



BOCIP ASSET MANAGEMENT INVESTMENT FUNDS  
中銀保誠資產管理投資基金  
**ANNUAL REPORT 年度報告**  
AS OF 31 DECEMBER 2020 截至二零二零年十二月卅一日

基金投資服務  
Investment Fund Services

Fund Manager 基金經理：



中銀國際  
BOC INTERNATIONAL



PRUDENTIAL  
英國保誠

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

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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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)

## **BOCIP Asset Management Investment Funds**

### **中銀保誠資產管理投資基金**

#### **ADMINISTRATION AND MANAGEMENT**

##### **Manager**

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

##### **Trustee and Registrar**

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

##### **Auditor**

Ernst & Young  
22nd Floor, CITIC Tower  
1 Tim Mei Avenue  
Central  
Hong Kong

#### **管理及行政**

##### **基金經理**

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

##### **信託人及過戶處**

中銀國際英國保誠信託有限公司  
香港  
銅鑼灣  
威非路道18號  
萬國寶通中心12樓及25樓

##### **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

# **BOCIP Asset Management Investment Funds**

## **中銀保誠資產管理投資基金**

### **REPORT OF THE TRUSTEE**

We hereby confirm that, in our opinion, the Manager, BOCI-Prudential Asset Management Limited, has, in all material respects, managed BOCIP Asset Management Investment Funds for the year ended 31st December 2020 in accordance with the provisions of the Trust Deed dated 31st March 2010, as amended.

On behalf of  
**BOCI-Prudential Trustee Limited, the Trustee**

21st April 2021

### **信託人報告書**

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

代表  
中銀國際英國保誠信託有限公司，信託人

二零二一年四月廿一日

## **BOCIP Asset Management Investment Funds**

### **中銀保誠資產管理投資基金**

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

##### **Report on the Financial Statements**

##### **Opinion**

We have audited the financial statements of BOCIP HK Dollar Money Market Fund, BOCIP China Value Fund, BOCIP China Bond Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP Flexi HKD Income Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP Hong Kong Low Volatility Equity Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund (the "Sub-Funds" of BOCIP Asset Management Investment Funds) set out on page 8 to 228, which comprise the statement of net assets as at 31st December 2020, 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 period from 28th October 2019 (date of commencement of operations) to 31st December 2020 for BOCIP Flexi USD Bond Fund and for the year then ended for each of the other Sub-Funds, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view, in all material respects, of the financial position of the Sub-Funds as at 31st December 2020, and of their financial performance and their cash flows for the period from 28th October 2019 (date of commencement of operations) to 31st December 2020 for BOCIP Flexi USD Bond Fund 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**

**致中銀保誠資產管理投資基金（「本基金」）  
信託人及基金經理**

##### **財務報表報告**

##### **意見**

本核數師（以下簡稱「我們」）已審核列載於第8頁至第228頁中銀保誠港元貨幣市場基金、中銀保誠中國價值基金、中銀保誠中國債券基金、中銀保誠日本中小企業機遇基金、中銀保誠港元靈活收益基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠香港低波幅股票基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金（為中銀保誠資產管理投資基金的「分支基金」）的財務報表，此財務報表包括於二零二零年十二月卅一日的淨資產報表及中銀保誠美元靈活債券基金於二零一九年十月廿八日（開始經營之日）至二零二零年十二月卅一日期間及其他分支基金各自於截至該年度止的損益及其他全面收益表、權益變動表和現金流量表，以及財務報表附註，包括主要會計政策概要。

我們認為，該等財務報表在各重大方面已根據香港會計師公會頒佈的《香港財務報告準則》真實而中肯地反映了分支基金於二零二零年十二月卅一日的財務狀況及中銀保誠美元靈活債券基金於二零一九年十月廿八日（開始經營之日）至二零二零年十二月卅一日期間及其他分支基金各自於截至該年度止的財務表現及現金流量。

## **BOCIP Asset Management Investment Funds**

### **中銀保誠資產管理投資基金**

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

##### **Basic for Opinion**

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Sub-Funds in accordance with the HKICPA's *Code of Ethics for Professional Accountants* (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Manager and Trustee of the Sub-Funds are responsible for the other information. The other information comprises all the information included in the Annual Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the Other Information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

##### **Responsibilities of Manager and Trustee for the Financial Statements**

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

##### **獨立核數師報告書**

致中銀保誠資產管理投資基金（「本基金」）  
信託人及基金經理（續）

##### **意見的基礎**

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

##### **財務報表及核數師報告以外的其他信息**

分支基金的基金經理及信託人需對其他信息負責。其他信息包括刊載於年度報告內的信息。

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。

##### **基金經理及信託人須承擔財務報表的責任**

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

## **BOCIP Asset Management Investment Funds**

### **中銀保誠資產管理投資基金**

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

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

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

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

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

##### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue auditor's report that includes our opinion. Our report is made solely to you, as a body, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

##### **獨立核數師報告書**

致中銀保誠資產管理投資基金（「本基金」）  
信託人及基金經理（續）

##### **基金經理及信託人須承擔財務報表的責任（續）**

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

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

基金經理及信託人須負責監督分支基金的財務報告過程。

##### **核數師就審計財務報表承擔的責任**

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

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. In addition, we are required to assess whether the financial statements of the Sub-Funds have been properly prepared, in all material respects, in accordance with the relevant provisions of the Trust Deed and the relevant disclosure provisions of Appendix E of the SFC Code.

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

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

##### 獨立核數師報告書

致中銀保誠資產管理投資基金（「本基金」）  
信託人及基金經理（續）

##### 核數師就審計財務報表承擔的責任（續）

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，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所列明之披露規定妥為編製。

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

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



## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

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

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

We communicate with the Manager and the Trustee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

##### Report on matters under the relevant disclosure provisions of the Trust Deed and the relevant disclosure provisions of Appendix E of the SFC Code

In our opinion, the financial statements have been properly prepared, in all material respects, in accordance with the relevant disclosure provisions of the Trust Deed and the relevant disclosure provisions of Appendix E of the SFC Code.

##### Ernst & Young

Certified Public Accountants

Hong Kong, 21st April 2021

##### 獨立核數師報告書

致中銀保誠資產管理投資基金（「本基金」）  
信託人及基金經理（續）

##### 核數師就審計財務報表承擔的責任（續）

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

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

就信託契約的相關披露條款及證監會守則附錄E所載的相關披露規定事項的報告

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

##### 安永會計師事務所

香港執業會計師

香港，二零二一年四月廿一日

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### STATEMENT OF NET ASSETS 淨資產報表

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

		BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
		2020 二零二零年	2019 二零一九年	2020 二零二零年	2019 二零一九年
	Note 附註	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>ASSETS 資產</b>					
<b>Current assets 流動資產</b>					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	6	5,582,833	5,382,686	792,609,920	1,173,069,224
Amounts due from brokers 應收經紀款項		-	-	264,805	309,000
Management fee rebate receivable 管理費退還應收帳款		1,185	1,176	-	-
Amounts receivable on subscription of units 認購單位應收款項		-	-	29,820	17,332,382
Bank balances 銀行結餘		58,643	190,040	540,328	1,209,366
Other receivables and prepayments 其他應收款項及預付款項		-	-	4,512	4,512
<b>Total assets 總資產</b>		5,642,661	5,573,902	793,449,385	1,191,924,484
<b>LIABILITIES 負債</b>					
<b>Current liabilities 流動負債</b>					
Amounts due to brokers 應付經紀款項		-	-	-	642
Accrued expenses and other payables 累計支出及其他應付款項		-	-	1,263,786	1,925,497
Amounts payable on redemption of units 贖回單位應付款項		-	-	2,394,862	1,557,500
<b>Total liabilities 總負債</b>		-	-	3,658,648	3,483,639
<b>EQUITY 權益</b>					
Net assets attributable to unitholders 單位投資者應佔淨資產		5,642,661	5,573,902	789,790,737	1,188,440,845

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第 44 頁至第 228 頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

BOCIP China Bond Fund				BOCIP Japan Small & Mid Cap Opportunity Fund	
中銀保誠中國債券基金				中銀保誠日本中小企業機遇基金	
	Notes	2020	2019	2020	2019
	附註	二零二零年	二零一九年	二零二零年	二零一九年
		HK\$	HK\$	HK\$	HK\$
		港元	港元	港元	港元
<b>ASSETS 資產</b>					
<b>Current assets 流動資產</b>					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	6	183,237,343	173,027,100	31,918,548	28,167,950
Dividend receivable and interest receivable 應收股息及應收利息		2,930,045	3,166,159	44,040	35,311
Bank balances 銀行結餘		8,199,012	2,845,126	716,667	1,312,343
Fixed deposits 定期存款		-	3,923,991	-	-
Restricted deposits 有限制存款		206,679	194,992	-	-
Other receivables and prepayments 其他應收款項及預付款項		4,512	4,512	-	-
<b>Total assets 總資產</b>		194,577,591	183,161,880	32,679,255	29,515,604
<b>LIABILITIES 負債</b>					
<b>Current liabilities 流動負債</b>					
Financial liabilities at fair value through profit or loss 按公平值透過損益列帳的財務負債	6, 7	-	-	354,110	-
Accrued expenses and other payables 累算支出及其他應付款項		271,561	349,243	3,396	3,199
Withholding tax payable 應付預扣稅	5	-	1,285,855	4,404	3,531
<b>Total liabilities 總負債</b>		271,561	1,635,098	361,910	6,730
<b>EQUITY 權益</b>					
Net assets attributable to unitholders 單位投資者應佔淨資產		194,306,030	181,526,782	32,317,345	29,508,874

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

		BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
		2020 二零二零年	2019 二零一九年	2020 二零二零年	2019 二零一九年
	Note 附註	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>ASSETS 資產</b>					
<b>Current assets 流動資產</b>					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	6	235,753,167	227,882,076	21,464,289	27,517,407
Amounts due from brokers 應收經紀款項		-	-	718,500	-
Dividend receivable and interest receivable 應收股息及應收利息		2,428,879	2,392,541	46,786	-
Bank balances 銀行結餘		1,140,492	423,511	196,965	648,986
Other receivables and prepayments 其他應收款項及預付款項		4,512	4,512	-	-
<b>Total assets 總資產</b>		239,327,050	230,702,640	22,426,540	28,166,393
<b>LIABILITIES 負債</b>					
<b>Current liabilities 流動負債</b>					
Amounts due to brokers 應付經紀款項		-	-	1,493	-
Accrued expenses and other payables 累算支出及其他應付款項		188,903	188,830	3,485	6,885
<b>Total liabilities 總負債</b>		188,903	188,830	4,978	6,885
<b>EQUITY 權益</b>					
Net assets attributable to unitholders 單位投資者應佔淨資產		239,138,147	230,513,810	22,421,562	28,159,508

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

BOCIP Hong Kong Value Fund 中銀保誠香港價值基金				BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
Note 附註	2020 二零二零年	2019 二零一九年	2020 二零二零年	2019 二零一九年	
	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	
<b>ASSETS 資產</b>					
<b>Current assets 流動資產</b>					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	6	6,197,962	9,491,418	5,269,748	3,184,621
Dividends receivable and interest receivable 應收股息及應收利息		1,820	-	-	-
Bank balances 銀行結餘		16,738	201,951	86,684	68,162
<b>Total assets 總資產</b>		6,216,520	9,693,369	5,356,432	3,252,783
<b>LIABILITIES 負債</b>					
<b>Current liabilities 流動負債</b>					
Amounts due to brokers 應付經紀款項		-	-	-	30,063
Accrued expenses and other payables 累算支出及其他應付款項		1,251	1,037	3,559	5,370
Withholding tax payable 應付預扣稅		-	-	-	-
<b>Total liabilities 總負債</b>		1,251	1,037	3,559	35,433
<b>EQUITY 權益</b>					
Net assets attributable to unitholders 單位投資者應佔淨資產					
		6,215,269	9,692,332	5,352,873	3,217,350

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

		BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
		2020 二零二零年	2019 二零一九年	2020 二零二零年	2019 二零一九年
	Note 附註	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
ASSETS 資產					
Current assets 流動資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	6	11,963,994	16,100,753	23,878,888	22,122,941
Dividends receivable and interest receivable 應收股息及應收利息		140	-	-	-
Amounts receivable on subscription of units 認購單位應收款項		-	990	-	-
Bank balances 銀行結餘		593,024	408,743	4,777	31,207
Total assets 總資產		12,557,158	16,510,486	23,883,665	22,154,148
LIABILITIES 負債					
Current liabilities 流動負債					
Accrued expenses and other payables 累算支出及其他應付款項		1,737	1,768	2,590	2,335
Total liabilities 總負債		1,737	1,768	2,590	2,335
EQUITY 權益					
Net assets attributable to unitholders 單位投資者應佔淨資產					
		12,555,421	16,508,718	23,881,075	22,151,813

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

		BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
		2020 二零二零年	2019 二零一九年	2020 二零二零年	2019 二零一九年
	Note 附註	HK\$ 港元	HK\$ 港元	US\$ 美元	US\$ 美元
<b>ASSETS 資產</b>					
<b>Current assets 流動資產</b>					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	6	8,423,718	7,461,819	2,597,847	3,186,259
Dividends receivable and interest receivable 應收股息及應收利息		-	-	15,286	11,071
Management fee rebate receivable 管理費退還應收帳款		-	-	43	33
Bank balances 銀行結餘		646,829	106,105	4,929	152,266
<b>Total assets 總資產</b>		9,070,547	7,567,924	2,618,105	3,349,629
<b>LIABILITIES 負債</b>					
<b>Current liabilities 流動負債</b>					
Accrued expenses and other payables 累算支出及其他應付款項		952	1,090	278	426
Withholding tax payable 應付預扣稅		-	-	1,863	1,463
<b>Total liabilities 總負債</b>		952	1,090	2,141	1,889
<b>EQUITY 權益</b>					
Net assets attributable to unitholders 單位投資者應佔淨資產		9,069,595	7,566,834	2,615,964	3,347,740

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

		BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	BOCIP Flexi USD Bond Fund 中銀保誠美元 靈活債券基金	
		2020 二零二零年 US\$ 美元	2019 二零一九年 US\$ 美元	2020 二零二零年 US\$ 美元
	Note 附註			
ASSETS 資產				
Current assets 流動資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	6	25,054,033	25,314,481	26,264,383
Dividends receivable and interest receivable 應收股息及應收利息		130,282	152,916	294,964
Bank balances 銀行結餘		39,891	66,846	820,479
Fixed deposits 定期存款		-	1,916,831	-
Other receivables and prepayments 其他應收款項及預付款項		-	-	485
Total assets 總資產		25,224,206	27,451,074	27,380,311
LIABILITIES 負債				
Current liabilities 流動負債				
Accrued expenses and other payables 累算支出及其他應付款項		24,046	26,069	26,741
Total liabilities 總負債		24,046	26,069	26,741
EQUITY 權益				
Net assets attributable to unitholders 單位投資者應佔淨資產		25,200,160	27,425,005	27,353,570

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

#### 損益及其他全面收益表

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	Note 附註	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
		2020 二零二零年	2019 二零一九年	2020 二零二零年	2019 二零一九年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>INCOME 收入</b>					
Dividend income 股息收入		-	-	34,858,863	46,709,437
Interest income on bank deposits 銀行存款利息收入		878	2,876	8,760	107,598
Management fee rebate 管理費退還	10(g)	13,871	13,304	-	-
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的淨收益/ (虧損)	6	56,180	99,858	(126,480,903)	100,243,662
Net exchange losses 匯兌淨虧損		-	-	(322)	(22,382)
<b>Total income/(loss) 總投資收入/(虧損)</b>		<u>70,929</u>	<u>116,038</u>	<u>(91,613,602)</u>	<u>147,038,315</u>
<b>EXPENSES 支出</b>					
Management fee 管理費	4(a)	-	-	(16,017,450)	(22,075,665)
Trustee fee 信託費	4(b)	-	-	(882,740)	(1,178,116)
Sub-custodian fee 分託管費		-	-	(173,108)	(261,718)
Auditor's remuneration 核數師酬金		-	-	(51,800)	(49,800)
Transaction handling fee 交易處理費	4(b), 11	-	-	(22,708)	(23,158)
Transaction cost 交易成本	11	-	-	(755,400)	(1,342,720)
Printing and publishing expenses 印刷及出版費		(895)	(1,384)	(230,619)	(386,924)
Other operating expenses 其他營運費用		(568)	(302)	(24,013)	(25,129)
<b>Total expenses 總營運支出</b>		<u>(1,463)</u>	<u>(1,686)</u>	<u>(18,157,838)</u>	<u>(25,343,230)</u>
<b>Profit/(loss) before tax</b>					
除稅前收益/(虧損)		69,466	114,352	(109,771,440)	121,695,085
Withholding tax 預扣稅	5	-	-	(3,057,174)	(4,045,181)
<b>Profit/(loss) and total comprehensive income</b>					
收益/(虧損)及全面收入總額		<u>69,466</u>	<u>114,352</u>	<u>(112,828,614)</u>	<u>117,649,904</u>

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

損益及其他全面收益表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	Notes 附註	BOCIP China Bond Fund 中銀保誠中國債券基金		BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	
		2020 二零二零年	2019 二零一九年	2020 二零二零年	2019 二零一九年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>INCOME 收入</b>					
Dividend income 股息收入		-	-	480,678	511,588
Interest income on bank deposits 銀行存款利息收入		75,641	149,609	4,337	7,822
Interest income on financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產的利息收入		5,674,783	6,305,498	-	-
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的 淨收益/(虧損)	6	9,123,955	(3,026,300)	5,508,305	5,319,901
Net exchange gains/(losses) 匯兌淨收益/(虧損)		254,238	(101,938)	14,403	(2,959)
<b>Total income 總投資收入</b>		15,128,617	3,326,869	6,007,723	5,836,352
<b>EXPENSES 支出</b>					
Management fee 管理費	4(a)	(1,845,859)	(1,836,857)	-	-
Trustee fee 信託費	4(b)	(230,732)	(229,607)	(36,636)	(32,435)
Sub-custodian fee 分託管費		(62,321)	(60,610)	(8,404)	(7,995)
Auditor's remuneration 核數師酬金		(126,720)	(125,966)	-	-
Transaction handling fee 交易處理費	4(b), 11	(2,689)	(4,325)	(4,342)	(5,220)
Transaction cost 交易成本	11	(997)	(4,084)	(9,752)	(24,086)
Printing and publishing expenses 印刷及出版費		(51,888)	(67,679)	(4,453)	(5,940)
Other operating expenses 其他營運費用		(21,502)	(69,146)	(1,323)	(1,037)
<b>Total expenses 總營運支出</b>		(2,342,708)	(2,398,274)	(64,910)	(76,713)
<b>Profit before tax 除稅前收益</b>		12,785,909	928,595	5,942,813	5,759,639
Withholding tax 預扣稅	5	(6,661)	-	(48,068)	(51,159)
<b>Profit and total comprehensive income</b>					
收益及全面收入總額		12,779,248	928,595	5,894,745	5,708,480

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

損益及其他全面收益表(續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	Notes 附註	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
		2020 二零二零年	2019 二零一九年	2020 二零二零年	2019 二零一九年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>INCOME 收入</b>					
Dividend income 股息收入		-	-	809,564	640,702
Interest income on bank deposits 銀行存款利息收入		5,714	37,823	3,272	6,763
Interest income on financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產的利息收入		7,177,689	6,244,245	-	-
Net gains on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的淨收益	6	3,712,678	758,838	1,006,742	6,095,408
Net exchange (losses)/gains 匯兌淨(虧損)/收益		(1,407)	(4,402)	7,583	(71,774)
<b>Total income 總投資收入</b>		<u>10,894,674</u>	<u>7,036,504</u>	<u>1,827,161</u>	<u>6,671,099</u>
<b>EXPENSES 支出</b>					
Management fee 管理費	4(a)	(1,758,034)	(1,714,177)	-	-
Trustee fee 信託費	4(b)	(284,405)	(278,557)	(32,245)	(31,209)
Sub-custodian fee 分託管費		(92,525)	(97,189)	(4,942)	(5,059)
Auditor's remuneration 核數師酬金		(51,800)	(49,800)	-	-
Transaction handling fee 交易處理費	4(b), 11	(14,544)	(24,424)	(25,335)	(36,499)
Transaction cost 交易成本	11	-	-	(175,881)	(190,913)
Printing and publishing expenses 印刷及出版費		(59,690)	(78,344)	(4,190)	(5,491)
Other operating expenses 其他營運費用		(9,339)	(8,669)	(2,594)	(2,643)
<b>Total expenses 總營運支出</b>		<u>(2,270,337)</u>	<u>(2,251,160)</u>	<u>(245,187)</u>	<u>(271,814)</u>
<b>Profit before tax 除稅前收益</b>		<u>8,624,337</u>	<u>4,785,344</u>	<u>1,581,974</u>	<u>6,399,285</u>
Withholding tax 預扣稅	5	-	-	(47,741)	(49,333)
<b>Profit and total comprehensive income 收益及全面收入總額</b>		<u>8,624,337</u>	<u>4,785,344</u>	<u>1,534,233</u>	<u>6,349,952</u>

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

損益及其他全面收益表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

Notes 附註	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
	2020 二零二零年	2019 二零一九年	2020 二零二零年	2019 二零一九年
	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>INCOME 收入</b>				
Dividend income 股息收入	330,631	392,049	25,135	29,747
Interest income on bank deposits 銀行存款利息收入	284	729	216	508
Net (losses)/gains on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的 淨(虧損)/收益	6 (1,647,038)	193,644	2,160,661	763,493
Net exchange gains/(losses) 匯兌淨收益/(虧損)	25	60	7,763	(1,177)
<b>Total (loss)/income 總投資(虧損)/收入</b>	<b>(1,316,098)</b>	<b>586,482</b>	<b>2,193,775</b>	<b>792,571</b>
<b>EXPENSES 支出</b>				
Management fee 管理費	4(a) -	-	-	-
Trustee fee 信託費	4(b) (9,743)	(12,107)	(5,239)	(3,710)
Sub-custodian fee 分託管費	(1,540)	(2,066)	(1,053)	(809)
Transaction handling fee 交易處理費	4(b),11 (5,824)	(3,340)	(35,195)	(43,398)
Transaction cost 交易成本	11 (5,215)	(4,574)	(11,595)	(11,127)
Printing and publishing expenses 印刷及出版費	(1,366)	(2,257)	(551)	(662)
Other operating expenses 其他營運費用	(2,234)	(2,153)	(1,715)	(1,483)
<b>Total expenses 總營運支出</b>	<b>(25,922)</b>	<b>(26,497)</b>	<b>(55,348)</b>	<b>(61,189)</b>
<b>(Loss)/profit before tax 除稅前(虧損)/收益</b>	<b>(1,342,020)</b>	<b>559,985</b>	<b>2,138,427</b>	<b>731,382</b>
Withholding tax 預扣稅	5 (8,343)	(8,391)	(2,005)	(2,329)
<b>(Loss)/profit and total comprehensive income (虧損)/收益及全面收入總額</b>	<b>(1,350,363)</b>	<b>551,594</b>	<b>2,136,422</b>	<b>729,053</b>

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

損益及其他全面收益表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	Notes 附註	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
		2020 二零二零年	2019 二零一九年	2020 二零二零年	2019 二零一九年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>INCOME 收入</b>					
Dividend income 股息收入		637,243	655,018	253,963	255,304
Interest income on bank deposits 銀行存款利息收入		1,890	2,194	531	1,152
Net (losses)/gains on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的 淨(虧損)/收益	6	(1,685,718)	743,415	1,924,915	1,509,226
Net exchange gains/(losses) 匯兌淨收益/(虧損)		-	-	4,429	(12,696)
<b>Total (loss)/income 總投資(虧損)/收入</b>		<u>(1,046,585)</u>	<u>1,400,627</u>	<u>2,183,838</u>	<u>1,752,986</u>
<b>EXPENSES 支出</b>					
Management fee 管理費	4(a)	-	-	-	-
Trustee fee 信託費	4(b)	(17,461)	(20,969)	(28,688)	(25,877)
Sub-custodian fee 分託管費		(2,652)	(3,573)	(6,732)	(6,332)
Transaction handling fee 交易處理費	4(b),11	(6,018)	(4,716)	(144,022)	(95,612)
Transaction cost 交易成本	11	(22,760)	(18,313)	(240,061)	(160,673)
Printing and publishing expenses 印刷及出版費		(2,355)	(4,183)	(3,366)	(3,668)
Other operating expenses 其他營運費用		(1,319)	(1,228)	(1,784)	(1,603)
<b>Total expenses 總營運支出</b>		<u>(52,565)</u>	<u>(52,982)</u>	<u>(424,653)</u>	<u>(293,765)</u>
<b>(Loss)/profit before tax 除稅前(虧損)/收益</b>		<u>(1,099,150)</u>	<u>1,347,645</u>	<u>1,759,185</u>	<u>1,459,221</u>
Withholding tax 預扣稅	5	(43,797)	(34,690)	(25,866)	(27,175)
<b>(Loss)/profit and total comprehensive income (虧損)/收益及全面收入總額</b>		<u><u>(1,142,947)</u></u>	<u><u>1,312,955</u></u>	<u><u>1,733,319</u></u>	<u><u>1,432,046</u></u>

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

損益及其他全面收益表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

		BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
		2020 二零二零年	2019 二零一九年	2020 二零二零年	2019 二零一九年
Note 附註		HK\$ 港元	HK\$ 港元	US\$ 美元	US\$ 美元
<b>INCOME 收入</b>					
Dividend income 股息收入		103,276	113,381	89,856	135,670
Interest income on bank deposits 銀行存款利息收入		913	181	193	580
Management fee rebate 管理費退還	10(g)	-	-	417	247
Net gains on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的淨收益	6	1,406,704	1,753,325	62,558	134,316
Net exchange gains/(losses) 匯兌淨收入／(虧損)		31,756	(2,186)	(204)	(1,471)
Other income 其他收入		-	-	-	-
<b>Total income 總投資收入</b>		<b>1,542,649</b>	<b>1,864,701</b>	<b>152,820</b>	<b>269,342</b>
<b>EXPENSES 支出</b>					
Management fee 管理費	4(a)	-	-	-	-
Trustee fee 信託費	4(b)	(10,214)	(8,939)	(3,676)	(4,039)
Sub-custodian fee 分託管費		(2,237)	(2,242)	(1,055)	(1,366)
Transaction handling fee 交易處理費	4(b),11	(10,931)	(12,534)	(860)	(903)
Transaction cost 交易成本	11	(3,578)	(8,096)	(1,111)	(2,449)
Printing and publishing expenses 印刷及出版費		(1,166)	(1,533)	(485)	(776)
Other operating expenses 其他營運費用		(1,434)	(1,288)	(325)	(230)
<b>Total expenses 總營運支出</b>		<b>(29,560)</b>	<b>(34,632)</b>	<b>(7,512)</b>	<b>(9,763)</b>
<b>Profit before tax 除稅前收益</b>		<b>1,513,089</b>	<b>1,830,069</b>	<b>145,308</b>	<b>259,579</b>
Withholding tax 預扣稅	5	(10,328)	(11,420)	(5,802)	(7,400)
<b>Profit and total comprehensive income 收益及全面收入總額</b>		<b>1,502,761</b>	<b>1,818,649</b>	<b>139,506</b>	<b>252,179</b>

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

損益及其他全面收益表 (續)

FOR THE YEAR/PERIOD ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度/期間

		BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	BOCIP Flexi USD Bond Fund 中銀保誠美元 靈活債券基金
		16.11.2018 (Sub-Fund's date of commencement of operations) to 31.12.2019 二零一八年 十一月十六日 (分支基金開始經營 之日)至二零一九年 十二月卅一日	28.10.2019 (Sub-Fund's date of commencement of operations) to 31.12.2020 二零一九年 十月廿八日 (分支基金開始經營 之日)至二零二零年 十二月卅一日
Notes	2020	2020	2020
附註	US\$ 美元	US\$ 美元	US\$ 美元
<b>INCOME 收入</b>			
Interest income on bank deposits 銀行存款利息收入		17,724	48,614
Interest income on financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產的利息收入		745,949	931,857
Management fee rebate 管理費退還	10(g)	-	1,158
Net gains on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的淨收益	6	322,360	374,309
Net exchange gains 匯兌淨收入		17,293	15,168
<b>Total income 總投資收入</b>		<u>1,103,326</u>	<u>1,371,106</u>
<b>EXPENSES 支出</b>			
Management fee 管理費	4(a)	(204,615)	(220,936)
Trustee fee 信託費	4(b)	(33,532)	(36,362)
Sub-custodian fee 分託管費		(10,405)	(10,215)
Auditor's remuneration 核數師酬金		(6,702)	(6,357)
Transaction handling fee 交易處理費	4(b), 11	(1,470)	(2,145)
Transaction cost 交易成本	11	-	-
Printing and publishing expenses 印刷及出版費		(7,330)	(7,444)
Other operating expenses 其他營運費用		(1,809)	(11,364)
<b>Total expenses 總營運支出</b>		<u>(265,863)</u>	<u>(294,823)</u>
<b>Profit before tax 除稅前收益</b>		<u>837,463</u>	<u>1,076,283</u>
Withholding tax 預扣稅	5	-	-
<b>Profit and total comprehensive income 收益及全面收入總額</b>		<u>837,463</u>	<u>1,076,283</u>

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第 44 頁至第 228 頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### STATEMENT OF CHANGES IN EQUITY 權益變動表

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	Note 附註	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
		2020 二零二零年	2019 二零一九年	2020 二零二零年	2019 二零一九年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>Balance at the beginning of the year</b> 年初結餘		5,573,902	6,070,866	1,188,440,845	1,320,282,632
Proceeds from issue of units 認購收入		3,560,000	270,600	82,405,559	203,949,998
Payments on redemption of units 贖回支出		(3,560,707)	(881,916)	(321,872,080)	(390,031,332)
<b>Net redemption</b> 贖回淨額		(707)	(611,316)	(239,466,521)	(186,081,334)
<b>Profit/(loss) and total comprehensive income</b> 收益／(虧損)及全面收入總額		69,466	114,352	(112,828,614)	117,649,904
Distribution to unitholders 向單位投資者派息	15	-	-	(46,354,973)	(63,410,357)
<b>Balance at the end of the year</b> 年終結餘		5,642,661	5,573,902	789,790,737	1,188,440,845

		BOCIP China Bond Fund 中銀保誠中國債券基金		BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	
		2020 二零二零年	2019 二零一九年	2020 二零二零年	2019 二零一九年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>Balance at the beginning of the year</b> 年初結餘		181,526,782	180,598,187	29,508,874	23,923,723
Proceeds from issue of units 認購收入		-	-	7,700,000	-
Payments on redemption of units 贖回支出		-	-	(10,786,274)	(123,329)
<b>Net redemption</b> 贖回淨額		-	-	(3,086,274)	(123,329)
<b>Profit and total comprehensive income</b> 收益及全面收入總額		12,779,248	928,595	5,894,745	5,708,480
<b>Balance at the end of the year</b> 年終結餘		194,306,030	181,526,782	32,317,345	29,508,874

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

有關發行單位數目的變動詳情，請參閱附註9

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	Note 附註	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
		2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>Balance at the beginning of the year</b> 年初結餘		230,513,810	225,728,466	28,159,508	21,854,557
Proceeds from issue of units 認購收入		4,691,285	4,588,193	1,252,433	1,167,730
Payments on redemption of units 贖回支出		-	-	(7,225,118)	-
Net subscription/(redemption) 認購/(贖回)淨額		4,691,285	4,588,193	(5,972,685)	1,167,730
Profit and total comprehensive income 收益及全面收入總額		8,624,337	4,785,344	1,534,233	6,349,952
Distribution to unitholders 向單位投資者派息	15	(4,691,285)	(4,588,193)	(1,299,494)	(1,212,731)
<b>Balance at the end of the year</b> 年終結餘		239,138,147	230,513,810	22,421,562	28,159,508

  

	Note 附註	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
		2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>Balance at the beginning of the year</b> 年初結餘		9,692,332	9,142,009	3,217,350	2,588,128
Proceeds from issue of units 認購收入		403,024	482,572	282,822	-
Payments on redemption of units 贖回支出		(2,125,730)	-	(166,575)	-
Net (redemption)/subscription (贖回)/認購淨額		(1,722,706)	482,572	116,247	-
(Loss)/profit and total comprehensive income (虧損)/收益及全面收入總額		(1,350,363)	551,594	2,136,422	729,053
Distribution to unitholders 向單位投資者派息	15	(403,994)	(483,843)	(117,146)	(99,831)
<b>Balance at the end of the year</b> 年終結餘		6,215,269	9,692,332	5,352,873	3,217,350

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

有關發行單位數目的變動詳情，請參閱附註9

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載於第44頁至第228頁之附註構成財務報表的重要部分。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	Note 附註	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
		2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>Balance at the beginning of the year</b> 年初結餘		16,508,718	17,256,155	22,151,813	10,562,460
Proceeds from issue of units 認購收入		28,712	9,901	649,586	10,680,362
Payments on redemption of units 贖回支出		(2,839,062)	(2,070,293)	-	-
Net (redemption)/subscription (贖回)/認購淨額		(2,810,350)	(2,060,392)	649,586	10,680,362
(Loss)/profit and total comprehensive income (虧損)/收益及全面收入總額		(1,142,947)	1,312,955	1,733,319	1,432,046
Distribution to unitholders 向單位投資者派息	15	-	-	(653,643)	(523,055)
<b>Balance at the end of the year</b> 年終結餘		12,555,421	16,508,718	23,881,075	22,151,813

  

	Note 附註	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
		2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 US\$ 美元	2019 二零一九年 US\$ 美元
<b>Balance at the beginning of the year</b> 年初結餘		7,566,834	5,748,185	3,347,740	3,095,561
Proceeds from issue of units 認購收入		139,423	40,347	120,257	126,220
Payments on redemption of units 贖回支出		-	-	(871,282)	-
Net subscription/(redemption) 認購/(贖回)淨額		139,423	40,347	(751,025)	126,220
Profit and total comprehensive income 收益及全面收入總額		1,502,761	1,818,649	139,506	252,179
Distribution to unitholders 向單位投資者派息	15	(139,423)	(40,347)	(120,257)	(126,220)
<b>Balance at the end of the year</b> 年終結餘		9,069,595	7,566,834	2,615,964	3,347,740

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

The notes on pages 44 to 228 form an integral part of these financial statements.  
載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

FOR THE YEAR/PERIOD ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度/期間

		BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	BOCIP Flexi USD Bond Fund 中銀保誠美元 靈活債券基金
		16.11.2018 (Sub-Fund's date of commencement of operations) to 31.12.2019 二零一八年 十一月十六日 (分支基金開始經營 之日)至二零一九年 十二月卅一日	28.10.2019 (Sub-Fund's date of commencement of operations) to 31.12.2020 二零一九年 十月廿八日 (分支基金開始經營 之日)至二零二零年 十二月卅一日
Note	2020	US\$	US\$
附註	二零二零年	美元	美元
<b>Balance at the beginning of the year/period 年/期初結餘</b>		27,425,005	-
Proceeds from issue of units 認購收入	826,072	26,957,789	25,949,131
Payments on redemption of units 贖回支出	(3,062,308)	-	-
Net (redemption)/subscription (贖回)/認購淨額	(2,236,236)	26,957,789	25,949,131
Profit and total comprehensive income 收益及全面收入總額	837,463	1,076,283	2,353,570
Distribution to unitholders 向單位投資者派息	15 (826,072)	(609,067)	(949,131)
<b>Balance at the end of the year/period 年/期終結餘</b>		25,200,160	27,353,570

For the number of units in issue and the net asset value per unit, please refer to Note 9 for details  
有關發行單位數目的變動詳情，請參閱附註9

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

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

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
	2020 二零二零年 Class A A類	2019 二零一九年 Class A A類	2020 二零二零年 Class A A類	2019 二零一九年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	500,000.0000	555,404.8344	161,061,797.9360	185,634,552.4008
Units issued 已發行單位	316,686.1778	24,554.9798	12,612,975.6178	28,419,276.9758
Units redeemed 已贖回單位	(316,686.1778)	(79,959.8142)	(50,879,127.1215)	(52,992,031.4406)
Units outstanding at the end of the year 年終單位數量	500,000.0000	500,000.0000	122,795,646.4323	161,061,797.9360
			Class A – RMB Hedged Currency Class Units A類 – 人民幣對沖 貨幣類別單位	Class A – RMB Hedged Currency Class Units A類 – 人民幣對沖 貨幣類別單位
Units outstanding at the beginning of the year 年初單位數量			316,954.3579	707,523.8362
Units issued 已發行單位			129,066.6190	651.4246
Units redeemed 已贖回單位			(8,135.5592)	(391,220.9029)
Units outstanding at the end of the year 年終單位數量			437,885.4177	316,954.3579
			BOCIP China Bond Fund 中銀保誠中國債券基金	BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金
	2020 二零二零年 Class C C類	2019 二零一九年 Class C C類	2020 二零二零年 Class A A類	2019 二零一九年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	17,388,534.8483	17,388,534.8483	1,511,158.1508	1,517,940.2027
Units issued 已發行單位	-	-	386,268.8933	-
Units redeemed 已贖回單位	-	-	(523,159.1925)	(6,782.0519)
Units outstanding at the end of the year 年終單位數量	17,388,534.8483	17,388,534.8483	1,374,267.8516	1,511,158.1508

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

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

以下為各分支基金有關類別的認購／(贖回)數量：(續)

	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
	2020 二零二零年 Class A A類	2019 二零一九年 Class A A類	2020 二零二零年 Class A A類	2019 二零一九年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	24,817,042.3202	24,323,409.7051	2,848,264.4260	2,715,845.3867
Units issued 已發行單位	501,839.1107	493,632.6151	132,024.5160	132,419.0393
Units redeemed 已贖回單位	-	-	(759,819.7876)	-
Units outstanding at the end of the year 年終單位數量	<u>25,318,881.4309</u>	<u>24,817,042.3202</u>	<u>2,220,469.1544</u>	<u>2,848,264.4260</u>
			<b>Class A – RMB Hedged Currency Class Units A類－人民幣對沖 貨幣類別單位</b>	<b>Class A – RMB Hedged Currency Class Units A類－人民幣對沖 貨幣類別單位</b>
Units outstanding at the beginning of the year 年初單位數量			3,711.8357	3,600.4347
Units issued 已發行單位			110.5802	111.4010
Units redeemed 已贖回單位			-	-
Units outstanding at the end of the year 年終單位數量			<u>3,822.4159</u>	<u>3,711.8357</u>

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

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

以下為各分支基金有關類別的認購／(贖回)數量：(續)

	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
	2020 二零二零年 Class A A類	2019 二零一九年 Class A A類	2020 二零二零年 Class A A類	2019 二零一九年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	951,735.5236	905,224.9827	503,940.5302	503,940.5302
Units issued 已發行單位	46,605.0217	46,510.5409	33,910.8121	-
Units redeemed 已贖回單位	(263,506.7383)	-	(18,302.4974)	-
Units outstanding at the end of the year 年終單位數量	734,833.8070	951,735.5236	519,548.8449	503,940.5302
	<b>Class A – RMB Hedged Currency Class Units A類－人民幣對沖 貨幣類別單位</b>	<b>Class A – RMB Hedged Currency Class Units A類－人民幣對沖 貨幣類別單位</b>		
Units outstanding at the beginning of the year 年初單位數量	2,755.3398	2,688.2521		
Units issued 已發行單位	66.9630	67.0877		
Units redeemed 已贖回單位	-	-		
Units outstanding at the end of the year 年終單位數量	2,822.3028	2,755.3398		
	<b>BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金</b>		<b>BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金</b>	
	2020 二零二零年 Class A A類	2019 二零一九年 Class A A類	2020 二零二零年 Class A A類	2019 二零一九年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	1,101,718.9231	1,242,683.2759	3,928,478.6899	2,187,588.6747
Units issued 已發行單位	2,193.3819	693.2126	111,529.0384	1,740,890.0152
Units redeemed 已贖回單位	(212,573.7262)	(141,657.5654)	-	-
Units outstanding at the end of the year 年終單位數量	891,338.5788	1,101,718.9231	4,040,007.7283	3,928,478.6899

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

FOR THE YEAR/PERIOD ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度／期間

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

以下為各分支基金有關類別的認購／(贖回) 數量：(續)

	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
	2020 二零二零年 Class A A類	2019 二零一九年 Class A A類	2020 二零二零年 Class A A類	2019 二零一九年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	824,788.1856	820,473.2681	378,257.2493	363,666.4881
Units issued 已發行單位	13,776.9493	4,314.9175	14,659.6037	14,590.7612
Units redeemed 已贖回單位	-	-	(103,608.2302)	-
Units outstanding at the end of the year 年終單位數量	<u>838,565.1349</u>	<u>824,788.1856</u>	<u>289,308.6228</u>	<u>378,257.2493</u>

  

	BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元 靈活債券基金	
	2020 二零二零年 Class A A類	2019 二零一九年 Class A A類	2020 二零二零年 Class A A類	2019 二零一九年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	2,691,735.9935	-	-	-
Units issued 已發行單位	81,366.4694	2,691,735.9935	2,593,283.3121	-
Units redeemed 已贖回單位	(300,187.3153)	-	-	-
Units outstanding at the end of the year 年終單位數量	<u>2,472,915.1476</u>	<u>2,691,735.9935</u>	<u>2,593,283.3121</u>	-

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載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### STATEMENT OF CASH FLOWS 現金流量表

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
營運活動產生的現金流量				
Profit/(loss) and total comprehensive income 收益／(虧損)及全面收入總額	69,466	114,352	(112,828,614)	117,649,904
Adjustments for: 調整：				
Dividend income 股息收入	-	-	(34,858,863)	(46,709,437)
Interest income on bank deposits 銀行存款的利息收入	(878)	(2,876)	(8,760)	(107,598)
Net (gains)/losses on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的淨(收益)／虧損	(56,180)	(99,858)	126,480,903	(100,243,662)
Withholding tax 預扣稅	-	-	3,057,174	4,045,181
	12,408	11,618	(18,158,160)	(25,365,612)
Increase in management fee rebate receivable 管理費退還應收帳款增加	(9)	(55)	-	-
Decrease accrued expenses and other payables 累算支出及其他應付款項減少	-	-	(661,711)	(246,680)
Dividend income received (net of withholding tax) 已收股息收入(扣除預扣稅)	-	-	31,801,689	42,664,256
Interest income received (net of withholding tax) 已收利息收入(扣除預扣稅)	878	2,876	8,760	107,598
Payments on purchase of financial assets at fair value through profit or loss 購買按公平值透過損益列帳的財務資產的支出	(293,967)	-	(80,957,142)	(254,707,477)
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益列帳的財務資產的收益	150,000	-	334,979,096	476,620,827
<b>NET CASH FLOWS (USED IN)/FROM OPERATING ACTIVITIES 營運活動(所用)／產生的淨現金流量</b>	<b>(130,690)</b>	<b>14,439</b>	<b>267,012,532</b>	<b>239,072,912</b>

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。



## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	3,560,000	270,600	97,304,145	194,065,621
Payment on redemption of units 贖回支出	(3,560,707)	(881,916)	(321,034,718)	(388,473,832)
Distribution to unitholders 向單位投資者派息	-	-	(43,950,997)	(60,638,105)
<b>NET CASH FLOWS USED IN FINANCING ACTIVITIES 融資活動所用的淨現金流量</b>	<b>(707)</b>	<b>(611,316)</b>	<b>(267,681,570)</b>	<b>(255,046,316)</b>
Net decrease in cash and cash equivalents 淨現金及現金等值減少	(131,397)	(596,877)	(669,038)	(15,973,404)
Cash and cash equivalents at beginning of the year 年初現金及現金等值	190,040	786,917	1,209,366	17,182,770
<b>Cash and cash equivalents at end of the year 年終現金及現金等值</b>	<b>58,643</b>	<b>190,040</b>	<b>540,328</b>	<b>1,209,366</b>
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS 現金及現金等值結餘分析</b>				
Bank balances 銀行結餘	58,643	190,040	540,328	1,209,366

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP China Bond Fund 中銀保誠中國債券基金		BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	
	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
營運活動產生的現金流量				
Profit and total comprehensive income 收益及全面收入總額	12,779,248	928,595	5,894,745	5,708,480
Adjustments for: 調整:				
Dividend income 股息收入	-	-	(480,678)	(511,588)
Interest income on bank deposits 銀行存款的利息收入	(75,641)	(149,609)	(4,337)	(7,822)
Interest income on financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產的利息收入	(5,674,783)	(6,305,498)	-	-
Net (gains)/losses on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的淨(收益)/虧損	(9,123,955)	3,026,300	(5,508,305)	(5,319,901)
Withholding tax 預扣稅	6,661	-	48,068	51,159
	(2,088,470)	(2,500,212)	(50,507)	(79,672)
(Increase)/decrease in restricted deposits paid 已付有限制存款(增加)/減少	(11,687)	3,814	-	-
Decrease in other receivables and prepayments 其他應收款項及預付款項減少	-	42	-	-
(Decrease)/increase in accrued expenses and other payables 累計支出及其他應付款項(減少)/增加	(77,682)	(83,287)	197	503
Dividend income received (net of withholding tax) 已收股息收入(扣除預扣稅)	-	-	424,754	460,366
Interest income received (net of withholding tax) 已收利息收入(扣除預扣稅)	4,694,022	6,390,937	4,337	7,822
Payments on purchase of financial assets at fair value through profit or loss 購買按公平值透過損益列帳的財務資產的支出	(68,002,907)	(69,264,557)	(3,179,389)	(7,214,631)
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益列帳的財務資產的收益	66,916,619	54,685,006	5,291,206	5,496,791
<b>NET CASH FLOWS FROM/(USED IN) OPERATING ACTIVITIES 營運活動產生/(所用)的淨現金流量</b>	<b>1,429,895</b>	<b>(10,768,257)</b>	<b>2,490,598</b>	<b>(1,328,821)</b>

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP China Bond Fund 中銀保誠中國債券基金		BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	
	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	-	-	7,700,000	-
Payment on redemption of units 贖回支出	-	-	(10,786,274)	(123,329)
<b>NET CASH FLOWS USED IN FINANCING ACTIVITIES 融資活動所用的淨現金流量</b>	-	-	(3,086,274)	(123,329)
Net increase/(decrease) in cash and cash equivalents 淨現金及現金等值增加/(減少)	1,429,895	(10,768,257)	(595,676)	(1,452,150)
Cash and cash equivalents at beginning of the year 年初現金及現金等值	6,769,117	17,537,374	1,312,343	2,764,493
<b>Cash and cash equivalents at end of the year</b> 年終現金及現金等值	8,199,012	6,769,117	716,667	1,312,343
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS 現金及現金等值結餘分析</b>				
Bank balances 銀行結餘	8,199,012	2,845,126	716,667	1,312,343
Fixed deposits with original maturities of three months or less 原到期日為三個月或以內的定期存款	-	3,923,991	-	-
	8,199,012	6,769,117	716,667	1,312,343

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
營運活動產生的現金流量				
Profit and total comprehensive income				
收益及全面收入總額	8,624,337	4,785,344	1,534,233	6,349,952
Adjustments for: 調整:				
Dividend income 股息收入	-	-	(809,564)	(640,702)
Interest income on bank deposits 銀行存款的利息收入	(5,714)	(37,823)	(3,272)	(6,763)
Interest income on financial assets at fair value through profit or loss				
按公平值透過損益列帳的財務資產的利息收入	(7,177,689)	(6,244,245)	-	-
Net (gains)/losses on financial assets and liabilities at fair value through profit or loss				
按公平值透過損益列帳的財務資產及負債的淨(收益)/虧損	(3,712,678)	(758,838)	(1,006,742)	(6,095,408)
Withholding tax 預扣稅	-	-	47,741	49,333
	(2,271,744)	(2,255,562)	(237,604)	(343,588)
Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項增加/(減少)	73	9,763	(3,400)	923
Dividend income received (net of withholding tax) 已收股息收入(扣除預扣稅)	-	-	715,037	591,369
Interest income received (net of withholding tax) 已收利息收入(扣除預扣稅)	7,147,065	5,591,089	3,272	6,763
Payments on purchase of financial assets at fair value through profit or loss				
購買按公平值透過損益列帳的財務資產的支出	(116,359,796)	(299,913,609)	(33,538,514)	(46,941,227)
Proceeds from sale of financial assets at fair value through profit or loss				
出售按公平值透過損益列帳的財務資產的收益	112,201,383	295,565,023	39,881,367	45,600,214
<b>NET CASH FLOWS FROM/(USED IN) OPERATING ACTIVITIES 營運活動產生/(所用)的淨現金流量</b>	716,981	(1,003,296)	6,820,158	(1,085,546)

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	-	-	-	-
Payment on redemption of units 贖回支出	-	-	(7,225,118)	-
Distribution to unitholders 向單位投資者派息	-	-	(47,061)	(45,001)
<b>NET CASH FLOWS USED IN FINANCING ACTIVITIES</b> 融資活動所用的淨現金流量	-	-	(7,272,179)	(45,001)
Net increase/(decrease) in cash and cash equivalents 淨現金及現金等值增加/(減少)	716,981	(1,003,296)	(452,021)	(1,130,547)
Cash and cash equivalents at beginning of the year 年初現金及現金等值	423,511	1,426,807	648,986	1,779,533
<b>Cash and cash equivalents at end of the year</b> 年終現金及現金等值	1,140,492	423,511	196,965	648,986
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b> 現金及現金等值結餘分析				
Bank balances 銀行結餘	1,140,492	423,511	196,965	648,986

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
營運活動產生的現金流量				
(Loss)/profit and total comprehensive income (虧損)/收益及全面收入總額	(1,350,363)	551,594	2,136,422	729,053
Adjustments for: 調整:				
Dividend income 股息收入	(330,631)	(392,049)	(25,135)	(29,747)
Interest income on bank deposits 銀行存款的利息收入	(284)	(729)	(216)	(508)
Net losses/(gains) on financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產的淨虧損/(收益)	1,647,038	(193,644)	(2,160,661)	(763,493)
Withholding tax 預扣稅	8,343	8,391	2,005	2,329
	(25,897)	(26,437)	(47,585)	(62,366)
Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項增加/(減少)	214	(182)	(1,811)	4,547
Dividend income received (net of withholding tax) 已收股息收入 (扣除預扣稅)	320,468	383,658	23,130	28,210
Interest income received (net of withholding tax) 已收利息收入 (扣除預扣稅)	284	729	216	508
Payments on purchase of financial assets at fair value through profit or loss 購買按公平值透過損益列帳的財務資產的支出	(551,655)	(1,264,832)	(3,025,241)	(2,968,089)
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益列帳的財務資產的收益	2,198,073	978,381	3,070,712	3,032,260
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>				
營運活動產生的淨現金流量	1,941,487	71,317	19,421	35,070

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	-	-	282,737	-
Payment on redemption of units 贖回支出	(2,125,730)	-	(166,575)	-
Distribution to unitholders 向單位投資者派息	(970)	(1,271)	(117,061)	(99,831)
<b>NET CASH FLOWS USED IN FINANCING ACTIVITIES</b> 融資活動所用的淨現金流量	(2,126,700)	(1,271)	(899)	(99,831)
Net (decrease)/increase in cash and cash equivalents 淨現金及現金等值(減少)/增加	(185,213)	70,046	18,522	(64,761)
Cash and cash equivalents at beginning of the year 年初現金及現金等值	201,951	131,905	68,162	132,923
<b>Cash and cash equivalents at end of the year</b> 年終現金及現金等值	16,738	201,951	86,684	68,162
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b> 現金及現金等值結餘分析				
Bank balances 銀行結餘	16,738	201,951	86,684	68,162

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月三十一日止年度

	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
營運活動產生的現金流量				
(Loss)/profit and total comprehensive income (虧損)/收益及全面收入總額	(1,142,947)	1,312,955	1,733,319	1,432,046
Adjustments for: 調整:				
Dividend income 股息收入	(637,243)	(655,018)	(253,963)	(255,304)
Interest income on bank deposits 銀行存款的利息收入	(1,890)	(2,194)	(531)	(1,152)
Net losses/(gains) on financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的淨虧損/(收益)	1,685,718	(743,415)	(1,924,915)	(1,509,226)
Withholding tax 預扣稅	43,797	34,690	25,866	27,175
	(52,565)	(52,982)	(420,224)	(306,461)
(Decrease)/increase in accrued expenses and other payables 累算支出及其他應付款項(減少)/增加	(31)	(263)	255	(362)
Dividend income received (net of withholding tax) 已收股息收入(扣除預扣稅)	593,306	620,328	228,097	228,129
Interest income received (net of withholding tax) 已收利息收入(扣除預扣稅)	1,890	2,194	531	1,152
Payments on purchase of financial assets at fair value through profit or loss 購買按公平值透過損益列帳的財務資產的支出	(7,450,429)	(5,501,716)	(70,523,762)	(52,071,546)
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益列帳的財務資產的收益	9,901,470	7,347,448	70,692,730	42,017,970
<b>NET CASH FLOWS FROM/(USED IN) OPERATING ACTIVITIES 營運活動產生/(所用)的淨現金流量</b>	2,993,641	2,415,009	(22,373)	(10,131,118)

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。



## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	29,702	8,911	-	10,160,639
Payment on redemption of units 贖回支出	(2,839,062)	(2,070,293)	-	-
Distribution to unitholders 向單位投資者派息	-	-	(4,057)	(3,332)
	<u>-</u>	<u>-</u>	<u>(4,057)</u>	<u>(3,332)</u>
<b>NET CASH FLOWS (USED IN)/FROM FINANCING ACTIVITIES</b> 融資活動(所用)/產生的淨現金流量	<u>(2,809,360)</u>	<u>(2,061,382)</u>	<u>(4,057)</u>	<u>10,157,307</u>
Net increase/(decrease) in cash and cash equivalents 淨現金及現金等值增加/(減少)	184,281	353,627	(26,430)	26,189
Cash and cash equivalents at beginning of the year 年初現金及現金等值	408,743	55,116	31,207	5,018
<b>Cash and cash equivalents at end of the year</b> 年終現金及現金等值	<u>593,024</u>	<u>408,743</u>	<u>4,777</u>	<u>31,207</u>
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b> 現金及現金等值結餘分析				
Bank balances 銀行結餘	<u>593,024</u>	<u>408,743</u>	<u>4,777</u>	<u>31,207</u>

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 US\$ 美元	2019 二零一九年 US\$ 美元
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
營運活動產生的現金流量				
Profit and total comprehensive income 收益及全面收入總額	1,502,761	1,818,649	139,506	252,179
Adjustments for: 調整:				
Dividend income 股息收入	(103,276)	(113,381)	(89,856)	(135,670)
Interest income on bank deposits 銀行存款的利息收入	(913)	(181)	(193)	(580)
Net (gains)/losses on financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的淨(收益)/虧損	(1,406,704)	(1,753,325)	(62,558)	(134,316)
Withholding tax 預扣稅	10,328	11,420	5,802	7,400
	2,196	(36,818)	(7,299)	(10,987)
Increase in management fee rebate receivable 管理費退還應收帳款增加	-	-	(10)	(33)
(Decrease)/increase in accrued expenses and other payables 累算支出及其他應付款項(減少)/增加	(138)	423	(148)	(256)
Dividend income received (net of withholding tax) 已收股息收入(扣除預扣稅)	92,948	101,961	80,239	129,497
Interest income received (net of withholding tax) 已收利息收入(扣除預扣稅)	913	181	193	580
Payments on purchase of financial assets at fair value through profit or loss 購買按公平值透過損益列帳的財務資產的支出	(966,448)	(2,422,992)	(370,170)	(1,082,251)
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益列帳的財務資產的收益	1,411,253	2,454,845	1,021,140	1,022,187
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>				
營運活動產生的淨現金流量	540,724	97,600	723,945	58,737

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 US\$ 美元	2019 二零一九年 US\$ 美元
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
融資活動產生的現金流量				
Payment on redemption of units 贖回支出	-	-	(871,282)	-
<b>NET CASH FLOWS USED IN FINANCING ACTIVITIES</b>	-	-	(871,282)	-
融資活動所用的淨現金流量	-	-	(871,282)	-
Net increase/(decrease) in cash and cash equivalents 淨現金及現金等值增加/(減少)	540,724	97,600	(147,337)	58,737
Cash and cash equivalents at beginning of the year 年初現金及現金等值	106,105	8,505	152,266	93,529
<b>Cash and cash equivalents at end of the year</b>	<b>646,829</b>	<b>106,105</b>	<b>4,929</b>	<b>152,266</b>
年終現金及現金等值	646,829	106,105	4,929	152,266
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>				
現金及現金等值結餘分析				
Bank balances 銀行結餘	646,829	106,105	4,929	152,266

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

FOR THE YEAR/PERIOD ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一止年度／期間

	BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	BOCIP Flexi USD Bond Fund 中銀保誠美元 靈活債券基金
	16.11.2018 (Sub-Fund's date of commencement of operations) to 31.12.2019 二零一八年 十一月十六日 (分支基金開始經營 之日)至二零一九年 十二月卅一日	28.10.2019 (Sub-Fund's date of commencement of operations) to 31.12.2020 二零一九年 十月廿八日 (分支基金開始經營 之日)至二零二零年 十二月卅一日
	2020 二零二零年 US\$ 美元	US\$ 美元
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
營運活動產生的現金流量		
Profit and total comprehensive income		
收益及全面收入總額	837,463	1,076,283
Adjustments for: 調整:		
Interest income on bank deposits 銀行存款的利息收入	(17,724)	(48,614)
Interest income on financial assets at fair value through profit or loss		
按公平值透過損益列帳的財務資產的利息收入	(745,949)	(931,857)
Net gains on financial assets at fair value through profit or loss		
按公平值透過損益列帳的財務資產的淨收益	(322,360)	(374,309)
	(248,570)	(312,186)
(Decrease)/increase in accrued expenses and other payables		
累算支出及其他應付款項(減少)/增加	(2,023)	26,069
Increase in prepaid expenses and other receivables		
預付支出及其他應收款項增加	-	(485)
Interest income received 已收利息收入	786,307	827,555
Payments on purchase of financial assets at fair value through profit or loss		
購買按公平值透過損益列帳的財務資產的支出	(10,929,799)	(39,475,170)
Proceeds from sale of financial assets at fair value through profit or loss		
出售按公平值透過損益列帳的財務資產的收益	11,512,607	14,534,998
	11,512,607	14,534,998
<b>NET CASH FLOWS FROM/(USED IN) OPERATING ACTIVITIES</b>		
營運活動產生/(所用)的淨現金流量	1,118,522	(24,365,045)

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

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

FOR THE YEAR/PERIOD ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度/期間

	BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元 靈活債券基金
	16.11.2018 (Sub-Fund's date of commencement of operations) to 31.12.2019 二零一八年 十一月十六日 (分支基金開始經營 之日)至二零一九年 十二月卅一日	28.10.2019 (Sub-Fund's date of commencement of operations) to 31.12.2020 二零一九年 十月廿八日 (分支基金開始經營 之日)至二零二零年 十二月卅一日	
	2020 二零二零年 US\$ 美元	US\$ 美元	US\$ 美元
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
融資活動產生的現金流量			
Proceeds from issue of units 認購收入	-	26,348,722	25,000,000
Payment on redemption of units 贖回支出	(3,062,308)	-	-
<b>NET CASH FLOWS (USED IN)/FROM FINANCING ACTIVITIES</b>			
融資活動(所用)/產生的淨現金流量	(3,062,308)	26,348,722	25,000,000
Net (decrease)/increase in cash and cash equivalents 淨現金及現金等值(減少)/增加	(1,943,786)	1,983,677	820,479
Cash and cash equivalents at beginning of the year/period 年/期初現金及現金等值	1,983,677	-	-
<b>Cash and cash equivalents at end of the year/period</b> 年/期終現金及現金等值	39,891	1,983,677	820,479
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>			
現金及現金等值結餘分析			
Bank balances 銀行結餘	39,891	66,846	820,479
Fixed deposits with original maturities of three months or less 原到期日為三個月或以內的定期存款	-	1,916,831	-
	39,891	1,983,677	820,479

The notes on pages 44 to 228 form an integral part of these financial statements.

載於第44頁至第228頁之附註構成財務報表的重要部分。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS

#### 1 The Fund and the Sub-Funds

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

The Fund is an umbrella unit trust. Currently, there are 14 sub-funds (2019: 14 sub-funds) and no sub-funds (2019: 1 sub-fund) launched during the year/period ended 31st December 2020.

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

#### Sub-Fund

##### 分支基金

BOCIP HK Dollar Money Market Fund
中銀保誠港元貨幣市場基金
BOCIP China Value Fund
中銀保誠中國價值基金
BOCIP China Bond Fund
中銀保誠中國債券基金
BOCIP Japan Small & Mid Cap Opportunity Fund
中銀保誠日本中小企業機遇基金
BOCIP Flexi HKD Income Fund
中銀保誠港元靈活收益基金
BOCIP China Wealth Fund
中銀保誠中國財富基金
BOCIP Hong Kong Value Fund
中銀保誠香港價值基金
BOCIP China Health Care Fund
中銀保誠中國健康護理基金
BOCIP Hong Kong Low Volatility Equity Fund
中銀保誠香港低波動股票基金
BOCIP China-A Small and Mid Cap Fund
中銀保誠中國A股中小企業基金
BOCIP Shenzhen Growth Fund
中銀保誠深圳增長基金
BOCIP Asia Quality Equity Fund
中銀保誠亞洲優質股票基金
BOCIP USD Short Duration Bond Fund
中銀保誠美元短存續期債券基金
BOCIP Flexi USD Bond Fund <sup>1</sup>
中銀保誠美元靈活債券基金 <sup>1</sup>

<sup>1</sup> First financial period ended on 31st December 2020

#### 財務報表附註

#### 1 本基金及分支基金

中銀保誠資產管理投資基金(「本基金」)是一項單位信託基金，並由中銀國際英國保誠資產管理有限公司作為基金經理(「基金經理」)及中銀國際英國保誠信託有限公司作為信託人(「信託人」)於二零一零年三月卅一日所簽訂的信託契約所監管。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14隻分支基金(二零一九年：14隻分支基金)及於截至二零二零年十二月卅一日止年度／期間，概無成立分支基金(二零一九年：1隻分支基金)。

分支基金的個別成立日期如下：

#### Date of commencement of operations

##### 開始經營日期

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

<sup>1</sup> 首個財政年度於二零二零年十二月卅一日結束

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 1 The Fund and the Sub-Funds (continued)

Two classes of units, namely Class A Units and Class B Units, are available for all the Sub-Funds except for BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund and BOCIP Flexi USD Bond Fund are only available for Class A Units. Class C Units are only available for BOCIP China Bond Fund. As at 31st December 2020 and 2019, BOCIP China Wealth Fund, BOCIP China Value Fund and BOCIP Hong Kong Value Fund issued Class A – RMB Hedged Currency Class Units which the units are denominated in RMB and considered a separate class from Class A Units.

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

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

##### 2 Summary of significant accounting policies

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

#### 財務報表附註(續)

##### 1 本基金及分支基金(續)

除中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金及中銀保誠美元靈活債券基金僅提供A類單位外，所有基金均提供兩類單位，稱為A類單位及B類單位，而中銀保誠中國債券基金僅提供C類單位。於二零二零年及二零一九年十二月卅一日，中銀保誠中國財富基金、中銀保誠中國價值基金及中銀保誠香港價值基金發行A類－人民幣對沖貨幣類別單位，其為人民幣計價的單位，視為獨立於A類單位之類別。

基金經理將來可能會要求信託人設立更多分支基金，或就每項基金發行更多單位。A類、B類和C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類和C類單位可以選擇參與由基金經理提供的定期儲蓄計劃。

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

##### 2 主要會計政策概要

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

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 2 Summary of significant accounting policies (continued)

##### (a) Basis of preparation

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

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

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

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

BOCIP Flexi USD Bond Fund adopted for the first time all the applicable and effective HKFRSs for the period from 28th October 2019 (date of commencement of operations) to 31st December 2020.

### 財務報表附註(續)

#### 2 主要會計政策概要(續)

##### (a) 編製基準

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

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

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

除非另有說明,財務報表中有關淨資產的一切提述,均指單位投資者應佔的淨資產。

中銀保誠美元靈活債券基金於二零一九年十月廿八日(開始經營之日)至二零二零年十二月卅一日首次採用所有適用和生效的香港財務報告準則。



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 2 Summary of significant accounting policies (continued)

##### (a) Basis of preparation (continued)

*Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st January 2020*

The Sub-Funds have adopted the Conceptual Framework for Financial Reporting 2018 and the following revised standard for the first time for the current year's financial statements that is relevant to each of the Sub-Funds:

##### *Conceptual Framework for Financial Reporting 2018*

Conceptual Framework for Financial Reporting 2018 (the "Conceptual Framework") sets out a comprehensive set of concepts for financial reporting and standard setting, and provides guidance for preparers of financial statements in developing consistent accounting policies and assistance to all parties to understand and interpret the standards. The Conceptual Framework includes new chapters on measurement and reporting financial performance, new guidance on the derecognition of assets and liabilities, and updated definitions and recognition criteria for assets and liabilities. It also clarifies the roles of stewardship, prudence and measurement uncertainty in financial reporting. The Conceptual Framework is not a standard, and none of the concepts contained therein override the concepts or requirements in any standard. The Conceptual Framework did not have any significant impact on the financial position and performance of 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)

於二零二零年一月一日開始財政年度生效與分支基金相關的準則及現有準則修訂

各分支基金於本年度財務報表已首次採納二零一八年財務報告的概念框架及已採納以下與基金有關的經修訂準則：

##### *二零一八年財務報告概念框架*

二零一八年財務報告概念框架(「概念框架」)訂明一套完整財務報告概念及準則設定，並為制定連貫會計政策的財務報表編製者提供指引以及協助各人士了解及詮釋準則。概念框架包括計量及申報財務表現的新章節、資產及負債終止確認的新指引、以及最新資產及負債界定及確認準則，亦釐清監管、審慎及計量於財務報告不確定性之作用。概念框架並非屬於準則，且其載述的概念無替代任何準則內的概念或規定。概念框架對各分支基金的財務狀況及表現並無造成任何重大影響。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 2 Summary of significant accounting policies (continued)

##### (a) Basis of preparation (continued)

###### *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 adopted the amendments prospectively from 1st January 2020 and have no significant impact on the Sub-Funds' financial statements.

*New standards, amendments and interpretations which are relevant to the Sub-Funds and effective for the financial year after 1st January 2020 and have not been early adopted*

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning on or after 1st January 2020, and have not been applied in preparing these financial statements. Further information about those HKFRSs that are expected to be applicable to the Sub-Funds is described below.

### 財務報表附註(續)

#### 2 主要會計政策概要(續)

##### (a) 編製基準(續)

###### *香港會計準則第1號及香港會計準則第8號的「重大定義」之修訂*

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、誤報或隱藏資料而可以合理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數量。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。分支基金已於二零二零年一月一日後採納該項修訂，以及該修訂預期對分支基金的財務報表並無產生任何重大影響。

*與分支基金有關且於二零二零年一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*

若干新準則、修訂和詮釋之修訂於二零二零年一月一日或以後開始的年度期間生效，且於編製財務報表時並無採納。有關分支基金預期適用的香港財務報告準則之進一步詳情載於下文。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 2 Summary of significant accounting policies (continued)

##### (a) Basis of preparation (continued)

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

Amendments to HKAS 1 clarify the requirements for classifying liabilities as current or non-current. The amendments specify that if an entity's right to defer settlement of a liability is subject to the entity complying with specified conditions, the entity has a right to defer settlement of the liability at the end of the reporting period if it complies with those conditions at that date. Classification of a liability is unaffected by the likelihood that the entity will exercise its right to defer settlement of the liability. The amendments also clarify the situations that are considered a settlement of a liability. The amendments are effective for annual periods beginning on or after 1 January 2023 and shall be applied retrospectively. Earlier application is permitted. The amendments are not expected to have any significant impact on the Sub-Fund's financial statements.

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

##### (b) Financial instruments

###### **Financial assets**

###### *Initial recognition and measurement*

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

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

### 財務報表附註(續)

#### 2 主要會計政策概要(續)

##### (a) 編製基準(續)

###### *香港會計準則第1號「負債分類為流動或非流動」之修訂*

香港會計準則第1號之修訂澄清劃分負債為流動或非流動的規定。該等修訂載明，倘實體推遲清償負債的權利受限於該實體須符合特定條件，則該實體符合當日之條件，其有權於報告期末推遲清償負債。負債的分類不受實體行使其權利延遲清償負債的可能性的影響。該等修訂亦澄清被認為清償負債的情況。該等修訂自二零二三年一月一日或之後開始的年度期間生效，並將追溯採用，且允許提前採納。預期該等修訂不會對分支基金的財務報表產生任何重大影響。

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

##### (b) 金融工具

###### **財務資產**

###### *初步確認及計量*

財務資產於初步確認時分類為其後按攤銷成本及按公平值透過損益列帳。

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

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 2 Summary of significant accounting policies (continued)

##### (b) Financial instruments (continued)

###### Financial assets (continued)

###### *Initial recognition and measurement (continued)*

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

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

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

As at 31st December 2020 and 2019, all the listed equity securities, collective investment schemes, foreign currency forward contracts, debt securities and real estate investment trust are classified, at initial recognition, as financial assets at fair value through profit or loss while amounts due from brokers, dividends receivable and interest receivable, management fee rebate receivable, amounts receivable on subscription of units, restricted deposits, fixed deposits, bank balances and other receivables are classified as financial assets at amortised cost.

### 財務報表附註(續)

#### 2 主要會計政策概要(續)

##### (b) 金融工具(續)

###### 財務資產(續)

###### *初步確認及計量(續)*

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。

於二零二零年及二零一九年十二月卅一日，所有上市股本證券、集體投資計劃、外匯遠期合約、債務證券及房地產投資信託於初步確認時分類為按公平值透過損益列帳的財務資產，而應收經紀按公平值款項、應收股息及應收利息、管理費退還應收帳款、認購單位應收款項、有限制存款、定期存款、銀行結餘及其他應收款項則分類為按攤銷成本計算的財務資產。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 2 Summary of significant accounting policies (continued)

##### (b) Financial instruments (continued)

###### Financial assets (continued)

###### *Subsequent measurement*

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

###### *Financial assets at amortised cost (debt instruments)*

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

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

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

#### 財務報表附註(續)

#### 2 主要會計政策概要(續)

##### (b) 金融工具(續)

###### 財務資產(續)

###### *後續計量*

財務資產的後續計量取決於分類如下：

###### *按攤銷成本計量的財務資產(債務工具)*

倘滿足以下兩個條件，分支基金將按攤銷成本計量財務資產：

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

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

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 2 Summary of significant accounting policies (continued)

##### (b) Financial instruments (continued)

###### Financial assets (continued)

###### *Subsequent measurement (continued)*

###### *Financial assets at fair value through profit or loss*

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

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

###### Financial liabilities and equity instruments

###### *Initial recognition and measurement*

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

### 財務報表附註(續)

#### 2 主要會計政策概要(續)

##### (b) 金融工具(續)

###### 財務資產(續)

###### *後續計量(續)*

###### *按公平值透過損益列帳的財務資產*

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

按公平值透過損益列帳的財務資產按公平值於淨資產報表列帳，而公平值變動淨額於損益及其他全面收益表中確認。

###### 財務負債及權益工具

###### *初步確認及計量*

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

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 2 Summary of significant accounting policies (continued)

##### (b) Financial instruments (continued)

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

##### *Initial recognition and measurement (continued)*

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

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

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

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

### 財務報表附註(續)

#### 2 主要會計政策概要(續)

##### (b) 金融工具(續)

##### 財務負債及權益工具(續)

##### *初步確認及計量(續)*

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

財務負債定義的可認沽財務工具，符合若干嚴謹的條件後分類為股本。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。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 2 Summary of significant accounting policies (continued)

##### (b) Financial instruments (continued)

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

##### *Subsequent and measurement (continued)*

As at 31st December 2020 and 2019, the Sub-Funds' financial liabilities include relating to amounts due to brokers, accrued expenses and other payables and amounts payable on redemption of units which are measured at amortised cost and loss position of foreign currency forward contracts being measured at fair value.

##### *Subsequent measurement*

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

##### *Effective interest method*

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

### 財務報表附註(續)

#### 2 主要會計政策概要(續)

##### (b) 金融工具(續)

##### 財務負債及權益工具(續)

##### *初步確認及計量(續)*

於二零二零年及二零一九年十二月卅一日，分支基金的財務負債包括應付經紀款項、累算支出及其他應付款項及贖回單位應付款項，按攤銷成本計量及外匯遠期合約的虧損持倉以公平值計量。

##### *其後計量*

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

##### *實際利率法*

實際利率法是一種計算財務資產或財務負債在有關時期內的攤銷成本以及分配該時期內利息收入或利息支出的方法。實際利率是一個利率，它精確地將該財務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。



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 2 Summary of significant accounting policies (continued)

##### (b) Financial instruments (continued)

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

##### *Effective interest method (continued)*

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

Interest expense is recognised on an effective interest basis.

##### **Derecognition**

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

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

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

### 財務報表附註(續)

#### 2 主要會計政策概要(續)

##### (b) 金融工具(續)

##### 財務負債及權益工具(續)

##### 實際利率法(續)

債務工具的利息收入按實際利率基準確認，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。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 2 Summary of significant accounting policies (continued)

##### (b) Financial instruments (continued)

###### Derecognition (continued)

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

###### Impairment of financial assets

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

###### *General approach*

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

### 財務報表附註(續)

#### 2 主要會計政策概要(續)

##### (b) 金融工具(續)

###### 終止確認(續)

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

###### 財務資產減值

分支基金確認對並非按公平值透過損益列帳的所有債務工具預期信貸損失的撥備。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。

###### *一般方式*

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

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 2 Summary of significant accounting policies (continued)

##### (b) Financial instruments (continued)

###### Impairment of financial assets (continued)

###### *General approach (continued)*

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

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

##### (c) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the statement of net assets when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

##### (d) Amounts due from and due to brokers

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

### 財務報表附註(續)

#### 2 主要會計政策概要(續)

##### (b) 金融工具(續)

###### 財務資產減值(續)

###### 一般方式(續)

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

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

##### (c) 金融工具抵銷

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

##### (d) 應收及應付經紀款項

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

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 2 Summary of significant accounting policies (continued)

##### (e) Income

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

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

Other income is accounted for on an accrual basis and credited to the statement of profit or loss and other comprehensive income.

##### (f) Expenses

All expenses are accounted for on an accruals basis and are charged to the statement of profit or loss and other comprehensive income.

##### (g) Foreign currency translation

###### (i) Functional and presentation currency

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

### 財務報表附註(續)

#### 2 主要會計政策概要(續)

##### (e) 收入

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

利息收入按相關時間基準以實際利率方法在損益表確認為「利息收入」，包括按公平值透過損益表列帳的現金及現金等值及債務證券的利息收入。

其他收入以應計基準入帳，並計入損益及其他全面收益表。

##### (f) 支出

所有支出均以應計基準入帳，並計入損益及其他全面收益表。

##### (g) 外幣換算

###### (i) 功能及呈列貨幣

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

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 2 Summary of significant accounting policies (continued)

##### (g) Foreign currency translation (continued)

###### (i) Functional and presentation currency (continued)

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

###### (ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign currency assets and liabilities are translated into the functional currency using the exchange rate prevailing at the year-end date.

Foreign exchange gains and losses arising from translation are included in profit or loss.

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

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

##### (h) Cash and cash equivalents

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

### 財務報表附註 (續)

#### 2 主要會計政策概要 (續)

##### (g) 外幣換算 (續)

###### (i) 功能及呈列貨幣 (續)

分支基金已採納功能貨幣為呈列貨幣，財務報表亦以相關功能貨幣呈列。

###### (ii) 交易及結餘

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

由折算產生的匯兌收益及虧損載於損益表中。

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

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

##### (h) 現金及現金等值

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

# **BOCIP Asset Management Investment Funds**

## **中銀保誠資產管理投資基金**

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

#### **2 Summary of significant accounting policies (continued)**

##### **(i) Redeemable units**

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

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

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

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

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

##### **(k) Accrued expenses and other payables**

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

### **財務報表附註(續)**

#### **2 主要會計政策概要(續)**

##### **(i) 可贖回單位**

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

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

可贖回單位可於任何時候撥回相關分支基金，而現金價為相當於相關分支基金應佔根據相關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**

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

##### **(k) 累算支出及其他應付款項**

累算支出初始按公平值確認，其後以實際利率法按攤餘成本入帳。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 2 Summary of significant accounting policies (continued)

##### (I) Related parties

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

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

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

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

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

or

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

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

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

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

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

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

#### 財務報表附註 (續)

#### 2 主要會計政策概要 (續)

##### (I) 關聯方

一方將被視為與分支基金有關聯，條件為：

(a) 該方為某一人士或該人士家屬及該人士之直系親屬

(i) 該人士控制或共同控制分支基金；

(ii) 該人士對分支基金擁有重大影響力；或

(iii) 該人士為分支基金或分支基金母公司之主要管理人員；

或

(b) 倘該方為符合以下任何條件之實體：

(i) 該實體及分支基金為同一集團成員；

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

(iii) 實體及分支基金為同一第三方之合營企業；

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

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

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 2 Summary of significant accounting policies (continued)

##### (l) Related parties (continued)

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

##### (m) Structured entities

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

#### 財務報表附註(續)

#### 2 主要會計政策概要(續)

##### (l) 關聯方(續)

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

##### (m) 結構化實體

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



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 2 Summary of significant accounting policies (continued)

##### (m) Structured entities (continued)

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

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

#### 3 Critical accounting estimates and judgements

The Manager makes estimates and assumptions concerning the future. The resulting accounting estimates may, by definition, not equal the related actual results. Estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are outlined below.

### 財務報表附註 (續)

#### 2 主要會計政策概要 (續)

##### (m) 結構化實體 (續)

分支基金認為在其他基金(「被投資基金」)的所有投資屬於在非合併結構實體的投資。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經理管理及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。

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

#### 3 重要會計估計及判斷

基金經理對未來作出估計及假設,會計估計顯名思義應不會與實際結果完全一致。基金經理持續評估及根據過往經驗及其他因素(包括預期在若干情況下合理出現的日後事項)作出估計。下文討論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顯著調整的估計和假設。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 3 Critical accounting estimates and judgements (continued)

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

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

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

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

##### *Value-added tax (the "VAT")*

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

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

#### 財務報表附註(續)

##### 3 重要會計估計及判斷(續)

中華人民共和國(「中國」)債務證券收益的資本增值稅

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

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

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

##### 增值稅

中銀保誠中國債券基金通過QFII計劃主要投資債務證券。

基金經理已行使判斷分支基金是否就至今的收益須承擔稅務責任及潛在負債金額。然而，仍有不明確之處：基金經理的判斷可能不正確，因實際事件可能重大偏差。基金經理認為如果中國國家稅務機關將來澄清規定，而結果有別於原先理解，則可能會影響其判斷。進一步詳情請參閱財務報表附註5。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 3 Critical accounting estimates and judgements (continued)

###### *Fair value of investments*

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

###### **Critical judgements**

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

#### 財務報表附註(續)

##### 3 重要會計估計及判斷(續)

###### *投資的公平值*

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

###### **重要判斷**

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

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 4 Fees

##### (a) Management fee and servicing fee

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

31st December 2020 and 2019  
二零二零年及二零一九年十二月卅一日

### 財務報表附註 (續)

#### 4 費用

##### (a) 管理費及服務費

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

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

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 4 Fees (continued)

##### (a) Management fee and servicing fee (continued)

The Manager is entitled to receive a servicing fee for the Class B Units of BOCIP HK Dollar Money Market Fund and BOCIP Japan Small & Mid Cap Opportunity Fund calculated as a percentage of the net asset value of such Class B Units. The servicing fee will be deducted from the assets of the Class B Units. The current servicing fee the Manager levies is 1% (2019: 1%) per annum of the net asset value of the relevant Class B Units. No servicing fee will be levied for the Class A Units, Class A – RMB Hedged Currency Class Units, Class A – RMB Units and Class C Units.

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

A policy for fee waiver and expenses absorption by the Manager for the Sub-Funds has been placed on and after 1st July 2013. Under the policy, the management fee will be charged on the Sub-Funds with Gross Asset Value greater than HK\$50 million, and for fee waiver decision the Manager will take into consideration the fund size, amount of management fee and other criteria to determine a Sub-Fund's eligibility for expense absorption. The management fee has been waived for BOCIP HK Dollar Money Market Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP Hong Kong Low Volatility Equity Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund and BOCIP Asia Quality Equity Fund for the year ended 31st December 2020 and 2019.

In addition, redemption charges may be levied on the Class B Units if they are redeemed within 4 years of their issue. No redemption charge was received for the Class B Units for the years ended 31st December 2020 and 2019.

#### 財務報表附註 (續)

#### 4 費用 (續)

##### (a) 管理費及服務費 (續)

基金經理有權就中銀保誠港元貨幣市場基金及中銀保誠日本中小企業機遇基金的B類單位收取服務費，該費用以該等B類單位淨資產值的某一百分比計算。服務費會從有關基金B類單位的資產中扣除。目前基金經理收取的服務費為有關B類單位每年淨資產值的1% (二零一九年：1%)。概不就A類單位、A類—人民幣對沖貨幣類別單位、A類人民幣單位及C類單位收取任何服務費。

管理費及服務費根據每個交易日計算和累算，並於每月月底之後支付。

分支基金經理於二零一三年七月一日或之後採用有關豁免費用及分擔支出的政策。根據該政策，如分支基金總資產淨值超過50,000,000港元，則收取管理費，而基金經理決定是否豁免費用時將考慮基金規模、管理費金額及其他標準，以釐定基金可分擔費用的能力。中銀保誠港元貨幣市場基金、中銀保誠日本中小企業機遇基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠香港低波幅股票基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金及中銀保誠亞洲優質股票基金於二零二零年及二零一九年十二月卅一日止年度的管理費獲豁免。

此外，若B類單位在發行後四年內贖回，可能被收取贖回費用。截至二零二零年及二零一九年十二月卅一日止年度，並無就B類單位收取贖回費用。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 4 Fees (continued)

##### (a) Management fee and servicing fee (continued)

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

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

##### (b) Trustee fee

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

**For the year ended 31st December 2020** 截至二零二零年十二月卅一日止年度

	<b>Inception Fee</b> 起始收費	<b>Setup Fee</b> 成立收費
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	HK\$103,450 港元	HK\$31,400 港元

**For the year ended 31st December 2019** 截至二零一九年十二月卅一日止年度

	<b>Inception Fee</b> 起始收費	<b>Setup Fee</b> 成立收費
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	HK\$77,300 港元	HK\$31,200 港元

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

### 財務報表附註 (續)

#### 4 費用 (續)

##### (a) 管理費及服務費 (續)

如附註 10(f) 所披露，基金經理及其關連人士收取起始收費和轉換收費。

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

##### (b) 信託費

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

有關基金經理承擔起始收費的詳情，請參閱附註 10(g)。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 4 Fees (continued)

##### (b) Trustee fee (continued)

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

#### For the year ended 31st December 2020 and 2019

截至二零二零年及二零一九年十二月卅一日止年度

##### Sub-Funds

##### 分支基金

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

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

The trustee fee of BOCIP HK Dollar Money Market Fund and the minimum trustee fee of all other Sub-Funds have been waived for the year ended 31st December 2020 and 2019.

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

### 財務報表附註(續)

#### 4 費用(續)

##### (b) 信託費(續)

信託人有權就每項分支基金收取下列信託費。信託費目前的收費率如下：

##### Rate of Trustee Fee (p.a.)

##### 信託費率(每年)

0.125% on the first HK\$200 million  
(equivalent to US\$25 million)  
of the net asset value of the Sub-Fund;  
0.10% on the next HK\$200 million  
(equivalent to US\$25 million)  
of the net asset value of the Sub-Fund;  
0.0875% on the remaining balance of the net  
asset value of the Sub-Fund;  
Subject to a minimum monthly fee of HK\$20,000  
(equivalent to US\$2,500) and up to a maximum  
of 1% on the net asset value of the Sub-Fund.

分支基金資產淨值的首2億港元  
(相當於2,500萬美元)為0.125%；

分支基金資產淨值其後的2億港元  
(相當於2,500萬美元)為0.10%；  
分支基金資產淨值的餘額為0.0875%；  
分支基金的最低月費為20,000港元  
(相當於2,500美元)，最多達1%

於二零二零年及二零一九年十二月卅一日止年度，中銀保誠港元貨幣市場基金獲豁免信託費和所有其他分支基金獲豁免最低信託費。

信託費根據每個交易日計算和累算，並於每月月底之後支付。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 4 Fees (continued)

###### (b) Trustee fee (continued)

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

###### (c) Performance fee

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

In respect of each dealing day, if the change in the net asset value per unit of the relevant class of the Sub-Fund on that dealing day is a positive value and exceeds the Performance Hurdle and the net asset value per unit on that dealing day is higher than the High Water Mark, a performance fee accrual will be calculated at 20% (2019: 20%) of the difference between the change in the net asset value per unit since last dealing day and the Performance Hurdle provided that on such dealing day, the net asset value per unit is higher than the High Water Mark.

On initial issue of the units of the Sub-Fund, the High Water Mark will be equal to the initial issue price, that is, HK\$10.00 (2019: HK\$10.00) per unit. The High Water Mark will not be set at a level below this initial issue price of the unit of the Sub-Fund.

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

#### 財務報表附註(續)

##### 4 費用(續)

###### (b) 信託費(續)

信託人亦有權根據信託人與基金經理不時協定收取之交易費和分託管費，並在損益表中披露其金額以及附註11的性質。

###### (c) 投資表現費

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

就每一個交易日而言，如於該交易日分支基金的有關類別的每單位資產淨值的變動為正值，並超過表現關口以及於該交易日每單位資產淨值超過高水位指標，應計投資表現費將以每單位資產淨值自上一個交易日的變化與表現關口之間的差異的20%（二零一九年：20%）計算，但前提是於該交易日，每單位的資產淨值乃高於高水位指標。

在首次發行分支基金的單位時，高水位指標將相等於首次發行價，即每單位10.00港元（二零一九年：10.00港元）。高水位指標不會被設定為低於分支基金單位的首次發行價的水平。

在計算每單位資產淨值時，自投資表現費計算期開始的累積應計投資表現費將在計算之內。如分支基金的有關類別的每單位資產淨值的任何變動少於相等於指定百分比增長，應計每日投資表現費將為負數，並且將扣減累積的應計投資表現費，直至該應計費達至零水平下限為止。如累積的應計投資表現費於投資表現費計算期達至零，分支基金的有關類別將不會計算收取進一步的每單位應計投資表現費，直至分支基金的每單位資產淨值高於高水位指標為止。



# **BOCIP Asset Management Investment Funds**

## **中銀保誠資產管理投資基金**

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

#### **4 Fees (continued)**

##### **(c) Performance fee (continued)**

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

There was no performance fee for the year ended 31st December 2020 and 2019.

#### **5 Taxation**

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

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

For the year ended 31st December 2020 and 2019, BOCIP China Bond Fund invests debt securities in the People's Republic of China ("PRC") through QFII license holder, BOCI-Prudential Asset Management Limited. Under the PRC Corporate Income Tax Law, the Sub-Fund may be liable to pay all PRC taxes and duties on the capital gains realised in the trading of debt securities in respect of the assets held through the quota granted to them (the "Quota"), value-added tax and withholding income tax on interest income received by QFIIs from investments in certain PRC debt securities.

### **財務報表附註(續)**

#### **4 費用(續)**

##### **(c) 投資表現費(續)**

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

於截至二零二零年及二零一九年十二月卅一日止年度，並無投資表現費。

#### **5 稅項**

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

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

於截至二零二零年及二零一九年十二月卅一日止年度，中銀保誠中國債券基金通過作為QFII執照持有人的中銀國際英國保誠資產管理有限公司在中華人民共和國(「中國」)投資債務證券。根據中國企業所得稅法，分支基金有關通過獲授配額(「配額」)而持有的資產，於買賣債務證券時，可能須就已變現的資本收益支付所有中國稅項及徵費。及須就QFII於若干中國債務證券的投資所得的利息收入支付增值稅和預扣所得稅。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### 5 Taxation (continued)

For the year ended 31st December 2020 and 2019, BOCIP China Wealth Fund, BOCIP China Health Care Fund, BOCIP China-A Small and Mid-Cap Fund, BOCIP Shenzhen Growth Fund and BOCIP Asia Quality Equity Fund invest in China A-Shares through the Shanghai-Hong Kong Stock Connect and Shenzhen-Hong Kong Stock Connect respectively. Under the PRC Corporate Income Tax Law, the Sub-Funds may be liable to pay all PRC taxes and duties on the capital gains realised in the trading of equity securities in respect of the assets acquired held and withholding income tax on dividend income received by from investments in certain PRC equity securities.

#### PRC taxes on capital gains tax

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

## 財務報表附註 (續)

### 5 稅項 (續)

截至二零二零年及二零一九年十二月卅一日止年度，中銀保誠中國財富基金、中銀保誠中國健康護理基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金及中銀保誠亞洲優質股票基金分別透過滬港通及深港通投資中國A股。根據中國企業所得稅法，分支基金有關通過收購持有的資產，於買賣債務證券時，可能須就已變現的資本收益支付所有中國稅項及徵費及須就QFII於若干中國債務證券的投資所得的利息收入支付增值稅和預扣所得稅。

#### 中國資本增值稅

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

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 5 Taxation (continued)

###### PRC taxes on capital gains tax (continued)

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

Under the prevailing PRC CIT Law, there is no specific provision on whether capital gains derived by a non-resident investor (including the BOCIP China Bond Fund) from disposal of PRC debt securities would be considered as PRC sourced income and subject to PRC WIT at 10%. Based on the current interpretation of the SAT and the local tax authorities, gains derived by foreign investors (including the Fund) from investment in PRC debt securities should not be treated as PRC sourced income thus should not be subject to PRC WIT. The Sub-Fund therefore did not accrue any PRC WIT and VAT provisions related to the capital gains on disposal of PRC debt securities for during the year ended 31st December 2020 and 2019.

Equally, there is a possibility that additional provision may be required in relation to the position as at 31st December 2020 and 2019. The Manager continues to monitor the position and will make an appropriate adjustment if and when it is considered that there are sufficient grounds to do so. Which such adjustment could be significant.

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

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

#### 財務報表附註(續)

##### 5 稅項(續)

###### 中國資本增值稅(續)

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

根據現行的中國《企業所得稅法》，並無明確條文列明由非居民(包括中銀保誠中國債券基金)出售中國債務證券所得的資本增益是否被視為中國來源收入並須被徵收10%中國預扣所得稅。根據目前國稅局及地方稅務機關的詮釋，海外投資者(包括相關分支基金)就投資中國債務證券所得之收益不應視作中國來源收入，因此不須被徵收中國預扣所得稅。於截至二零二零年及二零一九年十二月卅一日止年度，分支基金並未有與出售中國債務證券相關所得的資本增益作出任何中國預扣所得稅和增值稅的撥備。

同樣，就截至二零二零年及二零一九年十二月卅一日的狀況可能須額外作出撥備。基金經理將繼續監察有關狀況，如果或當認為有足夠理由行事，會作出適當調整。有關調整可能屬重大者。

###### 增值稅

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

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 5 Taxation (continued)

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

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

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

#### 財務報表附註 (續)

##### 5 稅項 (續)

###### 增值稅 (續)

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

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

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 5 Taxation (continued)

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

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

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

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

For the Circular Caishui [2018] No.108 jointly issued by MOF and SAT on 7th November 2018, the foreign institutional investors are temporarily exempt from VAT with respect to bond interest income derived in the domestic bond market for the period from 7th November 2018 to 6th November 2021.

Regarding the BOCIP China Bond Fund, the Manager made no provision for all the VAT for the year ended 31st December 2020 and 2019.

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

#### 財務報表附註(續)

##### 5 稅項(續)

###### 增值稅(續)

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

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

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

於二零一八年十一月七日,由財政部和國家稅務總局聯合頒布的財稅[2018]108 號通知,海外機構投資者於二零一八年十一月七日至二零二一年十一月六日期間就透過國內債券市場所得之債券利息收入獲暫時豁免繳付增值稅。

基金經理並無就中銀保誠中國債券基金於截至二零二零年及二零一九年十二月卅一日止年度作出任何增值稅的撥備。

基金經理仍繼續監察狀況,如果認為有充分理由時將作適當的調整。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 5 Taxation (continued)

###### Withholding income tax (the “WIT”)

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

For the Circular Caishui [2018] No.108 issued on 7th November 2018 jointly by MOF and SAT discussed above, the 3-year PRC tax exemption treatment of bond interest derived by foreign institutional investors would not include the WIT with respect to bond interest income derived in the domestic bond market for the period from 7th November 2018 to 6th November 2021. Therefore, there is no 10% distribution tax accrued and paid for the year ended 31st December 2020 and 2019 for BOCIP China Bond Fund.

#### 財務報表附註(續)

##### 5 稅項(續)

###### 預扣所得稅

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

就上述討論財政部和國家稅務總局於二零一八年十一月七日聯合頒布的財稅[2018] 108號通知，海外機構投資者就中國豁免債券利息的稅項待遇將不包括自二零一八年十一月七日至二零二一年十一月六日期間透過國內債券市場產生債券利息收入繳付的預扣所得稅。因此，中銀保誠中國債券基金於截至二零二零年及二零一九年十二月卅一日止年度並無累計及支付 **10%** 的派息稅項。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

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

#### 6 按公平值透過損益列帳的財務資產及財務負債

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>Financial assets held for trading</b>				
持作交易的財務資產				
– listed equity securities 上市股票證券	–	–	792,562,644	1,173,053,696
– collective investment schemes 集體投資計劃	5,582,833	5,382,686	–	–
– foreign currency forward contracts 外匯遠期合約	–	–	47,276	15,528
<b>Total financial assets at fair value through profit or loss</b>				
按公平值透過損益列帳的財務資產總額	<u>5,582,833</u>	<u>5,382,686</u>	<u>792,609,920</u>	<u>1,173,069,224</u>
<b>Gains/(losses) recognised in relation to financial assets at fair value through profit or loss</b> 就按公平值透過損益列帳的財務資產確認的收益／(虧損)				
– realised 已變現	–	–	(42,454,625)	(26,561,258)
– unrealised 未變現	<u>56,180</u>	<u>99,858</u>	<u>(84,026,278)</u>	<u>126,804,920</u>
<b>Net gains/(losses) 淨收益／(虧損)</b>	<u>56,180</u>	<u>99,858</u>	<u>(126,480,903)</u>	<u>100,243,662</u>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

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

#### 6 按公平值透過損益列帳的財務資產及財務負債 (續)

	BOCIP China Bond Fund		BOCIP Japan Small & Mid Cap Opportunity Fund	
	中銀保誠中國債券基金		中銀保誠日本中小企業機遇基金	
	2020	2019	2020	2019
	二零二零年	二零一九年	二零二零年	二零一九年
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
<b>Financial assets held for trading</b>				
持作交易的財務資產				
– listed equity securities 上市股票證券	–	–	31,918,548	28,103,126
– debt securities 債務證券	183,237,343	173,027,100	–	–
– foreign currency forward contracts				
外匯遠期合約	–	–	–	64,824
<b>Total financial assets at fair value through profit or loss</b>				
按公平值透過損益列帳的財務資產總額	183,237,343	173,027,100	31,918,548	28,167,950
<b>Financial liabilities held for trading</b>				
持作買賣的財務負債				
– foreign currency forward contracts				
外匯遠期合約	–	–	354,110	–
<b>Gains/(losses) recognised in relation to financial assets at fair value through profit or loss</b>				
就按公平值透過損益列帳的財務資產確認的收益/(虧損)				
– realized 已變現	(6,777,242)	(3,284,443)	1,686,795	(704,749)
– unrealised 未變現	15,901,197	258,143	3,821,510	6,024,650
<b>Net gains/(losses) 淨收益/(虧損)</b>	9,123,955	(3,026,300)	5,508,305	5,319,901



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

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

#### 6 按公平值透過損益列帳的財務資產及財務負債 (續)

	BOCIP Flexi		BOCIP China Wealth Fund	
	HKD Income Fund		中銀保誠中國財富基金	
	中銀保誠港元靈活收益基金		中銀保誠中國財富基金	
	2020	2019	2020	2019
	二零二零年	二零一九年	二零二零年	二零一九年
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
<b>Financial assets held for trading</b>				
持作交易的財務資產				
– listed equity securities 上市股票證券	–	–	21,463,780	27,517,204
– debt securities 債務證券	235,753,167	227,882,076	–	–
– foreign currency forward contracts				
外匯遠期合約	–	–	509	203
<b>Total financial assets at fair value through profit or loss</b>				
按公平值透過損益列帳的財務資產總額	235,753,167	227,882,076	21,464,289	27,517,407
<b>Gains/(losses) recognised in relation to financial assets at fair value through profit or loss</b>				
就按公平值透過損益列帳的財務資產確認的收益／(虧損)				
– realized 已變現	362,095	(497,890)	(89,471)	3,177,073
– unrealized 未變現	3,350,583	1,256,728	1,096,213	2,918,335
<b>Net gains/(losses) 淨收益／(虧損)</b>	3,712,678	758,838	1,006,742	6,095,408

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

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

#### 6 按公平值透過損益列帳的財務資產及財務負債 (續)

	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>Financial assets held for trading</b>				
持作交易的財務資產				
– listed equity securities 上市股票證券	6,197,661	9,491,268	5,269,748	3,184,621
– foreign currency forward contracts				
房地產投資信託基金	301	150	–	–
<b>Total financial assets at fair value through profit or loss</b>	<b>6,197,962</b>	<b>9,491,418</b>	<b>5,269,748</b>	<b>3,184,621</b>
按公平值透過損益列帳的財務資產總額				
<b>(Losses)/gains recognised in relation to financial assets at fair value through profit or loss</b> 就按公平值透過損益列帳的財務資產 確認的 (虧損)/收益				
– realised 已變現	(281,770)	(955)	501,412	(280,950)
– unrealised 未變現	(1,365,268)	194,599	1,659,249	1,044,443
<b>Net (losses)/gains 淨 (虧損)/收益</b>	<b>(1,647,038)</b>	<b>193,644</b>	<b>2,160,661</b>	<b>763,493</b>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

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

#### 6 按公平值透過損益列帳的財務資產及財務負債 (續)

	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
	2020	2019	2020	2019
	二零二零年	二零一九年	二零二零年	二零一九年
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
<b>Financial assets held for trading</b>				
持作交易的財務資產				
– listed equity securities 上市股票證券	10,757,264	15,590,303	23,878,888	22,122,941
– real estate investment trust				
房地產投資信託基金	1,206,730	510,450	–	–
<b>Total financial assets at fair value through profit or loss</b>				
按公平值透過損益列帳的財務資產總額	11,963,994	16,100,753	23,878,888	22,122,941
<b>(Losses)/gains recognised in relation to financial assets at fair value through profit or loss</b> 就按公平值透過損益列帳的財務資產 確認的(虧損)/收益				
– realised 已變現	879,002	(822,064)	3,922,668	(1,435,838)
– unrealised 未變現	(2,564,720)	1,565,479	(1,997,753)	2,945,064
<b>Net (losses)/gains 淨(虧損)/收益</b>	(1,685,718)	743,415	1,924,915	1,509,226

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

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

#### 6 按公平值透過損益列帳的財務資產及財務負債 (續)

	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
	2020	2019	2020	2019
	二零二零年	二零一九年	二零二零年	二零一九年
	HK\$	HK\$	US\$	US\$
	港元	港元	美元	美元
<b>Financial assets held for trading</b>				
持作交易的財務資產				
– listed equity securities 上市股票證券	8,423,718	7,461,819	2,403,108	3,007,613
– real estate investment trust 房地產投資 信託基金	–	–	131,351	132,027
– collective investment schemes 集體投資計劃	–	–	63,388	46,619
<b>Total financial assets at fair value through profit or loss 按公平值透過損益列帳的財務 資產總額</b>	<u>8,423,718</u>	<u>7,461,819</u>	<u>2,597,847</u>	<u>3,186,259</u>
<b>Gains/(losses) recognised in relation to financial assets at fair value through profit or loss 就按公平值透過損益列帳的財務資產 確認的收益/(虧損)</b>				
– realised 已變現	(647,416)	(167,508)	(320,132)	(206,313)
– unrealised 未變現	<u>2,054,120</u>	<u>1,920,833</u>	<u>382,690</u>	<u>340,629</u>
<b>Net gains/(losses) 淨收益/(虧損)</b>	<u>1,406,704</u>	<u>1,753,325</u>	<u>62,558</u>	<u>134,316</u>

中銀保誠資產管理投資基金

## 財務報表附註(續)

**6 按公平值透過損益列帳的財務資產及財務負債(續)**

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## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 7 Derivative financial instruments

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

##### *Foreign currency forward contract*

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

As at 31st December 2020 於二零二零年十二月卅一日

#### 財務報表附註(續)

##### 7 衍生財務工具

以下衍生工具於年終由分支基金持有：

##### *外匯遠期合約*

外匯遠期合約為根據既定日期及既定匯率在場外市場買入或賣出外幣的合約責任。

			Fair values 公平值	
	Settlement date 結算日	Notional amount 名義金額	Assets 資產 HK\$ 港元	Liabilities 負債 HK\$ 港元
<b>BOCIP China Value Fund</b>				
中銀保誠中國價值基金				
Buy CNY and Sell HKD 買入人民幣及賣出港元	29th January 2021 二零二一年一月廿九日	CNY3,467,692 人民幣 HKD4,083,000 港元	47,276	-
<b>BOCIP Japan Small &amp; Mid Cap Opportunity Fund</b>				
中銀保誠日本中小企業機遇基金				
Buy HKD and Sell JPY 買入港元及賣出日圓	6th January 2021 二零二一年一月六日	HKD27,983,179 港元 JPY377,300,000 日圓	-	354,110
<b>BOCIP China Wealth Fund</b>				
中銀保誠中國財富基金				
Buy CNY and Sell HKD 買入人民幣及賣出港元	29th January 2021 二零二一年一月廿九日	CNY37,369 人民幣 HKD44,000 港元	509	-
<b>BOCIP Hong Kong Value Fund</b>				
中銀保誠香港價值基金				
Buy CNY and Sell HKD 買入人民幣及賣出港元	29th January 2021 二零二一年一月廿九日	CNY22,082 人民幣 HKD26,000 港元	301	-

Other than BOCIP China Value Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP China Wealth Fund and BOCIP Hong Kong Value Fund, no other Sub-Funds held any derivative financial instruments as at 31st December 2020.

除中銀保誠中國價值基金、中銀保誠日本中小企業機遇基金、中銀保誠中國財富基金及中銀保誠香港價值基金外，並無其他分支基金於二零二零年十二月卅一日持有任何衍生金融工具。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 7 Derivative financial instruments (continued)

#### 7 衍生財務工具 (續)

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

以下衍生工具於年終由分支基金持有：(續)

Foreign currency forward contract (continued)

外匯遠期合約 (續)

As at 31st December 2019 於二零一九年十二月卅一日

	Settlement date 結算日	Notional amount 名義金額	Fair values 公平值 Assets 資產 HK\$ 港元	Liabilities 負債 HK\$ 港元
BOCIP China Value Fund				
中銀保誠中國價值基金				
Buy CNY and Sell HKD 買入人民幣及賣出港元	31st January 2020 二零二零年一月卅一日	CNY2,900,000 人民幣 HKD3,227,727 港元	15,528	—
BOCIP Japan Small & Mid Cap Opportunity Fund				
中銀保誠日本中小企業機遇基金				
Buy HKD and Sell JPY 買入港元及賣出日圓	9th January 2020 二零二零年一月九日	HKD24,579,197 港元 JPY341,700,000 日圓	64,824	—
BOCIP China Wealth Fund				
中銀保誠中國財富基金				
Buy CNY and Sell HKD 買入人民幣及賣出港元	31st January 2020 二零二零年一月卅一日	CNY38,000 人民幣 HKD42,294 港元	203	—
BOCIP Hong Kong Value Fund				
中銀保誠香港價值基金				
Buy CNY and Sell HKD 買入人民幣及賣出港元	31st January 2020 二零二零年一月卅一日	CNY28,000 人民幣 HKD31,164 港元	150	—
			US\$ 美元	US\$ 美元
BOCIP USD Short Duration Bond Fund				
中銀保誠美元短存續期債券基金				
Buy USD and Sell HKD 買入美元及賣出港元	21st January 2020 二零二零年一月廿一日	USD2,300,000 美元 HKD17,917,690 港元	979	—

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 7 Derivative financial instruments (continued)

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

Other than BOCIP China Value Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund and BOCIP USD Short Duration Bond Fund, no other Sub-Funds held any derivative financial instruments as at 31st December 2019.

##### Offsetting financial instruments

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

As at 31st December 於十二月卅一日：

	Gross amounts of recognized financial assets/ (liabilities)	Gross amounts of assets/ (liabilities) offset in the statement of net assets <sup>1</sup>	Net amounts of presented in the statement of net assets	Amounts not offset in the statement of net assets <sup>2</sup> 於淨資產報表 內沒有抵銷的金額 <sup>2</sup>			Net exposure
	已確認財務資產/ (負債)總額	於淨資產報表內抵 銷的財務資產/ (負債)總額 <sup>1</sup>	列載於淨資產 報表內的淨額	Financial instruments 財務工具	Cash collateral 現金抵押品		淨風險
	HK\$	HK\$	HK\$	HK\$	HK\$		HK\$
	港元	港元	港元	港元	港元		港元

2020 二零二零年

##### Assets 資產

Derivative 衍生工具	47,276	-	47,276	-	-	47,276
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2019 二零一九年

##### Assets 資產

Derivative 衍生工具	15,528	-	15,528	-	-	15,528
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#### 財務報表附註 (續)

##### 7 衍生財務工具 (續)

以下衍生工具於年終由分支基金持有：(續)

除中銀保誠中國價值基金、中銀保誠日本中小企業機遇基金、中銀保誠中國財富基金、中銀保誠香港價值基金及中銀保誠美元短存續期債券基金外，並無其他分支基金於二零一九年十二月卅一日持有任何衍生金融工具。

##### 財務工具抵銷

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：



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 7 Derivative financial instruments (continued)

7 衍生財務工具 (續)

#### Offsetting financial instruments (continued)

財務工具抵銷 (續)

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

	Gross amounts of financial assets/ (liabilities)	Net amounts of presented in the statement of net assets	Amounts not offset in the statement of net assets <sup>2</sup> 於淨資產報表 內沒有抵銷的金額 <sup>2</sup>			
	Gross amounts of recognized financial assets/ (liabilities)	offset in the statement of net assets <sup>1</sup> 於淨資產報表內抵 銷的財務資產/ (負債)總額 <sup>1</sup>	of net assets 列載於淨資產 報表內的淨額	Financial instruments 財務工具	Cash collateral 現金抵押品	Net exposure 淨風險
	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>BOCIP Japan Small &amp; Mid Cap Opportunity Fund</b>						
中銀保誠日本中小企業機遇基金						
<b>2020 二零二零年</b>						
<b>Liabilities 負債</b>						
Derivative 衍生工具	(354,110)	-	(354,110)	-	-	(354,110)
<b>2019 二零一九年</b>						
<b>Assets 資產</b>						
Derivative 衍生工具	64,824	-	64,824	-	-	64,824

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 7 Derivative financial instruments (continued)

7 衍生財務工具 (續)

#### Offsetting financial instruments (continued)

財務工具抵銷 (續)

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

		Gross amounts of financial assets/ (liabilities) offset in the statement of net assets <sup>1</sup>	Net amounts of presented in the statement of net assets	Amounts not offset in the statement of net assets <sup>2</sup> 於淨資產報表 內沒有抵銷的金額 <sup>2</sup>		Net exposure
	Gross amounts of recognized financial assets/ (liabilities) 已確認財務資產/ (負債) 總額	銷的財務資產/ (負債) 總額 <sup>1</sup>	列載於淨資產 報表內的淨額	Financial instruments 財務工具	Cash collateral 現金抵押品	淨風險
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元	港元	港元

#### 2020 二零二零年

##### Assets 資產

Derivative 衍生工具	509	-	509	-	-	509
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#### 2019 二零一九年

##### Assets 資產

Derivative 衍生工具	203	-	203	-	-	203
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# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 7 Derivative financial instruments (continued)

7 衍生財務工具 (續)

#### Offsetting financial instruments (continued)

財務工具抵銷 (續)

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

	Gross amounts of financial assets/ (liabilities)	Gross amounts of recognized financial assets/ (liabilities)	Net amounts of presented in the statement of net assets	Amounts not offset in the statement of net assets <sup>2</sup> 於淨資產報表 內沒有抵銷的金額 <sup>2</sup>		Net exposure
	已確認財務資產/ (負債) 總額	於淨資產報表內抵 銷的財務資產/ (負債) 總額 <sup>1</sup>	列載於淨資產 報表內的淨額	Financial instruments 財務工具	Cash collateral 現金抵押品	淨風險
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元	港元	港元
<b>2020 二零二零年</b>						
<b>Assets 資產</b>						
Derivative 衍生工具	301	-	301	-	-	301
<b>2019 二零一九年</b>						
<b>Assets 資產</b>						
Derivative 衍生工具	150	-	150	-	-	150

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 7 Derivative financial instruments (continued)

7 衍生財務工具(續)

#### Offsetting financial instruments (continued)

財務工具抵銷(續)

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

	Gross amounts of financial assets/ (liabilities)	Gross amounts of recognized financial assets/ (liabilities)	Net amounts of net assets of presented in the statement	Amounts not offset in the statement of net assets <sup>2</sup> 於淨資產報表 內沒有抵銷的金額 <sup>2</sup>		
	已確認財務資產/ (負債)總額	於淨資產報表內抵 銷的財務資產/ (負債)總額 <sup>1</sup>	列載於淨資產 報表內的淨額	Financial instruments 財務工具	Cash collateral 現金抵押品	Net exposure 淨風險
	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
<b>BOCIP USD Short Duration Bond Fund</b>						
中銀保誠美元短存續期債券基金						

2020 二零二零年

#### Assets 資產

Derivative 衍生工具

	-	-	-	-	-	-
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2019 二零一九年

#### Assets 資產

Derivative 衍生工具

	979	-	979	-	-	979
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<sup>1</sup> Include financial instruments subject to enforceable master-netting agreements that are permitted to offset under HKAS 32.

<sup>2</sup> 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.

<sup>1</sup> 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。

<sup>2</sup> 包括根據香港會計準則第32號未獲准抵銷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。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management

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

In 2020, global financial markets have experienced and may continue to experience significant volatility resulting from the spread of a coronavirus known as COVID-19. The outbreak of COVID-19 has resulted in country-wide lockdowns and quarantines, travel and border restrictions, supply chain disruptions, lower consumer demand and general market uncertainty. The effects of COVID-19 have affected and may continue to adversely affect the global economy, the economies of certain nations and individual issuers.

The COVID-19 pandemic caused a sharp increase in the volatility of all financial markets. The Sub-Funds have not experienced any material adverse effects in its liquidity or operations during this period. The Manager will continue to monitor the situation as the period of uncertainty continues and respond to any liquidity or market risks as they arise.

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

Sub-Funds	Investment objectives
BOCIP HK Dollar Money Market Fund	To provide an investment vehicle which invests in a managed portfolio of short-term money market investments.
BOCIP China Value Fund	To achieve long-term capital growth by investing primarily in securities issued by or linked to companies whose activities and business are closely related to the economy of PRC.

### 財務報表附註(續)

#### 8 財務風險管理

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

二零二零年，由於名為COVID-19的冠狀病毒肆虐，全球金融市場顯著波動，並且情況可能會持續。COVID-19爆發，導致各國實施封鎖和隔離措施、旅遊和邊境限制、供應鏈中斷、消費需求減低，以及整體市場不明朗。COVID-19疫情已影響，並可能會繼續影響全球經濟，對部分國家經濟和個別發行人帶來不利影響。

COVID-19大流行導致所有金融市場大幅波動。在此期間，分支基金的流動性或營運並未遭受任何重大不利影響。在市場持續充斥不明朗因素的期間，管理人將繼續監察局勢，並在任何流動性或市場風險出現時作出應對。

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時波動，因此，可贖回參與單位的價值可升可跌。

分支基金	投資目標
中銀保誠港元貨幣市場基金	旨在提供一個投資於短期貨幣市場投資管理組合的投資工具。
中銀保誠中國價值基金	旨在透過投資於與中國經濟相關的上市公司所發行的證券或與這些公司相關的證券，從而取得長期的資本增長。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 8 Financial risk management (continued)

Sub-Funds	Investment objectives
BOCIP China Bond Fund	To provide investors with stable income and long-term capital appreciation by investing primarily in onshore RMB denominated and settled debt and fixed income instruments which are traded on the Shanghai Stock Exchange, the Shenzhen Stock Exchange and/or the interbank bond market of Mainland China through the QFII Quota granted under the name of the Manager for the account of the Sub-Fund.
BOCIP Japan Small & Mid Cap Opportunity Fund	To provide investors with long-term capital growth by investing primarily in small and medium-sized companies which are domiciled in Japan or are engaged in commercial activities in Japan.
BOCIP Flexi HKD Income Fund	To provide long-term capital appreciation through a portfolio which mainly (at least 70% of its Net Asset Value) consists of Hong Kong dollar denominated and settled bonds and other fixed income securities. Such bonds and fixed income securities are issued by a variety of issuers such as government, quasi-government entities, financial institutions or other corporations.
BOCIP China Wealth Fund	To provide investors with long-term capital growth by primarily investing in securities issued by or linked to companies which are related to the economy of the PRC.

#### 財務報表附註(續)

#### 8 財務風險管理(續)

分支基金	投資目標
中銀保誠中國債券基金	透過以基金經理名義獲授的QFII配額為分支基金帳戶主要投資在上海證券交易所、深圳證券交易所及／或中國大陸銀行間債券市場交易並以人民幣計值和結算的境內債務及定息工具，為投資者提供穩定的收入及長期資本增值。
中銀保誠日本中小企業機遇基金	透過主要投資常駐日本或於日本從事商業活動的中小型公司，為投資者提供長期資本增值。
中銀保誠港元靈活收益基金	透過主要(至少為其資產淨值的70%)由港元計值和結算的債券及其他定息證券組成的投資組合，尋求提供長期資本增值。該等債券及定息證券由不同發行人發行，例如政府、半政府機構、財務機構或其他公司。
中銀保誠中國財富基金	透過主要投資於由與中國經濟相關的公司發行的證券或與這些公司掛鉤的證券，尋求為投資者提供長期資本增長。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 8 Financial risk management (continued)

Sub-Funds	Investment objectives
BOCIP Hong Kong Value Fund	To provide investors with long-term capital growth by investing primarily in equity securities listed or to be listed on the Stock Exchange of Hong Kong Limited ("SEHK") (including H shares, shares of red-chip companies, shares of other companies, exchange traded funds ("ETFs") (including ETFs managed by Manager) and real estate investment funds ("REITs") listed on the SEHK) or listed equities issued by companies which have business or operations or interests in Hong Kong.
BOCIP China Health Care Fund	To provide investors with long-term capital appreciation by investing in securities that design, make or sell products and services related to health care industry in the People's Republic of China ("PRC").
BOCIP Hong Kong Low Volatility Equity Fund	To provide investors with medium-term capital growth by investing primarily in equity securities listed or to be listed on the Stock Exchange of Hong Kong Limited ("SEHK"), including H shares, red-chip companies, exchange traded funds ("ETFs") (including ETFs managed by the Manager) and real estate investment trusts ("REITs").

#### 財務報表附註 (續)

#### 8 財務風險管理 (續)

分支基金	投資目標
中銀保誠香港價值基金	透過主要投資於已在或將在香港聯合交易所有限公司(「聯交所」)上市的股本證券(包括在聯交所上市的H股、紅籌公司股份、其他公司股份、交易所買賣基金(「ETF」)(包括由基金經理管理的ETF)及房地產投資信託基金(「REIT」))或由在香港擁有業務或經營或利益的公司所發行的上市股票，尋求為投資者提供長期資本增長。
中銀保誠中國健康護理基金	透過投資於在中華人民共和國(「中國」)設計、製造或出售與健康護理行業有關的產品和服務公司所發行的證券，尋求為投資者提供長期資本增值。
中銀保誠香港低波幅股票基金	透過主要投資於已在或將在香港聯合交易所有限公司(「聯交所」)上市的股本證券，包括H股、紅籌公司、交易所買賣基金(「ETF」)(包括由基金經理管理的ETF)及房地產投資信託基金(「REIT」)，尋求為投資者提供中期資本增長。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 8 Financial risk management (continued)

Sub-Funds	Investment objectives
BOCIP China-A Small and Mid Cap Fund	To provide investors with long-term capital appreciation by investing primarily in securities issued by or linked to small and medium capitalisation companies which activities and business are closely related to the economy of the People's Republic of China ("PRC"). The Manager selects companies with market capitalisation below the mean market capitalisation of the particular sector that the company is classified into. At least 70% of the Sub-Fund's non-cash assets will be invested in A shares directly through Shanghai-Hong Kong Stock Connect.
BOCIP Shenzhen Growth Fund	To provide investors with long-term capital growth by investing primarily in equity securities issued by or linked to companies which are related to the economy of the People's Republic of China ("PRC"). The Sub-Fund will invest primarily (at least 70% of its non-cash assets) in equities of companies listed on the Shenzhen Stock Exchange ("SZSE") or listed equities or equity-related securities issued by companies with growth potential which have business or operations or interests in Shenzhen.

#### 財務報表附註 (續)

##### 8 財務風險管理 (續)

分支基金	投資目標
中銀保誠中國A股中小企業基金	透過主要投資於由其活動及業務與中華人民共和國(「中國」)經濟密切相關的中小型資本公司所發行的或與該等公司掛鉤的證券，尋求為投資者提供長期資本增值。基金經理所挑選的公司，是市值低於該公司獲歸類的特定行業中間市值的公司。分支基金至少以其非現金資產的70%直接透過滬港通投資於A股。
中銀保誠深圳增長基金	透過主要投資於與中華人民共和國(「中國」)經濟密切相關的公司所發行的或與該等公司掛鉤的股本證券，尋求為投資者提供長期資本增長。本分支基金將(至少以其非現金資產的70%)主要投資於在深圳證券交易所(「深交所」)上市的公司股票或由在深圳擁有業務或經營或利益而具備增長潛力的公司所發行的上市股票或股票相關證券。



## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 8 Financial risk management (continued)

Sub-Funds	Investment objectives
BOCIP Asia Quality Equity Fund	To provide investors with long-term capital growth by primarily (at least 70% of its non-cash assets) investing in equities and equity-related securities (including exchange traded funds ("ETFs")) which are (i) listed on the various stock markets in Asia including those in the People's Republic of China ("PRC"), Hong Kong, Indonesia, Malaysia, Philippines, Singapore, South Korea, Thailand and Taiwan and/or (ii) companies based in Asian jurisdictions or companies based in non-Asian jurisdictions but which invest or operate in Asia (including ADRs (American depository receipts) and GDRs (global depository receipts) listed on various stock exchanges).
BOCIP USD Short Duration Bond Fund	To achieve stable total return and capital growth by primarily investing in short duration bond markets. At least 70% of the Sub-Fund's non-cash assets will be invested in global investment grade debt securities. Such debt instruments may include fixed rate or floating rate debt securities such as government bonds, commercial papers, convertible bonds, bank certificate of deposit, negotiated term deposits, short-term bills and notes, which may be listed or unlisted. The issuers of the debt instruments include government, quasi-governmental bodies, banks, financial institutions or other corporate entities worldwide. Assets in the Sub-Fund will be denominated in USD primarily.

#### 財務報表附註(續)

##### 8 財務風險管理(續)

分支基金	投資目標
中銀保誠亞洲優質股票基金	透過主要(至少以其非現金資產的70%)投資於下列股票和股票相關證券(包括交易所買賣基金([ETF])):(i)在亞洲各個股票市場上市(包括中華人民共和國(「中國」)、香港、印尼、馬來西亞、菲律賓、新加坡、南韓、泰國及台灣);及/或(ii)位於亞洲司法管轄區的公司或非位於亞洲司法管轄區但在亞洲投資或營運的公司(包括於各個證券交易所上市的ADR(美國預託證券)及GDR(全球預託證券)),為投資者提供長期資本增長。
中銀保誠美元短存續期債券基金	透過主要投資於短存續期債券市場,以尋求達到穩定總回報及資本增長。本分支基金將至少以其非現金資產的70%投資於全球的投資評級債務證券。該等債務工具可包括定息或浮息債務證券,例如政府債券、商業票據、可換股債券、銀行存款證、議定期存款、短期匯票及票據,不論是已上市或未上市。債務工具的發行人包括政府、半政府機構、銀行、財務機構或其他全球企業實體。本分支基金的資產主要以美元計值。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

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

#### (a) Market risk

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

### 財務報表附註(續)

#### 8 財務風險管理(續)

分支基金	投資目標
中銀保誠美元靈活債券基金	透過主要(至少以其資產淨值的70%)投資於美元(「美元」)計價及結算的債務證券,旨在產生收入及達到長期資本增長。該等債務工具可包括定息或浮息債務證券,例如政府債券、商業票據、可換股債券、銀行存款證、議定期存款、短期匯票及票據,不論是已上市或未上市。債務工具的發行人包括政府、半政府機構、銀行、財務機構或其他企業實體。分支基金的投資並不局限於任何特定的地區或市場。

#### (a) 市場風險

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

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 8 Financial risk management (continued)

##### (a) Market risk (continued)

###### (i) Price risk

The Sub-Funds' policy is to manage price risk through diversification of the investment portfolio as well as investing in securities with strong fundamentals. The table below summarises the overall market exposures of the Sub-Funds by market and the impact of increases/decreases from the Sub-Funds' financial assets at fair value through profit or loss on the Sub-Funds' net assets attributable to unitholders as at 31st December 2020 and 2019 other than BOCIP China Bond Fund, BOCIP Flexi HKD Income Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund. They are subject to interest rate risk only and the impact on their net assets attributable to unitholders as at 31st December 2020 and 2019 is summarised in the cash flow and fair value interest rate risk below. The analysis is based on the assumption that the underlying investments in equity securities and collective investment schemes increased/decreased by a reasonable possible shift, with all other variables held constant. The Manager has used its view of what would be a "reasonable possible shift" in each key market to estimate the change in the sensitivity analysis below. However, this does not represent a prediction of the future movement in the corresponding key markets.

#### 財務報表附註 (續)

#### 8 財務風險管理 (續)

##### (a) 市場風險 (續)

###### (i) 價格風險

本基金的策略是透過多元化的投資組合，以及投資於有良好基本因素的證券，管理其市場價格風險。下表摘錄分析截至二零二零年及二零一九年十二月卅一日，按市場劃分的分支基金整體市場風險及分支基金在按公平值透過損益列帳的財務資產的升跌，對分支基金單位投資者應佔淨資產的影響，惟中銀保誠中國債券基金、中銀保誠港元靈活收益基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金除外。該分支基金僅承擔利率風險，對於二零二零年及二零一九年十二月卅一日分支基金單位投資者應佔淨資產的影響於以下現金流量及公平值利率風險概述。該分析是假設在權益證券及集體投資計劃的相關投資於一個合理可能的範圍內升跌而所有其他變數維持不變。投資經理在每個關鍵市場中採用他們認為是「合理可能範圍」的觀點來估計上述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。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 8 Financial risk management (continued)

##### (a) Market risk (continued)

###### (i) Price risk (continued)

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

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

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

#### 財務報表附註(續)

#### 8 財務風險管理(續)

##### (a) 市場風險(續)

###### (i) 價格風險(續)

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

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

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

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (a) Market risk (continued)

##### (a) 市場風險(續)

##### (i) Price risk (continued)

##### (i) 價格風險(續)

	NAV of the financial instrument 金融工具的 淨資產 HK\$ 港元	Net financial assets at fair value profit or loss 按公平值透過 損益列帳 的財務 資產淨額 HK\$ 港元	% of net assets 佔淨資產 百分比 %	Reasonable possible shift in underlying securities 相關證券的 合理可能升跌 %	Estimated possible change in net asset value 淨資產值的 估計可能變動 HK\$ 港元 +/-
<b>As at 31st December 2020</b> 於二零二零年十二月卅一日					
<b>BOCIP HK Dollar Money Market Fund</b> 中銀保誠港元貨幣市場基金					
- Collective investment schemes 集體投資計劃					
Hong Kong 香港	2,071,523,205	5,582,833	98.94%	-	-
<b>BOCIP China Value Fund</b> 中銀保誠中國價值基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	714,317,427			
United States of America 美國	N/A 不適用	78,245,217			
		792,562,644	100.35%	22%	176,095,522
<b>BOCIP Japan Small &amp; Mid Cap Opportunity Fund</b> 中銀保誠日本中小企業機遇基金					
- Listed equity securities 上市股票證券					
Japan 日本	N/A 不適用	31,918,548	98.77%	13%	4,251,201
<b>BOCIP China Wealth Fund</b> 中銀保誠中國財富基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	21,463,780	95.73%	22%	4,768,930
<b>BOCIP Hong Kong Value Fund</b> 中銀保誠香港價值基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	6,197,661	99.72%	18%	1,113,769

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (a) Market risk (continued)

##### (a) 市場風險(續)

##### (i) Price risk (continued)

##### (i) 價格風險(續)

	NAV of the financial instrument 金融工具的淨資產 HK\$/US\$ <sup>1</sup> 港元/美元 <sup>1</sup>	Net financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產淨額 HK\$/US\$ <sup>1</sup> 港元/美元 <sup>1</sup>	% of net assets 佔淨資產百分比 %	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 %	Estimated possible change in net asset value 淨資產值的估計可能變動 HK\$/US\$ <sup>1</sup> 港元/美元 <sup>1</sup>
				+/-	+/-
<b>As at 31st December 2020</b>					
於二零二零年十二月卅一日					
<b>BOCIP China Health Care Fund</b>					
中銀保誠中國健康護理基金					
- Listed equity securities					
上市股票證券					
Hong Kong 香港	N/A 不適用	1,440,088			
United States of America 美國	N/A 不適用	200,352			
China 中國	N/A 不適用	3,629,308			
		<u>5,269,748</u>	<u>98.45%</u>	23%	1,209,896
<b>BOCIP Hong Kong Low Volatility Equity Fund</b>					
中銀保誠香港低波幅股票基金					
- Listed equity securities					
上市股票證券					
Hong Kong 香港	N/A 不適用	10,757,264			
- Real estate investment trust					
房地產投資信託基金					
Hong Kong 香港	N/A 不適用	1,206,730			
		<u>11,963,994</u>	<u>95.29%</u>	18%	2,150,024
<b>BOCIP China-A Small and Mid Cap Fund</b>					
中銀保誠中國A股中小企業基金					
- Listed equity securities					
上市股票證券					
China 中國	N/A 不適用	23,878,888	99.99%	22%	5,305,530
<b>BOCIP Shenzhen Growth Fund</b>					
中銀保誠深圳增長基金					
- Listed equity securities					
上市股票證券					
China 中國	N/A 不適用	8,423,718	92.88%	22%	1,871,624

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (a) Market risk (continued)

##### (a) 市場風險 (續)

###### (i) Price risk (continued)

###### (i) 價格風險 (續)

	NAV of the financial instrument 金融工具的 淨資產 US\$ 美元	Net financial assets at fair value profit or loss 按公平值透過 損益列帳 的財務 資產淨額 US\$ 美元	% of net assets 佔淨資產 百分比 %	Reasonable possible shift in underlying securities 相關證券的 合理可能升跌 %	Estimated possible change in net asset value 淨資產值的 估計可能變動 US\$ 美元
				+/-	+/-

As at 31st December 2020

於二零二零年十二月卅一日

#### BOCIP Asia Quality Equity Fund

中銀保誠亞洲優質股票基金

##### - Listed equity securities

上市股票證券

China 中國	N/A 不適用	189,740
Hong Kong 香港	N/A 不適用	1,218,039
Indonesia 印尼	N/A 不適用	10
Korea 南韓	N/A 不適用	523,548
Malaysia 馬來西亞	N/A 不適用	37,328
Philippines 菲律賓	N/A 不適用	8,911
Singapore 新加坡	N/A 不適用	142,067
Thailand 泰國	N/A 不適用	128,985
United States of America 美國	N/A 不適用	154,480

##### - Real estate investment trust

房地產投資信託基金

Hong Kong 香港	N/A 不適用	36,421
Singapore 新加坡	N/A 不適用	94,930

##### - Collective investment schemes

集體投資計劃

Hong Kong 香港	N/A 不適用	63,388
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2,597,847

99.31%

17%

439,630

Note 1: Only the BOCIP Asia Quality Equity Fund  
is measured in US\$.

附註 1：僅中銀保誠亞洲優質股票  
基金以美元計值。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (a) Market risk (continued)

##### (a) 市場風險(續)

###### (i) Price risk (continued)

###### (i) 價格風險(續)

	NAV of the financial instrument 金融工具的 淨資產 HK\$ 港元	Net financial assets at fair value profit or loss 按公平值透過 損益列帳 的財務 資產淨額 HK\$ 港元	% of net assets 佔淨資產 百分比 %	Reasonable possible shift in underlying securities 相關證券的 合理可能升跌 %	Estimated possible change in net asset value 淨資產值的 估計可能變動 HK\$ 港元 +/-
<b>As at 31st December 2019</b> 於二零一九年十二月卅一日					
<b>BOCIP HK Dollar Money Market Fund</b> 中銀保誠港元貨幣市場基金					
- Collective investment schemes 集體投資計劃					
Hong Kong 香港	1,951,261,934	5,382,686	96.57%	-	-
<b>BOCIP China Value Fund</b> 中銀保誠中國價值基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	1,115,156,500			
United States of America 美國	N/A 不適用	57,897,196			
		1,173,053,696	98.71%	22%	261,633,655
<b>BOCIP Japan Small &amp; Mid Cap Opportunity Fund</b> 中銀保誠日本中小企業機遇基金					
- Listed equity securities 上市股票證券					
Japan 日本	N/A 不適用	28,103,126	95.24%	12%	3,429,213
<b>BOCIP China Wealth Fund</b> 中銀保誠中國財富基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	27,517,204	97.72%	22%	6,137,338
<b>BOCIP Hong Kong Value Fund</b> 中銀保誠香港價值基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	9,491,268	97.93%	17%	1,658,707



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (a) Market risk (continued)

##### (a) 市場風險(續)

##### (i) Price risk (continued)

##### (i) 價格風險(續)

	NAV of the financial instrument 金融工具的淨資產 HK\$/US\$ <sup>1</sup> 港元/美元 <sup>1</sup>	Net financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產淨額 HK\$/US\$ <sup>1</sup> 港元/美元 <sup>1</sup>	% of net assets 佔淨資產百分比 %	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 %	Estimated possible change in net asset value 淨資產值的估計可能變動 HK\$/US\$ <sup>1</sup> 港元/美元 <sup>1</sup>
				+/-	+/-
<b>As at 31st December 2019</b> 於二零一九年十二月卅一日					
<b>BOCIP China Health Care Fund</b> 中銀保誠中國健康護理基金					
- Listed equity securities 上市股票證券					
China 中國	N/A 不適用	2,169,209			
Hong Kong 香港	N/A 不適用	886,255			
United States of America 美國	N/A 不適用	129,157			
		<u>3,184,621</u>	<u>98.98%</u>	23%	724,460
<b>BOCIP Hong Kong Low Volatility Equity Fund</b> 中銀保誠香港低波幅股票基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	15,590,303			
- Real estate investment trust 房地產投資信託基金					
Hong Kong 香港	N/A 不適用	<u>510,450</u>			
		<u>16,100,753</u>	<u>97.53%</u>	17%	2,813,790
<b>BOCIP China-A Small and Mid Cap Fund</b> 中銀保誠中國A股中小企業基金					
- Listed equity securities 上市股票證券					
China 中國	N/A 不適用	<u>22,122,941</u>	<u>99.87%</u>	22%	4,934,221
<b>BOCIP Shenzhen Growth Fund</b> 中銀保誠深圳增長基金					
- Listed equity securities 上市股票證券					
China 中國	N/A 不適用	<u>7,461,819</u>	<u>98.61%</u>	22%	1,664,257

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (a) Market risk (continued)

##### (a) 市場風險 (續)

###### (i) Price risk (continued)

###### (i) 價格風險 (續)

NAV of the financial instrument 金融工具的淨資產 US\$ 美元	Net financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產淨額 US\$ 美元	% of net assets 佔淨資產百分比 %	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 %	Estimated possible change in net asset value 淨資產值的估計可能變動 US\$ 美元 +/-
<b>As at 31st December 2019</b>				
於二零一九年十二月卅一日				
<b>BOCIP Asia Quality Equity Fund</b>				
中銀保誠亞洲優質股票基金				
- Listed equity securities				
上市股票證券				
China 中國	N/A 不適用	170,348		
Hong Kong 香港	N/A 不適用	1,572,738		
Indonesia 印尼	N/A 不適用	11		
Korea 南韓	N/A 不適用	336,507		
Malaysia 馬來西亞	N/A 不適用	35,277		
Philippines 菲律賓	N/A 不適用	7,522		
Singapore 新加坡	N/A 不適用	169,181		
Thailand 泰國	N/A 不適用	186,675		
United States of America 美國	N/A 不適用	529,354		
- Real estate investment trust				
房地產投資信託基金				
Hong Kong 香港	N/A 不適用	42,352		
Singapore 新加坡	N/A 不適用	89,675		
- Collective investment schemes				
集體投資計劃				
Hong Kong 香港	N/A 不適用	46,619		
		<u>3,186,259</u>	<u>95.18%</u>	<u>17%</u>
				<u>529,185</u>

Note 1: Only the BOCIP Asia Quality Equity Fund is measured in US\$.

附註 1：僅中銀保誠亞洲優質股票基金以美元計值。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 8 Financial risk management (continued)

##### (a) Market risk (continued)

###### (i) Price risk (continued)

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

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

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

Subscription of HK\$293,967 (2019: Nil) for the Investee Fund was incurred during the year ended 31st December 2020. As at 31st December 2020 and 2019, there were no capital commitment obligations and no amounts due to the Investee Fund for unsettled purchases.

During the year ended 31st December 2020, total net gains earned on investments in the Investee Fund for BOCIP HK Dollar Money Market Fund were HK\$56,180 (2019: HK\$99,858) as disclosed in note 2(m).

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

Interest rate risk arises from the effects of fluctuations in the prevailing levels of market interest rates on the fair value of interest-bearing assets and liabilities and their future cash flows. The Sub-Funds hold fixed rate debt securities that expose the Sub-Funds to fair value interest rate risk. The Sub-Funds also hold floating rate debt securities, cash and cash equivalents and restricted deposits that expose the Sub-Funds to cash flow interest rate risk.

#### 財務報表附註 (續)

#### 8 財務風險管理 (續)

##### (a) 市場風險 (續)

###### (i) 價格風險 (續)

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

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

中銀保誠港元貨幣市場基金的投資策略包括每日買賣其他基金。

於截至二零二零年十二月卅一日止年度，認購293,967港元的被投資基金(二零一九年：無)。於二零二零年及二零一九年十二月卅一日，並無資本承諾責任，就未結算買盤並無應付被投資基金的款項。

於截至二零二零年十二月卅一日止年度，於附註2(m)中詳載中銀保誠港元貨幣市場基金投資被投資基金的淨收益總額為56,180港元(二零一九年：99,858港元)。

###### (ii) 現金流量及公平值利率風險

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

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 8 Financial risk management (continued)

##### (a) Market risk (continued)

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

As the Sub-Funds may invest in debt securities whose value is driven significantly by changes in interest rates, the Sub-Funds are subject to interest rate risk. When interest rates rise, the value of previously acquired debt securities will normally fall because new debt securities acquired will pay a higher rate of interest. In contrast, if interest rates fall, then the value of previously acquired debt securities will normally rise. The Manager will regularly assess the economic 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 to the portfolio.

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

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

#### 財務報表附註(續)

#### 8 財務風險管理(續)

##### (a) 市場風險(續)

##### (ii) 現金流量及公平值利率風險(續)

由於分支基金可能投資於價值極易受到利率變動影響的債務證券，因而承受利率風險。當利率上升時，過往所購入的債務證券的價值通常會下降，原因是新購債務證券將支付較高利息。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。

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

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

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

##### (a) Market risk (continued)

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

### 財務報表附註 (續)

#### 8 財務風險管理 (續)

##### (a) 市場風險 (續)

(ii) 現金流量及公平值利率風險 (續)

2020	2019
二零二零年	二零一九年
HK\$	HK\$
港元	港元

#### BOCIP China Bond Fund

中銀保誠中國債券基金

Fixed rate debt securities, with remaining maturity dates as

follows: 定息債務證券，到期日如下：

- Less than 1 year 少於1年	11,910,776	67,375,484
- 1 to 3 years 1年至3年	74,464,419	48,605,598
- 3 to 5 years 3年至5年	48,621,636	23,068,682
- Over 5 years 超過5年	48,240,512	33,977,336
	<u>183,237,343</u>	<u>173,027,100</u>

#### BOCIP Flexi HKD Income Fund

中銀保誠港元靈活收益基金

Fixed rate debt securities, with remaining maturity dates as

follows: 定息債務證券，到期日如下：

- Less than 1 year 少於1年	74,384,806	80,477,852
- 1 to 3 years 1年至3年	76,434,464	97,656,490
- 3 to 5 years 3年至5年	48,283,797	31,052,317
- Over 5 years 超過5年	26,260,100	18,695,417

Floating rate debt securities, with remaining maturity dates as

follows: 浮息債務證券，到期日如下：

- 1 to 3 years 1年至3年	<u>10,390,000</u>	<u>-</u>
	<u>235,753,167</u>	<u>227,882,076</u>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

##### (a) Market risk (continued)

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

### 財務報表附註 (續)

#### 8 財務風險管理 (續)

##### (a) 市場風險 (續)

(ii) 現金流量及公平值利率風險 (續)

2020	2019
二零二零年	二零一九年
US\$	US\$
美元	美元

#### BOCIP USD Short Duration Bond Fund

中銀保誠美元短存續期債券基金

Fixed rate debt securities, with remaining maturity dates as

follows: 定息債務證券，到期日如下：

- Less than 1 year 少於1年	6,015,591	3,025,700
- 1 to 3 years 1年至3年	5,881,411	9,015,476
- 3 to 5 years 3年至5年	5,465,201	3,063,800

Floating rate debt securities, with remaining maturity dates as

follows: 浮息債務證券，到期日如下：

- Less than 1 year 少於1年	6,887,192	300,189
- 1 to 3 years 1年至3年	804,638	7,902,937
- 3 to 5 years 3年至5年	-	2,005,400
	<u>25,054,033</u>	<u>25,313,502</u>

#### BOCIP Flexi USD Bond Fund

中銀保誠美元靈活債券基金

Fixed rate debt securities, with remaining maturity dates as

follows: 定息債務證券，到期日如下：

- Less than 1 year 少於1年	906,742	-
- 1 to 3 years 1年至3年	2,942,441	-
- 3 to 5 years 3年至5年	5,621,749	-
- Over 5 years 超過5年	15,828,821	-

Floating rate debt securities, with remaining maturity dates as

follows: 浮息債務證券，到期日如下：

- 3 to 5 years 3年至5年	<u>964,630</u>	-
	<u>26,264,383</u>	-

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

##### (a) Market risk (Continued)

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

As at 31st December 2020 and 2019, should interest rates have lowered or risen by 100 basis points ("bp") with all other variables remaining constant, the increase or decrease in the daily net assets due to cash flow and fair value impact would be as follows:

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

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

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

### 財務報表附註 (續)

#### 8 財務風險管理 (續)

##### (a) 市場風險 (續)

###### (ii) 現金流量及公平值利率風險 (續)

於二零二零年及二零一九年十二月卅一日，倘利率下跌或上升100個基點而所有其他變數維持不變，每日淨資產受現金流量及公平值影響的增加或減少將會如下：

Change in interest rate 利率變動	Impact on the net asset value 對資產淨值的影響 2020 二零二零年 HK\$/US\$'000 <sup>1</sup> 千港元／美元 <sup>1</sup>
BOCIP China Bond Fund 中銀保誠中國債券基金	+/- 5,958
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	+/- 4,404
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	+/- 380
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	+/- 1,048

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 HK\$/US\$'000 <sup>1</sup> 千港元／美元 <sup>1</sup>
BOCIP China Bond Fund 中銀保誠中國債券基金	+/- 4,342
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	+/- 3,783
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	+/- 342

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

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 8 Financial risk management (continued)

###### (a) Market risk (continued)

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

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

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

BOCIP HK Dollar Money Market Fund, BOCIP China Value Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP Hong Kong Low Volatility Equity Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund and BOCIP Asia Quality Equity Fund are not subject to fair value interest rate risk as they do not have any investments in debt securities. These Sub-Funds have invested in cash and short-term deposits, the income generated from deposits would be affected by changes in interest rates. As the cash and short-term deposits have contractual re-pricing or maturity dates within three months, the Manager considers the movement in interest rates will have insignificant cash flow impact on the net asset value as at 31st December 2020 and 2019, and therefore no sensitivity analysis is presented.

#### 財務報表附註(續)

##### 8 財務風險管理(續)

###### (a) 市場風險(續)

###### (ii) 現金流量及公平值利率風險(續)

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

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

中銀保誠港元貨幣市場基金、中銀保誠中國價值基金、中銀保誠日本中小企業機遇基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠香港低波幅股票基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金及中銀保誠亞洲優質股票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。有關分支基金投資於現金及定期存款，存款產生的收入將受利率變動的影響。由於現金及短期存款的合約重新訂價或到期日不超過三個月，基金經理認為利率變動不會對於二零二零年及二零一九年十二月卅一日資產淨值產生的現金流量造成重大影響，因此並無呈報敏感度分析。



## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 8 Financial risk management (continued)

##### (a) Market risk (continued)

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

As at 31st December 2020 and 2019, the underlying collective investment scheme of BOCIP HK Dollar Money Market Fund and the investment of BOCIP China Value Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP Hong Kong Low Volatility Equity Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund and BOCIP Asia Quality Equity Fund do not have any investments in debt securities, therefore no sensitivity analysis is presented.

##### (iii) Foreign exchange risk

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

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

#### 財務報表附註 (續)

#### 8 財務風險管理 (續)

##### (a) 市場風險 (續)

##### (ii) 現金流量及公平值利率風險 (續)

截至二零二零年及二零一九年十二月卅一日，中銀保誠港元貨幣市場基金的相關集體投資計劃及中銀保誠中國價值基金、中銀保誠日本中小企業機遇基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠香港低波幅股票基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金及中銀保誠亞洲優質股票基金的投資計劃並無投資任何債務證券，因此並無呈報敏感度分析。

##### (iii) 外匯風險

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

分支基金盡量避免投資在有資本匯出管制的海外國家。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (a) Market risk (continued)

##### (a) 市場風險 (續)

##### (iii) Foreign exchange risk (continued)

##### (iii) 外匯風險 (續)

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

下表摘錄分支基金面對外匯風險的貨幣資產及負債：

**BOCIP China Bond Fund** 中銀保誠中國債券基金  
**As at 31st December 2020** 於二零二零年十二月卅一日  
(Presented in HK\$) (以港元為單位)

	CNH 人民幣	CNY 人民幣	HKD 港元	USD 美元	Total 合計
<b>Monetary assets</b> 貨幣資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	-	183,237,343	-	-	183,237,343
Interest receivable 應收利息	-	2,930,045	-	-	2,930,045
Bank balances 銀行結餘	1,894,755	6,282,159	22,098	-	8,199,012
Fixed deposits 定期存款	-	-	-	-	-
Restricted deposits 有限制存款	-	206,679	-	-	206,679
<b>Total monetary assets</b> 貨幣資產總額	1,894,755	192,656,226	22,098	-	194,573,079
<b>Total monetary liabilities</b> 貨幣負債總額	-	71,316	200,245	-	271,561
Net monetary assets 貨幣資產淨額	1,894,755	192,584,910	(178,147)	-	194,301,518
% change in currency 貨幣變動百分比	10%	10%			
Impact on net assets 對淨資產的影響	189,476	19,258,491			

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (a) Market risk (continued)

##### (a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

As at 31st December 2019 於二零一九年十二月三十一日

(Presented in HK\$) (以港元為單位)

	CNH 人民幣	CNY 人民幣	HKD 港元	USD 美元	Total 合計
<b>Monetary assets 貨幣資產</b>					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	-	173,027,100	-	-	173,027,100
Interest receivable 應收利息	7,521	3,158,638	-	-	3,166,159
Bank balances 銀行結餘	152,950	2,609,418	82,758	-	2,845,126
Fixed deposits 定期存款	3,923,991	-	-	-	3,923,991
Restricted deposits 有限制存款	-	194,992	-	-	194,992
<b>Total monetary assets 貨幣資產總額</b>	4,084,462	178,990,148	82,758	-	183,157,368
<b>Total monetary liabilities 貨幣負債總額</b>	-	1,355,488	276,182	3,428	1,635,098
Net monetary assets 貨幣資產淨額	4,084,462	177,634,660	(193,424)	(3,428)	181,522,270
% change in currency 貨幣變動百分比	10%	10%			
Impact on net assets 對淨資產的影響	408,446	17,763,466			

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

##### (a) Market risk (continued)

(iii) Foreign exchange risk (continued)

### 財務報表附註 (續)

#### 8 財務風險管理 (續)

##### (a) 市場風險 (續)

(iii) 外匯風險 (續)

**BOCIP Japan Small & Mid Cap Opportunity Fund** 中銀保誠日本中小企業機遇基金  
**As at 31st December 2020** 於二零二零年十二月卅一日  
*(Presented in HK\$)* (以港元為單位)

	JPY 日圓	HKD 港元	Total 合計
<b>Monetary assets</b> 貨幣資產			
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	31,918,548	-	31,918,548
Dividends receivable and interest receivable 應收股息及應收利息	44,040	-	44,040
Bank balances 銀行結餘	-	716,667	716,667
<b>Total monetary assets</b> 貨幣資產總額	31,962,588	716,667	32,679,255
<b>Total monetary liabilities</b> 貨幣負債總額	4,404	3,396	7,800
Net monetary assets 貨幣資產淨額	31,958,184	713,271	32,671,455
% change in currency 貨幣變動百分比	10%		
Impact on net assets 對淨資產的影響	3,195,818		

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

##### (a) Market risk (continued)

(iii) Foreign exchange risk (continued)

#### BOCIP Japan Small & Mid Cap Opportunity Fund (continued)

中銀保誠日本中小企業機遇基金 (續)

As at 31st December 2019 於二零一九年十二月卅一日

(Presented in HK\$) (以港元為單位)

### 財務報表附註 (續)

#### 8 財務風險管理 (續)

##### (a) 市場風險 (續)

(iii) 外匯風險 (續)

	JPY 日圓	HKD 港元	Total 合計
<b>Monetary assets 貨幣資產</b>			
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	28,103,126	64,824	28,167,950
Dividends receivable and interest receivable 應收股息及應收利息	35,311	–	35,311
Bank balances 銀行結餘	–	1,312,343	1,312,343
<b>Total monetary assets 貨幣資產總額</b>	28,138,437	1,377,167	29,515,604
<b>Total monetary liabilities 貨幣負債總額</b>	3,531	3,199	6,730
Net monetary assets 貨幣資產淨額	28,134,906	1,373,968	29,508,874
% change in currency 貨幣變動百分比	10%		
Impact on net assets 對淨資產的影響	2,813,491		

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (a) Market risk (continued)

##### (a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

As at 31st December 2020 於二零二零年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
<b>Monetary assets 貨幣資產</b>				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	-	183,452,237	52,300,930	235,753,167
Dividends receivable and interest receivable 應收股息及應收利息	-	1,691,023	737,856	2,428,879
Bank balances 銀行結餘	6	503,642	636,844	1,140,492
<b>Total monetary assets 貨幣資產總額</b>	6	185,646,902	53,675,630	239,322,538
<b>Total monetary liabilities 貨幣負債總額</b>	-	188,903	-	188,903
Net monetary assets 貨幣資產淨額	6	185,457,999	53,675,630	239,133,635
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	1			

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (a) Market risk (continued)

##### (a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

As at 31st December 2019 於二零一九年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
<b>Monetary assets 貨幣資產</b>				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	-	178,398,157	49,483,919	227,882,076
Dividends receivable and interest receivable 應收股息及應收利息	-	1,779,505	613,036	2,392,541
Bank balances 銀行結餘	6	147,376	276,129	423,511
<b>Total monetary assets 貨幣資產總額</b>	6	180,325,038	50,373,084	230,698,128
<b>Total monetary liabilities 貨幣負債總額</b>	-	188,440	390	188,830
Net monetary assets 貨幣資產淨額	6	180,136,598	50,372,694	230,509,298
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	1			

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (a) Market risk (continued)

##### (a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

As at 31st December 2020 於二零二零年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
<b>Monetary assets 貨幣資產</b>				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	3,629,308	1,440,088	200,352	5,269,748
Bank balances 銀行結餘	20,448	66,236	-	86,684
<b>Total monetary assets 貨幣資產總額</b>	3,649,756	1,506,324	200,352	5,356,432
<b>Total monetary liabilities 貨幣負債總額</b>	-	527	3,032	3,559
Net monetary assets 貨幣資產淨額	3,649,756	1,505,797	197,320	5,352,873
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	364,976			



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (a) Market risk (continued)

##### (a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

As at 31st December 2019 於二零一九年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
<b>Monetary assets 貨幣資產</b>				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	2,169,209	886,255	129,157	3,184,621
Bank balances 銀行結餘	52,209	15,953	-	68,162
<b>Total monetary assets 貨幣資產總額</b>	2,221,418	902,208	129,157	3,252,783
<b>Total monetary liabilities 貨幣負債總額</b>	30,063	344	5,026	35,433
Net monetary assets 貨幣資產淨額	2,191,355	901,864	124,131	3,217,350
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	219,136			

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (a) Market risk (continued)

##### (a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

As at 31st December 2020 於二零二零年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
<b>Monetary assets 貨幣資產</b>				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	23,878,888	-	-	23,878,888
Bank balances 銀行結餘	2,131	2,646	-	4,777
<b>Total monetary assets 貨幣資產總額</b>	23,881,019	2,646	-	23,883,665
<b>Total monetary liabilities 貨幣負債總額</b>	-	2,590	-	2,590
Net monetary assets 貨幣資產淨額	23,881,019	56	-	23,881,075
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	2,388,102			

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (a) Market risk (continued)

##### (a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

As at 31st December 2019 於二零一九年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
<b>Monetary assets 貨幣資產</b>				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	22,122,941	-	-	22,122,941
Bank balances 銀行結餘	-	336	30,871	31,207
<b>Total monetary assets 貨幣資產總額</b>	22,122,941	336	30,871	22,154,148
<b>Total monetary liabilities 貨幣負債總額</b>	-	-	2,335	2,335
Net monetary assets 貨幣資產淨額	22,122,941	336	28,536	22,151,813
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	2,212,294			

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (a) Market risk (continued)

##### (a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

**BOCIP Shenzhen Growth Fund** 中銀保誠深圳增長基金

**As at 31st December 2020** 於二零二零年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
<b>Monetary assets</b> 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	8,423,718	-	-	8,423,718
Bank balances 銀行結餘	635,672	11,157	-	646,829
<b>Total monetary assets</b> 貨幣資產總額	9,059,390	11,157	-	9,070,547
<b>Total monetary liabilities</b> 貨幣負債總額	-	952	-	952
Net monetary assets 貨幣資產淨額	9,059,390	10,205	-	9,069,595
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	905,939			

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (a) Market risk (continued)

##### (a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

As at 31st December 2019 於二零一九年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
<b>Monetary assets 貨幣資產</b>				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	7,461,819	-	-	7,461,819
Bank balances 銀行結餘	98,896	7,209	-	106,105
<b>Total monetary assets 貨幣資產總額</b>	7,560,715	7,209	-	7,567,924
<b>Total monetary liabilities 貨幣負債總額</b>	-	794	296	1,090
Net monetary assets 貨幣資產淨額	7,560,715	6,415	(296)	7,566,834
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	756,072			

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (a) Market risk (continued)

##### (a) 市場風險 (續)

##### (iii) Foreign exchange risk (continued)

##### (iii) 外匯風險 (續)

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

As at 31st December 2020 於二零二零年十二月卅一日

(Presented in US\$) (以美元為單位)

	IDR	KRW	MYR	PHP	SGD	THB	CNY	HKD	USD	Total
	印尼盾	韓圓	馬來西亞 令吉	菲律賓 披索	新加坡元	泰銖	人民幣	港元	美元	合計
<b>Monetary assets 貨幣資產</b>										
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	10	523,548	37,328	8,911	236,997	128,985	189,740	1,120,416	351,912	2,597,847
Dividends receivable and interest receivable 應收股息及應收利息	-	12,419	-	-	1,007	-	-	1,860	-	15,286
Bank balances 銀行結餘	-	-	-	-	1,880	-	-	2,044	1,005	4,929
Management fee rebate receivable 管理費退還應收帳款	-	-	-	-	-	-	-	-	43	43
<b>Total monetary assets</b>	10	535,967	37,328	8,911	239,884	128,985	189,740	1,124,320	352,960	2,618,105
<b>Total monetary liabilities</b>										
貨幣負債總額	-	1,863	-	-	-	-	-	-	278	2,141
<b>Net monetary assets 貨幣資產淨額</b>	10	534,104	37,328	8,911	239,884	128,985	189,740	1,124,320	352,682	2,615,964
% 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	1	53,410	3,733	891	23,988	12,898	18,974			

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (a) Market risk (continued)

##### (a) 市場風險 (續)

##### (iii) Foreign exchange risk (continued)

##### (iii) 外匯風險 (續)

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

As at 31st December 2019 於二零一九年十二月卅一日

(Presented in US\$) (以美元為單位)

	IDR	KRW	MYR	PHP	SGD	THB	CNY	HKD	USD	Total
	印尼盾	韓圓	馬來西亞 令吉	菲律賓 披索	新加坡元	泰銖	人民幣	港元	美元	合計
<b>Monetary assets 貨幣資產</b>										
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	11	336,507	35,277	7,522	258,856	186,675	170,349	1,661,708	529,354	3,186,259
Dividends receivable and interest receivable 應收股息及應收利息	-	9,751	-	-	1,320	-	-	-	-	11,071
Bank balances 銀行結餘	-	-	-	-	2,768	-	1,519	29,112	118,867	152,266
Management fee rebate receivable 管理費退還應收帳款	-	-	-	-	-	-	-	-	33	33
<b>Total monetary assets</b>	11	346,258	35,277	7,522	262,944	186,675	171,868	1,690,820	648,254	3,349,629
<b>Total monetary liabilities</b>										
貨幣負債總額	-	1,463	-	-	-	-	-	-	426	1,889
<b>Net monetary assets 貨幣資產淨額</b>	<u>11</u>	<u>344,795</u>	<u>35,277</u>	<u>7,522</u>	<u>262,944</u>	<u>186,675</u>	<u>171,868</u>	<u>1,690,820</u>	<u>647,828</u>	<u>3,347,740</u>
% change in currency 貨幣變動百分比	<u>10%</u>	<u>10%</u>	<u>10%</u>	<u>10%</u>	<u>10%</u>	<u>10%</u>	<u>10%</u>			
Impact on net assets 對淨資產的影響	<u>1</u>	<u>34,480</u>	<u>3,528</u>	<u>752</u>	<u>26,294</u>	<u>18,668</u>	<u>17,187</u>			

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 8 Financial risk management (continued)

###### (a) Market risk (continued)

###### (iii) Foreign exchange risk (continued)

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

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

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

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

###### (b) Liquidity risk

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

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

#### 財務報表附註(續)

##### 8 財務風險管理(續)

###### (a) 市場風險(續)

###### (iii) 外匯風險(續)

基金經理會定期檢討分支基金所投資的國家的經濟狀況，評估它們的貨幣前景。

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

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

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

###### (b) 流動性風險

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

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



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

##### (b) Liquidity risk (continued)

In accordance with the Sub-Funds' policies, the Manager monitors the Sub-Funds' liquidity position on a daily basis, and the Chief Investment Officer reviews them on a regular basis. The Manager may, with the approval of the Trustee, limit the number of units of any Sub-Fund redeemed on any dealing day to 10% of the latest available net asset value of such Sub-Fund. In this event, the limitation will apply pro rata so that all unitholders of the relevant class or classes wishing to redeem units in that Sub-Fund on that dealing day will redeem the same proportion by value of such units, and units not redeemed will be carried forward for redemption, subject to the same limitation, on the next dealing day. If requests for redemption are so carried forward, the Manager will inform the unitholders concerned. The Manager did not restrict any redemption during the year ended 31st December 2020 and 2019.

The table below analyses the Sub-Funds' non-derivative financial liabilities into relevant maturity groupings based on the remaining period at the statement of net assets date to the contractual maturity date. The amounts in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant. The maturity analysis of foreign currency forward contract has been disclosed in Note 7.

There are no current liabilities for the Sub-Fund of BOCIP HK Dollar Money Market Fund as at 31st December 2020 and 2019.

### 財務報表附註(續)

#### 8 財務風險管理(續)

##### (b) 流動性風險(續)

根據分支基金的政策，基金經理每日監察分支基金的流動資金狀況，而投資總監則定期檢討相關情況。基金經理可以在受託人的同意下，將任何分支基金在任何交易日可被贖回的單位數目限制為該分支基金對上一個交易日淨資產值的10%。在此情況下，該限額會按比例計算，以使在交易日希望贖回該分支基金的相關類別單位投資者，可按該等單位價值的相同比例贖回基金單位，而未被贖回的單位將可在相同的限制下供下一個交易日贖回。如贖回的要求按以上方法結轉，基金經理將通知受影響的單位投資者。於二零二零年及二零一九年十二月卅一日止年度，基金經理並無限制任何贖回。

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

於二零二零年及二零一九年十二月卅一日，中銀保誠港元貨幣市場基金的分支基金並無流動負債。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險 (續)

#### BOCIP China Value Fund 中銀保誠中國價值基金

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	1,250,836	12,950	1,263,786
Amounts payable on redemption of units 贖回單位應付款項	2,394,862	-	-	2,394,862
Contractual cash outflows 合約現金流出	2,394,862	1,250,836	12,950	3,658,648
As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Amounts due to broker 應付經紀款項	642	-	-	642
Accrued expenses and other payables 累算支出及其他應付款項	-	1,913,047	12,450	1,925,497
Amounts payable on redemption of units 贖回單位應付款項	1,557,500	-	-	1,557,500
Contractual cash outflows 合約現金流出	1,558,142	1,913,047	12,450	3,483,639

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險 (續)

#### BOCIP China Bond Fund 中銀保誠中國債券基金

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	185,623	85,938	271,561
Contractual cash outflows 合約現金流出	-	185,623	85,938	271,561
As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	267,902	81,341	349,243
Contractual cash outflows 合約現金流出	-	267,902	81,341	349,243

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險 (續)

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

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	3,396	-	3,396
Contractual cash outflows 合約現金流出	-	3,396	-	3,396
As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	3,199	-	3,199
Contractual cash outflows 合約現金流出	-	3,199	-	3,199

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險(續)

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

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	175,953	12,950	188,903
Contractual cash outflows 合約現金流出	-	175,953	12,950	188,903
As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	176,380	12,450	188,830
Contractual cash outflows 合約現金流出	-	176,380	12,450	188,830

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險 (續)

#### BOCIP China Wealth Fund 中銀保誠中國財富基金

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Amounts due to broker 應付經紀款項	1,493	-	-	1,493
Accrued expenses and other payables 累算支出及其他應付款項	-	3,485	-	3,485
Contractual cash outflows 合約現金流出	1,493	3,485	-	4,978
As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	6,885	-	6,885
Contractual cash outflows 合約現金流出	-	6,885	-	6,885

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險 (續)

#### BOCIP Hong Kong Value Fund 中銀保誠香港價值基金

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	1,251	-	1,251
Contractual cash outflows 合約現金流出	-	1,251	-	1,251
As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	1,037	-	1,037
Contractual cash outflows 合約現金流出	-	1,037	-	1,037

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險 (續)

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

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	3,559	-	3,559
Contractual cash outflows 合約現金流出	-	3,559	-	3,559
As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Amounts due to broker 應付經紀款項	30,063	-	-	30,063
Accrued expenses and other payables 累算支出及其他應付款項	-	5,370	-	5,370
Contractual cash outflows 合約現金流出	30,063	5,370	-	35,433



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險 (續)

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

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	1,737	-	1,737
Contractual cash outflows 合約現金流出	-	1,737	-	1,737
As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	1,768	-	1,768
Contractual cash outflows 合約現金流出	-	1,768	-	1,768

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險 (續)

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

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	2,590	-	2,590
Contractual cash outflows 合約現金流出	-	2,590	-	2,590
As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	2,335	-	2,335
Contractual cash outflows 合約現金流出	-	2,335	-	2,335

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險(續)

#### BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	952	-	952
Contractual cash outflows 合約現金流出	-	952	-	952
As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	1,090	-	1,090
Contractual cash outflows 合約現金流出	-	1,090	-	1,090

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險 (續)

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

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於 7 日 US\$ 美元	7 days to 1 month 7 日至 1 個月 US\$ 美元	1-12 months 1 至 12 個月 US\$ 美元	Total 合計 US\$ 美元
Accrued expenses and other payables 累算支出及其他應付款項	-	278	-	278
Contractual cash outflows 合約現金流出	-	278	-	278
As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於 7 日 US\$ 美元	7 days to 1 month 7 日至 1 個月 US\$ 美元	1-12 months 1 至 12 個月 US\$ 美元	Total 合計 US\$ 美元
Accrued expenses and other payables 累算支出及其他應付款項	-	426	-	426
Contractual cash outflows 合約現金流出	-	426	-	426

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險(續)

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

As at 31st December 2020	Less than 7 days	7 days to 1 month	1-12 months	Total
於二零二零年十二月卅一日	少於7日	7日至1個月	1至12個月	合計
	US\$	US\$	US\$	US\$
	美元	美元	美元	美元

Accrued expenses and other payables				
累算支出及其他應付款項	-	22,376	1,670	24,046

Contractual cash outflows				
合約現金流出	-	22,376	1,670	24,046

As at 31st December 2019	Less than 7 days	7 days to 1 month	1-12 months	Total
於二零一九年十二月卅一日	少於7日	7日至1個月	1至12個月	合計
	US\$	US\$	US\$	US\$
	美元	美元	美元	美元

Accrued expenses and other payables				
累算支出及其他應付款項	-	24,471	1,598	26,069

Contractual cash outflows				
合約現金流出	-	24,471	1,598	26,069

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

As at 31st December 2020	Less than 7 days	7 days to 1 month	1-12 months	Total
於二零二零年十二月卅一日	少於7日	7日至1個月	1至12個月	合計
	US\$	US\$	US\$	US\$
	美元	美元	美元	美元

Accrued expenses and other payables				
累算支出及其他應付款項	-	25,071	1,670	26,741

Contractual cash outflows				
合約現金流出	-	25,071	1,670	26,741

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

##### (b) Liquidity risk (continued)

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

The following table illustrates the expected liquidity of assets held:

### 財務報表附註 (續)

#### 8 財務風險管理 (續)

##### (b) 流動性風險 (續)

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

下表載有所持資產的預期流動性：

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

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
Total assets 總資產	5,641,476	1,185	-	-	5,642,661
As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
Total assets 總資產	5,572,726	1,176	-	-	5,573,902

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險 (續)

#### BOCIP China Value Fund 中銀保誠中國價值基金

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	1-3 years 1 至 3 年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	793,397,597	47,276	-	-	793,444,873
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As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	1-3 years 1 至 3 年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	1,191,904,444	15,528	-	-	1,191,919,972
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#### BOCIP China Bond Fund 中銀保誠中國債券基金

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	1-3 years 1 至 3 年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	191,436,355	407,096	2,729,628	-	194,573,079
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As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	1-3 years 1 至 3 年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	179,892,625	785,208	2,472,014	-	183,149,847
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# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險(續)

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

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	32,635,215	44,040	-	-	32,679,255
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As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	29,415,469	100,135	-	-	29,515,604
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#### BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	236,999,259	846,781	1,476,498	-	239,322,538
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As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	228,535,436	530,505	1,632,187	-	230,698,128
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# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險 (續)

#### BOCIP China Wealth Fund 中銀保誠中國財富基金

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	1-3 years 1 至 3 年 HK\$ 港元	Total 合計 HK\$ 港元
Total assets 總資產	22,379,245	47,295	-	-	22,426,540
As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	1-3 years 1 至 3 年 HK\$ 港元	Total 合計 HK\$ 港元
Total assets 總資產	28,166,190	203	-	-	28,166,393

#### BOCIP Hong Kong Value Fund 中銀保誠香港價值基金

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	1-3 years 1 至 3 年 HK\$ 港元	Total 合計 HK\$ 港元
Total assets 總資產	6,214,399	2,121	-	-	6,216,520
As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於 7 日 HK\$ 港元	7 days to 1 month 7 日至 1 個月 HK\$ 港元	1-12 months 1 至 12 個月 HK\$ 港元	1-3 years 1 至 3 年 HK\$ 港元	Total 合計 HK\$ 港元
Total assets 總資產	9,693,219	150	-	-	9,693,369

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險(續)

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

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	5,356,432	-	-	-	5,356,432
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As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	3,252,783	-	-	-	3,252,783
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#### BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	12,557,018	140	-	-	12,557,158
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As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	16,510,486	-	-	-	16,510,486
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# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (b) Liquidity risk (continued)

##### (b) 流動性風險 (續)

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

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	23,883,665	-	-	-	23,883,665
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As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	22,154,148	-	-	-	22,154,148
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#### BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	9,070,547	-	-	-	9,070,547
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As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	7,567,924	-	-	-	7,567,924
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# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

8 財務風險管理 (續)

##### (b) Liquidity risk (continued)

(b) 流動性風險 (續)

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

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於 7 日 US\$ 美元	7 days to 1 month 7 日至 1 個月 US\$ 美元	1-12 months 1 至 12 個月 US\$ 美元	1-3 years 1 至 3 年 US\$ 美元	Total 合計 US\$ 美元
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Total assets 總資產	2,602,776	2,910	12,419	-	2,618,105
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As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於 7 日 US\$ 美元	7 days to 1 month 7 日至 1 個月 US\$ 美元	1-12 months 1 至 12 個月 US\$ 美元	1-3 years 1 至 3 年 US\$ 美元	Total 合計 US\$ 美元
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Total assets 總資產	3,338,525	33	11,071	-	3,349,629
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#### BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於 7 日 US\$ 美元	7 days to 1 month 7 日至 1 個月 US\$ 美元	1-12 months 1 至 12 個月 US\$ 美元	1-3 years 1 至 3 年 US\$ 美元	Total 合計 US\$ 美元
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Total assets 總資產	25,107,597	27,717	88,892	-	25,224,206
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As at 31st December 2019 於二零一九年十二月卅一日	Less than 7 days 少於 7 日 US\$ 美元	7 days to 1 month 7 日至 1 個月 US\$ 美元	1-12 months 1 至 12 個月 US\$ 美元	1-3 years 1 至 3 年 US\$ 美元	Total 合計 US\$ 美元
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Total assets 總資產	27,297,179	20,254	133,641	-	27,451,074
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# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

##### (b) Liquidity risk (continued)

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

As at 31st December 2020 於二零二零年十二月卅一日	Less than 7 days 少於7日 US\$ 美元	7 days to 1 month 7日至1個月 US\$ 美元	1-12 months 1至12個月 US\$ 美元	1-3 years 1至3年 US\$ 美元	Total 合計 US\$ 美元
Total assets 總資產	<u>27,084,862</u>	<u>92,474</u>	<u>202,490</u>	<u>-</u>	<u>27,379,826</u>

##### (c) Credit and counterparty risk

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

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

##### *Financial assets subject to HKFRS 9's impairment requirements*

The Sub-Funds' financial assets subject to the expected credit loss model within HKFRS 9 are amounts due from brokers, dividends receivable and interest receivable, management fee rebate receivable, amounts receivable on subscription of units, restricted deposits, fixed deposits, bank balances and other receivables. At 31st December 2020 and 2019, no loss allowance has been provided for as there is not considered to be any concentration of credit risk within these assets. No assets are considered impaired and no amounts have been written off in the period.

##### (c) 信貸及對手風險

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應收經紀款項、應收股息及應收利息、管理費退還應收帳款、認購單位應收款項、有限制存款、定期存款、銀行結餘及其他應收款項。於二零二零年及二零一九年十二月卅一日，並無作出損失撥備。這些資產視作並無任何集中的信貸風險。期內資產視作並無減值及並無註銷金額。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

##### (c) Credit and counterparty risk (continued)

*Financial assets subject to HKFRS 9's impairment requirements (continued)*

At 31st December 2020 and 2019, the amounts due from brokers, dividends receivable and interest receivable, management fee rebate receivable, amounts receivable on subscription of units, restricted deposits, fixed deposits, bank balances and other receivables which are all relatively short-term receivables with no financing component are impacted by the HKFRS 9 ECL model, the Sub-Funds have adopted the general approach. The loss allowance shown is measured at an amount equal to 12-month ECLs as the credit risk has not increased significantly since initial recognition.

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

*Financial assets not subject to HKFRS 9's impairment requirements*

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

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

### 財務報表附註(續)

#### 8 財務風險管理(續)

##### (c) 信貸及對手風險(續)

*受香港財務報告準則第9號減值要求限制的財務資產(續)*

於二零二零年及二零一九年十二月卅一日，應收經紀款項、應收股息及應收利息、管理費退還應收帳款、認購單位應收款項、有限制存款、定期存款、銀行結餘及其他應收款項均為相對較短期的應收帳款，並無受香港財務報告準則第9號項下的預期信貸損失模式限制的融資部分，分支基金已採納一般方式處理。所示的損失撥備乃按金額相當於12個月的預期信貸損失計算，因自初始確認後，信貸風險並無顯著增加。

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

*不受香港財務報告準則第9號減值要求限制的財務資產*

分支基金承擔債務證券和衍生資產的信貸風險。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。這些資產根據香港財務報告準則第9號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。

中銀保誠中國債券基金、中銀保誠港元靈活收益基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金的分支基金投資於多元化組合的債務證券，此等證券的選取是根據基本的研究分析進行，以減輕有關風險。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。分支基金僅與由管理層授權信譽良好的經紀進行交易。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及對手風險 (續)

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

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

Sub-Fund 分支基金	Credit Rating 信貸評級	As at 31st December 2020 於二零二零年十二月卅一日		As at 31st December 2019 於二零一九年十二月卅一日	
		HK\$	% of net assets	HK\$	% of net assets
		港元	佔淨資產值百分比	港元	佔淨資產值百分比
BOCIP China Bond Fund 中銀保誠中國債券基金	A <sup>+</sup> /A <sup>2</sup>	159,328,220	82.00%	161,308,023	88.86%
	Not rated 並無評級	23,909,123	12.30%	11,719,077	6.46%
		<u>183,237,343</u>	<u>94.30%</u>	<u>173,027,100</u>	<u>95.32%</u>
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	AA <sup>+</sup> /Aa <sup>2</sup>	54,978,280	22.99%	49,872,624	21.64%
	A <sup>+</sup> /A <sup>2</sup>	50,089,120	20.95%	64,057,933	27.79%
	BBB <sup>+</sup> /Baa <sup>2</sup>	23,135,999	9.67%	22,824,490	9.90%
	BB <sup>+</sup> /Ba <sup>2</sup>	18,244,856	7.63%	18,056,749	7.83%
	B <sup>+</sup> /B <sup>2</sup>	8,883,594	3.71%	2,475,572	1.07%
	Not rated 並無評級	80,421,318	33.63%	70,594,708	30.62%
		<u>235,753,167</u>	<u>98.58%</u>	<u>227,882,076</u>	<u>98.85%</u>
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金					
		US\$	% of net assets	US\$	% of net assets
		美元	佔淨資產值百分比	美元	佔淨資產值百分比
	AA <sup>+</sup> /Aa <sup>2</sup>	3,056,590	12.13%	4,066,020	14.82%
	A <sup>+</sup> /A <sup>2</sup>	16,628,772	65.99%	17,803,160	64.92%
	BBB <sup>+</sup> /Baa <sup>2</sup>	5,368,671	21.30%	3,444,322	12.56%
	Not rated 並無評級	-	0.00%	-	0.00%
		<u>25,054,033</u>	<u>99.42%</u>	<u>25,313,502</u>	<u>92.30%</u>

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及對手風險 (續)

		As at 31st December 2020		As at 31st December 2019	
		於二零二零年十二月卅一日		於二零一九年十二月卅一日	
		% of net assets		% of net assets	
		US\$		US\$	
		美元	佔淨資產值百分比	美元	佔淨資產值百分比
BOCIP Flexi USD Bond Fund					
中銀保誠美元靈活債券基金					
	AA <sup>1</sup> /Aa <sup>2</sup>	495,755	1.81%	-	-
	A <sup>1</sup> /A <sup>2</sup>	3,158,321	11.55%	-	-
	BBB <sup>1</sup> /Baa <sup>2</sup>	11,436,404	41.81%	-	-
	BB <sup>1</sup> /Ba <sup>2</sup>	6,290,745	23.00%	-	-
	B <sup>1</sup> /B <sup>2</sup>	2,587,060	9.46%	-	-
	Not rated 並無評級	2,296,098	8.39%	-	-
		<u>26,264,383</u>	<u>96.02%</u>	<u>-</u>	<u>-</u>

<sup>1</sup> Standard and Poor's / <sup>2</sup> Moody's

<sup>1</sup> 標準普爾 / <sup>2</sup> 穆迪

All transactions in listed securities are settled/paid for upon delivery using approved brokers. The risk of default is considered minimal, as delivery of securities sold is only made when the broker has received payment. Payment is only made on a purchase when the securities have been received by the broker. The trade will fail if either party fails to meet its obligation.

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

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

至於信貸風險主要來自對有關集體投資計劃的投資。信貸風險同時來自財務機構所持有的現金及現金等值、定期存款及有限制存款。信貸風險來自有關下層集體投資計劃是否有能力將其投資變現，以應付分支基金作出的任何贖回。此項風險的計量參考相關集體投資計劃的可利用淨資產計算。



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

##### (c) Credit and counterparty risk (continued)

The Sub-Funds' financial assets which are potentially subject to concentrations of counterparty risk consist principally of bank deposits, amounts due from brokers and assets held with the custodians. The table below summarises the credit rating of banks and custodians with which the Sub-Funds' assets are held as at 31st December 2020 and 2019.

**As at 31st December 2020** 於二零二零年十二月卅一日

#### BOCIP HK Dollar Money Market Fund

中銀保誠港元貨幣市場基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Bank 銀行</i>			
Bank of China 中國銀行	58,643	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
BOCI-Prudential Trustee Limited 中銀國際英國保誠信託有限公司	5,282,833	P-1 <sup>1</sup>	Moody's 穆迪

#### BOCIP China Value Fund 中銀保誠中國價值基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	410,012	P-1	Moody's 穆迪
The Bank of New York Mellon	130,316	P-1	Moody's 穆迪
<i>Amounts due from brokers 應收經紀款項</i>			
The Bank of New York Mellon	264,805	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	792,609,920	P-1	Moody's 穆迪

### 財務報表附註 (續)

#### 8 財務風險管理 (續)

##### (c) 信貸及對手風險 (續)

分支基金的財務資產主要包括銀行存款、應收經紀款項及由託管人持有的資產，這些資產受到對手方風險集中的潛在影響。下表摘述在二零二零年及二零一九年十二月卅一日，持有分支基金資產的銀行和託管人的信貸評級。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及對手風險 (續)

As at 31st December 2020 於二零二零年十二月卅一日

#### BOCIP China Bond Fund 中銀保誠中國債券基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	1,916,556	P-1	Moody's 穆迪
Standard Chartered Bank, China 中國渣打銀行	6,282,371	A-1	S&P 標準普爾
The Bank of New York Mellon	85	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Standard Chartered Bank, China 中國渣打銀行	183,237,343	A-1	S&P 標準普爾

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	593,730	P-1	Moody's 穆迪
The Bank of New York Mellon	122,937	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	31,918,548	P-1	Moody's 穆迪

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	305,177	P-1	Moody's 穆迪
The Bank of New York Mellon	835,315	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	235,753,167	P-1	Moody's 穆迪

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及對手風險 (續)

As at 31st December 2020 於二零二零年十二月卅一日

#### BOCIP China Wealth Fund 中銀保誠中國財富基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	129,095	P-1	Moody's 穆迪
The Bank of New York Mellon	67,870	P-1	Moody's 穆迪
<i>Amounts due from brokers 應收經紀款項</i>			
The Bank of New York Mellon	718,500	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	21,464,289	P-1	Moody's 穆迪

#### BOCIP Hong Kong Value Fund 中銀保誠香港價值基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	3,543	P-1	Moody's 穆迪
The Bank of New York Mellon	13,195	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	6,197,962	P-1	Moody's 穆迪

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及對手風險(續)

As at 31st December 2020 於二零二零年十二月卅一日

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	77,050	P-1	Moody's 穆迪
The Bank of New York Mellon	9,634	P-1	Moody's 穆迪
<i>Custodians 託管人</i>			
Bank of China 中國銀行	3,629,308	P-1	Moody's 穆迪
The Bank of New York Mellon	1,640,440	P-1	Moody's 穆迪

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	216,777	P-1	Moody's 穆迪
The Bank of New York Mellon	376,247	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	11,963,994	P-1	Moody's 穆迪

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	3,970	P-1	Moody's 穆迪
The Bank of New York Mellon	807	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	23,878,888	P-1	Moody's 穆迪

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及對手風險(續)

As at 31st December 2020 於二零二零年十二月卅一日

#### BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Bank</i> 銀行			
Bank of China 中國銀行	646,829	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
Bank of China 中國銀行	8,423,718	P-1	Moody's 穆迪

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

	US\$ 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	844	P-1	Moody's 穆迪
The Bank of New York Mellon	4,085	P-1	Moody's 穆迪
<i>Custodians</i> 託管人			
Bank of China 中國銀行	189,740	P-1	Moody's 穆迪
The Bank of New York Mellon	2,408,107	P-1	Moody's 穆迪

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及對手風險 (續)

As at 31st December 2020 於二零二零年十二月卅一日

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

	US\$ 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	25,297	P-1	Moody's 穆迪
The Bank of New York Mellon	14,594	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	25,054,033	P-1	Moody's 穆迪

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

	US\$ 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	69,537	P-1	Moody's 穆迪
The Bank of New York Mellon	750,942	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	26,264,383	P-1	Moody's 穆迪

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

財務報表附註(續)

#### 8 Financial risk management (continued)

8 財務風險管理(續)

##### (c) Credit and counterparty risk (continued)

(c) 信貸及對手風險(續)

As at 31st December 2019 於二零一九年十二月卅一日

#### BOCIP HK Dollar Money Market Fund

中銀保誠港元貨幣市場基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Bank</i> 銀行			
Bank of China 中國銀行	190,040	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
BOCI-Prudential Trustee Limited 中銀國際英國保誠信託有限公司	5,382,686	P-1 <sup>1</sup>	Moody's 穆迪

#### BOCIP China Value Fund 中銀保誠中國價值基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	660,643	P-1	Moody's 穆迪
The Bank of New York Mellon	548,723	P-1	Moody's 穆迪
<i>Amounts due from brokers</i> 應收經紀款項			
Daiwa Capital Markets Hong Kong 大和資本市場香港	309,000	Not rated 並無評級	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	1,173,069,224	P-1	Moody's 穆迪

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及對手風險(續)

As at 31st December 2019 於二零一九年十二月卅一日

#### BOCIP China Bond Fund 中銀保誠中國債券基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Agricultural Bank of China 農業銀行	3,923,991	P-1	Moody's 穆迪
Bank of China 中國銀行	228,430	P-1	Moody's 穆迪
Standard Chartered Bank, China 中國渣打銀行	2,609,631	A-1	S&P 標準普爾
The Bank of New York Mellon	7,065	P-1	Moody's 穆迪

#### *Custodian 託管人*

Standard Chartered Bank, China 中國渣打銀行	173,027,100	A-1	S&P 標準普爾
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#### BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	373,703	P-1	Moody's 穆迪
The Bank of New York Mellon	938,640	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	28,167,950	P-1	Moody's 穆迪



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及對手風險(續)

As at 31st December 2019 於二零一九年十二月卅一日

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	104,754	P-1	Moody's 穆迪
The Bank of New York Mellon	318,757	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	227,882,076	P-1	Moody's 穆迪

#### BOCIP China Wealth Fund 中銀保誠中國財富基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	15,460	P-1	Moody's 穆迪
The Bank of New York Mellon	633,526	P-1	Moody's 穆迪
<i>Custodians</i> 託管人			
Bank of China 中國銀行	824,224	P-1	Moody's 穆迪
The Bank of New York Mellon	26,693,183	P-1	Moody's 穆迪

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及對手風險 (續)

As at 31st December 2019 於二零一九年十二月卅一日

#### BOCIP Hong Kong Value Fund 中銀保誠香港價值基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	46,240	P-1	Moody's 穆迪
The Bank of New York Mellon	155,711	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	9,491,418	P-1	Moody's 穆迪

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	53,809	P-1	Moody's 穆迪
The Bank of New York Mellon	14,353	P-1	Moody's 穆迪
<i>Custodians</i> 託管人			
Bank of China 中國銀行	2,169,209	P-1	Moody's 穆迪
The Bank of New York Mellon	1,015,412	P-1	Moody's 穆迪

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及對手風險(續)

As at 31st December 2019 於二零一九年十二月卅一日

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	225,120	P-1	Moody's 穆迪
The Bank of New York Mellon	183,623	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	16,100,753	P-1	Moody's 穆迪

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	286	P-1	Moody's 穆迪
The Bank of New York Mellon	30,921	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
Bank of China 中國銀行	22,122,941	P-1	Moody's 穆迪

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及對手風險(續)

As at 31st December 2019 於二零一九年十二月卅一日

#### BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Bank</i> 銀行			
Bank of China 中國銀行	106,105	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
Bank of China 中國銀行	7,461,819	P-1	Moody's 穆迪

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

	US\$ 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	4,902	P-1	Moody's 穆迪
The Bank of New York Mellon	147,364	P-1	Moody's 穆迪
<i>Custodians</i> 託管人			
Bank of China 中國銀行	170,349	P-1	Moody's 穆迪
The Bank of New York Mellon	3,015,910	P-1	Moody's 穆迪

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及對手風險 (續)

As at 31st December 2019 於二零一九年十二月卅一日

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

	US\$ 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	7,763	P-1	Moody's 穆迪
The Bank of New York Mellon	59,083	P-1	Moody's 穆迪
Agricultural Bank of China 農業銀行	250,407	P-1	Moody's 穆迪
Tai Fung Bank 大豐銀行	1,666,424	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	25,314,481	P-1	Moody's 穆迪

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

<sup>1</sup> 本評級乃指中銀香港(控股)有限公司, 即中銀國際英國保誠信託有限公司的中間控股公司。

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

年/期終所承擔的最高信貸風險為淨資產報表所載財務資產的帳面值。並無資產減值或逾期償還而未減值。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 8 Financial risk management (continued)

##### (d) Fair value estimation

The fair value of financial assets traded in active markets (such as publicly traded derivatives and trading securities) are based on quoted market prices at the close of trading on the year end date.

An active market is a market in which transactions for the asset take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

The fair value of financial assets that are not traded in an active market is determined by using valuation techniques. The Sub-Funds use a variety of methods and makes assumptions that are based on market conditions existing at each reporting date. Valuation techniques used for non-standardised financial instruments include the use of valuation techniques commonly used by market participants making the maximum use of market inputs and relying as little as possible on entity-specific inputs.

Investments in quoted unlisted collective investment schemes are valued at their last traded prices as provided by the administrators of such schemes. Where last traded prices are not available, investments in these schemes are valued at their net asset value per unit as provided by the administrators of such schemes.

The carrying value of receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Sub-Funds for similar financial instruments.

#### 財務報表附註(續)

#### 8 財務風險管理(續)

##### (d) 公平值估計

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

活躍市場指資產可作交易的市場，而交易宗數及交易量足可持續提供價格資料。

分支基金使用估值技術，以釐定並非在活躍市場交易財務資產的公平值。分支基金基於各報告日市場現況採用各種方法和作出假設。估值技術用於非標準化的金融工具，其中包括使用市場參與者常用的估值技術，最大限度地利用市場的參數及盡可能減少依靠個別公司的參數。

於有報價非上市集體投資計劃的投資根據該等計劃管理人提供的最後交易價估值。如未能獲得最後交易價，該等計劃的投資根據該等計劃管理人提供的每單位資產淨值估值。

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

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 8 Financial risk management (continued)

###### (d) Fair value estimation (continued)

The fair value 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' 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)

###### (d) 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別。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。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

##### (d) Fair value estimation (continued)

The following table analyses within the fair value hierarchy the Sub-Funds' assets (by class) measured at fair value at 31st December 2020 and 2019:

### 財務報表附註(續)

#### 8 財務風險管理(續)

##### (d) 公平值估計(續)

下表顯示分支基金的資產(分等級)按二零二零年及二零一九年十二月卅一日的計量的公平值分級：

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

As at 31st December 2020 於二零二零年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產：				
– Collective investment schemes 集體投資計劃	–	5,582,833	–	5,582,833
<b>Total financial assets 總財務資產</b>	<b>–</b>	<b>5,582,833</b>	<b>–</b>	<b>5,582,833</b>

As at 31st December 2019 於二零一九年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產：				
– Collective investment schemes 集體投資計劃	–	5,382,686	–	5,382,686
<b>Total financial assets 總財務資產</b>	<b>–</b>	<b>5,382,686</b>	<b>–</b>	<b>5,382,686</b>



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (d) Fair value estimation (continued)

##### (d) 公平值估計 (續)

#### BOCIP China Value Fund 中銀保誠中國價值基金

As at 31st December 2020 於二零二零年十二月卅一日

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
Assets	HK\$	HK\$	HK\$	HK\$
資產	港元	港元	港元	港元
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	792,562,644	–	–	792,562,644
– Foreign exchange forward contracts				
外匯遠期合約	–	47,276	–	47,276
<b>Total financial assets 總財務資產</b>	<b>792,562,644</b>	<b>47,276</b>	<b>–</b>	<b>792,609,920</b>

As at 31st December 2019 於二零一九年十二月卅一日

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
Assets	HK\$	HK\$	HK\$	HK\$
資產	港元	港元	港元	港元
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	1,173,053,696	–	–	1,173,053,696
– Foreign exchange forward contracts				
外匯遠期合約	–	15,528	–	15,528
<b>Total financial assets 總財務資產</b>	<b>1,173,053,696</b>	<b>15,528</b>	<b>–</b>	<b>1,173,069,224</b>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (d) Fair value estimation (continued)

##### (d) 公平值估計(續)

#### BOCIP China Bond Fund 中銀保誠中國債券基金

As at 31st December 2020 於二零二零年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
- Debt securities 債務證券	118,971,457	64,265,886	-	183,237,343
<b>Total financial assets 總財務資產</b>	<b>118,971,457</b>	<b>64,265,886</b>	<b>-</b>	<b>183,237,343</b>

As at 31st December 2019 於二零一九年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
- Debt securities 債務證券	79,177,404	93,849,696	-	173,027,100
<b>Total financial assets 總財務資產</b>	<b>79,177,404</b>	<b>93,849,696</b>	<b>-</b>	<b>173,027,100</b>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

8 財務風險管理 (續)

##### (d) Fair value estimation (continued)

(d) 公平值估計 (續)

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

As at 31st December 2020 於二零二零年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產：				
– Equity securities 股票證券	31,918,548	–	–	31,918,548
<b>Total financial assets 總財務資產</b>	<b>31,918,548</b>	<b>–</b>	<b>–</b>	<b>31,918,548</b>
<b>Liabilities 負債</b>				
Financial liabilities held for trading: 持作買賣的財務負債：				
– Foreign exchange forward contracts 外匯遠期合約	–	354,110	–	354,110
<b>Total financial liabilities 總財務負債</b>	<b>–</b>	<b>354,110</b>	<b>–</b>	<b>354,110</b>

As at 31st December 2019 於二零一九年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產：				
– Equity securities 股票證券	28,103,126	–	–	28,103,126
– Foreign exchange forward contracts 外匯遠期合約	–	64,824	–	64,824
<b>Total financial assets 總財務資產</b>	<b>28,103,126</b>	<b>64,824</b>	<b>–</b>	<b>28,167,950</b>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (d) Fair value estimation (continued)

##### (d) 公平值估計(續)

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

As at 31st December 2020 於二零二零年十二月卅一日

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
Assets	HK\$	HK\$	HK\$	HK\$
資產	港元	港元	港元	港元

Financial assets held for trading:

持作買賣的財務資產：

– Debt securities 債務證券                     – 235,753,167                    – 235,753,167

**Total financial assets 總財務資產**                     – 235,753,167                    – 235,753,167

As at 31st December 2019 於二零一九年十二月卅一日

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
Assets	HK\$	HK\$	HK\$	HK\$
資產	港元	港元	港元	港元

Financial assets held for trading:

持作買賣的財務資產：

– Debt securities 債務證券                     – 227,882,076                    – 227,882,076

**Total financial assets 總財務資產**                     – 227,882,076                    – 227,882,076

**BOCIP Asset Management Investment Funds**  
**中銀保誠資產管理投資基金**

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

財務報表附註(續)

**8 Financial risk management (continued)**

**8 財務風險管理(續)**

**(d) Fair value estimation (continued)**

**(d) 公平值估計(續)**

**BOCIP China Wealth Fund 中銀保誠中國財富基金**

**As at 31st December 2020 於二零二零年十二月卅一日**

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
	第一級	第二級	第三級	總計
<b>Assets</b>	<b>HK\$</b>	<b>HK\$</b>	<b>HK\$</b>	<b>HK\$</b>
資產	港元	港元	港元	港元
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	21,463,780	–	–	21,463,780
– Foreign exchange forward contracts				
外匯遠期合約	–	509	–	509
<b>Total financial assets 總財務資產</b>	<b>21,463,780</b>	<b>509</b>	<b>–</b>	<b>21,464,289</b>

**As at 31st December 2019 於二零一九年十二月卅一日**

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
	第一級	第二級	第三級	總計
<b>Assets</b>	<b>HK\$</b>	<b>HK\$</b>	<b>HK\$</b>	<b>HK\$</b>
資產	港元	港元	港元	港元
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	27,517,204	–	–	27,517,204
– Foreign exchange forward contracts				
外匯遠期合約	–	203	–	203
<b>Total financial assets 總財務資產</b>	<b>27,517,204</b>	<b>203</b>	<b>–</b>	<b>27,517,407</b>

**BOCIP Asset Management Investment Funds**  
**中銀保誠資產管理投資基金**

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

財務報表附註(續)

**8 Financial risk management (continued)**

**8 財務風險管理(續)**

**(d) Fair value estimation (continued)**

**(d) 公平值估計(續)**

**BOCIP Hong Kong Value Fund 中銀保誠香港價值基金**

**As at 31st December 2020 於二零二零年十二月卅一日**

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
	第一級	第二級	第三級	總計
<b>Assets</b>	<b>HK\$</b>	<b>HK\$</b>	<b>HK\$</b>	<b>HK\$</b>
資產	港元	港元	港元	港元
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	6,197,661	–	–	6,197,661
– Foreign exchange forward contracts				
外匯遠期合約	–	301	–	301
<b>Total financial assets 總財務資產</b>	<b>6,197,661</b>	<b>301</b>	<b>–</b>	<b>6,197,962</b>

**As at 31st December 2019 於二零一九年十二月卅一日**

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
	第一級	第二級	第三級	總計
<b>Assets</b>	<b>HK\$</b>	<b>HK\$</b>	<b>HK\$</b>	<b>HK\$</b>
資產	港元	港元	港元	港元
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	9,491,268	–	–	9,491,268
– Foreign exchange forward contracts				
外匯遠期合約	–	150	–	150
<b>Total financial assets 總財務資產</b>	<b>9,491,268</b>	<b>150</b>	<b>–</b>	<b>9,491,418</b>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

8 財務風險管理(續)

##### (d) Fair value estimation (continued)

(d) 公平值估計(續)

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

As at 31st December 2020 於二零二零年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
- Equity securities 股票證券	5,269,748	-	-	5,269,748
<b>Total financial assets 總財務資產</b>	<b>5,269,748</b>	<b>-</b>	<b>-</b>	<b>5,269,748</b>

As at 31st December 2019 於二零一九年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
- Equity securities 股票證券	3,184,621	-	-	3,184,621
<b>Total financial assets 總財務資產</b>	<b>3,184,621</b>	<b>-</b>	<b>-</b>	<b>3,184,621</b>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (d) Fair value estimation (continued)

##### (d) 公平值估計(續)

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

As at 31st December 2020 於二零二零年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
– Equity securities 股票證券	10,757,264	–	–	10,757,264
– Real estate investment trust 房地產投資信託基金	1,206,730	–	–	1,206,730
<b>Total financial assets 總財務資產</b>	<b>11,963,994</b>	<b>–</b>	<b>–</b>	<b>11,963,994</b>

As at 31st December 2019 於二零一九年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
– Equity securities 股票證券	15,590,303	–	–	15,590,303
– Real estate investment trust 房地產投資信託基金	510,450	–	–	510,450
<b>Total financial assets 總財務資產</b>	<b>16,100,753</b>	<b>–</b>	<b>–</b>	<b>16,100,753</b>



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (d) Fair value estimation (continued)

##### (d) 公平值估計(續)

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

As at 31st December 2020 於二零二零年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
- Equity securities 股票證券	23,878,888	-	-	23,878,888
<b>Total financial assets 總財務資產</b>	<b>23,878,888</b>	<b>-</b>	<b>-</b>	<b>23,878,888</b>

As at 31st December 2019 於二零一九年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
- Equity securities 股票證券	21,674,417	-	448,524	22,122,941
<b>Total financial assets 總財務資產</b>	<b>21,674,417</b>	<b>-</b>	<b>448,524</b>	<b>22,122,941</b>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (d) Fair value estimation (continued)

##### (d) 公平值估計(續)

#### BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金

As at 31st December 2020 於二零二零年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
- Equity securities 股票證券	8,423,718	-	-	8,423,718
<b>Total financial assets 總財務資產</b>	<b>8,423,718</b>	<b>-</b>	<b>-</b>	<b>8,423,718</b>

As at 31st December 2019 於二零一九年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產:				
- Equity securities 股票證券	7,461,819	-	-	7,461,819
<b>Total financial assets 總財務資產</b>	<b>7,461,819</b>	<b>-</b>	<b>-</b>	<b>7,461,819</b>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

8 財務風險管理(續)

##### (d) Fair value estimation (continued)

(d) 公平值估計(續)

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

As at 31st December 2020 於二零二零年十二月卅一日

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
Assets	US\$	US\$	US\$	US\$
資產	美元	美元	美元	美元
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	2,403,108	–	–	2,403,108
– Real estate investment trust				
房地產投資信託基金	131,351	–	–	131,351
– Collective investment schemes				
集體投資計劃	63,388	–	–	63,388
<b>Total financial assets 總財務資產</b>	<b>2,597,847</b>	<b>–</b>	<b>–</b>	<b>2,597,847</b>

As at 31st December 2019 於二零一九年十二月卅一日

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
Assets	US\$	US\$	US\$	US\$
資產	美元	美元	美元	美元
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	3,007,613	–	–	3,007,613
– Real estate investment trust				
房地產投資信託基金	132,027	–	–	132,027
– Collective investment schemes				
集體投資計劃	46,619	–	–	46,619
<b>Total financial assets 總財務資產</b>	<b>3,186,259</b>	<b>–</b>	<b>–</b>	<b>3,186,259</b>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (d) Fair value estimation (continued)

##### (d) 公平值估計(續)

#### BOCIP USD Short Duration Bond Fund 美元短存續期債券基金

As at 31st December 2020 於二零二零年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
Financial assets held for trading: 持作買賣的財務資產:				
- Debt securities 債務證券	-	25,054,033	-	25,054,033
<b>Total financial assets 總財務資產</b>	<b>-</b>	<b>25,054,033</b>	<b>-</b>	<b>25,054,033</b>

As at 31st December 2019 於二零一九年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
Financial assets held for trading: 持作買賣的財務資產:				
- Debt securities 債務證券	-	25,313,502	-	25,313,502
- Foreign exchange forward contracts 外匯遠期合約	-	979	-	979
<b>Total financial assets 總財務資產</b>	<b>-</b>	<b>25,314,481</b>	<b>-</b>	<b>25,314,481</b>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

##### (d) Fair value estimation (continued)

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

**As at 31st December 2020** 於二零二零年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
<b>Assets</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
資產	美元	美元	美元	美元
Financial assets held for trading:				
持作買賣的財務資產：				
- Debt securities 債務證券	-	26,264,383	-	26,264,383
<b>Total financial assets 總財務資產</b>	<b>-</b>	<b>26,264,383</b>		<b>26,264,383</b>

Investments whose values are based on quoted market prices in active markets, and therefore classified within Level 1, include active listed equity securities, real estate investment trust and certain listed debt securities. The Sub-Funds do not adjust the quoted price for these instruments.

There were transfers between Level 1 and 3 for the years ended 31st December 2020 and 2019.

Financial instruments that trade in markets that are not considered to be active and are valued based on quoted market prices, dealer quotations or alternative pricing sources supported by observable inputs are classified within Level 2. These include collective investment schemes, certain quoted debt securities and foreign currency forward contracts. As Level 2 investments include positions that are not traded in active markets and/or are subject to transfer restrictions, valuation may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information. Investments classified within Level 3 have significant unobservable inputs, as they trade infrequently.

財務報表附註(續)

#### 8 財務風險管理(續)

##### (d) 公平值估計(續)

由於投資價值是基於活躍市場的報價，因此屬第一級別，並包括活躍上市股票證券、房地產投資信託及部分上市債務證券。分支基金沒有調整這些工具的報價。

截至二零二零年及二零一九年十二月卅一日止年度，具有產生第一與三級之間的轉換。

於不視為活躍的市場內交易的金融工具，由於其價值是基於市場報價、經紀商報價或其他有可觀察輸入支持的報價來源，因此屬第二級別，其中包括集體投資計劃、部分掛牌債務證券及外匯遠期合約。屬第二級等級的投資持倉如並非於活躍市場買賣及／或轉讓受到限制，則估值可能會根據一般現有的市場資料調整，以反映非流通性及／或不可轉讓性。屬第三級別的投資因為不常交易，因此有重大非可觀察輸入。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 8 Financial risk management (continued)

##### (d) Fair value estimation (continued)

As at 31st December 2019, a listed equity held by BOCIP China-A Small and Mid Cap Fund of 2019: HK\$448,524 was transferred from Level 1 to Level 3 as it was suspended. The above suspended equity's fair value are determined by the Manager with the reference of their last traded prices or recent round transaction closed to the year ended date. The same instrument amounted to HK\$448,524 was transferred back to Level 1 from Level 3 during the year ended 31 December 2020 as the suspended stock resumed trading.

Transfers between levels of the fair value hierarchy, are deemed to have occurred at the end of the reporting period. As it was deemed that the impact of reasonable changes in unobservable inputs would not be significant, the quantitative analysis was not presented.

The assets and liabilities excluding the financial assets at fair value through profit or loss included in the statement of net assets are carried at amortised cost; their carrying values are a reasonable approximation of fair value.

##### (e) Capital risk management

The capital of the Sub-Funds is represented by the net assets attributable to unitholders. The amount of net assets attributable to unitholders can change significantly on a daily basis, as the Sub-Funds are subject to daily subscriptions and redemptions at the discretion of unitholders.

The Sub-Funds' objective when managing capital is to safeguard the Sub-Funds' ability to continue as a going concern in order to provide returns for unitholders and benefits for other stakeholders and maintain a strong capital base to support the investment activities of the Sub-Funds.

#### 財務報表附註(續)

#### 8 財務風險管理(續)

##### (d) 公平值估計(續)

於截至二零一九年十二月卅一日，中銀保誠中國A股中小企業基金於二零一九年持有的一隻價值為448,524港元的上市股票因暫停買賣，由第一級轉為第三級。基金經理參考最後交易價格或最近交易收市價格並釐定上述暫停買賣上市股票的公平值。截至二零二零年十二月卅一日止年度，由於暫停買賣股份已恢復交易，有一隻價值為448,524港元的同一工具由第三級轉回第一級。

本報告期末已完成於公平值計量機制轉換不同分級水平。由於並無重大非可觀察輸入的合理變化影響，因此並未呈列定量分析。

按公平值透過損益列帳的財務資產以外的資產及負債於淨資產報表按攤銷成本入帳；其帳面值為公平值之合理近似值。

##### (e) 資本風險管理

分支基金的資本指單位投資者應佔的淨資產。單位投資者應佔的淨資產金額每日可以顯著變動，因分支基金可由單位投資者每日選擇認購及贖回。

分支基金管理資本的目的為保障分支基金繼續以持續經營方式為單位投資者提供回報以及為其他利益相關者帶來利益，並且維持穩健資本基礎以支持分支基金進行投資活動。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 8 Financial risk management (continued)

###### (e) Capital risk management (continued)

In order to maintain or adjust the capital structure, the Sub-Funds' policy is to perform the following:

- monitor the level of daily subscriptions and redemptions relative to the liquid assets; and
- redeem and issue new units in accordance with the trust deed of the Fund.

The Trustee and the Manager monitor capital on the basis of the value of net assets attributable to unitholders.

#### 財務報表附註(續)

##### 8 財務風險管理(續)

###### (e) 資本風險管理(續)

為維持或調整資本結構，分支基金的政策是執行以下事項：

- 每日監察有關流動資產認購及贖回水平；及
- 按照基金的信託契約贖回及發行新單位。

受託人及基金經理根據單位投資者應佔的淨資產值監察資本。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 9 Number of units in issue and the net asset value per unit

#### 9 已發行單位數目及每單位淨資產值

		BOCIP HK Dollar		BOCIP	
	Note	Money Market Fund		China Value Fund	
	附註	中銀保誠港元貨幣市場基金		中銀保誠中國價值基金	
		2020	2019	2020	2019
		二零二零年	二零一九年	二零二零年	二零一九年
		HK\$	HK\$	HK\$	HK\$
		港元	港元	港元	港元
Units in issue 已發行單位					
Class A A類	9	500,000.0000	500,000.0000	122,795,646.4323	161,061,797.9360
Class A – RMB Hedged Currency Class Units					
A類－人民幣對沖貨幣類別單位	9	–	–	437,885.4177	316,954.3579
Class A – RMB A類－人民幣	9	–	–	–	–
Class B B類	9	–	–	–	–
Class C C類	9	–	–	–	–
Net asset value as at 31st December					
attributable to 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		5,642,661	5,573,902	785,461,672	1,185,089,173
Class A – RMB Hedged Currency Class Units					
A類－人民幣對沖貨幣類別單位		–	–	4,329,065	3,351,672
Class A – RMB A類－人民幣		–	–	–	–
Class B B類		–	–	–	–
Class C C類		–	–	–	–
		<u>5,642,661</u>	<u>5,573,902</u>	<u>789,790,737</u>	<u>1,188,440,845</u>
Net asset value per unit 每單位淨資產值					
Class A A類		11.2853	11.1478	6.3965	7.3580
Class A – RMB Hedged Currency Class Units					
A類－人民幣對沖貨幣類別單位		–	–	9.8863	10.5746
Class A – RMB A類－人民幣		–	–	–	–
Class B B類		–	–	–	–
Class C C類		–	–	–	–
		<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
Net asset value per unit (RMB)					
每單位淨資產值 (人民幣)					
Class A – RMB Hedged Currency Class Units					
A類－人民幣對沖貨幣類別單位		–	–	8.2833	9.4527
Class A – RMB A類－人民幣		–	–	–	–
		<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 9 Number of units in issue and the net asset value per unit (continued)

#### 9 已發行單位數目及每單位淨資產值 (續)

		BOCIP China Bond Fund		BOCIP Japan Small & Mid Cap Opportunity Fund	
	Note	中銀保誠中國債券基金		中銀保誠日本中小企業機遇基金	
	附註	2020	2019	2020	2019
		二零二零年	二零一九年	二零二零年	二零一九年
		HK\$	HK\$	HK\$	HK\$
		港元	港元	港元	港元
Units in issue 已發行單位					
Class A A類	9	–	–	1,374,267.8516	1,511,158.1508
Class B B類	9	–	–	–	–
Class C C類	9	17,388,534.8483	17,388,534.8483	–	–
Net asset value as at 31st December					
attributable to 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		–	–	32,317,345	29,508,874
Class B B類		–	–	–	–
Class C C類		194,306,030	181,526,782	–	–
		<u>194,306,030</u>	<u>181,526,782</u>	<u>32,317,345</u>	<u>29,508,874</u>
Net asset value per unit 每單位淨資產值					
Class A A類		–	–	23.5160	19.5273
Class B B類		–	–	–	–
Class C C類		11.1744	10.4395	–	–

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 9 Number of units in issue and the net asset value per unit (continued)

#### 9 已發行單位數目及每單位淨資產值 (續)

	Note 附註	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
		2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>Units in issue</b> 已發行單位					
Class A A類	9	25,318,881.4309	24,817,042.3202	2,220,469.1544	2,848,264.4260
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位	9	-	-	3,822.4159	3,711.8357
Class B B類	9	-	-	-	-
Class C C類	9	-	-	-	-
<b>Net asset value as at 31st December</b> <b>attributable to</b> 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		239,138,147	230,513,810	22,372,603	28,115,492
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		-	-	48,959	44,016
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>239,138,147</u>	<u>230,513,810</u>	<u>22,421,562</u>	<u>28,159,508</u>
<b>Net asset value per unit</b> 每單位淨資產值					
Class A A類		9.4451	9.2885	10.0756	9.8711
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		-	-	12.8084	11.8584
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net asset value per unit (RMB)</b> 每單位淨資產值 (人民幣)					
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		-	-	10.7317	10.6003
		<u>-</u>	<u>-</u>	<u>10.7317</u>	<u>10.6003</u>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 9 Number of units in issue and the net asset value per unit (continued)

#### 9 已發行單位數目及每單位淨資產值 (續)

	Note 附註	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
		2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>Units in issue 已發行單位</b>					
Class A A類	9	734,833.8070	951,735.5236	519,548.8449	503,940.5302
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位	9	2,822.3028	2,755.3398	-	-
Class B B類	9	-	-	-	-
Class C C類	9	-	-	-	-
<b>Net asset value as at 31st December attributable to 於十二月卅一日下列類別單位的應佔淨資產值</b>					
Class A A類		6,186,215	9,660,019	5,352,873	3,217,350
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		29,054	32,313	-	-
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>6,215,269</u>	<u>9,692,332</u>	<u>5,352,873</u>	<u>3,217,350</u>
<b>Net asset value per unit 每單位淨資產值</b>					
Class A A類		8.4185	10.1499	10.3029	6.3844
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		10.2944	11.7275	-	-
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>8.6253</u>	<u>10.4833</u>	<u>-</u>	<u>-</u>
<b>Net asset value per unit (RMB) 每單位淨資產值 (人民幣)</b>					
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		8.6253	10.4833	-	-

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 9 Number of units in issue and the net asset value per unit (continued)

#### 9 已發行單位數目及每單位淨資產值 (續)

		BOCIP Hong Kong Low Volatility Equity Fund		BOCIP China-A Small and Mid Cap Fund	
	Note	中銀保誠香港低波幅股票基金		中銀保誠中國A股中小企業基金	
	附註	2020	2019	2020	2019
		二零二零年	二零一九年	二零二零年	二零一九年
		HK\$	HK\$	HK\$	HK\$
		港元	港元	港元	港元
Units in issue 已發行單位					
Class A A類	9	891,338.5788	1,101,718.9231	4,040,007.7283	3,928,478.6899
Class B B類	9	-	-	-	-
Class C C類	9	-	-	-	-
Net asset value as at 31st December					
attributable to 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		12,555,421	16,508,718	23,881,075	22,151,813
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>12,555,421</u>	<u>16,508,718</u>	<u>23,881,075</u>	<u>22,151,813</u>
Net asset value per unit 每單位淨資產值					
Class A A類		14.0860	14.9845	5.9111	5.6388
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 9 Number of units in issue and the net asset value per unit (continued)

#### 9 已發行單位數目及每單位淨資產值 (續)

	Note 附註	BOCIP Shenzhen Growth Fund		BOCIP Asia Quality Equity Fund	
		中銀保誠深圳增長基金		中銀保誠亞洲優質股票基金	
		2020	2019	2020	2019
		二零二零年	二零一九年	二零二零年	二零一九年
		HK\$	HK\$	US\$	US\$
		港元	港元	美元	美元
<b>Units in issue</b> 已發行單位					
Class A A類	9	838,565.1349	824,788.1856	289,308.6228	378,257.2493
Class B B類	9	-	-	-	-
Class C C類	9	-	-	-	-
<b>Net asset value as at 31st December</b>					
<b>attributable to</b> 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		9,069,595	7,566,834	2,615,964	3,347,740
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>9,069,595</u>	<u>7,566,834</u>	<u>2,615,964</u>	<u>3,347,740</u>
<b>Net asset value per unit</b> 每單位淨資產值					
Class A A類		10.8156	9.1743	9.0421	8.8504
Class B B類		-	-	-	-
Class C C類		-	-	-	-

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 9 Number of units in issue and the net asset value per unit (continued)

#### 9 已發行單位數目及每單位淨資產值 (續)

	BOCIP USD Short Duration Bond Fund 中銀保誠美元 短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元 靈活債券基金
	2020 二零二零年 US\$ 美元	2019 二零一九年 US\$ 美元	2020 二零二零年 US\$ 美元
<b>Units in issue</b> 已發行單位			
Class A A類	2,472,915.1476	2,691,735.9935	2,593,283.3121
Class B B類	-	-	-
Class C C類	-	-	-
<b>Net asset value as at 31st December attributable to</b> 於十二月卅一日 下列類別單位的應佔淨資產值			
Class A A類	25,200,160	27,425,005	27,353,570
Class B B類	-	-	-
Class C C類	-	-	-
	<u>25,200,160</u>	<u>27,425,005</u>	<u>27,353,570</u>
<b>Net asset value per unit</b> 每單位淨資產值			
Class A A類	10.1905	10.1886	10.5479
Class B B類	-	-	-
Class C C類	-	-	-

For BOCIP China Bond Fund, there were no Class A and Class B units in issue during the year ended 31st December 2020 and 2019. For other Sub-Funds, there were no Class B and Class C units in issue during the year ended 31st December 2020 and 2019. For the year ended 31st December 2020 and 2019, only BOCIP China Value Fund, BOCIP China Wealth Fund and BOCIP Hong Kong Value Fund issued Class A – RMB Hedged Currency Class Units.

中銀保誠中國債券基金於截至二零二零年及二零一九年十二月卅一日止年度內沒有發行A類和B類單位。其他分支基金於截至二零二零年及二零一九年十二月卅一日止年度內沒有發行B類及C類單位。於截至二零二零年及二零一九年十二月卅一日止年度，僅中銀保誠中國價值基金、中銀保誠中國財富基金及中銀保誠香港價值基金發行A類—人民幣對沖貨幣類別單位。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 10 Transactions with the Manager and Trustee and their connected persons

Connected persons of the Manager and Trustee are those as defined in the SFC Code. All transactions entered into during the year between the Sub-Funds and the Manager and Trustee and its connected persons were carried out in the normal course of business and on normal commercial terms. To the best of the Manager's and Trustee's knowledge, the Sub-Funds do not have any other transactions with connected persons except for what is disclosed in Note 4, Note 11 and below.

##### (a) Bank balances with a connected person of the Manager and Trustee

Bank balances maintained with the connected person of the Manager and Trustee as at 31st December 2020 and 2019 were as follows:

BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	58,643	190,040
BOCIP China Value Fund 中銀保誠中國價值基金	410,012	660,643
BOCIP China Bond Fund 中銀保誠中國債券基金	1,916,556	228,430
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	593,730	373,703
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	305,177	104,754
BOCIP China Wealth Fund 中銀保誠中國財富基金	129,095	15,460
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	3,543	46,240
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	77,050	53,809
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波動股票基金	216,777	225,120
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	3,970	286
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	646,829	106,105

### 財務報表附註 (續)

#### 10 與基金經理及信託人及其關連人士的交易

基金經理及信託人的關連人士指證監會守則中所界定的聯繫人士。本年度所有由分支基金與基金經理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。就基金經理及信託人所知，除附註4、附註11及下文所披露者外，分支基金並無與關連人士進行任何其他交易。

##### (a) 與基金經理及信託人的關連人士的銀行結餘

於二零二零年及二零一九年十二月卅一日，與基金經理及信託人的關連人士的銀行結餘如下：

	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	58,643	190,040
BOCIP China Value Fund 中銀保誠中國價值基金	410,012	660,643
BOCIP China Bond Fund 中銀保誠中國債券基金	1,916,556	228,430
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	593,730	373,703
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	305,177	104,754
BOCIP China Wealth Fund 中銀保誠中國財富基金	129,095	15,460
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	3,543	46,240
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	77,050	53,809
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波動股票基金	216,777	225,120
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	3,970	286
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	646,829	106,105

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註(續)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

#### 10 與基金經理及信託人及其關連人士的交易(續)

##### (a) Bank balances with a connected person of the Manager and Trustee (continued)

##### (a) 與基金經理及信託人的關連人士的銀行結餘(續)

	2020 二零二零年 US\$ 美元	2019 二零一九年 US\$ 美元
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	844	4,902
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	25,297	7,763
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	69,537	-

##### (b) Interest income earned from bank balances with a connected person of the Manager and Trustee

##### (b) 與基金經理及信託人的關連人士的銀行結餘所賺取的利息收入

Interest income earned from bank balances maintained with a connected person of the Manager and Trustee as at 31st December 2020 and 2019 were as follows:

於二零二零年及二零一九年十二月卅一日，與基金經理及信託人的關連人士維持銀行結餘所賺取的利息收入如下：

	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	878	2,876
BOCIP China Value Fund 中銀保誠中國價值基金	4,167	26,053
BOCIP China Bond Fund 中銀保誠中國債券基金	1,015	1,250
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	1,272	217
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	754	3,406
BOCIP China Wealth Fund 中銀保誠中國財富基金	1,085	1,085
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	145	93
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	177	228
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	853	716
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	556	564
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	974	181



## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 10 Transactions with the Manager and Trustee and their connected persons (continued)

###### (b) Interest income earned from bank balances with a connected person of the Manager (continued)

BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	

###### (c) Holdings in the Sub-Funds

The Sub-Funds allow the Manager and Trustee, its connected persons and other funds managed by the Manager and Trustee to subscribe for, and redeem, units in the Sub-Funds. As at 31st December 2020 and 2019, no units were held by the Manager and Trustee and its connected persons.

#### 財務報表附註(續)

##### 10 與基金經理及信託人及其關連人士的交易(續)

###### (b) 與基金經理的關連人士的銀行結餘所賺取的利息收入(續)

2020 二零二零年 US\$ 美元	2019 二零一九年 US\$ 美元
71	35
549	424
1,503	-

###### (c) 持有分支基金單位

分支基金容許基金經理及信託人、其關連人士及由基金經理及信託人管理的其他基金認購和贖回分支基金的單位。於二零二零年及二零一九年十二月卅一日，基金經理及信託人及其關連人士並無持有單位。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

##### (c) Holdings in the Sub-Funds (continued)

Certain other funds managed by the Manager invested in certain Sub-Funds. The number of shares and the amount of transactions invested by the respective other funds as at 31st December 2020 were as follows:

	Closing holdings as at 31st December 2020 截至二零二零年 十二月卅一日的 期末持股量	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Market value as at 31st December 2020 截至二零二零年 十二月卅一日的 市值 HK\$ 港元	Distribution for the year/ period ended 31st December 2020 截至二零二零年 十二月卅一日止 年度/期間的派息 HK\$ 港元
<b>BOCIP HK Dollar Money Market Fund</b>					
中銀保誠港元貨幣市場基金					
BOCI-Prudential Provident Fund Schemes Investment Fund	500,000	-	-	5,642,650	-
<b>BOCIP China Bond Fund 中銀保誠中國債券基金</b>					
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金					
	17,388,535	-	-	194,306,444	-
<b>BOCIP Japan Small &amp; Mid Cap Opportunity Fund</b>					
中銀保誠日本中小企業機遇基金					
BOCHK Global Equity Fund 中銀香港環球股票基金	1,125,654	7,700,000	(3,086,274)	26,470,868	-
BOCHK Japan Equity Fund 中銀香港日本股票基金	248,614	-	(7,700,000)	5,846,415	-
<b>BOCIP Flexi HKD Income Fund</b>					
中銀保誠港元靈活收益基金					
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	25,318,881	4,691,285 <sup>2</sup>	-	239,139,367	4,691,285 <sup>2</sup>
<b>BOCIP China Wealth Fund 中銀保誠中國財富基金</b>					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金					
	1,160,012	690,633 <sup>2</sup>	(4,102,262)	11,687,821	690,633 <sup>2</sup>
BOCHK Balanced Growth Fund 中銀香港均衡增長基金					
	736,698	423,981 <sup>2</sup>	(2,250,635)	7,422,679	423,981 <sup>2</sup>
BOCHK Conservative Growth Fund 中銀香港保守增長基金					
	223,758	136,578 <sup>2</sup>	(872,221)	2,254,498	136,578 <sup>2</sup>

### 財務報表附註(續)

#### 10 與基金經理及信託人及其關連人士的交易 (續)

##### (c) 持有分支基金單位(續)

基金經理管理的若干其他基金投資若干分支基金。其他各個基金於二零二零年十二月卅一日所投資的股份數量和交易金額如下：

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

##### (c) Holdings in the Sub-Funds (continued)

### 財務報表附註(續)

#### 10 與基金經理及信託人及其關連人士的交易 (續)

##### (c) 持有分支基金單位(續)

	Closing holdings as at 31st December 2020 截至二零二零年 十二月卅一日的 期末持股量	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Market value as at 31st December 2020 截至二零二零年 十二月卅一日的 市值 HK\$ 港元	Distribution for the year/ period ended 31st December 2020 截至二零二零年 十二月卅一日止 年度/期間的派息 HK\$ 港元
<b>BOCIP Hong Kong Value Fund</b>					
中銀保誠香港價值基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	338,875	187,556 <sup>2</sup>	(1,023,872)	2,852,819	187,556 <sup>2</sup>
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	301,787	161,352 <sup>2</sup>	(788,101)	2,540,598	161,352 <sup>2</sup>
BOCHK Conservative Growth Fund 中銀香港保守增長基金	94,171	53,641 <sup>2</sup>	(313,757)	792,781	53,641 <sup>2</sup>
<b>BOCIP China Health Care Fund</b>					
中銀保誠中國健康護理基金					
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	503,941	-	-	5,192,049	115,906
<b>BOCIP Hong Kong Low Volatility Equity Fund</b>					
中銀保誠香港低波幅股票基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	273,172	-	(1,372,611)	3,847,907	-
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	235,497	-	(1,022,740)	3,317,218	-
BOCHK Conservative Growth Fund 中銀香港保守增長基金	79,146	-	(438,498)	1,114,846	-
<b>BOCIP China-A Small and Mid Cap Fund</b>					
中銀保誠中國A股中小企業基金					
BOCHK China Equity Fund 中銀香港中國股票基金	4,015,360	649,586 <sup>2</sup>	-	23,735,195	649,586 <sup>2</sup>
<b>BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金</b>					
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	838,565	139,423 <sup>2</sup>	-	9,069,585	139,423 <sup>2</sup>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

##### (c) Holdings in the Sub-Funds (continued)

	Closing holdings as at 31st December 2020 截至二零二零年 十二月卅一日的 期末持股量	Purchase 買入 US\$ <sup>1</sup> 美元 <sup>1</sup>	Sales 出售 US\$ <sup>1</sup> 美元 <sup>1</sup>
<b>BOCIP Asia Quality Equity Fund</b>			
中銀保誠亞洲優質股票基金			
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	183,077	76,794 <sup>2</sup>	(571,991)
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	89,510	36,269 <sup>2</sup>	(241,708)
BOCHK Conservative Growth Fund 中銀香港保守增長基金	16,721	7,194 <sup>2</sup>	(57,583)
<b>BOCIP USD Short Duration Bond Fund</b>			
中銀保誠美元短存續期債券基金			
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	61,221	24,741 <sup>2</sup>	(235,016)
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	278,327	108,680 <sup>2</sup>	(921,592)
BOCHK Conservative Growth Fund 中銀香港保守增長基金	552,182	216,410 <sup>2</sup>	(1,905,700)
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	1,581,185	476,243 <sup>2</sup>	-
<b>BOCIP Flexi USD Bond Fund <sup>3</sup></b>			
中銀保誠美元靈活債券基金 <sup>3</sup>			
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	2,593,283	25,949,131 <sup>2</sup>	-

Note 1: Only the BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund are measured in US\$.

Note 2: Certain distributions provided during the year/period ended 31 December 2020 will be fully re-invested back to the Sub-Funds as additional purchases.

Note 3: For BOCIP Flexi USD Bond Fund, the date of commencement of operations is 28 October 2019. The transactions for purchase and sales included the period from 28 October 2019 to 31 December 2020.

### 財務報表附註 (續)

#### 10 與基金經理及信託人及其關連人士的交易 (續)

##### (c) 持有分支基金單位 (續)

	Market value as at 31st December 2020 截至二零二零年 十二月卅一日的 市值 US\$ <sup>1</sup> 美元 <sup>1</sup>	Distribution for the year/ period ended 31st December 2020 截至二零二零年 十二月卅一止 年度/期間的派息 US\$ <sup>1</sup> 美元 <sup>1</sup>
<b>BOCIP Asia Quality Equity Fund</b>		
中銀保誠亞洲優質股票基金		
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	1,655,401	76,794 <sup>2</sup>
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	809,361	36,269 <sup>2</sup>
BOCHK Conservative Growth Fund 中銀香港保守增長基金	151,195	7,194 <sup>2</sup>
<b>BOCIP USD Short Duration Bond Fund</b>		
中銀保誠美元短存續期債券基金		
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	623,872	24,741 <sup>2</sup>
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	2,836,295	108,680 <sup>2</sup>
BOCHK Conservative Growth Fund 中銀香港保守增長基金	5,627,010	216,410 <sup>2</sup>
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	16,113,065	476,243 <sup>2</sup>
<b>BOCIP Flexi USD Bond Fund <sup>3</sup></b>		
中銀保誠美元靈活債券基金 <sup>3</sup>		
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	27,354,212	949,131 <sup>2</sup>

附註1：僅中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金以美元計值。

附註2：截至二零二零年十二月卅一日止年度/期間提供的若干派息將作為額外買入而全數再投資分支基金。

附註3：中銀保誠美元靈活債券基金開始經營之日為二零一九年十月廿八日。買入及出售交易涵蓋二零一九年十月廿八日至二零二零年十二月卅一日期間。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

##### (c) Holdings in the Sub-Funds (continued)

Certain other funds managed by the Manager invested in certain Sub-Funds. The number of shares and the amount of transactions invested by the respective other funds as at 31st December 2019 were as follows:

### 財務報表附註(續)

#### 10 與基金經理及信託人及其關連人士的交易 (續)

##### (c) 持有分支基金單位(續)

基金經理管理的若干其他基金投資若干分支基金。其他各個基金於二零一九年十二月卅一日所投資的股份數量和交易金額如下：

	Closing holdings as at 31st December 2019 截至二零一九年 十二月卅一日的 期末持股量	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Market value as at 31st December 2019 截至二零一九年 十二月卅一日的 市值 HK\$ 港元	Distribution for the year/ period ended 31st December 2019 截至二零一九年 十二月卅一日止 年度/期間的派息 HK\$ 港元
<b>BOCIP HK Dollar Money Market Fund</b>					
中銀保誠港元貨幣市場基金					
BOCI-Prudential Provident Fund Schemes Investment Fund	500,000	-	-	5,573,900	-
<b>BOCIP China Bond Fund 中銀保誠中國債券基金</b>					
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	17,388,535	-	-	181,527,610	-
<b>BOCIP Japan Small &amp; Mid Cap Opportunity Fund</b>					
中銀保誠日本中小企業機遇基金					
BOCHK Global Equity Fund 中銀香港環球股票基金	876,275	-	-	17,111,283	-
BOCHK Japan Equity Fund 中銀香港日本股票基金	634,883	-	-	12,397,555	-
<b>BOCIP Flexi HKD Income Fund</b>					
中銀保誠港元靈活收益基金					
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	24,817,042	4,588,193 <sup>2</sup>	-	230,513,098	4,588,193 <sup>2</sup>
<b>BOCIP China Wealth Fund 中銀保誠中國財富基金</b>					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	1,518,620	644,599 <sup>2</sup>	-	14,990,453	644,599 <sup>2</sup>
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	928,548	394,134 <sup>2</sup>	-	9,165,788	394,134 <sup>2</sup>
BOCHK Conservative Growth Fund 中銀香港保守增長基金	301,096	127,804 <sup>2</sup>	-	2,972,151	127,804 <sup>2</sup>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

#### 10 與基金經理及信託人及其關連人士的交易 (續)

##### (c) Holdings in the Sub-Funds (continued)

##### (c) 持有分支基金單位 (續)

	Closing holdings as at 31st December 2019 截至二零一九年 十二月卅一日的 期末持股量	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Market value as at 31st December 2019 截至二零一九年 十二月卅一日的 市值 HK\$ 港元	Distribution for the year/ period ended 31st December 2019 截至二零一九年 十二月卅一日止 年度/期間的派息 HK\$ 港元
<b>BOCIP Hong Kong Value Fund 中銀保誠香港價值基金</b>					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	444,143	224,819 <sup>2</sup>	-	4,508,010	224,819 <sup>2</sup>
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	380,694	192,702 <sup>2</sup>	-	3,864,008	192,702 <sup>2</sup>
BOCHK Conservative Growth Fund 中銀香港保守增長基金	126,898	64,234 <sup>2</sup>	-	1,288,003	64,234 <sup>2</sup>
<b>BOCIP China Health Care Fund</b>					
中銀保誠中國健康護理基金					
BOCHK China Consumption Growth Fund 中銀香港中國 國豐盛消費基金	503,941	-	-	3,217,358	99,831
<b>BOCIP Hong Kong Low Volatility Equity Fund</b>					
中銀保誠香港低波幅股票基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	376,000	-	-	5,634,172	-
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	312,000	-	-	4,675,164	-
BOCHK Conservative Growth Fund 中銀香港保守增長基金	112,000	-	-	1,678,264	-
<b>BOCIP China-A Small and Mid Cap Fund</b>					
中銀保誠中國A股中小企業基金					
BOCHK China Equity Fund 中銀香港中國股票基金	3,903,831	10,519,723 <sup>2</sup>	-	22,012,923	519,723 <sup>2</sup>
<b>BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金</b>					
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金					
	824,788	40,347 <sup>2</sup>	-	7,566,854	40,347 <sup>2</sup>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

##### (c) Holdings in the Sub-Funds (continued)

### 財務報表附註(續)

#### 10 與基金經理及信託人及其關連人士的交易 (續)

##### (c) 持有分支基金單位(續)

	Closing holdings as at 31st December 2019 截至二零一九年 十二月卅一日的 期末持股量	Purchase 買入 US\$ <sup>1</sup> 美元 <sup>1</sup>	Sales 出售 US\$ <sup>1</sup> 美元 <sup>1</sup>	Market value as at 31st December 2019 截至二零一九年 十二月卅一日的 市值 US\$ <sup>1</sup> 美元 <sup>1</sup>	Distribution for the year/ period ended 31st December 2019 截至二零一九年 十二月卅一止 年度/期間的派息 US\$ <sup>1</sup> 美元 <sup>1</sup>
<b>BOCIP Asia Quality Equity Fund</b>					
中銀保誠亞洲優質股票基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	241,760	80,673 <sup>2</sup>	-	2,139,676	80,673 <sup>2</sup>
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	113,801	37,974 <sup>2</sup>	-	1,007,188	37,974 <sup>2</sup>
BOCHK Conservative Growth Fund 中銀香港保守增長基金	22,695	7,573 <sup>2</sup>	-	200,864	3,573 <sup>2</sup>
<b>BOCIP USD Short Duration Bond Fund<sup>3</sup></b>					
中銀保誠美元短存續期債券基金 <sup>3</sup>					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	81,828	18,515 <sup>2</sup>	-	833,714	18,515 <sup>2</sup>
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	357,998	81,005 <sup>2</sup>	-	3,647,497	81,005 <sup>2</sup>
BOCHK Conservative Growth Fund 中銀香港保守增長基金	717,633	4,011,103 <sup>2</sup>	-	7,311,680	162,381 <sup>2</sup>
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	1,534,277	347,165 <sup>2</sup>	-	15,632,131	347,165 <sup>2</sup>

Note 1: Only the BOCIP Asia Quality Equity Fund and BOCIP USD Short Duration Bond are measured in US\$.

附註1：僅中銀保誠亞洲優質股票基金及中銀保誠美元短存續期債券基金以美元計值。

Note 2: Certain distributions provided during the year/period ended 31 December 2019 will be fully re-invested back to the Sub-Funds as additional purchases.

附註2：截至二零一九年十二月卅一日止年度/期間提供的若干派息將作為額外買入而全數再投資分支基金。

Note 3: For BOCIP USD Short Duration Bond Fund, the date of commencement of operations is 16 November 2018. The transactions for purchase and sales included the period from 8 November 2018 to 31 December 2019.

附註3：中銀保誠美元短存續期債券基金開始經營之日為二零一八年十一月十六日。買入及出售交易涵蓋二零一八年十一月八日至二零一九年十二月卅一日期間。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

##### (d) Investments in securities issued by a connected person of the Manager and Trustee

Certain Sub-Funds invested in listed equity securities and quoted debt securities issued by connected persons of the Manager and Trustee. The number of shares and the amount invested by the respective Sub-Funds as at 31st December 2020 were as follows:

	Closing holdings as at 31st December 2020 截至二零二零年 十二月卅一日的 期末持股量	Market value as at 1st January 2020 截至二零二零年 一月一日的 市值 HK\$ 港元	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Net gains/ (losses) on the investments 投資淨收益/ (虧損) HK\$ 港元	Market value as at 31st December 2020 截至二零二零年 十二月卅一日的 市值 HK\$ 港元	% of net assets as at 31st December 2020 截至二零二零年 十二月卅一日 佔資產淨值之 百分比
<b>BOCIP HK Dollar Money Market Fund</b>							
中銀保誠港元貨幣市場基金							
BOCHK HKD Money Market Fund							
中銀香港港元貨幣市場基金	456,658	5,382,687	293,967	(150,000)	56,179	5,582,833	98.94%
<b>BOCIP China Value Fund</b>							
中銀保誠中國價值基金							
Bank of China Limited							
中國銀行股份有限公司	9,816,000	55,081,530	-	(20,238,270)	(8,830,860)	26,012,400	3.29%
<b>BOCIP China Bond Fund</b>							
中銀保誠中國債券基金							
Export-Import Bank of China							
中國進出口銀行	-	11,201,760	-	(11,215,220)	13,460	-	-
<b>BOCIP Flexi HKD Income Fund</b>							
中銀保誠港元靈活收益基金							
Bank of China Ltd/Hong Kong							
3.3% S/A 20NOV2020	-	10,085,200	-	(10,000,000)	(85,200)	-	-

### 財務報表附註 (續)

#### 10 與基金經理及信託人及其關連人士的交易 (續)

##### (d) 對基金經理及信託人一名關連人士所發行證券的投資

若干分支基金投資於基金經理及信託人的關連人士所發行的上市股票證券及掛牌債務證券。相關分支基金於二零二零年十二月卅一日所投資的股份數目及投資金額如下：



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

##### (d) Investments in securities issued by a connected person of the Manager and Trustee

### 財務報表附註 (續)

#### 10 與基金經理及信託人及其關連人士的交易 (續)

##### (d) 對基金經理及信託人一名關連人士所發行證券的投資

	Closing holdings as at 31st December 2020 截至二零二零年十二月卅一日的 期末持股量	Market value as at 1st January 2020 截至二零二零年一月一日的 市值	Purchase 買入	Sales 出售	Net gains/ (losses) on the investments 投資淨收益/ (虧損)	Market value as at 31st December 2020 截至二零二零年十二月卅一日的 市值	% of net assets as at 31st December 2020 截至二零二零年十二月卅一日 佔資產淨值之 百分比
	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	
<b>BOCIP China Wealth Fund</b>							
中銀保誠中國財富基金							
Bank of China Limited							
中國銀行股份有限公司	-	999,000	-	(828,000)	(171,000)	-	-
<b>BOCIP Hong Kong Value Fund</b>							
中銀保誠香港價值基金							
Bank of China Limited							
中國銀行股份有限公司	48,000	236,430	-	(58,420)	(50,810)	127,200	2.05%
BOC Aviation Ltd							
中銀航空租賃有限公司	1,700	269,450	-	(87,210)	(68,340)	113,900	1.83%
BOC Hong Kong (Holdings) Limited							
中銀香港(控股)有限公司	12,500	338,125	-	-	(44,375)	293,750	4.73%
<b>BOCIP Hong Kong Low Volatility Equity Fund</b>							
中銀保誠香港低波動股票基金							
Bank of China Limited							
中國銀行股份有限公司	188,000	626,040	-	-	(127,840)	498,200	3.97%
BOC Aviation Ltd							
中銀航空租賃有限公司	-	1,149,125	-	(984,015)	(165,110)	-	-

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

##### (d) Investments in securities issued by a connected person of the Manager and Trustee

	Closing holdings as at 31st December 2020 截至二零二零年十二月三十一日的 期末持股量	Market value as at 1st January 2020 截至二零二零年一月一日的 市值	Purchase 買入 US\$ <sup>1</sup> 美元 <sup>1</sup>	Net gains/ (losses) on the investments 投資淨收益/ (虧損) Sales 出售 US\$ <sup>1</sup> 美元 <sup>1</sup>		Market value as at 31st December 2020 截至二零二零年十二月三十一日的 市值	% of net assets as at 31st December 2020 截至二零二零年十二月三十一日 佔資產淨值之 百分比
<b>BOCIP Asia Quality Equity Fund</b> 中銀保誠亞洲優質股票基金							
WISE-CSI 300 China Tracker 標智滬深300中國指數基金	7,600	35,992	-	-	13,545	49,537	1.89%
WISE-SSE 50 China Tracker 標智上證50中國指數基金	3,000	10,627	-	-	3,224	13,851	0.53%
<b>BOCIP USD Short Duration Bond Fund</b> 中銀保誠美元短存續期債券基金							
Bank of China Ltd/Macau 3M L+0.75% Q 20NOV2021	1,000,000	1,001,830	-	-	(1,160)	1,000,670	3.97%
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	-	-	198,940	(212,884)	13,944	-	-
<b>BOCIP Flexi USD Bond Fund</b> 中銀保誠美元靈活債券基金							
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	-	-	298,485	(319,316)	20,831	-	-

Note 1: Only the BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund are measured in US\$.

### 財務報表附註 (續)

#### 10 與基金經理及信託人及其關連人士的交易 (續)

##### (d) 對基金經理及信託人一名關連人士所發行證券的投資

附註1：僅中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金以美元計值。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

#### 10 與基金經理及信託人及其關連人士的交易 (續)

##### (d) Investments in securities issued by a connected person of the Manager and Trustee (continued)

##### (d) 對基金經理及信託人一名關連人士所發行證券的投資

	Closing holdings as at 31st December 2019 截至二零一九年 十二月卅一日的 期末持股量	Market value as at 1st January 2019 截至二零一九年 一月一日的 市值 HK\$ 港元	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Net gains/ (losses) on the investments 投資淨收益/ (虧損) HK\$ 港元	Market value as at 31st December 2019 截至二零一九年 十二月卅一日的 市值 HK\$ 港元	% of net assets as at 31st December 2019 截至二零一九年 十二月卅一日 佔資產淨值之 百分比
<b>BOCIP HK Dollar Money Market Fund</b>							
中銀保誠港元貨幣市場基金							
BOCHK HKD Money Market Fund							
中銀香港港元貨幣市場基金	444,806	5,282,828	-	-	99,859	5,382,687	96.57%
<b>BOCIP China Value Fund</b>							
中銀保誠中國價值基金							
Bank of China Limited							
中國銀行股份有限公司	16,541,000	58,261,060		(2,448,540)	(730,990)	55,081,530	4.63%
<b>BOCIP China Bond Fund</b>							
中銀保誠中國債券基金							
Export-Import Bank of China							
中國進出口銀行	100,000	11,535,047	-	-	(333,287)	11,201,760	6.17%
<b>BOCIP Flexi HKD Income Fund</b>							
中銀保誠港元靈活收益基金							
Bank of China Ltd/Hong Kong							
3.3% S/A 20NOV2020	10,000,000	-	10,286,479	-	(201,279)	10,085,200	4.38%
<b>BOCIP China Wealth Fund</b>							
中銀保誠中國財富基金							
Bank of China Limited							
中國銀行股份有限公司	300,000	1,588,600	460,500	(1,117,600)	67,500	999,000	3.55%

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

##### (d) Investments in securities issued by a connected person of the Manager and Trustee (continued)

#### 財務報表附註(續)

#### 10 與基金經理及信託人及其關連人士的交易(續)

##### (d) 對基金經理及信託人一名關連人士所發行證券的投資

	Closing holdings as at 31st December 2019 截至二零一九年 十二月卅一日的 期末持股量	Market value as at 1st January 2019 截至二零一九年 一月一日的 市值 HK\$ 港元	Purchase 買入 HK\$ 港元	Net gains/ (losses) on the investments 投資淨收益/ (虧損) Sales 出售 HK\$ 港元		Market value as at 31st December 2019 截至二零一九年 十二月卅一日的 市值 HK\$ 港元	% of net assets as at 31st December 2019 截至二零一九年 十二月卅一日的 佔資產淨值之 百分比
<b>BOCIP Hong Kong Value Fund</b>							
中銀保誠香港價值基金							
Bank of China Limited 中國銀行股份有限公司	71,000	239,980	-	-	(3,550)	236,430	2.44%
BOC Aviation Ltd 中銀航空租賃有限公司	3,400	197,030	-	-	72,420	269,450	2.78%
BOC Hong Kong (Holdings) Limited 中銀香港(控股)有限公司	12,500	363,750	-	-	(25,625)	338,125	3.49%
<b>BOCIP Hong Kong Low Volatility Equity Fund</b>							
中銀保誠香港低波動股票基金							
Bank of China Limited 中國銀行股份有限公司	188,000	635,440	-	-	(9,400)	626,040	3.79%
BOC Aviation Ltd 中銀航空租賃有限公司	14,500	840,275	-	-	308,850	1,149,125	6.96%

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

##### (d) Investments in securities issued by a connected person of the Manager and Trustee (continued)

#### 財務報表附註(續)

#### 10 與基金經理及信託人及其關連人士的交易(續)

##### (d) 對基金經理及信託人一名關連人士所發行證券的投資

	Closing holdings as at 31st December 2019 截至二零一九年 十二月卅一日的 期末持股量	Market value as at 1st January 2019 截至二零一九年 一月一日的 市值 US\$ <sup>1</sup> 美元 <sup>1</sup>	Purchase 買入 US\$ <sup>1</sup> 美元 <sup>1</sup>	Net gains/ (losses) on the investments Sales 出售 US\$ <sup>1</sup> 美元 <sup>1</sup>		Market value as at 31st December 2019 截至二零一九年 十二月卅一日的 市值 US\$ <sup>1</sup> 美元 <sup>1</sup>	% of net assets as at 31st December 2019 截至二零一九年 十二月卅一日 佔資產淨值之 百分比
<b>BOCIP USD Short Duration Bond Fund</b>							
中銀保誠美元短存續期債券基金							
WISE-CSI 300 China Tracker 標智滬深300中國指數基金	7,600	-	31,706	-	4,286	35,992	1.08%
WISE-SSE 50 China Tracker 標 智上證50中國指數基金	3,000	-	8,301	-	2,326	10,627	0.32%
<b>BOCIP Asia Quality Equity Fund</b>							
中銀保誠亞洲優質股票基金							
Bank of China Ltd/Macau 3M L+0.75% Q 20NOV2021	1,000,000	-	1,000,054	-	1,776	1,001,830	3.65%

Note 1: Only the BOCIP Asia Quality Equity Fund and BOCIP USD Short Duration Bond Fund are measured in US\$.

附註1：僅中銀保誠亞洲優質股票基金及中銀保誠美元短存續期債券基金以美元計值。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 10 Transactions with the Manager and Trustee and their connected persons (continued)

###### (e) Fees earned by the Manager and its connected persons

In addition to the management and servicing fees earned by the Manager as disclosed in Note 4(a), the Manager and its connected persons received switching fees and initial charges of HK\$1,667 (2019: HK\$1,921) and HK\$1,215,137 (2019: HK\$2,921,150) respectively from unitholders of BOCIP China Value Fund, HK\$nil (2019: HK\$803) and HK\$nil (2019: HK\$803) respectively from unitholders of BOCIP China-A Small and Mid Cap Fund and HK\$119 (2019: HK\$50) and HK\$119 (2019: HK\$50) respectively from unitholders of BOCIP Hong Kong Low Volatility Equity Fund for the year ended 31st December 2020.

For the year ended 31st December 2020 and 2019, no switching fees and initial charges were earned by the Manager and its connected persons for other Sub-Funds except for the abovementioned.

###### (f) Fees borne by the Manager

The following table represents fees and expenses in relation to BOCIP HK Dollar Money Market Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP Hong Kong Low Volatility Equity Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund and BOCIP Asia Quality Equity Fund which were borne by the Manager and not by the Sub-Funds, and therefore are not included in these financial statements.

#### 財務報表附註(續)

##### 10 與基金經理及信託人及其關連人士的交易 (續)

###### (e) 基金經理及其關連人士收取的費用

除了上述附註4(a)所列出基金經理獲得的管理費及服務費外，於截至二零二零年十二月卅一日止年度，基金經理及其關連人士從中銀保誠中國價值基金的單位投資者分別收取1,667港元(二零一九年：1,921港元)及1,215,137港元(二零一九年：2,921,150港元)的轉換費用及首次認購費，從中銀保誠中國A股中小企業基金的單位投資者分別收取零港元(二零一九年：803港元)及零港元(二零一九年：803港元)的轉換費用及首次認購費，以及從中銀保誠香港低波幅股票基金的單位投資者分別收取119港元(二零一九年：50港元)及119港元(二零一九年：50港元)的轉換費用及首次認購費。

於截至二零二零年及二零一九年十二月卅一日止年度，除上述分支基金外，基金經理及其關連人士並無從其他分支基金收取轉換費用及首次認購費。

###### (f) 基金經理承擔的費用

下表載列有關中銀保誠港元貨幣市場基金、中銀保誠日本中小企業機遇基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠香港低波幅股票基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金及中銀保誠亞洲優質股票基金的費用及開支，其由基金經理而非分支基金承擔，故此未有包括在本財務報表中。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

財務報表附註 (續)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

#### 10 與基金經理及信託人及其關連人士的交易 (續)

##### (f) Fees borne by the Manager (continued)

##### (f) 基金經理承擔的費用 (續)

	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
<b>BOCIP HK Dollar Money Market Fund</b> 中銀保誠港元貨幣市場基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	59,473	57,976
<b>BOCIP Japan Small &amp; Mid Cap Opportunity Fund</b> 中銀保誠日本中小企業機遇基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	80,273	77,976
<b>BOCIP China Wealth Fund</b> 中銀保誠中國財富基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	103,711	101,074
<b>BOCIP Hong Kong Value Fund</b> 中銀保誠香港價值基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	103,711	101,074
<b>BOCIP China Health Care Fund</b> 中銀保誠中國健康護理基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	82,373	79,976
<b>BOCIP Hong Kong Low Volatility Equity Fund</b> 中銀保誠香港低波動股票基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	80,373	77,976
<b>BOCIP China-A Small and Mid Cap Fund</b> 中銀保誠中國A股中小企業基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	82,373	79,976
<b>BOCIP Shenzhen Growth Fund</b> 中銀保誠深圳增長基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	82,373	79,976
<b>BOCIP Asia Quality Equity Fund</b> 中銀保誠亞洲優質股票基金		
Audit fee, publishing fee, SFC annual fee and inception fee 審計費用、印刷費用及證監會年費與起始收費	82,373	79,976

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 10 Transactions with the Manager and Trustee and their connected persons (continued)

###### (f) Fees borne by the Manager (continued)

For the year ended 31st December 2020 and 2019, no fees or expenses were born by the Manager for BOCIP China Value Fund, BOCIP China Bond Fund, BOCIP Flexi HKD Income Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund.

###### (g) Investments in other collective investment schemes managed by the Manager and management fee rebate

BOCIP HK Dollar Money Market Fund, BOCIP Asia Quality Equity Fund and BOCIP USD Short Duration Bond Fund (the “investing Sub-Funds”) invest into BOCHK HKD Money Market Fund, W.I.S.E. – CSI 300 China Tracker and W.I.S.E. – SSE 50 China Tracker, and BOCHK USD Money Market Fund (the “invested Sub-Funds”) respectively and which are also managed by the Manager.

During the years ended 31st December 2020 and 2019, the Manager paid a rebate to the investing Sub-Funds amounting to the management fee paid by the invested Sub-Funds that are directly attributable to the holdings of the investing Sub-Funds. The total management fee rebate were as follows: HK\$13,871 for BOCIP HK Dollar Money Market Fund and HK\$913 for BOCIP Asia Quality Equity Fund for the year ended 31st December 2020 (2019: HK\$13,304).

#### 財務報表附註 (續)

##### 10 與基金經理及信託人及其關連人士的交易 (續)

###### (f) 基金經理承擔的費用 (續)

截至二零二零年及二零一九年十二月卅一日止年度，基金經理並無為中銀保誠中國價值基金、中銀保誠中國債券基金、中銀保誠港元靈活收益基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金承擔任何費用或支出。

###### (g) 由基金經理管理的其他集體投資計劃的投資及管理費退還

中銀保誠港元貨幣市場基金、中銀保誠亞洲優質股票基金及中銀保誠美元短存續期債券基金 (「投資的分支基金」) 投資於同樣由基金經理管理的中銀香港港元貨幣市場基金、標智滬深 300 中國指數基金、標智上證 50 中國指數基金及中銀香港美元貨幣市場基金 (「獲投資的分支基金」)。

截至二零二零年及二零一九年十二月卅一日止年度，基金經理向投資的分支基金退還直接歸屬於投資的分支基金持股票量已收取由獲投資的分支基金支付的管理費用。於二零二零年十二月卅一日止年度，退還的管理費用總金額如下：中銀保誠港元貨幣市場基金為 13,871 港元，中銀保誠亞洲優質股票基金為 913 港元 (二零一九年：13,304 港元)。



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

##### (h) Dividend income earned from investments in securities issued by a connected person of the Manager and Trustee

Dividend income earned from investments in securities issued by a connected person of the Manager and Trustee as at 31st December 2020 and 2019 were as follows:

	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
BOCIP China Value Fund 中銀保誠中國價值基金	2,131,811	3,185,236
BOCIP China Wealth Fund 中銀保誠中國財富基金	56,517	28,462
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	40,725	40,345
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	35,417	72,021

##### (i) Interest income earned from investments in debt securities issued by a connected person of the Manager and Trustee

	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	330,904	330,000

  

	2020 二零二零年 US\$ 美元	2019 二零一九年 US\$ 美元
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	18,322	32,795

### 財務報表附註 (續)

#### 10 與基金經理及信託人及其關連人士的交易 (續)

##### (h) 與基金經理及信託人的關連人士發行的證券投資所賺取的股息收入

截至二零二零年十二月卅一日及二零一九年十二月卅一日，與基金經理及信託人的關連人士發行的證券投資所賺取的股息收入如下：

	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
BOCIP China Value Fund 中銀保誠中國價值基金	2,131,811	3,185,236
BOCIP China Wealth Fund 中銀保誠中國財富基金	56,517	28,462
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	40,725	40,345
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	35,417	72,021

##### (i) 與基金經理及信託人的關連人士發行的債務證券投資所賺取的利息收入

	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	330,904	330,000

  

	2020 二零二零年 US\$ 美元	2019 二零一九年 US\$ 美元
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	18,322	32,795

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註(續)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

#### 10 與基金經理及信託人及其關連人士的交易(續)

##### (j) Interest income earned from investments in fixed bank deposits issued by a connected person of the Manager and Trustee

##### (j) 與基金經理及信託人的關連人士發行的銀行定期存款投資所賺取的利息收入

	2020 二零二零年 US\$ 美元	2019 二零一九年 US\$ 美元
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	18,690	25,792
	2020 二零二零年 US\$ 美元	2019 二零一九年 US\$ 美元
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	217	7,682

##### (k) Investment transactions with a connected person of the Manager

##### (k) 與基金經理一名關連人士的投資交易

During the year, the Manager executed several investing transactions with Bank of China (Hong Kong) Ltd. and BOCI Securities Ltd., a connected person of the Manager with details as follows:

本年度內，基金經理與其一名關連人士中國銀行(香港)有限公司及中銀國際證券有限公司進行多項投資交易，詳情如下：

Equity Securities 股票證券	Aggregate value of purchases and sales of securities 買賣證券總值 HK\$ 港元	% of the Sub-Fund's total value of transactions during the year 佔分支基金於年內交易總額百分比	Total brokerage commission paid 支付的經紀佣金總額 HK\$ 港元	Average rate of commission 平均佣金率
2020 二零二零年 BOCIP China Wealth Fund 中銀保誠中國財富基金	27,427,089	37.01%	41,141	0.15%
2019 二零一九年 BOCIP China Wealth Fund 中銀保誠中國財富基金	23,104,006	25.27%	34,656	0.15%

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

#### 財務報表附註 (續)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

#### 10 與基金經理及信託人及其關連人士的交易 (續)

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

##### (k) 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 HK\$ 港元	% of the Sub-Fund's total value of transactions during the year 佔分支基金於年內 交易總額百分比	Total brokerage commission paid 支付的經紀 佣金總額 HK\$ 港元	Average rate of commission 平均 佣金率
<b>Debt Securities</b>				
<b>債務證券</b>				
2020 二零二零年				
BOCIP Flexi HKD Income Fund				
中銀保誠港元靈活收益基金	14,309,760	9.70%	—	—
BOCIP Flexi USD Bond Fund				
中銀保誠美元靈活債券基金	9,331,657	1.99%	—	—
2019 二零一九年				
BOCIP Flexi HKD Income Fund				
中銀保誠港元靈活收益基金	42,245,721	11.80%	—	—
BOCIP Flexi USD Bond Fund				
中銀保誠美元靈活債券基金	12,451,638	5.50%	—	—
BOCIP USD Short Duration Bond Fund				
中銀保誠美元短存續期債券基金	10,902,188	10.14%	—	—

#### 11 Transaction costs and transaction handling fee

#### 11 交易成本及交易處理費

The transaction costs pertain the fees incurred during the transactions of buy or sell financial assets and liabilities through profit or loss paid to brokers or other service providers.

交易成本涉及在買賣財務資產及負債過程中，透過損益列帳支付經紀或其他服務提供商產生的費用。

The transaction handling fee is charged by Trustee as agreed from time to time between the Trustee and the Manager per each transaction of financial assets and liabilities through profit or loss.

信託人根據每筆透過損益列帳的財務資產及負債交易，就信託人與管理人之間達成協議不時收取信託人的交易處理費。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註(續)

#### 12 Formation costs

In accordance with the provisions of the Explanatory Memorandum, formation costs are amortised over its first accounting period from each Sub-Fund's date of commencement of operations to 31 December of first audited financial statements date.

#### 12 成立費用

根據解釋備忘的條文，成立費用在每個分支基金開始經營之日至十二月卅一日第一個經審核的財務報表日期的首個會計期間內攤銷。

#### 13 Changes in liabilities arising from financing activities

#### 13 融資活動產生的負債變動

##### BOCIP China Value Fund 中銀保誠中國價值基金

	1st January 2020 二零二零年 一月一日 HK\$ 港元	Cash flows 現金流量 HK\$ 港元	Increase in amounts payable on redemption 贖回應付 款項增加 HK\$ 港元	31st December 2020 二零二零年 十二月卅一日 HK\$ 港元
Amounts payable on redemption 贖回應付款項	1,557,500	(1,557,500)	2,394,862	2,394,862

	1st January 2019 二零一九年 一月一日 HK\$ 港元	Cash flows 現金流量 HK\$ 港元	Increase in amounts payable on redemption 贖回應付 款項增加 HK\$ 港元	31st December 2019 二零一九年 十二月卅一日 HK\$ 港元
Amounts payable on redemption 贖回應付款項	-	-	1,557,500	1,557,500

## **BOCIP Asset Management Investment Funds**

### **中銀保誠資產管理投資基金**

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

##### **14 Soft commission arrangements**

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

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

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

##### **15 Distributions to unitholders**

Except for BOCIP China Value Fund, BOCIP Flexi HKD Income Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund, the Manager does not intend to make distributions in respect of any Sub-Funds and any income earned by a Sub-Fund will be reinvested in that Sub-Fund and reflected in the value of units of the relevant classes of that Sub-Fund.

#### **財務報表附註(續)**

##### **14 非金錢佣金安排**

基金經理及其關連人士可與經紀訂立非金錢佣金安排，並據此收取用以協助作出投資決定的若干貨品和服務。基金經理及其關連人士不會直接就此等服務付款，但會代分支基金與經紀就協定數量的服務進行交易，並就此等交易支付佣金。

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

由分支基金成立日起，基金經理並無就分支基金帳戶的任何交易參與任何非金錢佣金安排。

##### **15 向單位投資者的派息**

除中銀保誠中國價值基金、中銀保誠港元靈活收益基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金外，基金經理不擬就任何分支基金作出派息而分支基金賺取的任何收入，將會再投資於該分支基金內，並於該分支基金有關類別的單位價值中反映。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 15 Distributions to unitholders (continued)

In respect of the BOCIP Flexi HKD Income Fund and BOCIP Flexi USD Bond Fund, the Manager may in its discretion make distributions to unitholders on a monthly basis as the Manager considers appropriate, having regard to the net income and capital assets of the Sub-Fund. In respect of, BOCIP China Value Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund and BOCIP USD Short Duration Bond Fund, the Manager may in its discretion make distributions to unitholders on a quarterly basis as the Manager considers appropriate, having regard to the net income and capital assets of the Sub-Fund.

##### BOCIP China Value Fund 中銀保誠中國價值基金

	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
HK\$0.0885 on 185,634,552 of Class A units paid on 9th January 2019 於二零一九年一月九日就185,634,552個A類單位每單位支付0.0885港元	-	16,428,658
HK\$0.0977 on 175,413,113 of Class A units paid on 9th April 2019 於二零一九年四月九日就175,413,113個A類單位每單位支付0.0977港元	-	17,137,861
HK\$0.0911 on 172,700,703 of Class A units paid on 9th July 2019 於二零一九年七月九日就172,700,703個A類單位每單位支付0.0911港元	-	15,733,034
HK\$0.0836 on 165,476,275 of Class A units paid on 10th October 2019 於二零一九年十月十日就165,476,275個A類單位每單位支付0.0836港元	-	13,833,817
HK\$0.0920 on 161,061,798 of Class A units paid on 9th January 2020 於二零二零年一月九日就161,061,798個A類單位每單位支付0.0920港元	14,817,685	-
HK\$0.0748 on 153,100,487 of Class A units paid on 8th April 2020 於二零二零年四月八日就153,100,487個A類單位每單位支付0.0748港元	11,451,916	-
HK\$0.0752 on 139,175,232 of Class A units paid on 9th July 2020 於二零二零年七月九日就139,175,232個A類單位每單位支付0.0752港元	10,465,977	-
HK\$0.0728 on 129,537,646 of Class A units paid on 12th October 2020 於二零二零年十月十二日就129,537,646個A類單位每單位支付0.0728港元	9,430,341	-
Distributions for Class A units A類單位派息	46,165,919	63,133,370

#### 財務報表附註(續)

##### 15 向單位投資者的派息(續)

就中銀保誠港元靈活收益基金及中銀保誠美元靈活債券基金而言，基金經理經考慮該分支基金的淨收入及資本資產後如認為合適，可於每月酌情向單位投資者派息。就中銀保誠中國價值基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金及中銀保誠美元短存續期債券基金而言，基金經理經考慮該分支基金的淨收入及資本資產後如認為合適，可於每季酌情向單位投資者派息。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 15 Distributions to unitholders (continued)

15 向單位投資者的派息 (續)

#### BOCIP China Value Fund (continued) 中銀保誠中國價值基金 (續)

	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
RMB\$0.1575 (approximated HK\$0.1794) on 707,524 of Class A – RMB Hedge Currency Class units paid on 9th January 2019 於二零一九年一月九日就 707,524 個 A 類－人民幣對沖貨幣類別單位每單位支付 0.1575 人民幣 (約 0.1794 港元)	–	126,924
RMB\$0.1495 (approximated HK\$0.1747) on 316,480 of Class A – RMB Hedge Currency Class units paid on 9th April 2019 於二零一九年四月九日就 316,480 個 A 類－人民幣對沖貨幣類別單位每單位支付 0.1495 人民幣 (約 0.1747 港元)	–	55,300
RMB\$0.1397 (approximated HK\$0.1585) on 316,631 of Class A – RMB Hedge Currency Class units paid on 9th July 2019 於二零一九年七月九日就 316,631 個 A 類－人民幣對沖貨幣類別單位每單位支付 0.1397 人民幣 (約 0.1585 港元)	–	50,187
RMB\$0.1283 (approximated HK\$0.1407) on 316,793 of Class A – RMB Hedge Currency Class units paid on 10th October 2019 於二零一九年十月十日就 316,793 個 A 類－人民幣對沖貨幣類別單位每單位支付 0.1283 人民幣 (約 0.1407 港元)	–	44,576
RMB\$0.1418 (approximated HK\$0.1586) on 316,954 of Class A – RMB Hedge Currency Class units paid on 9th January 2020 於二零二零年一月九日就 316,954 個 A 類－人民幣對沖貨幣類別單位每單位支付 0.1418 人民幣 (約 0.1586 港元)	50,297	–
RMB\$0.1153 (approximated HK\$0.1261) on 325,253 of Class A – RMB Hedge Currency Class units paid on 8th April 2020 於二零二零年四月八日就 325,253 個 A 類－人民幣對沖貨幣類別單位每單位支付 0.1153 人民幣 (約 0.1261 港元)	40,916	–
RMB\$0.1160 (approximated HK\$0.1272) on 322,529 of Class A – RMB Hedge Currency Class units paid on 9th July 2020 於二零二零年七月九日就 322,529 個 A 類－人民幣對沖貨幣類別單位每單位支付 0.1160 人民幣 (約 0.1272 港元)	41,007	–
RMB\$0.1125 (approximated HK\$0.1284) on 437,721 of Class A – RMB Hedge Currency Class units paid on 12th October 2020 於二零二零年十月十二日就 437,721 個 A 類－人民幣對沖貨幣類別單位每單位支付 0.1125 人民幣 (約 0.1284 港元)	56,834	–
Distributions for Class A – RMB Hedge Currency Class units A 類－人民幣對沖貨幣類別單位派息	189,054	276,987
Total distributions 總派息	46,354,973	63,410,357

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註(續)

#### 15 Distributions to unitholders (continued)

#### 15 向單位投資者的派息(續)

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

	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
HK\$0.0155 on 24,323,410 units paid on 9th January 2019 於二零一九年一月九日就24,323,410個單位每單位支付0.0155港元	-	377,013
HK\$0.0155 on 24,364,094 units paid on 13th February 2019 於二零一九年二月十三日就24,364,094個單位每單位支付0.0155港元	-	377,644
HK\$0.0155 on 24,404,754 units paid on 8th March 2019 於二零一九年三月八日就24,404,754個單位每單位支付0.0155港元	-	378,274
HK\$0.0156 on 24,445,486 units paid on 9th April 2019 於二零一九年四月九日就24,445,486個單位每單位支付0.0156港元	-	381,350
HK\$0.0156 on 24,486,501 units paid on 9th May 2019 於二零一九年五月九日就24,486,501個單位每單位支付0.0156港元	-	381,989
HK\$0.0156 on 24,527,582 units paid on 11th June 2019 於二零一九年六月十一日就24,527,582個單位每單位支付0.0156港元	-	382,630
HK\$0.0156 on 24,568,732 units paid on 9th July 2019 於二零一九年七月九日就24,568,732個單位每單位支付0.0156港元	-	383,272
HK\$0.0156 on 24,609,964 units paid on 8th August 2019 於二零一九年八月八日就24,609,964個單位每單位支付0.0156港元	-	383,915
HK\$0.0156 on 24,651,151 units paid on 9th September 2019 於二零一九年九月九日就24,651,151個單位每單位支付0.0156港元	-	384,558
HK\$0.0156 on 24,692,485 units paid on 10th October 2019 於二零一九年十月十日就24,692,485個單位每單位支付0.0156港元	-	385,203
HK\$0.0156 on 24,733,872 units paid on 8th November 2019 於二零一九年十一月八日就24,733,872個單位每單位支付0.0156港元	-	385,848
HK\$0.0156 on 24,775,417 units paid on 9th December 2019 於二零一九年十二月九日就24,775,417個單位每單位支付0.0156港元	-	386,497
HK\$0.0155 on 24,817,042 units paid on 9th January 2020 於二零二零年一月九日就24,817,042個單位每單位支付0.0155港元	384,664	-
HK\$0.0156 on 24,858,459 units paid on 10th February 2020 於二零二零年二月十日就24,858,459個單位每單位支付0.0156港元	387,792	-
HK\$0.0157 on 24,900,110 units paid on 9th March 2020 於二零二零年三月九日就24,900,110個單位每單位支付0.0157港元	390,932	-
HK\$0.0154 on 24,941,776 units paid on 8th April 2020 於二零二零年四月八日就24,941,776個單位每單位支付0.0154港元	384,103	-
HK\$0.0155 on 24,983,482 units paid on 11th May 2020 於二零二零年五月十一日就24,983,482個單位每單位支付0.0155港元	387,244	-
HK\$0.0155 on 25,025,164 units paid on 8th June 2020 於二零二零年六月八日就25,025,164個單位每單位支付0.0155港元	387,890	-
HK\$0.0156 on 25,066,789 units paid on 9th July 2020 於二零二零年七月九日就25,066,789個單位每單位支付0.0156港元	391,042	-
HK\$0.0157 on 25,108,559 units paid on 10th August 2020 於二零二零年八月十日就25,108,559個單位每單位支付0.0157港元	394,204	-
HK\$0.0157 on 25,150,504 units paid on 8th September 2020 於二零二零年九月八日就25,150,504個單位每單位支付0.0157港元	394,863	-
HK\$0.0157 on 25,192,547 units paid on 12th October 2020 於二零二零年十月十二日就25,192,547個單位每單位支付0.0157港元	395,523	-
HK\$0.0157 on 25,234,629 units paid on 11th November 2020 於二零二零年十一月十一日就25,234,629個單位每單位支付0.0157港元	396,184	-
HK\$0.0157 on 25,276,707 units paid on 8th December 2020 於二零二零年十二月八日就25,276,707個單位每單位支付0.0157港元	396,844	-
Total distributions 總派息	4,691,285	4,588,193



**BOCIP Asset Management Investment Funds****中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS  
(continued)**

財務報表附註(續)

**15 Distributions to unitholders (continued)****15 向單位投資者的派息(續)****BOCIP China Wealth Fund 中銀保誠中國財富基金**

	<b>2020</b> 二零二零年 <b>HK\$</b> 港元	<b>2019</b> 二零一九年 <b>HK\$</b> 港元
HK\$0.1005 on 2,715,845 units paid on 9th January 2019 於二零一九年一月九日就 2,715,845 個單位每單位支付 0.1005 港元	-	272,942
HK\$0.1140 on 2,748,418 units paid on 9th April 2019 於二零一九年四月九日就 2,748,418 個單位每單位支付 0.1140 港元	-	313,320
HK\$0.1121 on 2,780,228 units paid on 9th July 2019 於二零一九年七月九日就 2,780,228 個單位每單位支付 0.1121 港元	-	311,664
HK\$0.1110 on 2,814,158 units paid on 10th October 2019 於二零一九年十月十日就 2,814,158 個單位每單位支付 0.1110 港元	-	312,372
HK\$0.1234 on 2,848,264 units paid on 9th January 2020 於二零二零年一月九日就 2,848,264 個單位每單位支付 0.1234 港元	351,475	-
HK\$0.1074 on 2,882,343 units paid on 8th April 2020 於二零二零年四月八日就 2,882,343 個單位每單位支付 0.1074 港元	309,564	-
HK\$0.1122 on 2,917,114 units paid on 9th July 2020 於二零二零年七月九日就 2,917,114 個單位每單位支付 0.1122 港元	327,300	-
HK\$0.1154 on 2,674,980 units paid on 12th October 2020 於二零二零年十月十二日就 2,674,980 個單位每單位支付 0.1154 港元	308,693	-
Distributions for Class A units A類單位派息	1,297,032	1,210,298

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 15 Distributions to unitholders (continued)

15 向單位投資者的派息 (續)

#### BOCIP China Wealth Fund (continued) 中銀保誠中國財富基金 (續)

	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
RMB\$0.1526 (approximated HK\$0.1739) on 3,600 of Class A – RMB Hedge Currency Class units paid on 9th January 2019 於二零一九年一月九日就 3,600 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1526 人民幣 (約 0.1739 港元)	–	626
RMB\$0.1478 (approximated HK\$0.1727) on 3,631 of Class A – RMB Hedge Currency Class units paid on 9th April 2019 於二零一九年四月九日就 3,631 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1478 人民幣 (約 0.1727 港元)	–	627
RMB\$0.1450 (approximated HK\$0.1646) on 3,657 of Class A – RMB Hedge Currency Class units paid on 9th July 2019 於二零一九年七月九日就 3,657 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1450 人民幣 (約 0.1646 港元)	–	602
RMB\$0.1432 (approximated HK\$0.1572) on 3,684 of Class A – RMB Hedge Currency Class units paid on 10th October 2019 於二零一九年十月十日就 3,684 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1432 人民幣 (約 0.1572 港元)	–	578
RMB\$0.1591 (approximated HK\$0.1781) on 3,712 of Class A – RMB Hedge Currency Class units paid on 9th January 2020 於二零二零年一月九日就 3,712 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1591 人民幣 (約 0.1781 港元)	661	–
RMB\$0.1379 (approximated HK\$0.1504) on 3,740 of Class A – RMB Hedge Currency Class units paid on 8th April 2020 於二零二零年四月八日就 3,740 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1379 人民幣 (約 0.1504 港元)	563	–
RMB\$0.1436 (approximated HK\$0.1574) on 3,768 of Class A – RMB Hedge Currency Class units paid on 9th July 2020 於二零二零年七月九日就 3,768 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1436 人民幣 (約 0.1574 港元)	593	–
RMB\$0.1474 (approximated HK\$0.1701) on 3,794 of Class A – RMB Hedge Currency Class units paid on 12th October 2020 於二零二零年十月十二日就 3,794 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1474 人民幣 (約 0.1701 港元)	645	–
	<hr/>	<hr/>
Distributions for Class A – RMB Hedge Currency Class units A 類 – 人民幣對沖貨幣類別單位派息	2,462	2,433
	<hr/>	<hr/>
Total distributions 總派息	1,299,494	1,212,731
	<hr/>	<hr/>

**BOCIP Asset Management Investment Funds****中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS  
(continued)****財務報表附註 (續)****15 Distributions to unitholders (continued)****15 向單位投資者的派息 (續)****BOCIP Hong Kong Value Fund 中銀保誠香港價值基金**

	<b>2020</b>	<b>2019</b>
	二零二零年	二零一九年
	<b>HK\$</b>	<b>HK\$</b>
	港元	港元
HK\$0.1258 on 905,225 units paid on 9th January 2019		
於二零一九年一月九日就905,225個A類單位每單位支付0.1258港元	-	113,877
HK\$0.1397 on 916,392 units paid on 9th April 2019		
於二零一九年四月九日就916,392個A類單位每單位支付0.1397港元	-	128,020
HK\$0.1364 on 927,741 units paid on 9th July 2019		
於二零一九年七月九日就927,741個A類單位每單位支付0.1364港元	-	126,544
HK\$0.1206 on 939,582 units paid on 10th October 2019		
於二零一九年十月十日就939,582個A類單位每單位支付0.1206港元	-	113,314
HK\$0.1269 on 951,735.5236 units paid on 9th January 2020		
於二零二零年一月九日就951,735.5236個A類單位每單位支付0.1269港元	120,775	-
HK\$0.1000 on 963,757.7452 units paid on 8th April 2020		
於二零二零年四月八日就963,757.7452個A類單位每單位支付0.1000港元	96,376	-
HK\$0.1017 on 975,614.5626 units paid on 9th July 2020		
於二零二零年七月九日就975,614.5626個A類單位每單位支付0.1017港元	99,220	-
HK\$0.0964 on 892,098.9840 units paid on 12th October 2020		
於二零二零年十月十二日就892,098.9840個A類單位每單位支付0.0964港元	85,998	-
	<hr/>	<hr/>
Distributions for Class A units A類單位派息	402,369	481,755
	<hr/>	<hr/>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 15 Distributions to unitholders (continued)

15 向單位投資者的派息(續)

#### BOCIP Hong Kong Value Fund (continued) 中銀保誠香港價值基金(續)

	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
RMB\$0.1839 (approximated HK\$0.2094) on 2,688 of Class A – RMB Hedge Currency Class units paid on 9th January 2019 於二零一九年一月九日就2,688個A類－人民幣對沖貨幣類別單位每單位支付0.1839人民幣(約0.2094港元)	–	563
RMB\$0.1743 (approximated HK\$0.2036) on 2,706 of Class A – RMB Hedge Currency Class units paid on 9th April 2019 於二零一九年四月九日就2,706個A類－人民幣對沖貨幣類別單位每單位支付0.1743人民幣(約0.2036港元)	–	551
RMB\$0.1698 (approximated HK\$0.1925) on 2,722 of Class A – RMB Hedge Currency Class units paid on 9th July 2019 於二零一九年七月九日就2,722個A類－人民幣對沖貨幣類別單位每單位支付0.1698人民幣(約0.1925港元)	–	524
RMB\$0.1496 (approximated HK\$0.1644) on 2,738 of Class A – RMB Hedge Currency Class units paid on 10th October 2019 於二零一九年十月十日就2,738個A類－人民幣對沖貨幣類別單位每單位支付0.1496人民幣(約0.1644港元)	–	450
RMB\$0.1573 (approximated HK\$0.1760) on 2,755 of Class A – RMB Hedge Currency Class units paid on 9th January 2020 於二零二零年一月九日就2,755個A類－人民幣對沖貨幣類別單位每單位支付0.1573人民幣(約0.1760港元)	485	–
RMB\$0.1235 (approximated HK\$0.1347) on 2,772 of Class A – RMB Hedge Currency Class units paid on 8th April 2020 於二零二零年四月八日就2,772個A類－人民幣對沖貨幣類別單位每單位支付0.1235人民幣(約0.1347港元)	374	–
RMB\$0.1251 (approximated HK\$0.1371) on 2,789 of Class A – RMB Hedge Currency Class units paid on 9th July 2020 於二零二零年七月九日就2,789個A類－人民幣對沖貨幣類別單位每單位支付0.1251人民幣(約0.1371港元)	382	–
RMB\$0.1185 (approximated HK\$0.1368) on 2,805 of Class A – RMB Hedge Currency Class units paid on 12th October 2020 於二零二零年十月十二日就2,805個A類－人民幣對沖貨幣類別單位每單位支付0.1185人民幣(約0.1368港元)	384	–
Distributions for Class A – RMB Hedge Currency Class units A類－人民幣對沖貨幣類別單位派息	1,625	2,088
Total distributions 總派息	403,994	483,843

**BOCIP Asset Management Investment Funds**  
**中銀保誠資產管理投資基金**

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

財務報表附註(續)

**15 Distributions to unitholders (continued)**

**15 向單位投資者的派息(續)**

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

	<b>2020</b>	<b>2019</b>
	二零二零年	二零一九年
	<b>HK\$</b>	<b>HK\$</b>
	港元	港元
HK\$0.0642 on 503,941 units paid on 9th January 2019		
於二零一九年一月九日就 503,941 個單位每單位支付 0.0642 港元	-	32,353
HK\$0.0474 on 503,941 units paid on 9th April 2019		
於二零一九年四月九日就 503,941 個單位每單位支付 0.0474 港元	-	23,887
HK\$0.0425 on 503,941 units paid on 9th July 2019		
於二零一九年七月九日就 503,941 個單位每單位支付 0.0425 港元	-	21,418
HK\$0.0440 on 503,941 units paid on 10th October 2019		
於二零一九年十月十日就 503,941 個單位每單位支付 0.0440 港元	-	22,173
HK\$0.0479 on 503,941 units paid on 9th January 2020		
於二零二零年一月九日就 503,941 個單位每單位支付 0.0479 港元	24,139	-
HK\$0.0489 on 503,941 units paid on 8th April 2020		
於二零二零年四月八日就 503,941 個單位每單位支付 0.0489 港元	24,643	-
HK\$0.0642 on 521,922 units paid on 9th July 2020		
於二零二零年七月九日就 521,922 個單位每單位支付 0.0642 港元	33,507	-
HK\$0.0690 on 505,177 units paid on 12th October 2020		
於二零二零年十月十二日就 505,177 個單位每單位支付 0.0690 港元	34,857	-
	<hr/>	<hr/>
Total distributions 總派息	<u>117,146</u>	<u>99,831</u>

**BOCIP Asset Management Investment Funds****中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS  
(continued)**

財務報表附註(續)

**15 Distributions to unitholders (continued)****15 向單位投資者的派息(續)****BOCIP China-A Small and Mid Cap Fund**

中銀保誠中國A股中小企業基金

	<b>2020</b>	<b>2019</b>
	二零二零年	二零一九年
	<b>HK\$</b>	<b>HK\$</b>
	港元	港元
HK\$0.0512 on 3,843,026 units paid on 9th April 2019		
於二零一九年四月九日就3,843,026個單位每單位支付0.0512港元	-	196,763
HK\$0.0435 on 3,870,108 units paid on 9th July 2019		
於二零一九年七月九日就3,870,108個單位每單位支付0.0435港元	-	168,350
HK\$0.0405 on 3,899,813 units paid on 10th October 2019		
於二零一九年十月十日就3,899,813個單位每單位支付0.0405港元	-	157,942
HK\$0.0423 on 3,928,479 units paid on 9th January 2020		
於二零二零年一月九日就3,928,479個單位每單位支付0.0423港元	166,175	-
HK\$0.0379 on 3,956,710 units paid on 8th April 2020		
於二零二零年四月八日就3,956,710個單位每單位支付0.0379港元	149,959	-
HK\$0.0404 on 3,985,293 units paid on 9th July 2020		
於二零二零年七月九日就3,985,293個單位每單位支付0.0404港元	161,006	-
HK\$0.0440 on 4,011,440 units paid on 12th October 2020		
於二零二零年十月十二日就4,011,440個單位每單位支付0.0440港元	176,503	-
	<u>176,503</u>	<u>-</u>
Total distributions 總派息	<u>653,643</u>	<u>523,055</u>

**BOCIP Asset Management Investment Funds**  
**中銀保誠資產管理投資基金**

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

財務報表附註(續)

**15 Distributions to unitholders (continued)**

**15 向單位投資者的派息(續)**

**BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金**

	<b>2020</b>	<b>2019</b>
	二零二零年	二零一九年
	<b>HK\$</b>	<b>HK\$</b>
	港元	港元
HK\$0.0241 on 820,473 units paid on 9th April 2019 於二零一九年四月九日就820,473個單位每單位支付0.0241港元	-	19,774
HK\$0.0170 on 822,430 units paid on 9th July 2019 於二零一九年七月九日就822,430個單位每單位支付0.0170港元	-	13,981
HK\$0.0080 on 824,029 units paid on 10th October 2019 於二零一九年十月十日就824,029個單位每單位支付0.0080港元	-	6,592
HK\$0.0500 on 824,788 units paid on 9th January 2020 於二零二零年一月九日就824,788個單位每單位支付0.0500港元	41,240	-
HK\$0.0170 on 829,057 units paid on 8th April 2020 於二零二零年四月八日就829,057個單位每單位支付0.0170港元	14,094	-
HK\$0.0410 on 830,660 units paid on 9th July 2020 於二零二零年七月九日就830,660個單位每單位支付0.0410港元	34,057	-
HK\$0.0600 on 833,875 units paid on 12th October 2020 於二零二零年十月十二日就833,875個單位每單位支付0.0600港元	50,032	-
Total distributions 總派息	<u>139,423</u>	<u>40,347</u>

**BOCIP Asset Management Investment Funds**  
**中銀保誠資產管理投資基金**

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

財務報表附註(續)

**15 Distributions to unitholders (continued)**

**15 向單位投資者的派息(續)**

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

	<b>2020</b>	<b>2019</b>
	二零二零年	二零一九年
	<b>US\$</b>	<b>US\$</b>
	美元	美元
US\$0.1065 on 363,666 units paid on 9th January 2019 於二零一九年一月九日就363,666個單位每單位支付0.1065美元	-	38,730
US\$0.0804 on 368,168 units paid on 9th April 2019 於二零一九年四月九日就368,168個單位每單位支付0.0804美元	-	29,601
US\$0.0852 on 371,339 units paid on 9th July 2019 於二零一九年七月九日就371,339個單位每單位支付0.0852美元	-	31,638
US\$0.0700 on 375,014 units paid on 10th October 2019 於二零一九年十月十日就375,014個單位每單位支付0.0700美元	-	26,251
USD\$0.1100 on 378,257 units paid on 9th January 2020 於二零二零年一月九日就378,257個單位每單位支付0.1100美元	41,608	-
USD\$0.0650 on 382,979 units paid on 8th April 2020 於二零二零年四月八日就382,979個單位每單位支付0.0650美元	24,893	-
USD\$0.0780 on 386,418 units paid on 9th July 2020 於二零二零年七月九日就386,418個單位每單位支付0.0780美元	30,141	-
USD\$0.0670 on 352,458 units paid on 12th October 2020 於二零二零年十月十二日就352,458個單位每單位支付0.0670美元	23,615	-
Total distributions 總派息	<u>120,257</u>	<u>126,220</u>



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 15 Distributions to unitholders (continued)

15 向單位投資者的派息 (續)

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

	2020 二零二零年 US\$ 美元	2019 二零一九年 US\$ 美元
US\$0.0764 on 2,631,601 units paid on 9th April 2019 於二零一九年四月九日就 2,631,601 個單位每單位支付 0.0764 美元	-	201,054
US\$0.0767 on 2,651,502 units paid on 9th July 2019 於二零一九年七月九日就 2,651,502 個單位每單位支付 0.0767 美元	-	203,370
US\$0.0766 on 2,671,575 units paid on 10th October 2019 於二零一九年十月十日就 2,671,575 個單位每單位支付 0.0766 美元	-	204,643
US\$0.0765 on 2,691,736 units paid on 9th January 2020 於二零二零年一月九日就 2,691,736 個單位每單位支付 0.0765 美元	205,918	-
US\$0.0765 on 2,712,081 units paid on 8th April 2020 於二零二零年四月八日就 2,712,081 個單位每單位支付 0.0765 美元	207,474	-
US\$0.0770 on 2,732,559 units paid on 9th July 2020 於二零二零年七月九日就 2,732,559 個單位每單位支付 0.0770 美元	210,407	-
US\$0.0769 on 2,630,344 units paid on 12th October 2020 於二零二零年十月十二日就 2,630,344 個單位每單位支付 0.0769 美元	202,273	-
Total distributions 總派息	826,072	609,067

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 15 Distributions to unitholders (continued)

15 向單位投資者的派息(續)

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

	2020 二零二零年 US\$ 美元	2019 二零一九年 US\$ 美元
US\$0.0341 on 2,500,000 units paid on 2nd February 2020 於二零二零年二月二日就 2,500,000 個單位每單位支付 0.0341 美元	85,250	—
US\$0.0342 on 2,508,380 units paid on 9th March 2020 於二零二零年三月九日就 2,508,380 個單位每單位支付 0.0342 美元	85,787	—
US\$0.0320 on 2,516,767 units paid on 8th April 2020 於二零二零年四月八日就 2,516,767 個單位每單位支付 0.0320 美元	80,536	—
US\$0.0327 on 2,525,209 units paid on 11th May 2020 於二零二零年五月十一日就 2,525,209 個單位每單位支付 0.0327 美元	82,574	—
US\$0.0334 on 2,533,590 units paid on 8th June 2020 於二零二零年六月八日就 2,533,590 個單位每單位支付 0.0334 美元	84,622	—
US\$0.0340 on 2,541,990 units paid on 9th July 2020 於二零二零年七月九日就 2,541,990 個單位每單位支付 0.0340 美元	86,428	—
US\$0.0345 on 2,550,465 units paid on 10th August 2020 於二零二零年八月十日就 2,550,465 個單位每單位支付 0.0345 美元	87,991	—
US\$0.0346 on 2,558,971 units paid on 8th September 2020 於二零二零年九月八日就 2,558,971 個單位每單位支付 0.0346 美元	88,540	—
US\$0.0344 on 2,567,526 units paid on 12th October 2020 於二零二零年十月十二日就 2,567,526 個單位每單位支付 0.0344 美元	88,323	—
US\$0.0345 on 2,576,083 units paid on 9th November 2020 於二零二零年十一月九日就 2,576,083 個單位每單位支付 0.0345 美元	88,875	—
US\$0.0349 on 2,584,672 units paid on 8th December 2020 於二零二零年十二月八日就 2,584,672 個單位每單位支付 0.0349 美元	90,205	—
Total distributions 總派息	949,131	—

Distributions to unitholders are recognised in the statement of changes in equity when they are declared by the Manager.

由基金經理向單位投資者宣派的股息，在權益變動表中列帳。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 15 Distributions to unitholders (continued)

The following is the statement of distribution in the respective Sub-Funds:

### 財務報表附註(續)

#### 15 向單位投資者的派息(續)

以下為各分支基金的分派陳述：

	BOCIP China Value Fund 中銀保誠 中國價值基金 HK\$ 港元	BOCIP Flexi HKD Income Fund 中銀保誠 港元靈活收益基金 HK\$ 港元	BOCIP China Wealth Fund 中銀保誠 中國財富基金 HK\$ 港元	BOCIP Hong Kong Value Fund 中銀保誠 香港價值基金 HK\$ 港元
Undistributed income/(loss) at 1st January 2019 於二零一九年一月一日的未分派收入／(虧損)	-	-	-	-
Total comprehensive income/(loss) for the year 年度全面收入／(虧損)總額	117,649,904	4,785,344	6,349,952	551,594
Net change in unrealised (gain)/loss on investments 未變現之投資(收益)／虧損的淨變動	(126,804,920)	(1,256,728)	(2,918,335)	(194,599)
Undistributed gain/(loss) before distribution 派息前的未分派收入／(虧損)	(9,155,016)	3,528,616	3,431,617	356,995
Less: total distribution declared* 減：宣佈分派總額*	(63,410,357)	(4,588,193)	(1,212,731)	(483,843)
	(72,565,373)	(1,059,577)	2,218,886	(126,848)
Transfer from/(to) capital 轉移自／(至)資本	72,565,373	1,059,577	(2,218,886)	126,848
Undistributed income/(loss) at 31st December 2019 and 1st January 2020 於二零一九年十二月卅一日及 二零二零年一月一日未分派收入／(虧損)	-	-	-	-
Total comprehensive income/(loss) for the year 年度全面收入／(虧損)總額	(112,828,614)	8,624,337	1,534,233	(1,350,363)
Net change in unrealised (gain)/loss on investments 未變現之投資(收益)／虧損的淨變動	84,026,278	(3,350,583)	(1,096,213)	1,365,268
Undistributed gain/(loss) before distribution 派息前的未分派收入／(虧損)	(28,802,336)	5,273,754	438,020	14,905
Less: total distribution declared* 減：宣佈分派總額*	(46,354,973)	(4,691,285)	(1,299,494)	(403,994)
	(75,157,309)	582,469	(861,474)	(389,089)
Transfer from/(to) capital 轉移自／(至)資本	75,157,309	(582,469)	861,474	389,089
Undistributed income/(loss) at 31st December 2020 於二零二零年十二月卅一日的未分派收入／(虧損)	-	-	-	-

\* The total distribution declared of Sub-Funds are disclosed accordingly in page 212-224.

\* 分支基金宣佈的分派總額已於第212頁至224頁披露。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註(續)

#### 15 Distributions to unitholders (continued)

#### 15 向單位投資者的派息(續)

The following is the statement of distribution in the respective Sub-Funds (continued):

以下為各分支基金的分派陳述(續):

	BOCIP China Health Care Fund 中銀保誠 中國健康護理基金 HK\$ 港元	BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股 中小企業基金 HK\$ 港元	BOCIP Shenzhen Growth Fund 中銀保誠 深圳增長基金 HK\$ 港元	BOCIP Asia Quality Equity Fund 中銀保誠 亞洲優質股票基金 US\$ 美元
Undistributed income/(loss) at 1st January 2019 於二零一九年一月一日的未分派收入/(虧損)	-	-	-	-
Total comprehensive income/(loss) for the year 年度全面收入/(虧損)總額	729,053	1,432,046	1,818,649	252,179
Net change in unrealised (gain)/loss on investments 未變現之投資(收益)/虧損的淨變動	(1,044,443)	(2,945,064)	(1,920,833)	(340,629)
Undistributed gain/(loss) before distribution 派息前的未分派收入/(虧損)	(315,390)	(1,513,018)	(102,184)	(88,450)
Less: total distribution declared* 減: 宣佈分派總額*	(99,831)	(523,055)	(40,347)	(126,220)
	(415,221)	(2,036,073)	(142,531)	(214,670)
Transfer from/(to) capital 轉移自/(至)資本	415,221	2,036,073	142,531	214,670
Undistributed income/(loss) at 31st December 2019 and 1st January 2020 於二零一九年十二月卅一日及二零 二零年一月一日未分派收入/(虧損)	-	-	-	-
Total comprehensive income/(loss) for the year 年度全面收入/(虧損)總額	2,136,422	1,733,319	1,502,761	139,506
Net change in unrealised (gain)/loss on investments 未變現之投資(收益)/虧損的淨變動	(1,659,249)	1,997,753	(2,054,120)	(382,690)
Undistributed gain/(loss) before distribution 派息前的未分派收入/(虧損)	477,173	3,731,072	(551,359)	(243,184)
Less: total distribution declared* 減: 宣佈分派總額*	(117,146)	(653,643)	(139,423)	(120,257)
	360,027	3,077,429	(690,782)	(363,441)
Transfer from/(to) capital 轉移自/(至)資本	(360,027)	(3,077,429)	690,782	363,441
Undistributed income/(loss) at 31st December 2020 於二零二零年十二月卅一日的未分派收入/(虧損)	-	-	-	-

\* The total distribution declared of Sub-Funds are disclosed accordingly in page 212-224.

\* 分支基金宣佈的分派總額已於第212頁至224頁披露。

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 15 Distributions to unitholders (continued)

#### 15 向單位投資者的派息 (續)

The following is statement of distribution in the respective Sub-Funds (continued):

以下為各分支基金的分派陳述 (續)：

	BOCIP USD Short Duration Bond Fund 中銀保誠 美元短存續期債券基金 US\$ 美元	BOCIP Flexi USD Bond Fund 中銀保誠 美元靈活債券基金 US\$ 美元
Undistributed income/(loss) at 16th November 2018 (BOCIP USD Short Duration Bond Fund's date of commencement of operation) 於二零一八年十一月十六日 (中銀保誠美元短存續期債券基金開始經營之日) 的未分派收入/(虧損)	-	-
Total comprehensive income/(loss) for the year 年度全面收入/(虧損) 總額	1,076,283	-
Net change in unrealised (gain)/loss on investments 未變現之投資 (收益)/虧損的淨變動	(350,524)	-
Undistributed gain/(loss) before distribution 派息前的未分派收入/(虧損)	725,759	-
Less: total distribution declared* 減：宣佈分派總額*	(609,067)	-
	116,692	-
Transfer from/(to) capital 轉移自/(至) 資本	(116,692)	-
Undistributed income/(loss) at 31st December 2019 and 1st January 2020 for BOCIP USD Short Duration Bond Fund and 28th October 2019 for BOCIP Flexi USD Bond Fund as the date of commencement of operation 中銀保誠美元短存續期債券基金於二零一九年十二月卅一日及二零二零年一月一日及中銀保誠美元靈活債券基金於二零一九年十月廿八日 (開始經營之日) 的未分派收入/(虧損)	-	-
Total comprehensive income/(loss) for the year 年度全面收入/(虧損) 總額	837,463	2,353,570
Net change in unrealised (gain)/loss on investments 未變現之投資 (收益)/虧損的淨變動	(97,572)	(711,959)
Undistributed gain/(loss) before distribution 派息前的未分派收入/(虧損)	739,891	1,641,611
Less: total distribution declared* 減：宣佈分派總額*	(826,072)	(949,131)
	(86,181)	692,480
Transfer from/(to) capital 轉移自/(至) 資本	86,181	(692,480)
Undistributed income/(loss) at 31st December 2020 於二零二零年十二月卅一日的未分派收入/(虧損)	-	-

\* The total distribution declared of Sub-Funds are disclosed accordingly in page 212-224.

\* 分支基金宣佈的分派總額已於第 212 頁至 224 頁披露。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

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

##### 16 Subsequent events

Distribution of HK\$9,823,652 and RMB54,429 (approximately HK\$65,411 was declared on 4th January 2021 and paid on 11th January 2021 for BOCIP China Value Fund's Class A units holders and Class A – RMB Hedge Currency Class units holders respectively.

Distribution of HK\$400,038 was declared on 4th January 2021 and paid on 11th January 2021 for BOCIP Flexi HKD Income Fund.

Distribution of HK\$279,779 and RMB615 (approximately HK\$740) was declared on 4th January 2021 and paid on 11th January 2021 for BOCIP China Wealth Fund's Class A units holders and Class A – RMB Hedge Currency Class units holders respectively.

Distribution of HK\$77,378 and RMB365 (approximately HK\$439) was declared on 4th January 2021 and paid on 11th January 2021 for BOCIP Hong Kong Value Fund' Class A units holders and Class A – RMB Hedge Currency Class units holders respectively.

Distribution of HK\$40,161 was declared on 4th January 2021 and paid on 11th January 2021 for BOCIP China Health Care Fund.

Distribution of HK\$179,376 was declared on 4th January 2021 and paid on 11th January 2021 for BOCIP China-A Small and Mid Cap Fund.

Distribution of HK\$63,731 was declared on 4th January 2021 and paid on 11th January 2021 for BOCIP Shenzhen Growth Fund.

Distribution of US\$14,465 was declared on 4th January 2021 and paid on 11th January 2021 for BOCIP Asia Quality Equity Fund.

Distribution of US\$189,178 was declared on 4th January 2021 and paid on 11th January 2021 for BOCIP USD Short Duration Bond Fund.

Distribution of US\$91,284 was declared on 4th January 2021 and paid on 11th January 2021 for BOCIP Flexi USD Bond Fund.

##### 17 Approval of financial statements

The financial statements were approved by the Trustee and the Manager on 21st April 2021.

#### 財務報表附註(續)

##### 16 後續事項

中銀保誠中國價值基金於二零二一年一月四日分別向A類單位持有人及A類－人民幣對沖貨幣類別單位持有人宣布派息9,823,652港元及人民幣54,429元(約65,411港元)，於二零二一年一月十一日派付。

中銀保誠港元靈活收益基金於二零二一年一月四日宣布派息400,038港元，於二零二一年一月十一日派付。

中銀保誠中國財富基金於二零二一年一月四日分別向A類單位持有人及A類－人民幣對沖貨幣類別單位持有人宣布派息279,779港元及人民幣615元(約740港元)，於二零二一年一月十一日派付。

中銀保誠香港價值基金於二零二一年一月四日分別向A類單位持有人及A類－人民幣對沖貨幣類別單位持有人宣布派息77,378港元及人民幣365元(約439港元)，於二零二一年一月十一日派付。

中銀保誠中國健康護理基金於二零二一年一月四日宣布派息40,161港元，於二零二一年一月十一日派付。

中銀保誠中國A股中小企業基金於二零二一年一月四日宣布派息179,376港元，於二零二一年一月十一日派付。

中銀保誠深圳增長基金於二零二一年一月四日宣布派息63,731港元，於二零二一年一月十一日派付。

中銀保誠亞洲優質股票基金於二零二一年一月四日宣布派息14,465美元，於二零二一年一月十一日派付。

中銀保誠美元短存續期債券基金於二零二一年一月四日宣布派息189,178美元，於二零二一年一月十一日派付。

中銀保誠美元靈活債券基金於二零二一年一月四日宣布派息91,284美元，於二零二一年一月十一日派付。

##### 17 財務報表通過

本財務報表已於二零二一年四月廿一日由信託人和基金經理通過。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) 投資組合 (未經審核)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

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

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Unlisted/Quoted Investments</b> 非上市／掛牌投資			
<b>Collective Investment Scheme</b> 集體投資計劃			
<b>Hong Kong</b> 香港			
BOCHK HKD Money Market Fund – Class A (Note a) 中銀香港港元貨幣市場基金－A類(附註a)	456,658	5,582,833	98.94
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		5,582,833	98.94
<b>OTHER NET ASSETS</b> 其他資產淨值		59,828	1.06
<b>NET ASSETS AS AT 31ST DECEMBER 2020</b> 於二零二零年十二月卅一日的資產淨值		5,642,661	100.00
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值		5,151,514	
			<b>Days</b> 日數
Portfolio weighted average maturity in days 組合加權平均到期日數			45.43
Portfolio weighted average life in days 組合加權平均期限日數			45.43
			<b>% of net assets 佔資產淨值 之百分比</b>
		<b>Fair value 公平值 HK\$ 港元</b>	
Daily liquid assets 每日流動資產		883,786	15.66
Weekly liquid assets 每週流動資產		964,737	17.10

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP HK Dollar Money Market Fund (continued) 中銀保誠港元貨幣市場基金 (續)

Note a: The investment portfolio of BOCHK HKD Money Market Fund is disclosed accordingly in page 230-231.

Note b: Investments are accounted for on a trade-date basis.

Note c: BOCIP HK Dollar Money Market Fund (the "Sub-Fund") is a feeder fund which invests 90% or more of its total Net Asset Value in an underlying fund (the "master fund") selected by the Manager from time to time. Currently, the Manager has selected the BOCHK HK Dollar Money Market Fund, a sub-fund established under the BOCHK Investment Funds, as the master fund for the Sub-Fund. The supplemental information presented above is calculated based on a "see-through" approach adopted in the Sub-Fund's investment in the master fund.

附註 a：中銀香港港元貨幣市場基金的投資組合已於第 230-231 頁披露。

附註 b：投資按買賣日基準列帳。

附註 c：中銀保誠港元貨幣市場基金(「本分支基金」)為一項聯接基金，其將總資產淨值的百分之九十或以上投資於基金經理不時選取的相關基金(「主基金」)。目前，基金經理選取了中銀香港投資基金下成立的一個分支基金—中銀香港港元貨幣市場基金，作為本分支基金的主基金。以上顯示的補充資料是根據本分支基金對主基金的投資採取「透視」方法計算所得。

The following is the investment portfolio of BOCHK HKD Money Market Fund as at 31st December 2020:

以下是中銀香港港元貨幣市場基金於二零二零年十二月卅一日的投資組合：

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 估資產淨值 之百分比
<b>Unlisted/Quoted Investments 非上市／掛牌投資</b>			
<b>Fixed Rate Debt Securities 定息債務證券</b>			
<b>Cayman 開曼群島</b>			
CDBL Funding 2 1.5% Q 27Apr2021	50,000,000	50,061,324	2.42
<b>China 中國</b>			
China Construction Bank Corp/Singapore 0% A 16Jun2021	50,000,000	49,877,640	2.41
China Development Bank Corp/Hong Kong 0.5% A 05Feb2021 FXCD	40,000,000	39,996,648	1.93
Industrial & Commercial Bank of China Ltd/Luxembourg 0% 18Mar2021	50,000,000	49,947,594	2.41
Industrial & Commercial Bank of China Ltd/Sydney 0.75% A 29Mar2021 FXCD	50,000,000	50,024,580	2.41
		189,846,462	9.16



## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP HK Dollar Money Market Fund (continued) 中銀保誠港元貨幣市場基金 (續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Japan 日本</b>			
MUFG Bank Ltd/Hong Kong 2.31% A 29Jan2021 FXCD	50,000,000	50,059,460	2.42
Sumitomo Mitsui Trust Bank Ltd/Hong Kong 0% A 11Mar2021	100,000,000	99,917,644	4.82
		<u>149,977,104</u>	<u>7.24</u>
<b>Korea 南韓</b>			
Shinhan Bank/Hong Kong 2.07% A 22Jan2021	40,000,000	40,031,808	1.93
<b>TOTAL INVESTMENTS PORTFOLIO 投資組合總額</b>		429,916,698	20.75
<b>OTHER NET ASSETS 其他資產淨值</b>		<u>1,641,606,507</u>	<u>79.25</u>
<b>NET ASSETS AS AT 31ST DECEMBER 2020</b>			
於二零二零年十二月卅一日的資產淨值		<u>2,071,523,205</u>	<u>100.00</u>
<b>TOTAL INVESTMENT, AT COST 投資總額，按成本值</b>		<u>430,231,510</u>	

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP China Value Fund 中銀保誠中國價值基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Equity securities</b> 股票證券			
<b>Hong Kong</b> 中國			
AAC Technologies Hldgs Inc	80,000	3,472,000	0.44
Agricultural Bank of China Ltd-H	4,419,000	12,549,960	1.59
Akeso Inc	76,000	2,888,000	0.37
Angang Steel Co Ltd-H	4,375,800	13,827,528	1.75
Anhui Conch Cement Co Ltd-H	486,500	23,619,575	2.99
Bank of China Ltd-H	9,816,000	26,012,400	3.29
Bank of Communications Co Ltd-H	6,516,000	26,715,600	3.38
BYD Electronic (Intl) Co Ltd	215,000	8,729,000	1.11
China Communications Construction Co Ltd-H	3,015,000	10,100,250	1.28
China Conch Venture Hldgs Ltd	474,000	17,869,800	2.26
China Construction Bank Corp-H	4,762,000	28,048,180	3.55
China Life Insurance Co Ltd-H	1,659,000	28,368,900	3.59
China Merchants Bank Co Ltd-H	1,056,000	51,744,000	6.55
China Mobile Ltd	163,000	7,204,600	0.91
China National Building Material Co Ltd-H	4,892,000	45,593,440	5.77
China Oilfield Services Ltd-H	678,000	4,447,680	0.56
China Overseas Land & Investment Ltd	935,000	15,764,100	2.00
China Pacific Insurance (Group) Co-H	1,396,000	42,368,600	5.36
China Petroleum & Chemical Corp-H	6,160,000	21,375,200	2.71
China Railway Construction Corp Ltd-H	1,787,000	7,576,880	0.97
China Railway Group Ltd-H	2,680,000	9,165,600	1.16
China Resources Land Ltd	1,332,000	42,624,000	5.40
China Telecom Corp Ltd-H	3,300,000	7,095,000	0.90
China Unicom (Hong Kong) Ltd	2,526,000	11,240,700	1.42
CITIC Ltd	1,300,000	7,137,000	0.90
CITIC Securities Co Ltd-H	2,014,500	35,213,460	4.46
CNOOC Ltd	1,391,000	9,987,380	1.26
COSCO Shipping Development Co Ltd-H	6,375,000	8,032,500	1.02
CRRC Corp Ltd-H	830,000	2,216,100	0.28
Guangzhou Automobile Group Co Ltd-H	1,752,000	15,102,240	1.91
Haitong Securities Co Ltd-H	3,240,800	22,458,744	2.84
Industrial & Commercial Bk of China-H	5,955,000	29,953,650	3.79

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP China Value Fund (continued) 中銀保誠中國價值基金 (續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Jiangxi Copper Co Ltd-H	1,822,000	22,191,960	2.81
Maanshan Iron & Steel Co Ltd-H	3,860,000	8,260,400	1.05
Nine Dragons Paper Hldgs Ltd	1,055,000	11,605,000	1.47
PetroChina Co Ltd-H	4,090,000	9,816,000	1.24
Ping An Insurance Group Co of China Ltd-H	470,500	44,697,500	5.66
Sino Biopharmaceutical Ltd	935,000	7,012,500	0.89
Sinotruk (Hong Kong) Ltd	480,000	9,504,000	1.20
Yanzhou Coal Mining Co Ltd-H	440,000	2,728,000	0.35
		<u>714,317,427</u>	<u>90.44</u>
<b>United States of America 美國</b>			
Baidu Inc-ADR	11,100	18,611,287	2.36
Joyy Inc-Sponsored ADR	15,500	9,612,370	1.22
Trip.com Group Ltd-ADR	27,500	7,192,278	0.91
Vipshop Hldgs Ltd-ADR	196,500	42,829,282	5.42
		<u>78,245,217</u>	<u>9.91</u>
<b>Unlisted/Quoted Investments 非上市／掛牌投資</b>			
<b>Foreign currency forward contracts 外匯遠期合約</b>			
Bank of New York Mellon / Hong Kong			
Buy CNY 3,467,692 Sell HKD 4,083,000			
買入 3,467,692 人民幣及賣出 4,083,000 港元		<u>47,276</u>	<u>0.01</u>
<b>TOTAL INVESTMENTS PORTFOLIO 投資組合總額</b>		<u>792,609,920</u>	<u>100.36</u>
<b>OTHER NET ASSETS 其他資產淨值</b>		<u>(2,819,183)</u>	<u>(0.36)</u>
<b>NET ASSETS AS AT 31ST DECEMBER 2020</b>			
於二零二零年十二月卅一日的資產淨值		<u><u>789,790,737</u></u>	<u><u>100.00</u></u>
<b>TOTAL INVESTMENT, AT COST 投資總額，按成本值</b>		<u><u>859,746,191</u></u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP China Bond Fund 中銀保誠中國債券基金

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Fixed Rate Debt Securities</b> 定息債務證券			
<b>China</b> 中國			
China Petroleum & Chemical Corp 4.9% A 01Jun2022	30,000	3,634,461	1.87
<b>Unlisted/Quoted Investments</b> 非上市／掛牌投資			
<b>Fixed Rate Debt Securities</b> 定息債務證券			
<b>China</b> 中國			
Agricultural Development Bank Of China Co Ltd 3.12% A 17Jul2022	100,000	11,899,228	6.12
China Development Bank Corp 4.88% A 09Feb2028	100,000	12,916,175	6.65
China Govt Bond 2.24% A 05Mar2023	100,000	11,717,611	6.03
China Govt Bond 2.75% A 01Sep2023	100,000	11,819,126	6.08
China Govt Bond 2.85% A 04Jun2027	100,000	11,637,640	5.99
China Govt Bond 2.9% S/A 05May2026	100,000	11,768,428	6.06
China Govt Bond 3.05% A 22Oct2022	100,000	11,929,876	6.14
China Govt Bond 3.17% A 11Oct2021	100,000	11,910,776	6.13
China Govt Bond 3.19% A 11Apr2024	200,000	23,944,811	12.32
China Govt Bond 3.29% S/A 23May2029	100,000	11,918,269	6.13
China Govt Bond 3.6% A 06Sep2025	100,000	12,324,920	6.34
China Railway Corp 4.53% A 05Nov2024	100,000	12,351,905	6.36
China Resources Land Hldgs Ltd 2.42% A 06May2023	100,000	11,557,218	5.95
China Southern Power Grid Co Ltd 3.53% A 11Jan2022	100,000	11,906,899	6.13
		<u>179,602,882</u>	<u>92.43</u>

**BOCIP Asset Management Investment Funds****中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

**BOCIP China Value Fund (continued)** 中銀保誠中國價值基金(續)

	<b>Holding</b> 持股量	<b>Fair value</b> 公平值 <b>HK\$</b> 港元	<b>% of net assets</b> 佔資產淨值之百分比
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		183,237,343	94.30
<b>OTHER NET ASSETS</b> 其他資產淨值		11,068,687	5.70
<b>NET ASSETS AS AT 31ST DECEMBER 2020</b>			
於二零二零年十二月卅一日的資產淨值		<u>194,306,030</u>	<u>100.00</u>
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值		<u>177,016,207</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Japan Small & Mid Cap Opportunity Fund

中銀保誠日本中小企業機遇基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Equity securities</b> 股票證券			
<b>Japan</b> 日本			
Alps Alpine Co Ltd	7,400	754,710	2.34
Bandai Namco Hldgs Inc	1,900	1,273,676	3.94
Daiwa House Industry Co Ltd	4,300	989,477	3.06
Dena Co Ltd	9,000	1,243,004	3.85
Fukushima Galilei Co Ltd	4,700	1,583,101	4.90
GMO Internet Inc	7,800	1,734,528	5.37
Haseko Corp	18,600	1,652,517	5.11
M3 Inc	3,800	2,780,511	8.60
Metawater Co Ltd	11,200	1,953,119	6.04
Nexon Co Ltd	10,900	2,603,167	8.06
Omron Corp	2,800	1,934,614	5.99
Pan Pacific Intl Hldgs Corp	8,100	1,452,672	4.50
Persol Hldgs Co Ltd	10,200	1,425,591	4.41
Ryohin Keikaku Co Ltd	9,000	1,422,797	4.40
Shionogi & Co Ltd	3,900	1,650,467	5.11
Ship Healthcare Hldgs Inc	4,400	1,896,762	5.87
Solasto Corp	13,700	1,644,166	5.09
Taisei Corp	4,300	1,148,039	3.55
Tsuruha Hldgs Inc	1,500	1,653,734	5.12
Yamaha Motor Co Ltd	7,100	1,121,896	3.46
		<u>31,918,548</u>	<u>98.77</u>

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Japan Small & Mid Cap Opportunity Fund (continued)

中銀保誠日本中小企業機遇基金 (續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Unlisted/Quoted Investments</b> 非上市／掛牌投資			
<b>Foreign currency forward contracts</b> 外匯遠期合約			
Bank of New York Mellon / Hong Kong			
Buy HKD27,983,179 Sell JPY377,300,000			
買入 27,983,179 港元及賣出 377,300,000 日圓		(354,110)	(1.10)
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		31,564,438	97.67
<b>OTHER NET ASSETS</b> 其他資產淨值		752,907	2.33
<b>NET ASSETS AS AT 31ST DECEMBER 2020</b>			
於二零二零年十二月卅一日的資產淨值		32,317,345	100.00
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值		22,014,478	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Flexi HKD Income Fund

中銀保誠港元靈活收益基金

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Fixed Rate Debt Securities</b> 定息債務證券			
<b>Bermuda</b> 百慕達			
Emperor Intl Hldgs Ltd 5% S/A 30Mar2022	300,000	2,317,385	0.97
Li & Fung Ltd 4.375% S/A 04Oct2024	500,000	3,960,473	1.66
		<u>6,277,858</u>	<u>2.63</u>
<b>Cayman</b> 開曼群島			
China Aoyuan Group Ltd 6.2% S/A 24Mar2026	300,000	2,391,357	1.00
China Aoyuan Group Ltd 7.95% S/A 19Feb2023	300,000	2,471,633	1.03
China Overseas Finance Cayman VIII Ltd 2.9% A 15Jan2025	5,000,000	5,197,850	2.17
CIFI Hldgs Group Co Ltd 6.45% S/A 07Nov2024	200,000	1,672,924	0.70
Logan Group Co Ltd 5.75% S/A 14Jan2025	200,000	1,641,878	0.69
Powerlong Real Estate Hldgs Ltd 6.25% S/A 10Aug2024	300,000	2,411,432	1.01
Shui On Development Hldg Ltd 5.5% S/A 03Mar2025	500,000	3,874,482	1.63
Sunac China Hldgs Ltd 6.5% S/A 09Jul2023	200,000	1,609,172	0.67
Times China Hldgs Ltd 6% S/A 05May2021	200,000	1,562,525	0.65
		<u>22,833,253</u>	<u>9.55</u>
<b>Hong Kong</b> 香港			
Bank of East Asia Ltd 5.875% S/A Perp	300,000	2,465,096	1.03
Chong Hing Bank 3.876% S/A 26Jul2027	300,000	2,332,203	0.98
Gemdale Ever Prosperity Investment Ltd 6% S/A 06Sep2021	200,000	1,587,368	0.66
HK Govt 0.97% S/A 20Jun2022	10,000,000	10,129,000	4.24
HK Govt 1.48% S/A 23Aug2021	5,000,000	5,045,500	2.11
HK Govt 1.7% S/A 24May2021	4,000,000	4,025,600	1.68
HK Govt 2.71% S/A 20Feb2023	5,000,000	5,276,000	2.21
Hong Kong Government Bond Programme 2.46% S/A 04Aug2021	5,000,000	5,069,500	2.12



## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Flexi HKD Income Fund (continued)

中銀保誠港元靈活收益基金 (續)

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Lenovo Group Ltd 5.875% S/A 24Apr2025	200,000	1,785,743	0.75
LS Finance 2022 Ltd 4.25% S/A 16Oct2022	300,000	2,329,063	0.97
		<u>40,045,073</u>	<u>16.75</u>

#### Virgin Island, BT 英屬處女群島

Chinalco Capital Hldgs Ltd 4% S/A 25Aug2021	200,000	1,568,433	0.66
Elect Global Investments Ltd 4.1% S/A Perp	200,000	1,572,620	0.66
Estate Sky Ltd 4.875% S/A 08Aug2021	500,000	3,855,138	1.61
Greenland Global Investment Ltd 5.6% S/A 13Nov2022	300,000	2,208,428	0.92
HLP Finance Ltd 3.55% S/A 05Oct2022	5,000,000	5,196,627	2.17
Sun Hung Kai & Co BVI Ltd 4.75% S/A 31May2021	500,000	3,906,002	1.63
Wanda Properties Overseas Ltd 6.95% S/A 05Dec2022	300,000	2,377,354	0.99
		<u>20,684,602</u>	<u>8.64</u>

#### Floating Rate Debt Securities 浮息債務證券

##### Hong Kong 香港

Hong Kong Government Bond Programme HKCPI+0% S/A 16Nov2023	10,000,000	<u>10,390,000</u>	<u>4.34</u>
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#### Unlisted/Quoted Investments 非上市／掛牌投資

##### Fixed Rate Debt Securities 定息債務證券

##### Bermuda 百慕達

Haitong Intl Securities Group Ltd 2.5% A 21Apr2021	5,000,000	<u>5,018,989</u>	<u>2.10</u>
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## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Flexi HKD Income Fund (continued)

中銀保誠港元靈活收益基金 (續)

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Cayman 開曼群島</b>			
Cathay Pacific MTN Financing Ltd 2.35% A 23Sep2021	2,000,000	2,002,784	0.84
Cathay Pacific MTN Financing Ltd 3.38% Q 08Oct2022	4,000,000	4,054,473	1.70
CDBL Funding 2 3.2% Q 23Jan2021	5,000,000	5,006,062	2.09
Melco Resorts Finance Ltd 4.875% S/A 06Jun2025 Regs	300,000	2,400,220	1.00
Sun Hung Kai Properties Capital Market Ltd 2.55% Q 24Jul2024	5,000,000	5,214,012	2.18
Sun Hung Kai Properties Capital Market Ltd 2.75% Q 30Apr2021	4,000,000	4,030,716	1.69
Swire Pacific MTN Financing Ltd 2.5% Q 27Apr2022	2,000,000	2,047,505	0.86
		<u>24,755,772</u>	<u>10.36</u>
<b>China 中國</b>			
Bank of Communications Co Ltd/Hong Kong 2.58% A 29Jan2021 FXCD	5,000,000	5,007,184	2.09
<b>Hong Kong 香港</b>			
AIA Group Ltd 2.95% Q 16Jul2022	4,000,000	4,109,072	1.72
Airport Authority Hong Kong 1.95% Q 20Nov2030	5,000,000	5,018,066	2.10
CITIC Ltd 4.35% S/A 25Jul2024	3,000,000	3,268,121	1.37
MTR Corp Ltd 1.835% A 04Mar2021	10,000,000	10,024,614	4.19
Swire Properties MTN Financing Ltd 3% Q 07Apr2027	2,000,000	2,118,891	0.89
		<u>24,538,764</u>	<u>10.27</u>
<b>Japan 日本</b>			
MUFG Bank Ltd/Hong Kong 2.42% A 09May2022 FXCD	5,000,000	5,127,866	2.14
<b>Virgin Island, BT 英屬處女群島</b>			
Henderson Land MTN Ltd 2.35% S/A 06May2027	5,000,000	5,057,825	2.12
Henderson Land MTN Ltd 2.75% Q 24May2022	5,000,000	5,095,530	2.13
Henderson Land MTN Ltd 3.092% A 22Jan2025	5,000,000	5,257,159	2.20

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核) (續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Flexi HKD Income Fund (continued)

中銀保誠港元靈活收益基金 (續)

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
HLP Finance Ltd 4.75% S/A 30Jan2024	6,000,000	6,537,814	2.73
Hysan MTN Ltd 2.1% Q 17Mar2025	5,000,000	5,061,690	2.12
Hysan MTN Ltd 4% Q 18Jan2022	10,000,000	10,328,835	4.31
K Wah Intl Financial Services Ltd 4.25% Q 06Sep2021	1,500,000	1,519,126	0.64
K Wah Intl Financial Services Ltd 4.35% Q 22Jul2021	5,000,000	5,053,843	2.11
K Wah Intl Financial Services Ltd 4.38% Q 05Jul2021	10,000,000	10,101,421	4.22
NWD MTN Ltd 4.65% A 16Mar2026	3,000,000	3,266,753	1.37
NWD MTN Ltd 5.9% S/A 18Sep2023	5,000,000	5,503,415	2.30
Wharf Finance BVI Ltd 3.3% Q 07Sep2023	6,000,000	6,253,106	2.61
Wharf REIC Finance BVI Ltd 2.1% Q 16Mar2027	2,000,000	2,037,289	0.85
		<u>71,073,806</u>	<u>29.71</u>
<b>TOTAL INVESTMENTS PORTFOLIO 投資組合總額</b>		235,753,167	98.58
<b>OTHER NET ASSETS 其他資產淨值</b>		<u>3,384,980</u>	<u>1.42</u>
<b>NET ASSETS AS AT 31ST DECEMBER 2020</b>			
於二零二零年十二月卅一日的資產淨值		<u>239,138,147</u>	<u>100.00</u>
<b>TOTAL INVESTMENT, AT COST 投資總額，按成本值</b>		<u>232,477,494</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP China Wealth Fund

中銀保誠中國財富基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments 上市／掛牌投資</b>			
<b>Equity securities 股票證券</b>			
<b>Hong Kong 香港</b>			
Agile Group Hldgs Ltd	86,000	887,520	3.96
Alibaba Group Hldg Ltd	3,700	860,620	3.84
China Construction Bank Corp-H	184,000	1,083,760	4.83
China Life Insurance Co Ltd-H	66,000	1,128,600	5.03
China Mengniu Dairy Co Ltd	42,000	1,965,600	8.77
China Resources Land Ltd	24,000	768,000	3.43
CSPC Pharmaceutical Group Ltd	61,440	487,220	2.17
ENN Energy Hldgs Ltd	10,000	1,138,000	5.08
Geely Automobile Hldgs Ltd	80,000	2,120,000	9.45
Industrial & Commercial Bk of China-H	320,000	1,609,600	7.18
JD.com Inc	3,000	1,026,000	4.58
Netease Inc	4,000	590,400	2.63
Ping An Insurance Group Co of China Ltd-H	19,000	1,805,000	8.05
Shimao Group Hldgs Ltd	30,000	741,000	3.30
Tencent Hldgs Ltd	3,300	1,861,200	8.30
Tingyi (Cayman Islands) Hldg Corp	40,000	529,600	2.36
Weichai Power Co Ltd-H	56,000	871,360	3.89
Xinyi Glass Hldg Co Ltd	62,000	1,342,300	5.99
Xinyi Solar Hldgs Ltd	32,000	648,000	2.89
		<u>21,463,780</u>	<u>95.73</u>

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP China Wealth Fund (continued)

中銀保誠中國財富基金 (續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Unlisted/Quoted Investments</b> 非上市／掛牌投資			
<b>Foreign currency forward contracts</b> 外匯遠期合約			
Bank of New York Mellon / Hong Kong			
Buy CNY37,369 Sell HKD44,000			
買入 37,369 人民幣及賣出 44,000 港元		509	0.00
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		21,464,289	95.73
<b>OTHER NET ASSETS</b> 其他資產淨值		957,273	4.27
<b>NET ASSETS AS AT 31ST DECEMBER 2020</b>			
於二零二零年十二月卅一日的資產淨值		22,421,562	100.00
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值		16,924,624	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Hong Kong Value Fund

中銀保誠香港價值基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments 上市／掛牌投資</b>			
<b>Equity securities 股票證券</b>			
<b>Hong Kong 香港</b>			
AIA Group Ltd	3,600	342,000	5.50
Bank of China Ltd-H	48,000	127,200	2.05
BOC Aviation Ltd	1,700	113,900	1.83
BOC Hong Kong (Hldgs) Ltd	12,500	293,750	4.73
China Construction Bank Corp-H	23,000	135,470	2.18
China Life Insurance Co Ltd-H	5,000	85,500	1.38
China Mobile Ltd	1,500	66,300	1.07
China Overseas Land & Investment Ltd	12,500	210,750	3.39
China Resources Land Ltd	6,000	192,000	3.09
China Telecom Corp Ltd-H	18,000	38,700	0.62
CITIC Telecom Intl Hldgs Ltd	41,000	100,040	1.61
CK Asset Hldgs Ltd	7,236	287,993	4.63
CK Hutchison Hldgs Ltd	3,000	162,300	2.61
CK Infrastructure Hldgs Ltd	4,000	166,600	2.68
CLP Hldgs Ltd	3,500	250,950	4.04
Hang Seng Bank Ltd	1,400	187,180	3.01
Henderson Land Development Co Ltd	8,618	260,695	4.19
HSBC Hldgs Plc	3,200	130,400	2.10
Industrial & Commercial Bk of China-H	29,000	145,870	2.35
Kingboard Hldgs Ltd	6,500	212,550	3.42
MTR Corp Ltd	6,500	281,775	4.53
New World Development Co Ltd	8,500	306,850	4.93
NWS Hldgs Ltd	16,000	115,040	1.85
PCCW Ltd	41,672	194,608	3.13
PetroChina Co Ltd-H	32,000	76,800	1.24
Ping An Insurance Group Co of China Ltd-H	2,000	190,000	3.06
Power Assets Hldgs Ltd	3,000	126,000	2.03
Standard Chartered Plc	4,100	201,310	3.24
Sun Hung Kai Properties Ltd	3,000	300,000	4.83
Swire Properties Ltd	8,600	193,930	3.12
Techtronic Industries Co Ltd	2,000	221,200	3.56
Tencent Hldgs Ltd	200	112,800	1.81

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Hong Kong Value Fund (continued)

中銀保誠香港價值基金 (續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Wharf Hldgs Ltd	6,000	125,100	2.01
Wharf Real Estate Investment Co Ltd	6,000	242,100	3.90
		<u>6,197,661</u>	<u>99.72</u>
<b>Unlisted/Quoted Investments</b> 非上市／掛牌投資			
<b>Foreign currency forward contracts</b> 外匯遠期合約			
Bank of New York Mellon / Hong Kong			
Buy CNY22,082 Sell HKD26,000			
買入 22,082 人民幣及賣出 26,000 港元		<u>301</u>	<u>0.00</u>
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		6,197,962	99.72
<b>OTHER NET ASSETS</b> 其他資產淨值		<u>17,307</u>	<u>0.28</u>
<b>NET ASSETS AS AT 31ST DECEMBER 2020</b>			
於二零二零年十二月卅一日的資產淨值		<u>6,215,269</u>	<u>100.00</u>
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值			
		<u>7,106,798</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP China Health Care Fund

中銀保誠中國健康護理基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments 上市／掛牌投資</b>			
<b>Equity securities 股票證券</b>			
<b>Hong Kong 香港</b>			
3SBIO Inc	1,500	10,605	0.20
Alibaba Health Information Technology Ltd	6,000	137,400	2.58
China Medical System Hldgs Ltd	4,000	34,640	0.65
China Resources Pharmaceutical Group Ltd	2,500	9,950	0.19
China Traditional Chinese Medicine Hldgs Co Ltd	24,000	92,160	1.72
CSPC Pharmaceutical Group Ltd	13,200	104,676	1.96
Hansoh Pharmaceutical Group Co Ltd	2,000	75,200	1.40
Innovent Biologics Inc (B)	1,000	82,050	1.53
Microport Scientific Corp	3,000	125,850	2.35
Ping An Healthcare and Technology Co Ltd	600	56,400	1.05
Shandong Weigao Group Medical Polymer Co Ltd-H	4,000	70,080	1.31
Sino Biopharmaceutical Ltd	15,750	118,125	2.21
Sinopharm Group Co Ltd-H	3,200	60,352	1.12
Wuxi Biologics Cayman Inc	4,500	462,600	8.63
		<u>1,440,088</u>	<u>26.90</u>

#### China 中國

Aier Eye Hospital Group Co Ltd-A	1,755	156,866	2.93
Asymchem Laboratories Tianjin Co Ltd-A	200	71,406	1.33
Autobio Diagnostics Co Ltd-A	200	34,655	0.65
Beijing Tiantan Biological Products Corp Ltd-A	620	30,857	0.58
Beijing Tongrentang Co Ltd-A	1,700	48,493	0.91
Changchun High & New Technology Industries (Group) Inc-A	400	214,313	4.00
China National Medicines Corp Ltd-A	1,700	100,049	1.87
China Resources Double-Crane Pharmaceutical Co Ltd-A	1,680	24,041	0.45
Chongqing Zhifei Biological Products Co Ltd-A	1,200	211,839	3.96
Guangzhou Baiyunshan Pharmaceutical Hldgs Co Ltd-A	900	31,419	0.59
Guangzhou Kingmed Diagnostics Group Co Ltd-A	1,000	152,913	2.86
Hangzhou Tigermed Consulting Co Ltd-A	900	173,596	3.24
Hualan Biological Engineering Inc-A	1,560	78,646	1.47
Hubei Jumpcan Pharmaceutical Co Ltd-A	700	16,901	0.32
Jiangsu Hengrui Medicine Co Ltd-A	3,039	404,276	7.54
Jinyu Bio-Technology Co Ltd-A	2,060	51,361	0.96



## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP China Health Care Fund (continued)

中銀保誠中國健康護理基金 (續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Joincare Pharmaceutical Group Industry Co Ltd-A	2,900	48,145	0.90
Lepu Medical Technology Beijing Co Ltd-A	2,500	81,099	1.52
Meinian Onehealth Healthcare Hldgs Co Ltd-A	4,341	58,701	1.10
Shanghai Fosun Pharmaceutical Group Co Ltd-A	1,600	103,101	1.93
Shanghai Pharmaceuticals Hldg Co Ltd-A	4,215	96,589	1.80
Shenzhen Kangtai Biological Products Co Ltd-A	500	104,134	1.95
Shenzhen Mindray Bio-Medical Electronics Co Ltd-A	500	254,219	4.75
Sichuan Kelun Pharmaceutical Co Ltd-A	1,800	41,764	0.78
Tonghua Dongbao Pharmaceutical Co Ltd-A	4,655	74,337	1.39
Topchoice Medical Investment Corp-A	300	99,009	1.85
Walvax Biotechnology Co Ltd-A	1,700	78,237	1.46
Winning Health Technology Group Co Ltd-A	3,040	63,495	1.19
Wuxi Apptec Co Ltd-A	2,380	382,681	7.14
Yunnan Baiyao Group Co Ltd-A	700	94,908	1.77
Zhangzhou Pientzehuang Pharmaceutical Co Ltd-A	300	95,783	1.79
Zhejiang Conba Pharmaceutical Co Ltd-A	2,750	15,459	0.29
Zhejiang Huahai Pharmaceutical Co Ltd-A	1,478	59,641	1.11
Zhejiang Nhu Co Ltd-A	1,900	76,375	1.43
		<u>3,629,308</u>	<u>67.81</u>
<b>United States of America 美國</b>			
Beigene Ltd-ADR	100	<u>200,352</u>	<u>3.74</u>
<b>TOTAL INVESTMENTS PORTFOLIO 投資組合總額</b>		5,269,748	98.45
<b>OTHER NET ASSETS 其他資產淨值</b>		<u>83,125</u>	<u>1.55</u>
<b>NET ASSETS AS AT 31ST DECEMBER 2020</b>			
於二零二零年十二月卅一日的資產淨值		<u>5,352,873</u>	<u>100.00</u>
<b>TOTAL INVESTMENT, AT COST 投資總額，按成本值</b>		<u>3,344,184</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Hong Kong Low Volatility Equity Fund

中銀保誠香港低波幅股票基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments 上市／掛牌投資</b>			
<b>Equity securities 股票證券</b>			
<b>Hong Kong 香港</b>			
Agricultural Bank of China Ltd-H	204,000	579,360	4.61
Anhui Conch Cement Co Ltd-H	5,500	267,025	2.13
Anhui Expressway Co Ltd-H	26,000	120,380	0.96
Bank of China Ltd-H	188,000	498,200	3.97
Bank of Communications Co Ltd-H	3,000	12,300	0.10
Bank of East Asia Ltd	4,000	66,240	0.53
Beijing Enterprises Hldgs Ltd	500	12,650	0.10
Cafe de Coral Hldgs Ltd	6,000	100,200	0.80
China Cinda Asset Management Co Ltd-H	1,000	1,470	0.01
China Construction Bank Corp-H	10,000	58,900	0.47
China East Education Hldgs Ltd	19,500	363,480	2.90
China Life Insurance Co Ltd-H	38,000	649,800	5.18
China Mobile Ltd	19,000	839,800	6.69
China Petroleum & Chemical Corp-H	90,000	312,300	2.49
China Power Intl Development Ltd	446,000	740,360	5.89
China Railway Group Ltd-H	1,000	3,420	0.03
China Reinsurance Group Corp-H	173,000	138,400	1.10
China Telecom Corp Ltd-H	6,000	12,900	0.10
China Tower Corp Ltd-H	292,000	332,880	2.64
CLP Hldgs Ltd	2,500	179,250	1.43
Dah Sing Financial Hldgs Ltd	7,200	157,320	1.25
Datang Intl Power Generation Co Ltd-H	2,000	2,000	0.02
Guangdong Investment Ltd	22,000	307,120	2.45
Hang Seng Bank Ltd	1,800	240,660	1.92
Hong Kong & China Gas Co Ltd	16,910	195,818	1.56
Industrial & Commercial Bk of China-H	165,000	829,950	6.60
Kerry Properties Ltd	500	9,820	0.08
Kingboard Hldgs Ltd	500	16,350	0.13
Legend Hldgs Corp-H	100	1,018	0.01
L'Occitane Intl SA	20,250	391,230	3.12
MTR Corp Ltd	5,500	238,425	1.90
Pacific Century Premium Developments Ltd	7,128	5,845	0.05
PCCW Ltd	59,790	279,219	2.22
PetroChina Co Ltd-H	50,000	120,000	0.96
Ping An Insurance Group Co of China Ltd-H	12,000	1,140,000	9.07
Power Assets Hldgs Ltd	2,000	84,000	0.67

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Hong Kong Low Volatility Equity Fund (continued)

中銀保誠香港低波幅股票基金(續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Shanghai Industrial Hldgs Ltd	1,000	10,600	0.08
Shanghai Industrial Urban Development Group Ltd	1,200	984	0.01
Shanghai Pharmaceuticals Hldg Co Ltd-H	31,500	430,290	3.43
Shangri-La Asia Ltd	2,000	13,820	0.11
Shenzhen Expressway Co Ltd-H	20,000	146,000	1.16
Shenzhen Intl Hldgs Ltd	18,500	231,620	1.84
Sun Hung Kai Properties Ltd	4,000	400,000	3.19
Swire Pacific Ltd 'A'	500	21,500	0.17
Towngas China Co Ltd	10,000	35,000	0.28
Xiaomi Corp-Class B Share	4,800	159,360	1.27
		<u>10,757,264</u>	<u>85.68</u>
<b>Real Estate Investment Trust 房地產投資信託</b>			
<b>Hong Kong 香港</b>			
Champion Real Estate Investment Trust	3,000	13,590	0.11
Link Real Estate Investment Trust	16,900	1,193,140	9.50
		<u>1,206,730</u>	<u>9.61</u>
<b>TOTAL INVESTMENTS PORTFOLIO 投資組合總額</b>		11,963,994	95.29
<b>OTHER NET ASSETS 其他資產淨值</b>		<u>591,427</u>	<u>4.71</u>
<b>NET ASSETS AS AT 31ST DECEMBER 2020</b>			
於二零二零年十二月卅一日的資產淨值		<u>12,555,421</u>	<u>100</u>
<b>TOTAL INVESTMENT, AT COST 投資總額，按成本值</b>		<u>13,613,607</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP China-A Small and Mid Cap Fund (Unaudited)

中銀保誠中國A股中小企業基金(未經審核)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Equity securities</b> 股票證券			
<b>China</b> 中國			
Anhui Sun-Create Electronics Co Ltd-A	7,500	416,059	1.74
Anhui Transport Consulting & Design Institute Co Ltd-A	29,560	327,048	1.37
Beijing Konruns Pharmaceutical Co Ltd-A	7,600	335,435	1.40
Beijing SPC Environmental Protection Tech Co Ltd-A	53,500	343,529	1.45
Center Intl Group Co Ltd-A	31,380	308,983	1.29
China Bester Group Telecom Co Ltd-A	21,400	369,581	1.55
China Kings Resources Group Co Ltd-A	10,800	380,254	1.59
Cisen Pharmaceutical Co Ltd-A	20,300	337,016	1.41
Cosonic Intelligent Technologies Co Ltd-A	14,300	319,329	1.34
Dalian Bio-Chem Co Ltd-A	15,000	273,196	1.14
Everbright Jiabao Co Ltd-A	79,300	319,903	1.34
Foshan Nationstar Optoelectronics Co Ltd-A	27,100	329,911	1.38
Fujian Cement Inc-A	33,000	321,390	1.35
Goldenmax Intl Technology Ltd-A	37,100	408,699	1.71
Guangdong Shirongzhaoye Co Ltd-A	44,100	358,964	1.50
Guangxi Wuzhou Communications Co Ltd-A	79,000	345,093	1.45
Hailir Pesticides And Chemicals Group Co Ltd-A	14,100	343,134	1.44
Hangzhou Anysoft Information Technology Co Ltd-A	7,100	322,688	1.35
He Bei Cheng De Lolo Co Ltd-A	40,200	340,653	1.43
Henan Lingrui Pharmaceutical Co Ltd-A	32,600	329,556	1.39
Henan Yuguang Gold & Lead Co Ltd-A	49,200	347,041	1.45
Hubei W-Olf Photoelectric Technology Co Ltd-A	15,100	320,973	1.34
Hunan New Wellful Co Ltd-A	36,900	354,087	1.48
Jiangsu Jiangyin Rural Commercial Bank Co Ltd-A	72,600	370,859	1.55
Jiangsu Zhangjiagang Rural Commercial Bank Co Ltd-A	49,100	357,470	1.50
Jiangsu Zijin Rural Commercial Bank Co Ltd-A	73,800	370,823	1.55
Jiangxi Fushine Pharmaceutical Co Ltd-A	21,000	357,661	1.50
Jiayou Intl Logistics Co Ltd-A	12,400	318,339	1.33
Jinyuan EP Co Ltd-A	37,000	332,084	1.39
Kunming Pharmaceutical Corp-A	31,700	327,268	1.37
Kunwu Jiuding Investment Hldgs Co Ltd-A	12,900	300,998	1.26
Lanzhou Minbai Shareholding Group Co Ltd-A	38,800	297,300	1.24
Lionco Pharmaceutical Group Co Ltd-A	33,800	347,738	1.46
Nanjing Chervon Auto Precision Technology Co Ltd-A	15,100	362,784	1.52
Nanjing Yunhai Special Metals Co Ltd-A	25,600	403,924	1.69

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP China-A Small and Mid Cap Fund (Unaudited) (continued)

中銀保誠中國A股中小企業基金(未經審核)(續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Ningbo Construction Co Ltd-A	69,300	330,015	1.38
Ningbo Yunsheng Co Ltd-A	43,100	328,190	1.37
Norinco Intl Cooperation Ltd-A	37,815	336,691	1.41
Queclink Wireless Solutions Co Ltd-A	9,800	358,496	1.50
Raisecom Technology Co Ltd-A	25,700	338,940	1.42
Shandong Minhe Animal Husbandry Co Ltd-A	17,600	321,600	1.35
Shandong Xiantan Co Ltd-A	25,360	349,893	1.47
Shandong Xinhua Pharmaceutical Co Ltd-A	28,600	320,182	1.34
Shanghai AJ Corp-A	36,500	327,596	1.37
Shanghai Chuangli Group Co Ltd-A	40,800	313,598	1.31
Shanghai Rongtai Health Technology Corp Ltd-A	8,900	320,474	1.34
Shanghai Tongji Science & Technology Industrial Co Ltd-A	35,400	348,989	1.46
Shanghai Yongguan Adhesive Products Corp Ltd-A	14,700	349,139	1.46
Shanghai Zijiang Enterprise Group Co Ltd-A	65,400	339,543	1.42
Shenzhen Ellassay Fashion Co Ltd-A	21,900	345,021	1.44
Shenzhen Zhilai Sci and Tech Co Ltd-A	9,000	304,633	1.28
Shinva Medical Instrument Co Ltd-A	19,300	327,556	1.37
Sichuan Jinshi Technology Co Ltd-A	21,000	322,321	1.35
Sichuan Lutianhua Co Ltd-A	69,900	332,038	1.39
Sichuan Tianyi Comheart Telecom Co Ltd-A	14,200	312,350	1.31
Suli Co Ltd-A	16,700	370,730	1.55
Sunvim Group Co Ltd-A	60,800	320,015	1.35
Suzhou Hengmingda Electronic Technology Co Ltd-A	6,100	300,610	1.26
T&S Communications Co Ltd-A	15,800	321,710	1.35
Tangrenshen Group Co Ltd-A	37,200	352,082	1.47
UE Furniture Co Ltd-A	19,100	302,733	1.27
Wuxi Huadong Heavy Machinery Co Ltd-A	60,700	294,132	1.23
Xiamen Goldenhome Co Ltd-A	5,100	304,042	1.27
Xiamen Hongxin Electron-Tech Co Ltd-A	16,100	303,799	1.27
Xiamen Intl Airport Co Ltd-A	16,501	327,317	1.37
Xiandai Investment Co Ltd-A	76,100	386,013	1.62
Xinjiang Yilite Industry Co Ltd-A	11,900	401,372	1.68
Yipinhong Pharmaceutical Co Ltd-A	6,900	330,892	1.39
Zhejiang Furun Digital Technology Co Ltd-A	28,800	292,173	1.22

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP China-A Small and Mid Cap Fund (Unaudited) (continued)

中銀保誠中國A股中小企業基金 (未經審核)(續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Zhejiang Jianfeng Group Co Ltd-A	19,500	325,364	1.36
Zhejiang Yankon Group Co Ltd-A	72,600	318,869	1.34
		<u>23,878,888</u>	<u>99.99</u>
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		23,878,888	99.99
<b>OTHER NET ASSETS</b> 其他資產淨值		<u>2,187</u>	<u>0.01</u>
<b>NET ASSETS AS AT 31ST DECEMBER 2020</b>			
於二零二零年十二月卅一日的資產淨值		<u>23,881,075</u>	<u>100</u>
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值		<u>25,043,966</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Shenzhen Growth Fund (Unaudited)

中銀保誠深圳增長基金 (未經審核)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Equity securities</b> 股票證券			
<b>China</b> 中國			
Anhui Truchum Advanced Materials & Technology Co-A	7,900	80,522	0.89
Anhui Zhongding Sealing Parts Co Ltd-A	3,500	48,916	0.54
Beijing Dabeinong Technology Group Co Ltd-A	26,100	300,916	3.32
Beijing New Building Materials Plc-A	4,300	205,541	2.27
Beijing Orient National Communication Science & Technology Co Ltd-A	10,800	141,145	1.56
Beijing Originwater Technology Co Ltd-A	6,300	57,521	0.63
Beijing Shiji Information Technology Co Ltd-A	1,400	51,949	0.57
Beijing Shuzhi Technology Co Ltd-A	8,700	38,938	0.43
Beijing Thunisoft Corp Ltd-A	3,700	105,410	1.16
Beijing Zhongke Sanhuan High-Tech Co Ltd-A	8,700	98,125	1.08
Bluefocus Communication Group Co Ltd-A	10,600	75,908	0.84
China Resources Sanjiu Medical & Pharmaceutical Co Ltd-A	3,300	98,229	1.08
China Transinfo Technology Co Ltd-A	2,900	66,178	0.73
China Vanke Co Ltd-A	7,200	246,628	2.72
CSG Smart Science & Technology Co Ltd-A	1,000	12,305	0.14
Focus Media Information Technology Co Ltd-A	4,200	49,476	0.55
Focused Photonics Hangzhou Inc-A	1,400	19,500	0.22
Foshan Nationstar Optoelectronics Co Ltd-A	6,500	79,130	0.87
Fujian Star-Net Communication Co Ltd-A	3,800	104,585	1.15
Gansu Jingyuan Coal Industry and Electricity Power Co Ltd-A	38,298	146,727	1.62
Genimous Technology Co Ltd-A	9,360	74,401	0.82
Global Top E-Commerce Co Ltd-A	2,300	14,110	0.16
Goertek Inc-A	1,600	71,267	0.79
Goldcard Smart Group Co Ltd-A	5,000	75,490	0.83
Gree Electric Appliances Inc-A	1,200	88,712	0.98
GRG Banking Equipment Co Ltd-A	6,000	76,480	0.84
Guangdong Wens Foodstuffs Group Co Ltd-A	2,520	54,830	0.60
Guangzhou Haige Communications Group Inc Co-A	10,400	134,428	1.48
Guosen Securities Co Ltd-A	14,300	232,798	2.57
Hakim Unique Internet Co Ltd-A	7,700	47,421	0.52
Hand Enterprise Solutions Co Ltd-A	2,300	21,576	0.24

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Shenzhen Growth Fund (Unaudited) (continued)

中銀保誠深圳增長基金 (未經審核)(續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Hang Zhou Great Star Industrial Co Ltd-A	3,200	118,817	1.31
Holitech Technology Co Ltd-A	6,700	32,786	0.36
Huadong Medicine Co Ltd-A	7,300	231,408	2.55
Hyunion Hldg Co Ltd-A	6,500	57,098	0.63
Jiugui Liquor Co Ltd-A	1,200	224,142	2.47
Joyoung Co Ltd-A	2,400	91,777	1.01
Midea Group Co Ltd-A	6,696	786,711	8.67
Ningbo Huaxiang Electronic Co Ltd-A	1,400	26,016	0.29
Ofilm Group Co Ltd-A	1,600	25,169	0.28
Shandong Realcan Pharmaceutical Co Ltd-A	2,070	12,921	0.14
Shangdong New Beiyang Information Technology Co Ltd-A	2,000	22,486	0.25
Shanghai 2345 Network Hldg Group Co Ltd-A	7,605	20,513	0.23
Shengda Mining Co Ltd-A	5,500	104,504	1.15
Shenzhen Airport Co Ltd-A	23,400	228,174	2.52
Shenzhen Jinjia Color Printing Group Co Ltd-A	10,900	120,076	1.32
Shenzhen MTC Co Ltd-A	20,700	153,176	1.69
Shenzhen Noposion Agrochemicals Co Ltd-A	15,300	109,199	1.20
Shenzhen Sunlord Electronics Co Ltd-A	4,800	140,472	1.55
Shenzhen Tellus Hldg Co Ltd-A	3,700	74,630	0.82
Shenzhen Yinghe Technology Co Ltd-A	4,650	166,773	1.84
Shenzhen Yitao Intelligent Control Co Ltd-A	2,800	27,938	0.31
Shenzhen Ysstech Info-Tech Co Ltd-A	7,000	73,270	0.81
Shenzhen Yuto Packaging Technology Co Ltd-A	4,000	146,182	1.61
Sieyuan Electric Co Ltd-A	1,800	43,095	0.48
Songcheng Performance Development Co Ltd-A	6,172	130,532	1.44
Sumavision Technologies Co Ltd-A	3,800	21,180	0.23
Tangrenshen Group Co Ltd-A	10,500	99,378	1.10
Tecon Biology Co Ltd-A	8,500	107,434	1.18
Unisplendour Corp Ltd-A	1,646	40,174	0.44
Valiant Co Ltd-A	5,700	148,102	1.63
Weifu High-Technology Group Co Ltd-A	2,600	71,962	0.79
Wus Printed Circuit Kunshan Co Ltd-A	5,700	127,829	1.41
XGD Inc-A	4,996	69,109	0.76
Xiamen Comfort Science & Technology Group Co Ltd-A	1,800	28,895	0.32
Xiamen Meiya Pico Information Co Ltd-A	2,080	53,473	0.59
XJ Electric Co Ltd-A	2,300	39,694	0.44



## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Shenzhen Growth Fund (Unaudited) (continued)

中銀保誠深圳增長基金 (未經審核)(續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Yantai Dongcheng Biochemicals Co Ltd-A	4,400	104,557	1.15
Yunnan Baiyao Group Co Ltd-A	1,600	216,933	2.39
Yunnan Hongxiang Yixintang Pharmaceutical Co Ltd-A	3,600	143,121	1.58
Zhejiang Dahua Technology Co Ltd-A	7,900	187,538	2.07
Zhejiang Huafeng Spandex Co Ltd-A	22,500	270,958	2.99
Zhejiang Jingxin Pharmaceutical Co Ltd-A	2,291	27,179	0.30
Zhejiang Nhu Co Ltd-A	5,780	232,342	2.56
Zhejiang Semir Garment Co Ltd-A	7,200	86,105	0.95
Zhejiang Supor Cookware Co Ltd-A	1,690	157,309	1.73
Zhongshan Broad Ocean Motor Co Ltd-A	4,300	23,095	0.25
ZTE Corp-A	2,000	80,324	0.89
		<u>8,423,718</u>	<u>92.88</u>
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		8,423,718	92.88
<b>OTHER NET ASSETS</b> 其他資產淨值		<u>645,877</u>	<u>7.12</u>
<b>NET ASSETS AS AT 31ST DECEMBER 2020</b>			
於二零二零年十二月卅一日的資產淨值		<u>9,069,595</u>	<u>100.00</u>
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值		<u>6,496,303</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Asia Quality Equity Fund (Unaudited)

中銀保誠亞洲優質股票基金 (未經審核)

	Holding 持股量	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Equity securities</b> 股票證券			
<b>China</b> 中國			
Zhongjin Gold Corp Ltd-A	139,918	189,740	7.25
<b>Hong Kong</b> 香港			
Agricultural Bank Of China Ltd-H	63,000	23,075	0.88
China Communications Services Corp-H	52,000	22,936	0.88
China Construction Bank Corp-H	39,000	29,625	1.13
China Everbright Ltd	16,000	21,419	0.82
China Minsheng Banking Corp Ltd-H	42,000	23,942	0.92
China Resources Power Hldgs Co	2,000	2,154	0.08
China Shenhua Energy Co Ltd-H	27,500	51,781	1.98
CK Asset Hldgs Ltd	4,000	20,532	0.78
Fuyao Glass Industry Group Co Ltd-H	8,400	46,150	1.76
Hang Seng Bank Ltd	1,400	24,140	0.92
Hengan Intl Group Co Ltd	3,000	21,241	0.81
HKT Trust and HKT Ltd	28,000	36,328	1.39
Huaneng Power Intl Inc-H	2,000	730	0.03
Huatai Securities Co Ltd-H	17,600	27,692	1.06
Industrial & Commercial Bk of China-H	44,000	28,543	1.09
iShares Core MSCI Taiwan ETF-USD	9,200	197,432	7.55
Kingboard Hldgs Ltd	51,500	217,189	8.30
Lenovo Group Ltd	180,000	169,928	6.50
PICC Property & Casualty Co Ltd-H	27,000	20,440	0.78
Tencent Hldgs Ltd	3,200	232,762	8.90
		1,218,039	46.56
<b>Indonesia</b> 印尼			
Adaro Energy TBK	100	10	0.00

**BOCIP Asset Management Investment Funds****中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

**BOCIP Asia Quality Equity Fund (Unaudited) (continued)**

中銀保誠亞洲優質股票基金 (未經審核)(續)

	<b>Holding</b> 持股量	<b>Fair value</b> 公平值 <b>US\$</b> 美元	<b>% of net assets</b> 佔資產淨值 之百分比
<b>Korea 南韓</b>			
Amorepacific Corp	498	94,438	3.61
Cheil Worldwide Inc	6,469	122,675	4.69
E-Mart Co Ltd	728	101,530	3.88
KT&G Corp	1,117	90,038	3.44
SK Hynix Inc	1,053	114,867	4.39
		<u>523,548</u>	<u>20.01</u>
<b>Malaysia 馬來西亞</b>			
Sime Darby BHD	65,000	<u>37,328</u>	<u>1.43</u>
<b>Philippines 菲律賓</b>			
Globe Telecom Inc	125	5,284	0.20
PLDT Inc	130	<u>3,627</u>	<u>0.14</u>
		<u>8,911</u>	<u>0.34</u>
<b>Singapore 新加坡</b>			
DBS Group Hldgs Ltd	1,900	35,997	1.38
Oversea-Chinese Banking Corp Ltd	3,900	29,686	1.13
Singapore Telecommunications Ltd	26,100	45,618	1.74
United Overseas Bank Ltd	1,800	<u>30,766</u>	<u>1.18</u>
		<u>142,067</u>	<u>5.43</u>

**BOCIP Asset Management Investment Funds****中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

**BOCIP Asia Quality Equity Fund (Unaudited) (continued)**

中銀保誠亞洲優質股票基金(未經審核)(續)

	<b>Holding</b> 持股量	<b>Fair value</b> 公平值 <b>US\$</b> 美元	<b>% of net assets</b> 佔資產淨值 之百分比
<b>Thailand 泰國</b>			
Advanced Info Service PCL-NVDR	3,400	19,973	0.76
BTS Group Hldgs PCL-NVDR	74,500	23,126	0.88
Charoen Pokphand Foods PCL-NVDR	25,500	22,768	0.87
Electricity Generating PCL-NVDR	2,800	17,991	0.69
IRPC PCL-NVDR	88,700	11,013	0.42
PTT Global Chemical PCL-NVDR	7,300	14,254	0.54
PTT PCL-NVDR	14,000	19,860	0.76
		<u>128,985</u>	<u>4.92</u>
<b>United States of America 美國</b>			
Chunghwa Telecom Co Ltd-Sponsored ADR	4,000	<u>154,480</u>	<u>5.92</u>
<b>Real Estate Investment Trust 房地產投資信託</b>			
<b>Hong Kong 香港</b>			
Link Real Estate Investment Trust	4,000	<u>36,421</u>	<u>1.39</u>
<b>Singapore 新加坡</b>			
Ascendas Real Estate Investment Trust	42,102	<u>94,930</u>	<u>3.64</u>

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Asia Quality Equity Fund (Unaudited) (continued)

中銀保誠亞洲優質股票基金 (未經審核)(續)

	Holding 持股量	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>Collective Investment Schemes 集體投資計劃</b>			
<b>Hong Kong 香港</b>			
WISE-CSI 300 China Tracker	7,600	49,537	1.89
WISE-SSE 50 China Tracker	3,000	13,851	0.53
		<u>63,388</u>	<u>2.42</u>
<b>TOTAL INVESTMENTS PORTFOLIO 投資組合總額</b>		2,597,847	99.31
<b>OTHER NET ASSETS 其他資產淨值</b>		<u>18,117</u>	<u>0.69</u>
<b>NET ASSETS AS AT 31ST DECEMBER 2020</b>			
於二零二零年十二月卅一日的資產淨值		<u>2,615,964</u>	<u>100.00</u>
<b>TOTAL INVESTMENT, AT COST 投資總額，按成本值</b>		<u>2,367,620</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP USD Short Duration Bond Fund (Unaudited)

中銀保誠美元短存續期債券基金 (未經審核)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Fixed Rate Debt Securities</b> 定息債務證券			
<b>Cayman</b> 開曼群島			
CDBL Funding 2 3.75% S/A 11Mar2022	1,000,000	1,028,080	4.08
China Mengniu Dairy Co Ltd 3% S/A 18Jul2024	1,000,000	1,047,180	4.15
China Overseas Finance Cayman III Ltd 5.375% S/A 29Oct2023	1,000,000	1,105,700	4.39
		<u>3,180,960</u>	<u>12.62</u>
<b>Hong Kong</b> 香港			
Bocom Leasing Management Hong Kong Co Ltd 4% S/A 22Jan2022	800,000	820,984	3.26
CGNPC Intl Ltd 2.75% S/A 02Jul2024	1,000,000	1,040,420	4.13
ICBCIL Finance Co Ltd 1.75% S/A 25Aug2025	700,000	702,086	2.79
ICBCIL Finance Co Ltd 3.125% S/A 15Nov2022	815,000	842,286	3.34
Swire Properties MTN Financing Ltd 4.375% S/A 18Jun2022	520,000	544,071	2.16
		<u>3,949,847</u>	<u>15.68</u>
<b>Japan</b> 日本			
Mitsubishi UFJ Lease & Finance Co Ltd 3.637% S/A 13Apr2025 Regs	1,000,000	1,105,340	4.39
<b>Korea</b> 南韓			
Kookmin Bank 3.625% S/A 23Oct2021	1,000,000	1,024,950	4.07
LG Display Co Ltd 3.875% S/A 15Nov2021	1,000,000	1,025,690	4.07
		<u>2,050,640</u>	<u>8.14</u>

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP USD Short Duration Bond Fund (Unaudited) (continued)

中銀保誠美元短存續期債券基金 (未經審核)(續)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>Luxembourg 盧森堡</b>			
SPIC Luxembourg Latin America Renewable Energy Investment Co Sarl 4.25% S/A 30Oct2021	1,000,000	1,021,960	4.06
<b>Malaysia 馬來西亞</b>			
Export-Import Bank of Malaysia BHD 2.48% S/A 20Oct2021	1,000,000	1,013,330	4.02
<b>Saudi Arabia 沙地阿拉伯</b>			
Saudi Arabian Oil Co 1.25% S/A 24Nov2023 Regs	200,000	202,630	0.80
Saudi Government Intl Bond 2.9% S/A 22Oct2025 Regs	500,000	539,465	2.14
		742,095	2.94
<b>Virgin Island, BT 英屬處女群島</b>			
Huarong Finance 2019 Co Ltd 2.125% S/A 30Sep2023	300,000	302,070	1.20
JIC Zhixin Ltd 3% S/A 24Nov2022	1,000,000	1,035,590	4.11
Wharf REIC Finance BVI Ltd 2.375% S/A 07May2025	1,000,000	1,030,710	4.09
		2,368,370	9.40
<b>Floating Rate Debt Securities 浮息債務證券</b>			
<b>China 中國</b>			
Bank of China Ltd/Macau 3M L+0.75% Q 20Nov2021	1,000,000	1,000,670	3.97
Bank of Communications Co Ltd/Hong Kong 3M L+0.75% Q 17May2021	1,000,000	1,000,110	3.97
China Development Bank Corp 3M L+0.63% Q 12Dec2021	1,000,000	1,001,140	3.96
China Merchants Bank Co Ltd/Hong Kong 3M L+0.775% Q 26Sep2021	350,000	349,755	1.39
		3,351,675	13.29

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP USD Short Duration Bond Fund (Unaudited) (continued)

中銀保誠美元短存續期債券基金 (未經審核)(續)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>Japan 日本</b>			
Mitsubishi UFJ Financial Group Inc 3M L+0.7% Q 07Mar2022	800,000	<u>804,638</u>	<u>3.19</u>
<b>United States of America 美國</b>			
Citigroup Inc 3M L+1.07% Q 08Dec2021	1,000,000	1,008,950	4.00
Daimler Finance North America LLC 3M L+0.45% Q 22Feb2021 Regs	1,000,000	<u>1,000,550</u>	<u>3.97</u>
		<u>2,009,500</u>	<u>7.97</u>
<b>Virgin Island, BT 英屬處女群島</b>			
Inventive Global Investments Ltd 3M L+0.85% Q 19Sep2021	520,000	<u>520,557</u>	<u>2.07</u>
<b>Unlisted/Quoted Investments 非上市／掛牌投資</b>			
<b>Fixed Rate Debt Securities 定息債務證券</b>			
<b>Korea 南韓</b>			
Korea Expressway Corp 3.625% S/A 22Oct2021 Regs	1,000,000	<u>1,025,440</u>	<u>4.07</u>
<b>Hong Kong 香港</b>			
China Huarong Intl Hldgs Ltd 3.3% S/A 20May2021	900,000	<u>904,221</u>	<u>3.59</u>



## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP USD Short Duration Bond Fund (Unaudited) (continued)

中銀保誠美元短存續期債券基金 (未經審核)(續)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>Floating Rate Debt Securities</b> 浮息債務證券			
<b>Australia</b> 澳洲			
National Australia Bank Ltd 3M L+0.71% Q 04Nov2021 Regs	1,000,000	1,005,460	3.99
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		25,054,033	99.42
<b>OTHER NET ASSETS</b> 其他資產淨值		146,127	0.58
<b>NET ASSETS AS AT 31ST DECEMBER 2020</b>			
於二零二零年十二月卅一日的資產淨值		25,200,160	100.00
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值		24,421,681	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Flexi USD Bond Fund

中銀保誠美元靈活債券基金

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Fixed Rate Debt Securities</b> 定息債務證券			
<b>Bermuda</b> 百慕達			
Li & Fung Ltd 4.5% S/A 18Aug2025	1,000,000	1,026,040	3.75
<b>Cayman</b> 開曼群島			
China Aoyuan Group Ltd 4.8% S/A 18Feb2021	400,000	400,012	1.46
China Aoyuan Group Ltd 7.95% S/A 19Feb2023	200,000	212,508	0.78
CIFI Hldgs Group Co Ltd 5.5% S/A 23Jan2023	200,000	206,534	0.76
Country Garden Hldgs Co Ltd 7.25% S/A 08Apr2026	700,000	788,144	2.88
Foxconn Far East Ltd 2.5% S/A 28Oct2030	1,000,000	1,032,280	3.77
Powerlong Real Estate Hldgs Ltd 6.25% S/A 10Aug2024	400,000	414,664	1.52
Ronshine China Hldgs Ltd 8.75% S/A 25Oct2022	200,000	207,126	0.76
Ronshine China Hldgs Ltd 8.95% S/A 22Jan2023	200,000	209,416	0.77
Shui On Development Hldg Ltd 5.5% S/A 03Mar2025	200,000	199,874	0.73
Shui On Development Hldg Ltd 5.75% S/A 12Nov2023	200,000	203,708	0.74
Sunac China Hldgs Ltd 6.5% S/A 09Jul2023	200,000	207,532	0.76
Times China Hldgs Ltd 7.85% S/A 04Jun2021	500,000	506,730	1.85
Wynn Macau Ltd 5.5% S/A 15Jan2026 Regs	400,000	416,952	1.52
Yuzhou Properties Co Ltd 7.7% S/A 20Feb2025	400,000	429,072	1.57
		5,434,552	19.87
<b>Hong Kong</b> 香港			
Bank of East Asia Ltd 5.875% S/A Perp	500,000	529,865	1.94
Chong Hing Bank Ltd 5.7% S/A Perp	500,000	509,945	1.86
CNAC HK Finbridge Co Ltd 2% S/A 22Sep2025	500,000	479,020	1.75
Lenovo Group Ltd 5.875% S/A 24Apr2025	300,000	345,456	1.26
MTR Corp Ltd 1.625% S/A 19Aug2030	500,000	495,755	1.81
Nanyang Commercial Bank Ltd 3.8% S/A 20Nov2029	1,000,000	1,034,080	3.78
		3,394,121	12.40

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Flexi USD Bond Fund (continued)

中銀保誠美元靈活債券基金 (續)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>India 印度</b>			
Adani Ports & Special Economic Zone Ltd 4.2% S/A 04Aug2027 Regs	500,000	537,940	1.97
<b>Indonesia 印尼</b>			
Indonesia Asahan Aluminium Persero 4.75% S/A 15May2025 Regs	500,000	554,435	2.03
<b>Isle Of Man 曼島</b>			
Gohl Capital Ltd 4.25% S/A 24Jan2027	300,000	319,941	1.17
<b>Japan 日本</b>			
Mizuho Financial Group Inc 1.979% S/A 08Sep2031	500,000	508,110	1.86
<b>Philippines 菲律賓</b>			
BDO Unibank Inc 2.125% S/A 13Jan2026	1,000,000	1,026,230	3.75
<b>Saudi Arabia 沙地阿拉伯</b>			
Saudi Arabian Oil Co 1.625% S/A 24Nov2025 Regs	400,000	409,164	1.50
<b>Singapore 新加坡</b>			
Jollibee Worldwide Pte Ltd 3.9% S/A Perp	500,000	481,665	1.76
Keppel Corp Ltd 2.459% S/A 04Jun2025	500,000	494,125	1.81
		975,790	3.57

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Flexi USD Bond Fund (continued)

中銀保誠美元靈活債券基金 (續)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>Thailand 泰國</b>			
Kasikornbank PCL/Hong Kong 5.275% S/A Perp	600,000	622,014	2.27
TMB Bank PCL/Cayman Islands 4.9% S/A Perp	600,000	586,806	2.15
		<u>1,208,820</u>	<u>4.42</u>
<b>United Kingdom 英國</b>			
BP Capital Markets PLC 4.375% S/A Perp	500,000	534,690	1.95
Standard Chartered PLC 3.785% S/A 21May2025 Regs	500,000	543,535	1.99
		<u>1,078,225</u>	<u>3.94</u>
<b>Virgin Island, BT 英屬處女群島</b>			
CSSC Capital 2015 Ltd 3% S/A 13Feb2030	500,000	480,885	1.76
Elect Global Investments Ltd 4.1% S/A Perp	500,000	507,045	1.85
Elect Global Investments Ltd 4.85% S/A Perp	200,000	209,554	0.77
Fortune Star BVI Ltd 5.95% S/A 19Oct2025	500,000	525,100	1.92
Greenland Global Investment Ltd 5.6% S/A 13Nov2022	500,000	474,695	1.74
Hysan MTN Ltd 2.82% S/A 04Sep2029	200,000	206,328	0.75
New Metro Global Ltd 5% S/A 08Aug2022	600,000	607,620	2.22
NWD Finance BVI Ltd 4.8% S/A Perp	500,000	503,690	1.84
NWD Finance BVI Ltd 6.25% S/A Perp	200,000	211,772	0.77
Sinopec Group Overseas Development 2018 Ltd 2.7% S/A 13May2030 Regs	300,000	312,000	1.14
Sun Hung Kai & Co BVI Ltd 5.75% S/A 15Nov2024	200,000	201,264	0.74
Wanda Properties Overseas Ltd 6.875% S/A 23Jul2023	600,000	613,302	2.24
		<u>4,853,255</u>	<u>17.74</u>
<b>Floating Rate Debt Securities 浮息債務證券</b>			
<b>Virgin Island, BT 英屬處女群島</b>			
Huarong Finance 2019 Co Ltd 3M L+1.25% Q 24Feb2025	1,000,000	964,630	3.53

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2020 於二零二零年十二月卅一日

#### BOCIP Flexi USD Bond Fund (continued)

中銀保誠美元靈活債券基金(續)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>Unlisted/Quoted Investments</b> 非上市／掛牌投資			
<b>Fixed Rate Debt Securities</b> 定息債務證券			
<b>Australia</b> 澳洲			
Australia & New Zealand Banking Group Ltd 2.95% S/A 22Jul2030 Regs	500,000	527,695	1.93
Macquarie Bank Ltd 3.624% S/A 03Jun2030 Regs	700,000	765,492	2.80
Scentre Group Trust 2 4.75% S/A 24Sep2080 Regs	1,000,000	1,043,640	3.81
Transurban Finance Co Pty Ltd 2.45% S/A 16Mar2031 Regs	500,000	524,310	1.92
Westpac Banking Corp 2.668% S/A 15Nov2035	200,000	206,150	0.75
		<u>3,067,287</u>	<u>11.21</u>
<b>Cayman</b> 開曼群島			
Agile Group Hldgs Ltd 8.55% S/A Perp	400,000	<u>409,768</u>	<u>1.50</u>
<b>Hong Kong</b> 香港			
Far East Horizon Ltd 4.35% S/A Perp	500,000	<u>496,075</u>	<u>1.81</u>
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		26,264,383	96.02
<b>OTHER NET ASSETS</b> 其他資產淨值		<u>1,089,187</u>	<u>3.98</u>
<b>NET ASSETS AS AT 31ST DECEMBER 2020</b>			
於二零二零年十二月卅一日的資產淨值		<u>27,353,570</u>	<u>100.00</u>
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值		<u>25,425,363</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列帳。

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED)

投資組合變動表 (未經審核)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金		BOCIP China Bond Fund 中銀保誠中國債券基金	
	2020 二零二零年 %	2019 二零一九年 %	2020 二零二零年 %	2019 二零一九年 %	2020 二零二零年 %	2019 二零一九年 %
<b>Listed/Quoted Investments</b> 上市／掛牌投資						
<b>Equity securities</b> 股票證券						
Hong Kong 香港	-	-	90.44	93.83	-	-
United States of America 美國	-	-	9.91	4.88	-	-
<b>Fixed Rate Debt Securities</b> 定息債務證券						
China 中國	-	-	-	-	1.87	1.92
Total listed/quoted investments 上市／掛牌投資總額	-	-	100.35	98.71	1.87	1.92
<b>Unlisted/Quoted Investments</b> 非上市投資／掛牌投資						
<b>Collective investment schemes</b> 集體投資計劃						
Hong Kong 香港	98.94	96.57	-	-	-	-
<b>Fixed Rate Debt Securities</b> 定息債務證券						
China 中國	-	-	-	-	92.43	93.40

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金		BOCIP China Bond Fund 中銀保誠中國債券基金	
	2020	2019	2020	2019	2020	2019
	二零二零年	二零一九年	二零二零年	二零一九年	二零二零年	二零一九年
	%	%	%	%	%	%
<b>Foreign currency forward contracts</b>						
外匯遠期合約	-	-	0.01	0.00	-	-
Total unlisted/quoted investments						
非上市／掛牌投資總額	98.94	96.57	0.01	0.00	92.43	94.30
Other net assets 其他資產淨值	1.06	3.43	(0.36)	1.29	5.70	4.68
Net assets at 31st December						
於十二月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇 基金		BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益 基金		BOCIP China Wealth Fund 中銀 保誠中國財富基金	
	2020 二零二零年 %	2019 二零一九年 %	2020 二零二零年 %	2019 二零一九年 %	2020 二零二零年 %	2019 二零一九年 %
<b>Listed/Quoted Investments</b> 上市／掛牌投資						
<b>Equity securities</b> 股票證券						
Japan 日本	98.77	95.24	-	-	-	-
Hong Kong 香港	-	-	-	-	95.73	97.72
<b>Fixed Rate Debt Securities</b> 定息債務證券						
Bermuda 百慕達	-	-	2.63	4.41	-	-
Cayman 開曼群島	-	-	9.55	6.30	-	-
China 中國	-	-	-	4.38	-	-
Hong Kong 香港	-	-	16.75	17.44	-	-
Virgin Island, BT 英屬處女群島	-	-	8.64	9.62	-	-
<b>Floating Rate Debt Securities</b> 浮息債務證券						
Hong Kong 香港	-	-	4.34	-	-	-
Total listed/quoted investments 上市／掛牌投資總額	98.77	95.24	41.91	42.15	95.73	97.72



## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表 (未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP		BOCIP Flexi HKD		BOCIP China Wealth	
	Japan Small & Mid		Income Fund		Fund	
	Cap Opportunity Fund		中銀保誠港元靈活收益		中銀	
	中銀保誠日本中小企業機遇		基金		保誠中國財富基金	
	2020	2019	2020	2019	2020	2019
	二零二零年	二零一九年	二零二零年	二零一九年	二零二零年	二零一九年
	%	%	%	%	%	%
<b>Unlisted/Quoted Investments</b>						
非上市／掛牌投資						
<b>Fixed Rate Debt Securities 定息債務證券</b>						
Bermuda 百慕達	-	-	2.10	4.33	-	-
Cayman 開曼群島	-	-	10.36	7.54	-	-
China 中國	-	-	2.09	8.67	-	-
Hong Kong 香港	-	-	10.27	16.91	-	-
Japan 日本	-	-	2.14	2.17	-	-
Virgin Island, BT 英屬處女群島	-	-	29.71	17.09	-	-
<b>Foreign currency forward contracts</b>						
外匯遠期合約	(1.10)	0.22	-	-	0.00	0.00
<b>Total unlisted/quoted investments</b>						
非上市／掛牌投資總額	(1.10)	0.22	56.67	56.71	0.00	0.00
<b>Other net assets 其他資產淨值</b>	2.33	4.54	1.42	1.14	4.27	2.28
<b>Net assets at 31st December</b>						
於十二月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP Hong Kong Value Fund 中銀保誠 香港價值基金		BOCIP China Health Care Fund 中銀保誠 中國健康護理基金		BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠 香港低波幅股票基金	
	2020	2019	2020	2019	2020	2019
	二零二零年	二零一九年	二零二零年	二零一九年	二零二零年	二零一九年
	%	%	%	%	%	%
<b>Listed/Quoted Investments</b>						
上市／掛牌投資						
<b>Equity securities 股票證券</b>						
Hong Kong 香港	99.72	97.93	26.90	27.55	85.68	94.44
China 中國	-	-	67.81	67.42	-	-
United States of America 美國	-	-	3.74	4.01	-	-
<b>Real Estate Investment Trust</b>						
房地產投資信託						
Hong Kong 香港	-	-	-	-	9.61	3.09
Total listed/quoted investments						
上市／掛牌投資總額	99.72	97.93	98.45	98.98	95.29	97.53
<b>Unlisted/Quoted Investments</b>						
非上市／掛牌投資						
<b>Foreign currency forward contracts</b>						
外匯遠期合約	0.00	0.00	-	-	-	-
Total unlisted/quoted investments						
非上市／掛牌投資總額	0.00	0.00	-	-	-	-
Other net assets 其他資產淨值	0.28	2.07	1.55	1.02	4.71	2.47
Net assets at 31st December						
於十二月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP China-A Small and Mid Cap Fund 中銀保誠 中國A股中小企業基金		BOCIP Shenzhen Growth Fund 中銀保誠 深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠 亞洲優質股票基金	
	2020	2019	2020	2019	2020	2019
	二零二零年 %	二零一九年 %	二零二零年 %	二零一九年 %	二零二零年 %	二零一九年 %
<b>Listed/Quoted Investments</b> 上市／掛牌投資						
<b>Equity securities 股票證券</b>						
Hong Kong 香港	-	-	-	-	46.56	46.96
China 中國	99.99	99.87	92.88	98.61	7.25	5.09
Indonesia 印尼	-	-	-	-	0.00	0.00
Korea 南韓	-	-	-	-	20.01	10.05
Malaysia 馬來西亞	-	-	-	-	1.43	1.05
Philippines 菲律賓	-	-	-	-	0.34	0.23
Singapore 新加坡	-	-	-	-	5.43	5.05
Thailand 泰國	-	-	-	-	4.92	5.58
United States of America 美國	-	-	-	-	5.92	15.82
<b>Real Estate Investment Trust</b>						
<b>房地產投資信託</b>						
Hong Kong 香港	-	-	-	-	1.39	1.27
Singapore 新加坡	-	-	-	-	3.64	2.68
<b>Collective investment schemes</b> 集體投資計劃						
Hong Kong 香港	-	-	-	-	2.42	1.40
<b>Warrants 認股權證</b>						
Thailand 泰國	-	-	-	-	-	0.00
Total listed/quoted investments 上市／掛牌投資總額	99.99	99.87	92.88	98.61	99.31	95.18
Other net assets 其他資產淨值	0.01	0.13	7.12	1.39	0.69	4.82
Net assets at 31st December 於十二月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

### STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期 債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元 靈活債券基金
	2020 二零二零年 %	2019 二零一九年 %	2020 二零二零年 %
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Fixed Rate Debt Securities</b> 定息債務證券			
Australia 澳洲	-	3.65	-
Bermuda 百慕達	-	-	3.75
Cayman 開曼群島	12.62	16.22	19.87
Hong Kong 香港	15.68	10.52	12.40
India 印度	-	-	1.97
Indonesia 印尼	-	-	2.03
Isle of Man 曼島	-	-	1.17
Japan 日本	4.39	-	1.86
Korea 南韓	8.14	11.14	-
Luxembourg 盧森堡	4.06	3.74	-
Malaysia 馬來西亞	4.02	3.66	-
Philippines 菲律賓	-	-	3.75
Saudi Arabia 沙地阿拉伯	2.94	-	1.50
Singapore 新加坡	-	-	3.57
Thailand 泰國	-	-	4.42
United Kingdom 英國	-	-	3.94
Virgin Island, BT 英屬處女群島	9.40	3.67	17.74
<b>Floating Rate Debt Securities</b> 浮息債務證券			
China 中國	13.29	12.24	-
Japan 日本	3.19	3.66	-
Korea 南韓	-	1.09	-
United States of America 美國	7.97	7.34	-
Virgin Island, BT 英屬處女群島	2.07	1.90	3.53
Total listed/quoted investments 上市／掛牌投資總額	87.77	78.83	81.50

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

	BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期 債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元 靈活債券基金
	2020 二零二零年 %	2019 二零一九年 %	2020 二零二零年 %
<b>Unlisted/Quoted Investments</b> 非上市/掛牌投資			
<b>Fixed Rate Debt Securities</b> 定息債務證券			
Australia 澳洲	-	-	11.21
Cayman 開曼群島	-	2.37	1.50
Hong Kong 香港	3.59	-	1.81
Korea 南韓	4.07	3.74	-
Virgin Island, BT 英屬處女群島	-	-	-
<b>Floating Rate Debt Securities</b> 浮息債務證券			
Australia 澳洲	3.99	3.68	-
United Kingdom 英國	-	3.68	-
<b>Foreign currency forward contracts</b> 外匯遠期合約	-	0.00	-
Total unlisted/quoted investments 非上市/掛牌投資總額	11.65	13.47	14.52
Other net assets 其他資產淨值	0.58	7.70	3.98
Net assets at 31st December 於十二月卅一日的資產淨值	100.00	100.00	100.00

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### PERFORMANCE TABLE (UNAUDITED) 投資表現報表 (未經審核)

#### NET ASSET VALUES 淨資產值

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

#### Sub-Fund

分支基金

#### Financial year ended/period ended

截至以下日期止財務年度／期間

BOCIP HK Dollar Money Market Fund (Note 1)

中銀保誠港元貨幣市場基金 (附註1)

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

BOCIP China Value Fund (Note 1)

中銀保誠中國價值基金 (附註1)

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

BOCIP China Bond Fund (Note 1)

中銀保誠中國債券基金 (附註1)

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

BOCIP Japan Small & Mid Cap Opportunity Fund (Note 1)

中銀保誠日本中小企業機遇基金 (附註1)

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

BOCIP Flexi HKD Income Fund (Note 1)

中銀保誠港元靈活收益基金 (附註1)

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

Net asset value of the Sub-Fund 分支基金的淨資產值					Net asset value per unit 每單位淨資產值				
Class A – RMB Hedged Currency					Class A – RMB Hedged Currency				
Class A	Class Units	Class A – RMB	Class B	Class C	Class A	Class Units	Class A – RMB	Class B	Class C
A類	A類－人民幣 對沖貨幣類別	A類－ 人民幣	B類	C類	A類	A類－人民幣 對沖貨幣類別	A類－ 人民幣	B類	C類
單位	單位	單位	單位	單位	單位	單位	單位	單位	單位
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元	港元	港元
5,642,661	-	-	-	-	11.2853	-	-	-	-
5,573,902	-	-	-	-	11.1478	-	-	-	-
6,070,866	-	-	-	-	10.9305	-	-	-	-
785,461,672	4,329,065	-	-	-	6.3965	9.8863 (equivalent to RMB8.2833) (相等於 8.2833人民幣)	-	-	-
1,185,089,173	3,351,672	-	-	-	7.3580	10.5746 (equivalent to RMB9.4527) (相等於 9.4527人民幣)	-	-	-
1,313,030,058	7,252,574	-	-	-	7.0732	10.2506 (equivalent to RMB8.9951) (相等於 8.9951人民幣)	-	-	-
-	-	-	-	194,306,030	-	-	-	-	11.1744
-	-	-	-	181,526,782	-	-	-	-	10.4395
-	-	-	-	180,598,187	-	-	-	-	10.3860
32,317,345	-	-	-	-	-	23.5160	-	-	-
29,508,874	-	-	-	-	-	19.5273	-	-	-
23,923,723	-	-	-	-	-	15.7606	-	-	-
239,138,147	-	-	-	-	-	9.4451	-	-	-
230,513,810	-	-	-	-	-	9.2885	-	-	-
225,728,466	-	-	-	-	-	9.2803	-	-	-

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### PERFORMANCE TABLE (UNAUDITED) (continued) 投資表現報表(未經審核)(續)

#### NET ASSET VALUES (continued) 淨資產值(續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

#### Sub-Fund

分支基金

#### Financial year ended/period ended

截至以下日期止財務年度/期間

BOCIP China Wealth Fund (Note 1)

中銀保誠中國財富基金(附註1)

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

BOCIP Hong Kong Value Fund (Note 1)

中銀保誠香港價值基金(附註1)

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

BOCIP China Health Care Fund (Note 1)

中銀保誠中國健康護理基金(附註1)

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

Net asset value of the Sub-Fund 分支基金的淨資產值					Net asset value per unit 每單位淨資產值				
Class A – RMB Hedged Currency Class A		Class A – RMB			Class A – RMB Hedged Currency Class A		Class A – RMB		
Class Units A類－人民幣 對沖貨幣類別		Class A – RMB			Class Units A類－人民幣 對沖貨幣類別		Class A – RMB		
單位 HK\$ 港元		單位 人民幣 HK\$ 港元			單位 HK\$ 港元		單位 人民幣 HK\$ 港元		
Class B		Class B			Class B		Class B		
Class C		Class C			Class C		Class C		
Class A		Class A			Class A		Class A		
Class Units		Class Units			Class Units		Class Units		
A類－人民幣 對沖貨幣類別		A類－人民幣 對沖貨幣類別			A類－人民幣 對沖貨幣類別		A類－人民幣 對沖貨幣類別		
單位 HK\$ 港元		單位 人民幣 HK\$ 港元			單位 HK\$ 港元		單位 人民幣 HK\$ 港元		
22,372,603	48,959	–	–	–	10.0756	12.8084 (equivalent to RMB10.7317) (相等於 10.7317人民幣)	–	–	–
28,115,492	44,016	–	–	–	9.8711	11.8584 (equivalent to RMB10.6003) (相等於 10.6003人民幣)	–	–	–
21,818,802	35,755	–	–	–	8.0339	9.9307 (equivalent to RMB8.7143) (相等於 8.7143人民幣)	–	–	–
6,186,215	29,054	–	–	–	8.4185	10.2944 (equivalent to RMB8.6253) (相等於 8.6253人民幣)	–	–	–
9,660,019	32,313	–	–	–	10.1499	11.7275 (equivalent to RMB10.4833) (相等於 10.4833人民幣)	–	–	–
9,109,818	32,191	–	–	–	10.0636	11.9748 (equivalent to RMB10.5080) (相等於 10.5080人民幣)	–	–	–
5,352,873	–	–	–	–	10.3029	–	–	–	–
3,217,350	–	–	–	–	6.3844	–	–	–	–
2,588,128	–	–	–	–	5.1358	–	–	–	–

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### PERFORMANCE TABLE (UNAUDITED) (continued) 投資表現報表 (未經審核) (續)

#### NET ASSET VALUES (continued) 淨資產值 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

#### Sub-Fund

分支基金

#### Financial year ended/period ended

截至以下日期止財務年度/期間

#### BOCIP Hong Kong Low Volatility Equity Fund (Note 1)

中銀保誠香港低波幅股票基金 (附註 1)

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

#### BOCIP China-A Small and Mid Cap Fund (Note 1)

中銀保誠中國A股中小企業基金 (附註 1)

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

#### BOCIP Shenzhen Growth Fund (Note 1)

中銀保誠深圳增長基金 (附註 1)

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

#### BOCIP Asia Quality Equity Fund (Note 1)

中銀保誠亞洲優質股票基金 (附註 1)

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018<sup>1</sup> 二零一八年十二月卅一日<sup>1</sup>

#### BOCIP USD Short Duration Bond Fund (Note 1)

中銀保誠美元短存續期債券基金 (附註 1)

31.12.2020 二零二零年十二月卅一日

31.12.2019<sup>1</sup> 二零一九年十二月卅一日<sup>1</sup>

#### BOCIP Flexi USD Bond Fund (Note 1)

中銀保誠美元靈活債券基金 (附註 1)

31.12.2020 二零二零年十二月卅一日

Note 1: Units of the Sub-Funds, except for the BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond and BOCIP Flexi USD Bond Fund, were offered to investors at inception at HK\$10 per unit.  
Units of the BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond and BOCIP Flexi USD Bond Fund were offered to investors at inception at US\$10 per unit.

<sup>1</sup> Year of inception

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

Net asset value of the Sub-Fund 分支基金的淨資產值					Net asset value per unit 每單位淨資產值				
Class A – RMB Hedged Currency					Class A – RMB Hedged Currency				
Class A	Class Units	Class A – RMB	Class B	Class C	Class A	Class Units	Class A – RMB	Class B	Class C
A類 – 人民幣 對沖貨幣類別					A類 – 人民幣 對沖貨幣類別				
A類	單位	A類 – 人民幣	B類	C類	A類	單位	A類 – 人民幣	B類	C類
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元	港元	港元
12,555,421	-	-	-	-	14.0860	-	-	-	-
16,508,718	-	-	-	-	14.9845	-	-	-	-
17,256,155	-	-	-	-	13.8862	-	-	-	-
23,881,075	-	-	-	-	5.9111	-	-	-	-
22,151,813	-	-	-	-	5.6388	-	-	-	-
10,562,460	-	-	-	-	4.8284	-	-	-	-
9,069,595	-	-	-	-	10.8156	-	-	-	-
7,566,834	-	-	-	-	9.1743	-	-	-	-
5,748,185	-	-	-	-	7.0059	-	-	-	-
Class A – RMB Hedged Currency					Class A – RMB Hedged Currency				
Class A	Class Units	Class A – RMB	Class B	Class C	Class A	Class Units	Class A – RMB	Class B	Class C
A類 – 人民幣 對沖貨幣類別					A類 – 人民幣 對沖貨幣類別				
A類	單位	A類 – 人民幣	B類	C類	A類	單位	A類 – 人民幣	B類	C類
US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
美元	美元	美元	美元	美元	美元	美元	美元	美元	美元
2,615,964	-	-	-	-	9.0421	-	-	-	-
3,347,740	-	-	-	-	8.8504	-	-	-	-
3,095,561	-	-	-	-	8.5121	-	-	-	-
25,200,160	-	-	-	-	10.1905	-	-	-	-
27,425,005	-	-	-	-	10.1886	-	-	-	-
27,353,570	-	-	-	-	10.5479	-	-	-	-

附註 1： 除中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金外，該分支基金的單位於成立時按每單位 10 港元發售予投資者。  
中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金的單位於成立時按每單位 10 美元發售予投資者。

<sup>1</sup> 成立年度

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### PERFORMANCE RECORD (UNAUDITED) 投資表現記錄(未經審核)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

##### Sub-Fund

分支基金

##### Financial year/period ended

截至以下日期止財務年度／期間

##### BOCIP HK Dollar Money Market Fund

中銀保誠港元貨幣市場基金

31.12.2020 二零二零年十二月卅一日  
31.12.2019 二零一九年十二月卅一日  
31.12.2018 二零一八年十二月卅一日  
31.12.2017 二零一七年十二月卅一日  
31.12.2016 二零一六年十二月卅一日  
31.12.2015 二零一五年十二月卅一日  
31.12.2014 二零一四年十二月卅一日  
31.12.2013 二零一三年十二月卅一日  
31.12.2012 二零一二年十二月卅一日  
31.12.2011 二零一一年十二月卅一日

##### BOCIP China Value Fund

中銀保誠中國價值基金

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價					Lowest redemption price per unit 每單位最低贖回價				
Class A	Class A – RMB Hedged Currency Class Units	Class A – RMB Class A – RMB	Class B	Class C	Class A	Class A – RMB Hedged Currency Class Units	Class A – RMB Class A – RMB	Class B	Class C
	A類 – 人民幣對 沖貨幣類別單位	A類 – 人民幣	B類	C類	A類	A類 – 人民幣對 沖貨幣類別單位	A類 – 人民幣	B類	C類
	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
11.2853	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.1496	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
11.1478	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.9322	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.9305	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.7621	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.7613	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.6674	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.6662	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.5913	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.5903	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.5120	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.5111	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.3883	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.3875	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.2876	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.2870	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.1408	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.1391	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.0338	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
7.4197	10.6941 (equivalent to RMB9.5082) (相等於 9.5082人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	5.3373	7.4470 (equivalent to RMB6.8582) (相等於 6.8582人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
8.0564	11.9810 (equivalent to RMB10.2597) (相等於 10.2597人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	6.3962	9.0848 (equivalent to RMB8.1582) (相等於 8.1582人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
9.6940	14.9251 (equivalent to RMB12.0813) (相等於 12.0813人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	6.9694	10.0811 (equivalent to RMB8.8612) (相等於 8.8612人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
8.5498	12.6294 (equivalent to RMB10.6847) (相等於 10.6847人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	7.2152	9.7002 (equivalent to RMB8.7169) (相等於 8.7169人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
8.0546	11.2570 (equivalent to RMB9.7059) (相等於 9.7059人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	6.4388	9.1693 (equivalent to RMB7.6905) (相等於 7.6905人民幣)	N/A 不適用	N/A 不適用	N/A 不適用

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### PERFORMANCE RECORD (UNAUDITED) (continued) 投資表現記錄(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

##### Sub-Fund

分支基金

##### Financial year/period ended

截至以下日期止財務年度/期間

31.12.2015 二零一五年十二月卅一日

31.12.2014 二零一四年十二月卅一日

31.12.2013 二零一三年十二月卅一日

31.12.2012 二零一二年十二月卅一日

31.12.2011<sup>1</sup> 二零一一年十二月卅一日<sup>1</sup>

##### BOCIP China Bond Fund

中銀保誠中國債券基金

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

31.12.2015 二零一五年十二月卅一日

31.12.2014 二零一四年十二月卅一日

31.12.2013<sup>1</sup> 二零一三年十二月卅一日<sup>1</sup>

##### BOCIP Japan Small & Mid Cap Opportunity Fund

中銀保誠日本中小企業機遇基金

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

31.12.2015 二零一五年十二月卅一日

31.12.2014 二零一四年十二月卅一日

31.12.2013<sup>1</sup> 二零一三年十二月卅一日<sup>1</sup>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價					Lowest redemption price per unit 每單位最低贖回價				
Class A	Class A – RMB Hedged Currency	Class A – RMB	Class B	Class C	Class A	Class A – RMB Hedged Currency	Class A – RMB	Class B	Class C
	Class Units	Class Units			Class Units	Class Units			
	A類 – 人民幣對 沖貨幣類別單位	A類 – 人民幣	B類	C類	A類	A類 – 人民幣對 沖貨幣類別單位	A類 – 人民幣	B類	C類
	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
11.7184	12.4291 (equivalent to RMB10.2154) (相等於 10.2154人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	7.8791	10.8579 (equivalent to RMB9.1861) (相等於 9.1861人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
9.7827	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	8.3701	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
9.9754	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	8.2111	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
9.3559	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	7.5155	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.1981	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	6.8607	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.1744	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.3196
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.7506	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.1512
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.9997	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.1520
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.4795	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	9.8747
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.6043	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	9.8430
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.6961	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.3593
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.5030	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	9.9938
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.2286	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.0051
23.7099	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	13.8045	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
19.5711	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	15.5405	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
20.6863	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	15.7386	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
20.2334	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	15.2860	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
15.8738	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	12.1786	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
16.4704	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	13.4794	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
14.1275	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.6479	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
12.3341	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	9.9273	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### PERFORMANCE RECORD (UNAUDITED) (continued) 投資表現記錄(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

##### Sub-Fund

分支基金

##### Financial year/period ended

截至以下日期止財務年度／期間

##### BOCIP Flexi HKD Income Fund

中銀保誠港元靈活收益基金

31.12.2020 二零二零年十二月卅一日  
31.12.2019 二零一九年十二月卅一日  
31.12.2018 二零一八年十二月卅一日  
31.12.2017 二零一七年十二月卅一日  
31.12.2016 二零一六年十二月卅一日  
31.12.2015 二零一五年十二月卅一日  
31.12.2014<sup>1</sup> 二零一四年十二月卅一日<sup>1</sup>

##### BOCIP China Wealth Fund

中銀保誠中國財富基金

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

31.12.2015 二零一五年十二月卅一日

31.12.2014<sup>1</sup> 二零一四年十二月卅一日<sup>1</sup>



# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價				Lowest redemption price per unit 每單位最低贖回價			
Class A	Class A – RMB Hedged Currency	Class B	Class C	Class A	Class A – RMB Hedged Currency	Class B	Class C
	Class Units				Class Units		
	A類 – 人民幣對 沖貨幣類別單位				A類 – 人民幣對 沖貨幣類別單位		
	A類 HK\$ 港元	B類 HK\$ 港元	C類 HK\$ 港元		A類 HK\$ 港元	B類 HK\$ 港元	C類 HK\$ 港元
9.4451	N/A 不適用	N/A 不適用	N/A 不適用	9.1414	N/A 不適用	N/A 不適用	N/A 不適用
9.3243	N/A 不適用	N/A 不適用	N/A 不適用	9.2617	N/A 不適用	N/A 不適用	N/A 不適用
9.4837	N/A 不適用	N/A 不適用	N/A 不適用	9.2501	N/A 不適用	N/A 不適用	N/A 不適用
9.6250	N/A 不適用	N/A 不適用	N/A 不適用	9.4832	N/A 不適用	N/A 不適用	N/A 不適用
9.7864	N/A 不適用	N/A 不適用	N/A 不適用	9.5303	N/A 不適用	N/A 不適用	N/A 不適用
9.8901	N/A 不適用	N/A 不適用	N/A 不適用	9.7002	N/A 不適用	N/A 不適用	N/A 不適用
9.9971	N/A 不適用	N/A 不適用	N/A 不適用	9.8179	N/A 不適用	N/A 不適用	N/A 不適用
10.1667	12.3142 (equivalent to RMB10.8820) (相等於 10.8820人民幣)	N/A 不適用	N/A 不適用	7.8052	9.0736 (equivalent to RMB8.3561) (相等於 8.3561人民幣)	N/A 不適用	N/A 不適用
9.8848	11.8584 (equivalent to RMB10.6160) (相等於 10.6160人民幣)	N/A 不適用	N/A 不適用	7.7025	9.4596 (equivalent to RMB8.3132) (相等於 8.3132人民幣)	N/A 不適用	N/A 不適用
11.3794	15.2411 (equivalent to RMB12.3370) (相等於 12.3370人民幣)	N/A 不適用	N/A 不適用	7.9188	9.6395 (equivalent to RMB8.5644) (相等於 8.5644人民幣)	N/A 不適用	N/A 不適用
10.4058	13.3728 (equivalent to RMB11.3136) (相等於 11.3136人民幣)	N/A 不適用	N/A 不適用	7.4506	8.8736 (equivalent to RMB7.9741) (相等於 7.9741人民幣)	N/A 不適用	N/A 不適用
8.6707	10.8008 (equivalent to RMB9.3126) (相等於 9.3126人民幣)	N/A 不適用	N/A 不適用	6.8858	8.8273 (equivalent to RMB7.4036) (相等於 7.4036人民幣)	N/A 不適用	N/A 不適用
12.5954	12.3830 (equivalent to RMB10.1876) (相等於 10.1876人民幣)	N/A 不適用	N/A 不適用	8.5644	11.0789 (equivalent to RMB9.3375) (相等於 9.3375人民幣)	N/A 不適用	N/A 不適用
11.1182	N/A 不適用	N/A 不適用	N/A 不適用	9.0656	N/A 不適用	N/A 不適用	N/A 不適用

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### PERFORMANCE RECORD (UNAUDITED) (continued) 投資表現記錄(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

##### Sub-Fund

分支基金

##### Financial year/period ended

截至以下日期止財務年度／期間

BOCIP Hong Kong Value Fund

中銀保誠香港價值基金

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

31.12.2015 二零一五年十二月卅一日

31.12.2014<sup>1</sup> 二零一四年十二月卅一日<sup>1</sup>

BOCIP China Health Care Fund

中銀保誠中國健康護理基金

31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

31.12.2015<sup>1</sup> 二零一五年十二月卅一日<sup>1</sup>

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價				Lowest redemption price per unit 每單位最低贖回價			
Class A – RMB Hedged Currency				Class A – RMB Hedged Currency			
Class A	Class Units	Class B	Class C	Class A	Class Units	Class B	Class C
A類	A類－人民幣對 沖貨幣類別單位	B類	C類	A類	A類－人民幣對 沖貨幣類別單位	B類	C類
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元
10.2136	11.9017 (equivalent to RMB10.5175) (相等於 10.5175人民幣)	N/A 不適用	N/A 不適用	7.3545	8.2425 (equivalent to RMB7.5742) (相等於 7.5742人民幣)	N/A 不適用	N/A 不適用
11.3308	13.7334 (equivalent to RMB11.7509) (相等於 11.7509人民幣)	N/A 不適用	N/A 不適用	9.2854	10.6215 (equivalent to RMB9.5956) (相等於 9.5956人民幣)	N/A 不適用	N/A 不適用
12.6194	16.6136 (equivalent to RMB13.2052) (相等於 13.2052人民幣)	N/A 不適用	N/A 不適用	9.6336	11.2884 (equivalent to RMB10.0294) (相等於 10.0294人民幣)	N/A 不適用	N/A 不適用
11.8298	14.9378 (equivalent to RMB12.4427) (相等於 12.4427人民幣)	N/A 不適用	N/A 不適用	9.4731	10.8866 (equivalent to RMB9.7830) (相等於 9.7830人民幣)	N/A 不適用	N/A 不適用
10.4384	12.5320 (equivalent to RMB10.8053) (相等於 10.8053人民幣)	N/A 不適用	N/A 不適用	8.1558	9.9356 (equivalent to RMB8.3993) (相等於 8.3993人民幣)	N/A 不適用	N/A 不適用
11.9050	12.3561 (equivalent to RMB10.1554) (相等於 10.1554人民幣)	N/A 不適用	N/A 不適用	9.2276	11.2052 (equivalent to RMB9.4511) (相等於 9.4511人民幣)	N/A 不適用	N/A 不適用
10.0000	N/A 不適用	N/A 不適用	N/A 不適用	9.8179	N/A 不適用	N/A 不適用	N/A 不適用
10.3029	N/A 不適用	N/A 不適用	N/A 不適用	5.9626	N/A 不適用	N/A 不適用	N/A 不適用
6.7529	N/A 不適用	N/A 不適用	N/A 不適用	4.7218	N/A 不適用	N/A 不適用	N/A 不適用
9.3574	N/A 不適用	N/A 不適用	N/A 不適用	5.0531	N/A 不適用	N/A 不適用	N/A 不適用
7.6903	N/A 不適用	N/A 不適用	N/A 不適用	5.9753	N/A 不適用	N/A 不適用	N/A 不適用
6.8980	N/A 不適用	N/A 不適用	N/A 不適用	5.6013	N/A 不適用	N/A 不適用	N/A 不適用
10.0000	N/A 不適用	N/A 不適用	N/A 不適用	6.0969	N/A 不適用	N/A 不適用	N/A 不適用

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### PERFORMANCE RECORD (UNAUDITED) (continued) 投資表現記錄 (未經審核) (續)

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

##### Sub-Fund

分支基金

##### Financial year/period ended

截至以下日期止財務年度/期間

##### BOCIP Hong Kong Low Volatility Equity Fund

中銀保誠香港低波幅股票基金

31.12.2020 二零二零年十二月卅一日  
31.12.2019 二零一九年十二月卅一日  
31.12.2018 二零一八年十二月卅一日  
31.12.2017 二零一七年十二月卅一日  
31.12.2016<sup>1</sup> 二零一六年十二月卅一日<sup>1</sup>

##### BOCIP China-A Small and Mid Cap Fund

中銀保誠中國A股中小企業基金

31.12.2020 二零二零年十二月卅一日  
31.12.2019 二零一九年十二月卅一日  
31.12.2018 二零一八年十二月卅一日  
31.12.2017<sup>1</sup> 二零一七年十二月卅一日<sup>1</sup>

##### BOCIP Shenzhen Growth Fund

中銀保誠深圳增長基金

31.12.2020 二零二零年十二月卅一日  
31.12.2019 二零一九年十二月卅一日  
31.12.2018 二零一八年十二月卅一日  
31.12.2017<sup>1</sup> 二零一七年十二月卅一日<sup>1</sup>

##### BOCIP Asia Quality Equity Fund

中銀保誠亞洲優質股票基金

31.12.2020 二零二零年十二月卅一日  
31.12.2019 二零一九年十二月卅一日  
31.12.2018<sup>1</sup> 二零一八年十二月卅一日<sup>1</sup>

##### BOCIP USD Short Duration Bond Fund

中銀保誠美元短存續期債券基金

31.12.2020 二零二零年十二月卅一日  
31.12.2019<sup>1</sup> 二零一九年十二月卅一日<sup>1</sup>

##### BOCIP Flexi USD Bond Fund

中銀保誠美元靈活債券基金

31.12.2020<sup>1</sup> 二零二零年十二月卅一日<sup>1</sup>

<sup>1</sup> Year of inception

<sup>1</sup> 成立年度

# BOCIP Asset Management Investment Funds

## 中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價				Lowest redemption price per unit 每單位最低贖回價			
Class A – RMB Hedged Currency				Class A – RMB Hedged Currency			
Class A	Class Units	Class B	Class C	Class A	Class Units	Class B	Class C
A類	A類 – 人民幣對 沖貨幣類別單位	B類	C類	A類	A類 – 人民幣對 沖貨幣類別單位	B類	C類
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元
15.2149	N/A 不適用	N/A 不適用	N/A 不適用	11.2650	N/A 不適用	N/A 不適用	N/A 不適用
15.7127	N/A 不適用	N/A 不適用	N/A 不適用	13.2719	N/A 不適用	N/A 不適用	N/A 不適用
15.9935	N/A 不適用	N/A 不適用	N/A 不適用	13.5984	N/A 不適用	N/A 不適用	N/A 不適用
15.3264	N/A 不適用	N/A 不適用	N/A 不適用	11.1266	N/A 不適用	N/A 不適用	N/A 不適用
11.6493	N/A 不適用	N/A 不適用	N/A 不適用	8.8133	N/A 不適用	N/A 不適用	N/A 不適用
6.4907	N/A 不適用	N/A 不適用	N/A 不適用	4.9577	N/A 不適用	N/A 不適用	N/A 不適用
7.2758	N/A 不適用	N/A 不適用	N/A 不適用	4.8231	N/A 不適用	N/A 不適用	N/A 不適用
8.6799	N/A 不適用	N/A 不適用	N/A 不適用	4.4528	N/A 不適用	N/A 不適用	N/A 不適用
10.1593	N/A 不適用	N/A 不適用	N/A 不適用	8.2400	N/A 不適用	N/A 不適用	N/A 不適用
11.0884	N/A 不適用	N/A 不適用	N/A 不適用	8.1822	N/A 不適用	N/A 不適用	N/A 不適用
10.2015	N/A 不適用	N/A 不適用	N/A 不適用	6.8259	N/A 不適用	N/A 不適用	N/A 不適用
11.2446	N/A 不適用	N/A 不適用	N/A 不適用	6.7419	N/A 不適用	N/A 不適用	N/A 不適用
11.0384	N/A 不適用	N/A 不適用	N/A 不適用	9.4394	N/A 不適用	N/A 不適用	N/A 不適用
Class A – RMB Hedged Currency				Class A – RMB Hedged Currency			
Class A	Class Units	Class B	Class C	Class A	Class Units	Class B	Class C
A類	A類 – 人民幣對 沖貨幣類別單位	B類	C類	A類	A類 – 人民幣對 沖貨幣類別單位	B類	C類
US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
美元	美元	美元	美元	美元	美元	美元	美元
9.0421	N/A 不適用	N/A 不適用	N/A 不適用	6.5197	N/A 不適用	N/A 不適用	N/A 不適用
9.4075	N/A 不適用	N/A 不適用	N/A 不適用	8.0045	N/A 不適用	N/A 不適用	N/A 不適用
10.8834	N/A 不適用	N/A 不適用	N/A 不適用	8.2290	N/A 不適用	N/A 不適用	N/A 不適用
10.2877	N/A 不適用	N/A 不適用	N/A 不適用	10.1136	N/A 不適用	N/A 不適用	N/A 不適用
10.2196	N/A 不適用	N/A 不適用	N/A 不適用	9.9981	N/A 不適用	N/A 不適用	N/A 不適用
10.5481	N/A 不適用	N/A 不適用	N/A 不適用	9.3843	N/A 不適用	N/A 不適用	N/A 不適用

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### INFORMATION ON EXPOSURE ARISING FROM FINANCIAL DERIVATIVE INSTRUMENTS (UNAUDITED)

由金融衍生工具所產生之風險承擔資訊（未經審核）

FOR THE YEAR ENDED 31ST DECEMBER 2020 截至二零二零年十二月卅一日止年度

Sub-Fund	Financial year/ period ended 截至以下日期止 財務年度／期間	Gross exposure 總風險承擔			Net exposure 淨風險承擔		
		Highest	Lowest	Average exposure	Highest	Lowest	Average exposure
		最高	最低	平均 風險承擔	最高	最低	平均 風險承擔
BOCIP China Value Fund 中銀保誠中國價值基金	31.12.2020 二零二零年十二月卅一日	0.54%	0.27%	0.36%	0.04%	0.00%	0.00%
	31.12.2019 二零一九年十二月卅一日	0.59%	0.24%	0.31%	0.02%	0.00%	0.00%
BOCIP China Wealth Fund 中銀保誠中國財富基金	31.12.2020 二零二零年十二月卅一日	0.21%	0.13%	0.16%	0.02%	0.00%	0.00%
	31.12.2019 二零一九年十二月卅一日	0.17%	0.14%	0.15%	0.01%	0.00%	0.00%
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	31.12.2020 二零二零年十二月卅一日	0.43%	0.28%	0.33%	0.04%	0.00%	0.00%
	31.12.2019 二零一九年十二月卅一日	0.36%	0.29%	0.33%	0.02%	0.00%	0.00%
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	31.12.2020 二零二零年十二月卅一日	111.57%	74.01%	86.89%	15.85%	0.00%	0.25%
	31.12.2019 二零一九年十二月卅一日	96.79%	77.20%	85.73%	3.65%	0.00%	0.03%
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	31.12.2020 二零二零年十二月卅一日	11.23%	0.00%	0.78%	0.06%	0.00%	0.00%
	31.12.2019 二零一九年十二月卅一日	8.40%	0.00%	1.33%	0.00%	0.00%	0.00%

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### Additional information under Note 10 Transactions with the Manager and Trustee and their connected persons

載於附註 10 與基金經理及信託人及其關連人士的交易的附加資料

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

財務報表附註 (續)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

#### 10 與基金經理及信託人及其關連人士的交易 (續)

##### (I) Bank charges with a connected person of the Manager and Trustee

Bank charges with a connected person of the Manager and Trustee as at 31st December 2020 and 2019 were as follows:

##### (I) 與基金經理及信託人的關連人士的銀行費用

於二零二零年及二零一九年十二月卅一日與基金經理及信託人的關連人士的銀行費用載列如下：

	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	300	302
BOCIP China Value Fund 中銀保誠中國價值基金	1,104	1,426
BOCIP China Bond Fund 中銀保誠中國債券基金	7,250	7,619
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	350	327
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	350	402
BOCIP China Wealth Fund 中銀保誠中國財富基金	500	657
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	300	327
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	500	457
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	345	362
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	330	377
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	300	302
	2020 二零二零年 US\$ 美元	2019 二零一九年 US\$ 美元
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	137	59
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	628	606
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	1,588	-

## BOCIP Asset Management Investment Funds

### 中銀保誠資產管理投資基金

#### Additional information under Note 10 Transactions with the Manager and Trustee and their connected persons

載於附註 10 與基金經理及信託人及其關連人士的交易之附加資料

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

財務報表附註 (續)

#### 10 Transactions with the Manager and Trustee and their connected persons (continued)

#### 10 與基金經理及信託人及其關連人士的交易 (續)

##### (m) Dividend handling fee received by the Trustee

##### (m) 信託人收取的股息交易處理費

Dividend handling fee received by the Trustee as at 31st December 2020 and 2019 were as follows:

於二零二零年及二零一九年十二月卅一日信託人收取的股息交易處理費載列如下：

	2020 二零二零年 HK\$ 港元	2019 二零一九年 HK\$ 港元
BOCIP China Value Fund 中銀保誠中國價值基金	14,400	15,760
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	480	480
BOCIP China Wealth Fund 中銀保誠中國財富基金	1,120	1,120
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	960	960
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	240	160
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	480	360
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	160	120
	2020 二零二零年 US\$ 美元	2019 二零一九年 US\$ 美元
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	62	61
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	82	61
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	56	-



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