription of units 認購單位應收款項	Loans and receivables 貸款及應收款項	452,029	–	452,029	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	30,374,465	–	30,374,465	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Amounts due to brokers 應付經紀款項	Other financial liabilities 其他財務負債	13,266,578	–	13,266,578	Amortised cost 攤銷成本
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	1,824,693	–	1,824,693	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	3,355,348	–	3,355,348	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

BOCHK Japan Equity Fund
中銀香港日本股票基金

	HKAS 39 measurement 香港會計準則第39號計量			HKFRS 9 measurement 香港財務報告準則第9號計量	
	Category 類別	**Amount** 金額 **USD** 美元	**ECLs** 預期信貸損失 **USD** 美元	**Amount** 金額 **USD** 美元	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	36,637,877	–	36,637,877	FVTPL 按公平值透過損益列帳
Dividends receivable and interest receivable 應收股息和利息	Loans and receivables 貸款及應收款項	316,198	–	316,198	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	290,176	–	290,176	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	52,427	–	52,427	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	11,796	–	11,796	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

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

	HKAS 39 measurement 香港會計準則第39號計量			HKFRS 9 measurement 香港財務報告準則第9號計量	
	Category 類別	**Amount** 金額 **AUD** 澳元	**ECLs** 預期信貸損失 **AUD** 澳元	**Amount** 金額 **AUD** 澳元	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	7,778,279	–	7,778,279	FVTPL 按公平值透過損益列帳
Dividends receivable and interest receivable 應收股息和利息	Loans and receivables 貸款及應收款項	29,667	–	29,667	Amortised cost 攤銷成本
Amounts receivable on subscription of units 認購單位應收款項	Loans and receivables 貸款及應收款項	70,363	–	70,363	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	312,572	–	312,572	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	10,816	–	10,816	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	235	–	235	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

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

	HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量		
	Category 類別	**Amount** 金額 **USD** 美元	**ECLs** 預期信貸損失 **USD** 美元	**Amount** 金額 **USD** 美元	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	7,375,906	–	7,375,906	FVTPL 按公平值透過損益列帳
Amounts due from brokers 應收經紀款項	Loans and receivables 貸款及應收款項	25,093	–	25,093	Amortised cost 攤銷成本
Dividends receivable and interest receivable 應收股息和利息	Loans and receivables 貸款及應收款項	26,034	–	26,034	Amortised cost 攤銷成本
Amounts receivable on subscription of units 認購單位應收款項	Loans and receivables 貸款及應收款項	942	–	942	Amortised cost 攤銷成本
Bank balances 銀行結餘	貸款及應收款項	87,043	–	87,043	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Amounts due to brokers 應付經紀款項	Other financial liabilities 其他財務負債	30,594	–	30,594	Amortised cost 攤銷成本
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	17,065	–	17,065	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

BOCHK Sterling Income Fund
中銀香港英鎊收入基金

	HKAS 39 measurement 香港會計準則第39號計量			HKFRS 9 measurement 香港財務報告準則第9號計量	
	Category 類別	**Amount** 金額 **GBP** 英鎊	**ECLs** 預期信貸損失 **GBP** 英鎊	**Amount** 金額 **GBP** 英鎊	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	1,701,465	–	1,701,465	FVTPL 按公平值透過損益列帳
Dividends receivable and interest receivable 應收股息和利息	Loans and receivables 貸款及應收款項	10,057	–	10,057	Amortised cost 攤銷成本
Prepaid expenses and other receivables 預付費用及其他應收款項	Loans and receivables 貸款及應收款項	945	–	945	Amortised cost 攤銷成本
Amounts receivable on subscription of units 認購單位應收款項	Loans and receivables 貸款及應收款項	12,010	–	12,010	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	283,566	–	283,566	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	1,152	–	1,152	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

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

	HKAS 39 measurement 香港會計準則第39號計量			HKFRS 9 measurement 香港財務報告準則第9號計量	
	Category 類別	**Amount** 金額 **USD** 美元	**ECLs** 預期信貸損失 **USD** 美元	**Amount** 金額 **USD** 美元	**Category** 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	1,693,510	–	1,693,510	FVTPL 按公平值透過損益列帳
Dividends receivable and interest receivable 應收股息和利息	Loans and receivables 貸款及應收款項	5,497	–	5,497	Amortised cost 攤銷成本
Prepaid expenses and other receivables 預付費用及其他應收款項	Loans and receivables 貸款及應收款項	1,325	–	1,325	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	24,262	–	24,262	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	1,579	–	1,579	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

BOCHK China Consumption Growth Fund
中銀香港中國豐盛消費基金

	HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量		
	Category 類別	Amount 金額 HKD 港元	ECLs 預期信貸損失 HKD 港元	Amount 金額 HKD 港元	Category 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	904,312,887	–	904,312,887	FVTPL 按公平值透過損益列帳
Dividends receivable and interest receivable 應收股息和利息	Loans and receivables 貸款及應收款項	228,370	–	228,370	Amortised cost 攤銷成本
Prepaid expenses and other receivables 預付費用及其他應收款項	Loans and receivables 貸款及應收款項	4,500	–	4,500	Amortised cost 攤銷成本
Amounts receivable on subscription of units 認購單位應收款項	Loans and receivables 貸款及應收款項	16,530,119	–	16,530,119	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	36,585,245	–	36,585,245	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Amounts due to brokers 應付經紀款項	Other financial liabilities 其他財務負債	8,777,704	–	8,777,704	Amortised cost 攤銷成本
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	2,130,113	–	2,130,113	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	262,852	–	262,852	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(a) Basis of preparation (continued)

(a) 編製基準（續）

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

於二零一八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（續）

Classification and measurement (continued)

分類及計量（續）

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

	HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量		
	Category 類別	Amount 金額 RMB 人民幣	ECLs 預期信貸損失 RMB 人民幣	Amount 金額 RMB 人民幣	Category 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	42,091,469	–	42,091,469	FVTPL 按公平值透過損益列帳
Dividends receivable and interest receivable 應收股息和利息	Loans and receivables 貸款及應收款項	425,675	–	425,675	Amortised cost 攤銷成本
Prepaid expenses and other receivables 預付費用及其他應收款項	Loans and receivables 貸款及應收款項	5,267	–	5,267	Amortised cost 攤銷成本
Short-term deposits 短期存款	Loans and receivables 貸款及應收款項	1,700,000	–	1,700,000	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	4,305,702	–	4,305,702	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Amounts due to brokers 應付經紀款項	Other financial liabilities 其他財務負債	4,031,525	–	4,031,525	Amortised cost 攤銷成本
Accrued expenses and other payables 累計開支及其他應付款項	Other financial liabilities 其他財務負債	28,670	–	28,670	Amortised cost 攤銷成本

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(a) Basis of preparation (continued)

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2018 (continued)

Impairment
HKFRS 9 requires the Sub-Funds to record ECLs on all of their debt securities, loans and trade receivables, either on a 12-month or lifetime basis. Given the limited exposure of the Sub-Funds to credit risk, this amendment has not had a material impact on the financial statements. The Sub-Funds only hold short-term receivables with no financing component at amortised cost. Therefore, they have adopted an approach similar to the simplified approach to ECLs.

The application of the ECLs model under HKFRS 9 has not significantly changed the carrying amounts of the Sub-Funds' amortised cost financial assets. The carrying amounts of amortised cost instruments continued to approximate these instruments' fair values on the date of transition after transitioning to HKFRS 9.

Hedge accounting
The Sub-Funds have not applied hedge accounting under HKAS 39 nor will they apply hedge accounting under HKFRS 9.

HKFRS 15 Revenue from Contracts with Customers

The Sub-Funds adopted HKFRS 15 *Revenue from contracts with customers* on their effective date of 1st April 2018. HKFRS 15 replaces HKAS 18 *Revenue* and establishes a five-step model to account for revenue arising from contracts with customers. In addition, guidance on interest and dividend income have been moved from HKAS 18 to HKFRS 9 without significant changes to the requirements. Therefore, there was no impact of adopting HKFRS 15 for the Sub-Funds.

財務報表附註（續）

2 主要會計政策概要（續）

(a) 編製基準（續）

於二零一八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（續）

減值
香港財務報告準則第9號要求分支基金按12個月基準或可使用年期基準載列其所有債務證券、貸款及應收款項之預期信貸損失。鑑於分支基金涉及的信貸風險有限，此修訂對財務報表並無產生重大影響。分支基金僅持有短期應收款項（並無按攤銷成本計算的融資成分）。因此，分支基金所採納的方法類似預期信貸損失的簡化方法。

應用香港財務報告準則第9號項下之預期信貸損失模式，概無重大影響分支基金以攤銷成本計算財務資產之帳面價值。以攤銷成本計算工具的帳面值將繼續與於過渡至香港財務報告準則第9號當日按公平值計算工具的帳面值相若。

對沖會計處理
分支基金並無採納香港會計準則第39號項下之對沖會計處理，亦將不會採用香港財務報告準則第9號項下之對沖會計處理。

香港財務報告準則第15號「自客戶合約產生的收入」
分支基金已於生效日期（即二零一八年四月一日）採納香港財務報告準則第15號「自客戶合約產生的收入」。香港財務報告準則第15號取代香港會計準則第18號「收入」，並建立了確認自客戶合約產生的收入的五步模型。此外，對利息和股息收入的指引已從香港會計準則第18號轉移到香港財務報告準則第9號，並無對要求有任何重大修訂。因此，採納香港財務報告準則第15號對分支基金並無影響。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

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 2018 and have not been early adopted

Amendments to HKAS 1 and HKAS 8 Definition of Material
Amendments to HKAS 1 and HKAS 8 provide a new definition of material. The new definition states that information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements. The amendments clarify that materiality will depend on the nature or magnitude of information. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. The Sub-Funds expect to adopt the amendments prospectively from 1st April 2020. The amendments are not expected to have any significant impact on the Sub-Funds' financial statements.

There are no other standards, interpretations or amendments to existing standards that are not yet effective that would be expected to have a significant impact on the Sub-Funds.

(b) Financial instruments

Financial assets

(Policies under HKFRS 9 applicable from 1st April 2018)

Initial recognition and measurement

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

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二零一八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

香港會計準則第1號及香港會計準則第8號的修訂的重大定義
香港會計準則第1號及香港會計準則第8號的修訂乃訂明新的重大定義。新定義指出，如果省略、錯誤或模糊陳述資料而可以合理地預期會影響通用財務報表的主要用戶根據該等財務報表所做出的決定，則資料屬重大者。此修訂澄清了是否屬重大，乃取決於資料的性質或程度。如果錯誤陳述資料可以合理預期會影響主要用戶所做出的決定，則錯誤陳述資料屬重大者。分支基金預期將於二零二零年四月一日後採納該項修訂。該修訂預期對分支基金的財務報表不會產生任何重大影響。

並無其他尚未生效的準則、詮譯或現有準則的修訂預期會對分支基金造成重大影響。

(b) 金融工具

財務資產

（由二零一八年四月一日起適用香港財務報告準則第9號項下的政策）

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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Financial assets (continued)

(Policies under HKFRS 9 applicable from 1st April 2018) (continued)

Initial recognition and measurement (continued)

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.

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.

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)

(由二零一八年四月一日起適用香港財務報告準則第9號項下的政策)(續)

初步確認及計量(續)

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。

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Financial assets (continued)

(Policies under HKFRS 9 applicable from 1st April 2018) (continued)

Initial recognition and measurement (continued)

As at 31st March 2019, 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.

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.

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）

（由二零一八年四月一日起適用香港財務報告準則第9號項下的政策）（續）

初步確認及計量（續）

於二零一九年三月卅一日，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。

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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Financial assets (continued)

(Policies under HKFRS 9 applicable from 1st April 2018) (continued)

Subsequent measurement (continued)

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

Financial assets at amortised cost (debt instruments) (continued)
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.

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.

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）

（由二零一八年四月一日起適用香港財務報告準則第9號項下的政策）（續）

後續計量（續）

財務資產的後續計量取決於分類如下：（續）

按攤銷成本計量的財務資產（債務工具）（續）
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。

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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Financial assets (continued)

(Policies under HKAS 39 applicable before 1st April 2018)

Initial recognition and measurement

The Sub-Funds' financial assets are classified into one of the two categories, including financial assets at fair value through profit or loss ("FVTPL") and loans and receivables. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. When financial assets are recognised initially, they are measured at fair value plus transaction costs that are attributable to the acquisition of the financial assets, except in the case of financial assets recorded at fair value through profit or loss.

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Subsequent measurement

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

Financial assets at fair value through profit or loss
Financial assets at FVTPL has two subcategories, including financial assets held for trading and those designated at FVTPL on initial recognition.

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）

（於二零一八年四月一日前適用香港會計準則第39號項下的政策）

初步確認及計量

分支基金的財務資產歸入按公平值透過損益列帳的財務資產或者貸款及應收款項的其中一類。分類乃取決於財務資產的性質和目的，並在初始確認時釐定。於財務資產獲初步確認時，會按公平值加交易成本計量，而有關成本為收購財務資產應佔成本，惟透過損益按公平值列帳之財務資產之情況除外。

所有按常規方式購買或銷售財務資產按交易日基準確認及終止確認。常規購買或銷售指須按照市場規則或慣例所規定之期間內交付資產之財務資產購買或銷售。

其後計量

財務資產按分類所進行之後續計量如下：

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分為兩個子類別，包括持作交易的財務資產及在初始確認時指定為按公平值透過損益列帳的財務資產。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Financial assets (continued)

(Policies under HKAS 39 applicable before 1st April 2018) (continued)

Subsequent measurement (continued)

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

Financial assets at fair value through profit or loss (continued)
A financial asset is classified as held for trading if:

- it has been acquired principally for the purpose of selling in the near future; or
- it is a part of an identified portfolio of financial instruments that the Sub-Funds manage together and have a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument.

All investments are classified as financial assets held for trading. Investments are recognised on a trade-date basis and are initially measured at fair value with changes in fair value arising from remeasurement recognised directly in the statement of profit or loss and other comprehensive income in the period in which they arise. The net gain or loss recognised in the statement of profit or loss and other comprehensive income excludes any dividend or interest earned on the financial assets.

The fair value of investments is based on their quoted market prices at the reporting date without any deduction for estimated future selling 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）

（於二零一八年四月一日前適用香港會計準則第39號項下的政策）（續）

其後計量（續）

財務資產按分類所進行之後續計量如下：（續）

按公平值透過損益列帳的財務資產（續）
在下列情況下，財務資產分類為持作交易：

- 其收購的主要原因是於短期內出售；或
- 為分支基金共同管理已識別金融工具組合的一部分，近期錄得短期獲利的往績紀錄；或
- 並非指定及有效作為對沖工具的衍生工具。

所有投資均分類為持作交易的財務資產。投資按交易日的基準確認，並初步按公平值計量，反映在產生期間直接於損益及其他全面收益表確認重新計量所產生的公平值變動。於損益及其他全面收益表確認的淨損益不包括財務資產所收取的任何股息或利息。

投資的公平值基於報告日的市場報價，不會扣除預計的任何未來銷售成本。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Financial assets (continued)

(Policies under HKAS 39 applicable before 1st April 2018) (continued)

Loans and receivables
Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Subsequent to initial recognition, loans and receivables including interest receivables, fixed bank deposits and bank balances are carried at amortised cost using the effective interest method, less any identified impairment losses (see accounting policy on impairment of financial assets below).

Financial liabilities and equity instruments

(Policies under HKFRS 9 applicable from 1st April 2018 and policies under HKAS 39 applicable before 1st April 2018)

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）

（於二零一八年四月一日前適用香港會計準則第39號項下的政策）（續）

貸款及應收款項
貸款及應收款項為非衍生工具財務資產附帶固定或可確定付款額，其在活躍市場上並無報價。於初步確認後，貸款及應收款項（包括應收利息、定期銀行存款及銀行結餘）採用有效利率法並扣除任何認定減值虧損（見下文財務資產減值的會計政策）後按攤銷成本入帳。

財務負債及權益工具

（由二零一八年四月一日起適用香港財務報告準則第9號項下的政策及於二零一八年四月一日前適用香港會計準則第39號項下的政策）

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內容及財務負債及權益工具的定義，分類為財務負債或權益。

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)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Financial liabilities and equity instruments (continued)

(Policies under HKFRS 9 applicable from 1st April 2018 and policies under HKAS 39 applicable before 1st April 2018) (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.

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）

（由二零一八年四月一日起適用香港財務報告準則第9號項下的政策及於二零一八年四月一日前適用香港會計準則第39號項下的政策）（續）

初步確認及計量（續）

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股本。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；其中沒有合同義務交付現金或發行人回購義務以外交付的其他財務資產；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、確認公平值變動及未確認資產淨值而釐定，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及倘為貸款及借款以及應付款項，則應扣除直接應佔交易成本。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Financial liabilities and equity instruments (continued)

(Policies under HKFRS 9 applicable from 1st April 2018 and policies under HKAS 39 applicable before 1st April 2018) (continued)

Initial recognition and measurement (continued)

As at 31 March 2019 and 2018, the Sub-Funds' financial liabilities include relating to amounts due to brokers, accrued expenses and other payables and amounts payable on redemption of units which are measured at amortised cost and loss position of foreign currency forward contracts being measured at fair value.

Subsequent measurement

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

Effective interest method

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

財務報表附註（續）

2 主要會計政策概要（續）

(b) 金融工具（續）

財務負債及權益工具（續）

（由二零一八年四月一日起適用香港財務報告準則第9號項下的政策及於二零一八年四月一日前適用香港會計準則第39號項下的政策）（續）

初步確認及計量（續）

於二零一九年及二零一八年三月卅一日，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持倉以公平值計量。

其後計量

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

實際利率法

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Financial liabilities and equity instruments (continued)

(Policies under HKFRS 9 applicable from 1st April 2018 and policies under HKAS 39 applicable before 1st April 2018) (continued)

Subsequent measurement (continued)

Effective interest method (continued)
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.

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.

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）

（由二零一八年四月一日起適用香港財務報告準則第9號項下的政策及於二零一八年四月一日前適用香港會計準則第39號項下的政策）（續）

其後計量（續）

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

利息支出按實際利率基準確認。

終止確認

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

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

分支基金使用加權平均法以釐定終止確認時已變現的損益。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Impairment of financial assets

(Policies under HKFRS 9 applicable from 1st April 2018)

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.

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.

(Policies under HKAS 39 applicable before 1st April 2018)

Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting date. Financial assets are considered to be impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the financial assets have been affected.

2 主要會計政策概要（續）

(b) 金融工具（續）

財務資產減值

（由二零一八年四月一日起適用香港財務報告準則第9號項下的政策）

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。

由於分支基金僅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，分支基金並不追踪信貸風險的變化，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。

（於二零一八年四月一日前適用香港會計準則第39號項下的政策）

財務資產（按公平值透過損益列帳者除外）乃於各報告日期進行評估，以確定資產有否出現減值跡象。財務資產首次入帳後，若有客觀跡象顯示由於發生一項或多項事件，導致財務資產視作減值，則財務資產的估計未來現金流量受到影響。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Impairment of financial assets (continued)

(Policies under HKAS 39 applicable before 1st April 2018) (continued)

Objective evidence of impairment could include:

- significant financial difficulty of the issuer or counterparty; or
- breach of contract, such as default or delinquency in interest or principal payments; or
- it becoming probable that the borrower will enter bankruptcy or financial re-organisation; or
- disappearance of an active market for that financial asset because of financial difficulties.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the financial assets is reduced by the impairment loss directly for all financial assets.

If, in a subsequent period, the amount of impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment loss was recognised, the previously recognised impairment loss is reversed through the statement of profit or loss and other comprehensive income to the extent that the carrying amount of the asset at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

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）

（於二零一八年四月一日前適用香港會計準則第39號項下的政策）（續）

減值的客觀跡象包括：

- 發行機構或交易對手出現嚴重財務困難；或
- 違約，例如欠繳或拖欠利息或本金付款；或
- 借款人有破產或進行財務重組的可能性；或
- 該財務資產的活躍市場因財政困難而消失。

就以攤銷成本計量的財務資產而言，減值虧損金額以資產帳面值與按原始實際利率折讓之估計未來現金流量現值之差額計算。財務資產的帳面值直接按所有財務資產的減值虧損扣減。

若減值虧損款額於隨後期間有所下降，並可客觀地證明款額下降乃由於減值虧損確認後發生某項事件而造成，之前已確認的減值虧損將於損益及其他全面收益表內撥回，惟撥回數額以資產於減值日期的結轉款額為限，不得超過並未將減值確認時的攤銷成本。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(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 though profit or loss.

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

(f) Expenses

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

財務報表附註（續）

2 主要會計政策概要（續）

(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基準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。

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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(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.

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

財務報表附註（續）

2 主要會計政策概要（續）

(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。

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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(g) Foreign currency translation (continued)

(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 bank overdrafts, if any.

(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).

財務報表附註(續)

2 主要會計政策概要(續)

(g) 外幣換算(續)

(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。

由折算產生的匯兑收益及虧損載於損益表中。

與現金及現金等值有關的匯兑收益及虧損於損益及其他全面收益表的「匯兑收益／(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兑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，以及銀行透支(如有)。

(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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(i) Redeemable units (continued)

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.

(l) 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

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（續）

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

可贖回單位可於任何時間撥回相關分支基金，而現金價為相當於相關分支基金應佔根據信託契約釐定的交易資產淨值。

(j) 發行及贖回單位的收款和付款

分支基金的淨資產值每日計算。發行和贖回單位的價格按最近期可得的估值計算。發行和贖回單位的收款和付款在權益變動表列帳。

(k) 累算支出及其他應付款項

累算支出初始按公平值確認，其後以實際利率法按攤餘成本入帳。

(l) 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

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(l) Related parties (continued)

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

(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;

(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.

財務報表附註（續）

2 主要會計政策概要（續）

(l) 關聯方（續）

(a) 該方為某一人士或該人士家屬及該人士之直系親屬（續）

(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；

(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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

(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).

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.

2 主要會計政策概要（續）

(m) 結構化實體

結構化實體是指在確定其控制方時未將表決權或類似權利作為決定因素的特定實體，而任何表決權僅有關管理事宜，決定該實體相關活動的依據是合約或相應安排。結構化實體一般具有以下部分或全部特點：(a)限制活動，(b)狹窄而明確的目標，如通過轉移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）。

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。分支基金投資被投資基金的目標是實現中長期資本增值，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，並適用於不同的投資策略，以實現各自的投資目標。被投資基金透過發行可贖回股份，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，為業務融資。分支基金持有被投資基金的可贖回股份。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

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:

2 主要會計政策概要（續）

(m) 結構化實體（續）

分支基金於被投資基金的權益為於年末日投資被投資基金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：

	Fair value 公平值 2019 二零一九年	Net gains/(losses) 淨收益／（虧損） 2019 二零一九年
BOCHK Hong Kong Dollar Income Fund		
中銀香港港元收入基金		
BOCIP China Bond Fund	HKD186,267,724	HKD(5,000,943)
中銀保誠中國債券基金	港元186,267,724	港元(5,000,943)
BOCIP Flexi HKD Income Fund	HKD227,858,816	HKD(3,187,659)
中銀保誠港元靈活收益基金	港元227,858,816	港元(3,187,659)
BOCIP USD Short Duration Bond Fund	HKD119,838,122	HKD2,382,122
中銀保誠美元短存續期債券基金	港元119,838,122	港元2,382,122
BOCHK Global Equity Fund		
中銀香港環球股票基金		
BOCHK Asia Pacific Equity Fund	USD6,452,624	USD(385,990)
中銀香港亞太股票基金	美元6,452,624	美元(385,990)
BOCHK Asia Pacific Property Fund	USD1,400,383	USD102,127
中銀香港亞太房地產基金	美元1,400,383	美元102,127
BOCIP Japan Small & Mid-Cap Opportunity Fund	USD1,892,822	USD(273,542)
中銀保誠日本中小企業機遇基金	美元1,892,822	美元(273,542)
BOCHK Aggressive Growth Fund		
中銀香港進取增長基金		
BOCHK Asia Pacific Equity Fund	USD13,286,224	USD(702,112)
中銀香港亞太股票基金	美元13,286,224	美元(702,112)
BOCHK China Equity Fund	USD1,466,748	USD(123,522)
中銀香港中國股票基金	美元1,466,748	美元(123,522)
BOCHK Global Bond Fund	USD6,066,292	USD76,018
中銀香港環球債券基金	美元6,066,292	美元76,018
BOCHK Global Equity Fund	USD17,657,830	USD(276,416)
中銀香港環球股票基金	美元17,657,830	美元(276,416)

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

2 主要會計政策概要（續）

(m) 結構化實體（續）

	Fair value 公平值 2019 二零一九年	Net gains/(losses) 淨收益／（虧損） 2019 二零一九年
BOCHK Aggressive Growth Fund (continued)		
中銀香港進取增長基金（續）		
BOCHK Hong Kong Equity Fund	USD17,211,172	USD(427,852)
中銀香港香港股票基金	美元17,211,172	美元(427,852)
BOCHK Japan Equity Fund	USD8,211,603	USD(863,438)
中銀香港日本股票基金	美元8,211,603	美元(863,438)
BOCHK RMB Fixed Income Fund	USD1,087,925	USD(69,082)
中銀香港人民幣定息基金	美元1,087,925	美元(69,082)
BOCIP Asia Quality Equity Fund	USD2,162,467	USD(239,144)
中銀保誠亞洲優質股票基金	美元2,162,467	美元(239,144)
BOCIP China Wealth Fund	USD1,699,885	USD(182,500)
中銀保誠中國財富基金	美元1,699,885	美元(182,500)
BOCIP Hong Kong Low Volatility Equity Fund	USD735,015	USD16,709
中銀保誠香港低波幅股票基金	美元735,015	美元16,709
BOCIP Hong Kong Value Fund	USD608,704	USD(10,198)
中銀保誠香港價值基金	美元608,704	美元(10,198)
BOCIP USD Short Duration Bond Fund	USD814,192	USD14,192
中銀保誠美元短存續期債券基金	美元814,192	美元14,192
BOC-Prudential European Index Fund	USD8,748,716	USD(419,603)
中銀保誠歐洲指數基金	美元8,748,716	美元(419,603)
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	USD284,793 美元284,793	USD(12,045) 美元(12,045)
BOC-Prudential MSCI Japan Index Fund	USD265,343	USD(19,904)
中銀保誠MSCI日本指數基金	美元265,343	美元(19,904)
BOC-Prudential North America Index Fund	USD7,390,637	USD462,384
中銀保誠北美指數基金	美元7,390,637	美元462,384
BOC-Prudential S&P500 Index Fund	USD297,917	USD22,404
中銀保誠S&P500美股指數基金	美元297,917	美元22,404
BOCHK China Equity Fund		
中銀香港中國股票基金		
BOCIP China-A Small and Mid-Cap Fund	HKD26,063,866	HKD(1,901,030)
中銀保誠中國A股中小企業基金	港元26,063,866	港元(1,901,030)

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

2 主要會計政策概要（續）

(m) 結構化實體（續）

	Fair value 公平值 2019 二零一九年	Net gains/(losses) 淨收益／（虧損） 2019 二零一九年
BOCHK Balanced Growth Fund		
中銀香港均衡增長基金		
BOCHK Asia Pacific Equty Fund	USD5,789,816	USD(210,285)
中銀香港亞太股票基金	美元5,789,816	美元(210,285)
BOCHK China Equity Fund	USD1,097,537	USD(92,429)
中銀香港中國股票基金	美元1,097,537	美元(92,429)
BOCHK Global Bond Fund	USD20,001,553	USD164,720
中銀香港環球債券基金	美元20,001,553	美元164,720
BOCHK Global Equity Fund	USD13,326,173	USD(185,776)
中銀香港環球股票基金	美元13,326,173	美元(185,776)
BOCHK Hong Kong Equity Fund	USD9,635,543	USD(129,303)
中銀香港香港股票基金	美元9,635,543	美元(129,303)
BOCHK Japan Equity Fund	USD3,635,633	USD(350,493)
中銀香港日本股票基金	美元3,635,633	美元(350,493)
BOCHK RMB Fixed Income Fund	USD3,199,996	USD(203,198)
中銀香港人民幣定息基金	美元3,199,996	美元(203,198)
BOCHK US Dollar Money Market Fund	USD2,975,551	USD260,445
中銀香港美元貨幣市場基金	美元2,975,551	美元260,445
BOCIP Asia Quality Equity Fund	USD1,017,916	USD(112,570)
中銀保誠亞洲優質股票基金	美元1,017,916	美元(112,570)
BOCIP China Wealth Fund	USD1,039,380	USD(111,588)
中銀保誠中國財富基金	美元1,039,380	美元(111,588)
BOCIP Hong Kong Low Volatility Equity Fund	USD609,906	USD13,865
中銀保誠香港低波幅股票基金	美元609,906	美元13,865
BOCIP Hong Kong Value Fund	USD521,746	USD(8,741)
中銀保誠香港價值基金	美元521,746	美元(8,741)
BOCIP USD Short Duration Bond Fund	USD3,562,090	USD62,090
中銀保誠美元短存續期債券基金	美元3,562,090	美元62,090
BOC-Prudential European Index Fund Cl I	USD4,873,406	USD(233,737)
中銀保誠歐洲指數基金Cl I	美元4,873,406	美元(233,737)
BOC-Prudential MSCI AC Asia Pacific ex Japan Index	USD226,434	USD(9,577)
Fund 中銀保誠MSCI AC亞太（日本除外）指數基金	美元226,434	美元(9,577)
BOC-Prudential MSCI Japan Index Fund	USD210,970	USD(15,825)
中銀保誠MSCI日本指數基金	美元210,970	美元(15,825)
BOC-Prudential North America Index Fund Cl I	USD3,462,703	USD207,651
中銀保誠北美指數基金Cl I	美元3,462,703	美元207,651
BOC-Prudential S&P500 Index Fund Cl I	USD236,869	USD17,813
中銀保誠S&P500美股指數基金Cl I	美元236,869	美元17,813

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

2 主要會計政策概要（續）

(m) 結構化實體（續）

	Fair value 公平值 2019 二零一九年	Net gains/(losses) 淨收益／（虧損） 2019 二零一九年
BOCHK Conservative Growth Fund		
中銀香港保守增長基金		
BOCHK Asia Pacific Equity Fund	USD955,312	USD(33,229)
中銀香港亞太股票基金	美元955,312	美元(33,229)
BOCHK China Equity Fund	USD118,371	USD(9,969)
中銀香港中國股票基金	美元118,371	美元(9,969)
BOCHK Global Bond Fund	USD10,027,012	USD102,697
中銀香港環球債券基金	美元10,027,012	美元102,697
BOCHK Global Equity Fund	USD2,372,036	USD(33,067)
中銀香港環球股票基金	美元2,372,036	美元(33,067)
BOCHK Hong Kong Equity Fund	USD2,106,972	USD(33,871)
中銀香港香港股票基金	美元2,106,972	美元(33,871)
BOCHK Hong Kong Dollar Income Fund	USD1,525,848	USD8,588
中銀香港港元收入基金	美元1,525,848	美元8,588
BOCHK Japan Equity Fund	USD571,416	USD(60,084)
中銀香港日本股票基金	美元571,416	美元(60,084)
BOCHK RMB Fixed Income Fund	USD2,453,329	USD(155,785)
中銀香港人民幣定息基金	美元2,453,329	美元(155,785)
BOCHK US Dollar Money Market Fund	USD3,531,368	USD166,751
中銀香港美元貨幣市場基金	美元3,531,368	美元166,751
BOCIP Asia Quality Equity Fund	USD203,003	USD(22,450)
中銀保誠亞洲優質股票基金	美元203,003	美元(22,450)
BOCIP China Wealth Fund	USD337,035	USD(36,184)
中銀保誠中國財富基金	美元337,035	美元(36,184)
BOCIP Hong Kong Low Volatility Equity Fund	USD218,941	USD4,977
中銀保誠香港低波幅股票基金	美元218,941	美元4,977
BOCIP Hong Kong Value Fund	USD173,915	USD(2,913)
中銀保誠香港價值基金	美元173,915	美元(2,913)
BOCIP USD Short Duration Bond Fund	USD7,140,474	USD91,752
中銀保誠美元短存續期債券基金	美元7,140,474	美元91,752
BOC-Prudential European Index Fund	USD877,696	USD(42,096)
中銀保誠歐洲指數基金	美元877,696	美元(42,096)
BOC-Prudential MSCI AC Asia Pacific ex Japan Index	USD87,539	USD(3,702)
Fund 中銀保誠MSCI AC亞太（日本除外）指數基金	美元87,539	美元(3,702)
BOC-Prudential MSCI Japan Index Fund	USD81,560	USD(6,119)
中銀保誠MSCI日本指數基金	美元81,560	美元(6,119)

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

2 主要會計政策概要（續）

(m) 結構化實體（續）

	Fair value 公平值 **2019** 二零一九年	Net gains/(losses) 淨收益／（虧損） **2019** 二零一九年
BOCHK Conservative Growth Fund (continued)		
中銀香港保守增長基金（續）		
BOC-Prudential North America Index Fund	USD2,007,429	USD74,408
中銀保誠北美指數基金	美元2,007,429	美元74,408
BOC-Prudential S&P500 Index Fund	USD91,573	USD6,887
中銀保誠S&P500美股指數基金	美元91,573	美元6,887
BOCHK China Golden Dragon Fund		
中銀香港中國金龍基金		
BOCIP Shenzhen Growth Fund	HKD7,909,198	HKD(800,371)
中銀保誠深圳增長基金	港元7,909,198	港元(800,371)
BOCHK Japan Equity Fund		
中銀香港日本股票基金		
BOCIP Japan Small & Mid-Cap Opportunity Fund	USD1,371,397	USD(198,188)
中銀保誠日本中小企業機遇基金	美元1,371,397	美元(198,188)
BOCHK China Consumption Growth Fund		
中銀香港中國豐盛消費基金		
BOCIP China Health Care Fund	HKD3,182,032	HKD(1,004,706)
中銀保誠中國健康護理基金	港元3,182,032	港元(1,004,706)

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

2 主要會計政策概要（續）

(m) Structured entities (continued)

(m) 結構化實體（續）

	Fair value 公平值 2018 二零一八年	Net gains/(losses) 淨收益／（虧損） 2018 二零一八年
BOCHK Hong Kong Dollar Income Fund		
中銀香港港元收入基金		
BOCIP China Bond Fund	HKD191,268,667	HKD18,911,771
中銀保誠中國債券基金	港元191,268,667	港元18,911,771
BOCIP Flexi HKD Income Fund	HKD226,905,600	HKD(3,554,400)
中銀保誠港元靈活收益基金	港元226,905,600	港元(3,554,400)
BOCHK Global Equity Fund		
中銀香港環球股票基金		
BOCHK Asia Pacific Equity Fund	USD6,838,614	USD1,063,955
中銀香港亞太股票基金	美元6,838,614	美元1,063,955
BOCHK Asia Pacific Property Fund	USD1,298,256	USD180,548
中銀香港亞太房地產基金	美元1,298,256	美元180,548
BOCIP Japan Small & Mid-Cap Opportunity Fund	USD2,166,364	USD411,897
中銀保誠日本中小企業機遇基金	美元2,166,364	美元411,897
BOCHK Aggressive Growth Fund		
中銀香港進取增長基金		
BOCHK Asia Pacific Equity Fund	USD12,399,067	USD2,131,483
中銀香港亞太股票基金	美元12,399,067	美元2,131,483
BOCHK China Equity Fund	USD1,590,270	USD366,978
中銀香港中國股票基金	美元1,590,270	美元366,978
BOCHK Global Bond Fund	USD560,915	USD23,067
中銀香港環球債券基金	美元560,915	美元23,067
BOCHK Global Equity Fund	USD16,575,246	USD2,218,599
中銀香港環球股票基金	美元16,575,246	美元2,218,599
BOCHK Hong Kong Dollar Income Fund	USD402,916	USD(5,834)
中銀香港港元收入基金	美元402,916	美元(5,834)
BOCHK Hong Kong Equity Fund	USD17,639,024	USD3,786,545
中銀香港香港股票基金	美元17,639,024	美元3,786,545
BOCHK Japan Equity Fund	USD9,075,041	USD1,221,513
中銀香港日本股票基金	美元9,075,041	美元1,221,513
BOCHK RMB Fixed Income Fund	USD1,114,286	USD95,221
中銀香港人民幣定息基金	美元1,114,286	美元95,221
BOCHK US Dollar Money Market Fund	USD1,795,125	USD59,296
中銀香港美元貨幣市場基金	美元1,795,125	美元59,296

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

2 主要會計政策概要（續）

(m) 結構化實體（續）

	Fair value 公平值 2018 二零一八年	Net gains/(losses) 淨收益／（虧損） 2018 二零一八年
BOCHK Aggressive Growth Fund (continued)		
中銀香港進取增長基金（續）		
BOCIP Asia Quality Equity Fund	USD2,293,775	USD56,775
中銀保誠亞洲優質股票基金	美元2,293,775	美元56,775
BOCIP China Wealth Fund	USD1,799,961	USD304,380
中銀保誠中國財富基金	美元1,799,961	美元304,380
BOCIP Hong Kong Low Volatility Equity Fund	USD718,306	USD120,049
中銀保誠香港低波幅股票基金	美元718,306	美元120,049
BOCIP Hong Kong Value Fund	USD590,334	USD47,866
中銀保誠香港價值基金	美元590,334	美元47,866
BOC-Prudential European Index Fund	USD9,168,319	USD1,041,596
中銀保誠歐洲指數基金	美元9,168,319	美元1,041,596
BOC-Prudential North America Index Fund	USD5,116,267	USD546,418
中銀保誠北美指數基金	美元5,116,267	美元546,418
BOC-Prudential MSCI AC Asia Pacific ex Japan Index	USD296,838	USD48,274
Fund 中銀保誠MSCI AC亞太（日本除外）指數基金	美元296,838	美元48,274
BOC-Prudential MSCI Japan Index Fund	USD285,247	USD42,194
中銀保誠MSCI日本指數基金	美元285,247	美元42,194
BOC-Prudential S&P500 Index Fund	USD275,513	USD31,892
中銀保誠S&P500美股指數基金	美元275,513	美元31,892
BOCHK China Equity Fund		
中銀香港中國股票基金		
BOCIP China-A Small and Mid-Cap Fund	HKD17,432,374	HKD(2,951,948)
中銀保誠中國A股中小企業基金	港元17,432,374	港元(2,951,948)
BOCHK Balanced Growth Fund		
中銀香港均衡增長基金		
BOCHK Asia Pacific Equity Fund	USD4,818,887	USD833,928
中銀香港亞太股票基金	美元4,818,887	美元833,928
BOCHK China Equity Fund	USD1,189,966	USD274,602
中銀香港中國股票基金	美元1,189,966	美元274,602
BOCHK Global Bond Fund	USD6,769,176	USD278,369
中銀香港環球債券基金	美元6,769,176	美元278,369
BOCHK Global Equity Fund	USD13,511,949	USD1,808,576
中銀香港環球股票基金	美元13,511,949	美元1,808,576

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

2 主要會計政策概要（續）

(m) 結構化實體（續）

	Fair value 公平值 2018 二零一八年	Net gains/(losses) 淨收益／（虧損） 2018 二零一八年
BOCHK Balanced Growth Fund (continued)		
中銀香港均衡增長基金（續）		
BOCHK Hong Kong Equity Fund	USD9,036,464	USD1,755,088
中銀香港香港股票基金	美元9,036,464	美元1,755,088
BOCHK Hong Kong Dollar Income Fund	USD3,265,627	USD(47,286)
中銀香港港元收入基金	美元3,265,627	美元(47,286)
BOCHK Japan Equity Fund	USD3,683,128	USD495,754
中銀香港日本股票基金	美元3,683,128	美元495,754
BOCHK RMB Fixed Income Fund	USD3,277,533	USD280,080
中銀香港人民幣定息基金	美元3,277,533	美元280,080
BOCHK US Dollar Money Market Fund	USD12,996,837	USD157,094
中銀香港美元貨幣市場基金	美元12,996,837	美元157,094
BOCIP Asia Quality Equity Fund	USD1,079,725	USD26,725
中銀保誠亞洲優質股票基金	美元1,079,725	美元26,725
BOCIP China Wealth Fund	USD1,100,571	USD186,110
中銀保誠中國財富基金	美元1,100,571	美元186,110
BOCIP Hong Kong Low Volatility Equity Fund	USD596,041	USD99,615
中銀保誠香港低波幅股票基金	美元596,041	美元99,615
BOCIP Hong Kong Value Fund	USD506,001	USD41,028
中銀保誠香港價值基金	美元506,001	美元41,028
BOC-Prudential European Index Fund	USD5,107,143	USD488,536
中銀保誠歐洲指數基金	美元5,107,143	美元488,536
BOC-Prudential North America Index Fund	USD2,526,670	USD125,501
中銀保誠北美指數基金	美元2,526,670	美元125,501
BOC-Prudential MSCI AC Asia Pacific ex Japan Index	USD236,010	USD38,381
Fund 中銀保誠MSCI AC亞太（日本除外）指數基金	美元236,010	美元38,381
BOC-Prudential MSCI Japan Index Fund	USD226,795	USD33,548
中銀保誠MSCI日本指數基金	美元226,795	美元33,548
BOC-Prudential S&P500 Index Fund	USD219,056	USD25,357
中銀保誠S&P500美股指數基金	美元219,056	美元25,357
BOCHK Conservative Growth Fund		
中銀香港保守增長基金		
BOCHK Asia Pacific Equity Fund	USD753,372	USD131,689
中銀香港亞太股票基金	美元753,372	美元131,689
BOCHK China Equity Fund	USD128,340	USD29,616
中銀香港中國股票基金	美元128,340	美元29,616

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

2 主要會計政策概要（續）

(m) 結構化實體（續）

	Fair value 公平值 2018 二零一八年	Net gains/(losses) 淨收益／（虧損） 2018 二零一八年
BOCHK Conservative Growth Fund (continued)		
中銀香港保守增長基金（續）		
BOCHK Global Bond Fund	USD3,571,329	USD145,079
中銀香港環球債券基金	美元3,571,329	美元145,079
BOCHK Global Equity Fund	USD2,405,104	USD321,924
中銀香港環球股票基金	美元2,405,104	美元321,924
BOCHK HK Dollar Money Market Fund	USD6,089,790	USD(13,103)
中銀香港港元貨幣市場基金	美元6,089,790	美元(13,103)
BOCHK Hong Kong Equity Fund	USD1,823,964	USD232,411
中銀香港香港股票基金	美元1,823,964	美元232,411
BOCHK Hong Kong Dollar Income Fund	USD1,487,382	USD(21,393)
中銀香港港元收入基金	美元1,487,382	美元(21,393)
BOCHK Japan Equity Fund	USD631,500	USD85,001
中銀香港日本股票基金	美元631,500	美元85,001
BOCHK RMB Fixed Income Fund	USD2,512,774	USD214,728
中銀香港人民幣定息基金	美元2,512,774	美元214,728
BOCHK US Dollar Money Market Fund	USD7,647,098	USD89,555
中銀香港美元貨幣市場基金	美元7,647,098	美元89,555
BOCIP Asia Quality Equity Fund	USD215,330	USD5,330
中銀保誠亞洲優質股票基金	美元215,330	美元5,330
BOCIP Hong Kong Value Fund	USD168,667	USD13,676
中銀保誠香港價值基金	美元168,667	美元13,676
BOC-Prudential European Index Fund	USD919,792	USD62,710
中銀保誠歐洲指數基金	美元919,792	美元62,710
BOC-Prudential North America Index Fund	USD890,559	USD52,630
中銀保誠北美指數基金	美元890,559	美元52,630
BOC-Prudential MSCI AC Asia Pacific ex Japan Index Fund	USD91,241	USD14,838
中銀保誠MSCI AC亞太（日本除外）指數基金	美元91,241	美元14,838
BOC-Prudential MSCI Japan Index Fund	USD87,679	USD12,970
中銀保誠MSCI日本指數基金	美元87,679	美元12,970
BOC-Prudential S&P500 Index Fund	USD84,686	USD9,803
中銀保誠S&P500美股指數基金	美元84,686	美元9,803
BOCHK China Golden Dragon Fund		
中銀香港中國金龍基金		
BOCIP Shenzhen Growth Fund	HKD8,431,646	HKD536,252
中銀保誠深圳增長基金	港元8,431,646	港元536,252

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Summary of significant accounting policies (continued)

(m) Structured entities (continued)

2 主要會計政策概要（續）

(m) 結構化實體（續）

	Fair value 公平值 2018 二零一八年	Net gains/(losses) 淨收益／（虧損） 2018 二零一八年
BOCHK Japan Equity Fund		
中銀香港日本股票基金		
BOCIP Japan Small & Mid-Cap Opportunity Fund	USD1,569,585	USD262,994
中銀保誠日本中小企業機遇基金	美元1,569,585	美元262,994
BOCHK China Consumption Growth Fund		
中銀香港中國豐盛消費基金		
BOCIP China Health Care Fund	HKD4,186,738	HKD954,867
中銀保誠中國健康護理基金	港元4,186,738	港元954,867

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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

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).

3 重要會計估計及判斷（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

就編製財務報表時，基金經理已根據日後可能發生的事宜作出若干判斷。基金經理所做的判決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)。

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。就暫停買賣的投資並無作出調整，倘可觀察到重大的輸入參數時，將歸類為第2級。就暫停買賣的投資作出調整，倘調整成為不可觀察到的重大輸入參數時，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，管理費按分支基金單位有關類別的淨資產值的百分比計算。管理費會從有關分支基金的資產中扣除。目前基金經理收取的管理費率如下：

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.) 管理費的百分比（每年） Class A Units A類單位	Class B Units 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% (2018: 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類單位的淨資產值百分比計算。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類單位每年淨資產值的1%（二零一八年：1%）。概不就A類單位收取任何服務費。

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 2019 and 2018.

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 2019 and 2018.

As disclosed in Note 10(f), 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 2019 and 2018.

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。截至二零一九年及二零一八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。在截至二零一九年及二零一八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(f)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。信託人於截至二零一九年及二零一八年三月卅一日止年度並無收取起始收費。

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.) 信託收費比率（每年）
(i) 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 China Equity Fund 中銀香港中國股票基金 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 China Consumption Growth Fund 中銀香港中國豐盛消費基金	– 0.125% on the first HKD200 million of the net asset value of each Sub-Fund; 每個分支基金淨資產值的首2億港元收取0.125%； – 0.10% on the next HKD200 million of the net asset value of each Sub-Fund; 每個分支基金淨資產值的第二個2億港元收取0.10%； – 0.0875% on the remaining balance of the net asset value of each Sub-Fund; 每個分支基金淨資產值的餘額收取0.0875%； – Subject to a minimum monthly fee of HKD20,000 per Sub-Fund. [1] 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 BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金 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 Japan Equity Fund 中銀香港日本股票基金 BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金 BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	– 0.125% on the first USD25 million of the net asset value of each Sub-Fund; 每個分支基金淨資產值的首2,500萬美元收取0.125%； – 0.10% on the next USD25 million of the net asset value of each Sub-Fund; 每個分支基金淨資產值的第二個2,500萬美元收取0.10%； – 0.0875% on the remaining balance of the net asset value of each Sub-Fund; 每個分支基金淨資產值的餘額收取0.0875%； – Subject to a minimum monthly fee of USD2,500 per Sub-Fund.[1] 每個分支基金的最低月費為2,500美元。[1]
(iii) 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	– 0.05% of the net asset value of each Sub-Fund; 每個分支基金淨資產值收取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]

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 分支基金	Rate of Trustee Fee (p.a.) 信託收費比率（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; 每個分支基金淨資產值的首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; 每個分支基金淨資產值的第二個3,500萬澳元收取0.10%； – 0.0875% on the remaining balance of the net asset value of the Sub-Fund; 每個分支基金淨資產值的餘額收取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; 每個分支基金淨資產值的首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; 每個分支基金淨資產值的第二個1,400萬英鎊收取0.10%； – 0.0875% on the remaining balance of the net asset value of the Sub-Fund; 每個分支基金淨資產值的餘額收取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; 每個分支基金淨資產值的首人民幣2億元收取0.125%； – 0.10% on the next RMB200 million of the net asset value of the Sub-Fund; 每個分支基金淨資產值的第二個人民幣2億元收取0.10%； – 0.0875% on the remaining balance of the net asset value of the Sub-Fund; 每個分支基金淨資產值的餘額收取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 2019 and 2018.

[1] 截至二零一九年及二零一八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)

財務報表附註（續）

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.

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 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.

5 稅項

分支基金根據香港證券及期貨條例第104條為認可的總匯投資組合，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股所得的資本增益須徵收10%預扣所得稅，惟根據現行做法，透過聯交所市場買賣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益作出撥備，理由是基於現有的稅務法規及詮釋，本基金無須提交報稅表，而且執行中國資本增益稅的指令仍未確定。

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，就變現買賣A股的資本收益時，可能須支付中國稅項。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由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[2015]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)

財務報表附註（續）

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 2019 and 2018, 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 2019 and 2018 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.

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）

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豁免暫免徵收企業所得稅、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%稅率繳付股息的企業所得稅，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，在付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。於二零一九年及二零一八年三月卅一日，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二零一九年及二零一八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。

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。

NOTES TO THE FINANCIAL STATEMENTS (continued) 財務報表附註（續）

6 Financial assets and liabilities at fair value through profit or loss 6 按公平值透過損益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	
	2019 二零一九年	2018 二零一八年	2019 二零一九年	2018 二零一八年	2019 二零一九年	2018 二零一八年	2019 二零一九年	2018 二零一八年
	HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	USD 美元	USD 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	-	-	-	-	-	-	185,949	163,497
- listed equity securities 上市股本證券	2,183,977,101	2,108,826,064	-	-	-	-	104,979,566	94,845,744
- quoted debt securities 掛牌債務證券	-	-	12,206,763,833	11,742,451,841	188,259,859	478,062,940	-	-
- collective investment schemes 總匯投資組合	41,274,700	25,744,660	533,964,662	418,174,267	-	-	9,745,828	17,528,637
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	2,225,251,801	2,134,570,724	12,740,728,495	12,160,626,108	188,259,859	478,062,940	114,911,343	112,537,878
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	-	-	-	-	-	-	-	-
Total 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總額	-	-	-	-	-	-	-	-
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	4,658,464	174,139,844	18,818,466	(30,017,669)	5,573,186	(327,530)	3,871,024	3,815,654
- unrealised 未變現	(90,669,128)	311,947,080	103,467,953	(10,385,979)	482,192	1,078,428	(5,729,321)	11,943,265
Net gains/(losses) 淨收益／(虧損)	(86,010,664)	486,086,924	122,286,419	(40,403,648)	6,055,378	750,898	(1,858,297)	15,758,919

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	
	2019 二零一九年	2018 二零一八年	2019 二零一九年	2018 二零一八年	2019 二零一九年	2018 二零一八年	2019 二零一九年	2018 二零一八年
	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	-	-	876,457,853	1,183,761,439	-	-	12,107,937	11,359,092
- foreign currency forward contracts 遠期外匯合約	-	-	-	-	-	11,732	-	-
- listed equity securities 上市股本證券	-	-	3,563,414,989	3,783,692,423	-	-	106,236,660	97,058,110
- quoted debt securities 掛牌債務證券	58,520,979	108,028,781	-	-	193,839,134	57,636,241	-	-
- collective investment schemes 總匯投資組合	-	-	135,452,746	17,432,374	-	-	3,150,982	2,048,276
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	58,520,979	108,028,781	4,575,325,588	4,984,886,236	193,839,134	57,647,973	121,495,579	110,465,478
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	-	-	-	-	-	12,648	-	-
Total 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總額	-	-	-	-	-	12,648	-	-
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	686,054	(461,208)	73,625,888	413,816,548	907,085	93,470	(1,190,817)	6,829,753
- unrealised 未變現	184,083	65,352	(463,452,339)	928,253,785	(1,029,808)	2,585,619	(5,347,470)	10,447,937
Net gains/(losses) 淨收益／(虧損)	870,137	(395,856)	(389,826,451)	1,342,070,333	(122,723)	2,679,089	(6,538,287)	17,277,690

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	
	2019 二零一九年	2018 二零一八年	2019 二零一九年	2018 二零一八年	2019 二零一九年	2018 二零一八年	2019 二零一九年	2018 二零一八年
	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	-	-	-	-	-	-	17,016,768	18,135,018
- listed equity securities 上市股本證券	-	-	-	-	-	-	69,215,173	88,684,772
- quoted debt securities 掛牌債務證券	-	-	-	-	-	-	17,488,263	17,228,616
- collective investment schemes 總匯投資組合	87,995,464	81,696,450	75,423,222	70,147,578	34,880,832	30,079,448	3,086,660	5,464,880
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	87,995,464	81,696,450	75,423,222	70,147,578	34,880,832	30,079,448	106,806,864	129,513,286
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	2,464	1,120	7,392	3,359	5,749	2,613	-	-
Total 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總額	2,464	1,120	7,392	3,359	5,749	2,613	-	-
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	120,221	567,340	670,353	(38,084)	300,833	(185,218)	(714,100)	1,541,535
- unrealised 未變現	(2,806,760)	11,467,116	(1,445,653)	6,617,203	(215,375)	1,424,282	(5,747,154)	17,770,426
Net gains/(losses) 淨收益／(虧損)	(2,686,539)	12,034,456	(775,300)	6,579,119	85,458	1,239,064	(6,461,254)	19,311,961

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	
	2019 二零一九年	2018 二零一八年	2019 二零一九年	2018 二零一八年	2019 二零一九年	2018 二零一八年	2019 二零一九年	2018 二零一八年
	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								
- China participation certificates 中國參與證書	-	-	21,064,879	7,069,763	-	-	-	-
- depositary receipts 預託證券	-	-	7,681,316	263,469,634	-	-	-	-
- equity-linked notes 股票掛鈎票據	-	-	20,960,568	531,642	-	-	-	-
- listed equity securities 上市股本證券	55,647,678	61,446,816	940,418,211	941,513,144	33,860,653	35,068,292	3,896,394	2,996,963
- quoted debt securities 掛牌債務證券	7,822,169	7,854,248	-	-	-	-	5,233,921	4,664,720
- collective investment schemes 總匯投資組合	2,616,500	697,950	29,189,198	8,431,646	1,371,397	1,569,585	153,998	116,596
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	66,086,347	69,999,014	1,019,314,172	1,221,015,829	35,232,050	36,637,877	9,284,313	7,778,279
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	1,833,940	3,048,122	(216,581,032)	335,697,408	907,483	1,125,045	18,240	8,693
- unrealised 未變現	(4,667,595)	6,654,702	(3,288,870)	520,511	(4,829,450)	3,915,566	234,411	(154,067)
Net gains/(losses) 淨收益／(虧損)	(2,833,655)	9,702,824	(219,869,902)	336,217,919	(3,921,967)	5,040,611	252,651	(145,374)

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	
	2019 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年
	USD	**USD**	**GBP**	**GBP**	**USD**	**USD**
Financial assets 財務資產	美元	美元	英鎊	英鎊	美元	美元
Held for trading 持作買賣的財務資產						
– depositary receipts						
預託證券	654,862	671,050	–	–	21,204	–
– listed equity securities						
上市股本證券	5,944,528	6,403,535	–	–	1,473,656	1,404,175
– quoted debt securities						
掛牌債務證券	–	–	2,069,507	1,701,465	–	–
– collective investment schemes						
總匯投資組合	349,051	301,321	–	–	284,878	289,335
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	6,948,441	7,375,906	2,069,507	1,701,465	1,779,738	1,693,510
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	77,389	204,177	(3,470)	(7,911)	–	4,212
– unrealised 未變現	(500,002)	798,085	(11,636)	(2,472)	55,252	203,906
Net gains/(losses) 淨收益／(虧損)	(422,613)	1,002,262	(15,106)	(10,383)	55,252	208,118

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	
	2019 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年
	HKD 港元	**HKD** 港元	**RMB** 人民幣	**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	195,370,294	165,999,271	–	–
– listed equity securities 上市股本證券	929,001,660	734,126,878	–	–
– quoted debt securities 掛牌債務證券	–	–	46,684,393	42,091,469
– collective investment schemes 總匯投資組合	3,182,032	4,186,738	–	–
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	1,127,553,986	904,312,887	46,684,393	42,091,469
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	(62,831,988)	82,195,447	155,270	80,810
– unrealised 未變現	(15,638,928)	110,256,186	635,324	298,375
Net gains/(losses) 淨收益／(虧損)	(78,470,916)	192,451,633	790,594	379,185

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

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.

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

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相關股份、一籃子股份或股本票券指數的股價表現。

年結時各類型金融工具的合約／名義合約數額僅顯示了於資產負債表日之未完成交易量，而若干金融工具之合約／名義合約數額則提供了一個與資產負債表內所確認的公平值資產或負債的對比基礎。但是，這並不代表所涉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用風險或市場風險。隨著與衍生工具合約條款相關的市場利率、匯率或股份價格的波動，衍生工具的估值可能產生對分支基金有利(資產)或不利(負債)的影響，這些影響可能在不同期間有較大的波動。

各分支基金在年終時所持的衍生工具詳列於下表：

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 2019 於二零一九年三月卅一日

Foreign currency forward contracts 遠期外匯合約

	Settlement date 結算日	Notional amount 名義數額	Fair value 公平值 Assets 資產	Fair value 公平值 Liabilities 負債
BOCHK Aggressive Growth Fund 中銀香港進取增長基金			**USD** 美元	**USD** 美元
Buy USD and sell CNY 交付人民幣以換取美元	3rd May 2019 二零一九年五月三日	USD美元890,287 CNY人民幣6,000,000	–	2,464
BOCHK Balanced Growth Fund 中銀香港均衡增長基金			**USD** 美元	**USD** 美元
Buy USD and sell CNY 交付人民幣以換取美元	3rd May 2019 二零一九年五月三日	USD美元2,670,861 CNY人民幣18,000,000	–	7,392
BOCHK Conservative Growth Fund 中銀香港保守增長基金			**USD** 美元	**USD** 美元
Buy USD and sell CNY 交付人民幣以換取美元	3rd May 2019 二零一九年五月三日	USD美元2,077,336 CNY人民幣14,000,000	–	5,749

China participation certificates 中國參與證書

	Maturity 到期日	Notional number of shares 名義股份數目	Fair value 公平值 Assets 資產	Fair value 公平值 Liabilities 負債
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金			**HKD** 港元	**HKD** 港元
CITI CPC 000612.SS #1	19th February 2020 二零二零年二月十九日	1,828,000	10,921,563	–
CITI CPC 600704.SS #1	19th February 2020 二零二零年二月十九日	1,532,800	10,143,316	–
			21,064,879	–

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 2019 (continued) 於二零一九年三月卅一日（續）

Equity-linked notes 股票掛鈎票據

	Maturity 到期日	Notional number of shares 名義股份數目	Fair value 公平值 Assets 資產	Fair value 公平值 Liabilities 負債
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金			**HKD** 港元	**HKD** 港元
UBS ELN 300104.SS #1	27th May 2019 二零一九年五月廿七日	7	23	–
UBS ELN 600100.SS #1	13th March 2020 二零二零年三月十三日	1,073,898	15,477,564	–
UBS ELN 600103.SS #3	24th February 2020 二零二零年二月廿四日	117,400	446,968	–
UBS ELN 600650.SS #1	13th March 2020 二零二零年三月十三日	358,800	5,036,013	–
			20,960,568	–

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 2019.

在二零一九年三月卅一日，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。

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 2018 於二零一八年三月卅一日

Foreign currency forward contracts 遠期外匯合約

	Settlement date 結算日	Notional amount 名義數額	Fair value 公平值 Assets 資產	Fair value 公平值 Liabilities 負債
BOCHK Global Bond Fund 中銀香港環球債券基金			**USD** 美元	**USD** 美元
Buy USD and sell AUD 交付澳元以換取美元	3rd May 2018 二零一八年五月三日	USD美元529,805 AUD澳元693,000	–	1,777
Buy USD and sell CAD 交付加元以換取美元	3rd May 2018 二零一八年五月三日	USD美元311,054 CAD加元402,000	–	948
Buy USD and sell CNY 交付人民幣以換取美元	3rd May 2018 二零一八年五月三日	USD美元803,136 CNY人民幣5,060,000	–	804
Buy USD and sell EUR 交付歐元以換取美元	3rd May 2018 二零一八年五月三日	USD美元6,172,250 EUR歐元5,000,000	8,512	–
Buy USD and sell GBP 交付英鎊以換取美元	3rd May 2018 二零一八年五月三日	USD美元1,171,972 GBP英鎊832,000	3,220	–
Buy USD and sell JPY 交付日圓以換取美元	2nd May 2018 二零一八年五月二日	USD美元2,488,543 JPY日圓265,000,000	–	8,256
Buy USD and sell NOK 交付挪威克朗以換取美元	3rd May 2018 二零一八年五月三日	USD美元481,348 NOK挪威克朗3,780,000	–	606
Buy USD and sell SGD 交付新加坡元以換取美元	3rd May 2018 二零一八年五月三日	USD美元218,783 SGD新加坡元287,000	–	257
			11,732	12,648
BOCHK Aggressive Growth Fund 中銀香港進取增長基金			**USD** 美元	**USD** 美元
Buy USD and sell CNY 交付人民幣以換取美元	3rd May 2018 二零一八年五月三日	USD美元952,169 CNY人民幣6,000,000	–	1,120
BOCHK Balanced Growth Fund 中銀香港均衡增長基金			**USD** 美元	**USD** 美元
Buy USD and sell CNY 交付人民幣以換取美元	3rd May 2018 二零一八年五月三日	USD美元2,856,508 CNY人民幣18,000,000	–	3,359

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 2018 (continued) 於二零一八年三月卅一日（續）

Foreign currency forward contracts (continued) 遠期外匯合約（續）

	Settlement date 結算日	Notional amount 名義數額	Fair value 公平值 Assets 資產	Fair value 公平值 Liabilities 負債
BOCHK Conservative Growth Fund 中銀香港保守增長基金			**USD** 美元	**USD** 美元
Buy USD and sell CNY 交付人民幣以換取美元	3rd May 2018 二零一八年五月三日	USD美元2,221,729 CNY人民幣14,000,000	–	2,613

China participation certificates 中國參與證書

	Maturity 到期日	Notional number of shares 名義股份數目	Fair value 公平值 Assets 資產	Fair value 公平值 Liabilities 負債
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金			**HKD** 港元	**HKD** 港元
CITI CPC 600456.SS #1	15th February 2019 二零一九年二月十五日	281,800	7,069,763	–

Equity-linked notes 股票掛鈎票據

	Maturity 到期日	Notional number of shares 名義股份數目	Fair value 公平值 Assets 資產	Fair value 公平值 Liabilities 負債
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金			**HKD** 港元	**HKD** 港元
UBS ELN 600103.SS #2	13th March 2019 二零一九年三月十三日	117,400	531,642	–

Other than BOCHK Global Bond 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 2018.

在二零一八年三月卅一日，除中銀香港環球債券基金、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。

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

財務工具抵銷

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

待財務資產和負債予以抵銷後，強制執行主淨額結算安排和類似的協議如下：

As at 31st March 2019 於二零一九年三月卅一日

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

	Gross amount of financial assets/ (liabilities) 財務資產／（負債）總額 USD 美元	Gross amount of financial assets/ (liabilities) 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] USD 美元	Net amount presented in the statement of net assets 列載於淨資產報表內的淨額 USD 美元	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 USD 美元
				Financial instruments 財務工具 USD 美元	Cash collateral 現金抵押品 USD 美元	
Liabilities 負債						
Derivatives 衍生工具	(2,464)	–	(2,464)	–	–	(2,464)

BOCHK Balanced Growth Fund 中銀香港均衡增長基金

	Gross amount of financial assets/ (liabilities) 財務資產／（負債）總額 USD 美元	Gross amount of financial assets/ (liabilities) 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] USD 美元	Net amount presented in the statement of net assets 列載於淨資產報表內的淨額 USD 美元	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 USD 美元
				Financial instruments 財務工具 USD 美元	Cash collateral 現金抵押品 USD 美元	
Liabilities 負債						
Derivatives 衍生工具	(7,392)	–	(7,392)	–	–	(7,392)

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) 財務工具抵銷（續）

As at 31st March 2019 (continued) 於二零一九年三月卅一日（續）

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

	Gross amount of financial assets/ (liabilities) 財務資產／（負債）總額 USD 美元	Gross amount of financial assets/ (liabilities) 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] USD 美元	Net amount presented in the statement of net assets 列載於淨資產報表內的淨額 USD 美元	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] Financial instruments 財務工具 USD 美元	Cash collateral 現金抵押品 USD 美元	Net exposure 淨風險 USD 美元
Liabilities 負債						
Derivatives 衍生工具	(5,749)	–	(5,749)	–	–	(5,749)

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 of financial assets/ (liabilities) 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] Financial instruments 財務工具 HKD 港元	Cash collateral 現金抵押品 HKD 港元	Net exposure 淨風險 HKD 港元
Assets 資產						
Derivatives 衍生工具	42,025,447	–	42,025,447	–	–	42,025,447

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

7 Derivatives (continued)

Offsetting financial instruments (continued)

7 衍生工具（續）

金融工具抵銷（續）

As at 31st March 2018 於二零一八年三月卅一日

BOCHK Global Bond Fund 中銀香港環球債券基金

	Gross amount of financial assets/ (liabilities) 財務資產／（負債）總額 USD 美元	Gross amount of financial assets/ (liabilities) 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] USD 美元	Net amount presented in the statement of net assets 列載於淨資產報表內的淨額 USD 美元	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 USD 美元
				Financial instruments 財務工具 USD 美元	Cash collateral 現金抵押品 USD 美元	
Assets 資產						
Derivatives 衍生工具	11,732	–	11,732	(11,732)	–	–
Liabilities 負債						
Derivatives 衍生工具	(12,648)	–	(12,648)	11,732	–	(916)

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

	Gross amount of financial assets/ (liabilities) 財務資產／（負債）總額 USD 美元	Gross amount of financial assets/ (liabilities) 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] USD 美元	Net amount presented in the statement of net assets 列載於淨資產報表內的淨額 USD 美元	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 USD 美元
				Financial instruments 財務工具 USD 美元	Cash collateral 現金抵押品 USD 美元	
Liabilities 負債						
Derivatives 衍生工具	(1,120)	–	(1,120)	–	–	(1,120)

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 2018 (continued) 於二零一八年三月卅一日（續）

BOCHK Balanced Growth Fund 中銀香港均衡增長基金

	Gross amount of financial assets/ (liabilities) 財務資產／（負債）總額 USD 美元	Gross amount of financial assets/ (liabilities) 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] USD 美元	Net amount presented in the statement of net assets 列載於淨資產報表內的淨額 USD 美元	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 USD 美元
				Financial instruments 財務工具 USD 美元	Cash collateral 現金抵押品 USD 美元	
Liabilities 負債						
Derivatives 衍生工具	(3,359)	–	(3,359)	–	–	(3,359)

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

	Gross amount of financial assets/ (liabilities) 財務資產／（負債）總額 USD 美元	Gross amount of financial assets/ (liabilities) 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] USD 美元	Net amount presented in the statement of net assets 列載於淨資產報表內的淨額 USD 美元	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 USD 美元
				Financial instruments 財務工具 USD 美元	Cash collateral 現金抵押品 USD 美元	
Liabilities 負債						
Derivatives 衍生工具	(2,613)	–	(2,613)	–	–	(2,613)

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 2018 (continued) 於二零一八年三月卅一日（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 of financial assets/ (liabilities) 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]		
				Financial instruments 財務工具 HKD 港元	Cash collateral 現金抵押品 HKD 港元	Net exposure 淨風險 HKD 港元
Assets 資產						
Derivatives 衍生工具	7,601,405	–	7,601,405	–	–	7,601,405

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

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

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

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

8 Financial risk management

(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.

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。

投資於分支基金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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Strategy in using financial instruments (continued)

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.
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.

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享受從有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。
中銀香港美元貨幣市場基金	其宗旨是提供一個投資工具，以便享受從有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的資本增長。

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Strategy in using financial instruments (continued)

Sub-Funds	Investment objectives
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.
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.

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尋求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。
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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Strategy in using financial instruments (continued)

Sub-Funds	Investment objectives
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.
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.

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作出一次分派予投資者。
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為面額的固定收入證券，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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Strategy in using financial instruments (continued)

Sub-Funds	Investment objectives
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.

(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 2019 and 2018 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 2019 and 2018 is summarised in the cash flow and fair value interest rate risk below.

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，這些因素都可能會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淨資產值出現大幅波動。

(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。下表摘錄分析在二零一九年及二零一八年三月卅一日，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，對此等分支基金於二零一九年及二零一八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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

The analysis is based on the assumption that the underlying investments in CPCs, CPNs, ELNs, 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.

BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK Japan Equity Fund, BOCHK China Golden Dragon 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 Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK Japan Equity Fund, BOCHK China Golden Dragon 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.

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）

(i) 價格風險

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、預託證券及總匯投資組合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分析中所使用的變動。然而，這不代表是對相應關鍵市場未來變動的預測。

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、中銀香港中國金龍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表示，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、中銀香港中國金龍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。該等投資包括計入淨資產報表按公平值透過損益表列帳的財務資產。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

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.

8 財務風險管理（續）

(b) 市場風險（續）

(i) 價格風險（續）

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。

As at 31st March 2019 **於二零一九年三月卅一日**	**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** **淨資產值的估計可能變動 +/-**
BOCHK Hong Kong Equity Fund **中銀香港香港股票基金**	**HKD** **港元**			**HKD** **港元**
– Listed equity securities 上市股本證券				
Hong Kong 香港	2,183,977,101	97.71%		
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	41,274,700	1.85%		
	2,225,251,801	99.56%	19%	415,725,000
BOCHK Hong Kong Dollar Income Fund **中銀香港港元收入基金**				
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	533,964,662	4.12%	8%	42,569,000

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2019 於二零一九年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
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	185,949	0.16%		
– Listed equity securities 上市股本證券				
Belgium 比利時	83,944	0.07%		
Canada 加拿大	55,571	0.05%		
Denmark 丹麥	305,102	0.25%		
Finland 芬蘭	799,186	0.67%		
France 法國	4,294,608	3.63%		
Germany 德國	2,580,771	2.18%		
Hong Kong 香港	1,763,773	1.48%		
Italy 意大利	448,706	0.38%		
Japan 日本	5,441,896	4.59%		
Netherlands 荷蘭	1,753,374	1.48%		
South Korea 南韓	648,225	0.55%		
Spain 西班牙	1,343,467	1.14%		
Sweden 瑞典	442,547	0.37%		
Switzerland 瑞士	3,389,226	2.85%		
United Kingdom 英國	5,387,372	4.57%		
United States 美國	76,241,798	64.32%		
	104,979,566	88.58%		
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	9,745,828	8.10%		
	114,911,343	96.84%	14%	15,895,000

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2019 於二零一九年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
BOCHK China Equity Fund 中銀香港中國股票基金	**HKD** 港元			**HKD** 港元
– Depositary receipts 預託證券				
United States 美國	876,457,853	18.98%		
– Listed equity securities 上市股本證券				
China 中國	4,275,930	0.09%		
Hong Kong 香港	3,518,867,214	76.22%		
United States 美國	40,271,845	0.87%		
	3,563,414,989	77.18%		
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	135,452,746	2.93%		
	4,575,325,588	99.09%	21%	950,758,000

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2019 於二零一九年三月卅一日	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 淨資產值的估計可能變動 +/-
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	**USD** 美元			**USD** 美元
– Depositary receipts 預託證券				
Australia 澳洲	158,701	0.13%		
Thailand 泰國	2,526,004	2.05%		
United States 美國	9,423,232	7.68%		
	12,107,937	9.86%		
– Listed equity securities 上市股本證券				
Australia 澳洲	19,485,440	15.88%		
Hong Kong 香港	38,033,853	31.00%		
India 印度	10,395,456	8.47%		
Indonesia 印尼	2,449,622	2.00%		
Malaysia 馬來西亞	2,403,719	1.96%		
New Zealand 紐西蘭	586,029	0.48%		
Philippines 菲律賓	1,105,026	0.90%		
Singapore 新加坡	4,078,100	3.32%		
South Korea 南韓	14,796,546	12.06%		
Taiwan 台灣	12,902,869	10.52%		
	106,236,660	86.59%		
– Collective investment schemes 總匯投資組合				
Australia 澳洲	815,427	0.66%		
Hong Kong 香港	1,921,380	1.57%		
Singapore 新加坡	414,175	0.34%		
	3,150,982	2.57%		
	121,495,579	99.02%	18%	21,553,000

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2019 於二零一九年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	**USD** 美元			**USD** 美元
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	87,995,464	98.39%	14%	12,082,000
BOCHK Balanced Growth Fund 中銀香港均衡增長基金				
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	75,423,222	98.64%	9%	6,863,000
BOCHK Conservative Growth Fund 中銀香港保守增長基金				
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	34,880,832	98.91%	5%	1,808,000

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2019 於二零一九年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
BOCHK China Income Fund 中銀香港中國收入基金	**HKD** 港元			**HKD** 港元
– Depositary receipts 預託證券 United States 美國	17,016,768	13.69%		
– Listed equity securities 上市股本證券 Hong Kong 香港	69,215,173	55.68%		
– Collective investment schemes 總匯投資組合 Hong Kong 香港	3,086,660	2.48%		
	89,318,601	71.85%	21%	18,561,000
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	55,647,678	78.07%		
– Collective investment schemes 總匯投資組合 Hong Kong 香港	2,616,500	3.67%		
	58,264,178	81.74%	19%	10,885,000

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

8 財務風險管理（續）

(b) 市場風險（續）

(i) 價格風險（續）

As at 31st March 2019 於二零一九年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	**HKD** 港元			**HKD** 港元
– China participation certificates 中國參與證書 China 中國	21,064,879	2.03%		
– Depositary receipts 預託證券 United States 美國	7,681,316	0.73%		
– Equity-linked notes 股票掛鈎票據 China 中國	20,960,568	2.01%		
– Listed equity securities 上市股本證券 China 中國	370,634,305	35.68%		
Hong Kong 香港	569,783,906	54.89%		
	940,418,211	90.57%		
– Collective investment schemes 總匯投資組合 Hong Kong 香港	29,189,198	2.81%		
	1,019,314,172	98.15%	21%	211,815,000

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

8 財務風險管理（續）

(b) 市場風險（續）

(i) 價格風險（續）

As at 31st March 2019 於二零一九年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
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	33,860,653	91.06%		
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	1,371,397	3.69%		
	35,232,050	94.75%	13%	4,752,000
BOCHK Australia Income Fund 中銀香港澳洲收入基金	**AUD** 澳元			**AUD** 澳元
– Listed equity securities 上市股本證券				
Australia 澳洲	3,896,394	39.43%		
– Collective investment schemes 總匯投資組合				
Australia 澳洲	153,998	1.55%		
	4,050,392	40.98%	12%	487,000

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2019 於二零一九年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	**USD** 美元			**USD** 美元
– Depositary receipts 預託證券				
Thailand 泰國	143,672	2.05%		
United States 美國	511,190	7.28%		
	654,862	9.33%		
– Listed equity securities 上市股本證券				
Australia 澳洲	1,166,203	16.61%		
Hong Kong 香港	2,094,857	29.84%		
India 印度	590,922	8.42%		
Indonesia 印尼	135,176	1.93%		
Malaysia 馬來西亞	136,168	1.94%		
New Zealand 紐西蘭	37,183	0.53%		
Philippines 菲律賓	65,432	0.93%		
Singapore 新加坡	66,495	0.94%		
South Korea 南韓	859,497	12.24%		
Taiwan 台灣	736,426	10.49%		
United States 美國	56,169	0.81%		
	5,944,528	84.68%		
– Collective investment schemes 總匯投資組合				
Australia 澳洲				
Hong Kong 香港	191,787	2.73%		
Singapore 新加坡	157,264	2.24%		
	349,051	4.97%		
	6,948,441	98.98%	18%	1,232,000

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2019 於二零一九年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	**USD** 美元			**USD** 美元
– Depositary receipts 預託證券				
Australia 澳洲	21,204	1.18%		
– Listed equity securities 上市股本證券				
Australia 澳洲	134,170	7.50%		
Hong Kong 香港	901,901	50.35%		
Japan 日本	345,614	19.31%		
Singapore 新加坡	70,594	3.95%		
Philippines 菲律賓	21,377	1.19%		
	1,473,656	82.30%		
– Collective investment schemes 總匯投資組合				
Australia 澳洲	76,861	4.29%		
Hong Kong 香港	81,860	4.57%		
Japan 日本	70,154	3.92%		
Singapore 新加坡	56,003	3.12%		
	284,878	15.90%		
	1,779,738	99.38%	18%	315,488

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2019 於二零一九年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	**HKD** 港元			**HKD** 港元
– Depositary receipts 預託證券				
United States 美國	195,370,294	17.34%		
– Listed equity securities 上市股本證券				
China 中國	32,122,483	2.85%		
Hong Kong 香港	882,692,917	78.32%		
United States 美國	14,186,260	1.26%		
	929,001,660	82.43%		
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	3,182,032	0.28%		
	1,127,553,986	100.05%	21%	234,307,000

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

8 財務風險管理（續）

(b) 市場風險（續）

(i) 價格風險（續）

As at 31st March 2018 於二零一八年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	**HKD** 港元			**HKD** 港元
– Listed equity securities 上市股本證券				
Hong Kong 香港	2,108,826,064	97.76%		
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	25,744,660	1.19%		
	2,134,570,724	98.95%	21%	452,102,000
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金				
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	418,174,267	3.32%	10%	41,817,000

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

8 財務風險管理（續）

(b) 市場風險（續）

(i) 價格風險（續）

As at 31st March 2018 於二零一八年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
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	154,441	0.14%		
United States 美國	9,056	0.01%		
	163,497	0.15%		
– Listed equity securities 上市股本證券				
Belgium 比利時	109,801	0.10%		
Canada 加拿大	1,518,548	1.32%		
Denmark 丹麥	401,901	0.35%		
Finland 芬蘭	794,717	0.70%		
France 法國	4,572,262	4.03%		
Germany 德國	3,101,795	2.73%		
Hong Kong 香港	2,022,552	1.77%		
Italy 意大利	565,352	0.50%		
Japan 日本	6,208,056	5.47%		
Netherlands 荷蘭	1,600,091	1.40%		
South Korea 南韓	830,794	0.73%		
Spain 西班牙	1,595,910	1.40%		
Sweden 瑞典	538,782	0.46%		
Switzerland 瑞士	3,452,724	3.05%		
United Kingdom 英國	5,533,648	4.85%		
United States 美國	61,998,811	54.46%		
	94,845,744	83.32%		

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2018 於二零一八年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
BOCHK Global Equity Fund (continued) 中銀香港環球股票基金（續）	**USD** 美元			**USD** 美元
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	10,303,230	9.16%		
United States 美國	7,225,407	6.36%		
	17,528,637	15.52%		
	112,537,878	98.99%	17%	18,715,000
BOCHK China Equity Fund 中銀香港中國股票基金	**HKD** 港元			**HKD** 港元
– Depositary receipts 預託證券				
United States 美國	1,183,761,439	23.48%		
– Listed equity securities 上市股本證券				
China 中國	6,198,860	0.12%		
Hong Kong 香港	3,720,104,439	73.80%		
United States 美國	57,389,124	1.14%		
	3,783,692,423	75.06%		
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	17,432,374	0.35%		
	4,984,886,236	98.89%	24%	1,201,856,000

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2018 於二零一八年三月卅一日	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 淨資產值的估計可能變動 +/-
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	**USD** 美元			**USD** 美元
– Depositary receipts 預託證券				
Australia 澳洲	190,686	0.17%		
Thailand 泰國	2,382,004	2.15%		
United States 美國	8,786,402	7.88%		
	11,359,092	10.20%		
– Listed equity securities 上市股本證券				
Australia 澳洲	17,474,814	15.68%		
Hong Kong 香港	32,310,446	28.97%		
India 印度	8,553,226	7.69%		
Indonesia 印尼	2,099,010	1.88%		
Malaysia 馬來西亞	2,623,925	2.36%		
New Zealand 紐西蘭	379,185	0.34%		
Philippines 菲律賓	928,474	0.82%		
Singapore 新加坡	4,164,142	3.75%		
South Korea 南韓	16,087,638	14.40%		
Taiwan 台灣	12,437,250	11.19%		
	97,058,110	87.08%		
– Collective investment schemes 總匯投資組合				
Australia 澳洲	1,097,577	0.99%		
Hong Kong 香港	452,455	0.41%		
Singapore 新加坡	498,244	0.45%		
	2,048,276	1.85%		
	110,465,478	99.13%	21%	23,529,000

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2018 於二零一八年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
BOCHK Aggressive Growth Fund **中銀香港進取增長基金**	**USD** 美元			**USD** 美元
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	81,696,450	98.13%	17%	13,789,000
BOCHK Balanced Growth Fund **中銀香港均衡增長基金**				
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	70,147,578	97.14%	11%	7,712,000
BOCHK Conservative Growth Fund **中銀香港保守增長基金**				
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	30,079,448	95.11%	5%	1,547,000

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2018 於二零一八年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
BOCHK China Income Fund 中銀香港中國收入基金	**HKD** 港元			**HKD** 港元
– Depositary receipts 預託證券				
United States 美國	18,135,018	13.58%		
– Listed equity securities 上市股本證券				
Hong Kong 香港	88,684,772	66.34%		
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	5,464,880	4.09%		
	112,284,670	84.01%	24%	27,072,000
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	61,446,816	82.26%		
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	697,950	0.93%		
	62,144,766	83.19%	21%	13,162,000

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2018 於二零一八年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	**HKD** 港元			**HKD** 港元
– China participation certificates 中國參與證書 China 中國	7,069,763	0.55%		
– Depositary receipts 預託證券 United States 美國	263,469,634	20.54%		
– Equity-linked notes 股票掛鈎票據 China 中國	531,642	0.04%		
– Listed equity securities 上市股本證券 China 中國	658,980,493	51.37%		
Hong Kong 香港	282,532,651	22.03%		
	941,513,144	73.40%		
– Collective investment schemes 總匯投資組合 Hong Kong 香港	8,431,646	0.66%		
	1,221,015,829	95.19%	24%	294,387,000

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2018 於二零一八年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
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	35,068,292	94.32%		
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	1,569,585	4.22%		
	36,637,877	98.54%	16%	5,716,000
BOCHK Australia Income Fund 中銀香港澳洲收入基金	**AUD** 澳元			**AUD** 澳元
– Listed equity securities 上市股本證券				
Australia 澳洲	2,996,963	36.64%		
– Collective investment schemes 總匯投資組合				
Australia 澳洲	116,596	1.43%		
	3,113,559	38.07%	14%	425,000

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2018 於二零一八年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	**USD** 美元			**USD** 美元
– Depositary receipts 預託證券				
Thailand 泰國	188,890	2.53%		
United States 美國	482,160	6.45%		
	671,050	8.98%		
– Listed equity securities 上市股本證券				
Australia 澳洲	1,171,362	15.69%		
Hong Kong 香港	2,252,190	30.16%		
India 印度	572,457	7.67%		
Indonesia 印尼	146,293	1.96%		
Malaysia 馬來西亞	172,413	2.31%		
New Zealand 紐西蘭	22,871	0.31%		
Philippines 菲律賓	63,578	0.85%		
Singapore 新加坡	101,423	1.36%		
South Korea 南韓	1,068,334	14.31%		
Taiwan 台灣	832,614	11.15%		
	6,403,535	85.77%		
– Collective investment schemes 總匯投資組合				
Australia 澳洲	69,579	0.93%		
Hong Kong 香港	76,832	1.03%		
Singapore 新加坡	154,910	2.07%		
	301,321	4.03%		
	7,375,906	98.78%	21%	1,571,000

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2018 於二零一八年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	**USD** 美元			**USD** 美元
– Listed equity securities 上市股本證券				
Australia 澳洲	131,435	7.63%		
Hong Kong 香港	810,314	47.02%		
Japan 日本	355,595	20.64%		
Singapore 新加坡	87,139	5.06%		
Philippines 菲律賓	19,692	1.14%		
	1,404,175	81.49%		
– Collective investment schemes 總匯投資組合				
Australia 澳洲	116,308	6.75%		
Hong Kong 香港	59,758	3.47%		
Japan 日本	59,078	3.43%		
Singapore 新加坡	54,191	3.15%		
	289,335	16.80%		
	1,693,510	98.29%	21%	361,000

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）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2018 於二零一八年三月卅一日	**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** 淨資產值的估計可能變動 **+/-**
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	**HKD** 港元			**HKD** 港元
– Depositary receipts 預託證券				
United States 美國	165,999,271	17.54%		
– Listed equity securities 上市股本證券				
China 中國	7,172,069	0.76%		
Hong Kong 香港	713,848,462	75.42%		
United States 美國	13,106,347	1.38%		
	734,126,878	77.56%		
– Collective investment schemes 總匯投資組合				
Hong Kong 香港	4,186,738	0.44%		
	904,312,887	95.54%	24%	218,030,000

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (Continued)

(b) Market risk (Continued)

(i) Price risk (Continued)

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

Total purchases in Investee Fund during the years ended 31st March 2019 and 2018 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、中銀香港中國豐盛消費基金及中銀香港亞太股票基金於其在被投資基金承擔的最大損失風險相當於其於被投資基金投資的公平值總額及於附註2(m)披露的相關淨收益。

當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、中銀香港中國豐盛消費基金及中銀香港亞太股票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、中銀香港中國豐盛消費基金及中銀香港亞太股票基金的投資策略包括每日買賣其他基金。

於截至二零一九年及二零一八年三月卅一日止年度，買入被投資基金的總額載於下表。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

8 財務風險管理（續）

(b) 市場風險（續）

(i) 價格風險（續）

Total purchases in Investee Fund **買入被投資基金的總額**	**2019** **二零一九年**	**2018** **二零一八年**
BOCHK China Equity Fund 中銀香港中國股票基金	USD美元112,768,024	USD美元10,571,422
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	USD美元14,056,406	USD美元5,223,749
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	USD美元23,217,696	USD美元10,560,449
BOCHK Conservative Growth Fund 中銀香港保守增長基金	USD美元18,305,797	USD美元9,641,304
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	–	HKD港元103,740
BOCHK Japan Equity Fund 中銀香港日本股票基金	–	USD美元345,966
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	–	USD美元314,113

As at 31st March 2019 and 2018, there were no capital commitment obligations and no amounts due to Investee Fund for unsettled purchases.

於二零一九年及二零一八年三月卅一日，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 2019 and 2018, the total net gains/(losses) of investments in Investee Fund for 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, BOCHK China Consumption Growth Fund and BOCHK Asia Pacific Equity 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).

於截至二零一九年及二零一八年三月卅一日止年度，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、中銀香港中國豐盛消費基金及中銀香港亞太股票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）」。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

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.

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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

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.

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。

As at 31st March 2019 於二零一九年三月卅一日

BOCHK Hong Kong Dollar Income Fund **中銀香港港元收入基金**	**HKD** **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	5,392,750,225
– 1 to 3 years 1年至3年	3,390,453,306
– 3 to 5 years 3年至5年	1,726,852,906
– Over 5 years 超過5年	1,120,831,818
	11,630,888,255
Floating rate debt securities 浮息債務證券	575,875,578
	12,206,763,833

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 2019 (continued) 於二零一九年三月卅一日（續）

BOCHK HK Dollar Money Market Fund **中銀香港港元貨幣市場基金**	**HKD** **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	188,259,859
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	392,832,998
– 1 to 3 months 1至3個月	464,661,970
– 3 to 6 months 3至6個月	543,733,956
	1,401,228,924

BOCHK US Dollar Money Market Fund **中銀香港美元貨幣市場基金**	**USD** **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	53,520,229
Floating rate debt securities 浮息債務證券	5,000,750
	58,520,979
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	12,089,397
– 1 to 3 months 1至3個月	25,826,527
– 3 to 6 months 3至6個月	8,217,497
	46,133,421

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 2019 (continued) 於二零一九年三月卅一日（續）

BOCHK Global Bond Fund **中銀香港環球債券基金**	**USD** **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	14,660,075
– 1 to 3 years 1年至3年	56,995,092
– 3 to 5 years 3年至5年	36,099,359
– Over 5 years 超過5年	85,184,628
	192,939,154
Floating rate debt securities 浮息債務證券	899,980
	193,839,134

BOCHK China Income Fund **中銀香港中國收入基金**	**HKD** **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	5,491,284
– 1 to 3 years 1年至3年	5,707,172
	11,198,456
Floating rate debt securities 浮息債務證券	6,289,807
	17,488,263

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 2019 (continued) 於二零一九年三月卅一日（續）

BOCHK Hong Kong Income Fund 中銀香港香港收入基金	**HKD** 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	3,105,705
Floating rate debt securities 浮息債務證券	4,716,464
	7,822,169

BOCHK Australia Income Fund 中銀香港澳洲收入基金	**AUD** 澳元
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	1,234,445
– Over 5 years 超過5年	1,042,275
	2,276,720
Floating rate debt securities 浮息債務證券	2,957,201
	5,233,921

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 2019 (continued) 於二零一九年三月卅一日（續）

BOCHK Sterling Income Fund **中銀香港英鎊收入基金**	**GBP** **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	1,413,461
– 1 to 3 years 1年至3年	405,909
	1,819,370
Floating rate debt securities 浮息債務證券	250,137
	2,069,507

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	4,012,269
– 1 to 3 years 1年至3年	18,324,953
– 3 to 5 years 3年至5年	22,335,851
– Over 5 years 超過5年	2,011,320
	46,684,393

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 2018 於二零一八年三月卅一日

BOCHK Hong Kong Dollar Income Fund **中銀香港港元收入基金**	**HKD** **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	5,459,250,577
– 1 to 3 years 1年至3年	3,726,083,342
– 3 to 5 years 3年至5年	1,289,748,519
– Over 5 years 超過5年	892,855,373
	11,367,937,811
Floating rate debt securities 浮息債務證券	374,514,030
	11,742,451,841

BOCHK HK Dollar Money Market Fund **中銀香港港元貨幣市場基金**	**HKD** **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	478,062,940
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	558,362,003
– 1 to 3 months 1至3個月	302,713,014
– 3 to 6 months 3至6個月	276,986,687
	1,138,061,704

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 2018 (continued) 於二零一八年三月卅一日（續）

BOCHK US Dollar Money Market Fund **中銀香港美元貨幣市場基金**	**USD** **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	108,028,781
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	42,099,301
– 1 to 3 months 1至3個月	15,782,190
– 3 to 6 months 3至6個月	3,500,698
	61,382,189

BOCHK Global Bond Fund **中銀香港環球債券基金**	**USD** **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	5,541,200
– 1 to 3 years 1年至3年	13,487,627
– 3 to 5 years 3年至5年	11,317,875
– Over 5 years 超過5年	25,605,515
	55,952,217
Floating rate debt securities 浮息債務證券	1,684,024
	57,636,241

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 2018 (continued) 於二零一八年三月卅一日（續）

BOCHK China Income Fund 中銀香港中國收入基金	**HKD** 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	8,624,589
– 1 to 3 years 1年至3年	5,456,617
	14,081,206
Floating rate debt securities 浮息債務證券	3,147,410
	17,228,616

BOCHK Hong Kong Income Fund 中銀香港香港收入基金	**HKD** 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	4,709,290
Floating rate debt securities 浮息債務證券	3,144,958
	7,854,248

BOCHK Australia Income Fund 中銀香港澳洲收入基金	**AUD** 澳元
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	933,879
– Over 5 years 超過5年	504,515
	1,438,394
Floating rate debt securities 浮息債務證券	3,226,326
	4,664,720

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 2018 (continued) 於二零一八年三月卅一日（續）

BOCHK Sterling Income Fund **中銀香港英鎊收入基金**	**GBP** **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	1,399,451
– 1 to 3 years 1年至3年	106,887
	1,506,338
Floating rate debt securities 浮息債務證券	195,127
	1,701,465

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	24,904,680
– 1 to 3 years 1年至3年	12,296,514
– 3 to 5 years 3年至5年	1,002,540
– Over 5 years 超過5年	3,887,735
	42,091,469
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	1,700,000

As at 31st March 2019 and 2018, 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:

於二零一九年及二零一八年三月卅一日，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：

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）

	Change in interest rate 利率變動 +/-	Impact on the net asset value 對資產淨值的影響 2019 二零一九年 '000 +/-	Impact on the net asset value 對資產淨值的影響 2018 二零一八年 '000 +/-
BOCHK Hong Kong Dollar Income Fund	100 bp	HKD187,631	HKD176,020
中銀香港港元收入基金	100基點	港元187,631	港元176,020
BOCHK HK Dollar Money Market Fund	100 bp	HKD615	HKD1,942
中銀香港港元貨幣市場基金	100基點	港元615	港元1,942
BOCHK Global Bond Fund	100 bp	USD10,387	USD3,197
中銀香港環球債券基金	100基點	美元10,387	美元3,197
BOCHK China Income Fund	100 bp	HKD101	HKD121
中銀香港中國收入基金	100基點	港元101	港元121
BOCHK Hong Kong Income Fund	100 bp	HKD54	HKD36
中銀香港香港收入基金	100基點	港元54	港元36
BOCHK Australia Income Fund	100 bp	AUD77	AUD46
中銀香港澳洲收入基金	100基點	澳元77	澳元46
BOCHK Sterling Income Fund	100 bp	GBP14	GBP6
中銀香港英鎊收入基金	100基點	英鎊14	英鎊6
BOCHK RMB Fixed Income Fund	100 bp	RMB1,311	RMB590
中銀香港人民幣定息基金	100基點	人民幣1,311	人民幣590
BOCHK US Dollar Money Market Fund	100 bp	USD112	USD298
中銀香港美元貨幣市場基金	100基點	美元112	美元298

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.

基金經理已採用其觀點，在利率合理可能變化的範圍，以估計以上敏感分析的變化。

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.

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。

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 2019 and 2018 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。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二零一九年及二零一八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總匯投資組合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總匯投資組合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 currency of the relevant Sub-Fund will have to convert (whether through the Manager or otherwise) the proceeds to such other currency. In so doing, the investors will be subject to foreign exchange risk and the costs of currency conversion.

The Sub-Funds intend to avoid investments in a foreign country where 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，需要將該等款項兑換成其他貨幣（不管是否透過基金經理或其他途徑）。投資者在進行兑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：

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 中銀香港環球股票基金

As at 31st March 2019 於二零一九年三月卅一日
(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	158,438	-	-	29,277	365,668	3,643	407	824,128	2,355,369	3,736,930
Quoted securities 掛牌證券	-	3,575,174	305,102	11,304,056	5,387,369	5,441,898	1,146,344	3,656,595	84,094,805	114,911,343
Other assets 其他資產	-	-	-	13,166	24,054	70,844	20,408	-	56,319	184,791
Total monetary assets 貨幣資產總額	158,438	3,575,174	305,102	11,346,499	5,777,091	5,516,385	1,167,159	4,480,723	86,506,493	118,833,064
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	-	-	1,382	180,950	182,332
Net monetary assets 貨幣資產淨額	158,438	3,575,174	305,102	11,346,499	5,777,091	5,516,385	1,167,159	4,479,341	86,325,543	118,650,732
% 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	15,844	357,517	30,510	1,134,650	577,709	551,639	116,716			

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 2018 於二零一八年三月卅一日
(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	91,143	-	2,304	21,443	165,859	4,028	24,197	302,092	558,591	1,169,657
Quoted securities 掛牌證券	-	3,607,165	401,900	12,339,926	5,533,647	6,208,055	2,888,125	4,188,915	77,370,145	112,537,878
Other assets 其他資產	-	-	-	2,337	16,553	64,182	18,669	26,012	43,371	171,124
Total monetary assets 貨幣資產總額	91,143	3,607,165	404,204	12,363,706	5,716,059	6,276,265	2,930,991	4,517,019	77,972,107	113,878,659
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	-	-	1,328	198,285	199,613
Net monetary assets 貨幣資產淨額	91,143	3,607,165	404,204	12,363,706	5,716,059	6,276,265	2,930,991	4,515,691	77,773,822	113,679,046
% 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	9,114	360,717	40,420	1,236,371	571,606	627,627	293,099			

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 中銀香港環球債券基金

As at 31st March 2019 於二零一九年三月卅一日
(Presented in USD)（以美元為單位）

Monetary assets 貨幣資產	**AUD** 澳元	**CAD** 加拿大元	**CNY** 人民幣	**EUR** 歐元	**GBP** 英鎊	**JPY** 日圓	**NOK** 挪威克朗	**Others** 其他	**HKD** 港元	**USD** 美元	**Total** 合計
Cash and bank deposits 現金及銀行存款	6,158	14,414	355,001	6,304	37,111	1,970,836	51,516	242	668,642	1,096,913	4,207,137
Quoted securities 掛牌證券	4,543,806	3,238,984	6,922,548	61,453,453	10,592,086	25,902,163	4,017,677	1,927,377	-	75,241,040	193,839,134
Other asset 其他資產	139	-	-	-	-	-	-	-	47,126	17,361	64,626
Total monetary assets 貨幣資產總額	4,550,103	3,253,398	7,277,549	61,459,757	10,629,197	27,872,999	4,069,193	1,927,619	715,768	76,355,314	198,110,897
Total monetary liabilities 貨幣負債總額	-	-	300,681	-	-	-	-	-	1,382	144,790	446,853
Net monetary assets 貨幣資產淨額	4,550,103	3,253,398	6,976,868	61,459,757	10,629,197	27,872,999	4,069,193	1,927,619	714,386	76,210,524	197,664,044
% 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	455,010	325,340	697,687	6,145,976	1,062,920	2,787,300	406,919	192,762			

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 2018 於二零一八年三月卅一日
(Presented in USD)（以美元為單位）

Monetary assets 貨幣資產	AUD 澳元	CAD 加拿大元	CNY 人民幣	EUR 歐元	GBP 英鎊	JPY 日圓	NOK 挪威克朗	Others 其他	HKD 港元	USD 美元	Total 合計
Cash and bank deposits 現金及銀行存款	26,574	13,000	148,578	51	101,108	-	22,059	6,347	3,347,918	666,038	4,331,673
Quoted securities 掛牌證券	1,468,382	876,616	2,287,825	17,494,513	3,225,002	7,110,285	1,342,848	616,121	-	23,214,649	57,636,241
Other asset 其他資產	-	-	-	-	-	-	-	-	18,794	41,004	59,798
Total monetary assets 貨幣資產總額	1,494,956	889,616	2,436,403	17,494,564	3,326,110	7,110,285	1,364,907	622,468	3,366,712	23,921,691	62,027,712
Total monetary liabilities 貨幣負債總額	-	-	159,133	-	-	-	-	-	1,328	151,644	312,105
Net monetary assets 貨幣資產淨額	1,494,956	889,616	2,277,270	17,494,564	3,326,110	7,110,285	1,364,907	622,468	3,365,384	23,770,047	61,715,607
% 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	149,496	88,962	227,727	1,749,456	332,611	711,029	136,491	62,247			

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 2019 於二零一九年三月卅一日
(Presented in USD)（以美元為單位）

Monetary assets 貨幣資產	**AUD** 澳元	**INR** 印度盧比	**KRW** 韓圜	**NZD** 新西蘭元	**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	132,247	31,532	7,811	65	-	5,446	7,402	768,964	953,467
Quoted securities 掛牌證券	20,459,567	10,395,456	14,796,546	586,030	-	25,879,516	39,955,233	9,423,231	121,495,579
Other assets 其他資產	111,624	871	222,243	5,450	22,372	11,860	20,765	19,319	414,504
Total monetary assets 貨幣資產總額	20,703,438	10,427,859	15,026,600	591,545	22,372	25,896,822	39,983,400	10,211,514	122,863,550
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	-	90,142	172,772	262,914
Net monetary assets 貨幣資產淨額	20,703,438	10,427,859	15,026,600	591,545	22,372	25,896,822	39,893,258	10,038,742	122,600,636
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	2,070,344	1,042,786	1,502,660	59,155	2,237	2,589,682			

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 2018 於二零一八年三月卅一日
(Presented in USD)（以美元為單位）

Monetary assets 貨幣資產	AUD 澳元	INR 印度盧比	KRW 韓圜	NZD 新西蘭元	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	159,818	46,842	7,481	108	-	7,972	118,438	508,717	849,376
Quoted securities 掛牌證券	18,763,077	8,553,225	16,087,638	379,185	2,382,004	22,033,711	32,762,901	9,503,737	110,465,478
Other assets 其他資產	63,908	1,646	229,505	7,417	20,044	17,373	5,534	27,125	372,552
Total monetary assets 貨幣資產總額	18,986,803	8,601,713	16,324,624	386,710	2,402,048	22,059,056	32,886,873	10,039,579	111,687,406
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	-	1,329	252,519	253,848
Net monetary assets 貨幣資產淨額	18,986,803	8,601,713	16,324,624	386,710	2,402,048	22,059,056	32,885,544	9,787,060	111,433,558
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	1,898,680	860,171	1,632,462	38,671	240,205	2,205,906			

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 中銀香港日本股票基金

As at 31st March 2019 於二零一九年三月卅一日
(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	13,032	32,120	23,966	93,554	1,494,283	1,656,955
Quoted securities 掛牌證券	–	–	33,860,653	1,371,397	–	35,232,050
Other assets 其他資產	–	–	349,155	–	–	349,155
Total monetary assets **貨幣資產總額**	13,032	32,120	34,233,774	1,464,951	1,494,283	37,238,160
Total monetary liabilities **貨幣負債總額**	–	–	–	1,382	50,083	51,465
Net monetary assets 貨幣資產淨額	13,032	32,120	34,233,774	1,463,569	1,444,200	37,186,695
% change in currency 貨幣變動百分比	10%	10%	10%			
Impact on net assets 對淨資產的影響	1,303	3,212	3,423,377			

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 2018 於二零一八年三月卅一日
(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	53,600	17,493	23,747	178,622	16,714	290,176
Quoted securities 掛牌證券	–	–	35,068,292	1,569,585	–	36,637,877
Other assets 其他資產	–	–	316,198	–	–	316,198
Total monetary assets 貨幣資產總額	53,600	17,493	35,408,237	1,748,207	16,714	37,244,251
Total monetary liabilities 貨幣負債總額	–	–	–	1,328	62,895	64,223
Net monetary assets/(liabilities) 貨幣資產淨額／（負債）	53,600	17,493	35,408,237	1,746,879	(46,181)	37,180,028
% change in currency 貨幣變動百分比	10%	10%	10%			
Impact on net assets 對淨資產的影響	5,360	1,749	3,540,824			

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 2019 於二零一九年三月卅一日
(Presented in USD)（以美元為單位）

Monetary assets 貨幣資產	**AUD 澳元**	**KRW 韓圜**	**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	15,681	782	-	-	1,789	1,506	44,280	64,038
Quoted securities 掛牌證券	1,166,203	859,497	223,759	736,426	1,108,552	2,286,646	567,358	6,948,441
Other assets 其他資產	4,207	13,846	-	-	623	4,296	1,264	24,236
Total monetary assets 貨幣資產總額	1,186,091	874,125	223,759	736,426	1,110,964	2,292,448	612,902	7,036,715
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	5,064	10,322	15,386
Net monetary assets 貨幣資產淨額	1,186,091	874,125	223,759	736,426	1,110,964	2,287,384	602,580	7,021,329
% 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	118,609	87,413	22,376	73,643	111,096			

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 2018 於二零一八年三月卅一日
(Presented in USD)（以美元為單位）

Monetary assets 貨幣資產	**AUD** 澳元	**KRW** 韓圜	**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	20,503	1,106	72	–	24,552	21,514	19,296	87,043
Quoted securities 掛牌證券	1,240,941	1,068,333	256,333	832,615	1,166,502	2,329,023	482,159	7,375,906
Other assets 其他資產	3,854	16,172	–	–	28,908	2,941	194	52,069
Total monetary assets 貨幣資產總額	1,265,298	1,085,611	256,405	832,615	1,219,962	2,353,478	501,649	7,515,018
Total monetary liabilities 貨幣負債總額	–	–	–	–	30,594	5,434	11,631	47,659
Net monetary assets 貨幣資產淨額	1,265,298	1,085,611	256,405	832,615	1,189,368	2,348,044	490,018	7,467,359
% 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	126,530	108,561	25,641	83,262	118,937			

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 2019 於二零一九年三月卅一日
(Presented in USD)（以美元為單位）

Monetary assets 貨幣資產	**AUD** 澳元	**SGD** 新加坡元	**PHP** 菲律賓比索	**JPY** 日圓	**EUR** 歐元	**HKD** 港元	**USD** 美元	**Total** 合計
Cash and bank deposits 現金及銀行存款	31	–	86	–	–	1,354	4,866	6,337
Quoted securities 掛牌證券	232,235	126,598	21,377	415,768	–	983,760	–	1,779,738
Other assets 其他資產	–	–	–	3,359	548	6,540	–	10,447
Total monetary assets 貨幣資產總額	232,266	126,598	21,463	419,127	548	991,654	4,866	1,796,522
Total monetary liabilities 貨幣負債總額	–	–	–	–	–	5,516	185	5,701
Net monetary assets 貨幣資產淨額	232,266	126,598	21,463	419,127	548	986,138	4,681	1,790,821
% 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	23,227	12,660	2,146	41,913	55			

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 2018 於二零一八年三月卅一日
(Presented in USD)（以美元為單位）

Monetary assets 貨幣資產	**AUD 澳元**	**SGD 新加坡元**	**PHP 菲律賓比索**	**JPY 日圓**	**HKD 港元**	**USD 美元**	**Total 合計**
Cash and bank deposits 現金及銀行存款	742	13,832	–	–	5,051	4,637	24,262
Quoted securities 掛牌證券	247,742	141,331	19,692	414,672	870,073	–	1,693,510
Other assets 其他資產	–	–	85	3,188	3,549	–	6,822
Total monetary assets 貨幣資產總額	248,484	155,163	19,777	417,860	878,673	4,637	1,724,594
Total monetary liabilities 貨幣負債總額	–	–	–	–	1,325	254	1,579
Net monetary assets 貨幣資產淨額	248,484	155,163	19,777	417,860	877,348	4,383	1,723,015
% 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	24,848	15,516	1,978	41,786			

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。

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 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 2019 and 2018, 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。於二零一九年及二零一八年三月卅一日，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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

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 2019 and 2018.

Except for foreign currency forward contracts, all liabilities as at 31st March 2019 and 2018, 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.

BOCHK China Golden Dragon Fund ("CGDF")

(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.

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淨資產值的10%。在此情況下，該限額會按比例計算，以使在交易日希望贖回該分支基金的相關類別單位投資者，可按該等單位價值的相同比例贖回基金單位，而未被贖回的單位將可在相同的限制下供下一個交易日贖回。如贖回的要求按以上方法結轉，基金經理將通知受影響的單位投資者。於截至二零一九年及二零一八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，於二零一九年及二零一八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。

中銀香港中國金龍基金（「金龍基金」）

(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所投資的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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(c) Liquidity risk (continued)

BOCHK China Golden Dragon Fund ("CGDF") (continued)

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

CGDF 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）

中銀香港中國金龍基金（「金龍基金」）（續）

(i) 對中國證券交易所上市證券的投資（續）

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股股份掛鈎的股票掛鈎票據及中國參與證書，一般須受股票掛鈎票據及中國參與證書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。在將股票掛鈎票據及中國參與證書平倉時，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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(c) Liquidity risk (continued)

BOCHK China Golden Dragon Fund ("CGDF") (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 2019 and 2018:

財務報表附註(續)

8 財務風險管理(續)

(c) 流動性風險(續)

中銀香港中國金龍基金(「金龍基金」)(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)

下表概述在二零一九年及二零一八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:

	2019 Number of unitholders 二零一九年單位投資者數目	2018 Number of unitholders 二零一八年單位投資者數目
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	2	2
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	2	2
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	2	2
BOCHK Global Equity Fund 中銀香港環球股票基金	7	6
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	4	4
BOCHK China Equity Fund 中銀香港中國股票基金	3	3
BOCHK Global Bond Fund 中銀香港環球債券基金	5	4
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	4	4
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	1	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	3	4
BOCHK Australia Income Fund 中銀香港澳洲收入基金	3	2
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	2	2
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	2	2
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	3	3

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 2019 and 2018, 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, 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, under both HKAS 39 (2017) and HKFRS 9 (2018) 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。於二零一九年及二零一八年三月卅一日，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、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）乃基於整個預期信貸損失計算。

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。這些資產根據香港會計準則第39號（二零一七年）及香港財務報告準則第9號（二零一八年）計算的帳面值為分支基金承擔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的最大信貸風險值。

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）

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.

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股票掛鈎票據，若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。

		As at 31st March 2019 於二零一九年三月卅一日		As at 31st March 2018 於二零一八年三月卅一日	
Sub-Fund 分支基金	**Rating** 信貸評級	**HKD** 港元	**% of net assets** 佔淨資產值百分比	**HKD** 港元	**% of net assets** 佔淨資產值百分比
BOCHK Hong Kong	AA[1]/Aa[2]	2,584,756,515	19.93%	1,878,764,094	14.96%
Dollar Income Fund	A[1]/A[2]	6,704,572,583	51.69%	6,724,639,928	53.56%
中銀香港港元收入基金	BBB[1]/Baa[2]	1,754,463,660	13.53%	2,095,238,083	16.69%
	Not rated 並無評級	1,162,971,075	8.97%	1,043,809,736	8.31%
		12,206,763,833	94.12%	11,742,451,841	93.52%

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）

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

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 2019 於二零一九年三月卅一日		As at 31st March 2018 於二零一八年三月卅一日	
Sub-Fund 分支基金	**Rating** 信貸評級	**HKD** 港元	**% of net assets** 佔淨資產值百分比	**HKD** 港元	**% of net assets** 佔淨資產值百分比
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	AA[1]/Aa[2]	88,880,595	5.52%	19,999,440	1.23%
	A[1]/A[2]	99,379,264	6.17%	458,063,500	28.06%
		188,259,859	11.69%	478,062,940	29.29%
		USD 美元	**% of net assets** 佔淨資產值百分比	**USD** 美元	**% of net assets** 佔淨資產值百分比
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	AA[1]/Aa[2]	374,805	0.36%	25,747,585	15.03%
	A[1]/A[2]	49,144,214	46.68%	70,870,463	41.37%
	BBB[1]/Baa[2]	9,001,960	8.55%	11,410,733	6.66%
		58,520,979	55.59%	108,028,781	63.06%
		USD 美元	**% of net assets** 佔淨資產值百分比	**USD** 美元	**% of net assets** 佔淨資產值百分比
BOCHK Global Bond Fund 中銀香港環球債券基金	AAA[1]/Aaa[2]	75,007,642	37.73%	8,669,252	13.98%
	AA[1]/Aa[2]	83,715,160	42.11%	29,271,978	47.18%
	A[1]/A[2]	35,116,332	17.66%	18,029,467	29.06%
	BBB[1]/Baa[2]	–	0.00%	1,665,544	2.68%
		193,839,134	97.50%	57,636,241	92.90%
		HKD 港元	**% of net assets** 佔淨資產值百分比	**HKD** 港元	**% of net assets** 佔淨資產值百分比
BOCHK China Income Fund 中銀香港中國收入基金	A[1]/A[2]	17,488,263	14.07%	17,228,616	12.89%

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）

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

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 2019 於二零一九年三月卅一日		As at 31st March 2018 於二零一八年三月卅一日	
Sub-Fund 分支基金	**Rating** 信貸評級	**HKD** 港元	**% of net assets** 佔淨資產值百分比	**HKD** 港元	**% of net assets** 佔淨資產值百分比
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	A[1]/A[2]	7,822,169	10.97%	7,854,248	10.51%
		AUD 澳元	**% of net assets** 佔淨資產值百分比	**AUD** 澳元	**% of net assets** 佔淨資產值百分比
BOCHK Australia Income Fund 中銀香港澳洲收入基金	AA[1]/Aa[2]	522,814	5.29%	529,434	6.47%
	A[1]/A[2]	3,484,578	35.25%	2,908,504	35.56%
	BBB[1]/Baa[2]	1,226,529	12.41%	1,226,782	15.00%
		5,233,921	52.95%	4,664,720	57.03%
		GBP 英鎊	**% of net assets** 佔淨資產值百分比	**GBP** 英鎊	**% of net assets** 佔淨資產值百分比
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	AAA[1]/Aaa[2]	602,679	28.79%	195,825	9.76%
	AA[1]/Aa[2]	808,645	38.63%	1,198,677	59.73%
	A[1]/A[2]	505,050	24.12%	206,963	10.31%
	BBB[1]/Baa[2]	153,133	7.32%	100,000	4.98%
		2,069,507	98.86%	1,701,465	84.78%
		RMB 人民幣	**% of net assets** 佔淨資產值百分比	**RMB** 人民幣	**% of net assets** 佔淨資產值百分比
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	AAA[1]/Aaa[2]	999,680	2.10%	2,424,600	5.45%
	AA[1]/Aa[2]	8,130,364	17.04%	4,976,121	11.19%
	A[1]/A[2]	35,543,028	74.50%	30,709,278	69.07%
	BBB[1]/Baa[2]	2,011,321	4.22%	3,981,470	8.95%
		46,684,393	97.86%	42,091,469	94.66%

[1] Standard & Poor's
[2] Moody's

[1] 標準普爾
[2] 穆迪

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(d) Credit and counterparty risk (continued)

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 2019 and 2018.

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）

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總匯投資組合的投資。信貸風險同時來自財務機構所持有的現金及現金等值。信貸風險來自有關下層總匯投資組合是否有能力將其投資變現，以應付分支基金作出的任何贖回。此項風險的計量參考相關總匯投資組合的可用淨資產計算。

分支基金的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，這些資產受到對手方風險集中的潛在影響。下表摘述在二零一九年及二零一八年三月卅一日，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。

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 2019 於二零一九年三月卅一日

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
Banks 銀行			
Bank of China (Hong Kong) Limited	3,235,316	P-1	Moody's 穆迪
The Bank of New York Mellon	2,811,771	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	2,225,251,801	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
Banks 銀行			
Bank of China (Hong Kong) Limited	29,636,712	P-1	Moody's 穆迪
The Bank of New York Mellon	122,865,303	P-1	Moody's 穆迪
Custodians 託管人			
Bank of China (Hong Kong) Limited	–	P-1	Moody's 穆迪
BOCI-Prudential Trustee Limited	533,964,662	P-1[1]	Moody's 穆迪
The Bank of New York Mellon	12,206,763,833	P-1	Moody's 穆迪

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 2019 (continued) 於二零一九年三月卅一日（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
Banks 銀行			
Agricultural Bank of China, Hong Kong Branch	156,565,227	P-1	Moody's 穆迪
Bank of China (Hong Kong) Limited	115,995,845	P-1	Moody's 穆迪
Bank of China Macau	157,265,682	P-1[2]	Moody's 穆迪
Bank of East Asia	–	P-2	Moody's 穆迪
China Construction Bank (Asia) Corp Ltd	153,966,609	P-1	Moody's 穆迪
Industrial and Commercial Bank of China	154,586,447	P-1	Moody's 穆迪
Chiyu Banking Corporation Limited	–	P-2	Moody's 穆迪
OCBC Oversea – Chinese Banking Corp Ltd	50,000,000	P-1	Moody's 穆迪
Sumitomo Mitsui Banking Corporation	150,925,797	P-1	Moody's 穆迪
Tai Fung Bank Limited	155,833,859	A2	Capital Intelligence
The Bank of New York Mellon	9,420,706	P-1	Moody's 穆迪
United Overseas Bank Limited	153,393,114	P-1	Moody's 穆迪
Wing Hang Bank	158,692,188	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	188,259,859	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
Banks 銀行			
Bank of China (Hong Kong) Limited	1,755,316	P-1	Moody's 穆迪
The Bank of New York Mellon	1,981,614	P-1	Moody's 穆迪
Custodians 託管人			
BOCI-Prudential Trustee Limited	9,745,828	P-1[1]	Moody's 穆迪
The Bank of New York Mellon	105,165,515	P-1	Moody's 穆迪

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 2019 (continued) 於二零一九年三月卅一日（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
Banks 銀行			
Agricultural Bank of China, Hong Kong Branch	10,291,712	P-1	Moody's 穆迪
Bank of China (Hong Kong) Limited	88,070	P-1	Moody's 穆迪
Bank of China Macau	7,536,103	P-1[2]	Moody's 穆迪
China Construction Bank (Asia) Corporation Limited	10,535,610	P-1	Moody's 穆迪
Industrial and Commercial Bank of China	10,717,497	P-1	Moody's 穆迪
OCBC Oversea – Chinese Banking Corp Ltd	–	P-1	Moody's 穆迪
Sumitomo Mitsui Banking Corporation	7,052,500	P-1	Moody's 穆迪
The Bank of New York Mellon	905,714	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	58,520,979	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
Banks 銀行			
Bank of China (Hong Kong) Limited	9,350,093	P-1	Moody's 穆迪
The Bank of New York Mellon	38,368,793	P-1	Moody's 穆迪
Custodians 託管人			
BOCI-Prudential Trustee Limited	30,339,796	P-1[1]	Moody's 穆迪
The Bank of New York Mellon	4,544,985,792	P-1	Moody's 穆迪

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 2019 (continued) 於二零一九年三月卅一日（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
Banks 銀行			
Bank of China (Hong Kong) Limited	1,080,760	P-1	Moody's 穆迪
The Bank of New York Mellon	3,126,377	P-1	Moody's 穆迪
Custodians 託管人			
Bank of China (Hong Kong) Limited	17,378,392	P-1	Moody's 穆迪
The Bank of New York Mellon	176,460,742	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
Banks 銀行			
Bank of China (Hong Kong) Limited	172,173	P-1	Moody's 穆迪
The Bank of New York Mellon	781,293	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	121,495,579	P-1	Moody's 穆迪

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 2019 (continued) 於二零一九年三月卅一日（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
Banks 銀行			
Bank of China (Hong Kong) Limited	978,736	P-1	Moody's 穆迪
The Bank of New York Mellon	454,950	P-1	Moody's 穆迪
Custodian 託管人			
BOCI-Prudential Trustee Limited	87,995,464	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
Banks 銀行			
Bank of China (Hong Kong) Limited	913,588	P-1	Moody's 穆迪
The Bank of New York Mellon	111,555	P-1	Moody's 穆迪
Custodian 託管人			
BOCI-Prudential Trustee Limited	75,423,222	P-1[1]	Moody's 穆迪

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 2019 (continued) 於二零一九年三月卅一日（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
Banks 銀行			
Bank of China (Hong Kong) Limited	288,951	P-1	Moody's 穆迪
The Bank of New York Mellon	114,216	P-1	Moody's 穆迪
Custodian 託管人			
BOCI-Prudential Trustee Limited	34,880,832	P-1[1]	Moody's 穆迪

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
Banks 銀行			
Bank of China (Hong Kong) Limited	185,045	P-1	Moody's 穆迪
The Bank of New York Mellon	17,311,310	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	106,806,864	P-1	Moody's 穆迪

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 2019 (continued) 於二零一九年三月卅一日（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
Banks 銀行			
Bank of China (Hong Kong) Limited	1,078,427	P-1	Moody's 穆迪
The Bank of New York Mellon	4,186,054	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	66,086,347	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
Banks 銀行			
Bank of China (Hong Kong) Limited	33,202,329	P-1	Moody's 穆迪
The Bank of New York Mellon	3,849,069	P-1	Moody's 穆迪
Custodians 託管人			
Bank of China (Hong Kong) Limited	338,621,368	P-1	Moody's 穆迪
BOCI-Prudential Trustee Limited	29,189,198	P-1[1]	Moody's 穆迪
The Bank of New York Mellon	609,478,159	P-1	Moody's 穆迪
Issuer of ELNs 股票掛鈎票據發行商			
UBS	20,960,568	P-1	Moody's 穆迪
Issuer of CPCs 中國參與證書發行商			
Citigroup Global Markets Holdings Inc	21,064,879	A-2	Moody's 穆迪

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 2019 (continued) 於二零一九年三月卅一日（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
Banks 銀行			
Bank of China (Hong Kong) Limited	1,590,695	P-1	Moody's 穆迪
The Bank of New York Mellon	66,261	P-1	Moody's 穆迪
Custodians 託管人			
BOCI-Prudential Trustee Limited	1,371,397	P-1[1]	Moody's 穆迪
The Bank of New York Mellon	33,860,653	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
Banks 銀行			
Bank of China (Hong Kong) Limited	474,240	P-1	Moody's 穆迪
The Bank of New York Mellon	98,398	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	9,284,313	P-1	Moody's 穆迪

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 2019 (continued) 於二零一九年三月卅一日（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
Banks 銀行			
Bank of China (Hong Kong) Limited	6,911	P-1	Moody's 穆迪
The Bank of New York Mellon	57,127	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	6,948,441	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
Banks 銀行			
Bank of China (Hong Kong) Limited	7,207	P-1	Moody's 穆迪
The Bank of New York Mellon	3,686	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	2,069,507	P-1	Moody's 穆迪

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 2019 (continued) 於二零一九年三月卅一日（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
Banks 銀行			
Bank of China (Hong Kong) Limited	450	P-1	Moody's 穆迪
The Bank of New York Mellon	5,887	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	1,779,738	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
Banks 銀行			
Bank of China (Hong Kong) Limited	5,531,528	P-1	Moody's 穆迪
The Bank of New York Mellon	886,914	P-1	Moody's 穆迪
Custodians 託管人			
BOCI-Prudential Trustee Limited	3,182,032	P-1[1]	Moody's 穆迪
The Bank of New York Mellon	1,124,371,954	P-1	Moody's 穆迪

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 2019 (continued) 於二零一九年三月卅一日（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
Bank 銀行			
Bank of China (Hong Kong) Limited	1,436,718	P-1	Moody's 穆迪
Industrial and Commercial Bank of China	–	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	46,684,393	P-1	Moody's 穆迪

As at 31st March 2018 於二零一八年三月卅一日

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
Banks 銀行			
Bank of China (Hong Kong) Limited	7,276,356	P-1	Moody's 穆迪
The Bank of New York Mellon	2,697,054	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	2,134,570,724	P-1	Moody's 穆迪

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 2018 (continued) 於二零一八年三月卅一日（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
Banks 銀行			
Bank of China (Hong Kong) Limited	232,486,719	P-1	Moody's 穆迪
The Bank of New York Mellon	779,043,194	P-1	Moody's 穆迪
Custodians 託管人			
Bank of China (Hong Kong) Limited	468,527,190	P-1	Moody's 穆迪
BOCI-Prudential Trustee Limited	418,174,267	P-1[1]	Moody's 穆迪
The Bank of New York Mellon	11,273,924,651	P-1	Moody's 穆迪

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 2018 (continued) 於二零一八年三月卅一日（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
Banks 銀行			
Agricultural Bank of China, Hong Kong Branch	92,237,492	P-1	Moody's 穆迪
Bank of China (Hong Kong) Limited	61,664,233	P-1	Moody's 穆迪
Bank of China Macau	104,928,715	P-1[2]	Moody's 穆迪
Bank of East Asia	–	P-2	Moody's 穆迪
China Construction Bank (Asia) Corp Ltd	166,533,494	P-1	Moody's 穆迪
Industrial and Commercial Bank of China	144,300,903	P-1	Moody's 穆迪
Chiyu Banking Corporation Limited	–	P-2	Moody's 穆迪
OCBC Oversea – Chinese Banking Corp Ltd	–	P-1	Moody's 穆迪
Sumitomo Mitsui Banking Corporation	155,076,981	P-1	Moody's 穆迪
Tai Fung Bank Limited	155,494,162	A2	Capital Intelligence
The Bank of New York Mellon	940,164	P-1	Moody's 穆迪
United Overseas Bank Limited	155,701,723	P-1	Moody's 穆迪
Wing Hang Bank	148,729,829	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	478,062,940	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
Banks 銀行			
Bank of China (Hong Kong) Limited	578,529	P-1	Moody's 穆迪
The Bank of New York Mellon	591,128	P-1	Moody's 穆迪
Custodians 託管人			
BOCI-Prudential Trustee Limited	10,303,230	P-1[1]	Moody's 穆迪
The Bank of New York Mellon	102,234,648	P-1	Moody's 穆迪

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 2018 (continued) 於二零一八年三月卅一日（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
Banks 銀行			
Agricultural Bank of China, Hong Kong Branch	14,598,197	P-1	Moody's 穆迪
Bank of China (Hong Kong) Limited	6,964,092	P-1	Moody's 穆迪
Bank of China Macau	7,378,582	P-1[2]	Moody's 穆迪
China Construction Bank (Asia) Corporation Limited	3,523,447	P-1	Moody's 穆迪
Industrial and Commercial Bank of China	12,841,745	P-1	Moody's 穆迪
OCBC Oversea – Chinese Banking Corp Ltd	–	P-1	Moody's 穆迪
Sumitomo Mitsui Banking Corporation	16,811,400	P-1	Moody's 穆迪
The Bank of New York Mellon	19,067	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	108,028,781	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
Banks 銀行			
Bank of China (Hong Kong) Limited	12,574,762	P-1	Moody's 穆迪
The Bank of New York Mellon	54,045,069	P-1	Moody's 穆迪
Custodians 託管人			
BOCI-Prudential Trustee Limited	17,432,374	P-1[1]	Moody's 穆迪
The Bank of New York Mellon	4,967,453,862	P-1	Moody's 穆迪

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 2018 (continued) 於二零一八年三月卅一日（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
Banks 銀行			
Bank of China (Hong Kong) Limited	618,329	P-1	Moody's 穆迪
The Bank of New York Mellon	3,713,344	P-1	Moody's 穆迪
Custodians 託管人			
Bank of China (Hong Kong) Limited	2,287,825	P-1	Moody's 穆迪
The Bank of New York Mellon	55,348,416	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
Banks 銀行			
Bank of China (Hong Kong) Limited	431,177	P-1	Moody's 穆迪
The Bank of New York Mellon	418,199	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	110,465,478	P-1	Moody's 穆迪

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 2018 (continued) 於二零一八年三月卅一日（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
Banks 銀行			
Bank of China (Hong Kong) Limited	1,635,823	P-1	Moody's 穆迪
The Bank of New York Mellon	101,826	P-1	Moody's 穆迪
Custodian 託管人			
BOCI-Prudential Trustee Limited	81,696,450	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
Banks 銀行			
Bank of China (Hong Kong) Limited	1,946,349	P-1	Moody's 穆迪
The Bank of New York Mellon	221,423	P-1	Moody's 穆迪
Custodian 託管人			
BOCI-Prudential Trustee Limited	70,147,578	P-1[1]	Moody's 穆迪

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 2018 (continued) 於二零一八年三月卅一日（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
Banks 銀行			
Bank of China (Hong Kong) Limited	1,122,714	P-1	Moody's 穆迪
The Bank of New York Mellon	336,888	P-1	Moody's 穆迪
Custodian 託管人			
BOCI-Prudential Trustee Limited	30,079,448	P-1[1]	Moody's 穆迪

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
Banks 銀行			
Bank of China (Hong Kong) Limited	1,559,649	P-1	Moody's 穆迪
The Bank of New York Mellon	2,638,883	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	129,513,286	P-1	Moody's 穆迪

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 2018 (continued) 於二零一八年三月卅一日（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
Banks 銀行			
Bank of China (Hong Kong) Limited	451,755	P-1	Moody's 穆迪
The Bank of New York Mellon	4,166,893	P-1	Moody's 穆迪
Custodians 託管人			
The Bank of New York Mellon	69,999,014	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
Banks 銀行			
Bank of China (Hong Kong) Limited	19,924,845	P-1	Moody's 穆迪
The Bank of New York Mellon	10,449,620	P-1	Moody's 穆迪
Custodians 託管人			
Bank of China (Hong Kong) Limited	–	P-1	Moody's 穆迪
BOCI-Prudential Trustee Limited	8,431,646	P-1[1]	Moody's 穆迪
The Bank of New York Mellon	1,204,982,778	P-1	Moody's 穆迪
Issuer of ELNs 股票掛鈎票據發行商			
UBS	531,642	P-1	Moody's 穆迪
Issuer of CPCs 中國參與證書發行商			
Citigroup Global Markets Holdings Inc	7,069,763	A-2	Moody's 穆迪

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 2018 (continued) 於二零一八年三月卅一日（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
Banks 銀行			
Bank of China (Hong Kong) Limited	52,259	P-1	Moody's 穆迪
The Bank of New York Mellon	237,917	P-1	Moody's 穆迪
Custodians 託管人			
BOCI-Prudential Trustee Limited	1,569,585	P-1[1]	Moody's 穆迪
The Bank of New York Mellon	35,068,292	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
Banks 銀行			
Bank of China (Hong Kong) Limited	90,743	P-1	Moody's 穆迪
The Bank of New York Mellon	221,829	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	7,778,279	P-1	Moody's 穆迪

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 2018 (continued) 於二零一八年三月卅一日（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
Banks 銀行			
Bank of China (Hong Kong) Limited	1,549	P-1	Moody's 穆迪
The Bank of New York Mellon	85,494	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	7,375,906	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
Banks 銀行			
Bank of China (Hong Kong) Limited	15,710	P-1	Moody's 穆迪
National Australia Bank Limited	–	P-1	Moody's 穆迪
The Bank of New York Mellon	267,856	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	1,701,465	P-1	Moody's 穆迪

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 2018 (continued) 於二零一八年三月卅一日（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
Banks 銀行			
Bank of China (Hong Kong) Limited	3,235	P-1	Moody's 穆迪
The Bank of New York Mellon	21,027	P-1	Moody's 穆迪
Custodian 託管人			
The Bank of New York Mellon	1,693,510	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
Banks 銀行			
Bank of China (Hong Kong) Limited	24,145,395	P-1	Moody's 穆迪
The Bank of New York Mellon	12,439,850	P-1	Moody's 穆迪
Custodians 託管人			
BOCI-Prudential Trustee Limited	4,186,738	P-1[1]	Moody's 穆迪
The Bank of New York Mellon	900,126,149	P-1	Moody's 穆迪

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 2018 (continued) 於二零一八年三月卅一日（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
Banks 銀行			
Bank of China (Hong Kong) Limited	4,305,702	P-1	Moody's 穆迪
Industrial and Commercial Bank of China	1,700,000	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	42,091,469	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間控股公司。

[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。並無資產減值或逾期償還而未減值。

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

(e) 公平值估計

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.

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。

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.

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。

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.

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和作出假設。估值技術用於非標準化的金融工具，其中包括使用市場參與者常用的估值技術，最大限度地利用市場的參數及盡可能減少依靠個別公司的參數。

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.

於有報價非上市總匯投資組合的投資根據該等組合管理人提供的最後交易價估值。如未能獲得最後交易價，該等組合的投資根據該等組合管理人提供的每單位資產淨值估值。

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.

其他應收帳款及應付帳款之帳面值與其公平值相若。就披露資料而言，財務負債之公平值按分支基金就類似金融工具所得現行市場利率折算日後合約現金流量估計。

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有能力於計量日評估的相同資產或負債在活躍市場的報價（未經調整）；
- 第二級別輸入數據為不包括第一級別的報價的資產或負債的可直接或間接觀察之輸入數據；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，有關輸入之重要性乃根據整體公平值計量估定。如公平值計量所需的觀察輸入需要重大調整，而重大調整乃基於非可觀察輸入，則該計量列入第三級。估定某一輸入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。

測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獨立活躍於相關市場內之來源所提供，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。

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 2019 and 2018:

下表顯示分支基金資產及負債（分等級）按二零一九年及二零一八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 2019 於二零一九年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	2,183,977,101	–	–	2,183,977,101
– Collective investment schemes 總匯投資組合	41,274,700	–	–	41,274,700
	2,225,251,801	–	–	2,225,251,801
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	2,108,826,064	–	–	2,108,826,064
– Collective investment schemes 總匯投資組合	25,744,660	–	–	25,744,660
	2,134,570,724	–	–	2,134,570,724

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 Dollar Income Fund
中銀香港港元收入基金

	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 2019 於二零一九年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	12,206,763,833	–	12,206,763,833
– Collective investment schemes 總匯投資組合	–	533,964,662	–	533,964,662
	–	12,740,728,495	–	12,740,728,495
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	11,742,451,841	–	11,742,451,841
– Collective investment schemes 總匯投資組合	–	418,174,267	–	418,174,267
	–	12,160,626,108	–	12,160,626,108

BOCHK HK Dollar Money Market Fund
中銀香港港元貨幣市場基金

	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 2019 於二零一九年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	188,259,859	–	188,259,859
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	478,062,940	–	478,062,940

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 Global Equity Fund
中銀香港環球股票基金

	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 2019 於二零一九年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	185,949	–	–	185,949
– Listed equity securities 上市股本證券	104,979,566	–	–	104,979,566
– Collective investment schemes 總匯投資組合	–	9,745,828	–	9,745,828
	105,165,515	9,745,828	–	114,911,343
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	163,497	–	–	163,497
– Listed equity securities 上市股本證券	94,845,744	–	–	94,845,744
– Collective investment schemes 總匯投資組合	7,225,407	10,303,230	–	17,528,637
	102,234,648	10,303,230	–	112,537,878

BOCHK US Dollar Money Market Fund
中銀香港美元貨幣市場基金

	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 2019 於二零一九年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	58,520,979	–	58,520,979
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	108,028,781	–	108,028,781

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 Equity Fund
中銀香港中國股票基金

	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 2019 於二零一九年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	876,457,853	–	–	876,457,853
– Listed equity securities 上市股本證券	3,563,414,989	–	–	3,563,414,989
– Collective investment schemes 總匯投資組合	–	135,452,746	–	135,452,746
	4,439,872,842	135,452,746	–	4,575,325,588
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	1,183,761,439	–	–	1,183,761,439
– Listed equity securities 上市股本證券	3,783,692,423	–	–	3,783,692,423
– Collective investment schemes 總匯投資組合	–	17,432,374	–	17,432,374
	4,967,453,862	17,432,374	–	4,984,886,236

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 Global Bond Fund
中銀香港環球債券基金

	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 2019 於二零一九年三月卅一日				
Assets 資產				
– Foreign currency forward contracts 遠期外匯合約	–	–	–	–
– Quoted debt securities 掛牌債務證券	–	193,839,134	–	193,839,134
	–	193,839,134	–	193,839,134
Liabilities 負債				
– Foreign currency forward contracts 遠期外匯合約	–	–	–	–
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Foreign currency forward contracts 遠期外匯合約	–	11,732	–	11,732
– Quoted debt securities 掛牌債務證券	–	57,636,241	–	57,636,241
	–	57,647,973	–	57,647,973
Liabilities 負債				
– Foreign currency forward contracts 遠期外匯合約	–	(12,648)	–	(12,648)

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 2019 於二零一九年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	12,107,937	–	–	12,107,937
– Listed equity securities 上市股本證券	106,226,798	–	9,862	106,236,660
– Collective investment schemes 總匯投資組合	3,150,982	–	–	3,150,982
	121,485,717	–	9,862	121,495,579
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	11,359,092	–	–	11,359,092
– Listed equity securities 上市股本證券	97,038,381	–	19,729	97,058,110
– Collective investment schemes 總匯投資組合	2,048,276	–	–	2,048,276
	110,445,749	–	19,729	110,465,478

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）

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值變動之所有對帳：

	USD 美元
Investments at fair value through profit or loss as at 31st March 2018 and 1st April 2018 於二零一八年三月卅一日和二零一八年四月一日按公平值透過損益表列帳的投資	19,729
Write-off during the year 年內撇銷	(9,867)
Total losses in profit or loss 損益表列帳的總虧損	–
As at 31st March 2019 於二零一九年三月卅一日	9,862
Total losses for the year included in profit or loss for assets held at the end of the reporting period 計入報告期末損益表持有資產的全年總虧損	–

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 2019 於二零一九年三月卅一日				
Assets 資產				
– Collective investment schemes 總匯投資組合	–	87,995,464	–	87,995,464
Liabilities 負債				
– Foreign currency forward contracts 遠期外匯合約	–	(2,464)	–	(2,464)
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Collective investment schemes 總匯投資組合	–	81,696,450	–	81,696,450
Liabilities 負債				
– Foreign currency forward contracts 遠期外匯合約	–	(1,120)	–	(1,120)

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 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 2019 於二零一九年三月卅一日				
Assets 資產				
– Collective investment schemes 總匯投資組合	–	75,423,222	–	75,423,222
Liabilities 負債				
– Foreign currency forward contracts 遠期外匯合約	–	(7,392)	–	(7,392)
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Collective investment schemes 總匯投資組合	–	70,147,578	–	70,147,578
Liabilities 負債				
– Foreign currency forward contracts 遠期外匯合約	–	(3,359)	–	(3,359)

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 2019 於二零一九年三月卅一日				
Assets 資產				
– Collective investment schemes 總匯投資組合	–	34,880,832	–	34,880,832
Liabilities 負債				
– Foreign currency forward contracts 遠期外匯合約	–	(5,749)	–	(5,749)
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Collective investment schemes 總匯投資組合	–	30,079,448	–	30,079,448
Liabilities 負債				
– Foreign currency forward contracts 遠期外匯合約	–	(2,613)	–	(2,613)

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 2019 於二零一九年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	17,016,768	–	–	17,016,768
– Listed equity securities 上市股本證券	69,215,173	–	–	69,215,173
– Quoted debt securities 掛牌債務證券	–	17,488,263	–	17,488,263
– Collective investment schemes 總匯投資組合	3,086,660	–	–	3,086,660
	89,318,601	17,488,263	–	106,806,864
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	18,135,018	–	–	18,135,018
– Listed equity securities 上市股本證券	88,684,772	–	–	88,684,772
– Quoted debt securities 掛牌債務證券	–	17,228,616	–	17,228,616
– Collective investment schemes 總匯投資組合	5,464,880	–	–	5,464,880
	112,284,670	17,228,616	–	129,513,286

BOCHK Hong Kong Income Fund
中銀香港香港收入基金

	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 2019 於二零一九年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	55,647,678	–	–	55,647,678
– Quoted debt securities 掛牌債務證券	–	7,822,169	–	7,822,169
– Collective investment schemes 總匯投資組合	2,616,500	–	–	2,616,500
	58,264,178	7,822,169	–	66,086,347
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	61,446,816	–	–	61,446,816
– Quoted debt securities 掛牌債務證券	–	7,854,248	–	7,854,248
– Collective investment schemes 總匯投資組合	697,950	–	–	697,950
	62,144,766	7,854,248	–	69,999,014

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 Golden Dragon Fund
中銀香港中國金龍基金

	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 2019 於二零一九年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	7,681,316	–	–	7,681,316
– China participation certificates 中國參與證書	–	21,064,879	–	21,064,879
– Equity-linked notes 股票掛鈎票據	–	20,960,568	–	20,960,568
– Listed equity securities 上市股本證券	940,418,211	–	–	940,418,211
– Collective investment schemes 總匯投資組合	–	29,189,198	–	29,189,198
	948,099,527	71,214,645	–	1,019,314,172
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	263,469,634	–	–	263,469,634
– China participation certificates 中國參與證書	–	7,069,763	–	7,069,763
– Equity-linked notes 股票掛鈎票據	–	531,642	–	531,642
– Listed equity securities 上市股本證券	941,494,870	–	18,274	941,513,144
– Collective investment schemes 總匯投資組合	–	8,431,646	–	8,431,646
	1,204,964,504	16,033,051	18,274	1,221,015,829

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值變動之所有對帳：

	HKD 港元
Investments at fair value through profit or loss as at 31st March 2018 and 1st April 2018 於二零一八年三月卅一日和二零一八年四月一日按公平值透過損益表列帳的投資	18,274
Transfers into Level 3 during the year 於年內轉至第三級的金額	–
Transfers from Level 3 to Level 1 during the year 於年內由第三級轉至第一級的金額	(18,274)
Total losses in profit or loss 損益表列帳的總虧損	–
As at 31st March 2019 於二零一九年三月卅一日	18,274
Total losses for the year included in profit or loss for assets held at the end of the reporting period 計入報告期末損益表持有資產的全年總虧損	–

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 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 2019 於二零一九年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	33,860,653	–	–	33,860,653
– Collective investment schemes 總匯投資組合	–	1,371,397	–	1,371,397
	33,860,653	1,371,397	–	35,232,050
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	35,068,292	–	–	35,068,292
– Collective investment schemes 總匯投資組合	–	1,569,585	–	1,569,585
	35,068,292	1,569,585	–	36,637,877

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 2019 於二零一九年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	3,896,394	–	–	3,896,394
– Quoted debt securities 掛牌債務證券	–	5,233,921	–	5,233,921
– Collective investment schemes 總匯投資組合	153,998	–	–	153,998
	4,050,392	5,233,921	–	9,284,313
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	2,996,963	–	–	2,996,963
– Quoted debt securities 掛牌債務證券	–	4,664,720	–	4,664,720
– Collective investment schemes 總匯投資組合	116,596	–	–	116,596
	3,113,559	4,664,720	–	7,778,279

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 Income Fund
中銀香港亞太股票收入基金

	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 2019 於二零一九年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	654,862	–	–	654,862
– Listed equity securities 上市股本證券	5,944,528	–	–	5,944,528
– Collective investment schemes 總匯投資組合	349,051	–	–	349,051
	6,948,441	–	–	6,948,441
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	671,050	–	–	671,050
– Listed equity securities 上市股本證券	6,403,535	–	–	6,403,535
– Collective investment schemes 總匯投資組合	301,321	–	–	301,321
	7,375,906	–	–	7,375,906

BOCHK Sterling Income Fund
中銀香港英鎊收入基金

	Level 1 第一級 GBP 英鎊	Level 2 第二級 GBP 英鎊	Level 3 第三級 GBP 英鎊	Total 總計 GBP 英鎊
As at 31st March 2019 於二零一九年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	2,069,507	–	2,069,507
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	1,701,465	–	1,701,465

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 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 2019 於二零一九年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	21,204	–	–	21,204
– Listed equity securities 上市股本證券	1,473,656	–	–	1,473,656
– Collective investment schemes 總匯投資組合	284,878	–	–	284,878
	1,779,738	–	–	1,779,738
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	1,404,174	–	–	1,404,174
– Collective investment schemes 總匯投資組合	289,336	–	–	289,336
	1,693,510	–	–	1,693,510

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 2019 於二零一九年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	195,370,294	–	–	195,370,294
– Listed equity securities 上市股本證券	929,001,660	–	–	929,001,660
– Collective investment schemes 總匯投資組合	–	3,182,032	–	3,182,032
	1,124,371,954	3,182,032	–	1,127,553,986
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	165,999,271	–	–	165,999,271
– Listed equity securities 上市股本證券	734,126,878	–	–	734,126,878
– Collective investment schemes 總匯投資組合	–	4,186,738	–	4,186,738
	900,126,149	4,186,738	–	904,312,887

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 RMB Fixed Income Fund
中銀香港人民幣定息基金

	Level 1 第一級 RMB 人民幣	Level 2 第二級 RMB 人民幣	Level 3 第三級 RMB 人民幣	Total 總計 RMB 人民幣
As at 31st March 2019 於二零一九年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	46,684,393	–	46,684,393
As at 31st March 2018 於二零一八年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	42,091,469	–	42,091,469

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.

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總匯投資組合。分支基金沒有調整這些工具的報價。

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.

於不視為活躍的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總匯投資組合。屬第二級等級的投資持倉如並非於活躍市場買賣及／或轉讓受到限制，則估值可能會根據一般現有的市場資料調整，以反映非流通性及／或不可轉讓性。

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 2019, a listed equity held by BOCHK Asia Pacific Equity Fund of HKD9,862 (2018: 19,729) was transferred from Level 1 to Level 3 as it is suspended for trading longer than a specified period and the fair value is adjusted as determined by the Manager. The suspended listed equity as at 31st March 2018 held by BOCHK China Golden Dragon Fund amounting to HKD18,274 was transferred from Level 3 to Level 1 as the trading was resumed during the year. 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.

財務報表附註（續）

8 財務風險管理（續）

(e) 公平值估計（續）

屬第三級等級的投資因為不常交易，因此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、操作主管及風險與合規主管領導的估值工作組審查和批准。

於二零一九年三月卅一日，中銀香港亞太股票基金持有價值9,862港元（二零一八年：19,729港元）的上市股票由第一級轉移至第三級，因暫停買賣的時間超過既定期限，故基金經理決定調整公平值。於二零一八年三月卅一日，中銀香港中國金龍基金持有價值18,274港元暫停買賣的上市殳票由第三級轉移至第一級，因買賣於年內恢復。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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(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.

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.

財務報表附註（續）

8 財務風險管理（續）

(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。

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淨資產值監察資本。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

9 Net assets attributable to unitholders and number of units in issue

9 單位投資者應佔的淨資產及已發行單位數目

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	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	44,092,949.7291	51,933,597.1561
Units issued 已發行單位	10,319,118.4294	9,308,840.2221
Units redeemed 已贖回單位	(7,606,929.7499)	(17,149,487.6491)
Units outstanding at the end of the year 年末單位數量	46,805,138.4086	44,092,949.7291

BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	1,150,078,637.4259	999,806,056.7766
Units issued 已發行單位	213,672,027.6078	396,352,855.8470
Units redeemed 已贖回單位	(182,604,848.2304)	(246,080,275.1977)
Units outstanding at the end of the year 年末單位數量	1,181,145,816.8033	1,150,078,637.4259

BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	138,974,137.2835	110,019,365.4864
Units issued 已發行單位	47,166,016.2896	74,515,743.8267
Units redeemed 已贖回單位	(51,151,872.7821)	(45,560,972.0296)
Units outstanding at the end of the year 年末單位數量	134,988,280.7910	138,974,137.2835

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

9 Net assets attributable to unitholders and number of units in issue (continued)

9 單位投資者應佔的淨資產及已發行單位數目（續）

BOCHK Global Equity Fund 中銀香港環球股票基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	4,502,547.8700	4,588,633.0268
Units issued 已發行單位	529,667.0577	408,894.4324
Units redeemed 已贖回單位	(266,060.5974)	(494,979.5892)
Units outstanding at the end of the year 年末單位數量	4,766,154.3303	4,502,547.8700

BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	13,802,284.7831	10,125,240.5927
Units issued 已發行單位	3,732,932.7721	5,674,277.7022
Units redeemed 已贖回單位	(9,251,378.8816)	(1,997,233.5118)
Units outstanding at the end of the year 年末單位數量	8,283,838.6736	13,802,284.7831

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 2019 and 2018.

截至二零一九年及二零一八年三月卅一日止年度，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沒有發行B類單位。

BOCHK China Equity Fund 中銀香港中國股票基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	66,424,630.1333	78,261,697.1965
Units issued 已發行單位	11,943,286.8266	13,554,102.4446
Units redeemed 已贖回單位	(12,419,939.5151)	(25,391,169.5078)
Units outstanding at the end of the year 年末單位數量	65,947,977.4448	66,424,630.1333

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

9 Net assets attributable to unitholders and number of units in issue (continued)

9 單位投資者應佔的淨資產及已發行單位數目（續）

BOCHK Global Bond Fund 中銀香港環球債券基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	3,647,880.8960	2,976,461.7709
Units issued 已發行單位	8,585,049.3679	1,137,243.2250
Units redeemed 已贖回單位	(540,115.8296)	(465,824.0999)
Units outstanding at the end of the year 年末單位數量	11,692,814.4343	3,647,880.8960

BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	3,215,568.9777	3,236,561.6179
Units issued 已發行單位	725,528.1541	478,562.7158
Units redeemed 已贖回單位	(183,630.7993)	(499,555.3560)
Units outstanding at the end of the year 年末單位數量	3,757,466.3325	3,215,568.9777

BOCHK Aggressive Growth Fund 中銀香港進取增長基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	3,030,495.2471	3,113,369.6199
Units issued 已發行單位	786,666.5250	627,685.4936
Units redeemed 已贖回單位	(471,292.9975)	(710,559.8664)
Units outstanding at the end of the year 年末單位數量	3,345,868.7746	3,030,495.2471

BOCHK Balanced Growth Fund 中銀香港均衡增長基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	3,190,063.1443	2,891,004.8786
Units issued 已發行單位	670,739.9574	830,556.6997
Units redeemed 已贖回單位	(450,886.2789)	(531,498.4340)
Units outstanding at the end of the year 年末單位數量	3,409,916.8228	3,190,063.1443

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

9 Net assets attributable to unitholders and number of units in issue (continued)

9 單位投資者應佔的淨資產及已發行單位數目（續）

BOCHK Conservative Growth Fund 中銀香港保守增長基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	1,812,107.0793	1,313,340.0677
Units issued 已發行單位	700,384.5405	933,338.8380
Units redeemed 已贖回單位	(500,633.6145)	(434,571.8264)
Units outstanding at the end of the year 年末單位數量	2,011,858.0053	1,812,107.0793

BOCHK China Income Fund 中銀香港中國收入基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	9,716,023.6546	10,157,911.2160
Units issued 已發行單位	1,761,314.7547	2,683,454.9957
Units redeemed 已贖回單位	(1,757,140.6384)	(3,125,342.5571)
Units outstanding at the end of the year 年末單位數量	9,720,197.7709	9,716,023.6546

BOCHK Hong Kong Income Fund 中銀香港香港收入基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	4,973,416.7342	4,331,537.2558
Units issued 已發行單位	1,049,771.3705	2,614,061.5520
Units redeemed 已贖回單位	(1,020,818.6483)	(1,972,182.0736)
Units outstanding at the end of the year 年末單位數量	5,002,369.4564	4,973,416.7342

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

9 Net assets attributable to unitholders and number of units in issue (continued)

9 單位投資者應佔的淨資產及已發行單位數目(續)

BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	35,352,902.3935	47,178,962.6914
Units issued 已發行單位	5,033,100.9249	6,952,495.9279
Units redeemed 已贖回單位	(5,137,054.4753)	(18,778,556.2258)
Units outstanding at the end of the year 年末單位數量	35,248,948.8431	35,352,902.3935

BOCHK Japan Equity Fund 中銀香港日本股票基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	2,564,074.9290	2,563,096.5996
Units issued 已發行單位	372,756.8763	214,605.1376
Units redeemed 已贖回單位	(83,722.0301)	(213,626.8082)
Units outstanding at the end of the year 年末單位數量	2,853,109.7752	2,564,074.9290

BOCHK Australia Income Fund 中銀香港澳洲收入基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	855,823.6863	836,030.2171
Units issued 已發行單位	350,028.6492	345,362.0680
Units redeemed 已贖回單位	(186,357.0338)	(325,568.5988)
Units outstanding at the end of the year 年末單位數量	1,019,495.3017	855,823.6863

BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	572,376.0030	563,787.8086
Units issued 已發行單位	104,483.4293	141,140.6103
Units redeemed 已贖回單位	(78,583.5710)	(132,552.4159)
Units outstanding at the end of the year 年末單位數量	598,275.8613	572,376.0030

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

9 Net assets attributable to unitholders and number of units in issue (continued)

9 單位投資者應佔的淨資產及已發行單位數目（續）

BOCHK Sterling Income Fund 中銀香港英鎊收入基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	196,821.6062	151,314.0494
Units issued 已發行單位	44,880.7691	132,273.2784
Units redeemed 已贖回單位	(35,749.4844)	(86,765.7216)
Units outstanding at the end of the year 年末單位數量	205,952.8909	196,821.6062

BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	171,155.6966	178,661.3142
Units issued 已發行單位	655.7377	502.2204
Units redeemed 已贖回單位	(6,324.2263)	(8,007.8380)
Units outstanding at the end of the year 年末單位數量	165,487.2080	171,155.6966

BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	44,316,781.2766	37,724,082.6091
Units issued 已發行單位	34,792,858.1863	24,998,250.4857
Units redeemed 已贖回單位	(20,048,793.5728)	(18,405,551.8182)
Units outstanding at the end of the year 年末單位數量	59,060,845.8901	44,316,781.2766

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

9 Net assets attributable to unitholders and number of units in issue (continued)

9 單位投資者應佔的淨資產及已發行單位數目(續)

BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	**2019** 二零一九年 **Class A** **A類**	**2018** 二零一八年 **Class A** **A類**
Units outstanding at the beginning of the year 年初單位數量	4,358,858.9764	4,101,224.6532
Units issued 已發行單位	410,256.7870	262,234.9188
Units redeemed 已贖回單位	(107,445.9555)	(4,600.5956)
Units outstanding at the end of the year 年末單位數量	4,661,669.8079	4,358,858.9764

10 Transactions with the Manager and its connected persons

10 與基金經理及其關連人士的交易

Connected persons of the Manager are those as defined in the SFC Code. All transactions entered into during the year between the Sub-Funds and the Manager and its connected persons were carried out in the normal course of business and on normal commercial terms. To the best of the Manager's knowledge, the Sub-Funds do not have any other transactions with connected persons except for what is disclosed in Note 4 and below.

基金經理的關連人士指證監會守則中所界定的聯繫人士。年內所有由分支基金與基金經理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) Bank balances with connected persons of the Manager and its connected persons

(a) 與基金經理及其關連人士的關連人士的銀行結餘

Bank balances maintained with connected persons of the Manager and the Trustee as at 31st March 2019 and 2018 were as follows:

於二零一九年及二零一八年三月卅一日，與基金經理及信託人的關連人士的銀行結餘如下：

	2019 二零一九年	**2018** 二零一八年
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	HKD 港元 3,235,316	HKD 港元 7,276,356
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元 29,636,712	HKD 港元 232,486,719
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	HKD 港元 115,995,845	HKD 港元 46,605,828

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager and its connected persons (continued)

10 與基金經理及其關連人士的交易（續）

(a) Bank balances with connected persons of the Manager and its connected persons (continued)

(a) 與基金經理及其關連人士的關連人士的銀行結餘（續）

		2019 二零一九年		2018 二零一八年
BOCHK Global Equity Fund 中銀香港環球股票基金	USD 美元	1,755,316	USD 美元	578,529
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	USD 美元	14,363,093	USD 美元	14,342,674
BOCHK China Equity Fund 中銀香港中國股票基金	HKD 港元	9,350,093	HKD 港元	12,574,762
BOCHK Global Bond Fund 中銀香港環球債券基金	USD 美元	1,080,760	USD 美元	618,329
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD 美元	172,173	USD 美元	431,177
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	USD 美元	978,736	USD 美元	1,635,823
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	USD 美元	913,588	USD 美元	1,946,349
BOCHK Conservative Growth Fund 中銀香港保守增長基金	USD 美元	288,951	USD 美元	1,122,714
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	185,045	HKD 港元	1,559,649
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	1,078,427	HKD 港元	451,755
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD 港元	33,202,329	HKD 港元	19,924,845
BOCHK Japan Equity Fund 中銀香港日本股票基金	USD 美元	1,590,695	USD 美元	52,259
BOCHK Australia Income Fund 中銀香港澳洲收入基金	AUD 澳元	474,240	AUD 澳元	90,743
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	USD 美元	6,911	USD 美元	1,549
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	GBP 英鎊	7,207	GBP 英鎊	15,710
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	USD 美元	450	USD 美元	3,235
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD 港元	5,531,528	HKD 港元	24,145,396
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	RMB 人民幣	1,436,718	RMB 人民幣	4,305,702

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager and its connected persons (continued)

10 與基金經理及其關連人士的交易（續）

(b) Holdings in the Sub-Funds

(b) 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. The holdings in the Sub-Funds by the Manager and its connected persons as at 31st March 2019 and 2018 were as follows:

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。於二零一九年及二零一八年三月卅一日，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

2019 二零一九年

	Units outstanding at 1st April 2018 於二零一八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 2019** 於二零一九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）	–	74,068.7119	–	74,068.7119
BOCHK Global Bond Fund (Class A) 中銀香港環球債券基金（A類）	197.6303	–	197.6303	–

2018 二零一八年

	Units outstanding at 1st April 2017 於二零一七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 2018** 於二零一八年三月卅一日的單位數量
BOCHK Global Bond Fund (Class A) 中銀香港環球債券基金（A類）	197.6303	–	–	197.6303

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager and its connected persons (continued)

10 與基金經理及其關連人士的交易（續）

(c) Investments in securities issued by connected persons of the Manager

(c) 對基金經理關連人士所發行股票的投資

BOCHK Hong Kong Equity Fund, BOCHK Hong Kong Dollar Income Fund, BOCHK HK Dollar Money Market Fund, BOCHK China Equity Fund, BOCHK Asia Pacific Equity Fund, BOCHK China Income Fund, BOCHK Hong Kong Income Fund, BOCHK China Golden Dragon Fund, BOCHK Asia Pacific Equity Income Fund, BOCHK China Consumption Growth Fund and BOCHK RMB Fixed Income Fund invested in listed equity securities and quoted debt securities issued by connected persons of the Manager. The holdings by the respective Sub-Funds as at 31st March 2019 and 2018 were as follows:

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、中銀香港亞太股票基金、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、中銀香港亞太股票收入基金、中銀香港中國豐盛消費基金及中銀香港人民幣定息基金投資於基金經理的關連人士所發行的上市股本證券及掛牌債務證券。於二零一九年及二零一八年三月卅一日，各分支基金的持股量如下：

As at 31st March 2019 於二零一九年三月卅一日

	Holding/ Nominal value 持股量／票面值		Fair value 公平值	% of net assets 佔淨資產百分比 %
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金				
Bank of China Limited 中國銀行股份有限公司	17,719,000	HKD港元	63,079,640	2.82%
BOC Hong Kong (Holdings) Limited 中銀香港（控股）有限公司	1,055,500	HKD港元	34,303,750	1.53%
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金				
Bank of China Limited 中國銀行股份有限公司	460,000,000	HKD港元	460,856,294	3.55%
BOCHK China Equity Fund 中銀香港中國股票基金				
Bank of China Limited 中國銀行股份有限公司	23,701,000	HKD港元	84,375,560	1.83%
BOCHK Global Bond Fund 中銀香港環球債券基金				
Bank of China Limited 中國銀行股份有限公司	800,000	USD美元	902,020	0.45%

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager and its connected persons (continued)

10 與基金經理及其關連人士的交易（續）

(c) Investments in securities issued by connected persons of the Manager (continued)

(c) 對基金經理關連人士所發行股票的投資（續）

As at 31st March 2019 (continued)
於二零一九年三月卅一日（續）

	Holding/ Nominal value 持股量／票面值		Fair value 公平值	% of net assets 佔淨資產百分比 %
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金				
Bank of China Limited 中國銀行股份有限公司	1,410,600	USD美元	639,716	0.52%
BOC Hong Kong (Holdings) Limited 中銀香港（控股）有限公司	83,500	USD美元	345,703	0.28%
BOCHK China Income Fund 中銀香港中國收入基金				
Bank of China Limited 中國銀行股份有限公司	800,000	HKD港元	2,848,000	2.29%
BOCHK Hong Kong Income Fund 中銀香港香港收入基金				
Bank of China Limited 中國銀行股份有限公司	300,000	HKD港元	1,068,000	1.50%
BOC Hong Kong (Holdings) Limited 中銀香港（控股）有限公司	12,500	HKD港元	406,250	0.57%
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金				
Bank of China Limited 中國銀行股份有限公司	144,000	USD美元	65,305	0.93%
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金				
Bank of China Limited 中國銀行股份有限公司	1,627,500	HKD港元	5,793,900	0.51%
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金				
Bank of China Limited 中國銀行股份有限公司	2,000,000	RMB人民幣	2,052,980	4.30%

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager and its connected persons (continued)

10 與基金經理及其關連人士的交易（續）

(c) Investments in securities issued by connected persons of the Manager (continued)

(c) 對基金經理關連人士所發行股票的投資（續）

As at 31st March 2018 於二零一八年三月卅一日

	Holding/ Nominal value 持股量／票面值		Fair value 公平值	% of net assets 佔淨資產百分比 %
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金				
Bank of China Limited 中國銀行股份有限公司	16,614,000	HKD港元	70,111,080	3.25%
BOC Hong Kong (Holdings) Limited 中銀香港（控股）有限公司	1,007,000	HKD港元	38,467,400	1.78%
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金				
Bank of China Limited 中國銀行股份有限公司	470,000,000	HKD港元	468,527,190	3.73%
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金				
Bank of China Limited 中國銀行股份有限公司	10,000,000	HKD港元	9,845,390	5.75%
BOCHK China Equity Fund 中銀香港中國股票基金				
Bank of China Limited 中國銀行股份有限公司	31,347,000	HKD港元	132,284,340	2.62%
BOCHK Global Bond Fund 中銀香港環球債券基金				
Bank of China Limited 中國銀行股份有限公司	500,000	USD美元	556,282	4.05%
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金				
Bank of China Limited 中國銀行股份有限公司	1,461,600	USD美元	785,897	0.71%
BOC Hong Kong (Holdings) Limited 中銀香港（控股）有限公司	66,000	USD美元	321,242	0.29%
BOCHK China Income Fund 中銀香港中國收入基金				
Bank of China Limited 中國銀行股份有限公司	1,200,000	HKD港元	6,484,683	4.86%
BOC Hong Kong (Holdings) Limited 中銀香港（控股）有限公司	50,000	HKD港元	1,910,000	1.43%

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager and its connected persons (continued)

10 與基金經理及其關連人士的交易（續）

(c) Investments in securities issued by connected persons of the Manager (continued)

(c) 對基金經理關連人士所發行股票的投資（續）

As at 31st March 2018 (continued)
於二零一八年三月卅一日（續）

	Holding/ Nominal value 持股量／票面值		Fair value 公平值	% of net assets 佔淨資產百分比 %
BOCHK Hong Kong Income Fund 中銀香港香港收入基金				
Bank of China Limited 中國銀行股份有限公司	500,000	HKD港元	2,820,342	3.77%
BOC Hong Kong (Holdings) Limited 中銀香港（控股）有限公司	37,500	HKD港元	1,432,500	1.92%
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金				
Bank of China Limited 中國銀行股份有限公司	127,000	USD美元	68,287	0.91%
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金				
Bank of China Limited 中國銀行股份有限公司	1,627,500	HKD港元	6,868,050	0.73%
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金				
Bank of China Limited 中國銀行股份有限公司	2,000,000	RMB人民幣	1,997,580	4.49%

(d) Investments in Sub-Funds and management fee rebate

As at 31st March 2019 and 2018, BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund and BOCHK Conservative Growth 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).

(d) 對分支基金的投資及管理費回扣

於二零一九年及二零一八年三月卅一日，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、中銀香港均衡增長基金及中銀香港保守增長基金（統稱「投資中分支基金」）投資於中銀香港投資基金的分支基金（「已投資分支基金」），有關詳情於附註2(m)披露。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager and its connected persons (continued)

10 與基金經理及其關連人士的交易（續）

(d) Investments in Sub-Funds and management fee rebate (continued)

During the years ended 31st March 2019 and 2018, 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.

(d) 對分支基金的投資及管理費回扣（續）

於截至二零一九年及二零一八年三月卅一日止年度，基金經理向「投資中分支基金」支付的回扣相等於由持有「投資中分支基金」的「已投資分支基金」所付的相關管理費。

(e) Investment transactions with a connected person of the Manager

During the year, the Manager executed several investment transactions with BOCI Securities Ltd., a connected person of the Manager, with details as follows:

(e) 與基金經理一名關連人士的投資交易

年內，基金經理與其一名關連人士中銀國際證券有限公司進行多項投資交易，詳情如下：

		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
2019 二零一九年					
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	HKD 港元	18,407,540	4.78%	27,611	0.15%
BOCHK China Equity Fund 中銀香港中國股票基金	HKD 港元	33,564,036	1.01%	50,346	0.15%
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD 港元	47,412,533	0.66%	71,119	0.15%
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	2,101,606	2.09%	3,152	0.15%
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	1,257,782	2.22%	1,887	0.15%

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager and its connected persons (continued)

10 與基金經理及其關連人士的交易（續）

(e) Investment transactions with a connected person of the Manager (continued)

(e) 與基金經理一名關連人士的投資交易（續）

		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
2018 二零一八年					
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	HKD 港元	11,800,993	1.68%	17,701	0.15%
BOCHK China Equity Fund 中銀香港中國股票基金	HKD 港元	43,550,312	1.18%	69,891	0.16%
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD 港元	83,907,285	0.59%	149,036	0.18%
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	–	0.00%	–	0.00%
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	–	0.00%	–	0.00%

(f) 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 fees from investors of certain Sub-Funds as follows:

(f) 基金經理及其關連人士收取的費用

除了上述附註4(a)所列出的管理費及服務費外，基金經理及其關連人士有權就某些分支基金收取費用如下：

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager and its connected persons (continued)

10 與基金經理及其關連人士的交易（續）

(f) Fees earned by the Manager and its connected persons (continued)

(f) 基金經理及其關連人士收取的費用（續）

(i) Fees earned by the Manager

(i) 基金經理收取的費用

Sub-Fund 分支基金	Initial charges and switching fees 首次認購費及轉換費 2019 二零一九年	 2018 二零一八年
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	HKD港元36,080	HKD港元45
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD港元40,297	HKD港元115,001
BOCHK China Equity Fund 中銀香港中國股票基金	HKD港元119	HKD港元31,891
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD港元31,807	HKD港元12,735

(ii) Fees earned by the Manager's connected persons

(ii) 基金經理的關連人士收取的費用

Sub-Fund 分支基金	Initial charges and switching fees 首次認購費及轉換費 2019 二零一九年	 2018 二零一八年
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	HKD港元654,425	HKD港元596,316
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD港元12,145,357	HKD港元24,406,845
BOCHK Global Equity Fund 中銀香港環球股票基金	USD美元957	USD美元2,969
BOCHK China Equity Fund 中銀香港中國股票基金	HKD港元234,644	HKD港元1,549,210
BOCHK Global Bond Fund 中銀香港環球債券基金	USD美元37	USD美元155
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD美元1,587	USD美元1,605
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	USD美元762	USD美元1,514
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	USD美元876	USD美元827
BOCHK Conservative Growth Fund 中銀香港保守增長基金	USD美元155	USD美元598

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager and its connected persons (continued)

10 與基金經理及其關連人士的交易（續）

(f) Fees earned by the Manager and its connected persons (continued)

(f) 基金經理及其關連人士收取的費用（續）

(ii) Fees earned by the Manager's connected persons (continued)

(ii) 基金經理的關連人士收取的費用（續）

Sub-Fund 分支基金	Initial charges and switching fees 首次認購費及轉換費 2019 二零一九年	2018 二零一八年
BOCHK China Income Fund 中銀香港中國收入基金	HKD港元10,975	HKD港元135,374
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD港元5,268	HKD港元5,014
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD港元217,493	HKD港元432,242
BOCHK Japan Equity Fund 中銀香港日本股票基金	USD美元117	USD美元344
BOCHK Australia Income Fund 中銀香港澳洲收入基金	AUD澳元3,045	AUD澳元432
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	USD美元422	USD美元293
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	GBP英鎊446	GBP英鎊70
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	USD美元141	USD美元145
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD港元7,705,718	HKD港元6,960,671

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager and its connected persons (continued)

10 與基金經理及其關連人士的交易（續）

(g) Fees borne by the Manager

(g) 基金經理承擔的費用

The following table presents fees and expenses in relation to BOCHK Hong Kong Income Fund, BOCHK Australia Income Fund, BOCHK Asia Pacific Equity Income Fund, BOCHK Sterling Income Fund, BOCHK Asia Pacific Property Fund and BOCHK RMB Fixed Income Fund that were borne by the Manager and not by the Sub-Funds, and therefore are not included in these financial statements.

下表載列有關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、中銀香港亞太房地產基金及中銀香港人民幣定息基金的費用及開支，其由基金經理而非分支基金承擔，故此並未計入本財務報表中。

	2019 二零一九年	2018 二零一八年
	AUD 澳元	**AUD** 澳元
BOCHK Australia Income Fund 中銀香港澳洲收入基金		
Auditors' remuneration, publishing expenses and SFC annual fee 核數師酬金、印刷費用及證監會年費	9,456	2,834
	USD 美元	**USD** 美元
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金		
Auditors' remuneration, publishing expenses and SFC annual fee 核數師酬金、印刷費用及證監會年費	–	2,174
	GBP 英鎊	**GBP** 英鎊
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	6,900	6,074
	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	8,991	8,725
	RMB 人民幣	**RMB** 人民幣
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金		
Auditors' remuneration, publishing expenses and SFC annual fee 核數師酬金、印刷費用及證監會年費	–	43,840

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager and its connected persons (continued)

(h) Investments in other collective investment schemes managed by the Manager and performance fee

As at 31st March 2019 and 2018, BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK Japan Equity Fund, BOCHK China Golden Dragon Fund, BOCHK China Consumption Growth Fund and BOCHK China Equity Fund 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 years ended 31st March 2019 and 2018.

10 與基金經理及其關連人士的交易(續)

(h) 其他由基金經理管理的總匯投資組合的投資及表現費

於二零一九年及二零一八年三月卅一日，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、中銀香港中國金龍基金、中銀香港中國豐盛消費基金及中銀香港中國股票基金如附註2(m)所披露，持有由基金經理管理的被投資基金。截至二零一九年及二零一八年三月卅一日止年度，被投資基金並無收取表現費。

11 Soft commission arrangements

The Manager and its connected persons may enter into soft commission arrangements with brokers under which certain goods and services used to support investment decision making will be received. The Manager and its connected persons will not make direct payment for these services but will transact an agreed amount of business with the brokers on behalf of the Sub-Funds and commission will be paid on these transactions.

The goods and services must be of demonstrable benefit to the Sub-Funds and may include research and advisory services, economic and political analysis, portfolio analysis including valuation and performance measurement, market analysis and data and quotation services, computer hardware and software incidental to the above goods and services, clearing and custodian services and investment-related publications.

Since the inception of the Sub-Funds, the Manager had not participated in any soft dollar arrangements in respect of any transactions for the accounts of the Sub-Funds.

11 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服務，並就此等交易支付佣金。

有關貨品和服務必須證明是對分支基金有利，並可包括研究和諮詢服務、經濟及政治分析、投資組合分析(包括估值和表現衡量、市場分析、數據及報價服務、與上述貨品和服務有關的電腦軟件和硬件)、結算及託管服務，以及和投資有關的刊物。

由分支基金成立日起，基金經理並無就分支基金的交易參與任何非金錢佣金安排。

NOTES TO THE FINANCIAL STATEMENTS (continued)

12 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 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 Asia Pacific Equity Income Fund, BOCHK Sterling Income Fund and BOCHK RMB Fixed Income Fund, the Manager may in its discretion make distributions to unitholders on 31st March and 30th September of each year as the Manager considers appropriate, having regard to the net income of the relevant Sub-Funds. In respect of BOCHK Australia 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）

12 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、中銀香港亞太股票收入基金、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及九月卅日酌情向單位投資者派息。就中銀香港澳洲收入基金而言，基金經理經考慮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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

12 Distributions to unitholders (continued)

12 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	
	2019 二零一九年	**2018** 二零一八年
	HKD 港元	**HKD** 港元
Final distribution 末期派息		
– HKD0.0546 on 1,150,078,637.4259 units paid on 11th April 2018 於二零一八年四月十一日就1,150,078,637.4259個單位每單位支付0.0546港元	62,794,294	–
– HKD0.0746 on 999,806,056.7766 units paid on 11th April 2017 於二零一七年四月十一日就999,806,056.7766個單位每單位支付0.0746港元	–	74,585,532
Interim distribution 中期派息		
– HKD0.0545 on 1,177,042,113.5106 units paid on 9th January 2019 於二零一九年一月九日就1,177,042,113.5106個單位每單位支付0.0545港元	64,148,795	–
– HKD0.0541 on 1,166,342,544.4429 units paid on 9th October 2018 於二零一八年十月九日就1,166,342,544.4429個單位每單位支付0.0541港元	63,099,132	–
– HKD0.0543 on 1,138,612,287.6006 units paid on 10th July 2018 於二零一八年七月十日就1,138,612,287.6006個單位每單位支付0.0543港元	61,826,647	–
– HKD0.0548 on 1,143,404,637.1974 units paid on 9th January 2018 於二零一八年一月九日就1,143,404,637.1974個單位每單位支付0.0548港元	–	62,658,574
– HKD0.0673 on 1,121,941,828.6762 units paid on 11th October 2017 於二零一七年十月十一日就1,121,941,828.6762個單位每單位支付0.0673港元	–	75,506,685
Total distributions 總派息	251,868,868	212,750,791

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

12 Distributions to unitholders (continued)

12 向單位投資者的派息（續）

	BOCHK China Income Fund 中銀香港中國收入基金	
	2019 二零一九年	**2018** 二零一八年
	HKD 港元	**HKD** 港元
Final distribution 末期派息		
– HKD0.1204 on 9,716,023.6546 units paid on 11th April 2018 於二零一八年四月十一日就9,716,023.6546個單位每單位支付0.1204港元	1,169,809	–
– HKD0.0207 on 10,157,911.216 units paid on 11th April 2017 於二零一七年四月十一日就10,157,911.216個單位每單位支付0.0207港元	–	210,269
Interim distribution 中期派息		
– HKD0.1165 on 9,827,856.4615 units paid on 10th July 2018 於二零一八年七月十日就9,827,856.4615個單位每單位支付0.1165港元	1,144,945	–
– HKD0.1036 on 9,999,269.3851 units paid on 9th January 2019 於二零一九年一月九日就9,999,269.3851個單位每單位支付0.1036港元	1,035,924	–
– HKD0.1134 on 9,849,403.1363 units paid on 9th October 2018 於二零一八年十月九日就9,849,403.1363個單位每單位支付0.1134港元	1,116,923	–
– HKD0.1195 on 9,799,693.6567 units paid on 9th January 2018 於二零一八年一月九日就9,799,693.6567個單位每單位支付0.1195港元	–	1,171,063
– HKD0.2496 on 9,850,046.559 units paid on 11th October 2017 於二零一七年十月十一日就9,850,046.559個單位每單位支付0.2496港元	–	2,458,572
Total distributions 總派息	4,467,601	3,839,904

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

12 Distributions to unitholders (continued)

12 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	
	2019 二零一九年 **HKD** 港元	**2018** 二零一八年 **HKD** 港元
Final distribution 末期派息		
– HKD0.1315 on 4,973,416.7342 units paid on 11th April 2018 於二零一八年四月十一日就4,973,416.7342個單位每單位支付0.1315港元	654,004	–
– HKD0.0440 on 4,331,537.2558 units paid on 11th April 2017 於二零一七年四月十一日就4,331,537.2558個單位每單位支付0.0440港元	–	190,588
Interim distribution 中期派息		
– HKD0.1266 on 5,090,834.3957 units paid on 10th July 2018 於二零一八年七月十日就5,090,834.3957個單位每單位支付0.1266港元	644,500	–
– HKD0.1248 on 5,188,277.038 units paid on 9th October 2018 於二零一八年十月九日就5,188,277.038個單位每單位支付0.1248港元	647,497	–
– HKD0.1147 on 5,194,509.5446 units paid on 9th January 2019 於二零一九年一月九日就5,194,509.5446個單位每單位支付0.1147港元	595,810	–
– HKD0.1325 on 4,672,597.5688 units paid on 9th January 2018 於二零一八年一月九日就4,672,597.5688個單位每單位支付0.1325港元	–	619,119
– HKD0.2414 on 4,730,095.9926 units paid on 11th October 2017 於二零一七年十月十一日就4,730,095.9926個單位每單位支付0.2414港元	–	1,141,845
Total distributions 總派息	2,541,811	1,951,552

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

12 Distributions to unitholders (continued)

12 向單位投資者的派息（續）

	BOCHK Australia Income Fund 中銀香港澳洲收入基金	
	2019 二零一九年	**2018** 二零一八年
	AUD 澳元	**AUD** 澳元
Final distribution 末期派息		
– AUD0.1194 on 855,823.6863 units paid on 11th April 2018 於二零一八年四月十一日就855,823.6863個單位每單位支付0.1194澳元	102,185	–
– AUD0.0708 on 836,030.2171 units paid on 11th April 2017 於二零一七年四月十一日就836,030.2171個單位每單位支付0.0708澳元	–	59,191
Interim distributions 中期派息		
– AUD0.1175 on 933,232.1797 units paid on 9th January 2019 於二零一九年一月九日就933,232.1797個單位每單位支付0.1175澳元	109,655	–
– AUD0.1225 on 912,428.2430 units paid on 9th October 2018 於二零一八年十月九日就912,428.2430個單位每單位支付0.1225澳元	111,772	–
– AUD0.1229 on 856,149.4364 units paid on 10th July 2018 於二零一八年七月十日就856,149.4364個單位每單位支付0.1229澳元	105,221	–
– AUD0.1229 on 939,394.4692 units paid on 9th January 2018 於二零一八年一月九日就939,394.4692個單位每單位支付0.1229澳元	–	115,452
– AUD0.0444 on 958,334.7397 units paid on 11th October 2017 於二零一七年十月十一日就958,334.7397個單位每單位支付0.0444澳元	–	42,550
– AUD0.0377 on 912,814.4128 units paid on 10th July 2017 於二零一七年七月十日就912,814.4128個單位每單位支付0.0377澳元	–	34,413
Total distributions 總派息	428,833	251,606

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

12 Distributions to unitholders (continued)

12 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	
	2019 二零一九年	**2018** 二零一八年
	USD 美元	**USD** 美元
Final distribution 末期派息		
– USD0.1628 on 572,376.003 units paid on 11th April 2018		
於二零一八年四月十一日就572,376.003個單位每單位支付0.1628美元	93,183	–
– USD0.0235 on 563,787.8086 units paid on 11th April 2017		
於二零一七年四月十一日就563,787.8086個單位每單位支付0.0235美元	–	13,249
Interim distribution 中期派息		
– USD0.1531 on 585,256.3576 units paid on 10th July 2018		
於二零一八年七月十日就585,256.3576個單位每單位支付0.1531美元	89,603	–
– USD0.1365 on 581,703.4774 units paid on 9th January 2019		
於二零一九年一月九日就581,703.4774個單位每單位支付0.1365美元	79,402	–
– USD0.1515 on 575,461.5903 units paid on 9th October 2018		
於二零一八年十月九日就575,461.5903個單位每單位支付0.1515美元	87,182	–
– USD0.1700 on 571,847.2285 units paid on 9th January 2018		
於二零一八年一月九日就571,847.2285個單位每單位支付0.1700美元	–	97,214
– USD0.0653 on 571,181.1418 units paid on 11th October 2017		
於二零一七年十月十一日就571,181.1418個單位每單位支付0.0653美元	–	37,298
Total distributions 總派息	349,370	147,761

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

12 Distributions to unitholders (continued)

12 向單位投資者的派息（續）

	BOCHK Sterling Income Fund 中銀香港英鎊收入基金	
	2019 二零一九年	**2018** 二零一八年
	GBP 英鎊	**GBP** 英鎊
Final distribution 末期派息		
– GBP0.0255 on 196,821.6062 units paid on 11th April 2018 於二零一八年四月十一日就196,821.6062個單位每單位支付0.0255英鎊	5,019	–
– GBP0.0070 on 151,314.0494 units paid on 11th April 2017 於二零一七年四月十一日就151,314.0494個單位每單位支付0.0070英鎊	–	1,059
Interim distribution 中期派息		
– GBP0.0255 on 194,936.2151 units paid on 9th January 2019 於二零一九年一月九日就194,936.2151個單位每單位支付0.0255英鎊	4,971	–
– GBP0.0255 on 202,265.8554 units paid on 9th October 2018 於二零一八年十月九日就202,265.8554個單位每單位支付0.0255 英鎊	5,158	–
– GBP0.0255 on 206,987.1528 units paid on 10th July 2018 於二零一八年七月十日就206,987.1528個單位每單位支付0.0255英鎊	5,278	–
– GBP0.0256 on 155,773.636 units paid on 9th January 2018 於二零一八年一月九日就155,773.636個單位每單位支付0.0256英鎊	–	3,988
– GBP0.005 on 158,406.2873 units paid on 11th October 2017 於二零一七年十月十一日就158,406.2873個單位每單位支付0.005英鎊	–	792
Total distributions 總派息	20,426	5,839

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

12 Distributions to unitholders (continued)

12 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	
	2019 二零一九年	**2018** 二零一八年
	HKD 港元	**HKD** 港元
Final distribution 末期派息		
– HKD0.2670 on 44,316,781.2766 units paid on 11th April 2018 於二零一八年四月十一日就44,316,781.2766個單位每單位支付0.2670港元	11,832,581	–
Interim distribution 中期派息		
– HKD0.2035 on 62,267,871.4809 units paid on 9th January 2019 於二零一九年一月九日就62,267,871.4809個單位每單位支付0.2035港元	12,671,512	–
– HKD0.2300 on 61,562,497.1467 units paid on 9th October 2018 於二零一八年十月九日就61,562,497.1467個單位每單位支付0.2300港元	14,159,374	–
– HKD0.2541 on 57,139,497.6078 units paid on 10th July 2018 於二零一八年七月十日就57,139,497.6078個單位每單位支付0.2541港元	14,519,146	–
– HKD0.2652 on 32,669,908.3813 units paid on 9th January 2018 於二零一八年一月九日就32,669,908.3813個單位每單位支付0.2652港元	–	8,664,060
Total distributions 總派息	53,182,613	8,664,060

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

12 Distributions to unitholders (continued)

12 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	
	2019 二零一九年 **RMB** 人民幣	**2018** 二零一八年 **RMB** 人民幣
Final distribution 末期派息		
– RMB0.1021 on 4,253,387.2608 units paid on 11th April 2018 於二零一八年四月十一日就4,253,387.2608個單位每單位支付人民幣0.1021元	434,271	–
– HKD0.1277 on 105,471.7516 units paid on 11th April 2018 於二零一八年四月十一日就105,471.7516個單位每單位支付0.1277港元	10,768	–
– RMB0.1499 on 4,090,008.6568 units paid on 11th April 2017 於二零一七年四月十一日就4,090,008.6568個單位每單位支付人民幣0.1499元	–	613,092
– HKD0.1695 on 11,215.9964 units paid on 11th April 2017 於二零一七年四月十一日就11,215.9964個單位每單位支付0.1695港元	–	1,681
Interim distribution 中期派息		
– RMB0.1019 on 4,296,308.3056 units paid on 10th July 2018 於二零一八年七月十日就4,296,308.3056個單位每單位支付人民幣0.1019元	437,794	–
– HKD0.1200 on 154,772.1965 units paid on 10th July 2018 於二零一八年七月十日就154,772.1965個單位每單位支付0.1200港元	15,776	–
– RMB0.1020 on 4,339,613.9231 units paid on 9th October 2018 於二零一八年十月九日就4,339,613.9231個單位每單位支付人民幣0.1020元	442,641	–
– HKD0.1161 on 113,491.6705 units paid on 9th October 2018 於二零一八年十月九日就113,491.6705個單位每單位支付0.1161港元	11,573	–
– RMB0.1021 on 4,383,483.5966 units paid on 9th January 2019 於二零一九年一月九日就4,383,483.5966個單位每單位支付人民幣0.1021元	447,554	–
– HKD0.1163 on 220,506.4612 units paid on 9th January 2019 於二零一九年一月九日就220,506.4612個單位每單位支付0.1163港元	22,515	–
– RMB0.1022 on 4,210,930.2441 units paid on 9th January 2018 於二零一八年一月九日就4,210,930.2441個單位每單位支付人民幣0.1022元	–	430,357
– HKD0.1230 on 93,454.6900 units paid on 9th January 2018 於二零一八年一月九日就93,454.6900個單位每單位支付0.1230港元	–	9,551
– RMB0.1473 on 4,150,906.8240 units paid on 11th October 2017 於二零一七年十月十一日就4,150,906.8240個單位每單位支付人民幣0.1473元	–	611,429
– HKD0.1726 on 87,943.7865 units paid on 11th October 2017 於二零一七年十月十一日就87,943.7865 個單位每單位支付0.1726港元	–	12,953
Total distributions 總派息	1,822,892	1,679,063

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。

NOTES TO THE FINANCIAL STATEMENTS (continued)

13 Subsequent events

Distributions of HKD64,963,020, HKD1,088,662, HKD623,795, AUD123,665, USD87,827, GBP5,252, RMB477,358, and HKD14,091,918 were declared on 1st April 2019 for BOCHK Hong Kong Dollar Income Fund, BOCHK China Income Fund, BOCHK Hong Kong Income Fund, BOCHK Australia Income, 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 9th April 2019.

The suspended listed equity held by BOCHK Asia Pacific Equity Fund had been delisted on the Hong Kong Stock Exchange ("HKEX") on 11 June 2019. The VWG members, Fund manager and Trustee agreed to make 100% written off as of the date of withdrawal of listing (i.e. 11 June 2019).

14 Approval of financial statements

The financial statements were approved by the Trustee and the Manager on 12th July 2019.

財務報表附註(續)

13 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二零一九年四月一日宣佈作出分派，分別為64,963,020港元、1,088,662港元、623,795港元、123,665澳元、87,827美元、5,252英鎊、人民幣477,358元及14,091,918港元。所有分派已於二零一九年四月九日支付。

中銀香港亞太股票基金所持有暫停買賣的上市股票已於二零一九年六月十一日在香港聯合交易所有限公司(「香港聯交所」)除牌。VWG成員、基金經理及信託人同意於撤回上市的日期(即二零一九年六月十一日)作出100%的撇銷。

14 財務報表通過

本財務報表已於二零一九年七月十二日由信託人和基金經理通過。

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED)
投資組合變動表（未經審核）

FOR THE YEAR ENDED 31ST MARCH 2019 截至二零一九年三月卅一日止年度

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	
	2019 二零一九年 %	**2018** 二零一八年 %	**2019** 二零一九年 %	**2018** 二零一八年 %	**2019** 二零一九年 %	**2018** 二零一八年 %
EQUITY SECURITIES 股本證券						
Hong Kong 香港	97.71	97.76	–	–	–	–
FIXED RATE DEBT SECURITIES 定息債務證券						
Australia 澳洲	–	–	2.04	1.24	–	–
Bermuda 百慕達	–	–	1.16	1.19	–	–
British Virgin Islands 英屬處女群島	–	–	8.71	9.23	–	–
Canada 加拿大	–	–	–	0.47	–	–
Cayman Islands 開曼群島	–	–	8.30	12.58	–	–
China 中國	–	–	14.69	25.25	6.17	28.06
France 法國	–	–	0.46	0.47	–	–
Hong Kong 香港	–	–	41.36	29.25	5.52	–
Japan 日本	–	–	7.53	7.84	–	–
Luxemburg 盧森堡	–	–	1.04	–	–	–
Malaysia 馬來西亞	–	–	–	0.45	–	–
Netherlands 荷蘭	–	–	–	–	–	–
New Zealand 紐西蘭	–	–	–	–	–	–
Singapore 新加坡	–	–	1.37	2.40	–	–
South Korea 南韓	–	–	2.50	1.97	–	1.23
United Arab Emirates 阿拉伯聯合酋長國	–	–	–	–	–	–
United Kingdom 英國	–	–	0.53	–	–	–
United States 美國	–	–	–	–	–	–
FLOATING RATE DEBT SECURITIES 浮息債務證券						
Australia 澳洲	–	–	–	0.75	–	–
British Virgin Islands 英屬處女群島	–	–	0.97	–	–	–
Cayman Islands 開曼群島	–	–	–	–	–	–
China 中國	–	–	1.54	0.44	–	–
Hong Kong 香港	–	–	–	–	–	–
Japan 日本	–	–	1.93	–	–	–
COLLECTIVE INVESTMENT SCHEMES 總匯投資組合						
Hong Kong 香港	1.85	1.19	4.10	3.32	–	–
FOREIGN CURRENCY FORWARD 外匯遠期	–	–	–	–	–	–
TOTAL LISTED/QUOTED INVESTMENTS 上市／掛牌投資總額	99.56	98.95	98.23	96.85	11.69	29.29
Other net assets 其他資產淨值	0.44	1.05	1.77	3.15	88.31	70.71
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

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 2019 截至二零一九年三月卅一日止年度

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	
	2019 二零一九年 %	**2018** 二零一八年 %	**2019** 二零一九年 %	**2018** 二零一八年 %	**2019** 二零一九年 %	**2018** 二零一八年 %
EQUITY SECURITIES 股本證券						
Belgium 比利時	0.07	0.10	–	–	–	–
Canada 加拿大	0.05	1.32	–	–	–	–
China 中國	–	–	–	–	0.09	0.12
Denmark 丹麥	0.25	0.35	–	–	–	–
Finland 芬蘭	0.67	0.70	–	–	–	–
France 法國	3.63	4.03	–	–	–	–
Germany 德國	2.18	2.73	–	–	–	–
Hong Kong 香港	1.48	1.77	–	–	76.22	73.78
Italy 意大利	0.38	0.50	–	–	–	–
Japan 日本	4.59	5.47	–	–	–	–
Netherlands 荷蘭	1.48	1.40	–	–	–	–
South Korea 南韓	0.55	0.73	–	–	–	–
Spain 西班牙	1.14	1.40	–	–	–	–
Sweden 瑞典	0.37	0.46	–	–	–	–
Switzerland 瑞士	2.85	3.05	–	–	–	–
United Kingdom 英國	4.57	4.85	–	–	–	–
United States 美國	64.32	54.46	–	–	0.87	1.14
FIXED RATE DEBT SECURITIES 定息債務證券						
British Virgin Islands 英屬處女群島	–	–	9.50	2.39	–	–
Canada 加拿大	–	–	–	4.67	–	–
Cayman Islands 開曼群島	–	–	15.41	10.77	–	–
China 中國	–	–	16.12	21.44	–	–
Hong Kong 香港	–	–	1.14	1.18	–	–
Japan 日本	–	–	3.80	–	–	–
Korea 韓國	–	–	0.36	22.61	–	–
United States 美國	–	–	9.25	–	–	–

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 2019 截至二零一九年三月卅一日止年度

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	
	2019 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年
	%	**%**	**%**	**%**	**%**	**%**
COLLECTIVE INVESTMENT SCHEMES 總匯投資組合						
Hong Kong 香港	8.10	9.16	–	–	2.93	0.35
United States 美國	–	6.36	–	–	–	–
DEPOSITARY RECEIPTS 預託證券						
Switzerland 瑞士	0.16	0.14	–	–	–	–
United States 美國	–	0.01	–	–	18.98	23.50
TOTAL LISTED/QUOTED INVESTMENTS 上市／掛牌投資總額	96.84	98.99	55.58	63.06	99.09	98.89
Other net assets 其他資產淨值	3.16	1.01	44.42	36.94	0.91	1.11
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

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 2019 截至二零一九年三月卅一日止年度

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	
	2019 二零一九年 %	**2018** 二零一八年 %	**2019** 二零一九年 %	**2018** 二零一八年 %	**2019** 二零一九年 %	**2018** 二零一八年 %
EQUITY SECURITIES 股本證券						
Australia 澳洲	–	–	15.83	15.68	–	–
Hong Kong 香港	–	–	30.97	28.97	–	–
India 印度	–	–	8.50	7.69	–	–
Indonesia 印尼	–	–	1.99	1.88	–	–
Malaysia 馬來西亞	–	–	1.96	2.36	–	–
New Zealand 紐西蘭	–	–	0.49	0.34	–	–
Philippines 菲律賓	–	–	0.89	0.82	–	–
Singapore 新加坡	–	–	3.33	3.75	–	–
South Korea 南韓	–	–	12.02	14.40	–	–
Taiwan 台灣	–	–	10.48	11.19	–	–
FIXED RATE DEBT SECURITIES 定息債務證券						
Austria 奧地利	0.12	0.39	–	–	–	–
Australia 澳洲	3.95	2.36	–	–	–	–
British Virgin Islands 英屬處女群島	2.79	4.00	–	–	–	–
Bermuda 百慕達	1.54	0.83	–	–	–	–
Canada 加拿大	1.57	3.15	–	–	–	–
Cayman Islands 開曼群島	2.19	–	–	–	–	–
China 中國	3.22	8.49	–	–	–	–
France 法國	5.79	5.98	–	–	–	–
Germany 德國	2.64	3.75	–	–	–	–
Hong Kong 香港	0.53	–	–	–	–	–
Japan 日本	7.96	7.65	–	–	–	–
Korea 韓國	5.58	2.39	–	–	–	–
Netherlands 荷蘭	3.83	2.85	–	–	–	–
Norway 挪威	2.01	2.16	–	–	–	–
Singapore 新加坡	4.13	3.11	–	–	–	–
Spain 西班牙	7.75	–	–	–	–	–
Supra-National 超級發行債體	0.33	1.13	–	–	–	–
United Kingdom 英國	9.55	5.60	–	–	–	–
United States 美國	30.93	34.73	–	–	–	–

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 2019 截至二零一九年三月卅一日止年度

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	
	2019 二零一九年 %	**2018** 二零一八年 %	**2019** 二零一九年 %	**2018** 二零一八年 %	**2019** 二零一九年 %	**2018** 二零一八年 %
FLOATING RATE DEBT SECURITIES 浮息債務證券						
Canada 加拿大	0.06	0.19	–	–	–	–
China 中國	0.17	0.60	–	–	–	–
Singapore 新加坡	–	0.81	–	–	–	–
United Kingdom 英國	0.23	1.12	–	–	–	–
ZERO COUPON BOND 零息債券						
France 法國	0.65	1.60	–	–	–	–
COLLECTIVE INVESTMENT SCHEMES 總匯投資組合						
Australia 澳洲	–	–	0.66	0.99	–	–
Hong Kong 香港	–	–	1.56	0.41	98.39	98.13
Singapore 新加坡	–	–	0.34	0.45	–	–
DEPOSITARY RECEIPT 預託證券						
Australia 澳洲	–	–	0.13	0.17	–	–
Thailand 泰國	–	–	2.05	2.15	–	–
United States 美國	–	–	7.68	7.88	–	–
FOREIGN CURRENCY FORWARD CONTRACTS 外匯遠期合約	–	0.01	–	–	–	–
TOTAL LISTED/QUOTED INVESTMENTS 上市/掛牌投資總額	97.52	92.90	98.88	99.13	98.39	98.13
Other net assets 其他資產淨值	2.48	7.10	1.12	0.87	1.61	1.87
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

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 2019 截至二零一九年三月卅一日止年度

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	
	2019 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年
	%	**%**	**%**	**%**	**%**	**%**
EQUITY SECURITIES 股本證券						
Hong Kong 香港	–	–	–	–	58.14	66.34
FIXED RATE DEBT SECURITIES 定息債務證券						
British Virgin Islands 英屬處女群島	–	–	–	–	6.96	6.42
Cayman Islands 開曼群島	–	–	–	–	2.56	–
China 中國	–	–	–	–	2.53	4.68
Hong Kong 香港	–	–	–	–	2.03	1.78
United Kingdom 英國	–	–	–	–	–	–
COLLECTIVE INVESTMENT SCHEMES 總匯投資組合						
Hong Kong 香港	98.64	97.14	98.91	95.11	–	4.09
DEPOSITARY RECEIPT 預託證券						
United States 美國	–	–	–	–	13.69	13.58
TOTAL LISTED/QUOTED INVESTMENTS 上市／掛牌投資總額	98.64	97.14	98.91	95.11	85.91	96.89
Other net assets 其他資產淨值	1.36	2.86	1.09	4.89	14.09	3.11
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

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 2019 截至二零一九年三月卅一日止年度

Listed/Quoted Investments 上市／掛牌投資	**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	
	2019 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年
	%	**%**	**%**	**%**	**%**	**%**
CHINA PARTICIPATION CERTIFICATES 中國參與證書						
China 中國	–	–	2.03	0.55	–	–
EQUITY-LINKED NOTES 股票掛鈎票據						
China 中國	–	–	2.01	0.04	–	–
EQUITY SECURITIES 股本證券						
China 中國	–	–	35.68	51.37	–	–
Hong Kong 香港	78.07	82.24	54.89	22.03	3.69	–
Japan 日本	–	–	–	–	91.05	94.32
FIXED RATE DEBT SECURITIES 定息債務證券						
British Virgin Islands 英屬處女群島	–	2.10	–	–	–	–
Cayman Islands 開曼群島	2.23	–	–	–	–	–
China 中國	–	2.08	–	–	–	–
Hong Kong 香港	2.12	2.13	–	–	–	–
FLOATING INTEREST SECURITIES 浮息證券						
British Virgin Islands 英屬處女群島	2.21	–	–	–	–	–
China 中國	4.41	4.21	–	–	–	–
COLLECTIVE INVESTMENT SCHEMES 總匯投資組合						
Hong Kong 香港	3.68	0.94	2.81	0.66	–	4.22
DEPOSITARY RECEIPTS 預託證券						
United States 美國	–	–	0.73	20.54	–	–
TOTAL LISTED/QUOTED INVESTMENTS 上市／掛牌投資總額	92.72	93.70	98.15	95.19	94.74	98.54
Other net assets 其他資產淨值	7.28	6.30	1.85	4.81	5.26	1.46
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

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 2019 截至二零一九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	
	2019 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年
	%	**%**	**%**	**%**	**%**	**%**
EQUITY SECURITIES 股本證券						
Australia 澳洲	39.43	36.65	16.62	15.68	–	–
Hong Kong 香港	–	–	29.83	30.15	–	–
India 印度	–	–	8.42	7.67	–	–
Indonesia 印尼	–	–	1.93	1.97	–	–
Malaysia 馬來西亞	–	–	1.94	2.32	–	–
New Zealand 紐西蘭	–	–	0.53	0.31	–	–
Philippines 菲律賓	–	–	0.93	0.85	–	–
Singapore 新加坡	–	–	0.94	1.35	–	–
South Korea 南韓	–	–	12.24	14.32	–	–
Taiwan 台灣	–	–	10.48	11.14	–	–
United States 美國	–	–	0.80	–	–	–
FIXED RATE DEBT SECURITIES 定息債務證券						
Australia 澳洲	7.22	8.62	–	–	–	–
Canada 加拿大	–	–	–	–	7.19	–
France 法國	–	2.50	–	–	7.22	–
Germany 德國	–	–	–	–	7.24	5.02
Japan 日本	10.45	6.45	–	–	–	–
Netherlands 荷蘭	5.37	–	–	–	7.19	–
United Kingdom 英國	–	–	–	–	38.63	59.72
United States 美國	–	–	–	–	19.43	10.31
FLOATING RATE DEBT SECURITIES 浮息債務證券						
Australia 澳洲	2.09	2.57	–	–	–	–
China 中國	5.07	12.23	–	–	–	–
Japan 日本	2.55	6.14	–	–	–	–
Netherlands 荷蘭	5.13	6.26	–	–	4.78	4.99
South Korea 南韓	–	–	–	–	–	–
Singapore 新加坡	5.04	6.13	–	–	–	–
Supra-National 超級發行債體	–	–	–	–	7.17	4.74
United Kingdom 英國	5.00	6.11	–	–	–	–
United States 美國	5.02	–	–	–	–	–

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 2019 截至二零一九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	
	2019 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年
	%	**%**	**%**	**%**	**%**	**%**
COLLECTIVE INVESTMENT SCHEMES 總匯投資組合						
Australia 澳洲	1.55	1.43	–	0.93	–	–
Hong Kong 香港	–	–	2.74	1.03	–	–
Singapore 新加坡	–	–	2.24	2.08	–	–
DEPOSITARY RECEIPTS 預託證券						
Thailand 泰國	–	–	2.04	2.53	–	–
United States 美國	–	–	7.28	6.45	–	–
TOTAL LISTED/QUOTED INVESTMENTS 上市／掛牌投資總額	93.92	95.09	98.96	98.78	98.85	84.78
Other net assets 其他資產淨值	6.08	4.91	1.04	1.22	1.15	15.22
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

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 2019 截至二零一九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	
	2019 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年	**2019** 二零一九年	**2018** 二零一八年
	%	**%**	**%**	**%**	**%**	**%**
EQUITY SECURITIES 股本證券						
Australia 澳洲	7.50	7.63	–	–	–	–
China 中國	–	–	2.84	0.76	–	–
Hong Kong 香港	50.35	47.02	78.32	75.41	–	–
Japan 日本	19.31	20.64	–	–	–	–
Philippines 菲律賓	1.19	1.14	–	–	–	–
Singapore 新加坡	3.95	5.06	–	–	–	–
United States 美國	–	–	1.26	1.38	–	–
COLLECTIVE INVESTMENT SCHEMES						
總匯投資組合						
Australia 澳洲	4.29	6.75	–	–	–	–
Hong Kong 香港	4.57	3.47	0.28	0.44	–	–
Japan 日本	3.92	3.43	–	–	–	–
Singapore 新加坡	3.12	3.15	–	–	–	–
FIXED RATE DEBT SECURITIES						
定息債務證券						
Austria 奧地利	–	–	–	–	10.60	–
Australia 澳洲	–	–	–	–	–	6.73
British Virgin Islands 英屬處女群島	–	–	–	–	–	4.46
Canada 加拿大	–	–	–	–	4.32	–
China 中國	–	–	–	–	51.02	35.43
France 法國	–	–	–	–	–	6.74
Germany 德國	–	–	–	–	–	-
Hong Kong 香港	–	–	–	–	2.13	2.24
Japan 日本	–	–	–	–	–	–
Luxembourg 盧森堡	–	–	–	–	–	–
Malaysia 馬來西亞	–	–	–	–	4.27	–
Netherlands 荷蘭	–	–	–	–	14.93	15.66
New Zealand 紐西蘭	–	–	–	–	–	–
Singapore 新加坡	–	–	–	–	–	–
South Korea 南韓	–	–	–	–	4.20	6.71
Supra-National 超級發行債體	–	–	–	–	2.10	5.45
United Kingdom 英國	–	–	–	–	4.29	4.49
United States 美國	–	–	–	–	–	6.75
DEPOSITARY RECEIPT 預託證券						
Australia 澳洲	1.18	–	–	–	–	–
United States 美國	–	–	17.35	17.55	–	–
TOTAL LISTED/QUOTED INVESTMENTS 上市／掛牌投資總額	99.38	98.29	100.05	95.54	97.86	94.66
Other net assets 其他資產淨值	0.62	1.71	(0.05)	4.46	2.14	5.34
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

PERFORMANCE TABLE (UNAUDITED)
投資表現報表（未經審核）
NET ASSET VALUES 淨資產值

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的淨資產值 Class A A類	Class B B類	Net asset value per unit 每單位淨資產值 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				
31.3.2019 二零一九年三月卅一日	HKD港元2,234,939,954	N/A不適用	HKD港元47.75	N/A不適用
31.3.2018 二零一八年三月卅一日	HKD港元2,157,322,474	N/A不適用	HKD港元48.93	N/A不適用
31.3.2017 二零一七年三月卅一日	HKD港元1,976,632,109	N/A不適用	HKD港元38.06	N/A不適用
31.3.2016 二零一六年三月卅一日	HKD港元1,721,008,347	N/A不適用	HKD港元32.38	N/A不適用
31.3.2015 二零一五年三月卅一日	HKD港元1,739,617,353	N/A不適用	HKD港元37.89	N/A不適用
31.3.2014 二零一四年三月卅一日	HKD港元1,419,026,432	N/A不適用	HKD港元32.60	N/A不適用
31.3.2013 二零一三年三月卅一日	HKD港元1,098,003,154	N/A不適用	HKD港元32.25	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				
31.3.2019 二零一九年三月卅一日	HKD港元12,970,098,920	N/A不適用	HKD港元10.98	N/A不適用
31.3.2018 二零一八年三月卅一日	HKD港元12,555,949,121	N/A不適用	HKD港元10.92	N/A不適用
31.3.2017 二零一七年三月卅一日	HKD港元10,966,570,693	N/A不適用	HKD港元10.97	N/A不適用
31.3.2016 二零一六年三月卅一日	HKD港元9,722,203,716	N/A不適用	HKD港元11.06	N/A不適用
31.3.2015 二零一五年三月卅一日	HKD港元11,129,262,823	N/A不適用	HKD港元11.08	N/A不適用
31.3.2014 二零一四年三月卅一日	HKD港元9,063,461,201	N/A不適用	HKD港元10.89	N/A不適用
31.3.2013 二零一三年三月卅一日	HKD港元4,845,973,718	N/A不適用	HKD港元11.12	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				
31.3.2019 二零一九年三月卅一日	HKD港元1,610,578,670	N/A不適用	HKD港元11.93	N/A不適用
31.3.2018 二零一八年三月卅一日	HKD港元1,632,042,279	N/A不適用	HKD港元11.74	N/A不適用
31.3.2017 二零一七年三月卅一日	HKD港元1,281,981,494	N/A不適用	HKD港元11.65	N/A不適用
31.3.2016 二零一六年三月卅一日	HKD港元1,163,778,372	N/A不適用	HKD港元11.58	N/A不適用
31.3.2015 二零一五年三月卅一日	HKD港元989,379,571	N/A不適用	HKD港元11.52	N/A不適用
31.3.2014 二零一四年三月卅一日	HKD港元745,844,052	N/A不適用	HKD港元11.41	N/A不適用
31.3.2013 二零一三年三月卅一日	HKD港元472,575,994	N/A不適用	HKD港元11.31	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				
31.3.2019 二零一九年三月卅一日	USD美元118,658,890	N/A不適用	USD美元24.90	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元113,687,959	N/A不適用	USD美元25.25	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元100,336,433	N/A不適用	USD美元21.87	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元89,537,396	N/A不適用	USD美元19.53	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元98,765,059	N/A不適用	USD美元20.59	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元101,694,199	N/A不適用	USD美元19.72	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元74,334,635	N/A不適用	USD美元17.19	N/A不適用

PERFORMANCE TABLE (UNAUDITED) (continued)
投資表現報表（未經審核）（續）
NET ASSET VALUES 淨資產值

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的淨資產值 Class A A類	Class B B類	Net asset value per unit 每單位淨資產值 Class A A類	Class B B類
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				
31.3.2019 二零一九年三月卅一日	USD美元105,286,726	N/A不適用	USD美元12.71	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元171,301,812	N/A不適用	USD美元12.41	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元124,003,441	N/A不適用	USD美元12.25	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元64,774,544	N/A不適用	USD美元12.16	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元42,657,447	N/A不適用	USD美元12.10	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元20,362,240	N/A不適用	USD美元11.99	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元14,318,805	N/A不適用	USD美元11.90	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				
31.3.2019 二零一九年三月卅一日	HKD港元4,616,996,244	N/A不適用	HKD港元70.01	N/A不適用
31.3.2018 二零一八年三月卅一日	HKD港元5,040,958,563	N/A不適用	HKD港元75.89	N/A不適用
31.3.2017 二零一七年三月卅一日	HKD港元4,524,373,997	N/A不適用	HKD港元57.81	N/A不適用
31.3.2016 二零一六年三月卅一日	HKD港元3,940,690,097	N/A不適用	HKD港元49.28	N/A不適用
31.3.2015 二零一五年三月卅一日	HKD港元4,683,524,191	N/A不適用	HKD港元60.61	N/A不適用
31.3.2014 二零一四年三月卅一日	HKD港元4,076,308,423	N/A不適用	HKD港元51.16	N/A不適用
31.3.2013 二零一三年三月卅一日	HKD港元4,088,071,505	N/A不適用	HKD港元51.21	N/A不適用
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				
31.3.2019 二零一九年三月卅一日	USD美元198,796,245	N/A不適用	USD美元17.00	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元62,041,385	N/A不適用	USD美元17.01	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元48,540,389	N/A不適用	USD美元16.31	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元47,007,911	N/A不適用	USD美元16.64	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元45,808,067	N/A不適用	USD美元16.19	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元44,103,900	N/A不適用	USD美元16.55	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元67,603,465	N/A不適用	USD美元16.55	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				
31.3.2019 二零一九年三月卅一日	USD美元122,689,396	N/A不適用	USD美元32.65	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元111,433,558	N/A不適用	USD美元34.65	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元95,052,277	N/A不適用	USD美元29.37	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元70,326,091	N/A不適用	USD美元25.30	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元68,724,476	N/A不適用	USD美元29.47	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元55,505,245	N/A不適用	USD美元28.45	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元71,987,828	N/A不適用	USD美元28.52	N/A不適用

PERFORMANCE TABLE (UNAUDITED) (continued)
投資表現報表（未經審核）（續）
NET ASSET VALUES 淨資產值

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的淨資產值 Class A A類	Class B B類	Net asset value per unit 每單位淨資產值 Class A A類	Class B B類
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				
31.3.2019 二零一九年三月卅一日	USD美元89,432,807	N/A不適用	USD美元26.73	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元83,253,580	N/A不適用	USD美元27.47	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元73,481,431	N/A不適用	USD美元23.60	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元59,871,003	N/A不適用	USD美元21.21	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元57,998,028	N/A不適用	USD美元23.15	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元48,972,486	N/A不適用	USD美元21.62	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元41,204,646	N/A不適用	USD美元20.35	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				
31.3.2019 二零一九年三月卅一日	USD美元76,465,332	N/A不適用	USD美元22.42	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元72,213,111	N/A不適用	USD美元22.64	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元58,927,779	N/A不適用	USD美元20.38	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元49,249,992	N/A不適用	USD美元19.16	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元48,380,356	N/A不適用	USD美元20.22	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元48,380,245	N/A不適用	USD美元19.35	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元39,055,378	N/A不適用	USD美元18.54	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 財務年度				
31.3.2019 二零一九年三月卅一日	USD美元35,265,552	N/A不適用	USD美元17.53	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元31,624,205	N/A不適用	USD美元17.45	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元21,731,005	N/A不適用	USD美元16.55	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元18,437,048	N/A不適用	USD美元16.22	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元15,850,092	N/A不適用	USD美元16.61	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元14,709,073	N/A不適用	USD美元16.30	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元14,498,271	N/A不適用	USD美元16.00	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				
31.3.2019 二零一九年三月卅一日	HKD港元124,318,072	N/A不適用	HKD港元12.79	N/A不適用
31.3.2018 二零一八年三月卅一日	HKD港元133,674,953	N/A不適用	HKD港元13.76	N/A不適用
31.3.2017 二零一七年三月卅一日	HKD港元121,487,178	N/A不適用	HKD港元11.96	N/A不適用
31.3.2016 二零一六年三月卅一日	HKD港元119,541,904	N/A不適用	HKD港元11.44	N/A不適用
31.3.2015 二零一五年三月卅一日	HKD港元144,659,362	N/A不適用	HKD港元13.47	N/A不適用
31.3.2014 二零一四年三月卅一日	HKD港元139,940,856	N/A不適用	HKD港元11.90	N/A不適用
31.3.2013 二零一三年三月卅一日	HKD港元153,477,662	N/A不適用	HKD港元12.34	N/A不適用

PERFORMANCE TABLE (UNAUDITED) (continued)
投資表現報表（未經審核）（續）
NET ASSET VALUES 淨資產值

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的淨資產值 Class A A類	Net asset value of the Sub-Fund 分支基金的淨資產值 Class B B類	Net asset value per unit 每單位淨資產值 Class A A類	Net asset value per unit 每單位淨資產值 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 財務年度				
31.3.2019 二零一九年三月卅一日	HKD港元71,275,410	N/A不適用	HKD港元14.25	N/A不適用
31.3.2018 二零一八年三月卅一日	HKD港元74,701,674	N/A不適用	HKD港元15.02	N/A不適用
31.3.2017 二零一七年三月卅一日	HKD港元56,087,169	N/A不適用	HKD港元12.95	N/A不適用
31.3.2016 二零一六年三月卅一日	HKD港元49,269,064	N/A不適用	HKD港元11.84	N/A不適用
31.3.2015 二零一五年三月卅一日	HKD港元62,011,042	N/A不適用	HKD港元13.80	N/A不適用
31.3.2014 二零一四年三月卅一日	HKD港元57,470,648	N/A不適用	HKD港元12.47	N/A不適用
31.3.2013 二零一三年三月卅一日	HKD港元68,999,277	N/A不適用	HKD港元12.53	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 財務年度				
31.3.2019 二零一九年三月卅一日	HKD港元1,038,480,470	N/A不適用	HKD港元29.46	N/A不適用
31.3.2018 二零一八年三月卅一日	HKD港元1,282,753,313	N/A不適用	HKD港元36.28	N/A不適用
31.3.2017 二零一七年三月卅一日	HKD港元1,388,057,878	N/A不適用	HKD港元29.42	N/A不適用
31.3.2016 二零一六年三月卅一日	HKD港元1,478,468,126	N/A不適用	HKD港元30.70	N/A不適用
31.3.2015 二零一五年三月卅一日	HKD港元1,729,824,880	N/A不適用	HKD港元35.77	N/A不適用
31.3.2014 二零一四年三月卅一日	HKD港元1,687,715,233	N/A不適用	HKD港元30.96	N/A不適用
31.3.2013 二零一三年三月卅一日	HKD港元1,845,214,456	N/A不適用	HKD港元29.91	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 財務年度				
31.3.2019 二零一九年三月卅一日	USD美元37,186,694	N/A不適用	USD美元13.03	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元37,180,028	N/A不適用	USD美元14.50	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元31,952,785	N/A不適用	USD美元12.47	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元25,090,543	N/A不適用	USD美元11.10	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元23,957,810	N/A不適用	USD美元12.26	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元27,028,869	N/A不適用	USD美元10.90	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元21,061,813	N/A不適用	USD美元10.11	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 財務年度				
31.3.2019 二零一九年三月卅一日	AUD澳元9,885,695	N/A不適用	AUD澳元9.70	N/A不適用
31.3.2018 二零一八年三月卅一日	AUD澳元8,179,830	N/A不適用	AUD澳元9.56	N/A不適用
31.3.2017 二零一七年三月卅一日	AUD澳元8,197,251	N/A不適用	AUD澳元9.80	N/A不適用
31.3.2016 二零一六年三月卅一日	AUD澳元8,273,023	N/A不適用	AUD澳元9.37	N/A不適用
31.3.2015 二零一五年三月卅一日	AUD澳元7,940,056	N/A不適用	AUD澳元9.79	N/A不適用
31.3.2014 二零一四年三月卅一日	AUD澳元8,051,217	N/A不適用	AUD澳元9.55	N/A不適用
31.3.2013 二零一三年三月卅一日	AUD澳元7,016,947	N/A不適用	AUD澳元9.71	N/A不適用

PERFORMANCE TABLE (UNAUDITED) (continued)
投資表現報表（未經審核）（續）
NET ASSET VALUES 淨資產值

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的淨資產值 Class A A類	Class B B類	Net asset value per unit 每單位淨資產值 Class A A類	Class B B類
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 財務年度				
31.3.2019 二零一九年三月卅一日	USD美元7,021,329	N/A不適用	USD美元11.74	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元7,467,359	N/A不適用	USD美元13.05	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元6,446,652	N/A不適用	USD美元11.43	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元5,330,722	N/A不適用	USD美元10.27	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元6,674,087	N/A不適用	USD美元11.36	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元6,042,943	N/A不適用	USD美元10.96	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元6,559,031	N/A不適用	USD美元12.02	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 財務年度				
31.3.2019 二零一九年三月卅一日	GBP英鎊2,093,550	N/A不適用	GBP英鎊10.17	N/A不適用
31.3.2018 二零一八年三月卅一日	GBP英鎊2,006,891	N/A不適用	GBP英鎊10.20	N/A不適用
31.3.2017 二零一七年三月卅一日	GBP英鎊1,548,723	N/A不適用	GBP英鎊10.24	N/A不適用
31.3.2016 二零一六年三月卅一日	GBP英鎊1,525,700	N/A不適用	GBP英鎊10.23	N/A不適用
31.3.2015 二零一五年三月卅一日	GBP英鎊1,497,453	N/A不適用	GBP英鎊10.15	N/A不適用
31.3.2014 二零一四年三月卅一日	GBP英鎊926,080	N/A不適用	GBP英鎊10.00	N/A不適用
31.3.2013 二零一三年三月卅一日	GBP英鎊991,475	N/A不適用	GBP英鎊10.16	N/A不適用
BOCHK Asia Pacific Property Fund (Note 2)				
中銀香港亞太房地產基金（附註2）				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	USD美元1,790,821	N/A不適用	USD美元10.82	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元1,723,015	N/A不適用	USD美元10.07	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元1,543,126	N/A不適用	USD美元8.64	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元1,462,336	N/A不適用	USD美元7.98	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元1,714,789	N/A不適用	USD美元8.24	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元1,686,048	N/A不適用	USD美元7.53	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元1,151,003	N/A不適用	USD美元8.07	N/A不適用
BOCHK China Consumption Growth Fund (Note 1)				
中銀香港中國豐盛消費基金（附註1）				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	HKD港元1,126,991,170	N/A不適用	HKD港元19.08	N/A不適用
31.3.2018 二零一八年三月卅一日	HKD港元946,490,452	N/A不適用	HKD港元21.36	N/A不適用
31.3.2017 二零一七年三月卅一日	HKD港元591,037,206	N/A不適用	HKD港元15.67	N/A不適用
31.3.2016 二零一六年三月卅一日	HKD港元562,832,817	N/A不適用	HKD港元13.73	N/A不適用
31.3.2015 二零一五年三月卅一日	HKD港元729,971,603	N/A不適用	HKD港元16.95	N/A不適用
31.3.2014 二零一四年三月卅一日	HKD港元626,809,361	N/A不適用	HKD港元14.68	N/A不適用
31.3.2013 二零一三年三月卅一日	HKD港元332,819,452	N/A不適用	HKD港元13.75	N/A不適用

PERFORMANCE TABLE (UNAUDITED) (continued)
投資表現報表（未經審核）（續）
NET ASSET VALUES 淨資產值

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的淨資產值 Class A A類	Net asset value of the Sub-Fund 分支基金的淨資產值 Class B B類	Net asset value per unit 每單位淨資產值 Class A A類	Net asset value per unit 每單位淨資產值 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 財務年度				
31.3.2019 二零一九年三月卅一日	RMB人民幣47,706,896	N/A不適用	RMB人民幣10.23	N/A不適用
			HKD港元11.95	N/A不適用
31.3.2018 二零一八年三月卅一日	RMB人民幣44,467,918	N/A不適用	RMB人民幣10.20	N/A不適用
			HKD港元12.74	N/A不適用
31.3.2017 二零一七年三月卅一日	RMB人民幣41,805,891	N/A不適用	RMB人民幣10.19	N/A不適用
			HKD港元11.53	N/A不適用
31.3.2016 二零一六年三月卅一日	RMB人民幣40,353,603	N/A不適用	RMB人民幣10.13	N/A不適用
			HKD港元12.15	N/A不適用
31.3.2015 二零一五年三月卅一日	RMB人民幣38,758,289	N/A不適用	RMB人民幣10.05	N/A不適用
			HKD港元12.56	N/A不適用
31.3.2014 二零一四年三月卅一日	RMB人民幣40,546,456	N/A不適用	RMB人民幣10.23	N/A不適用
31.3.2013 二零一三年三月卅一日	RMB人民幣37,757,184	N/A不適用	RMB人民幣10.19	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。

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		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 Equity Fund 中銀香港香港股票基金				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	HKD港元51.60	N/A不適用	HKD港元40.33	N/A不適用
31.3.2018 二零一八年三月卅一日	HKD港元53.84	N/A不適用	HKD港元33.35	N/A不適用
31.3.2017 二零一七年三月卅一日	HKD港元38.91	N/A不適用	HKD港元30.54	N/A不適用
31.3.2016 二零一六年三月卅一日	HKD港元40.67	N/A不適用	HKD港元28.43	N/A不適用
31.3.2015 二零一五年三月卅一日	HKD港元37.89	N/A不適用	HKD港元31.91	N/A不適用
31.3.2014 二零一四年三月卅一日	HKD港元35.39	N/A不適用	HKD港元29.22	N/A不適用
31.3.2013 二零一三年三月卅一日	HKD港元34.31	N/A不適用	HKD港元26.51	N/A不適用
31.3.2012 二零一二年三月卅一日	HKD港元34.78	N/A不適用	HKD港元22.71	N/A不適用
31.3.2011 二零一一年三月卅一日	HKD港元35.59	N/A不適用	HKD港元26.58	N/A不適用
31.3.2010 二零一零年三月卅一日	HKD港元31.35	N/A不適用	HKD港元19.11	N/A不適用
31.3.2009 二零零九年三月卅一日	HKD港元34.45	N/A不適用	HKD港元15.02	N/A不適用
31.3.2008 二零零八年三月卅一日	HKD港元40.41	N/A不適用	HKD港元25.91	N/A不適用
31.3.2007 二零零七年三月卅一日	HKD港元26.88	N/A不適用	HKD港元18.83	N/A不適用
31.3.2006 二零零六年三月卅一日	HKD港元19.74	HKD港元15.92	HKD港元15.86	HKD港元15.53
31.3.2005 二零零五年三月卅一日	HKD港元16.71	HKD港元16.30	HKD港元11.75	HKD港元11.54
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	HKD港元10.99	N/A不適用	HKD港元10.76	N/A不適用
31.3.2018 二零一八年三月卅一日	HKD港元11.06	N/A不適用	HKD港元10.89	N/A不適用
31.3.2017 二零一七年三月卅一日	HKD港元11.09	N/A不適用	HKD港元10.87	N/A不適用
31.3.2016 二零一六年三月卅一日	HKD港元11.06	N/A不適用	HKD港元10.91	N/A不適用
31.3.2015 二零一五年三月卅一日	HKD港元11.08	N/A不適用	HKD港元10.82	N/A不適用
31.3.2014 二零一四年三月卅一日	HKD港元11.08	N/A不適用	HKD港元10.78	N/A不適用
31.3.2013 二零一三年三月卅一日	HKD港元11.15	N/A不適用	HKD港元11.00	N/A不適用
31.3.2012 二零一二年三月卅一日	HKD港元11.28	N/A不適用	HKD港元10.89	N/A不適用
31.3.2011 二零一一年三月卅一日	HKD港元11.18	N/A不適用	HKD港元10.79	N/A不適用
31.3.2010 二零一零年三月卅一日	HKD港元10.90	N/A不適用	HKD港元10.44	N/A不適用
31.3.2009 二零零九年三月卅一日	HKD港元10.79	N/A不適用	HKD港元10.06	N/A不適用
31.3.2008 二零零八年三月卅一日	HKD港元10.70	N/A不適用	HKD港元9.76	N/A不適用
31.3.2007 二零零七年三月卅一日	HKD港元10.12	N/A不適用	HKD港元9.71	N/A不適用
31.3.2006 二零零六年三月卅一日	HKD港元10.26	N/A不適用	HKD港元9.84	N/A不適用
31.3.2005 二零零五年三月卅一日	HKD港元10.58	N/A不適用	HKD港元10.19	N/A不適用

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 HK Dollar Money Market Fund 中銀香港港元貨幣市場基金				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	HKD港元11.93	N/A不適用	HKD港元11.74	N/A不適用
31.3.2018 二零一八年三月卅一日	HKD港元11.74	N/A不適用	HKD港元11.65	N/A不適用
31.3.2017 二零一七年三月卅一日	HKD港元11.65	N/A不適用	HKD港元11.58	N/A不適用
31.3.2016 二零一六年三月卅一日	HKD港元11.58	N/A不適用	HKD港元11.52	N/A不適用
31.3.2015 二零一五年三月卅一日	HKD港元11.52	N/A不適用	HKD港元11.41	N/A不適用
31.3.2014 二零一四年三月卅一日	HKD港元11.41	N/A不適用	HKD港元11.31	N/A不適用
31.3.2013 二零一三年三月卅一日	HKD港元11.31	N/A不適用	HKD港元11.19	N/A不適用
31.3.2012 二零一二年三月卅一日	HKD港元11.19	N/A不適用	HKD港元11.07	N/A不適用
31.3.2011 二零一一年三月卅一日	HKD港元11.07	N/A不適用	HKD港元11.04	N/A不適用
31.3.2010 二零一零年三月卅一日	HKD港元11.05	N/A不適用	HKD港元11.02	N/A不適用
31.3.2009 二零零九年三月卅一日	HKD港元11.02	N/A不適用	HKD港元10.86	N/A不適用
31.3.2008 二零零八年三月卅一日	HKD港元10.86	N/A不適用	HKD港元10.49	N/A不適用
31.3.2007 二零零七年三月卅一日	HKD港元10.48	N/A不適用	HKD港元10.13	N/A不適用
31.3.2006 二零零六年三月卅一日	HKD港元10.13	HKD港元9.68	HKD港元9.94	HKD港元9.66
31.3.2005 二零零五年三月卅一日	HKD港元10.09	HKD港元9.92	HKD港元9.94	HKD港元9.68
BOCHK Global Equity Fund 中銀香港環球股票基金				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	USD美元26.16	N/A不適用	USD美元21.16	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元27.33	N/A不適用	USD美元21.60	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元21.98	N/A不適用	USD美元18.82	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元21.52	N/A不適用	USD美元17.38	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元21.03	N/A不適用	USD美元18.95	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元19.78	N/A不適用	USD美元16.68	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元17.31	N/A不適用	USD美元14.01	N/A不適用
31.3.2012 二零一二年三月卅一日	USD美元16.97	N/A不適用	USD美元13.02	N/A不適用
31.3.2011 二零一一年三月卅一日	USD美元16.38	N/A不適用	USD美元12.50	N/A不適用
31.3.2010 二零一零年三月卅一日	USD美元14.53	N/A不適用	USD美元10.26	N/A不適用
31.3.2009 二零零九年三月卅一日	USD美元16.80	N/A不適用	USD美元9.05	N/A不適用
31.3.2008 二零零八年三月卅一日	USD美元17.74	N/A不適用	USD美元15.04	N/A不適用
31.3.2007 二零零七年三月卅一日	USD美元16.08	N/A不適用	USD美元13.07	N/A不適用
31.3.2006 二零零六年三月卅一日	USD美元13.97	USD美元11.86	USD美元11.73	USD美元11.40
31.3.2005 二零零五年三月卅一日	USD美元12.56	USD美元12.23	USD美元10.74	USD美元10.52

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 US Dollar Money Market Fund 中銀香港美元貨幣市場基金				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	USD美元12.71	N/A不適用	USD美元12.41	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元12.41	N/A不適用	USD美元12.25	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元12.25	N/A不適用	USD美元12.16	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元12.16	N/A不適用	USD美元12.10	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元12.10	N/A不適用	USD美元11.99	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元11.99	N/A不適用	USD美元11.90	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元11.90	N/A不適用	USD美元11.79	N/A不適用
31.3.2012 二零一二年三月卅一日	USD美元11.79	N/A不適用	USD美元11.67	N/A不適用
31.3.2011 二零一一年三月卅一日	USD美元11.67	N/A不適用	USD美元11.64	N/A不適用
31.3.2010 二零一零年三月卅一日	USD美元11.64	N/A不適用	USD美元11.60	N/A不適用
31.3.2009 二零零九年三月卅一日	USD美元11.60	N/A不適用	USD美元11.39	N/A不適用
31.3.2008 二零零八年三月卅一日	USD美元11.39	N/A不適用	USD美元10.91	N/A不適用
31.3.2007 二零零七年三月卅一日	USD美元10.91	N/A不適用	USD美元10.43	N/A不適用
31.3.2006 二零零六年三月卅一日	USD美元10.43	USD美元9.92	USD美元10.19	USD美元9.92
31.3.2005 二零零五年三月卅一日	USD美元10.19	USD美元9.95	USD美元10.11	USD美元9.90
BOCHK China Equity Fund 中銀香港中國股票基金				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	HKD港元80.59	USD美元10.27	HKD港元57.51	USD美元7.34
31.3.2018 二零一八年三月卅一日	HKD港元85.52	USD美元10.94	HKD港元57.50	USD美元7.40
31.3.2017 二零一七年三月卅一日	HKD港元59.22	USD美元7.63	HKD港元45.95	USD美元5.92
31.3.2016 二零一六年三月卅一日	HKD港元72.47	USD美元9.22	HKD港元42.00	USD美元5.39
31.3.2015 二零一五年三月卅一日	HKD港元60.61	N/A不適用	HKD港元48.17	N/A不適用
31.3.2014 二零一四年三月卅一日	HKD港元56.76	N/A不適用	HKD港元44.06	N/A不適用
31.3.2013 二零一三年三月卅一日	HKD港元57.04	N/A不適用	HKD港元43.52	N/A不適用
31.3.2012 二零一二年三月卅一日	HKD港元62.63	N/A不適用	HKD港元38.77	N/A不適用
31.3.2011 二零一一年三月卅一日	HKD港元64.74	N/A不適用	HKD港元46.51	N/A不適用
31.3.2010 二零一零年三月卅一日	HKD港元57.42	N/A不適用	HKD港元37.09	N/A不適用
31.3.2009 二零零九年三月卅一日	HKD港元64.25	N/A不適用	HKD港元25.19	N/A不適用
31.3.2008 二零零八年三月卅一日	HKD港元84.85	N/A不適用	HKD港元40.14	N/A不適用
31.3.2007 二零零七年三月卅一日	HKD港元42.10	N/A不適用	HKD港元24.58	N/A不適用
31.3.2006 二零零六年三月卅一日	HKD港元26.73	N/A不適用	HKD港元18.69	N/A不適用
31.3.2005 二零零五年三月卅一日	HKD港元20.70	N/A不適用	HKD港元14.96	N/A不適用

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				
31.3.2019 二零一九年三月卅一日	USD美元17.06	N/A不適用	USD美元16.50	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元17.04	N/A不適用	USD美元16.31	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元17.08	N/A不適用	USD美元16.07	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元16.64	N/A不適用	USD美元15.92	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元16.79	N/A不適用	USD美元16.07	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元16.70	N/A不適用	USD美元16.02	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元16.98	N/A不適用	USD美元16.37	N/A不適用
31.3.2012 二零一二年三月卅一日	USD美元16.62	N/A不適用	USD美元15.71	N/A不適用
31.3.2011 二零一一年三月卅一日	USD美元16.22	N/A不適用	USD美元14.78	N/A不適用
31.3.2010 二零一零年三月卅一日	USD美元15.79	N/A不適用	USD美元14.06	N/A不適用
31.3.2009 二零零九年三月卅一日	USD美元15.22	N/A不適用	USD美元13.44	N/A不適用
31.3.2008 二零零八年三月卅一日	USD美元15.31	N/A不適用	USD美元12.48	N/A不適用
31.3.2007 二零零七年三月卅一日	USD美元13.02	N/A不適用	USD美元12.01	N/A不適用
31.3.2006 二零零六年三月卅一日	USD美元12.98	N/A不適用	USD美元11.94	N/A不適用
31.3.2005 二零零五年三月卅一日	USD美元13.16	N/A不適用	USD美元11.65	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				
31.3.2019 二零一九年三月卅一日	USD美元35.53	N/A不適用	USD美元28.46	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元37.64	N/A不適用	USD美元28.91	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元29.61	N/A不適用	USD美元23.90	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元31.66	N/A不適用	USD美元21.79	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元31.54	N/A不適用	USD美元27.50	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元29.49	N/A不適用	USD美元25.03	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元29.61	N/A不適用	USD美元23.49	N/A不適用
31.3.2012 二零一二年三月卅一日	USD美元32.25	N/A不適用	USD美元22.33	N/A不適用
31.3.2011 二零一一年三月卅一日	USD美元30.96	N/A不適用	USD美元22.05	N/A不適用
31.3.2010 二零一零年三月卅一日	USD美元27.21	N/A不適用	USD美元16.62	N/A不適用
31.3.2009 二零零九年三月卅一日	USD美元29.99	N/A不適用	USD美元14.21	N/A不適用
31.3.2008 二零零八年三月卅一日	USD美元36.05	N/A不適用	USD美元24.53	N/A不適用
31.3.2007 二零零七年三月卅一日	USD美元25.14	N/A不適用	USD美元18.75	N/A不適用
31.3.2006 二零零六年三月卅一日	USD美元19.98	N/A不適用	USD美元15.53	N/A不適用
31.3.2005 二零零五年三月卅一日	USD美元16.92	N/A不適用	USD美元12.06	N/A不適用

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 Aggressive Growth Fund 中銀香港進取增長基金				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	USD美元28.35	N/A不適用	USD美元23.78	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元29.77	N/A不適用	USD美元23.40	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元23.79	N/A不適用	USD美元20.58	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元24.70	N/A不適用	USD美元19.25	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元23.33	N/A不適用	USD美元21.49	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元22.14	N/A不適用	USD美元19.17	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元20.66	N/A不適用	USD美元17.30	N/A不適用
31.3.2012 二零一二年三月卅一日	USD美元21.03	N/A不適用	USD美元16.30	N/A不適用
31.3.2011 二零一一年三月卅一日	USD美元20.71	N/A不適用	USD美元16.32	N/A不適用
31.3.2010 二零一零年三月卅一日	USD美元18.93	N/A不適用	USD美元14.23	N/A不適用
31.3.2009 二零零九年三月卅一日	USD美元19.00	N/A不適用	USD美元13.39	N/A不適用
31.3.2008 二零零八年三月卅一日	USD美元21.40	N/A不適用	USD美元16.64	N/A不適用
31.3.2007 二零零七年三月卅一日	USD美元16.96	N/A不適用	USD美元13.33	N/A不適用
31.3.2006 二零零六年三月卅一日	USD美元14.04	N/A不適用	USD美元11.40	N/A不適用
31.3.2005 二零零五年三月卅一日	USD美元12.10	N/A不適用	USD美元9.66	N/A不適用
BOCHK Balanced Growth Fund 中銀香港均衡增長基金				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	USD美元23.10	N/A不適用	USD美元20.64	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元23.87	N/A不適用	USD美元20.29	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元20.48	N/A不適用	USD美元18.82	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元21.15	N/A不適用	USD美元17.96	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元20.38	N/A不適用	USD美元19.27	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元19.62	N/A不適用	USD美元17.80	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元18.68	N/A不適用	USD美元16.60	N/A不適用
31.3.2012 二零一二年三月卅一日	USD美元19.06	N/A不適用	USD美元15.75	N/A不適用
31.3.2011 二零一一年三月卅一日	USD美元18.69	N/A不適用	USD美元15.39	N/A不適用
31.3.2010 二零一零年三月卅一日	USD美元17.29	N/A不適用	USD美元14.08	N/A不適用
31.3.2009 二零零九年三月卅一日	USD美元16.49	N/A不適用	USD美元13.52	N/A不適用
31.3.2008 二零零八年三月卅一日	USD美元17.56	N/A不適用	USD美元14.73	N/A不適用
31.3.2007 二零零七年三月卅一日	USD美元14.90	N/A不適用	USD美元12.41	N/A不適用
31.3.2006 二零零六年三月卅一日	USD美元12.80	N/A不適用	USD美元11.13	N/A不適用
31.3.2005 二零零五年三月卅一日	USD美元11.64	N/A不適用	USD美元9.72	N/A不適用

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 Conservative Growth Fund 中銀香港保守增長基金				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	USD美元17.61	N/A不適用	USD美元16.74	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元17.91	N/A不適用	USD美元16.53	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元16.60	N/A不適用	USD美元16.11	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元17.00	N/A不適用	USD美元15.65	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元16.75	N/A不適用	USD美元16.27	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元16.42	N/A不適用	USD美元15.55	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元16.16	N/A不適用	USD美元15.28	N/A不適用
31.3.2012 二零一二年三月卅一日	USD美元16.13	N/A不適用	USD美元14.86	N/A不適用
31.3.2011 二零一一年三月卅一日	USD美元16.06	N/A不適用	USD美元14.45	N/A不適用
31.3.2010 二零一零年三月卅一日	USD美元15.40	N/A不適用	USD美元13.76	N/A不適用
31.3.2009 二零零九年三月卅一日	USD美元14.76	N/A不適用	USD美元13.46	N/A不適用
31.3.2008 二零零八年三月卅一日	USD美元14.99	N/A不適用	USD美元13.22	N/A不適用
31.3.2007 二零零七年三月卅一日	USD美元13.33	N/A不適用	USD美元11.60	N/A不適用
31.3.2006 二零零六年三月卅一日	USD美元11.92	N/A不適用	USD美元10.88	N/A不適用
31.3.2005 二零零五年三月卅一日	USD美元11.29	N/A不適用	USD美元9.76	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				
31.3.2019 二零一九年三月卅一日	HKD港元14.26	N/A不適用	HKD港元11.46	N/A不適用
31.3.2018 二零一八年三月卅一日	HKD港元14.95	N/A不適用	HKD港元11.79	N/A不適用
31.3.2017 二零一七年三月卅一日	HKD港元12.38	N/A不適用	HKD港元10.78	N/A不適用
31.3.2016 二零一六年三月卅一日	HKD港元14.62	N/A不適用	HKD港元10.61	N/A不適用
31.3.2015 二零一五年三月卅一日	HKD港元13.47	N/A不適用	HKD港元11.68	N/A不適用
31.3.2014 二零一四年三月卅一日	HKD港元12.70	N/A不適用	HKD港元11.40	N/A不適用
31.3.2013 二零一三年三月卅一日	HKD港元13.13	N/A不適用	HKD港元11.13	N/A不適用
31.3.2012 二零一二年三月卅一日	HKD港元13.23	N/A不適用	HKD港元10.65	N/A不適用
31.3.2011 二零一一年三月卅一日	HKD港元13.46	N/A不適用	HKD港元12.05	N/A不適用
31.3.2010 二零一零年三月卅一日	HKD港元12.82	N/A不適用	HKD港元11.38	N/A不適用
31.3.2009 二零零九年三月卅一日	HKD港元12.50	N/A不適用	HKD港元10.04	N/A不適用
31.3.2008 二零零八年三月卅一日	HKD港元13.63	N/A不適用	HKD港元11.09	N/A不適用
31.3.2007 二零零七年三月卅一日	HKD港元11.44	N/A不適用	HKD港元9.99	N/A不適用
31.3.2006 二零零六年三月卅一日	HKD港元10.49	N/A不適用	HKD港元9.36	N/A不適用
31.3.2005[1] 二零零五年三月卅一日[1]	HKD港元10.07	N/A不適用	HKD港元8.89	N/A不適用

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				
31.3.2019 二零一九年三月卅一日	HKD港元15.52	N/A不適用	HKD港元12.66	N/A不適用
31.3.2018 二零一八年三月卅一日	HKD港元16.20	N/A不適用	HKD港元12.73	N/A不適用
31.3.2017 二零一七年三月卅一日	HKD港元13.24	N/A不適用	HKD港元11.22	N/A不適用
31.3.2016 二零一六年三月卅一日	HKD港元15.29	N/A不適用	HKD港元10.75	N/A不適用
31.3.2015 二零一五年三月卅一日	HKD港元13.90	N/A不適用	HKD港元12.16	N/A不適用
31.3.2014 二零一四年三月卅一日	HKD港元13.05	N/A不適用	HKD港元11.68	N/A不適用
31.3.2013 二零一三年三月卅一日	HKD港元12.86	N/A不適用	HKD港元11.19	N/A不適用
31.3.2012 二零一二年三月卅一日	HKD港元12.78	N/A不適用	HKD港元10.62	N/A不適用
31.3.2011 二零一一年三月卅一日	HKD港元13.07	N/A不適用	HKD港元11.22	N/A不適用
31.3.2010 二零一零年三月卅一日	HKD港元12.08	N/A不適用	HKD港元10.10	N/A不適用
31.3.2009 二零零九年三月卅一日	HKD港元12.57	N/A不適用	HKD港元9.44	N/A不適用
31.3.2008 二零零八年三月卅一日	HKD港元13.72	N/A不適用	HKD港元11.65	N/A不適用
31.3.2007 二零零七年三月卅一日	HKD港元11.95	N/A不適用	HKD港元10.70	N/A不適用
31.3.2006 二零零六年三月卅一日	HKD港元11.11	N/A不適用	HKD港元10.29	N/A不適用
31.3.2005[1] 二零零五年三月卅一日[1]	HKD港元10.89	N/A不適用	HKD港元9.76	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				
31.3.2019 二零一九年三月卅一日	HKD港元36.86	N/A不適用	HKD港元26.40	N/A不適用
31.3.2018 二零一八年三月卅一日	HKD港元38.67	N/A不適用	HKD港元28.04	N/A不適用
31.3.2017 二零一七年三月卅一日	HKD港元30.63	N/A不適用	HKD港元26.90	N/A不適用
31.3.2016 二零一六年三月卅一日	HKD港元51.72	N/A不適用	HKD港元28.75	N/A不適用
31.3.2015 二零一五年三月卅一日	HKD港元35.92	N/A不適用	HKD港元29.79	N/A不適用
31.3.2014 二零一四年三月卅一日	HKD港元33.29	N/A不適用	HKD港元26.15	N/A不適用
31.3.2013 二零一三年三月卅一日	HKD港元33.20	N/A不適用	HKD港元26.08	N/A不適用
31.3.2012 二零一二年三月卅一日	HKD港元36.99	N/A不適用	HKD港元24.24	N/A不適用
31.3.2011 二零一一年三月卅一日	HKD港元38.95	N/A不適用	HKD港元27.85	N/A不適用
31.3.2010 二零一零年三月卅一日	HKD港元34.68	N/A不適用	HKD港元22.89	N/A不適用
31.3.2009 二零零九年三月卅一日	HKD港元39.05	N/A不適用	HKD港元15.97	N/A不適用
31.3.2008 二零零八年三月卅一日	HKD港元51.14	N/A不適用	HKD港元24.06	N/A不適用
31.3.2007 二零零七年三月卅一日	HKD港元25.45	N/A不適用	HKD港元14.75	N/A不適用
31.3.2006 二零零六年三月卅一日	HKD港元14.90	N/A不適用	HKD港元10.25	N/A不適用
31.3.2005[1] 二零零五年三月卅一日[1]	HKD港元11.28	N/A不適用	HKD港元9.38	N/A不適用

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 Japan Equity Fund 中銀香港日本股票基金				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	USD美元14.73	N/A不適用	USD美元12.10	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元15.68	N/A不適用	USD美元12.27	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元12.73	N/A不適用	USD美元10.63	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元13.07	N/A不適用	USD美元9.87	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元12.62	N/A不適用	USD美元10.40	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元11.88	N/A不適用	USD美元9.76	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元10.18	N/A不適用	USD美元8.17	N/A不適用
31.3.2012 二零一二年三月卅一日	USD美元10.18	N/A不適用	USD美元8.29	N/A不適用
31.3.2011 二零一一年三月卅一日	USD美元10.78	N/A不適用	USD美元8.63	N/A不適用
31.3.2010 二零一零年三月卅一日	USD美元10.07	N/A不適用	USD美元7.44	N/A不適用
31.3.2009 二零零九年三月卅一日	USD美元13.04	N/A不適用	USD美元6.59	N/A不適用
31.3.2008 二零零八年三月卅一日	USD美元13.89	N/A不適用	USD美元10.78	N/A不適用
31.3.2007 二零零七年三月卅一日	USD美元14.71	N/A不適用	USD美元11.88	N/A不適用
31.3.2006 二零零六年三月卅一日	USD美元13.68	N/A不適用	USD美元9.42	N/A不適用
31.3.2005[1] 二零零五年三月卅一日[1]	USD美元10.50	N/A不適用	USD美元9.12	N/A不適用
BOCHK Australia Income Fund 中銀香港澳洲收入基金				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	AUD澳元9.87	N/A不適用	AUD澳元9.22	N/A不適用
31.3.2018 二零一八年三月卅一日	AUD澳元9.84	N/A不適用	AUD澳元9.55	N/A不適用
31.3.2017 二零一七年三月卅一日	AUD澳元9.82	N/A不適用	AUD澳元9.24	N/A不適用
31.3.2016 二零一六年三月卅一日	AUD澳元9.73	N/A不適用	AUD澳元9.24	N/A不適用
31.3.2015 二零一五年三月卅一日	AUD澳元9.80	N/A不適用	AUD澳元9.39	N/A不適用
31.3.2014 二零一四年三月卅一日	AUD澳元9.67	N/A不適用	AUD澳元9.40	N/A不適用
31.3.2013 二零一三年三月卅一日	AUD澳元9.75	N/A不適用	AUD澳元9.33	N/A不適用
31.3.2012 二零一二年三月卅一日	AUD澳元9.96	N/A不適用	AUD澳元9.31	N/A不適用
31.3.2011 二零一一年三月卅一日	AUD澳元10.15	N/A不適用	AUD澳元9.70	N/A不適用
31.3.2010 二零一零年三月卅一日	AUD澳元10.23	N/A不適用	AUD澳元9.43	N/A不適用
31.3.2009 二零零九年三月卅一日	AUD澳元10.51	N/A不適用	AUD澳元9.24	N/A不適用
31.3.2008 二零零八年三月卅一日	AUD澳元10.91	N/A不適用	AUD澳元10.03	N/A不適用
31.3.2007 二零零七年三月卅一日	AUD澳元10.51	N/A不適用	AUD澳元10.05	N/A不適用
31.3.2006[1] 二零零六年三月卅一日[1]	AUD澳元10.29	N/A不適用	AUD澳元9.93	N/A不適用

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 Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	USD美元13.08	N/A不適用	USD美元10.56	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元14.05	N/A不適用	USD美元11.27	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元11.53	N/A不適用	USD美元9.71	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元12.07	N/A不適用	USD美元8.93	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元12.00	N/A不適用	USD美元10.67	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元12.23	N/A不適用	USD美元10.31	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元12.35	N/A不適用	USD美元9.71	N/A不適用
31.3.2012 二零一二年三月卅一日	USD美元13.24	N/A不適用	USD美元9.49	N/A不適用
31.3.2011 二零一一年三月卅一日	USD美元12.92	N/A不適用	USD美元9.34	N/A不適用
31.3.2010 二零一零年三月卅一日	USD美元11.42	N/A不適用	USD美元6.90	N/A不適用
31.3.2009 二零零九年三月卅一日	USD美元13.42	N/A不適用	USD美元5.84	N/A不適用
31.3.2008 二零零八年三月卅一日	USD美元16.13	N/A不適用	USD美元11.18	N/A不適用
31.3.2007[1] 二零零七年三月卅一日[1]	USD美元11.61	N/A不適用	USD美元9.13	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				
31.3.2019 二零一九年三月卅一日	GBP英鎊10.20	N/A不適用	GBP英鎊10.15	N/A不適用
31.3.2018 二零一八年三月卅一日	GBP英鎊10.24	N/A不適用	GBP英鎊10.17	N/A不適用
31.3.2017 二零一七年三月卅一日	GBP英鎊10.27	N/A不適用	GBP英鎊10.19	N/A不適用
31.3.2016 二零一六年三月卅一日	GBP英鎊10.29	N/A不適用	GBP英鎊10.04	N/A不適用
31.3.2015 二零一五年三月卅一日	GBP英鎊10.16	N/A不適用	GBP英鎊9.97	N/A不適用
31.3.2014 二零一四年三月卅一日	GBP英鎊10.13	N/A不適用	GBP英鎊10.00	N/A不適用
31.3.2013 二零一三年三月卅一日	GBP英鎊10.18	N/A不適用	GBP英鎊10.13	N/A不適用
31.3.2012 二零一二年三月卅一日	GBP英鎊10.24	N/A不適用	GBP英鎊10.15	N/A不適用
31.3.2011 二零一一年三月卅一日	GBP英鎊10.46	N/A不適用	GBP英鎊10.19	N/A不適用
31.3.2010 二零一零年三月卅一日	GBP英鎊10.42	N/A不適用	GBP英鎊10.18	N/A不適用
31.3.2009 二零零九年三月卅一日	GBP英鎊10.30	N/A不適用	GBP英鎊10.01	N/A不適用
31.3.2008 二零零八年三月卅一日	GBP英鎊10.24	N/A不適用	GBP英鎊9.99	N/A不適用
31.3.2007[1] 二零零七年三月卅一日[1]	GBP英鎊10.44	N/A不適用	GBP英鎊10.00	N/A不適用

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 Asia Pacific Property Fund				
中銀香港亞太房地產基金				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	USD美元10.82	N/A不適用	USD美元8.80	N/A不適用
31.3.2018 二零一八年三月卅一日	USD美元10.98	N/A不適用	USD美元8.68	N/A不適用
31.3.2017 二零一七年三月卅一日	USD美元8.82	N/A不適用	USD美元7.73	N/A不適用
31.3.2016 二零一六年三月卅一日	USD美元8.87	N/A不適用	USD美元6.81	N/A不適用
31.3.2015 二零一五年三月卅一日	USD美元8.57	N/A不適用	USD美元7.57	N/A不適用
31.3.2014 二零一四年三月卅一日	USD美元8.81	N/A不適用	USD美元7.16	N/A不適用
31.3.2013 二零一三年三月卅一日	USD美元8.15	N/A不適用	USD美元5.68	N/A不適用
31.3.2012 二零一二年三月卅一日	USD美元6.98	N/A不適用	USD美元4.85	N/A不適用
31.3.2011 二零一一年三月卅一日	USD美元7.39	N/A不適用	USD美元5.62	N/A不適用
31.3.2010 二零一零年三月卅一日	USD美元7.20	N/A不適用	USD美元4.41	N/A不適用
31.3.2009 二零零九年三月卅一日	USD美元9.52	N/A不適用	USD美元3.53	N/A不適用
31.3.2008[1] 二零零八年三月卅一日[1]	USD美元12.09	N/A不適用	USD美元7.39	N/A不適用
BOCHK China Consumption Growth Fund				
中銀香港中國豐盛消費基金				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	HKD港元22.25	N/A不適用	HKD港元15.45	N/A不適用
31.3.2018 二零一八年三月卅一日	HKD港元23.69	N/A不適用	HKD港元15.60	N/A不適用
31.3.2017 二零一七年三月卅一日	HKD港元15.95	N/A不適用	HKD港元12.68	N/A不適用
31.3.2016 二零一六年三月卅一日	HKD港元20.07	N/A不適用	HKD港元11.97	N/A不適用
31.3.2015 二零一五年三月卅一日	HKD港元16.95	N/A不適用	HKD港元14.09	N/A不適用
31.3.2014 二零一四年三月卅一日	HKD港元15.97	N/A不適用	HKD港元12.57	N/A不適用
31.3.2013 二零一三年三月卅一日	HKD港元14.85	N/A不適用	HKD港元11.54	N/A不適用
31.3.2012 二零一二年三月卅一日	HKD港元14.93	N/A不適用	HKD港元10.11	N/A不適用
31.3.2011 二零一一年三月卅一日	HKD港元15.85	N/A不適用	HKD港元10.81	N/A不適用
31.3.2010 二零一零年三月卅一日	HKD港元12.68	N/A不適用	HKD港元7.16	N/A不適用
31.3.2009[1] 二零零九年三月卅一日[1]	HKD港元11.13	N/A不適用	HKD港元4.97	N/A不適用

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 RMB Fixed Income Fund 中銀香港人民幣定息基金				
Financial year 財務年度				
31.3.2019 二零一九年三月卅一日	RMB人民幣10.23	N/A不適用	RMB人民幣10.09	N/A不適用
	HKD港元12.69	N/A不適用	HKD港元11.37	N/A不適用
31.3.2018 二零一八年三月卅一日	RMB人民幣10.32	N/A不適用	RMB人民幣10.05	N/A不適用
	HKD港元12.78	N/A不適用	HKD港元11.32	N/A不適用
31.3.2017 二零一七年三月卅一日	RMB人民幣10.31	N/A不適用	RMB人民幣9.98	N/A不適用
	HKD港元12.04	N/A不適用	HKD港元11.21	N/A不適用
31.3.2016 二零一六年三月卅一日	RMB人民幣10.16	N/A不適用	RMB人民幣9.89	N/A不適用
	HKD港元12.69	N/A不適用	HKD港元11.54	N/A不適用
31.3.2015 二零一五年三月卅一日	RMB人民幣10.22	N/A不適用	RMB人民幣10.05	N/A不適用
	HKD港元12.92	N/A不適用	HKD港元12.43	N/A不適用
31.3.2014 二零一四年三月卅一日	RMB人民幣10.23	N/A不適用	RMB人民幣10.04	N/A不適用
31.3.2013[1] 二零一三年三月卅一日[1]	RMB人民幣10.19	N/A不適用	RMB人民幣9.98	N/A不適用

[1] Year of inception 成立年度

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

BOCHK Hong Kong Equity Fund
中銀香港香港股票基金

Listed/quoted investments
上市／掛牌投資

Equity Securities 股本證券

Hong Kong 香港

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
AAC Technologies Hldgs Inc	218,000	10,126,100	0.45
AIA Group Ltd	2,879,400	225,025,109	10.06
Anhui Conch Cement Co Ltd-H	200,000	9,590,000	0.43
ASM Pacific Technology Ltd	104,800	9,175,240	0.41
Bk of China Ltd – H	17,719,000	63,079,640	2.82
Bk of Communications Co Ltd-H	967,000	6,217,810	0.28
BOC Hong Kong (Hldgs) Ltd	1,055,500	34,303,750	1.53
China Construction Bank Corp-H	24,434,350	164,443,175	7.36
China Everbright Greentech Ltd	876,000	5,457,480	0.24
China Everbright Intl Ltd	485,000	3,870,300	0.17
China Gas Hldgs Ltd	366,000	10,101,600	0.45
China Life Insurance Co Ltd-H	1,732,000	36,545,200	1.64
China Mengniu Dairy Co Ltd	691,000	20,177,200	0.90
China Merchants Bank Co Ltd-H	224,500	8,564,675	0.38
China Mobile Ltd	1,477,000	118,160,000	5.29
China Molybdenum Co Ltd-H	711,000	2,332,080	0.10
China Overseas Land & Investment Ltd	1,022,000	30,455,600	1.36
China Petroleum & Chemical Corp-H	6,004,000	37,164,760	1.66
China Resources Land Ltd	734,444	25,852,429	1.16
China Shenhua Energy Co Ltd-H	982,500	17,586,750	0.79
China Tower Corp Ltd-H	2,802,000	5,099,640	0.23
China Unicom (Hong Kong) Ltd	1,753,688	17,449,196	0.78
CIMC Enric Hldgs Ltd	332,000	2,672,600	0.12
CITIC Ltd	535,000	6,270,200	0.28
CK Asset Hldgs Ltd	668,256	46,644,269	2.09
CK Hutchison Hldgs Ltd	643,256	53,036,457	2.37
CK Infrastructure Hldgs Ltd	191,000	12,309,950	0.55
CNOOC Ltd	3,941,000	57,932,700	2.59
Country Garden Hldgs Co Ltd	1,424,000	17,458,240	0.78
CSPC Pharmaceutical Group Ltd	1,202,000	17,549,200	0.79
ENN Energy Hldg	129,000	9,791,100	0.44
Galaxy Entertainment Group Ltd	624,000	33,352,800	1.49
Geely Automobile Hldgs Ltd	1,308,000	19,620,000	0.88
Hang Seng Bank Ltd	177,600	34,401,120	1.54
Henderson Land Development Co Ltd	141,000	7,035,900	0.31
Hengan Intl Group Co Ltd	158,000	10,870,400	0.49
Hong Kong Exchanges & Clearing Ltd	292,935	80,147,016	3.59
HSBC Hldgs Plc	2,906,122	185,701,196	8.31
Hysan Development Co Ltd	73,000	3,069,650	0.14
Industrial & Commercial Bk of China-H	17,824,385	102,490,214	4.59
Kerry Logistics Network Ltd	501,500	7,121,300	0.32
Longfor Group Hldgs Ltd	140,500	3,884,825	0.17
Maanshan Iron & Steel Co Ltd	1,094,000	4,200,960	0.19
New World Development Co Ltd	1,923,927	25,049,530	1.12
Petrochina Co Ltd-H	3,862,000	19,657,580	0.88
Ping An Insurance Group Co of China Ltd	1,334,500	117,302,550	5.25
Samsonite Intl Sa	210,600	5,296,590	0.24
Sands China Ltd	644,000	25,405,800	1.14
Shenzhou Intl Group Hldgs Ltd	208,000	21,881,600	0.98
Shimao Property Hldgs Ltd	135,000	3,314,250	0.15
Sino Biopharmaceutical Ltd	1,814,000	12,988,240	0.58
Sino Land Co Ltd	408,000	6,193,440	0.28
Standard Chartered Plc	98,800	5,992,220	0.27
Sun Hung Kai Properties Ltd	324,500	43,710,150	1.96
Sunny Optical Technology Group Co Ltd	210,500	19,734,375	0.88
Swire Pacific Ltd 'A'	119,000	12,019,000	0.54
Swire Properties Ltd	215,150	7,261,313	0.32

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Techtronic Industries Co Ltd	187,500	9,890,625	0.44
Tencent Hldgs Ltd	621,500	224,361,499	10.04
Want Want China Hldgs Ltd	1,442,000	9,401,840	0.42
WH Group Ltd	1,867,500	15,687,000	0.70
Wharf Real Estate Investment Co Ltd	353,650	20,670,843	0.92
Yangtze Optical Fibre and Cable Joint Stock Ltd Co-H	86,500	1,820,825	0.08
Collective Investment Schemes 總匯投資組合			
Hong Kong 香港			
Hang Seng China Enterprises Index ETF	134,200	15,433,000	0.69
Link Real Estate Investment Trust	281,500	25,841,700	1.16
Total listed/quoted Investments 上市／掛牌投資總額		2,225,251,801	99.56
Other net assets 其他資產淨值		9,688,153	0.44
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		2,234,939,954	100.00
Total Investments, at cost 投資總額，按成本值		1,707,793,957	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Listed/quoted investments 上市／掛牌投資			
Fixed Rate Debt Securities 定息債務證券			
Australia 澳洲			
AMP Group Finance Services Ltd 4% S/A 14Sep2021	16,000,000	126,910,456	0.98
Commonwealth Bank of Australia 3.375% S/A 20Oct2026	17,000,000	132,145,352	1.02
Westpac Banking 4.08% A 10Dec2019	5,000,000	5,072,220	0.04
Bermuda 百慕達			
Haitong Intl Securities Group Ltd 2.7% A 09Apr2019	150,000,000	150,021,856	1.16
British Virgin Islands 英屬處女群島			
Celestial Miles Ltd 5.75% S/A Perp	13,000,000	105,519,028	0.81
Henderson Land Mtn Ltd 2.85% Q 23Apr2021	128,000,000	128,972,250	0.99
Henderson Land Mtn Ltd 3.092% A 22Jan2025	120,000,000	121,415,124	0.94
HLP Finance Ltd 2.95% S/A 03Jun2020	71,000,000	71,178,849	0.55
HLP Finance Ltd 3.7% A 07Sep2022	30,000,000	30,710,154	0.24
HLP Finance Ltd 4.35% S/A 20Jan2021	40,000,000	41,076,376	0.32
Hongkong Land Notes Co 4.24% A 19Mar2020	28,000,000	28,593,160	0.22
Hysan Mtn Ltd 3.66% Q 28Nov2025	50,000,000	52,301,380	0.40
IFC Development Corporate Treasury Ltd 3.4% Q 26Mar2020	80,000,000	81,024,184	0.62
JIC Zhixin Ltd 3% S/A 24Nov2022	17,000,000	131,512,803	1.01
K Wah Intl Financial Services Ltd 4.38% Q 05Jul2021	54,500,000	55,294,550	0.43
NWD Mtn Ltd 5.5% S/A 28Feb2024	31,000,000	34,077,640	0.26
NWD Mtn Ltd 5.9% S/A 18Sep2023	36,000,000	39,871,343	0.31
Radiant Access Ltd 4.6% S/A Perp	17,000,000	123,499,181	0.95
Rongshi Intl Finance Ltd 2.875% S/A 04May2022	11,000,000	85,360,749	0.66
Cayman Islands 開曼群島			
Azure Nova Intl Finanace Ltd 3% S/A 21Mar2020	5,000,000	39,097,068	0.30
Cathay Pacific Mtn Financing Ltd 2.35% A 23Sep2021	50,000,000	48,180,801	0.37
Cheung Kong Finance Mtn Ltd 4.3% Q 09Jan2020	15,000,000	15,239,022	0.12
Cheung Kong Finance Mtn Ltd 4.35% Q 20Jan2020	24,000,000	24,409,438	0.19
China Overseas Finance Cayman V Ltd 3.95% S/A 15Nov2022	11,000,000	87,838,978	0.68
CK Property Finance Mtn Ltd 2.25% Q 25Aug2022	180,000,000	178,410,875	1.38
HKR Intl Ltd 4.3% Q 21May2020	31,000,000	30,882,403	0.24
HPHT Finance 17 Ltd 2.75% S/A 11Sep2022	12,000,000	92,412,437	0.71

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Link Finance Cayman 2009 Ltd 4.15% A 11Mar2020	22,000,000	22,398,306	0.17
MTR Corp (Ci) 1.9% Q 25Oct2020	20,000,000	19,944,250	0.15
Sun Hung Kai Pro (Cap) 3.45% Q 20Oct2020	11,000,000	11,246,022	0.09
Sun Hung Kai Pro (Cap) 3.9% Q 01Jun2021	5,000,000	5,180,143	0.04
Sun Hung Kai Pro (Cap) 4% Q 27Oct2021	2,500,000	2,604,556	0.02
Sun Hung Kai Pro (Cap)3.78% Q 30Sep2019	20,000,000	20,192,598	0.16
Sun Hung Kai Properties Capital Market Ltd 2.95% Q 08May2023	57,000,000	57,791,291	0.45
Sun Hung Kai Properties Capital Market Ltd 3.25% Q 05Dec2022	30,000,000	30,755,115	0.24
Sun Hung Kai Properties Capital Market Ltd 3.45% Q 27Sep2021	10,000,000	10,278,062	0.08
Sun Hung Kai Properties Capital Market Ltd 4% Q 16Apr2024	30,000,000	31,931,745	0.25
Sun Hung Kai Properties Capital Markets Ltd 4.03% Q 03Jun2019	29,000,000	29,109,875	0.22
Swire Pacific Mtn Financing Ltd 1.95% Q 07Sep2021	52,000,000	51,660,047	0.40
Swire Pacific Mtn Financing Ltd 2.9% Q 24Jan2023	66,000,000	67,254,785	0.52
Swire Pacific Mtn Financing Ltd 3% Q 22Mar2023	40,000,000	40,924,584	0.32
Swire Pacific Mtn Financing Ltd 3.15% A 15Nov2022	45,000,000	46,280,786	0.36
Swire Pacific Mtn Financing Ltd 3.3% Q 23Nov2027	20,000,000	20,734,046	0.16
Swire Pacific Mtn Financing Ltd 3.68% Q 27May2024	30,000,000	31,798,476	0.25
Tencent Hldgs Ltd 2.9% A 21Apr2020	55,000,000	55,336,243	0.43
China 中國			
Bank of China Ltd/Hong Kong 2% A 29Jun2020 FXCD	70,000,000	69,560,450	0.54
Bank of China Ltd/Hong Kong 2.17% A 08Jun2019 FXCD	70,000,000	70,053,578	0.54
Bank of China Ltd/Hong Kong 2.3% A 04Apr2019 FXCD	100,000,000	100,002,810	0.77
Bank of China Ltd/Hong Kong 3.3% S/A 20Nov2020	120,000,000	121,223,076	0.93
Bank of China Ltd/Macau 2.1% A 20Nov2019 FXCD	100,000,000	100,016,380	0.77
Bank of Communications Co Ltd/ Hong Kong 2.09% A 13Jul2020 FXCD	50,000,000	49,875,374	0.38
Bank of Communications Co Ltd/ Hong Kong 2.1% A 16Dec2019 FXCD	100,000,000	99,948,919	0.77
Bank of Communications Co Ltd/ Hong Kong 2.58% A 29Jan2021 FXCD	60,000,000	60,266,424	0.46
Bank of Communications Co Ltd/ Hong Kong 2.85% A 21Mar2024	108,000,000	108,215,741	0.83
Bank of Communications Co Ltd/ Hong Kong 2.9% A 06Jul2020 FXCD	130,000,000	130,974,753	1.01

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Bank of Communications Co Ltd/ Hong Kong 3.07% A 18Sep2020	200,000,000	202,170,780	1.56
Bank of Communications Co Ltd/ Hong Kong 3.25% A 26Jun2019 FXCD	93,500,000	93,824,716	0.72
Bk of China HK 3.75% Q 27Jul2020	62,000,000	63,044,154	0.49
Bk of China/HK 3.03% A 15Sep2020	10,000,000	10,072,191	0.08
China Dev Bk HK 3.2% Q 05Dec2022 FXCD	25,000,000	25,448,163	0.20
China Dev Bk HK 4.38% A 15Dec2025	18,000,000	19,713,839	0.15
China Development Bank Corp/ HK 3.91% A 18May2020 FXCD	35,000,000	35,676,879	0.28
China Development Bank Corp/ Hong Kong 1.6% A 26Jun2019	120,000,000	119,897,434	0.92
China Development Bank Corp/ Hong Kong 3.98% A 23Apr2020 FXCD	30,000,000	30,563,928	0.24
China Merchants Bank Co Ltd/HK 1.7% A 26Aug2019 FXCD	50,000,000	49,899,019	0.38
China Merchants Bank Co Ltd/HK 2.55% A 10Jul2019 FXCD	120,000,000	120,087,492	0.93
China Merchants Bank Co Ltd/HK 3.1% A 30May2019 FXCD	35,000,000	35,057,771	0.27
China Merchants Bank Co Ltd/ Hong Kong 2.78% A 19Nov2019 FXCD	190,000,000	190,638,400	1.47
France 法國			
BNP Paribas 1.95% A 29Apr2019	60,000,000	59,966,846	0.46
Hong Kong 香港			
AIA Group Ltd 2.95% Q 16Jul2022	213,000,000	214,880,463	1.66
Bank of East Asia Ltd 2.28% A 03Jun2019 FXCD	150,000,000	150,167,295	1.16
Bank of East Asia Ltd 2.45% A 13Jun2019 FXCD	130,000,000	130,211,510	1.00
Bank of East Asia Ltd 2.55% A 07Aug2019 FXCD	140,000,000	140,414,022	1.08
Bocom Leasing Management Hong Kong Co Ltd 4% S/A 22Jan2022	16,000,000	127,147,838	0.98
Chong Hing Bank Ltd 0% A 26Jul2019 FXCD	140,000,000	138,223,921	1.07
CNAC HK Finbridge Co Ltd 3.5% S/A 19Jul2022	16,000,000	125,456,017	0.97
Dah Sing Bank Ltd 1.62% A 03Oct2019 FXCD	100,000,000	99,892,742	0.77
Dah Sing Bank Ltd 2.2% A 01Dec2020 FXCD	50,000,000	50,052,835	0.39
Dah Sing Bank Ltd 2.35% A 21May2019 FXCD	150,000,000	150,157,545	1.16
Dah Sing Bank Ltd 2.38% A 23Jan2020 FXCD	150,000,000	150,435,090	1.16
Dah Sing Bank Ltd 2.55% A 06Sep2019 FXCD	100,000,000	100,329,680	0.77
DBS Bank Hong Kong Ltd 3.86% Q 20Jan2020 FXCD	35,000,000	35,516,250	0.27
Fubon Bank Hong Kong Ltd 1.6% A 06Sep2019 FXCD	21,000,000	20,934,896	0.16
Fubon Bank Hong Kong Ltd 1.75% A 01Aug2019 FXCD	50,000,000	49,915,278	0.38
Fubon Bank Hong Kong Ltd 1.75% A 05Jun2019 FXCD	150,000,000	149,874,120	1.16

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Fubon Bank Hong Kong Ltd 1.8% A 16Sep2019 FXCD	100,000,000	99,915,000	0.77
Fubon Bank Hong Kong Ltd 2.5% A 27Mar2020 FXCD	80,000,000	79,935,414	0.62
Fubon Bank Hong Kong Ltd 2.53% A 24Feb2020 FXCD	68,000,000	68,072,141	0.52
Fubon Bank Hong Kong Ltd 3.3% A 04Dec2020 FXCD	100,000,000	101,108,230	0.78
Hang Seng Bank Ltd 2.25% Q 11May2020 FXCD	100,000,000	99,939,294	0.77
Hang Seng Bank Ltd 3% Q 28May2021 FXCD	138,000,000	139,403,736	1.07
HK Mtg Co 3.475% A 17Sep2019	51,500,000	51,884,494	0.40
HKCG Finance Ltd 3.2% Q 27Jul2022	4,000,000	4,107,477	0.03
HKCG Finance Ltd 3.3% Q 16May2022	2,000,000	2,058,663	0.02
HKCG Finance Ltd 3.9% Q 03Jun2019	20,000,000	20,064,544	0.15
Hong Kong Mortgage Corp Ltd 1.4% Q 29Apr2019	40,500,000	40,493,151	0.31
Hong Kong Mortgage Corp Ltd 1.78% A 02Mar2020	240,000,000	239,529,900	1.85
Hong Kong Mortgage Corp Ltd 1.83% A 14Feb2020	30,000,000	29,958,442	0.23
Hong Kong Mortgage Corp Ltd 2.85% A 04Oct2021	200,000,000	203,708,220	1.57
Hong Kong Mortgage Corp Ltd 4.525% Q 02Sep2020	10,000,000	10,346,844	0.08
Hong Kong Science & Technology Parks Corp 2.12% S/A 11Jul2019	51,000,000	51,041,570	0.39
Hong Kong T-Bills 0% A 03Apr2019	35,000,000	34,997,550	0.27
Hong Kong T-Bills 0% A 10Apr2019	245,000,000	244,928,950	1.90
Hong Kong T-Bills 0% A 12Jun2019	260,000,000	259,339,600	2.01
Hong Kong T-Bills 0% A 17Apr2019	245,000,000	244,870,150	1.90
Hong Kong T-Bills 0% A 19Jun2019	240,000,000	239,320,800	1.85
Hong Kong T-Bills 0% A 26Jun2019	150,000,000	149,535,000	1.15
KDB Asia Ltd 0% A 28Jun2019	130,000,000	128,830,000	0.99
KDB Asia Ltd 2.5% A 27Sep2019 FXCD	200,000,000	198,643,564	1.53
New World China Land Ltd 5% S/A 28Jan2022	127,000,000	132,185,220	1.02
Shanghai Commercial Bank Ltd 5% S/A 17Jan2029	16,000,000	130,084,347	1.00
Sinopec Century Bright Capital Investment Ltd 3.15% S/A 31Oct2020	78,000,000	79,030,116	0.61
Swire Properties Mtn Financing Ltd 2.95% Q 22Feb2024	90,000,000	91,626,696	0.71
Urban Renewal Authority 1.65% Q 17Jan2020	30,000,000	29,920,779	0.23
Wharf Finance BVI Ltd 3.2% A 24May2021	100,000,000	101,486,230	0.78
Wharf Finance BVI Ltd 3.8% A 17Sep2022	50,000,000	52,078,205	0.40
Wharf Finance Ltd 3.75% Q 24Oct2022	20,000,000	20,830,802	0.16
Wharf Finance Ltd 3.8% Q 14Sep2022	10,000,000	10,418,544	0.08
Wharf Finance No 1 Ltd 4.4% Q 30Apr2020	4,000,000	4,084,645	0.03

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Wharf Finance No 1 Ltd 4.9% Q 21Jan2020	58,000,000	59,160,800	0.46
Wheelock Finance Ltd 3% Q 23May2019	54,500,000	54,549,268	0.42
Wheelock Finance Ltd 4.2% A 13Sep2022	20,000,000	20,998,844	0.16
Japan 日本			
Mizuho Bank Ltd/Hong Kong 2.3% A 16Feb2020 FXCD	100,000,000	100,115,530	0.77
Mizuho Bank Ltd/Hong Kong 2.5% A 18Jan2022 FXCD	48,000,000	48,082,056	0.37
Mizuho Bank Ltd/Hong Kong 3.2% A 22Oct2021 FXCD	170,000,000	173,862,808	1.34
Mizuho Financial Group Inc 3.922% S/A 11Sep2024	13,000,000	105,179,204	0.81
MUFG Bank Ltd/Hong Kong 1.89% A 03Aug2020 FXCD	50,000,000	49,868,177	0.38
MUFG Bank Ltd/Hong Kong 1.96% A 12Oct2020 FXCD	150,000,000	149,609,624	1.15
MUFG Bank Ltd/Hong Kong 2.23% A 07Dec2020 FXCD	90,000,000	90,117,243	0.69
MUFG Bank Ltd/Hong Kong 2.29% A 22Dec2020 FXCD	100,000,000	100,187,040	0.77
Sumitomo Mitsui Banking Corp/ Hong Kong 2.93% Q 09Aug2021 FXCD	162,000,000	162,602,575	1.25
Luxembourg 盧森堡			
SPIC Luxembourg Latin America Renewable Energy Investment Co Sarl 4.25% S/A 30Oct2021	17,000,000	135,457,560	1.04
Singapore 新加坡			
DBS Group Hldgs Ltd 4.52% S/A 11Dec2028 Regs	15,000,000	122,071,825	0.94
Oversea-Chinese Banking Corp Ltd 4% S/A 15Oct2024 Regs	7,000,000	55,139,776	0.43
South Korea 南韓			
Korea East-West Power Co Ltd 3.875% S/A 19Jul2023 Regs	12,000,000	97,261,822	0.75
Korea National Oil Corp 2.85% S/A 24Jan2023	30,000,000	30,269,928	0.23
Shinhan Bank/Hong Kong 0% A 11Oct2019	200,000,000	197,020,136	1.52
United Kingdom 英國			
HSBC Hldgs Plc 3.803% S/A 11Mar2025	8,700,000	69,298,495	0.53
Floating Interest Securities 浮息證券			
British Virgin Islands 英屬處女群島			
Horse Gallop Finance Ltd 3M L+1.18% Q 28Jun2021	16,000,000	125,888,078	0.97
China 中國			
Agricultural Bank of China Ltd/ Hong Kong 3M H+0.6% Q 07Mar2020	100,000,000	100,100,000	0.77
China Merchants Bank Co Ltd/HK 3M H+0.7% Q 18May2020 FRCD	100,000,000	100,200,000	0.77

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Japan 日本			
MUFG Bank Ltd/Hong Kong 3M H+0.55% Q 11Feb2022 FRCD	250,000,000	249,687,500	1.93
Collective Investment Scheme 總匯投資組合			
Hong Kong 香港			
BOCIP China Bond Fund-Class C	17,388,535	186,267,724	1.44
BOCIP Flexi HKD Income Fund	24,445,486	227,858,816	1.75
BOCIP USD Short Duration Bond Fund	1,500,000	119,838,122	0.91
Total listed/quoted investments 上市／掛牌投資總額		12,740,728,495	98.23
Other net assets 其他資產淨值		229,370,425	1.77
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		12,970,098,920	100.00
Total Investments, at cost 投資總額，按成本值		12,664,731,297	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Listed/quoted investments 上市／掛牌投資			
Fixed Rate Debt Securities 定息債務證券			
China 中國			
China Construction Bank Corp/ Sydney 0% A 31Jul2019 FXCD	100,000,000	99,379,264	6.17
Hong Kong 香港			
KDB Asia Ltd 0% A 31Jul2019	90,000,000	88,880,595	5.52
Total listed/quoted investments 上市／掛牌投資總額		188,259,859	11.69
Other net assets 其他資產淨值		1,422,318,811	88.31
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		1,610,578,670	100.00
Total Investments, at cost 投資總額，按成本值		186,908,584	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Listed/quoted investments 上市／掛牌投資			
Equity Securities 股本證券			
Belgium 比利時			
Anheuser-Busch Inbev SA/NV	1,000	83,944	0.07
Canada 加拿大			
Cenovus Energy Inc	6,400	55,571	0.05
Denmark 丹麥			
Danske Bank A/S	5,600	98,378	0.08
Novo Nordisk AS-B	3,945	206,724	0.17
Finland 芬蘭			
Elisa OYJ	14,000	632,254	0.53
Nokia OYJ	29,300	166,932	0.14
France 法國			
Air Liquide SA	1,980	252,005	0.21
Airbus SE	1,200	158,861	0.13
BNP Paribas	1,872	89,565	0.08
Capgemini SA	3,000	364,140	0.31
Danone SA	1,600	123,406	0.10
Engie	6,000	89,469	0.08
Essilorluxottica	900	98,409	0.08
Eurazeo SE	6,615	497,653	0.42
Kering	300	172,200	0.15
Legrand SA	7,200	482,322	0.41
Michelin (Cgde)-B	1,700	201,192	0.17
Orange SA	7,100	115,597	0.10
Safran SA	1,500	205,903	0.17
Sanofi	2,380	210,423	0.18
Schneider Electric SE	2,600	204,184	0.17
Scor SE	9,300	396,397	0.33
Societe Generale	2,300	66,565	0.06
Suez	12,600	167,087	0.14
Total SA	4,378	243,432	0.21
Vinci SA	1,600	155,798	0.13
Germany 德國			
Adidas AG	700	170,247	0.14
BASF SE	2,200	161,877	0.14
Bayer AG	2,091	135,238	0.11
Bayerische Motoren Werke AG	1,700	131,233	0.11
Beiersdorf AG	900	93,720	0.08
Continental AG	800	120,549	0.10
Daimler AG-Reg	1,931	113,290	0.10
Deutsche Bank AG-Reg	3,800	30,977	0.03
Deutsche Post AG-Reg	3,000	97,688	0.08
Deutsche Telekom AG-Reg	5,600	93,030	0.08
Fresenius Medical Care AG & Co Kgaa	2,200	177,612	0.15
Fresenius SE & Co Kgaa	1,700	94,984	0.08
Henkel AG & Co Kgaa	1,000	95,162	0.08
Linde AG	1,400	309,132	0.26
Muenchener Rueckver AG-Reg	900	213,229	0.18
Puma SE	25	14,513	0.01
Sap SE	1,608	185,971	0.16
Siemens AG-Reg	1,300	140,044	0.12
Volkswagen AG	700	114,048	0.10
Vonovia SE	1,700	88,227	0.07

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Hong Kong 香港			
China Construction Bank Corp-H	236,000	202,330	0.17
Industrial & Commercial Bk of China-H	311,000	227,804	0.19
Tencent Hldgs Ltd	29,000	1,333,639	1.12
Italy 意大利			
ENEL SPA	20,700	132,578	0.11
ENI SPA	5,100	90,216	0.08
Intesa Sanpaolo SPA	55,300	134,805	0.11
Unicredit SPA	7,100	91,107	0.08
Japan 日本			
Ajinomoto Co Inc	10,000	159,823	0.13
Asahi Kasei Corp	20,000	206,351	0.17
Astellas Pharma Inc	20,100	301,178	0.25
Bridgestone Corp	3,900	150,313	0.13
Canon Inc	5,600	162,559	0.14
Concordia Financial Group Ltd	32,000	123,449	0.10
Daiwa House Industry Co Ltd	11,000	349,722	0.29
East Japan Railway Co	2,700	260,523	0.22
Hitachi Ltd	6,000	194,335	0.16
Honda Motor Co Ltd	6,000	162,353	0.14
KDDI Corp	10,800	232,714	0.20
Mitsubishi Corp	12,800	355,488	0.30
Mitsubishi Electric Corp	23,000	295,591	0.25
Mitsubishi Heavy Industries Ltd	3,600	149,549	0.13
Mitsubishi UFJ Financial Group Inc	38,000	188,824	0.16
Mitsui Fudosan Co Ltd	7,000	175,972	0.15
Murata Manufacturing Co Ltd	5,700	283,854	0.24
Nidec Corp	1,500	190,066	0.16
Nippon Steel Corp	9,200	162,414	0.14
Nippon Telegraph & Telephone Corp	8,600	365,414	0.31
Panasonic Corp	10,800	93,105	0.08
Sekisui House Ltd	11,600	191,997	0.16
Takeda Pharmaceutical Co Ltd	2,181	89,084	0.08
Tokio Marine Hldgs Inc	6,400	310,040	0.26
Toyota Motor Corp	4,900	287,178	0.24
Netherlands 荷蘭			
ASML Hldg NV	900	168,966	0.14
Heineken Hldg NV	2,800	280,757	0.24
Heineken NV	900	95,074	0.08
Koninklijke Philips NV	2,800	114,174	0.10
Relx PLC	19,300	412,833	0.35
Wolters Kluwer NV	10,000	681,570	0.57
South Korea 南韓			
Orion Corp/Republic of Korea	1,973	173,817	0.15
SK Innovation Co Ltd	3,000	474,408	0.40
Spain 西班牙			
Amadeus IT Group SA	2,900	232,497	0.20
Banco Bilbao Vizcaya Argentaria SA	15,709	89,835	0.08
Banco Santander SA	40,921	190,432	0.16
Bankinter SA	60,200	458,974	0.39
Iberdrola SA	11,100	97,540	0.08
Industria De Diseno Textil SA (Inditex)	2,400	70,605	0.06
Red Electrica Corporacion SA	5,200	110,938	0.09
Telefonica SA	11,047	92,646	0.08

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Sweden 瑞典			
Atlas Copco AB-A SHS	4,600	123,812	0.10
Epiroc AB-CL A	4,600	46,549	0.04
Essity AB-B SHS	2,600	75,152	0.06
Hennes & Mauritz AB-B SHS	2,200	36,764	0.03
Nordea Bank ABP	12,100	92,296	0.08
Swedbank AB-A SHS	4,800	67,974	0.06
Switzerland 瑞士			
ABB Ltd-Reg	6,000	112,722	0.09
Baloise Hldg AG-Reg	3,300	545,085	0.46
Compagnie Financiere Richemont SA-Reg A	1,400	101,974	0.09
Credit Suisse Group AG-Reg	10,600	123,519	0.10
Lafargeholcim Ltd-Reg	2,200	108,664	0.09
Nestle SA-Reg	7,219	687,904	0.58
Novartis AG-Reg	3,561	342,477	0.29
Pargesa Hldg Sa-Br	6,800	532,584	0.45
Swiss Prime Site AG-Reg	6,500	569,460	0.48
Swiss Re AG	1,000	97,680	0.08
UBS Group AG	5,600	67,870	0.06
Zurich Insurance Group AG	300	99,287	0.08
United Kingdom 英國			
Aviva PLC	48,700	261,703	0.22
Astrazeneca PLC	2,842	227,196	0.19
Barclays PLC	44,983	90,666	0.08
BHP Group PLC	22,100	532,349	0.45
BP PLC	28,792	209,535	0.18
British American Tobacco PLC	1,912	79,576	0.07
BT Group PLC	22,900	66,528	0.06
Compass Group PLC	29,100	684,244	0.58
Diageo PLC	6,100	249,427	0.21
Glaxosmithkline PLC	7,243	150,706	0.13
Glencore PLC	33,351	138,175	0.12
HSBC Hldgs PLC	41,015	333,120	0.28
Imperial Brands PLC	3,100	106,016	0.09
Prudential PLC	6,300	126,217	0.11
Reckitt Benckiser Group PLC	2,018	167,818	0.14
Rio Tinto PLC	3,227	187,582	0.16
Smith & Nephew PLC	29,300	581,472	0.49
Vodafone Group PLC	46,852	85,349	0.07
Legal & General Group PLC	27,700	99,368	0.08
Lloyds Banking Group PLC	144,500	117,004	0.10
Royal Dutch Shell Plc-A Shs	17,300	544,070	0.46
Standard Chartered PLC	20,800	160,263	0.14
Unilever PLC	3,300	188,988	0.16
United States 美國			
3M Co	1,200	249,336	0.21
Abbott Laboratories	4,200	335,748	0.28
Abbvie Inc	4,600	370,714	0.31
Accenture Plc-Cl A	2,000	352,040	0.30
Activision Blizzard Inc	5,400	245,862	0.21
Adobe Inc	1,800	479,682	0.40
Agilent Technologies Inc	3,200	257,216	0.22
Albemarle Corp	1,400	114,772	0.10
Alexion Pharmaceuticals Inc	600	81,108	0.07
Align Technology Inc	500	142,165	0.12
Allegion PLC	3,200	290,272	0.24
Allergan PLC	1,931	282,718	0.24
Alliance Data Systems Corp	500	87,490	0.07
Ally Financial Inc	5,300	145,697	0.12
Alnylam Pharmaceuticals Inc	1,500	140,175	0.12
Alphabet Inc-Cl A	700	823,823	0.69
Alphabet Inc-Cl C	1,102	1,292,988	1.09
Altria Group Inc	4,100	235,463	0.20

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Amazon.Com Inc	1,200	2,136,900	1.80
American Airlines Group Inc	3,200	101,632	0.09
American Express Co	1,400	153,020	0.13
American Water Works Co Inc	1,100	114,686	0.10
Ameriprise Financial Inc	2,000	256,200	0.22
Amgen Inc	1,100	208,978	0.18
Anadarko Petroleum Corp	3,000	136,440	0.11
Analog Devices Inc	2,300	242,121	0.20
Antero Resources Corp	5,000	44,150	0.04
AO Smith Corp	3,700	197,284	0.17
Apache Corp	2,800	97,048	0.08
Apple Inc	15,900	3,020,205	2.55
Applied Materials Inc	7,600	301,416	0.25
Arconic Inc	1,700	32,487	0.03
Arista Networks Inc	600	188,676	0.16
Arrow Electronics Inc	2,100	161,826	0.14
AT&T Inc	12,931	405,516	0.34
Autodesk Inc	900	140,238	0.12
Baker Hughes, A Ge Company	4,000	110,880	0.09
Bank of America Corp	29,400	811,146	0.68
Bank of New York Mellon Corp	5,700	287,451	0.24
Becton Dickinson & Co	800	199,784	0.17
Berkshire Hathaway Inc-Cl B	2,700	542,403	0.46
Best Buy Co Inc	1,900	135,014	0.11
Biogen Inc	400	94,552	0.08
Biomarin Pharmaceutical Inc	500	44,415	0.04
BlackRock Inc	700	299,159	0.25
Boeing Co	1,500	572,130	0.48
Booking Hldgs Inc	100	174,491	0.15
Borgwarner Inc	3,800	145,958	0.12
Brighthouse Financial Inc	5,545	201,228	0.17
Bristol-Myers Squibb Co	1,460	69,657	0.06
Broadcom Inc	1,600	481,136	0.41
Capital One Financial Corp	1,600	130,704	0.11
Cardinal Health Inc	2,700	130,005	0.11
Caterpillar Inc	3,100	420,019	0.35
Celanese Corp-Ser A	1,400	138,054	0.12
Celgene Corp	4,700	443,398	0.37
Cerner Corp	1,600	91,536	0.08
CF Industries Hldgs Inc	4,700	192,136	0.16
Charles Schwab Corp	6,200	265,112	0.22
Charter Communications Inc-Cl A	1,260	437,107	0.37
Chemours Co	4,400	163,504	0.14
Cheniere Energy Inc	1,600	109,376	0.09
Chevron Corp	2,410	296,864	0.25
Cigna Corp	559	89,898	0.08
Cimarex Energy Co	1,500	104,850	0.09
Cisco Systems Inc	9,200	496,708	0.42
Citigroup Inc	8,600	535,092	0.45
Citizens Financial Group Inc	2,600	84,500	0.07
CME Group Inc-Cl A	1,000	164,580	0.14
Cognizant Technology Solutions Corp-A	1,900	137,655	0.12
Comcast Corp-Cl A	11,800	471,764	0.40
Concho Resources Inc	1,700	188,632	0.16
Conocophillips	2,300	153,502	0.13
Continental Resources Inc	2,200	98,494	0.08
Costar Group Inc	600	279,852	0.24
Coty Inc-Cl A	7,500	86,250	0.07
CSX Corp	3,900	291,798	0.25
Cummins Inc	1,700	268,379	0.23
CVS Health Corp	2,937	158,392	0.13
Deere & Co	2,500	399,600	0.34
Dentsply Sirona Inc	3,100	153,729	0.13
Devon Energy Corp	2,600	82,056	0.07
Diamondback Energy Inc	1,100	111,683	0.09
Discovery Inc-Cl A	1,100	29,722	0.03
Dish Network Corp-Cl A	1,600	50,704	0.04
Dominion Energy Inc	1,471	112,767	0.10
Dowdupont Inc	9,476	505,166	0.43

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Dr Horton Inc	5,200	215,176	0.18
DXC Technology Co	1,703	109,520	0.09
eBay Inc	4,100	152,274	0.13
Electronic Arts Inc	800	81,304	0.07
Encana Corp	13,092	94,786	0.08
EOG Resources Inc	1,000	95,180	0.08
EQT Corp	2,800	58,072	0.05
Equifax Inc	1,800	213,300	0.18
Equitrans Midsteram Corp	2,240	48,787	0.04
Estee Lauder Cos Inc-Cl A	1,100	182,105	0.15
Etrade Financial Corp	2,500	116,075	0.10
Exxon Mobil Corp	8,900	719,120	0.61
Facebook Inc-Cl A	7,300	1,216,837	1.03
Fastenal Co	1,100	70,741	0.06
Fedex Corp	300	54,423	0.05
Fifth Third Bancorp	3,100	78,182	0.07
First Data Corp-Cl A	6,500	170,755	0.14
Fleetcor Technologies Inc	700	172,613	0.15
Flowserve Corp	4,000	180,560	0.15
Fluor Corp	2,900	106,720	0.09
Ford Motor Co	13,400	117,652	0.10
Fortune Brands Home & Security Inc	4,000	190,440	0.16
Franklin Resources Inc	5,000	165,700	0.14
Freeport-Mcmoran Inc	6,400	82,496	0.07
General Electric Co	32,000	319,680	0.27
Gilead Sciences Inc	3,200	208,032	0.18
Goldman Sachs Group Inc	2,400	460,776	0.39
Goodyear Tire & Rubber Co	4,900	88,935	0.07
Helmerich & Payne Inc	4,500	250,020	0.21
Hess Corp	3,300	198,759	0.17
Home Depot Inc	1,300	249,457	0.21
IAC/Interactivecorp	1,000	210,110	0.18
Idexx Laboratories Inc	1,400	313,040	0.26
Illinois Tool Works Inc	1,700	244,001	0.21
Illumina Inc	900	279,621	0.24
Incyte Corp	1,200	103,212	0.09
Ingersoll-Rand PLC	600	64,770	0.05
Intel Corp	16,580	890,346	0.75
Intl Business Machines Corp	3,000	423,300	0.36
Intuitive Surgical Inc	500	285,290	0.24
Invesco Ltd	12,600	243,306	0.21
iShares Latin America 40 ETF	36,800	1,222,864	1.03
iShares MSCI Emerging Markets Asia ETF	36,800	2,489,888	2.10
iShares MSCI Emerging Markets ETF	78,800	3,382,096	2.85
Iqvia Hldgs Inc	1,400	201,390	0.17
Jacobs Engineering Group Inc	1,500	112,785	0.10
JB Hunt Transport Services Inc	1,500	151,935	0.13
Johnson & Johnson	4,080	570,343	0.48
Johnson Controls Intl PLC	12,492	461,454	0.39
JPMorgan Chase & Co	7,544	763,679	0.64
Kansas City Southern	1,800	208,764	0.18
Kinder Morgan Inc	7,000	140,070	0.12
Kla-Tencor Corp	2,100	250,761	0.21
Knight-Swift Transportation Hldgs Inc	3,600	117,648	0.10
Kohls Corp	2,500	171,925	0.14
Kroger Co	4,500	110,700	0.09
L Brands Inc	1,500	41,370	0.03
Lam Research Corp	1,600	286,416	0.24
Leggett & Platt Inc	3,400	143,548	0.12
Leidos Hldgs Inc	3,100	198,679	0.17
Lennar Corp-Cl A	2,400	117,816	0.10
Lennox Intl Inc	1,700	449,480	0.38
Lincoln Natl Corp	2,200	129,140	0.11
Linde PLC	1,000	175,930	0.15
Lowe's Cos Inc	2,500	273,675	0.23
Lyondellbasell Industries Nv-Cl A	1,500	126,120	0.11

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Macy's Inc	900	21,627	0.02
Manpowergroup Inc	900	74,421	0.06
Marathon Oil Corp	2,600	43,446	0.04
Marathon Petroleum Corp	4,726	282,851	0.24
Martin Marietta Materials Inc	700	140,826	0.12
Marvell Technology Group Ltd	6,600	131,274	0.11
Masco Corp	5,200	204,412	0.17
Mastercard Inc-A	2,100	494,445	0.42
Mattel Inc	5,100	66,300	0.06
McDonald's Corp	1,500	284,850	0.24
Medtronic PLC	3,438	313,133	0.26
Mercadolibre Inc	500	253,865	0.21
Merck & Co Inc	2,020	168,003	0.14
Metlife Inc	2,700	114,939	0.10
Mettler-Toledo Intl Inc	400	289,200	0.24
MGM Resorts Intl	7,900	202,714	0.17
Micron Technology Inc	5,800	239,714	0.20
Microsoft Corp	24,840	2,929,630	2.47
Mohawk Industries Inc	900	113,535	0.10
Molson Coors Brewing Co-Cl B	2,400	143,160	0.12
Monster Beverage Corp	1,800	98,244	0.08
Morgan Stanley	11,700	493,740	0.42
Mosaic Co	5,000	136,550	0.12
Mylan NV	3,700	104,858	0.09
National Oilwell Varco Inc	1,500	39,960	0.03
Netapp Inc	2,200	152,548	0.13
Netflix Inc	1,400	499,184	0.42
Newell Brands Inc	8,500	130,390	0.11
Nike Inc-Cl B	2,000	168,420	0.14
Noble Energy Inc	1,600	39,568	0.03
Norfolk Southern Corp	3,100	579,359	0.49
Northern Trust Corp	1,300	117,533	0.10
Norwegian Cruise Line Hldgs Ltd	3,200	175,872	0.15
Nucor Corp	2,200	128,370	0.11
Nvidia Corp	2,600	466,856	0.39
NVR Inc	70	193,690	0.16
Old Dominion Freight Line Inc	1,400	202,146	0.17
Oracle Corp	9,100	488,761	0.41
Owens Corning	3,300	155,496	0.13
Paccar Inc	5,800	395,212	0.33
Parker Hannifin Corp	900	154,458	0.13
Paypal Hldgs Inc	3,800	394,592	0.33
Perspecta Inc	851	17,207	0.01
Philip Morris Intl Inc	4,100	362,399	0.31
Pioneer Natural Resources Co	700	106,596	0.09
Plains GP Hldgs LP	5,800	144,536	0.12
PNC Financial Services Group Inc	1,600	196,256	0.17
Prudential Financial Inc	3,000	275,640	0.23
Pulte Group Inc	3,800	106,248	0.09
Qualcomm Inc	4,600	262,338	0.22
Qurate Retail Inc-Ser A	7,400	118,252	0.10
Range Resources Corp	13,200	148,368	0.13
Raymond James Financial Inc	1,400	112,574	0.09
Red Hat Inc	800	146,160	0.12
Regeneron Pharmaceuticals Inc	300	123,186	0.10
Reinsurance Group of America Inc	400	56,792	0.05
Royal Caribbean Cruises Ltd	700	80,234	0.07
Salesforce.Com Inc	1,900	300,903	0.25
Schlumberger Ltd	2,600	113,282	0.10
Seagate Technology PLC	2,700	129,303	0.11
Servicenow Inc	1,000	246,490	0.21
Sherwin-Williams Co	400	172,284	0.15
Skyworks Solutions Inc	700	57,736	0.05
Spectrum Brands Hldgs Inc	1,800	98,604	0.08
SPDR S&P 500 ETF Trust	5,940	1,677,931	1.41
Splunk Inc	1,400	174,440	0.15
Square Inc-A	3,000	224,760	0.19
SS&C Technologies Hldgs Inc	1,100	70,059	0.06
Stanley Black & Decker Inc	500	68,085	0.06
State Street Corp	4,800	315,888	0.27

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Steel Dynamics Inc	2,900	102,283	0.09
Symantec Corp	7,100	163,229	0.14
Synchrony Financial	4,200	133,980	0.11
TD Ameritrade Hldg Corp	2,800	139,972	0.12
Technipfmc PLC	8,800	206,976	0.17
Tesla Inc	900	251,874	0.21
Texas Instruments Inc	2,900	307,603	0.26
Thermo Fisher Scientific Inc	1,000	273,720	0.23
Toll Brothers Inc	6,900	249,780	0.21
Transunion	2,100	140,364	0.12
Twitter Inc	2,300	75,624	0.06
Union Pacific Corp	4,700	785,840	0.66
United Continental Hldgs Inc	1,100	87,758	0.07
United Parcel Service Inc-Cl B	1,000	111,740	0.09
United Rentals Inc	2,300	262,775	0.22
United Therapeutics Corp	1,400	164,318	0.14
Unitedhealth Group Inc	1,900	469,794	0.40
Unum Group	2,900	98,107	0.08
Vanguard S&P 500 ETF	6,450	1,674,033	1.41
Veeva Systems Inc-Cl A	900	114,174	0.10
Verisk Analytics Inc	2,000	266,000	0.22
Verizon Communications Inc	9,767	577,523	0.49
Vertex Pharmaceuticals Inc	1,200	220,740	0.19
Visa Inc-A	3,200	499,808	0.42
VMware Inc-Cl A	1,100	198,561	0.17
Voya Financial Inc	3,200	159,872	0.13
Vulcan Materials Co	1,400	165,760	0.14
Wabtec Corp/De	171	12,606	0.01
Walgreens Boots Alliance Inc	2,200	139,194	0.12
Walmart Inc	3,500	341,355	0.29
Waters Corp	700	176,197	0.15
Wells Fargo & Co	14,800	715,136	0.60
Western Digital Corp	2,500	120,150	0.10
Westrock Co	1,800	69,030	0.06
Workday Inc-Cl A	2,100	404,985	0.34
Worldpay Inc-Cl A	1,800	204,300	0.17
WW Grainger Inc	300	90,279	0.08
Xerox Corp	5,200	166,296	0.14
Xylem Inc	2,400	189,696	0.16
Zimmer Biomet Hldgs Inc	1,900	242,630	0.20
Collective Investment Schemes 總匯投資組合			
Hong Kong 香港			
BOCHK Asia Pac Equity Fund – Class A	197,599	6,452,623	5.32
BOCHK Asia Pac Property FD – Class A	129,406	1,400,383	1.18
BOCIP Japan Small & Mid Cap Opportunity Fund	876,275	1,892,822	1.60
Depositary Receipt 預託證券			
Switzerland 瑞士			
Roche Hldg AG (Nes)	675	185,949	0.16
Total listed/quoted investments 上市／掛牌投資總額		114,911,343	96.84
Other net assets 其他資產淨值		3,747,547	3.16
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		118,658,890	100.00
Total Investments, at cost 投資總額，按成本值		95,446,400	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Listed/quoted investments 上市／掛牌投資			
Fixed Interest Securities 定息證券			
British Virgin Islands 英屬處女群島			
IFC Development Corporate Treasury Ltd 2.375% S/A 21May2019	5,000,000	4,996,650	4.75
Sinopec Group Overseas Development 2014 Ltd 3M L+0.92% Q 10Apr2019 Regs	5,000,000	5,000,750	4.75
Cayman Islands 開曼群島			
Azure Orbit II Intl Finance Ltd 3.375% S/A 25Apr2019	8,000,000	8,002,000	7.60
China Overseas Finance Cayman VI Ltd 4.25% S/A 08May2019	2,000,000	2,002,380	1.90
HPHT Finance 15 Ltd 2.875% S/A 17Mar2020 Regs	3,000,000	2,995,320	2.84
Hutchison Whampoa Intl 09/19 Ltd 5.75% S/A 11Sep2019 Regs	1,500,000	1,520,115	1.44
Swire Pacific Mtn Financing Ltd 5.5% S/A 19Aug2019	1,700,000	1,717,051	1.63
China 中國			
China Construction Bank Corp/ Singapore 3% A 02May2019 FXCD	5,000,000	5,001,749	4.75
China Construction Bank Corp/ Sydney 2.74% A 26Sep2019 FXCD	2,000,000	1,997,705	1.89
China Development Bank Corp/ Hong Kong 0% 29Apr2019	10,000,000	9,978,604	9.48
Japan 日本			
Tokyo Metropolitan Government 2.125% A 20May2019	4,000,000	3,997,240	3.80
Hong Kong 香港			
ICBCIL Finance Co Ltd 2.375% S/A 19May2019 Regs	1,200,000	1,198,884	1.14
Korea 韓國			
Korea Western Power Co Ltd 2.625% S/A 22Sep2019	375,000	374,805	0.36
United States 美國			
Citigroup Inc 2.55% S/A 08Apr2019	7,000,000	6,999,580	6.65
Daimler Finance North America LLC 2.25% S/A 03Sep2019 Regs	2,746,000	2,738,146	2.60
Total listed/quoted investments 上市／掛牌投資總額		58,520,979	55.58
Other net assets 其他資產淨值		46,765,747	44.42
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		105,286,726	100.00
Total Investments, at cost 投資總額，按成本值		58,375,715	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Listed/quoted investments 上市／掛牌投資			
Depositary Receipt 預託證券			
United States 美國			
58.Com Inc-ADR	34,965	18,027,420	0.39
Alibaba Group Hldg Ltd-Sponsored ADR	318,382	455,994,143	9.87
Autohome Inc-ADR	13,487	11,129,294	0.24
Baidu Inc-ADR	97,355	125,983,626	2.73
Baozun Inc-Sponsored ADR	29,447	9,602,282	0.21
Ctrip.com Intl Ltd-ADR	102,218	35,057,126	0.76
JD.com Inc-ADR	224,909	53,230,561	1.15
Momo Inc-ADR	74,205	22,275,012	0.48
Netease Inc-ADR	26,011	49,300,480	1.07
New Oriental Education & Technology-ADR	41,012	29,003,768	0.63
Pinduoduo Inc-Sponsored ADR	45,620	8,881,245	0.19
TAL Education Group-ADR	141,261	40,008,816	0.87
YY Inc-ADR	27,240	17,964,080	0.39
Collective Investment Schemes 總匯投資組合			
Hong Kong 香港			
BOCIP China-A Small and Mid Cap Fund	3,818,378	26,063,866	0.56
ChinaAMC CSI 300 Index ETF	2,383,200	109,388,880	2.37
Equity Securities 股本證券			
China 中國			
S F Hldg Co Ltd-A	99,967	4,275,930	0.09
Hong Kong 香港			
3Sbio Inc	738,500	11,402,440	0.25
AAC Technologies Hldgs Inc	238,000	11,055,100	0.24
Agile Group Hldgs Ltd	696,000	8,839,200	0.19
Agricultural Bank of China Ltd-H	14,430,000	52,236,600	1.13
Air China Ltd-H	766,000	7,399,560	0.16
Alibaba Health Information Technology Ltd	1,200,000	10,884,000	0.24
Alibaba Pictures Group Ltd	2,900,000	4,031,000	0.09
A-Living Services Co Ltd-H	717,750	9,617,850	0.21
Aluminum Corp of China Ltd-H	4,662,000	13,473,180	0.29
Angang Steel Co Ltd-H	1,232,000	7,071,680	0.15
Anhui Conch Cement Co Ltd-H	874,000	41,908,300	0.91
Anta Sports Products Ltd	209,000	11,160,600	0.24
Baic Motor Corp Ltd-H	1,050,000	5,386,500	0.12
Bank of China Ltd-H	23,701,000	84,375,560	1.83
Beijing Enterprises Hldgs Ltd	462,500	20,581,250	0.45
Beijing Enterprises Water Group Ltd	3,734,000	18,109,900	0.39
Brilliance China Automotive Hldgs Ltd	1,318,000	10,254,040	0.22
BYD Co Ltd-H	270,500	12,794,650	0.28
Canvest Environment Protection Group Co Ltd	7,998,000	31,432,140	0.68
China Cinda Asset Management Co Ltd-H	1,672,000	3,644,960	0.08
China CITIC Bank Corp Ltd-H	3,892,000	19,460,000	0.42
China Communications Construction Co Ltd-H	2,305,000	18,716,600	0.41
China Communications Services Corp-H	1,100,000	7,700,000	0.17
China Conch Venture Hldgs Ltd	520,500	14,626,050	0.32
China Construction Bank Corp-H	34,308,680	230,897,416	4.99

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
China Everbright Intl Ltd	2,126,000	16,965,480	0.37
China Everbright Ltd	520,000	8,091,200	0.18
China Evergrande Group	778,000	20,305,800	0.44
China Gas Hldgs Ltd	698,800	19,286,880	0.42
China Jinmao Hldgs Group Ltd	3,522,000	18,032,640	0.39
China Life Insurance Co Ltd-H	2,561,000	54,037,100	1.17
China Literature Ltd	254,193	9,341,593	0.20
China Longyuan Power Group Corp Ltd-H	1,643,000	8,970,780	0.19
China Medical System Hldgs Ltd	270,000	2,054,700	0.04
China Mengniu Dairy Co Ltd	1,184,000	34,572,800	0.75
China Merchants Bank Co Ltd-H	3,456,500	131,865,475	2.86
China Minsheng Banking Corp Ltd-H	803,400	4,579,380	0.10
China Mobile Ltd	2,081,000	166,480,000	3.60
China Molybdenum Co Ltd-H	1,332,000	4,368,960	0.09
China National Building Material Co Ltd-H	1,148,000	7,106,120	0.15
China Oilfield Services Ltd-H	1,750,000	14,840,000	0.32
China Overseas Land & Investment Ltd	1,459,000	43,478,200	0.94
China Pacific Insurance (Group) Co-H	1,535,600	47,296,480	1.02
China Petroleum & Chemical Corp-H	7,673,000	47,495,870	1.03
China Railway Construction Corp Ltd-H	777,000	7,987,560	0.17
China Railway Group Ltd-H	901,000	6,451,160	0.14
China Resources Beer Hldgs Co Ltd	582,000	19,235,100	0.42
China Resources Cement Hldgs Ltd	972,000	7,873,200	0.17
China Resources Gas Group Ltd	450,000	16,650,000	0.36
China Resources Land Ltd	1,331,111	46,855,107	1.01
China Resources Pharmaceutical Group Ltd	524,000	5,816,400	0.13
China Resources Power Hldgs Co	1,093,000	12,897,400	0.28
China Shenhua Energy Co Ltd-H	1,943,000	34,779,700	0.75
China Southern Airlines Co Ltd-H	1,160,000	8,143,200	0.18
China Taiping Insurance Hldgs Co Ltd	728,400	17,044,560	0.37
China Telecom Corp Ltd-H	4,636,000	20,212,960	0.44
China Tower Corp Ltd-H	14,210,000	25,862,200	0.56
China Unicom (Hong Kong) Ltd	2,154,000	21,432,300	0.46
China Vanke Co Ltd-H	470,800	15,536,400	0.34
CITIC Ltd	1,879,000	22,021,880	0.48
CITIC Securities Co Ltd-H	2,763,500	50,516,780	1.09
CITIC Telecom Intl Hldgs Ltd	3,196,000	11,281,880	0.24
CNOOC Ltd	6,148,500	90,382,950	1.96
Country Garden Hldgs Co Ltd	3,594,333	44,066,523	0.95
Country Garden Services Hldgs Co Ltd	1,420,635	20,769,684	0.45
CRRC Corp Ltd-H	2,569,000	19,010,600	0.41
CSPC Pharmaceutical Group Ltd	2,338,000	34,134,800	0.74
Dali Foods Group Co Ltd	1,410,000	8,276,700	0.18
Dongfeng Motor Group Co Ltd-H	878,000	6,901,080	0.15
ENN Energy Hldgs Ltd	471,500	35,786,850	0.78
Fosun Intl Ltd	1,418,000	18,859,400	0.41
Geely Automobile Hldgs Ltd	1,745,000	26,175,000	0.57
Great Wall Motor Co Ltd-H	1,803,500	10,622,615	0.23
Guangdong Investment Ltd	1,430,000	21,678,800	0.47
Guangzhou Automobile Group Co Ltd-H	1,837,600	17,034,552	0.37
Guangzhou R&F Properties Co Ltd-H	463,200	7,865,136	0.17
Haier Electronics Group Co Ltd	396,000	9,028,800	0.20
Haitong Securities Co Ltd-H	3,340,400	33,938,464	0.74

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Hengan Intl Group Co Ltd	281,000	19,332,800	0.42
Hua Hong Semiconductor Ltd	240,000	4,416,000	0.10
Huaneng Power Intl Inc-H	2,680,000	12,220,800	0.26
Huaneng Renewables Corp Ltd-H	1,588,000	3,461,840	0.07
Industrial & Commercial Bk of China-H	24,915,615	143,264,786	3.10
Jiangxi Copper Co Ltd-H	1,048,000	10,920,160	0.24
Jiayuan Intl Group Ltd	180,000	747,000	0.02
Kingboard Hldgs Ltd	414,500	11,543,825	0.25
Kingboard Laminates Hldgs Ltd	269,500	2,223,375	0.05
Kingdee Intl Software Group Co Ltd	584,000	5,302,720	0.11
Kingsoft Corp Ltd	624,000	12,455,040	0.27
Kunlun Energy Co Ltd	1,970,000	16,154,000	0.35
KWG Group Hldgs Ltd	1,212,500	11,482,375	0.25
Lenovo Group Ltd	2,232,000	15,757,920	0.34
Logan Property Hldgs Co Ltd	916,000	11,908,000	0.26
Longfor Group Hldgs Ltd	667,500	18,456,375	0.40
Luye Pharma Group Ltd	1,218,000	8,355,480	0.18
MMG Ltd	620,000	1,977,800	0.04
New China Life Insurance Co Ltd-H	520,400	20,816,000	0.45
Nine Dragons Paper Hldgs Ltd	594,000	4,443,120	0.10
Pacific Basin Shipping Ltd	2,170,000	3,667,300	0.08
People's Insurance Co (Group) of China Ltd-H	3,168,000	10,644,480	0.23
Perfect Optronics Ltd	4,750,000	1,781,250	0.04
Petrochina Co Ltd-H	8,846,000	45,026,140	0.98
PICC Property & Casualty Co Ltd-H	2,217,180	19,777,246	0.43
Ping An Insurance Group Co of China Ltd-H	2,063,500	181,381,650	3.93
Semiconductor Manufacturing Intl Corp	1,401,500	11,127,910	0.24
Shanghai Fosun Pharmaceutical Group Co Ltd-H	629,000	17,832,150	0.39
Shanghai Pharmaceuticals Hldg Co Ltd-H	428,500	7,327,350	0.16
Shenzhou Intl Group Hldgs Ltd	268,000	28,193,600	0.61
Shimao Property Hldgs Ltd	685,500	16,829,025	0.36
Sihuan Pharmaceutical Hldgs Group Ltd	1,700,000	3,230,000	0.07
Sino Biopharmaceutical Ltd	3,388,000	24,258,080	0.53
Sinopec Shanghai Petrochemical Co Ltd-H	814,000	3,044,360	0.07
Sinopharm Group Co Ltd-H	633,200	20,705,640	0.45
Sinotruk (Hong Kong) Ltd	317,000	5,293,900	0.11
Sun Art Retail Group Ltd	1,457,000	11,146,050	0.24
Sunac China Hldgs Ltd	824,000	32,218,400	0.70
Suncity Group Hldgs Ltd	37,000,000	69,560,000	1.51
Sunny Optical Technology Group Co Ltd	313,100	29,353,125	0.64
Tencent Hldgs Ltd	1,197,500	432,297,500	9.35
Tiangong Intl Co Ltd	12,736,000	23,434,240	0.51
Tingyi (Cayman Islands) Hldg Corp	602,000	7,789,880	0.17
Towngas China Co Ltd	1,400,000	8,638,000	0.19
Want Want China Hldgs Ltd	1,935,000	12,616,200	0.27
Weichai Power Co Ltd-H	455,000	5,705,700	0.12
Wuxi Biologics Cayman Inc	214,000	16,338,900	0.35
Xiaomi Corp-Class B Share	804,400	9,154,072	0.20
Yangtze Optical Fibre and Cable Joint Stock Ltd Co-H	153,500	3,231,175	0.07
Yanzhou Coal Mining Co Ltd-H	1,718,000	13,245,780	0.29
Yuexiu Property Co Ltd	2,538,000	4,796,820	0.10
Zhuzhou CRRC Times Electric Co Ltd-H	279,000	12,945,600	0.28
Zijin Mining Group Co Ltd-H	2,978,000	9,678,500	0.21

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
United States 美國			
Yum China Hldgs Inc	114,233	40,271,845	0.87
Total listed/quoted investments 上市／掛牌投資總額		4,575,325,588	99.10
Other net assets 其他資產淨值		41,670,656	0.90
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		4,616,996,244	100.00
Total Investments, at cost 投資總額，按成本值		3,702,507,862	

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Listed/quoted investments 上市／掛牌投資			
Fixed Rate Debt Securities 定息債務證券			
Australia 澳洲			
Australia Government Bond 4.25% S/A 21Apr2026	600,000	500,912	0.25
Australia Government Bond 4.75% S/A 21Apr2027	1,070,000	935,712	0.47
Commonwealth Bank of Australia 2.9% S/A 12Jul2021	2,300,000	1,663,083	0.84
Commonwealth Bank of Australia 4.2% S/A 26Oct2020	2,000,000	302,146	0.15
National Australia Bank Ltd 0.44% S/A 23Jan2024	200,000,000	1,815,849	0.91
National Australia Bank Ltd 0.558% S/A 19Jul2028	100,000,000	907,899	0.46
National Australia Bank Ltd 2.75% S/A 16Apr2021	1,200,000	863,885	0.43
National Australia Bank Ltd/New York 3.7% S/A 04Nov2021	300,000	306,288	0.15
Westpac Banking Corp 3.1% S/A 03Jun2021	800,000	580,214	0.29
Austria 奧地利			
Republic of Austria Govt Bond 0.5% A 20Apr2027	200,000	233,175	0.12
Bermuda 百慕達			
Kingdom of Belgium Government Bond 0.9% A 22Jun2029	2,600,000	3,062,753	1.54
British Virgin Islands 英屬處女群島			
Castle Peak Power Finance Co Ltd 3.25% S/A 25Jul2027	300,000	294,540	0.15
CLP Power HK Fin 2.875% S/A 26Apr2023	300,000	298,305	0.15
CNOOC Fin 4.25% S/A 26Jan2021 Regs	150,000	153,087	0.08
CNOOC Finance 2012 Ltd 3.875% S/A 02May2022 Regs	200,000	203,976	0.10
CNPC General Capital Ltd 2.7% S/A 25Nov2019	1,000,000	999,080	0.50
Hongkong Electric Finance Ltd 2.875% S/A 03May2026	500,000	480,870	0.24
IFC Development Corporate Treasury Ltd 2.375% S/A 21May2019	400,000	399,732	0.20
JIC Zhixin Ltd 0.5% A 24Nov2020	150,000	167,058	0.08
Sinopec Group Overseas Development 2013 Ltd 2.625% A 17Oct2020 Regs	2,200,000	2,564,041	1.29
Canada 加拿大			
Canada Govt 2.75% S/A 01Jun2022	180,000	139,772	0.07
Canada Housing Trust No 1 1.9% S/A 15Sep2026	150,000	111,411	0.06
Canadian Government Bond 0.75% S/A 01Aug2019	200,000	149,241	0.08
Canadian Government Bond 0.75% S/A 01Sep2021	300,000	220,396	0.11
Canadian Government Bond 1% S/A 01Jun2027	180,000	128,569	0.06
Canadian Government Bond 2% S/A 01Sep2023	300,000	229,181	0.12

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Canadian Government Bond 2.25% S/A 01Feb2021	1,530,000	1,159,774	0.58
Canadian Government Bond 2.25% S/A 01Jun2029	910,000	720,146	0.36
Canadian Government Bond 3.5% S/A 01Jun2020	350,000	267,671	0.13
Cayman Islands 開曼群島			
CK Hutchison Finance 16 II Ltd 0.875% A 03Oct2024	160,000	180,231	0.09
Sun Hung Kai Properties Capital Market Ltd 3.75% S/A 25Feb2029	2,000,000	2,032,480	1.02
Tencent Hldgs Ltd 3.375% S/A 02May2019 Regs	1,000,000	1,000,550	0.50
Three Gorges Finance II Cayman Islands Ltd 1.7% A 10Jun2022 Regs	1,000,000	1,160,050	0.58
China 中國			
Bank of China Ltd/Luxembourg 0.75% A 12Jul2021	500,000	565,613	0.28
China Development Bank 0.375% A 16Nov2021	150,000	169,195	0.09
China Development Bank 0.625% A 12Dec2022	800,000	909,504	0.46
China Development Bank Corp 0.125% A 24Jan2020	1,100,000	1,235,654	0.62
China Development Bank Corp 0.5% A 01Jun2021	440,000	497,023	0.25
China Govt Bond 3.3% S/A 04Jul2023	5,500,000	828,922	0.42
Export-Import Bank of China 0.25% A 02Dec2019	636,000	714,825	0.36
Export-Import Bank of China 0.375% A 26Apr2019 Regs	300,000	336,949	0.17
Export-Import Bank of China 0.75% A 28May2023	1,000,000	1,135,145	0.57
France 法國			
BNP Paribas SA 1% A 27Jun2024	1,000,000	1,132,215	0.57
France O.A.T. 0.5% A 25May2025	1,000,000	1,168,954	0.59
France O.A.T. 0.75% A 25Nov2028	2,000,000	2,351,764	1.18
France O.A.T. 1% A 25Nov2025	4,420,000	5,330,160	2.68
France O.A.T. 1.5% A 25May2031	320,000	402,243	0.20
France O.A.T. 1.75% A 25Nov2024	300,000	374,751	0.19
France O.A.T. 2.5% A 25May2030	550,000	759,929	0.38
Germany 德國			
Deutschland Rep 0.25% A 15Aug2028	1,450,000	1,684,971	0.85
Deutschland Rep 0.25% A 15Feb2027	300,000	350,612	0.18
Deutschland Rep 0.25% A 15Feb2029	1,000,000	1,158,646	0.58
Deutschland Rep 1% A 15Aug2025	300,000	366,950	0.18
Deutschland Rep 3.25% A 04Jul2042	150,000	273,375	0.14
Deutschland Rep 4% A 04Jan2037	350,000	646,438	0.33
Deutschland Rep 6.5% A 04Jul2027	170,000	298,564	0.15
Volkswagen Financial Services AG 0.25% A 16Oct2020	400,000	449,944	0.23

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Hong Kong 香港			
Hong Kong Mortgage Corp Ltd 4.05% A 06Nov2020	7,000,000	1,060,058	0.53
Japan 日本			
Japan Govt 10-Yr 0.1% S/A 20Sep2028 #352	495,000,000	4,560,699	2.29
Japan Govt 20-Yr 1.2% S/A 20Dec2034 #151	72,000,000	754,001	0.38
Japan Govt 20-Yr 1.4% S/A 20Sep2034 #150	120,000,000	1,288,478	0.65
Japan Govt 20-Yr 1.6% S/A 20Dec2033 #147	217,000,000	2,380,913	1.20
Japan Govt 20-Yr 2.1% S/A 20Mar2030 #117	71,000,000	791,882	0.40
Japan Govt 30-Yr 1.5% S/A 20Dec2044 #45	60,000,000	679,870	0.34
MUFG Bank Ltd 0.875% A 11Mar2022	400,000	457,606	0.23
Seven & I Hldgs Co Ltd 3.35% S/A 17Sep2021 Regs	600,000	607,674	0.31
Sumitomo Mitsui Banking Corp 2.65% S/A 23Jul2020	500,000	499,160	0.25
Sumitomo Mitsui Financial Group Inc 0.606% A 18Jan2022	1,000,000	1,137,874	0.57
Sumitomo Mitsui Financial Group Inc 3.936% S/A 16Oct2023	600,000	623,802	0.31
Toyota Tsusho Corp 3.625% S/A 13Sep2023	2,000,000	2,045,940	1.03
Korea 韓國			
Export-Import Bank of Korea 0.5% A 30May2022	400,000	455,100	0.23
Export-Import Bank of Korea 3.7% S/A 28Nov2019	10,000,000	1,492,385	0.75
Korea National Oil Corp 0.24% S/A 21Jan2022	100,000,000	904,721	0.46
Korea National Oil Corp 2% S/A 24Oct2021 Regs	500,000	488,800	0.25
Korea Southern Power Co Ltd 3% S/A 29Jan2021 Regs	3,200,000	3,203,040	1.61
Korean Air Lines Co Ltd 0.32% S/A 21Feb2022	400,000,000	3,616,967	1.82
Shinhan Bank Co Ltd 0.36% S/A 02Nov2020	100,000,000	904,648	0.46
Netherlands 荷蘭			
Airbus Group Finance BV 0.875% A 13May2026	400,000	462,722	0.23
BMW Finance NV 0.25% A 14Jan2022	600,000	677,368	0.34
BMW Finance NV 4.25% A 18Oct2020	1,000,000	151,043	0.08
BMW Finance NV 4.4% A 20Sep2021	5,000,000	764,874	0.38
Daimler Intl Finance Bv 3.78% A 22Mar2022	2,000,000	299,786	0.15
Daimler Intl Finance Bv 4.8% A 09Apr2021	1,000,000	152,914	0.08
Netherland Government Bond 0.75% A 15Jul2028	1,000,000	1,198,126	0.60
Rabobank Nederland/NY 2.5% S/A 19Jan2021	3,000,000	2,988,240	1.50
Rabobank Netherlands 0.814% S/A 22May2025	100,000,000	932,321	0.47

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Norway 挪威			
Norway Government Bond 1.5% A 19Feb2026	190,000	22,159	0.01
Norway Government Bond 2% A 24May2023	9,500,000	1,133,213	0.57
Norway Government Bond 2% A 26Apr2028	4,500,000	543,009	0.27
Norway Government Bond 3% A 14Mar2024	14,640,000	1,834,250	0.92
Norway Government Bond 3.75% A 25May2021	3,000,000	366,632	0.18
OSLO Kommune 2.45% A 24May2023	1,000,000	118,413	0.06
Singapore 新加坡			
Clifford Capital Pte Ltd 3.423% S/A 15Nov2021	4,500,000	4,575,060	2.30
Singapore Government Bond 1.625% S/A 01Oct2019	2,615,000	1,927,378	0.97
Singtel Group Treasury Pte Ltd 4.5% S/A 08Sep2021	500,000	519,345	0.26
Temasek Financial I Ltd 0.5% A 01Mar2022	1,050,000	1,198,080	0.60
Spain 西班牙			
Spain Government Bond 0.05% A 31Oct2021	1,100,000	1,244,028	0.63
Spain Government Bond 0.35% A 30Jul2023	7,700,000	8,758,169	4.41
Spain Government Bond 1.4% A 30Jul2028	2,500,000	2,910,876	1.46
Spain Government Bond 2.15% A 31Oct2025	2,000,000	2,484,171	1.25
Supra-National 超級發行債體			
Asian Dev Bank 2.85% S/A 21Oct2020	3,000,000	446,243	0.22
Asian Development Bank 3.2% S/A 10Nov2019	1,500,000	223,762	0.11
United Kingdom 英國			
Hitachi Capital UK PLC 4.5% A 09Oct2020	2,900,000	438,412	0.22
Hitachi Capital UK PLC 4.6% A 27Sep2021	5,000,000	762,002	0.38
HSBC Hldgs PLC 0.575% S/A 13Sep2024	300,000,000	2,724,705	1.37
HSBC Hldgs PLC 0.797% S/A 14Sep2026	100,000,000	913,819	0.46
HSBC Hldgs PLC 1.5% A 04Dec2024	1,000,000	1,158,995	0.58
Standard Chartered PLC 0.453% S/A 05Jun2020	100,000,000	905,678	0.46
State Grid Europe Development 2014 PLC 1.5% A 26Jan2022	1,300,000	1,504,460	0.76
Transport For London 2.25% A 09Aug2022	150,000	201,804	0.10
UK Treasury 0.75% S/A 22Jul2023	1,000,000	1,305,969	0.66
UK Treasury 1.5% S/A 22Jul2047	500,000	643,915	0.32
UK Treasury 1.625% S/A 22Oct2028	4,000,000	5,510,077	2.77
UK Treasury 2% S/A 07Sep2025	600,000	842,328	0.42
UK Treasury 3.25% S/A 22Jan2044	100,000	175,393	0.09
UK Treasury 3.5% S/A 22Jan2045	40,000	73,504	0.04
UK Treasury 3.75% S/A 07Sep2021	300,000	420,390	0.21

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
UK Treasury 4.25% S/A 07Dec2027	350,000	584,291	0.29
UK Treasury 4.25% S/A 07Dec2040	100,000	196,152	0.10
UK Treasury 4.75% S/A 07Dec2030	350,000	638,262	0.32
United States 美國			
Bank of America Corp 0.75% A 26Jul2023	1,000,000	1,139,592	0.57
Citigroup Inc 0.457% S/A 18Feb2021	100,000,000	908,721	0.46
Citigroup Inc 0.75% A 26Oct2023	1,000,000	1,138,177	0.57
CNOOC Finance 2015 USA LLC 4.375% S/A 02May2028	2,500,000	2,672,500	1.34
Coca-Cola Co 0.125% A 22Sep2022	900,000	1,016,467	0.51
Microsoft Corp 2.625% A 02May2033	100,000	138,344	0.07
Nissan Motor Acceptance Corp 3.65% S/A 21Sep2021 Regs	200,000	201,172	0.10
Procter & Gamble Co 0.625% A 30Oct2024	1,200,000	1,376,848	0.69
Procter & Gamble Co 2% A 16Aug2022 Regs	100,000	120,224	0.06
US Treasury N/B 1.125% S/A 30Jun2021	1,500,000	1,464,141	0.74
US Treasury N/B 1.375% S/A 30Apr2020	2,600,000	2,571,969	1.29
US Treasury N/B 1.375% S/A 31Aug2023	1,150,000	1,108,717	0.56
US Treasury N/B 1.625% S/A 30Apr2019	500,000	499,707	0.25
US Treasury N/B 1.625% S/A 31Dec2019	1,200,000	1,192,922	0.60
US Treasury N/B 1.75% S/A 30Nov2021	230,000	227,143	0.11
US Treasury N/B 2% S/A 15Feb2025	1,600,000	1,574,563	0.79
US Treasury N/B 2% S/A 15Nov2026	2,050,000	2,000,992	1.01
US Treasury N/B 2% S/A 31Jan2020	3,500,000	3,489,062	1.76
US Treasury N/B 2.125% S/A 31Dec2022	2,900,000	2,889,352	1.45
US Treasury N/B 2.25% S/A 15Nov2027	1,000,000	990,000	0.50
US Treasury N/B 2.25% S/A 29Feb2020	1,000,000	998,828	0.50
US Treasury N/B 2.25% S/A 31Mar2021	4,000,000	3,999,063	2.01
US Treasury N/B 2.375% S/A 15Aug2024	550,000	553,029	0.28
US Treasury N/B 2.375% S/A 31Jan2023	760,000	764,216	0.39
US Treasury N/B 2.625% S/A 15Feb2029	2,000,000	2,038,281	1.03
US Treasury N/B 2.75% S/A 15Aug2042	900,000	897,750	0.45
US Treasury N/B 2.75% S/A 15Feb2028	730,000	751,330	0.38
US Treasury N/B 2.75% S/A 30Apr2023	3,000,000	3,060,469	1.54
US Treasury N/B 2.75% S/A 30Nov2020	6,200,000	6,243,352	3.15
US Treasury N/B 2.875% S/A 15Aug2028	2,900,000	3,015,547	1.52

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
US Treasury N/B 2.875% S/A 30Nov2023	400,000	411,453	0.21
US Treasury N/B 2.875% S/A 31Jul2025	2,000,000	2,067,266	1.04
US Treasury N/B 3% S/A 15Aug2048	300,000	310,969	0.16
US Treasury N/B 3% S/A 15May2045	500,000	519,609	0.27
US Treasury N/B 3.125% S/A 15Nov2028	2,000,000	2,123,125	1.07
US Treasury N/B 3.125% S/A 15Nov2041	2,600,000	2,770,219	1.39
US Treasury N/B 3.625% S/A 15Feb2044	900,000	1,036,687	0.52
US Treasury N/B 4.5% S/A 15Feb2036	850,000	1,077,641	0.54
Walmart Inc 0.298% S/A 18Jul2024	100,000,000	910,991	0.47
Wells Fargo & Co 1.125% A 29Oct2021	1,000,000	1,155,008	0.58
Floating Rate Debt Securities 浮息債務證券			
Canada 加拿大			
Province of Ontario Canada 3M CDOR+0.15% Q 27Jun2022	150,000	112,824	0.06
China 中國			
Bank of China Ltd/Paris 3M E+0.47% Q 22Nov2020	300,000	336,407	0.17
United Kingdom 英國			
HSBC Hldgs PLC 3M E+0.7% Q 27Sep2022	400,000	450,748	0.23
Zero Coupon Bond 零息債券			
France 法國			
France O.A.T. 0% A 25Mar2023	800,000	911,961	0.47
France O.A.T. 0% A 25Mar2024	300,000	341,369	0.18
Total listed/quoted investments 上市／掛牌投資總額		193,839,134	97.52
Other net assets 其他資產淨值		4,957,111	2.48
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		198,796,245	100.00
Total Investments, at cost 投資總額，按成本值		191,482,660	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Listed/quoted investments 上市／掛牌投資			
Equity Securities 股本證券			
Australia 澳洲			
AGL Energy Ltd	14,873	230,001	0.19
Alumina Ltd	75,701	130,134	0.11
Amcor Ltd	25,808	282,141	0.23
AMP Ltd	69,594	103,816	0.08
APA Group	29,902	211,984	0.17
Aristocrat Leisure Ltd	16,620	289,366	0.24
Aurizon Hldgs Ltd	73,084	236,214	0.19
Australia & New Zealand Banking Grp Ltd	62,104	1,148,329	0.93
BHP Group Ltd	63,927	1,747,852	1.42
Bluescope Steel Ltd	16,035	158,897	0.13
Boral Ltd	38,681	126,120	0.10
Brambles Ltd	34,917	291,687	0.24
Caltex Australia Ltd	9,067	168,812	0.14
Challenger Financial Services Group Ltd	18,132	106,647	0.09
Cochilear Ltd	1,655	203,713	0.16
Coles Group Ltd	26,179	220,366	0.18
Commonwealth Bank of Australia	38,033	1,908,463	1.56
Computershare Ltd	13,201	160,165	0.13
CSL Ltd	9,615	1,331,443	1.09
Fortescue Metals Group Ltd	41,756	210,892	0.17
Goodman Group	36,534	346,458	0.28
Insurance Australia Group Ltd	54,111	295,202	0.24
Lendlease Group	14,156	124,490	0.10
Macquarie Group Ltd	6,982	641,880	0.52
Medibank Private Ltd	76,115	149,229	0.12
Natl Australia Bank Ltd	59,089	1,060,680	0.86
Newcrest Mining Ltd	18,011	326,378	0.27
Oil Search Ltd	42,984	239,690	0.20
Orica Ltd	14,934	187,026	0.15
Origin Energy Ltd	46,044	235,493	0.19
QBE Insurance Group Ltd	34,313	300,047	0.24
Ramsay Health Care Ltd	3,097	141,567	0.12
Rio Tinto Ltd	7,920	550,839	0.45
Santos Ltd	49,624	240,760	0.20
Scentre Group	113,104	330,212	0.27
Seek Ltd	11,225	139,858	0.11
Sonic Healthcare Ltd	10,891	190,007	0.15
South32 Ltd	116,958	309,893	0.25
Suncorp Group Ltd	28,775	281,668	0.22
Tabcorp Hldgs Ltd	64,144	210,509	0.17
Telstra Corp Ltd	85,742	202,211	0.16
Transurban Group	52,834	495,404	0.40
Treasury Wine Estates Ltd	21,237	225,230	0.18
Wesfarmers Ltd	23,651	582,137	0.47
Westpac Banking Corp	74,232	1,366,780	1.11
Woodside Petroleum Ltd	21,153	520,201	0.42
Woolworths Group Ltd	24,291	524,555	0.43
Hong Kong 香港			
3Sbio Inc	59,000	116,047	0.09
AAC Technologies Hldgs Inc	23,500	139,055	0.11
Agricultural Bank of China Ltd-H	650,000	299,747	0.23
AIA Group Ltd	261,400	2,602,362	2.12
Alibaba Health Information Technology Ltd	110,000	127,096	0.10
Alibaba Pictures Group Ltd	530,000	93,848	0.08
Anhui Conch Cement Co Ltd-H	34,000	207,683	0.17
Anta Sports Products Ltd	30,000	204,078	0.17
ASM Pacific Technology Ltd	12,400	138,296	0.11
Bank of China Ltd-H	1,410,600	639,716	0.52
Beijing Enterprises Hldgs Ltd	25,000	141,721	0.12

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Beijing Enterprises Water Group Ltd	408,000	252,078	0.21
BOC Hong Kong (Hldgs) Ltd	83,500	345,703	0.28
BYD Co Ltd-H	19,000	114,485	0.09
China Agri-Industries Hldgs Ltd	436,000	149,407	0.12
China Cinda Asset Management Co Ltd-H	765,000	212,447	0.16
China Communications Construction Co Ltd-H	114,000	117,922	0.10
China Conch Venture Hldgs Ltd	62,000	221,938	0.18
China Construction Bank Corp-H	2,077,410	1,781,027	1.45
China Everbright Intl Ltd	109,000	110,806	0.09
China Everbright Ltd	118,000	233,897	0.19
China Gas Hldgs Ltd	47,800	168,062	0.14
China Intl Capital Corp Ltd-H	67,200	155,631	0.13
China Jinmao Hldgs Group Ltd	246,000	160,449	0.13
China Life Insurance Co Ltd-H	155,000	416,627	0.34
China Mengniu Dairy Co Ltd	80,000	297,582	0.24
China Merchants Bank Co Ltd-H	93,500	454,401	0.37
China Merchants Ports Hldgs Co Ltd	80,000	170,396	0.14
China Mobile Ltd	130,000	1,324,849	1.08
China National Building Material Co Ltd-H	148,000	116,704	0.10
China Overseas Land & Investment Ltd	88,560	336,192	0.27
China Pacific Insurance (Group) Co-H	70,200	275,436	0.22
China Petroleum & Chemical Corp-H	546,600	431,016	0.35
China Power Intl Development Ltd	609,000	155,936	0.13
China Resources Beer Hldgs Co Ltd	46,000	193,670	0.16
China Resources Gas Group Ltd	24,000	113,122	0.09
China Resources Land Ltd	67,111	300,933	0.25
China Resources Power Hldgs Co	76,000	114,243	0.09
China Shenhua Energy Co Ltd-H	83,500	190,402	0.16
China Taiping Insurance Hldgs Co Ltd	53,800	160,373	0.13
China Telecom Corp Ltd-H	336,000	186,620	0.15
China Tower Corp Ltd-H	992,000	229,994	0.19
China Travel Intl Investment HK Ltd	448,000	114,141	0.09
China Unicom (Hong Kong) Ltd	170,000	215,479	0.18
China Vanke Co Ltd-H	37,000	155,542	0.13
CIFI Hldgs Group Co Ltd	152,000	115,211	0.09
CITIC Ltd	131,000	195,583	0.16
CK Asset Hldgs Ltd	58,124	516,826	0.42
CK Hutchison Hldgs Ltd	60,124	631,498	0.51
CLP Hldgs Ltd	37,500	434,716	0.35
CNOOC Ltd	388,000	726,578	0.59
Country Garden Hldgs Co Ltd	186,000	290,494	0.24
CSPC Pharmaceutical Group Ltd	122,000	226,906	0.18
ENN Energy Hldgs Ltd	21,400	206,913	0.17
Far East Horizon Ltd	181,000	191,838	0.16
Fosun Intl Ltd	106,500	180,441	0.14
Galaxy Entertainment Group Ltd	57,000	388,111	0.32
Geely Automobile Hldgs Ltd	127,000	242,677	0.20
Guangdong Investment Ltd	82,000	158,360	0.13
Guangzhou Automobile Group Co Ltd-H	140,000	165,326	0.13
Haier Electronics Group Co Ltd	54,000	156,842	0.13
Haitong Securities Co Ltd-H	147,600	191,035	0.16
Hanergy Thin Film Power Group Ltd	198,000	9,862	0.01
Hang Seng Bank Ltd	16,500	407,143	0.33
Hengan Intl Group Co Ltd	22,100	193,693	0.16
HKT Trust and HKT Ltd	141,000	226,679	0.18

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Hong Kong & China Gas Co Ltd	205,414	492,473	0.40
Hong Kong Exchanges & Clearing Ltd	27,500	958,477	0.78
Hysan Development Co Ltd	31,000	166,058	0.14
Industrial & Commercial Bk of China-H	1,473,325	1,079,194	0.88
Jiangxi Copper Co Ltd-H	179,000	237,604	0.19
Kingboard Hldgs Ltd	35,000	124,173	0.10
Kunlun Energy Co Ltd	112,000	116,994	0.10
Lenovo Group Ltd	206,000	185,270	0.15
Longfor Group Hldgs Ltd	39,000	137,370	0.11
Minth Group Ltd	28,000	88,102	0.07
MTR Corp Ltd	36,000	222,881	0.18
New China Life Insurance Co Ltd-H	32,600	166,116	0.14
New World Development Co Ltd	192,000	318,453	0.26
NWS Hldgs Ltd	59,000	128,974	0.11
Petrochina Co Ltd-H	394,000	255,474	0.21
PICC Property & Casualty Co Ltd-H	170,000	193,173	0.16
Ping An Insurance Group Co of China Ltd-H	113,000	1,265,320	1.03
Power Assets Hldgs Ltd	44,000	305,200	0.25
Sands China Ltd	61,000	306,556	0.25
Semiconductor Manufacturing Intl Corp	137,500	139,077	0.11
Shanghai Industrial Hldgs Ltd	130,000	306,040	0.25
Shenzhen Intl Hldgs Ltd	88,500	187,824	0.15
Shenzhou Intl Group Hldgs Ltd	21,000	281,429	0.23
Shui On Land Ltd	751,500	185,722	0.15
Sino Biopharmaceutical Ltd	227,000	207,048	0.17
Sino Land Co Ltd	120,000	232,053	0.19
Sinopharm Group Co Ltd-H	37,600	156,628	0.13
Sun Art Retail Group Ltd	122,000	118,892	0.10
Sun Hung Kai Properties Ltd	33,000	566,258	0.46
Sunac China Hldgs Ltd	60,000	298,855	0.24
Sunny Optical Technology Group Co Ltd	17,900	213,775	0.17
Techtronic Industries Co Ltd	35,500	238,552	0.19
Tencent Hldgs Ltd	123,400	5,674,864	4.63
Tingyi (Cayman Islands) Hldg Corp	66,000	108,796	0.09
Want Want China Hldgs Ltd	192,000	159,471	0.13
Weichai Power Co Ltd-H	148,000	236,424	0.19
WH Group Ltd	259,500	277,683	0.23
Wharf Real Estate Investment Co Ltd	32,300	240,503	0.20
Wheelock & Co Ltd	33,000	241,721	0.20
Wuxi Biologics Cayman Inc	15,000	145,893	0.12
Wynn Macau Ltd	48,400	114,064	0.09
Yuexiu Property Co Ltd	1,246,000	299,994	0.24
Zhuzhou CRRC Times Electric Co Ltd-H	18,700	110,533	0.09
India 印度			
Asian Paints Ltd	8,869	191,104	0.16
Aurobindo Pharma Ltd	9,901	112,087	0.09
Axis Bank Ltd	43,255	485,311	0.40
Bajaj Finance Ltd	4,620	201,739	0.16
Bharat Petroleum Corp Ltd	19,321	110,878	0.09
Bharti Airtel Ltd	37,318	179,439	0.15
CIPLA Ltd	12,929	98,710	0.08
Dabur India Ltd	18,084	106,716	0.09
Dr Reddys Laboratories Ltd	3,507	140,748	0.11
Eicher Motors Ltd	416	123,390	0.10
Gail India Ltd	21,560	108,197	0.09
Godrej Consumer Products Ltd	10,678	105,740	0.09
Grasim Industries Ltd	11,053	136,888	0.11

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
HCL Technologies Ltd	13,661	214,445	0.17
Hindalco Industries Ltd	38,073	112,941	0.09
Hindustan Unilever Ltd	14,257	351,264	0.29
Housing Development Finance Corp Ltd	36,300	1,031,360	0.84
ICICI Bank Ltd	56,386	325,985	0.27
Indiabulls Housing Finance Ltd	7,452	92,323	0.08
Indian Oil Corp Ltd	40,204	94,511	0.08
Infosys Ltd	74,442	799,331	0.65
ITC Ltd	75,850	325,462	0.27
JSW Steel Ltd	27,923	118,121	0.10
Larsen & Toubro Ltd	11,850	236,966	0.19
Lupin Ltd	8,827	94,240	0.08
Mahindra & Mahindra Financial Services Ltd	13,547	82,367	0.07
Mahindra & Mahindra Ltd	23,510	228,703	0.19
Maruti Suzuki India Ltd	2,689	259,004	0.21
Motherson Sumi Systems Ltd	32,478	70,183	0.06
Piramal Enterprises Ltd	2,500	99,720	0.08
Power Grid Corp of India Ltd	41,884	119,651	0.10
Reliance Industries Ltd	62,359	1,227,151	1.00
Shriram Transport Finance Co Ltd	5,258	96,955	0.08
State Bank of India	37,495	173,606	0.14
Sun Pharmaceutical Industries Ltd	23,880	165,066	0.13
Tata Consultancy Services Ltd	18,791	542,952	0.44
Tata Motors Ltd	49,647	124,879	0.10
Tech Mahindra Ltd	12,287	137,618	0.11
Titan Co Ltd	12,010	197,959	0.16
Ultratech Cement Ltd	3,185	183,829	0.15
United Spirits Ltd	11,351	90,759	0.07
UPL Ltd	11,129	154,039	0.13
Vedanta Ltd	40,241	107,145	0.09
Wipro Ltd	32,633	120,027	0.10
Yes Bank Ltd	49,140	195,141	0.16
Zee Entertainment Enterprises Ltd	18,785	120,804	0.10
Indonesia 印尼			
Astra Intl Tbk	525,600	270,367	0.22
Bank Central Asia Tbk	214,100	417,225	0.34
Bank Mandiri Tbk	486,000	254,263	0.21
Bank Negara Indonesia (Persero) Tbk	225,500	148,855	0.12
Bank Rakyat Indonesia Persero Tbk	1,350,600	390,764	0.32
Charoen Pokphand Indonesia Tbk	197,600	88,809	0.07
Indocement Tunggal Prakarsa Tbk	61,900	95,197	0.08
Indofood Sukses Makmur Tbk	202,100	90,477	0.07
Semen Indonesia Persero Tbk	93,600	91,694	0.07
Telekomunikasi Indonesia Persero Tbk	1,176,000	326,208	0.27
Unilever Indonesia Tbk	44,000	152,100	0.12
United Tractors Tbk	65,100	123,663	0.10
Malaysia 馬來西亞			
AMMB Hldgs BHD	176,200	196,809	0.16
Axiata Group BHD	96,300	97,892	0.08
CIMB Group Hldgs BHD	142,800	180,140	0.15
Dialog Group BHD	197,300	153,200	0.12
Digi.Com BHD	152,000	169,406	0.14
Genting BHD	97,400	158,417	0.13
Genting Plantations BHD	128,400	333,384	0.27
Malayan Banking BHD	101,500	230,473	0.19
Malaysia Airports Hldgs BHD	56,900	100,908	0.08
Public Bank BHD	66,500	377,254	0.31
Sime Darby Plantation BHD	117,700	144,728	0.12
Tenaga Nasional BHD	84,200	261,108	0.21

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
New Zealand 紐西蘭			
A2 Milk Co Ltd	22,047	215,166	0.18
Fisher & Paykel Healthcare Corp Ltd	17,936	192,048	0.16
Spark New Zealand Ltd	68,998	178,816	0.15
Philippines 菲律賓			
Aboitiz Equity Ventures Inc	76,820	86,241	0.07
Ayala Corp	9,820	175,791	0.14
Ayala Land Inc	231,400	197,864	0.16
BDO Unibank Inc	61,280	156,147	0.13
JG Summit Hldgs Inc	103,670	125,367	0.10
SM Investments Corp	8,400	149,412	0.12
SM Prime Holdings Inc	281,900	214,203	0.17
Singapore 新加坡			
Comfortdelgro Corp Ltd	118,200	224,270	0.18
DBS Group Hldgs Ltd	36,900	687,329	0.56
Genting Singapore Ltd	193,500	148,571	0.12
Hongkong Land Hldgs Ltd	28,900	205,479	0.17
Jardine Matheson Hldgs Ltd	4,800	299,328	0.24
Jardine Strategic Hldgs Ltd	5,100	190,893	0.16
Keppel Corp Ltd	50,400	231,442	0.19
Oversea-Chinese Banking Corp Ltd	66,500	542,506	0.44
Sats Ltd	54,800	206,739	0.17
Singapore Exchange Ltd	56,500	304,921	0.25
Singapore Telecommunications Ltd	163,400	364,317	0.30
United Overseas Bank Ltd	29,100	541,181	0.44
Venture Corp Ltd	9,900	131,123	0.11
South Korea 南韓			
Amorepacific Corp	904	150,122	0.12
Celltrion Healthcare Co Ltd	1,247	73,385	0.06
Celltrion Inc	1,875	298,982	0.24
Daelim Industrial Co Ltd	1,575	133,759	0.11
Dongbu Insurance Co Ltd	1,629	98,592	0.08
E-Mart Co Ltd	795	120,465	0.10
GS Engineering & Construction Corp	2,413	90,559	0.07
Hana Financial Group Inc	7,930	254,297	0.21
Hankook Tire Co Ltd	3,149	103,894	0.08
Hanmi Pharm Co Ltd	262	105,252	0.09
Hotel Shilla Co Ltd	1,485	124,808	0.10
Hyundai Engineering & Construction Co	2,616	123,068	0.10
Hyundai Heavy Industries Co Ltd	1,006	105,466	0.09
Hyundai Heavy Industries Hldgs Co Ltd	338	99,158	0.08
Hyundai Mobis Co Ltd	1,622	297,936	0.24
Hyundai Motor Co	3,963	417,213	0.34
Kakao Corp	1,696	154,644	0.13
Kangwon Land Inc	4,049	114,147	0.09
KB Financial Group Inc	8,995	331,637	0.27
KIA Motors Corp	7,028	218,870	0.18
Korea Electric Power Corp	6,146	161,894	0.13
Korea Investment Hldgs Co Ltd	2,411	131,903	0.11
KT&G Corp	2,889	263,423	0.21
LG Chem Ltd-Preference Share	2,145	393,058	0.32
LG Corp	2,687	183,457	0.15
LG Display Co Ltd	7,266	124,823	0.10
LG Electronics Inc	3,046	201,528	0.16
LG Household & Health Care Ltd	265	330,812	0.27
Lotte Chemical Corp	571	146,133	0.12
Medy-Tox Inc	149	76,633	0.06
Naver Corp	3,306	361,152	0.29
Ncsoft Corp	492	214,987	0.18
Netmarble Games Corp	755	83,142	0.07
POSCO	1,816	404,764	0.33

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Samsung Biologics Co Ltd	362	101,893	0.08
Samsung C&T Corp	1,927	181,648	0.15
Samsung Electro-Mechanics Co Ltd	1,608	148,036	0.11
Samsung Electronics Co Ltd	103,867	4,085,685	3.33
Samsung Electronics Co Ltd – Preference Share	15,922	508,477	0.41
Samsung Engineering Co Ltd	6,087	86,337	0.07
Samsung Fire & Marine Insurance Co Ltd	841	223,012	0.18
Samsung Heavy Industries Co Ltd	15,383	111,940	0.09
Samsung SDI Co Ltd	1,328	250,952	0.20
Samsung SDS Co Ltd	862	178,460	0.15
Samsung Securities Co Ltd	5,945	174,406	0.14
Shinhan Financial Group Co Ltd	9,752	360,835	0.29
Sillajen Inc	1,527	86,500	0.07
SK Hldgs Co Ltd	838	199,700	0.16
SK Hynix Inc	12,581	822,403	0.67
SK Innovation Co Ltd	1,658	262,189	0.21
S-Oil Corp	1,505	118,798	0.10
Viromed Co Ltd	483	119,059	0.10
Woongjin Coway Co Ltd	1,505	125,295	0.10
Woori Financial Group Inc	12,957	156,954	0.13
Taiwan 台灣			
ASE Technology Hldg Co Ltd	102,000	223,390	0.18
Asustek Computer Inc	23,000	166,415	0.14
AU Optronics Corp	370,000	136,257	0.11
Catcher Technology Co Ltd	21,000	161,483	0.13
Cathay Financial Hldg Co Ltd	177,065	258,240	0.21
Chailease Hldg Co Ltd	54,980	224,769	0.18
China Airlines Ltd	482,000	154,200	0.13
China Development Financial Hldg Corp	743,000	248,306	0.20
China Steel Corp	325,217	266,965	0.22
Chunghwa Telecom Co Ltd	80,000	284,226	0.23
Compal Electronics Inc	401,000	249,157	0.20
CTBC Financial Hldg Co Ltd	450,760	299,088	0.24
Delta Electronics Inc	52,000	268,263	0.22
E.Sun Financial Hldg Co Ltd	383,000	295,136	0.24
Far Eastern New Century Corp	124,000	122,509	0.10
Formosa Chemicals & Fibre Corp	85,000	308,885	0.25
Formosa Plastics Corp	100,840	358,267	0.29
Fubon Financial Hldg Co Ltd	151,000	225,369	0.18
Highwealth Construction Corp	140,000	230,756	0.19
Hon Hai Precision Industry Co Ltd	291,052	694,094	0.57
Largan Precision Co Ltd	3,000	447,754	0.36
Mediatek Inc	38,000	348,307	0.28
Mega Financial Hldg Co Ltd	285,000	259,381	0.21
Nan Ya Plastics Corp	115,470	295,601	0.24
Novatek Microelectronics Corp Ltd	21,000	134,910	0.11
Pegatron Corp	69,000	119,326	0.10
President Chain Store Corp	16,000	157,557	0.12
Shin Kong Financial Hldg Co	532,000	156,732	0.13
Sinopac Financial Hldgs Co Ltd	646,000	238,945	0.19
Taishin Financial Hldgs Co Ltd	516,000	235,227	0.19
Taiwan Cement Corp	150,100	200,893	0.16
Taiwan Semiconductor Manufacturing Co	537,451	4,281,054	3.49
Uni-President Enterprises Corp	122,987	298,484	0.24
United Microelectronics Corp	366,000	138,346	0.11
Wistron Corp	257,000	197,625	0.16
Yuanta Financial Hldg Co Ltd	381,000	216,951	0.18
Collective Investment Schemes 總匯投資組合			
Australia 澳洲			
Dexus	26,264	237,686	0.19
GPT Group	47,195	208,190	0.17
Mirvac Group	99,163	193,711	0.16
Stockland	64,296	175,840	0.14

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Hong Kong 香港			
Chinaamc CSI 300 Index ETF	233,600	1,365,899	1.11
Link Real Estate Investment Trust	47,500	555,481	0.45
Singapore 新加坡			
Ascendas Real Estate Investment Trust	102,000	219,136	0.18
Capitaland Mall Trust	111,000	195,039	0.16
Depositary Receipts 預託證券			
Australia 澳洲			
James Hardie Industries NV-CDI	12,316	158,701	0.13
Thailand 泰國			
Advanced Info Service PCL-NVDR	30,800	178,579	0.15
Airports of Thailand PCL-NVDR	98,700	211,489	0.17
Bangkok Expressway & Metro PCL-NVDR	432,000	137,489	0.11
CP All PCL-NVDR	125,300	295,137	0.24
IRPC PCL-NVDR	676,700	122,610	0.10
Kasikornbank PCL-NVDR	44,400	262,329	0.21
Minor Intl PCL-NVDR	133,700	164,308	0.13
PTT Global Chemical PCL-NVDR	71,200	150,881	0.12
PTT PCL-NVDR	236,000	356,956	0.29
Robinson PCL-NVDR	78,600	145,510	0.12
Siam Cement PCL-NVDR	11,250	170,868	0.14
Siam Commercial Bank PCL-NVDR	47,500	197,574	0.16
Thai Oil PCL-NVDR	60,400	132,277	0.11
United States 美國			
58.Com Inc-ADR	2,500	164,200	0.13
Alibaba Group Hldg Ltd-Sponsored ADR	27,975	5,104,039	4.15
Autohome Inc-ADR	1,600	168,192	0.14
Baidu Inc-ADR	6,190	1,020,422	0.83
Beigene Ltd-ADR	800	105,600	0.09
CTRIP.Com Intl Ltd-ADR	9,500	415,055	0.34
Huazhu Group Ltd-Sponsored ADR	3,850	162,239	0.13
Jd.Com Inc-ADR	16,300	491,445	0.40
Melco Resorts & Entertainment Ltd-ADR	7,100	160,389	0.13
Momo Inc-ADR	6,080	232,499	0.19
Netease Inc-ADR	1,687	407,326	0.33
New Oriental Education & Technology-ADR	3,500	315,315	0.26
TAL Education Group-ADR	8,555	308,664	0.25
Vipshop Hldgs Ltd-ADS	14,900	119,647	0.10
Weibo Corp-Sponsored ADR	1,700	105,383	0.09
YY Inc-ADR	1,700	142,817	0.12
Total listed/quoted investments 上市／掛牌投資總額		121,495,579	98.88
Other net assets 其他資產淨值		1,193,817	1.12
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		122,689,396	100.00
Total Investments, at cost 投資總額，按成本值		106,308,210	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Quoted investments 掛牌投資			
Collective Investment Schemes 總匯投資組合			
Hong Kong 香港			
BOCHK Asia Pac Equity Fund – Class A	406,865	13,286,224	14.86
BOCHK China Equity Fund – Class A	164,447	1,466,748	1.64
BOCHK Global Bond Fund – Class A	356,820	6,066,292	6.78
BOCHK Global Equity Fund – Class A	709,198	17,657,831	19.75
BOCHK HK Equity Fund – Class A	2,829,297	17,211,172	19.24
BOCHK Japan Equity Fund – Class A	629,971	8,211,603	9.18
BOCHK RMB Fixed Income Fund – Class A	714,550	1,087,925	1.22
BOCIP Asia Quality Equity Fund – Class A	235,312	2,162,467	2.42
BOCIP China Wealth Fund – Cl A	1,463,448	1,699,885	1.90
BOCIP Hong Kong Low Volatility Equity Fund	376,000	735,015	0.82
BOCIP Hong Kong Value Fund	427,649	608,704	0.68
BOCIP USD Short Duration Bond Fund	80,000	814,192	0.91
BOC-Prudential European Index Fund Cl I	5,982,003	8,748,716	9.78
BOC-Prudential MSCI AC Asia Pacific Ex Japan Index Fund Cl I USD	189,382	284,793	0.32
BOC-Prudential MSCI Japan Index Fund Cl I USD	189,382	265,343	0.30
BOC-Prudential North America Index Fund Cl I	3,379,771	7,390,637	8.26
BOC-Prudential S&P500 Index Fund Cl I USD	189,382	297,917	0.33
Total quoted investments 掛牌投資總額		87,995,464	98.39
Other net assets 其他資產淨值		1,437,343	1.61
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		89,432,807	100.00
Total Investments, at cost 投資總額，按成本值		65,166,286	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Quoted investments 掛牌投資			
Collective Investment Schemes 總匯投資組合			
Hong Kong 香港			
BOCHK Asia Pac Equity Fund – Class A	177,302	5,789,816	7.57
BOCHK China Equity Fund – Class A	123,052	1,097,537	1.44
BOCHK Global Bond Fund – Class A	1,176,493	20,001,553	26.16
BOCHK Global Equity Fund – Class A	535,224	13,326,173	17.43
BOCHK HK Equity Fund – Class A	1,583,960	9,635,543	12.60
BOCHK Japan Equity Fund – Class A	278,915	3,635,633	4.75
BOCHK RMB Fixed Income Fund – Class A	2,101,760	3,199,996	4.18
BOCHK USD Money Market Fund – Class A	234,139	2,975,551	3.89
BOCIP Asia Quality Equity Fund – Class A	110,766	1,017,916	1.33
BOCIP China Wealth Fund – Cl A	894,813	1,039,380	1.36
BOCIP Hong Kong Low Volatility Equity Fund	312,000	609,906	0.80
BOCIP Hong Kong Value Fund	366,557	521,746	0.68
BOCIP USD Short Duration Bond Fund	350,000	3,562,090	4.66
BOC-Prudential European Index Fund Cl I	3,332,229	4,873,406	6.37
BOC-Prudential MSCI AC Asia Pacific Ex Japan Index Fund Cl I USD	150,574	226,434	0.30
BOC-Prudential MSCI Japan Index Fund Cl I USD	150,574	210,970	0.28
BOC-Prudential North America Index Fund Cl I	1,583,509	3,462,703	4.53
BOC-Prudential S&P500 Index Fund Cl I USD	150,574	236,869	0.31
Total quoted investments 掛牌投資總額		75,423,222	98.64
Other net assets 其他資產淨值		1,042,110	1.36
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		76,465,332	100.00
Total Investments, at cost 投資總額，按成本值		61,943,700	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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 佔資產淨值之百分比
Quoted investments 掛牌投資			
Collective Investment Schemes 總匯投資組合			
Hong Kong 香港			
BOCHK Asia Pac Equity Fund – Class A	29,255	955,312	2.71
BOCHK China Equity Fund – Class A	13,271	118,371	0.34
BOCHK Global Bond Fund – Class A	589,790	10,027,013	28.42
BOCHK Global Equity Fund – Class A	95,269	2,372,036	6.73
BOCHK HK Equity Fund – Class A	346,359	2,106,972	5.97
BOCHK HKD Income Fund – Class A	1,090,877	1,525,848	4.33
BOCHK Japan Equity Fund – Class A	43,837	571,416	1.62
BOCHK RMB Fixed Income Fund – Class A	1,611,349	2,453,329	6.96
BOCHK USD Money Market Fund – Class A	277,875	3,531,369	10.01
BOCIP Asia Quality Equity Fund-Class A	22,090	203,003	0.58
BOCIP China Wealth Fund-Cl A	290,157	337,035	0.96
BOCIP Hong Kong Low Volatility Equity Fund	112,000	218,941	0.62
BOCIP Hong Kong Value Fund	122,186	173,915	0.49
BOCIP USD Short Duration Bond Fund	701,601	7,140,475	20.25
BOC-Prudential European Index Fund Cl I	600,132	877,696	2.49
BOC-Prudential MSCI AC Asia Pacific Ex Japan Index Fund Cl I USD	58,212	87,539	0.25
BOC-Prudential MSCI Japan Index Fund Cl I USD	58,212	81,560	0.23
BOC-Prudential North America Index Fund Cl I	918,006	2,007,429	5.69
BOC-Prudential S&P500 Index Fund Cl I USD	58,212	91,573	0.26
Total quoted investments 掛牌投資總額		34,880,832	98.91
Other net assets 其他資產淨值		384,720	1.09
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		35,265,552	100.00
Total Investments, at cost 投資總額，按成本值		32,331,506	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Listed/quoted investments 上市／掛牌投資			
Equity Securities 股本證券			
Hong Kong 香港			
Agricultural Bank of China Ltd-H	375,000	1,357,500	1.09
A-Living Services Co Ltd-H	10,000	134,000	0.11
Bank of China Ltd-H	800,000	2,848,000	2.29
Beijing Enterprises Hldgs Ltd	5,000	222,500	0.18
Beijing Enterprises Water Group Ltd	100,000	485,000	0.39
Beijing Gas Blue Sky Hldgs Ltd	200,000	58,000	0.05
Brilliance China Automotive Hldgs Ltd	20,000	155,600	0.13
Cathay Pacific Airways Ltd	23,000	316,020	0.25
China CITIC Bank Corp Ltd-H	200,000	1,000,000	0.80
China Communications Construction Co Ltd-H	55,000	446,600	0.36
China Construction Bank Corp-H	650,000	4,374,500	3.52
China Everbright Intl Ltd	35,000	279,300	0.22
China Gas Hldgs Ltd	10,000	276,000	0.22
China Life Insurance Co Ltd-H	50,000	1,055,000	0.85
China Literature Ltd	15	551	0.00
China Longyuan Power Group Corp Ltd-H	145,000	791,700	0.64
China Minsheng Banking Corp Ltd-H	120,000	684,000	0.55
China Mobile Ltd	62,500	5,000,000	4.02
China Overseas Land & Investment Ltd	20,000	596,000	0.48
China Pacific Insurance (Group) Co-H	60,000	1,848,000	1.49
China Petroleum & Chemical Corp-H	250,000	1,547,500	1.24
China Power Intl Development Ltd	25,000	50,250	0.04
China Resources Gas Group Ltd	6,000	222,000	0.18
China Resources Land Ltd	10,000	352,000	0.28
China Resources Pharmaceutical Group Ltd	35,000	388,500	0.31
China Resources Power Hldgs Co	40,000	472,000	0.38
China Telecom Corp Ltd-H	450,000	1,962,000	1.58
China Tower Corp Ltd-H	100,000	182,000	0.15
China Unicom (Hong Kong) Ltd	50,000	497,500	0.40
China Vanke Co Ltd-H	10,500	346,500	0.28
China Yuhua Education Corp Ltd	60,000	193,200	0.16
CLP Hldgs Ltd	10,000	910,000	0.73
CNOOC Ltd	95,000	1,396,500	1.12
Country Garden Hldgs Co Ltd	45,000	551,700	0.44
Country Garden Services Hldgs Co Ltd	5,172	75,615	0.06
CSPC Pharmaceutical Group Ltd	50,000	730,000	0.59
ENN Energy Hldgs Ltd	10,000	759,000	0.61
Fortune REIT	75,000	775,500	0.62
Geely Automobile Hldgs Ltd	50,000	750,000	0.60
Guangdong Investment Ltd	50,000	758,000	0.61
Hang Seng China Enterprises Index ETF	20,000	2,300,000	1.85
Hengan Intl Group Co Ltd	8,000	550,400	0.44
HK Electric Investments and HK Electric Investment Ltd	75,000	601,500	0.48
Huaneng Renewables Corp Ltd-H	50,000	109,000	0.09
BOCHK China Income Fund IGG Inc	50,000	544,000	0.44
Industrial & Commercial Bk of China-H	700,250	4,026,438	3.24
Jiangsu Expressway Co Ltd-H	100,000	1,110,000	0.89
Kingsoft Corp Ltd	5,000	99,800	0.08
Manulife Financial Corp	30,000	4,002,000	3.22
MGM China Hldgs Ltd	20,000	328,400	0.26
Nagacorp Ltd	120,000	1,317,600	1.06
Petrochina Co Ltd-H	500,000	2,545,000	2.05
Ping An Insurance Group Co of China Ltd-H	90,000	7,911,000	6.37

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Postal Savings Bank of China Co Ltd-H	205,000	920,450	0.74
Shenzhen Expressway Co Ltd-H	200,000	1,840,000	1.48
Shun Tak Hldgs Ltd	120,000	374,400	0.30
Sinopharm Group Co Ltd-H	10,000	327,000	0.26
Tencent Hldgs Ltd	16,500	5,956,500	4.79
Tingyi (Cayman Islands) Hldg Corp	30,000	388,200	0.31
WH Group Ltd	80,000	672,000	0.54
Xiaomi Corp-Class B Share	40,000	455,200	0.37
Yangtze Optical Fibre and Cable Joint Stock Ltd Co-H	5,000	105,250	0.08
Yuexiu Real Estate Investment Trust	2,000	11,160	0.01
Yuexiu Transport Infrastructure Ltd	150,000	958,500	0.77
Fixed Rate Debt Securities 定息債務證券			
Cayman Islands 開曼群島			
Sun Hung Kai Pro (Cap) 4% S/A 02Nov2020	400,000	3,185,981	2.56
Hong Kong 香港			
Industrial & Commercial Bank of China Asia Ltd 3% S/A 21Jun2020	2,500,000	2,521,192	2.03
British Virgin Islands 英屬處女群島			
IFC Development Corporate Treasury Ltd 2.375% S/A 21May2019	700,000	5,491,283	4.43
Floating Rate Debt Securities 浮息債務證券			
China 中國			
China Development Bank Corp/Hong Kong 3M L+0.70% Q 23May2020	400,000	3,144,018	2.53
British Virgin Islands 英屬處女群島			
Inventive Global Investments Ltd 3M L+0.85% Q 19Sep2021	400,000	3,145,789	2.53
Depositary Receipt 預託證券			
United States 美國			
Alibaba Group Hldg Ltd-Sponsored ADR	7,500	10,741,675	8.65
Baidu Inc-ADR	1,500	1,941,096	1.56
Netease Inc-ADR	900	1,705,833	1.37
Pinduoduo Inc-Sponsored ADR	13,500	2,628,163	2.11
Total listed/quoted investments 上市／掛牌投資總額		106,806,864	85.91
Other net assets 其他資產淨值		17,511,208	14.09
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		124,318,072	100.00
Total Investments, at cost 投資總額，按成本值		101,398,829	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Listed/quoted investments 上市／掛牌投資			
Equity Securities 股本證券			
Hong Kong 香港			
AIA Group Ltd	86,000	6,720,899	9.44
Bank of China Ltd-H	300,000	1,068,000	1.50
Beijing Enterprises Hldgs Ltd	4,000	178,000	0.25
Beijing Enterprises Water Group Ltd	40,000	194,000	0.27
Beijing Gas Blue Sky Hldgs Ltd	200,000	58,000	0.08
Beijing Jingneng Clean Energy Co Ltd-H	100,000	168,000	0.24
BOC Hong Kong (Hldgs) Ltd	12,500	406,250	0.57
Cathay Pacific Airways Ltd	12,000	164,880	0.23
China Communications Construction Co Ltd-H	20,000	162,400	0.23
China Construction Bank Corp-H	600,050	4,038,337	5.67
China Everbright Intl Ltd	30,000	239,400	0.34
China Life Insurance Co Ltd-H	25,000	527,500	0.74
China Literature Ltd	15	551	0.00
China Longyuan Power Group Corp Ltd-H	75,000	409,500	0.57
China Mobile Ltd	45,000	3,600,000	5.05
China Overseas Land & Investment Ltd	10,000	298,000	0.42
China Pacific Insurance (Group) Co-H	20,000	616,000	0.86
China Petroleum & Chemical Corp-H	200,000	1,238,000	1.74
China Resources Gas Group Ltd	6,000	222,000	0.31
China Resources Land Ltd	10,000	352,000	0.49
China Resources Pharmaceutical Group Ltd	17,500	194,250	0.27
China Resources Power Hldgs Co	20,000	236,000	0.33
China Unicom (Hong Kong) Ltd	50,000	497,500	0.70
China Vanke Co Ltd-H	6,000	198,000	0.28
China Yuhua Education Corp Ltd	30,000	96,600	0.14
CK Hutchison Hldgs Ltd	25,000	2,061,250	2.89
CLP Hldgs Ltd	16,000	1,456,000	2.04
CNOOC Ltd	95,000	1,396,500	1.96
Country Garden Hldgs Co Ltd	25,000	306,500	0.43
Country Garden Services Hldgs Co Ltd	2,873	42,003	0.06
CRRC Corp Ltd-H	10,000	74,000	0.10
CSPC Pharmaceutical Group Ltd	30,000	438,000	0.61
ENN Energy Hldgs Ltd	5,000	379,500	0.53
Galaxy Entertainment Group Ltd	10,000	534,500	0.75
Geely Automobile Hldgs Ltd	25,000	375,000	0.53
Henderson Land Development Co Ltd	11,000	548,900	0.77
Hengan Intl Group Co Ltd	6,000	412,800	0.58
HK Electric Investments and HK Electric Investment Ltd	40,000	320,800	0.45
HKBN Ltd	20,000	250,000	0.35
HKT Trust and HKT Ltd	5,000	63,100	0.09
Hong Kong Exchanges & Clearing Ltd	5,000	1,368,000	1.92
HSBC Hldgs PLC	28,000	1,789,200	2.51
IGG Inc	25,000	272,000	0.38
Industrial & Commercial Bk of China-H	400,290	2,301,668	3.23
Jiangsu Expressway Co Ltd-H	40,000	444,000	0.62
Kerry Logistics Network Ltd	5,000	71,000	0.10
Kunlun Energy Co Ltd	30,000	246,000	0.35
Manulife Financial Corp	20,000	2,668,000	3.74
MGM China Hldgs Ltd	12,000	197,040	0.28
NWS Hldgs Ltd	40,000	686,400	0.96
Petrochina Co Ltd-H	240,000	1,221,600	1.71
Ping An Insurance Group Co of China Ltd-H	52,500	4,614,750	6.47
Postal Savings Bank of China Co Ltd-H	115,000	516,350	0.72

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Power Assets Hldgs Ltd	10,000	544,500	0.76
Shenzhen Expressway Co Ltd-H	80,000	736,000	1.03
Shun Tak Hldgs Ltd	80,000	249,600	0.35
Standard Chartered PLC	250	15,163	0.02
Summit Ascent Hldgs Ltd	60,000	61,800	0.09
Swire Properties Ltd	14,550	491,063	0.69
Tencent Hldgs Ltd	13,500	4,873,500	6.85
Tingyi (Cayman Islands) Hldg Corp	20,000	258,800	0.36
WH Group Ltd	75,000	630,000	0.88
Xiaomi Corp-Class B Share	25,000	284,500	0.40
Yangtze Optical Fibre and Cable Joint Stock Ltd Co-H	2,500	52,625	0.07
Yuexiu Transport Infrastructure Ltd	80,000	511,200	0.72
Fixed Rate Debt Securities 定息債務證券			
Cayman Islands 開曼群島			
Sun Hung Kai Pro (Cap) 4% S/A 02Nov2020	200,000	1,592,990	2.23
Hong Kong 香港			
Industrial & Commercial Bank of China Asia Ltd 3% S/A 21Jun2020	1,500,000	1,512,715	2.12
Floating Rate Debt Securities 浮息債務證券			
British Virgin Islands 英屬處女群島			
Inventive Global Investments Ltd 3M L+0.85% Q 19Sep2021	200,000	1,572,894	2.21
Collective Investment Schemes 總匯投資組合			
China 中國			
Bank of Communications Co Ltd/ Hong Kong 3M L+0.775% Q 21Feb2020	200,000	1,571,560	2.20
China Development Bank Corp/ Hong Kong 3M L+0.70% Q 23May2020	200,000	1,572,009	2.21
Hong Kong 香港			
Champion Real Estate Investment Trust	5,000	34,000	0.05
Fortune REIT	50,000	517,000	0.73
Link Real Estate Investment Trust	22,500	2,065,500	2.90
Total listed/quoted investments 上市／掛牌投資總額		66,086,347	92.72
Other net assets 其他資產淨值		5,189,063	7.28
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		71,275,410	100.00
Total Investments, at cost 投資總額，按成本值		59,861,026	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Listed/quoted investments 上市／掛牌投資			
China participation certificates 中國參與證書			
China 中國			
CITI CPC 000612.SS #1 19Feb2020 #T	1,828,000	10,921,563	1.05
CITI CPC 600704.SS #1 19Feb2020 #T	1,532,800	10,143,316	0.98
Equity-Linked Notes 股票掛鈎票據			
China 中國			
UBS ELN 300104.SS #1 27May2019-T	7	23	0.00
UBS ELN 600100.SS #1 13Mar2020-T	1,073,898	15,477,564	1.49
UBS ELN 600103.SS #3 24Feb2020-T	117,400	446,968	0.04
UBS ELN 600650.SS #1 13Mar2020-T	358,800	5,036,013	0.48
Equity Securities 股本證券			
China 中國			
Aecc Aviation Power Co Ltd-A	2	62	0.00
Avic Jonhon Optronic Technology Co Ltd-A	105,154	4,991,546	0.48
BYD Co Ltd-A	338,400	21,142,608	2.04
Chaozhou Three-Circle Group Co Ltd-A	81	1,962	0.00
China Coal Energy Co Ltd-A	3,597,200	21,512,464	2.07
China Molybdenum Co Ltd-A	7	38	0.00
China Railway Erju Co Ltd-A	1,095,593	15,407,471	1.48
China State Construction Engineering Corp Ltd-A	1,722,200	12,310,923	1.19
Contemporary Amperex Technology Co Ltd-A	986,195	97,912,320	9.42
CSG Hldg Co Ltd-B	2,634,673	8,035,753	0.77
Guangzhou Baiyunshan Pharmaceutical Hldgs Co Ltd-A	342,100	15,583,797	1.50
Hangzhou Steam Turbine Co Ltd-B	1,267,627	10,204,397	0.98
Hualan Biological Engineering Inc-A	32,100	1,687,226	0.16
Iflytek Co Ltd-A	100	4,239	0.00
Jiaozuo Wanfang Aluminum Manufacturing Co Ltd -A	949,962	5,669,996	0.55
Jingwei Textile Machinery Co Ltd-A	274,200	4,467,836	0.43
Lens Technology Co Ltd-A	6,697	67,194	0.01
Longi Green Energy Technology Co Ltd-A	3,282	100,054	0.01
Luxshare Precision Industry Co Ltd-A	27	782	0.00
Shaanxi Coal Industry Co Ltd-A	1,018,491	10,599,625	1.02
Shandong Gold Mining Co Ltd-A	1,206,836	43,811,173	4.22
Shanghai Diesel Engine Co Ltd-B	2,754,327	13,772,787	1.33
Shanxi Securities Co Ltd-A	63	706	0.00
Shenzhen Guangju Energy Co Ltd-A	684,900	8,743,855	0.84
Spring Airlines Co Ltd-A	5,087	241,237	0.02
Tangshan Jidong Cement Co Ltd-A	1,558,200	32,014,347	3.08
Tianma Microelectronics Co Ltd-A	2,789	50,428	0.00
Wuxi Apptec Co Ltd-A	195,757	21,452,027	2.07

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Yunnan Baiyao Group Co Ltd-A	208,747	20,846,923	2.01
Zhongjin Gold Corp Ltd-A	53	529	0.00
Hong Kong 香港			
Anhui Conch Cement Co Ltd-H	458,000	21,961,100	2.11
BYD Co Ltd-H	314,000	14,852,200	1.43
China Coal Energy Co Ltd-H	1,724,000	5,603,000	0.54
China Communications Construction Co Ltd-H	3,096,000	25,139,520	2.42
China Mobile Ltd	530,000	42,400,000	4.08
China Molybdenum Co Ltd-H	1,008,000	3,306,240	0.32
China Natl Building Material Co Ltd-H	1,740,000	10,770,600	1.04
China Railway Construction Corp Ltd-H	1,874,500	19,269,860	1.86
China Railway Group Ltd-H	3,392,000	24,286,720	2.34
China Resources Gas Group Ltd	640,000	23,680,000	2.28
China Resources Land Ltd	678,000	23,865,600	2.30
China State Construction Intl Hldgs Ltd	1,580,000	11,613,000	1.12
China Telecom Corp Ltd-H	8,136,000	35,472,960	3.42
China Zhongwang Hldgs Ltd	19,600	83,888	0.01
CITIC Ltd	3,042,000	35,652,240	3.43
Enerchina Hldgs Ltd	21,318,900	17,481,498	1.68
Far East Global Group Ltd	26,796,000	25,992,120	2.50
FSE Services Group Ltd	1,950,000	6,883,500	0.66
Golden Eagle Retail Group Ltd	1,727,000	16,061,100	1.55
Guangdong Investment Ltd	2,052,000	31,108,320	3.00
Guangzhou Baiyunshan Pharmaceutical Hldgs Co Ltd-H	326,000	11,279,600	1.09
Hidili Industry Intl Development Ltd	19,506,000	7,022,160	0.68
Innovent Biologics Inc (B)	329,000	9,425,850	0.91
Kingdee Intl Software Group Co Ltd	10,000	90,800	0.01
Launch Tech Co Ltd-H	28,500	200,925	0.02
Lifetech Scientific Corp	500,000	840,000	0.08
Meitu Inc	500	1,845	0.00
Metallurgical Corp of China Ltd-H	49,000	113,680	0.01
Pacific Basin Shipping Ltd	3,152,000	5,326,880	0.51
Semiconductor Manufacturing Intl Corp	500	3,970	0.00
Shandong Gold Mining Co Ltd-H	504,250	9,429,475	0.91
Shanghai Pharmaceuticals Hldg Co Ltd-H	1,846,700	31,578,570	3.04
Shanghai Prime Machinery Co Ltd-H	3,012,000	3,584,280	0.35
Sinofert Hldgs Ltd	4,772,000	4,676,560	0.45
Wenzhou Kangning Hospital Co Ltd-H	732,500	31,973,625	3.08
Zhaojin Mining Industry Co Ltd-H	1,236,000	9,714,960	0.94
Zhou Hei Ya Intl Hldgs Co Ltd	1,566,000	6,530,220	0.63
Zhuzhou CRRC Times Electric Co Ltd-H	916,100	42,507,040	4.09
Collective Investment Schemes 總匯投資組合			
Hong Kong 香港			
BOCIP Shenzhen Growth Fund	820,473	7,909,198	0.76
Wise-SSE 50 China Tracker	800,000	21,280,000	2.05

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Depositary Receipt 預託證券			
United States 美國			
Aurora Mobile Ltd-ADR	108,888	5,641,451	0.54
Beigene Ltd-ADR	80	82,895	0.01
Fang Hldgs Ltd-ADR	32,700	346,536	0.03
NIO Inc-Sponsored ADR	8,888	355,829	0.03
Sogou Inc-ADR	26,888	1,253,753	0.12
Yirendai Ltd-ADR	8	852	0.00
Total listed/quoted investments 上市／掛牌投資總額		1,019,314,172	98.15
Other net assets 其他資產淨值		19,166,298	1.85
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		1,038,480,470	100.00
Total Investments, at cost 投資總額，按成本值		1,079,796,311	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

BOCHK Japan Equity Fund
中銀香港日本股票基金

Listed/quoted investments
上市／掛牌投資

Equity Securities 股本證券

Japan 日本

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
AGC Inc	4,300	150,734	0.41
Ajinomoto Co Inc	15,400	246,127	0.66
Asahi Group Hldgs Ltd	5,600	249,429	0.67
Asahi Kasei Corp	19,100	197,066	0.53
Astellas Pharma Inc	26,925	403,443	1.08
Bridgestone Corp	8,800	339,168	0.91
Canon Inc	10,750	312,054	0.84
Central Japan Railway Co	2,400	557,474	1.50
Chiba Bank Ltd	17,400	94,479	0.25
Chubu Electric Power Co Inc	15,200	237,369	0.64
Citizen Watch Co Ltd	27,200	151,623	0.41
Concordia Financial Group Ltd	24,800	95,673	0.26
Daicel Corp	18,700	203,075	0.55
Dai-ichi Life Hldgs Inc	10,200	141,732	0.38
Daiichi Sankyo Co Ltd	7,500	345,575	0.93
Daikin Industries Ltd	2,800	328,102	0.88
Daiwa House Industry Co Ltd	6,100	193,937	0.52
Denso Corp	5,800	226,215	0.61
Dentsu Inc	3,800	160,501	0.43
East Japan Railway Co	5,500	530,695	1.43
Eisai Co Ltd	3,500	196,463	0.53
Electric Power Development Co Ltd	6,600	160,759	0.43
Fanuc Corp	2,200	375,263	1.01
Fast Retailing Co Ltd	700	329,051	0.88
Fujitsu Ltd	3,800	274,173	0.74
Hiroshima Bank Ltd	36,100	183,949	0.49
Hitachi Ltd	10,100	327,131	0.88
Hitachi Metals Ltd	7,200	83,654	0.22
Honda Motor Co Ltd	18,200	492,470	1.32
Hoya Corp	5,400	356,585	0.96
Itochu Corp	18,100	327,463	0.88
J Front Retailing Co Ltd	14,600	173,720	0.47
Japan Exchange Group Inc	11,600	206,774	0.56
Japan Tobacco Inc	12,000	297,601	0.80
JFE Hldgs Inc	6,100	103,527	0.28
JGC Corp	4,800	63,792	0.17
JTEKT Corp	9,200	113,208	0.30
JXTG Hldgs Inc	38,800	177,551	0.48
Kajima Corp	9,500	140,245	0.38
Kao Corp	6,400	504,090	1.36
KDDI Corp	23,100	497,750	1.34
Keyence Corp	1,126	701,633	1.89
Kirin Hldgs Co Ltd	11,100	265,002	0.71
Kobayashi Pharmaceutical Co Ltd	2,100	177,206	0.48
Komatsu Ltd	9,800	227,591	0.61
Kubota Corp	16,600	239,885	0.65
Kyocera Corp	4,600	270,136	0.73
Kyushu Electric Power Co Inc	23,200	273,952	0.74
Lixil Group Corp	6,600	88,131	0.24
Makita Corp	4,500	156,729	0.42
Matsui Securities Co Ltd	25,800	242,884	0.65
Mitsubishi Chemical Hldgs Corp	17,100	120,411	0.32
Mitsubishi Corp	13,500	374,929	1.01
Mitsubishi Electric Corp	20,800	267,317	0.72
Mitsubishi Estate Co Ltd	19,100	346,073	0.93
Mitsubishi Heavy Industries Ltd	8,400	348,947	0.94
Mitsubishi UFJ Financial Group Inc	88,800	441,252	1.19
Mitsui & Co Ltd	21,300	330,705	0.89
Mitsui Fudosan Co Ltd	13,000	326,806	0.88

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Mitsui OSK Lines Ltd	6,700	144,127	0.39
Mizuho Financial Group Inc	182,200	281,979	0.76
MS&AD Insurance Group Hldgs Inc	9,200	280,110	0.75
Murata Manufacturing Co Ltd	6,900	343,613	0.92
Nidec Corp	3,000	380,133	1.02
Nintendo Co Ltd	1,500	427,700	1.15
Nippon Paint Hldgs Co Ltd	3,600	141,483	0.38
Nippon Steel Corp	10,590	186,953	0.50
Nippon Telegraph & Telephone Corp	10,200	433,397	1.17
Nitto Denko Corp	3,600	189,131	0.51
Nomura Hldgs Inc	58,300	210,793	0.57
NTT Data Corp	15,500	170,985	0.46
NTT Docomo Inc	17,100	378,738	1.02
ONO Pharmaceutical Co Ltd	11,400	223,396	0.60
Orix Corp	18,500	265,671	0.71
Otsuka Hldgs Co Ltd	7,300	286,829	0.77
Pan Pacific Intl Hldgs Corp	2,700	178,805	0.48
Panasonic Corp	30,500	262,936	0.71
Rakuten Inc	17,800	168,536	0.45
Recruit Hldgs Co Ltd	14,800	422,666	1.14
Renesas Electronics Corp	13,000	60,135	0.16
Resona Hldgs Inc	33,700	146,053	0.39
Ricoh Co Ltd	15,000	156,796	0.42
Rohm Co Ltd	1,900	118,444	0.32
Santen Pharmaceutical Co Ltd	14,400	214,533	0.58
Secom Co Ltd	4,300	368,366	0.99
Sekisui Chemical Co Ltd	10,500	168,763	0.45
Sekisui House Ltd	23,000	380,684	1.02
Seven & I Hldgs Co Ltd	9,780	368,987	0.99
Shimano Inc	1,300	211,411	0.57
Shin-Etsu Chemical Co Ltd	4,100	343,750	0.92
Shiseido Co Ltd	5,000	360,799	0.97
Shizuoka Bank Ltd	15,200	115,766	0.31
SMC Corp	700	262,646	0.71
Softbank Group Corp	9,500	922,234	2.48
Sompo Hldgs Inc	6,550	242,507	0.65
Sony Corp	15,000	629,489	1.69
Stanley Electric Co Ltd	5,600	150,517	0.40
Subaru Corp	9,700	221,062	0.59
Sumitomo Corp	16,000	221,313	0.60
Sumitomo Electric Industries Ltd	21,100	279,942	0.75
Sumitomo Mitsui Financial Group Inc	10,400	364,190	0.98
Sumitomo Mitsui Trust Hldgs Inc	6,415	230,438	0.62
Sumitomo Realty & Development	9,000	372,896	1.00
Sysmex Corp	3,100	187,370	0.50
T&D Hldgs Inc	9,800	103,060	0.28
Tadano Ltd	8,500	80,711	0.22
Taisei Corp	3,300	153,246	0.41
Takeda Pharmaceutical Co Ltd	16,800	686,207	1.85
TDK Corp	2,200	172,327	0.46
Terumo Corp	9,200	280,941	0.76
Tokio Marine Hldgs Inc	7,600	368,173	0.99
Tokyo Electron Ltd	2,200	318,020	0.86
Tokyo Gas Co Ltd	10,900	294,793	0.79
Tokyu Corp	22,700	396,432	1.07
Toray Industries Inc	21,700	138,589	0.37
Toshiba Corp	9,800	312,102	0.84
Toto Ltd	3,000	127,253	0.34
Toyota Industries Corp	2,900	145,413	0.39
Toyota Motor Corp	23,500	1,377,281	3.70
Toyota Tsusho Corp	4,200	136,794	0.37
Unicharm Corp	7,300	241,586	0.65
Yakult Honsha Co Ltd	3,300	230,763	0.62
Yamaha Motor Co Ltd	3,600	70,611	0.19

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Collective Investment Schemes 總匯投資組合			
Hong Kong 香港			
BOCIP Japan Small & Mid Cap Opportunity Fund	634,883	1,371,397	3.69
Total listed/quoted investments 上市／掛牌投資總額		35,232,050	94.74
Other net assets 其他資產淨值		1,954,644	5.26
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		37,186,694	100.00
Total Investments, at cost 投資總額，按成本值		32,953,306	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Listed/quoted investments 上市／掛牌投資			
Equity Securities 股本證券			
Australia 澳洲			
AGL Energy Ltd	3,040	66,181	0.67
Alumina Ltd	14,720	35,622	0.36
Amcor Ltd	5,650	86,954	0.88
AMP Ltd	7,820	16,422	0.17
APA Group	3,200	31,936	0.32
Aristocrat Leisure Ltd	2,090	51,226	0.52
ASX Ltd	805	56,221	0.57
Aurizon Hldgs Ltd	7,425	33,784	0.34
Australia & New Zealand Banking Grp Ltd	8,724	227,086	2.30
BHP Group Ltd	8,685	334,286	3.38
Brambles Ltd	7,190	84,554	0.86
Cochilear Ltd	160	27,725	0.28
Commonwealth Bank of Australia	5,565	393,112	3.98
Computershare Ltd	2,730	46,628	0.47
Crown Resorts Ltd	1,460	16,805	0.17
CSL Ltd	1,355	264,144	2.67
Goodman Group	6,260	83,571	0.85
Incitec Pivot Ltd	4,385	13,681	0.14
Insurance Australia Group Ltd	7,036	54,036	0.55
Lendlease Group	1,830	22,655	0.23
Macquarie Group Ltd	885	114,537	1.16
Medibank Private Ltd	7,180	19,817	0.20
Natl Australia Bank Ltd	8,220	207,719	2.10
Newcrest Mining Ltd	4,650	118,622	1.20
Oil Search Ltd	3,330	26,141	0.26
Orica Ltd	1,050	18,512	0.19
Origin Energy Ltd	6,870	49,464	0.50
QBE Insurance Group Ltd	6,900	84,939	0.86
Ramsay Health Care Ltd	370	23,810	0.24
Rio Tinto Ltd	1,020	99,868	1.01
Santos Ltd	4,570	31,213	0.32
Scentre Group	15,042	61,823	0.63
Sonic Healthcare Ltd	1,150	28,244	0.29
South32 Ltd	14,155	52,798	0.53
Suncorp Group Ltd	3,395	46,783	0.47
Sydney Airport	8,460	62,858	0.64
Tabcorp Hldgs Ltd	7,810	36,082	0.36
Telstra Corp Ltd	17,905	59,445	0.60
TPG Telecom Ltd	2,190	15,221	0.15
Transurban Group	7,385	97,482	0.99
Treasury Wine Estates Ltd	1,410	21,051	0.21
Wesfarmers Ltd	3,142	108,870	1.10
Westpac Banking Corp	9,690	251,165	2.54
Woodside Petroleum Ltd	4,185	144,885	1.47
Woolworths Group Ltd	5,540	168,416	1.70
Fixed Rate Debt Securities 定息債務證券			
Australia 澳洲			
National Australia Bank Ltd 4% S/A 21Sep2026	500,000	512,074	5.18
Nissan Financial Services Australia Pty Ltd 3% S/A 22Mar2021	200,000	201,722	2.04
Japan 日本			
Japan Finance Organization For Municipalities 3.06% S/A 21Dec2020	500,000	509,912	5.16
Korea South-East Power Co Ltd 5.75% S/A 25Sep2020	500,000	522,814	5.29

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
New Zealand 紐西蘭			
Fonterra Cooperative Group Ltd 4% S/A 02Nov2027	500,000	530,199	5.37
Floating Rate Debt Securities 浮息債務證券			
Australia 澳洲			
Westpac Banking Corp 3M Bbsw+3.1% Q 10Mar2026	200,000	206,896	2.09
China 中國			
China Construction Bank Corp. Sydney 3M BBSW+0.95% Q 24Nov2020	500,000	501,665	5.07
Japan 日本			
Mizuho Financial Group Inc 3M BBSW+1.4% Q 19Jul2023	250,000	251,605	2.55
Netherlands 荷蘭			
Rabobank 3M BBSW+2.5% Q 02Jul2025	500,000	507,559	5.13
Singapore 新加坡			
DBS Group Hldgs Ltd 3M BBSW+1.58% Q 16Mar2028	500,000	498,690	5.04
United Kingdom 英國			
HSBC Hldgs PLC 3M BBSW+1.1% Q 16Feb2024	500,000	494,145	5.00
United States 美國			
JPMorgan Chase & Co BBSW+1.13% Q 22Nov2024	500,000	496,640	5.02
Collective Investment Schemes 總匯投資組合			
Australia 澳洲			
Dexus	3,120	39,749	0.40
GPT Group	6,405	39,775	0.40
Mirvac Group	15,490	42,598	0.43
Vicinity Centres	12,260	31,876	0.32
Total listed/quoted investments 上市／掛牌投資總額		9,284,313	93.92
Other net assets 其他資產淨值		601,382	6.08
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		9,885,695	100.00
Total Investments, at cost 投資總額，按成本值		9,052,468	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Listed/quoted investments 上市／掛牌投資			
Equity Securities 股本證券			
Australia 澳洲			
Aristocrat Leisure Ltd	2,690	46,835	0.67
ASX Ltd	537	26,641	0.38
Australia & New Zealand Banking Grp Ltd	2,835	52,420	0.75
BHP Group Ltd	5,125	140,125	2.00
Cochilear Ltd	274	33,727	0.48
Coles Group Ltd	4,480	37,711	0.54
Commonwealth Bank of Australia	1,972	98,953	1.41
Computershare Ltd	3,085	37,430	0.53
CSL Ltd	880	121,859	1.74
Fortescue Metals Group Ltd	5,680	28,687	0.41
Goodman Group	9,770	92,651	1.32
Insurance Australia Group Ltd	7,000	38,188	0.54
Lendlease Group	3,680	32,362	0.46
Macquarie Group Ltd	640	58,837	0.84
Natl Australia Bank Ltd	2,837	50,926	0.73
QBE Insurance Group Ltd	3,220	28,157	0.40
Rio Tinto Ltd	540	37,557	0.53
Santos Ltd	10,560	51,234	0.73
Scentre Group	9,730	28,407	0.40
Transurban Group	6,512	61,061	0.87
Westpac Banking Corp	3,391	62,436	0.89
Hong Kong 香港			
Agricultural Bank of China Ltd-H	72,000	33,203	0.47
Alibaba Health Information Technology Ltd	46,000	53,149	0.76
Avichina Industry & Technology Co Ltd-H	54,000	34,464	0.49
Bank of China Ltd-H	144,000	65,305	0.93
Bank of Communications Co Ltd-H	41,000	33,584	0.48
China Communications Services Corp-H	52,000	46,370	0.66
China Conch Venture Hldgs Ltd	12,500	44,746	0.64
China Construction Bank Corp-H	147,500	126,456	1.80
China Longyuan Power Group Corp Ltd-H	69,000	47,993	0.68
China Merchants Bank Co Ltd-H	11,000	53,459	0.76
China Mobile Ltd	8,500	86,625	1.23
China Petroleum & Chemical Corp-H	42,000	33,119	0.47
China Railway Group Ltd-H	45,000	41,045	0.58
China Resources Land Ltd	10,666	47,827	0.68
China Tower Corp Ltd-H	394,000	91,348	1.30
CLP Hldgs Ltd	3,000	34,777	0.50
ENN Energy Hldgs Ltd	8,000	77,351	1.10
Guangdong Investment Ltd	24,000	46,349	0.66
Hang Seng Bank Ltd	1,600	39,481	0.56
HK Electric Investments and HK Electric Investment Ltd	44,500	45,464	0.65
HKT Trust and HKT Ltd	29,000	46,622	0.66
Hong Kong & China Gas Co Ltd	39,645	95,048	1.35
Industrial & Commercial Bk of China-H	115,120	84,324	1.20
Kunlun Energy Co Ltd	40,000	41,784	0.60
Longfor Group Hldgs Ltd	11,000	38,745	0.55
New World Development Co Ltd	37,000	61,369	0.87
PCCW Ltd	63,000	39,165	0.56
Shenzhen Intl Hldgs Ltd	18,000	38,202	0.54
Shenzhou Intl Group Hldgs Ltd	3,000	40,204	0.57
Sun Hung Kai Properties Ltd	3,500	60,058	0.86
Tencent Hldgs Ltd	7,400	340,308	4.85
WH Group Ltd	65,000	69,555	0.99

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Wharf Hldgs Ltd	19,000	57,363	0.82
India 印度			
Axis Bank Ltd	5,555	62,326	0.89
Bharti Airtel Ltd	9,107	43,790	0.62
Bharti Infratel Ltd	12,825	58,020	0.83
Divi's Laboratories Ltd	1,971	48,456	0.69
Hindustan Unilever Ltd	1,360	33,508	0.48
Housing Development Finance Corp Ltd	1,394	39,607	0.56
ICICI Bank Ltd	9,185	53,101	0.76
Infosys Ltd	7,025	75,432	1.07
ITC Ltd	10,200	43,767	0.62
Nestle India Ltd	200	31,645	0.45
Tata Consultancy Services Ltd	2,065	59,667	0.85
Tata Motors Ltd	16,540	41,604	0.59
Indonesia 印尼			
Bank Central Asia Tbk	16,400	31,959	0.46
Bank Mandiri Tbk	53,400	27,938	0.40
Bank Rakyat Indonesia Persero Tbk	136,400	39,464	0.56
Hanjaya Mandala Sampoerna Tbk	136,000	35,815	0.51
South Korea 南韓			
Celltrion Inc	143	22,802	0.32
DGB Financial Group Inc	4,200	30,230	0.43
Hanon Systems	3,381	33,807	0.48
Hyundai Heavy Industries Co Ltd	267	27,991	0.40
KT&G Corp	601	54,800	0.78
LG Chem Ltd	100	32,244	0.46
LG Innotek Co Ltd	430	44,512	0.63
Lotte Corp	634	27,592	0.39
Ncsoft Corp	154	67,293	0.96
Samsung Electronics Co Ltd	7,090	278,890	3.97
Samsung Fire & Marine Insurance Co Ltd	193	51,179	0.73
Samsung SDI Co Ltd	245	46,298	0.66
Shinsegae Co Ltd	139	41,329	0.59
SK Innovation Co Ltd	238	37,636	0.54
SK Telecom Co Ltd	155	34,343	0.49
Woori Financial Group Inc	2,357	28,551	0.41
Malaysia 馬來西亞			
Alliance Bank Malaysia BHD	33,300	33,361	0.48
Hap Seng Consolidated BHD	16,900	40,982	0.58
Hartalega Hldgs BHD	23,000	26,085	0.37
Public Bank BHD	6,300	35,740	0.51
New Zealand 紐西蘭			
A2 Milk Co Ltd	3,810	37,183	0.53
Philippines 菲律賓			
Ayala Land Inc	23,800	20,351	0.29
Security Bank Corp	6,830	22,502	0.32
Universal Robina Corp	7,800	22,579	0.32
Singapore 新加坡			
DBS Group Hldgs Ltd	2,500	46,567	0.66
Singapore Press Hldgs Ltd	11,200	19,928	0.28
Taiwan 台灣			
Chicony Electronics Co Ltd	16,000	37,222	0.53
First Financial Hldg Co Ltd	93,757	64,187	0.91
Highwealth Construction Corp	26,000	42,855	0.61

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Inventec Co Ltd	53,000	40,325	0.57
Lite-On Technology Corp	28,114	40,912	0.58
Mega Financial Hldg Co Ltd	47,000	42,775	0.61
Synnex Technology Intl Corp	23,700	28,452	0.41
Taiwan Business Bank	182,855	71,195	1.01
Taiwan Cement Corp	35,700	47,781	0.68
Taiwan Mobile Co Ltd	7,000	25,324	0.36
Taiwan Semiconductor Manufacturing Co	31,000	246,930	3.52
WPG Hldgs Ltd	37,160	48,469	0.69
United States 美國			
Hongkong Land Hldgs Ltd	7,900	56,169	0.80
Collective Investment Schemes 總匯投資組合			
Hong Kong 香港			
Chinaamc CSI 300 Index ETF	15,800	92,385	1.32
Link Real Estate Investment Trust	8,500	99,402	1.42
Singapore 新加坡			
Ascendas Real Estate Investment Trust	16,400	35,234	0.50
Capitaland Commercial Trust	22,600	32,369	0.46
Capitaland Mall Trust	19,200	33,736	0.48
Keppel DC REIT	50,500	55,925	0.80
Depositary Receipts 預託證券			
Thailand 泰國			
CP All PCL-NVDR	29,900	70,428	1.00
PTT PCL-NVDR	18,300	27,679	0.39
Siam Cement PCL-NVDR	3,000	45,565	0.65
United States 美國			
Alibaba Group Hldg Ltd-Sponsored ADR	1,955	356,682	5.10
Ctrip.com Intl Ltd-ADR	1,300	56,797	0.81
Momo Inc-ADR	2,555	97,703	1.39
Total listed/quoted investments 上市／掛牌投資總額		6,948,441	98.96
Other net assets 其他資產淨值		72,888	1.04
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		7,021,329	100.00
Total Investments, at cost 投資總額，按成本值		5,955,585	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Listed/quoted investments 上市／掛牌投資			
Fixed Rate Debt Securities 定息債務證券			
Canada 加拿大			
Export Development Canada 1.375% A 16Dec2019	150,000	150,551	7.19
France 法國			
BNP Paribas SA 2.375% A 20Nov2019	150,000	151,140	7.22
Germany 德國			
Kreditanstalt Fuer Wiederaufbau 1.375% A 01Feb2021	150,000	151,494	7.24
Netherland 荷蘭			
BNG Bank NV 1.375% A 09Dec2019	150,000	150,533	7.19
United Kingdom 英國			
UK Treasury 1.75% S/A 22Jul2019	300,000	300,926	14.38
UK Treasury 3.75% S/A 07Sep2019	250,000	253,303	12.10
UK Treasury 2% S/A 22Jul2020	250,000	254,414	12.15
United States 美國			
Bank of America Corp 5.5% S/A 04Dec2019	100,000	102,897	4.91
Citigroup Inc 6.25% A 02Sep2019	150,000	153,134	7.31
JPMorgan Chase & Co 1.875% S/A 10Feb2020	150,000	150,978	7.21
Floating Rate Debt Securities 浮息債務證券			
Netherlands 荷蘭			
Cooperatieve Rabobank UA 3M Gb L+0.18% Q 20Sep2019	100,000	100,035	4.78
Supra-National 超級發行債體			
European Bank for Reconstruction and Development 3M S+0.26% Q 18Jan2022	150,000	150,102	7.17
Total listed/quoted investments 上市／掛牌投資總額		2,069,507	98.85
Other net assets 其他資產淨值		24,043	1.15
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		2,093,550	100.00
Total Investments, at cost 投資總額，按成本值		2,086,580	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Listed/quoted investments 上市／掛牌投資			
Depositary Receipt 預託證券			
Australia 澳洲			
Unibail-Rodamco-Westfield-CDI	2,580	21,204	1.18
Equity Securities 股本證券			
Australia 澳洲			
Goodman Group	6,355	60,266	3.37
Lendlease Group	3,640	32,011	1.79
Onemarket Ltd	350	144	0.01
Scentre Group	14,300	41,749	2.33
Hong Kong 香港			
Agile Group Hldgs Ltd	8,000	12,943	0.72
China Overseas Land & Investment Ltd	23,000	87,313	4.88
China Resources Land Ltd	22,000	98,650	5.51
China Vanke Co Ltd-H	11,600	48,765	2.72
CK Asset Hldgs Ltd	9,000	80,026	4.47
Country Garden Hldgs Co Ltd	18,000	28,112	1.57
Country Garden Services Hldgs Co Ltd	13,068	24,338	1.36
Guangzhou R&F Properties Co Ltd-H	9,200	19,900	1.11
Hang Lung Properties Ltd	15,000	36,612	2.04
Henderson Land Development Co Ltd	6,441	40,944	2.29
Kerry Properties Ltd	3,500	15,627	0.87
New World Development Co Ltd	36,000	59,710	3.33
Poly Property Group Co Ltd	86,000	33,524	1.87
Shenzhen Investment Ltd	12,000	4,586	0.26
Sino Land Co Ltd	21,400	41,383	2.31
Sun Hung Kai Properties Ltd	6,000	102,956	5.74
Swire Pacific Ltd 'A'	3,000	38,599	2.16
Swire Properties Ltd	13,200	56,752	3.17
Wharf Hldgs Ltd	4,000	12,077	0.67
Wharf Real Estate Investment Co Ltd	4,000	29,784	1.66
Wheelock & Co Ltd	4,000	29,300	1.64
Japan 日本			
Daito Trust Construction Co Ltd	300	41,821	2.34
Daiwa House Industry Co Ltd	2,000	63,586	3.55
Mitsubishi Estate Co Ltd	4,000	72,476	4.05
Mitsui Fudosan Co Ltd	2,900	72,903	4.07
Sumitomo Realty & Development	2,000	82,866	4.63
Tokyu Fudosan Hldgs Corp	2,000	11,962	0.67
Philippines 菲律賓			
Ayala Land Inc	25,000	21,377	1.19
Singapore 新加坡			
Capitaland Ltd	13,800	37,187	2.08
City Developments Ltd	5,000	33,407	1.87
Collective Investment Schemes 總匯投資組合			
Australia 澳洲			
GPT Group	6,020	26,556	1.48
Mirvac Group	14,650	28,618	1.60
Stockland	7,930	21,687	1.21

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Hong Kong 香港			
Link Real Estate Investment Trust	7,000	81,860	4.57
Japan 日本			
Japan Real Estate Investment Corp	5	29,498	1.65
Nippon Building Fund Inc	6	40,656	2.27
Singapore 新加坡			
Ascendas Real Estate Investment Trust	8,700	18,691	1.04
Capitaland Commercial Trust	16,000	22,916	1.28
Suntec Real Estate Investment Trust	10,000	14,396	0.80
Total listed/quoted investments 上市／掛牌投資總額		1,779,738	99.38
Other net assets 其他資產淨值		11,083	0.62
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		1,790,821	100.00
Total Investments, at cost 投資總額，按成本值		1,470,803	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Listed/quoted investments 上市／掛牌投資			
Equity Securities 股本證券			
China 中國			
Angel Yeast Co Ltd-A	75,700	2,392,651	0.21
Anhui Kouzi Distillery Co Ltd-A	53,000	3,367,058	0.30
China Grand Automotive Services Co Ltd-A	440,700	2,728,189	0.24
Jiangsu King's Luck Brewery JSC Ltd-A	120,200	4,029,415	0.36
Shanghai Rongtai Health Technology Corp Ltd-A	61,600	2,958,622	0.26
Shanxi Xinghuacun Fen Wine Factory Co Ltd-A	50,100	3,538,615	0.31
Sichuan Swellfun Co Ltd-A	58,500	3,067,334	0.27
Sinomach Automobile Co Ltd-A	232,500	2,058,485	0.18
Xilinmen Furniture Co Ltd-A	184,900	2,354,068	0.21
Xinjiang Yilite Industry Co Ltd-A	136,300	3,414,906	0.30
Yihua Lifestyle Technology Co Ltd-A	406,600	2,213,140	0.20
Hong Kong 香港			
Agricultural Bank of China Ltd-H	5,933,000	21,477,460	1.91
Air China Ltd-H	1,554,000	15,011,640	1.33
Alibaba Pictures Group Ltd	3,800,000	5,282,000	0.47
Bank of China Ltd-H	1,627,500	5,793,900	0.51
BYD Co Ltd-H	243,500	11,517,550	1.02
China CITIC Bank Corp Ltd-H	2,527,000	12,635,000	1.12
China Construction Bank Corp-H	2,448,000	16,475,040	1.46
China Life Insurance Co Ltd-H	1,650,000	34,815,000	3.09
China Mengniu Dairy Co Ltd	1,410,000	41,172,000	3.65
China Merchants Bank Co Ltd-H	1,222,500	46,638,375	4.14
China Overseas Land & Investment Ltd	910,000	27,118,000	2.41
China Pacific Insurance (Group) Co-H	372,400	11,469,920	1.02
China Resources Beer Hldgs Co Ltd	1,220,000	40,321,000	3.58
China Resources Land Ltd	1,464,000	51,532,800	4.57
China Telecom Corp Ltd-H	2,850,000	12,426,000	1.10
China Traditional Chinese Medicine Co Ltd	1,800,000	8,406,000	0.75
China Unicom (Hong Kong) Ltd	1,260,000	12,537,000	1.11
Country Garden Services Hldgs Co Ltd	2,566,000	37,514,920	3.33
CSPC Pharmaceutical Group Ltd	1,260,000	18,396,000	1.63
Galaxy Entertainment Group Ltd	696,000	37,201,200	3.30
Great Wall Motor Co Ltd-H	1,050,000	6,184,500	0.55
Guangzhou Automobile Group Co Ltd-H	1,086,000	10,067,220	0.89
Industrial & Commercial Bk of China-H	3,853,770	22,159,178	1.97
Kingdee Intl Software Group Co Ltd	700,000	6,356,000	0.56
Lenovo Group Ltd	4,306,000	30,400,360	2.70
Li Ning Co Ltd	2,826,500	34,822,480	3.09
Nagacorp Ltd	1,070,000	11,748,600	1.04
New China Life Insurance Co Ltd-H	320,000	12,800,000	1.14
PICC Property & Casualty Co Ltd-H	850,000	7,582,000	0.67
Ping An Insurance Group Co of China Ltd-H	729,500	64,123,050	5.69
Postal Savings Bank of China Co Ltd-H	2,780,000	12,482,200	1.11
Shenzhou Intl Group Hldgs Ltd	246,000	25,879,200	2.30

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Sun Art Retail Group Ltd	1,532,500	11,723,625	1.04
Tencent Hldgs Ltd	308,500	111,368,499	9.88
Tingyi (Cayman Islands) Hldg Corp	2,104,000	27,225,760	2.41
Want Want China Hldgs Ltd	3,072,000	20,029,440	1.78
United States 美國			
Yum China Hldgs Inc	40,240	14,186,260	1.26
Collective Investment Schemes 總匯投資組合			
Hong Kong 香港			
BOCIP China Health Care Fund	503,941	3,182,032	0.28
Depositary Receipt 預託證券			
United States 美國			
58.com Inc-ADR	15,500	7,991,563	0.71
Alibaba Group Hldg Ltd-Sponsored ADR	77,630	111,183,501	9.87
Baidu Inc-ADR	22,600	29,245,852	2.60
Ctrip.com Intl Ltd-ADR	22,000	7,545,215	0.67
JD.com Inc-ADR	50,000	11,833,800	1.05
Netease Inc-ADR	6,915	13,106,487	1.16
TAL Education Group-ADR	22,500	6,372,589	0.57
Vipshop Hldgs Ltd-ADS	93,000	5,862,264	0.52
YY Inc-ADR	3,380	2,229,023	0.20

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Total listed/quoted investments 上市／掛牌投資總額		1,127,553,986	100.05
Other net liabilities 其他負債淨值		(562,816)	(0.05)
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		1,126,991,170	100.00
Total Investments, at cost 投資總額，按成本值		987,232,094	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
Listed/quoted investments 上市／掛牌投資			
Fixed Rate Debt Securities 定息債務證券			
Australia 澳洲			
Australia & New Zealand Banking Group Ltd 4.75% S/A 30Jan2025	2,000,000	2,011,320	4.22
Commonwealth Bank of Australia 4.2% S/A 26Oct2020	3,000,000	3,045,930	6.38
Canada 加拿大			
Bank of Montreal 4.72% S/A 19Sep2023	2,000,000	2,060,720	4.32
China 中國			
Bank of China Ltd/Macau 4.65% S/A 05Mar2021	2,000,000	2,052,980	4.30
China Development Bank Corp/ Hong Kong 3.3% S/A 20Oct2020 FXCD	2,000,000	2,010,300	4.21
China Govt Bond 3.2% A 16Mar2024 CDC	10,000,000	10,112,350	21.20
China Govt Bond 3.29% A 18Oct2023 CDC	10,000,000	10,162,781	21.31
Hong Kong 香港			
Hong Kong Mortgage Corp Ltd 4.05% A 06Nov2020	1,000,000	1,017,754	2.13
Malaysia 馬來西亞			
Malayan Banking BHD 4.5% A 02Nov2020	2,000,000	2,038,009	4.27
Netherlands 荷蘭			
BMW Finance NV 4.25% A 18Oct2020	2,000,000	2,030,220	4.26
Cooperatieve Rabobank UA 3.8% A 05Aug2019	2,000,000	2,006,309	4.21
Daimler Intl Finance BV 4.5% A 21Sep2021	2,000,000	2,053,940	4.31
Daimler Intl Finance BV 4.8% A 09Apr2021	1,000,000	1,027,680	2.15
South Korea 南韓			
Export-Import Bank of Korea 3.7% S/A 28Nov2019	2,000,000	2,005,960	4.20
Supra-National 超級發行債體			
Asian Dev Bank 2.85% S/A 21Oct2020	1,000,000	999,680	2.10

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2019 於二零一九年三月卅一日

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
United Kingdom 英國			
Hitachi Capital UK PLC 4.6% A 27Sep2021	2,000,000	2,048,460	4.29
Total listed/quoted investments 上市／掛牌投資總額		46,684,393	97.86
Other net assets 其他資產淨值		1,022,503	2.14
Net assets as at 31st March 2019 於二零一九年三月卅一日的資產淨值		47,706,896	100.00
Total Investments, at cost 投資總額，按成本值		46,114,490	

Note: Investments are accounted for on a trade-date basis.
附註：投資按買賣日基準列帳。

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