



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 2018 截至二零一八年十二月卅一日

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 2018 in accordance with the provisions of the Trust Deed dated 31st March 2010, as amended.

On behalf of
BOCI-Prudential Trustee Limited, the Trustee

15th April 2019

信託人報告書

我們認為，截至二零一八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

二零一九年四月十五日

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 and BOCIP Asia Quality Equity Fund (the "Sub-Funds" of BOCIP Asset Management Investment Funds) set out on page 8 to 206, which comprise the statement of net assets as at 31st December 2018, 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 22nd December 2017 (date of commencement of operations) to 31st December 2018 for BOCIP Asia Quality Equity 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 31 December 2018, and of their financial performance and their cash flows for the period from 22nd December 2017 (date of commencement of operations) to 31st December 2018 for BOCIP Asia Quality Equity 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206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及中銀保誠亞洲優質股票基金（為中銀保誠資產管理投資基金的「分支基金」）的財務報表，此財務報表包括於二零一八年十二月卅一日的淨資產報表及中銀保誠亞洲優質股票基金於二零一七年十二月廿二日（開始經營之日）至二零一八年十二月卅一日止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二零一八年十二月卅一日的財務狀況及中銀保誠亞洲優質股票基金於二零一七年十二月廿二日（開始經營之日）至二零一八年十二月卅一日止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 ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Sub-Funds in accordance with the HKICPA's *Code of Ethics for Professional Accountants* (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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的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。

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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，並出具包括我們意見的核數師報告。我們僅對全體成員作出報告，除此以外，本報告並無其他用途。我們不會就核數師報告的內容向任何其他人士負上或承擔任何責任。

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 Other Legal and Regulatory Requirements

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 disclosure requirements specified in Appendix E to the SFC Code.

Ernst & Young
Certified Public Accountants

Hong Kong, 15th April 2019

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。

就其他法定及監管規定的報告

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

安永會計師事務所
香港執業會計師

香港，二零一九年四月十五日

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 2018 於二零一八年十二月卅一日

		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	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
	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	5,282,828	5,210,014	1,295,047,270	1,645,496,852
Amounts due from brokers 應收經紀款項		-	-	-	29,219,413
Management fee rebate receivable 管理費退還應收帳款		1,121	1,106	-	-
Amounts receivable on subscription of units 認購單位應收款項		-	-	10,220,257	13,642,270
Bank balances 銀行結餘		786,917	169,534	17,182,770	20,033,131
Other receivables and prepayments 其他應收款項及預付款項		-	-	4,512	4,512
Total assets 總資產		6,070,866	5,380,654	1,322,454,809	1,708,396,178
LIABILITIES 負債					
Current liabilities 流動負債					
Amounts due to brokers 應付經紀款項		-	-	-	34,533,063
Accrued expenses and other payables 累算支出及其他應付款項		-	-	2,172,177	2,772,508
Amounts payable on redemption of units 贖回單位應付款項		-	-	-	329,901
Total liabilities 總負債		-	-	2,172,177	37,635,472
EQUITY 權益					
Net assets attributable to unitholders 單位投資者應佔淨資產		6,070,866	5,380,654	1,320,282,632	1,670,760,706

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 於二零一八年十二月卅一日

	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	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Units in issue 已發行單位					
Class A A類	9	555,404.8344	500,000.0000	185,634,552.4008	197,453,959.3751
Class A – RMB Hedged Currency Class Units					
A類 – 人民幣對沖貨幣類別單位	9	–	–	707,523.8362	270,272.3818
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		6,070,866	5,380,654	1,313,030,058	1,667,329,987
Class A – RMB Hedged Currency Class Units					
A類 – 人民幣對沖貨幣類別單位		–	–	7,252,574	3,430,719
Class A – RMB A類 – 人民幣		–	–	–	–
Class B B類		–	–	–	–
Class C C類		–	–	–	–
		<u>6,070,866</u>	<u>5,380,654</u>	<u>1,320,282,632</u>	<u>1,670,760,706</u>
Net asset value per unit 每單位資產淨值					
Class A A類		10.9305	10.7613	7.0732	8.4441
Class A – RMB Hedged Currency Class Units					
A類 – 人民幣對沖貨幣類別單位		–	–	10.2506	12.6936
Class A – RMB A類 – 人民幣		–	–	–	–
Class B B類		–	–	–	–
Class C C類		–	–	–	–
		<u>10.9305</u>	<u>10.7613</u>	<u>7.0732</u>	<u>8.4441</u>
Net asset value per unit (RMB)					
每單位資產淨值 (人民幣)					
Class A – RMB Hedged Currency Class Units					
A類 – 人民幣對沖貨幣類別單位		–	–	8.9951	10.5741
Class A – RMB A類 – 人民幣		–	–	–	–
		<u>–</u>	<u>–</u>	<u>8.9951</u>	<u>10.5741</u>

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 於二零一八年十二月卅一日

BOCIP China Bond Fund				BOCIP Japan Small & Mid Cap	
中銀保誠中國債券基金				Opportunity Fund	
中銀保誠日本中小企業機遇基金					
	Note	2018	2017	2018	2017
	附註	二零一八年	二零一七年	二零一八年	二零一七年
		HK\$	HK\$	HK\$	HK\$
		港元	港元	港元	港元
ASSETS 資產					
Current assets 流動資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	6	161,473,849	159,880,387	21,937,101	28,930,403
Dividend receivable and interest receivable 應收股息及應收利息		3,586,094	3,723,500	35,241	33,663
Bank balances 銀行結餘		11,555,730	14,250,380	2,764,493	1,116,045
Fixed deposits 定期存款		5,981,644	6,086,997	-	-
Restricted deposits 有限制存款		198,806	209,260	-	-
Other receivables and prepayments 其他應收款項及預付款項		4,554	4,541	-	-
Total assets 總資產		182,800,677	184,155,065	24,736,835	30,080,111
LIABILITIES 負債					
Current liabilities 流動負債					
Financial liabilities at fair value through profit or loss 按公平值透過損益列帳的財務負債	6, 7	-	-	806,892	-
Accrued expenses and other payables 累算支出及其他應付款項		432,530	386,181	2,696	3,193
Withholding tax payable 應付預扣稅	5	1,769,960	1,545,637	3,524	3,366
Total liabilities 總負債		2,202,490	1,931,818	813,112	6,559
EQUITY 權益					
Net assets attributable to unitholders 單位投資者應佔淨資產					
		180,598,187	182,223,247	23,923,723	30,073,552

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 於二零一八年十二月卅一日

	Note 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	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Units in issue 已發行單位					
Class A A類	9	-	-	1,517,940.2027	1,507,658.1136
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		-	-	23,923,723	30,073,552
Class B B類		-	-	-	-
Class C C類		180,598,187	182,223,247	-	-
		<u>180,598,187</u>	<u>182,223,247</u>	<u>23,923,723</u>	<u>30,073,552</u>
Net asset value per unit 每單位資產淨值					
Class A A類		-	-	15.7606	19.9472
Class B B類		-	-	-	-
Class C C類		<u>10.3860</u>	<u>10.4795</u>	<u>-</u>	<u>-</u>

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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 2018 於二零一八年十二月卅一日

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		
	Note	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
	附註				
ASSETS 資產					
Current assets 流動資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	6	222,774,652	217,208,478	21,175,843	25,324,433
Amounts due from brokers 應收經紀款項		-	-	154	741,500
Dividend receivable and interest receivable 應收股息及應收利息		1,701,562	1,192,150	-	20,128
Fixed deposits 定期存款		-	7,857,969	-	-
Bank balances 銀行結餘		1,426,807	1,869,759	1,779,533	669,659
Other receivables and prepayments 其他應收款項及預付款項		4,512	4,512	-	-
Total assets 總資產		225,907,533	228,132,868	22,955,530	26,755,720
LIABILITIES 負債					
Current liabilities 流動負債					
Financial liabilities at fair value through profit or loss 按公平值透過損益列帳的財務負債	6, 7	-	36,120	-	-
Amounts due to brokers 應付經紀款項		-	-	1,095,011	637,659
Accrued expenses and other payables 累計支出及其他應付款項		179,067	179,907	5,962	5,464
Total liabilities 總負債		179,067	216,027	1,100,973	643,123
EQUITY 權益					
Net assets attributable to unitholders 單位投資者應佔淨資產		225,728,466	227,916,841	21,854,557	26,112,597

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 於二零一八年十二月卅一日

	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	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Units in issue 已發行單位					
Class A A類	9	24,323,409.7051	24,000,000.0000	2,715,845.3867	2,587,701.7681
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位	9	–	–	3,600.4347	5,648.7391
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		225,728,466	227,916,841	21,818,802	26,038,201
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		–	–	35,755	74,396
Class B B類		–	–	–	–
Class C C類		–	–	–	–
		<u>225,728,466</u>	<u>227,916,841</u>	<u>21,854,557</u>	<u>26,112,597</u>
Net asset value per unit 每單位資產淨值					
Class A A類		9.2803	9.4965	8.0339	10.0623
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		–	–	9.9307	13.1704
Class B B類		–	–	–	–
Class C C類		–	–	–	–
		<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
Net asset value per unit (RMB) 每單位資產淨值 (人民幣)					
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		–	–	8.7143	10.9714
		<u>–</u>	<u>–</u>	<u>8.7143</u>	<u>10.9714</u>

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 於二零一八年十二月卅一日

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	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
	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	9,011,323	10,215,334	2,455,236	3,799,089
Dividends receivable and interest receivable 應收股息及應收利息		-	-	880	-
Bank balances 銀行結餘		131,905	56,595	132,923	77,316
Total assets 總資產		<u>9,143,228</u>	<u>10,271,929</u>	<u>2,589,039</u>	<u>3,876,405</u>
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		1,219	2,241	823	991
Withholding tax payable 應付預扣稅		-	-	88	-
Total liabilities 總負債		<u>1,219</u>	<u>2,241</u>	<u>911</u>	<u>991</u>
EQUITY 權益					
Net assets attributable to unitholders 單位投資者應佔淨資產		9,142,009	10,269,688	2,588,128	3,875,414

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 於二零一八年十二月卅一日

	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	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Units in issue 已發行單位					
Class A A類	9	905,224.9827	860,988.9758	503,940.5302	503,940.5302
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位	9	2,688.2521	5,651.2859	–	–
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		9,109,818	10,185,270	2,588,128	3,875,414
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		32,191	84,418	–	–
Class B B類		–	–	–	–
Class C C類		–	–	–	–
		<u>9,142,009</u>	<u>10,269,688</u>	<u>2,588,128</u>	<u>3,875,414</u>
Net asset value per unit 每單位資產淨值					
Class A A類		10.0636	11.8297	5.1358	7.6902
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		11.9748	14.9378	–	–
Class B B類		–	–	–	–
Class C C類		–	–	–	–
Net asset value per unit (RMB) 每單位資產淨值 (人民幣)					
Class A – RMB Hedged Currency Class Units A類－人民幣對沖貨幣類別單位		<u>10.5080</u>	<u>12.4437</u>	<u>–</u>	<u>–</u>

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載於第40頁至第206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 2018 於二零一八年十二月卅一日

		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	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
	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	17,202,968	12,594,125	10,560,139	17,555,778
Amounts due from brokers 應收經紀款項		102	-	-	-
Bank balances 銀行結餘		55,116	1,244,445	5,018	82,065
Total assets 總資產		17,258,186	13,838,570	10,565,157	17,637,843
LIABILITIES 負債					
Current liabilities 流動負債					
Accrued expenses and other payables 累計支出及其他應付款項		2,031	1,414	2,697	24,747
Total liabilities 總負債		2,031	1,414	2,697	24,747
EQUITY 權益					
Net assets attributable to unitholders 單位投資者應佔淨資產		17,256,155	13,837,156	10,562,460	17,613,096
Units in issue 已發行單位					
Class A A類	9	1,242,683.2759	902,836.5547	2,187,588.6747	2,079,743.5681
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		17,256,155	13,837,156	10,562,460	17,613,096
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		17,256,155	13,837,156	10,562,460	17,613,096
Net asset value per unit 每單位資產淨值					
Class A A類		13.8862	15.3263	4.8284	8.4689
Class B B類		-	-	-	-
Class C C類		-	-	-	-

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載於第40頁至第206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 2018 於二零一八年十二月卅一日

		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
		2018 二零一八年	2017 二零一七年	2018 二零一八年
Note 附註		HK\$ 港元	HK\$ 港元	US\$ 美元
ASSETS 資產				
Current assets 流動資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產				
	6	5,740,347	7,877,489	2,991,879
Dividends receivable and interest receivable 應收股息及應收利息				
		-	-	12,620
Bank balances 銀行結餘				
		8,505	422,218	93,529
Total assets 總資產		5,748,852	8,299,707	3,098,028
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				
		667	869	682
Withholding tax payable 應付預扣稅				
		-	-	1,785
Total liabilities 總負債		667	869	2,467
EQUITY 權益				
Net assets attributable to unitholders 單位投資者應佔淨資產				
		5,748,185	8,298,838	3,095,561
Units in issue 已發行單位				
Class A A類				
	9	820,473.2681	780,000.0000	363,666.4881
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				
		5,748,185	8,298,838	3,095,561
Class B B類				
		-	-	-
Class C C類				
		-	-	-
		5,748,185	8,298,838	3,095,561
Net asset value per unit 每單位資產淨值				
Class A A類				
		7.0059	10.6395	8.5121
Class B B類				
		-	-	-
Class C C類				
		-	-	-

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載於第40頁至第206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 2017 截至二零一七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	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
INCOME 收入					
Dividend income 股息收入		-	-	56,316,432	62,398,182
Interest income on bank deposits 銀行存款利息收入		202	16	44,115	5,534
Management fee rebate 管理費退還	10(h)	13,104	13,018	-	-
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	72,814	37,987	(192,687,069)	349,863,214
Net exchange (losses)/gains 匯兌淨(虧損)/收益		-	-	(20,469)	17,267
Total income/(loss) 總投資收入/(虧損)		86,120	51,021	(136,346,991)	412,284,197
EXPENSES 支出					
Management fee 管理費	4(a)	-	-	(28,293,699)	(32,217,019)
Trustee fee 信託費	4(b)	-	-	(1,482,541)	(1,666,809)
Sub-custodian fee 分託管費		-	-	(309,997)	(347,662)
Auditor's remuneration 核數師酬金		-	-	(43,300)	(41,600)
Transaction handling fee 交易處理費		-	-	(2,990,552)	(4,426,138)
Printing and publishing expenses 印刷及出版費		(408)	(1,749)	(190,173)	(656,204)
Other operating expenses 其他營運費用		(300)	(1,739)	(25,160)	(130,987)
Total expenses 總營運支出		(708)	(3,488)	(33,335,422)	(39,486,419)
Net profit/(loss) before tax					
除稅前淨收益/(虧損)		85,412	47,533	(169,682,413)	372,797,778
Withholding tax 預扣稅	5	-	-	(4,799,050)	(5,003,791)
Profit/(loss) and total comprehensive income					
收益/(虧損)及全面收入總額		85,412	47,533	(174,481,463)	367,793,987

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 截至二零一八年十二月卅一日止年度

	Note 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	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
INCOME 收入					
Dividend income 股息收入		-	-	470,563	414,923
Interest income on bank deposits 銀行存款利息收入		267,035	124,854	2,853	27
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		6,647,785	6,447,957	-	-
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	(4,692,401)	7,011,382	(6,697,570)	5,779,781
Net exchange (losses)/gains 匯兌淨(虧損)/收益		(1,134,010)	880,527	(14,512)	14,096
Total income/(loss) 總投資收入/(虧損)		<u>1,088,409</u>	<u>14,464,720</u>	<u>(6,238,666)</u>	<u>6,208,827</u>
EXPENSES 支出					
Management fee 管理費	4(a)	(1,834,232)	(1,759,679)	-	-
Trustee fee 信託費	4(b)	(229,279)	(219,960)	(35,890)	(31,311)
Sub-custodian fee 分託管費		(57,832)	(57,610)	(8,361)	(6,893)
Auditor's remuneration 核數師酬金		(119,065)	(115,548)	-	-
Transaction handling fee 交易處理費		(7,151)	(1,333)	(17,201)	(55,282)
Printing and publishing expenses 印刷及出版費		(36,440)	(79,702)	(2,245)	(8,299)
Other operating expenses 其他營運費用		(84,917)	(232,598)	(410)	(2,702)
Total expenses 總營運支出		<u>(2,368,916)</u>	<u>(2,466,430)</u>	<u>(64,107)</u>	<u>(104,487)</u>
Net (loss)/profit before tax					
除稅前淨(虧損)/收益		(1,280,507)	11,998,290	(6,302,773)	6,104,340
Withholding tax 預扣稅	5	(219,054)	(615,594)	(47,056)	(41,492)
Value-added tax 增值稅	5	(125,499)	(315,496)	-	-
(Loss)/profit and total comprehensive income (虧損)/收益及全面收入總額		<u>(1,625,060)</u>	<u>11,067,200</u>	<u>(6,349,829)</u>	<u>6,062,848</u>

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 截至二零一八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	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
	Note 附註	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
INCOME 收入					
Dividend income 股息收入		-	-	705,303	372,365
Interest income on bank deposits 銀行存款利息收入		17,676	60,479	2,598	200
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		5,181,962	4,085,082	-	-
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	(3,763,265)	1,246,697	(4,563,899)	7,347,488
Net exchange gains/(losses) 匯兌淨收益/(虧損)		50,624	79,977	(4,482)	2,262
Other income 其他收入		19,585	-	-	-
Total income/(loss) 總投資收入/(虧損)		<u>1,506,582</u>	<u>5,472,235</u>	<u>(3,860,480)</u>	<u>7,722,315</u>
EXPENSES 支出					
Management fee 管理費	4(a)	(1,691,282)	(1,722,043)	-	-
Trustee fee 信託費	4(b)	(275,504)	(279,606)	(31,480)	(28,347)
Sub-custodian fee 分託管費		(88,037)	(86,754)	(4,774)	(4,009)
Auditor's remuneration 核數師酬金		(43,300)	(41,600)	-	-
Transaction handling fee 交易處理費		(28,696)	(22,441)	(217,987)	(164,715)
Printing and publishing expenses 印刷及出版費		(39,807)	(97,297)	(1,924)	(7,326)
Other operating expenses 其他營運費用		(9,131)	(10,994)	(1,370)	(6,967)
Total expenses 總營運支出		<u>(2,175,757)</u>	<u>(2,260,735)</u>	<u>(257,535)</u>	<u>(211,364)</u>
Net (loss)/profit before tax					
除稅前淨(虧損)/收益		(669,175)	3,211,500	(4,118,015)	7,510,951
Withholding tax 預扣稅	5	-	-	(59,063)	(26,766)
(Loss)/profit and total comprehensive income (虧損)/收益及全面收入總額		<u>(669,175)</u>	<u>3,211,500</u>	<u>(4,177,078)</u>	<u>7,484,185</u>

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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 2018 截至二零一八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	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
	Note 附註	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
INCOME 收入					
Dividend income 股息收入		384,111	364,812	38,116	34,347
Interest income on bank deposits 銀行存款利息收入		121	3	291	77
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	(1,416,622)	2,135,466	(1,071,628)	1,024,802
Net exchange (losses)/gains 匯兌淨(虧損)/收益		(977)	(261)	(12,736)	1,292
Total (loss)/income 總投資(虧損)/收入		<u>(1,033,367)</u>	<u>2,500,020</u>	<u>(1,045,957)</u>	<u>1,060,518</u>
EXPENSES 支出					
Management fee 管理費	4(a)	-	-	-	-
Trustee fee 信託費	4(b)	(12,301)	(11,630)	(4,615)	(4,190)
Sub-custodian fee 分託管費		(1,979)	(1,760)	(999)	(898)
Transaction handling fee 交易處理費		(17,898)	(37,971)	(36,656)	(46,067)
Printing and publishing expenses 印刷及出版費		(754)	(2,978)	(294)	(1,102)
Other operating expenses 其他營運費用		(1,210)	(3,654)	(860)	(6,627)
Total expenses 總營運支出		<u>(34,142)</u>	<u>(57,993)</u>	<u>(43,424)</u>	<u>(58,884)</u>
Net (loss)/profit before tax					
除稅前淨(虧損)/收益		(1,067,509)	2,442,027	(1,089,381)	1,001,634
Withholding tax 預扣稅	5	(10,127)	(9,958)	(3,233)	(3,159)
(Loss)/profit and total comprehensive income (虧損)/收益及全面收入總額		<u>(1,077,636)</u>	<u>2,432,069</u>	<u>(1,092,614)</u>	<u>998,475</u>

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 截至二零一八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	
				8.11.2016 (Sub-Fund's date of commencement of operations) to 31.12.2017 二零一六年十一月八日 (分支基金開始經營 之日)至二零一七年 十二月卅一日	
	Note 附註	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
INCOME 收入					
Dividend income 股息收入		747,863	326,748	166,970	79,262
Interest income on bank deposits 銀行存款利息收入		355	4	540	705
Net (losses)/gains on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的 淨(虧損)/收益	6	(2,345,140)	3,206,595	(6,981,982)	(2,091,523)
Net exchange (losses)/gains 匯兌淨(虧損)/收益		-	-	(12,624)	8,499
Total (loss)/income 總投資(虧損)/收入		(1,596,922)	3,533,347	(6,827,096)	(2,003,057)
EXPENSES 支出					
Management fee 管理費	4(a)	-	-	-	-
Trustee fee 信託費	4(b)	(20,727)	(13,453)	(17,669)	(16,673)
Sub-custodian fee 分託管費		(3,064)	(1,860)	(4,464)	(3,274)
Transaction handling fee 交易處理費		(42,385)	(25,125)	(183,041)	(225,415)
Printing and publishing expenses 印刷及出版費		(1,135)	(3,421)	(1,209)	(4,689)
Other operating expenses 其他營運費用		(355)	(2,852)	(460)	(2,846)
Total expenses 總營運支出		(67,666)	(46,711)	(206,843)	(252,897)
Net (loss)/profit before tax					
除稅前淨(虧損)/收益		(1,664,588)	3,486,636	(7,033,939)	(2,255,954)
Withholding tax 預扣稅	5	(38,106)	(13,112)	(16,697)	(8,250)
(Loss)/profit and total comprehensive income (虧損)/收益及全面收入總額		(1,702,694)	3,473,524	(7,050,636)	(2,264,204)

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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 2018 截至二零一八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
		10.3.2017 (Sub-Fund's date of commencement of operations) to 31.12.2017 二零一七年三月十日 (分支基金開始經營 之日)至二零一七年 十二月卅一日		22.12.2017 (Sub-Fund's date of commencement of operations) to 31.12.2018 二零一七年 十二月廿二日 (分支基金開始經營 之日)至二零一八年 十二月卅一日
	Note 附註	2018 二零一八年 HK\$ 港元	HK\$ 港元	US\$ 美元
INCOME 收入				
Dividend income 股息收入		106,316	87,163	148,311
Interest income on bank deposits 銀行存款利息收入		854	390	836
Net (losses)/gains on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列帳的財務資產及負債的淨(虧損)/收益	6	(2,587,722)	723,245	(520,291)
Net exchange (losses)/gains 匯兌淨(虧損)/收益		(30,925)	14,065	(7,398)
Other Income 其他收入		-	-	7
Total (loss)/income 總投資(虧損)/收入		(2,511,477)	824,863	(378,535)
EXPENSES 支出				
Management fee 管理費	4(a)	-	-	-
Trustee fee 信託費	4(b)	(9,135)	(8,160)	(4,391)
Sub-custodian fee 分託管費		(2,175)	(1,558)	(1,186)
Transaction handling fee 交易處理費		(16,000)	(97,584)	(9,400)
Printing and publishing expenses 印刷及出版費		(594)	(2,000)	(22)
Other operating expenses 其他營運費用		(460)	(439)	(3,947)
Total expenses 總營運支出		(28,364)	(109,741)	(18,946)
Net (loss)/profit before tax 除稅前淨(虧損)/收益		(2,539,841)	715,122	(397,481)
Withholding tax 預扣稅	5	(10,812)	(10,364)	(6,958)
(Loss)/profit and total comprehensive income (虧損)/收益及全面收入總額		(2,550,653)	704,758	(404,439)

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 截至二零一八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	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Balance at the beginning of the year 年初結餘		5,380,654	5,333,121	1,670,760,706	1,856,792,181
Proceeds from issue of units 認購收入		604,800	-	430,007,811	414,006,279
Payments on redemption of units 贖回支出		-	-	(525,692,179)	(877,385,737)
Net subscription/(redemption) 認購/(贖回)淨額		604,800	-	(95,684,368)	(463,379,458)
Total comprehensive income 全面收入總額		85,412	47,533	(174,481,463)	367,793,987
Distribution to unitholders 向單位投資者派息	13	-	-	(80,312,243)	(90,446,004)
Balance at the end of the year 年終結餘		6,070,866	5,380,654	1,320,282,632	1,670,760,706

	Note 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	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Balance at the beginning of the year 年初結餘		182,223,247	171,156,047	30,073,552	21,510,704
Proceeds from issue of units 認購收入		-	-	200,000	2,500,000
Total comprehensive income 全面收入總額		(1,625,060)	11,067,200	(6,349,829)	6,062,848
Balance at the end of the year 年終結餘		180,598,187	182,223,247	23,923,723	30,073,552

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載於第40頁至第206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 2018 截至二零一八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	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Balance at the beginning of the year 年初結餘		227,916,841	229,313,341	26,112,597	18,798,442
Proceeds from issue of units 認購收入		3,007,945	-	1,270,451	1,030,032
Payments on redemption of units 贖回支出		-	-	(79,180)	(126,714)
Net subscription 認購淨額		3,007,945	-	1,191,271	903,318
Total comprehensive income 全面收入總額		(669,175)	3,211,500	(4,177,078)	7,484,185
Distribution to unitholders 向單位投資者派息	13	(4,527,145)	(4,608,000)	(1,272,233)	(1,073,348)
Balance at the end of the year 年終結餘		225,728,466	227,916,841	21,854,557	26,112,597

	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	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Balance at the beginning of the year 年初結餘		10,269,688	7,878,885	3,875,414	3,040,871
Proceeds from issue of units 認購收入		536,715	447,675	-	-
Payments on redemption of units 贖回支出		(88,980)	(41,266)	-	-
Net subscription 認購淨額		447,735	406,409	-	-
Total comprehensive income 全面收入總額		(1,077,636)	2,432,069	(1,092,614)	998,475
Distribution to unitholders 向單位投資者派息	13	(497,778)	(447,675)	(194,672)	(163,932)
Balance at the end of the year 年終結餘		9,142,009	10,269,688	2,588,128	3,875,414

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 截至二零一八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	
				8.11.2016 (Sub-Fund's date of commencement of operations) to 31.12.2017 二零一六年十一月八日 (分支基金開始經營 之日)至二零一七年 十二月卅一日	
	Note	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
Balance at the beginning of the year/period 年/期初結餘		13,837,156	8,863,632	17,613,096	-
Proceeds from issue of units 認購收入		5,646,388	1,500,000	752,767	20,351,177
Payments on redemption of units 贖回支出		(524,695)	-	-	-
Net subscription 認購淨額		5,121,693	1,500,000	752,767	20,351,177
Total comprehensive income 全面收入總額		(1,702,694)	3,473,524	(7,050,636)	(2,264,204)
Distribution to unitholders 向單位投資者派息	13	-	-	(752,767)	(473,877)
Balance at the end of the year/period 年/期末結餘		17,256,155	13,837,156	10,562,460	17,613,096

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載於第40頁至第206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 2018 截至二零一八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
		10.3.2017 (Sub-Fund's date of commencement of operations) to 31.12.2017 二零一七年三月十日 (分支基金開始經營之日)至二零一七年十二月卅一日	22.12.2017 (Sub-Fund's date of commencement of operations) to 31.12.2018 二零一七年十二月廿二日 (分支基金開始經營之日)至二零一八年十二月卅一日
Note	2018	HK\$	US\$
附註	二零一八年	港元	美元
Balance at the beginning of the year/period 年/期初結餘		8,298,838	-
Proceeds from issue of units 認購收入		381,664	3,629,990
Total comprehensive income 全面收入總額		(2,550,653)	(404,439)
Distribution to unitholders 向單位投資者派息	13	(381,664)	(129,990)
Balance at the end of the period 期末結餘		5,748,185	3,095,561

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載於第40頁至第206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 2018 截至二零一八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	
	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
CASH FLOWS FROM OPERATING ACTIVITIES				
營運活動產生的現金流量				
Total comprehensive income 全面收入總額	85,412	47,533	(174,481,463)	367,793,987
Adjustments for: 調整：				
Dividend income 股息收入	-	-	(56,316,432)	(62,398,182)
Interest income on bank deposits 銀行存款的利息收入	(202)	(16)	(44,115)	(5,534)
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	(72,814)	(37,987)	192,687,069	(349,863,214)
Withholding tax 預扣稅	-	-	4,799,050	5,003,791
	12,396	9,530	(33,355,891)	(39,469,152)
Increase in management fee rebate receivable 管理費退還應收帳款增加	(15)	(44)	-	-
Decrease accrued expenses and other payables 累算支出及其他應付款項減少	-	-	(600,331)	(447,973)
Dividend income received (net of withholding tax) 已收股息收入(扣除預扣稅)	-	-	51,517,382	57,394,391
Interest income received (net of withholding tax) 已收利息收入(扣除預扣稅)	202	16	44,115	5,534
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	-	-	(769,768,460)	(947,884,078)
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	-	-	922,217,323	1,465,052,156
NET CASH FLOWS FROM OPERATING ACTIVITIES				
營運活動產生的淨現金流量	12,583	9,502	170,054,138	534,650,878

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 截至二零一八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	
	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	604,800	-	433,429,824	401,845,395
Payment on redemption of units 贖回支出	-	-	(526,022,080)	(877,076,244)
Distribution to unitholders 向單位投資者派息	-	-	(80,312,243)	(90,446,004)
NET CASH FLOWS FROM/(USED IN) FINANCING ACTIVITIES				
融資活動產生/(所用)的淨現金流量	604,800	-	(172,904,499)	(565,676,853)
Net increase/(decrease) in cash and cash equivalents				
淨現金及現金等值增加/(減少)	617,383	9,502	(2,850,361)	(31,025,975)
Cash and cash equivalents at beginning of the year				
年初現金及現金等值	169,534	160,032	20,033,131	51,059,106
Cash and cash equivalents at end of the year				
年末現金及現金等值	786,917	169,534	17,182,770	20,033,131
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS				
現金及現金等值結餘分析				
Bank balances 銀行結餘	786,917	169,534	17,182,770	20,033,131

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 截至二零一八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	
	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
CASH FLOWS FROM OPERATING ACTIVITIES				
營運活動產生的現金流量				
Total comprehensive income 全面收入總額	(1,625,060)	11,067,200	(6,349,829)	6,062,848
Adjustments for: 調整:				
Dividend income 股息收入	-	-	(470,563)	(414,923)
Interest income on bank deposits 銀行存款的利息收入	(267,035)	(124,854)	(2,853)	(27)
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	(6,647,785)	(6,447,957)	-	-
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)	4,692,401	(7,011,382)	6,697,570	(5,779,781)
Withholding tax 預扣稅	219,054	615,594	47,056	41,492
Value-added tax 增值稅	125,499	315,496	-	-
	(3,502,926)	(1,585,903)	(78,619)	(90,391)
Decrease/(increase) in restricted deposits paid 已付有限制存款減少/(增加)	10,454	(14,686)	-	-
Increase in other receivables and prepayments 其他應收款項及預付款項增加	(13)	(15)	-	-
Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項增加/(減少)	46,349	152,763	(497)	(1,232)
Dividend income received (net of withholding tax) 已收股息收入 (扣除預扣稅)	-	-	422,087	357,144
Interest income received (net of withholding tax and value-added tax) 已收利息收入 (扣除預扣稅及增值稅)	6,931,996	6,675,357	2,853	27
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	(53,984,182)	(22,835,930)	(3,904,787)	(12,879,458)
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	47,698,319	30,525,094	5,007,411	10,597,336
NET CASH FLOWS (USED IN)/FROM OPERATING ACTIVITIES 營運活動(所用)/產生的淨現金流量	(2,800,003)	12,916,680	1,448,448	(2,016,574)

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 截至二零一八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	
	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	-	-	200,000	2,500,000
NET CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動產生的淨現金流量	-	-	200,000	2,500,000
Net (decrease)/increase in cash and cash equivalents 淨現金及現金等值 (減少)/增加	(2,800,003)	12,916,680	1,648,448	483,426
Cash and cash equivalents at beginning of the year 年初現金及現金等值	20,337,377	7,420,697	1,116,045	632,619
Cash and cash equivalents at end of the year 年末現金及現金等值	17,537,374	20,337,377	2,764,493	1,116,045
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS 現金及現金等值結餘分析				
Bank balances 銀行結餘	11,555,730	14,250,380	2,764,493	1,116,045
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	5,981,644	6,086,997	-	-
	17,537,374	20,337,377	2,764,493	1,116,045

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載於第40頁至第206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 2018 截至二零一八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	
	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
CASH FLOWS FROM OPERATING ACTIVITIES				
營運活動產生的現金流量				
Total comprehensive income 全面收入總額	(669,175)	3,211,500	(4,177,078)	7,484,185
Adjustments for: 調整:				
Dividend income 股息收入	-	-	(705,303)	(372,365)
Interest income on bank deposits 銀行存款的利息收入	(17,676)	(60,479)	(2,598)	(200)
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	(5,181,962)	(4,085,082)	-	-
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)	3,763,265	(1,246,697)	4,563,899	(7,347,488)
Withholding tax 預扣稅	-	-	59,063	26,766
	(2,105,548)	(2,180,758)	(262,017)	(209,102)
(Decrease)/increase in accrued expenses and other payables 累算支出及其他應付款項 (減少)/增加	(840)	(1,012)	498	2,602
Dividend income received (net of withholding tax) 已收股息收入 (扣除預扣稅)	-	-	666,368	325,471
Interest income received (net of withholding tax) 已收利息收入 (扣除預扣稅)	4,690,226	4,400,653	2,598	200
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	(519,621,063)	(325,610,676)	(41,252,540)	(30,520,500)
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	510,255,504	328,232,387	42,035,929	30,327,126
NET CASH FLOWS (USED IN)/FROM OPERATING ACTIVITIES 營運活動 (所用)/產生的淨現金流量	(6,781,721)	4,840,594	1,190,836	(74,203)

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載於第40頁至第206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 2018 截至二零一八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	
	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	3,007,945	-	1,270,451	1,030,032
Payment on redemption of units 贖回支出	-	-	(79,180)	(126,714)
Distribution to unitholders 向單位投資者派息	(4,527,145)	(4,608,000)	(1,272,233)	(1,073,348)
NET CASH FLOWS USED IN FINANCING ACTIVITIES 融資活動所用的淨現金流量	(1,519,200)	(4,608,000)	(80,962)	(170,030)
Net (decrease)/increase in cash and cash equivalents 淨現金及現金等值(減少)/增加	(8,300,921)	232,594	1,109,874	(244,233)
Cash and cash equivalents at beginning of the year 年初現金及現金等值	9,727,728	9,495,134	669,659	913,892
Cash and cash equivalents at end of the year 年末現金及現金等值	1,426,807	9,727,728	1,779,533	669,659
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS 現金及現金等值結餘分析				
Bank balances 銀行結餘	1,426,807	1,869,759	1,779,533	669,659
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	-	7,857,969	-	-
	1,426,807	9,727,728	1,779,533	669,659

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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 2018 截至二零一八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	
	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
CASH FLOWS FROM OPERATING ACTIVITIES				
營運活動產生的現金流量				
Total comprehensive income 全面收入總額	(1,077,636)	2,432,069	(1,092,614)	998,475
Adjustments for: 調整:				
Dividend income 股息收入	(384,111)	(364,812)	(38,116)	(34,347)
Interest income on bank deposits 銀行存款的利息收入	(121)	(3)	(291)	(77)
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)	1,416,622	(2,135,466)	1,071,628	(1,024,802)
Withholding tax 預扣稅	10,127	9,958	3,233	3,159
	(35,119)	(58,254)	(56,160)	(57,592)
Decrease in accrued expenses and other payables				
累算支出及其他應付款項減少	(1,022)	(741)	(168)	(1,436)
Dividend income received (net of withholding tax)				
已收股息收入 (扣除預扣稅)	373,984	354,854	34,091	31,188
Interest income received (net of withholding tax)				
已收利息收入 (扣除預扣稅)	121	3	291	77
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	(2,785,255)	(5,974,498)	(2,465,407)	(2,477,952)
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	2,572,644	5,312,297	2,737,632	2,668,330
NET CASH FLOWS FROM/(USED IN) OPERATING ACTIVITIES				
營運活動產生/(所用)的淨現金流量	125,353	(366,339)	250,279	162,615

The notes on pages 40 to 206 form an integral part of these financial statements.

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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 2018 截至二零一八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	
	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	536,715	447,675	-	-
Payment on redemption of units 贖回支出	(88,980)	(41,266)	-	-
Distribution to unitholders 向單位投資者派息	(497,778)	(447,675)	(194,672)	(163,932)
NET CASH FLOWS USED IN FINANCING ACTIVITIES 融資活動所用的淨現金流量	(50,043)	(41,266)	(194,672)	(163,932)
Net increase/(decrease) in cash and cash equivalents 淨現金及現金等值增加/(減少)	75,310	(407,605)	55,607	(1,317)
Cash and cash equivalents at beginning of the year	56,595	464,200	77,316	78,633
Cash and cash equivalents at end of the year	131,905	56,595	132,923	77,316
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS 現金及現金等值結餘分析				
Bank balances 銀行結餘	131,905	56,595	132,923	77,316

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 截至二零一八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	
	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元	2018 二零一八年 HK\$ 港元	8.11.2016 (Sub-Fund's date of commencement of operations) to 31.12.2017 二零一六年十一月八日 (分支基金開始經營 之日)至二零一七年 十二月卅一日 HK\$ 港元
CASH FLOWS FROM OPERATING ACTIVITIES				
營運活動產生的現金流量				
Total comprehensive income 全面收入總額	(1,702,694)	3,473,524	(7,050,636)	(2,264,204)
Adjustments for: 調整:				
Dividend income 股息收入	(747,863)	(326,748)	(166,970)	(79,262)
Interest income on bank deposits 銀行存款的利息收入	(355)	(4)	(540)	(705)
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)	2,345,140	(3,206,595)	6,981,982	2,091,523
Withholding tax 預扣稅	38,106	13,112	16,697	8,250
	(67,666)	(46,711)	(219,467)	(244,398)
Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項增加/(減少)	617	83	(22,050)	24,747
Dividend income received (net of withholding tax) 已收股息收入 (扣除預扣稅)	709,757	313,636	150,273	71,012
Interest income received (net of withholding tax) 已收利息收入 (扣除預扣稅)	355	4	540	705
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	(15,165,963)	(6,424,531)	(25,506,624)	(41,929,091)
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	8,211,878	5,084,945	25,520,281	22,281,790
NET CASH FLOWS USED IN OPERATING ACTIVITIES 營運活動所用的淨現金流量	(6,311,022)	(1,072,574)	(77,047)	(19,795,235)

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 截至二零一八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	
			8.11.2016 (Sub-Fund's date of commencement of operations) to 31.12.2017 二零一六年十一月八日 (分支基金開始經營 之日)至二零一七年 十二月卅一日	
	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
Cash flows from financing activities				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	5,646,388	1,500,000	752,767	20,351,177
Payment on redemption of units 贖回支出	(524,695)	-	-	-
Distribution to unitholders 向單位投資者派息	-	-	(752,767)	(473,877)
NET CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動產生的淨現金流量	5,121,693	1,500,000	-	19,877,300
Net (decrease)/increase in cash and cash equivalents 淨現金及現金等值(減少)/增加	(1,189,329)	427,426	(77,047)	82,065
Cash and cash equivalents at beginning of the year/period 年/期初現金及現金等值	1,244,445	817,019	82,065	-
Cash and cash equivalents at end of the year/period 年/期末現金及現金等值	55,116	1,244,445	5,018	82,065
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS 現金及現金等值結餘分析				
Bank balances 銀行結餘	55,116	1,244,445	5,018	82,065

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 截至二零一八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
	10.3.2017 (Sub-Fund's date of commencement of operations) to 31.12.2017 二零一七年三月十日 (分支基金開始經營 之日)至二零一七年 十二月卅一日	12.12.2017 (Sub-Fund's date of commencement of operations) to 31.12.2018 二零一七年 十二月廿二日 (分支基金開始經營 之日)至二零一八年 十二月卅一日	
	2018 二零一八年 HK\$ 港元	HK\$ 港元	US\$ 美元
CASH FLOWS FROM OPERATING ACTIVITIES			
營運活動產生的現金流量			
Total comprehensive income 全面收入總額	(2,550,653)	704,758	(404,439)
Adjustments for: 調整:			
Dividend income 股息收入	(106,316)	(87,163)	(148,311)
Interest income on bank deposits 銀行存款的利息收入	(854)	(390)	(836)
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)	2,587,722	(723,245)	520,291
Withholding tax 預扣稅	10,812	10,364	6,958
	(59,289)	(95,676)	(26,337)
(Decrease)/increase in accrued expenses and other payables 累算支出及其他應付款項(減少)/增加	(202)	869	682
Dividend income received (net of withholding tax) 已收股息收入(扣除預扣稅)	95,504	76,799	130,518
Interest income received (net of withholding tax) 已收利息收入(扣除預扣稅)	854	390	836
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	(1,603,196)	(12,449,464)	(4,263,924)
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	1,152,616	5,295,220	751,754
NET CASH FLOWS USED IN OPERATING ACTIVITIES			
營運活動所用的淨現金流量	(413,713)	(7,171,862)	(3,406,471)

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 2018 截至二零一八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
	10.3.2017 (Sub-Fund's date of commencement of operations) to 31.12.2017 二零一七年三月十日 (分支基金開始經營 之日)至二零一七年 十二月卅一日	22.12.2017 (Sub-Fund's date of commencement of operations) to 31.12.2018 二零一七年 十二月廿二日 (分支基金開始經營 之日)至二零一八年 十二月卅一日
2018 二零一八年	HK\$ 港元	US\$ 美元
CASH FLOWS FROM FINANCING ACTIVITIES 融資活動產生的現金流量		
Proceeds from issue of units 認購收入	381,664	7,800,000
Distribution to unitholders 向單位投資者派息	(381,664)	(205,920)
NET CASH FLOWS FROM FINANCING ACTIVITIES		
融資活動產生的淨現金流量	-	7,594,080
Net (decrease)/increase in cash and cash equivalents		
淨現金及現金等值 (減少)/增加	(413,713)	422,218
Cash and cash equivalents at beginning of the year/period		
年/期初現金及現金等值	422,218	-
Cash and cash equivalents at end of the year/period		
年/期末現金及現金等值	8,505	422,218
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
現金及現金等值結餘分析		
Bank balances 銀行結餘	8,505	422,218

The notes on pages 40 to 206 form an integral part of these financial statements.

載於第40頁至第206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 13 sub-funds (2017: 12 sub-funds) and 1 sub-fund (2017: 2 sub-funds) launched during the year/period ended 31st December 2018.

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
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金
BOCIP Asia Quality Equity Fund ¹ 中銀保誠亞洲優質股票基金 ¹
BOCIP USD Short Duration Bond Fund ² 中銀保誠美元短存續期債券基金 ²

¹ First financial period ended on 31st December 2018

² First financial period ended on 31st December 2019

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13隻分支基金(二零一七年：12隻分支基金)及於截至二零一八年十二月卅一日止年度／期間，成立1隻分支基金(二零一七年：2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

¹ 首個財政年度於二零一八年十二月卅一日結束

² 首個財政年度於二零一九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 and BOCIP Shenzhen Growth Fund are only available for Class A Units. Class C Units are only available for BOCIP China Bond Fund. As at 31 December 2018 and 2017, 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. On 23 February 2016, BOCIP China Value Fund launched Class A – RMB Currency Class Units which the units are denominated in RMB and considered a separate class from Class A Units. During the year ended 31st December 2018 and 2017, BOCIP China Value Fund did not issue any Class A – RMB Currency Class.

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.

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股中小企業基金及中銀保誠深圳增長基金僅提供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。於二零一八年及二零一七年十二月卅一日，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。於二零一六年二月廿三日，中銀保誠中國價值基金發行A類—人民幣貨幣類別單位，其為人民幣計價的單位，視為獨立於A類單位之類別。於截止二零一八年及二零一七年十二月卅一日止年度，中銀保誠中國價值基金並無發行任何A類—人民幣貨幣類別。

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」）。

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

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

(a) Basis of preparation

The financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards ("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.

財務報表附註(續)

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。

(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。

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 2018

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

HKFRS 9 Financial Instruments

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

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

Classification and measurement

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

財務報表附註(續)

2 主要會計政策概要(續)

(a) 編製基準(續)

於二零一八年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以下與基金有關的經修訂準則：

香港財務報告準則第9號「金融工具」

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

分支基金已於二零一八年一月一日確認已對適用的期初權益作出過渡調整。因此，比較資料並未予以重列，並繼續按香港會計準則第39號列賬。

分類及計量

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

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)

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

BOCIP HK Dollar Money Market Fund

中銀保誠港元貨幣市場基金

HKAS 39 measurement 香港會計準則第39號計量			HKFRS 9 measurement 香港財務報告準則第9號計量		
Category 類別	Amount 金額 HK\$ 港元		ECLs 預期信貸損失 HK\$ 港元	Amount 金額 HK\$ 港元	Category 類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at fair value through profit or loss ("FVTPL") 按公平值透過損益列帳持作交易	5,210,014	-	5,210,014	FVTPL 按公平值透過損益列帳
Management fee rebate receivable 管理費退還應收帳款	Loans and receivables 貸款及應收款項	1,106	-	1,106	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	169,534	-	169,534	Amortised cost 攤銷成本

財務報表附註 (續)

2 主要會計政策概要 (續)

(a) 編製基準 (續)

於二零一八年一月一日根據香港會計準則第39號的賬面值與根據香港財務報告準則第9號列賬之結餘對賬如下：

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)

BOCIP China Value Fund

中銀保誠中國價值基金

HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量			
Category	Amount	ECLs	Amount	Category	
類別	金額	預期信貸損失	金額	類別	
	HK\$	HK\$	HK\$		
	港元	港元	港元		
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	1,645,496,852	-	1,645,496,852	FVTPL 按公平值透過損益列帳
Amounts due from brokers 應收經紀款項	Loans and receivables 貸款及應收款項	29,219,413	-	29,219,413	Amortised cost 攤銷成本
Amounts receivable on subscription of units 認購單位應收款項	Loans and receivables 貸款及應收款項	13,642,270	-	13,642,270	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	20,033,131	-	20,033,131	Amortised cost 攤銷成本
Other receivables and prepayments 其他應收款項及預付款項	Loans and receivables 貸款及應收款項	4,512	-	4,512	Amortised cost 攤銷成本

財務報表附註 (續)

2 主要會計政策概要 (續)

(a) 編製基準 (續)

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)

BOCIP China Value Fund (continued)

中銀保誠中國價值基金(續)

		HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量	
	Category	Amount	ECLs	Amount	Category
	類別	金額 HK\$ 港元	預期信貸損失 HK\$ 港元	金額 HK\$ 港元	類別
Financial liabilities 財務負債					
Amounts due to brokers 應付經紀款項	Other financial liabilities 其他財務負債	34,533,063	–	34,533,063	Amortised cost 攤銷成本
Accrued expenses and other payables 累算支出及其他應付款項	Other financial liabilities 其他財務負債	2,772,508	–	2,772,508	Amortised cost 攤銷成本
Amounts payable on redemption of units 贖回單位應付款項	Other financial liabilities 其他財務負債	329,901	–	329,901	Amortised cost 攤銷成本

財務報表附註(續)

2 主要會計政策概要(續)

(a) 編製基準(續)

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)

BOCIP China Bond Fund

中銀保誠中國債券基金

HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量			
Category	Amount	ECLs	Amount	Category	
類別	金額 HK\$ 港元	預期信貸損失 HK\$ 港元	金額 HK\$ 港元	類別	
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平價值透過損益列帳的財務資產	Held for trading at FVTPL 按公平價值透過損益列帳的財務資產	159,880,387	-	159,880,387	FVTPL 按公平價值透過損益列帳
Dividends receivable and interest receivable 應收股息及應收利息	Loans and receivables 貸款及應收款項	3,723,500	-	3,723,500	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	14,250,380	-	14,250,380	Amortised cost 攤銷成本
Fixed deposits 定期存款	Loans and receivables 貸款及應收款項	6,086,997	-	6,086,997	Amortised cost 攤銷成本
Restricted deposits 有限制存款	Loans and receivables 貸款及應收款項	209,260	-	209,260	Amortised cost 攤銷成本
Other receivables and prepayments 其他應收款項及預付款項	Loans and receivables 貸款及應收款項	4,541	-	4,541	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Accrued expenses and other payables 累算支出及其他應付款項	Other financial liabilities 其他財務負債	386,181	-	386,181	Amortised cost 攤銷成本

財務報表附註 (續)

2 主要會計政策概要 (續)

(a) 編製基準 (續)

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)

BOCIP Japan Small & Mid Cap Opportunity Fund

中銀保誠日本中小企業機遇基金

HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量			
Category	Amount	ECLs	Amount	Category	
類別	金額	預期信貸損失	金額	類別	
	HK\$	HK\$	HK\$		
	港元	港元	港元		
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	28,930,403	–	28,930,403	FVTPL 按公平值透過損益列帳
Dividends receivable and interest receivable 應收股息及應收利息	Loans and receivables 貸款及應收款項	33,663	–	33,663	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	1,116,045	–	1,116,045	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Accrued expenses and other payables 累算支出及其他應付款項	Other financial liabilities 其他財務負債	3,193	–	3,193	Amortised cost 攤銷成本

財務報表附註 (續)

2 主要會計政策概要 (續)

(a) 編製基準 (續)

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)

BOCIP Flexi HKD Income Fund

中銀保誠港元靈活收益基金

HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量			
Category	Amount	ECLs	Amount	Category	
類別	金額 HK\$ 港元	預期信貸損失 HK\$ 港元	金額 HK\$ 港元	類別	
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳的財務資產	217,208,478	–	217,208,478	FVTPL 按公平值透過損益列帳
Dividends receivable and interest receivable 應收股息及應收利息	Loans and receivables 貸款及應收款項	1,192,150		1,192,150	Amortised cost 攤銷成本
Fixed deposits 定期存款	Loans and receivables 貸款及應收款項	7,857,969	–	7,857,969	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	1,869,759	–	1,869,759	Amortised cost 攤銷成本
Other receivables and prepayments 其他應收款項及預付款項	Loans and receivables 貸款及應收款項	4,512	–	4,512	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Financial liabilities at fair value through profit or loss 按公平值透過損益列帳的財務負債	Held for trading at FVTPL 按公平值透過損益列帳的財務負債	36,120	–	36,120	FVTPL 按公平值透過損益列帳
Accrued expenses and other payables 累算支出及其他應付款項	Other financial liabilities 其他財務負債	179,907	–	179,907	Amortised cost 攤銷成本

財務報表附註 (續)

2 主要會計政策概要 (續)

(a) 編製基準 (續)

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)

BOCIP China Wealth Fund

中銀保誠中國財富基金

HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量			
Category	Amount	ECLs	Amount	Category	
類別	金額 HK\$ 港元	預期信貸損失 HK\$ 港元	金額 HK\$ 港元	類別	
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳的財務資產	25,324,433	–	25,324,433	FVTPL 按公平值透過損益列帳
Amounts due from brokers 應收經紀款項	Loans and receivables	741,500	–	741,500	Amortised cost 攤銷成本
Dividends receivable and interest receivable 應收股息及應收利息	Loans and receivables 貸款及應收款項	20,128	–	20,128	Amortised cost 攤銷成本
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	669,659	–	669,659	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Amounts due to brokers 應付經紀款項	Other financial liabilities 其他財務負債	637,659	–	637,659	Amortised cost 攤銷成本
Accrued expenses and other payables 累計支出及其他應付款項	Other financial liabilities 其他財務負債	5,464	–	5,464	Amortised cost 攤銷成本

財務報表附註 (續)

2 主要會計政策概要 (續)

(a) 編製基準 (續)

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)

BOCIP Hong Kong Value Fund

中銀保誠香港價值基金

		HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量	
	Category	Amount	ECLs	Amount	Category
	類別	金額 HK\$ 港元	預期信貸損失 HK\$ 港元	金額 HK\$ 港元	類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss	Held for trading at FVTPL 按公平值透過損益列帳的財務資產	10,215,334	–	10,215,334	FVTPL 按公平值透過損益列帳
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	56,595	–	56,595	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Accrued expenses and other payables	Other financial liabilities 其他財務負債	2,241	–	2,241	Amortised cost 攤銷成本

財務報表附註 (續)

2 主要會計政策概要 (續)

(a) 編製基準 (續)

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)

BOCIP China Health Care Fund

中銀保誠中國健康護理基金

HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量			
Category	Amount	ECLs	Amount	Category	
類別	金額	預期信貸損失	金額	類別	
	HK\$	HK\$	HK\$		
	港元	港元	港元		
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	3,799,089	–	3,799,089	FVTPL 按公平值透過損益列帳
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	77,316	–	77,316	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Accrued expenses and other payables 累算支出及其他應付款項	Other financial liabilities 其他財務負債	991	–	991	Amortised cost 攤銷成本

財務報表附註 (續)

2 主要會計政策概要 (續)

(a) 編製基準 (續)

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)

BOCIP Hong Kong Low Volatility Equity Fund

中銀保誠香港低波幅股票基金

HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量			
Category	Amount	ECLs	Amount	Category	
類別	金額	預期信貸損失	金額	類別	
	HK\$	HK\$	HK\$		
	港元	港元	港元		
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	12,594,125	-	12,594,125	FVTPL 按公平值透過損益列帳
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	1,244,445	-	1,244,445	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Accrued expenses and other payables 累算支出及其他應付款項	Other financial liabilities 其他財務負債	1,414	-	1,414	Amortised cost 攤銷成本

財務報表附註 (續)

2 主要會計政策概要 (續)

(a) 編製基準 (續)

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)

BOCIP China-A Small and Mid Cap Fund

中銀保誠中國A股中小企業基金

HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量			
Category	Amount	ECLs	Amount	Category	
類別	金額	預期信貸損失	金額	類別	
	HK\$	HK\$	HK\$		
	港元	港元	港元		
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳持作交易	17,555,778	-	17,555,778	FVTPL 按公平值透過損益列帳
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	82,065	-	82,065	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Accrued expenses and other payables 累算支出及其他應付款項	Other financial liabilities 其他財務負債	24,747	-	24,747	Amortised cost 攤銷成本

財務報表附註 (續)

2 主要會計政策概要 (續)

(a) 編製基準 (續)

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)

BOCIP Shenzhen Growth Fund

中銀保誠深圳增長基金

		HKAS 39 measurement 香港會計準則第39號計量		HKFRS 9 measurement 香港財務報告準則第9號計量	
	Category	Amount	ECLs	Amount	Category
	類別	金額 HK\$ 港元	預期信貸損失 HK\$ 港元	金額 HK\$ 港元	類別
Financial assets 財務資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	Held for trading at FVTPL 按公平值透過損益列帳的財務資產	7,877,489	-	7,877,489	FVTPL 按公平值透過損益列帳
Bank balances 銀行結餘	Loans and receivables 貸款及應收款項	422,218	-	422,218	Amortised cost 攤銷成本
Financial liabilities 財務負債					
Accrued expenses and other payables 累算支出及其他應付款項	Other financial liabilities 其他財務負債	869	-	869	Amortised cost 攤銷成本

BOCIP Asia Quality Equity Fund adopted for the first time all the applicable and effective HKFRSs for the period from 22nd December 2017 to 31 December 2018.

中銀保誠亞洲優質股票基金於二零一七年十二月廿二日至二零一八年十二月卅一日期間首次採納所有適用及生效的香港財務報告準則。

財務報表附註 (續)

2 主要會計政策概要 (續)

(a) 編製基準 (續)

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 2018

Impairment

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

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

Hedge accounting

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

HKFRS 15 Revenue from Contracts with Customers

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

財務報表附註(續)

2 主要會計政策概要(續)

(a) 編製基準(續)

於二零一八年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

減值

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

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

對沖會計處理

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

香港財務報告準則第15號「自客戶合約產生的收入」

分支基金已於生效日期(即二零一八年一月一日)採納香港財務報告準則第15號「自客戶合約產生的收入」。香港財務報告準則第15號取代香港會計準則第18號「收入」，並建立了確認自客戶合約產生的收入的五步模型。此外，對利息和股息收入的指引已從香港會計準則第18號轉移到香港財務報告準則第15號，並無對要求有任何重大修訂。因此，採納香港財務報告準則第15號對分支基金並無影響。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Summary of significant accounting policies (continued)

(a) Basis of preparation (continued)

New standards, amendments and interpretations which are relevant to the Sub-Funds and effective for the financial year after 1st January 2018 and have not been early adopted

Amendments to HKAS 1 and HKAS 8 Definition of Material

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

There are no other HKFRSs or HK(IFRIC) interpretations that are not yet effective that would be expected to have material impact on the Sub-Funds.

(b) Financial instruments

Financial assets

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

Initial recognition and measurement

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

財務報表附註(續)

2 主要會計政策概要(續)

(a) 編製基準(續)

與分支基金有關且於二零一八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

香港會計準則第1號及香港會計準則第8號的修訂的重大定義

香港會計準則第1號及香港會計準則第8號的修訂乃訂明新的重大定義。新定義指出，如果省略、錯誤或模糊陳述資料而可以合理地預期會影響通用財務報表的主要用戶根據該等財務報表所做出的決定，則資料屬重大者。此修訂澄清了是否屬重大，乃取決於資料的性質或程度。如果錯誤陳述資料可以合理預期會影響主要用戶所做出的決定，則錯誤陳述資料屬重大者。分支基金預期將於二零二零年一月一日後採納該項修訂。該修訂預期對分支基金的財務報表不會產生任何重大影響。

並無其他尚未生效的香港財務報告準則或香港(國際財務報告詮釋委員會)詮釋預期會對分支基金產生重大影響。

(b) 金融工具

財務資產

(由二零一八年一月一日起適用香港財務報告準則第9號項下的政策)

初步確認及計量

財務資產於初步確認時分類為其後按攤銷成本及按公平值透過損益列帳。

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)

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

Initial recognition and measurement (continued)

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

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

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

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

財務報表附註(續)

2 主要會計政策概要(續)

(b) 金融工具(續)

財務資產(續)

(由二零一八年一月一日起適用香港財務報告準則第9號項下的政策)(續)

初步確認及計量(續)

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

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

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

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

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)

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

Initial recognition and measurement (continued)

As at 31 December 2018, all the listed equity securities, collective investment schemes, foreign currency forward contracts, quoted debt securities and real estate investment trust are classified, at initial recognition, as financial assets through profit or loss while amounts due from brokers, dividends receivable and interest receivable, management fee rebate receivable, amounts receivable on subscription of units, restricted deposits, fixed deposit, bank balances and other receivables are classified as financial assets at amortised cost.

Subsequent measurement

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

Financial assets at amortised cost (debt instruments)

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

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

財務報表附註(續)

2 主要會計政策概要(續)

(b) 金融工具(續)

財務資產(續)

(由二零一八年一月一日起適用香港財務報告準則第9號項下的政策)(續)

初步確認及計量(續)

於二零一八年十二月卅一日，所有上市股本證券、集體投資計劃、外匯遠期合約、掛牌債務證券及房地產投資信託於初步確認時分類為透過損益列帳的財務資產，而應收經紀款項、應收股息及應收利息、管理費退還應收帳款、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。

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。

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)

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

Subsequent measurement (continued)

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

Financial assets at fair value through profit or loss

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

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

財務報表附註(續)

2 主要會計政策概要(續)

(b) 金融工具(續)

財務資產(續)

(由二零一八年一月一日起適用香港財務報告準則第9號項下的政策)(續)

後續計量(續)

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

按公平值透過損益列帳的財務資產

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

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

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)

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

Initial recognition and measurement

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

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

Subsequent measurement

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

Financial assets at fair value through profit or loss

Financial assets at FVTPL has two subcategories, including financial assets held for trading and those designated at FVTPL on initial recognition.

財務報表附註(續)

2 主要會計政策概要(續)

(b) 金融工具(續)

財務資產(續)

(於二零一八年一月一日前適用香港會計準則第39號項下的政策)

初步確認及計量

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

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

其後計量

財務資產按分類所進行之後續計量如下：

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

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)

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

Subsequent measurement (continued)

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

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

A financial asset is classified as held for trading if:

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

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

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

財務報表附註(續)

2 主要會計政策概要(續)

(b) 金融工具(續)

財務資產(續)

(於二零一八年一月一日前適用香港會計準則第39號項下的政策)(續)

其後計量(續)

財務資產按分類所進行之後續計量如下：(續)

按公平值透過損益列帳的財務資產(續)

在下列情況下，財務資產分類為持作交易：

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

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

投資的公平值基於報告日的市場報價，不會扣除預計的任何未來銷售成本。

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)

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

Subsequent measurement (continued)

Loans and receivables

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

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

Financial liabilities and equity instruments

Initial recognition and measurement

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

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

財務報表附註(續)

2 主要會計政策概要(續)

(b) 金融工具(續)

財務資產(續)

(於二零一八年一月一日前適用香港會計準則第39號項下的政策)(續)

其後計量(續)

貸款及應收款項

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

(由二零一八年一月一日起適用香港財務報告準則第9號項下的政策及於二零一八年一月一日前適用香港會計準則第39號項下的政策)

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。

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。

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)

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)

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)

Initial recognition and measurement (continued)

As at 31 December 2018 and 2017, 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)

於二零一八年及二零一七年十二月卅一日，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)

Subsequent measurement (continued)

Effective interest method (continued)

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

Interest expense is recognised on an effective interest basis.

Derecognition

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

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

財務報表附註(續)

2 主要會計政策概要(續)

(b) 金融工具(續)

財務負債及權益工具(續)

其後計量(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。

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)

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

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

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

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

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

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)

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。

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

(由二零一八年一月一日起適用香港財務報告準則第9號項下的政策)

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

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

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)

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

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

Objective evidence of impairment could include:

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

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

財務報表附註(續)

2 主要會計政策概要(續)

(b) 金融工具(續)

財務資產減值(續)

(於二零一八年一月一日前適用香港會計準則第39號項下的政策)

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

減值的客觀跡象包括:

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

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

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)

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

(c) Offsetting financial instruments

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

(d) Amounts due from and due to brokers

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

(e) Income

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

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)

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

(c) 金融工具抵銷

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

(d) 應收及應付經紀款項

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

(e) 收入

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

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 (continued)

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"). Except for BOCIP Asia Quality Equity Fund, the Manager considers the Hong Kong Dollar ("HKD") for all the Sub-Funds with the exception for BOCIP Asia Quality Equity 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 USD for BOCIP Asia Quality Equity Fund.

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

財務報表附註(續)

2 主要會計政策概要(續)

(e) 收入(續)

利息收入按相關時間基準以實際利率方法在損益表確認入帳，包括按公平值透過損益列帳的現金及現金等值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。除中銀保誠亞洲優質股票基金外，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)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則以美元進行。

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。

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)

(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)

(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;
 - (vi) the entity is controlled or jointly controlled by a person identified in (a);

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；
 - (vi) 實體受(a)項所述之人士控制或共同控制；

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

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

(I) Related parties (continued)

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

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.

財務報表附註 (續)

2 主要會計政策概要 (續)

(I) 關聯方 (續)

- (b) 倘該方為符合以下任何條件之實體：(續)
- (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)。

分支基金認為在其他基金（「被投資基金」）的所有投資屬於在非合併結構化實體的投資。分支基金投資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。

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 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.

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.

財務報表附註(續)

2 主要會計政策概要(續)

(m) 結構化實體(續)

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，會計估計顧名思義應不會與實際結果完全一致。基金經理持續評估及根據過往經驗及其他因素（包括預期在若干情況下合理出現的日後事項）作出估計。下文討論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。

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。

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

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.

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)

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。

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:

財務報表附註 (續)

4 費用

(a) 管理費及服務費

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

Sub-Fund 分支基金	Rate of Management Fee (p.a.) 管理費率 (每年)				
	Class A – RMB Hedged Currency			Class B Units	Class C Units
	Class A Units	Class Units A 類單位 –	Class A – RMB Units		
	A 類單位	人民幣對沖貨幣	A 類 – 人民幣	B 類單位	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 中銀保誠香港低波幅股票基金	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 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% (2017: 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 for the year ended 31st December 2018 and 2017, BOCIP China-A Small and Mid Cap Fund for the year ended 31st December 2018 and the period from 8th November 2016 (date of commencement of operations) to 31st December 2017, BOCIP Shenzhen Growth Fund for the year ended 31st December 2018 and the period from 10th March 2017 (date of commencement of operations) to 31st December 2017 and BOCIP Asia Quality Equity Fund for the period from 22nd December 2017 (date of commencement of operations) to 31st December 2018.

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%（二零一七年：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及中銀保誠香港低波幅股票基金於二零一八年及二零一七年十二月卅一日止年度的管理費獲豁免、中銀保誠中國A股中小企業基金於二零一八年十二月卅一止年度及二零一六年十一月八日（開始經營之日）至二零一七年十二月卅一止期間的管理費獲豁免、中銀保誠深圳增長基金於二零一八年十二月卅一止年度及二零一七年三月十日（開始經營之日）至二零一七年十二月卅一止期間的管理費獲豁免及中銀保誠亞洲優質股票基金於二零一七年十二月廿二日（開始經營之日）至二零一八年十二月卅一止期間的管理費獲豁免。

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)

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 2018 and 2017.

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

BOCIP HK Dollar Money Market Fund invests into Investee Funds which is also managed by the Manager. The Manager rebates part of the management fee received in respect of the Investee Funds to these Sub-Funds.

(b) Trustee fee

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

For the year ended 31st December 2018 截至二零一八年十二月卅一日止年度

	Inception Fee 起始收費
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	HK\$115,004 港元

For the year ended 31st December 2017 截至二零一七年十二月卅一日止年度

	Inception Fee 起始收費
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	HK\$30,000 港元
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	HK\$30,000 港元

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

有關基金經理承擔起始收費的詳情，請參閱附註 10(g)。

財務報表附註 (續)

4 費用 (續)

(a) 管理費及服務費 (續)

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。截至二零一八年及二零一七年十二月卅一日止年度，並無就B類單位收取贖回費用。

如附註 10(f) 所披露，基金經理及其關連人士收取A類單位及A類－人民幣對沖貨幣類別單位的起始收費和轉換收費。

中銀保誠港元貨幣市場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起始收費。起始收費於分支基金首個會計期內列為開辦費用。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

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:

Sub-Funds

分支基金

BOCIP HK Dollar Money Market Fund
BOCIP China Value Fund,
BOCIP China Bond Fund,
BOCIP China Health Care Fund,
BOCIP Hong Kong Value Fund,
BOCIP Japan Small & Mid Cap Opportunity Fund,
BOCIP Flexi HKD Income Fund,
BOCIP China Wealth 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

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、
中銀保誠中國健康護理基金、
中銀保誠香港價值基金、
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和
中銀保誠亞洲優質股票基金

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 2018 and 2017.

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

The Trustee is also entitled to receive transaction fees and sub-custodian fees as agreed from time to time between the Trustee and the Manager.

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%
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%

於二零一八年及二零一七年十二月卅一日止年度，中銀保誠港元貨幣市場基金和所有分支基金獲豁免信託費及最低信託費。

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。

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。

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

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% (2017: 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 (2017: 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)

(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%（二零一七年：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（二零一七年：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 2018 and 2017.

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 2018 and 2017, 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。

於截至二零一八年及二零一七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。

於截至二零一八年和二零一七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 2018 and 2017, BOCIP China Health Care Fund, BOCIP China-A Small and Mid-Cap Fund and BOCIP Shenzhen Growth Fund invests 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 1 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)

截至二零一八年和二零一七年十二月卅一日止年度，中銀保誠中國健康護理基金、中銀保誠中國A股中小企業基金及中銀保誠深圳增長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 2018 and 2017.

Equally, there is a possibility that additional provision may be required in relation to the position as at 31st December 2018 and 2017. 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。於截至二零一八年及二零一七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，就截至二零一八年及二零一七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 1 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 1 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 1 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 January 1, 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 1 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」)投資中國債券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投資者投資中國債券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 1 May 2016 onwards, the Manager did not accrue the provision as at 31st December 2017 due to the lack of clarification on the Circular 140 and Circular Caishui [2017] 2. The potential PRC VAT and local surcharges have been quantified as approximately HK\$106,901 (approximately equivalent to RMB91,945) on any non-government bond interest received by the Sub-Fund from on or after 1 May 2016.

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. The VAT and surcharges provisions are include in "Value-added tax" in the statements of profit or loss and other comprehensive income of the Sub-Fund for the year ended 31st December 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 from 7th November 2018 to 31st December 2018.

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,基金經理於二零一七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。就分支基金於二零一六年五月一日或之後所收取的任何非政府債券利息,中國增值稅和境內附加費經計算約106,901港元(約相當於人民幣91,945元)。

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。增值稅及附加費撥備計入分支基金於截至二零一七年十二月卅一日止年度的損益及其他全面收益表。

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自二零一八年十一月七日至二零一八年十二月三十一日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 7 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 include the WIT with respect to bond interest income derived in the domestic bond market for the period from 7 November 2018 to 6 November 2021. Therefore, there is no 10% distribution tax accrued and paid for the period from 7 November 2018 to 31 December 2018 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二零一八年十一月七日至二零一八年十二月三十一日期間並無累計及支付 **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	
	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
Financial assets held for trading				
持作交易的財務資產				
– listed equity securities 上市股票證券	–	–	1,294,955,712	1,645,477,050
– collective investment schemes 集體投資計劃	5,282,828	5,210,014	–	–
– foreign currency forward contracts 外匯遠期合約	–	–	91,558	19,802
Total financial assets at fair value through profit or loss	5,282,828	5,210,014	1,295,047,270	1,645,496,852
按公平值透過損益列帳的財務資產總額				
Gains/(losses) recognised in relation to financial assets at fair value through profit or loss				
就按公平值透過損益列帳的財務資產確認的收益/ (虧損)				
– realised 已變現	–	–	28,744,450	18,219,202
– unrealised 未變現	72,814	37,987	(221,431,519)	331,644,012
Net gains/(losses) 淨收益/(虧損)	72,814	37,987	(192,687,069)	349,863,214

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

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

6 按公平值透過損益列帳的財務資產及財務負債 (續)

	BOCIP China Bond Fund 中銀保誠中國債券基金		BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	
	2018	2017	2018	2017
	二零一八年	二零一七年	二零一八年	二零一七年
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
Financial assets held for trading				
持作交易的財務資產				
– listed equity securities 上市股票證券	–	–	21,937,101	28,818,225
– debt securities 債務證券	161,473,849	159,880,387	–	–
– foreign currency forward contracts				
外匯遠期合約	–	–	–	112,178
Total financial assets at fair value through profit or loss	<u>161,473,849</u>	<u>159,880,387</u>	<u>21,937,101</u>	<u>28,930,403</u>
按公平值透過損益列帳的財務資產總額				
Financial liabilities held for trading				
持作買賣的財務負債				
– foreign currency forward contracts				
外匯遠期合約	–	–	806,892	–
(Losses)/gains recognised in relation to financial assets at fair value through profit or loss				
就按公平值透過損益列帳的財務資產確認的(虧損)/ 收益				
– realised 已變現	(1,476,248)	(2,511,198)	890,122	(274,348)
– unrealised 未變現	(3,216,153)	9,522,580	(7,587,692)	6,054,129
Net (losses)/gains 淨(虧損)/收益	<u>(4,692,401)</u>	<u>7,011,382</u>	<u>(6,697,570)</u>	<u>5,779,781</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

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

6 按公平值透過損益列帳的財務資產及財務負債 (續)

	BOCIP Flexi		BOCIP China Wealth Fund	
	HKD Income Fund		中銀保誠中國財富基金	
	中銀保誠港元靈活收益基金		中銀保誠中國財富基金	
	2018	2017	2018	2017
	二零一八年	二零一七年	二零一八年	二零一七年
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
Financial assets held for trading				
持作交易的財務資產				
– listed equity securities 上市股票證券	–	–	21,175,400	25,322,761
– debt securities 債務證券	222,774,652	217,208,478	–	–
– foreign currency forward contracts				
外匯遠期合約	–	–	443	1,672
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	222,774,652	217,208,478	21,175,843	25,324,433
Financial liabilities held for trading				
持作買賣的財務負債				
– foreign currency forward contracts				
外匯遠期合約	–	36,120	–	–
(Losses)/gains recognised in relation to financial assets at fair value through profit or loss				
就按公平值透過損益列帳的財務資產確認的(虧損)/收益				
– realised 已變現	(4,079,518)	(1,923,051)	335,847	2,175,125
– unrealised 未變現	316,253	3,169,748	(4,899,746)	5,172,363
Net (losses)/gains 淨(虧損)/收益	(3,763,265)	1,246,697	(4,563,899)	7,347,488

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	
	2018	2017	2018	2017
	二零一八年	二零一七年	二零一八年	二零一七年
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
Financial assets held for trading				
持作交易的財務資產				
– listed equity securities 上市股票證券	9,010,931	10,104,808	2,455,236	3,799,089
– real estate investment trust 房地產投資信託基金	–	108,675	–	–
– foreign currency forward contracts 外匯遠期合約	392	1,851	–	–
Total financial assets at fair value through profit or loss				
按公平值透過損益列帳的財務資產總額	<u>9,011,323</u>	<u>10,215,334</u>	<u>2,455,236</u>	<u>3,799,089</u>
(Losses)/gains recognised in relation to financial assets at fair value through profit or loss				
就按公平值透過損益列帳的財務資產確認的(虧損)/ 收益				
– realised 已變現	(16,986)	262,652	250,929	(210,415)
– unrealised 未變現	<u>(1,399,636)</u>	<u>1,872,814</u>	<u>(1,322,557)</u>	<u>1,235,217</u>
Net (losses)/gains 淨(虧損)/收益	<u>(1,416,622)</u>	<u>2,135,466</u>	<u>(1,071,628)</u>	<u>1,024,802</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

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

6 按公平值透過損益列帳的財務資產及財務負債 (續)

	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
	2018	2017	2018	2017
	二零一八年	二零一七年	二零一八年	二零一七年
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
Financial assets held for trading				
持作交易的財務資產				
– listed equity securities 上市股票證券	16,711,088	11,322,845	10,560,139	17,555,778
– real estate investment trust				
房地產投資信託基金	491,880	1,271,280	-	-
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	17,202,968	12,594,125	10,560,139	17,555,778
				8.11.2016 (Sub-Fund's date of commencement of operations) to 31.12.2017 二零一六年 十一月八日 (分支基金開始經營 之日)至二零一七年 十二月卅一日
	2018	2017	2018	
	二零一八年	二零一七年	二零一八年	
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
(Losses)/gains recognised in relation to financial assets at fair value through profit or loss				
就按公平值透過損益列帳的財務資產確認的(虧損)/				
收益				
– realised 已變現	709,424	1,093,792	(7,326,184)	365,068
– unrealised 未變現	(3,054,564)	2,112,803	344,202	(2,456,591)
Net (losses)/gains 淨(虧損)/收益	(2,345,140)	3,206,595	(6,981,982)	(2,091,523)

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

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

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)

	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
	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元	2018 二零一八年 US\$ 美元
Financial assets held for trading 持作交易的財務資產			
– listed equity securities 上市股票證券	5,740,347	7,877,489	2,885,371
– real estate investment trust 房地產投資信託基金	–	–	106,508
Total financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產總額	<u>5,740,347</u>	<u>7,877,489</u>	<u>2,991,879</u>
		10.3.2017 (Sub-Fund's date of commencement of operations) to 31.12.2017 二零一七年三月十日 (分支基金開始經營之日)至二零一七年十二月卅一日	22.12.2017 (Sub-Fund's date of commencement of operations) to 31.12.2018 二零一七年十二月廿二日 (分支基金開始經營之日)至二零一八年十二月卅一日
	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元	2018 二零一八年 US\$ 美元
(Losses)/gains recognised in relation to financial assets at fair value through profit or loss 就按公平值透過損益列帳的財務資產確認的(虧損)/收益			
– realised 已變現	(175,880)	358,941	(27,200)
– unrealised 未變現	(2,411,842)	364,304	(493,091)
Net (losses)/gains 淨(虧損)/收益	<u>(2,587,722)</u>	<u>723,245</u>	<u>(520,291)</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

7 Derivative financial instruments

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

Foreign currency forward contract

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

7 衍生財務工具

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。

As at 31st December 2018 於二零一八年十二月卅一日

	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	28th January 2019 二零一九年一月廿八日	CNY6,310,000 人民幣 HKD7,092,278 港元	91,558	-
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 2019 二零一九年一月九日	HKD21,696,334 港元 JPY315,200,000 日圓	-	(806,892)
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	28th January 2019 二零一九年一月廿八日	CNY30,500 人民幣 HKD34,281 港元	443	-
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	28th January 2019 二零一九年一月廿八日	CNY27,000 人民幣 HKD30,347 港元	392	-

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)

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 2018.

7 衍生財務工具(續)

除中銀保誠中國價值基金、中銀保誠日本中小企業機遇基金、中銀保誠中國財富基金及中銀保誠香港價值基金外，並無其他分支基金於二零一八年十二月卅一日持有任何衍生金融工具。

As at 31st December 2017 於二零一七年十二月卅一日

	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	24th January 2018 二零一八年一月廿四日	CNY392,000 人民幣 HKD458,480 港元	11,231	—
Buy CNY and Sell HKD 買入人民幣及賣出港元	24th January 2018 二零一八年一月廿四日	CNY2,450,000 人民幣 HKD2,927,121 港元	8,571	—
			<u>19,802</u>	<u>—</u>
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	19th January 2018 二零一八年一月十九日	HKD26,113,939 港元 JPY374,500,000 日圓	112,178	—
			<u></u>	<u></u>
BOCIP Flexi HKD Income Fund				
中銀保誠港元靈活收益基金				
Buy HKD and Sell CNY 買入港元及賣出人民幣	31st January 2018 二零一八年一月卅一日	HKD7,149,504 港元 CNY6,000,000 人民幣	—	(36,120)

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)

As at 31st December 2017 (continued) 於二零一七年十二月卅一日 (續)

BOCIP China Wealth Fund

中銀保誠中國財富基金

Buy CNY and Sell HKD	24th January 2018	CNY58,000 人民幣	1,662	-
買入人民幣及賣出港元	二零一八年一月廿四日	HKD67,836 港元		
Buy CNY and Sell HKD	24th January 2018	CNY3,000 人民幣	10	-
買入人民幣及賣出港元	二零一八年一月廿四日	HKD3,584 港元		
			<u>1,672</u>	<u>-</u>

BOCIP Hong Kong Value Fund

中銀保誠香港價值基金

Buy CNY and Sell HKD	24th January 2018	CNY64,000 人民幣	1,834	-
買入人民幣及賣出港元	二零一八年一月廿四日	HKD74,854 港元		
Buy CNY and Sell HKD	24th January 2018	CNY5,000 人民幣	17	-
買入人民幣及賣出港元	二零一八年一月廿四日	HKD5,974 港元		
			<u>1,851</u>	<u>-</u>

Other than BOCIP China Value Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP Flexi HKD Income Fund, BOCIP China Wealth Fund and BOCIP Hong Kong Value Fund, no other Sub-Funds held any derivative financial instruments as at 31st December 2017.

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、中銀保誠港元靈活收益基金、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二零一七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)

Offsetting financial instruments

財務工具抵銷

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

待財務資產和負債予以抵銷後，強制執行主淨額結算安排和類似的協議如下：

As at 31st December 2018 於二零一八年十二月卅一日

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

2018 二零一八年

Assets 資產

Derivative 衍生工具	91,558	-	91,558	-	-	91,558
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2017 二零一七年

Assets 資產

Derivative 衍生工具	19,802	-	19,802	-	-	19,802
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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 2018 (continued) 於二零一八年十二月卅一日 (續)

	Gross amounts of financial assets/ (liabilities)	Gross amounts of recognized financial assets/ (liabilities)	Net amounts of presented in the statement of net assets	Amounts not offset in the statement of net assets ² 於淨資產報表 內沒有抵銷的金額 ²		
	已確認財務資產/ (負債) 總額	銷的財務資產/ (負債) 總額 ¹	列載於淨資產 報表內的淨額	Financial instruments 財務工具	Cash collateral 現金抵押品	Net exposure 淨風險
	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
BOCIP Japan Small & Mid Cap Opportunity Fund						
中銀保誠日本中小企業機遇基金						
2018 二零一八年						
Liabilities 負債						
Derivative 衍生工具	(806,892)	-	(806,892)	-	-	(806,892)
2017 二零一七年						
Assets 資產						
Derivative 衍生工具	112,178	-	112,178	-	-	112,178

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 2018 (continued) 於二零一八年十二月卅一日 (續)

	Gross amounts of financial assets/ (liabilities)	Gross amounts of recognized financial assets/ (liabilities)	Net amounts of presented in the statement of net assets	Amounts not offset in the statement of net assets ² 於淨資產報表 內沒有抵銷的金額 ²		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 ¹	列載於淨資產 報表內的淨額	Financial instruments 財務工具	Cash collateral 現金抵押品	淨風險
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元	港元	港元
2017 二零一七年						
Liabilities 負債						
Derivative 衍生工具	(36,120)	-	(36,120)	-	-	(36,120)

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 2018 (continued) 於二零一八年十二月卅一日 (續)

		Gross amounts of financial assets/ (liabilities) offset in the statement of net assets ¹	Net amounts of presented in the statement of net assets	Amounts not offset in the statement of net assets ² 於淨資產報表 內沒有抵銷的金額 ²		Net exposure
	Gross amounts of recognized financial assets/ (liabilities) 已確認財務資產/ (負債) 總額	銷的財務資產/ (負債) 總額 ¹	列載於淨資產 報表內的淨額	Financial instruments 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

2018 二零一八年

Assets 資產

Derivative 衍生工具	443	-	443	-	-	443
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2017 二零一七年

Assets 資產

Derivative 衍生工具	1,672	-	1,672	-	-	1,672
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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 2018 (continued) 於二零一八年十二月卅一日(續)

	Gross amounts of financial assets/ (liabilities)	Gross amounts of recognized financial assets/ (liabilities)	Net amounts of net assets of presented in the statement	Amounts not offset in the statement of net assets ² 於淨資產報表 內沒有抵銷的金額 ²		
	已確認財務資產/ (負債)總額	於淨資產報表內抵 銷的財務資產/ (負債)總額 ¹	列載於淨資產 報表內的淨額	Financial instruments 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
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金						
2018 二零一八年 Assets 資產						
Derivative 衍生工具	392	-	392	-	-	392
2017 二零一七年 Assets 資產						
Derivative 衍生工具	1,851	-	1,851	-	-	1,851

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

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

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

² 包括根據香港會計準則第32號未獲准抵銷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.

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.
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.

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。

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。
中銀保誠中國債券基金	透過以基金經理名義獲授的QFII配額為分支基金帳戶主要投資在上海證券交易所、深圳證券交易所及／或中國大陸銀行間債券市場交易並以人民幣計值和結算的境內債務及定息工具，為投資者提供穩定的收入及長期資本增值。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

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

財務報表附註(續)

8 財務風險管理(續)

分支基金	投資目標
中銀保誠日本中小企業機遇基金	透過主要投資常駐日本或於日本從事商業活動的中小型公司，為投資者提供長期資本增值。
中銀保誠港元靈活收益基金	透過主要(至少為其資產淨值的70%)由港元計值和結算的債券及其他定息證券組成的投資組合，尋求提供長期資本增值。該等債券及定息證券由不同發行人發行，例如政府、半政府機構、財務機構或其他公司。
中銀保誠中國財富基金	透過主要投資於由與中國經濟相關的公司發行的證券或與這些公司掛鉤的證券，尋求為投資者提供長期資本增長。
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。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

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

財務報表附註(續)

8 財務風險管理(續)

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

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

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

財務報表附註 (續)

8 財務風險管理 (續)

分支基金	投資目標
中銀保誠深圳增長基金	透過主要投資於與中華人民共和國(「中國」)經濟密切相關的公司所發行的或與該等公司掛鉤的股本證券，尋求為投資者提供長期資本增長。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。
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。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Market risk

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

(i) Price risk

The Sub-Funds' policy is to manage price risk through diversification of the investment portfolio as well as investing in securities with strong fundamentals. The table below summarises the overall market exposures of the Sub-Funds by market and the impact of increases/decreases from the Sub-Funds' financial assets at fair value through profit or loss on the Sub-Funds' net assets attributable to unitholders as at 31st December 2018 and 2017 other than BOCIP China Bond Fund and BOCIP Flexi HKD Income Fund. They are subject to interest rate risk only and the impact on their net assets attributable to unitholders as at 31st December 2018 and 2017 is summarised in the cash flow and fair value interest rate risk below. The analysis is based on the assumption that the underlying investments in equity securities and collective investment schemes increased/decreased by a reasonable possible shift, with all other variables held constant. The Manager has used its view of what would be a "reasonable possible shift" in each key market to estimate the change in the sensitivity analysis below. However, this does not represent a prediction of the future movement in the corresponding key markets.

財務報表附註(續)

8 財務風險管理(續)

(a) 市場風險

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

(i) 價格風險

本基金的策略是透過多元化的投資組合，以及投資於有良好基本因素的證券，管理其市場價格風險。下表摘錄分析截至二零一八年及二零一七年十二月卅一日，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及中銀保誠港元靈活收益基金除外。該分支基金僅承擔利率風險，對於二零一八年及二零一七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，這不代表是對相關關鍵市場未來變動的預測。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Market risk (continued)

(i) Price risk (continued)

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 through profit or loss 按公平值透過 損益列帳 的財務 資產淨額 HK\$ 港元	% of net assets 佔淨資產 百分比 %	Reasonable possible shift in underlying securities 相關證券的 合理可能升跌 %	Estimated possible change in net asset value 淨資產值的 估計可能變動 HK\$ 港元 +/-
As at 31st December 2018 於二零一八年十二月卅一日					
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金					
- Collective investment scheme 集體投資計劃					
Hong Kong 香港	1,628,067,877	5,282,828	87.02%	-	-
BOCIP China Value Fund 中銀保誠中國價值基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	1,247,588,560			
United States of America 美國	N/A 不適用	47,367,152			
		1,294,955,712	98.08%	24%	310,789,371
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金					
- Listed equity securities 上市股票證券					
Japan 日本	N/A 不適用	21,937,101	91.70%	14%	3,071,194
BOCIP China Wealth Fund 中銀保誠中國財富基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	21,175,400	96.89%	24%	5,082,096

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(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 +/-
As at 31st December 2018 於二零一八年十二月卅一日					
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	<u>9,010,931</u>	<u>98.57%</u>	19%	1,712,077
BOCIP China Health Care Fund 中銀保誠中國健康護理基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	837,195			
PRC 中國	N/A 不適用	<u>1,618,041</u>			
		<u>2,455,236</u>	<u>94.87%</u>	23%	564,704
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	16,711,088			
- Real estate investment trust 房地產投資信託基金					
Hong Kong 香港	N/A 不適用	<u>491,880</u>			
		<u>17,202,968</u>	<u>99.69%</u>	19%	3,268,564

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 +/-
As at 31st December 2018 於二零一八年十二月卅一日					
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金					
- Listed equity securities 上市股票證券					
PRC 中國	N/A 不適用	<u>10,560,139</u>	<u>99.98%</u>	24%	2,534,433
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金					
- Listed equity securities 上市股票證券					
PRC 中國	N/A 不適用	<u>5,740,347</u>	<u>99.86%</u>	24%	1,377,683

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 +/-
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					
Hong Kong 香港	N/A 不適用	1,278,773			
Indonesia 印尼	N/A 不適用	62,702			
Korea 南韓	N/A 不適用	325,374			
Malaysia 馬來西亞	N/A 不適用	103,727			
Philippines 菲律賓	N/A 不適用	7,298			
Singapore 新加坡	N/A 不適用	311,866			
Thailand 泰國	N/A 不適用	185,463			
United States of America 美國	N/A 不適用	610,168			
- Real estate investment trust					
房地產投資信託基金					
Hong Kong 香港	N/A 不適用	40,514			
Singapore 新加坡	N/A 不適用	65,994			
		<u>2,991,879</u>	<u>96.65%</u>	19%	568,457

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 +/-
As at 31st December 2017 於二零一七年十二月卅一日					
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金					
- Collective investment scheme 集體投資計劃					
Hong Kong 香港	1,560,387,475	5,210,014	96.83%	-	-
BOCIP China Value Fund 中銀保誠中國價值基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	1,533,900,808			
United States of America 美國	N/A 不適用	111,576,242			
		1,645,477,050	98.49%	28%	466,110,566
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金					
- Listed equity securities 上市股票證券					
Japan 日本	N/A 不適用	28,818,225	91.69%	15%	4,222,512

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(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 +/-
As at 31st December 2017					
於二零一七年十二月卅一日					
BOCIP China Wealth Fund					
中銀保誠中國財富基金					
- Listed equity securities					
上市股票證券					
Hong Kong 香港	N/A 不適用	22,589,135			
United States of America 美國	N/A 不適用	2,733,626			
		<u>25,322,761</u>	<u>96.98%</u>	28%	7,090,373
BOCIP Hong Kong Value Fund					
中銀保誠香港價值基金					
- Listed equity securities					
上市股票證券					
Hong Kong 香港	N/A 不適用	10,104,808			
- Real estate investment trust					
房地產投資信託基金					
Hong Kong 香港	N/A 不適用	<u>108,675</u>			
		<u>10,213,483</u>	<u>99.45%</u>	22%	2,204,873
BOCIP China Health Care Fund					
中銀保誠中國健康護理基金					
- Listed equity securities					
上市股票證券					
Hong Kong 香港		1,027,530			
PRC 中國	N/A 不適用	<u>2,771,559</u>			
		<u>3,799,089</u>	<u>98.03%</u>	23%	880,047

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 +/-
As at 31st December 2017 於二零一七年十二月卅一日					
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	11,322,845			
- Real estate investment trust 房地產投資信託基金					
Hong Kong 香港	N/A 不適用	1,271,280			
		<u>12,594,125</u>	<u>91.02%</u>	22%	2,718,799
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金					
- Listed equity securities 上市股票證券					
PRC 中國	N/A 不適用	17,555,778	99.67%	28%	4,915,618
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金					
- Listed equity securities 上市股票證券					
PRC 中國	N/A 不適用	7,877,489	94.92%	28%	2,231,412

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.

Nil (2017: Nil) purchases in the Investee Fund during the year ended 31st December 2018. As at 31st December 2018 and 2017, there were no capital commitment obligations and no amounts due to the Investee Fund for unsettled purchases.

During the year ended 31st December 2018, total net gains earned on investments in the Investee Fund for BOCIP HK Dollar Money Market Fund were HK\$72,814 (2017: HK\$37,987) 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。

於截至二零一八年十二月卅一日止年度，並無買入被投資基金(二零一七年：無)。於二零一八年及二零一七年十二月卅一日，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。

於截至二零一八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72,814港元(二零一七年：37,987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 and BOCIP Flexi HKD Income 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及中銀保誠港元靈活收益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)*

2018	2017
二零一八年	二零一七年
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	45,178,233	47,883,531
- 1 to 3 years 1年至3年	78,436,829	71,079,196
- 3 to 5 years 3年至5年	14,965,911	18,159,701
- Over 5 years 超過5年	22,892,876	22,757,959
	<u>161,473,849</u>	<u>159,880,387</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	133,977,549	143,754,780
- 1 to 3 years 1年至3年	68,733,315	24,735,842
- 3 to 5 years 3年至5年	8,702,318	30,371,856
- Over 5 years 超過5年	11,361,470	18,346,000
	<u>222,774,652</u>	<u>217,208,478</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 2018 and 2017, 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
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金

+/-100 bp 基點
+/-100 bp 基點

**Impact on
the net
asset value**
對資產淨值的影響
2018
二零一八年
HK\$'000
千港元

+/- 3,021
+/- 2,349

**Change in
interest rate**
利率變動
**Impact on
the net
asset value**
對資產淨值的影響
2017
二零一七年
HK\$'000
千港元

BOCIP China Bond Fund 中銀保誠中國債券基金
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金

+/-100 bp 基點
+/-100 bp 基點

+/- 3,605
+/- 3,706

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

基金經理已採用其觀點，在利率合理可能變化的範圍，以估計以上敏感分析的變化。

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)

於二零一八年及二零一七年十二月卅一日，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：

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)

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 2018 and 2017, and therefore no sensitivity analysis is presented.

As at 31st December 2018 and 2017, 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.

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)

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。由於現金及定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二零一八年及二零一七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。

截至二零一八年及二零一七年十二月卅一日，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。

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

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.

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

財務報表附註(續)

8 財務風險管理(續)

(a) 市場風險(續)

(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經）。投資者在進行兌換時需要面對外匯風險和外幣換算的成本。

分支基金盡量避免投資在有資本匯出管制的海外國家。

下表摘錄分支基金面對外匯風險的貨幣資產及負債：

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 中銀保誠中國債券基金

As at 31st December 2018 於二零一八年十二月卅一日

(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
Monetary assets 貨幣資產					
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	-	161,473,849	-	-	161,473,849
Interest receivable 應收利息	8,615	3,577,479	-	-	3,586,094
Bank balances 銀行結餘	85,367	10,929,023	541,340	-	11,555,730
Fixed deposits 定期存款	5,981,644	-	-	-	5,981,644
Restricted deposits 有限制存款	-	198,806	-	-	198,806
Total monetary assets 貨幣資產總額	6,075,626	176,179,157	541,340	-	182,796,123
Total monetary liabilities 貨幣負債總額	-	1,838,433	362,961	1,096	2,202,490
Net monetary assets 貨幣資產淨額	6,075,626	174,340,724	178,379	(1,096)	180,593,633
% change in currency 貨幣變動百分比	10%	10%			
Impact on net assets 對淨資產的影響	607,563	17,434,072			

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

As at 31st December 2017 於二零一七年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNH 人民幣	CNY 人民幣	HKD 港元	Total 合計
Monetary assets 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	-	159,880,387	-	159,880,387
Interest receivable 應收利息	14,584	3,708,916	-	3,723,500
Bank balances 銀行結餘	167,130	11,304,598	2,778,652	14,250,380
Fixed deposits 定期存款	6,086,997	-	-	6,086,997
Restricted deposits 有限制存款	-	209,260	-	209,260
Total monetary assets 貨幣資產總額	6,268,711	175,103,161	2,778,652	184,150,524
Total monetary liabilities 貨幣負債總額	-	1,545,637	386,181	1,931,818
Net monetary assets 貨幣資產淨額	<u>6,268,711</u>	<u>173,557,524</u>	<u>2,392,471</u>	<u>182,218,706</u>
% change in currency 貨幣變動百分比	<u>10%</u>	<u>10%</u>		
Impact on net assets 對淨資產的影響	<u>626,871</u>	<u>17,355,752</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)

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 2018 於二零一八年十二月卅一日
(Presented in HK\$) (以港元為單位)

	JPY 日圓	HKD 港元	Total 合計
Monetary assets 貨幣資產			
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	21,937,101	-	21,937,101
Dividends receivable and interest receivable 應收股息及應收利息	35,241	-	35,241
Bank balances 銀行結餘	-	2,764,493	2,764,493
Total monetary assets 貨幣資產總額	21,972,342	2,764,493	24,736,835
Total monetary liabilities 貨幣負債總額	3,524	809,588	813,112
Net monetary assets 貨幣資產淨額	21,968,818	1,954,905	23,923,723
% change in currency 貨幣變動百分比	10%		
Impact on net assets 對淨資產的影響	2,196,882		

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

BOCIP Japan Small & Mid Cap Opportunity Fund (continued)

中銀保誠日本中小企業機遇基金 (續)

As at 31st December 2017 於二零一七年十二月卅一日

(Presented in HK\$) (以港元為單位)

	JPY 日圓	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	28,818,225	-	-	28,818,225
Dividends receivable and interest receivable 應收股息及應收利息	33,663	-	-	33,663
Bank balances 銀行結餘	-	1,116,045	-	1,116,045
Total monetary assets 貨幣資產總額	28,851,888	1,116,045	-	29,967,933
Total monetary liabilities 貨幣負債總額	3,366	3,193	-	6,559
Net monetary assets 貨幣資產淨額	28,848,522	1,112,852	-	29,961,374
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	2,884,852			

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 2018 於二零一八年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	-	181,747,543	41,027,109	222,774,652
Dividends receivable and interest receivable 應收股息及應收利息	-	1,004,660	696,902	1,701,562
Bank balances 銀行結餘	6	1,180,671	246,130	1,426,807
Total monetary assets 貨幣資產總額	6	183,932,874	41,970,141	225,903,021
Total monetary liabilities 貨幣負債總額	-	177,893	1,174	179,067
Net monetary assets 貨幣資產淨額	6	183,754,981	41,968,967	225,723,954
% 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 2017 於二零一七年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	7,236,073	170,070,999	39,901,406	217,208,478
Dividends receivable and interest receivable 應收股息及應收利息	72,520	665,410	454,220	1,192,150
Fixed deposits 定期存款	-	-	7,857,969	7,857,969
Bank balances 銀行結餘	481,679	11,608	1,376,472	1,869,759
Total monetary assets 貨幣資產總額	7,790,272	170,748,017	49,590,067	228,128,356
Total monetary liabilities 貨幣負債總額	-	213,725	2,302	216,027
Net monetary assets 貨幣資產淨額	7,790,272	170,534,292	49,587,765	227,912,329
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	779,027			

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 2018 於二零一八年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	1,618,041	837,195	-	2,455,236
Dividends receivable and interest receivable 應收股息及應收利息	-	880	-	880
Bank balances 銀行結餘	39,490	93,433	-	132,923
Total monetary assets 貨幣資產總額	1,657,531	931,508	-	2,589,039
Total monetary liabilities 貨幣負債總額	-	418	493	911
Net monetary assets 貨幣資產淨額	1,657,531	931,090	(493)	2,588,128
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	165,753			

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 2017 於二零一七年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	2,771,559	1,027,530	-	3,799,089
Bank balances 銀行結餘	66,091	11,225	-	77,316
Total monetary assets 貨幣資產總額	2,837,650	1,038,755	-	3,876,405
Total monetary liabilities 貨幣負債總額	-	991	-	991
Net monetary assets 貨幣資產淨額	2,837,650	1,037,764	-	3,875,414
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	283,765			

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 2018 於二零一八年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	10,560,139	-	-	10,560,139
Bank balances 銀行結餘	4,974	44	-	5,018
Total monetary assets 貨幣資產總額	10,565,113	44	-	10,565,157
Total monetary liabilities 貨幣負債總額	-	1,209	1,488	2,697
Net monetary assets/(liabilities) 貨幣資產/(負債)淨額	10,565,113	(1,165)	(1,488)	10,562,460
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	1,056,511			

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(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 2017 於二零一七年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
Monetary assets 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	17,555,778	-	-	17,555,778
Bank balances 銀行結餘	77,229	4,836	-	82,065
Total monetary assets 貨幣資產總額	17,633,007	4,836	-	17,637,843
Total monetary liabilities 貨幣負債總額	-	1,874	22,873	24,747
Net monetary assets/(liabilities) 貨幣資產/(負債)淨額	17,633,007	2,962	(22,873)	17,613,096
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	1,763,301			

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 2018 於二零一八年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	Total 合計
Monetary assets 貨幣資產			
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	5,740,347	-	5,740,347
Bank balances 銀行結餘	8,445	60	8,505
Total monetary assets 貨幣資產總額	5,748,792	60	5,748,852
Total monetary liabilities 貨幣負債總額	-	667	667
Net monetary assets 貨幣資產淨額	5,748,792	(607)	5,748,185
% change in currency 貨幣變動百分比	10%		
Impact on net assets 對淨資產的影響	574,879		

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 2017 於二零一七年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	Total 合計
Monetary assets 貨幣資產			
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	7,877,489	-	7,877,489
Bank balances 銀行結餘	415,780	6,437	422,218
Total monetary assets 貨幣資產總額	8,293,269	6,437	8,299,707
Total monetary liabilities 貨幣負債總額	-	869	869
Net monetary assets 貨幣資產淨額	8,293,269	5,568	8,298,838
% change in currency 貨幣變動百分比	10%		
Impact on net assets 對淨資產的影響	829,327		

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 2018 於二零一八年十二月卅一日

(Presented in US\$) (以美元為單位)

	IDR	KRW	MYR	PHP	SGD	THB	HKD	USD	Total
	印尼盾	韓圓	馬來西亞 令吉	新加坡元	菲律賓披索	泰銖	港元	美元	合計
Monetary assets 貨幣資產									
Financial assets at fair value through profit or loss 按公平值透過損益列帳的財務資產	62,702	325,374	103,727	7,297	377,860	185,463	1,319,288	610,168	2,991,879
Dividends receivable and interest receivable 應收股息及應收利息	-	9,574	-	-	1,302	-	-	1,744	12,620
Bank balances 銀行結餘	-	-	-	-	18,615	-	1,355	73,559	93,529
Total monetary assets									
貨幣資產總額	62,702	334,948	103,727	7,297	397,777	185,463	1,320,643	685,471	3,098,028
Total monetary liabilities									
貨幣負債總額	-	1,436	-	-	-	-	15	1,016	2,467
Net monetary assets 貨幣資產淨額	<u>62,702</u>	<u>333,512</u>	<u>103,727</u>	<u>7,297</u>	<u>397,777</u>	<u>185,463</u>	<u>1,320,628</u>	<u>684,455</u>	<u>3,095,561</u>
% change in currency 貨幣變動百分比	<u>10%</u>	<u>10%</u>	<u>10%</u>	<u>10%</u>	<u>10%</u>	<u>10%</u>			
Impact on net assets 對淨資產的影響	<u>6,270</u>	<u>33,351</u>	<u>10,373</u>	<u>730</u>	<u>39,778</u>	<u>18,546</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. 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。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 2018 and 2017.

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 2018 and 2017.

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。於二零一八年及二零一七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。

於二零一八年及二零一七年十二月卅一日，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 2018 於二零一八年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	2,161,352	10,825	2,172,177
Contractual cash out flows (excluding derivatives) 合約現金流出(不包括衍生工具)	-	2,161,352	10,825	2,172,177
As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	Total 合計 HKD 港元
Amounts due to brokers 應付經紀款項	34,533,063	-	-	34,533,063
Accrued expenses and other payables 累算支出及其他應付款項	-	2,762,617	9,891	2,772,508
Amounts payable on redemption of units 贖回單位應付款項	329,901	-	-	329,901
Contractual cash out flows (excluding derivatives) 合約現金流出(不包括衍生工具)	34,862,964	2,762,617	9,891	37,635,472

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 2018 於二零一八年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	—	353,800	78,730	432,530
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	—	353,800	78,730	432,530
As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	—	164,104	222,077	386,181
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	—	164,104	222,077	386,181

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 2018 於二零一八年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	2,696	-	2,696
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	-	2,696	-	2,696
As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	3,193	-	3,193
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	-	3,193	-	3,193

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)

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 2018 於二零一八年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	168,242	10,825	179,067
Contractual cash out flows (excluding derivatives) 合約現金流出(不包括衍生工具)	-	168,242	10,825	179,067
As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	169,507	10,400	179,907
Contractual cash out flows (excluding derivatives) 合約現金流出(不包括衍生工具)	-	169,507	10,400	179,907

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 2018 於二零一八年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	Total 合計 HKD 港元
Amounts due to brokers 應付經紀款項	1,095,011	-	-	1,095,011
Accrued expenses and other payables 累算支出及其他應付款項	-	5,962	-	5,962
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	1,095,011	5,962	-	1,100,973
As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	Total 合計 HKD 港元
Amounts due to brokers 應付經紀款項	637,659	-	-	637,659
Accrued expenses and other payables 累算支出及其他應付款項	-	5,464	-	5,464
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	637,659	5,464	-	643,123

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 2018 於二零一八年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	1,219	-	1,219
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	-	1,219	-	1,219
As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	2,241	-	2,241
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	-	2,241	-	2,241

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 2018 於二零一八年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	823	-	823
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	-	823	-	823
As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	991	-	991
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	-	991	-	991

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 2018 於二零一八年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	2,031	-	2,031
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	-	2,031	-	2,031
As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	1,414	-	1,414
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	-	1,414	-	1,414

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 2018 於二零一八年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	2,697	-	2,697
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	-	2,697	-	2,697
As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	24,747	-	24,747
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	-	24,747	-	24,747

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 2018 於二零一八年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	667	-	667
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	-	667	-	667

As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	Total 合計 HKD 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	869	-	869
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	-	869	-	869

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

As at 31st December 2018 於二零一八年十二月卅一日	Less than 7 days 少於 7 日 USD 美元	7 days to 1 month 7 日至 1 個月 USD 美元	1-12 months 1 至 12 個月 USD 美元	Total 合計 USD 美元
Accrued expenses and other payables 累算支出及其他應付款項	-	682	-	682
Contractual cash out flows (excluding derivatives) 合約現金流出 (不包括衍生工具)	-	682	-	682

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 of for cash.

The following table illustrates the expected liquidity of assets held:

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

As at 31st December 2018 於二零一八年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	1-3 years 1至3年 HKD 港元	Total 合計 HKD 港元
Total assets 總資產	6,069,745	1,121	-	-	6,070,866

As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	1-3 years 1至3年 HKD 港元	Total 合計 HKD 港元
Total assets 總資產	5,379,548	1,106	-	-	5,380,654

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、債券證券及集體投資計劃。特別是，分支基金投資於香港或其他國家的上市股票，所有投資均可輕易出售套現。

下表載有所持資產的預期流動性：

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(b) Liquidity risk (continued)

(b) 流動性風險 (續)

BOCIP China Value Fund 中銀保誠中國價值基金

As at 31st December 2018 於二零一八年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	1-3 years 1 至 3 年 HKD 港元	Total 合計 HKD 港元
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Total assets 總資產	1,322,358,739	91,558	4,512	-	1,322,454,809
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As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	1-3 years 1 至 3 年 HKD 港元	Total 合計 HKD 港元
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Total assets 總資產	1,708,371,864	19,802	4,512	-	1,708,396,178
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BOCIP China Bond Fund 中銀保誠中國債券基金

As at 31st December 2018 於二零一八年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	1-3 years 1 至 3 年 HKD 港元	Total 合計 HKD 港元
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Total assets 總資產	179,826,956	693,697	2,280,024	-	182,800,677
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As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	1-3 years 1 至 3 年 HKD 港元	Total 合計 HKD 港元
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Total assets 總資產	174,130,767	7,500,544	2,523,754	-	184,155,065
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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 2018 於二零一八年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	1-3 years 1 至 3 年 HKD 港元	Total 合計 HKD 港元
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Total assets 總資產	24,701,594	35,241	-	-	24,736,835
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As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	1-3 years 1 至 3 年 HKD 港元	Total 合計 HKD 港元
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Total assets 總資產	29,934,270	145,841	-	-	30,080,111
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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 2018 於二零一八年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	1-3 years 1 至 3 年 HKD 港元	Total 合計 HKD 港元
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Total assets 總資產	224,201,459	120,800	236,923	1,348,351	225,907,533
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As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	1-3 years 1 至 3 年 HKD 港元	Total 合計 HKD 港元
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Total assets 總資產	219,142,813	120,615	8,869,440	-	228,132,868
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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 2018 於二零一八年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	1-3 years 1 至 3 年 HKD 港元	Total 合計 HKD 港元
Total assets 總資產	22,955,087	443	-	-	22,955,530
As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	1-3 years 1 至 3 年 HKD 港元	Total 合計 HKD 港元
Total assets 總資產	26,733,920	21,800	-	-	26,755,720

BOCIP Hong Kong Value Fund 中銀保誠香港價值基金

As at 31st December 2018 於二零一八年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	1-3 years 1 至 3 年 HKD 港元	Total 合計 HKD 港元
Total assets 總資產	9,142,836	392	-	-	9,143,228
As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於 7 日 HKD 港元	7 days to 1 month 7 日至 1 個月 HKD 港元	1-12 months 1 至 12 個月 HKD 港元	1-3 years 1 至 3 年 HKD 港元	Total 合計 HKD 港元
Total assets 總資產	10,270,078	1,851	-	-	10,271,929

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 2018 於二零一八年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	1-3 years 1至3年 HKD 港元	Total 合計 HKD 港元
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Total assets 總資產	2,588,159	880	-	-	2,589,039
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As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	1-3 years 1至3年 HKD 港元	Total 合計 HKD 港元
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Total assets 總資產	3,876,405	-	-	-	3,876,405
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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 2018 於二零一八年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	1-3 years 1至3年 HKD 港元	Total 合計 HKD 港元
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Total assets 總資產	17,258,186	-	-	-	17,258,186
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As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	1-3 years 1至3年 HKD 港元	Total 合計 HKD 港元
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Total assets 總資產	13,838,570	-	-	-	13,838,570
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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 2018 於二零一八年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	1-3 years 1至3年 HKD 港元	Total 合計 HKD 港元
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Total assets 總資產	10,565,157	-	-	-	10,565,157
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As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	1-3 years 1至3年 HKD 港元	Total 合計 HKD 港元
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Total assets 總資產	17,637,843	-	-	-	17,637,843
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BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金

As at 31st December 2018 於二零一八年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	1-3 years 1至3年 HKD 港元	Total 合計 HKD 港元
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Total assets 總資產	5,748,852	-	-	-	5,748,852
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As at 31st December 2017 於二零一七年十二月卅一日	Less than 7 days 少於7日 HKD 港元	7 days to 1 month 7日至1個月 HKD 港元	1-12 months 1至12個月 HKD 港元	1-3 years 1至3年 HKD 港元	Total 合計 HKD 港元
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Total assets 總資產	8,299,707	-	-	-	8,299,707
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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 2018 於二零一八年十二月卅一日	Less than 7 days 少於7日 USD 美元	7 days to 1 month 7日至1個月 USD 美元	1-12 months 1至12個月 USD 美元	1-3 years 1至3年 USD 美元	Total 合計 USD 美元
Total assets 總資產	3,085,408	12,620	-	-	3,098,028

(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 fixed bank deposits, other bank balances and interest receivable. At 31st December 2018 and 2017, no loss allowance had been provided for fixed bank deposits, other bank balances and interest receivable. There is not considered to be any concentration of credit risk within these assets. No assets are considered impaired and no amounts have been written off in the period.

As only cash at fixed bank deposits, other bank balances and interest receivable are impacted by the HKFRS 9 ECL model, the Sub-Funds have adopted the simplified approach. The loss allowance shown, if any, is therefore based on lifetime ECLs.

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.

(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銀行定期存款、其他銀行結餘及應收利息。於二零一八年及二零一七年十二月卅一日，就銀行定期存款、其他銀行結餘及應收利息並無作出損失撥備。這些資產視作並無任何集中的信貸風險。期內資產視作並無減值及並無註銷金額。

由於香港財務報告準則第9號的預期信貸損失模式僅影響銀行定期存款、其他銀行結餘及應收利息的現金，分支基金已採納簡化的方法。因此，所示的損失撥備(如有)乃基於整個預期信貸損失計算。

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

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(c) Credit and counterparty risk (continued)

Financial assets not subject to HKFRS 9's impairment requirements

The Sub-Funds are exposed to credit risk on debt securities and derivative assets. These classes of financial assets are not subject to HKFRS 9's impairment requirements as they are measured at FVTPL. The carrying value of these assets, under both HKAS 39 (2017) and HKFRS 9 (2018) represents the Sub-Funds' maximum exposure to credit risk on financial instruments not subject to the HKFRS 9 impairment requirements on the respective reporting dates.

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

The Sub-Funds only trade with reputable brokers authorised by management.

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

財務報表附註(續)

8 財務風險管理(續)

(c) 信貸及對手風險(續)

不受香港財務報告準則第9號減值要求限制的財務資產

分支基金承擔債務證券和衍生資產的信貨風險。這類財務資產不受香港財務報告準則第9號減值要求規限，因為其按公平值透過損益列帳。這些資產根據香港會計準則第39號(二零一七年)及香港財務報告準則第9號(二零一八年)計算的帳面值為分支基金承擔於相關報告日期就不受香港財務報告準則第9號減值要求限制財務工具的最大信貸風險值。

中銀保誠中國債券基金及中銀保誠港元靈活收益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。

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

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(c) Credit and counterparty risk (continued)

(c) 信貸及對手風險 (續)

		As at 31st December 2018		As at 31st December 2017	
		於二零一八年十二月卅一日		於二零一七年十二月卅一日	
		% of net		% of net	
		HK\$	assets	HK\$	assets
		港元	佔淨資產值百分比	港元	佔淨資產值百分比
Sub-Fund	Credit Rating				
分支基金	信貸評級				
BOCIP China Bond Fund					
中銀保誠中國債券基金					
	AA ¹ /Aa ²	—	—	47,410,328	26.02%
	A ¹ /A ²	149,654,173	82.87%	61,514,000	33.76%
	Not rated 並無評級	11,819,676	6.54%	50,956,059	27.96%
		<u>161,473,849</u>	<u>89.41%</u>	<u>159,880,387</u>	<u>87.74%</u>
BOCIP Flexi HKD Income Fund					
中銀保誠港元靈活收益基金					
	AA ¹ /Aa ²	110,706,410	49.04%	98,224,650	43.10%
	A ¹ /A ²	32,518,469	14.41%	54,783,310	24.04%
	BBB ¹ /Baa ²	26,861,432	11.90%	9,991,500	4.38%
	BB ¹ /Ba ²	1,538,107	0.68%	6,293,521	2.76%
	B ¹ /B ²	3,798,057	1.68%	8,213,711	3.60%
	Not rated 並無評級	47,352,177	20.98%	39,701,786	17.42%
		<u>222,774,652</u>	<u>98.69%</u>	<u>217,208,478</u>	<u>95.30%</u>

¹ Standard and Poor's / ² Moody's

¹ 標準普爾 / ² 穆迪

All transactions in listed securities are settled/paid for upon delivery using approved brokers. The risk of default is considered minimal, as delivery of securities sold is only made when the broker has received payment. Payment is only made on a purchase when the securities have been received by the broker. The trade will fail if either party fails to meet its obligation.

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

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(c) Credit and counterparty risk (continued)

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

The Sub-Funds' financial assets which are potentially subject to concentrations of counterparty risk consist principally of bank deposits, amounts due from brokers and assets held with the custodians. The table below summarises the credit rating of banks and custodians with which the Sub-Funds' assets are held as at 31st December 2018 and 2017.

As at 31st December 2018 於二零一八年十二月卅一日

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	786,917	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
BOCI-Prudential Trustee Limited	5,282,828	P-1 ¹	Moody's 穆迪

財務報表附註 (續)

8 財務風險管理 (續)

(c) 信貸及對手風險 (續)

至於信貸風險主要來自對有關集體投資計劃的投資。信貸風險同時來自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用淨資產計算。

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。下表摘述在二零一八年及二零一七年十二月卅一日，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 2018 於二零一八年十二月卅一日

BOCIP China Value Fund 中銀保誠中國價值基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	2,571,157	P-1	Moody's 穆迪
The Bank of New York Mellon	14,611,613	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	1,295,047,270	P-1	Moody's 穆迪

BOCIP China Bond Fund 中銀保誠中國債券基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Agricultural Bank of China 農業銀行	5,981,644	P-1	Moody's 穆迪
Bank of China 中國銀行	626,494	P-1	Moody's 穆迪
Standard Chartered Bank, China 中國渣打銀行	11,128,042	A-1	S&P 標準普爾
<i>Custodian 託管人</i>			
Standard Chartered Bank, China 中國渣打銀行	161,473,849	A-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 2018 於二零一八年十二月卅一日

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	16,938	P-1	Moody's 穆迪
The Bank of New York Mellon	2,747,555	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	21,937,101	P-1	Moody's 穆迪

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	162,802	P-1	Moody's 穆迪
The Bank of New York Mellon	1,264,005	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	222,774,652	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 2018 於二零一八年十二月卅一日

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	19,334	P-1	Moody's 穆迪
The Bank of New York Mellon	1,760,199	P-1	Moody's 穆迪
<i>Amounts due from brokers 應收經紀款項</i>			
The Bank of New York Mellon	154	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	21,175,843	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	12,462	P-1	Moody's 穆迪
The Bank of New York Mellon	119,443	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	9,011,323	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 2018 於二零一八年十二月卅一日

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	41,795	P-1	Moody's 穆迪
The Bank of New York Mellon	91,128	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	2,455,236	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	717	P-1	Moody's 穆迪
The Bank of New York Mellon	54,399	P-1	Moody's 穆迪
<i>Amounts due from brokers 應收經紀款項</i>			
The Bank of New York Mellon	102	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	17,202,968	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 2018 於二零一八年十二月卅一日

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	5,018	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
Bank of China 中國銀行	10,560,139	P-1	Moody's 穆迪

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>Banks</i> 銀行			
Bank of China 中國銀行	8,505	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
Bank of China 中國銀行	5,740,347	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 2018 於二零一八年十二月卅一日

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			
The Bank of New York Mellon	92,246	P-1	Moody's 穆迪
Bank of China 中國銀行	1,283	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
Bank of China 中國銀行	2,991,879	P-1	Moody's 穆迪

As at 31st December 2017 於二零一七年十二月卅一日

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	169,534	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
中銀國際英國保誠信託有限公司	5,210,014	P-1 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 2017 於二零一七年十二月卅一日

BOCIP China Value Fund 中銀保誠中國價值基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	7,182,877	P-1	Moody's 穆迪
The Bank of New York Mellon	12,850,254	P-1	Moody's 穆迪
<i>Amounts due from brokers 應收經紀款項</i>			
The Bank of New York Mellon	29,219,413	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	1,645,496,852	P-1	Moody's 穆迪

BOCIP China Bond Fund 中銀保誠中國債券基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	2,945,570	P-1	Moody's 穆迪
Standard Chartered Bank, China 中國渣打銀行	11,514,070	A-1	S&P 標準普爾
Nanyang Commercial Bank 南洋商業銀行	6,086,997	P-2	Moody's 穆迪
<i>Custodian 託管人</i>			
Standard Chartered Bank, China 中國渣打銀行	159,880,387	A-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 2017 於二零一七年十二月卅一日

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	246,252	P-1	Moody's 穆迪
The Bank of New York Mellon	869,793	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	28,930,403	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	492,936	P-1	Moody's 穆迪
The Bank of New York Mellon	1,376,823	P-1	Moody's 穆迪
ICBC (Asia) Limited	7,857,969	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
The Bank of New York Mellon	217,208,478	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 2017 於二零一七年十二月卅一日

BOCIP China Wealth Fund 中銀保誠中國財富基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	89,815	P-1	Moody's 穆迪
The Bank of New York Mellon	579,844	P-1	Moody's 穆迪
<i>Due from brokers</i> 應收經紀款項			
The Bank of New York Mellon	741,500	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	25,324,433	P-1	Moody's 穆迪

BOCIP Hong Kong Value Fund 中銀保誠香港價值基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks</i> 銀行			
Bank of China 中國銀行	2,991	P-1	Moody's 穆迪
The Bank of New York Mellon	53,604	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	10,215,334	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 2017 於二零一七年十二月卅一日

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</i> 銀行			
Bank of China 中國銀行	75,068	P-1	Moody's 穆迪
The Bank of New York Mellon	2,248	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	3,799,089	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</i> 銀行			
Bank of China 中國銀行	24,638	P-1	Moody's 穆迪
The Bank of New York Mellon	1,219,807	P-1	Moody's 穆迪
<i>Custodian</i> 託管人			
The Bank of New York Mellon	12,594,125	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 2017 於二零一七年十二月卅一日

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	82,065	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	17,555,778	P-1	Moody's 穆迪

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>Banks 銀行</i>			
Bank of China 中國銀行	422,218	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	7,877,489	P-1	Moody's 穆迪

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

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

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 2018 and 2017:

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)按二零一八年及二零一七年十二月卅一日計量的公平值分級：

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

As at 31st December 2018 於二零一八年十二月卅一日

	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	–	5,282,828	–	5,282,828
Total financial assets 總財務資產	–	5,282,828	–	5,282,828

As at 31st December 2017 於二零一七年十二月卅一日

	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	–	5,210,014	–	5,210,014
Total financial assets 總財務資產	–	5,210,014	–	5,210,014

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 2018 於二零一八年十二月卅一日

	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	1,294,955,712	–	–	1,294,955,712
– Foreign exchange forward contracts				
外匯遠期合約	–	91,558	–	91,558
Total financial assets 總財務資產	1,294,955,712	91,558	–	1,295,047,270

As at 31st December 2017 於二零一七年十二月卅一日

	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	1,645,477,050	–	–	1,645,477,050
– Foreign exchange forward contracts				
外匯遠期合約	–	19,802	–	19,802
Total financial assets 總財務資產	1,645,477,050	19,802	–	1,645,496,852

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 2018 於二零一八年十二月卅一日

	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	161,473,849	-	-	161,473,849
Total financial assets 總財務資產	161,473,849	-	-	161,473,849

As at 31st December 2017 於二零一七年十二月卅一日

	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	159,880,387	-	-	159,880,387
Total financial assets 總財務資產	159,880,387	-	-	159,880,387

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 2018 於二零一八年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
	HK\$	HK\$	HK\$	HK\$
Assets 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	21,937,101	–	–	21,937,101
Total financial assets 總財務資產	21,937,101	–	–	21,937,101
Liabilities 負債				
Financial liabilities held for trading: 持作買賣的財務負債:				
– Foreign exchange forward contracts 外匯遠期合約	–	806,892	–	806,892
Total financial liabilities 總財務負債	–	806,892	–	806,892

As at 31st December 2017 於二零一七年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
	HK\$	HK\$	HK\$	HK\$
Assets 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	28,818,225	–	–	28,818,225
– Foreign exchange forward contracts 外匯遠期合約	–	112,178	–	112,178
Total financial assets 總財務資產	28,818,225	112,178	–	28,930,403

BOCIP Asset Management Investment Funds
中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS
(continued)

財務報表附註 (續)

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 2018 於二零一八年十二月卅一日

	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	222,774,652	–	–	222,774,652
Total financial assets 總財務資產	222,774,652	–	–	222,774,652

As at 31st December 2017 於二零一七年十二月卅一日

	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	217,208,478	–	–	217,208,478
Total financial assets 總財務資產	217,208,478	–	–	217,208,478

Liabilities

負債

Financial liabilities held for trading:

持作買賣的財務負債：

– Foreign exchange forward contracts

外匯遠期合約

	–	36,120	–	36,120
Total financial liabilities 總財務負債	–	36,120	–	36,120

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(d) Fair value estimation (continued)

BOCIP China Wealth Fund 中銀保誠中國財富基金

As at 31st December 2018 於二零一八年十二月卅一日

	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	21,175,400	–	–	21,175,400
– Foreign exchange forward contracts 外匯遠期合約	–	443	–	443
Total financial assets 總財務資產	21,175,400	443	–	21,175,843

As at 31st December 2017 於二零一七年十二月卅一日

	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	25,322,761	–	–	25,322,761
– Foreign exchange forward contracts 外匯遠期合約	–	1,672	–	1,672
Total financial assets 總財務資產	25,322,761	1,672	–	25,324,433

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(d) Fair value estimation (continued)

BOCIP Hong Kong Value Fund 中銀保誠香港價值基金

As at 31st December 2018 於二零一八年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	9,010,931	–	–	9,010,931
– Foreign exchange forward contracts 外匯遠期合約	–	392	–	392
Total financial assets 總財務資產	9,010,931	392	–	9,011,323

As at 31st December 2017 於二零一七年十二月卅一日

	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	10,104,808	–	–	10,104,808
– Real estate investment fund 房地產投資基金	108,675	–	–	108,675
– Foreign exchange forward contracts 外匯遠期合約	–	1,851	–	1,851
Total financial assets 總財務資產	10,213,483	1,851	–	10,215,334

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 2018 於二零一八年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
Assets 資產				
Financial assets held for trading: 持作買賣的財務資產:				
- Equity securities 股票證券	2,455,236	-	-	2,455,236
Total financial assets 總財務資產	<u>2,455,236</u>	<u>-</u>	<u>-</u>	<u>2,455,236</u>

As at 31st December 2017 於二零一七年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
Assets 資產				
Financial assets held for trading: 持作買賣的財務資產:				
- Equity securities 股票證券	3,542,679	-	256,410	3,799,089
Total financial assets 總財務資產	<u>3,542,679</u>	<u>-</u>	<u>256,410</u>	<u>3,799,089</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(d) Fair value estimation (continued)

(d) 公平值估計 (續)

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

As at 31st December 2018 於二零一八年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
Assets 資產				
Financial assets held for trading: 持作買賣的財務資產:				
– Equity securities 股票證券	16,711,088	–	–	16,711,088
– Real estate investment trust 房地產投資信託基金	491,880	–	–	491,880
Total financial assets 總財務資產	<u>17,202,968</u>	<u>–</u>	<u>–</u>	<u>17,202,968</u>

As at 31st December 2017 於二零一七年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
Assets 資產				
Financial assets held for trading: 持作買賣的財務資產:				
– Equity securities 股票證券	11,322,845	–	–	11,322,845
– Real estate investment trust 房地產投資信託基金	1,271,280	–	–	1,271,280
Total financial assets 總財務資產	<u>12,594,125</u>	<u>–</u>	<u>–</u>	<u>12,594,125</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(d) Fair value estimation (continued)

(d) 公平值估計 (續)

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

As at 31st December 2018 於二零一八年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
Assets 資產				
Financial assets held for trading: 持作買賣的財務資產：				
– Equity securities 股票證券	10,560,139	–	–	10,560,139
Total financial assets 總財務資產	10,560,139	–	–	10,560,139

As at 31st December 2017 於二零一七年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
Assets 資產				
Financial assets held for trading: 持作買賣的財務資產：				
– Equity securities 股票證券	16,852,535	–	703,243	17,555,778
Total financial assets 總財務資產	16,852,535	–	703,243	17,555,778

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 2018 於二零一八年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
Assets 資產				
Financial assets held for trading: 持作買賣的財務資產：				
– Equity securities 股票證券	5,740,347	–	–	5,740,347
Total financial assets 總財務資產	<u>5,740,347</u>	<u>–</u>	<u>–</u>	<u>5,740,347</u>

As at 31st December 2017 於二零一七年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
Assets 資產				
Financial assets held for trading: 持作買賣的財務資產：				
– Equity securities 股票證券	7,620,988	–	256,501	7,877,489
Total financial assets 總財務資產	<u>7,620,988</u>	<u>–</u>	<u>256,501</u>	<u>7,877,489</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(d) Fair value estimation (continued)

(d) 公平值估計(續)

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

As at 31st December 2018 於二零一八年十二月卅一日

	Level 1 第一級 US\$ 美元	Level 2 第二級 US\$ 美元	Level 3 第三級 US\$ 美元	Total 總計 US\$ 美元
Assets 資產				
Financial assets held for trading: 持作買賣的財務資產:				
- Equity securities 股票證券	2,885,371	-	-	2,885,371
- Real estate investment trust 房地產投資信託基金	106,508	-	-	106,508
Total financial assets 總財務資產	2,991,879	-	-	2,991,879

Investments whose values are based on quoted market prices in active markets, and therefore classified within Level 1, include active listed equity securities, debt securities and collective investment schemes. The Sub-Funds do not adjust the quoted price for these instruments.

由於投資價值是基於活躍市場的報價，因此屬第一級別，並包括活躍上市股票證券、債務證券及集體投資計劃。分支基金沒有調整這些工具的報價。

There were transfers between Level 1, 2 and 3 for the years ended 31st December 2018.

截至二零一八年十二月卅一日止年度，並無第一、二及三級之間的轉換。

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 foreign currency forward contracts and quoted debt securities. 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.

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，其中包括外匯遠期合約及掛牌債務證券。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。

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)

For BOCIP China Health Care Fund and BOCIP Shenzhen Growth Fund, HKD111,888 and HKD183,258 of listed equities were transferred out from Level 3 to Level 1 respectively since there are quoted prices (unadjusted) in active market as at 31 December 2018 for the listed equities in PRC. For BOCIP China Health Care Fund and BOCIP China-A Small and Mid Cap Fund, their listed equities which were classified as Level 3 financial instrument as at 31 December 2017, were disposed during the year ended 31 December 2018.

Investments classified within Level 3 have significant unobservable inputs, as they trade infrequently. As at 31st December 2018, the Fund did not hold any investments classified in Level 3. As at 31st March 2017, two listed equities held by BOCIP China Health Care Fund of HKD72,074 were transferred from Level 3 to Level 1 as they are resumed trading during the year ended 31st December 2017 while four listed equities held by BOCIP China Health Care Fund of HKD302,530, three listed equities held by BOCIP China-A Small and Mid Cap Fund of HKD703,243 and three listed equities held by BOCIP Shenzhen Growth Fund of HKD183,259 were transferred from Level 1 to Level 3 as they are suspended. All the above suspended listed equities' fair value are determined by the Manager with the reference of their last traded prices.

As at 31st December 2017, two listed equities held by BOCIP China Health Care Fund of HKD72,074 were transferred from Level 1 to Level 3 as they are suspended and the fair value are determined by the Manager with the reference of their last traded prices.

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.

財務報表附註 (續)

8 財務風險管理 (續)

(d) 公平值估計 (續)

中國上市股票於二零一八年十二月卅一日在活躍市場具有報價(未經調整)，因此中銀保誠中國健康護理基金及中銀保誠深圳增長基金分別有111,888港元及183,258港元的上市股票由第三級轉為第一級。於二零一八年十二月卅一日止年度，中銀保誠中國健康護理基金及中銀保誠中國A股中小企業基金出售其於二零一七年十二月卅一日屬第三級金融工具的上市股票。

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。於二零一八年十二月卅一日，本基金並無持有任何屬第三級的投資。於二零一七年三月卅一日，中銀保誠中國健康護理基金持有的兩隻上市股票的價值為72,074港元，由於股票於二零一七年十二月卅一日止年度恢復買賣，因此由第三級轉為第一級。而中銀保誠中國健康護理基金持有的四隻上市股票的價值為302,530港元、中銀保誠中國A股中小企業基金持有的三隻上市股票的價值為703,243港元及中銀保誠深圳增長基金持有的三隻上市股票的價值為183,259港元，由於股票暫停買賣，因此由第一級轉為第三級。基金經理參考最後交易價格釐定上述暫停買賣上市股票的公平值。

於二零一七年十二月卅一日，中銀保誠中國健康護理基金持有的兩隻上市股票的價值為72,074港元，由於股票暫停買賣，因此由第一級轉為第三級，並且由基金經理參考最後交易價格釐定公平值。

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。

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 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.

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)

(d) 公平值估計(續)

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。

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 Net assets attributable to unitholders and number of units in issue

9 單位投資者應佔的淨資產及已發行單位數目

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

以下為各分支基金有關類別單位的認購/(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	
	2018	2017	2018	2017
	二零一八年	二零一七年	二零一八年	二零一七年
	Class A	Class A	Class A	Class A
	A類	A類	A類	A類
Units outstanding at the beginning of the year/period 年/期初單位數量	500,000.0000	500,000.0000	197,453,959.3751	255,610,528.1483
Units issued 已發行單位	55,404.8344	-	51,301,131.4139	54,322,858.9240
Units redeemed 已贖回單位	-	-	(63,120,538.3882)	(112,479,427.6972)
Units outstanding at the end of the year/period 年/期末終單位數量	555,404.8344	500,000.0000	185,634,552.4008	197,453,959.3751

	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	
	2018	2017	2018	2017
	二零一八年	二零一七年	二零一八年	二零一七年
	Class A - RMB Hedged Currency Class Units	Class A - RMB Hedged Currency Class Units	Class C	Class C
	A類－人民幣對沖 貨幣類別單位	A類－人民幣對沖 貨幣類別單位	C類	C類
Units outstanding at the beginning of the year/period 年/期初單位數量	270,272.3818	11,595.6540	17,388,534.8483	17,388,534.8483
Units issued 已發行單位	451,421.6135	285,467.7722	-	-
Units redeemed 已贖回單位	(14,170.1591)	(26,791.0444)	-	-
Units outstanding at the end of the year/period 年/期末終單位數量	707,523.8362	270,272.3818	17,388,534.8483	17,388,534.8483

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

9 單位投資者應佔的淨資產及已發行單位數目 (續)

	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	
	2018	2017	2018	2017
	二零一八年	二零一七年	二零一八年	二零一七年
	Class A	Class A	Class A	Class A
	A類	A類	A類	A類
Units outstanding at the beginning of the year/period 年/期初單位數量	1,507,658.1136	1,362,844.7491	24,000,000.0000	24,000,000.0000
Units issued 已發行單位	10,282.0891	144,813.3645	323,409.7051	-
Units redeemed 已贖回單位	-	-	-	-
Units outstanding at the end of the year/period 年/期末終單位數量	1,517,940.2027	1,507,658.1136	24,323,409.7051	24,000,000.0000

	BOCIP China Wealth Fund 中銀保誠中國財富基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
	2018	2017	2018	2017
	二零一八年	二零一七年	二零一八年	二零一七年
	Class A	Class A	Class A - RMB Hedged Currency	Class A - RMB Hedged Currency
	A類	A類	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
Units outstanding at the beginning of the year/period 年/期初單位數量	2,587,701.7681	2,467,547.4099	5,648.7391	17,393.3134
Units issued 已發行單位	128,143.6186	120,154.3582	3,795.4080	601.5907
Units redeemed 已贖回單位	-	-	(5,843.7124)	(12,346.1650)
Units outstanding at the end of the year/period 年/期末終單位數量	2,715,845.3867	2,587,701.7681	3,600.4347	5,648.7391

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

9 單位投資者應佔的淨資產及已發行單位數目 (續)

		BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波動股票基金	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
		Class A A類	Class A A類	Class A A類	Class A A類
		RMB Hedged Currency Class Units A類－人民幣對沖 貨幣類別單位	RMB Hedged Currency Class Units A類－人民幣對沖 貨幣類別單位	RMB Hedged Currency Class Units A類－人民幣對沖 貨幣類別單位	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/period 年／期初單位數量		860,988.9758	819,332.6343	5,651.2859	8,435.3910
Units issued 已發行單位		44,236.0069	41,656.3415	2,885.6132	490.2258
Units redeemed 已贖回單位		-	-	(5,848.6470)	(3,274.3309)
Units outstanding at the end of the year/period 年／期末單位數量		905,224.9827	860,988.9758	2,688.2521	5,651.2859

		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	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
		Class A A類	Class A A類	Class A A類	Class A A類
Units outstanding at the beginning of the year/period 年／期初單位數量		503,940.5302	503,940.5302	902,836.5547	800,000.0000
Units issued 已發行單位		-	-	374,011.8618	102,836.5547
Units redeemed 已贖回單位		-	-	(34,165.1406)	-
Units outstanding at the end of the year/period 年／期末單位數量		503,940.5302	503,940.5302	1,242,683.2759	902,836.5547

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

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

BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金			
2018	2017		
二零一八年	二零一七年		
Class A	Class A		
A類	A類		
Units outstanding at the beginning of the year/period 年/期初單位數量			
2,079,743.5681	-		
Units issued 已發行單位			
107,845.1066	2,079,743.5681		
Units redeemed 已贖回單位			
-	-		
Units outstanding at the end of the year/ period 年/期末單位數量			
2,187,588.6747	2,079,743.5681		

For BOCIP China Bond Fund, there were no Class A and Class B units in issue during the year ended 31st December 2018 and 2017. For other Sub-Funds, there were no Class B and Class C units in issue during the year ended 31st December 2018 and 2017. For the year ended 31st December 2018 and 2017, only BOCIP China Value Fund, BOCIP China Wealth Fund and BOCIP Hong Kong Value Fund issued Class A – RMB Hedged Currency Class Units.

10 Transactions with the Manager and its connected persons

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

財務報表附註(續)

9 單位投資者應佔的淨資產及已發行單位數目 (續)

BOCIP Asia Quality Equity Fund 中銀保誠亞洲 優質股票基金			
2018	2017		
二零一八年	二零一七年		
Class A	Class A		
A類	A類		
Units outstanding at the beginning of the year/period 年/期初單位數量			
780,000.0000	-		
Units issued 已發行單位			
40,473.2681	780,000.0000		
Units redeemed 已贖回單位			
-	-		
Units outstanding at the end of the year/ period 年/期末單位數量			
820,473.2681	780,000.0000		

中銀保誠中國債券基金於截至二零一八年及二零一七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二零一八年及二零一七年十二月卅一日止年度內沒有發行B類及C類單位。於截至二零一八年及二零一七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。

10 與基金經理及其關連人士的交易

基金經理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。就基金經理所知，除附註4及下文所披露者外，分支基金並無與關連人士進行任何其他交易。

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)

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

10 與基金經理及其關連人士的交易 (續)

(a) Bank balances with a connected person of the Manager

(a) 與基金經理的關連人士的銀行結餘

Bank balances maintained with the connected person of the Manager as at 31st December 2018 and 2017 were as follows:

於二零一八年及二零一七年十二月卅一日，與基金經理的關連人士的銀行結餘如下：

	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	786,917	169,534
BOCIP China Value Fund 中銀保誠中國價值基金	2,571,157	7,182,877
BOCIP China Bond Fund 中銀保誠中國債券基金	626,660	2,945,570
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	16,938	246,252
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	162,802	492,936
BOCIP China Wealth Fund 中銀保誠中國財富基金	19,334	89,815
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	12,462	2,991
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	41,795	75,068
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	717	24,638
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	5,018	82,065
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	8,505	422,218
	2018 二零一八年 US\$ 美元	2017 二零一七年 US\$ 美元
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	1,283	—

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 its connected persons (continued)

10 與基金經理及其關連人士的交易 (續)

(b) Interest income earned from bank balances with a connected person of the Manager

(b) 與基金經理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 the Trustee as at 31st December 2018 and 2017 were as follows:

於二零一八年及二零一七年十二月卅一日，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：

	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	202	16
BOCIP China Value Fund 中銀保誠中國價值基金	21,051	3,744
BOCIP China Bond Fund 中銀保誠中國債券基金	1,194	124,854
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	13	27
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	263	59,518
BOCIP China Wealth Fund 中銀保誠中國財富基金	44	175
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	23	3
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	223	83
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	82	4
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	738	507
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	855	303
	2018 二零一八年 US\$ 美元	2017 二零一七年 US\$ 美元
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	4	-

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 its connected persons (continued)

10 與基金經理及其關連人士的交易 (續)

(c) Holdings in the Sub-Funds

The Sub-Funds allow the Manager, its connected persons and other funds managed by the Manager to subscribe for, and redeem, units in the Sub-Funds. As at 31st December 2018 and 2017, no units were held by the Manager and its connected persons.

(c) 持有分支基金單位

分支基金容許基金經理、其關連人士及由基金經理管理的其他基金認購和贖回分支基金的單位。於二零一八年及二零一七年十二月卅一日，基金經理及其關連人士並無持有單位。

(d) Investments in securities issued by a connected person of the Manager

Certain Sub-Funds invested in listed equity securities and debt securities issued by connected persons of the Manager. The number of shares invested by the respective Sub-Funds as at 31st December 2018 and 2017 was as follows:

(d) 對基金經理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關連人士所發行的上市股票證券及債務證券。相關分支基金於二零一八年及二零一七年十二月卅一日所投資的股份數目如下：

As at 31st December 2018 於二零一八年十二月卅一日

	Holding 持股量	Market value 市值 HK\$ 港元	% of net assets 佔淨資產的百分比
BOCIP China Value Fund 中銀保誠中國價值基金			
Bank of China Limited 中國銀行股份有限公司	17,237,000	58,261,060	4.41%
BOCIP China Bond Fund 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	6.39%
BOCIP China Wealth Fund 中銀保誠中國財富基金			
Bank of China Limited 中國銀行股份有限公司	470,000	1,588,600	7.27%
BOCIP Hong Kong Value Fund			
中銀保誠香港價值基金			
Bank of China Limited 中國銀行股份有限公司	71,000	239,980	2.63%
BOC Aviation Ltd 中銀航空租賃有限公司	3,400	197,030	2.16%
BOC Hong Kong (Holdings) Limited 中銀香港(控股)有限公司	12,500	363,750	3.98%
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金			
Bank of China Limited 中國銀行股份有限公司	188,000	635,440	3.68%
BOC Aviation Ltd 中銀航空租賃有限公司	14,500	840,275	4.87%

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 its connected persons (continued)

10 與基金經理及其關連人士的交易 (續)

(d) Investments in securities issued by a connected person of the Manager (continued)

(d) 對基金經理一名關連人士所發行證券的投資 (續)

As at 31st December 2017 於二零一七年十二月卅一日

	Holding 持股量	Market value 市值 HK\$ 港元	% of net assets 佔淨資產的百分比
BOCIP China Value Fund 中銀保誠中國價值基金			
Bank of China Limited 中國銀行股份有限公司	17,237,000	66,190,080	3.96%
BOCIP China Wealth Fund 中銀保誠中國財富基金			
Bank of China Limited 中國銀行股份有限公司	332,000	1,274,880	4.88%
BOCIP Hong Kong Value Fund			
中銀保誠香港價值基金			
Bank of China Limited 中國銀行股份有限公司	71,000	272,640	2.65%
BOC Hong Kong (Holdings) Limited			
中銀香港(控股)有限公司	12,500	495,000	4.82%
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金			
Bank of China Limited 中國銀行股份有限公司	58,000	222,720	1.61%

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 its connected persons (continued)

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

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

	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
2018 二零一八年				
BOCIP China Wealth Fund 中銀保誠中國財富基金	28,353,811	34.17%	42,531	0.15%
2017 二零一七年				
BOCIP China Wealth Fund 中銀保誠中國財富基金	15,695,080	25.24%	27,487	0.18%

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

In addition to the management and servicing fees earned by the Manager as disclosed in Note 4(a), the Manager and its connected persons received switching fees and initial charges of HK\$4,383 (2017: HK\$22,924) and HK\$5,694,151 (2017: HK\$4,836,994) respectively from unitholders of BOCIP China Value Fund for the year ended 31st December 2018.

財務報表附註 (續)

10 與基金經理及其關連人士的交易 (續)

(e) 與基金經理一名關連人士的投資交易

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

(f) 基金經理及其關連人士收取的費用

除了上述附註4(a)所列出基金經理獲得的管理費及服務費外，於截至二零一八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4,383港元(二零一七年：22,924港元)及5,694,151港元(二零一七年：4,836,994港元)的轉換費用及首次認購費。

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 its connected persons (continued)

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

For the year ended 31st December 2018 and 2017, no switching fees and initial charges were earned by the Manager and its connected persons for BOCIP HK Dollar Money Market 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 and BOCIP Asia Quality Equity Fund.

(g) Fees borne by the Manager

The following table represents fees and expenses in relation to BOCIP HK Dollar Money Market Fund, BOCIP China Value Fund, BOCIP China Bond 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 與基金經理及其關連人士的交易(續)

(f) 基金經理及其關連人士收取的費用(續)

於截至二零一八年及二零一七年十二月卅一日止年度，中銀保誠港元貨幣市場基金、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及中銀保誠亞洲優質股票基金的基金經理及其關連人士並無收取轉換費用及首次認購費。

(g) 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 its connected persons (continued)

10 與基金經理及其關連人士的交易 (續)

(g) Fees borne by the Manager (continued)

(g) 基金經理承擔的費用 (續)

	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	53,801	52,573
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	71,201	69,273
BOCIP China Wealth Fund 中銀保誠中國財富基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	93,977	91,695
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	93,977	91,695
BOCIP China Health Care Fund 中銀保誠中國健康護理基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	72,901	70,973
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	71,201	69,273
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金		
Audit fee, publishing fee, 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	72,901	196,409
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		
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	72,901	167,545
BOCIP Asia Quality Equity Fund 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	187,905	—

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 its connected persons (continued)

(g) Fees borne by the Manager (continued)

For the year ended 31st December 2018 and 2017, no fees or expenses were born by the Manager for BOCIP China Value Fund, BOCIP China Bond Fund and BOCIP Flexi HKD Income Fund.

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

BOCIP HK Dollar Money Market Fund (the "investing Sub-Fund") invests into BOCHK HKD Money Market Fund (the "invested Sub-Fund") which is also managed by the Manager.

During the years ended 31st December 2018 and 2017, the Manager paid a rebate to the investing Sub-Fund amounting to the management fee paid by the invested Sub-Fund that are directly attributable to the holdings of the investing Sub-Fund. The total management fee rebate was HK\$13,104 for the year ended 31st December 2018 (2017: HK\$13,018).

11 Changes in liabilities arising from financing activities

BOCIP China Value Fund 中銀保誠中國價值基金

	1st January 2018 二零一八年 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 2018 二零一八年 十二月卅一日 HK\$ 港元
Amounts payable on redemption 贖回應付款項	329,901	(329,901)	-	-
	<u>329,901</u>	<u>(329,901)</u>	<u>-</u>	<u>-</u>
	1st January 2017 二零一七年 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 2017 二零一七年 十二月卅一日 HK\$ 港元
Amounts payable on redemption 贖回應付款項	20,408	(20,408)	329,901	329,901
	<u>20,408</u>	<u>(20,408)</u>	<u>329,901</u>	<u>329,901</u>

財務報表附註 (續)

10 與基金經理及其關連人士的交易 (續)

(g) 基金經理承擔的費用 (續)

截至二零一八年及二零一七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及中銀保誠港元靈活收益基金承擔任何費用或支出。

(h) 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(「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(「獲投資的分支基金」)。

截至二零一八年及二零一七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量已收取由獲投資的分支基金支付的管理費用。於二零一八年十二月卅一日止年度，退還的管理費用總金額為13,104港元(二零一七年：13,018港元)。

11 融資活動產生的負債變動

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

12 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.

13 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 and BOCIP Shenzhen Growth 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)

12 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。

13 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股中小企業基金及中銀保誠深圳增長基金外，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)

13 Distributions to unitholders (continued)

In respect of the BOCIP Flexi HKD Income 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 and BOCIP Asia Quality Equity 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 of the Sub-Fund.

BOCIP China Value Fund 中銀保誠中國價值基金

HK\$0.0909 on 255,610,528 of Class A units paid on 10th January 2017

於二零一七年一月十日就255,610,528個A類單位每單位支付0.0909港元

HK\$0.0971 on 243,012,685 of Class A units paid on 11th April 2017

於二零一七年四月十一日就243,012,685個A類單位每單位支付0.0971港元

HK\$0.0972 on 232,186,240 of Class A units paid on 10th July 2017

於二零一七年七月十日就232,186,240個A類單位每單位支付0.0972港元

HK\$0.1024 on 205,204,689 of Class A units paid on 11th October 2017

於二零一七年十月十一日就205,204,689個A類單位每單位支付0.1024港元

HK\$0.1056 on 197,453,959 of Class A units paid on 9th January 2018

於二零一八年一月九日就197,453,959個A類單位每單位支付0.1056港元

HK\$0.1063 on 198,730,839 of Class A units paid on 11th April 2018

於二零一八年四月十一日就198,730,839個A類單位每單位支付0.1063港元

HK\$0.0995 on 193,164,319 of Class A units paid on 10th July 2018

於二零一八年七月十日就193,164,319個A類單位每單位支付0.0995港元

HK\$0.0998 on 188,105,686 of Class A units paid on 9th October 2018

於二零一八年十月九日就188,105,686個A類單位每單位支付0.0998港元

Distributions for Class A units A類單位派息

財務報表附註(續)

13 向單位投資者的派息(續)

就中銀保誠港元靈活收益基金而言，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及中銀保誠亞洲優質股票基金而言，基金經理經考慮該分支基金的淨收入後如認為合適，可於每季酌情向單位投資者派息。

	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
	-	23,234,997
	-	23,596,532
	-	22,568,503
	-	21,012,960
	20,851,138	-
	21,125,088	-
	19,219,850	-
	18,772,947	-
	79,969,023	90,412,992

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)

13 Distributions to unitholders (continued)

13 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)

	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
RMB\$0.1540 (approximated HK\$0.1714) on 11,596 of Class A – RMB Hedge Currency Class units paid on 10th January 2017 於二零一七年一月十日就 11,596 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1540 人民幣 (約 0.1714 港元)	-	1,987
RMB\$0.1674 (approximated HK\$0.1893) on 63,619 of Class A – RMB Hedge Currency Class units paid on 11th April 2017 於二零一七年四月十一日就 63,619 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1674 人民幣 (約 0.1893 港元)	-	12,044
RMB\$0.1687 (approximated HK\$0.1938) on 57,442 of Class A – RMB Hedge Currency Class units paid on 10th July 2017 於二零一七年七月十日就 57,442 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1687 人民幣 (約 0.1938 港元)	-	11,132
RMB\$0.1788 (approximated HK\$0.2095) on 37,460 of Class A – RMB Hedge Currency Class units paid on 11th October 2017 於二零一七年十月十一日就 37,460 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1788 人民幣 (約 0.2095 港元)	-	7,849
RMB\$0.1851 (approximated HK\$0.2228) on 270,272 of Class A – RMB Hedge Currency Class units paid on 9th January 2018 於二零一八年一月九日就 270,272 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1851 人民幣 (約 0.2228 港元)	60,206	-
RMB\$0.1870 (approximated HK\$0.2339) on 321,518 of Class A – RMB Hedge Currency Class units paid on 11th April 2018 於二零一八年四月十一日就 321,518 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1870 人民幣 (約 0.2339 港元)	75,203	-
RMB\$0.1759 (approximated HK\$0.2071) on 315,939 of Class A – RMB Hedge Currency Class units paid on 10th July 2018 於二零一八年七月十日就 315,939 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1759 人民幣 (約 0.2071 港元)	65,424	-
RMB\$0.1768 (approximated HK\$0.2013) on 707,336 of Class A – RMB Hedge Currency Class units paid on 9th October 2018 於二零一八年十月九日就 707,336 個 A 類 – 人民幣對沖貨幣類別單位每單位支付 0.1768 人民幣 (約 0.2013 港元)	142,387	-
Distributions for Class A – RMB Hedge Currency Class units A 類 – 人民幣對沖貨幣類別單位派息	343,220	33,012
Total distributions 總派息	80,312,243	90,446,004

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)

13 Distributions to unitholders (continued)

13 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

	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
HK\$0.0160 on 24,000,000 units paid on 10th January 2017 於二零一七年一月十日就24,000,000個單位每單位支付0.0160港元	-	384,000
HK\$0.0160 on 24,000,000 units paid on 8th February 2017 於二零一七年二月八日就24,000,000個單位每單位支付0.0160港元	-	384,000
HK\$0.0160 on 24,000,000 units paid on 8th March 2017 於二零一七年三月八日就24,000,000個單位每單位支付0.0160港元	-	384,000
HK\$0.0160 on 24,000,000 units paid on 11th April 2017 於二零一七年四月十一日就24,000,000個單位每單位支付0.0160港元	-	384,000
HK\$0.0161 on 24,000,000 units paid on 10th May 2017 於二零一七年五月十日就24,000,000個單位每單位支付0.0161港元	-	386,400
HK\$0.0161 on 24,000,000 units paid on 8th June 2017 於二零一七年六月八日就24,000,000個單位每單位支付0.0161港元	-	386,400
HK\$0.0160 on 24,000,000 units paid on 10th July 2017 於二零一七年七月十日就24,000,000個單位每單位支付0.0160港元	-	384,000
HK\$0.0160 on 24,000,000 units paid on 8th August 2017 於二零一七年八月八日就24,000,000個單位每單位支付0.0160港元	-	384,000
HK\$0.0160 on 24,000,000 units paid on 8th September 2017 於二零一七年九月八日就24,000,000個單位每單位支付0.0160港元	-	384,000
HK\$0.0160 on 24,000,000 units paid on 11th October 2017 於二零一七年十月十一日就24,000,000個單位每單位支付0.0160港元	-	384,000
HK\$0.0159 on 24,000,000 units paid on 8th November 2017 於二零一七年十一月八日就24,000,000個單位每單位支付0.0159港元	-	381,600
HK\$0.0159 on 24,000,000 units paid on 8th December 2017 於二零一七年十二月八日就24,000,000個單位每單位支付0.0159港元	-	381,600
HK\$0.0159 on 24,000,000 units paid on 9th January 2018 於二零一八年一月九日就24,000,000個單位每單位支付0.0159港元	381,600	-
HK\$0.0158 on 24,000,000 units paid on 8th February 2018 於二零一八年二月八日就24,000,000個單位每單位支付0.0158港元	379,200	-
HK\$0.0158 on 24,000,000 units paid on 8th March 2018 於二零一八年三月八日就24,000,000個單位每單位支付0.0158港元	379,200	-
HK\$0.0158 on 24,000,000 units paid on 11th April 2018 於二零一八年四月十一日就24,000,000個單位每單位支付0.0158港元	379,200	-
HK\$0.0157 on 24,000,000 units paid on 9th May 2018 於二零一八年五月九日就24,000,000個單位每單位支付0.0157港元	376,800	-
HK\$0.0156 on 24,040,151 units paid on 8th June 2018 於二零一八年六月八日就24,040,151個單位每單位支付0.0156港元	375,026	-
HK\$0.0156 on 24,080,425 units paid on 10th July 2018 於二零一八年七月十日就24,080,425個單位每單位支付0.0156港元	375,655	-
HK\$0.0156 on 24,120,797 units paid on 8th August 2018 於二零一八年八月八日就24,120,797個單位每單位支付0.0156港元	376,285	-
HK\$0.0156 on 24,161,202 units paid on 10th September 2018 於二零一八年九月十日就24,161,202個單位每單位支付0.0156港元	376,915	-
HK\$0.0155 on 24,201,754 units paid on 9th October 2018 於二零一八年十月九日就24,201,754個單位每單位支付0.0155港元	375,127	-
HK\$0.0155 on 24,242,204 units paid on 8th November 2018 於二零一八年十一月八日就24,242,204個單位每單位支付0.0155港元	375,754	-
HK\$0.0155 on 24,282,802 units paid on 10th December 2018 於二零一八年十二月十日就24,282,802個單位每單位支付0.0155港元	376,383	-
Total distributions 總派息	4,527,145	4,608,000

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)****13 Distributions to unitholders (continued)****13 向單位投資者的派息 (續)****BOCIP China Wealth Fund 中銀保誠中國財富基金**

	2018	2017
	二零一八年	二零一七年
	HK\$	HK\$
	港元	港元
HK\$0.0945 on 2,467,547 units paid on 10th January 2017		
於二零一七年一月十日就 2,467,547 個單位每單位支付 0.0945 港元	-	233,183
HK\$0.1040 on 2,496,658 units paid on 11th April 2017		
於二零一七年四月十一日就 2,496,658 個單位每單位支付 0.1040 港元	-	259,652
HK\$0.1085 on 2,527,048 units paid on 10th July 2017		
於二零一七年七月十日就 2,527,048 個單位每單位支付 0.1085 港元	-	274,185
HK\$0.1170 on 2,557,921 units paid on 11th October 2017		
於二零一七年十月十一日就 2,557,921 個單位每單位支付 0.1170 港元	-	299,277
HK\$0.1258 on 2,587,702 units paid on 9th January 2018		
於二零一八年一月九日就 2,587,702 個單位每單位支付 0.1258 港元	325,533	-
HK\$0.1270 on 2,617,442 units paid on 11th April 2018		
於二零一八年四月十一日就 2,617,442 個單位每單位支付 0.1270 港元	332,415	-
HK\$0.1176 on 2,648,668 units paid on 10th July 2018		
於二零一八年七月十日就 2,648,668 個單位每單位支付 0.1176 港元	311,483	-
HK\$0.1114 on 2,681,078 units paid on 9th October 2018		
於二零一八年十月九日就 2,681,078 個單位每單位支付 0.1114 港元	298,672	-
	<hr/>	<hr/>
Distributions for Class A units A類單位派息	1,268,103	1,066,297
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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)

13 Distributions to unitholders (continued)

13 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)

	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
RMB\$0.1419 (approximated HK\$0.1579) on 17,393 of Class A – RMB Hedge Currency Class units paid on 10th January 2017 於二零一七年一月十日就17,393個A類－人民幣對沖貨幣類別單位每單位支付0.1419人民幣(約0.1579港元)	–	2,747
RMB\$0.1580 (approximated HK\$0.1787) on 11,794 of Class A – RMB Hedge Currency Class units paid on 11th April 2017 於二零一七年四月十一日就11,794個A類－人民幣對沖貨幣類別單位每單位支付0.1580人民幣(約0.1787港元)	–	2,107
RMB\$0.1652 (approximated HK\$0.1898) on 5,457 of Class A – RMB Hedge Currency Class units paid on 10th July 2017 於二零一七年七月十日就5,457個A類－人民幣對沖貨幣類別單位每單位支付0.1652人民幣(約0.1898港元)	–	1,036
RMB\$0.1784 (approximated HK\$0.2091) on 5,554 of Class A – RMB Hedge Currency Class units paid on 11th October 2017 於二零一七年十月十一日就5,554個A類－人民幣對沖貨幣類別單位每單位支付0.1784人民幣(約0.2091港元)	–	1,161
RMB\$0.1920 (approximated HK\$0.2310) on 5,649 of Class A – RMB Hedge Currency Class units paid on 9th January 2018 於二零一八年一月九日就5,649個A類－人民幣對沖貨幣類別單位每單位支付0.1920人民幣(約0.2310港元)	1,305	–
RMB\$0.1938 (approximated HK\$0.2424) on 5,744 of Class A – RMB Hedge Currency Class units paid on 11th April 2018 於二零一八年四月十一日就5,744個A類－人民幣對沖貨幣類別單位每單位支付0.1938人民幣(約0.2424港元)	1,392	–
RMB\$0.1789 (approximated HK\$0.2106) on 3,538 of Class A – RMB Hedge Currency Class units paid on 10th July 2018 於二零一八年七月十日就3,538個A類－人民幣對沖貨幣類別單位每單位支付0.1789人民幣(約0.2106港元)	745	–
RMB\$0.1692 (approximated HK\$0.1928) on 3,568 of Class A – RMB Hedge Currency Class units paid on 9th October 2018 於二零一八年十月九日就3,568個A類－人民幣對沖貨幣類別單位每單位支付0.1692人民幣(約0.1928港元)	688	–
Distributions for Class A – RMB Hedge Currency Class units A類－人民幣對沖貨幣類別單位派息	4,130	7,051
Total distributions 總派息	1,272,233	1,073,348

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)****13 Distributions to unitholders (continued)****13 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**

	2018	2017
	二零一八年	二零一七年
	HK\$	HK\$
	港元	港元
HK\$0.1188 on 819,333 of Class A units paid on 10th January 2017 於二零一七年一月十日就 819,333 個 A 類單位每單位支付 0.1188 港元	-	97,337
HK\$0.1291 on 829,365 of Class A units paid on 11th April 2017 於二零一七年四月十一日就 829,365 個 A 類單位每單位支付 0.1291 港元	-	107,071
HK\$0.1372 on 839,794 of Class A units paid on 10th July 2017 於二零一七年七月十日就 839,794 個 A 類單位每單位支付 0.1372 港元	-	115,220
HK\$0.1434 on 850,476 of Class A units paid on 11th October 2017 於二零一七年十月十一日就 850,476 個 A 類單位每單位支付 0.1434 港元	-	121,958
HK\$0.1479 on 860,989 of Class A units paid on 9th January 2018 於二零一八年一月九日就 860,989 個 A 類單位每單位支付 0.1479 港元	127,340	-
HK\$0.1424 on 871,560 of Class A units paid on 11th April 2018 於二零一八年四月十一日就 871,560 個 A 類單位每單位支付 0.1424 港元	124,110	-
HK\$0.1379 on 882,328 of Class A units paid on 10th July 2018 於二零一八年七月十日就 882,328 個 A 類單位每單位支付 0.1379 港元	121,673	-
HK\$0.1348 on 893,432 of Class A units paid on 9th October 2018 於二零一八年十月九日就 893,432 個 A 類單位每單位支付 0.1348 港元	120,435	-
Distributions for Class A units A 類單位派息	493,558	441,586

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)

13 Distributions to unitholders (continued)

13 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)

	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
RMB\$0.1723 (approximated HK\$0.1917) on 8,435 of Class A – RMB Hedge Currency Class units paid on 10th January 2017 於二零一七年一月十日就8,435個A類－人民幣對沖貨幣類別單位每單位支付0.1723人民幣 (約0.1917港元)	-	1,617
RMB\$0.1892 (approximated HK\$0.2140) on 8,580 of Class A – RMB Hedge Currency Class units paid on 11th April 2017 於二零一七年四月十一日就8,580個A類－人民幣對沖貨幣類別單位每單位支付0.1892人民幣 (約0.2140港元)	-	1,836
RMB\$0.2015 (approximated HK\$0.2314) on 5,457 of Class A – RMB Hedge Currency Class units paid on 10th July 2017 於二零一七年七月十日就5,457個A類－人民幣對沖貨幣類別單位每單位支付0.2015人民幣 (約0.2314港元)	-	1,263
RMB\$0.2109 (approximated HK\$0.2472) on 5,555 of Class A – RMB Hedge Currency Class units paid on 11th October 2017 於二零一七年十月十一日就5,555個A類－人民幣對沖貨幣類別單位每單位支付0.2109人民幣 (約0.2472港元)	-	1,373
RMB\$0.2178 (approximated HK\$0.2621) on 5,651 of Class A – RMB Hedge Currency Class units paid on 9th January 2018 於二零一八年一月九日就5,651個A類－人民幣對沖貨幣類別單位每單位支付0.2178人民幣 (約0.2621港元)	1,481	-
RMB\$0.2098 (approximated HK\$0.2625) on 5,749 of Class A – RMB Hedge Currency Class units paid on 11th April 2018 於二零一八年四月十一日就5,749個A類－人民幣對沖貨幣類別單位每單位支付0.2098人民幣 (約0.2625港元)	1,509	-
RMB\$0.2020 (approximated HK\$0.2380) on 2,652 of Class A – RMB Hedge Currency Class units paid on 10th July 2018 於二零一八年七月十日就2,652個A類－人民幣對沖貨幣類別單位每單位支付0.2020人民幣 (約0.2380港元)	631	-
RMB\$0.1971 (approximated HK\$0.2244) on 2,669 of Class A – RMB Hedge Currency Class units paid on 9th October 2018 於二零一八年十月九日就2,669個A類－人民幣對沖貨幣類別單位每單位支付0.1971人民幣 (約0.2244港元)	599	-
Distributions for Class A – RMB Hedge Currency Class units A類－人民幣對沖貨幣類別單位派息	4,220	6,089
Total distributions 總派息	497,778	447,675

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)

13 Distributions to unitholders (continued)

13 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

	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
HK\$0.0755 on 503,941 units paid on 10th January 2017 於二零一七年一月十日就 503,941 個單位每單位支付 0.0755 港元	-	38,047
HK\$0.0802 on 503,941 units paid on 11th April 2017 於二零一七年四月十一日就 503,941 個單位每單位支付 0.0802 港元	-	40,416
HK\$0.0849 on 503,941 units paid on 10th July 2017 於二零一七年七月十日就 503,941 個單位每單位支付 0.0849 港元	-	42,785
HK\$0.0847 on 503,941 units paid on 11th October 2017 於二零一七年十月十一日就 503,941 個單位每單位支付 0.0847 港元	-	42,684
HK\$0.0962 on 503,941 units paid on 9th January 2018 於二零一八年一月九日就 503,941 個單位每單位支付 0.0962 港元	48,479	-
HK\$0.1039 on 503,941 units paid on 11th April 2018 於二零一八年四月十一日就 503,941 個單位每單位支付 0.1039 港元	52,359	-
HK\$0.1030 on 503,941 units paid on 10th July 2018 於二零一八年七月十日就 503,941 個單位每單位支付 0.1030 港元	51,906	-
HK\$0.0832 on 503,941 units paid on 9th October 2018 於二零一八年十月九日就 503,941 個單位每單位支付 0.0832 港元	41,928	-
Total distributions 總派息	<u>194,672</u>	<u>163,932</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)

13 Distributions to unitholders (continued)

13 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

	2018	2017
	二零一八年	二零一七年
	HK\$	HK\$
	港元	港元
HK\$0.1227 on 1,000,000 units paid on 11th April 2017		
於二零一七年四月十一日就1,000,000個單位每單位支付0.1227港元	-	122,700
HK\$0.1114 on 1,000,000 units paid on 10th July 2017		
於二零一七年七月十日就1,000,000個單位每單位支付0.1114港元	-	111,400
HK\$0.1167 on 2,054,643 units paid on 11th October 2017		
於二零一七年十月十一日就2,054,643個單位每單位支付0.1167港元	-	239,777
HK\$0.1059 on 2,079,744 units paid on 9th January 2018		
於二零一八年一月九日就2,079,744個單位每單位支付0.1059港元	220,245	-
HK\$0.1035 on 2,105,715 units paid on 11th April 2018		
於二零一八年四月十一日就2,105,715個單位每單位支付0.1035港元	217,942	-
HK\$0.0790 on 2,131,740 units paid on 10th July 2018		
於二零一八年七月十日就2,131,740個單位每單位支付0.0790港元	168,407	-
HK\$0.0677 on 2,159,135 units paid on 9th October 2018		
於二零一八年十月九日就2,159,135個單位每單位支付0.0677港元	146,173	-
	<u>146,173</u>	<u>-</u>
Total distributions 總派息	<u>752,767</u>	<u>473,877</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)

13 Distributions to unitholders (continued)

13 向單位投資者的派息(續)

BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金

	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
HK\$0.1295 on 780,000 units paid on 10th July 2017 於二零一七年七月十日就 780,000 個單位每單位支付 0.1295 港元	-	101,010
HK\$0.1345 on 780,000 units paid on 11th October 2017 於二零一七年十月十一日就 780,000 個單位每單位支付 0.1345 港元	-	104,910
HK\$0.1330 on 780,000 units paid on 10th January 2018 於二零一八年一月十日就 780,000 個單位每單位支付 0.1330 港元	103,740	-
HK\$0.1335 on 789,613 units paid on 11th April 2018 於二零一八年四月十一日就 789,613 個單位每單位支付 0.1335 港元	105,413	-
HK\$0.1146 on 799,490 units paid on 10th July 2018 於二零一八年七月十日就 799,490 個單位每單位支付 0.1146 港元	91,622	-
HK\$0.0999 on 809,697 units paid on 9th October 2018 於二零一八年十月九日就 809,697 個單位每單位支付 0.0999 港元	80,889	-
Total distributions 總派息	<u>381,664</u>	<u>205,920</u>

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

	2018 二零一八年 US\$ 美元
USD\$0.1282 on 350,000 units paid on 11th April 2018 於二零一八年四月十一日就 350,000 個單位每單位支付 0.1282 美元	44,870
USD\$0.1207 on 354,398 units paid on 10th July 2018 於二零一八年七月十日就 354,398 個單位每單位支付 0.1207 美元	42,776
USD\$0.1180 on 358,846 units paid on 9th October 2018 於二零一八年十月九日就 358,846 個單位每單位支付 0.1180 美元	<u>42,344</u>
Total distributions 總派息	<u>129,990</u>

Distributions to unitholders are recognised in the statement of changes in equity when they are declared by the Manager.

由基金經理向單位投資者宣派的股息，在權益變動表中列帳。

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)

14 Subsequent events

Distribution of HK\$16,428,658 and RMB111,435 (approximately HK\$126,902) was declared on 2nd January 2019 and paid on 9th January 2019 for BOCIP China Value Fund Class A units holders and Class A – RMB Hedge Currency Class units holders respectively.

Distribution of HK\$377,013 was declared on 2nd January 2019 and paid on 9th January 2019 for BOCIP Flexi HKD Income Fund.

Distribution of HK\$272,942 and RMB549 (approximately HK\$625) was declared on 2nd January 2019 and paid on 9th January 2019 for BOCIP China Wealth Fund Class A units holders and Class A – RMB Hedge Currency Class units holders respectively.

Distribution of HK\$113,877 and RMB494 (approximately HK\$563) was declared on 2nd January 2019 and paid on 9th January 2019 for BOCIP Hong Kong Value Fund Class A units holders and Class A – RMB Hedge Currency Class units holders respectively.

Distribution of HK\$32,353 was declared on 2nd January 2019 and paid on 9th January 2019 for BOCIP China Health Care Fund.

Distribution of USD38,730 was declared on 2nd January 2019 and paid on 9th January 2019 for BOCIP Asia Quality Equity Fund.

15 Approval of financial statements

The financial statements were approved by the Trustee and the Manager on 15th April 2019.

財務報表附註(續)

14 後續事項

中銀保誠中國價值基金於二零一九一月二日分別向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16,428,658港元及人民幣111,435元(約126,902港元)，於二零一九一月九日派付。

中銀保誠港元靈活收益基金於二零一九一月二日宣布派息377,013港元，於二零一九一月九日派付。

中銀保誠中國財富基金於二零一九一月二日分別向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272,942港元及人民幣549元(約625港元)，於二零一九一月九日派付。

中銀保誠香港價值基金於二零一九一月二日分別向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113,877港元及人民幣494元(約563港元)，於二零一九一月九日派付。

中銀保誠中國健康護理基金於二零一九一月二日宣布派息32,353港元，於二零一九一月九日派付。

中銀保誠亞洲優質股票基金於二零一九一月二日宣布派息38,730美元，於二零一九一月九日派付。

15 財務報表通過

本財務報表已於二零一九年四月十五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 2018 於二零一八年十二月卅一日

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
Listed/Quoted Investments 上市／掛牌投資			
Collective Investment Scheme 集體投資計劃			
Hong Kong 香港			
BOCHK HKD Money Market Fund – Class A 中銀香港港元貨幣市場基金－A類	444,806	5,282,828	87.02
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		5,282,828	87.02
OTHER NET ASSETS 其他資產淨值		788,038	12.98
NET ASSETS AS AT 31ST DECEMBER 2018 於二零一八年十二月卅一日的資產淨值		6,070,866	100.00
TOTAL INVESTMENT, AT COST 投資總額，按成本值		4,996,641	

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 2018 於二零一八年十二月卅一日

BOCIP China Value Fund 中銀保誠中國價值基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
Hong Kong 香港			
Agricultural Bank of China Ltd-H	6,353,000	21,790,790	1.65
Angang Steel Co Ltd-H	4,082,000	22,042,800	1.67
Anhui Conch Cement Co Ltd-H	671,000	25,498,000	1.93
Avichina Industry & Technology Co Ltd-H	1,200,000	5,904,000	0.45
Bank of China Ltd-H	17,237,000	58,261,060	4.41
Bank of Communications Co Ltd-H	9,370,000	57,250,700	4.34
Beijing Enterprises Hldgs Ltd	179,000	7,428,500	0.56
China Cinda Asset Management Co Ltd-H	7,542,000	14,329,800	1.09
China Communications Construction Co Ltd-H	2,799,000	20,712,600	1.57
China Conch Venture Hldgs Ltd	853,000	19,874,900	1.51
China Construction Bank Corp-H	10,381,000	67,061,260	5.08
China Life Insurance Co Ltd-H	1,526,000	25,392,640	1.92
China Merchants Bank Co Ltd-H	1,820,500	52,248,350	3.96
China Minsheng Banking Corp Ltd-H	2,400,000	12,960,000	0.98
China Mobile Ltd	269,000	20,269,150	1.54
China Natl Building Material Co Ltd-H	7,100,000	38,056,000	2.88
China Oilfield Services Ltd-H	888,000	5,976,240	0.45
China Overseas Land & Investment Ltd	1,876,000	50,464,400	3.82
China Pacific Insurance (Group) Co-H	1,500,000	38,025,000	2.88
China Petroleum & Chemical Corp-H	8,290,000	46,341,100	3.51
China Power Intl Development Ltd	3,800,000	6,764,000	0.51
China Railway Construction Corp Ltd-H	3,246,500	35,256,990	2.67
China Railway Group Ltd-H	3,810,000	27,165,300	2.06
China Resources Land Ltd	2,238,000	67,363,800	5.10
China Resources Power Hldgs Co	1,210,000	18,222,600	1.38
China State Construction Intl Hldgs Ltd	804,000	5,000,880	0.38
China Telecom Corp Ltd-H	6,940,000	27,760,000	2.10
China Unicom (Hong Kong) Ltd	1,586,000	13,258,960	1.00
CITIC Ltd	1,500,000	18,420,000	1.40
CITIC Securities Co Ltd-H	2,621,000	35,383,500	2.68
CNOOC Ltd	3,069,000	37,134,900	2.81
COSCO Shipping Energy Transportation Co Ltd-H	1,074,000	4,199,340	0.32
Guangdong Investment Ltd	576,000	8,720,640	0.66
Haitong Securities Co Ltd-H	6,328,000	47,460,000	3.59
Industrial & Commercial Bk of China-H	14,578,000	81,491,020	6.17

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 2018 於二零一八年十二月卅一日

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	2,475,000	22,794,750	1.73
Kunlun Energy Co Ltd	4,224,000	35,059,200	2.66
Maanshan Iron & Steel Co Ltd-H	3,860,000	13,317,000	1.01
Petrochina Co Ltd-H	8,780,000	42,846,400	3.25
Ping An Insurance Group Co of China Ltd-H	869,000	60,091,350	4.55
Sinopharm Group Co Ltd-H	581,600	19,134,640	1.45
Sinotruk (Hong Kong) Ltd	920,000	10,856,000	0.82
		<u>1,247,588,560</u>	<u>94.50</u>
United States of America 美國			
58.Com Inc-Adr	13,500	5,729,792	0.43
Baidu Inc-Adr	25,220	31,316,554	2.37
Vipshop Hldgs Ltd-Ads	71,500	3,056,450	0.23
YY Inc-Adr	15,500	7,264,305	0.55
		<u>47,367,152</u>	<u>3.58</u>
Foreign currency forward contracts 外匯遠期合約			
Buy CNY6,310,000 Sell HKD7,092,278 買入 6,310,000 人民幣及賣出 7,092,278 港元		<u>91,558</u>	<u>0.01</u>
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		<u>1,295,047,270</u>	<u>98.09</u>
OTHER NET ASSETS 其他資產淨值		<u>25,235,362</u>	<u>1.91</u>
NET ASSETS AS AT 31ST DECEMBER 2018 於二零一八年十二月卅一日的資產淨值		<u><u>1,320,282,632</u></u>	<u><u>100.00</u></u>
TOTAL INVESTMENT, AT COST 投資總額，按成本值		<u><u>1,404,962,183</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 2018 於二零一八年十二月卅一日

BOCIP China Bond Fund 中銀保誠中國債券基金

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Fixed Rate Debt Securities 定息債務證券			
China 中國			
Agricultural Development Bank of China 2.79% A 27Jul2019	100,000	11,408,717	6.32
Bank of Communications Co Ltd 0% A 09Apr2019	100,000	10,955,538	6.07
China Development Bank 3.88% A 19Apr2020	100,000	11,520,369	6.38
China Govt Bond 2.9% S/A 05May2026	100,000	11,074,227	6.13
China Govt Bond 3.05% A 22Oct2022	100,000	11,433,294	6.33
China Govt Bond 3.1% A 28May2020	100,000	11,460,175	6.35
China Govt Bond 4.26% S/A 31Jul2021	80,000	9,392,941	5.20
China Govt Bond 4.47% A 07Jan2019	100,000	11,412,937	6.32
China Guangdong Nuclear Power Hldg Corp 4.6% A 12May2020	100,000	11,542,175	6.39
China Petroleum & Chemical Corp 4.9% A 01Jun2022	30,000	3,532,617	1.95
China Railway Corp 4.53% A 05Nov2024	100,000	11,818,649	6.54
China Southern Power Grid Co Ltd 2.9% A 21Jan2019	100,000	11,401,042	6.31
Export-Import Bank of China 3.85% A 26Jan2020	100,000	11,535,047	6.39
Petrochina Co Ltd 3.85% A 12Oct2020	100,000	11,433,260	6.33
State Grid Corp of China 4.74% A 05Feb2020	100,000	11,552,861	6.40
		<u>161,473,849</u>	<u>89.41</u>
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		161,473,849	89.41
OTHER NET ASSETS 其他資產淨值		<u>19,124,338</u>	<u>10.59</u>
NET ASSETS AS AT 31ST DECEMBER 2018			
於二零一八年十二月卅一日的資產淨值		<u>180,598,187</u>	<u>100.00</u>
TOTAL INVESTMENT, AT COST 投資總額，按成本值			
		<u>140,538,611</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 2018 於二零一八年十二月卅一日

BOCIP Japan Small & Mid Cap Opportunity Fund

中銀保誠日本中小企業機遇基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
Japan 日本			
Alps Alpine Co Ltd	5,900	898,896	3.75
Bandai Namco Hldgs Inc	5,000	1,757,260	7.35
Daiwa House Industry Co Ltd	4,300	1,073,366	4.49
Dena Co Ltd	4,400	575,853	2.40
Fukushima Industries Corp	4,700	1,197,363	5.00
Gmo Internet Inc	7,800	818,780	3.42
Haseko Corp	12,400	1,022,029	4.27
M3 Inc	8,200	862,524	3.61
Metawater Co Ltd	5,600	1,171,687	4.90
Omron Corp	2,800	799,241	3.34
Persol Hldgs Co Ltd	9,400	1,097,415	4.59
Ryohin Keikaku Co Ltd	700	1,326,240	5.54
Shionogi & Co Ltd	3,300	1,476,762	6.17
Solasto Corp	23,100	1,809,981	7.57
Taisei Corp	3,400	1,141,559	4.77
Toray Industries Inc	16,800	925,521	3.87
Toridoll Hldgs Corp	7,200	929,460	3.89
Tsuruha Hldgs Inc	1,600	1,075,550	4.50
Yamaha Motor Co Ltd	7,100	1,093,883	4.57
Ya-Man Ltd	9,000	883,732	3.69
		<u>21,937,101</u>	<u>91.69</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 2018 於二零一八年十二月卅一日

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
Foreign currency forward contracts 外匯遠期合約			
Buy HKD21,696,334 Sell JPY315,200,000			
買入 21,696,334 港元及賣出 315,200,000 日圓		(806,892)	(3.37)
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		21,130,209	88.32
OTHER NET ASSETS 其他資產淨值		2,793,514	11.68
NET ASSETS AS AT 31ST DECEMBER 2018			
於二零一八年十二月卅一日的資產淨值		23,923,723	100.00
TOTAL INVESTMENT, AT COST 投資總額，按成本值		21,426,410	

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 2018 於二零一八年十二月卅一日

BOCIP Flexi HKD Income Fund

中銀保誠港元靈活收益基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Fixed Rate Debt Securities 定息債務證券			
Hong Kong 香港			
Bank of Communications Co Ltd/Hong Kong 2.08% A 20Jul2020 FXCD	10,000,000	9,860,447	4.37
Bank of Communications Co Ltd/Hong Kong 2.58% A 29Jan2021 FXCD	5,000,000	4,952,642	2.19
Bank of Communications Co Ltd/Hong Kong 2.9% A 06Jul2020 FXCD	5,000,000	4,990,677	2.21
Cathay Pacific Mtn Financing Ltd 2.35% A 23Sep2021	2,000,000	1,911,666	0.85
Champion MTN Ltd 2.85% A 29May2020	3,000,000	3,001,291	1.33
China Merchants Bank Co Ltd/Hong Kong 2.78% A 19Nov2019 FXCD	10,000,000	9,991,266	4.43
Haitong Intl Securities Group Ltd 2.7% A 09Apr2019	10,000,000	9,977,649	4.42
Henderson Land Mtn Ltd 2.8% Q 25Oct2020	5,000,000	5,003,791	2.22
Henderson Land Mtn Ltd 3.092% A 22Jan2025	5,000,000	4,971,602	2.20
HK Govt 1.32% S/A 23Dec2019	10,000,000	9,964,000	4.41
HLP Finance Ltd 4.75% S/A 30Jan2024	6,000,000	6,389,868	2.83
Hong Kong T-Bills 0% A 02Jan2019	10,000,000	10,000,000	4.43
Hong Kong T-Bills 0% A 09Jan2019	10,000,000	9,997,000	4.43
Hong Kong T-Bills 0% A 10Apr2019	10,000,000	9,954,000	4.41
Hong Kong T-Bills 0% A 16Jan2019	13,000,000	12,992,330	5.76
Hong Kong T-Bills 0% A 20Mar2019	10,000,000	9,964,700	4.41
Hong Kong T-Bills 0% A 23Jan2019	8,000,000	7,992,880	3.54
Hong Kong T-Bills 0% A 24Apr2019	10,000,000	9,947,500	4.41
Hong Kong T-Bills 0% A 27Feb2019	10,000,000	9,975,100	4.42
Hong Kong T-Bills 0% A 29May2019	10,000,000	9,930,800	4.40
Hong Kong T-Bills 0% A 30Jan2019	10,000,000	9,988,100	4.42
K Wah Intl Financial Services Ltd 4.38% Q 05Jul2021	5,000,000	5,046,866	2.24
Mufg Bank Ltd/Hong Kong 2.42% A 09May2022 FXCD	5,000,000	4,943,369	2.19
		<u>181,747,543</u>	<u>80.52</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 2018 於二零一八年十二月卅一日

BOCIP Flexi HKD Income Fund (continued)

中銀保誠港元靈活收益基金(續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
United States of America 美國			
Beijing Capital Polaris Investment Co Ltd 4.25% S/A 26Mar2021	500,000	3,891,226	1.72
Blue Sky Fliers Co Ltd 6.9% S/A 20Jan2019	500,000	3,302,224	1.46
China Aoyuan Property Group Ltd 6.35% S/A 11Jan2020	300,000	2,341,218	1.04
Chinalco Capital Hldgs Ltd 4% S/A 25Aug2021	200,000	1,512,114	0.67
Chinalco Capital Hldgs Ltd 4.25% S/A 21Apr2022	200,000	1,500,291	0.66
Emperor Intl Hldgs Ltd 5% S/A 30Mar2022	300,000	2,258,658	1.00
Estate Sky Ltd 4.875% S/A 08Aug2021	500,000	3,745,874	1.66
Fita Intl Ltd 7% S/A 10Feb2020	500,000	4,049,457	1.79
Future Land Development Hldgs Ltd 5% S/A 16Feb2020	200,000	1,538,107	0.68
HPHT Finance 15 Ltd 2.875% S/A 17Mar2020 Regs	500,000	3,890,521	1.72
Kunlun Energy Co Ltd 2.875% S/A 13May2020 Regs	500,000	3,880,813	1.72
Shui On Development Hldg Ltd 5.7% S/A 06Feb2021	500,000	3,848,987	1.71
Sun Hung Kai & Co Bvi Ltd 4.75% S/A 31May2021	500,000	3,810,780	1.69
Xinhu Bvi Hldg Co Ltd 6% S/A 01Mar2020	200,000	1,456,838	0.65
		<u>41,027,109</u>	<u>18.17</u>
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		222,774,652	98.69
OTHER NET ASSETS 其他資產淨值		<u>2,953,814</u>	<u>1.31</u>
NET ASSETS AS AT 31ST DECEMBER 2018			
於二零一八年十二月卅一日的資產淨值		<u>225,728,466</u>	<u>100.00</u>
TOTAL INVESTMENT, AT COST 投資總額，按成本值		<u>223,790,301</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 2018 於二零一八年十二月卅一日

BOCIP China Wealth Fund

中銀保誠中國財富基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
Hong Kong 香港			
Anhui Conch Cement Co Ltd-H	7,000	266,000	1.21
Bank of China Ltd-H	470,000	1,588,600	7.27
China Communications Construction Co Ltd-H	150,000	1,110,000	5.08
China Construction Bank Corp-H	300,000	1,938,000	8.87
China Gas Hldgs Ltd	65,000	1,813,500	8.30
China Life Insurance Co Ltd-H	42,000	698,880	3.20
China Merchants Bank Co Ltd-H	22,000	631,400	2.89
China Mobile Ltd	15,000	1,130,250	5.17
China Pacific Insurance (Group) Co-H	25,000	633,750	2.90
China Railway Construction Corp Ltd-H	75,000	814,500	3.73
China Railway Group Ltd-H	170,000	1,212,100	5.55
China Vanke Co Ltd-H	52,000	1,383,200	6.33
Crrc Corp Ltd-H	50,000	382,000	1.74
Guangdong Investment Ltd	30,000	454,200	2.08
Huatai Securities Co Ltd-H	60,000	744,000	3.40
Industrial & Commercial Bk of China-H	380,000	2,124,200	9.72
Picc Property & Casualty Co Ltd-H	42,000	336,420	1.54
Ping An Insurance Group Co of China Ltd-H	28,000	1,936,200	8.86
Tencent Hldgs Ltd	6,300	1,978,200	9.05
		<u>21,175,400</u>	<u>96.89</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 2018 於二零一八年十二月卅一日

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
Foreign currency forward contracts 外匯遠期合約			
Buy CNY30,500 Sell HKD34,281 買入 30,500 人民幣及賣出 34,281 港元		443	0.00
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		21,175,843	96.89
OTHER NET ASSETS 其他資產淨值		678,714	3.11
NET ASSETS AS AT 31ST DECEMBER 2018 於二零一八年十二月卅一日的資產淨值		21,854,557	100.00
TOTAL INVESTMENT, AT COST 投資總額，按成本值		20,650,726	

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 2018 於二零一八年十二月卅一日

BOCIP Hong Kong Value Fund

中銀保誠香港價值基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
Hong Kong 香港			
AIA Group Ltd	6,600	429,000	4.69
Bank of China Ltd-H	71,000	239,980	2.63
Bank of East Asia Ltd	7,600	189,240	2.07
BOC Aviation Ltd	3,400	197,030	2.16
BOC Hong Kong (Hldgs) Ltd	12,500	363,750	3.98
China Construction Bank Corp-H	51,000	329,460	3.60
China Overseas Land & Investment Ltd	16,000	430,400	4.71
China Resources Land Ltd	8,000	240,800	2.63
China Telecom Corp Ltd-H	46,000	184,000	2.01
CK Asset Hldgs Ltd	5,236	300,023	3.28
CK Hutchison Hldgs Ltd	4,000	300,800	3.29
CK Infrastructure Hldgs Ltd	4,000	237,200	2.59
CLP Hldgs Ltd	5,500	486,750	5.32
Hang Seng Bank Ltd	1,400	246,120	2.69
Henderson Land Development Co Ltd	7,562	294,918	3.23
HSBC Hldgs Plc	12,400	803,520	8.79
Industrial & Commercial Bk of China-H	51,000	285,090	3.12
Kingboard Hldgs Ltd	4,500	94,050	1.03
Manulife Financial Corp	700	82,390	0.91
MTR Corp Ltd	8,000	329,600	3.61
New World Development Co Ltd	34,000	352,240	3.85
NWS Hldgs Ltd	16,000	256,960	2.81
PCCW Ltd	23,000	103,730	1.13
People's Insurance Co (Group) of China Ltd-H	38,000	119,700	1.31
Petrochina Co Ltd-H	32,000	156,160	1.71
Ping An Insurance Group Co of China Ltd-H	4,000	276,600	3.03
Power Assets Hldgs Ltd	3,000	163,500	1.79
Standard Chartered Plc	3,600	214,020	2.34
Sun Hung Kai Properties Ltd	4,000	446,400	4.88
Swire Properties Ltd	10,800	297,000	3.25
Tencent Hldgs Ltd	500	157,000	1.72
Wharf Hldgs Ltd	6,000	122,400	1.34

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 2018 於二零一八年十二月卅一日

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 Real Estate Investment Co Ltd	6,000	281,100	3.07
		9,010,931	98.57
Foreign currency forward contracts 外匯遠期合約			
Buy CNY27,000 Sell HKD30,347 買入 27,000 人民幣及賣出 30,347 港元		392	0.00
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		9,011,323	98.57
OTHER NET ASSETS 其他資產淨值		130,686	1.43
NET ASSETS AS AT 31ST DECEMBER 2018 於二零一八年十二月卅一日的資產淨值		9,142,009	100.00
TOTAL INVESTMENT, AT COST 投資總額，按成本值		8,749,490	

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 2018 於二零一八年十二月卅一日

BOCIP China Health Care Fund

中銀保誠中國健康護理基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
Hong Kong 香港			
3Sbio Inc	1,500	15,060	0.58
Alibaba Health Information Technology Ltd	8,000	50,800	1.96
China Resources Pharmaceutical Group Ltd	5,500	56,210	2.17
China Traditional Chinese Medicine Co Ltd	4,000	18,240	0.70
CSPC Pharmaceutical Group Ltd	16,000	180,800	6.99
Genscript Biotech Corp	2,000	21,120	0.82
Luye Pharma Group Ltd	11,500	62,675	2.42
Shandong Weigao Group Medical Polymer Co Ltd-H	16,000	101,440	3.92
Sino Biopharmaceutical Ltd	29,500	152,220	5.88
Sinopharm Group Co Ltd-H	3,200	105,280	4.07
Ssy Group Ltd	4,000	23,200	0.90
Wuxi Biologics Cayman Inc	1,000	50,150	1.94
		<u>837,195</u>	<u>32.35</u>

China 中國

Beijing Tongrentang Co Ltd-A	2,600	81,480	3.15
China National Medicines Corp Ltd-A	3,200	84,785	3.28
China Resources Double-Crane Pharmaceutical Co Ltd-A	1,680	23,146	0.90
Dong-E E-Jiao Co Ltd-A	1,300	58,592	2.26
Guangzhou Baiyunshan Pharmaceutical Hldgs Co Ltd-A	1,300	52,977	2.05
Henan Lingrui Pharmaceutical Co Ltd-A	7,500	64,273	2.48
Huadong Medicine Co Ltd-A	1,950	58,799	2.27
Hubei Jumpcan Pharmaceutical Co Ltd-A	1,500	57,315	2.21
Humanwell Healthcare Group Co Ltd-A	2,900	33,511	1.29
Jiangsu Hengrui Medicine Co Ltd-A	3,528	212,079	8.19
Jinyu Bio-Technology Co Ltd-A	4,160	78,695	3.04
Joincare Pharmaceutical Group Industry Co Ltd-A	3,900	29,644	1.15
Jointown Pharmaceutical Group Co Ltd-A	2,800	46,586	1.80
Kangmei Pharmaceutical Co Ltd-A	9,000	94,460	3.65

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 2018 於二零一八年十二月卅一日

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
Meinian Onehealth Healthcare Hldgs Co Ltd-A	5,318	90,602	3.50
Shanghai Fosun Pharmaceutical Group Co Ltd-A	2,300	60,992	2.36
Shanghai Pharmaceuticals Hldg Co Ltd-A	915	17,726	0.68
Shenzhen Salubris Pharmaceuticals Co Ltd-A	900	21,425	0.83
Sichuan Kelun Pharmaceutical Co Ltd-A	2,900	68,244	2.64
Tasly Pharmaceutical Group Co Ltd-A	1,740	38,071	1.47
Tonghua Dongbao Pharmaceutical Co Ltd-A	3,755	59,480	2.30
Topchoice Medical Investment Corp-A	1,300	70,325	2.72
Yunnan Baiyao Group Co Ltd-A	1,200	101,140	3.91
Zhangzhou Pientzehuang Pharmaceutical Co Ltd-A	600	59,247	2.29
Zhejiang Conba Pharmaceutical Co Ltd-A	5,550	37,505	1.45
Zhejiang Huahai Pharmaceutical Co Ltd-A	1,344	16,940	0.65
		<u>1,618,041</u>	<u>62.52</u>
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		2,455,236	94.87
OTHER NET ASSETS 其他資產淨值		<u>132,892</u>	<u>5.13</u>
NET ASSETS AS AT 31ST DECEMBER 2018			
於二零一八年十二月卅一日的資產淨值		<u>2,588,128</u>	<u>100.00</u>
TOTAL INVESTMENT, AT COST 投資總額，按成本值		<u>3,233,364</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 2018 於二零一八年十二月卅一日

BOCIP Hong Kong Low Volatility Equity Fund

中銀保誠香港低波幅股票基金

	Holding 持量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
Hong Kong 香港			
Agricultural Bank of China Ltd-H	204,000	699,720	4.05
AIA Group Ltd	9,400	611,000	3.54
Anhui Conch Cement Co Ltd-H	500	19,000	0.12
Anhui Expressway Co Ltd-H	26,000	121,680	0.71
Bank of China Ltd-H	188,000	635,440	3.68
Bank of Communications Co Ltd-H	3,000	18,330	0.12
Bank of East Asia Ltd	4,000	99,600	0.58
Beijing Enterprises Hldgs Ltd	500	20,750	0.12
Beijing Jingneng Clean Energy Co Ltd-H	152,000	287,280	1.66
BOC Aviation Ltd	14,500	840,275	4.87
BYD Co Ltd-H	500	24,975	0.14
Cafe De Coral Hldgs Ltd	6,000	113,880	0.66
China Cinda Asset Management Co Ltd-H	1,000	1,900	0.01
China Conch Venture Hldgs Ltd	16,500	384,450	2.23
China Construction Bank Corp-H	173,000	1,117,580	6.48
China Everbright Intl Ltd	24,000	168,480	0.98
China Life Insurance Co Ltd-H	38,000	632,320	3.66
China Mobile Ltd	4,000	301,400	1.75
China Petroleum & Chemical Corp-H	90,000	503,100	2.92
China Railway Group Ltd-H	1,000	7,130	0.04
China Reinsurance Group Corp-H	173,000	276,800	1.60
China Resources Cement Hldgs Ltd	10,000	70,500	0.41
China Resources Pharmaceutical Group Ltd	84,000	858,480	4.97
China Telecom Corp Ltd-H	6,000	24,000	0.14
China Zhongwang Hldgs Ltd	1,200	4,164	0.02
CLP Hldgs Ltd	2,500	221,250	1.28
CNOOC Ltd	44,000	532,400	3.09
Country Garden Hldgs Co Ltd	41,000	390,730	2.26
Dah Sing Financial Hldgs Ltd	7,200	278,640	1.61
Dali Foods Group Co Ltd	46,500	269,235	1.56
Datang Intl Power Generation Co Ltd-H	2,000	3,680	0.02
Guangdong Investment Ltd	22,000	333,080	1.93
Guangshen Railway Co Ltd-H	58,000	171,100	0.99
Hang Seng Bank Ltd	1,800	316,440	1.83
Hong Kong & China Gas Co Ltd	14,641	237,184	1.37
Hong Kong Exchanges & Clearing Ltd	2,400	543,840	3.15

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 2018 於二零一八年十二月卅一日

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
Hopewell Highway Infrastructure Ltd	105,000	421,050	2.44
HSBC Hldgs Plc	400	25,920	0.15
Industrial & Commercial Bk of China-H	165,000	922,350	5.35
Kerry Logistics Network Ltd	10,500	122,010	0.71
Kerry Properties Ltd	500	13,375	0.08
Legend Hldgs Corp-H	100	2,050	0.01
Lifestyle Intl Hldgs Ltd	36,500	432,890	2.51
L'occitane Intl Sa	20,250	289,575	1.68
Maanshan Iron & Steel Co Ltd-H	138,000	476,100	2.76
MTR Corp Ltd	5,500	226,600	1.31
PCCW Ltd	66,000	297,660	1.72
Petrochina Co Ltd-H	50,000	244,000	1.41
Power Assets Hldgs Ltd	2,000	109,000	0.63
Shanghai Industrial Hldgs Ltd	1,000	15,840	0.09
Shangri-La Asia Ltd	2,000	23,200	0.13
Shenzhen Intl Hldgs Ltd	18,500	278,980	1.62
Sunny Optical Technology Group Co Ltd	1,800	125,280	0.73
Swire Pacific Ltd 'A'	500	41,350	0.24
Tencent Hldgs Ltd	4,000	1,256,000	7.28
Towngas China Co Ltd	10,000	58,100	0.34
WH Group Ltd	31,500	189,945	1.10
		<u>16,711,088</u>	<u>96.84</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 2018 於二零一八年十二月卅一日

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
Real Estate Investment Trust 房地產投資信託			
Hong Kong 香港			
Champion Real Estate Investment Trust	3,000	16,080	0.09
Link Real Estate Investment Trust	6,000	475,800	2.76
		<u>491,880</u>	<u>2.85</u>
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		17,202,968	99.69
OTHER NET ASSETS 其他資產淨值		<u>53,187</u>	<u>0.31</u>
NET ASSETS AS AT 31ST DECEMBER 2018			
於二零一八年十二月卅一日的資產淨值		<u>17,256,155</u>	<u>100.00</u>
TOTAL INVESTMENT, AT COST 投資總額，按成本值		<u>17,853,341</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 2018 於二零一八年十二月卅一日

BOCIP China-A Small And Mid Cap Fund (Unaudited)

中銀保誠中國A股中小企業基金(未經審核)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
China 中國			
Beijing Sdl Technology Co Ltd-A	23,800	192,567	1.83
Beyondsoft Corp-A	23,900	199,641	1.90
Cachet Pharmaceutical Co Ltd-A	10,600	174,550	1.66
Cashway Technology Co Ltd-A	18,000	211,279	2.00
Chang Lan Electric Technology Co Ltd-A	12,880	197,711	1.87
Chongqing Fuling Electric Power Industrial Co Ltd-A	10,400	187,849	1.78
Dalian Zhiyun Automation Co Ltd-A	14,500	184,573	1.75
Focus Lightings Tech Co Ltd-A	14,600	178,858	1.69
Guangdong Goworld Co Ltd-A	24,500	217,775	2.06
Guangdong Taientang Pharmaceutical Co Ltd-A	33,000	176,374	1.67
Guangzhou Devotion Thermal Technology Co Ltd-A	25,200	180,059	1.70
Hebei Changshan Biochemical Pharmaceutical Co Ltd-A	37,800	176,182	1.67
Hebei Sailhero Environmental Protection High-Tech Co Ltd-A	26,100	242,407	2.29
Henan Rebecca Hair Products Co Ltd-A	56,600	170,926	1.62
Henan Yuguang Gold & Lead Co Ltd-A	43,000	171,018	1.62
Hengbao Co Ltd-A	30,600	204,346	1.93
Hpgc Renmintongtai Pharmaceutical Corp-A	27,600	183,368	1.74
Huada Automotive Technology Corp Ltd-A	14,880	182,288	1.73
Jiangsu Changshu Rural Commercial Bank Co Ltd-A	24,300	170,028	1.61
Jiangsu Flowers King Horticulture Co Ltd-A	19,400	175,537	1.66
Jiangsu Jiangnan Water Co Ltd-A	43,800	177,693	1.68
Jiangsu Jiangyin Rural Commercial Bank Co Ltd-A	29,600	171,357	1.62
Jiangsu Yinhe Electronics Co Ltd-A	54,500	216,755	2.05
Jiangsu Zhangjiagang Rural Commercial Bank Co Ltd-A	26,400	160,955	1.52
Jiangxi Lianchuang Optoelectronic Science & Technology Co Ltd-A	21,300	194,185	1.84
Kaiser China Hldgs Co Ltd-A	33,400	223,805	2.12
Kee Ever Bright Decorative Technology Co Ltd-A	16,300	161,605	1.53
Lionco Pharmaceutical Group Co Ltd-A	16,100	181,639	1.72
Mianyang Fulin Precision Machining Co Ltd-A	24,700	162,131	1.53
Nantong Square Cold Chain Equipment Co Ltd-A	10,600	180,590	1.71
Ningbo Construction Co Ltd-A	49,700	175,576	1.66
Ningbo Tech-Bank Co Ltd-A	30,800	238,675	2.26
Qianjiang Yongnan Pharmaceutical Co Ltd-A	14,300	170,131	1.61
Qingdao Copton Technology Co Ltd-A	13,400	154,384	1.46
Qumei Home Furnishings Group Co Ltd-A	24,100	184,009	1.74
Raisecom Technology Co Ltd-A	23,200	267,821	2.54

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 2018 於二零一八年十二月卅一日

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
Shandong Shanda Wit Science & Technology Co Ltd-A	13,900	234,435	2.22
Shandong Xinhua Pharmaceutical Co Ltd-A	27,430	173,486	1.64
Shanghai New Culture Media Group Co Ltd-A	39,050	195,804	1.85
Shanghai Shenda Co Ltd-A	33,500	188,590	1.79
Shenzhen Invt Electric Co Ltd-A	38,000	185,342	1.75
Shenzhen Laibao Hi-Tech Co Ltd-A	27,800	191,984	1.82
Shenzhen Sdg Information Co Ltd-A	25,100	203,086	1.92
Shenzhen Sunwin Intelligent Co Ltd-A	26,400	182,015	1.72
Shenzhen Topband Co Ltd-A	42,700	190,748	1.81
Staidson Beijing Biopharmaceuticals Co Ltd-A	15,099	190,649	1.80
Suli Co Ltd-A	7,800	182,842	1.73
Time Publishing And Media Co Ltd-A	22,000	216,111	2.05
Xiamen Changelight Co Ltd-A	24,000	159,451	1.51
Youon Technology Co Ltd-A	8,400	188,961	1.79
Zhejiang Dayuan Pumps Industrial Co Ltd-A	8,000	171,485	1.62
Zhejiang Haiyue Co Ltd-A	18,000	161,229	1.53
Zhejiang Jingxing Paper Jsc Ltd-A	51,500	205,997	1.95
Zhejiang Rongsheng Environmental Protection Paper Co Ltd-A	10,460	179,397	1.70
Zhejiang Shapuaisi Pharmaceutical Co Ltd-A	23,300	181,884	1.72
Zhongtong Bus & Hldg Co Ltd-A	35,100	177,998	1.69
		<u>10,560,139</u>	<u>99.98</u>
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		10,560,139	99.98
OTHER NET ASSETS 其他資產淨值		<u>2,321</u>	<u>0.02</u>
NET ASSETS AS AT 31ST DECEMBER 2018			
於二零一八年十二月卅一日的資產淨值		<u>10,562,460</u>	<u>100.00</u>
TOTAL INVESTMENT, AT COST 投資總額，按成本值		<u>12,672,528</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 2018 於二零一八年十二月卅一日

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 估資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
China 中國			
Anhui Jinhe Industrial Co Ltd-A	3,100	56,135	0.99
Anhui Zhongding Sealing Parts Co Ltd-A	3,500	40,364	0.71
Bank of Ningbo Co Ltd-A	19,500	360,439	6.27
Beijing Bewinner Communications Co Ltd-A	8,700	59,189	1.03
Beijing Dabeinong Technology Group Co Ltd-A	26,100	95,178	1.66
Beijing Egova Co Ltd-A	1,500	18,632	0.32
Beijing New Building Materials Plc-A	4,300	67,427	1.17
Beijing Orient National Communication Science & Technology Co Ltd-A	4,400	51,947	0.91
Beijing Originwater Technology Co Ltd-A	6,300	55,999	0.98
Beijing Philisense Technology Co Ltd-A	2,600	11,200	0.19
Beijing Shiji Information Technology Co Ltd-A	1,400	41,417	0.72
Beijing Thunisoft Corp Ltd-A	3,700	63,289	1.10
Central China Land Media Co Ltd-A	6,500	58,295	1.01
China Resources Sanjiu Medical & Pharmaceutical Co Ltd-A	3,300	93,489	1.63
CSG Smart Science & Technology Co Ltd-A	1,000	17,664	0.31
DHC Software Co Ltd-A	27,800	220,179	3.83
Dongxu Optoelectronic Technology Co Ltd-A	3,400	17,436	0.30
Emei Shan Tourism Co Ltd-A	2,200	14,190	0.25
Fawer Automotive Parts Co Ltd-A	5,460	23,084	0.40
Focus Media Information Technology Co Ltd-A	4,200	25,080	0.44
Focused Photonics Hangzhou Inc-A	1,400	40,923	0.71
Foshan Electrical And Lighting Co Ltd-A	3,300	19,480	0.34
Fujian Septwolves Industry Co Ltd-A	2,600	18,370	0.32
Gansu Jingyuan Coal Industry And Electricity Power Co Ltd-A	38,298	111,728	1.94
Global Top E-Commerce Co Ltd-A	2,300	28,307	0.49
Goertek Inc-A	1,600	12,545	0.22
GRG Banking Equipment Co Ltd-A	6,000	38,358	0.67
Guangdong Chj Industry Co Ltd-A	2,600	13,244	0.23
Guangdong Fenghua Advanced Technology (Hldg) Co Ltd-A	3,500	42,837	0.75

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 2018 於二零一八年十二月卅一日

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 估資產淨值 之百分比
Guangdong Taientang Pharmaceutical Co Ltd-A	5,800	30,999	0.54
Guilin Sanjin Pharmaceutical Co Ltd-A	7,900	115,235	2.00
Hand Enterprise Solutions Co Ltd-A	2,300	25,634	0.45
Hang Zhou Great Star Industrial Co Ltd-A	3,200	34,570	0.60
Hiconics Eco-Energy Technology Co Ltd-A	4,620	12,583	0.22
Holitech Technology Co Ltd-A	6,700	35,733	0.62
Hubei Dinglong Chemical Co Ltd-A	2,160	15,680	0.27
Hunan Development Group Co Ltd-A	1,700	11,682	0.20
Hunan Gold Corp Ltd-A	3,100	27,732	0.48
Hybio Pharmaceutical Co Ltd-A	1,700	18,094	0.31
Hyunion Hldg Co Ltd-A	6,500	75,925	1.32
Jiangsu Asia-Pacific Light Alloy Technology Co Ltd-A	3,500	18,427	0.32
Jiangsu Aucksun Co Ltd-A	6,000	26,530	0.46
Jiangsu Yanghe Brewery Joint-Stock Co Ltd-A	880	94,989	1.65
Jiugui Liquor Co Ltd-A	1,200	21,853	0.38
Joyoung Co Ltd-A	2,400	43,787	0.76
Kaiser China Hldgs Co Ltd-A	9,100	60,977	1.06
Kingenta Ecological Engineering Group Co Ltd-A	11,400	82,105	1.43
Leking Wellness Co Ltd-A	5,400	21,107	0.37
Livzon Pharmaceutical Group Inc-A	1,183	33,905	0.59
Midea Group Co Ltd-A	5,200	218,427	3.80
MYS Group Co Ltd-A	3,200	16,957	0.29
Nantong Jianghai Capacitor Co Ltd-A	5,500	38,609	0.67
Nantong Jinghua Pharmaceutical Co Ltd-A	5,500	35,914	0.62
Ningbo Cixing Co Ltd-A	5,200	28,326	0.49
Ningbo Huaxiang Electronic Co Ltd-A	1,400	16,640	0.29
O-Film Tech Co Ltd-A	1,600	16,756	0.29
Ping An Bank Co Ltd-A	34,100	364,505	6.34
Shandong Realcan Pharmaceutical Co Ltd-A	2,070	16,442	0.29
Shangdong New Beiyang Information Technology Co Ltd-A	2,000	34,962	0.61
Shanghai 2345 Network Hldg Group Co Ltd-A	5,850	24,600	0.43
Shanghai Pret Composites Co Ltd-A	1,281	14,583	0.25
Shanghai Safbon Water Service Co Ltd-A	2,400	14,878	0.26
Shanghai Step Electric Corp-A	5,100	31,152	0.54
Shenzhen Airport Co Ltd-A	23,400	207,730	3.61
Shenzhen Fuanna Bedding & Furnishing Co Ltd-A	2,800	23,963	0.42

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2018 於二零一八年十二月卅一日

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
Shenzhen Jinjia Color Printing Group Co Ltd-A	10,900	97,012	1.69
Shenzhen Kstar Science And Technology Co Ltd-A	1,690	13,866	0.24
Shenzhen Mtc Co Ltd-A	20,700	44,820	0.78
Shenzhen Noposion Agrochemicals Co Ltd-A	15,300	117,865	2.05
Shenzhen Topband Co Ltd-A	10,050	44,895	0.78
Shenzhen Yitao Intelligent Control Co Ltd-A	2,800	13,689	0.24
Shijiangzhuang Yiling Pharmaceutical Co Ltd-A	8,800	104,897	1.82
Sieyuan Electric Co Ltd-A	1,800	20,246	0.35
Songcheng Performance Development Co Ltd-A	3,429	83,428	1.45
Staidson Beijing Biopharmaceuticals Co Ltd-A	8,900	112,377	1.95
Sumavision Technologies Co Ltd-A	3,800	14,247	0.25
Sunflower Pharmaceutical Group Co Ltd-A	9,200	154,956	2.70
Suzhou Good-Ark Electronics Co Ltd-A	3,000	15,966	0.28
Tangrenshen Group Co Ltd-A	10,500	67,845	1.18
Tecon Biology Co Ltd-A	8,500	40,683	0.71
Tonghua Golden-Horse Pharmaceutical Industry Co Ltd-A	1,500	11,726	0.20
Unisplendour Corp Ltd-A	840	29,924	0.52
Valiant Co Ltd-A	5,700	65,736	1.14
Weifu High-Technology Group Co Ltd-A	2,600	52,325	0.91
Wuliangye Yibin Co Ltd-A	1,700	98,570	1.71
Wus Printed Circuit Kunshan Co Ltd-A	5,700	46,574	0.81
Wuxi Boton Technology Co Ltd-A	2,900	43,590	0.76
Wuxi Little Swan Co Ltd-A	1,300	64,073	1.11
Xiamen Comfort Science & Technology Group Co Ltd-A	1,800	32,717	0.57
Xiamen Meiya Pico Information Co Ltd-A	2,080	30,862	0.54
XJ Electric Co Ltd-A	2,300	23,301	0.41
Yantai Dongcheng Biochemicals Co Ltd-A	4,400	39,462	0.69
Yunnan Hongxiang Yixintang Pharmaceutical Co Ltd-A	3,600	72,943	1.27
Zhejiang Dahua Technology Co Ltd-A	1,300	16,978	0.30
Zhejiang Dilong Culture Development Co Ltd-A	4,100	21,773	0.38
Zhejiang Hailide New Material Co Ltd-A	3,500	15,196	0.26
Zhejiang Huafeng Spandex Co Ltd-A	22,500	107,434	1.87
Zhejiang Jingxin Pharmaceutical Co Ltd-A	2,291	22,453	0.39
Zhejiang Jingxing Paper Jsc Ltd-A	5,200	20,800	0.36
Zhejiang Nhu Co Ltd-A	5,780	98,868	1.72
Zhejiang Semir Garment Co Ltd-A	7,200	73,189	1.27

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 2018 於二零一八年十二月卅一日

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
Zhejiang Supor Cookware Co Ltd-A	1,690	101,110	1.76
Zhongshan Broad Ocean Motor Co Ltd-A	4,300	16,171	0.28
ZTE Corp-A	2,000	44,649	0.78
ZYNP Corp-A	2,400	14,714	0.26
		<u>5,740,347</u>	<u>99.86</u>
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		5,740,347	99.86
OTHER NET ASSETS 其他資產淨值		<u>7,838</u>	<u>0.14</u>
NET ASSETS AS AT 31ST DECEMBER 2018			
於二零一八年十二月卅一日的資產淨值		<u>5,748,185</u>	<u>100.00</u>
TOTAL INVESTMENT, AT COST 投資總額，按成本值		<u>7,787,885</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 2018 於二零一八年十二月卅一日

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 估資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity securities 股票證券			
Hong Kong 香港			
Agricultural Bank of China Ltd-H	63,000	27,600	0.88
Anta Sports Products Ltd	8,000	38,368	1.24
China Communications Services Corp-H	52,000	43,038	1.39
China Construction Bank Corp-H	39,000	32,179	1.04
China Everbright Ltd	16,000	28,365	0.91
China Huarong Asset Management Co Ltd-H	76,000	13,881	0.45
China Merchants Ports Hldgs Co Ltd	14,000	25,213	0.81
China Minsheng Banking Corp Ltd-H	42,000	28,968	0.94
China Petroleum & Chemical Corp-H	48,000	34,271	1.11
China Resources Power Hldgs Co	2,000	3,847	0.12
China Shenhua Energy Co Ltd-H	27,500	60,273	1.95
China State Construction Intl Hldgs Ltd	26,000	20,656	0.67
CK Asset Hldgs Ltd	4,000	29,274	0.95
CNOOC Ltd	25,000	38,637	1.25
Country Garden Hldgs Co Ltd	56,000	68,164	2.20
Far East Horizon Ltd	41,000	41,370	1.34
Fuyao Glass Industry Group Co Ltd-H	8,400	26,876	0.87
Hang Seng Bank Ltd	1,400	31,436	1.02
Hengan Intl Group Co Ltd	3,000	21,841	0.71
Hkt Trust And Hkt Ltd	28,000	40,341	1.30
Huaneng Power Intl Inc-H	2,000	1,272	0.04
Huatai Securities Co Ltd-H	17,600	27,875	0.90
Industrial & Commercial Bk of China-H	44,000	31,415	1.01
Kingboard Hldgs Ltd	500	1,335	0.04
Lee & Man Paper Manufacturing Ltd	28,000	23,747	0.77
Lenovo Group Ltd	180,000	121,619	3.93
Li & Fung Ltd	128,000	20,109	0.65
PICC Property & Casualty Co Ltd-H	27,000	27,623	0.89
Power Assets Hldgs Ltd	4,000	27,844	0.90
Sands China Ltd	48,400	212,038	6.85

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 2018 於二零一八年十二月卅一日

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
Sunny Optical Technology Group Co Ltd	8,800	78,229	2.53
WH Group Ltd	31,000	23,876	0.77
Yue Yuen Industrial Hldg	8,500	27,196	0.88
		<u>1,278,773</u>	<u>41.31</u>
Indonesia 印尼			
Adaro Energy Tbk	742,100	62,702	2.03
Korea 南韓			
Cheil Worldwide Inc	6,469	130,447	4.21
Coway Co Ltd	1,323	87,860	2.84
KT&G Corp	1,177	107,067	3.46
		<u>325,374</u>	<u>10.51</u>
Malaysia 馬來西亞			
Malayan Banking BHD	15,100	34,713	1.12
Sime Darby BHD	65,000	37,750	1.22
Tenaga Nasional BHD	9,500	31,264	1.01
		<u>103,727</u>	<u>3.35</u>
Philippines 菲律賓			
Globe Telecom Inc	125	4,517	0.15
Pldt Inc	130	2,781	0.09
		<u>7,298</u>	<u>0.24</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 2018 於二零一八年十二月卅一日

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
Singapore 新加坡			
DBS Group Hldgs Ltd	3,800	66,047	2.13
Oversea-Chinese Banking Corp Ltd	7,700	63,611	2.05
Singapore Press Hldgs Ltd	35,500	61,207	1.98
Singapore Telecommunications Ltd	26,100	56,106	1.81
United Overseas Bank Ltd	3,600	64,895	2.10
		<u>311,866</u>	<u>10.07</u>
Thailand 泰國			
Advanced Info Service PCL-NVDR	3,400	18,013	0.57
Banpu PCL-NVDR	33,300	15,136	0.49
BTS Group Hldgs PCL-NVDR	74,500	21,851	0.71
Charoen Pokphand Foods PCL-NVDR	25,500	19,266	0.62
Electricity Generating PCL-NVDR	2,800	21,326	0.69
Glow Energy PCL-NVDR	7,700	21,047	0.68
IRPC PCL-NVDR	88,700	15,664	0.51
PTT Global Chemical PCL-NVDR	7,300	15,974	0.52
PTT PCL-NVDR	14,000	19,779	0.64
Siam Cement PCL-NVDR	1,300	17,408	0.56
		<u>185,463</u>	<u>5.99</u>
United States of America 美國			
Alibaba Group Hldg Ltd-Sponsored Adr	1,000	137,070	4.43
Au Optronics Corp-Sponsored Adr	51,000	200,940	6.49
Chunghwa Telecom Co Ltd-Sponsored Adr	4,000	143,160	4.62
Hon Hai Precision Industry Co Ltd-Gdr Regs	27,676	128,998	4.17
		<u>610,168</u>	<u>19.71</u>

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核)(續)

AS AT 31ST DECEMBER 2018 於二零一八年十二月卅一日

BOCIP Asia Quality Equity Fund (Unaudited) (continued)

中銀保誠亞洲優質股票基金 (未經審核)(續)

	Holding 持股量	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
Real Estate Investment Trust 房地產投資信託			
Hong Kong 香港			
Link Real Estate Investment Trust	4,000	40,514	1.31
Singapore 新加坡			
Ascendas Real Estate Investment Trust	35,000	65,994	2.13
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		2,991,879	96.65
OTHER NET ASSETS 其他資產淨值		103,682	3.35
NET ASSETS AS AT 31ST DECEMBER 2018			
於二零一八年十二月卅一日的資產淨值		3,095,561	100.00
TOTAL INVESTMENT, AT COST 投資總額，按成本值			
		3,484,970	

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 2018 截至二零一八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	
	2018	2017	2018	2017	2018	2017
	二零一八年	二零一七年	二零一八年	二零一七年	二零一八年	二零一七年
	%	%	%	%	%	%
Listed/Quoted Investments						
上市／掛牌投資						
Equity securities 股票證券						
Hong Kong 香港	-	-	94.50	91.81	-	-
United States of America 美國	-	-	3.58	6.68	-	-
Collective investment schemes						
集體投資計劃						
Hong Kong 香港	87.02	96.83	-	-	-	-
Fixed Rate Debt Securities						
定息債務證券						
China 中國	-	-	-	-	89.41	87.74
Hong Kong 香港	-	-	-	-	-	-
Foreign currency forward contracts						
外匯遠期合約	-	-	0.01	-	-	-
Total listed/quoted investments						
上市／掛牌投資總額	87.02	96.83	98.09	98.49	89.41	87.74
Other net assets 其他資產淨值	12.98	3.17	1.91	1.51	10.59	12.26
Net assets at 31st December						
於十二月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)

投資組合變動表(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2018 截至二零一八年十二月卅一日止年度

	BOCIP		BOCIP Flexi HKD		BOCIP China Wealth	
	Japan Small & Mid Cap Opportunity Fund		Income Fund		Fund	
	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	
	2018	2017	2018	2017	2018	2017
	二零一八年	二零一七年	二零一八年	二零一七年	二零一八年	二零一七年
	%	%	%	%	%	%
Listed/Quoted Investments						
上市／掛牌投資						
Equity securities 股票證券						
Japan 日本	91.69	95.83	-	-	-	-
Hong Kong 香港	-	-	-	-	96.89	86.51
United States of America 美國	-	-	-	-	-	10.47
Fixed Rate Debt Securities 定息債務證券						
Hong Kong 香港	-	-	80.52	74.62	-	-
China 中國	-	-	-	3.17	-	-
United States of America 美國	-	-	18.17	17.51	-	-
Foreign currency forward contracts						
外匯遠期合約	(3.37)	0.37	-	(0.02)	0.00	0.01
Total listed/quoted investments						
上市／掛牌投資總額	88.32	96.20	98.69	95.28	96.89	96.99
Other net assets 其他資產淨值	11.68	3.80	1.31	4.72	3.11	3.01
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 2018 截至二零一八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	
	2018	2017	2018	2017	2018	2017
	二零一八年	二零一七年	二零一八年	二零一七年	二零一八年	二零一七年
	%	%	%	%	%	%
Listed/Quoted Investments						
上市／掛牌投資						
Equity securities 股票證券						
Hong Kong 香港	98.57	98.39	32.35	26.51	96.84	81.83
China 中國	-	-	62.52	71.52	-	-
Real Estate Investment Trust						
房地產投資信託						
Hong Kong 香港	-	1.06	-	-	2.85	9.19
Foreign currency forward contracts						
外匯遠期合約	0.00	0.02	-	-	-	-
Total listed/quoted investments						
上市／掛牌投資總額	98.57	99.47	94.87	98.03	99.69	91.02
Other net assets 其他資產淨值	1.43	0.53	5.13	1.97	0.31	8.98
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 2018 截至二零一八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
	2018	2017	2018	2017	2018
	二零一八年 %	二零一七年 %	二零一八年 %	二零一七年 %	二零一八年 %
Listed/Quoted Investments					
上市/掛牌投資					
Equity securities 股票證券					
Hong Kong 香港	-	-	-	-	41.31
China 中國	99.98	99.67	99.86	94.92	-
Indonesia 印尼	-	-	-	-	2.03
Korea 南韓	-	-	-	-	10.51
Malaysia 馬來西亞	-	-	-	-	3.35
Philippines 菲律賓	-	-	-	-	0.24
Singapore 新加坡	-	-	-	-	10.07
Thailand 泰國	-	-	-	-	5.99
United States of America 美國	-	-	-	-	19.71
Real Estate Investment Trust 房地產投資信託					
Hong Kong 香港	-	-	-	-	1.31
Singapore 新加坡	-	-	-	-	2.13
Total listed/quoted investments 上市/掛牌投資總額	99.98	99.67	99.86	94.92	96.65
Other net assets 其他資產淨值	0.02	0.33	0.14	5.08	3.35
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

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

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 (Note 1)

中銀保誠港元貨幣市場基金 (附註1)

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 China Value Fund (Note 1)

中銀保誠中國價值基金 (附註1)

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 China Bond Fund (Note 1)

中銀保誠中國債券基金 (附註1)

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 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)

31.12.2018 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 Flexi HKD Income Fund (Note 1)

中銀保誠港元靈活收益基金 (附註1)

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

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 Units A類－人民幣 對沖貨幣類別					Class A – RMB Hedged Currency Class A Class Units A類－人民幣 對沖貨幣類別				
A類 HK\$ 港元	單位 HK\$ 港元	A類－ 人民幣 HK\$ 港元	B類 HK\$ 港元	C類 HK\$ 港元	A類 HK\$ 港元	單位 HK\$ 港元	A類－ 人民幣 HK\$ 港元	B類 HK\$ 港元	C類 HK\$ 港元
6,070,866	-	-	-	-	10.9305	-	-	-	-
5,380,654	-	-	-	-	10.7613	-	-	-	-
5,333,121	-	-	-	-	10.6662	-	-	-	-
1,313,030,058	7,252,574	-	-	-	7.0732	10.2506 (equivalent to RMB8.9951) (相等於 8.9951人民幣)	-	-	-
1,667,329,987	3,430,719	-	-	-	8.4441	12.6936 (equivalent to RMB10.5741) (相等於 10.5741人民幣)	-	-	-
1,856,678,616	113,565	-	-	-	7.2637	9.7938 (equivalent to RMB8.8026) (相等於 8.8026人民幣)	-	-	-
-	-	-	-	180,598,187	-	-	-	-	10.3860
-	-	-	-	182,223,247	-	-	-	-	10.4795
-	-	-	-	171,156,047	-	-	-	-	9.8430
23,923,723	-	-	-	-	-	15.7606	-	-	-
30,073,552	-	-	-	-	-	19.9472	-	-	-
21,510,704	-	-	-	-	-	15.7837	-	-	-
225,728,466	-	-	-	-	-	9.2803	-	-	-
227,916,841	-	-	-	-	-	9.4965	-	-	-
229,313,341	-	-	-	-	-	9.5547	-	-	-

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)

Sub-Fund
分支基金

Financial year/period ended
截至以下日期止財務年度/期間

BOCIP China Wealth Fund (Note 1)
中銀保誠中國財富基金(附註1)

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 Hong Kong Value Fund (Note 1)
中銀保誠香港價值基金(附註1)

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 China Health Care Fund (Note 1)
中銀保誠中國健康護理基金(附註1)

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

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 – 人民幣對沖貨幣類別					Class A – RMB Hedged Currency Class A – 人民幣對沖貨幣類別				
Class A	Class Units	– RMB	Class B	Class C	Class A	Class Units	– RMB	Class B	Class C
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
21,818,802	35,755	–	–	–	8.0339	9.9307 (equivalent to RMB8.7143) (相等於 8.7143 人民幣)	–	–	–
26,038,201	74,396	–	–	–	10.0623	13.1704 (equivalent to RMB10.9714) (相等於 10.9714 人民幣)	–	–	–
18,641,469	156,973	–	–	–	7.5547	9.0249 (equivalent to RMB8.1115) (相等於 8.1115 人民幣)	–	–	–
9,109,818	32,191	–	–	–	10.0636	11.9748 (equivalent to RMB10.5080) (相等於 10.5080 人民幣)	–	–	–
10,185,270	84,418	–	–	–	11.8297	14.9378 (equivalent to RMB12.4427) (相等於 12.4427 人民幣)	–	–	–
7,786,477	92,408	–	–	–	9.5034	10.9548 (equivalent to RMB9.8461) (相等於 9.8461 人民幣)	–	–	–
2,588,128	–	–	–	–	5.1358	–	–	–	–
3,875,414	–	–	–	–	7.6902	–	–	–	–
3,040,871	–	–	–	–	6.0342	–	–	–	–

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)

Sub-Fund 分支基金	Financial year/period ended 截至以下日期止財務年度/期間
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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)

31.12.2018 二零一八年十二月卅一日
31.12.2017 二零一七年十二月卅一日
31.12.2016¹ 二零一六年十二月卅一日¹

BOCIP 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)

31.12.2018 二零一八年十二月卅一日
31.12.2017¹ 二零一七年十二月卅一日¹

BOCIP Shenzhen Growth Fund (Note 1)
中銀保誠深圳增長基金(附註1)

31.12.2018 二零一八年十二月卅一日
31.12.2017¹ 二零一七年十二月卅一日¹

BOCIP Asia Quality Equity Fund (Note 1)
中銀保誠亞洲優質股票基金(附註1)

31.12.2018¹ 二零一八年十二月卅一日¹

Note 1: Units of the Sub-Fund, except for the BOCIP Asia Quality Equity Fund, was offered to investors at inception at HK\$10 per unit.

Units of the BOCIP Asia Quality Equity Fund was offered to investors at inception at US\$10 per unit.

附註1：除中銀保誠亞洲優質股票基金外，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的單位於成立時按每單位10美元發售予投資者。

¹ Year of inception

¹ 成立年度

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

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 – 人民幣對沖貨幣類別					Class A – RMB Hedged Currency Class A – 人民幣對沖貨幣類別				
Class A	Class Units	– RMB	Class B	Class C	Class A	Class Units	– RMB	Class B	Class C
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
17,256,155	–	–	–	–	13.8862	–	–	–	–
13,837,156	–	–	–	–	15.3263	–	–	–	–
8,863,632	–	–	–	–	11.0795	–	–	–	–
10,562,460	–	–	–	–	4.8284	–	–	–	–
17,613,096	–	–	–	–	8.4689	–	–	–	–
5,748,185	–	–	–	–	7.0059	–	–	–	–
8,298,838	–	–	–	–	10.6395	–	–	–	–
Class A – RMB Hedged Currency Class A – 人民幣對沖貨幣類別					Class A – RMB Hedged Currency Class A – 人民幣對沖貨幣類別				
Class A	Class Units	– RMB	Class B	Class C	Class A	Class Units	– RMB	Class B	Class C
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
3,095,561	–	–	–	–	8.5121	–	–	–	–

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)

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

31.12.2018 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
31.12.2010¹ 二零一零年十二月卅一日¹

BOCIP China Value Fund

中銀保誠中國價值基金

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
31.12.2011¹ 二零一一年十二月卅一日¹

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價					Lowest redemption price per unit 每單位最低贖回價				
Class A	Class A – RMB Hedged Currency	Class A	Class B	Class C	Class A	Class A – RMB Hedged Currency	Class A	Class B	Class C
	Class Units	– RMB			Class A	Class Units	– RMB		
	A類 – 人民幣對 沖貨幣類別單位 HK\$ 港元	A類 – 人民幣 HK\$ 港元	B類 HK\$ 港元	C類 HK\$ 港元	A類 HK\$ 港元	A類 – 人民幣對 沖貨幣類別單位 HK\$ 港元	A類 – 人民幣 HK\$ 港元	B類 HK\$ 港元	C類 HK\$ 港元
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
10.0333	N/A 不適用	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	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
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

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)

Sub-Fund

分支基金

Financial year/period ended

截至以下日期止財務年度/期間

BOCIP China Bond Fund

中銀保誠中國債券基金

31.12.2018 二零一八年十二月卅一日
31.12.2017 二零一七年十二月卅一日
31.12.2016 二零一六年十二月卅一日
31.12.2015 二零一五年十二月卅一日
31.12.2014 二零一四年十二月卅一日
31.12.2013¹ 二零一三年十二月卅一日¹

BOCIP Japan Small & Mid Cap Opportunity Fund

中銀保誠日本中小企業機遇基金

31.12.2018 二零一八年十二月卅一日
31.12.2017 二零一七年十二月卅一日
31.12.2016 二零一六年十二月卅一日
31.12.2015 二零一五年十二月卅一日
31.12.2014 二零一四年十二月卅一日
31.12.2013¹ 二零一三年十二月卅一日¹

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價					Lowest redemption price per unit 每單位最低贖回價				
Class A – 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 沖貨幣類別單位	A 類 – 人民幣	B 類	C 類	A 類	A 類 – 人民幣對 沖貨幣類別單位	A 類 – 人民幣	B 類	C 類
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元	港元	港元
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
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)

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

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

31.12.2015 二零一五年十二月卅一日

31.12.2014¹ 二零一四年十二月卅一日¹

BOCIP China Wealth Fund

中銀保誠中國財富基金

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

31.12.2015 二零一五年十二月卅一日

31.12.2014¹ 二零一四年十二月卅一日¹

BOCIP 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 A類 – 人民幣對 沖貨幣類別單位				Class Units A類 – 人民幣對 沖貨幣類別單位		
	A類 HK\$ 港元				A類 HK\$ 港元		
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
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)

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

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

31.12.2015 二零一五年十二月卅一日

31.12.2014¹ 二零一四年十二月卅一日¹

BOCIP China Health Care Fund

中銀保誠中國健康護理基金

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

31.12.2015¹ 二零一五年十二月卅一日¹

BOCIP Hong Kong Low Volatility Equity Fund

中銀保誠香港低波幅股票基金

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016¹ 二零一六年十二月卅一日¹

BOCIP China-A Small and Mid Cap Fund

中銀保誠中國A股中小企業基金

31.12.2018 二零一八年十二月卅一日

31.12.2017¹ 二零一七年十二月卅一日¹

BOCIP 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 Units A類 – 人民幣對 沖貨幣類別單位		Class B		Class A – RMB Hedged Currency Class Units A類 – 人民幣對 沖貨幣類別單位		Class B	
A類 HK\$ 港元	HK\$ 港元	B類 HK\$ 港元	C類 HK\$ 港元	A類 HK\$ 港元	HK\$ 港元	B類 HK\$ 港元	C類 HK\$ 港元
12.6194	16.6136 (equivalent to RMB13.2052) (相等於 13.2052人民幣)	N/A 不適用	N/A 不適用	9.6336	11.2884 (equivalent to RMB10.0294) (相等於 9.7830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
9.3574	N/A 不適用	N/A 不適用	N/A 不適用	5.0531	N/A 不適用	N/A 不適用	N/A 不適用
7.6903	N/A 不適用	N/A 不適用	N/A 不適用	5.9753	N/A 不適用	N/A 不適用	N/A 不適用
6.8980	N/A 不適用	N/A 不適用	N/A 不適用	5.6013	N/A 不適用	N/A 不適用	N/A 不適用
10.0000	N/A 不適用	N/A 不適用	N/A 不適用	6.0969	N/A 不適用	N/A 不適用	N/A 不適用
15.9935	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
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

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)

Sub-Fund

分支基金

Financial year/period ended

截至以下日期止財務年度／期間

BOCIP Shenzhen Growth Fund

中銀保誠深圳增長基金

31.12.2018 二零一八年十二月卅一日

31.12.2017¹ 二零一七年十二月卅一日¹

BOCIP Asia Quality Equity Fund

中銀保誠亞洲優質股票基金

31.12.2018 ¹二零一八年十二月卅一日¹

¹ Year of inception

¹ 成立年度

BOCIP Asset Management Investment Funds

中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價				Lowest redemption price per unit 每單位最低贖回價			
Class A – 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
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
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

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