

ANNUAL REPORT

BOCHK WEALTH CREATION SERIES

30 JUNE 2024

BOCHK WEALTH CREATION SERIES

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BOCHK WEALTH CREATION SERIES

ADMINISTRATION AND MANAGEMENT

Manager/QFII Holder/RQFII Holder

BOCHK Asset Management Limited
40/F, Bank of China Tower
1 Garden Road, Central
Hong Kong

Trustee and Registrar

BOCI-Prudential Trustee Limited
Suites 1501-1507 & 1513-1516, 15/F
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Taikoo Shing, Hong Kong

Solicitors to the Manager

Deacons
5/F, Alexandra House
18 Chater Road Central
Hong Kong

Auditors

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

BOCHK WEALTH CREATION SERIES

REPORT OF THE TRUSTEE

We hereby confirm that, in our opinion, the Manager, BOCHK Asset Management Limited, has, in all material respects, managed BOCHK Wealth Creation Series for the year ended 30 June 2024 in accordance with the provisions of the Trust Deed dated 4 June 2012, as amended.

On behalf of
BOCI-Prudential Trustee Limited, the Trustee

30 October 2024

**INDEPENDENT AUDITOR’S REPORT
TO THE UNITHOLDERS OF THE SUB-FUNDS OF BOCHK WEALTH CREATION SERIES**

Report on the audit of financial statements

Opinion

We have audited the financial statements of BOCHK All Weather Global Opportunities Fund, BOCHK All Weather China High Yield Bond Fund, BOCHK All Weather Hong Kong Equity Fund, BOCHK All Weather CNY Equity Fund, BOCHK All Weather Asian Bond Fund, BOCHK All Weather Asia (ex-Japan) Equity Fund, BOCHK All Weather China Income Fund, BOCHK All Weather Asia Pacific High Income Fund, BOCHK All Weather Short Term Bond Fund, BOCHK All Weather Belt and Road Bond Fund, BOCHK All Weather Greater Bay Area Strategy Fund, BOCHK All Weather Asian High Yield Bond Fund, BOCHK All Weather ESG Multi-Asset Fund, BOCHK All Weather China New Dynamic Equity Fund, BOCHK All Weather HKD Money Market Fund and BOCHK All Weather USD Money Market Fund (the “Sub-Funds” of BOCHK Wealth Creation Series) set out on pages 6 to 219, which comprise the statements of net assets as at 30 June 2024, and the statements of profit or loss and other comprehensive income, the statements of changes in net assets attributable to unitholders and the statements of cash flows for the year then ended for BOCHK All Weather Global Opportunities Fund, BOCHK All Weather China High Yield Bond Fund, BOCHK All Weather Hong Kong Equity Fund, BOCHK All Weather CNY Equity Fund, BOCHK All Weather Asian Bond Fund, BOCHK All Weather Asia (ex-Japan) Equity Fund, BOCHK All Weather China Income Fund, BOCHK All Weather Asia Pacific High Income Fund, BOCHK All Weather Short Term Bond Fund, BOCHK All Weather Belt and Road Bond Fund, BOCHK All Weather Greater Bay Area Strategy Fund, BOCHK All Weather Asian High Yield Bond Fund, BOCHK All Weather ESG Multi-Asset Fund, BOCHK All Weather China New Dynamic Equity Fund and BOCHK All Weather HKD Money Market Fund and for the period from 13 July 2023 (date of commencement of operation) to 30 June 2024 for BOCHK All Weather USD Money Market Fund, and notes to the financial statements, including material accounting policy information.

In our opinion, the financial statements give a true and fair view of the financial position of the Sub-Funds as at 30 June 2024, and of their financial performance and their cash flows for the year then ended for BOCHK All Weather Global Opportunities Fund, BOCHK All Weather China High Yield Bond Fund, BOCHK All Weather Hong Kong Equity Fund, BOCHK All Weather CNY Equity Fund, BOCHK All Weather Asian Bond Fund, BOCHK All Weather Asia (ex-Japan) Equity Fund, BOCHK All Weather China Income Fund, BOCHK All Weather Asia Pacific High Income Fund, BOCHK All Weather Short Term Bond Fund, BOCHK All Weather Belt and Road Bond Fund, BOCHK All Weather Greater Bay Area Strategy Fund, BOCHK All Weather Asian High Yield Bond Fund, BOCHK All Weather ESG Multi-Asset Fund, BOCHK All Weather China New Dynamic Equity Fund and BOCHK All Weather HKD Money Market Fund and for the period from 13 July 2023 (date of commencement of operation) to 30 June 2024 for BOCHK All Weather USD Money Market Fund in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”).

Basis for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing (“HKSAs”) issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor’s responsibilities for the audit of the financial statements* section of our report. We are independent of the Sub-Funds in accordance with the Code of Ethics for Professional Accountants (“the Code”) issued by the Hong Kong Institute of Certified Public Accountants, 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.

**INDEPENDENT AUDITOR’S REPORT
TO THE UNITHOLDERS OF THE SUB-FUNDS OF BOCHK WEALTH CREATION SERIES
(CONTINUED)**

Other information

The Trustee and the Manager of the Sub-Funds are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our auditor’s report thereon.

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 the Trustee and the Manager for the financial statements

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

In preparing the financial statements, the Trustee and the Manager of the Sub-Funds 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 Trustee and the Manager either intend to liquidate the Sub-Funds or to cease operations, or have no realistic alternative but to do so.

In addition, the Trustee and the Manager of the Sub-Funds are required to ensure that the financial statements have been properly prepared in accordance with the relevant disclosure provisions of the trust deed dated 4 June 2012, as amended (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.

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 is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Our report is made solely to you, as a body, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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

**INDEPENDENT AUDITOR’S REPORT
TO THE UNITHOLDERS OF THE SUB-FUNDS OF BOCHK WEALTH CREATION SERIES
(CONTINUED)**

Auditor’s responsibilities for the audit of the financial statements (Continued)

As part of an audit in accordance with HKSAAs, we exercise professional judgement 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 Trustee and the Manager.
- Conclude on the appropriateness of the Trustee’s and the Manager’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 Trustee and the Manager regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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

Certified Public Accountants
Hong Kong
30 October 2024

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF NET ASSETS
30 JUNE 2024**

	Notes	BOCHK All Weather Global Opportunities Fund		BOCHK All Weather China High Yield Bond Fund		BOCHK All Weather Hong Kong Equity Fund		BOCHK All Weather CNY Equity Fund		BOCHK All Weather Asian Bond Fund		BOCHK All Weather Asia (ex-Japan) Equity Fund	
		2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
		USD	USD	RMB	RMB	HKD	HKD	RMB	RMB	USD	USD	USD	USD
ASSETS													
Financial assets at fair value through profit or loss	6,7	18,678,397	8,230,595	275,275,527	339,103,369	112,135,496	117,607,463	208,136,336	245,579,970	50,194,831	60,405,524	2,257,348	3,572,076
Amounts due from brokers	8	-	103,327	5,216,358	-	8,870,875	477,624	-	614,309	1,198,802	682,119	3,638	-
Dividends receivable		1,361	-	-	39,934	953,243	477,624	-	31,439	-	-	344	24,979
Interest receivable		-	-	300,184	-	-	-	-	-	-	-	-	-
Amounts receivable on subscription		1,277,610	11,500	619,340	626,649	-	-	67,766	96,083	9,842	2,486	-	-
Other receivables		-	-	8,896	174,193	-	-	797	519	-	-	30,077	8,911
Deposit reserve		-	-	-	-	-	-	276,004	279,965	-	-	-	-
Cash and cash equivalents	14	493,080	433,469	6,098,039	2,929,161	8,162,895	5,782,545	14,875,988	5,626,558	1,252,551	1,892,887	46,816	40,272
Total assets		20,450,448	8,778,891	287,518,344	342,873,306	121,251,634	132,738,507	223,356,891	252,228,843	52,656,026	62,983,016	2,338,223	3,646,238
LIABILITIES													
Financial liabilities at fair value through profit or loss	6,7	11	172	1,369,737	4,303,481	42,795	253,962	-	-	71,221	156,264	769	4,635
Amounts due to brokers	8	426,337	152,705	6,007,899	-	-	5,961,384	2,821,558	1,186	1,400,000	-	5,197	-
Distribution payable	16	-	-	2,327,948	2,926,279	-	-	-	-	173,459	192,448	-	-
Management fee payable	4(a)	18,958	6,729	287,739	346,267	122,288	129,884	305,013	353,594	34,334	37,815	2,283	2,246
Trustee fee payable	4(b)	2,500	2,500	28,774	34,627	20,000	20,000	22,483	26,000	5,239	6,432	2,500	2,500
Accrued expenses and other payables		25,696	7,665	183,837	49,050	262,930	131,474	513,272	379,620	25,598	7,651	25,559	6,936
Amounts payable on redemption		199,288	83,585	811,505	1,074,440	173,410	554,147	251,001	909,647	93,605	480,476	3,082	9,387
Liabilities (excluding net assets attributable to unitholders)		672,790	253,356	11,017,439	8,734,144	621,423	7,050,851	3,913,327	1,670,047	1,803,456	881,086	39,390	25,704
Net assets attributable to unitholders		19,777,658	8,525,535	276,500,905	334,139,162	120,630,211	125,687,656	219,443,564	250,558,796	50,852,570	62,101,930	2,298,833	3,620,534

The notes on pages 29 to 219 form an integral part of these financial statements.

**BOCHK WEALTH CREATION SERIES
STATEMENTS OF NET ASSETS (CONTINUED)
30 JUNE 2024**

Notes	BOCHK All Weather China Income Fund		BOCHK All Weather Pacific High Income Fund		BOCHK All Weather Short Term Bond Fund		BOCHK All Weather Belt and Road Bond Fund		BOCHK All Weather Bay Area Strategy Fund		BOCHK All Weather Asian High Yield Bond Fund	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	HKD	HKD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
ASSETS												
Financial assets at fair value through												
	profit or loss											
6,7	43,141,516	46,154,718	5,010,329	5,162,313	87,254,321	22,577,401	9,421,317	10,907,680	71,369,112	80,815,521	7,914,297	11,694,466
8	-	-	78,869	-	959,734	-	-	69,120	4,961,168	-	210,707	-
	308,966	211,816	12,680	6,812	-	-	-	5,479	-	-	-	-
	-	-	-	-	102,339	58,282	-	-	-	-	-	-
	-	-	-	-	626,519	4,195	-	1,075	-	2,316	-	626
	-	-	13,320	-	-	-	403	-	-	-	-	-
14	-	-	-	-	2,000,000	-	-	-	-	-	-	-
14	4,210,013	3,970,112	205,035	266,033	13,642,168	10,514,096	498,683	216,112	4,231,563	4,503,501	148,800	150,748
	47,660,495	50,336,646	5,320,233	5,435,158	104,585,081	33,153,974	9,920,403	11,199,466	80,561,843	85,321,338	8,273,804	11,845,840
LIABILITIES												
Financial liabilities at fair value												
	through profit or loss											
6,7	91,779	381,024	8,658	43,775	-	-	22,139	63,451	42,194	157,628	12,728	26,815
8	-	15,491	83,147	2,343	5,852,584	-	200,131	128,537	6,992,398	-	200,670	-
16	129,504	139,069	16,460	19,156	359,240	-	31,651	36,650	243,022	280,828	35,784	40,830
4(a)	51,618	55,763	5,558	5,971	21,698	7,266	7,297	9,057	60,023	70,356	8,145	9,531
4(b)	20,000	20,000	2,500	2,500	5,576	2,500	2,500	2,500	7,290	8,471	2,500	2,500
	196,705	54,353	26,068	7,229	26,070	6,803	44,266	26,241	25,485	7,167	86,426	68,076
	252,720	21,715	3,689	655	10,865	51,245	142,905	208,041	1,265,021	192,814	-	74,085
	742,326	687,415	146,080	81,629	6,276,033	67,814	450,889	474,477	8,635,433	717,264	346,253	221,837
	46,918,169	49,649,231	5,174,153	5,353,529	98,309,048	33,086,160	9,469,514	10,724,989	71,926,410	84,604,074	7,927,551	11,624,003

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

STATEMENTS OF NET ASSETS (CONTINUED)

30 JUNE 2024

	Notes	BOCHK All Weather ESG Multi-Asset Fund		BOCHK All Weather China New Dynamic Equity Fund		BOCHK All Weather HKD Money Market Fund		BOCHK All Weather Money Market Fund	
		2024 USD	2023 USD	2024 HKD	2023 HKD	2024 HKD	2023 HKD	2024 USD	2023 USD
ASSETS									
Financial assets at fair value through profit or loss	6,7	14,220,494	13,611,098	40,504,812	57,947,988	115,163,647	99,492,500	7,425,879	—
Amounts due from brokers	8	100,000	252	—	—	—	—	—	—
Dividends receivable		1,295	4,431	141,119	112,550	—	—	—	—
Interest receivable		—	—	—	—	61,563,397	5,284,631	4,442,809	—
Amounts receivable on subscription		4,921	128	—	—	—	—	—	—
Other receivables		—	—	48,367	—	1,575	—	403	—
Time deposits	14	—	—	—	—	9,247,100,000	480,000,000	573,080,000	—
Cash and cash equivalents	14	797,228	1,153,309	2,109,576	2,498,067	607,827,781	387,450,496	14,988,040	—
Total assets		15,123,938	14,769,218	42,803,874	60,558,605	10,031,656,400	972,227,627	599,937,131	—
LIABILITIES									
Financial liabilities at fair value through profit or loss	6,7	25,458	45,373	38,628	150,414	—	—	—	—
Amounts due to brokers	8	270,590	234,868	—	44,198	—	—	—	—
Distribution payable	16	38,713	42,821	—	—	—	—	—	—
Management fee payable	4(a)	18,196	17,806	23,323	28,731	1,599,026	42,202	87,872	—
Trustee fee payable	4(b)	2,500	2,500	20,000	20,000	470,955	57,105	34,701	—
Accrued expenses and other payables		33,658	15,407	288,568	143,840	195,973	40,022	66,997	—
Amounts payable on redemption		111,699	48,684	—	—	—	—	—	—
Liabilities (excluding net assets attributable to unitholders)		500,814	407,459	370,519	387,183	2,265,954	139,329	189,570	—
Net assets attributable to unitholders		14,623,124	14,361,759	42,433,355	60,171,422	10,029,390,446	972,088,298	599,747,561	—

Trustee

Manager

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024**

Notes	BOCHK All Weather Global Opportunities Fund		BOCHK All Weather China High Yield Bond Fund		BOCHK All Weather Hong Kong Equity Fund		BOCHK All Weather CNY Equity Fund		BOCHK All Weather Asian Bond Fund		BOCHK All Weather Asia (ex-Japan) Equity Fund	
	2024 USD	2023 USD	2024 RMB	2023 RMB	2024 HKD	2023 HKD	2024 RMB	2023 RMB	2024 USD	2023 USD	2024 USD	2023 USD
INCOME												
Dividend income	54,677	77,273	148,976	574,238	4,782,951	3,873,069	6,018,362	4,124,192	–	94,686	51,837	58,803
Interest income on bank deposits	1,185	432	14,323	15,029	11,889	15,576	30,945	38,564	3,575	2,524	237	244
Other income	7	17	158,651	42,125	–	–	–	–	3,509	4,973	21,165	8,911
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss	3,443,896	1,691,050	25,908,017	47,970,008	(9,772,589)	(29,384,589)	(15,719,581)	(64,835,850)	3,486,070	(1,343,234)	(28,701)	(236,009)
Net exchange gains/(losses)	(2,137)	(119,927)	(11,143,203)	(38,949,512)	(31,768)	(679,430)	(85,505)	(543,477)	(3,662)	(144,943)	(4,371)	(7,467)
Total income/(loss)	3,497,628	1,648,845	15,086,764	9,651,888	(5,009,517)	(26,175,374)	(9,755,779)	(61,216,571)	3,489,492	(1,385,994)	40,167	(175,518)
EXPENSES												
Management fee	127,320	75,083	3,596,775	4,553,869	1,462,723	1,705,498	3,798,787	4,525,370	421,119	565,661	27,331	26,089
Trustee fee	30,000	30,000	359,677	480,415	240,000	240,000	279,724	335,413	66,700	93,745	30,000	30,000
Sub-custodian fee	29,879	23,078	56,970	74,452	104,485	215,792	300,168	215,986	24,334	22,435	–	10,070
Auditor's remuneration	24,890	23,500	180,136	163,616	264,370	259,246	180,141	167,529	24,890	24,970	24,890	23,500
Commissions and transaction costs	26,360	27,563	8,540	32,471	1,457,607	6,948,829	1,065,688	1,001,850	8,523	7,508	26,662	59,429
Legal and professional fees	93	333	2,883	25,619	1,207	18,538	1,871	11,169	545	3,708	30	2,697
Other expenses	5,822	8,609	83,419	117,165	55,554	100,491	101,221	97,892	9,791	18,829	24,473	8,281
Total operating expenses	244,364	188,166	4,288,400	5,447,607	3,585,946	9,488,394	5,727,600	6,355,209	555,902	736,856	133,386	160,066
Operating profit/(loss)	3,253,264	1,460,679	10,798,364	4,204,281	(8,595,463)	(35,663,768)	(15,483,379)	(67,571,780)	2,933,590	(2,122,850)	(93,219)	(335,584)
FINANCE COST												
Distributions to unitholders	–	–	(10,313,256)	(12,268,205)	–	–	–	–	(2,083,190)	(2,464,760)	–	–
Profit/(loss) before tax	3,253,264	1,460,679	485,108	(8,063,924)	(8,595,463)	(35,663,768)	(15,483,379)	(67,571,780)	850,400	(4,587,610)	(93,219)	(335,584)
Withholding tax	(14,847)	(20,238)	–	–	(311,185)	(269,639)	(587,388)	(385,882)	–	–	(3,348)	(3,430)
Change in net assets attributable to unitholders	3,238,417	1,440,441	485,108	(8,063,924)	(8,906,648)	(35,933,407)	(16,070,767)	(67,957,662)	850,400	(4,587,610)	(96,567)	(339,014)

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024**

	BOCHK All Weather China Income Fund		BOCHK All Weather Asia Pacific High Income Fund		BOCHK All Weather Short Term Bond Fund		BOCHK All Weather Belt and Road Bond Fund		BOCHK All Weather Greater Bay Area Strategy Fund		BOCHK All Weather Asian High Yield Bond Fund	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Notes	HKD	HKD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
INCOME												
Dividend income	1,404,446	1,080,266	159,983	274,599	–	39,901	7,247	–	192,907	–	–	14,830
Interest income on bank deposits	8,027	3,841	363	631	489,830	799,702	814	749	7,576	3,317	684	1,007
Other income	9,286	5,887	14,514	–	228	372	57	94	1,040	6,029	2,589	1,279
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss	(785,476)	(6,433,772)	288,797	(1,784,735)	2,728,901	976,028	388,335	(639,221)	2,690,520	(3,551,574)	698,940	430,027
Net exchange gains/(losses)	2,936	(203,118)	4,135	(8,093)	101,696	(26,699)	(6,280)	(17,698)	(22,212)	(205,607)	17,211	(19,842)
Total income/(loss)	639,219	(5,546,896)	467,792	(1,517,598)	3,320,655	1,749,403	390,173	(616,175)	2,676,924	(3,554,928)	719,424	427,301
EXPENSES												
Management fee	615,773	719,370	65,658	84,791	138,825	92,994	100,143	133,980	769,650	947,411	101,766	131,579
Trustee fee	240,000	240,000	30,000	30,000	39,136	34,835	30,000	30,000	93,168	115,838	30,000	30,000
Sub-custodian fee	35,455	54,934	17,859	15,406	18,617	10,721	13,055	10,918	17,621	22,841	3,718	4,290
Auditor's remuneration	194,622	188,632	24,890	23,500	24,890	24,070	24,890	24,070	24,890	24,070	24,890	24,070
Commissions and transaction costs	246,573	438,242	74,084	161,580	8,620	3,685	14,116	30,095	–	36,713	3,004	1,205
Legal and professional fees	464	2,305	49	271	7,141	2,412	100	486	768	3,963	91	497
Other expenses	60,332	74,235	8,353	11,703	8,614	15,766	10,847	7,162	97,734	26,530	9,193	12,865
Total operating expenses	1,393,219	1,717,718	220,893	327,251	245,843	184,483	193,151	236,711	1,003,831	1,177,366	172,662	204,506
Operating profit/(loss)	(754,000)	(7,264,614)	246,899	(1,844,849)	3,074,812	1,564,920	197,022	(852,886)	1,673,093	(4,732,294)	546,762	222,795
FINANCE COST												
Distributions to unitholders	(1,598,779)	(1,681,108)	(206,493)	(255,714)	(1,612,332)	–	(406,032)	(518,651)	(3,132,124)	(3,747,048)	(439,903)	(554,727)
Profit/(loss) before tax	(2,352,779)	(8,945,722)	40,406	(2,100,563)	1,462,480	1,564,920	(209,010)	(1,371,537)	(1,459,031)	(8,479,342)	106,859	(331,932)
Withholding tax	(105,290)	(80,586)	(18,825)	(34,306)	–	–	(457)	(2,747)	–	(5,150)	–	–
Change in net assets attributable to unitholders	(2,458,069)	(9,026,308)	21,581	(2,134,869)	1,462,480	1,564,920	(209,467)	(1,374,284)	(1,459,031)	(8,484,492)	106,859	(331,932)

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024**

	Notes	BOCHK All Weather ESG Multi-Asset Fund		BOCHK All Weather China New Dynamic Equity Fund		BOCHK All Weather HKD Money Market Fund		BOCHK All Weather Weather USD Money Market Fund	
		2024 USD	2023 USD	2024 HKD	2023 ¹ HKD	2024 HKD	2023 ² HKD	2024 ³ USD	2023 ³ USD
INCOME									
Dividend income		120,593	233,075	1,103,599	744,858	–	–	–	–
Interest income on bank deposits		1,210	1,124	1,243	3,787	228,254,626	10,727,925	14,462,697	29
Other income		102	21	48,367	–	16,313	–	–	–
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss	6	2,310,020	604,243	(4,103,309)	(518,501)	6,714,082	1,248,716	161,083	(19,668)
Net exchange gains/(losses)		(109,932)	15,004	13,410	407,434	283	(8,276)	(19,668)	–
Total income/(loss)		2,321,993	853,467	(2,936,690)	637,578	234,985,304	11,968,365	14,604,141	–
EXPENSES									
Management fee	4(a)	207,454	279,713	294,978	255,901	9,112,781	168,115	479,665	–
Trustee fee	4(b)	30,000	30,622	240,000	160,000	2,976,016	256,499	196,944	–
Sub-custodian fee		9,249	13,494	77,138	55,665	27,188	7,043	–	–
Auditor's remuneration		24,890	24,070	195,479	191,867	196,535	156,852	25,000	–
Commissions and transaction costs	15	14,298	43,620	374,389	397,386	195,847	5,460	–	–
Preliminary expenses	13	–	–	–	600,000	239,091	460,909	90,000	–
Legal and professional fees		111	584	2,169	–	39,921	1,542	1,846	–
Other expenses		14,321	21,084	74,327	30,099	131,731	17,797	22,904	–
Total operating expenses		300,323	413,187	1,258,480	1,690,918	12,919,110	1,074,217	816,359	–
Operating profit/(loss)		2,021,670	440,280	(4,195,170)	(1,053,340)	222,066,194	10,894,148	13,787,782	–
FINANCE COST									
Distributions to unitholders		(478,098)	(607,324)	–	–	–	–	–	–
Profit/(loss) before tax		1,543,572	(167,044)	(4,195,170)	(1,053,340)	222,066,194	10,894,148	13,787,782	–
Withholding tax	5	(30,238)	(48,677)	(84,609)	(26,885)	–	–	–	–
Change in net assets attributable to unitholders		1,513,334	(215,721)	(4,279,779)	(1,080,225)	222,066,194	10,894,148	13,787,782	–

Details of the distributions payable and declared for the year/period are disclosed in the Note 16 to the financial statements.

¹ For the period from 31 October 2022 (date of commencement of operation) to 30 June 2023.

² For the period from 9 February 2023 (date of commencement of operation) to 30 June 2023.

³ For the period from 13 July 2023 (date of commencement of operation) to 30 June 2024.

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024**

	<u>BOCHK All Weather Global Opportunities Fund</u>	USD	<u>BOCHK All Weather China High Yield Bond Fund</u>	RMB	<u>BOCHK All Weather Hong Kong Equity Fund</u>	HKD	<u>BOCHK All Weather CNY Equity Fund</u>	RMB	<u>BOCHK All Weather Asian Bond Fund</u>	USD	<u>BOCHK All Weather Asia (ex-Japan) Equity Fund</u>	USD
	Number of units		Number of units		Number of units		Number of units		Number of units		Number of units	
Balance at 1 July 2022	5,607,348,0360	8,106,699	75,166,471,0510	518,724,734	15,148,506,6590	178,931,872	24,683,090,2690	301,337,746	54,834,033,8650	105,492,085	3,164,777,1060	3,751,603
Subscription of units												
- Class A1 units	14,736,7810	147,254	1,147,586,4820	6,615,363	2,716,299,2780	22,880,097	3,230,291,6960	31,965,830	18,559,2640	138,357	-	-
- Class A2 units	1,319,165,8960	1,662,197	23,876,7380	863,806	1,193,0320	76,635	98,369,6180	6,042,158	3,412,177,1730	3,242,679	506,692,0350	498,440
- Class A3 units	-	-	2,666,945,9330	12,096,709	3,144,8400	140,954	1,854,302,1240	14,994,659	-	-	-	-
- Class A4 units	-	-	2,799,0060	66,185	-	-	-	-	-	-	-	-
- Class A7 units	-	-	-	-	223,592,9120	2,164,839	-	-	788,065,6930	913,623	686,5490	688
- Class A8 units	-	-	140,020,0860	4,873,397	-	-	-	-	-	-	-	-
- Class A9 units	-	-	-	-	-	-	821,307,4350	6,356,322	-	-	-	-
- Class I1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I2 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X2 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X3 units	-	-	-	-	-	-	-	-	-	-	-	-
Redemption of units												
- Class A1 units	(81,874,8930)	(793,119)	(5,401,471,1890)	(30,369,941)	(2,150,921,0950)	(17,638,646)	(603,547,0830)	(6,102,683)	(2,023,543,5240)	(14,951,381)	(316,1320)	(2,365)
- Class A2 units	(1,036,633,1340)	(1,312,551)	(265,815,4430)	(9,499,685)	(34,900,0900)	(2,179,365)	(164,339,1240)	(10,525,649)	(9,439,365,0450)	(8,981,461)	(273,058,1110)	(274,740)
- Class A3 units	-	-	(5,847,795,9390)	(26,009,532)	(7,334,7350)	(293,020)	(2,228,838,5400)	(17,934,710)	-	-	-	-
- Class A4 units	-	-	(39,661,3770)	(894,139)	-	-	-	-	-	-	-	-
- Class A7 units	-	-	-	-	(105,514,0440)	(1,182,789)	-	-	(9,037,820,1430)	(10,482,705)	(13,667,5310)	(14,078)
- Class A8 units	-	-	(803,773,4000)	(28,421,567)	-	-	-	-	-	-	-	-
- Class A9 units	-	-	-	-	-	-	(485,235,4600)	(3,743,605)	-	-	-	-
- Class I2 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X1 units	-	-	(12,378,103,3610)	(105,842,244)	(1,219,772,4190)	(9,992,309)	-	-	(942,633,7330)	(8,681,657)	-	-
- Class X2 units	(485,440,0000)	(725,386)	-	-	(151,515,1510)	(11,287,205)	-	-	-	-	-	-
- Class X3 units	-	-	-	-	(491,035,0000)	(3,873,610)	-	-	-	-	-	-
	(1,603,948,0270)	(2,831,056)	(24,736,620,7090)	(201,037,108)	(3,669,957,5340)	(42,573,334)	(3,972,995,2000)	(42,180,257)	(21,443,362,4450)	(43,097,204)	(287,041,7740)	(291,183)
Increase/(decrease) in net assets attributable to unitholders												
	-	1,440,441	-	(8,063,924)	-	(35,933,407)	-	(67,957,662)	-	(4,587,610)	-	(339,014)
Balance at 30 June 2023 and 1 July 2023	5,337,302,6860	8,525,535	54,411,078,5870	334,139,162	14,422,779,1870	125,687,656	26,714,365,9350	250,558,796	37,609,473,5500	62,101,930	3,385,113,9160	3,620,534

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024**

Subscription of units	BOCHK All Weather Global Opportunities Fund		BOCHK All Weather China High Yield Bond Fund		BOCHK All Weather Hong Kong Equity Fund		BOCHK All Weather CNY Equity Fund		BOCHK All Weather Asian Bond Fund		BOCHK All Weather Asia (ex-Japan) Equity Fund	
	Number of units	USD	Number of units	RMB	Number of units	HKD	Number of units	RMB	Number of units	USD	Number of units	USD
- Class A1 units	269,007,846	3,892,090	1,236,324,1200	7,020,750	2,822,195,4120	19,181,722	145,123,0290	1,204,762	19,723,3840	143,885	111,0950	784
- Class A2 units	5,153,270,8140	9,024,890	5,353,2540	181,531	74,574,2820	3,904,640	-	-	2,398,868,6160	2,250,090	603,915,8240	541,644
- Class A3 units	-	-	2,428,454,4490	10,632,958	97,451,6120	3,576,870	1,661,389,7560	11,290,043	-	-	-	-
- Class A4 units	-	-	2,284,2050	54,030	-	-	-	-	-	-	-	-
- Class A7 units	3,421,4140	4,516	-	-	216,485,7940	1,835,704	-	-	2,367,574,9870	2,515,964	-	-
- Class A8 units	-	-	101,574,7470	3,642,216	-	-	-	-	-	-	-	-
- Class A9 units	-	-	-	-	-	-	546,863,7040	3,678,746	-	-	-	-
- Class I1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I2 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X2 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X3 units	-	-	-	-	-	-	-	-	-	-	-	-
	5,425,700,0740	12,921,496	3,773,990,7750	21,531,485	3,210,707,1000	28,498,936	2,353,376,4890	16,173,551	4,786,166,9870	4,909,939	604,026,9190	542,428
Redemption of units												
- Class A1 units	(63,595,0440)	(905,637)	(4,261,855,0550)	(23,468,893)	(3,165,282,5170)	(21,537,036)	(306,412,6910)	(2,571,552)	(376,504,2810)	(2,725,520)	(6,290,1490)	(44,544)
- Class A2 units	(1,175,276,7700)	(1,980,442)	(135,748,9110)	(4,580,756)	(7,971,0440)	(423,500)	(182,536,7360)	(9,971,540)	(5,993,753,0430)	(5,567,161)	(423,885,7880)	(362,959)
- Class A3 units	-	-	(6,735,456,2730)	(29,702,012)	(2,307,2080)	(80,526)	(2,055,008,5140)	(13,112,365)	-	-	-	-
- Class A4 units	-	-	(16,470,5170)	(391,107)	-	-	-	-	(776,161,5760)	(828,068)	(19,399,1200)	(20,047)
- Class A7 units	-	-	-	-	(347,770,2260)	(2,608,671)	-	-	-	-	-	-
- Class A8 units	-	-	(614,815,4760)	(21,512,082)	-	-	-	-	-	-	-	-
- Class A9 units	-	-	-	-	-	-	(832,249,9380)	(5,562,559)	-	-	-	-
- Class I2 units	-	-	-	-	-	-	-	-	(835,000,0000)	(7,888,950)	-	-
- Class X1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X2 units	(1,205,713,8370)	(2,021,711)	-	-	-	-	-	-	-	-	(1,353,604,1740)	(1,340,012)
- Class X3 units	-	-	-	-	-	-	-	-	-	-	-	-
	(2,444,585,6510)	(4,907,790)	(11,764,346,2320)	(79,654,850)	(3,523,330,9950)	(24,649,733)	(3,376,207,8690)	(31,218,016)	(7,981,418,9000)	(17,009,699)	(1,803,179,2310)	(1,767,562)
Increase/(decrease) in net assets attributable to unitholders	-	3,238,417	-	485,108	-	(8,906,648)	-	(16,070,767)	-	850,400	-	(96,567)
Balance at 30 June 2024	8,318,417,1090	19,777,658	46,420,723,1300	276,500,905	14,110,155,2920	120,630,211	25,691,534,5550	219,443,564	34,414,221,6370	50,852,570	2,185,961,6040	2,298,833

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024**

	BOCHK All Weather China Income Fund		BOCHK All Weather Asia Pacific High Income Fund		BOCHK All Weather Short Term Bond Fund		BOCHK All Weather Belt and Road Bond Fund		BOCHK All Weather Greater Bay Area Strategy Fund		BOCHK All Weather Asian High Yield Bond Fund	
	Number of units	HKD	Number of units	USD	Number of units	USD	Number of units	USD	Number of units	USD	Number of units	USD
Balance at 1 July 2022	9,752,180,1200	65,654,932	7,667,917,8340	8,828,573	22,848,712,2210	49,775,491	10,914,861,7940	16,158,613	99,953,164,6140	127,136,673	15,860,651,8120	16,281,159
Subscription of units												
- Class A1 units	656,539,3300	3,433,200	616,2400	3,530	387,535,1170	4,049,738	473,4430	3,717	15,713,9050	115,404	218,3770	1,237
- Class A2 units	1,988,0630	85,606	550,980,6860	399,778	7,153,207,3400	9,630,610	121,631,9900	121,436	403,114,4220	378,715	391,485,5360	301,500
- Class A3 units	-	-	-	-	1,342,751,4410	2,050,881	-	-	231,779,8940	210,536	-	-
- Class A4 units	-	-	4,378,2710	13,601	-	-	-	-	12,409,1800	13,528	202,0130	760
- Class A7 units	-	-	-	-	-	-	-	-	-	-	111,0680	749
- Class A8 units	247,187,1660	1,540,264	266,743,6470	223,025	-	-	173,428,1060	214,349	-	-	-	-
- Class A9 units	-	-	-	-	-	-	-	-	-	-	10,590,8000	9,186
- Class A10 units	-	-	-	-	-	-	-	-	-	-	77,6690	469
- Class A11 units	-	-	-	-	-	-	-	-	673,460,7280	744,616	-	-
- Class C1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I6 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X2 units	-	-	-	-	8,447,352,2730	11,418,617	-	-	-	-	-	-
	905,714,5590	5,059,070	822,718,8440	639,934	17,330,846,1710	27,149,846	295,533,5390	339,502	1,336,478,1290	1,462,799	402,685,4630	313,901
Redemption of units												
- Class A1 units	(712,462,3110)	(3,733,526)	(25,331,7410)	(149,129)	(669,593,7020)	(7,077,128)	(139,644,6420)	(1,085,799)	(365,071,2430)	(2,683,991)	(104,294,2020)	(600,898)
- Class A2 units	(69,485,4690)	(2,762,697)	(1,238,914,5760)	(898,162)	(6,926,381,3040)	(9,324,693)	(2,140,665,8360)	(2,123,373)	(14,588,034,5540)	(13,660,607)	(3,185,085,5480)	(2,272,800)
- Class A3 units	-	-	-	-	(119,312,1140)	(185,008)	-	-	(1,510,549,4480)	(1,372,535)	-	-
- Class A4 units	-	-	(7,651,3620)	(25,513)	-	-	-	-	(756,978,3730)	(832,926)	(9,488,0480)	(38,861)
- Class A7 units	-	-	-	-	-	-	-	-	-	-	(891,0900)	(5,970)
- Class A8 units	(89,332,2490)	(542,240)	(239,208,7110)	(207,305)	-	-	(1,025,650,1230)	(1,189,669)	-	-	-	-
- Class A9 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class A10 units	-	-	-	-	-	-	-	-	(7,735,279,3500)	(8,620,426)	-	-
- Class A11 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class C1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I6 units	-	-	-	-	(1,169,678,3860)	(12,355,465)	-	-	-	-	-	-
- Class X1 units	(847,457,6270)	(5,000,000)	(107,033,6390)	(700,000)	(12,034,592,0680)	(16,461,803)	-	-	(1,022,423,6910)	(8,340,421)	-	-
- Class X2 units	-	-	-	-	-	-	-	-	-	-	(1,362,400,0000)	(1,275,639)
	(1,718,737,6560)	(12,038,463)	(1,618,140,0290)	(1,980,109)	(20,919,557,5740)	(45,404,097)	(3,305,960,6010)	(4,398,842)	(25,978,336,6590)	(35,510,906)	(5,163,967,9990)	(4,639,125)

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024**

	BOCHK All Weather China Income Fund		BOCHK All Weather Asia Pacific High Income Fund		BOCHK All Weather Short Term Bond Fund		BOCHK All Weather Belt and Road Bond Fund		BOCHK All Weather Greater Bay Area Strategy Fund		BOCHK All Weather Asian High Yield Bond Fund	
	Number of units	HKD	Number of units	USD	Number of units	USD	Number of units	USD	Number of units	USD	Number of units	USD
Increase/(decrease) in net assets attributable to unitholders	-	(9,026,308)	-	(2,134,869)	-	1,564,920	-	(1,374,284)	-	(8,484,492)	-	(331,932)
Balance at 30 June 2023 and 1 July 2023	8,939,157,0230	49,649,231	6,872,496,6490	5,353,529	19,260,000,8180	33,086,160	7,904,434,7320	10,724,989	75,311,306,0840	84,604,074	11,099,369,2760	11,624,003

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024**

Subscription of units	BOCHK All Weather China Income Fund		BOCHK All Weather Asia Pacific High Income Fund		BOCHK All Weather Short-Term Bond Fund		BOCHK All Weather Belt and Road Bond Fund		BOCHK All Weather Greater Bay Area Strategy Fund		BOCHK All Weather Asian High Yield Bond Fund	
	Number of units	HKD	Number of units	USD	Number of units	USD	Number of units	USD	Number of units	USD	Number of units	USD
- Class A1 units	758,927,7990	3,569,432	7,039,9940	33,063	2,669,823,4010	29,530,543	310,7960	2,336	19,149,2510	134,831	9,621,5610	55,920
- Class A2 units	577,4590	21,310	817,185,8550	495,259	34,481,010,8270	48,812,510	145,803,7690	140,675	304,247,9510	273,151	38,101,6590	27,268
- Class A3 units	-	-	-	-	9,477,164,7820	15,277,579	-	-	191,312,4550	167,342	-	-
- Class A4 units	-	-	74,320,1480	213,488	-	-	-	-	443,288,5640	465,249	58,0480	209
- Class A7 units	-	-	-	-	-	-	-	-	50,0570	-	50,0570	340
- Class A8 units	4,831,6990	24,820	59,998,8150	39,165	-	-	30,237,4990	31,818	-	-	4,900,0210	3,861
- Class A9 units	-	-	-	-	-	-	-	-	-	-	26,7510	159
- Class A10 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class A11 units	-	-	-	-	-	-	-	-	354,265,8700	349,513	-	-
- Class C1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I6 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X2 units	-	-	-	-	-	-	-	-	-	-	-	-
	764,336,9570	3,615,562	958,544,8120	780,975	46,627,999,0100	93,620,632	176,352,0640	174,829	1,312,264,0910	1,390,086	52,758,0970	87,757
Redemption of units												
- Class A1 units	(612,517,0870)	(2,927,420)	(37,698,6390)	(181,468)	(1,068,539,6640)	(11,801,840)	(52,762,2520)	(395,821)	(322,900,1630)	(2,283,987)	(62,555,8030)	(346,885)
- Class A2 units	(19,411,0890)	(722,290)	(1,032,901,0430)	(622,424)	(10,359,160,1940)	(14,533,504)	(558,160,9120)	(532,620)	(5,875,047,8560)	(5,303,815)	(1,345,514,2590)	(937,314)
- Class A3 units	-	-	-	-	(1,566,012,3350)	(2,519,659)	-	-	(2,048,823,3270)	(1,780,903)	-	-
- Class A4 units	-	-	(34,519,3830)	(93,963)	-	-	-	-	(223,410,5180)	(236,047)	(25,353,2270)	(95,616)
- Class A7 units	(46,139,1770)	(238,845)	(130,504,5410)	(84,077)	-	-	(278,571,5640)	(292,396)	-	-	(2,087,8490)	(12,837)
- Class A8 units	-	-	-	-	-	-	-	-	-	-	(78,848,0270)	(64,075)
- Class A9 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class A10 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class A11 units	-	-	-	-	-	-	-	-	(3,134,071,0730)	(3,003,967)	-	-
- Class C1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I6 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X1 units	-	-	-	-	(696,870,5290)	(985,221)	-	-	-	-	(2,794,760,1640)	(2,434,341)
- Class X2 units	-	-	-	-	-	-	-	-	-	-	-	-
	(678,067,3530)	(3,888,555)	(1,235,623,6060)	(981,932)	(13,690,582,7220)	(29,860,224)	(889,494,7280)	(1,220,837)	(11,604,252,9370)	(12,608,719)	(4,309,119,3290)	(3,891,068)
Increase/(decrease) in net assets attributable to unitholders	-	(2,458,069)	-	21,581	-	1,462,480	-	(209,467)	-	(1,459,031)	-	106,859
Balance at 30 June 2024	9,025,426,6270	46,918,169	6,595,417,8550	5,174,153	52,197,417,1060	98,309,048	71,191,292,0680	9,469,514	65,019,317,2380	71,926,410	6,843,008,0440	7,927,551

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024**

	BOCHK All Weather ESG Multi-Asset Fund Number of units	BOCHK All Weather China New Dynamic Equity Fund ¹ Number of units	BOCHK All Weather HKD Money Market Fund ² Number of units	BOCHK All Weather USD Money Market Fund ³ Number of units
	USD	HKD	HKD	USD
Balance at date of commencement of operation^{1,2}				
Subscription of units	16,266,017.0940	27,790,967	–	–
– Class A1 units	4,211.7920	32,561	21,761,309	–
– Class A2 units	37,751.0060	37,520	4,947,964	–
– Class A3 units	–	–	–	–
– Class A4 units	3,497.0700	17,517	–	–
– Class A7 units	570.3900	5,239	–	–
– Class A8 units	–	–	4,518,551	–
– Class A9 units	110,298.0420	122,753	–	–
– Class A10 units	23.6160	189	–	–
– Class I1 units	–	–	–	–
– Class I2 units	–	–	–	–
– Class X1 units	–	–	104,403,841.8020	1,044,780,000
– Class X2 units	–	–	9,121,172.2560	91,300,000
– Class X3 units	–	–	–	–
	156,351.9160	215,779	84,846,664	1,248,779,233
Redemption of units				
– Class A1 units	(142,340.8560)	(1,101,019)	(5,001,823)	–
– Class A2 units	(3,455,400.3540)	(3,414,735)	(1,479,482)	(4,004,350)
– Class A3 units	–	–	–	–
– Class A4 units	(148,696.2050)	(740,393)	–	–
– Class A7 units	(42,904.1580)	(381,369)	–	–
– Class A8 units	–	–	(1,419,593)	–
– Class A9 units	(1,940,715.1430)	(2,239,445)	–	–
– Class A10 units	(4,905.8410)	(40,973)	–	–
– Class I1 units	(499,998.0000)	(4,007,484)	–	(283,580,733)
– Class X1 units	–	–	(15,694,119)	–
– Class X2 units	(1,413,527.5370)	(1,503,848)	–	–
	(7,648,488.0940)	(13,429,266)	(23,595,017)	(287,585,083)
Increase/(decrease) in net assets attributable to unitholders	–	(215,721)	–	–
Balance at 30 June 2023 and 1 July 2023 or date of commencement of operation^{1,2,3}	8,773,880.9160	14,361,759	60,171,422	972,088,298

BOCHK WEALTH CREATION SERIES
STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024

- ¹ The date of commencement of operation of BOCHK All Weather China New Dynamic Equity Fund was 31 October 2022.
- ² The date of commencement of operation of BOCHK All Weather HKD Money Market Fund was 9 February 2023.
- ³ The date of commencement of operation of BOCHK All Weather USD Money Market Fund was 13 July 2023.

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024**

	BOCHK All Weather ESG Multi-Asset Fund		BOCHK All Weather China New Dynamic Equity Fund ¹		BOCHK All Weather HKD Money Market Fund ²		BOCHK All Weather USD Money Market Fund ³	
	Number of units	USD	Number of units	HKD	Number of units	HKD	Number of units	USD
Subscription of units								
- Class A1 units	19,839,2640	169,524	94,441,1780	887,678	2,022,710,767.8630	21,015,470,645	102,043,867.6580	1,050,004,596
- Class A2 units	229,208,5710	247,136	667,0220	45,761	-	-	14,178,083.3290	20,170,689
- Class A3 units	-	-	-	-	-	-	-	-
- Class A4 units	9,185,0600	48,215	-	-	-	-	-	-
- Class A7 units	37,055,5670	387,943	-	-	-	-	-	-
- Class A8 units	-	-	82,834,2770	752,369	-	-	-	-
- Class A9 units	294,387,2210	337,211	-	-	-	-	-	-
- Class A10 units	401,2230	3,476	-	-	-	-	-	-
- Class I2 units	-	-	-	-	40,114,839.6440	419,117,500	4,646,366.3210	47,500,000
- Class X1 units	-	-	-	-	4,838,116.6170	50,000,000	1,241,986.4860	12,500,000
- Class X2 units	-	-	-	-	-	-	-	-
- Class X3 units	-	-	-	-	-	-	-	-
	590,076,9060	1,193,505	177,942,4770	1,685,808	2,067,663,724.1240	21,484,588,145	122,110,303,7940	1,130,175,285
Redemption of units								
- Class A1 units	(85,451,2930)	(675,563)	(286,791,1900)	(2,587,944)	(1,119,220,877.8290)	(11,644,522,600)	(49,820,251.4110)	(513,620,143)
- Class A2 units	(932,962,0620)	(984,474)	(5,963,6000)	(467,966)	-	-	(4,805,354,4900)	(6,837,665)
- Class A3 units	-	-	-	-	-	-	-	-
- Class A4 units	(20,039,8520)	(109,613)	-	-	-	-	-	-
- Class A7 units	(1,579,7790)	(16,134)	-	-	-	-	-	-
- Class A8 units	-	-	(80,544,8160)	(758,745)	-	-	-	-
- Class A9 units	(496,355,6230)	(562,500)	-	-	-	-	-	-
- Class A10 units	(11,081,2100)	(97,190)	-	-	-	-	-	-
- Class I1 units	-	-	-	-	(87,898,791.0620)	(911,323,642)	(1,377,506.0060)	(14,097,385)
- Class X1 units	-	-	-	-	(9,121,172.2560)	(93,505,949)	(948,759,1060)	(9,660,313)
- Class X2 units	-	-	(180,000,0000)	(11,329,441)	-	-	-	-
	(1,547,469,8190)	(2,445,474)	(553,299,6060)	(15,144,096)	(1,216,240,841.1470)	(12,649,352,191)	(56,951,871.0130)	(544,215,506)
Increase/(decrease) in net assets attributable to unitholders	-	1,513,334	-	(4,279,779)	-	222,066,194	-	13,787,782
Balance at 30 June 2024	7,816,488,0030	14,623,124	4,404,574,1790	42,433,355	947,463,316,9920	10,029,390,446	65,158,432,7810	599,747,561

BOCHK WEALTH CREATION SERIES
STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024

- ¹ The date of commencement of operation of BOCHK All Weather China New Dynamic Equity Fund was 31 October 2022.
- ² The date of commencement of operation of BOCHK All Weather HKD Money Market Fund was 9 February 2023.
- ³ The date of commencement of operation of BOCHK All Weather USD Money Market Fund was 13 July 2023.

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024**

	<u>BOCHK All Weather Global Opportunities Fund</u>		<u>BOCHK All Weather China High Yield Bond Fund</u>		<u>BOCHK All Weather Hong Kong Equity Fund</u>		<u>BOCHK All Weather CNY Equity Fund</u>		<u>BOCHK All Weather Asian Bond Fund</u>		<u>BOCHK All Weather Asia (ex-Japan) Equity Fund</u>	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Number of units in issue												
- Class A1 units	268,939,5780	63,526,7760	20,389,060,8180	23,414,591,7530	13,240,983,7460	13,584,070,8510	5,210,199,5330	5,371,489,1950	1,328,951,0500	1,685,731,9470	31,212,9320	37,391,9860
- Class A2 units	8,045,072,6400	4,067,078,5960	400,316,9600	530,712,6170	261,578,2150	194,974,9770	566,200,1740	748,736,9000	21,113,151,0720	24,708,035,4990	1,670,242,4080	1,490,212,3720
- Class A3 units	983,4770	983,4770	24,573,727,3860	28,880,729,2100	143,923,9070	48,779,5030	15,189,572,9510	15,583,191,7090	-	-	-	-
- Class A4 units	-	-	380,057,4670	394,243,7790	-	-	-	-	-	-	-	-
- Class A7 units	3421,4140	-	-	-	358,126,9970	489,411,4290	-	-	11,049,046,0940	9,457,632,6830	62,937,6370	82,336,7570
- Class A8 units	-	-	677,560,4990	1,190,801,2280	-	-	-	-	-	-	-	-
- Class A9 units	-	-	-	-	-	-	4,472,129,1350	4,757,515,3690	-	-	-	-
- Class I1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I2 units	-	-	-	-	105,542,4270	105,542,4270	253,432,7620	253,432,7620	-	-	-	-
- Class X1 units	-	-	-	-	-	-	-	-	893,073,4210	1,728,073,4210	-	-
- Class X2 units	-	1,205,713,8370	-	-	-	-	-	-	-	-	421,568,6270	1,775,172,8010
- Class X3 units	-	-	-	-	-	-	-	-	-	-	-	-

	<u>BOCHK All Weather China Income Fund</u>		<u>BOCHK All Weather Asia Pacific High Income Fund</u>		<u>BOCHK All Weather Short Term Bond Fund</u>		<u>BOCHK All Weather Belt and Road Bond Fund</u>		<u>BOCHK All Weather Greater Bay Area Strategy Fund</u>		<u>BOCHK All Weather Asian High Yield Bond Fund</u>	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Number of units in issue												
- Class A1 units	6,759,383,3590	6,612,972,6470	115,651,4780	146,310,1230	2,282,322,8370	681,039,1000	337,908,7810	390,360,2370	1,968,759,0710	2,272,509,9830	423,562,0420	476,496,2840
- Class A2 units	71,956,3280	90,789,9580	4,583,662,7780	4,799,377,9660	38,976,722,0690	14,854,871,4360	3,354,688,0410	3,767,045,1840	38,103,824,9910	43,674,624,8960	4,573,488,9980	5,880,901,5980
- Class A3 units	-	-	-	-	9,279,898,6070	1,368,746,1600	-	-	14,431,673,4900	16,289,184,3620	-	-
- Class A4 units	-	-	130,910,2540	91,109,4890	-	-	-	-	3,343,412,1770	3,123,534,1310	55,966,3200	81,261,4990
- Class A7 units	-	-	-	-	-	-	3,498,695,2460	3,747,029,3110	-	-	32,846,7970	34,884,5890
- Class A8 units	1,226,816,1740	1,268,123,6520	979,096,9770	1,049,602,7030	-	-	-	-	-	-	1,725,551,5020	1,799,499,5080
- Class A9 units	-	-	-	-	-	-	-	-	-	-	31,592,3850	31,565,6340
- Class A10 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class A11 units	-	-	-	-	-	-	-	-	7,171,647,5090	9,951,452,7120	-	-
- Class C1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I6 units	967,270,7660	967,270,7660	25,061,3610	25,061,3610	-	-	-	-	-	-	-	-
- Class X1 units	-	-	761,035,0070	761,035,0070	1,658,473,5930	2,355,344,1220	-	-	-	-	-	2,794,760,1640
- Class X2 units	-	-	-	-	-	-	-	-	-	-	-	-

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024**

	<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>	
	<u>ESG Multi-Asset Fund</u>	<u>China New Dynamic Equity Fund</u>	<u>China New Dynamic Equity Fund</u>	<u>Equity Fund</u>	<u>HKD Money Market Fund</u>	<u>Money Market Fund</u>	<u>Money Market Fund</u>	<u>Money Market Fund</u>	<u>Money Market Fund</u>	<u>Money Market Fund</u>
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Number of units in issue										
- Class A1 units	495,702.8950	561,314.9240	1,467,321.4750	1,659,671.4870	914,255,328.0100	10,765,437.9760	52,223,616.2470			
- Class A2 units	5,323,397.9930	6,027,151.4840	37,637.5270	42,934.1050	-	-	9,372,728.8390			
- Class A4 units	160,810.1810	171,664.9730	-	-	-	-	-			
- Class A7 units	84,808.5400	49,332.7520	-	-	-	-	-			
- Class A8 units	-	-	286,397.1770	284,107.7160	-	-	-			
- Class A9 units	1,724,711.3390	1,926,679.7410	-	-	-	-	-			
- Class A10 units	27,057.0550	37,737.0420	-	-	-	-	-			
- Class I1 units	-	-	-	-	28,369,872.3650	76,153,823.7830	3,268,860.3150			
- Class X1 units	-	-	2,613,218.0000	2,613,218.0000	4,838,116.6170	9,121,172.2560	293,227.3800			
- Class X2 units	-	-	-	180,000.0000	-	-	-			

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES
STATEMENTS OF CASH FLOWS
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024

Notes	BOCHK All Weather Global Opportunities Fund		BOCHK All Weather China High Yield Bond Fund		BOCHK All Weather Hong Kong Equity Fund		BOCHK All Weather CNY Equity Fund		BOCHK All Weather Asian Bond Fund		BOCHK All Weather Asia (ex-Japan) Equity Fund	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	USD	USD	RMB	RMB	HKD	HKD	RMB	RMB	USD	USD	USD	USD
Cash flows from operating activities												
Profit/(loss) before tax	3,253,264	1,460,679	485,108	(8,063,924)	(8,595,463)	(35,663,768)	(15,483,379)	(67,571,780)	850,400	(4,587,610)	(93,219)	(335,584)
Adjustments for:												
Interest income on bank deposits	(1,185)	(432)	(14,323)	(15,029)	(11,889)	(15,576)	(30,945)	(38,564)	(3,575)	(2,524)	(237)	(244)
Dividend income	(54,677)	(77,273)	(148,976)	(574,238)	(4,782,951)	(3,873,069)	(6,018,362)	(4,124,192)	-	(94,686)	(51,837)	(58,803)
Distributions to unitholders	-	-	10,313,256	12,268,205	-	-	-	-	2,083,190	2,464,760	-	-
Proceeds from sale of financial instruments at fair value through profit or loss	31,404,527	24,122,157	248,614,108	384,824,764	259,213,513	1,189,941,313	439,904,234	280,422,144	156,204,163	148,281,349	6,991,841	13,419,430
Purchase of financial instruments at fair value through profit or loss	(38,408,594)	(22,807,205)	(161,811,993)	(177,146,354)	(263,725,302)	(1,178,806,485)	(418,180,181)	(299,605,810)	(142,592,444)	(110,165,926)	(5,709,680)	(13,357,667)
Net change in unrealised gain/loss on financial instruments at fair value through profit or loss	(1,775,863)	(1,960,863)	(96,662,024)	(37,771,537)	(5,575,193)	12,980,827	(28,519,350)	61,550	(8,377,273)	(4,905,064)	(752,337)	236,134
Net realised (gain)/loss on financial instruments at fair value through profit or loss	(1,668,033)	269,813	70,754,007	(10,198,471)	15,347,782	16,403,762	44,238,931	64,774,300	4,891,203	6,248,298	781,038	(125)
	(7,250,561)	1,006,876	71,529,163	163,323,416	(8,129,503)	967,004	15,910,948	(26,082,352)	13,055,664	37,238,597	1,165,569	(296,839)
Changes in operating assets and liabilities:												
(Increase)/decrease in amounts due from brokers	103,327	95,573	(5,216,338)	2,810	8,870,875	(6,964,375)	614,309	2,673,774	(516,683)	281,422	(3,638)	187,892
(Increase)/decrease in other receivables	-	-	165,297	(50,494)	-	-	(278)	79	-	-	-	-
(Increase)/decrease in deposit reserve	-	-	-	-	-	-	3,961	(15,361)	-	-	(21,166)	(8,911)
Increase/(decrease) in amounts due to brokers	273,632	(46,817)	6,007,899	(5,198,506)	(5,961,384)	4,551,823	2,820,372	(3,256,691)	1,400,000	(963,910)	5,197	(141,799)
Increase/(decrease) in management fee payable	12,229	407	(58,528)	(103,412)	(7,596)	(23,499)	(48,381)	(44,243)	(3,481)	(29,334)	37	7
Increase/(decrease) in trustee fee payable	-	-	(5,853)	(21,973)	-	-	(3,517)	(3,995)	(1,193)	(4,393)	18,623	(17,713)
Increase/(decrease) in accrued expenses and other payables	18,031	(16,908)	134,787	(112,819)	131,456	(128,894)	133,652	(180,046)	17,947	(16,110)	-	-
Cash provided from/(used in) operating activities	(6,843,342)	1,039,131	72,556,407	157,839,022	(5,096,152)	(1,597,941)	19,430,866	(26,908,835)	13,952,254	36,506,272	1,164,622	(277,383)
Interest received	1,185	432	(285,861)	15,029	11,889	15,576	30,945	38,564	3,575	2,524	237	244
Dividend received	53,316	80,524	188,910	534,304	4,307,332	4,097,688	6,049,801	4,828,616	-	94,686	76,472	38,548
Taxation paid	(14,847)	(20,238)	-	-	(311,185)	(269,639)	(587,388)	(385,882)	-	-	(3,348)	(2,729)
Net cash generated from/(used in) operating activities	(6,803,688)	1,099,849	72,459,456	158,388,355	(1,088,116)	2,245,684	24,924,224	(22,427,537)	13,955,829	36,603,482	1,237,983	(241,330)

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES
STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024

Notes	BOCHK All Weather Global Opportunities Fund		BOCHK All Weather China High Yield Bond Fund		BOCHK All Weather Hong Kong Equity Fund		BOCHK All Weather CNY Equity Fund		BOCHK All Weather Asian Bond Fund		BOCHK All Weather Asia (ex-Japan) Equity Fund	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	USD	USD	RMB	RMB	HKD	HKD	RMB	RMB	USD	USD	USD	USD
Cash flows from financing activities*												
Proceeds from issue of units	11,655,386	1,797,951	19,557,250	20,767,605	28,498,936	25,267,843	16,201,868	59,267,140	4,902,584	4,292,173	542,428	499,127
Payments on redemption of units	(4,792,087)	(2,991,484)	(79,917,785)	(204,239,780)	(25,030,470)	(42,557,194)	(31,876,662)	(43,564,459)	(17,396,570)	(42,960,507)	(1,796,867)	(285,871)
Payments on distribution to unitholders	-	-	(8,930,043)	(11,626,368)	-	-	-	-	(2,102,179)	(2,544,165)	-	-
Net cash generated from/(used in) financing activities	6,863,299	(1,193,533)	(69,290,578)	(195,098,543)	3,468,466	(17,289,351)	(15,674,794)	15,702,681	(14,596,165)	(41,212,499)	(1,254,439)	213,256
Net increase/(decrease) in cash and cash equivalents	59,611	(93,684)	3,168,878	(36,710,188)	2,380,350	(15,043,667)	9,249,430	(6,724,856)	(640,336)	(4,609,017)	6,544	(28,064)
Cash and cash equivalents at beginning of the year/period	433,469	527,153	2,929,161	39,639,349	5,782,545	20,826,212	5,626,558	12,351,414	1,892,887	6,501,904	40,272	68,336
Cash and cash equivalents at end of the year/period	493,080	433,469	6,098,039	2,929,161	8,162,895	5,782,545	14,875,988	5,626,558	1,252,551	1,892,887	46,816	40,272
Analysis of balances of cash and cash equivalents:												
Cash at bank	493,080	433,469	6,098,039	2,929,161	8,162,895	5,782,545	14,875,988	5,626,558	1,252,551	1,892,887	46,816	40,272
Time deposits with original maturity of less than three months when acquired	-	-	-	-	-	-	-	-	-	-	-	-
	493,080	433,469	6,098,039	2,929,161	8,162,895	5,782,545	14,875,988	5,626,558	1,252,551	1,892,887	46,816	40,272

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES
STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024

Notes	BOCHK All Weather China Income Fund		BOCHK All Weather Asia Pacific High Income Fund		BOCHK All Weather Short Term Bond Fund		BOCHK All Weather Belt and Road Bond Fund		BOCHK All Weather Greater Bay Area Strategy Fund		BOCHK All Weather Asian High Yield Bond Fund	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	HKD	HKD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
Cash flows from operating activities												
Profit/(loss) before tax	(2,352,779)	(8,945,722)	40,406	(2,100,563)	1,462,480	1,564,920	(209,010)	(1,371,537)	(1,459,031)	(8,479,342)	106,859	(331,932)
Adjustments for:												
Interest income on bank deposits	(8,027)	(3,841)	(363)	(631)	(489,830)	(799,702)	(814)	(749)	(7,576)	(3,317)	(684)	(1,007)
Dividend income	(1,404,446)	(1,080,266)	(159,983)	(274,599)	-	-	(7,247)	(39,901)	-	(192,907)	-	(14,830)
Distributions to unitholders	1,598,779	1,681,108	206,493	255,714	1,612,332	-	406,032	518,651	3,132,124	3,747,048	439,903	554,727
Proceeds from sale of financial instruments at fair value through profit or loss	48,463,131	79,798,063	18,889,281	27,285,328	81,220,646	74,289,829	31,767,245	30,360,234	163,618,231	114,270,247	10,591,562	11,645,102
Purchase of financial instruments at fair value through profit or loss	(46,524,650)	(69,567,589)	(18,483,617)	(26,675,730)	(143,168,665)	(69,119,274)	(29,933,859)	(26,098,275)	(151,596,735)	(77,977,862)	(6,126,540)	(7,946,227)
Net change in unrealised gain/loss on financial instruments at fair value through profit or loss	(6,045,010)	1,386,014	(1,626,183)	670,297	(1,610,253)	(311,533)	(989,120)	(282,532)	(11,678,982)	(538,622)	(3,317,158)	(866,154)
Net realised (gain)/loss on financial instruments at fair value through profit or loss	6,830,486	5,047,758	1,337,386	1,114,438	(1,118,648)	(664,495)	600,785	921,753	8,988,462	4,090,196	2,618,218	436,127
	557,484	8,315,525	203,420	274,254	(62,091,938)	4,959,745	1,634,012	4,007,644	10,996,493	34,915,441	4,312,160	4,375,806
Changes in operating assets and liabilities:												
Increase in time deposits	-	-	-	-	(2,000,000)	-	-	-	-	-	-	-
(Increase)/decrease in amounts due from brokers	-	846,000	(78,869)	208,916	(959,734)	593,652	69,120	752,388	(4,961,168)	963,541	(210,707)	-
(Increase)/decrease in other receivables	-	-	(13,320)	-	-	-	(403)	-	-	-	-	-
Increase/(decrease) in amounts due to brokers	(15,491)	13,056	80,804	(125,693)	5,852,584	(593,308)	71,594	(517,063)	6,992,398	(1,846,732)	200,670	(194,131)
Increase/(decrease) in management fee payable	(4,145)	(11,691)	(413)	(2,900)	14,432	(173)	(1,760)	(4,335)	(10,333)	(28,005)	(1,386)	(5,233)
Increase/(decrease) in trustee fee payable	-	-	-	-	3,076	(605)	-	-	(1,181)	(3,981)	-	-
Increase/(decrease) in accrued expenses and other payables	142,352	(137,743)	18,839	(17,765)	19,267	(17,595)	18,025	(18,618)	18,317	(17,668)	18,350	(19,147)
Cash provided from/(used in) operating activities	680,200	9,025,147	210,461	336,812	(59,162,313)	4,941,716	1,790,588	4,220,016	13,034,526	33,982,596	4,319,087	4,157,295
Interest received	8,027	3,841	363	631	445,773	747,953	814	749	7,576	3,317	684	1,007
Dividend received	1,307,296	1,244,835	154,115	291,535	-	-	12,726	34,422	-	229,931	-	14,830
Taxation paid	(105,290)	(80,586)	(18,825)	(35,802)	-	-	(457)	(2,747)	-	(5,150)	-	-
Net cash generated from/(used in) operating activities	1,890,233	10,193,237	346,114	593,176	(59,516,540)	5,689,669	1,803,671	4,252,440	13,042,102	34,210,694	4,319,771	4,173,132

The notes on pages 29 to 219 form an integral part of these financial statements.

**BOCHK WEALTH CREATION SERIES
STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024**

Notes	BOCHK All Weather China Income Fund		BOCHK All Weather Asia Pacific High Income Fund		BOCHK All Weather Short Term Bond Fund		BOCHK All Weather Bell and Road Bond Fund		BOCHK All Weather Greater Bay Area Strategy Fund		BOCHK All Weather Asian High Yield Bond Fund	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	HKD	HKD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
Cash flows from financing activities*												
Proceeds from issue of units	3,993,638	4,746,726	771,104	626,504	92,709,555	27,148,197	144,133	294,579	426,727	910,309	65,765	282,128
Payments on redemption of units	(3,657,550)	(12,045,467)	(978,898)	(1,979,455)	(29,900,604)	(45,352,852)	(1,285,973)	(4,190,801)	(11,536,512)	(35,423,062)	(3,965,153)	(4,574,097)
Payments on distribution to unitholders	(1,986,420)	(1,378,396)	(199,318)	(249,266)	(964,339)	-	(379,260)	(491,595)	(2,204,255)	(3,314,936)	(422,331)	(546,601)
Net cash generated from/(used in) financing activities	(1,650,332)	(8,677,137)	(407,112)	(1,602,217)	61,844,612	(18,204,655)	(1,521,100)	(4,387,817)	(13,314,040)	(37,827,689)	(4,321,719)	(4,838,570)
Net increase/(decrease) in cash and cash equivalents	239,901	1,516,100	(60,998)	(1,009,041)	3,128,072	(12,514,986)	282,571	(135,377)	(271,938)	(3,616,995)	(1,948)	(665,438)
Cash and cash equivalents at beginning of the year/period	3,970,112	2,454,012	266,033	1,275,074	10,514,096	23,029,082	216,112	351,489	4,503,501	8,120,496	150,748	816,186
Cash and cash equivalents at end of the year/period	4,210,013	3,970,112	205,035	266,033	13,642,168	10,514,096	498,683	216,112	4,231,563	4,503,501	148,800	150,748
Analysis of balances of cash and cash equivalents:												
Cash at bank	4,210,013	3,970,112	205,035	266,033	2,842,168	514,096	498,683	216,112	4,231,563	4,503,501	148,800	150,748
Time deposits with original maturity of less than three months when acquired	-	-	-	-	10,800,000	10,000,000	-	-	-	-	-	-
	4,210,013	3,970,112	205,035	266,033	13,642,168	10,514,096	498,683	216,112	4,231,563	4,503,501	148,800	150,748

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES
STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024

	BOCHK All Weather ESG Multi-Asset Fund	BOCHK All Weather New Dynamic Equity Fund	BOCHK All Weather China Equity Fund	BOCHK All Weather Money Market Fund	BOCHK All Weather USD Money Market Fund
Notes	2024 USD	2024 HKD	2023 ¹ HKD	2024 HKD	2024 ³ USD
Cash flows from operating activities					
Profit/(loss) before tax	1,543,572	(167,044)	(1,053,340)	222,066,194	13,787,782
Adjustments for:					
Interest income on bank deposits	(1,210)	(1,124)	(3,787)	(228,254,626)	(14,462,697)
Dividend income	(120,593)	(233,075)	(744,858)	–	–
Distributions to unitholders	478,098	607,324	–	–	–
Proceeds from sale of financial instruments at fair value	21,872,850	39,646,307	49,869,697	618,662,549	9,093,348
through profit or loss					
Purchase of financial instruments at fair value through profit or loss	(20,192,141)	(26,578,369)	(108,185,772)	(627,619,614)	(16,337,971)
Net change in unrealised gain/loss on financial instruments at fair value through profit or loss	6	(1,812,806)	(1,975,501)	598,656	(5,274)
Net realised (gain)/loss on financial instruments at fair value through profit or loss	6	(497,214)	1,371,258	(7,312,738)	(155,809)
Changes in operating assets and liabilities:					
Increase in time deposits	–	12,669,776	(59,599,559)	(21,859,579)	(8,080,621)
(Increase)/decrease in amounts due from brokers	(99,748)	198,648	–	(8,767,100,000)	(573,080,000)
(Increase)/decrease in other receivables	–	–	–	–	–
Increase/(decrease) in amounts due to brokers	35,722	(164,030)	44,198	(1,575)	(403)
Increase in transaction fee payable	–	–	–	–	–
Increase/(decrease) in management fee payable	390	(13,837)	28,731	1,556,824	42,202
Increase/(decrease) in trustee fee payable	–	(528)	20,000	413,850	57,105
Increase/(decrease) in accrued expenses and other payables	18,251	(9,343)	143,840	155,951	40,022
Cash provided from/(used in) operating activities	1,225,171	12,680,686	(59,362,790)	(8,786,834,529)	(579,481,235)
Interest received	1,210	1,124	3,787	171,975,860	5,737,581
Dividend received	123,729	278,232	632,308	–	–
Taxation paid	(30,238)	(48,677)	(26,885)	–	–
Net cash generated from/(used in) operating activities	1,319,872	12,911,365	(58,753,580)	(8,614,858,669)	(570,971,739)

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES
STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2024

	Notes	BOCHK All Weather ESG Multi-Asset Fund		BOCHK All Weather China New Dynamic Equity Fund		BOCHK All Weather HKD Money Market Fund		BOCHK All Weather USD Money Market Fund	
		2023 USD	2023 USD	2024 HKD	2023 ¹ HKD	2024 HKD	2023 ² HKD	2024 ³ USD	
Cash flows from financing activities*									
Proceeds from issue of units		1,147,689	135,599	1,685,808	84,846,664	21,484,588,145	1,248,779,233	1,130,175,285	
Payments on redemption of units		(2,382,459)	(13,380,582)	(15,144,096)	(23,595,017)	(12,649,352,191)	(287,585,083)	(544,215,506)	
Payments on distribution to unitholders	16	(441,183)	(555,881)	—	—	—	—	—	
Net cash generated from/(used in) financing activities		(1,675,953)	(13,800,864)	(13,458,288)	61,251,647	8,835,235,954	961,194,150	585,959,779	
Net increase/(decrease) in cash and cash equivalents		(356,081)	(889,499)	(388,491)	2,498,067	(220,377,285)	387,450,496	14,988,040	
Cash and cash equivalents at beginning of the year/period		1,153,309	2,042,808	2,498,067	—	387,450,496	—	—	
Cash and cash equivalents at end of the year/period		797,228	1,153,309	2,109,576	2,498,067	607,827,781	387,450,496	14,988,040	
Analysis of balances of cash and cash equivalents:									
Cash at bank	14	797,228	1,153,309	2,109,576	2,498,067	26,227,781	34,450,496	1,688,040	
Time deposits with original maturity of less than three months when acquired	14	—	—	—	—	581,600,000	353,000,000	13,300,000	
		797,228	1,153,309	2,109,576	2,498,067	607,827,781	387,450,496	14,988,040	

* Dividends of RMB1,793,761 (2023: RMB2,595,689), USD302,156 (2023: USD301,159), HKD324,041 (2023: HKD313,716), USD9,992 (2023: USD12,811), USD349,834 (2023: nil), USD31,144 (2023: USD42,413), USD460,525 (2023: USD539,502), USD22,435 (2023: USD30,108) and USD39,849 (2023: USD73,246) were reinvested into BOCHK All Weather China High Yield Bond Fund, BOCHK All Weather Asian Bond Fund, BOCHK All Weather China Income Fund, BOCHK All Weather Asia Pacific High Income Fund, BOCHK All Weather Short Term Bond Fund, BOCHK All Weather Belt and Road Bond Fund, BOCHK All Weather Greater Bay Area Strategy Fund, BOCHK All Weather Asian High Yield Bond Fund and BOCHK All Weather ESG Multi-Asset Fund, respectively. These non-cash dividend re-investments were excluded in the cash flows of the financing activities.

¹ For the period from 31 October 2022 (date of commencement of operation) to 30 June 2023.

² For the period from 9 February 2023 (date of commencement of operation) to 30 June 2023.

³ For the period from 13 July 2023 (date of commencement of operation) to 30 June 2024.

The notes on pages 29 to 219 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

1 The Fund and the Sub-Funds

BOCHK Wealth Creation Series (the “Fund”) is a unit trust which is governed by its trust deed dated 4 June 2012, as amended (the “Trust Deed”), entered with BOCHK Asset Management Limited, as the Manager, and BOCI-Prudential Trustee Limited, as the Trustee. It is established under and governed by the laws of Hong Kong.

The Fund is an umbrella unit trust. The Manager may create different sub-funds (“Sub-Funds”) under this umbrella structure. Multiple classes of units, denominated in a different currency, may be issued in respect of each Sub-Fund and the Manager may request the Trustee to create additional classes of units in relation to each Sub-Fund. As at 30 June 2024, there were 16 Sub-Funds in issue (2023: 15).

The respective dates of commencement of operation and the class of units in issue of each Sub-Fund are as follows:

<u>Sub-Funds</u>	<u>Date of commencement of operation</u>	<u>Class of units in issue (issuing currency)</u>
BOCHK All Weather Global Opportunities Fund	28 September 2012	Class A1 (USD)
	28 September 2012	Class A2 (HKD)
	29 July 2014	Class A3 (AUD)
	21 August 2014	Class A7 (CNY)
	30 March 2017	Class X2 (HKD)
BOCHK All Weather China High Yield Bond Fund	22 March 2013	Class A1 (RMB)
	22 March 2013	Class A2 (USD)
	22 March 2013	Class A3 (HKD)
	22 August 2014	Class A4 (AUD)
	12 April 2016	Class A8 (USD)
BOCHK All Weather Hong Kong Equity Fund	19 July 2013	Class A1 (HKD)
	19 July 2013	Class A2 (USD)
	24 July 2014	Class A3 (AUD)
	23 July 2014	Class A7 (RMB)
	18 June 2019	Class I2 (USD)
BOCHK All Weather CNY Equity Fund	5 June 2015	Class A1 (RMB)
	5 June 2015	Class A2 (USD)
	5 June 2015	Class A3 (HKD)
	2 November 2017	Class A9 (HKD)
	19 February 2021	Class I2 (USD)
23 February 2021	Class X3 (HKD)	
BOCHK All Weather Asian Bond Fund	30 August 2016	Class A1 (USD)
	30 August 2016	Class A2 (HKD)
	30 August 2016	Class A7 (RMB)
	30 June 2017	Class X1 (USD)
BOCHK All Weather Asia (ex-Japan) Equity Fund	24 April 2017	Class A1 (USD)
	24 April 2017	Class A2 (HKD)
	24 April 2017	Class A7 (RMB)
	25 April 2017	Class X2 (HKD)
BOCHK All Weather China Income Fund	8 September 2017	Class A1 (HKD)
	8 September 2017	Class A2 (USD)
	8 September 2017	Class A8 (RMB)
	15 January 2021	Class X1 (HKD)

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****1 The Fund and the Sub-Funds (Continued)**

<u>Sub-Funds</u>	<u>Date of commencement of operation</u>	<u>Class of units in issue (issuing currency)</u>
BOCHK All Weather Asia Pacific High Income Fund	23 March 2018	Class A1 (USD)
	23 March 2018	Class A2 (HKD)
	23 March 2018	Class A4 (AUD)
	23 March 2018	Class A8 (RMB)
	15 January 2021	Class X1 (USD)
	17 March 2022	Class X2 (USD)
BOCHK All Weather Short Term Bond Fund	3 October 2018	Class A1 (USD)
	3 October 2018	Class A2 (HKD)
	3 October 2018	Class A3 (RMB)
	13 September 2018	Class I1 (USD)
	13 September 2018	Class X1 (USD)
	20 September 2018	Class X2 (HKD)
	2 January 2020	Class C1 (USD)
30 March 2020	Class I6 (EUR)	
BOCHK All Weather Belt and Road Bond Fund	14 March 2019	Class A1 (USD)
	14 March 2019	Class A2 (HKD)
	14 March 2019	Class A8 (RMB)
BOCHK All Weather Greater Bay Area Strategy Fund	8 April 2019	Class A1 (USD)
	8 April 2019	Class A2 (HKD)
	8 April 2019	Class A3 (MOP)
	8 April 2019	Class A4 (RMB)
	8 April 2019	Class I1 (USD)
	8 April 2019	Class A11 (RMB)
	5 May 2020	Class X1 (USD)
BOCHK All Weather Asian High Yield Bond Fund	29 June 2020	Class A1 (USD)
	29 June 2020	Class A2 (HKD)
	29 June 2020	Class A4 (AUD)
	29 June 2020	Class A7 (GBP)
	29 June 2020	Class A9 (RMB)
	29 June 2020	Class A10 (EUR)
	26 November 2020	Class X2 (HKD)
BOCHK All Weather ESG Multi-Asset Fund	29 July 2021	Class A1 (USD)
	29 July 2021	Class A2 (HKD)
	29 July 2021	Class A4 (AUD)
	29 July 2021	Class A7 (GBP)
	29 July 2021	Class A9 (RMB)
	29 July 2021	Class A10 (EUR)
	30 July 2021	Class I1 (USD)
	29 July 2021	Class X2 (HKD)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

1 The Fund and the Sub-Funds (Continued)

<u>Sub-Funds</u>	<u>Date of commencement of operation</u>	<u>Class of units in issue (issuing currency)</u>
BOCHK All Weather China New Dynamic Equity Fund	31 October 2022 31 October 2022 31 October 2022	Class A1 (HKD) Class A2 (USD) Class A8 (RMB) Class X1 (HKD) Class X2 (USD)
BOCHK All Weather HKD Money Market Fund	9 February 2023 9 February 2023 9 February 2023	Class A1 (HKD) Class I1 (HKD) Class X1 (HKD)
BOCHK All Weather USD Money Market Fund	13 July 2023 20 November 2023 13 July 2023 13 July 2023	Class A1 (USD) Class A2 (RMB) Class I1 (USD) Class X1 (USD)

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 (“SFO”) and is required to comply with the Code on Unit Trusts and Mutual Funds (the “SFC Code”) issued by the SFC.

2 Material Accounting Policies

The principal accounting policies applied in the preparation of these financial statements are set out below.

(a) Basis of preparation

The financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”), which include all Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations, issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), accounting principles generally accepted in Hong Kong, the relevant disclosure provisions of the Trust Deed and the relevant disclosure provisions of Appendix E of the SFC Code. The financial statements have been prepared under the historical cost basis, except for the financial assets and liabilities classified at fair value through profit or loss (“FVPL”) that have been measured at fair value and all values are round to the nearest integer except where otherwise indicated.

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

2 Material 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 current year or period.

The Sub-Funds have adopted the following revised HKFRSs, which are applicable to the Sub-Funds for the first time in the current year's financial statements.

Amendments to HKAS 1 and HKFRS Practice Statement 2 *Disclosure of Accounting Policies*

Amendments to HKAS 1 require entities to disclose their material accounting policy information rather than their significant accounting policies. Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements. Amendments to HKFRS Practice Statement 2 *Making Materiality Judgements* provide non-mandatory guidance on how to apply the concept of materiality to accounting policy disclosures. The Sub-Funds have disclosed the material accounting policy information in Note 2 to the financial statements. The amendments did not have any impact on the measurement, recognition or presentation of any item in the Sub-Funds' financial statements.

Amendments to HKAS 8 *Definition of Accounting Estimates*

Amendments to HKAS 8 clarify the distinction between changes in accounting estimates and changes in accounting policies. Accounting estimates are defined as monetary amounts in financial statements that are subject to measurement uncertainty. The amendments also clarify how entities use measurement techniques and inputs to develop accounting estimates. Since the Sub-Funds' approach and policy align with the amendments, the amendments had no impact on the Sub-Funds' financial statements.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

2 Material Accounting Policies (Continued)

(a) Basis of preparation (Continued)

New standards, amendments and interpretations which are relevant to the Sub-Funds and effective for the current year or period and have not been early adopted

The Sub-Funds have not early applied any of the new or revised HKFRSs that have been issued but are not yet effective for the accounting year or period ended 30 June 2024 in these financial statements. There are no new and amended standards and interpretations that have been issued, but are not yet effective, as of issuance date of the Sub-Funds' financial statements that are expected to have a material impact on the Sub-Funds' financial statements.

(b) Financial instruments

(i) Classification

In accordance with HKFRS 9, the Sub-Funds classify their financial assets and financial liabilities at initial recognition into the categories of financial assets and financial liabilities discussed below.

In applying that classification, a financial asset or financial liability is considered to be held for trading if:

- (a) It is acquired or incurred principally for the purpose of selling or repurchasing it in the near term; or
- (b) On initial recognition, it is part of a portfolio of identified financial instruments that are managed together and for which, there is evidence of a recent actual pattern of short-term profit-taking; or
- (c) It is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument)

Financial assets

The Sub-Funds classify their financial assets as subsequently measured at amortised cost or measured at fair value through profit or loss on the basis of both:

- The entity's business model for managing the financial assets
- The contractual cash flow characteristics of the financial asset

Financial assets measured at amortised cost

A debt instrument is measured at amortised cost if it is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest ("SPPI") on the principal amount outstanding. The Sub-Funds include in this short-term non-financing receivables including amounts due from brokers, dividends receivable, interest receivable, amounts receivable on subscription, other receivables, deposit reserve, time deposits and cash and cash equivalents.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

2 Material Accounting Policies (Continued)

(b) Financial instruments (Continued)

(i) Classification (Continued)

Financial assets (Continued)

Financial assets measured at fair value through profit or loss

A financial asset is measured at fair value through profit or loss if:

- (a) Its contractual terms do not give rise to cash flows on specified dates that are SPPI on the principal amount outstanding; or
- (b) It is not held within a business model whose objective is either to collect contractual cash flows, or to both collect contractual cash flows and sell; or
- (c) At initial recognition, it is irrevocably designated as measured at FVPL when doing so eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases.

The Sub-Funds include in this category:

- Instruments held for trading. This category includes equity instruments and debt securities which are acquired principally for the purpose of generating a profit from short-term fluctuations in price. This category also includes derivative contracts in an asset position.

Financial liabilities

Financial liabilities measured at fair value through profit or loss

A financial liability is measured at FVPL if it meets the definition of held for trading. The Sub-Funds include in this category derivative contracts in a liability position.

Financial liabilities measured at amortised cost

This category includes all financial liabilities, other than those measured at fair value through profit and loss. The Sub-Funds include in this category amounts due to brokers, distribution payable, management fee payable, trustee fee payable, accrued expenses and other payables and amounts payable on redemption.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

2 Material Accounting Policies (Continued)

(b) Financial instruments (Continued)

(ii) Recognition

The Sub-Funds recognise a financial asset or a financial liability when, and only when, it becomes a party to the contractual provisions of the instrument.

Purchases or sales of financial assets that require delivery of assets within the time frame generally established by regulation or convention in the marketplace (regular way trades) are recognised on the trade date, i.e., the date that the Sub-Funds commit to purchase or sell the financial asset.

(iii) Initial measurement

Financial assets and financial liabilities at FVPL are recorded in the statement of net assets at fair value. All transaction costs for such instruments are recognised directly in profit or loss.

Financial assets and financial liabilities (other than those measured at FVPL) are measured initially at their fair value plus any directly attributable incremental costs of acquisition or issue.

(iv) Subsequent measurement

After initial measurement, the Sub-Funds measure financial instruments which are classified as FVPL. Subsequent changes in the fair value of those financial instruments and the interest income elements on debt securities are recorded in “Net gains or losses on financial assets and liabilities at fair value through profit or loss”. Interest earned on bank deposit and dividend income elements of such instruments are recorded separately in “Interest income” and “Dividend income” in profit or loss.

Financial assets at amortised cost are carried at amortised cost using the effective interest method less any allowance for impairment. Gains and losses are recognised in profit or loss when the loans and receivables are derecognised or impaired, as well as through the amortisation process.

Financial liabilities, other than those classified as FVPL, 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.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

2 Material Accounting Policies (Continued)

(b) Financial instruments (Continued)

(iv) *Subsequent measurement (Continued)*

The effective interest 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 expected credit losses (“ECLs”). 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.

(v) *Derecognition*

A financial asset (or, where applicable a part of a financial asset or part of a group of similar financial assets) is derecognised where:

- The rights to receive cash flows from the asset have expired; or
- The Sub-Funds have transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a pass through arrangement; and either (a) the Sub-Funds have transferred substantially all the risks and rewards of the asset, or (b) the Sub-Funds have neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Sub-Funds have transferred their rights to receive cash flows from an asset (or has entered into a pass-through arrangement), and have neither transferred nor retained substantially all of the risks and rewards of the asset nor transferred control of the asset, the asset is recognised to the extent of the Sub-Funds’ continuing involvement in the asset. In that case, the Sub-Funds also recognise an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Sub-Funds have retained.

The Sub-Funds derecognise a financial liability when the obligation under the liability is discharged, cancelled, or expired.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

2 Material Accounting Policies (Continued)

(c) Impairment of financial assets

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

General approach

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

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

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

(d) Income

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

Interest income on bank deposits is recognised on a time proportionate basis using the effective interest method in profit or loss.

Other income is recognised on an accrual basis in profit or loss.

(e) Expenses

Expenses are recognised on an accrual basis in profit or loss.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

2 Material Accounting Policies (Continued)

(f) Foreign currency translation

(i) *Functional and presentation currency*

Items included in the Sub-Funds' financial statements are measured using the currency of the primary economic environment in which the Sub-Funds operate (the functional currency). The Manager considers the currency that most faithfully represents the economic effects of the underlying transactions, events and conditions is the currency used in issues and redemptions of units, performance measurement and reporting to the unitholders, as well as settlement of the majority of fees and expenses are the United States dollars ("USD") for BOCHK All Weather Global Opportunities Fund, BOCHK All Weather Asian Bond Fund, BOCHK All Weather Asia (ex-Japan) Equity Fund, BOCHK All Weather Asia Pacific High Income Fund, BOCHK All Weather Short Term Bond Fund, BOCHK All Weather Belt and Road Bond Fund, BOCHK All Weather Greater Bay Area Strategy Fund, BOCHK All Weather Asian High Yield Bond Fund and BOCHK All Weather ESG Multi-Asset Fund Fund and BOCHK All Weather USD Money Market Fund, Renminbi ("RMB") for BOCHK All Weather China High Yield Bond Fund and BOCHK All Weather CNY Equity Fund, and Hong Kong Dollars ("HKD") for BOCHK All Weather Hong Kong Equity Fund, BOCHK All Weather China Income Fund, BOCHK All Weather China New Dynamic Equity Fund and BOCHK All Weather HKD Money Market Fund.

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

(ii) *Transactions and balances*

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

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

Foreign exchange gains and losses relating to cash and cash equivalents are presented in the statements of profit or loss and other comprehensive income within "Net exchange gains or losses".

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

2 Material Accounting Policies (Continued)

(g) Offsetting financial instruments

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

(h) Cash and cash equivalents

For the purpose of the statement of cash flows, cash and cash equivalents include cash on hand, deposits held at call with banks, and other short term highly liquid investments with original maturity of three months or less when acquired, less bank overdrafts.

(i) Redeemable units

The Sub-Funds issue redeemable units, which are redeemable at the unitholder's option and are classified as financial liabilities in accordance with HKAS 32 (amendment) *Financial Instruments: Presentation*. Units can be redeemed by the unitholders at any time, subject to redemption terms, for cash equal to a proportion of the net asset value of the Sub-Funds.

Redeemable units are issued and redeemed at the holder's option at prices based on the Sub-Funds' net asset value per unit at the time of issue or redemption. The Sub-Funds' net asset value per unit is calculated by dividing the net assets attributable to the unitholders of each class with the total number of outstanding units for respective class.

Redeemable units are carried at the redemption amounts that are payable at the reporting date if the holder exercises his rights to redeem the units.

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

The net asset value of the Sub-Funds is computed daily. Prices for issues and redemptions are based on the latest available valuation. Proceeds and payments for units issued and redeemed are shown in the statements of changes in net assets attributable to unitholders.

(k) Preliminary expenses

Preliminary expenses are expensed as incurred.

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

2 Material Accounting Policies (Continued)

(I) Related parties

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

- (i) the party is a person or a close member of that person’s family and that person
 - has control or joint control over the Sub-Funds;
 - has significant influence over the Sub-Funds; or
 - is a member of the key management personnel of the Sub-Funds or of a parent of the Sub-Funds;

or

- (ii) the party is an entity where any of the following conditions applies:
 - the entity and the Sub-Funds are members of the same group;
 - one entity is an associate or related party of the other entity (or of a parent, subsidiary or related party of the other entity);
 - the entity and the Sub-Funds are related parties of the same third party;
 - one entity is a related party of a third entity and the other entity is an associate of the third entity;
 - 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;
 - the entity is controlled or jointly controlled by a person identified in (a);
 - 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
 - the entity, or any member of a Sub-Funds of which it is a part, provides key management personnel services to the Sub-Funds or to the parent of the Sub-Funds.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

2 Material Accounting Policies (Continued)

(m) Amounts due from/to brokers

Amounts due from brokers includes margin accounts and receivable for securities sold (in a regular way transaction) that have been contracted for but not yet delivered on the reporting date.

Amounts due to brokers includes payables for securities purchased (in a regular way transaction) that have been contracted for, but not yet delivered, on the reporting date.

(n) Distribution to unitholders

Distributions are recognised as a liability when they are approved by the Manager. Distributions are at the discretion of the Sub-Funds. A distribution to the Sub-Funds' unitholders is accounted for as a deduction from net assets attributable to unitholders. Proposed distributions are disclosed in the notes to the financial statements.

(o) Taxes

In some jurisdiction, dividend income, interest income and capital gains are subject to withholding tax deducted at the source of the income. The Sub-Funds present the withholding tax separately from the gross investment income in the statements of profit or loss and other comprehensive income and the statements of cash flows.

(p) 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 funds (the "Investee Fund") to be investments in unconsolidated structured entities. The Sub-Funds invest in the Investee Fund whose objective is to achieve medium to long term capital growth and whose investment strategy does not include the use of leverage. The Investee Funds applies various investment strategies to accomplish its respective investment objective. The Investee Fund finances its operations by issuing redeemable units which are puttable at the holder's option and entitles the holder to a proportional stake in the respective fund's net assets. The Sub-Funds' interests in the Investee Fund are the fair value of the investment in such Investee Fund as at the end of reporting date and the related net gains/(losses) recognised in profit or loss during the year.

Details of Sub-Funds' interests in the Investee Fund that are managed by the Manager, Trustee or their connected persons are disclosed in Note 12(g) to the financial statements.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

3 Critical Accounting Estimates and Judgements

(a) Critical accounting estimates and assumptions

The Manager makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom 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. Moreover, the Sub-Funds may from time to time hold financial instruments that are not quoted in active markets, such as unquoted securities. Fair values of such instruments are determined by using valuation techniques. Fair value estimates are based on market conditions and information about the financial instruments. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are outlined below.

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 and estimates 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 end of the reporting period. Actual transacted prices may differ from the quotes provided by the brokers. The Manager considers that in the absence of any other reliable market sources, the broker quotes available to them reflect the best estimate of fair value.

(b) Critical judgements

In preparing these financial statements, the Manager has made certain judgements which are dependent on what might happen in the future. The judgements made by the Manager may not equal the related actual results. The judgement made for Sub-Funds are outlined below and in Note 5 to the financial statements.

Investments suspended as at the end of the reporting period

If there are listed equities which are suspended from trading as at the end of the reporting period, the Manager exercises judgements on the investments' fair value measurement and fair value hierarchy. In the absence of any other reliable market sources, the Manager applies market approach in which they use the last trade price before the suspension of trading. Adjustments may be made by reference to the return of the relevant industry index. Suspended investments without adjustments would be categorised as Level 2 to the extent that the significant inputs are observable. Suspended investments with adjustments would be categorised as Level 3 when the adjustment becomes a significant unobservable input.

As at 30 June 2024 and 30 June 2023, the Sub-Funds did not hold any listed equities which are suspended from trading.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

3 Critical Accounting Estimates and Judgements (Continued)

(b) Critical judgements (Continued)

Assessment of Investee Funds as structured entities

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

The Sub-Funds have concluded that all of its Investee Funds are structured entities as disclosed in Note 2(p) to the financial statements.

4 Fees

(a) Management fee

The Manager is entitled to receive a management fee for each Sub-Fund calculated as a percentage of the net asset value of their relevant class of units. The management fee is deducted from the assets of the relevant Sub-Funds. The current rates of management fee for the year/period ended 30 June 2024 and 2023 are as follows:

Sub-Funds	Rate of management fee (p.a.)																
	Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9	Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class I1	Class I2	Class I6	Class S1
	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units
BOCHK All Weather Global																	
Opportunities Fund	1.250%	1.250%	1.250%	N/A ¹	1.250%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather China High Yield																	
Bond Fund	1.250%	1.250%	1.250%	1.250%	N/A ¹	1.250%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather Hong Kong																	
Equity Fund	1.250%	1.250%	1.250%	N/A ¹	1.250%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ²	N/A ¹	N/A ¹	0.875%	N/A ¹	N/A ¹
BOCHK All Weather CNY Equity Fund	1.750%	1.750%	1.750%	N/A ¹	N/A ¹	N/A ¹	1.750%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ¹	0.875%	N/A ¹	N/A ¹
BOCHK All Weather Asian Bond Fund	1.000%	1.000%	N/A ¹	N/A ¹	1.000%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather Asia (ex-Japan)																	
Equity Fund	1.500%	1.500%	N/A ¹	N/A ¹	1.500%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ¹	1.050%	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather China																	
Income Fund	1.500%	1.500%	N/A ¹	N/A ¹	N/A ¹	1.500%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather Asia Pacific High																	
Income Fund	1.500%	1.500%	N/A ¹	1.500%	N/A ¹	1.500%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ²	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather Short Term																	
Bond Fund	0.300%	0.300%	0.300%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	0.300%	N/A ²	N/A ²	N/A ¹	0.200%	N/A ¹	N/A ¹

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

4 Fees (Continued)

(a) Management fee (Continued)

Sub-Funds	Rate of management fee (p.a.)																
	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	
	A1	A2	A3	A4	A7	A8	A9	A10	A11	C1	X1	X2	X3	I1	I2	I6	S1
Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units
BOCHK All Weather Belt and Road																	
Bond Fund	1.000%	1.000%	N/A ¹	N/A ¹	N/A ¹	1.000%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather Greater Bay Area																	
Strategy Fund	1.000%	1.000%	1.000%	1.000%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	1.000%	N/A ¹	N/A ²	N/A ¹	N/A ¹	0.700%	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather Asian High Yield																	
Bond Fund	1.250%	1.250%	N/A ¹	1.250%	1.250%	N/A ¹	1.250%	1.250%	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather ESG Multi-Asset																	
Fund	1.500%	1.500%	N/A ¹	1.500%	1.500%	N/A ¹	1.500%	1.500%	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ¹	1.050%	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather China New																	
Dynamic Equity Fund	1.500%	1.500%	N/A ¹	N/A ¹	N/A ¹	1.500%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ²	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather HKD Money																	
Market Fund	0.200%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ¹	N/A ¹	0.050%	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather USD Money																	
Market Fund	0.200%	0.200%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ¹	N/A ¹	0.050%	N/A ¹	N/A ¹	N/A ¹

¹ These classes of units were not in issue as at 30 June 2024 and 2023.

² Class X units are not subject to management fee.

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

As disclosed in Note 12(h), the Manager and its connected persons may charge initial charges and switching fees.

(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 preliminary expenses in the first accounting period of the Sub-Funds. Inception fee of USD2,500 (equivalents to HKD20,000 and RMB15,000) was charged by the Trustee on each Sub-Fund in its respective first accounting period.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

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 for the year/period ended 30 June 2024 and 2023 are set out below:

<u>Sub-Funds</u>	<u>Rate of Trustee Fee (p.a.)</u>
BOCHK All Weather Global Opportunities Fund, BOCHK All Weather Asian Bond Fund, BOCHK All Weather Asia (ex-Japan) Equity Fund, BOCHK All Weather Asia Pacific High Income Fund, BOCHK All Weather Belt and Road Bond Fund, BOCHK All Weather Greater Bay Area Strategy Fund and BOCHK All Weather Asian High Yield Bond Fund	0.125% on the first USD25 million of the net asset value of each class of the Sub-Fund; 0.10% on the next USD25 million of the net asset value of each class of the Sub-Fund; 0.0875% on the remaining balance of the net asset value of each class of the Sub-Fund; Subject to a minimum monthly fee of USD2,500.
BOCHK All Weather Short Term Bond Fund	0.075% of the net asset value of each class of the Sub-Fund; Subject to a minimum monthly fee of USD2,500.
BOCHK All Weather China High Yield Bond Fund	0.125% on the first RMB200 million of the net asset value of each class of the Sub-Fund; 0.10% on the next RMB200 million of the net asset value of each class of the Sub-Fund; 0.0875% on the remaining balance of the net asset value of each class of the Sub-Fund; Subject to a minimum monthly fee of RMB15,000.
BOCHK All Weather CNY Equity Fund	0.125% on the first RMB200 million of the net asset value of each class of the Sub-Fund; 0.10% on the next RMB200 million of the net asset value of each class of the Sub-Fund; 0.0875% on the remaining balance of the net asset value of each class of the Sub-Fund; Subject to a minimum monthly fee of RMB20,000.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

4 Fees (Continued)

(b) Trustee fee (Continued)

<u>Sub-Funds</u>	<u>Rate of Trustee Fee (p.a.)</u>
BOCHK All Weather Hong Kong Equity Fund, BOCHK All Weather China Income Fund and BOCHK All Weather China New Dynamic Equity Fund	0.125% on the first HKD200 million of the net asset value of each class of the Sub-Fund; 0.10% on the next HKD200 million of the net asset value of each class of the Sub-Fund; 0.0875% on the remaining balance of the net asset value of each class of the Sub-Fund; Subject to a minimum monthly fee of HKD20,000.
BOCHK All Weather ESG Multi-Asset Fund	0.125% of the net asset value of each class of the Sub-Fund; Subject to a minimum monthly fee of USD2,500.
BOCHK All Weather HKD Money Market Fund	0.075% on the first HKD800 million of the net asset value of each class of the Sub-Fund; 0.055% on the remaining balance of the net asset value of each class of Sub-Fund; Subject to a minimum monthly fee of HKD30,000
BOCHK All Weather USD Money Market Fund	0.075% of the net asset value of each class of the Sub-Fund; Subject to a minimum monthly fee of USD4,000

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

As detailed in Note 12 to the financial statements, the Trustee is also entitled to receive transaction fees and sub-custodian fees as agreed from time to time between the Trustee and the Manager which recognised as commissions and transactions costs and sub-custodian fee respectively in profit or loss.

5 Taxation

Hong Kong

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 SFO and are therefore exempted from profits tax under Section 26A(1A) of the Hong Kong Inland Revenue Ordinance.

People's Republic of China ("PRC")

PRC Corporate Income Tax ("CIT")

Under the PRC CIT laws and regulation, enterprises established in the PRC; or enterprises established under the laws of foreign countries or regions whose "place of effective management" is located in the PRC are considered to be PRC resident enterprises. The term "place of effective management" refers to the place where the material and overall management and control of the business, personnel, accounts and assets of the enterprise is exercised. PRC resident enterprises will be subject to PRC CIT at 25% on their worldwide taxable income.

If an enterprise is considered as a non-tax resident enterprise with an establishment or place of business ("PE") in Mainland China, the profits attributable to that PE would be subject to CIT at 25%.

Non-resident enterprises without any establishment or place of business in the PRC, or non-resident enterprises whose income is not attributable to such establishment or place of business in the PRC, are subject to PRC withholding tax, generally at a rate of 10% to the extent it directly derives the PRC-sourced passive income, unless any specific exemption or reduction is available under current PRC tax laws and regulations or relevant tax treaties.

It is the intention of the Manager to operate the affairs of the Manager and the Sub-Funds such that they are not tax resident enterprises of the PRC and have no establishment or place of business for CIT purposes, although this is not guaranteed. As such, it is expected that the Sub-Funds should not be subject to CIT on an assessment basis and would only be subject to PRC withholding tax to the extent the Sub-Funds directly derives PRC sourced income in respect of its investments in PRC.

PRC withholding tax on capital gains

The Sub-Funds invest directly in China A-Shares listed in the PRC through the Manager's Renminbi Qualified Foreign Institutional Investor ("RQFII") quota and China H-shares listed in Hong Kong.

The Ministry of Finance of the PRC ("MOF"), the State Administration of Taxation of the PRC ("STA") and the China Securities Regulatory Commission ("CSRC") jointly issued "Caishui [2014] No. 79 – The Notice on the issues of temporary exemption from the imposition of corporate income tax arising from gains from the transfer of equity investment assets such as PRC domestic stocks by qualified foreign institutional investors ("QFIIs") and RQFII ("Circular 79)". Under Circular 79, the capital gains realised by the QFIIs and the RQFIIs from the disposal of equity investments are temporarily exempt from PRC withholding tax effective from 17 November 2014.

With the temporary exemption in Circular 79, the Sub-Funds ceased withholding tax provisioning for capital gains made on China A-Shares direct investments through RQFII quotas from 17 November 2014 onwards.

5 Taxation (Continued)

People's Republic of China ("PRC") (Continued)

PRC withholding tax on capital gains (Continued)

The MOF, the STA and the CSRC have also 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 corporate income tax, individual income tax and business tax are temporarily exempt on gains derived by Hong Kong and overseas investors, including the Sub-Funds, on the trading of China A-Shares through the Shanghai-Hong Kong Stock Connect. Separately, the MOF, STA 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 corporate income tax and individual income tax are temporarily exempt on gains derived by Hong Kong and overseas investors, including the Sub-Funds, on the trading of China A-Shares through the Shenzhen-Hong Kong Stock Connect.

Given that the Sub-Funds started to invest in China A-Shares after 17 November 2014 through the Stock Connects, the Sub-Funds are temporarily exempt from Mainland China withholding tax on the capital gains derived from investments in China A-Shares according to Circular 81 and Circular 127 and no Mainland China withholding tax provision was made on the gross realised and unrealised capital gains derived by the Sub-Funds from investments in China A-Shares through the Stock Connects.

PRC withholding tax on interests/dividends

In respect of dividends from dividend income derived from investments in China A-Shares and H-Shares, the Sub-Funds are subjected to withholding tax at a rate of 10%, unless such PRC WHT is eligible for a reduction or exemption in accordance with any PRC tax laws and regulations or an applicable tax treaty signed with the PRC. The withholding tax on dividend income derived from investment in China A-Shares and H-Shares is recorded in "Withholding tax" in profit or loss of the Sub-Funds.

In respect of interest, on 22 November 2018, the MOF and the STA jointly issued "Circular on the Corporate Income Tax and Value-Added Tax ("VAT") Policy for Foreign Institutions to Invest in the Onshore Bond Market" (Caishui [2018] No.108) ("Circular 108"). Pursuant to the Circular 108, bond interest income derived by foreign institutions from investing in the onshore bond market is temporarily exempted from withholding tax and VAT for the period from 7 November 2018 to 6 November 2021. On 22 November 2021, the MOF and the STA issued Announcement [2021] No.34 ("Circular 34"), which stipulated that such exemption has been extended to 31 December 2025. Given that the interest income derived by the Sub-Funds during the year are temporarily exempt from PRC withholding tax and VAT according to Circular 108 and Circular 34, no PRC withholding tax and VAT provision was made.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

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

	<u>BOCHK All Weather</u> <u>Global Opportunities Fund</u>		<u>BOCHK All Weather</u> <u>China High Yield Bond Fund</u>		<u>BOCHK All Weather</u> <u>Hong Kong Equity Fund</u>	
	2024	2023	2024	2023	2024	2023
	USD	USD	RMB	RMB	HKD	HKD
Financial assets at fair value through profit or loss						
Collective investment schemes	579,184	926,587	–	4,056,871	13,723,526	–
Derivatives (Note 7)	92	–	217,104	647,684	47,870	–
Listed equity securities	12,675,519	5,198,607	–	–	98,364,100	117,607,463
Depository receipts	1,334,435	–	–	–	–	–
Quoted debt securities	4,089,167	2,105,401	275,058,423	334,398,814	–	–
Total financial assets at fair value through profit or loss	<u>18,678,397</u>	<u>8,230,595</u>	<u>275,275,527</u>	<u>339,103,369</u>	<u>112,135,496</u>	<u>117,607,463</u>
Financial liabilities at fair value through profit or loss						
Derivatives (Note 7)	11	172	1,369,737	4,303,481	42,795	253,962
Total financial liabilities at fair value through profit or loss	<u>11</u>	<u>172</u>	<u>1,369,737</u>	<u>4,303,481</u>	<u>42,795</u>	<u>253,962</u>
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss						
Realised	1,693,603	(269,813)	(72,344,183)	10,198,471	(15,347,782)	(16,403,762)
Unrealised	1,750,293	1,960,863	98,252,200	37,771,537	5,575,193	(12,980,827)
Net gains/(losses)	<u>3,443,896</u>	<u>1,691,050</u>	<u>25,908,017</u>	<u>47,970,008</u>	<u>9,772,589</u>	<u>(29,384,589)</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

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

	<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>	
	<u>CNY Equity Fund</u>		<u>Asian Bond Fund</u>		<u>Asia (ex-Japan) Equity Fund</u>	
	2024	2023	2024	2023	2024	2023
	RMB	RMB	USD	USD	USD	USD
Financial assets at fair value through profit or loss						
Collective investment schemes	-	-	-	-	136,747	-
Derivatives (Note 7)	325,137	1,616,335	-	-	-	-
Listed equity securities	207,811,199	243,963,635	-	-	1,689,618	3,267,197
Depository receipts	-	-	-	-	430,983	304,879
Quoted debt securities	-	-	50,194,831	60,405,524	-	-
Total financial assets at fair value through profit or loss	<u>208,136,336</u>	<u>245,579,970</u>	<u>50,194,831</u>	<u>60,405,524</u>	<u>2,257,348</u>	<u>3,572,076</u>
Financial liabilities at fair value through profit or loss						
Derivatives (Note 7)	-	-	71,221	156,264	769	4,635
Total financial liabilities at fair value through profit or loss	<u>-</u>	<u>-</u>	<u>71,221</u>	<u>156,264</u>	<u>769</u>	<u>4,635</u>
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss						
Realised	(44,238,931)	(64,774,300)	(4,891,203)	(6,248,298)	(781,038)	125
Unrealised	28,519,350	(61,550)	8,377,273	4,905,064	752,337	(236,134)
Net gains/(losses)	<u>(15,719,581)</u>	<u>(64,835,850)</u>	<u>3,486,070</u>	<u>(1,343,234)</u>	<u>(28,701)</u>	<u>(236,009)</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

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

	<u>BOCHK All Weather</u> <u>China Income Fund</u>		<u>BOCHK All Weather</u> <u>Asia Pacific High Income Fund</u>		<u>BOCHK All Weather</u> <u>Short Term Bond Fund</u>	
	2024	2023	2024	2023	2024	2023
	HKD	HKD	USD	USD	USD	USD
Financial assets at fair value through profit or loss						
Collective investment schemes	2,110,751	1,044,000	413,580	453,248	-	-
Derivatives (Note 7)	-	-	3,330	-	24,961	91,378
Listed equity securities	25,897,270	30,834,460	2,183,967	2,762,131	-	-
Depository receipts	-	-	613,273	403,680	-	-
Quoted debt securities	15,133,495	14,276,258	1,796,179	1,543,254	87,229,360	22,486,023
Total financial assets at fair value through profit or loss	<u>43,141,516</u>	<u>46,154,718</u>	<u>5,010,329</u>	<u>5,162,313</u>	<u>87,254,321</u>	<u>22,577,401</u>
Financial liabilities at fair value through profit or loss						
Derivatives (Note 7)	91,779	381,024	8,658	43,775	-	-
Total financial liabilities at fair value through profit or loss	<u>91,779</u>	<u>381,024</u>	<u>8,658</u>	<u>43,775</u>	<u>-</u>	<u>-</u>
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss						
Realised	(6,842,595)	(5,047,758)	(1,339,728)	(1,114,438)	1,735,543	664,495
Unrealised	6,057,119	(1,386,014)	1,628,525	(670,297)	993,358	311,533
Net gains/(losses)	<u>(785,476)</u>	<u>(6,433,772)</u>	<u>288,797</u>	<u>(1,784,735)</u>	<u>2,728,901</u>	<u>976,028</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

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

	<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>	
	<u>Belt and Road Bond Fund</u>		<u>Greater Bay Area Strategy fund</u>		<u>Asian High Yield Bond Fund</u>	
	2024	2023	2024	2023	2024	2023
	USD	USD	USD	USD	USD	USD
Financial assets at fair value through profit or loss						
Collective investment schemes	-	-	6,699,032	5,078,962	-	-
Derivatives (Note 7)	-	-	-	-	820	5,386
Listed equity securities	-	748,825	-	-	-	-
Depository receipts	-	128,750	-	-	-	-
Quoted debt securities	9,421,317	10,030,105	64,670,080	75,736,559	7,913,477	11,689,080
Total financial assets at fair value through profit or loss	<u>9,421,317</u>	<u>10,907,680</u>	<u>71,369,112</u>	<u>80,815,521</u>	<u>7,914,297</u>	<u>11,694,466</u>
Financial liabilities at fair value through profit or loss						
Derivatives (Note 7)	22,139	63,451	42,194	157,628	12,728	26,815
Total financial liabilities at fair value through profit or loss	<u>22,139</u>	<u>63,451</u>	<u>42,194</u>	<u>157,628</u>	<u>12,728</u>	<u>26,815</u>
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss						
Realised	(600,785)	(921,753)	(8,195,994)	(4,090,196)	(2,618,218)	(436,127)
Unrealised	989,120	282,532	10,886,514	538,622	3,317,158	866,154
Net gains/(losses)	<u>388,335</u>	<u>(639,221)</u>	<u>2,690,520</u>	<u>(3,551,574)</u>	<u>698,940</u>	<u>430,027</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

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

	<u>BOCHK All Weather</u>		<u>BOCHK All Weather China</u>		<u>BOCHK All Weather</u>	
	<u>ESG Multi-Asset Fund</u>		<u>New Dynamic Equity Fund</u>		<u>HKD Money Market Fund</u>	
	2024	2023	2024	2023	2024	2023
	USD	USD	HKD	HKD	HKD	HKD
Financial assets at fair value through profit or loss						
Collective investment schemes	–	–	1,687,821	–	–	–
Derivatives (Note 7)	3,621	9,978	–	–	–	–
Listed equity securities	7,260,040	6,330,559	30,970,314	49,270,004	–	–
Depository receipts	260,715	–	7,846,677	8,677,984	–	–
Quoted debt securities	6,696,118	7,270,561	–	–	115,163,647	99,492,500
Total financial assets at fair value through profit or loss	<u>14,220,494</u>	<u>13,611,098</u>	<u>40,504,812</u>	<u>57,947,988</u>	<u>115,163,647</u>	<u>99,492,500</u>
Financial liabilities at fair value through profit or loss						
Derivatives (Note 7)	25,458	45,373	38,628	150,414	–	–
Total financial liabilities at fair value through profit or loss	<u>25,458</u>	<u>45,373</u>	<u>38,628</u>	<u>150,414</u>	<u>–</u>	<u>–</u>
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss						
Realised	497,214	(1,371,258)	(9,214,922)	223,861	(7,312,738)	346,588
Unrealised	1,812,806	1,975,501	5,111,613	(742,362)	598,656	902,128
Net gains/(losses)	<u>2,310,020</u>	<u>604,243</u>	<u>(4,103,309)</u>	<u>(518,501)</u>	<u>(6,714,082)</u>	<u>1,248,716</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

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

	<u>BOCHK All</u> <u>Weather USD</u> <u>Money Market</u> <u>Fund</u> <u>2024</u> <u>USD</u>
Financial assets at fair value through profit or loss	
Collective investment schemes	–
Derivatives (Note 7)	–
Listed equity securities	–
Depositary receipts	–
Quoted debt securities	7,425,879
Total financial assets at fair value through profit or loss	<u>7,425,879</u>
Financial liabilities at fair value through profit or loss	
Derivatives (Note 7)	–
Total financial liabilities at fair value through profit or loss	<u>–</u>
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss	
Realised	155,808
Unrealised	5,274
Net gains/(losses)	<u>161,083</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments

The Sub-Funds may invest in derivative financial instruments for investment or hedging purposes according to its respective investment strategy as stated in the Explanatory Memorandum. As at the end of the reporting period, the Sub-Funds held the following derivatives:

	<u>BOCHK All Weather</u> <u>Global Opportunities Fund</u>		<u>BOCHK All Weather</u> <u>China High Yield Bond Fund</u>		<u>BOCHK All Weather</u> <u>Hong Kong Equity Fund</u>	
	2024	2023	2024	2023	2024	2023
	USD	USD	RMB	RMB	HKD	HKD
Financial assets						
Foreign currency forward contracts	<u>92</u>	<u>-</u>	<u>217,104</u>	<u>647,684</u>	<u>47,870</u>	<u>-</u>
Financial liabilities						
Foreign currency forward contracts	<u>11</u>	<u>172</u>	<u>1,369,737</u>	<u>4,303,481</u>	<u>(42,795)</u>	<u>253,962</u>
	<u>BOCHK All Weather</u> <u>CNY Equity Fund</u>		<u>BOCHK All Weather</u> <u>Asian Bond Fund</u>		<u>BOCHK All Weather</u> <u>Asia (ex-Japan) Equity Fund</u>	
	2024	2023	2024	2023	2024	2023
	RMB	RMB	USD	USD	USD	USD
Financial assets						
Foreign currency forward contracts	<u>325,137</u>	<u>1,616,335</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Financial liabilities						
Foreign currency forward contracts	<u>-</u>	<u>-</u>	<u>71,221</u>	<u>156,264</u>	<u>769</u>	<u>4,635</u>
	<u>BOCHK All Weather</u> <u>China Income Fund</u>		<u>BOCHK All Weather</u> <u>Asia Pacific</u> <u>High Income Fund</u>		<u>BOCHK All Weather</u> <u>Short Term Bond Fund</u>	
	2024	2023	2024	2023	2024	2023
	HKD	HKD	USD	USD	USD	USD
Financial assets						
Foreign currency forward contracts	<u>-</u>	<u>-</u>	<u>3,330</u>	<u>-</u>	<u>24,961</u>	<u>91,378</u>
Financial liabilities						
Foreign currency forward contracts	<u>91,779</u>	<u>381,024</u>	<u>8,658</u>	<u>43,775</u>	<u>-</u>	<u>-</u>

BOCHK WEALTH CREATION SERIES
NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024
7 Derivative financial instruments (Continued)

	<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>	
	<u>Belt and Road Bond Fund</u>		<u>Greater Bay Area</u>		<u>Asian High Yield Bond Fund</u>	
	2024	2023	2024	2023	2024	2023
	USD	USD	USD	USD	USD	USD
Financial assets						
Foreign currency forward contracts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>820</u>	<u>5,386</u>
Financial liabilities						
Foreign currency forward contracts	<u>22,139</u>	<u>63,451</u>	<u>42,194</u>	<u>157,628</u>	<u>12,728</u>	<u>26,815</u>
	<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather HKD</u>	
	<u>ESG Multi-Asset Fund</u>		<u>China New Dynamic</u>		<u>Money Market Fund</u>	
	2024	2023	2024	2023	2024	2023
	USD	USD	HKD	HKD	HKD	HKD
Financial assets						
Foreign currency forward contracts	<u>3,621</u>	<u>9,978</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Financial liabilities						
Foreign currency forward contracts	<u>25,458</u>	<u>45,373</u>	<u>38,628</u>	<u>150,414</u>	<u>-</u>	<u>-</u>
Financial assets						
Foreign currency forward contracts						<u>-</u>
Financial liabilities						
Foreign currency forward contracts						<u>-</u>

BOCHK All
Weather USD
Money Market
Fund
2024
USD

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments (Continued)

Foreign currency forward contracts

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

The details of outstanding foreign currency forward contracts as at the end of the reporting period were as follows:

BOCHK All Weather Global Opportunities Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u> USD	<u>Liabilities</u> USD
30 June 2024			
Long RMB	RMB3,000	–	1
Long RMB	RMB30,000	–	10
Long AUD	AUD17,625	92	–
		<u>92</u>	<u>11</u>
30 June 2023			
Long AUD	AUD13,314	–	154
Long AUD	AUD1,100	–	18
		<u>–</u>	<u>172</u>

BOCHK All Weather China High Yield Bond Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u> RMB	<u>Liabilities</u> RMB
30 June 2024			
Short USD	USD32,153,453.39	–	1,369,737
Long AUD	AUD1,986,041	72,183	–
Long USD	USD3,467,167	142,462	–
Long USD	USD75,000	2,459	–
		<u>217,104</u>	<u>1,369,737</u>
30 June 2023			
Short USD	USD39,174,537	–	4,302,029
Long AUD	AUD1,999,041	1,645	–
Long AUD	AUD42,000	–	1,452
Long USD	USD6,012,137	646,039	–
		<u>647,684</u>	<u>4,303,481</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments (Continued)

Foreign currency forward contracts (Continued)

BOCHK All Weather Hong Kong Equity Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u> HKD	<u>Liabilities</u> HKD
30 June 2024			
Long RMB	RMB2,624,088	–	42,795
Long AUD	AUD948,914	47,870	–
		<u>47,870</u>	<u>42,795</u>
30 June 2023			
Long RMB	RMB3,847,441	–	219,847
Long RMB	RMB215,785	–	3,224
Long AUD	AUD334,353	–	28,910
Long AUD	AUD18,788	–	1,981
		<u>–</u>	<u>253,962</u>

BOCHK All Weather CNY Equity Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u> RMB	<u>Liabilities</u> RMB
30 June 2024			
Long HKD	HKD33,496,359	325,137	–
		<u>325,137</u>	<u>–</u>
30 June 2023			
Long HKD	HKD39,116,658	1,607,102	–
Long HKD	HKD1,542,287	9,233	–
		<u>1,616,335</u>	<u>–</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments (Continued)

Foreign currency forward contracts (Continued)

BOCHK All Weather Asian Bond Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u>	<u>Liabilities</u>
		USD	USD
30 June 2024			
Long RMB	RMB86,270,720	–	71,221
		<u>–</u>	<u>71,221</u>
30 June 2023			
Long RMB	RMB73,810,720	–	156,264
		<u>–</u>	<u>156,264</u>

BOCHK All Weather Asia (ex-Japan) Equity Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u>	<u>Liabilities</u>
		USD	USD
30 June 2024			
Long RMB	RMB421,675	–	769
		<u>–</u>	<u>769</u>
30 June 2023			
Long RMB	RMB632,341	–	4,635
		<u>–</u>	<u>4,635</u>

BOCHK All Weather China Income Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u>	<u>Liabilities</u>
		HKD	HKD
30 June 2024			
Long RMB	RMB6,011,711	–	91,779
		<u>–</u>	<u>91,779</u>
30 June 2023			
Long RMB	RMB6,897,505	–	381,024
		<u>–</u>	<u>381,024</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments (Continued)

Foreign currency forward contracts (Continued)

BOCHK All Weather Asia Pacific High Income Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u>	<u>Liabilities</u>
		USD	USD
30 June 2024			
Long RMB	RMB4,749,401	–	8,658
Long AUD	AUD280,048	1,254	–
Long AUD	AUD329,981	2,076	–
		<u>3,330</u>	<u>8,658</u>
30 June 2023			
Long RMB	RMB5,336,489	–	39,119
Long AUD	AUD402,716	–	4,656
		<u>–</u>	<u>43,775</u>

BOCHK All Weather Short Term Bond Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u>	<u>Liabilities</u>
		USD	USD
30 June 2024			
Short RMB	RMB5,000,000	14,080	–
Short RMB	RMB3,500,000	10,881	–
		<u>24,961</u>	<u>–</u>
30 June 2023			
Short RMB	RMB22,800,000	91,378	–

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments (Continued)

Foreign currency forward contracts (Continued)

BOCHK All Weather Belt and Road Bond Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u>	<u>Liabilities</u>
		USD	USD
30 June 2024			
Long RMB	RMB26,823,883	–	22,139
		<u>–</u>	<u>22,139</u>
30 June 2023			
Long RMB	RMB29,970,883	–	63,451
		<u>–</u>	<u>63,451</u>

BOCHK All Weather Greater Bay Area Strategy Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u>	<u>Liabilities</u>
		USD	USD
30 June 2024			
Long RMB	RMB49,904,818	–	41,199
Long RMB	RMB1,500,000	–	995
		<u>–</u>	<u>42,194</u>
30 June 2023			
Long RMB	RMB74,454,818	–	157,628
		<u>–</u>	<u>157,628</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments (Continued)

Foreign currency forward contracts (Continued)

BOCHK All Weather Asian High Yield Bond Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u>	<u>Liabilities</u>
		USD	USD
30 June 2024			
Long AUD	AUD317,681	820	–
Long GBP	GBP186,901	–	2,626
Long RMB	RMB10,232,712	–	8,448
Long EUR	EUR181,055	–	1,654
		<u>820</u>	<u>12,728</u>
30 June 2023			
Long AUD	AUD548,881	–	4,285
Long AUD	AUD10,000	–	132
Long GBP	GBP193,901	3,271	–
Long RMB	RMB10,390,713	–	21,999
Long RMB	RMB230,000	–	399
Long EUR	EUR173,355	2,082	–
Long EUR	EUR4,000	33	–
		<u>5,386</u>	<u>26,815</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments (Continued)

Foreign currency forward contracts (Continued)

BOCHK All Weather ESG Multi-Asset Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u>	<u>Liabilities</u>
		USD	USD
30 June 2024			
Long EUR	EUR237,900		2,173
Long GBP	GBP746,627		10,490
Long AUD	AUD1,402,209	3,621	
Long RMB	RMB16,055,255		12,795
		<u>3,621</u>	<u>25,458</u>

30 June 2023

Long EUR	EUR286,500	3,440	–
Long EUR	EUR7,000	57	–
Long GBP	GBP420,127	6,481	–
Long AUD	AUD1,302,209	–	12,520
Long AUD	AUD33,000	–	681
Long RMB	RMB14,885,255	–	31,513
Long RMB	RMB380,000	–	659
		<u>9,978</u>	<u>45,373</u>

BOCHK All Weather China New Dynamic Equity Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u>	<u>Liabilities</u>
		HKD	HKD
30 June 2024			
Long RMB	RMB2,530,179	–	38,628
30 June 2023			
Long RMB	RMB2,589,586	–	147,971
Long RMB	RMB163,500	–	2,443
		<u>–</u>	<u>150,414</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments (Continued)

Offsetting financial instruments

As at the end of the reporting period, the financial assets and liabilities subject to offsetting, enforceable master netting arrangements and similar agreements are as follows:

BOCHK All Weather Global Opportunities Fund

	Gross amount of financial assets/ (liabilities)	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹	Net amount presented in the statement of net assets	<u>Amount not offset in the statement of net assets²</u>			Net exposure
	USD	USD	USD	Financial instruments USD	Cash collateral USD	USD	
30 June 2024							
Assets							
Derivatives	92	-	92	(11)	-	81	
Liabilities							
Derivatives	(11)	-	(11)	11	-	-	
30 June 2023							
Assets							
Derivatives	-	-	-	-	-	-	
Liabilities							
Derivatives	(172)	-	(172)	-	-	(172)	

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments (Continued)

Offsetting financial instruments (Continued)

BOCHK All Weather China High Yield Bond Fund

	Gross amount of financial assets/ (liabilities) RMB	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ RMB	Net amount presented in the statement of net assets RMB	<u>Amount not offset in the statement of net assets²</u> Financial instruments RMB	Cash collateral RMB	Net exposure RMB
30 June 2024						
Assets						
Derivatives	217,104	-	217,104	(217,104)	-	-
Liabilities						
Derivatives	(1,369,737)	-	(1,369,737)	217,104	-	(1,152,633)
30 June 2023						
Assets						
Derivatives	647,684	-	647,684	(647,684)	-	-
Liabilities						
Derivatives	(4,303,481)	-	(4,303,481)	647,684	-	(3,655,797)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments (Continued)

Offsetting financial instruments (Continued)

BOCHK All Weather Hong Kong Equity Fund

	Gross amount of financial assets/ (liabilities)	Gross amount of financial assets/ (liabilities) in the statement of net assets ¹	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹	Net amount presented in the statement of net assets	<u>Amount not offset in the statement of net assets²</u> Financial		Net exposure
	HKD	HKD	HKD	HKD	Financial instruments HKD	Cash collateral HKD	HKD
30 June 2024							
Assets							
Derivatives	47,870	–	47,870	47,870	(42,795)	–	5,075
Liabilities							
Derivatives	(42,795)	–	(42,795)	(42,795)	42,795	–	–
30 June 2023							
Assets							
Derivatives	–	–	–	–	–	–	–
Liabilities							
Derivatives	(253,962)	–	(253,962)	(253,962)	–	–	(253,962)

BOCHK All Weather CNY Equity Fund

	Gross amount of financial assets/ (liabilities)	Gross amount of financial assets/ (liabilities) in the statement of net assets ¹	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹	Net amount presented in the statement of net assets	<u>Amount not offset in the statement of net assets²</u> Financial		Net exposure
	RMB	RMB	RMB	RMB	Financial instruments RMB	Cash collateral RMB	RMB
30 June 2024							
Assets							
Derivatives	325,137	–	325,137	325,137	–	–	325,137
30 June 2023							
Assets							
Derivatives	1,616,335	–	1,616,335	1,616,335	–	–	1,616,335

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments (Continued)

Offsetting financial instruments (Continued)

BOCHK All Weather Asian Bond Fund

	Gross amount of financial assets/ (liabilities)	Gross amount of financial assets/ (liabilities) of net assets ¹	Net amount presented in the statement of net assets	<u>Amount not offset in the statement of net assets²</u>		Net exposure
	USD	USD	USD	Financial instruments USD	Cash collateral USD	USD
30 June 2024						
Liabilities						
Derivatives	(71,221)	-	(71,221)	-	-	(71,221)
30 June 2023						
Liabilities						
Derivatives	(156,264)	-	(156,264)	-	-	(156,264)

BOCHK All Weather Asia (ex-Japan) Equity Fund

	Gross amount of financial assets/ (liabilities)	Gross amount of financial assets/ (liabilities) of net assets ¹	Net amount presented in the statement of net assets	<u>Amount not offset in the statement of net assets²</u>		Net exposure
	USD	USD	USD	Financial instruments USD	Cash collateral USD	USD
30 June 2024						
Liabilities						
Derivatives	(769)	-	(769)	-	-	(769)
30 June 2023						
Liabilities						
Derivatives	(4,635)	-	(4,635)	-	-	(4,635)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments (Continued)

Offsetting financial instruments (Continued)

BOCHK All Weather China Income Fund

	Gross amount of financial assets/ (liabilities)	Gross amount of financial assets/ (liabilities) of net assets ¹	Net amount presented in the statement of net assets	<u>Amount not offset in the statement of net assets²</u>		Net exposure
	HKD	HKD	HKD	Financial instruments HKD	Cash collateral HKD	HKD
30 June 2024						
Liabilities						
Derivatives	(91,779)	-	(91,779)	-	-	(91,779)
30 June 2023						
Liabilities						
Derivatives	(381,024)	-	(381,024)	-	-	(381,024)

BOCHK All Weather Asia Pacific High Income Fund

	Gross amount of financial assets/ (liabilities)	Gross amount of financial assets/ (liabilities) of net assets ¹	Net amount presented in the statement of net assets	<u>Amount not offset in the statement of net assets²</u>		Net exposure
	USD	USD	USD	Financial instruments USD	Cash collateral USD	USD
30 June 2024						
Assets						
Derivatives	3,330	-	3,330	(3,330)	-	-
Liabilities						
Derivatives	(8,658)	-	(8,658)	3,330	-	(5,328)
30 June 2023						
Liabilities						
Derivatives	(43,775)	-	(43,775)	-	-	(43,775)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments (Continued)

Offsetting financial instruments (Continued)

BOCHK All Weather Short Term Bond Fund

	Gross amount of financial assets/ (liabilities) USD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ USD	Net amount presented in the statement of net assets USD	<u>Amount not offset in the statement of net assets²</u> Financial instruments		Cash collateral USD	Net exposure USD
30 June 2024							
Assets							
Derivatives	24,961	-	24,961	-	-	-	24,961
30 June 2023							
Assets							
Derivatives	91,378	-	91,378	-	-	-	91,378

BOCHK All Weather Belt and Road Bond Fund

	Gross amount of financial assets/ (liabilities) USD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ USD	Net amount presented in the statement of net assets USD	<u>Amount not offset in the statement of net assets²</u> Financial instruments		Cash collateral USD	Net exposure USD
30 June 2024							
Liabilities							
Derivatives	(22,139)	-	(22,139)	-	-	-	(22,139)
30 June 2023							
Liabilities							
Derivatives	(63,451)	-	(63,451)	-	-	-	(63,451)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments (Continued)

Offsetting financial instruments (Continued)

BOCHK All Weather Greater Bay Area Strategy Fund

	Gross amount of financial assets/ (liabilities) USD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ USD	Net amount presented in the statement of net assets USD	<u>Amount not offset in the statement of net assets²</u> Financial instruments USD	Cash collateral USD	Net exposure USD
30 June 2024						
Liabilities						
Derivatives	(42,194)	-	(42,194)	-	-	(42,194)
30 June 2023						
Liabilities						
Derivatives	(157,628)	-	(157,628)	-	-	(157,628)

BOCHK All Weather Asian High Yield Bond Fund

	Gross amount of financial assets/ (liabilities) USD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ USD	Net amount presented in the statement of net assets USD	<u>Amount not offset in the statement of net assets²</u> Financial instruments USD	Cash collateral USD	Net exposure USD
30 June 2024						
Assets						
Derivatives	820	-	820	(820)	-	-
Liabilities						
Derivatives	(12,728)	-	(12,728)	820	-	(11,908)
30 June 2023						
Assets						
Derivatives	5,386	-	5,386	(5,386)	-	-
Liabilities						
Derivatives	(26,815)	-	(26,815)	5,386	-	(21,429)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments (Continued)

Offsetting financial instruments (Continued)

BOCHK All Weather ESG Multi-Asset Fund

	Gross amount of financial assets/ (liabilities)	Gross amount of financial assets/ (liabilities) of net assets ¹	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹	Net amount presented in the statement of net assets	<u>Amount not offset in the statement of net assets²</u>		
	USD	USD	USD	USD	Financial instruments USD	Cash collateral USD	Net exposure USD
30 June 2024							
Assets							
Derivatives	3,621	-	-	3,621	(3,621)	-	-
Liabilities							
Derivatives	(25,458)	-	-	(25,458)	3,621	-	(21,837)
30 June 2023							
Assets							
Derivatives	9,978	-	-	9,978	(9,978)	-	-
Liabilities							
Derivatives	(45,373)	-	-	(45,373)	9,978	-	(35,395)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

7 Derivative financial instruments (Continued)

Offsetting financial instruments (Continued)

BOCHK All Weather China New Dynamic Equity Fund

	Gross amount of financial assets/ (liabilities) HKD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ HKD	Net amount presented in the statement of net assets HKD	<u>Amount not offset in the statement of net assets²</u> Financial instruments		Cash collateral HKD	Net exposure HKD
30 June 2024							
Liabilities							
Derivatives	(38,628)	-	(38,628)	-	-	-	(38,628)
30 June 2023							
Liabilities							
Derivatives	(150,414)	-	(150,414)	-	-	-	(150,414)

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 of default that has occurred.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

8 Balances due from/to brokers

	<u>BOCHK All Weather</u> <u>Global Opportunities Fund</u>		<u>BOCHK All Weather</u> <u>China High Yield Bond Fund</u>		<u>BOCHK All Weather</u> <u>Hong Kong Equity Fund</u>	
	2024	2023	2024	2023	2024	2023
	USD	USD	RMB	RMB	HKD	HKD
Due from brokers						
Receivables for securities sold but not yet settled	<u>-</u>	<u>103,327</u>	<u>5,216,358</u>	<u>-</u>	<u>-</u>	<u>8,870,875</u>

Due to brokers						
Payables for securities purchased but not yet settled	<u>426,337</u>	<u>152,705</u>	<u>6,007,899</u>	<u>-</u>	<u>-</u>	<u>5,961,384</u>

	<u>BOCHK All Weather</u> <u>CNY Equity Fund</u>		<u>BOCHK All Weather</u> <u>Asian Bond Fund</u>		<u>BOCHK All Weather</u> <u>Asia (ex-Japan) Equity Fund</u>	
	2024	2023	2024	2023	2024	2023
	RMB	RMB	USD	USD	USD	USD
Due from brokers						
Receivables for securities sold but not yet settled	<u>-</u>	<u>614,309</u>	<u>1,198,802</u>	<u>682,119</u>	<u>3,638</u>	<u>-</u>

Due to brokers						
Payables for securities purchased but not yet settled	<u>2,821,558</u>	<u>1,186</u>	<u>1,400,000</u>	<u>-</u>	<u>5,197</u>	<u>-</u>

	<u>BOCHK All Weather</u> <u>China Income Fund</u>		<u>BOCHK All Weather</u> <u>Asia Pacific High Income Fund</u>		<u>BOCHK All Weather</u> <u>Short Term Bond Fund</u>	
	2024	2023	2024	2023	2024	2023
	HKD	HKD	USD	USD	USD	USD
Due from brokers						
Receivables for securities sold but not yet settled	<u>-</u>	<u>-</u>	<u>78,869</u>	<u>-</u>	<u>959,734</u>	<u>-</u>

Due to brokers						
Payables for securities purchased but not yet settled	<u>-</u>	<u>15,491</u>	<u>83,147</u>	<u>2,343</u>	<u>5,852,584</u>	<u>-</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

8 Balances due from/to brokers (Continued)

	<u>BOCHK All Weather Belt and Road Bond Fund</u>		<u>BOCHK All Weather Greater Bay Area Strategy Fund</u>		<u>BOCHK All Weather Asian High Yield Bond Fund</u>	
	2024	2023	2024	2023	2024	2023
	USD	USD	USD	USD	USD	USD

Due from brokers

Receivables for securities

sold but not yet settled

-	69,120	4,961,168	-	210,707	-
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Due to brokers

Payables for securities

purchased but not yet

settled

200,131	128,537	6,992,398	-	200,670	-
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<u>BOCHK All Weather ESG Multi-Asset Fund</u>		<u>BOCHK All Weather China New Dynamic Equity Fund</u>		<u>BOCHK All Weather HKD Money Market Fund</u>	
2024	2023	2024	2023	2024	2023
USD	USD	HKD	HKD	HKD	HKD

Due from brokers

Receivables for securities

sold but not yet settled

100,000	252	-	-	-	-
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Due to brokers

Payables for securities

purchased but not yet

settled

270,590	234,868	-	44,198	-	-
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BOCHK All
Weather USD
Money Market
Fund
2024
USD

Due from brokers

Receivables for securities sold but not yet settled

-

Due to brokers

Payables for securities purchased but not yet settled

-

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management

The Fund's activities expose it to a variety of financial risks: market risk (including price risk, interest rate risk and foreign exchange risk), liquidity risk and credit and counterparty risk.

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

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

<u>Sub-Funds</u>	<u>Investment objectives</u>
BOCHK All Weather Global Opportunities Fund	To provide long term capital growth by investing primarily in a managed portfolio of equities, bonds, exchange traded funds, REITs, RQFII funds and other assets.
BOCHK All Weather China High Yield Bond Fund	To generate long-term capital growth and income in RMB terms by investing primarily in fixed income and debt securities that are denominated in RMB or other currencies. The Sub-Fund may also invest in RMB denominated deposits.
BOCHK All Weather Hong Kong Equity Fund	To achieve long-term capital growth through investing primarily in equity securities in the Hong Kong market.
BOCHK All Weather CNY Equity Fund	To achieve long-term capital growth through primarily investing in China A-Shares through RQFII.
BOCHK All Weather Asian Bond Fund	To provide income and capital growth over the medium to longer term by investing primarily in fixed income securities issued by any Asia Pacific governments, government agencies, supra-nationals, banks or companies which derive substantial revenue from or have significant business or economic activities in Asia Pacific or are denominated in any Asia Pacific currency.
BOCHK All Weather Asia (ex-Japan) Equity Fund	To provide capital growth over the long term by investing primarily in equity securities that are listed in or that are issued by companies which derive substantial revenue from or have significant business or economic activities in Asia (excluding Japan).

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

<u>Sub-Funds</u>	<u>Investment objectives</u>
BOCHK All Weather China Income Fund	To achieve long-term capital growth over the medium and longer term primarily through active asset allocation in a portfolio of fixed income securities and equity securities in the Mainland of China, Hong Kong and Macau markets.
BOCHK All Weather Asia Pacific High Income Fund	To provide income and capital growth over the medium to longer term through active asset allocation in a portfolio of fixed income securities and equity securities which provide higher yield compared to their peers in the Asia Pacific Region.
BOCHK All Weather Short Term Bond Fund	To provide income and capital growth from a managed portfolio of short duration fixed income securities.
BOCHK All Weather Belt and Road Bond Fund	To provide income and capital growth over the medium to longer term by investing primarily in fixed income securities issued by governments, government agencies, supra-nationals, banks or companies which are domiciled in or derive substantial revenue from or have significant business or economic activities in the Belt and Road countries/regions (Definition please refer to the Sub-Fund's relevant appendix and product key facts) or are denominated in the local currencies of the relevant Belt and Road countries/regions.
BOCHK All Weather Greater Bay Area Strategy Fund	To provide income and capital growth over medium to longer term by investing primarily in fixed income securities issued by governments, government agencies, supra-nationals, banks or companies which are domiciled in or derive revenue from or have business or economic activities in the Special Administrative Region of Hong Kong and the Special Administrative Region of Macau and the relevant municipalities in Guangdong province in the Mainland China ("Greater Bay Area") or are denominated in Greater Bay Area currencies (including Renminbi, Hong Kong Dollar or Macau Pataca), as well as deposits with the aforementioned banks or financial institutions.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

<u>Sub-Funds</u>	<u>Investment objectives</u>
BOCHK All Weather Asian High Yield Bond Fund	To generate long-term capital growth and income by investing primarily in high yield fixed income securities issued by governments, government agencies, supra-nationals, banks or companies which are domiciled in or derive revenue from or have business or economic activities in Asia or are denominated in any Asian currencies, as well as deposits with the aforementioned banks or financial institutions.
BOCHK All Weather ESG Multi-Asset Fund	To provide income and capital growth over the medium and longer term through active asset allocation in a portfolio of fixed income securities and equity securities that are consistent with the principles of environmental, social and governance – focused investing.
BOCHK All Weather China New Dynamic Equity Fund	To provide income and capital growth over the medium and longer term primarily through active asset allocation in a portfolio of equity securities, listed in stock markets of Mainland China, Hong Kong and/or United States, of Chinese companies that can benefit from the rapid economic growth and/or provide products and services that meet the demands of an evolving economy of Mainland China, Hong Kong, Macau and/or Taiwan.
BOCHK All Weather HKD Money Market Fund	To preserve capital and provide an investment vehicle for the investor to seek returns in Hong Kong Dollar in line with the prevailing money market rates available from a managed portfolio of short term and high quality or investment grade money market investments, while offering ready availability of monies.
BOCHK All Weather USD Money Market Fund	To preserve capital and provide an investment vehicle for the investor to seek returns in US Dollar in line with the prevailing money market rates available from a managed portfolio of short term and high quality or investment grade money market investments, while offering ready availability of monies.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 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. Derivatives in the Sub-Funds may also expose the Sub-Funds significantly to the fluctuations in the market. 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. 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' market price risk is managed through diversification of the investment portfolio as well as investing in securities with strong fundamentals. As at the end of the reporting period, the investment portfolios of the Sub-Funds, by geographical location, were as below:

BOCHK All Weather Global Opportunities Fund

	2024		2023	
Financial assets	Fair value USD	% of net assets	Fair value USD	% of net assets
Collective investment schemes				
United States	579,184	2.94	926,587	10.87
	<u>579,184</u>	<u>2.94</u>	<u>926,587</u>	<u>10.87</u>
Listed equity securities				
France	687,860	3.48	716,612	8.40
Hong Kong	229,502	1.16	–	–
United States	11,758,157	59.46	4,481,995	52.58
	<u>12,675,519</u>	<u>64.10</u>	<u>5,198,607</u>	<u>60.98</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

Financial assets	2024		2023	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Quoted debt securities				
Australia	203,989	1.03	–	–
British Virgin Islands	398,055	2.00	563,195	6.60
Canada	219,365	1.11	–	–
Cayman Islands	–	–	183,482	2.15
China	392,669	1.98	8,986	0.11
France	180,530	0.91	172,760	2.03
Germany	187,708	0.95	167,240	1.96
Hong Kong	253,136	1.28	–	–
India	193,614	0.98	176,856	2.07
Indonesia	–	–	207,181	2.43
Japan	409,589	2.07	–	–
Korea	195,166	0.99	197,038	2.31
Singapore	486,860	2.46	–	–
United Kingdom	–	–	178,833	2.10
United States	968,486	4.89	249,830	2.93
	<u>4,089,167</u>	<u>20.65</u>	<u>2,105,401</u>	<u>24.69</u>
Depository receipts				
United States	899,910	4.55	–	–
Taiwan	434,525	2.20	–	–
	<u>1,334,435</u>	<u>6.75</u>	<u>–</u>	<u>–</u>
	<u>18,678,305</u>	<u>94.44</u>	<u>8,230,595</u>	<u>96.54</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather China High Yield Bond Fund

	2024	%	2023	%
Financial assets	Fair value	of net	Fair value	of net
	RMB	assets	RMB	assets
Collective investment schemes				
Luxembourg	–	–	4,056,871	1.21
Quoted debt securities				
Australia	–	–	6,712,271	2.01
Bermuda	11,764,015	4.24	10,794,050	3.23
British Virgin Islands	70,487,468	25.49	54,799,053	16.40
Cayman Islands	75,399,434	27.27	81,276,310	24.33
China	23,931,676	8.66	31,538,850	9.44
Hong Kong	16,121,445	5.84	42,382,757	12.69
India	11,012,088	3.98	11,291,607	3.38
Indonesia	7,405,979	2.68	–	–
Japan	1,458,395	0.53	–	–
Jersey, C.I.	10,275,388	3.72	9,624,536	2.88
Mauritius	12,984,720	4.70	17,376,201	5.20
Netherlands	4,138,843	1.50	4,525,729	1.35
Pakistan	2,257,955	0.82	1,400,882	0.42
Philippines	8,564,359	3.10	8,721,378	2.61
Singapore	7,892,580	2.85	22,048,027	6.59
Thailand	2,883,285	1.04	2,802,486	0.84
United Kingdom	8,480,793	3.06	14,629,971	4.39
United States	–	–	14,474,706	4.33
	<u>275,058,423</u>	<u>99.48</u>	<u>334,398,814</u>	<u>100.09</u>
	<u>275,058,423</u>	<u>99.48</u>	<u>338,455,685</u>	<u>101.30</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Hong Kong Equity Fund

Financial assets	2024		2023	
	Fair value HKD	% of net assets	Fair value HKD	% of net assets
Listed equity securities				
Hong Kong	98,364,100	81.53	101,386,500	80.67
China	–	–	16,220,963	12.91
	<u>98,364,100</u>	<u>81.53</u>	<u>117,607,463</u>	<u>93.58</u>
Collective investment schemes				
Hong Kong	9,060,000	7.51	–	–
United States	4,663,526	3.86	–	–
	<u>13,723,526</u>	<u>11.37</u>	<u>–</u>	<u>–</u>
	<u>112,087,626</u>	<u>92.90</u>	<u>117,607,463</u>	<u>93.58</u>

BOCHK All Weather CNY Equity Fund

Financial assets	2024		2023	
	Fair value RMB	% of net assets	Fair value RMB	% of net assets
Listed equity securities				
China	191,308,096	87.18	214,561,516	85.66
Hong Kong	4,848,376	2.21	29,402,119	11.76
United States	11,654,727	5.31	–	–
	<u>207,811,199</u>	<u>94.70</u>	<u>243,963,635</u>	<u>97.42</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Asian Bond Fund

Financial assets	2024		2023	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Quoted debt securities				
Australia	4,031,962	7.93	1,664,726	2.68
Bermuda	–	–	339,476	0.55
British Virgin Islands	7,911,552	15.56	10,031,169	16.14
Canada	1,785,492	3.51	650,164	1.05
Cayman Islands	6,231,561	12.25	5,603,645	9.03
China	965,036	1.90	2,512,023	4.05
France	–	–	1,254,208	2.02
Hong Kong	6,096,663	11.99	4,470,126	7.20
India	1,920,107	3.78	2,675,896	4.31
Indonesia	3,857,372	7.59	3,559,324	5.73
Ireland	631,688	1.24	–	–
Japan	4,034,749	7.93	1,641,258	2.64
Jersey, C.I.	–	–	317,195	0.51
Korea	2,878,984	5.66	2,899,188	4.67
Macau	–	–	485,922	0.78
Malaysia	–	–	1,185,018	1.91
Mauritius	414,101	0.81	968,032	1.56
Netherlands	–	–	805,560	1.30
New Zealand	1,221,005	2.40	–	–
Pakistan	–	–	240,943	0.39
Philippines	821,852	1.62	3,256,234	5.24
Singapore	531,184	1.04	5,247,240	8.45
Sweden	593,564	1.17	558,254	0.90
Switzerland	–	–	–	–
Thailand	1,432,711	2.82	837,439	1.35
United Kingdom	1,128,259	2.22	378,862	0.61
United States	3,706,991	7.29	8,823,622	14.20
	<u>50,194,831</u>	<u>98.71</u>	<u>60,405,524</u>	<u>97.27</u>
	<u>50,194,831</u>	<u>98.71</u>	<u>60,405,524</u>	<u>97.27</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Asia (ex-Japan) Equity Fund

Financial assets	2024		2023	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Listed equity securities				
China	218,109	9.49	224,939	6.21
Hong Kong	489,044	21.27	2,236,350	61.79
Korea	423,968	18.44	749,122	20.70
Singapore	–	–	56,786	1.57
United States	558,497	24.29	–	–
	<u>1,689,618</u>	<u>73.49</u>	<u>3,267,197</u>	<u>90.27</u>
Depository receipts				
India	20,167	0.88	–	–
Taiwan	208,572	9.07	304,879	8.42
United States	202,244	8.80	–	–
	<u>430,983</u>	<u>18.75</u>	<u>304,879</u>	<u>8.42</u>
Collective Investment Schemes				
United States	136,747	5.95	–	–
	<u>2,257,348</u>	<u>98.19</u>	<u>3,572,076</u>	<u>98.69</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather China Income Fund

Financial assets	2024		2023	
	Fair value HKD	% of net assets	Fair value HKD	% of net assets
Collective investment schemes				
Hong Kong	–	–	1,044,000	2.10
United States	2,110,751	4.50	–	–
	<u>2,110,751</u>	<u>4.50</u>	<u>1,044,000</u>	<u>2.10</u>
Listed equity securities				
Hong Kong	25,897,270	55.20	30,834,460	62.10
	<u>25,897,270</u>	<u>55.20</u>	<u>30,834,460</u>	<u>62.10</u>
Quoted debt securities				
British Virgin Islands	4,403,790	9.39	2,730,424	5.50
Cayman Islands	1,342,134	2.86	1,596,562	3.22
China	3,111,939	6.63	3,004,260	6.05
Hong Kong	1,976,227	4.21	1,854,604	3.74
India	2,989,379	6.37	2,793,816	5.63
Mauritius	–	–	1,239,342	2.50
Switzerland	1,310,026	2.79	1,057,250	2.13
	<u>15,133,495</u>	<u>32.25</u>	<u>14,276,258</u>	<u>28.77</u>
	<u>43,141,516</u>	<u>91.95</u>	<u>46,154,718</u>	<u>92.97</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Asia Pacific High Income Fund

Financial assets	2024		2023	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Collective investment scheme				
Singapore	–	–	72,968	1.36
United States	413,580	7.99	380,280	7.10
	<u>413,580</u>	<u>7.99</u>	<u>453,248</u>	<u>8.46</u>
Listed equity securities				
Australia	91,298	1.76	375,010	7.01
China	–	–	420,701	7.86
Hong Kong	1,099,405	21.27	1,966,420	36.74
United States	993,264	19.19	–	–
	<u>2,183,967</u>	<u>42.22</u>	<u>2,762,131</u>	<u>51.61</u>
Quoted debt securities				
Australia	173,143	3.35	–	–
British Virgin Islands	–	–	589,171	11.00
Cayman Islands	352,838	6.82	272,349	5.10
China	191,694	3.70	188,130	3.51
Hong Kong	264,053	5.10	–	–
India	193,614	3.74	176,856	3.30
Indonesia	196,604	3.80	–	–
Jersey, C.I.	168,590	3.26	158,598	2.96
Mauritius	–	–	158,150	2.95
Singapore	255,643	4.94	–	–
	<u>1,796,179</u>	<u>34.71</u>	<u>1,543,254</u>	<u>28.82</u>
Depository receipts				
Taiwan	469,287	9.07	403,680	7.54
United States	143,986	2.78	–	–
	<u>613,273</u>	<u>11.85</u>	<u>403,680</u>	<u>7.54</u>
	<u>5,006,999</u>	<u>96.77</u>	<u>5,162,313</u>	<u>96.43</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Short Term Bond Fund

Financial assets	2024		2023	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Quoted debt securities				
Australia	9,156,511	9.32	157,927	0.48
Bermuda	1,014,498	1.03	–	–
British Virgin Islands	16,788,973	17.09	4,309,550	13.03
Cayman Islands	7,985,409	8.11	2,565,273	7.75
China	5,888,080	5.99	2,684,874	8.12
France	2,258,880	2.29	–	–
Hong Kong	9,964,464	10.14	4,934,968	14.92
India	202,450	0.21	–	–
Indonesia	983,393	1.00	–	–
Ireland	202,173	0.20	–	–
Japan	4,385,193	4.48	777,489	2.34
Korea	7,716,187	7.84	3,823,833	11.56
Luxembourg	–	–	401,367	1.21
Malaysia	807,122	0.82	–	–
Netherlands	1,196,685	1.22	–	–
Philippines	794,501	0.81	–	–
Singapore	3,662,506	3.73	1,180,190	3.57
Switzerland	422,026	0.43	–	–
Thailand	–	–	274,764	0.83
United Kingdom	6,845,345	6.96	408,117	1.23
United States	6,954,964	7.06	967,671	2.92
	<u>87,229,360</u>	<u>88.73</u>	<u>22,486,023</u>	<u>67.96</u>
	<u>87,229,360</u>	<u>88.73</u>	<u>22,486,023</u>	<u>67.96</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Belt and Road Bond Fund

Financial assets	2024		2023	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Listed equities				
China	–	–	117,905	1.10
Hong Kong	–	–	231,985	2.17
United States	–	–	398,935	3.71
	<u>–</u>	<u>–</u>	<u>748,825</u>	<u>6.98</u>
Quoted debt securities				
Australia	568,482	6.00	167,219	1.56
Bermuda	–	–	169,738	1.58
British Virgin Islands	1,304,424	13.77	2,023,541	18.87
Cayman Islands	1,917,442	20.24	1,372,657	12.79
Chile	485,244	5.13	–	–
China	193,007	2.04	308,993	2.88
Hong Kong	638,051	6.74	1,630,801	15.21
India	174,417	1.84	370,516	3.46
Indonesia	1,181,423	12.48	422,346	3.94
Ireland	210,563	2.22	–	–
Japan	424,719	4.49	416,827	3.89
Jersey, C.I.	–	–	158,598	1.48
Korea	211,849	2.24	–	–
Malaysia	–	–	199,163	1.86
Mauritius	199,899	2.11	165,762	1.55
Netherlands	–	–	–	–
New Zealand	–	–	–	–
Philippines	203,976	2.15	421,534	3.93
Romania	154,801	1.63	–	–
Serbia	197,605	2.09	–	–
Singapore	203,414	2.15	1,110,231	10.35
Switzerland	–	–	134,914	1.25
Thailand	192,825	2.04	–	–
United Arab Emirates	375,077	3.96	–	–
United Kingdom	197,951	2.09	–	–
United States	386,148	4.08	957,265	8.92
	<u>9,421,317</u>	<u>99.49</u>	<u>10,030,105</u>	<u>93.52</u>
Depository receipts				
United States	–	–	128,750	1.20
	<u>–</u>	<u>–</u>	<u>128,750</u>	<u>1.20</u>
	<u>9,421,317</u>	<u>99.49</u>	<u>10,907,680</u>	<u>101.70</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Greater Bay Area Strategy Fund

Financial assets	2024		2023	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Collective investment scheme				
Hong Kong	6,699,032	9.31	5,078,962	6.00
	<u>6,699,032</u>	<u>9.31</u>	<u>5,078,962</u>	<u>6.00</u>
Quoted debt securities				
Australia	9,094,403	12.64	–	–
Bermuda	–	–	678,952	0.80
British Virgin Islands	13,500,566	18.77	23,131,635	27.34
Canada	–	–	1,073,565	1.27
Cayman Islands	10,523,144	14.63	20,875,260	24.67
China	1,002,253	1.39	1,083,676	1.28
France	996,444	1.39	1,152,565	1.36
Germany	–	–	597,306	0.71
Hong Kong	16,676,866	23.19	15,291,127	18.08
India	510,941	0.71	485,075	0.57
Indonesia	–	–	882,194	1.04
Japan	6,692,152	9.30	–	–
Jersey, C.I.	842,948	1.17	1,030,884	1.22
Macau	1,508,320	2.10	–	–
Mauritius	319,839	0.44	469,899	0.56
Philippines	–	–	1,209,190	1.43
Saudi Arabia	–	–	2,043,526	2.42
Singapore	1,517,570	2.11	1,776,654	2.10
United Kingdom	1,484,634	2.06	277,192	0.33
United States	–	–	3,677,859	4.35
	<u>64,670,080</u>	<u>89.91</u>	<u>75,736,559</u>	<u>89.53</u>
	<u>71,369,112</u>	<u>99.22</u>	<u>80,815,521</u>	<u>95.53</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Asian High Yield Bond Fund

Financial assets	2024		2023	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Quoted debt securities				
Bermuda	368,380	4.65	339,476	2.92
British Virgin Islands	1,590,118	20.06	1,861,470	16.02
Cayman Islands	1,892,638	23.87	2,520,583	21.68
China	26,040	0.33	126,181	1.09
Hong Kong	172,553	2.18	501,101	4.31
India	382,540	4.82	846,347	7.28
Indonesia	304,385	3.84	243,725	2.10
Japan	199,799	2.52	–	–
Jersey	320,320	4.04	301,335	2.59
Mauritius	749,477	9.45	880,379	7.57
Netherlands	611,220	7.70	629,471	5.42
Pakistan	261,428	3.30	144,584	1.24
Philippines	301,180	3.80	576,369	4.96
Singapore	252,645	3.19	1,048,435	9.02
Thailand	197,504	2.49	192,804	1.66
United States	85,299	1.08	1,036,311	8.91
United Kingdom	197,951	2.50	440,509	3.79
	<u>7,913,477</u>	<u>99.82</u>	<u>11,689,080</u>	<u>100.56</u>
	<u>7,913,477</u>	<u>99.82</u>	<u>11,689,080</u>	<u>100.56</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather ESG Multi-Asset Fund

Financial assets	2024		2023	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Listed equities				
Hong Kong	168,092	1.15	990,366	6.90
United States	7,091,948	48.50	5,340,193	37.18
	<u>7,260,040</u>	<u>49.65</u>	<u>6,330,559</u>	<u>44.08</u>
Quoted debt securities				
British Virgin Islands	373,559	2.56	171,809	1.20
Cayman Islands	1,072,987	7.34	1,884,629	13.12
China	197,378	1.35	852,957	5.94
Germany	165,618	1.13	316,566	2.20
Hong Kong	907,548	6.21	478,221	3.33
India	182,279	1.25	181,642	1.26
Japan	620,975	4.24	208,414	1.45
Korea	199,876	1.37	179,654	1.25
Netherlands	442,424	3.03	–	–
Sweden	202,486	1.38	192,124	1.34
Thailand	235,206	1.61	621,474	4.33
United Kingdom	370,059	2.53	480,324	3.35
United States	1,725,723	11.79	1,702,747	11.85
	<u>6,696,118</u>	<u>45.79</u>	<u>7,270,561</u>	<u>50.62</u>
Depository receipts				
Taiwan	260,715	1.78	–	–
	<u>260,715</u>	<u>1.78</u>	<u>–</u>	<u>–</u>
	<u>14,216,873</u>	<u>97.22</u>	<u>13,601,120</u>	<u>94.70</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather China New Dynamic Equity Fund

Financial assets	2024		2023	
	Fair value HKD	% of net assets	Fair value HKD	% of net assets
Collective investment scheme				
United States	1,687,821	3.98	–	–
	<u>1,687,821</u>	<u>3.98</u>	<u>–</u>	<u>–</u>
Listed equities				
China	14,597,245	34.40	23,168,693	38.50
Hong Kong	12,616,470	29.73	23,887,500	39.70
United States	3,756,599	8.85	2,213,811	3.68
	<u>30,970,314</u>	<u>72.98</u>	<u>49,270,004</u>	<u>81.88</u>
Depository Receipts				
Taiwan	515,714	1.22	–	–
United States	7,330,963	17.27	8,677,984	14.42
	<u>7,846,677</u>	<u>18.49</u>	<u>–</u>	<u>–</u>
	<u>40,504,812</u>	<u>95.45</u>	<u>57,947,988</u>	<u>96.30</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather HKD Money Market Fund

Financial assets	2024		2023	
	Fair value HKD	% of net assets	Fair value HKD	% of net assets
Quoted debt securities				
Canada	20,987,266	0.21	–	–
China	67,491,516	0.67	–	–
France	–	–	99,492,500	10.24
Germany	10,429,567	0.10	–	–
Hong Kong	16,255,298	0.16	–	–
	<u>115,163,647</u>	<u>1.15</u>	<u>99,492,500</u>	<u>10.24</u>

BOCHK All Weather USD Money Market Fund

Financial assets	2024	
	Fair value USD	% of net assets
Quoted debt securities		
China	1,004,317	0.17
Hong Kong	2,490,082	0.41
United Arab Emirates	3,931,480	0.66
	<u>7,425,879</u>	<u>1.24</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

The following table analyses the Sub-Funds' concentration of price risk in their investments, excluding the foreign currency forward contracts, by industrial distribution as at the end of the reporting period.

BOCHK All Weather Global Opportunities Fund

	2024 % of net assets	2023 % of net assets
Financial assets		
Collective investment schemes		
Financial	2.94	10.87
	<u>2.94</u>	<u>10.87</u>
Listed equity securities		
Communications	7.33	7.85
Consumer, Cyclical	5.07	11.00
Consumer, Non-cyclical	6.27	5.27
Energy	3.79	–
Financial	0.72	11.72
Industrial	12.93	1.49
Technology	20.96	23.65
Utilities	7.03	–
	<u>64.10</u>	<u>60.98</u>
Quoted debt securities		
Basic Materials	–	4.75
Communications	0.54	2.15
Consumer, Cyclical	–	–
Consumer, Non-cyclical	2.72	2.18
Energy	1.11	–
Financial	12.70	12.68
Government	3.58	2.93
	<u>20.65</u>	<u>24.69</u>
Depository receipts		
Technology	6.75	–
	<u>6.75</u>	<u>–</u>
	<u>94.44</u>	<u>96.54</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather China High Yield Bond Fund

	2024	2023
	% of net	% of net
	assets	assets
Financial assets		
Collective investment schemes		
Financial	–	–
Others	–	1.21
	<u>–</u>	<u>1.21</u>
Quoted debt securities		
Basic Materials	3.00	7.67
Communications	1.24	1.01
Consumer, Cyclical	24.89	17.50
Consumer, Non-cyclical	2.56	2.62
Energy	6.16	8.13
Financial	42.30	43.45
Government	0.82	4.75
Industrial	6.97	4.31
Utilities	11.54	10.65
	<u>99.48</u>	<u>100.09</u>
	<u>99.48</u>	<u>101.30</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Hong Kong Equity Fund

	2024 % of net assets	2023 % of net assets
Financial assets		
Collective investment schemes		
Funds	11.37	–
	<u>11.37</u>	<u>–</u>
Listed equity securities		
Basic Materials	–	–
Communications	38.44	19.65
Consumer, Cyclical	6.86	15.74
Consumer, Non-cyclical	1.74	2.14
Energy	9.68	3.75
Financial	16.91	29.55
Industrial	–	2.82
Technology	–	14.72
Utilities	7.90	5.21
	<u>81.53</u>	<u>93.58</u>
	<u>92.90</u>	<u>93.58</u>

BOCHK All Weather CNY Equity Fund

	2024 % of net assets	2023 % of net assets
Financial assets		
Listed equity securities		
Basic Materials	9.33	6.02
Communications	9.57	11.84
Consumer, Cyclical	12.96	9.30
Consumer, Non-cyclical	8.87	10.58
Diversified	–	1.08
Energy	13.38	7.39
Financial	14.38	23.61
Industrial	5.37	12.57
Technology	7.18	12.75
Utilities	13.66	2.28
	<u>94.70</u>	<u>97.42</u>
	<u>94.70</u>	<u>97.42</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Asian Bond Fund

	2024 % of net assets	2023 % of net assets
Financial assets		
Quoted debt securities		
Basic Materials	5.14	8.14
Communications	10.03	4.62
Consumer, Cyclical	4.61	3.77
Consumer, Non-cyclical	0.48	1.50
Energy	1.86	4.58
Financial	46.56	43.88
Government	18.73	20.97
Industrial	5.47	3.07
Technology	1.10	–
Utilities	4.73	6.74
	<u>98.71</u>	<u>97.27</u>

BOCHK All Weather Asia (ex-Japan) Equity Fund

	2024 % of net assets	2023 % of net assets
Financial assets		
Collective investment schemes		
Funds	0.27	–
Listed equity securities		
Basic Materials	–	6.21
Communications	0.39	22.23
Consumer, Cyclical	0.40	5.92
Consumer, Non-cyclical	–	10.69
Energy	0.23	4.55
Financial	0.23	10.70
Industrial	0.38	6.54
Technology	1.56	14.76
Utilities	0.16	8.67
	<u>3.35</u>	<u>90.27</u>
Depository receipts		
Communications	0.07	–
Consumer Discretionary	0.05	–
Financials	0.12	–
Technology	0.60	8.42
	<u>0.84</u>	<u>8.42</u>
	<u>4.46</u>	<u>98.69</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather China Income Fund

	2024	2023
	% of net	% of net
	assets	assets
Financial assets		
Collective investment schemes		
Financial	–	2.10
Funds	4.50	–
	<u>4.50</u>	<u>2.10</u>
Listed equity securities		
Communications	22.21	21.21
Consumer, Cyclical	2.97	2.25
Consumer, Non-cyclical	2.24	1.51
Energy	8.60	1.93
Financial	12.23	28.08
Industrial	–	2.36
Utilities	6.95	4.76
	<u>55.2</u>	<u>62.10</u>
Quoted debt securities		
Basic Materials	3.15	2.84
Communications	6.09	2.96
Consumer, non-Cyclical	3.22	2.79
Energy	–	2.50
Financial	19.79	17.68
	<u>32.25</u>	<u>28.77</u>
	<u>91.95</u>	<u>92.97</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Asia Pacific High Income Fund

	2024	2023
	% of net	% of net
	assets	assets
Financial assets		
Collective investment schemes		
Financial	–	1.36
Funds	7.99	7.10
	<u>7.99</u>	<u>8.46</u>
Listed equity securities		
Basic Materials	–	2.55
Communications	5.10	17.02
Consumer, Cyclical	5.43	4.47
Consumer, Non-cyclical	2.62	5.54
Energy	8.37	–
Financial	5.63	13.78
Industrial	1.67	8.25
Technology	7.63	–
Utilities	5.77	–
	<u>42.22</u>	<u>51.61</u>
Quoted debt securities		
Basic Materials	10.35	3.69
Communications	5.10	–
Consumer, Non-cyclical	4.94	3.30
Energy	2.85	2.95
Financial	7.67	10.47
Industrial	3.80	4.73
Utilities	–	3.68
	<u>34.71</u>	<u>28.82</u>
Depository receipts		
Technology	11.85	7.54
	<u>96.77</u>	<u>96.43</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Short Term Bond Fund

	2024	2023
	% of net	% of net
Financial assets	assets	assets
Quoted debt securities		
Basic Materials	8.99	10.07
Communication	1.94	2.37
Consumer, Cyclical	5.19	4.25
Consumer, Non-cyclical	1.32	–
Energy	1.95	3.62
Financial	62.53	34.21
Government	–	3.21
Industrial	5.79	3.74
Technology	0.62	2.06
Utilities	0.40	4.43
	<u>88.73</u>	<u>67.96</u>

BOCHK All Weather Belt and Road Bond Fund

	2024	2023
	% of net	% of net
Financial assets	assets	assets
Listed equity securities		
Communications	–	0.54
Consumer, Cyclical	–	2.44
Consumer, Non-cyclical	–	1.60
Energy	–	0.67
Financial	–	0.45
Industrial	–	0.64
Technology	–	0.64
	<u>–</u>	<u>6.98</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

	2024	2023
	% of net	% of net
	assets	assets
Financial assets		
Quoted debt securities		
Basic Materials	14.83	1.93
Communications	11.17	6.46
Consumer, Cyclical	6.30	1.86
Consumer, Non-cyclical	1.77	1.65
Energy	4.26	7.84
Financial	37.52	32.93
Government	11.86	21.73
Industrial	7.89	14.01
Technology	–	–
Utilities	3.89	5.11
	<u>99.49</u>	<u>93.52</u>
Depository receipts		
Communications	–	0.64
Financial	–	0.56
	<u>–</u>	<u>1.20</u>
	<u>99.49</u>	<u>101.70</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS 30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Greater Bay Area Strategy Fund

	2024	2023
	% of net	% of net
	assets	assets
Financial assets		
Collective investment schemes		
Financial	–	–
Others	9.31	6.00
	<u>9.31</u>	<u>6.00</u>
Quoted debt securities		
Basic Materials	1.59	3.38
Communications	4.26	5.63
Consumer, Cyclical	3.80	4.22
Consumer, Non-cyclical	4.33	2.77
Diversified	4.62	1.53
Energy	8.44	4.73
Financial	39.12	33.89
Government	3.28	4.69
Industrial	15.17	17.12
Utilities	5.30	11.57
	<u>89.91</u>	<u>89.53</u>
	<u>99.22</u>	<u>95.53</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Asian High Yield Bond Fund

	2024	2023
	% of net	% of net
Financial assets	assets	assets
Quoted debt securities		
Basic Materials	5.12	6.51
Communications	2.19	1.48
Consumer, Cyclical	15.51	13.38
Consumer, Non-cyclical	9.47	6.14
Diversified	3.80	2.34
Energy	13.55	13.60
Financial	28.60	31.79
Government	4.37	10.16
Industrial	6.57	3.90
Utilities	10.64	11.26
	<u>99.82</u>	<u>100.56</u>
	<u>99.82</u>	<u>100.56</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather ESG Multi-Asset Fund

	2024	2023
	% of net	% of net
	assets	assets
Financial assets		
Listed equity securities		
Communications	12.30	14.57
Consumer, Cyclical	8.24	7.55
Consumer, Non-cyclical	3.01	9.28
Financial	4.08	8.16
Industrial	4.50	–
Technology	15.76	2.37
Utilities	1.76	2.15
	<u>49.65</u>	<u>44.08</u>
Quoted debt securities		
Basic Materials	–	2.91
Communications	9.08	12.96
Energy	1.54	2.68
Financial	20.62	18.85
Government	11.80	11.86
Technology	1.38	–
Utilities	1.37	1.36
	<u>45.79</u>	<u>50.62</u>
Deposit Receipt		
Technology	1.78	–
	<u>97.22</u>	<u>94.70</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather China New Dynamic Equity Fund

	2024	2023
	% of net	% of net
	assets	assets
Financial assets		
Collective investment schemes		
Financial	3.98	–
Listed equity securities		
Basic Materials	5.33	3.02
Communications	16.60	17.29
Consumer, Cyclical	13.15	10.44
Consumer, Non-cyclical	9.29	6.27
Energy	6.16	–
Financial	2.36	17.31
Industrial	1.27	9.96
Technology	12.58	17.59
Utilities	6.24	–
	<u>72.98</u>	<u>81.88</u>
Deposit Receipt		
Communications	8.50	7.98
Consumer, Cyclical	1.53	3.54
Financial	7.24	2.90
Technology	1.22	–
	<u>18.49</u>	<u>14.42</u>
	<u>95.45</u>	<u>96.30</u>

BOCHK All Weather HKD Money Market Fund

	2024	2023
	% of net	% of net
	assets	assets
Financial assets		
Quoted debt securities		
Financial	1.15	10.24
	<u>1.15</u>	<u>10.24</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather USD Money Market Fund

	2024 % of net assets
Financial assets	
Quoted debt securities	
Consumer, Cyclical	0.17
Financial	1.07
	1.24
	1.24

The following table presents the change in net asset value of the Sub-Funds due to a reasonably possible shift in market index which affects the fair value of the underlying investments in collective investment schemes, depository receipts and listed equity securities, with all other variables held constant. The Manager has used its view of what would be a reasonably possible shift in the market index to estimate the change in this sensitivity analysis. However, this does not represent a prediction of the future movement in the markets. Changes below are shown in absolute terms, the impacts could be positive or negative. Possible changes in market index are revised annually depending on the Manager’s current view of market volatility and other relevant factor.

BOCHK All Weather Global Opportunities Fund

	Reasonably possible shift in market index 2024	Estimated possible change in net asset value 2024 USD	Reasonably possible shift in market index 2023	Estimated possible change in net asset value 2023 USD
MSCI Daily Total Return Net				
World USD Index	±10%	±1,819,548	±13%	±886,276

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Hong Kong Equity Fund

	Reasonably possible shift in market index 2024	Estimated possible change in net asset value 2024 HKD	Reasonably possible shift in market index 2023	Estimated possible change in net asset value 2023 HKD
Hang Seng Total Return Index	±19%	±16,355,653	±40%	±41,293,633

BOCHK All Weather CNY Equity Fund

	Reasonably possible shift in market index 2024	Estimated possible change in net asset value 2024 RMB	Reasonably possible shift in market index 2023	Estimated possible change in net asset value 2023 RMB
Shenzhen Stock Exchange Composite Total Return Index	±17%	±25,721,141	±15%	±45,640,045

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Asia (ex-Japan) Equity Fund

	Reasonably possible shift in market index 2024	Estimated possible change in net asset value 2024 USD	Reasonably possible shift in market index 2023	Estimated possible change in net asset value 2023 USD
MSCI AC Far East ex Japan Net Total Return USD Index	±17.93%	±376,129	±32%	±1,067,615

BOCHK All Weather China Income Fund

	Reasonably possible shift in market index 2024	Estimated possible change in net asset value 2024 HKD	Reasonably possible shift in market index 2023	Estimated possible change in net asset value 2023 HKD
Hang Seng Low Volatility Total Return Index	±10%	±2,740,713	±26%	±6,859,249

BOCHK All Weather Asia Pacific High Income Fund

	Reasonably possible shift in market index 2024	Estimated possible change in net asset value 2024 USD	Reasonably possible shift in market index 2023	Estimated possible change in net asset value 2023 USD
MSCI AC Asia Pacific ex Japan Net Total Return Index	±10%	±325,516	±24%	±645,883

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Greater Area Strategy Fund

	Reasonably possible shift in market index 2024	Estimated possible change in net asset value 2024 USD	Reasonably possible shift in market index 2023	Estimated possible change in net asset value 2023 USD
JPM China Total Return Index	±4%	±282,038	±9%	±361,659

BOCHK All Weather ESG Multi-Asset Fund

	Reasonably possible shift in market index 2024	Estimated possible change in net asset value 2024 USD	Reasonably possible shift in market index 2023	Estimated possible change in net asset value 2023 USD
MSCI World ESG Leaders Net Total Return Index	±10%	±758,959	±13%	±616,685

BOCHK All Weather China New Dynamic Equity Fund

	Reasonably possible shift in market index 2024	Estimated possible change in net asset value 2024 HKD	Reasonably possible shift in market index 2023	Estimated possible change in net asset value 2023 HKD
	±7%	±2,768,621	±5%	±2,897,399

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

There are no equity price risk exposures for BOCHK All Weather China High Yield Bond Fund, BOCHK All Weather Asian Bond Fund, BOCHK All Weather Short Term Bond Fund, BOCHK All Weather Belt and Road Bond Fund, BOCHK All Weather Greater Bay Area Strategy Fund, BOCHK All Weather Asian High Yield Bond Fund, BOCHK All Weather HKD Money Market Fund and BOCHK All Weather USD Money Market Fund as the Manager considers that the equity price risk to these Sub-Funds was minimal since the majority of their investments are debt securities as at the end of the reporting period. Investments in debt securities are exposed to market price risk due to the change in interest rates which are disclosed in Note 9(a)(ii) to the financial statements on interest rate risk.

(ii) 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 flow. The Sub-Funds hold fixed rate debt securities that expose the Sub-Funds to fair value interest rate risk.

The Sub-Funds invest in debt securities which value is driven significantly by changes in interest rates and 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.

The table below summarises Sub-Funds' investments in debt securities at fair value, categorised by the maturity dates as at the end of the reporting period.

BOCHK All Weather Global Opportunities Fund

	2024	2023
	USD	USD
With remaining maturity dates as follows:		
– Less than 1 year	147,480	249,829
– 1 to 5 years	798,112	569,044
– Over 5 years	3,143,575	1,286,528
	<u>4,089,167</u>	<u>2,105,401</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(ii) Interest rate risk (Continued)

BOCHK All Weather China High Yield Bond Fund

	2024	2023
	RMB	RMB
With remaining maturity dates as follows:		
– Less than 1 year	61,799,135	81,797,427
– 1 to 5 years	122,058,177	125,873,161
– Over 5 years	91,201,111	126,728,226
	<u>275,058,423</u>	<u>334,398,814</u>

BOCHK All Weather Asian Bond Fund

	2024	2023
	USD	USD
With remaining maturity dates as follows:		
– Less than 1 year	2,718,853	4,290,356
– 1 to 5 years	13,983,077	15,777,564
– Over 5 years	33,492,901	40,337,604
	<u>50,194,831</u>	<u>60,405,524</u>

BOCHK All Weather China Income Fund

	2024	2023
	HKD	HKD
With remaining maturity dates as follows:		
– Less than 1 year	3,160,147	–
– 1 to 5 years	4,506,878	8,526,125
– Over 5 years	7,466,470	5,750,133
	<u>15,133,495</u>	<u>14,276,258</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(ii) Interest rate risk (Continued)

BOCHK All Weather Asia Pacific High Income Fund

	2024	2023
	USD	USD
With remaining maturity dates as follows:		
– Less than 1 year	469,400	518,816
– 1 to 5 years	617,846	363,689
– Over 5 years	708,933	660,749
	<u>1,796,179</u>	<u>1,543,254</u>

BOCHK All Weather Short Term Bond Fund

	2024	2023
	USD	USD
With remaining maturity dates as follows:		
– Less than 1 year	28,181,674	8,970,070
– 1 to 5 years	21,956,889	4,353,088
– Over 5 years	37,090,797	9,162,865
	<u>87,229,360</u>	<u>22,486,023</u>

BOCHK All Weather Belt and Road Bond Fund

	2024	2023
	USD	USD
With remaining maturity dates as follows:		
– Less than 1 year	884,480	928,094
– 1 to 5 years	3,271,727	3,721,556
– Over 5 years	5,265,110	5,380,455
	<u>9,421,317</u>	<u>10,030,105</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(ii) Interest rate risk (Continued)

BOCHK All Weather Greater Bay Area Strategy Fund

	2024	2023
	USD	USD
With remaining maturity dates as follows:		
– Less than 1 year	9,948,297	2,028,626
– 1 to 5 years	8,621,323	18,352,682
– Over 5 years	46,100,460	55,355,251
	<u>64,670,080</u>	<u>75,736,559</u>

BOCHK All Weather Asian High Yield Bond Fund

	2024	2023
	USD	USD
With remaining maturity dates as follows:		
– Less than 1 year	1,505,111	2,677,206
– 1 to 5 years	4,035,688	5,183,826
– Over 5 years	2,372,678	3,828,048
	<u>7,913,477</u>	<u>11,689,080</u>

BOCHK All Weather ESG Multi-Asset Fund

	2024	2023
	USD	USD
With remaining maturity dates as follows:		
– Less than 1 year	605,103	–
– 1 to 5 years	409,087	1,843,144
– Over 5 years	5,681,928	5,427,417
	<u>6,696,118</u>	<u>7,270,561</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(ii) Interest rate risk (Continued)

BOCHK All Weather HKD Money Market Fund

	2024 HKD	2023 HKD
With remaining maturity dates as follows:		
– Less than 1 year	115,163,647	99,492,500
– 1 to 5 years	–	–
– Over 5 years	–	–
	<u>115,163,647</u>	<u>99,492,500</u>

BOCHK All Weather USD Money Market Fund

	2024 USD
With remaining maturity dates as follows:	
– Less than 1 year	7,425,879
– 1 to 5 years	–
– Over 5 years	–
	<u>7,425,879</u>

The table below presents the change in net asset value of the Sub-Funds due to a reasonably change in interest rate by 100 basis points (“b.p.”) which affects the fair value of the underlying fixed debt securities investments, with all other variables held constant. The Manager has used its view of what would be a reasonable possible shift in the interest rates to estimate the change in this sensitivity analysis. However, this does not represent a prediction of the future movement in the markets. Changes below are shown in absolute terms, the impacts could be positive or negative. Possible changes in interest rate are revised annually depending on the Manager’s current view of market volatility and other relevant factors.

	Change in Interest rate	Impact on the net asset value 2024	Impact on the net asset value 2023
BOCHK All Weather Global Opportunities Fund	±100 b.p.	±US435,853	±USD216,403
BOCHK All Weather China High Yield Bond Fund	±100 b.p.	±RMB15,631,484	±RMB20,109,345
BOCHK All Weather Asian Bond Fund	±100 b.p.	±USD4,655,561	±USD6,042,950

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(ii) Interest rate risk (Continued)

	Change in Interest rate	Impact on the net asset value 2024	Impact on the net asset value 2023
BOCHK All Weather China Income Fund	±100 b.p.	±HKD1,041,227	±HKD1,270,965
BOCHK All Weather Asia Pacific High Income Fund	±100 b.p.	±USD132,333	±USD124,841
BOCHK All Weather Short Term Bond Fund	±100 b.p.	±USD6,333,377	±USD2,291,473
BOCHK All Weather Belt and Road Bond Fund	±100 b.p.	±USD676,156	±USD797,561
BOCHK All Weather Greater Bay Area Strategy Fund	±100 b.p.	±USD5,592,816	±USD7,290,666
BOCHK All Weather Asian High Yield Bond Fund	±100 b.p.	±USD427,975	±USD550,370
BOCHK All Weather ESG Multi-Asset Fund	±100 b.p.	±USD802,235	±USD728,439
BOCHK All Weather HKD Money Market Fund	±100 b.p.	±HKD324,790	±HKD105,877
BOCHK All Weather USD Money Market Fund	±100 b.p.	±USD22,144	–

(iii) Foreign exchange risk

Foreign exchange risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates.

The Sub-Funds may invest in currencies other than their functional 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 functional currency of the relevant Sub-Funds will have to convert (whether through the Manager or otherwise) the proceeds to such other currency. In so doing, the investors will be subject to foreign exchange risk and the costs of currency conversion. The Sub-Funds intend to avoid investments in a foreign country where capital repatriation is required.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

The table below summarises the Sub-Funds' assets and liabilities, which are exposed to foreign exchange risk as at the end of the reporting period:

BOCHK All Weather Global Opportunities Fund

	2024	2023
	USD	USD
<i>Monetary</i>		
Australian Dollar	(41,570)	10,144
Euro	(709,611)	8,755
Great British Pound	(1)	278
Hong Kong Dollar	4,795,948	199,119
Japanese Yen	(369)	3,578
New Zealand Dollar	–	53
Renminbi	3,938	3,177
Singapore Dollar	–	31
<i>Non-monetary</i>		
Australian Dollar	–	–
Euro	687,860	716,612
Hong Kong Dollar	229,502	–
Japanese Yen	–	–
Renminbi	–	–

BOCHK All Weather China High Yield Bond Fund

	2024	2023
	RMB	RMB
<i>Monetary</i>		
Australian Dollar	(648,524)	9,853,581
Euro	394	77,180
Hong Kong Dollar	(23,228,043)	(887,696)
United States Dollar	(11,488,289)	97,698,341
<i>Non-monetary</i>		
United States Dollar	–	4,056,872

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather Hong Kong Equity Fund

	2024 HKD	2023 HKD
<i>Monetary</i>		
Australian Dollar	3,340,233	2,932,592
New Zealand Dollar	–	1
Renminbi	(2,387,040)	4,650,636
United States Dollar	(511,238)	29,150
<i>Non-monetary</i>		
United States Dollar	4,663,526	16,220,963

BOCHK All Weather CNY Equity Fund

	2024 RMB	2023 RMB
<i>Monetary</i>		
Hong Kong Dollar	(12,580,675)	33,668,551
United States Dollar	(17,886,458)	50,330
<i>Non-monetary</i>		
Hong Kong Dollar	8,713,640	29,402,120
United States Dollar	7,729,214	–

BOCHK All Weather Asian Bond Fund

	2024 USD	2023 USD
<i>Monetary</i>		
Euro	72	598
Hong Kong Dollar	(4,596,781)	441,730
Renminbi	754,584	10,405,845

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather Asia (ex-Japan) Equity Fund

	2024 USD	2023 USD
<i>Monetary</i>		
Australian Dollar	(16,886)	–
Hong Kong Dollar	(1,910,203)	30,652
Indonesian Rupiah	(10,281)	–
Korean Republic Won	(3,332,687)	–
Renminbi	(299,462)	102,681
Singapore Dollar	(9,391)	1,604
<i>Non-monetary</i>		
Hong Kong Dollar	489,045	2,236,351
Korean Republic Won	423,966	749,121
Renminbi	218,109	224,939
Singapore Dollar	–	56,786

BOCHK All Weather China Income Fund

	2024 HKD	2023 HKD
<i>Monetary</i>		
Australian Dollar	3,215,599	8,133
Euro	(252,720)	60,053
Renminbi	814,262	8,238,388
United States Dollar	9,638,174	14,395,349
<i>Non-monetary</i>		
United States Dollar	238,657	–
Euro	25,658,613	–

BOCHK All Weather Asia Pacific High Income Fund

	2024 USD	2023 USD
<i>Monetary</i>		
Australian Dollar	381,145	403,044
Euro	830	846
Hong Kong Dollar	57,223	47,025
New Zealand Dollar	481	483
Renminbi	674,251	826,188
Singapore Dollar	2,994	20,069
<i>Non-monetary</i>		
Australian Dollar	91,298	375,010
Hong Kong Dollar	1,099,406	1,966,420
Renminbi	–	420,701
Singapore Dollar	–	72,968

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather Short Term Bond Fund

	2024	2023
	USD	USD
<i>Monetary</i>		
Hong Kong Dollar	567,860	332,464
Euro	577	576
Renminbi	13,780	239,605
Singapore Dollar	335	336

BOCHK All Weather Belt and Road Bond Fund

	2024	2023
	USD	USD
<i>Monetary</i>		
Euro	1,902	6,992
Hong Kong Dollar	59,809	23,752
Renminbi	3,561,696	4,185,600
<i>Non-monetary</i>		
Hong Kong Dollar	–	231,985
Renminbi	–	117,906

BOCHK All Weather Greater Bay Area Strategy Fund

	2024	2023
	USD	USD
<i>Monetary</i>		
Hong Kong Dollar	82,311	(34,249)
Macau Pataca	(26,975)	(17,929)
Renminbi	7,284,886	10,580,105
Euro	5,731	11,036
<i>Non-monetary</i>		
Hong Kong Dollar	82,311	5,078,962

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****9 Financial Risk Management (Continued)****(a) Market risk (Continued)****(iii) Foreign exchange risk (Continued)****BOCHK All Weather Asian High Yield Bond Fund**

	2024	2023
	USD	USD
<i>Monetary</i>		
Australian Dollar	213,912	315,558
Euro	195,231	193,337
Great British Pound	238,752	243,079
Hong Kong Dollar	(14,988)	18,237
Renminbi	1,432,114	1,510,764

BOCHK All Weather ESG Multi-Asset Fund

	2024	2023
	USD	USD
<i>Monetary</i>		
Australian Dollar	934,359	909,565
Euro	291,053	343,201
Great British Pound	976,381	520,997
Hong Kong Dollar	27,802	537,855
Renminbi	2,108,246	2,133,345
<i>Non-monetary</i>		
Hong Kong Dollar	171,714	990,366

BOCHK All Weather China New Dynamic Equity Fund

	2024	2023
	HKD	HKD
<i>Monetary</i>		
Renminbi	3,664,400	4,424,939
United States Dollar	299,471	81,766
<i>Non-monetary</i>		
Renminbi	14,597,246	23,168,693
United States Dollar	13,291,096	10,891,795

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather HKD Money Market Fund

	2024 HKD	2023 HKD
<i>Monetary</i>		
United States Dollar	(194,120)	81,766

BOCHK All Weather USD Money Market Fund

	2024 USD
<i>Monetary</i>	
Hong Kong Dollar	1,045,222
Renminbi	343,089

The table below presents the change in net asset value of the Sub-Funds due to a reasonably possible change by 5% in key exchange rates, with all other variables held constant. The Manager has used its view of what would be a reasonable possible shift in the exchange rates to estimate the change in this sensitivity analysis. However, this does not represent a prediction of the future movement in the markets. Changes below are shown in absolute terms, and the impacts could be positive or negative: Possible changes in interest rate are revised annually depending on the Manager's current view of market volatility and other relevant factors.

BOCHK All Weather Global Opportunities Fund

	Possible reasonable shift	Impact on net asset value	
		2024 USD	2023 USD
	+/-	+/-	+/-
<i>Monetary</i>			
Australian Dollar	5%	(2,079)	507
Euro	5%	(35,481)	438
Great British Pound	5%	–	14
Hong Kong Dollar	5%	239,797	9,956
Japanese Yen	5%	(18)	179
New Zealand Dollar	5%	–	3
Renminbi	5%	197	159
Singapore Dollar	5%	–	2
<i>Non-monetary</i>			
Australian Dollar	5%	–	–
Euro	5%	34,393	35,831
Hong Kong Dollar	5%	11,475	–
Japanese Yen	5%	–	–
Renminbi	5%	–	–

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather China High Yield Bond Fund

	Possible reasonable shift	Impact on net asset value	
		2024	2023
		RMB	RMB
	+/-	+/-	+/-
<i>Monetary</i>			
Australian Dollar	5%	(32,326)	492,679
Euro	5%	20	3,859
Hong Kong Dollar	5%	(1,161,402)	(44,385)
United States Dollar	5%	(574,414)	4,884,917
<i>Non-monetary</i>			
United States Dollar	5%	–	202,844

BOCHK All Weather Hong Kong Equity Fund

	Possible reasonable shift	Impact on net asset value	
		2024	2023
		HKD	HKD
	+/-	+/-	+/-
<i>Monetary</i>			
Australian Dollar	5%	167,012	146,630
Renminbi	5%	(119,352)	232,532
United States Dollar	5%	(25,562)	1,458
<i>Non-monetary</i>			
United States Dollar	5%	233,176	811,048

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather CNY Equity Fund

	Possible reasonable shift	Impact on net asset value	
		2024	2023
		RMB	RMB
	+/-	+/-	+/-
<i>Monetary</i>			
Hong Kong Dollar	5%	(629,034)	1,683,428
United States Dollar	5%	(894,323)	2,516
<i>Non-monetary</i>			
Hong Kong Dollar	5%	435,682	1,470,106
United States Dollar	5%	386,461	–

BOCHK All Weather Asian Bond Fund

	Possible reasonable shift	Impact on net asset value	
		2024	2023
		USD	USD
	+/-	+/-	+/-
<i>Monetary</i>			
Euro	5%	4	30
Hong Kong Dollar	5%	229,839	22,086
Renminbi	5%	37,729	520,292

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather Asia (ex-Japan) Equity Fund

	Possible reasonable shift	Impact on net asset value	
		2024	2023
		USD	USD
	+/-	+/-	+/-
<i>Monetary</i>			
Australian Dollar	5%	(844)	–
Hong Kong Dollar	5%	(95,510)	1,533
Indonesian Rupiah	5%	(514)	–
Korean Republic Won	5%	–	–
Renminbi	5%	(14,973)	5,134
Singapore Dollar	5%	(470)	80
<i>Non-monetary</i>			
Hong Kong Dollar	5%	24,452	111,818
Korean Republic Won	5%	21,198	37,456
Renminbi	5%	10,095	11,247
Singapore Dollar	5%	–	2,839

BOCHK All Weather China Income Fund

	Possible reasonable shift	Impact on net asset value	
		2024	2023
		HKD	HKD
	+/-	+/-	+/-
<i>Monetary</i>			
Australian Dollar	5%	160,780	407
Euro	5%	12,636	3,003
Renminbi	5%	40,713	411,919
United States Dollar	5%	481,909	719,767
<i>Non-monetary</i>			
United States Dollar	5%	11,933	–
Euro	5%	1,282,931	–

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather Asia Pacific High Income Fund

	Possible reasonable shift	Impact on net asset value	
		2024	2023
		USD	USD
	+/-	+/-	+/-
<i>Monetary</i>			
Australian Dollar	5%	19,057	20,152
Euro	5%	41	42
Hong Kong Dollar	5%	2,861	2,351
New Zealand Dollar	5%	24	24
Renminbi	5%	33,713	41,309
Singapore Dollar	5%	150	1,003
<i>Non-monetary</i>			
Australian Dollar	5%	4,565	18,750
Hong Kong Dollar	5%	54,970	98,321
Renminbi	5%	–	21,035
Singapore Dollar	5%	–	3,648

BOCHK All Weather Short Term Bond Fund

	Possible reasonable shift	Impact on net asset value	
		2024	2023
		USD	USD
	+/-	+/-	+/-
<i>Monetary</i>			
Hong Kong Dollar	5%	28,393	16,623
Euro	5%	29	29
Renminbi	5%	689	11,980
Singapore Dollar	5%	17	17

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather Belt and Road Bond Fund

	Possible reasonable shift	Impact on net asset value	
		2024	2023
		USD	USD
	+/-	+/-	+/-
<i>Monetary</i>			
Euro	5%	95	350
Hong Kong Dollar	5%	2,990	1,188
Renminbi	5%	178,085	209,280
<i>Non-monetary</i>			
Hong Kong Dollar	5%	–	11,599
Renminbi	5%	–	5,895

BOCHK All Weather Greater Bay Area Strategy Fund

	Possible reasonable shift	Impact on net asset value	
		2024	2023
		USD	USD
	+/-	+/-	+/-
<i>Monetary</i>			
Hong Kong Dollar	5%	4,116	(1,712)
Macau Pataca	5%	(1,349)	(896)
Renminbi	5%	364,244	529,005
Euro	5%	287	552
<i>Non-monetary</i>			
Hong Kong Dollar	5%	229,542	253,948

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2024**

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather Asian High Yield Bond Fund

	Possible reasonable shift	Impact on net asset value	
		2024	2023
		USD	USD
	+/-	+/-	+/-
<i>Monetary</i>			
Australian Dollar	5%	10,696	15,778
Euro	5%	9,762	9,667
Great British Pound	5%	11,938	12,154
Hong Kong Dollar	5%	(749)	912
Renminbi	5%	71,606	75,538

BOCHK All Weather ESG Multi-Asset Fund

	Possible reasonable shift	Impact on net asset value	
		2024	2023
		USD	USD
	+/-	+/-	+/-
<i>Monetary</i>			
Australian Dollar	5%	46,718	45,478
Euro	5%	14,553	17,160
Great British Pound	5%	48,819	26,050
Hong Kong Dollar	5%	1,390	26,893
Renminbi	5%	105,412	106,667
<i>Non-monetary</i>			
Hong Kong Dollar	5%	8,586	49,518

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather China New Dynamic Equity Fund

	Possible reasonable shift	Impact on net asset value	
		2024	2023
		USD	USD
	+/-	+/-	+/-
<i>Monetary</i>			
Renminbi	5%	183,220	221,247
United States Dollar	5%	14,974	4,088
<i>Non-monetary</i>			
Renminbi	5%	729,862	1,158,435
United States Dollar	5%	664,555	544,590

BOCHK All Weather HKD Money Market Fund

	Possible reasonable shift	Impact on net asset value	
		2024	2023
		USD	USD
	+/-	+/-	+/-
<i>Monetary</i>			
United States Dollar	5%	(9,706)	1,959

BOCHK All Weather USD Money Market Fund

	Possible reasonable shift	Impact on net asset value	
		2024	
		USD	
	+/-	+/-	
<i>Monetary</i>			
Hong Kong Dollar	5%	52,261	
Renminbi	5%	17,154	

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(b) Liquidity risk

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

The Sub-Funds are exposed to daily redemptions of the units by their investors. The investments should be readily disposed of to meet the redemption payments within reasonable time.

The Sub-Funds invest the majority portion of the assets in cash, equity securities and debt securities. These securities are issued or guaranteed by government or equivalent public bodies or non-government bodies or other entities and are relatively easier to liquidate. Besides, the Sub-Funds may also invest in equity securities listed in Hong Kong or other countries and such investments are also easily disposed of for cash. As at 30 June 2024 and 2023, except for interest receivable, dividends receivable, other receivables and deposit reserve, the assets of the Sub-Funds are realisable within 7 days.

In accordance with the Sub-Funds' policies, the Manager monitors the Sub-Funds' liquidity position on a daily 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 total number of units of such Sub-Fund in issue. In this event, the limitation will apply pro rata so that all unitholders of the relevant Sub-Fund wishing to redeem units in that Sub-Fund on that dealing day will redeem the same proportion of such units, and units not redeemed will be carried forward for redemption, subject to the same limitation, on the next dealing day. If requests for redemption are so carried forward, the Manager will inform the unitholders concerned. The Manager did not restrict any redemption during the years/periods ended 30 June 2024 and 2023.

All liabilities as at 30 June 2024 and 2023, comprising financial liabilities at fair value through profit or loss, amount due to brokers, distribution payable, management fee payable, trustee fee payable, interest-bearing bank borrowings and accrued expenses and other payables and amounts payable on redemption of units as shown in the statements of net assets, matured within one month, based on their remaining period at the end of reporting period to the contractual maturity date. The amounts are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(b) Liquidity risk (Continued)

The table below summarises the number of unitholders who held more than 10% of the respective class of units of the Sub-Fund as at the end of the reporting period:

	2024 Number of unitholders	2023 Number of Unitholders
BOCHK All Weather Global Opportunities Fund	9	7
BOCHK All Weather China High Yield Bond Fund	17	16
BOCHK All Weather Hong Kong Equity Fund	7	8
BOCHK All Weather CNY Equity Fund	10	7
BOCHK All Weather Asian Bond Fund	8	6
BOCHK All Weather Asia (ex-Japan) Equity Fund	5	9
BOCHK All Weather China Income Fund	7	6
BOCHK All Weather Asia Pacific High Income Fund	9	5
BOCHK All Weather Short Term Bond Fund	8	11
BOCHK All Weather Belt and Road Bond Fund	4	4
BOCHK All Weather Greater Bay Area Strategy Fund	11	12
BOCHK All Weather Asian High Yield Bond Fund	9	9
BOCHK All Weather ESG Multi-Asset Fund	9	10
BOCHK All Weather China New Dynamic Equity Fund	5	4
BOCHK All Weather HKD Money Market Fund	4	–
BOCHK All Weather USD Money Market Fund	6	–

(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 are 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.

The Sub-Funds invest in a diversified portfolio of debt securities, the selection of which is based upon fundamental research analysis, to mitigate this credit risk. The Sub-Funds limit their exposure to credit risk by transacting the majority of their securities issued by issuers with high credit ratings. 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.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(c) Credit and counterparty risk (Continued)

Financial assets subject to HKFRS 9's impairment requirements

The Sub-Funds' financial assets subject to the expected credit loss model within HKFRS 9 are amounts due from brokers, dividends receivable, interest receivable, amounts receivable on subscription, other receivables, deposit reserve and cash and cash equivalents. At 30 June 2024 and 2023, no loss allowance had been provided for amounts due from brokers, dividends receivable, interest receivable, amounts receivable on subscription, other receivables, deposit reserve and cash and cash equivalents. There is not considered to be any concentration of credit risk within these assets. No assets are considered impaired and no amounts have been written off in the period.

At 30 June 2024 and 2023, the amounts due from brokers, dividends receivable, interest receivable, amounts receivable on subscription, other receivables, deposit reserve and cash and cash equivalents, which are all relatively short-term receivables with no financing component are impacted by the HKFRS 9 ECL model, the Sub-Funds have adopted the general approach. The loss allowance shown is measured at an amount equal to 12-month ECLs as the credit risk has not increased significantly since initial recognition.

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

Financial assets not subject to HKFRS 9's impairment requirements

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

The Sub-Funds' investments in debt securities are exposed to credit risk and the exposures are summarised below.

BOCHK All Weather Global Opportunities Fund

Rating	2024		2023	
	USD	% of net assets	USD	% of net assets
AAA ¹ /Aaa ²	756,330	3.81	197,038	2.31
A ¹ /A ²	738,248	3.72	351,323	4.12
BBB ¹ /Baa ²	1,192,715	6.03	566,889	6.65
BB ¹ /Ba ²	1,061,717	5.37	176,856	2.07
Not rated	340,157	1.72	813,295	9.54
	<u>4,089,167</u>	<u>20.65</u>	<u>2,105,401</u>	<u>24.69</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(c) Credit and counterparty risk (Continued)

BOCHK All Weather China High Yield Bond Fund

Rating	2024		2023	
	RMB	% of net assets	RMB	% of net assets
AAA ¹ /Aaa ²	–	–	–	–
A ¹ /A ²	4,548,221	1.65	–	–
BBB ¹ /Baa ²	67,101,900	24.28	42,380,658	12.68
BB ¹ /Ba ²	155,485,932	56.22	199,837,691	59.81
Not rated	47,922,370	17.33	92,180,465	27.60
Total	<u>275,058,423</u>	<u>99.48</u>	<u>334,398,814</u>	<u>100.09</u>

BOCHK All Weather Asian Bond Fund

Rating	2024		2023	
	USD	% of net assets	USD	% of net assets
AAA ¹ /Aaa ²	9,133,282	17.95	7,749,673	12.48
A ¹ /A ²	5,012,491	9.86	7,602,041	12.24
BBB ¹ /Baa ²	26,126,846	51.39	26,883,948	43.30
BB ¹ /Ba ²	9,048,699	17.79	9,183,648	14.79
Not rated	873,513	1.72	8,986,214	14.47
Total	<u>50,194,831</u>	<u>98.71</u>	<u>60,405,524</u>	<u>97.28</u>

BOCHK All Weather China Income Fund

Rating	2024		2023	
	HKD	% of net assets	HKD	% of net assets
A ¹ /A ²	2,637,087	5.62	1,261,105	2.55
BBB ¹ /Baa ²	1,976,225	4.21	2,911,854	5.86
BB ¹ /Ba ²	7,433,877	15.84	5,539,692	11.16
Not rated	3,086,306	6.58	4,563,607	9.19
Total	<u>15,133,495</u>	<u>32.25</u>	<u>14,276,258</u>	<u>28.76</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(c) Credit and counterparty risk (Continued)

BOCHK All Weather Asia Pacific High Income Fund

Rating	2024		2023	
	USD	% of net assets	USD	% of net assets
A ¹ /A ²	147,492	2.85	–	–
BBB ¹ /Baa ²	633,800	12.25	–	–
BB ¹ /Ba ²	809,541	15.65	1,316,519	24.59
Not rated	205,346	3.96	226,735	4.24
Total	<u>1,796,179</u>	<u>34.71</u>	<u>1,543,254</u>	<u>28.83</u>

BOCHK All Weather Short Term Bond Fund

Rating	2024		2023	
	USD	% of net assets	USD	% of net assets
AAA ¹ /Aaa ²	1,301,601	1.32	2,708,926	8.19
A ¹ /A ²	23,962,820	24.37	5,599,646	16.92
BBB ¹ /Baa ²	47,206,306	48.02	12,396,409	37.46
BB ¹ /Ba ²	7,576,506	7.71	–	–
Not rated	7,182,127	7.31	1,781,042	5.38
Total	<u>87,229,360</u>	<u>88.73</u>	<u>22,486,023</u>	<u>67.95</u>

BOCHK All Weather Belt and Road Bond Fund

Rating	2024		2023	
	USD	% of net assets	USD	% of net assets
AAA ¹ /Aaa ²	597,997	6.31	1,393,954	13.00
A ¹ /A ²	769,731	8.13	1,477,951	13.78
BBB ¹ /Baa ²	4,756,009	50.22	3,683,654	34.34
BB ¹ /Ba ²	1,822,429	19.25	1,735,250	16.18
Not rated	1,475,151	15.58	1,739,296	16.22
Total	<u>9,421,317</u>	<u>99.49</u>	<u>10,030,105</u>	<u>93.52</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(c) Credit and counterparty risk (Continued)

BOCHK All Weather Greater Bay Area Strategy Fund

Rating	2024		2023	
	USD	% of net assets	USD	% of net assets
AAA ¹ /Aaa ²	842,948	1.17	1,925,666	2.28
A ¹ /A ²	19,051,691	26.49	22,580,566	26.69
BBB ¹ /Baa ²	29,955,449	41.64	36,930,267	43.65
BB ¹ /Ba ²	2,981,992	4.15	7,071,738	8.36
Not rated	11,838,000	16.46	7,228,322	8.55
Total	<u>64,670,080</u>	<u>89.91</u>	<u>75,736,559</u>	<u>89.53</u>

BOCHK All Weather Asian High Yield Bond Fund

Rating	2024		2023	
	USD	% of net assets	USD	% of net assets
AAA ¹ /Aaa ²	85,299	1.08	288,850	2.48
A ¹ /A ²	–	–	–	–
BBB ¹ /Baa ²	898,138	11.33	672,862	5.79
BB ¹ /Ba ²	4,468,699	56.36	6,912,221	59.47
Not rated	2,461,341	31.05	3,815,147	32.82
Total	<u>7,913,477</u>	<u>99.82</u>	<u>11,689,080</u>	<u>100.56</u>

BOCHK All Weather ESG Multi-Asset Fund

Rating	2024		2023	
	USD	% of net assets	USD	% of net assets
AAA ¹ /Aaa ²	1,725,724	11.80	1,702,667	11.86
A ¹ /A ²	1,632,576	11.16	1,138,637	7.93
BBB ¹ /Baa ²	1,040,089	7.11	2,461,252	17.13
BB ¹ /Ba ²	1,685,471	11.53	1,472,909	10.26
Not rated	612,258	4.19	495,096	3.45
Total	<u>6,696,118</u>	<u>45.79</u>	<u>7,270,561</u>	<u>50.63</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(c) Credit and counterparty risk (Continued)

BOCHK All Weather HKD Money Market Fund

Rating	2024		2023	
	HKD	% of net assets	HKD	% of net assets
AAA ¹ /Aaa ²	41,662,095	0.42	–	–
A ¹ /A ²	<u>73,501,553</u>	<u>0.73</u>	<u>99,492,500</u>	<u>10.24</u>

BOCHK All Weather USD Money Market Fund

Rating	2024	
	USD	% of net assets
A ¹ /A ²	<u>7,405,706</u>	<u>1.23</u>

¹ Standard and Poor's

² Moody's

For debt instruments which are unrated, the Manager adopts a research credit review process which relies on a combination of qualitative and quantitative factors. Its qualitative assessment focuses, among other factors, on management strength, market position, competitive environment, and financial flexibility. Its quantitative assessment focuses on historical operating results, calculation of various credit ratios and an expected future outlook. The objective of the credit review process is to identify securities offering relative value, including anticipation of rating actions by the major rating agencies.

Its credit research effort produces internal grading on all unrated holdings. The analyst will determine a rating (which may differ from the ratings produced by Moody's or Standard and Poor's). They will then determine a trend on the rating – likely to be improving, stable or negative.

The Manager has assessed the credit quality of the debt securities based on the nature of the issuers and the historical information about the issuers' default rates.

As at 30 June 2024 and 2023, the Manager considered that the credit quality and creditworthiness of unrated debt securities are comparable to other debt securities that the Sub-Funds held.

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.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(c) Credit and counterparty risk (Continued)

The Sub-Funds' assets which are potentially subject to concentrations of counterparties risk consist principally of bank balances and investments held with Bank of China (Hong Kong) Limited and Citi N.A. Hong Kong (the "Custodians") and the amounts due from brokers that are also the Custodians. The counterparty of the foreign forward contracts held by the Sub-Funds is the Custodians. As at 30 June 2024, the credit rating of Bank of China (Hong Kong) Limited is A (2023: A) and the credit rating of Citi N.A. Hong Kong is A (2023: A) from Standard and Poor's.

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

(d) Fair value estimation

The fair value of financial assets and liabilities traded in active markets (such as trading securities) are based on quoted market prices at the close of trading at the end of the reporting period.

An active market is a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

A financial instrument is regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis.

The fair value of financial assets that are not traded in an active market is determined by using valuation techniques. The Sub-Funds use a variety of methods and make assumptions that are based on market conditions existing at each period end date. Valuation techniques used are those commonly used by market participants, making the maximum use of market inputs and relying as little as possible on entity-specific inputs.

The carrying value less impairment provision of receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Sub-Funds for similar financial instruments.

The fair value hierarchy has the following levels:

Level 1 – based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2 – based on valuation techniques for which the lowest level input that is significant to the fair value measurement is observable, either directly or indirectly.

Level 3 – based on valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(d) Fair value estimation (Continued)

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.

The determination of what constitutes observable requires significant judgement by the Sub-Funds. The Sub-Funds consider observable data to be such market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market.

The following table analyses within the fair value hierarchy the Sub-Funds' financial assets and liabilities (by class) measured at fair value as at the end of the reporting period.

BOCHK All Weather Global Opportunities Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2024				
Financial assets				
Collective investment schemes	579,184	–	–	579,184
Depository receipts	1,334,435	–	–	1,334,435
Foreign currency forward contracts	–	92	–	92
Listed equity securities	12,675,519	–	–	12,675,519
Quoted debt securities	–	4,089,167	–	4,089,167
	<u>14,589,138</u>	<u>4,089,259</u>	<u>–</u>	<u>18,678,397</u>
Financial liabilities				
Foreign currency forward contracts	–	11	–	11
Redeemable units (at trading value)	–	19,777,658	–	19,777,658
	<u>–</u>	<u>19,777,669</u>	<u>–</u>	<u>19,777,669</u>
30 June 2023				
Financial assets				
Collective investment schemes	926,587	–	–	926,587
Listed equity securities	5,198,607	–	–	5,198,607
Quoted debt securities	–	2,105,401	–	2,105,401
	<u>6,125,194</u>	<u>2,105,401</u>	<u>–</u>	<u>8,230,595</u>
Financial liabilities				
Foreign currency forward contracts	–	172	–	172
Redeemable units (at trading value)	–	8,525,535	–	8,525,535
	<u>–</u>	<u>8,525,707</u>	<u>–</u>	<u>8,525,707</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather China High Yield Bond Fund

	Level 1 RMB	Level 2 RMB	Level 3 RMB	Total RMB
30 June 2024				
Financial assets				
Foreign currency forward contracts	–	217,104	–	217,104
Quoted debt securities	–	275,058,423	–	275,058,423
	–	275,275,527	–	275,275,527
Financial liabilities				
Foreign currency forward contracts	–	1,369,737	–	1,369,737
Redeemable units (at trading value)	–	276,500,905	–	276,500,905
	–	277,870,642	–	277,870,642
	Level 1 RMB	Level 2 RMB	Level 3 RMB	Total RMB
30 June 2023				
Financial assets				
Collective investment schemes	–	4,056,871	–	4,056,871
Foreign currency forward contracts	–	647,684	–	647,684
Quoted debt securities	–	334,398,814	–	334,398,814
	–	339,103,369	–	339,103,369
Financial liabilities				
Foreign currency forward contracts	–	4,303,481	–	4,303,481
Redeemable units (at trading value)	–	334,139,162	–	334,139,162
	–	338,442,643	–	338,442,643

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather Hong Kong Equity Fund

	Level 1 HKD	Level 2 HKD	Level 3 HKD	Total HKD
30 June 2024				
Financial assets				
Collective investment schemes	13,723,526	–	–	13,723,526
Foreign currency forward contracts	–	47,870	–	47,870
Listed equity securities	98,364,100	–	–	98,364,100
	<u>112,087,626</u>	<u>47,870</u>	<u>–</u>	<u>112,135,496</u>
Financial liabilities				
Foreign currency forward contracts	–	42,795	–	42,795
Redeemable units (at trading value)	–	120,630,211	–	120,630,211
	<u>–</u>	<u>120,673,006</u>	<u>–</u>	<u>120,673,006</u>
	Level 1 HKD	Level 2 HKD	Level 3 HKD	Total HKD
30 June 2023				
Financial assets				
Listed equity securities	117,607,463	–	–	117,607,463
	<u>117,607,463</u>	<u>–</u>	<u>–</u>	<u>117,607,463</u>
Financial liabilities				
Foreign currency forward contracts	–	253,962	–	253,962
Redeemable units (at trading value)	–	125,687,656	–	125,687,656
	<u>–</u>	<u>125,941,618</u>	<u>–</u>	<u>125,941,618</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather CNY Equity Fund

	Level 1 RMB	Level 2 RMB	Level 3 RMB	Total RMB
30 June 2024				
Financial assets				
Listed equity securities	207,811,199	–	–	207,811,199
Foreign currency forward contracts	–	325,137	–	325,137
	<u>207,811,199</u>	<u>325,137</u>	<u>–</u>	<u>208,136,336</u>
Financial liabilities				
Redeemable units (at trading value)	–	219,443,564	–	219,443,564
	<u>–</u>	<u>219,443,564</u>	<u>–</u>	<u>219,443,564</u>
30 June 2023				
Financial assets				
Listed equity securities	243,963,635	–	–	243,963,635
Foreign currency forward contracts	–	1,616,335	–	1,616,335
	<u>243,963,635</u>	<u>1,616,335</u>	<u>–</u>	<u>245,579,970</u>
Financial liabilities				
Redeemable units (at trading value)	–	250,558,796	–	250,558,796
	<u>–</u>	<u>250,558,796</u>	<u>–</u>	<u>250,558,796</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather Asian Bond Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2024				
Financial assets				
Quoted debt securities	–	50,194,831	–	50,194,831
	–	50,194,831	–	50,194,831
	–	50,194,831	–	50,194,831
Financial liabilities				
Foreign currency forward contracts	–	71,221	–	71,221
Redeemable units (at trading value)	–	50,582,570	–	50,582,570
	–	50,653,791	–	50,653,791
30 June 2023				
Financial assets				
Quoted debt securities	–	60,405,524	–	60,405,524
	–	60,405,524	–	60,405,524
	–	60,405,524	–	60,405,524
Financial liabilities				
Foreign currency forward contracts	–	156,264	–	156,264
Redeemable units (at trading value)	–	62,101,930	–	62,101,930
	–	62,258,194	–	62,258,194

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather Asia (ex-Japan) Equity Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2024				
Financial assets				
Collective investment schemes	136,747	–	–	136,747
Listed equity securities	1,689,618	–	–	1,689,618
Depository receipts	430,983	–	–	430,983
	<u>2,257,348</u>	<u>–</u>	<u>–</u>	<u>2,257,348</u>
Financial liabilities				
Foreign currency forward contracts	–	769	–	769
Redeemable units (at trading value)	–	2,298,833	–	2,298,833
	<u>–</u>	<u>2,299,602</u>	<u>–</u>	<u>2,299,602</u>
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2023				
Financial assets				
Listed equity securities	3,267,197	–	–	3,267,197
Depository receipts	304,879	–	–	304,879
	<u>3,572,076</u>	<u>–</u>	<u>–</u>	<u>3,572,076</u>
Financial liabilities				
Foreign currency forward contracts	–	4,635	–	4,635
Redeemable units (at trading value)	–	3,620,534	–	3,620,534
	<u>–</u>	<u>3,625,169</u>	<u>–</u>	<u>3,625,169</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather China Income Fund

	Level 1 HKD	Level 2 HKD	Level 3 HKD	Total HKD
30 June 2024				
Financial assets				
Collective investment schemes	2,110,751	–	–	2,110,751
Listed equity securities	25,897,270	–	–	25,897,270
Quoted debt securities	–	15,133,495	–	15,133,495
	<u>28,008,021</u>	<u>15,133,495</u>	<u>–</u>	<u>43,141,516</u>
Financial liabilities				
Foreign currency forward contracts	–	91,779	–	91,779
Redeemable units (at trading value)	–	46,918,169	–	46,918,169
	<u>–</u>	<u>47,009,948</u>	<u>–</u>	<u>47,009,948</u>
	Level 1 HKD	Level 2 HKD	Level 3 HKD	Total HKD
30 June 2023				
Financial assets				
Collective investment schemes	1,044,000	–	–	1,044,000
Listed equity securities	30,834,460	–	–	30,834,460
Quoted debt securities	–	14,276,258	–	14,276,258
	<u>31,878,460</u>	<u>14,276,258</u>	<u>–</u>	<u>46,154,718</u>
Financial liabilities				
Foreign currency forward contracts	–	381,024	–	381,024
Redeemable units (at trading value)	–	49,649,231	–	49,649,231
	<u>–</u>	<u>50,030,255</u>	<u>–</u>	<u>50,030,255</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather Asia Pacific High Income Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2024				
Financial assets				
Collective investment schemes	413,580	–	–	413,580
Listed equity securities	2,183,967	–	–	2,183,967
Depository receipts	–	613,273	–	613,273
Quoted debt securities	–	1,796,179	–	1,796,179
Foreign currency forward contracts	–	3,330	–	3,330
	<u>2,597,547</u>	<u>2,412,782</u>	<u>–</u>	<u>5,010,329</u>
Financial liabilities				
Foreign currency forward contracts	–	8,658	–	8,658
Redeemable units (at trading value)	–	5,173,943	–	5,173,943
	<u>–</u>	<u>5,182,601</u>	<u>–</u>	<u>5,182,601</u>
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2023				
Financial assets				
Collective investment schemes	453,248	–	–	453,248
Listed equity securities	2,762,131	–	–	2,762,131
Depository receipts	–	403,680	–	403,680
Quoted debt securities	–	1,543,254	–	1,543,254
	<u>3,215,379</u>	<u>1,946,934</u>	<u>–</u>	<u>5,162,313</u>
Financial liabilities				
Foreign currency forward contracts	–	43,775	–	43,775
Redeemable units (at trading value)	–	5,353,529	–	5,353,529
	<u>–</u>	<u>5,397,304</u>	<u>–</u>	<u>5,397,304</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather Short Term Bond Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2024				
Financial assets				
Quoted debt securities	–	87,229,360	–	87,229,360
Foreign currency forward contracts	–	24,961	–	24,961
	<u>–</u>	<u>87,254,321</u>	<u>–</u>	<u>87,254,321</u>
Financial liabilities				
Redeemable units (at trading value)	–	98,309,048	–	98,309,048
	<u>–</u>	<u>98,309,048</u>	<u>–</u>	<u>98,309,048</u>
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2023				
Financial assets				
Quoted debt securities	–	22,486,023	–	22,486,023
Foreign currency forward contracts	–	91,378	–	91,378
	<u>–</u>	<u>22,577,401</u>	<u>–</u>	<u>22,577,401</u>
Financial liabilities				
Redeemable units (at trading value)	–	33,086,160	–	33,086,160
	<u>–</u>	<u>33,086,160</u>	<u>–</u>	<u>33,086,160</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather Belt and Road Bond Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2024				
Financial assets				
Quoted debt securities	–	9,421,317	–	9,421,317
	–	9,421,317	–	9,421,317
	<u>–</u>	<u>9,421,317</u>	<u>–</u>	<u>9,421,317</u>
Financial liabilities				
Foreign currency forward contracts	–	22,139	–	22,139
Redeemable units (at trading value)	–	9,469,514	–	9,469,514
	–	9,491,653	–	9,491,653
	<u>–</u>	<u>9,491,653</u>	<u>–</u>	<u>9,491,653</u>
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2023				
Financial assets				
Listed equity securities	748,825	–	–	748,825
Collective investment schemes	128,750	–	–	128,750
Quoted debt securities	–	10,030,105	–	10,030,105
	877,575	10,030,105	–	10,907,680
	<u>877,575</u>	<u>10,030,105</u>	<u>–</u>	<u>10,907,680</u>
Financial liabilities				
Foreign currency forward contracts	–	63,451	–	63,451
Redeemable units (at trading value)	–	10,724,989	–	10,724,989
	–	10,788,440	–	10,788,440
	<u>–</u>	<u>10,788,440</u>	<u>–</u>	<u>10,788,440</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather Greater Bay Area Strategy Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2024				
Financial assets				
Collective investment schemes	6,699,032	–	–	6,699,032
Quoted debt securities	–	64,670,080	–	64,670,080
	<u>6,699,032</u>	<u>64,670,080</u>	<u>–</u>	<u>71,369,112</u>
Financial liabilities				
Foreign currency forward contracts	–	42,195	–	42,195
Redeemable units (at trading value)	–	71,926,410	–	71,926,410
	<u>–</u>	<u>71,968,605</u>	<u>–</u>	<u>71,968,605</u>
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2023				
Financial assets				
Collective investment schemes	5,078,962	–	–	5,078,962
Quoted debt securities	–	75,736,559	–	75,736,559
	<u>5,078,962</u>	<u>75,736,559</u>	<u>–</u>	<u>80,815,521</u>
Financial liabilities				
Foreign currency forward contracts	–	157,628	–	157,628
Redeemable units (at trading value)	–	84,604,074	–	84,604,074
	<u>–</u>	<u>84,761,702</u>	<u>–</u>	<u>84,761,702</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather Asian High Yield Bond Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2024				
Financial assets				
Foreign currency forward contracts	–	820	–	820
Quoted debt securities	–	7,913,477	–	7,913,477
	–	7,914,297	–	7,914,297
Financial liabilities				
Foreign currency forward contracts	–	12,728	–	12,728
Redeemable units (at trading value)	–	7,927,551	–	7,927,551
	–	7,940,279	–	7,940,279
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2023				
Financial assets				
Foreign currency forward contracts	–	5,386	–	5,386
Quoted debt securities	–	11,689,080	–	11,689,080
	–	11,694,466	–	11,694,466
Financial liabilities				
Foreign currency forward contracts	–	26,815	–	26,815
Redeemable units (at trading value)	–	11,624,003	–	11,624,003
	–	11,650,818	–	11,650,818

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather ESG Multi-Asset Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2024				
Financial assets				
Foreign currency forward contracts	–	3,621	–	3,621
Listed equity securities	7,260,040	–	–	7,260,041
Depository receipts	–	260,715	–	260,715
Quoted debt securities	–	6,696,118	–	6,696,118
	<u>7,260,040</u>	<u>6,960,454</u>	<u>–</u>	<u>14,220,494</u>
Financial liabilities				
Foreign currency forward contracts	–	25,458	–	25,458
Redeemable units (at trading value)	–	14,623,124	–	14,623,124
	<u>–</u>	<u>14,648,582</u>	<u>–</u>	<u>14,648,582</u>
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2023				
Financial assets				
Foreign currency forward contracts	–	9,978	–	9,978
Listed equity securities	6,330,559	–	–	6,330,559
Quoted debt securities	–	7,270,561	–	7,270,561
	<u>6,330,559</u>	<u>7,280,539</u>	<u>–</u>	<u>13,611,098</u>
Financial liabilities				
Foreign currency forward contracts	–	45,373	–	45,373
Redeemable units (at trading value)	–	14,361,759	–	14,361,759
	<u>–</u>	<u>14,407,132</u>	<u>–</u>	<u>14,407,132</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather China New Dynamic Equity Fund

	Level 1 HKD	Level 2 HKD	Level 3 HKD	Total HKD
30 June 2024				
Financial assets				
Collective investment schemes	1,687,821	–	–	1,687,821
Listed equity securities	30,970,314	–	–	30,970,314
Depository receipts	–	7,846,677	–	7,846,677
	<u>32,658,135</u>	<u>7,846,677</u>	<u>–</u>	<u>40,504,812</u>
Financial liabilities				
Foreign currency forward contracts	–	38,628	–	38,628
Redeemable units (at trading value)	–	42,433,355	–	42,433,355
	<u>–</u>	<u>42,471,983</u>	<u>–</u>	<u>42,471,983</u>
	Level 1 HKD	Level 2 HKD	Level 3 HKD	Total HKD
30 June 2023				
Financial assets				
Listed equity securities	49,270,004	–	–	49,270,004
Depository receipts	8,677,984	–	–	8,677,984
	<u>57,947,988</u>	<u>–</u>	<u>–</u>	<u>57,947,988</u>
Financial liabilities				
Foreign currency forward contracts	–	150,414	–	150,414
Redeemable units (at trading value)	–	60,171,422	–	60,171,422
	<u>–</u>	<u>60,321,836</u>	<u>–</u>	<u>60,321,836</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather HKD Money Market Fund

	Level 1 HKD	Level 2 HKD	Level 3 HKD	Total HKD
30 June 2024				
Financial assets				
Quoted debt securities	–	115,163,647	–	115,163,647
	–	115,163,647	–	115,163,647
Financial liabilities				
Redeemable units (at trading value)	–	10,029,390,446	–	10,029,390,446
	–	10,029,390,446	–	10,029,390,446

	Level 1 HKD	Level 2 HKD	Level 3 HKD	Total HKD
30 June 2023				
Financial assets				
Quoted debt securities	–	99,492,500	–	99,492,500
	–	99,492,500	–	99,492,500
Financial liabilities				
Redeemable units (at trading value)	–	972,088,298	–	972,088,298
	–	972,088,298	–	972,088,298

BOCHK All Weather USD Money Market Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2024				
Financial assets				
Quoted debt securities	–	7,425,879	–	7,425,879
	–	7,425,879	–	7,425,879
Financial liabilities				
Redeemable units (at trading value)	–	599,747,561	–	599,747,561
	–	599,747,561	–	599,747,561

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(d) Fair value estimation (Continued)

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

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 quoted debt securities, foreign currency forward contracts and investment funds not traded publicly. As Level 2 investments include positions that are not traded in active markets and/or are subject to transfer restrictions, valuations may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information.

Investments classified within Level 3 have significant unobservable inputs, as they trade infrequently. As observable prices are not available for these securities, the Sub-Funds have used valuation techniques to derive the fair value.

During the years ended 30 June 2024 and 2023, there were no transfer between Level 1 and Level 2, nor transfer into or out of Level 3.

The puttable value of redeemable units is calculated based on the net difference between total assets and all other liabilities of the Sub-Funds as at the valuation days in accordance with the Sub-Funds' Explanatory Memorandum. The units of the Sub-Funds may be issued and redeemed on any business day at the quoted price calculated by the Trustee on a daily basis. These units are not traded on an exchange. However, the price is observable and transactions with the Sub-Funds take place regularly at that price. As the Sub-Funds offer daily liquidity in its shares at the quoted price, the Manager considers that this is the price at which market participants would also transact, as a buyer or seller would not be expected to accept a price different from the quoted price. Therefore, the Manager has concluded that the most appropriate estimate of fair value of the redeemable units is their quoted price, without adjustment, at the reporting date and the redeemable units are classified as Level 2. This price is calculated by taking the net assets attributable to unitholders and dividing by the number of units in issue.

The Sub-Funds' assets and liabilities, except the financial assets and liabilities at fair value through profit or loss and net assets attributable to unitholders, are carried at amortised cost. The carrying values of these assets and liabilities disclosed in the statements of net assets are a reasonable approximation of the fair value.

Cash and cash equivalents include cash on hand, deposits held with banks and other short-term investments in an active market. Dividends receivable, interest receivable, amounts receivable on subscription and amounts due from brokers represent the contractual amounts for settlement of trades and other obligations due to the Sub-Funds. Distribution payable, amounts payable on redemption, amounts due to brokers, fee payables, interest-bearing bank borrowings, accrued expenses and other payables represent the contractual amounts and obligations due by the Sub-Funds for settlement of trades and expenses.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

9 Financial Risk Management (Continued)

(e) Capital risk management

The capital of the Sub-Funds is represented by the net assets attributable to unitholders. The amount of net assets attributable to unitholders can change significantly on a daily basis as the Sub-Funds are subject to daily subscriptions and redemptions at the discretion of unitholders.

The Sub-Funds' objectives when managing capital are to safeguard their ability to continue as a going concern in order to provide returns for unitholders and benefits for other stakeholders and to maintain a strong capital base to support the investment activities of the Sub-Funds.

In order to maintain or adjust the capital structure, the Sub-Funds' policy is to perform the following:

- monitor the level of daily subscriptions and redemptions relative to the liquid assets; and
- redeem and issue units in accordance with the Trust Deed of the Fund.

The Trustee and the Manager monitor capital on the basis of the value of net assets attributable to unitholders.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

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

The Sub-Funds' capitals are represented by the redeemable units in the Sub-Funds, and shown as net assets attributable to unitholders in the statements of net assets. Subscriptions and redemptions of units during the year are shown in the statements of changes in net assets attributable to unitholders. In order to achieve the investment objectives, the Sub-Funds endeavor to invest their capitals in accordance with the investment policies as outlined in Note 9 to the financial statements, whilst maintaining sufficient liquidity to meet redemption requests. Such liquidity is augmented by the holding of liquid investments.

In accordance with the provisions of Explanatory Memorandum, investments are stated at the last traded price on the valuation day for the purpose of determining net asset value per unit for issues and redemptions and for various fee calculations. Net assets attributable to unitholder represent a liability in the statements of net assets, carried at the redemption amount that would be payable at the period end date if the unitholders exercised the right to redeem the units in the Sub-Funds.

The Sub-Funds' objectives and policies for managing its obligations to redeem units are included in Note 9(e) on capital risk management and Note 9(b) on liquidity risk.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

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

The following tables summarises the number of units in issue and net assets attributable to unitholders per unit of the relevant classes in the respective Sub-Funds:

As at 30 June 2024

	<u>BOCHK All Weather Global Opportunities Fund</u>		<u>BOCHK All Weather China High Yield Bond Fund</u>		<u>BOCHK All Weather Hong Kong Equity Fund</u>		<u>BOCHK All Weather CNY Equity Fund</u>		<u>BOCHK All Weather Asian Bond Fund</u>		<u>BOCHK All Weather Asia (ex-Japan) Equity Fund</u>	
	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue
- Class A1 units	USD 268,939,5780	15.13	RMB 20,389,060,8180	5.69	HKD 13,240,983,7460	7.01	RMB 5,210,199,5330	8.39	USD 1,328,951,0500	7.39	USD 31,212,9320	7.33
- Class A2 units	HKD 8,045,072,6400	15.23	USD 400,316,9600	4.80	USD 261,578,2150	6.96	USD 566,200,1740	7.14	HKD 21,113,151,0720	7.43	HKD 1,670,242,4080	0.94
- Class A3 units	AUD 983,4770	19.17	HKD 24,573,727,3860	4.85	AUD 143,923,9070	6.62	HKD 15,189,572,9510	7.19	-	-	-	-
- Class A4 units	-	-	AUD 380,057,4670	5.19	-	-	-	-	-	-	-	-
- Class A7 units	CNY 3,421,4140	9.50	-	-	RMB 358,126,9970	7.37	-	-	RMB 11,049,046,0940	7.71	RMB 62,937,6370	0.98
- Class A8 units	-	-	USD 677,560,4990	5.18	-	-	-	-	-	-	-	-
- Class A9 units	-	-	-	-	-	-	HKD 4,472,129,1350	7.31	-	-	-	-
- Class II units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I2 units	-	-	-	-	USD 105,542,4270	7.08	USD 253,432,7620	7.35	-	-	-	-
- Class X1 units	-	-	-	-	-	-	-	-	USD 893,073,4210	10.38	-	-
- Class X2 units	-	-	-	-	-	-	-	-	-	-	HKD 421,568,6270	1.03
- Class X3 units	-	-	-	-	-	-	-	-	-	-	-	-

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

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

As at 30 June 2024 (Continued)

	<u>BOCHK All Weather China Income Fund</u>		<u>BOCHK All Weather Asia Pacific High Income Fund</u>		<u>BOCHK All Weather Short Term Bond Fund</u>		<u>BOCHK All Weather Belt and Road Bond Fund</u>		<u>BOCHK All Weather Greater Bay Area Strategy Fund</u>		<u>BOCHK All Weather Asian High Yield Bond Fund</u>	
	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue
- Class A1 units	HKD 6,759,383.3590	4.80	USD 115,651.4780	11.14	USD 2,282,322.8370	11.14	USD 337,908.7810	7.60	USD 1,968,759.0710	7.13	USD 423,562.0420	5.80
- Class A2 units	USD 71,956.3280	4.80	HKD 4,583,662.7780	11.10	HKD 38,976,722.0690	11.10	HKD 3,354,688.0410	7.56	HKD 38,103,824.9910	7.10	HKD 4,573,488.9980	5.84
- Class A3 units	-	-	-	-	RMB 9,279,898.6070	11.80	-	-	MOP 14,431,673.4900	7.09	-	-
- Class A4 units	-	-	AUD 130,910.2540	4.30	-	-	-	-	RMB 3,343,412.1770	7.75	AUD 55,966.3200	5.67
- Class A7 units	-	-	-	-	-	-	-	-	-	-	GBP 32,846.7970	5.70
- Class A8 units	RMB 1,226,816.1740	4.75	RMB 979,096.9770	4.82	-	-	RMB 3,498,695.2460	7.62	-	-	-	-
- Class A9 units	-	-	-	-	-	-	-	-	-	-	RMB 1,725,551.5020	5.95
- Class A10 units	-	-	-	-	-	-	-	-	-	-	EUR 31,592.3850	5.68
- Class A11 units	-	-	-	-	-	-	-	-	RMB 7,171,647.5090	7.09	-	-
- Class II units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X1 units	HKD 967,270.7660	5.74	USD 25,061.3610	6.08	-	-	-	-	-	-	-	-
- Class X2 units	-	-	USD 761,035.0070	5.64	HKD 1,658,473.5930	11.59	-	-	-	-	-	-

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

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

As at 30 June 2024 (Continued)

	<u>BOCHK All Weather ESG Multi-Asset Fund</u>		<u>BOCHK All Weather China New Dynamic Equity Fund</u>		<u>BOCHK All Weather HKD Money Market Fund</u>		<u>BOCHK All Weather USD Money Market Fund</u>	
	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit
- Class A1 units	USD 495,702,8950	8.85	HKD 1,467,321,4750	8.99	HKD 914,255,328,0100	10.59	USD 52,223,616,2470	10.49
- Class A2 units	HKD 5,323,397,9930	8.89	USD 37,637,5270	9.04	-	-	RMB 9,372,728,8390	10.57
- Class A3 units	-	-	-	-	-	-	-	-
- Class A4 units	AUD 160,810,1810	8.51	-	-	-	-	-	-
- Class A7 units	GBP 84,808,5400	8.64	-	-	-	-	-	-
- Class A8 units	-	-	RMB 286,397,1770	8.39	-	-	-	-
- Class A9 units	RMB 1,724,711,3390	8.82	-	-	-	-	-	-
- Class A10 units	EUR 27,057,0550	8.63	-	-	-	-	-	-
- Class I1 units	-	-	-	-	HKD 28,369,872,3650	10.61	USD 3,268,860,3150	10.69
- Class I2 units	-	-	-	-	-	-	-	-
- Class X1 units	-	-	HKD 2,613,218,0000	9.19	HKD 4,838,116,6170	10.47	USD 293,227,3800	10.72
- Class X2 units	-	-	-	-	-	-	-	-
- Class X3 units	-	-	-	-	-	-	-	-

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

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

As at 30 June 2023

	<u>BOCHK All Weather Global Opportunities Fund</u>		<u>BOCHK All Weather China High Yield Bond Fund</u>		<u>BOCHK All Weather Hong Kong Equity Fund</u>		<u>BOCHK All Weather CNY Equity Fund</u>		<u>BOCHK All Weather Asian Bond Fund</u>		<u>BOCHK All Weather Asia (ex-Japan) Equity Fund</u>	
	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue
- Class A1 units	USD 63,526,7760	11.14	RMB 23,414,591.7530	5.65	HKD 13,584,070.8510	7.50	RMB 5,371,489,1950	8.96	USD 1,685,731,9470	7.26	USD 37,391,9860	7.40
- Class A2 units	HKD 4,067,078,5960	11.25	USD 530,712,6170	4.79	USD 194,974,9770	7.43	USD 748,736,9000	7.65	HKD 24,708,035,4990	7.33	HKD 1,490,212,3720	7.45
- Class A3 units	AUD 983,4770	14.52	HKD 28,880,729,2100	4.85	AUD 48,779,5030	7.17	HKD 15,583,191,7090	7.74	-	-	-	-
- Class A4 units	-	-	AUD 394,243,7790	5.13	-	-	-	-	-	-	-	-
- Class A7 units	-	-	-	-	RMB 489,411,4290	8.21	-	-	RMB 9,457,632,6830	7.78	RMB 82,336,7570	7.46
- Class A8 units	-	-	USD 1,190,801,2280	5.04	-	-	-	-	-	-	-	-
- Class A9 units	-	-	-	-	-	-	HKD 4,757,515,3690	7.83	-	-	-	-
- Class I1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I2 units	-	-	-	-	USD 105,542,4270	7.53	USD 253,432,7620	7.82	-	-	-	-
- Class X1 units	-	-	-	-	-	-	-	-	USD 1,728,073,4210	9.61	-	-
- Class X2 units	HKD 1,205,713,8370	12.79	-	-	-	-	-	-	-	-	HKD 1,775,172,8010	8.13
- Class X3 units	-	-	-	-	-	-	-	-	-	-	-	-

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

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

As at 30 June 2023 (Continued)

	<u>BOCHK All Weather China Income Fund</u>		<u>BOCHK All Weather Asia Pacific High Income Fund</u>		<u>BOCHK All Weather Short Term Bond Fund</u>		<u>BOCHK All Weather Belt and Road Bond Fund</u>		<u>BOCHK All Weather Greater Bay Area Strategy Fund</u>		<u>BOCHK All Weather Asian High Yield Bond Fund</u>	
	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue
- Class A1 units	HKD 6,612,972.6470	5.05	USD 146,310.1230	4.90	USD 681,039.1000	10.74	USD 390,360.2370	7.65	USD 2,272,509.9830	7.22	USD 476,496.2840	5.63
- Class A2 units	USD 90,789.9580	5.04	HKD 4,799,377.9660	4.90	HKD 14,854,871.4360	10.74	HKD 3,767,045.1840	7.64	HKD 43,674,624.8960	7.22	HKD 5,880,901.5980	5.69
- Class A3 units	-	-	-	-	RMB 1,368,746.1600	11.32	-	-	MOP 16,289,184.3620	7.21	-	-
- Class A4 units	-	5.15	AUD 91,109.4890	4.39	-	-	-	-	RMB 3,123,534.1310	7.81	AUD 81,261.4990	5.59
- Class A7 units	-	-	-	-	-	-	-	-	-	-	GBP 34,884.5890	5.57
- Class A8 units	RMB 1,268,123.6520	5.20	RMB 1,049,602.7030	4.94	-	-	RMB 3,747,029.3110	7.88	-	-	-	-
- Class A9 units	-	-	-	-	-	-	-	-	-	-	RMB 1,799,499.5080	5.81
- Class A10 units	-	-	-	-	-	-	-	-	-	-	EUR 31,565.6340	5.60
- Class A11 units	-	-	-	-	-	-	-	-	RMB 9,951,452.7120	7.36	-	-
- Class II units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X1 units	HKD 967,270.7660	5.72	USD 25,061.3610	5.70	-	-	-	-	-	-	-	-
- Class X2 units	-	-	USD 761,035.0070	5.31	HKD 2,355,344.1220	10.90	-	-	-	-	HKD 2,794,760.1640	6.98

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

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

As at 30 June 2023 (Continued)

	<u>BOCHK All Weather ESG Multi-Asset Fund</u>		<u>BOCHK All Weather China New Dynamic Equity Fund</u>		<u>BOCHK All Weather HKD Money Market Fund</u>	
	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit
- Class A1 units	USD 561,314.9240	7.90	HKD 1,659,671.4870	9.80	HKD 10,765,437.9760	10.12
- Class A2 units	HKD 6,027,151.4840	7.97	USD 42,934.1050	9.82	-	-
- Class A3 units	-	-	-	-	-	-
- Class A4 units	AUD 171,664.9730	7.72	-	-	-	-
- Class A7 units	GBP 49,332.7520	7.78	-	-	-	-
- Class A8 units	-	-	RMB 284,107.7160	9.54	-	-
- Class A9 units	RMB 1,926,679.7410	7.94	-	-	-	-
- Class A10 units	EUR 37,737.0420	7.78	-	-	-	-
- Class I1 units	-	-	-	-	HKD 76,153,823.7830	10.13
- Class I2 units	-	-	-	-	-	-
- Class X1 units	-	-	HKD 2,613,218.0000	9.90	HKD 9,121,172.2560	10.12
- Class X2 units	-	-	USD 180,000.0000	8.38	-	-
- Class X3 units	-	-	-	-	-	-

11 Soft dollar arrangements/commission sharing arrangements

During the years ended 30 June 2024 and 2023, the Manager has entered into soft dollar arrangements/commission sharing arrangements with brokers under which certain goods and services used to support investment decision making were received. The Manager has transacted an agreed amount with the brokers on behalf of the Sub-Funds and commission was paid on these transactions in consideration of the goods and services in accordance with the codes and guidelines issued by the SFC. The transaction details were as follows:

	2024		2023	
	Amounts of transactions executed	Commission paid	Amounts of transactions executed	Commission paid
BOCHK All Weather Global Opportunities Fund	USD 20,556,824	758	4,374,369	3,253
BOCHK All Weather Hong Kong Equity Fund	HKD 465,652,588	424,560	2,114,877,239	2,324,211
BOCHK All Weather CNY Equity Fund	RMB 47,393,482	45,273	77,528,358	102,438
BOCHK All Weather Asia (ex-Japan) Equity Fund	USD 1,152,083	1,011	1,260,972	1,738

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****11 Soft dollar arrangements/commission sharing arrangements (Continued)**

		2024		2023	
		Amounts of transactions executed	Commission paid	Amounts of transactions executed	Commission paid
BOCHK All Weather China Income Fund	HKD	64,619,950	61,355	20,591,348	22,022
BOCHK All Weather Asia Pacific High Income Fund	USD	17,376,096	16,401	33,927,913	44,181
BOCHK All Weather Belt and Road Bond Fund	USD	4,377,252	2,442	6,923,405	8,574
BOCHK All Weather Greater Bay Area Strategy Fund	USD	–	–	1,878,201	2,598
BOCHK All Weather ESG Multi-Asset Fund	USD	3,295,001	2,459	1,491,384	2,058
BOCHK All Weather China New Dynamic Equity Fund	HKD	108,589,068	96,956	106,382,434	94,127

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.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons

Connected persons of the Manager and Trustee are those as defined in the SFC Code. All transactions entered into during the year between the Sub-Funds and the Manager, Trustee and their connected persons were carried out in the normal course of business and on normal commercial terms. To the best of the Manager's knowledge, the Sub-Funds do not have any other transactions with connected persons except for what is disclosed in Note 4, Note 17 to the financial statements and below.

(a) Bank balances and deposits with connected persons of the Manager, Trustee and their connected persons

The bank balances maintained with the connected persons of the Manager and the Trustee as at the end of the reporting period were as follows:

		2024		2023
BOCHK All Weather Global Opportunities Fund	USD	493,080	USD	433,469
BOCHK All Weather China High Yield Bond Fund	RMB	6,098,039	RMB	2,929,161
BOCHK All Weather Hong Kong Equity Fund	HKD	8,162,895	HKD	5,782,545
BOCHK All Weather CNY Equity Fund	RMB	12,764,590	RMB	5,047,234
BOCHK All Weather Asian Bond Fund	USD	1,252,551	USD	1,892,887
BOCHK All Weather Asia (ex-Japan) Equity Fund	USD	46,816	USD	40,272
BOCHK All Weather China Income Fund	HKD	4,210,013	HKD	3,970,112
BOCHK All Weather Asia Pacific High Income Fund	USD	205,035	USD	266,033
BOCHK All Weather Short Term Bond Fund	USD	2,342,168	USD	514,096
BOCHK All Weather Belt and Road Bond Fund	USD	498,683	USD	285,232
BOCHK All Weather Greater Bay Area Strategy Fund	USD	4,231,563	USD	4,503,501
BOCHK All Weather Asian High Yield Bond Fund	USD	148,800	USD	150,748
BOCHK All Weather ESG Multi-Asset Fund	USD	797,228	USD	1,153,309
BOCHK All Weather China New Dynamic Equity Fund	HKD	2,109,576	HKD	2,498,067
BOCHK All Weather HKD Money Market Fund	HKD	26,227,781	HKD	35,932,346
BOCHK All Weather USD Money Market Fund	USD	1,688,040	USD	–

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(b) Interest income earned from bank balances with connected persons of the Manager and Trustee

Interest income earned from bank balances maintained with connected persons of the Manager and Trustee at normal commercial rates for reporting period were as follows:

		2024		2023
BOCHK All Weather Global Opportunities Fund	USD	1,185	USD	432
BOCHK All Weather China High Yield Bond Fund	RMB	14,323	RMB	15,029
BOCHK All Weather Hong Kong Equity Fund	HKD	11,889	HKD	15,576
BOCHK All Weather CNY Equity Fund	RMB	5,244	RMB	28,462
BOCHK All Weather Asian Bond Fund	USD	3,575	USD	2,704
BOCHK All Weather Asia (ex-Japan) Equity Fund	USD	252	USD	244
BOCHK All Weather China Income Fund	HKD	8,027	HKD	3,841
BOCHK All Weather Asia Pacific High Income Fund	USD	363	USD	631
BOCHK All Weather Short Term Bond Fund	USD	2,184	USD	1,560
BOCHK All Weather Belt and Road Bond Fund	USD	814	USD	749
BOCHK All Weather Greater Bay Area Strategy Fund	USD	7,576	USD	3,319
BOCHK All Weather Asian High Yield Bond Fund	USD	683	USD	1,021
BOCHK All Weather ESG Multi-Asset Fund	USD	1,216	USD	1,137
BOCHK All Weather China New Dynamic Equity Fund	HKD	1,243	HKD	3,787
BOCHK All Weather HKD Money Market Fund	HKD	230,320,901	HKD	1,717,925
BOCHK All Weather USD Money Market Fund	USD	3,248	USD	–

(c) Interest income earned from investments in fixed bank deposits issued by connected persons of the Manager and Trustee

Interest income earned from investments in fixed bank deposits issued by connected persons of the Manager and Trustee at normal commercial rates was nil for reporting period.

(d) Interest expense paid for bank overdraft with connected persons of the Manager and Trustee

Interest expense paid for bank overdraft maintained with connected persons of the Manager and Trustee at normal commercial rates for reporting period were as follows:

		2024		2023
BOCHK All Weather Short Term Bond Fund	USD	3	USD	32
BOCHK All Weather China Income Fund	HKD	–	HKD	57

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(e) Bank charges with connected persons of the Manager and Trustee

Bank charges with connected persons of the Manager and Trustee for the reporting period were as follows:

		2024		2023
BOCHK All Weather Global Opportunities Fund	USD	128	USD	214
BOCHK All Weather China High Yield Bond Fund	RMB	2,987	RMB	2,655
BOCHK All Weather Hong Kong Equity Fund	HKD	998	HKD	2,053
BOCHK All Weather CNY Equity Fund	RMB	200	RMB	1,861
BOCHK All Weather Asian Bond Fund	USD	549	USD	737
BOCHK All Weather Asia (ex-Japan) Equity Fund	USD	128	USD	324
BOCHK All Weather China Income Fund	HKD	5,219	HKD	6,589
BOCHK All Weather Asia Pacific High Income Fund	USD	128	USD	215
BOCHK All Weather Short Term Bond Fund	USD	645	USD	2,508
BOCHK All Weather Belt and Road Bond Fund	USD	866	USD	580
BOCHK All Weather Greater Bay Area Strategy Fund	USD	1,398	USD	1,334
BOCHK All Weather Asian High Yield Bond Fund	USD	1,120	USD	1,312
BOCHK All Weather ESG Multi-Asset Fund	USD	3,421	USD	2,091
BOCHK All Weather China New Dynamic Equity Fund	HKD	961	HKD	180
BOCHK All Weather HKD Money Market Fund	HKD	296,864	HKD	5,155
BOCHK All Weather USD Money Market Fund	USD	10,195	USD	–

(f) 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. The holdings in the Sub-Funds by the Manager and its connected persons as at the end of the reporting period were as follows:

Units held by the Manager and its connected persons ¹ :	Units outstanding at the beginning of year/period	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at end of year/period
30 June 2024				
BOCHK All Weather Global Opportunities Fund				
– Class A1	54,661.3510	138,838.7020	(9,329.6210)	184,170.4320
– Class A2	3,987,248.6020	3,896,949.3090	(1,063,652.6800)	6,820,545.2310
– Class A3	281.8990	–	–	281.8990
– Class A7	–	3,421.4140	–	3,421.4140
– Class X2	1,205,713.8370	–	(1,205,713.8370)	–
BOCHK All Weather China High Yield Bond Fund				
– Class A1	20,168,786.0760	1,229,228.5180	(3,346,622.4600)	18,051,392.1340
– Class A2	466,383.5660	4,394.1890	(120,790.5080)	349,987.2470
– Class A3	27,520,646.3230	2,962,635.4390	(6,934,323.9540)	23,548,957.8080
– Class A4	388,589.0440	2,284.2050	(16,470.5170)	374,402.7320
– Class A8	1,166,442.5910	154,972.6640	(653,316.9920)	668,098.2630

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(f) Holdings in the Sub-Funds (Continued)

Units held by the Manager and its connected persons ¹ : (continued)	Units outstanding at the beginning of year/period	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at end of year/period
30 June 2024				
BOCHK All Weather Hong Kong				
Equity Fund				
- Class A1	11,376,589.0020	3,160,650.0970	(1,838,702.0450)	12,698,537.0540
- Class A2	194,171.3790	56,080.1640	(7,971.0440)	242,280.4990
- Class A3	47,597.8440	97,451.6120	(2,307.2080)	142,742.2480
- Class A7	486,200.3100	157,656.1740	(347,770.2260)	296,086.2580
BOCHK All Weather CNY				
Equity Fund				
- Class A1	5,018,740.8840	145,123.0290	(245,149.5290)	4,918,714.3840
- Class A2	650,427.5980	-	(169,009.6510)	481,417.9470
- Class A3	12,541,467.7390	3,146,756.0620	(3,498,477.4380)	12,189,746.3630
- Class A9	4,691,920.2760	603,612.7720	(837,865.4790)	4,457,667.5690
BOCHK All Weather Asian				
Bond Fund				
- Class A1	24,195,335.6410	15,181.9400	(371,748.3030)	1,284,345.3030
- Class A2	9,138,876.7180	2,537,363.5530	(6,267,955.9750)	20,464,743.2190
- Class A7	9,172,714.6490	744,170.4780	(778,006.3700)	9,105,040.8260
- Class X1	1,728,073.4210	-	(835,000.0000)	893,073.4210
BOCHK All Weather Asia (ex-Japan)				
Equity Fund				
- Class A1	37,391.9860	111.0950	(6,290.1490)	31,212.9320
- Class A2	1,490,212.3720	629,780.1200	(449,750.0840)	1,670,242.4080
- Class A7	82,336.7570	-	(19,399.1200)	62,937.6370
- Class X2	1,775,172.8010	-	(1,353,604.1740)	421,568.6270
BOCHK All Weather China				
Income Fund				
- Class A1	6,612,972.6470	782,207.8310	(635,797.1190)	6,759,383.3590
- Class A2	90,789.9580	577.4590	(19,411.0890)	71,956.3280
- Class A8	1,268,123.6520	4,831.6990	(46,139.1770)	1,226,816.1740
- Class X1	967,270.7660	-	-	967,270.7660
BOCHK All Weather Asia Pacific				
High Income Fund				
- Class A1	146,310.1230	7,039.9940	(37,698.6390)	115,651.4780
- Class A2	4,799,377.9660	858,721.0960	(1,074,436.2840)	4,583,662.7780
- Class A4	91,109.4890	192.8330	(34,519.3830)	56,782.9390
- Class A8	1,049,602.7030	59,998.8150	(130,504.5410)	979,096.9770
- Class X1	25,061.3610	-	-	25,061.3610
- Class X2	761,035.0070	-	-	761,035.0070

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(f) Holdings in the Sub-Funds (Continued)

Units held by the Manager and its connected persons ¹ : (continued)	Units outstanding at the beginning of year/period	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at end of year/period
30 June 2024				
BOCHK All Weather Short Term				
Bond Fund				
– Class A1	681,039.1000	2,641,210.8170	(1,039,927.0800)	2,282,322.8370
– Class A2	11,641,043.9920	34,661,285.3230	(7,358,323.2740)	38,944,006.0410
– Class A3	1,368,746.1600	9,447,466.0080	(1,565,123.9050)	9,251,088.2630
– Class X2	2,355,344.1220	–	(696,870.5290)	1,658,473.5930
BOCHK All Weather Belt and Road				
Bond Fund				
– Class A1	390,360.2370	310.7960	(52,762.2520)	337,908.7810
– Class A2	3,708,566.8460	328,237.0900	(759,324.3350)	3,277,479.6010
– Class A8	3,747,029.3110	28,302.5450	(278,571.5640)	3,496,760.2920
BOCHK All Weather Greater Bay				
Area Strategy Fund				
– Class A1	2,212,753.9200	19,149.2510	(322,900.1630)	1,909,003.0080
– Class A2	42,451,441.1300	1,802,104.2180	(7,087,725.8020)	37,165,819.5460
– Class A3	16,289,184.3620	413,251.8180	(2,270,762.6900)	14,431,673.4900
– Class A4	3,055,655.9050	435,364.9110	(185,794.7490)	3,305,226.0670
– Class A11	9,795,883.9870	1,306,803.0470	(4,035,146.1760)	7,067,540.8580
BOCHK All Weather Asian High				
Yield Bond Fund				
– Class A1	476,496.2840	9,621.5610	(62,555.8030)	423,562.0420
– Class A2	5,833,455.0830	35,500.0950	(1,345,514.2590)	4,523,440.9190
– Class A4	81,261.4990	58.0480	(25,353.2270)	55,966.3200
– Class A7	34,884.5890	50.0570	(2,087.8490)	32,846.7970
– Class A9	1,799,499.5080	4,900.0210	(78,848.0270)	1,725,551.5020
– Class A10	31,565.6340	26.7510	–	31,592.3850
– Class X2	2,794,760.1640	–	(2,794,760.1640)	–

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(f) Holdings in the Sub-Funds (Continued)

Units held by the Manager and its connected persons ¹ : (continued)	Units outstanding at the beginning of year/period	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at end of year/period
30 June 2024				
BOCHK All Weather ESG				
Multi-Asset Fund				
- Class A1	550,374.6040	19,839.2640	(85,451.2930)	484,762.5750
- Class A2	6,027,151.4840	229,208.5710	(932,962.0620)	5,323,397.9930
- Class A4	169,356.3780	8,680.8420	(20,039.8520)	157,997.3680
- Class A7	49,332.7520	1,170.4000	(1,579.7790)	48,923.3730
- Class A9	1,926,679.7410	237,278.6980	(496,878.0080)	1,667,080.4310
- Class A10	37,737.0420	503.3840	(11,183.3710)	27,057.0550
BOCHK All Weather China New				
Dynamic Equity Fund				
- Class A1	1,627,562.0230	94,441.1780	(254,681.7260)	1,467,321.4750
- Class A2	42,934.1050	667.0220	(5,963.6000)	37,637.5270
- Class A8	282,584.4870	82,834.2770	(80,544.8160)	284,873.9480
- Class X1	2,613,218.0000	-	-	2,613,218.0000
- Class X2	180,000.0000	-	(180,000.0000)	-
BOCHK All Weather HKD Money				
Market Fund				
- Class A1	9,476,209.1130	2,018,122,851.6830	(1,114,709,732.3550)	912,889,328.4410
- Class X1	9,121,172.2560	4,838,116.6170	(9,121,172.2560)	4,838,116.6170
- Class I1	15,934,813.7420	35,387,396.3480	(26,925,575.8000)	24,396,634.2890
BOCHK All Weather USD Money				
Market Fund				
- Class A1	-	101,680,374.7920	(49,489,562.3110)	52,190,812.4810
- Class A2	-	14,158,033.5660	(4,805,211.4900)	9,352,822.0760
- Class X1	-	742,066.4740	(448,839.0940)	293,227.3800

¹ Excluding Directors of the Manager

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(f) Holdings in the Sub-Funds (Continued)

Units held by the Manager and its connected persons ¹ :	Units outstanding at the beginning of year/period	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at end of year/period
30 June 2023				
BOCHK All Weather Global Opportunities Fund				
- Class A1	121,799.4630	15,110.7530	(82,248.8650)	54,661.3510
- Class A2	3,722,024.1940	1,469,720.7730	(1,204,496.3650)	3,987,248.6200
- Class A3	281.8990	-	-	281.8990
- Class X2	1,691,153.8370	-	(485,440.0000)	1,205,713.8370
BOCHK All Weather China High Yield Bond Fund				
- Class A1	24,824,797.9130	1,709,172.6760	(6,365,184.5130)	20,168,786.0760
- Class A2	607,025.7350	73,726.7150	(214,368.8840)	466,383.5660
- Class A3	29,983,610.8090	4,385,470.0850	(6,848,434.5710)	27,520,646.3230
- Class A4	409,272.9830	25,908.7590	(46,592.6980)	388,589.0440
- Class A8	1,830,500.9120	139,833.6770	(803,891.9980)	1,166,442.5910
- Class X1	12,378,103.3610	-	(12,378,103.3610)	-
BOCHK All Weather Hong Kong Equity Fund				
- Class A1	10,658,086.1190	2,712,794.0940	(1,994,291.2110)	11,376,589.0020
- Class A2	217,346.4150	1,193.0320	(24,368.0680)	194,171.3790
- Class A3	51,787.7390	3,144.8400	(7,334.7350)	47,597.8440
- Class A7	368,121.4420	289,352.8920	(171,274.0240)	486,200.3100
- Class X1	1,219,772.4190	-	(1,219,772.4190)	-
- Class X2	151,515.1510	-	(151,515.1510)	-
BOCHK All Weather CNY Equity Fund				
- Class A1	2,413,347.2990	3,193,435.4970	(588,041.9120)	5,018,740.8840
- Class A2	595,643.6190	98,369.6180	(43,585.6390)	650,427.5980
- Class A3	12,492,966.6720	1,970,391.3540	(1,921,890.2870)	12,541,467.7390
- Class A9	4,406,981.8320	861,482.9850	(576,544.5410)	4,691,920.2760
- Class X3	491,034.9970	-	(491,034.9970)	-
BOCHK All Weather Asian Bond Fund				
- Class A1	3,619,257.1480	18,067.7490	(1,996,413.2310)	1,640,911.6660
- Class A2	30,040,763.3400	3,996,398.0760	(9,841,825.7750)	24,195,335.6410
- Class A7	17,270,039.5970	789,209.1080	(8,920,371.9870)	9,138,876.7180
- Class X1	2,670,707.1540	-	(942,633.7330)	1,728,073.4210

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(f) Holdings in the Sub-Funds (Continued)

Units held by the Manager and its connected persons ¹ : (continued)	Units outstanding at the beginning of year/period	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at end of year/period
30 June 2023				
BOCHK All Weather Asia (ex-Japan)				
Equity Fund				
- Class A1	37,708.1180	-	(316.1320)	37,391.9860
- Class A2	1,256,578.4480	529,853.2500	(296,219.3260)	1,490,212.3720
- Class A7	95,317.7390	686.5490	(13,667.5310)	82,336.7570
- Class X2	1,775,172.8010	-	-	1,775,172.8010
BOCHK All Weather China				
Income Fund				
- Class A1	6,668,895.6280	2,360,063.2330	(2,415,986.2140)	6,612,972.6470
- Class A2	158,287.3640	8,734.2150	(76,231.6210)	90,789.9580
- Class A8	1,098,213.5600	264,150.2760	(94,240.1840)	1,268,123.6520
- Class X1	1,814,728.3930	-	(847,457.6270)	967,270.7660
BOCHK All Weather Asia Pacific				
High Income Fund				
- Class A1	171,025.6240	616.2400	(25,331.7410)	146,310.1230
- Class A2	5,487,311.8560	572,542.5090	(1,260,476.3990)	4,799,377.9660
- Class A4	94,382.5800	4,378.2710	(7,651.3620)	91,109.4890
- Class A8	1,022,067.7670	264,295.3760	(237,226.7330)	1,049,136.4100
- Class X1	132,095.0000	-	(107,033.6390)	1,213,916.3610
- Class X2	761,035.0070	-	-	761,035.0070
BOCHK All Weather Short Term				
Bond Fund				
- Class A1	963,097.6850	387,339.0820	(669,397.6670)	681,039.1000
- Class A2	14,623,026.9680	10,042,515.7470	(13,024,498.7230)	11,641,043.9920
- Class A3	145,306.8330	1,342,751.4410	(119,312.1140)	1,368,746.1600
- Class X1	1,169,678.3860	-	(1,169,678.3860)	-
- Class X2	5,942,583.9170	8,447,352.2730	(12,034,592.0680)	2,355,344.1220
BOCHK All Weather Belt and Road				
Bond Fund				
- Class A1	529,531.436	473.4430	(139,644.6420)	390,360.2370
- Class A2	5,744,900.239	102,964.2810	(2,139,297.6740)	3,708,566.8460
- Class A8	4,599,251.328	209,343.1520	(1,061,565.1690)	3,747,029.3110

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(f) Holdings in the Sub-Funds (Continued)

Units held by the Manager and its connected persons ¹ : (continued)	Units outstanding at the beginning of year/period	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at end of year/period
30 June 2023				
BOCHK All Weather Greater Bay Area Strategy Fund				
- Class A1	2,556,176.3400	1,278,044.5250	(1,621,466.9450)	2,212,753.9200
- Class A2	56,041,115.4990	33,429,805.6470	(47,019,480.0160)	42,451,441.1300
- Class A3	17,567,953.9160	15,741,800.9220	(17,020,570.4760)	16,289,184.3620
- Class A4	3,778,810.0590	12,265.0270	(735,419.1810)	3,055,655.9050
- Class A11	16,831,522.7380	5,254,480.0640	(12,290,118.8150)	9,795,883.9870
- Class X1	1,022,423.6910	-	(1,022,423.6910)	-
BOCHK All Weather Asian High Yield Bond Fund				
- Class A1	580,572.1090	218.3770	(104,294.2020)	476,496.2840
- Class A2	8,623,666.9000	391,485.5360	(3,181,697.3530)	5,833,455.0830
- Class A4	90,547.5340	202.0130	(9,488.0480)	81,261.4990
- Class A7	35,664.6110	111.0680	(891.0900)	34,884.5890
- Class A9	2,288,391.6630	10,590.8000	(499,482.9550)	1,799,499.5080
- Class A10	33,814.1210	77.6690	(2,326.1560)	31,565.6340
- Class X2	4,157,160.1640	-	(1,362,400.0000)	2,794,760.1640
BOCHK All Weather ESG Multi-Asset Fund				
- Class A1	688,503.6680	5,469.1080	(143,598.1720)	550,374.6040
- Class A2	9,444,800.8320	71,224.4250	(3,488,873.7730)	6,027,151.4840
- Class A4	316,864.1080	1,188.4750	(148,696.2050)	169,356.3780
- Class A7	91,666.5200	570.3900	(42,904.1580)	49,332.7520
- Class A9	3,757,096.8420	112,404.5360	(1,942,821.6370)	1,926,679.7410
- Class A10	42,619.2670	23.6160	(4,905.8410)	37,737.0420
- Class X2	1,413,527.5370	-	(1,413,527.5370)	-
BOCHK All Weather China New Dynamic Equity Fund				
- Class A1	-	1,989,408.2300	(361,846.2070)	1,627,562.0230
- Class A2	-	46,481.8440	(3,547.7390)	42,934.1050
- Class A8	-	401,689.8400	(119,105.3530)	282,584.4870
- Class X1	-	3,950,000.0000	(1,336,782.0000)	2,613,218.0000
- Class X2	-	180,000.0000	-	180,000.0000
BOCHK All Weather HKD Money Market Fund				
- Class A1	-	9,871,768.6310	(395,559.5180)	9,476,209.1130
- Class X1	-	9,121,172.2560	-	9,121,172.2560
- Class I1	-	23,927,540.3600	(7,992,726.6180)	15,934,813.7420

¹ Excluding Directors of the Manager

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(f) Holdings in the Sub-Funds (Continued)

The subscription and redemption amount in the Sub-Funds by the Manager and its connected persons as during the reporting period were as follows:

	Amount issued during the year/ period end 30 June 2024	Amount redeemed during the year/period end 30 June 2024	Amount issued during the year/ period end 30 June 2023	Amount redeemed during the year/period end 30 June 2023
BOCHK All Weather Global				
Opportunities Fund	USD	USD	USD	USD
– Class A1	1,989,479	(123,463)	147,254	(793,119)
– Class A2	6,422,730	(1,539,181)	1,637,310	(1,310,350)
– Class A7	4,515	–	–	–
– Class X2	–	(2,021,711)	–	(725,386)
BOCHK All Weather China High				
Yield Bond Fund	RMB	RMB	RMB	RMB
– Class A1	6,981,294	(18,431,111)	6,404,029	(28,422,355)
– Class A2	150,128	(4,098,178)	733,889	(5,476,621)
– Class A3	10,595,083	(28,406,279)	11,641,134	(21,576,712)
– Class A4	55,490	(404,243)	16,750	(457,120)
– Class A8	3,663,123	(21,220,848)	4,794,816	(26,598,513)
– Class X1	–	–	–	(105,842,244)
BOCHK All Weather Hong Kong				
Equity Fund	HKD	HKD	HKD	HKD
– Class A1	19,171,822	(10,293,064)	22,827,528	(16,365,245)
– Class A2	2,891,145	(423,500)	77,182	(1,528,877)
– Class A3	3,576,870	(80,526)	141,233	(293,020)
– Class A7	1,296,214	(2,608,671)	1,036,592	(1,182,789)
– Class X1	–	–	–	(9,992,309)
– Class X2	–	–	–	(11,287,205)
BOCHK All Weather CNY				
Equity Fund	RMB	RMB	RMB	RMB
– Class A1	1,204,762	(2,022,022)	31,722,680	(5,819,670)
– Class A2	–	(9,275,601)	869,851	(383,375)
– Class A3	11,234,122	(12,766,967)	14,836,601	(13,977,332)
– Class A9	3,678,746	(5,211,565)	6,693,628	(4,224,244)
– Class X3	–	–	–	(4,183,618)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(f) Holdings in the Sub-Funds (Continued)

	Amount issued during the year/ period end 30 June 2024	Amount redeemed during the year/period end 30 June 2024	Amount issued during the year/ period end 30 June 2023	Amount redeemed during the year/period end 30 June 2023
BOCHK All Weather Asian				
Bond Fund	USD	USD	USD	USD
– Class A1	110,714	(2,691,429)	135,982	(14,751,399)
– Class A2	1,937,927	(5,383,613)	25,052,959	(69,050,492)
– Class A7	700,057	(731,023)	6,170,216	(71,491,098)
– Class X1	–	(7,888,950)	–	(8,681,657)
BOCHK All Weather Asia (ex-Japan) Equity Fund				
	USD	USD	USD	USD
– Class A1	784	(44,544)	–	(2,365)
– Class A2	541,644	(362,959)	3,907,492	(2,155,533)
– Class A7	–	(20,047)	5,000	(98,976)
– Class X2	–	(1,340,012)	–	–
BOCHK All Weather China				
Income Fund	HKD	HKD	HKD	HKD
– Class A1	3,569,432	(2,927,420)	3,046,503	(3,726,882)
– Class A2	21,310	(722,290)	64,507	(2,762,697)
– Class A8	24,820	(238,845)	1,499,521	(465,788)
– Class X1	–	–	–	(5,000,000)
BOCHK All Weather Asia Pacific				
High Income Fund	USD	USD	USD	USD
– Class A1	33,063	(181,468)	–	(149,129)
– Class A2	495,259	(622,424)	392,164	(889,607)
– Class A4	546	(93,963)	13,126	(25,514)
– Class A8	39,165	(84,077)	220,940	(205,356)
– Class X1	–	–	–	(700,000)
BOCHK All Weather Short Term				
Bond Fund	USD	USD	USD	USD
– Class A1	29,213,276	(11,484,366)	4,047,649	(7,075,026)
– Class A2	48,755,096	(10,049,170)	74,855,619	(72,574,657)
– Class A3	15,229,745	(2,518,228)	14,427,240	(1,283,828)
– Class X1	–	–	–	(12,355,465)
– Class X2	–	(985,221)	89,500,000	(128,681,047)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(f) Holdings in the Sub-Funds (Continued)

	Amount issued during the year/ period end 30 June 2024	Amount redeemed during the year/period end 30 June 2024	Amount issued during the year/ period end 30 June 2023	Amount redeemed during the year/period end 30 June 2023
BOCHK All Weather Belt and				
Road Bond Fund	USD	USD	USD	USD
– Class A1	2,336	(395,821)	473	(139,645)
– Class A2	122,703	(532,621)	100,961	(2,139,298)
– Class A8	29,771	(292,397)	209,343	(1,061,565)
BOCHK All Weather Greater Bay				
Area Strategy Fund	USD	USD	USD	USD
– Class A1	134,831	(2,283,987)	115,404	(2,640,883)
– Class A2	272,251	(5,046,407)	374,009	(13,093,067)
– Class A3	167,343	(1,780,903)	210,536	(1,372,508)
– Class A4	456,943	(195,843)	13,370	(808,998)
– Class A11	349,513	(2,952,735)	744,616	(8,593,046)
– Class X1	–	–	–	(8,340,421)
BOCHK All Weather Asian High				
Yield Bond Fund	USD	USD	USD	USD
– Class A1	55,920	(346,885)	380	(600,898)
– Class A2	25,365	(937,314)	30,459	(1,459,620)
– Class A4	209	(95,616)	561	(38,861)
– Class A7	340	(12,837)	749	(5,970)
– Class A9	3,861	(64,075)	8,464	(413,000)
– Class A10	159	–	469	(13,476)
– Class X2	–	(2,434,341)	–	(1,275,639)
BOCHK All Weather ESG				
Multi-Asset Fund	USD	USD	USD	USD
– Class A1	169,524	(675,563)	32,561	(1,101,019)
– Class A2	247,136	(984,474)	37,520	(3,414,735)
– Class A4	45,398	(109,613)	6,039	(740,393)
– Class A7	11,924	(16,134)	5,239	(381,369)
– Class A9	268,541	(562,500)	122,753	(2,239,445)
– Class A10	3,476	(97,190)	189	(40,973)
– Class X2	–	–	–	(1,503,848)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(f) Holdings in the Sub-Funds (Continued)

	Amount issued during the year/ period end 30 June 2024	Amount redeemed during the year/period end 30 June 2024	Amount issued during the year/ period end 30 June 2023	Amount redeemed during the year/period end 30 June 2023
BOCHK All Weather China New				
Dynamic Equity Fund	HKD	HKD	HKD	HKD
– Class A1	887,678	(2,292,537)	20,372,212	(3,961,903)
– Class A2	45,761	(467,966)	3,851,172	(335,982)
– Class A8	752,369	(758,745)	4,495,376	(1,419,593)
– Class X1	–	–	20,372,212	(335,982)
– Class X2	–	(11,329,441)	3,851,172	–
BOCHK All Weather HKD Money				
Market Fund	HKD	HKD	HKD	HKD
– Class A1	20,967,651,575	(11,597,561,906)	99,697,243	(4,003,347)
– Class X1	50,000,000	(93,505,949)	240,000,000	(80,557,093)
– Class I1	370,000,000	(281,729,571)	91,300,000	(4,003,347)
BOCHK All Weather USD Money				
Market Fund	USD	USD	USD	USD
– Class A1	1,046,255,758	(510,188,873)	–	–
– Class A2	20,142,006	(6,837,465)	–	–
– Class X1	7,500,000	(4,614,166)	–	–

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(f) Holdings in the Sub-Funds (Continued)

Units held by the directors of the Manager:	Units outstanding at the beginning of year/period/date of appointment of director	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at the end of year/period/date of resignation of director
30 June 2024				
BOCHK All Weather Global Opportunities Fund				
– Class A2	–	16,021.6110	–	16,021.6110
BOCHK All Weather China High Yield Bond Fund				
– Class A8	3,377.0760	–	–	3,377.0760
BOCHK All Weather Hong Kong Equity Fund				
– Class A1	36,707.6000	17,161.0000	(36,707.6000)	17,161.0000
BOCHK All Weather Short Term Bond Fund				
– Class A1	6,429.6200	–	(6,429.6200)	–
BOCHK All Weather China New Dynamic Equity Fund				
– Class A1	49,860.9310	–	(49,860.3910)	–
BOCHK All Weather HKD Money Market Fund				
– Class A1	–	90,371.5020	–	90,371.5020
BOCHK All Weather USD Money Market Fund				
– Class A1	–	8,550.6800	–	8,550.6800

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(f) Holdings in the Sub-Funds (Continued)

Units held by the directors of the Manager:	Units outstanding at the beginning of year/period/date of appointment of director	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at the end of year/period/date of resignation of director
30 June 2023				
BOCHK All Weather Global Opportunities Fund				
– Class A2	31,424.6160 ¹	–	(31,424.6160)	–
BOCHK All Weather China High Yield Bond Fund				
– Class A8	6,754.1560 ¹	–	(3,377.0800)	3,377.0760
BOCHK All Weather Hong Kong Equity Fund				
– Class A1	36,707.6000 ¹	–	–	36,707.6000
BOCHK All Weather Short Term Bond Fund				
– Class A1	–	6,429.6200	–	6,429.6200
BOCHK All Weather Asian High Yield Bond Fund				
– Class A1	3,154.8520 ¹	–	(3,154.8520)	–
BOCHK All Weather ESG Multi-Asset Fund				
– Class A2	20,416.6380 ¹	–	(20,416.6380)	–
BOCHK All Weather China New Dynamic Equity Fund				
– Class A1	–	49,860.9310	–	49,860.9310

¹ The units were held by a director who was resigned during the year ended 30 June 2023.

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****12 Transactions with the Manager, Trustee and their connected persons (Continued)****(f) Holdings in the Sub-Funds (Continued)**

Units held by the directors of the Trustee:	Units outstanding at the beginning of year/period/date of appointment of director	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at the end of year/period/date of resignation of director
30 June 2024				
BOCHK All Weather Asian Bond Fund				
– Class A2	–	9.6780	–	9.6780
BOCHK All Weather Short Term Bond Fund				
– Class A2	–	1.9160	–	1.9160
BOCHK All Weather HKD Money Market Fund				
– Class A1	–	418,481.7280	–	418,481.7280
BOCHK All Weather USD Money Market Fund				
– Class A1	–	52,761.5370	–	52,761.5370

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(f) Holdings in the Sub-Funds (Continued)

Certain other funds managed by the Manager invested in certain Sub-Funds. The number of shares and the amount of transactions invested by the respective other funds as at 30 June 2024 and 30 June 2023 were as follows:

	Closing holdings as at 30 June 2024	Purchase USD	Sales USD	Market value as at 30 June 2024 USD	Distribution for the period USD
BOCHK All Weather Greater Bay Area Strategy Fund					
BOCHK All Weather China New Dynamic Equity Fund	2,613,218	–	–	3,092,407	–
BOCHK All Weather USD Money Market Fund	200,000	3,000,000	–	2,108,200	–

	Closing holdings as at 30 June 2023	Purchase USD	Sales USD	Market value as at 30 June 2023 USD	Distribution for the period USD
BOCHK All Weather Greater Bay Area Strategy Fund					
BOCHK All Weather China New Dynamic Equity Fund	2,613,218	5,031,911	(1,999,276)	3,324,671	–

(g) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager, Trustee or their connected persons

Certain Sub-Funds invested in listed equity securities and quoted debt securities issued by connected persons of the Manager and Trustee. Certain Sub-Funds also held investments in Investee Funds managed by the Manager, Trustee or their connected persons. No performance fee was charged by the Investee Funds during the reporting period.

BOCHK WEALTH CREATION SERIES

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12 Transactions with the Manager, Trustee and their connected persons (Continued)

(g) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager, Trustee or their connected persons (Continued)

The number of shares and the amount invested by the respective Sub-Funds as at 30 June 2024 and 30 June 2023 were as follows:

	Closing holdings as at 30 June 2024	Market value as at 1 July 2023 RMB	Purchase RMB	Sales RMB	Net gains/(losses) on the investments RMB	Market value as at 30 June 2024 RMB	% of net assets as at 30 June 2024
BOCHK All Weather China High Yield Bond Fund							
BOC (EUROPE) UCITS SICAV – BOCHK RMB HIGH YIELD BOND FUND-CD USD HEDGED							
	-	4,056,871	-	(4,136,768)	79,897	-	-
BOCHK WEALTH CREATION SERIES-BOCHK ALL WEATHER USD MONEY MARKET FUND-X1							
	-	-	10,727,400	(11,021,480)	294,080	-	-
		HKD	HKD	HKD	HKD	HKD	
BOCHK All Weather Hong Kong Equity Fund							
BOC HONG KONG (HLDGS) LTD							
	-	-	2,093,700	(6,157,060)	(122,940)	-	-
BANK OF CHINA LTD-H							
	-	6,280,000	-	(1,852,050)	(241,650)	-	-
		USD	USD	USD	USD	USD	
BOCHK All Weather Asian Bond Fund							
BANK OF CHINA HONG KONG LTD 1.33% S/A 17FEB2024							
	-	124,915	-	(126,463)	1,548	-	-
BANK OF CHINA LTD 5% S/A 13NOV2024 REGS							
	-	1,379,756	-	(1,396,582)	16,826	-	-
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS							
	-	1,905,560	-	(1,943,553)	37,993	-	-

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(g) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager, Trustee or their connected persons (Continued)

	Closing holdings as at 30 June 2024	Market value as at 1 July 2023 USD	Purchase USD	Sales USD	Net gains/(losses) on the investments USD	Market value as at 30 June 2024 USD	% of net assets as at 30 June 2024
BOCHK All Weather Asia Pacific High Income Fund							
BANK OF CHINA LTD-H	-	260,448	95,023	(323,748)	(31,723)	-	-
		USD	USD	USD	USD	USD	
BOCHK All Weather Short Term Bond Fund							
BANK OF CHINA LTD 5% S/A 13NOV2024 REGS	1,000,000	595,324	1,884,398	(1,483,090)	7,255	1,003,887	1.02%
BANK OF CHINA HONG KONG LTD 5.9% S/A PERP REGS	-	1,219,639	-	(1,200,000)	(19,639)	-	-
BOC AVIATION LTD 2.75% S/A 02DEC2023	-	988,515	-	(994,061)	5,545	-	-
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	600,000	191,675	588,972	(196,151)	7,271	591,767	0.60%
BOC AVIATION USA CORP 1.625% S/A 29APR2024 REGS	-	580,241	296,799	(891,688)	14,648	-	-
BANK OF CHINA LTD 3.6% A PERP	-	-	977,000	(1,010,000)	33,000	-	-
BK OF CHINA/LONDON S+0.59% Q 14SEP2025	2,100,000	-	2,108,032	-	(67)	2,107,965	2.14%
		HKD	HKD	HKD	HKD	HKD	
BOCHK All Weather China Income Fund							
BOC HONG KONG (HLDGS) LTD	-	1,916,000	-	(1,505,145)	(410,855)	-	-
		USD	USD	USD	USD	USD	
BOCHK All Weather Belt and Road Bond Fund							
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	-	239,594	-	242,944	3,350	-	-
BOC HONG KONG (HLDGS) LTD	-	-	678,000	649,275	(28,725)	-	-

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(g) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager, Trustee or their connected persons (Continued)

	Closing holdings as at 30 June 2024	Market value as at 1 July 2023 USD	Purchase USD	Sales USD	Net gains/(losses) on the investments USD	Market value as at 30 June 2024 USD	% of net assets as at 30 June 2024
BOCHK All Weather Greater Bay Area Strategy Fund							
BOCHK WEALTH CREATION SERIES-BOCHK ALL WEATHER CHINA NEW DYNAMIC EQUITY FUND-X1							
	2,613,218	3,324,671	-	-	(232,264)	3,092,407	4.30%
BOCHK WEALTH CREATION SERIES-BOCHK ALL WEATHER USD MONEY MARKET FUND-X1							
	200,000	-	3,000,000	(1,049,510)	157,710	2,108,200	2.93%
BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF							
	1,500,000	1,754,291	-	-	(255,866)	1,498,425	2.08%
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS							
	-	958,377	-	(968,202)	9,825	-	-
BOC AVIATION USA CORP 4.875% S/A 03MAY2033 REGS							
	-	899,598	-	(890,837)	(8,761)	-	-
		USD	USD	USD	USD	USD	
BOCHK All Weather ESG Multi-Asset Fund							
BANK OF CHINA LTD 5% S/A 13NOV2024 REGS							
	-	199,717	201,147	1,430	-	-	
		HKD	HKD	HKD	HKD	HKD	
BOCHK All Weather HKD Money Market Fund							
BK OF CHINA/TOKYO CD 0% A 12OCT2023							
	-	-	19,787,997	20,000,000	212,003	-	-
BOCHK All Weather USD Money Market Fund							
		USD	USD	USD	USD	USD	
BK OF CHINA/HK 5.2% A 29AUG2024 FXCD							
	1,000,000	-	1,000,000	-	(450)	999,550	0.17%
BANK OF CHINA LTD/HONG KONG 0% S/A 03FEB2025							
	800,000	-	800,000	-	(24,712)	775,288	0.13%

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(g) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager, Trustee or their connected persons (Continued)

	Closing holdings as at 30 June 2023	Market value as at 1 July 2022 RMB	Purchase RMB	Sales RMB	Net gains/(losses) on the investments RMB	Market value as at 30 June 2023 RMB	% of net assets as at 30 June 2023
BOCHK All Weather China High Yield Bond Fund							
BOC (EUROPE) UCITS SICAV – BOCHK RMB HIGH YIELD BOND FUND-CD USD HEDGED							
	10,774	3,752,832	–	–	304,039	4,056,871	1.21%
		HKD	HKD	HKD	HKD	HKD	
BOCHK All Weather Hong Kong Equity Fund							
BOC HONG KONG (HLDGS) LTD							
	–	–	8,304,381	(8,194,658)	(109,723)	–	–
BANK OF CHINA LTD-H							
	2,000,000	–	6,580,000	–	(300,000)	6,280,000	5.00%
		RMB	RMB	RMB	RMB	RMB	
BOCHK All Weather CNY Equity Fund							
BOC AVIATION LTD							
	–	6,751,502	–	(6,463,805)	(287,697)	–	–
		USD	USD	USD	USD	USD	
BOCHK All Weather Asian Bond Fund							
BOC AVIATION USA CORP 4.875% S/A 03MAY2033 REGS							
	–	–	544,005	(547,025)	3,020	–	–
BANK OF CHINA HONG KONG LTD 1.33% S/A 17FEB2024							
	1,000,000	124,131	–	–	784	124,915	0.20%
BANK OF CHINA/MACAU S+0.78% Q 28APR2025							
	–	1,713,277	–	(1,713,410)	133	–	–
BANK OF CHINA LTD 5% S/A 13NOV2024 REGS							
	1,400,000	412,655	1,017,128	–	(50,027)	1,379,756	2.21%
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS							
	2,000,000	1,963,634	–	–	(58,074)	1,905,560	3.05%

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(g) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager, Trustee or their connected persons (Continued)

	Closing holdings as at 30 June 2023	Market value as at 1 July 2022 USD	Purchase USD	Sales USD	Net gains/(losses) on the investments USD	Market value as at 30 June 2023 USD	% of net assets as at 30 June 2023
BOCHK All Weather Asia Pacific High Income Fund							
BOC HONG KONG (HLDGS) LTD	–	592,561	–	(510,035)	(82,526)	–	–
BANK OF CHINA LTD-H	650,000	159,545	247,703	(143,185)	(3,615)	260,448	4.85%
BOCHK All Weather Short Term Bond Fund							
BANK OF CHINA LTD 5% S/A 13NOV2024 REGS	600,000	–	604,150	–	(8,826)	595,324	1.80%
BANK OF CHINA HONG KONG LTD 5.9% S/A PERP REGS	1,200,000	–	1,903,776	(715,336)	31,199	1,219,639	3.68%
BOC AVIATION LTD 2.75% S/A 02DEC2023	1,000,000	–	983,326	–	5,189	988,515	2.98%
BOC AVIATION LTD 2.75% S/A 18SEP2022 REGS	–	–	1,819,198	(1,820,452)	1,254	–	–
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	200,000	–	195,588	–	(3,913)	191,675	0.58%
BOC AVIATION USA CORP 1.625% S/A 29APR2024 REGS	600,000	–	574,161	–	6,080	580,241	1.75%
BOC AVIATION USA CORP 4.875% S/A 03MAY2033 REGS	–	–	197,820	(198,918)	1,098	–	–
		HKD	HKD	HKD	HKD	HKD	
BOCHK All Weather China Income Fund							
BOC HONG KONG (HLDGS) LTD	80,000	–	2,061,900	–	(145,900)	1,916,000	3.86%
		USD	USD	USD	USD	USD	
BOCHK All Weather Belt and Road Bond Fund							
BOC AVIATION USA CORP 4.875% S/A 03MAY2033 REGS	–	–	197,820	(198,918)	1,098	–	–
BANK OF CHINA/MACAU S+0.78% Q 28APR2025	–	430,824	–	(430,781)	(43)	–	–
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	250,000	–	244,323	–	4,728	239,594	2.23%

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(g) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager, Trustee or their connected persons (Continued)

	Closing holdings as at 30 June 2023	Market value as at 1 July 2022 USD	Purchase USD	Sales USD	Net gains/(losses) on the investments USD	Market value as at 30 June 2023 USD	% of net assets as at 30 June 2023
BOCHK All Weather Greater Bay Area Strategy Fund							
BOCHK WEALTH CREATION SERIES-BOCHK ALL WEATHER CHINA NEW DYNAMIC EQUITY FUND-X1							
	2,613,218	–	5,031,911	(1,329,793)	(377,447)	3,324,671	3.93%
BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF							
	1,500,000	–	1,912,929	–	(158,638)	1,754,291	2.07%
BANK OF CHINA HONG KONG LTD 1.33% S/A 17FEB2024							
	–	496,524	–	(494,627)	(1,897)	–	–
BOC HONG KONG (HLDGS) LTD							
	–	395,040	–	(837,830)	442,790	–	–
BOC AVIATION LTD							
	–	420,208	–	(952,807)	532,599	–	–
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS							
	1,000,000	1,963,634	–	(516,033)	(489,224)	958,377	1.13%
BOC AVIATION USA CORP 4.875% S/A 03MAY2033 REGS							
	920,000	–	909,972	–	(10,374)	899,598	1.06%
		USD	USD	USD	USD	USD	
BOCHK All Weather ESG Multi-Asset Fund							
BOC HONG KONG (HLDGS) LTD							
	–	–	668,394	(636,842)	(31,553)	–	–
BANK OF CHINA HONG KONG LTD 5.9% S/A PERP REGS							
	–	–	198,670	(200,249)	1,579	–	–
BOC AVIATION USA CORP 4.875% S/A 03MAY2033 REGS							
	–	–	197,820	(198,918)	1,098	–	–
BANK OF CHINA/MACAU S+0.78% Q 28APR2025							
	–	430,824	–	(433,121)	2,297	–	–
		HKD	HKD	HKD	HKD	HKD	
BOCHK All Weather China New Dynamic Equity Fund							
BOC AVIATION LTD							
	–	–	2,352,185	(2,447,156)	94,971	–	–

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

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

For the years ended 30 June 2024 and 2023, the Manager's connected persons received initial charges and switching fees from investors of the Sub-Funds as follows:

		2024		2023
BOCHK All Weather Global Opportunities Fund	USD	639,054	USD	3,128
BOCHK All Weather China High Yield Bond Fund	RMB	1,187	RMB	45,275
BOCHK All Weather Hong Kong Equity Fund	HKD	54,663	HKD	126,750
BOCHK All Weather CNY Equity Fund	RMB	15,229	RMB	312,146
BOCHK All Weather Asian Bond Fund	USD	302,630	USD	33,200
BOCHK All Weather Asia (ex-Japan) Equity Fund	USD	2,288	USD	84
BOCHK All Weather China Income Fund	HKD	4,005	HKD	36,718
BOCHK All Weather Asia Pacific High Income Fund	USD	7,198	USD	3,801
BOCHK All Weather Short Term Bond Fund	USD	5,876,043	USD	221,416
BOCHK All Weather Belt and Road Bond Fund	USD	8,476	USD	3,003
BOCHK All Weather Greater Bay Area Strategy Fund	USD	93,513	USD	11,082
BOCHK All Weather Asian High Yield Bond Fund	USD	12,772	USD	280
BOCHK All Weather ESG Multi-Asset Fund	USD	52,580	USD	1,406
BOCHK All Weather China New Dynamic Equity Fund	HKD	23,434	HKD	276,225
BOCHK All Weather HKD Money Market Fund	HKD	25,606	HKD	10
BOCHK All Weather USD Money Market Fund	USD	–	–	–

(i) Dividend income earned from investments in equity securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager

Dividend income earned from investments in equity securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager for the reporting period were as follows:

		2024		2023
BOCHK All Weather China High Yield Bond Fund	RMB	148,976	RMB	134,198
BOCHK All Weather China Income Fund	HKD	114,960	HKD	–

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

12 Transactions with the Manager, Trustee and their connected persons (Continued)

(j) Interest income earned from investments in debt securities issued by connected persons of the Manager and Trustee

Interest income earned from investments in debt securities issued by connected persons of the Manager and Trustee for the reporting period were as follows:

		2024		2023
BOCHK All Weather Asian Bond Fund	USD	35,000	USD	61,847
BOCHK All Weather Short Term Bond Fund	USD	44,500	USD	44,500
BOCHK All Weather Belt and Road Bond Fund	USD	–	USD	5,477
BOCHK All Weather Greater Bay Area Strategy Fund	USD	–	USD	56,447
BOCHK All Weather USD Money Market Fund	USD	9,533	USD	–

(k) Dividend handling fee received by the Trustee

Dividend handling fee received by the Trustee for the reporting period which recognised as other expenses in profit or loss were as follows:

		2024		2023
BOCHK All Weather China High Yield Bond Fund	RMB	10,350	RMB	14,250
BOCHK All Weather Asian Bond Fund	USD	2,296	USD	2,568
BOCHK All Weather China Income Fund	HKD	10,800	HKD	10,380
BOCHK All Weather Asia Pacific High Income Fund	USD	440	USD	792
BOCHK All Weather Short Term Bond Fund	USD	1,136	USD	–
BOCHK All Weather Belt and Road Bond Fund	USD	1,152	USD	1,048
BOCHK All Weather Greater Bay Area Strategy Fund	USD	3,608	USD	3,008
BOCHK All Weather Asian High Yield Bond Fund	USD	2,016	USD	2,048
BOCHK All Weather ESG Multi-Asset Fund	USD	2,040	USD	1,336

13 Preliminary expenses

In accordance with the provisions of the Explanatory Memorandum, preliminary expenses of the Sub-Funds are amortised in the first three years. However, preliminary expenses are expensed as incurred, as required under HKFRS. A reconciliation of the net assets attributable to unitholders as reported in the statement of net assets to the net assets attributable to unitholders as determined for the purposes of processing unit subscriptions and redemptions are provided below:

BOCHK All Weather ESG Multi-Asset Fund

	2024	2023
	USD	USD
Net assets attributable to unitholders (at trading value)	14,586,512	14,363,077
Adjustment of preliminary expense	(32,074)	(1,318)
Adjustment for year-ended valuation	68,686	–
Net assets attributable to unitholders	<u>14,623,124</u>	<u>14,361,759</u>

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****13 Preliminary expenses (Continued)****BOCHK All Weather China New Dynamic Equity Fund**

	2024	2023
	HKD	HKD
Net assets attributable to unitholders (at trading value)	42,658,202	60,632,341
Adjustment of preliminary expense	(224,847)	(450,311)
Adjustment for year-ended valuation	–	(10,608)
Net assets attributable to unitholders	<u>42,433,355</u>	<u>60,171,422</u>

BOCHK All Weather HKD Money Market Fund

	2024	2023
	HKD	HKD
Net assets attributable to unitholders (at trading value)	10,148,158,542	973,917,867
Adjustment of preliminary expense	(294,608)	(347,719)
Adjustment for year-ended valuation	(118,473,488)	(1,481,850)
Net assets attributable to unitholders	<u>10,029,390,446</u>	<u>972,088,298</u>

BOCHK All Weather USD Money Market Fund

	2024
	USD
Net assets attributable to unitholders (at trading value)	589,545,974
Adjustment of preliminary expense	(60,829)
Adjustment for year-ended valuation	<u>10,262,416</u>
Net assets attributable to unitholders	<u>599,747,561</u>

As at 30 June 2024, the remaining amortisation period of the Sub-funds are as follows:

	Remaining years
BOCHK All Weather China New Dynamic Equity Fund	1.00
BOCHK All Weather HKD Money Market Fund	1.00
BOCHK All Weather USD Money Market Fund	2.00

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****14 Cash and cash equivalents****BOCHK All Weather Global Opportunities Fund**

	2024 USD	2023 USD
Cash at bank	<u>493,080</u>	<u>433,469</u>

BOCHK All Weather China High Yield Bond Fund

	2024 RMB	2023 RMB
Cash at bank	<u>6,098,039</u>	<u>2,929,161</u>

BOCHK All Weather Hong Kong Equity Fund

	2024 HKD	2023 HKD
Cash at bank	<u>8,162,895</u>	<u>5,782,545</u>

BOCHK All Weather CNY Equity Fund

	2024 RMB	2023 RMB
Cash at bank	<u>14,875,988</u>	<u>5,626,558</u>

BOCHK All Weather Asian Bond Fund

	2024 USD	2023 USD
Cash at bank	<u>1,252,551</u>	<u>1,892,887</u>

BOCHK All Weather Asia (ex-Japan) Equity Fund

	2024 USD	2023 USD
Cash at bank	<u>46,816</u>	<u>40,272</u>

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****14 Cash and cash equivalents (Continued)****BOCHK All Weather China Income Fund**

	2024 HKD	2023 HKD
Cash at bank	<u>4,210,013</u>	<u>3,970,112</u>

BOCHK All Weather Asia Pacific High Income Fund

	2024 USD	2023 USD
Cash at bank	<u>205,035</u>	<u>266,033</u>

BOCHK All Weather Short Term Bond Fund

	2024 USD	2023 USD
Cash at bank	2,842,168	514,096
Time deposits	<u>12,800,000</u>	<u>10,000,000</u>
Subtotal	15,642,168	867,450,496
Less: Time deposits with original maturity more than three months	<u>(2,000,000)</u>	—
Total cash and cash equivalents	<u>13,642,168</u>	<u>867,450,496</u>

BOCHK All Weather Belt and Road Bond Fund

	2024 USD	2023 USD
Cash at bank	<u>498,683</u>	<u>216,112</u>

BOCHK All Weather Greater Bay Area Strategy Fund

	2024 USD	2023 USD
Cash at bank	<u>4,231,563</u>	<u>4,503,501</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

14 Cash and cash equivalents (Continued)

BOCHK All Weather Asian High Yield Bond Fund

	2024 USD	2023 USD
Cash at bank	<u>148,800</u>	<u>150,748</u>

BOCHK All Weather ESG Multi-Asset Fund

	2024 USD	2023 USD
Cash at bank	<u>797,228</u>	<u>1,153,309</u>

BOCHK All Weather China New Dynamic Equity Fund

	2024 HKD	2023 HKD
Cash at bank	<u>2,109,576</u>	<u>2,498,067</u>

BOCHK All Weather HKD Money Market Fund

	2024 HKD	2023 HKD
Cash at bank	26,227,781	34,450,496
Time deposits	<u>9,828,700,000</u>	<u>833,000,000</u>
Subtotal	9,854,927,781	867,450,496
Less: Time deposits with original maturity more than three months	<u>(9,247,100,000)</u>	<u>(480,000,000)</u>
Total cash and cash equivalents	<u>607,827,781</u>	<u>387,450,496</u>

BOCHK All Weather USD Money Market Fund

	2024 USD
Cash at bank	1,688,040
Time deposits	<u>586,380,000</u>
Subtotal	588,068,040
Less: Time deposits with original maturity more than three months	<u>(573,080,000)</u>
Total cash and cash equivalents	<u>14,988,040</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

14 Cash and cash equivalents (Continued)

The cash at bank is the bank balance held with the Custodian of the Sub-Fund that was placed into accounts bearing floating interest.

Short term time deposits are made for varying periods of between one day and three months depending on the immediate cash requirements of the Sub-Fund, and earn interest at the respective short term time deposit rates. The bank balances are deposited with creditworthy banks with no recent history of default.

15 Commissions and transaction costs

Broker commission pertain to the broker commission for every transaction made through the broker at the average market rate based on the transaction value. Transaction costs pertain to fees such as trading fee and transaction levy for every transaction made on the exchange, including transaction handling fee charged by Trustee as agreed from time to time between the Trustee and the Manager.

16 Distribution to unitholders

Except for BOCHK All Weather China High Yield Bond Fund, BOCHK All Weather Asian Bond Fund, BOCHK All Weather China Income Fund, BOCHK All Weather Asia Pacific High Income Fund, BOCHK All Weather Belt and Road Bond Fund, BOCHK All Weather Greater Bay Area Strategy Fund, BOCHK All Weather Asian High Yield Bond Fund and BOCHK All Weather ESG Multi-Asset Fund, the Manager does not intend to make distributions in respect of any Sub-Funds and any income earned by Sub-Funds will be reinvested in that Sub-Funds and reflected in the value of units of the relevant classes of that Sub-Funds.

BOCHK All Weather China High Yield Bond Fund

	RMB
Undistributed income at 30 June 2022	–
Decrease in net assets attributable to unitholders during the year	(8,063,924)
Add: Finance costs – distribution to unitholders	12,268,205
Less: Net gain on financial assets at fair value through profit or loss	<u>(47,970,008)</u>
Undistributed income before distribution	(43,765,727)
2023 interim distribution (Class A1: RMB0.04 per unit, Class A2: USD0.03 per unit, Class A3: HKD0.03 per unit, Class A4: AUD 0.03 per unit, Class A8: USD0.03 per unit) distributed on 14 October 2022	(2,428,734)
2023 interim distribution (Class A1: RMB0.05 per unit, Class A2: USD0.05 per unit, Class A3: HKD0.05 per unit, Class A4: AUD 0.05 per unit, Class A8: USD0.05 per unit) distributed on 6 January 2023	(3,488,767)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

16 Distribution to unitholders (Continued)

BOCHK All Weather China High Yield Bond Fund (Continued)

	RMB
2023 interim distribution (Class A1: RMB0.06 per unit, Class A2: USD0.05 per unit, Class A3: HKD0.05 per unit, Class A4: AUD 0.05 per unit, Class A8: USD0.05 per unit) distributed on 12 April 2023	(3,424,425)
2023 final distribution (Class A1: RMB0.05 per unit, Class A2: USD0.04 per unit, Class A3: HKD0.04 per unit, Class A4: AUD 0.05 per unit, Class A8: USD0.05 per unit) distributed on 7 July 2023	<u>(2,926,279)</u>
Total distributions during the year	
– in cash	(9,672,516)
– for reinvestment	(2,595,689)
Transfer from capital	<u>56,033,932</u>
Undistributed income at 30 June 2023	<u>–</u>
	RMB
Undistributed income at 30 June 2023	–
Increase in net assets attributable to unitholders during the year	485,108
Add: Finance costs – distribution to unitholders	10,313,256
Less: Net gain on financial assets at fair value through profit or loss	<u>(25,908,017)</u>
Undistributed income before distribution	(15,109,653)
2023 interim distribution (Class A1: RMB0.05 per unit, Class A2: USD0.04 per unit, Class A3: HKD0.04 per unit, Class A4: AUD 0.05 per unit, Class A8: USD0.05 per unit) distributed on 13 October 2023	(2,663,911)
2023 interim distribution (Class A1: RMB0.05 per unit, Class A2: USD0.04 per unit, Class A3: HKD0.04 per unit, Class A4: AUD 0.04 per unit, Class A8: USD0.04 per unit) distributed on 8 January 2024	(2,419,498)
2023 interim distribution (Class A1: RMB0.06 per unit, Class A2: USD0.05 per unit, Class A3: HKD0.05 per unit, Class A4: AUD 0.05 per unit, Class A8: USD0.05 per unit) distributed on 10 April 2024	(2,901,899)
2023 final distribution (Class A1: RMB0.05 per unit, Class A2: USD0.04 per unit, Class A3: HKD0.04 per unit, Class A4: AUD 0.04 per unit, Class A8: USD0.04 per unit) distributed on 8 July 2023	<u>(2,327,948)</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

16 Distribution to unitholders (Continued)

BOCHK All Weather China High Yield Bond Fund (Continued)

	RMB
Total distributions during the year	
– in cash	(8,519,495)
– for reinvestment	(1,793,761)
Transfer from capital	25,422,909
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Undistributed income at 30 June 2024	–
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The final dividend payable (in cash) to the unitholders as of 30 June 2024 was RMB1,928,087 (2023: RMB2,338,635), excluding the dividends for reinvestment of RMB399,861 (2023: RMB587,644).

BOCHK All Weather Asian Bond Fund

	USD
Undistributed income at 30 June 2022	–
Decrease in net assets attributable to unitholders during the year	(4,587,610)
Add: Finance costs – distribution to unitholders	2,464,760
Add: Net loss on financial assets at fair value through profit or loss	1,343,234
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Undistributed income before distribution	(779,616)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.026 per unit, Class A7: RMB0.028 per unit) distributed on 5 August 2022	(239,847)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.026 per unit, Class A7: RMB0.028 per unit) distributed on 7 September 2022	(231,449)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A7: RMB0.027 per unit) distributed on 10 October 2022	(211,334)
2023 interim distribution (Class A1: USD0.023 per unit, Class A2: HKD0.024 per unit, Class A7: RMB0.026 per unit) distributed on 7 November 2022	(187,966)
2023 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A7: RMB0.026 per unit) distributed on 7 December 2022	(184,223)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A7: RMB0.027 per unit) distributed on 6 January 2023	(184,010)
2023 interim distribution (Class A1: USD0.031 per unit, Class A2: HKD0.031 per unit, Class A7: RMB0.033 per unit) distributed on 7 February 2023	(225,038)
2023 interim distribution (Class A1: USD0.031 per unit, Class A2: HKD0.031 per unit, Class A7: RMB0.0323 per unit) distributed on 7 March 2023	(222,302)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

16 Distribution to unitholders (Continued)

BOCHK All Weather Asian Bond Fund (Continued)

	USD
2023 interim distribution (Class A1: USD0.030 per unit, Class A2: HKD0.031 per unit, Class A7: RMB0.033 per unit) distributed on 12 April 2023	(196,752)
2023 interim distribution (Class A1: USD0.030 per unit, Class A2: HKD0.031 per unit, Class A7: RMB0.033 per unit) distributed on 8 May 2023	(196,973)
2023 interim distribution (Class A1: USD0.030 per unit, Class A2: HKD0.031 per unit, Class A7: RMB0.033 per unit) distributed on 7 June 2023	(192,419)
2023 final distribution (Class A1: USD0.030 per unit, Class A2: HKD0.031 per unit, Class A7: RMB0.033 per unit) distributed on 7 July 2023	<u>(192,447)</u>
Total distributions during the year	
– in cash	(2,163,601)
– for reinvestment	(301,159)
Transfer from capital	<u>3,244,376</u>
Undistributed income at 30 June 2023	<u><u>–</u></u>
	USD
Undistributed income at 30 June 2023	–
Increase in net assets attributable to unitholders during the year	850,400
Add: Finance costs – distribution to unitholders	2,083,190
Less: Net gains on financial assets at fair value through profit or loss	<u>(3,486,070)</u>

Undistributed income before distribution

2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.026 per unit, Class A7: RMB0.028 per unit) distributed on 5 August 2022	(186,409)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.026 per unit, Class A7: RMB0.028 per unit) distributed on 7 September 2022	(178,044)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A7: RMB0.027 per unit) distributed on 10 October 2022	(176,155)
2023 interim distribution (Class A1: USD0.023 per unit, Class A2: HKD0.024 per unit, Class A7: RMB0.026 per unit) distributed on 7 November 2022	(172,029)
2023 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A7: RMB0.026 per unit) distributed on 7 December 2022	(170,328)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A7: RMB0.027 per unit) distributed on 6 January 2023	(167,548)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

16 Distribution to unitholders (Continued)

BOCHK All Weather Asian Bond Fund (Continued)

	USD
2023 interim distribution (Class A1: USD0.031 per unit, Class A2: HKD0.031 per unit, Class A7: RMB0.033 per unit) distributed on 7 February 2023	(166,601)
2023 interim distribution (Class A1: USD0.031 per unit, Class A2: HKD0.031 per unit, Class A7: RMB0.0323 per unit) distributed on 7 March 2023	(167,632)
2023 interim distribution (Class A1: USD0.030 per unit, Class A2: HKD0.031 per unit, Class A7: RMB0.033 per unit) distributed on 12 April 2023	(171,934)
2023 interim distribution (Class A1: USD0.030 per unit, Class A2: HKD0.031 per unit, Class A7: RMB0.033 per unit) distributed on 8 May 2023	(178,258)
2023 interim distribution (Class A1: USD0.030 per unit, Class A2: HKD0.031 per unit, Class A7: RMB0.033 per unit) distributed on 7 June 2023	(174,793)
2023 final distribution (Class A1: USD0.030 per unit, Class A2: HKD0.031 per unit, Class A7: RMB0.033 per unit) distributed on 7 July 2023	<u>(173,459)</u>
Total distributions during the year	
– in cash	(1,781,072)
– for reinvestment	(302,118)
Transfer from capital	<u>2,635,670</u>
Undistributed income at 30 June 2024	<u><u>–</u></u>

The final dividend payable (in cash) to the unitholders as of 30 June 2024 was USD147,048 (2023: USD166,008), excluding the dividends for reinvestment of USD26,412 (2023: USD26,440).

BOCHK All Weather China Income Fund

	HKD
Undistributed income at 30 June 2022	–
Decrease in net assets attributable to unitholders during the year	(9,026,308)
Add: Finance costs – distribution to unitholders	1,681,108
Add: Net loss on financial assets at fair value through profit or loss	<u>6,433,772</u>
Undistributed income before distribution	(911,428)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

16 Distribution to unitholders (Continued)

BOCHK All Weather China Income Fund (Continued)

	HKD
2023 interim distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.016 per unit) distributed on 5 August 2022	(139,392)
2023 interim distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.016 per unit) distributed on 7 September 2022	(139,464)
2023 interim distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.016 per unit) distributed on 10 October 2022	(138,759)
2023 interim distribution (Class A1: HKD0.014 per unit, Class A2: USD0.014 per unit, Class A8: RMB0.014 per unit) distributed on 7 November 2022	(125,266)
2023 interim distribution (Class A1: HKD0.014 per unit, Class A2: USD0.014 per unit, Class A8: RMB0.015 per unit) distributed on 7 December 2022	(123,575)
2023 interim distribution (Class A1: HKD0.016 per unit, Class A2: USD0.016 per unit, Class A8: RMB0.017 per unit) distributed on 6 January 2023	(142,037)
2023 interim distribution (Class A1: HKD0.017 per unit, Class A2: USD0.017 per unit, Class A8: RMB0.018 per unit) distributed on 7 February 2023	(152,443)
2023 interim distribution (Class A1: HKD0.017 per unit, Class A2: USD0.017 per unit, Class A8: RMB0.018 per unit) distributed on 7 March 2023	(150,689)
2023 interim distribution (Class A1: HKD0.017 per unit, Class A2: USD0.017 per unit, Class A8: RMB0.017 per unit) distributed on 12 April 2023	(148,583)
2023 interim distribution (Class A1: HKD0.017 per unit, Class A2: USD0.017 per unit, Class A8: RMB0.017 per unit) distributed on 8 May 2023	(149,307)
2023 interim distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.016 per unit) distributed on 7 June 2023	(132,525)
2023 final distribution (Class A1: HKD0.016 per unit, Class A2: USD0.016 per unit, Class A8: RMB0.016 per unit) distributed on 7 July 2023	<u>(139,068)</u>
Total distributions during the year	
– in cash	(1,367,392)
– for reinvestment	(313,716)
Transfer from capital	<u>2,592,536</u>
Undistributed income at 30 June 2023	<u><u>–</u></u>

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****16 Distribution to unitholders (Continued)****BOCHK All Weather China Income Fund (Continued)**

	HKD
Undistributed income at 30 June 2023	–
Decrease in net assets attributable to unitholders during the year	(2,458,069)
Add: Finance costs – distribution to unitholders	1,598,779
Add: Net loss on financial assets at fair value through profit or loss	785,476
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Undistributed income before distribution	(73,814)
2024 interim distribution (Class A1: HKD0.016 per unit, Class A2: USD0.016 per unit, Class A8: RMB0.016 per unit) distributed on 7 August 2023	(137,060)
2024 interim distribution (Class A1: HKD0.016 per unit, Class A2: USD0.016 per unit, Class A8: RMB0.016 per unit) distributed on 7 September 2023	(137,169)
2024 interim distribution (Class A1: HKD0.016 per unit, Class A2: USD0.016 per unit, Class A8: RMB0.016 per unit) distributed on 9 October 2023	(137,578)
2024 interim distribution (Class A1: HKD0.016 per unit, Class A2: USD0.016 per unit, Class A8: RMB0.016 per unit) distributed on 7 November 2023	(137,432)
2024 interim distribution (Class A1: HKD0.016 per unit, Class A2: USD0.016 per unit, Class A8: RMB0.016 per unit) distributed on 7 December 2023	(137,480)
2024 interim distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.015 per unit) distributed on 8 January 2024	(130,355)
2024 interim distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.015 per unit) distributed on 7 February 2024	(130,628)
2024 interim distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.015 per unit) distributed on 7 March 2024	(130,850)
2024 interim distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.015 per unit) distributed on 9 April 2024	(130,981)
2024 interim distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.015 per unit) distributed on 8 May 2024	(129,825)
2024 interim distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.015 per unit) distributed on 7 June 2024	(129,917)
2024 final distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.015 per unit) distributed on 8 July 2024	(129,504)
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Total distributions during the year	
– in cash	(1,274,738)
– for reinvestment	(324,041)
Transfer from capital	1,672,593
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Undistributed income at 30 June 2024	–
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The final dividend payable (in cash) to the unitholders as of 30 June 2024 was HKD102,732 (2023: HKD111,806), excluding the dividends for reinvestment of HKD26,772 (2023: HKD27,263).

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****16 Distribution to unitholders (Continued)****BOCHK All Weather Asia Pacific High Income Fund**

	USD
Undistributed income at 30 June 2022	–
Increase in net assets attributable to unitholders during the year	(2,134,869)
Add: Finance costs – distribution to unitholders	255,714
Add: Net loss on financial assets at fair value through profit or loss	1,784,735
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Undistributed income before distribution	(94,420)
2023 interim distribution (Class A1: USD0.023 per unit, Class A2: HKD0.023 per unit, Class A4: AUD0.021, Class A8: RMB0.024 per unit) distributed on 5 August 2022	(24,936)
2023 interim distribution (Class A1: USD0.023 per unit, Class A2: HKD0.023 per unit, Class A4: AUD0.021, Class A8: RMB0.024 per unit) distributed on 7 September 2022	(23,169)
2023 interim distribution (Class A1: USD0.022 per unit, Class A2: HKD0.022 per unit, Class A4: AUD0.020, Class A8: RMB0.023 per unit) distributed on 10 October 2022	(21,937)
2023 interim distribution (Class A1: USD0.021 per unit, Class A2: HKD0.021 per unit, Class A4: AUD0.019, Class A8: RMB0.022 per unit) distributed on 7 November 2022	(20,548)
2023 interim distribution (Class A1: USD0.021 per unit, Class A2: HKD0.021 per unit, Class A4: AUD0.019, Class A8: RMB0.022 per unit) distributed on 7 December 2022	(20,511)
2023 interim distribution (Class A1: USD0.021 per unit, Class A2: HKD0.021 per unit, Class A4: AUD0.019, Class A8: RMB0.022 per unit) distributed on 6 January 2023	(20,540)
2023 interim distribution (Class A1: USD0.023 per unit, Class A2: HKD0.023 per unit, Class A4: AUD0.021, Class A8: RMB0.023 per unit) distributed on 7 February 2023	(22,375)
2023 interim distribution (Class A1: USD0.022 per unit, Class A2: HKD0.022 per unit, Class A4: AUD0.020, Class A8: RMB0.022 per unit) distributed on 7 March 2023	(21,133)
2023 interim distribution (Class A1: USD0.021 per unit, Class A2: HKD0.021 per unit, Class A4: AUD0.019, Class A8: RMB0.021 per unit) distributed on 12 April 2023	(20,716)
2023 interim distribution (Class A1: USD0.021 per unit, Class A2: HKD0.021 per unit, Class A4: AUD0.019, Class A8: RMB0.021 per unit) distributed on 8 May 2023	(20,417)

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****16 Distribution to unitholders (Continued)****BOCHK All Weather Asia Pacific High Income Fund (Continued)**

	USD
2023 interim distribution (Class A1: USD0.021 per unit, Class A2: HKD0.021 per unit, Class A4: AUD0.019, Class A8: RMB0.021 per unit) distributed on 7 June 2023	(20,275)
2023 final distribution (Class A1: USD0.020 per unit, Class A2: HKD0.020 per unit, Class A4: AUD0.018, Class A8: RMB0.020 per unit) distributed on 7 July 2023	<u>(19,157)</u>
Total distributions during the year	
– in cash	(242,903)
– for reinvestment	(12,811)
Transfer from capital	<u>350,134</u>
Undistributed income at 30 June 2023	<u><u>–</u></u>
	USD
Undistributed income at 30 June 2023	–
Increase in net assets attributable to unitholders during the year	21,581
Add: Finance costs – distribution to unitholders	206,493
Less: Net gain on financial assets at fair value through profit or loss	<u>(288,797)</u>
Undistributed income before distribution	(60,723)
2024 interim distribution (Class A1: USD0.020 per unit, Class A2: HKD0.020 per unit, Class A4: AUD0.018, Class A8: RMB0.020 per unit) distributed on 7 August 2023	(19,116)
2024 interim distribution (Class A1: USD0.020 per unit, Class A2: HKD0.020 per unit, Class A4: AUD0.018, Class A8: RMB0.020 per unit) distributed on 7 September 2023	(18,376)
2024 interim distribution (Class A1: USD0.020 per unit, Class A2: HKD0.020 per unit, Class A4: AUD0.018, Class A8: RMB0.020 per unit) distributed on 9 October 2023	(18,621)
2024 interim distribution (Class A1: USD0.019 per unit, Class A2: HKD0.019 per unit, Class A4: AUD0.017, Class A8: RMB0.019 per unit) distributed on 7 November 2023	(17,716)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

16 Distribution to unitholders (Continued)

BOCHK All Weather Asia Pacific High Income Fund (Continued)

	USD
2024 interim distribution (Class A1: USD0.019 per unit, Class A2: HKD0.019 per unit, Class A4: AUD0.017, Class A8: RMB0.019 per unit) distributed on 7 December 2023	(17,923)
2024 interim distribution (Class A1: USD0.018 per unit, Class A2: HKD0.018 per unit, Class A4: AUD0.016, Class A8: RMB0.018 per unit) distributed on 8 January 2024	(17,262)
2024 interim distribution (Class A1: USD0.018 per unit, Class A2: HKD0.018 per unit, Class A4: AUD0.016, Class A8: RMB0.018 per unit) distributed on 7 February 2024	(16,721)
2024 interim distribution (Class A1: USD0.018 per unit, Class A2: HKD0.018 per unit, Class A4: AUD0.016, Class A8: RMB0.018 per unit) distributed on 7 March 2024	(16,200)
2024 interim distribution (Class A1: USD0.018 per unit, Class A2: HKD0.018 per unit, Class A4: AUD0.016, Class A8: RMB0.018 per unit) distributed on 9 April 2024	(15,671)
2024 interim distribution (Class A1: USD0.018 per unit, Class A2: HKD0.018 per unit, Class A4: AUD0.016, Class A8: RMB0.018 per unit) distributed on 8 May 2024	(15,787)
2024 interim distribution (Class A1: USD0.018 per unit, Class A2: HKD0.018 per unit, Class A4: AUD0.016, Class A8: RMB0.018 per unit) distributed on 7 June 2024	(16,640)
2024 final distribution (Class A1: USD0.018 per unit, Class A2: HKD0.018 per unit, Class A4: AUD0.016, Class A8: RMB0.018 per unit) distributed on 8 July 2024	<u>(16,460)</u>
Total distributions during the year	
– in cash	(196,501)
– for reinvestment	(9,992)
Transfer from capital	<u>267,216</u>
Undistributed income at 30 June 2024	<u><u>–</u></u>

The final dividend payable (in cash) to the unitholders as of 30 June 2024 was USD15,580 (2023: USD18,397), excluding the dividends for reinvestment of USD880 (2023: USD759).

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

16 Distribution to unitholders (Continued)

BOCHK All Weather Short Term Bond Fund

	USD
Undistributed income at 30 June 2023	–
Increase in net assets attributable to unitholders during the year	1,462,480
Add: Finance costs – distribution to unitholders	1,612,332
Less: Net gain on financial assets at fair value through profit or loss	<u>(2,728,901)</u>
Undistributed income before distribution	345,911
2024 interim distribution (Class A1: USD0.041 per unit, Class A2: HKD0.041 per unit, Class A3: RMB0.043 per unit) distributed on 8 January 2024	(126,575)
2024 interim distribution (Class A1: USD0.041 per unit, Class A2: HKD0.041 per unit, Class A3: RMB0.043 per unit) distributed on 7 February 2024	(169,832)
2024 interim distribution (Class A1: USD0.041 per unit, Class A2: HKD0.041 per unit, Class A3: RMB0.043 per unit) distributed on 7 March 2024	(182,406)
2024 interim distribution (Class A1: USD0.041 per unit, Class A2: HKD0.041 per unit, Class A3: RMB0.043 per unit) distributed on 9 April 2024	(212,577)
2024 interim distribution (Class A1: USD0.041 per unit, Class A2: HKD0.041 per unit, Class A3: RMB0.043 per unit) distributed on 8 May 2024	(260,976)
2024 interim distribution (Class A1: USD0.041 per unit, Class A2: HKD0.041 per unit, Class A3: RMB0.044 per unit) distributed on 7 June 2024	(300,726)
2024 final distribution (Class A1: USD0.042 per unit, Class A2: HKD0.042 per unit, Class A3: RMB0.044 per unit) distributed on 8 July 2024	<u>(359,240)</u>
Total distributions during the year	
– in cash	(1,262,498)
– for reinvestment	(349,834)
Transfer from capital	<u>1,266,421</u>
Undistributed income at 30 June 2024	<u>–</u>

The final dividend payable (in cash) to the unitholders as of 30 June 2024 was USD298,159 (2023: USD18,397), excluding the dividends for reinvestment of USD61,081 (2023: USD759).

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****16 Distribution to unitholders (Continued)****BOCHK All Weather Belt and Road Bond Fund**

	USD
Undistributed income at 30 June 2022	–
Decrease in net assets attributable to unitholders during the year	(1,374,284)
Add: Finance costs – distribution to unitholders	518,651
Add: Net loss on financial assets at fair value through profit or loss	<u>639,221</u>
Undistributed income before distribution	(216,412)
2023 interim distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A8: RMB0.028 per unit) distributed on 5 August 2022	(53,129)
2023 interim distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A8: RMB0.028 per unit) distributed on 7 September 2022	(51,666)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A8: RMB0.027 per unit) distributed on 10 October 2022	(46,944)
2023 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A8: RMB0.025 per unit) distributed on 7 November 2022	(42,841)
2023 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A8: RMB0.025 per unit) distributed on 7 December 2022	(42,066)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A8: RMB0.026 per unit) distributed on 6 January 2023	(42,425)
2023 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A8: RMB0.027 per unit) distributed on 7 February 2023	(43,480)
2023 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A8: RMB0.027 per unit) distributed on 7 March 2023	(42,284)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A8: RMB0.026 per unit) distributed on 12 April 2023	(40,865)
2023 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A8: RMB0.027 per unit) distributed on 8 May 2023	(38,627)
2023 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A8: RMB0.027 per unit) distributed on 7 June 2023	(37,674)
2023 final distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A8: RMB0.027 per unit) distributed on 7 July 2023	<u>(36,650)</u>
Total distributions during the year	
– in cash	(476,238)
– for reinvestment	(42,413)
Transfer from capital	<u>735,063</u>
Undistributed income at 30 June 2023	<u>–</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

16 Distribution to unitholders (Continued)

BOCHK All Weather Belt and Road Bond Fund (Continued)

	USD
Undistributed income at 30 June 2023	–
Decrease in net assets attributable to unitholders during the year	(209,467)
Add: Finance costs – distribution to unitholders	406,032
Less: Net gain on financial assets at fair value through profit or loss	(387,692)
	<hr/>
Undistributed income before distribution	(191,127)
2024 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A8: RMB0.027 per unit) distributed on 7 August 2023	(36,685)
2024 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A8: RMB0.027 per unit) distributed on 7 September 2023	(36,179)
2024 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A8: RMB0.027 per unit) distributed on 9 October 2023	(35,958)
2024 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A8: RMB0.027 per unit) distributed on 7 November 2023	(35,570)
2024 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A8: RMB0.027 per unit) distributed on 7 December 2023	(35,475)
2024 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A8: RMB0.025 per unit) distributed on 8 January 2024	(33,296)
2024 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A8: RMB0.025 per unit) distributed on 7 February 2024	(33,006)
2024 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A8: RMB0.025 per unit) distributed on 7 March 2024	(32,427)
2024 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A8: RMB0.025 per unit) distributed on 9 April 2024	(32,154)
2024 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A8: RMB0.025 per unit) distributed on 8 May 2024	(31,926)
2024 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A8: RMB0.025 per unit) distributed on 7 June 2024	(31,705)
2024 final distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A8: RMB0.026 per unit) distributed on 8 July 2024	(31,651)
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Total distributions during the year	
– in cash	(374,888)
– for reinvestment	(31,144)
Transfer from capital	597,159
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Undistributed income at 30 June 2024	–
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The final dividend payable (in cash) to the unitholders as of 30 June 2024 was USD29,287 (2023: USD33,660), excluding the dividends for reinvestment of USD2,364 (2023: USD2,990).

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****16 Distribution to unitholders (Continued)****BOCHK All Weather Greater Bay Area Strategy Fund**

	USD
Undistributed income at 30 June 2022	–
Decrease in net assets attributable to unitholders during the year	(8,484,492)
Add: Finance costs – distribution to unitholders	3,747,048
Add: Net loss on financial assets at fair value through profit or loss	<u>3,551,574</u>
Undistributed income before distribution	(1,185,870)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A3: MOP0.025 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.027 per unit) distributed on 5 August 2022	(365,043)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A3: MOP0.025 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.026 per unit) distributed on 7 September 2022	(355,664)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A3: MOP0.025 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.026 per unit) distributed on 10 October 2022	(340,411)
2023 interim distribution (Class A1: USD0.023 per unit, Class A2: HKD0.023 per unit, Class A3: MOP0.023 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.024 per unit) distributed on 7 November 2022	(292,196)
2023 interim distribution (Class A1: USD0.023 per unit, Class A2: HKD0.023 per unit, Class A3: MOP0.023 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.024 per unit) distributed on 7 December 2022	(292,975)
2023 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A3: MOP0.024 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.025 per unit) distributed on 6 January 2023	(305,095)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A3: MOP0.025 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.026 per unit) distributed on 7 February 2023	(313,061)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A3: MOP0.025 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.025 per unit) distributed on 7 March 2023	(309,276)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A3: MOP0.025 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.025 per unit) distributed on 12 April 2023	(300,016)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A3: MOP0.025 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.025 per unit) distributed on 8 May 2023	(297,181)

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****16 Distribution to unitholders (Continued)****BOCHK All Weather Greater Bay Area Strategy Fund (Continued)**

	USD
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A3: MOP0.025 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.025 per unit) distributed on 7 June 2023	(295,303)
2023 final distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A3: MOP0.024 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.024 per unit) distributed on 7 July 2023	<u>(280,827)</u>
Total distributions during the year	
– in cash	(3,207,546)
– for reinvestment	(539,502)
Transfer from capital	<u>4,932,918</u>
Undistributed income at 30 June 2023	<u>–</u>

	USD
Undistributed income at 30 June 2023	–
Decrease in net assets attributable to unitholders during the year	(1,459,031)
Add: Finance costs – distribution to unitholders	3,132,124
Less: Net gain on financial assets at fair value through profit or loss	<u>(2,690,520)</u>
Undistributed income before distribution	(1,017,427)

2024 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A3: MOP0.024 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.024 per unit) distributed on 7 August 2023	(279,806)
2024 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A3: MOP0.024 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.024 per unit) distributed on 7 September 2023	(274,812)
2024 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A3: MOP0.024 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.024 per unit) distributed on 9 October 2023	(272,316)
2024 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A3: MOP0.024 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.024 per unit) distributed on 7 November 2023	(269,903)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

16 Distribution to unitholders (Continued)

BOCHK All Weather Greater Bay Area Strategy Fund (Continued)

	USD
2024 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A3: MOP0.024 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.024 per unit) distributed on 7 December 2023	(263,594)
2024 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A3: MOP0.024 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.024 per unit) distributed on 8 January 2024	(262,059)
2024 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A3: MOP0.024 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.024 per unit) distributed on 7 February 2024	(257,797)
2024 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A3: MOP0.024 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.024 per unit) distributed on 7 March 2024	(256,660)
2024 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A3: MOP0.024 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.024 per unit) distributed on 9 April 2024	(253,913)
2024 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A3: MOP0.024 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.024 per unit) distributed on 8 May 2024	(251,779)
2024 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A3: MOP0.024 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.024 per unit) distributed on 7 June 2024	(246,462)
2024 final distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A3: MOP0.024 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.024 per unit) distributed on 9 July 2024	<u>(243,022)</u>
Total distributions during the year	
– in cash	(2,671,600)
– for reinvestment	(460,524)
Transfer from capital	<u>4,149,551</u>
Undistributed income at 30 June 2024	<u><u>–</u></u>

The final dividend payable (in cash) to the unitholders as of 30 June 2024 was USD208,670 (2023: USD239,079), excluding the dividends for reinvestment of USD34,352 (2023: USD41,749).

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****16 Distribution to unitholders (Continued)****BOCHK All Weather Asian High Yield Bond Fund**

	USD
Undistributed income at 30 June 2022	–
Decrease in net assets attributable to unitholders during the year	(331,932)
Add: Finance costs – distribution to unitholders	554,727
Less: Net gain on financial assets at fair value through profit or loss	<u>(430,027)</u>
Undistributed income before distribution	(207,232)
2023 interim distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A4: AUD0.025 per unit, Class A7: GBP0.024 per unit, Class A9: RMB0.026 per unit, Class A10: EUR0.016 per unit) distributed on 5 August 2022	(54,751)
2023 interim distribution (Class A1: USD0.027 per unit, Class A2: HKD0.028 per unit, Class A4: AUD0.025 per unit, Class A7: GBP0.024 per unit, Class A9: RMB0.024 per unit, Class A10: EUR0.016 per unit) distributed on 7 September 2022	(52,998)
2023 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.027 per unit, Class A4: AUD0.024 per unit, Class A7: GBP0.023 per unit, Class A9: RMB0.023 per unit, Class A10: EUR0.015 per unit) distributed on 10 October 2022	(50,203)
2023 interim distribution (Class A1: USD0.023 per unit, Class A2: HKD0.024 per unit, Class A4: AUD0.021 per unit, Class A7: GBP0.020 per unit, Class A9: RMB0.020 per unit, Class A10: EUR0.012 per unit) distributed on 7 November 2022	(40,865)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A4: AUD0.024 per unit, Class A7: GBP0.024 per unit, Class A9: RMB0.023 per unit, Class A10: EUR0.020 per unit) distributed on 7 December 2022	(44,693)
2023 interim distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A4: AUD0.020 per unit, Class A7: GBP0.022 per unit, Class A9: RMB0.013 per unit, Class A10: EUR0.011 per unit) distributed on 6 January 2023	(43,958)
2023 interim distribution (Class A1: USD0.029 per unit, Class A2: HKD0.029 per unit, Class A4: AUD0.022 per unit, Class A7: GBP0.024 per unit, Class A9: RMB0.016 per unit, Class A10: EUR0.014 per unit) distributed on 7 February 2023	(47,809)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

16 Distribution to unitholders (Continued)

BOCHK All Weather Asian High Yield Bond Fund (Continued)

	USD
2023 interim distribution (Class A1: USD0.029 per unit, Class A2: HKD0.029 per unit, Class A4: AUD0.022 per unit, Class A7: GBP0.025 per unit, Class A9: RMB0.021 per unit, Class A10: EUR0.018 per unit) distributed on 7 March 2023	(48,960)
2023 interim distribution (Class A1: USD0.028 per unit, Class A2: HKD0.028 per unit, Class A4: AUD0.022 per unit, Class A7: GBP0.025 per unit, Class A9: RMB0.019 per unit, Class A10: EUR0.019 per unit) distributed on 12 April 2023	(45,651)
2023 interim distribution (Class A1: USD0.028 per unit, Class A2: HKD0.028 per unit, Class A4: AUD0.021 per unit, Class A7: GBP0.024 per unit, Class A9: RMB0.018 per unit, Class A10: EUR0.019 per unit) distributed on 8 May 2023	(43,116)
2023 interim distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A4: AUD0.020 per unit, Class A7: GBP0.023 per unit, Class A9: RMB0.017 per unit, Class A10: EUR0.018 per unit) distributed on 7 June 2023	(40,876)
2023 final distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A4: AUD0.022 per unit, Class A7: GBP0.024 per unit, Class A9: RMB0.018 per unit, Class A10: EUR0.019 per unit) distributed on 7 July 2023	<u>(40,847)</u>
Total distributions during the year	
– in cash	(524,619)
– for reinvestment	(30,108)
Transfer from capital	<u>761,959</u>
Undistributed income at 30 June 2023	<u><u>–</u></u>

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****16 Distribution to unitholders (Continued)****BOCHK All Weather Asian High Yield Bond Fund (Continued)**

	USD
Undistributed income at 30 June 2023	–
Decrease in net assets attributable to unitholders during the year	106,859
Add: Finance costs – distribution to unitholders	439,903
Less: Net gain on financial assets at fair value through profit or loss	<u>(698,940)</u>
Undistributed income before distribution	(152,178)
2024 interim distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A4: AUD0.022 per unit, Class A7: GBP0.026 per unit, Class A9: RMB0.017 per unit, Class A10: EUR0.019 per unit) distributed on 7 August 2023	(40,411)
2024 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.020 per unit, Class A7: GBP0.025 per unit, Class A9: RMB0.016 per unit, Class A10: EUR0.019 per unit) distributed on 7 September 2023	(35,698)
2024 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.021 per unit, Class A7: GBP0.026 per unit, Class A9: RMB0.020 per unit, Class A10: EUR0.019 per unit) distributed on 9 October 2023	(37,358)
2024 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A4: AUD0.020 per unit, Class A7: GBP0.024 per unit, Class A9: RMB0.021 per unit, Class A10: EUR0.019 per unit) distributed on 7 November 2023	(34,710)
2024 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.021 per unit, Class A7: GBP0.026 per unit, Class A9: RMB0.018 per unit, Class A10: EUR0.020 per unit) distributed on 7 December 2023	(36,116)
2024 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.021 per unit, Class A7: GBP0.025 per unit, Class A9: RMB0.017 per unit, Class A10: EUR0.020 per unit) distributed on 8 January 2024	(35,900)
2024 interim distribution (Class A1: USD0.028 per unit, Class A2: HKD0.028 per unit, Class A4: AUD0.022 per unit, Class A7: GBP0.027 per unit, Class A9: RMB0.015 per unit, Class A10: EUR0.021 per unit) distributed on 7 February 2024	(36,604)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

16 Distribution to unitholders (Continued)

BOCHK All Weather Asian High Yield Bond Fund (Continued)

	USD
2024 interim distribution (Class A1: USD0.028 per unit, Class A2: HKD0.028 per unit, Class A4: AUD0.023 per unit, Class A7: GBP0.027 per unit, Class A9: RMB0.021 per unit, Class A10: EUR0.022 per unit) distributed on 7 March 2024	(36,782)
2024 interim distribution (Class A1: USD0.028 per unit, Class A2: HKD0.029 per unit, Class A4: AUD0.023 per unit, Class A7: GBP0.027 per unit, Class A9: RMB0.022 per unit, Class A10: EUR0.019 per unit) distributed on 9 April 2024	(36,816)
2024 interim distribution (Class A1: USD0.028 per unit, Class A2: HKD0.028 per unit, Class A4: AUD0.023 per unit, Class A7: GBP0.027 per unit, Class A9: RMB0.024 per unit, Class A10: EUR0.021 per unit) distributed on 8 May 2024	(37,176)
2024 interim distribution (Class A1: USD0.029 per unit, Class A2: HKD0.029 per unit, Class A4: AUD0.023 per unit, Class A7: GBP0.028 per unit, Class A9: RMB0.019 per unit, Class A10: EUR0.021 per unit) distributed on 7 June 2024	(36,548)
2024 final distribution (Class A1: USD0.029 per unit, Class A2: HKD0.029 per unit, Class A4: AUD0.023 per unit, Class A7: GBP0.028 per unit, Class A9: RMB0.016 per unit, Class A10: EUR0.021 per unit) distributed on 8 July 2024	<u>(35,784)</u>
Total distributions during the year	
– in cash	(415,593)
– for reinvestment	(24,310)
Transfer from capital	<u>592,081</u>
Undistributed income at 30 June 2024	<u>–</u>

The final dividend payable (in cash) to the unitholders as of 30 June 2024 was USD33,706 (2023: USD38,569), excluding the dividends for reinvestment of USD2,078 (2023: USD2,261).

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****16 Distribution to unitholders (Continued)****BOCHK All Weather ESG Multi-Asset Fund**

	USD
Undistributed income at 30 June 2022	–
Decrease in net assets attributable to unitholders during the year	(215,721)
Add: Finance costs – distribution to unitholders	607,324
Less: Net gain on financial assets at fair value through profit or loss	<u>(604,243)</u>
Undistributed income before distribution	(212,640)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A4: AUD0.022 per unit, Class A7: GBP0.020 per unit, Class A9: RMB0.023 per unit, Class A10: EUR0.008 per unit) distributed on 5 August 2022	(66,294)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.022 per unit, Class A7: GBP0.021 per unit, Class A9: RMB0.022 per unit, Class A10: EUR0.009 per unit) distributed on 7 September 2022	(62,481)
2023 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.025 per unit, Class A4: AUD0.021 per unit, Class A7: GBP0.020 per unit, Class A9: RMB0.021 per unit, Class A10: EUR0.009 per unit) distributed on 10 October 2022	(58,236)
2023 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A4: AUD0.020 per unit, Class A7: GBP0.020 per unit, Class A9: RMB0.020 per unit, Class A10: EUR0.008 per unit) distributed on 7 November 2022	(53,657)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A4: AUD0.023 per unit, Class A7: GBP0.023 per unit, Class A9: RMB0.022 per unit, Class A10: EUR0.019 per unit) distributed on 7 December 2022	(56,096)
2023 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A4: AUD0.015 per unit, Class A7: GBP0.017 per unit, Class A9: RMB0.009 per unit, Class A10: EUR0.007 per unit) distributed on 6 January 2023	(45,216)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A4: AUD0.015 per unit, Class A7: GBP0.018 per unit, Class A9: RMB0.011 per unit, Class A10: EUR0.008 per unit) distributed on 7 February 2023	(46,674)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

16 Distribution to unitholders (Continued)

BOCHK All Weather ESG Multi-Asset Fund (Continued)

	USD
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.017 per unit, Class A7: GBP0.021 per unit, Class A9: RMB0.016 per unit, Class A10: EUR0.013 per unit) distributed on 7 March 2023	(45,596)
2023 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.017 per unit, Class A7: GBP0.021 per unit, Class A9: RMB0.013 per unit, Class A10: EUR0.013 per unit) distributed on 12 April 2023	(45,112)
2023 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.017 per unit, Class A7: GBP0.021 per unit, Class A9: RMB0.012 per unit, Class A10: EUR0.014 per unit) distributed on 8 May 2023	(43,574)
2023 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.016 per unit, Class A7: GBP0.021 per unit, Class A9: RMB0.011 per unit, Class A10: EUR0.014 per unit) distributed on 7 June 2023	(41,567)
2023 final distribution (Class A1: USD0.026 per unit, Class A2: HKD0.027 per unit, Class A4: AUD0.018 per unit, Class A7: GBP0.022 per unit, Class A9: RMB0.013 per unit, Class A10: EUR0.014 per unit) distributed on 7 July 2023	<u>(42,821)</u>
Total distributions during the year	
– in cash	(534,078)
– for reinvestment	(73,246)
Transfer from capital	<u>819,964</u>
Undistributed income at 30 June 2023	<u><u>–</u></u>

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2024****16 Distribution to unitholders (Continued)****BOCHK All Weather ESG Multi-Asset Fund (Continued)**

	USD
Undistributed income at 30 June 2023	–
Decrease in net assets attributable to unitholders during the year	1,513,334
Add: Finance costs – distribution to unitholders	478,098
Less: Net gain on financial assets at fair value through profit or loss	<u>(2,309,676)</u>
Undistributed income before distribution	
2024 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.027 per unit, Class A4: AUD0.019 per unit, Class A7: GBP0.025 per unit, Class A9: RMB0.012 per unit, Class A10: EUR0.016 per unit) distributed on 7 August 2023	(42,469)
2024 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.017 per unit, Class A7: GBP0.024 per unit, Class A9: RMB0.011 per unit, Class A10: EUR0.016 per unit) distributed on 7 September 2023	(39,871)
2024 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.017 per unit, Class A7: GBP0.025 per unit, Class A9: RMB0.016 per unit, Class A10: EUR0.015 per unit) distributed on 9 October 2023	(40,024)
2024 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.025 per unit, Class A4: AUD0.016 per unit, Class A7: GBP0.023 per unit, Class A9: RMB0.018 per unit, Class A10: EUR0.016 per unit) distributed on 7 November 2023	(38,639)
2024 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A4: AUD0.017 per unit, Class A7: GBP0.024 per unit, Class A9: RMB0.013 per unit, Class A10: EUR0.016 per unit) distributed on 7 December 2023	(38,191)
2024 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A4: AUD0.017 per unit, Class A7: GBP0.023 per unit, Class A9: RMB0.012 per unit, Class A10: EUR0.015 per unit) distributed on 8 January 2024	(37,757)
2024 interim distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A4: AUD0.019 per unit, Class A7: GBP0.026 per unit, Class A9: RMB0.010 per unit, Class A10: EUR0.017 per unit) distributed on 7 February 2024	(39,299)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

16 Distribution to unitholders (Continued)

BOCHK All Weather ESG Multi-Asset Fund (Continued)

	USD
2024 interim distribution (Class A1: USD0.028 per unit, Class A2: HKD0.028 per unit, Class A4: AUD0.020 per unit, Class A7: GBP0.026 per unit, Class A9: RMB0.017 per unit, Class A10: EUR0.018 per unit) distributed on 7 March 2024	(42,009)
2024 interim distribution (Class A1: USD0.028 per unit, Class A2: HKD0.028 per unit, Class A4: AUD0.020 per unit, Class A7: GBP0.027 per unit, Class A9: RMB0.014 per unit, Class A10: EUR0.018 per unit) distributed on 9 April 2024	(41,584)
2024 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.018 per unit, Class A7: GBP0.024 per unit, Class A9: RMB0.019 per unit, Class A10: EUR0.016 per unit) distributed on 8 May 2024	(40,973)
2024 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.017 per unit, Class A7: GBP0.024 per unit, Class A9: RMB0.011 per unit, Class A10: EUR0.015 per unit) distributed on 7 June 2024	(38,569)
2024 final distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A4: AUD0.018 per unit, Class A7: GBP0.025 per unit, Class A9: RMB0.008 per unit, Class A10: EUR0.015 per unit) distributed on 8 July 2024	<u>(38,713)</u>
Total distributions during the year	
– in cash	(438,249)
– for reinvestment	(39,849)
Transfer from capital	<u>796,342</u>
Undistributed income at 30 June 2024	<u>–</u>

The final dividend payable (in cash) to the unitholders as of 30 June 2024 was USD35,552 (2023: USD38,773), excluding the dividends for reinvestment of USD3,161 (2023: USD4,048).

17 Cross trading with another collective investment fund managed by the manager

During the year ended 30 June 2024 and 2023, there were no cross trading with another collective investment fund managed by the Manager.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

18 Events After the Reporting Period

- (a) A new sub-fund, BOCHK All Weather RMB Money Market Fund, was launched on 29 July 2024 as a sub-fund of BOCHK Wealth Creation Series.
- (b) Subsequent to the year ended 30 June 2024, BOCHK All Weather China High Yield Bond Fund, BOCHK All Weather Asian Bond Fund, BOCHK All Weather China Income Fund, BOCHK All Weather Asia Pacific High Income Fund, BOCHK All Weather Short Term Bond Fund, BOCHK All Weather Belt and Road Bond Fund, BOCHK All Weather Greater Bay Area Strategy Fund, BOCHK All Weather Asian High Yield Bond Fund and BOCHK All Weather ESG Multi-Asset Fund made the following interim distributions:

BOCHK All Weather China High Yield Bond Fund

Class A1

- RMB788,980 at RMB0.04 per units paid on 15 October 2024

Class A2

- USD13,215 at USD0.04 per units paid on 15 October 2024

Class A3

- HKD979,631 at HKD0.04 per units paid on 15 October 2024

Class A4

- AUD14,790 at AUD0.04 per units paid on 15 October 2024

Class A8

- USD23,358 at USD0.04 per units paid on 15 October 2024

BOCHK All Weather Asian Bond Fund

Class A1

- USD41,191 at USD0.031 per units paid on 7 August 2024
- USD41,898 at USD0.032 per units paid on 6 September 2024
- USD42,816 at USD0.032 per units paid on 8 October 2024

Class A2

- HKD661,689 at HKD0.031 per units paid on 7 August 2024
- HKD734,244 at HKD0.032 per units paid on 6 September 2024
- HKD748,040 at HKD0.032 per units paid on 8 October 2024

Class A7

- RMB360,155 at RMB0.032 per units paid on 7 August 2024
- RMB406,454 at RMB0.033 per units paid on 6 September 2024
- RMB427,664 at RMB0.033 per units paid on 8 October 2024

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

18 Events After the Reporting Period (Continued)

BOCHK All Weather China Income Fund

Class A1

- HKD101,707 at HKD0.015 per units paid on 7 August 2024
- HKD105,208 at HKD0.016 per units paid on 6 September 2024
- HKD105,429 at HKD0.016 per units paid on 8 October 2024

Class A2

- USD1,080 at USD0.015 per units paid on 7 August 2024
- USD1,153 at USD0.016 per units paid on 6 September 2024
- USD1,383 at USD0.016 per units paid on 8 October 2024

Class A8

- RMB18,408 at RMB0.015 per units paid on 7 August 2024
- RMB18,414 at RMB0.015 per units paid on 6 September 2024
- RMB18,128 at RMB0.015 per units paid on 8 October 2024

BOCHK All Weather Asia Pacific High Income Fund

Class A1

- USD2,083 at USD0.018 per units paid on 7 August 2024
- USD2,081 at USD0.018 per units paid on 6 September 2024
- USD2,069 at USD0.018 per units paid on 8 October 2024

Class A2

- HKD83,030 at HKD0.018 per units paid on 7 August 2024
- HKD84,909 at HKD0.018 per units paid on 6 September 2024
- HKD85,594 at HKD0.018 per units paid on 8 October 2024

Class A4

- AUD909 at AUD0.016 per units paid on 7 August 2024
- AUD909 at AUD0.016 per units paid on 6 September 2024
- AUD852 at AUD0.015 per units paid on 8 October 2024

Class A8

- RMB17,418 at RMB0.018 per units paid on 7 August 2024
- RMB17,256 at RMB0.018 per units paid on 6 September 2024
- RMB16,301 at RMB0.017 per units paid on 8 October 2024

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

18 Events After the Reporting Period (Continued)

BOCHK All Weather Short Term Bond Fund

Class A1

- USD129,797 at USD0.041 per units paid on 7 August 2024
- USD157,158 at USD0.042 per units paid on 6 September 2024
- USD160,034 at USD0.042 per units paid on 8 October 2024

Class A2

- HKD2,002,010 at HKD0.041 per units paid on 7 August 2024
- HKD2,204,905 at HKD0.042 per units paid on 6 September 2024
- HKD2,322,649 at HKD0.042 per units paid on 8 October 2024

Class A3

- RMB681,036 at RMB0.043 per units paid on 7 August 2024
- RMB750,971 at RMB0.043 per units paid on 6 September 2024
- RMB784,358 at RMB0.043 per units paid on 8 October 2024

BOCHK All Weather Belt and Road Bond Fund

Class A1

- USD8,306 at USD0.025 per units paid on 7 August 2024
- USD8,536 at USD0.026 per units paid on 6 September 2024
- USD8,529 at USD0.026 per units paid on 8 October 2024

Class A2

- HKD80,554 at HKD0.025 per units paid on 7 August 2024
- HKD82,889 at HKD0.026 per units paid on 6 September 2024
- HKD82,793 at HKD0.026 per units paid on 8 October 2024

Class A8

- RMB87,426 at RMB0.025 per units paid on 7 August 2024
- RMB90,686 at RMB0.026 per units paid on 6 September 2024
- RMB88,443 at RMB0.026 per units paid on 8 October 2024

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

18 Events After the Reporting Period (Continued)

BOCHK All Weather Greater Bay Area Strategy Fund

Class A1

- USD47,201 at USD0.024 per units paid on 7 August 2024
- USD48,993 at USD0.025 per units paid on 6 September 2024
- USD50,971 at USD0.027 per units paid on 8 October 2024

Class A2

- HKD901,810 at HKD0.024 per units paid on 7 August 2024
- HKD929,558 at HKD0.025 per units paid on 6 September 2024
- HKD1,002,342 at HKD0.027 per units paid on 8 October 2024

Class A3

- MOP344,326 at MOP0.024 per units paid on 7 August 2024
- MOP357,645 at MOP0.025 per units paid on 6 September 2024
- MOP386,167 at MOP0.027 per units paid on 8 October 2024

Class A4

- RMB86,739 at RMB0.026 per units paid on 7 August 2024
- RMB86,522 at RMB0.026 per units paid on 6 September 2024
- RMB85,938 at RMB0.028 per units paid on 8 October 2024

Class A11

- RMB169,787 at RMB0.024 per units paid on 7 August 2024
- RMB174,658 at RMB0.025 per units paid on 6 September 2024
- RMB186,735 at RMB0.027 per units paid on 8 October 2024

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

18 Events After the Reporting Period (Continued)

BOCHK All Weather Asian High Yield Bond Fund

Class A1

- USD12,309 at USD0.029 per units paid on 7 August 2024
- USD12,262 at USD0.029 per units paid on 6 September 2024
- USD12,265 at USD0.029 per units paid on 8 October 2024

Class A2

- HKD128,358 at HKD0.029 per units paid on 7 August 2024
- HKD128,174 at HKD0.029 per units paid on 6 September 2024
- HKD127,955 at HKD0.029 per units paid on 8 October 2024

Class A4

- AUD1,343 at AUD0.024 per units paid on 7 August 2024
- AUD1,249 at AUD0.024 per units paid on 6 September 2024
- AUD 1,301 at AUD0.025 per units paid on 8 October 2024

Class A7

- GBP920 at GBP0.028 per units paid on 7 August 2024
- GBP887 at GBP0.027 per units paid on 6 September 2024
- GBP920 at GBP0.028 per units paid on 8 October 2024

Class A9

- RMB31,066 at RMB0.018 per units paid on 7 August 2024
- RMB24,494 at RMB0.014 per units paid on 6 September 2024
- RMB19,249 at RMB0.011 per units paid on 8 October 2024

Class A10

- EUR632 at EUR0.020 per units paid on 7 August 2024
- EUR632 at EUR0.020 per units paid on 6 September 2024
- EUR664 at EUR0.021 per units paid on 8 October 2024

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2024

18 Events After the Reporting Period (Continued)

BOCHK All Weather ESG Multi-Asset Fund

Class A1

- USD13,455 at USD0.027 per units paid on 7 August 2024
- USD13,820 at USD0.028 per units paid on 6 September 2024
- USD13,967 at USD0.029 per units paid on 8 October 2024

Class A2

- HKD143,224 at HKD0.027 per units paid on 7 August 2024
- HKD146,477 at HKD0.028 per units paid on 6 September 2024
- HKD135,942 at HKD0.029 per units paid on 8 October 2024

Class A4

- AUD3,218 at AUD0.020 per units paid on 7 August 2024
- AUD3,134 at AUD0.020 per units paid on 6 September 2024
- AUD3,449 at AUD0.022 per units paid on 8 October 2024

Class A7

- GBP1,777 at GBP0.025 per units paid on 7 August 2024
- GBP1,771 at GBP0.025 per units paid on 6 September 2024
- GBP1,920 at GBP0.027 per units paid on 8 October 2024

Class A9

- RMB20,962 at RMB0.012 per units paid on 7 August 2024
- RMB10,389 at RMB0.006 per units paid on 6 September 2024
- RMB3,378 at RMB0.002 per units paid on 8 October 2024

Class A10

- EUR406 at EUR0.015 per units paid on 7 August 2024
- EUR406 at EUR0.015 per units paid on 6 September 2024
- EUR433 at EUR0.016 per units paid on 8 October 2024

19 Approval of Financial Statements

The financial statements were approved by the Trustee and the Manager on 30 October 2024.

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ESG MULTI-ASSET FUND**

**DISCLOSURE OF ADDITIONAL INFORMATION ON HOW BOCHK ALL WEATHER ESG
MULTI-ASSET FUND HAS ATTAINED ITS ESG FOCUS (UNAUDITED)**

30 JUNE 2024

The investment objective of the Sub-Fund is to provide income and capital growth over the medium and longer term through active asset allocation in a portfolio of fixed income securities and equity securities that are consistent with the principles of environmental, social and governance (“ESG”) focused investing. The ESG focus is measurable under the eligible ESG investments selection methodology adopted by the Manager, which fundamentally integrates the methodology of Amundi Hong Kong Limited, the Investment Advisor of the Sub-Fund (“IA’s methodology and the Manager’s internal proprietary ESG rating methodology (“ESGRM”).

The IA’s methodology is a mix of negative screening and best-in-class ESG rating methodology which classifies potential investments into level A (highest) to G (lowest). Investments rated level D or above will be categorized as eligible and will fall into the eligible ESG investment universe, whereas those rated level F or below will become ineligible and be eliminated. Investments that (a) contradict the IA’s ESG policy on controversial sectors (including coal and tobacco) and/or (b) do not respect international conventions, internationally recognized frameworks or national regulations will be rated level F or below and hence negatively screened.

Issuers rated level E and unrated will be subject to further assessment of their eligibility through ESGRM.

For the ESGRM, in addition to level-E and unrated issuers, it is also specifically designed to assess investments in the developing markets, where ESG development usually lags behind developed markets, that cannot be evaluated by the IA’s methodology due to insufficient data. The ESGRM (comprising both quantitative rating and qualitative adjustment) is a dynamic rating methodology to assign scores to individual rating factors under each of the environmental, social and governance aspects of a company in order to assess its ESG performance. A total of 20 factors will be scored and weighted to arrive at a ESG score which is then converted to a rating of scale ranging from A to K. Qualitative adjustment will be made, where necessary, to individual company’s rating factors based on deep-dive research and analysis results from the relevant analysts of the Manager to arrive at the final ESG rating. Around 50% of the investments considered under the ESGRM will eventually be categorized as eligible and fall into the eligible ESG investment universe.

Securities whose issuers that are considered eligible in ESGRM framework will also be included in the universe. Besides, any green, social and/or sustainability bonds which are aligned with the International Capital Market Association’s Green Bond Principles, Social Bond Principles and/or Sustainability Bond Guidelines will also fall into the universe, regardless of the ESG rating of the issuers under each of the aforementioned rating models.

As such, an eligible ESG investment universe is formed, containing all the potential investments which are commensurate with the Sub-fund’s ESG focus. The ESG focus can therefore be measured following the above methodology. To monitor the ESG focus of the Sub-fund, the fund managers of the Manager will conduct monthly check and portfolio monitoring on achieving its investment objective by investing at least 70% of its latest available Net Asset Value in the eligible ESG investments after the screening and scoring processes. Internal data tracking system has established which keeps track of the latest assessment result of each holding in the portfolio after going through the ESG screening criteria as described above.

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ESG MULTI-ASSET FUND

DISCLOSURE OF ADDITIONAL INFORMATION ON HOW BOCHK ALL WEATHER ESG MULTI-ASSET FUND HAS ATTAINED ITS ESG FOCUS (UNAUDITED) (CONTINUED)

30 JUNE 2024

The trustee of the Sub-Fund will conduct regular monitoring of the portfolio at daily basis, to check and monitor the attainment of its investment objective after going through the ESG screening criteria as described above. In any case if the investment objective is found not achieved, the trustee will provide timely feedback to the fund managers of the Manager and make necessary portfolio adjustment accordingly. To ensure the investment objectives, relevant internal assessment processes and proprietary ESG scoring system are properly executed and documented, the investment team and fund managers will conduct routine checking on the eligible investment universe and its associated assessment and scoring summary documents on a monthly basis.

To better understand the ESG-related risk profile and exposure in the Sub-fund portfolio investments, a due diligence process is carried out regularly by the Manager. A qualitative analysis on each underlying investee company is conducted on an annual basis. The qualitative analysis report includes general information and financial performance analysis, as well as ESG performance and related risk assessment of the investee companies. Independent third party and ESG researches are also referenced to assess the ESG performance of the investee companies.

The data platform of IA's methodology has pooled raw ESG data from various external data providers in structuring its proprietary ESG tool with monthly quality checking. The Manager sources data from various data channels when conducting its ESG rating using the ESGRM, including the following:

1. Bloomberg
2. Companies' public information, including annual report, ESG report, etc.
3. The Manager's internal analysis through meetings/calls with the companies, meetings with industry experts

Raw data are subject to cleaning, duplication removal and error checks to safeguard the data quality for integrating into ESGRM for standardization and scoring.

As described in the sections above, the Manager uses IA's methodology as the core model in accessing ESG data. The ESGRM's methodology is proprietary developed by the Manager, which leverages the data from third party source and to supplement the insufficient ESG data from developing countries. A total of 20 rating factors across environment, social and governance aspects will be assessed and scored for the investees based on third party sources. Under each rating factor, the fund managers of the Manager will pool the data together and assign factor scores with respective weighting factors to each potential investment.

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ESG MULTI-ASSET FUND

PERIODIC ASSESSMENT AND REPORTING ON HOW BOCHK ALL WEATHER ESG MULTI-ASSET FUND HAS ATTAINED ITS ESG FOCUS (UNAUDITED)

30 JUNE 2024

As of 30 June 2024, 76.6% of the underlying investments (in Net Asset Value) in the portfolio are commensurate with the Sub-Fund's ESG focus. This proportion is calculated based on the investments within the eligible ESG investment universe as defined in disclosure of additional information on how the Sub-Fund has attained its ESG focus, over the total investments of BOCHK All Weather ESG Multi-Asset Fund, measured in Net Asset Value as of 30 June 2024.

As of 30 June 2024, 35.7% of the investment universe was eliminated as a result of the Sub-Fund's ESG-related screening. In this context, the investment universe refers to the investments which the Manager considers to be representative of the global bond and equity markets, including any investments recommended by the IA (if any), ("Proposed Investments") filtered through the methodologies supplied by the IA and the Manager, where 35.7% of them were eliminated as a result of the Sub-fund's ESG-related screening. Such methodologies have been consistently applied as described in the offering documents and the elimination percentage is a result of filtering of the Proposed Investments, of which the universe base is different from that under the IA's or the Manager's methodology. For the avoidance of doubt, with respect to the IA's methodology, the 'top 50% of the assessed investment universe' as disclosed in the offering documents refers to issuers rated level D or above (around 50% of the total number of rated issuers); with respect to the Manager's methodology, the 'top 50% of the assessed investment universe' as disclosed in the offering documents refers to issuers considered in the emerging market rated eligible using ESGRM methodology, which also comprises around 50% of the rated issuers. The Proposed Investments scope are subject to change from time to time depending on market changes to be in line with the Sub-Fund's investment objective and investment strategies, and the resulting elimination rate with respect to the Proposed Investments is likely to change accordingly.

To attain the Sub-Fund's ESG focus, the Manager has constructed the portfolio and conducted monthly review and monitoring according to the eligible ESG investment screening and selection process as detailed in disclosure of additional information on how the Sub-Fund has attained its ESG focus during the assessment period. The Sub-Fund's IA has also conducted engagement activities, where necessary and appropriate, by following its well-established engagement policy and voting policy as detailed in section disclosure of additional information on how the Sub-Fund has attained its ESG focus.

The actual proportion of underlying investments that are commensurate with the Sub-Fund's ESG focus is based on the factual data on the total value of underlying investments from, and not from, the eligible ESG investment universe.

The actual proportion of the investment universe eliminated as a result of the Sub-Fund's ESG-related screening is also based on factual data. While the eligible ESG investment screening and selection is largely based on the IA's methodology, a small number of potential investments are considered directly through ESGRM because they are not covered by the IA's methodology, and are alternatively assessed based on the supplementary ESG data extracted from other external data providers as described in disclosure of additional information on how the Sub-Fund has attained its ESG focus.

As of 30 June 2024, 76.6% (for comparison: 89% as of 30 June 2023) of the underlying investments (in Net Asset Value) in the portfolio are commensurate with the Sub-fund's ESG focus, and 35.7% (for comparison: 14.5% as of 30 June 2023) of the investment universe was eliminated as a result of the Sub-fund's ESG-related screening.

**BOCHK ASSET MANAGEMENT LIMITED –
BOCHK WEALTH CREATION SERIES
PORTFOLIO CARBON FOOTPRINT DISCLOSURE**

Background

As per the requirements set forth by the Hong Kong Securities and Futures Commission (“SFC”) in the Fund Manager Code of Conduct (“FMCC”), 14 Sub-Funds of BOCHK Wealth Creation Series have been evaluated as relevant and material to climate-related risks. The portfolio carbon footprints of these sub-funds, which include Scope 1 and Scope 2 greenhouse gas (“GHG”) emissions associated with the underlying investments, are disclosed in this document.

The remaining sub-funds of BOCHK Wealth Creation Series, namely BOCHK All Weather HKD Money Market Fund and BOCHK All Weather USD Money Market Fund, have been identified as irrelevant to climate-related risks due to its investment strategy as of 30 June 2024. Re-evaluation on the relevance of the sub-fund is carried out at least once a year.

Portfolio Carbon Footprint

The following table depicts the portfolio carbon footprints associated with Scope 1 and Scope 2 GHG emissions (in tonnes of carbon dioxide equivalent (“tCO₂e”) per HKD1 million invested), as well as the coverage of underlying investments (in percentage of portfolio value), based on the positions as of 30 June 2024.

No.	Name of Sub-Fund	Portfolio Carbon Footprint (tCO ₂ e/HKD million)	Coverage of Investments Covered (%)
1	BOCHK All Weather Asia (ex-Japan) Equity Fund	10.09	91.86%
2	BOCHK All Weather Asia Pacific High Income Fund	60.73	87.25%
3	BOCHK All Weather Asian Bond Fund	33.20	96.55%
4	BOCHK All Weather Asian High Yield Bond Fund	65.60	96.49%
5	BOCHK All Weather Belt and Road Bond Fund	56.03	85.03%
6	BOCHK All Weather CNY Equity Fund	38.03	91.93%
7	BOCHK All Weather China High Yield Bond Fund	56.76	96.52%
8	BOCHK All Weather China Income Fund	40.20	84.87%
9	BOCHK All Weather China New Dynamic Equity Fund	17.74	90.90%
10	BOCHK All Weather ESG Multi Asset Fund	12.83	90.88%
11	BOCHK All Weather Global Opportunities Fund	13.16	90.33%
12	BOCHK All Weather Great Bay Area Strategy Fund	29.44	81.47%
13	BOCHK All Weather Hong Kong Equity Fund	42.06	80.78%
14	BOCHK All Weather Short Term Bond Fund	43.05	81.27%

**BOCHK ASSET MANAGEMENT LIMITED –
BOCHK WEALTH CREATION SERIES
PORTFOLIO CARBON FOOTPRINT DISCLOSURE (CONTINUED)**

Calculation Methodology

Portfolio carbon footprint calculation is in line with the SFC’s FMCC and is performed with reference to the Global GHG Accounting and Reporting Standard Part A: Financed Emissions (“PCAF Standard Part A”) of the Partnership for Carbon Accounting Financials (“PCAF”) dated December 2022.

The following equation is adopted in the calculation of portfolio carbon footprints.

$$\sum_{i=1}^N \frac{\left(\frac{\text{Current value of investment}_i}{\text{Investee's value}_i} \times \text{Investee's Scope 1 and Scope 2 GHG emissions}_i \right)}{\text{Current portfolio value (HKD million)}}$$

The parameters are set out as follows:

- Current value of investment i : Outstanding amount in the investee
- Investee’s value i : Value of the investee, which refer to enterprise value including cash (“EVIC”) for listed companies; total equity and debt for private companies; and purchase power parity-adjusted gross domestic product (“GDP”) for sovereign debt
- Investee’s Scope 1 and Scope 2 GHG emissions i : Scope 1 and Scope 2 GHG emissions generated from the investee
- Current portfolio value (HKD million) : Current value of the fund in millions

Notes:

1. The data utilised for the calculation of the portfolio carbon footprint is obtained from the data provider. Where reported GHG emissions data is not available, estimated data from the data provider is used.
2. Where GHG emissions data of an investment is not available from the data provider, estimation is performed with reference to the PCAF Standard Part A. The estimation process for investee companies involves the utilisation of sector-specific average GHG emission intensities expressed per total assets or revenue.

**BOCHK ASSET MANAGEMENT LIMITED –
BOCHK WEALTH CREATION SERIES
PORTFOLIO CARBON FOOTPRINT DISCLOSURE (CONTINUED)**

Assumptions and Limitations

The following assumptions and limitations are adopted in the calculation of portfolio carbon footprint:

- a. Coverage of investments in the calculation is subject to data availability and asset class, as follows:
 - i. Investments with insufficient data for GHG emissions estimation are excluded from the calculation, as reflected in the coverage shown above.
 - ii. In terms of asset classes, the PCAF Standard Part A currently only provides portfolio carbon footprint calculation methodologies for listed equity and corporate bonds, business loans and unlisted equity, project finance, commercial real estate, mortgages, motor vehicle loans, and sovereign debt. Other asset classes are therefore excluded from the calculation, as reflected in the coverage shown above. Coverage may extend to other asset classes in the future subject to updates in the PCAF methodology.
- b. Data from the data provider varies in terms of quality and coverage, and may affect the accuracy of portfolio carbon footprint calculation.

If additional information regarding the portfolio carbon footprint and climate-related risk management policy is required, please reach us at bochkamcmarketing@bocgroup.com.

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER GLOBAL OPPORTUNITIES FUND**

**INVESTMENT PORTFOLIO (UNAUDITED)
30 JUNE 2024**

Listed/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBIT SECURITIES			
BRITISH VIRGIN ISLANDS			
NWD FINANCE BVI LTD 6.15% S/A PERP	200,000	192,677	0.96%
STANDARD CHARTERED PLC 7.875% S/A PERP REGS	200,000	<u>205,378</u>	<u>1.04%</u>
		<u>398,055</u>	<u>2.00%</u>
CANADA			
CNOOC PETROLEUM NORTH AMERICA ULC 5.875% S/A 10MAR2035	200,000	<u>219,365</u>	<u>1.11%</u>
CHINA			
SHENZHEN EXPRESSWAY CO LTD 1.75% S/A 08JUL2026	210,000	196,356	0.99%
ZHONGAN ONLINE P&C INSURANCE CO LTD 3.125% S/A 16JUL2025	200,000	<u>196,313</u>	<u>0.99%</u>
		<u>392,669</u>	<u>1.98%</u>
FRANCE			
AXA SA 4.5% S/A PERP	200,000	<u>180,530</u>	<u>0.91%</u>
GERMANY			
ALLIANZ SE 3.5% A PERP	200,000	<u>187,708</u>	<u>0.95%</u>
HONG KONG			
BANK OF EAST ASIA LTD 5.875% S/A PERP	250,000	<u>253,136</u>	<u>1.28%</u>
JAPAN			
SMFG PREFERRED 6.6% S/A PERP	410,000	<u>409,589</u>	<u>2.07%</u>
KOREA			
KOREA DEVELOPMENT BANK 4.375% S/A 15FEB2033	200,000	<u>195,166</u>	<u>0.99%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER GLOBAL OPPORTUNITIES FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBIT SECURITIES (CONTINUED)			
SINGAPORE			
DBS GROUP HLDGS LTD 3.3% S/A PERP	200,000	198,491	1.00%
OVERSEA-CHINESE BANKING CORP LTD 1.832% S/A 10SEP2030 REGS	300,000	288,369	1.46%
		<u>486,860</u>	<u>2.46%</u>
UNITED STATES			
ANHEUSER-BUSCH INBEV WORLDWIDE INC 4.9% S/A 01FEB2046	160,000	150,646	0.76%
US TREASURY N/B 4.5% S/A 31MAR2026	60,000	60,334	0.30%
US TREASURY N/B 4.625% S/A 28FEB2026	50,000	50,573	0.25%
US TREASURY N/B 4.875% S/A 30APR2026	100,000	100,921	0.51%
		<u>362,474</u>	<u>1.82%</u>
		<u>3,085,552</u>	<u>15.57%</u>
EQUITY SECURITIES			
FRANCE			
HERMES INTL	200	458,516	2.32%
LVMH MOET HENNESSY LOUIS VUITTON SE	300	229,344	1.16%
		<u>687,860</u>	<u>3.48%</u>
HONG KONG			
CNOOC LTD	80,000	229,502	1.16%
UNITED STATES			
ALPHABET INC-CL C	1,400	256,788	1.30%
AMAZON.COM INC	1,900	367,175	1.86%
APOLLO GLOBAL MANAGEMENT INC	1,200	141,684	0.72%
APPLE INC	1,400	294,868	1.49%
APPLIED MATERIALS INC	1,000	235,990	1.19%
BOOKING HLDGS INC	100	396,150	2.00%
BROADCOM INC	250	401,383	2.03%
CONSTELLATION ENERGY CORP	3,500	700,945	3.54%
CROWDSTRIKE HLDGS INC-CL A	600	229,914	1.16%
DELL TECHNOLOGIES INC-CL C	1,000	137,910	0.70%
EATON CORP PLC	1,400	438,970	2.22%
ELF BEAUTY INC	1,500	316,080	1.60%

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER GLOBAL OPPORTUNITIES FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
EQUITY SECURITIES (CONTINUED)			
UNITED STATES (CONTINUED)			
ELI LILLY & CO	600	543,228	2.75%
EMCOR GROUP INC	1,300	474,604	2.40%
GE VERNOVA LLC	2,500	428,775	2.17%
MARATHON PETROLEUM CORP	3,000	520,440	2.63%
MARRIOTT INTL INC-CL A	1,300	314,301	1.59%
META PLATFORMS INC-CL A	850	428,587	2.17%
MICRON TECHNOLOGY INC	4,500	591,885	2.99%
MICROSOFT CORP	900	402,255	2.03%
NVENT ELECTRIC PLC	4,000	306,440	1.55%
NVIDIA CORP	13,000	1,606,020	8.12%
QUANTA SERVICES INC	1,500	381,135	1.93%
SUPER MICRO COMPUTER INC	300	245,805	1.24%
VERTIV HLDGS CO	10,500	908,985	4.60%
VISTRA ENERGY CORP	8,000	687,840	3.48%
		<u>11,758,157</u>	<u>59.46%</u>
		<u>12,675,519</u>	<u>64.10%</u>
COLLECTIVE INVESTMENT SCHEMES			
UNITED STATES			
ISHARES MSCI INDIA ETF	3,000	167,340	0.85%
SPDR S&P BIOTECH ETF	1,400	129,794	0.66%
WISDOMTREE JAPAN HEDGED EQUITY FUND	2,500	282,050	1.43%
		<u>579,184</u>	<u>2.94%</u>
DEPOSITORY RECEIPTS			
TAIWAN			
TAIWAN SEMICONDUCTOR MANUFACTURING CO-ADR	2,500	434,525	2.20%
UNITED STATES			
ARM HOLDINGS PLC ADR	5,500	899,910	4.55%
		<u>1,334,435</u>	<u>6.75%</u>

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER GLOBAL OPPORTUNITIES FUND

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024

Unlisted/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBIT SECURITIES			
AUSTRALIA			
MACQUARIE GROUP LTD 5.887% S/A 15JUN2034 REGS	200,000	<u>203,989</u>	<u>1.03%</u>
INDIA			
JSW INFRASTRUCTURE LTD 4.95% S/A 21JAN2029 REGS	200,000	<u>193,614</u>	<u>0.98%</u>
UNITED STATES			
UNITED STATES OF AMERICA TREASURY BILL 0% A 22OCT2024	150,000	147,481	0.75%
US TREASURY N/B 4% S/A 15FEB2034	100,000	98,388	0.50%
US TREASURY N/B 4.375% S/A 15MAY2034	250,000	250,948	1.27%
VERIZON COMMUNICATIONS INC 5.05% S/A 9MAY2033	110,000	<u>109,195</u>	<u>0.55%</u>
		<u>606,012</u>	<u>3.07%</u>
		<u>1,003,615</u>	<u>5.08%</u>
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy CNY3,000 and Sell USD413 (Counterparty: Bank of China (Hong Kong) Limited)	–	(1)	0.00%
Buy CNY30,000 and Sell USD4,133 (Counterparty: Bank of China (Hong Kong) Limited)	–	(10)	0.00%
Buy AUD17,625 and Sell USD11,677 (Counterparty: Bank of China (Hong Kong) Limited)	–	<u>92</u>	<u>0.00%</u>
		<u>81</u>	<u>0.00%</u>
TOTAL INVESTMENTS		<u>18,678,386</u>	<u>94.44%</u>
OTHER NET ASSETS		<u>1,099,272</u>	<u>5.56%</u>
NET ASSETS AS AT 30 JUNE 2024 (AT TRADING VALUE)		<u><u>19,777,658</u></u>	<u><u>100.00%</u></u>
TOTAL INVESTMENTS, AT COST		<u><u>16,288,334</u></u>	

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CHINA HIGH YIELD BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED)
30 JUNE 2024**

Listed/Quoted Investments	Holding/ nominal value	Fair value RMB	% of net assets
DEBT SECURITIES			
BERMUDA			
CHINA OIL AND GAS GROUP LTD 4.7% S/A 30JUN2026	1,750,000	<u>11,764,015</u>	<u>4.24%</u>
VIRGIN ISL, BT			
CENTRAL PLAZA DEVELOPMENT LTD 3.85% S/A 14JUL2025	500,000	3,544,466	1.28%
CHALCO HONG KONG INVESTMENT CO LTD 1.55% S/A 28JUL2024	621,000	4,548,220	1.64%
CHANG DEVELOPMENT INTL LTD 6.8% S/A 25JUN2027	800,000	5,843,781	2.11%
ELECT GLOBAL INVESTMENTS LTD 4.85% S/A PERP	800,000	4,065,798	1.47%
FORTUNE STAR BVI LTD 6.85% S/A 02JUL2024	700,000	5,272,962	1.91%
HKT CAPITAL NO 6 LTD 3% S/A 18JAN2032	540,000	3,422,602	1.24%
HUARONG FINANCE II CO LTD 5.5% S/A 16JAN2025	1,000,000	7,438,120	2.69%
LS FINANCE 2025 LTD 4.5% S/A 26JUN2025	600,000	4,195,791	1.52%
NEW METRO GLOBAL LTD 4.625% S/A 15OCT2025	650,000	3,418,428	1.24%
NWD FINANCE BVI LTD 4.8% S/A PERP	60,000	187,960	0.07%
NWD FINANCE BVI LTD 5.25% S/A PERP	200,000	1,193,892	0.43%
NWD FINANCE BVI LTD 6.15% S/A PERP	430,000	3,023,768	1.09%
NWD FINANCE BVI LTD 6.25% S/A PERP	1,200,000	4,781,116	1.73%
PEAK RE BVI HLDG LTD 5.35% S/A PERP	1,000,000	7,150,996	2.59%
TUSPARK FORWARD LTD 7.95% S/A 13MAY2024 (EXTENDED FROM 15AUG2021) (DEFAULTED)	1,799,000	<u>3,152,524</u>	<u>1.14%</u>
		<u>61,240,424</u>	<u>22.15%</u>
CAYMAN			
CHINA HONGQIAO GROUP LTD 7.75% S/A 27MAR2025	500,000	3,747,208	1.36%
FWD GROUP HOLDINGS LTD 8.4% S/A 5APR2029	400,000	3,041,725	1.10%
FWD GROUP LTD 6.375% S/A PERP	400,000	2,969,195	1.07%
FWD GROUP LTD 7.635% S/A 02JUL2031	200,000	1,482,298	0.54%
GREENTOWN CHINA HLDGS LTD 4.7% S/A 29APR2025	2,250,000	15,787,584	5.71%

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CHINA HIGH YIELD BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value RMB	% of net assets
DEBT SECURITIES (CONTINUED)			
CAYMAN (CONTINUED)			
LONGFOR GROUP HLDGS LTD 3.95% S/A 16SEP2029	900,000	4,878,354	1.76%
MELCO RESORTS FINANCE LTD 5.75% S/A 21JUL2028 REGS	600,000	4,212,874	1.52%
MGM CHINA HLDGS LTD 4.75% S/A 01FEB2027 REGS	1,150,000	8,172,854	2.96%
MGM CHINA HLDGS LTD 5.875% S/A 15MAY2026 REGS	200,000	1,455,009	0.53%
MGM CHINA HLDGS LTD 7.125% S/A 01FEB2027 REGS	200,000	1,471,597	0.53%
SANDS CHINA LTD 5.375% S/A 08AUG2025	500,000	3,697,718	1.34%
SANDS CHINA LTD 5.65% S/A 08AUG2028	750,000	5,484,236	1.98%
SEAZEN GROUP LTD 6% S/A 12AUG2024	800,000	5,865,698	2.12%
WYNN MACAU LTD 4.875% S/A 01OCT2024 REGS	1,000,000	7,358,917	2.66%
		<u>69,625,267</u>	<u>25.18%</u>
CHINA			
CHINA CONSTRUCTION BANK CORP 2.85% S/A 21JAN2032	1,800,000	12,566,241	4.54%
GUANGZHOU FINELAND REAL ESTATE DEVELOPMENT CO LTD 13.6% S/A 27JUL2023	2,200,000	871,171	0.32%
INDUSTRIAL & COMMERCIAL BANK OF CHINA LTD 3.2% S/A PERP	1,500,000	10,494,264	3.80%
		<u>23,931,676</u>	<u>8.66%</u>
HONG KONG			
BANK OF COMMUNICATIONS (HONG KONG) LTD 3.725% S/A PERP	500,000	3,636,948	1.32%
CATHAY PACIFIC MTN FINANCING HK LTD 4.875 S/A 17AUG2026	1,710,000	12,484,497	4.52%
		<u>16,121,445</u>	<u>5.84%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CHINA HIGH YIELD BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value RMB	% of net assets
DEBT SECURITIES (CONTINUED)			
INDIA			
MUTHOOT FINANCE LTD 7.125% S/A 14FEB2028 REGS	530,000	<u>3,945,855</u>	<u>1.43%</u>
INDONESIA			
INDIKA ENERGY TBK PT 8.75% S/A 05JUL2029 REGS	1,000,000	<u>7,405,979</u>	<u>2.68%</u>
JAPAN			
SMFG PREFERRED 6.6% S/A PERP	200,000	<u>1,458,395</u>	<u>0.53%</u>
JERSEY, C.I.			
WEST CHINA CEMENT LTD 4.95% S/A 08JUL2026	1,670,000	<u>10,275,388</u>	<u>3.72%</u>
MAURITIUS			
GREENKO POWER II LTD 4.3% S/A 13DEC2028 REGS	300,000	1,738,306	0.63%
GREENKO WIND PROJECTS MAURITIUS LTD 5.5% S/A 06APR2025 REGS	520,000	3,793,723	1.37%
INDIA CLEAN ENERGY HLDGS 4.5% S/A 18APR2027 REGS	1,100,000	<u>7,452,691</u>	<u>2.70%</u>
		<u>12,984,720</u>	<u>4.70%</u>
NETHERLANDS			
MONG DUONG FINANCE HLDGS BV 5.125% S/A 07MAY2029 REGS	700,000	<u>4,138,843</u>	<u>1.50%</u>
PAKISTAN			
PAKISTAN GOVERNMENT INTL BOND 7.875% S/A 31MAR2036 REGS	400,000	<u>2,257,955</u>	<u>0.82%</u>
PHILIPPINES			
SMC GLOBAL POWER HLDGS CORP 7% S/A PERP	1,170,000	<u>8,564,359</u>	<u>3.10%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CHINA HIGH YIELD BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value RMB	% of net assets
DEBT SECURITIES (CONTINUED)			
SINGAPORE			
CONTINUUM ENERGY LEVANter PTE LTD 4.5% S/A 09FEB2027 REGS	300,000	1,888,712	0.68%
MEDCO BELL PTE LTD 6.375% S/A 30JAN2027 REGS	300,000	2,212,957	0.80%
THETA CAPITAL PTE LTD 8.125% S/A 22JAN2025	500,000	3,790,911	1.37%
		<u>7,892,580</u>	<u>2.85%</u>
THAILAND			
BANGKOK BANK PLC/HONG KONG 5% S/A PERP REGS	400,000	2,883,285	1.04%
UNITED KINGDOM			
HSBC HLDGS PLC 4.6% S/A PERP	200,000	1,256,266	0.45%
PHOENIX GROUP HLDGS PLC 8.5% S/A PERP	1,000,000	7,224,527	2.61%
		<u>8,480,793</u>	<u>3.06%</u>
		<u>252,970,979</u>	<u>91.50%</u>

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CHINA HIGH YIELD BOND FUND

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024

Unlisted/Quoted Investments	Holding/ nominal value	Fair value RMB	% of net assets
DEBT SECURITIES			
VIRGIN ISL, BT			
STUDIO CITY FINANCE LTD 5% S/A 15JAN2029 REGS	1,400,000	9,247,044	3.34%
CAYMAN			
MELCO RESORTS FINANCE LTD 5.625% S/A 17JUL2027 REGS	500,000	3,566,566	1.29%
MELCO RESORTS FINANCE LTD 7.625% S/A 17APR2032 REGS	300,000	2,207,601	0.80%
		<u>5,774,167</u>	<u>2.09%</u>
INDIA			
JSW INFRASTRUCTURE LTD 4.95% S/A 21JAN2029 REGS	1,000,000	7,066,233	2.55%
		<u>22,087,444</u>	<u>7.98%</u>
FOREIGN CURRENCY FORWARDS			
Buy RMB233,000,000.00 and Sell USD32,153,453.39 (Counterparty: Bank of China (Hong Kong) Limited)	–	(1,369,737)	(0.50%)
Buy AUD1,986,041.00 and Sell RMB9,588,208.74 (Counterparty: Bank of China (Hong Kong) Limited)	–	72,183	0.03%
Buy USD3,467,136.99 and Sell RMB25,129,808.90 (Counterparty: Bank of China (Hong Kong) Limited)	–	142,462	0.05%
Buy USD75,000.00 and Sell RMB544,222.50 (Counterparty: Bank of China (Hong Kong) Limited)	–	2,459	0.00%
		<u>(1,152,633)</u>	<u>(0.42%)</u>
TOTAL INVESTMENTS		273,905,790	99.06%
OTHER NET ASSETS		<u>2,595,115</u>	<u>0.94</u>
NET ASSETS AS AT 30 JUNE 2024 (AT TRADING VALUE)		<u>276,500,905</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>278,124,132</u>	

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER HONG KONG EQUITY FUND

INVESTMENT PORTFOLIO (UNAUDITED)
30 JUNE 2024

Listed/Quoted Investments	Holding/ nominal value	Fair value HKD	% of net assets
COLLECTIVE INVESTMENT SCHEMES			
TRACKER FUND OF HONG KONG	500,000	9,060,000	7.51%
UNITED STATES			
ISHARES MSCI MEXICO ETF	5,000	2,210,111	1.83%
VANGUARD MEGA CAP GROWTH ETF	1,000	2,453,415	2.03%
		<u>4,663,526</u>	<u>3.86%</u>
		<u>13,723,526</u>	<u>11.37%</u>
EQUITY SECURITIES			
HONG KONG			
AIA GROUP LTD	100,000	5,300,000	4.39%
AIR CHINA LTD-H	1,000,000	3,630,000	3.01%
ALIBABA GROUP HLDG LTD	100,000	7,050,000	5.84%
BAIDU INC-SW	50,000	4,262,500	3.53%
BYD CO LTD-H	20,000	4,640,000	3.85%
CHINA CONSTRUCTION BANK CORP-H	1,000,000	5,770,000	4.78%
CHINA MOBILE LTD	80,000	6,160,000	5.11%
CHINA RESOURCES BEER HLDGS CO LTD	80,000	2,100,000	1.74%
CHINA SHENHUA ENERGY CO LTD-H	160,000	5,752,000	4.77%
CHINA TELECOM CORP LTD-H	800,000	3,704,000	3.07%
CHINA UNICOM (HONG KONG) LTD	900,000	6,453,000	5.35%
CNOOC LTD	200,000	4,480,000	3.71%
HONG KONG EXCHANGES & CLEARING LTD	10,000	2,502,000	2.07%
HSBC HLDGS PLC	100,000	6,830,000	5.66%
HUADIAN POWER INTL CORP LTD-H	300,000	1,419,000	1.18%
HUANENG POWER INTL INC-H	1,400,000	8,106,000	6.72%
JD.COM INC	20,000	2,066,000	1.71%
KUAISHOU TECHNOLOGY	80,000	3,692,000	3.06%
MEITUAN-CLASS B	60,000	6,666,000	5.53%
TENCENT HLDGS LTD	17,000	6,330,800	5.25%
YANKUANG ENERGY GROUP CO LTD-H	130,000	1,450,800	1.20%
		<u>98,364,100</u>	<u>81.53%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER HONG KONG EQUITY FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value HKD	% of net assets
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy RMB2,624,088.00 and Sell HKD2,852,383.66 (Counterparty: Bank of China (Hong Kong) Limited)	–	(42,795)	(0.04%)
Buy AUD948,914.00 and Sell HKD4,893,549.50 (Counterparty: Bank of China (Hong Kong) Limited)	–	47,870	0.04%
		<u>(5,075)</u>	<u>0.00%</u>
TOTAL INVESTMENTS		112,092,701	92.90%
OTHER NET ASSETS		<u>8,537,510</u>	<u>7.10%</u>
NET ASSETS AS AT 30 JUNE 2024 (AT TRADING VALUE)		<u>120,630,211</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>109,146,340</u>	

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CNY EQUITY FUND**

**INVESTMENT PORTFOLIO (UNAUDITED)
30 JUNE 2023**

Listed/Quoted Investments	Holding/ nominal value	Fair value RMB	% of net assets
EQUITY SECURITIES			
CHINA			
AGRICULTURAL BANK OF CHINA LTD-A	2,260,000	9,853,600	4.49%
BAOSHAN IRON & STEEL CO LTD-A	600,000	3,990,000	1.82%
BYD CO LTD-A	20,000	5,005,000	2.28%
CHAOZHOU THREE-CIRCLE GROUP CO LTD-A	50,000	1,459,500	0.67%
CHINA LIFE INSURANCE CO LTD-A	230,007	7,141,717	3.25%
CHINA MERCHANTS BANK CO LTD-A	200,000	6,838,000	3.12%
CHINA MERCHANTS SHEKOU INDUSTRIAL ZONE CO LTD-A	100,000	879,000	0.40%
CHINA MOLYBDENUM CO LTD-A	450,000	3,825,000	1.74%
CHINA PETROLEUM & CHEMICAL CORP-A	150,000	948,000	0.43%
CHINA TELECOM CORP LTD-A	1,360,000	8,364,000	3.81%
CHINA YANGTZE POWER CO LTD-A	220,000	6,362,400	2.90%
CNOOC LTD-A	260,000	8,580,000	3.91%
CONTEMPORARY AMPEREX TECHNOLOGY CO LTD-A	16,000	2,880,480	1.31%
DATONG COAL INDUSTRY CO LTD-A	220,000	3,634,400	1.66%
ENN NATURAL GAS CO LTD-A	180,000	3,744,000	1.71%
EOPOLINK TECHNOLOGY INC LTD-A	62,000	6,544,100	2.98%
FOXCONN INDUSTRIAL INTERNET CO LTD-A	280,000	7,672,000	3.50%
GD POWER DEVELOPMENT CO LTD-A	2,000,000	11,980,000	5.45%
INDUSTRIAL & COMMERCIAL BANK OF CHINA LTD-A	1,200,000	6,840,000	3.12%
INNER MONGOLIA YILI INDUSTRIAL GROUP CO LTD-A	120,000	3,100,800	1.41%
JIANGSU HENGRUI MEDICINE CO LTD-A	70,000	2,692,200	1.23%
JIANGSU XINQUAN AUTOMOTIVE TRIM CO LTD-A	60,000	2,354,400	1.07%
JIANGSU ZHONGTIAN TECHNOLOGIES CO LTD-A	20	317	0.00%
KWEICHOW MOUTAI CO LTD-A	800	1,173,912	0.53%
MIDEA GROUP CO LTD-A	100,000	6,450,000	2.94%
NAURA TECHNOLOGY GROUP CO LTD-A	25,000	7,997,250	3.64%
NINGBO TUOPU GROUP CO LTD-A	20,000	1,072,200	0.49%
PETROCHINA CO LTD-A	300,000	3,096,000	1.41%
SHAANXI COAL INDUSTRY CO LTD-A	130,000	3,350,100	1.53%
SHANDONG GOLD MINING CO LTD-A	150,000	4,107,000	1.87%
SHANGHAI ELECTRIC POWER CO LTD-A	800,000	7,912,000	3.61%

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CNY EQUITY FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2023**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value RMB	% of net assets
EQUITY SECURITIES (CONTINUED)			
CHINA (CONTINUED)			
SHANXI COKING COAL ENERGY GROUP CO LTD-A	250,000	2,577,500	1.17%
SHANXI XINGHUACUN FEN WINE FACTORY CO LTD-A	6,000	1,265,280	0.58%
SHENZHEN SALUBRIS PHARMACEUTICALS CO LTD-A	80,000	2,130,400	0.97%
SICHUAN KELUN PHARMACEUTICAL CO LTD-A	300,000	9,099,000	4.16%
SUNGROW POWER SUPPLY CO LTD-A	90,000	5,582,700	2.54%
WEICHAJ POWER CO LTD-A	250,000	4,060,000	1.85%
YANKUANG ENERGY GROUP CO LTD-A	70,000	1,591,100	0.73%
ZHONGJI INNOLIGHT CO LTD-A	48,000	6,618,240	3.01%
ZHONGJIN GOLD CORP LTD-A	280,000	4,144,000	1.89%
ZIJIN MINING GROUP CO LTD-A	250,000	4,392,500	2.00%
		191,308,096	87.18%
HONG KONG			
MEITUAN-CLASS B	12,000	1,246,308	0.57%
NETEASE INC	7,000	975,677	0.44%
TRIP.COM GROUP LTD	7,500	2,626,391	1.20%
		4,848,376	2.21%
UNITED STATES			
META PLATFORMS INC-CL A	600	2,208,272	1.01%
MICROSOFT CORP	700	2,283,695	1.04%
NVIDIA CORP	5,000	4,508,778	2.05%
VERTIV HLDGS CO	4,200	2,653,982	1.21%
		11,654,727	5.31%
		207,811,199	94.70%

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CNY EQUITY FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2023**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value RMB	% of net assets
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy HKD33,496,359 and Sell CNY30,929,233 (Counterparty: Bank of China (Hong Kong) Limited)		<u>325,137</u>	<u>0.15%</u>
TOTAL INVESTMENTS		208,136,336	94.85%
OTHER NET ASSETS		<u>11,307,228</u>	<u>5.15%</u>
NET ASSETS AS AT 30 JUNE 2024 (AT TRADING VALUE)		<u>219,443,564</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>194,010,648</u>	

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIAN BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED)
30 JUNE 2024**

Listed/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES			
AUSTRALIA			
CIMIC FINANCE USA PTY LTD 7% S/A 25MAR2034 REGS	1,000,000	1,036,756	2.04%
MACQUARIE BANK LTD 3.052% A 03MAR2036 REGS	1,000,000	844,744	1.66%
NEWCASTLE COAL INFRASTRUCTURE GROUP PTY LTD 4.4% S/A 29SEP2027 REGS	300,000	285,905	0.56%
QBE INSURANCE GROUP LTD 5.25% S/A PERP	1,100,000	1,088,926	2.14%
WESTPAC BANKING CORP/NEW ZEALAND 5% S/A PERP	800,000	775,631	1.53%
		<u>4,031,962</u>	<u>7.93%</u>
CANADA			
BK OF NOVA SCOTIA 3.625% Q 27OCT2081	2,100,000	1,785,492	3.51%
CAYMAN			
AAC TECHNOLOGIES HLDGS INC 2.625% S/A 02JUN2026	600,000	563,439	1.11%
AAC TECHNOLOGIES HLDGS INC 3.75% S/A 02JUN2031	700,000	604,164	1.19%
CHINA HONGQIAO GROUP LTD 7.75% S/A 27MAR2025	330,000	338,821	0.67%
FWD GROUP HOLDINGS LTD 8.4% S/A 5APR2029	500,000	520,893	1.02%
FWD GROUP LTD 6.375% S/A PERP	400,000	406,778	0.80%
FWD GROUP LTD 7.635% S/A 02JUL2031	200,000	203,074	0.40%
FWD GROUP LTD 8.045% S/A PERP	900,000	885,272	1.74%
MEITUAN CB 0% S/A 27APR2028	3,000,000	2,709,120	5.33%
		<u>6,231,561</u>	<u>12.25%</u>
CHINA			
ZHONGAN ONLINE P&C INSURANCE CO LTD 3.5% S/A 08MAR2026	1,000,000	965,036	1.90%

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIAN BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
HONG KONG			
AIA GROUP LTD 2.7% S/A PERP	600,000	567,606	1.12%
AIRPORT AUTHORITY HONG KONG 2.4% S/A PERP	600,000	542,312	1.07%
AIRPORT AUTHORITY HONG KONG 4.875% S/A 12JAN2030 REGS	1,300,000	1,343,375	2.64%
BANK OF EAST ASIA LTD 5.825% S/A PERP	600,000	594,928	1.17%
BANK OF EAST ASIA LTD 5.875% S/A PERP	400,000	405,019	0.80%
BANK OF EAST ASIA LTD 6.75% S/A 27JUN2034	560,000	557,121	1.10%
CHINA PING AN INSURANCE OVERSEAS HLDGS LTD 6.125% S/A 16MAY2034	750,000	771,387	1.52%
CHONG HING BANK LTD 5.5% S/A PERP	500,000	501,041	0.99%
FAR EAST HORIZON LTD 6.625% S/A 16APR2027	800,000	813,874	1.60%
		<u>6,096,662</u>	<u>11.99%</u>
INDIA			
ADANI ELECTRICITY MUMBAI LTD 3.949% S/A 12FEB2030 REGS	400,000	348,835	0.69%
ADANI GREEN ENERGY LTD 4.375% S/A 08SEP2024 REGS	500,000	503,131	0.99%
ADANI PORTS & SPECIAL ECONOMIC ZONE LTD 3.1% S/A 02FEB2031 REGS	300,000	242,493	0.48%
EXPORT-IMPORT BANK OF INDIA 3.25% S/A 15JAN2030 REGS	900,000	825,648	1.62%
		<u>1,920,107</u>	<u>3.78%</u>
INDONESIA			
INDONESIA ASAHAN ALUMINIUM PERSERO 5.45% S/A 15MAY2030 REGS	1,000,000	990,124	1.95%
INDONESIA GOVERNMENT INTL BOND 2.15% S/A 28JUL2031	500,000	416,814	0.82%
PERUSAHAAN PENERBIT SBSN INDONESIA III 5.6% S/A 15NOV2033 REGS	550,000	569,523	1.12%
PERUSAHAAN PERSEROAN PERSERO PT PERUSAHAAN LISTRIK NEGARA 3.875% S/A 17JUL2029 REGS	1,000,000	947,613	1.86%
REPUBLIC OF INDONESIA 3.4% S/A 18SEP2029	1,000,000	933,298	1.84%
		<u>3,857,371</u>	<u>7.59%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIAN BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
IRELAND			
AIB GROUP PLC 6.608% S/A 13SEP2029 REGS	600,000	<u>631,688</u>	<u>1.24%</u>
JAPAN			
FUKOKU MUTUAL LIFE INSURANCE CO 6.8% S/A PERP	1,000,000	1,049,698	2.06%
MIZUHO FINANCIAL GROUP INC 2.201% S/A 10JUL2031	1,000,000	846,754	1.67%
SMFG PREFERRED 6.6% S/A PERP	700,000	<u>699,297</u>	<u>1.38%</u>
		<u>2,595,750</u>	<u>5.10%</u>
KOREA			
EXPORT-IMPORT BANK OF KOREA 5.125% S/A 18SEP2028	400,000	411,421	0.81%
EXPORT-IMPORT BANK OF KOREA 5.125% S/A 18SEP2033	750,000	770,762	1.52%
KOREA DEVELOPMENT BANK 5.625% S/A 23OCT2033	500,000	529,623	1.04%
KOREA EAST-WEST POWER CO 4.875% S/A 31JAN2027 REGS	600,000	607,793	1.20%
SK HYNIX INC 2.375% S/A 19JAN2031 REGS	300,000	251,591	0.49%
SK HYNIX INC 5.5% S/A 16JAN2029 REGS	300,000	<u>307,794</u>	<u>0.61%</u>
		<u>2,878,984</u>	<u>5.66%</u>
MAURITIUS			
INDIA CLEANTECH ENERGY 4.7% S/A 10AUG2026 REGS	500,000	<u>414,101</u>	<u>0.81%</u>
PHILIPPINES			
RIZAL COMMERCIAL BANKING CORP 5.5% S/A 18JAN2029	800,000	<u>821,852</u>	<u>1.62%</u>
SINGAPORE			
MEDCO MAPLE TREE PTE LTD 8.96% S/A 27APR2029 REGS	500,000	<u>531,184</u>	<u>1.04%</u>
SWEDEN			
SKANDINAVISKA ENSKILDA BANKEN AB 5.125% S/A PERP	600,000	<u>593,564</u>	<u>1.17%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIAN BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
THAILAND			
KASIKORNBANK PCL/HONG KONG 4% S/A PERP	500,000	468,588	0.92%
KRUNG THAI BANK PCL/CAYMAN ISLANDS 4.4% S/A PERP	1,000,000	964,123	1.90%
		<u>1,432,712</u>	<u>2.82%</u>
UNITED KINGDOM			
BARCLAYS PLC 4.375% Q PERP	400,000	336,454	0.66%
PHOENIX GROUP HLDGS PLC 8.5% S/A PERP	800,000	791,805	1.56%
		<u>1,128,259</u>	<u>2.22%</u>
UNITED STATES			
US TREASURY N/B 4.25% S/A 15FEB2054	550,000	530,954	1.04%
US TREASURY N/B 4.625% S/A 15MAY2054	700,000	711,572	1.40%
		<u>1,242,526</u>	<u>2.44%</u>
VIRGIN ISL, BT			
CAS CAPITAL NO 1 LTD 4% S/A PERP	1,000,000	953,488	1.88%
CHALCO HONG KONG INVESTMENT CO LTD 1.55% S/A 28JUL2024	1,000,000	1,003,388	1.97%
FORTUNE STAR BVI LTD 5.95% S/A 19OCT2025	500,000	487,460	0.96%
FUQING INVESTMENT MANAGEMENT LTD 3.25% S/A 23JUN2025	500,000	465,821	0.92%
HUARONG FINANCE 2019 CO LTD 3.875% S/A 13NOV2029	1,800,000	1,576,308	3.10%
HUARONG FINANCE II CO LTD 4.875% S/A 22NOV2026	450,000	435,385	0.86%
JIC ZHIXIN LTD 2.125% S/A 27AUG2030	80,000	68,613	0.13%
LS FINANCE 2017 LTD 4.875% S/A 15JUL2024	400,000	407,692	0.80%
PEAK RE BVI HLDG LTD 5.35% S/A PERP	500,000	489,841	0.96%
PHOENIX LEAD LTD 4.85% S/A PERP	700,000	575,739	1.13%
UNITED KINGDOM			
BARCLAYS PLC 4.375% Q PERP	400,000	336,454	0.66%
PHOENIX GROUP HLDGS PLC 8.5% S/A PERP	800,000	791,805	1.56%
		<u>6,463,734</u>	<u>12.71%</u>
		<u>43,622,546</u>	<u>85.78%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIAN BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Unlisted/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES			
JAPAN			
RAKUTEN GROUP INC 11.25% S/A 15FEB2027	1,290,000	<u>1,438,998</u>	<u>2.83%</u>
NEW ZEALAND			
WESTPAC NEW ZEALAND LTD 5.132% S/A 26FEB2027 REGS	600,000	609,617	1.20%
WESTPAC NEW ZEALAND LTD 5.195% S/A 28FEB2029 REGS	600,000	<u>611,388</u>	<u>1.20%</u>
		<u>1,221,005</u>	<u>2.40%</u>
UNITED STATES			
US TREASURY N/B 3.875% S/A 15MAY2043	200,000	180,990	0.36%
US TREASURY N/B 4% S/A 15NOV2052	2,500,000	<u>2,283,475</u>	<u>4.49%</u>
		<u>2,464,465</u>	<u>4.85%</u>
VIRGIN ISL, BT			
STUDIO CITY FINANCE LTD 5% S/A 15JAN2029 REGS	1,600,000	<u>1,447,817</u>	<u>2.85%</u>
		<u>6,572,285</u>	<u>12.93%</u>
Total Debt Securities		<u>50,194,831</u>	<u>98.71%</u>
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy CNY86,270,720.24 and Sell USD (11,906,800.12) (Counterparty: Bank of China (Hong Kong) Limited)		<u>(71,221)</u>	<u>(0.14%)</u>
		<u>(71,221)</u>	<u>(0.14%)</u>
TOTAL INVESTMENTS		50,123,610	98.57%
OTHER NET ASSETS		<u>728,960</u>	<u>1.43%</u>
NET ASSETS AS AT 30 JUNE 2024 (AT TRADING VALUE)		<u><u>50,852,570</u></u>	<u><u>100.00%</u></u>
TOTAL INVESTMENTS, AT COST		<u><u>47,951,759</u></u>	

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIA (EX-JAPAN) EQUITY FUND

INVESTMENT PORTFOLIO (UNAUDITED)
30 JUNE 2024

Listed/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
EQUITY SECURITIES			
CHINA			
YUTONG BUS CO LTD-A	11,500	40,648	1.77%
FOXCONN INDUSTRIAL INTERNET CO LTD-A	18,000	67,568	2.94%
CAMBRICON TECHNOLOGIES CORP LTD-A	1,900	51,714	2.25%
ZHONGJI INNOLIGHT CO LTD-A	3,080	58,180	2.53%
		<u>218,110</u>	<u>9.49%</u>
HONG KONG			
ASM PACIFIC TECHNOLOGY LTD	3,600	50,209	2.18%
TENCENT HLDGS LTD	1,400	66,771	2.90%
CNOOC LTD	40,000	114,751	4.99%
CHINA MOBILE LTD	13,000	128,199	5.58%
PRADA SPA	3,000	22,438	0.98%
MEITUAN-CLASS B	4,800	68,297	2.97%
TRIP.COM GROUP LTD	800	38,380	1.67%
		<u>489,045</u>	<u>21.27%</u>
KOREA			
SK HYNIX INC	1,200	206,181	8.97%
SAMSUNG ELECTRONICS CO LTD	1,800	106,578	4.64%
KB FINANCIAL GROUP INC	1,950	111,209	4.84%
		<u>423,968</u>	<u>18.44%</u>
UNITED STATES			
CONSTELLATION ENERGY CORP	100	20,027	0.87%
EMCOR GROUP INC	100	36,508	1.59%
NVENT ELECTRIC PLC	400	30,644	1.33%
VERTIV HLDGS CO	1,000	86,570	3.77%
VISTRA ENERGY CORP	700	60,186	2.62%
BROADCOM INC	50	80,277	3.49%
COUPANG INC	1,200	25,140	1.09%
CROWDSTRIKE HLDGS INC-CL A	100	38,319	1.67%
DELL TECHNOLOGIES INC-CL C	140	19,307	0.84%
MAKEMYTRIP LTD	600	50,460	2.20%
NVIDIA CORP	700	86,478	3.76%
SUPER MICRO COMPUTER INC	30	24,581	1.07%
		<u>558,497</u>	<u>24.29%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIA (EX-JAPAN) EQUITY FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEPOSITORY RECEIPTS			
INDIA			
ICICI BANK LTD-ADR	700	<u>20,167</u>	<u>0.88%</u>
TAIWAN			
TAIWAN SEMICONDUCTOR MANUFACTURING CO-ADR	1,200	<u>208,572</u>	<u>9.07%</u>
UNITED STATES			
SEA LTD-ADR	500	35,710	1.55%
SHINHAN FINANCIAL GROUP CO LTD-ADR	1,200	41,772	1.82%
ARM HOLDINGS PLC ADR	600	98,172	4.27%
PINDUODUO INC-SPONSORED ADR	200	<u>26,590</u>	<u>1.16%</u>
		<u>202,244</u>	<u>8.80%</u>
ETF			
UNITED STATES			
ISHARES MSCI TAIWAN ETF	1,700	92,123	4.01
ISHARES MSCI INDIA ETF	800	<u>44,624</u>	<u>1.94</u>
		<u>136,747</u>	<u>5.95%</u>
TOTAL LISTED/QUOTED INVESTMENTS		2,257,350	98.19%

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIA (EX-JAPAN) EQUITY FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

	Holding/ nominal value	Fair value USD	% of net assets
FOREIGN CURRENCY FORWARD CONTRACTS			
BUY CNY421,675.00 AND SELL USD58,716.84 (Counterparty: Bank of China (Hong Kong) Limited)		(769)	(0.03%)
OTHER NET ASSETS		<u>42,252</u>	<u>1.84%</u>
NET ASSETS AS AT 30 JUNE 2024 (AT TRADING VALUE)		<u>2,298,833</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>1,822,160</u>	

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CHINA INCOME FUND**

**INVESTMENT PORTFOLIO (UNAUDITED)
30 JUNE 2024**

Unlisted/Quoted Investments	Holding/ nominal value	Fair value HKD	% of net assets
DEBT SECURITIES			
CHINA			
YIBIN EMERGING INDUSTRY INVESTMENT GROUP CO LTD 2.2% S/A 17JUL2024	200,000	<u>1,568,806</u>	<u>3.34%</u>
INDIA			
JSW INFRASTRUCTURE LTD 4.95% S/A 21JAN2029 REGS	200,000	<u>1,511,777</u>	<u>3.22%</u>
Total unlisted debt Securities		<u>3,080,583</u>	<u>6.56%</u>
Listed/Quoted Investments			
DEBT SECURITIES			
CAYMAN			
TENCENT HLDGS LTD 2.39% S/A 03JUN2030 REGS	200,000	<u>1,342,134</u>	<u>2.86%</u>
CHINA			
CHINA CINDA ASSET MANAGEMENT CO LTD 4.4% A PERP	200,000	<u>1,543,133</u>	<u>3.29%</u>
HONG KONG			
CHINA PING AN INSURANCE OVERSEAS HLDGS LTD 2.85% S/A 12AUG2031	300,000	<u>1,976,227</u>	<u>4.21%</u>
INDIA			
JSW STEEL LTD 3.95% S/A 05APR2027 REGS	200,000	<u>1,477,602</u>	<u>3.15%</u>
SWITZERLAND			
JULIUS BAER GROUP LTD 3.625% S/A PERP	200,000	<u>1,310,026</u>	<u>2.79%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CHINA INCOME FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value HKD	% of net assets
DEBT SECURITIES (CONTINUED)			
VIRGIN ISL, BT			
HUARONG FINANCE II CO LTD 5.5% S/A 16JAN2025	200,000	1,591,340	3.39%
PROVEN GLORY CAPITAL LTD 4% S/A 21FEB2027	200,000	1,517,499	3.24%
SINOCHEM OFFSHORE CAPITAL CO LTD 2.375% S/A 23SEP2031	200,000	1,294,951	2.76%
		<u>4,403,790</u>	<u>9.39%</u>
		<u>12,052,912</u>	<u>25.69%</u>
 COLLECTIVE INVESTMENT SCHEMES			
HONG KONG			
ISHARES MSCI MEXICO ETF	2,000	884,044	1.89%
VANGUARD MEGA CAP GROWTH ETF	500	1,226,707	2.61%
		<u>2,110,751</u>	<u>4.50%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CHINA INCOME FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value HKD	% of net assets
EQUITY SECURITIES			
HONG KONG			
AIA GROUP LTD	20,000	1,060,000	2.26%
ALIBABA GROUP HLDG LTD	20,000	1,410,000	3.01%
BAIDU INC-SW	15,000	1,278,750	2.73%
BYD CO LTD-H	6,000	1,392,000	2.97%
CHINA CONSTRUCTION BANK CORP-H	240,000	1,384,800	2.95%
CHINA MOBILE LTD	20,000	1,540,000	3.28%
CHINA RESOURCES BEER HLDGS CO LTD	40,000	1,050,000	2.24%
CHINA SHENHUA ENERGY CO LTD-H	40,000	1,438,000	3.06%
CHINA UNICOM (HONG KONG) LTD	228,000	1,634,760	3.48%
HONG KONG EXCHANGES & CLEARING LTD	4,000	1,000,800	2.13%
HSBC HLDGS PLC	20,000	1,366,000	2.91%
HUADIAN POWER INTL CORP LTD-H	200,000	946,000	2.02%
HUANENG POWER INTL INC-H	400,000	2,316,000	4.94%
INDUSTRIAL & COMMERCIAL BK OF CHINA-H	200,000	928,000	1.98%
JD.COM INC	10,000	1,033,000	2.20%
KUAISHOU TECHNOLOGY	20,000	923,000	1.97%
MEITUAN-CLASS B	10,000	1,111,000	2.37%
PETROCHINA CO LTD-H	200,000	1,580,000	3.37%
TENCENT HLDGS LTD	4,000	1,489,600	3.17%
YANKUANG ENERGY GROUP CO LTD-H	91,000	1,015,560	2.16%
		<u>25,897,270</u>	<u>55.20%</u>
		25,897,270	55.20%
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy CNY6,011,711 and sell HKD6,534,730 (Counterparty: Bank of China (Hong Kong) Limited)	–	<u>(91,779)</u>	<u>(0.20%)</u>
		(91,779)	(0.20%)
TOTAL INVESTMENTS		43,049,737	91.75%
OTHER NET ASSETS		<u>3,868,432</u>	<u>8.25%</u>
NET ASSETS AS AT 30 JUNE 2024 (AT TRADING VALUE)		<u>46,918,169</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>43,894,600</u>	

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIA PACIFIC HIGH INCOME FUND**

**INVESTMENT PORTFOLIO (UNAUDITED)
30 JUNE 2023**

Listed/Quoted Investments	Holding/ nominal value	Fair value HKD	% of net assets
EQUITY SECURITIES			
AUSTRALIA			
WESFARMERS LTD	2,100	91,298	1.67%
HONG KONG			
AGRICULTURAL BANK OF CHINA LTD-H	680,000	290,874	1.83%
CGN POWER CO LTD-H	380,000	167,414	3.35%
CHINA MOBILE LTD	14,000	138,060	3.97%
CHINA SHENHUA ENERGY CO LTD-H	10,000	46,041	2.85%
CNOOC LTD	135,000	387,285	3.70%
HUADIAN POWER INTL CORP LTD-H	60,000	36,346	5.10%
TENCENT HLDGS LTD	700	33,385	3.74%
		<u>1,099,405</u>	<u>24.54%</u>
UNITED STATES			
ALPHABET INC-CL C	500	91,710	3.80%
BROADCOM INC	40	64,221	3.26%
COSTCO WHOLESALE CORP	130	110,499	4.94%
ELI LILLY & CO	150	135,807	4.85%
MICRON TECHNOLOGY INC	400	52,612	3.14%
MICROSOFT CORP	180	80,451	9.07%
NVIDIA CORP	1,600	197,664	2.78%
TESLA INC	400	79,152	0.02%
VERTIV HLDGS CO	1,000	86,570	0.04%
VISTRA ENERGY CORP	1,100	94,578	0.17%
		<u>993,264</u>	<u>32.07%</u>
		<u>2,183,967</u>	<u>58.28%</u>
DEBT SECURITIES			
AUSTRALIA			
NEWCASTLE COAL INFRASTRUCTURE GROUP PTY LTD 4.7% S/A 12MAY2031 REGS	190,000	173,143	1.77%
CAYMAN			
CHINA HONGQIAO GROUP LTD 7.75% S/A 27MAR2025	200,000	205,346	5.62%
TENCENT HLDGS LTD 3.84% S/A 22APR2051 REGS	200,000	147,492	3.24%
		<u>352,838</u>	<u>8.86%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIA PACIFIC HIGH INCOME FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2023**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
CHINA			
INDUSTRIAL & COMMERCIAL BANK OF CHINA LTD 3.2% S/A PERP	200,000	<u>191,694</u>	<u>2.67%</u>
HONG KONG			
WEST CHINA CEMENT LTD 4.95% S/A 08JUL2026	200,000	<u>264,053</u>	<u>5.10%</u>
INDIA			
JSW INFRASTRUCTURE LTD 4.95% S/A 21JAN2029 REGS	200,000	<u>193,614</u>	<u>7.49%</u>
INDONESIA			
FREEPORT INDONESIA PT 5.315% S/A 14APR2032 REGS	200,000	<u>196,604</u>	<u>0.70%</u>
JERSEY, C.I.			
WEST CHINA CEMENT LTD 4.95% S/A 08JUL2026	200,000	<u>168,590</u>	<u>0.65%</u>
SINGAPORE			
INDIKA ENERGY CAPITAL IV PTE LTD 8.25% S/A 22OCT2025 REGS	250,000	<u>255,643</u>	<u>1.77%</u>
		<u>1,796,179</u>	<u>24.80%</u>
COLLECTIVE INVESTMENT SCHEMES			
UNITED STATES			
ISHARES MSCI INDIA ETF	4,500	251,010	1.24%
ISHARES MSCI TAIWAN ETF	3,000	<u>162,570</u>	<u>2.14%</u>
		<u>413,580</u>	<u>3.38%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIA PACIFIC HIGH INCOME FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2023**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEPOSIT RECEIPTS			
TAIWAN			
TAIWAN SEMICONDUCTOR MANUFACTURING			
CO-ADR	2,700	<u>469,287</u>	<u>2.63%</u>
UNITED STATES			
ARM HOLDINGS PLC ADR	880	<u>143,986</u>	<u>1.02%</u>
		<u>613,273</u>	<u>3.65%</u>
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy AUD280,048 and Sell USD188,181.80 (Counterparty: Bank of China (Hong Kong) Limited)			
	–	1,254	0.02%
Buy AUD329,981 and Sell USD218,471.18 (Counterparty: Bank of China (Hong Kong) Limited)			
	–	2,076	0.05%
Buy CNY4,749,401 and Sell USD661,338.30 (Counterparty: Bank of China (Hong Kong) Limited)			
	–	<u>(8,658)</u>	<u>(0.17%)</u>
		<u>(5,328)</u>	<u>(0.10%)</u>
TOTAL INVESTMENTS		5,001,671	96.67%
OTHER NET ASSETS		<u>172,482</u>	<u>3.33%</u>
NET ASSETS AS AT 30 JUNE 2024 (AT TRADING VALUE)		<u><u>5,174,153</u></u>	<u><u>100.00%</u></u>
TOTAL INVESTMENTS, AT COST		<u><u>4,553,625</u></u>	

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER SHORT TERM BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED)
30 JUNE 2024**

Listed/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES			
AUSTRALIA			
AUSTRALIA & NEW ZEALAND BANK GROUP LTD 5.731% S/A 18SEP2034	600,000	607,174	0.62%
CIMIC FINANCE USA PTY LTD 7% S/A 25MAR2034 REGS	200,000	207,351	0.21%
MACQUARIE BANK LTD 3.052% A 03MAR2036 REGS	1,000,000	844,744	0.86%
MACQUARIE GROUP LTD 6.798% S/A 18JAN2033 REGS	900,000	975,087	0.99%
SANTOS FINANCE LTD 4.125% S/A 14SEP2027	600,000	579,426	0.59%
SANTOS FINANCE LTD 5.25% S/A 13MAR2029	200,000	198,676	0.20%
WESTPAC BANKING CORP 2.894% S/A 04FEB2030	1,000,000	992,247	1.01%
WESTPAC BANKING CORP 4.322% S/A 23NOV2031	200,000	193,962	0.20%
WESTPAC BANKING CORP/NEW ZEALAND 5% S/A PERP	1,000,000	969,539	0.99%
		<u>5,568,206</u>	<u>5.67%</u>
BERMUDA			
HAITONG INTL SECURITIES GROUP LTD 3.375% S/A 19JUL2024	600,000	608,213	0.62%
JOHNSON ELECTRIC HLDGS LTD S/A 4.125% 30JUL2024	400,000	406,285	0.41%
		<u>1,014,498</u>	<u>1.03%</u>
BRITISH VIRGIN ISLANDS			
BEIJING ENVIRONMENT BVI CO LTD 1.65% S/A 24SEP2024	800,000	795,533	0.81%
BLUESTAR FINANCE HLDGS LTD 3.1% S/A PERP	1,100,000	1,114,765	1.13%
CHANG DEVELOPMENT INTL LTD 6.8% S/A 25JUN2027	1,000,000	1,000,743	1.02%
CHARMING LIGHT INVESTMENTS LTD 5% S/A 03SEP2024	300,000	304,365	0.31%
CHINA GREAT WALL INTL HLDGS IV LTD 3.125% S/A 31JUL2024	200,000	202,062	0.21%
CHINA GREAT WALL INTL HLDGS VI LTD 6.375% S/A 02JAN2028	300,000	299,376	0.30%
CHINALCO CAPITAL HLDGS LTD 4.1% S/A PERP	1,000,000	1,008,928	1.03%
CMS INTL GEMSTONE LTD 1.295% S/A 16SEP2024	800,000	795,342	0.81%
CNCBINV 1 BVI LTD 1.75% S/A 17NOV2024	1,200,000	1,183,559	1.20%
COASTAL EMERALD LTD 4.3% S/A PERP	400,000	406,387	0.41%
ELECT GLOBAL INVESTMENTS LTD 4.1% S/A PERP	400,000	383,400	0.39%
ENN CLEAN ENERGY INTL INVESTMENT LTD 3.375% S/A 12MAY2026	200,000	191,753	0.20%

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER SHORT TERM BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
BRITISH VIRGIN ISLANDS (CONTINUED)			
GF FINANCIAL HLDGS BVI LTD 1.125% S/A 15SEP2024	1,700,000	1,688,665	1.72%
HUARONG FINANCE 2017 CO LTD 4.25% S/A 07NOV2027	400,000	371,806	0.38%
HUARONG FINANCE 2019 CO LTD 3.25% S/A 13NOV2024	1,000,000	992,073	1.01%
HUARONG FINANCE II CO LTD 5% S/A 19NOV2025	400,000	393,485	0.40%
HUARONG FINANCE II CO LTD 5.5% S/A 16JAN2025	700,000	713,313	0.73%
HYSAN MTN LTD 2.82% S/A 04SEP2029	200,000	175,441	0.18%
JOY TREASURE ASSETS HLDGS INC 5.75% S/A 06JUN2029	600,000	598,796	0.61%
MINMETALS BOUNTEOUS FINANCE BVI LTD 3.375% S/A PERP	1,200,000	1,208,811	1.23%
SHANGHAI ELECTRIC GROUP GLOBAL INVESTMENT LTD 2.65% S/A 21NOV2024	300,000	296,827	0.30%
SINOCHEM OFFSHORE CAPITAL CO LTD 1% S/A 23SEP2024	200,000	198,412	0.20%
SINOCHEM OFFSHORE CAPITAL CO LTD 1.5% S/A 24NOV2024	500,000	492,471	0.50%
TCL TECHNOLOGY INVESTMENTS LTD 1.875% S/A 14JUL2025	800,000	773,246	0.79%
VIGOROUS CHAMPION INTL LTD 2.75% S/A 02JUN2025	200,000	194,717	0.20%
XINGSHENG BVI CO LTD 1.375% S/A 25AUG2024	600,000	598,901	0.61%
		<u>16,383,177</u>	<u>16.68%</u>
CAYMAN			
AAC TECHNOLOGIES HLDGS INC 3% S/A 27NOV2024	700,000	693,737	0.71%
ALIBABA GROUP HLDG LTD 3.6% S/A 28NOV2024	400,000	398,048	0.40%
BAIDU INC 3.075% S/A 07APR2025	700,000	692,087	0.70%
CHAMPION MTN LTD 2.95% S/A 15JUN2030	500,000	414,086	0.42%
CHINA RESOURCES LAND LTD 3.75% S/A PERP	500,000	496,091	0.50%
CHINA STATE CONSTRUCTION FINANCE CAYMAN III LTD 4% S/A PERP	1,600,000	1,592,402	1.62%
CK PROPERTY FINANCE MTN LTD 0.75% S/A 30JUN2024	900,000	899,739	0.92%
FWD GROUP LTD 5.75% S/A 09JUL2024	200,000	205,306	0.21%
HPHT FINANCE 19 LTD 2.875% S/A 05NOV2024	1,100,000	1,094,007	1.11%
SPIC PREFERRED CO NO 1 LTD 3.38% S/A PERP	200,000	199,596	0.20%
WEIBO CORP 3.5% S/A 05JUL2024	800,000	813,481	0.83%
		<u>7,498,580</u>	<u>7.62%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER SHORT TERM BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
CHINA			
BANK OF CHINA LTD 5% S/A 13NOV2024 REGS	1,000,000	1,003,887	1.02%
BK OF CHINA/LONDON S+0.59% Q 14SEP2025	2,100,000	2,107,965	2.14%
INDUSTRIAL & COMMERCIAL BANK OF CHINA LTD 2.95% S/A 01JUN2025	1,000,000	980,858	1.00%
STATE ELITE GLOBAL LTD S+1.03161% Q 24OCT2024	600,000	607,957	0.62%
WUHAN METRO GROUP CO LTD 2.96% S/A 24SEP2024	500,000	500,358	0.51%
ZHONGAN ONLINE P&C INSURANCE CO LTD 3.125% S/A 16JUL2025	700,000	687,055	0.70%
		<u>5,888,080</u>	<u>5.99%</u>
FRANCE			
CREDIT AGRICOLE SA 4.375% S/A 17MAR2025 REGS	1,200,000	1,201,307	1.22%
SOCIETE GENERALE SA 3.55% A 16JUN2029	5,000,000	661,407	0.67%
		<u>1,862,714</u>	<u>1.89%</u>
HONG KONG			
AIA GROUP LTD 2.7% S/A PERP	400,000	378,404	0.38%
AIA GROUP LTD 5.375% S/A 15APR2034 REGS	300,000	298,284	0.30%
BANK OF EAST ASIA LTD 4% S/A 29MAY2030	500,000	490,763	0.50%
BANK OF EAST ASIA LTD 4.875% S/A 22APR2032	500,000	480,152	0.49%
BANK OF EAST ASIA LTD 6.625% S/A 13MAR2027	250,000	256,309	0.26%
BANK OF EAST ASIA LTD 6.75% S/A 27JUN2034	440,000	437,738	0.45%
CMB INTL LEASING MANAGEMENT LTD 1.25% S/A 16SEP2024	500,000	497,078	0.51%
CNAC HK FINBRIDGE CO LTD 2% S/A 22SEP2025	700,000	673,806	0.69%
CNAC HK FINBRIDGE CO LTD 4.875% S/A 14MAR2025	300,000	302,616	0.31%
DAH SING BANK LTD 3% S/A 02NOV2031	250,000	234,524	0.24%
DAH SING BANK LTD 7.375% S/A 15NOV2033	750,000	792,160	0.81%
FAR EAST HORIZON LTD 6.625% S/A 16APR2027	400,000	406,937	0.41%
GEELY FINANCE HONG KONG LTD 3% S/A 05MAR2025	600,000	592,384	0.60%
JINAN SHUNTONG INTERNATIONAL CO LTD 6.7% S/A 18NOV2024	200,000	202,014	0.21%
KING POWER CAPITAL LTD 5.625% S/A 03NOV2024	1,300,000	1,311,470	1.33%
LENOVO GROUP LTD 5.875% S/A 24APR2025	600,000	607,256	0.62%
NANYANG COMMERCIAL BANK LTD 3.8% S/A 20NOV2029	1,000,000	995,998	1.01%
		<u>8,957,893</u>	<u>9.12%</u>

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER SHORT TERM BOND FUND

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
INDIA			
ADANI PORTS & SPECIAL ECONOMIC ZONE LTD 3.375% S/A 24JUL2024 REGS	200,000	202,450	0.21%
INDONESIA			
INDONESIA ASAHAN ALUMINIUM PERSERO 4.75% S/A 15MAY2025 REGS	800,000	797,160	0.81%
SARANA MULTI INFRASTRUKTUR PERSERO 2.05% S/A 11MAY2026	200,000	186,233	0.19%
		<u>983,393</u>	<u>1.00%</u>
JAPAN			
ASAHI MUTUAL LIFE INSURANCE CO 4.1% S/A PERP	800,000	715,423	0.73%
MITSUBISHI UFJ FINANCIAL GROUP INC 4.788% S/A 18JUL2025	300,000	306,342	0.31%
NIPPON LIFE INSURANCE CO 5.95% S/A 16APR2054 REGS	300,000	300,869	0.31%
NOMURA HLDGS INC S+1.25% Q 02JUL2027	500,000	502,810	0.51%
SMFG PREFERRED 6.6% S/A PERP	400,000	399,599	0.41%
SUMITOMO LIFE INSURANCE CO 3.375% S/A 15APR2081 REGS	900,000	781,934	0.80%
SUMITOMO LIFE INSURANCE CO 5.875% S/A PERP REGS	1,160,000	1,166,102	1.19%
		<u>4,173,079</u>	<u>4.26%</u>
KOREA			
HANA BANK 3.5% S/A PERP REGS	200,000	189,020	0.19%
KEB HANA BANK 4.375% S/A 30SEP2024 REGS	400,000	402,852	0.41%
KOOKMIN BANK 4.35% S/A PERP REGS (CALLED)	1,500,000	1,530,134	1.56%
KOREA INVESTMENT & SECURITIES CO LTD 6.875% S/A 06NOV2026	650,000	670,451	0.68%
KOREA NATIONAL OIL CORP S+1.08% Q 14NOV2026 REGS	800,000	814,772	0.83%
MIRAE ASSET SECURITIES CO LTD 5.875% S/A 26JAN2027	800,000	818,668	0.83%
POSCO 4.375% S/A 04AUG2025 REGS	2,000,000	2,009,269	2.04%
SHINHAN BANK CO LTD 5.75% S/A 15APR2034 REGS	500,000	502,444	0.51%
SHINHAN FINANCIAL GROUP CO LTD 2.875% S/A PERP REGS	400,000	377,517	0.38%
WOORI BANK 4.25% S/A PERP REGS	400,000	401,060	0.41%
		<u>7,716,187</u>	<u>7.84%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER SHORT TERM BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
MALAYSIA			
MALAYAN BANKING BHD 3M TS+1.06161% Q 16AUG2024	800,000	807,122	0.82%
NETHERLANDS			
ING GROEP NV 5.75% S/A PERP	400,000	388,295	0.39%
ING GROEP NV 7.5% S/A PERP	600,000	605,965	0.62%
		994,260	1.01%
PHILIPPINES			
PHILIPPINE NATIONAL BANK 3.28% S/A 27SEP2024	800,000	794,501	0.81%
SINGAPORE			
ABJA INVESTMENT CO PTE LTD 5.95% S/A 31JUL2024	400,000	409,843	0.42%
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	600,000	591,767	0.60%
DBS GROUP HLDGS LTD 3.3% S/A PERP	2,100,000	2,084,159	2.12%
OVERSEA-CHINESE BANKING CORP LTD 1.832% S/A 10SEP2030 REGS	600,000	576,737	0.59%
		3,662,506	3.73%
SWITZERLAND			
UBS GROUP FUNDING SWITZERLAND AG 6.875% A PERP	400,000	422,026	0.43%
UNITED KINGDOM			
HSBC HLDGS PLC 4% S/A PERP	800,000	764,044	0.78%
NATWEST GROUP PLC 3.754% S/A 01NOV2029	1,200,000	1,196,036	1.22%
PHOENIX GROUP HLDGS PLC 8.5% S/A PERP	1,400,000	1,385,659	1.41%
PRUDENTIAL PLC 2.95% S/A 03NOV2033	400,000	357,089	0.36%
ROTHESAY LIFE PLC 7.019% S/A 10DEC2034	400,000	402,416	0.41%
STANDARD CHARTERED PLC 4.3% S/A PERP REGS	900,000	769,119	0.78%
STANDARD CHARTERED PLC 7.75% S/A PERP REGS	200,000	207,808	0.21%
		5,082,171	5.17%

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER SHORT TERM BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
UNITED STATES			
FORD MOTOR CREDIT CO LLC 4.063% S/A 01NOV2024	400,000	400,133	0.41%
GENERAL MOTORS FINANCIAL CO INC 4.35% S/A 09APR2025	800,000	799,303	0.81%
GOLDMAN SACHS GROUP INC S+1.065% Q 10AUG2026	1,500,000	1,519,229	1.55%
JPMORGAN CHASE & CO 2.595% S/A 24FEB2026	500,000	494,542	0.50%
MORGAN STANLEY 0.864% S/A 21OCT2025	1,500,000	1,479,570	1.50%
MORGAN STANLEY 1.164% S/A 21OCT2025	1,000,000	987,973	1.00%
		<u>5,680,750</u>	<u>5.77%</u>
		<u>77,691,593</u>	<u>79.05%</u>
Unlisted/Unquoted Investments			
DEBT SECURITIES			
AUSTRALIA			
AUSTRALIA & NEW ZEALAND BANKING GROUP LTD 2.95% S/A 22JUL2030 REGS	1,200,000	1,177,955	1.20%
MACQUARIE BANK LTD 4.875% S/A 10JUN2025 REGS	500,000	496,422	0.50%
NATIONAL AUSTRALIA BANK LTD 3.347% S/A 01DEC2037 REGS	400,000	345,609	0.35%
NEWCASTLE COAL INFRASTRUCTURE GROUP PTY LTD 4.7% S/A 12MAY2031 REGS	1,000,000	911,281	0.93%
SANTOS FINANCE LTD 6.875% S/A 19SEP2033 REGS	300,000	324,735	0.33%
WESTPAC BANKING CORP 2.668% S/A 15NOV2035	200,000	166,516	0.17%
WESTPAC BANKING CORP 3.02% S/A 18NOV2036	200,000	165,787	0.17%
		<u>3,588,305</u>	<u>3.65%</u>
BRITISH VIRGIN ISLANDS			
BLUESTAR FINANCE HLDGS LTD 3.375% S/A 16JUL2024	400,000	405,796	0.41%
CAYMAN			
QNB FINANCE LTD 3.5% A 09MAR2026	3,500,000	486,829	0.49%
CAYMAN			
SOCIETE GENERALE SA 6.221% S/A 15JUN2033 REGS	400,000	396,166	0.40%

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER SHORT TERM BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Unlisted/Unquoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
HONG KONG			
CMB INTL LEASING MANAGEMENT LTD S+0.76% Q 04JUN2027	1,000,000	<u>1,006,571</u>	<u>1.02%</u>
IRELAND			
AIB GROUP PLC 5.871% S/A 28MAR2035	200,000	<u>202,173</u>	<u>0.20%</u>
JAPAN			
NISSAN MOTOR ACCEPTANCE CORP 7.05% S/A 15SEP2028 REGS	200,000	<u>212,114</u>	<u>0.22%</u>
NETHERLANDS			
ING GROEP NV 5.335% S/A 19MAR2030	200,000	<u>202,425</u>	<u>0.21%</u>
UNITED KINGDOM			
HSBC HLDGS PLC 6.375% S/A PERP	1,500,000	1,519,582	1.54%
NATIONWIDE BUILDING SOCIETY 4% S/A 14SEP2026 REGS	250,000	<u>243,592</u>	<u>0.25%</u>
		<u>1,763,174</u>	<u>1.79%</u>
UNITED STATES			
BANK OF MONTREAL 7.7% Q 29FEB2084	250,000	257,079	0.26%
HYUNDAI CAPITAL AMERICA S+1.32% Q 03NOV2025	1,000,000	<u>1,017,135</u>	<u>1.03%</u>
		<u>1,274,214</u>	<u>1.29%</u>
		<u>9,537,767</u>	<u>9.68%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER SHORT TERM BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Unlisted/Unquoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
FOREIGN CURRENCY FORWARDS			
Buy USD700,319 and Sell CNY5,000,000 (counterparty: Bank of China (HK) Limited)	–	14,080	0.02%
Buy USD491,249 and Sell CNY3,500,000 (counterparty: Bank of China (HK) Limited)	–	<u>10,881</u>	<u>0.01%</u>
		<u>24,961</u>	<u>0.03%</u>
TOTAL INVESTMENTS		<u>87,254,321</u>	<u>88.76%</u>
OTHER NET ASSETS		<u>11,054,727</u>	<u>11.24%</u>
NET ASSETS AS AT 30 JUNE 2024 (AT TRADING VALUE)		<u>98,309,048</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>86,984,721</u>	

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER BELT AND ROAD BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED)
30 JUNE 2024**

Listed/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES			
AUSTRALIA			
CIMIC FINANCE USA PTY LTD 7% S/A 25MAR2034 REGS	150,000	155,514	1.64%
QBE INSURANCE GROUP LTD 5.25% S/A PERP	200,000	197,987	2.09%
		<u>353,501</u>	<u>3.73%</u>
BRITISH VIRGIN ISLANDS			
CHALCO HONG KONG INVESTMENT CO LTD 1.55% S/A 28JUL2024	279,000	279,945	2.96%
CHEUNG KONG INFRASTRUCTURE FINANCE BVI LTD 4% S/A PERP	200,000	136,254	1.44%
DIANJIAN HAIYU LTD 3.45% S/A PERP	200,000	196,337	2.07%
FORTUNE STAR BVI LTD 5.95% S/A 19OCT2025	200,000	194,984	2.06%
PEAK RE BVI HLDG LTD 5.35% S/A PERP	300,000	293,905	3.10%
		<u>1,101,425</u>	<u>11.63%</u>
CAYMAN			
AAC TECHNOLOGIES HLDGS INC 3.75% S/A 02JUN2031	300,000	258,927	2.73%
CHINA HONGQIAO GROUP LTD 7.75% S/A 27MAR2025	200,000	205,346	2.17%
FWD GROUP LTD 7.635% S/A 02JUL2031	200,000	203,074	2.14%
FWD GROUP LTD 8.045% S/A PERP	200,000	196,727	2.08%
MEITUAN CB 0% S/A 27APR2028	400,000	361,216	3.81%
MEITUAN DIANPING 2.125% S/A 28OCT2025 REGS	300,000	287,658	3.04%
SANDS CHINA LTD 5.375% S/A 08AUG2025	200,000	202,634	2.14%
		<u>1,715,582</u>	<u>18.11%</u>
CHILE			
REP OF CHILE 3.5% S/A 31JAN2034	200,000	177,050	1.87%
CHINA			
ZHONGAN ONLINE P&C INSURANCE CO LTD 3.5% S/A 08MAR2026	200,000	193,007	2.04%
HONG KONG			
AIA GROUP LTD 2.7% S/A PERP	200,000	189,202	2.00%
BANK OF EAST ASIA LTD 4% S/A 29MAY2030	250,000	245,381	2.59%
FAR EAST HORIZON LTD 6.625% S/A 16APR2027	200,000	203,468	2.15%
		<u>638,051</u>	<u>6.74%</u>

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER BELT AND ROAD BOND FUND

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
INDIA			
ADANI ELECTRICITY MUMBAI LTD 3.949% S/A 12FEB2030 REGS	200,000	<u>174,417</u>	<u>1.84%</u>
INDONESIA			
FREEPORT INDONESIA PT 5.315% S/A 14APR2032 REGS	200,000	196,604	2.08%
GAJAH TUNGGAL TBK 8.95% S/A 23JUN2026	200,000	198,894	2.10%
INDONESIA ASAHAN ALUMINIUM PERSERO 4.75% S/A 15MAY2025 REGS	200,000	199,290	2.10%
PERUSAHAAN LISTRIK NEGARA 4.125% S/A 15MAY2027 REGS	200,000	193,984	2.05%
PERUSAHAAN PENERBIT SBSN INDONESIA III 5.6% S/A 15NOV2033 REGS	200,000	207,099	2.19%
TOWER BERSAMA INFRASTRUCTURE TBK 2.8% S/A 02MAY2027	200,000	<u>185,552</u>	<u>1.96%</u>
		<u>1,181,423</u>	<u>12.48%</u>
IRELAND			
AIB GROUP PLC 6.608% S/A 13SEP2029 REGS	200,000	<u>210,563</u>	<u>2.22%</u>
JAPAN			
MIZUHO FINANCIAL GROUP INC 5.579% S/A 26MAY2035	200,000	<u>201,619</u>	<u>2.13%</u>
KOREA			
KOREA DEVELOPMENT BANK 5.625% S/A 23OCT2033	200,000	<u>211,849</u>	<u>2.24%</u>
MAURITIUS			
GREENKO WIND PROJECTS MAURITIUS LTD 5.5% S/A 06APR2025 REGS	200,000	<u>199,899</u>	<u>2.11%</u>
PHILIPPINES			
METROPOLITAN BANK & TRUST CO 5.375% S/A 6MAR2029	200,000	<u>203,976</u>	<u>2.15%</u>
ROMANIA			
ROMANIAN GOVERNMENT INTL BOND 6.375% S/A 30JAN2034 REGS	150,000	<u>154,801</u>	<u>1.63%</u>
SERBIA			
REP OF SERBIA 6% S/A 12JUN2034 REGS	200,000	<u>197,605</u>	<u>2.09%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER BELT AND ROAD BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
UNITED ARAB EMIRATES			
DP WORLD LTD UAE 4.7% S/A 30SEP2049 REGS	200,000	168,056	1.77%
FIRST ABU DHABI BANK PJSC 6.32% S/A 4APR2034	200,000	<u>207,021</u>	<u>2.19%</u>
		<u>375,077</u>	<u>3.96%</u>
UNITED KINGDOM			
PHOENIX GROUP HLDGS PLC 8.5% S/A PERP	200,000	<u>197,951</u>	<u>2.09%</u>
UNITED STATES			
US TREASURY N/B 4.25% S/A 15FEB2054	400,000	<u>386,148</u>	<u>4.08%</u>
		<u>8,270,183</u>	<u>87.33%</u>
Unlisted/Quoted Investments			
DEBT SECURITIES			
AUSTRALIA			
MINERAL RESOURCES LTD 9.25% S/A 01OCT2028 REGS	200,000	<u>214,981</u>	<u>2.27%</u>
BRITISH VIRGIN ISLANDS			
CICC FINANCIAL PRODUCTS LTD 5.012% S/A 18JAN2027	200,000	<u>202,999</u>	<u>2.14%</u>
CAYMAN			
GACI FIRST INVESTMENT CO 5% S/A 29JAN2029	200,000	<u>201,860</u>	<u>2.13%</u>
CHILE			
CORP NACIONAL DEL COBRE DE CHILE 5.95% S/A 08JAN2034 REGS	300,000	<u>308,194</u>	<u>3.26%</u>
JAPAN			
RAKUTEN GROUP INC 11.25% S/A 15FEB2027	200,000	<u>223,100</u>	<u>2.36%</u>
		<u>1,151,134</u>	<u>12.16%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER BELT AND ROAD BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Unlisted/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy CNY26,823,883 and Sell USD3,702,144 (counterparty: Bank of China (HK) Limited)	–	(22,139)	(0.23%)
		<u>(22,139)</u>	<u>(0.23%)</u>
TOTAL INVESTMENTS		9,399,178	99.26%
OTHER NET ASSETS		<u>70,336</u>	<u>0.74%</u>
NET ASSETS AS At 30 June 2024 (AT TRADING VALUE)		<u>9,469,514</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>9,149,660</u>	

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER GREATER BAY AREA STRATEGY FUND**

**INVESTMENT PORTFOLIO (UNAUDITED)
30 JUNE 2024**

Listed/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES			
AUSTRALIA			
CIMIC FINANCE USA PTY LTD 7% S/A 25MAR2034 REGS	3,000,000	3,110,270	4.32%
MACQUARIE GROUP LTD 6.798% S/A 18JAN2033 REGS	3,000,000	3,250,290	4.52%
		<u>6,360,560</u>	<u>8.84%</u>
BRITISH VIRGIN ISLANDS			
CHEUNG KONG INFRASTRUCTURE FINANCE BVI LTD 4% S/A PERP	2,000,000	1,362,538	1.89%
CHINA CINDA 2020 I MANAGEMENT LTD 3% S/A 20JAN2031	1,500,000	1,296,310	1.80%
CONTEMPORARY RUIDING DEVELOPMENT LTD 1.5% S/A 09SEP2026	2,000,000	1,846,472	2.57%
HUARONG FINANCE II CO LTD 5.5% S/A 16JAN2025	2,000,000	2,038,037	2.83%
LS FINANCE 2017 LTD 4.875% S/A 15JUL2024	2,200,000	2,242,304	3.12%
LS FINANCE 2025 LTD 4.5% S/A 26JUN2025	200,000	191,607	0.27%
MINMETALS BOUNTEOUS FINANCE BVI LTD 3.375% S/A PERP	2,000,000	2,014,685	2.80%
NEW METRO GLOBAL LTD 4.625% S/A 15OCT2025	200,000	144,099	0.20%
PANTHER VENTURES LTD 3.5% S/A PERP	1,000,000	590,025	0.82%
SHANGHAI PORT GROUP BVI DEVELOPMENT CO LTD 2.85% S/A 11SEP2029	500,000	458,859	0.64%
SINOPEC GROUP OVERSEAS DEVELOPMENT 2016 LTD 4.1% S/A 03MAY2046 REGS	500,000	439,159	0.61%
TALENT YIELD INTL LTD 3.125% S/A 06MAY2031	990,000	876,470	1.22%
		<u>13,500,565</u>	<u>18.77%</u>
CAYMAN			
AAC TECHNOLOGIES HLDGS INC 3% S/A 27NOV2024	2,115,000	2,096,078	2.91%
AAC TECHNOLOGIES HLDGS INC 3.75% S/A 02JUN2031	1,000,000	863,091	1.20%
ALIBABA GROUP HLDG LTD 2.125% S/A 09FEB2031	1,000,000	834,592	1.16%
CHINA HONGQIAO GROUP LTD 7.75% S/A 27MAR2025	1,000,000	1,026,731	1.43%
CHINA MODERN DAIRY HLDGS LTD 2.125% S/A 14JUL2026	1,000,000	935,508	1.30%
CHINA OVERSEAS FINANCE CAYMAN VIII LTD 3.125% S/A 02MAR2035	500,000	392,225	0.54%
FWD GROUP LTD 7.635% S/A 02JUL2031	600,000	609,222	0.85%
MEITUAN DIANPING 3.05% S/A 28OCT2030 REGS	2,000,000	1,731,995	2.41%
WEIBO CORP 3.5% S/A 05JUL2024	2,000,000	2,033,702	2.83%
		<u>10,523,144</u>	<u>14.63%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER GREATER BAY AREA STRATEGY FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
CHINA			
GUOREN PROPERTY & CASUALTY INSURANCE			
CO LTD 3.35% S/A 01JUN2026	1,060,000	<u>1,002,253</u>	<u>1.39%</u>
HONG KONG			
AIA GROUP LTD 5.375% S/A 15APR2034 REGS	1,500,000	1,491,420	2.07%
BANK OF COMMUNICATIONS HONG KONG LTD 2.304% S/A 08JUL2031	1,000,000	948,782	1.32%
BANK OF EAST ASIA LTD 5.875% S/A PERP	1,000,000	1,012,546	1.41%
CHINA PING AN INSURANCE OVERSEAS HLDGS LTD 2.85% S/A 12AUG2031	1,500,000	1,265,481	1.76%
CHINA PING AN INSURANCE OVERSEAS HLDGS LTD 6.125% S/A 16MAY2034	930,000	956,520	1.33%
CHONG HING BANK LTD 5.5% S/A PERP	1,000,000	1,002,081	1.39%
CHONG HING BANK LTD 5.7% S/A PERP	1,000,000	1,024,623	1.42%
CNAC HK FINBRIDGE CO LTD 3.875% S/A 19JUN2029	2,000,000	1,872,683	2.60%
DAH SING BANK LTD 7.375% S/A 15NOV2033	2,000,000	2,112,427	2.94%
NANYANG COMMERCIAL BANK LTD 3.8% S/A 20NOV2029	1,500,000	1,493,997	2.08%
NANYANG COMMERCIAL BANK LTD 6.5% S/A PERP	2,000,000	2,033,210	2.83%
VANKE REAL ESTATE HONG KONG CO LTD 3.5% S/A 12NOV2029	1,000,000	566,264	0.79%
XIAOMI BEST TIME INTL LTD 3.375% S/A 29APR2030 REGS	1,000,000	<u>896,833</u>	<u>1.25%</u>
		<u>16,676,867</u>	<u>23.19%</u>
INDIA			
JSW STEEL LTD 3.95% S/A 05APR2027 REGS	540,000	<u>510,941</u>	<u>0.71%</u>
JAPAN			
FUKOKU MUTUAL LIFE INSURANCE CO 6.8% S/A PERP	2,000,000	2,099,396	2.92%
SMFG PREFERRED 6.6% S/A PERP	360,000	<u>359,639</u>	<u>0.50%</u>
		<u>882,194</u>	<u>1.04%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER GREATER BAY AREA STRATEGY FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
JERSEY, C.I.			
WEST CHINA CEMENT LTD 4.95% S/A 08JUL2026	1,300,000	<u>1,030,884</u>	<u>1.22%</u>
MACAU			
LUSO INTERNATIONAL BANKING LTD 7.5% S/A 29MAY2034	1,500,000	<u>1,508,320</u>	<u>2.10%</u>
MAURITIUS			
GREENKO WIND PROJECTS MAURITIUS LTD 5.5% S/A 06APR2025 REGS	320,000	<u>319,839</u>	<u>0.44%</u>
SINGAPORE			
OVERSEA-CHINESE BANKING CORP LTD 5.52% S/A 21MAY2034	1,500,000	<u>1,517,570</u>	<u>2.11%</u>
UNITED KINGDOM			
PHOENIX GROUP HLDGS PLC 5.625% S/A PERP	310,000	<u>277,192</u>	<u>0.33%</u>
		<u>74,005,372</u>	<u>87.51%</u>
COLLECTIVE INVESTMENT SCHEMES			
HONG KONG			
BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF	1,500,000	1,498,425	2.08%
BOCHK WEALTH CREATION SERIES-BOCHK ALL WEATHER CHINA NEW DYNAMIC EQUITY FUND-X1	2,613,218	3,092,407	4.30%
BOCHK WEALTH CREATION SERIES-BOCHK ALL WEATHER USD MONEY MARKET FUND-X1	200,000	<u>2,108,200</u>	<u>2.93%</u>
		<u>6,699,032</u>	<u>9.31%</u>
TOTAL LISTED/QUOTED INVESTMENTS		<u>63,405,708</u>	<u>88.14%</u>

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER GREATER BAY AREA STRATEGY FUND

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024

Unlisted/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBIT SECURITIES			
AUSTRALIA			
NEWCASTLE COAL INFRASTRUCTURE GROUP PTY LTD 4.7% S/A 12MAY2031 REGS	3,000,000	<u>2,733,844</u>	<u>3.80%</u>
FRANCE			
SOCIETE GENERALE SA 7.132% S/A 19JAN2055 REGS	1,000,000	<u>996,444</u>	<u>1.39%</u>
JAPAN			
RAKUTEN GROUP INC 9.75% S/A 15APR2029	1,390,000	1,466,419	2.04%
TAKEDA PHARMACEUTICAL CO LTD 5.3% S/A 5JUL2034	1,800,000	1,787,688	2.49%
TAKEDA PHARMACEUTICAL CO LTD 5.65% S/A 5JUL2054	1,000,000	<u>979,010</u>	<u>1.36%</u>
		<u>4,233,117</u>	<u>5.89%</u>
TOTAL UNLISTED/UNQUOTED INVESTMENTS		<u>7,963,405</u>	<u>11.08%</u>
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy RMB49,904,818 and Sell USD6,887,698 (Counterparty: Bank of China (Hong Kong) Limited)	–	(41,199)	(0.96%)
Buy RMB1,500,000 and Sell USD206.782 (Counterparty: Bank of China (Hong Kong) Limited)	–	(996)	(0.00%)
		<u>(42,195)</u>	<u>(0.06%)</u>
TOTAL INVESTMENTS		71,326,918	99.16%
OTHER NET ASSETS		<u>599,492</u>	<u>0.84%</u>
NET ASSETS AS AT 30 JUNE 2024 (AT TRADING VALUE)		<u>71,926,410</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>70,956,919</u>	

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIAN HIGH YIELD BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED)
30 JUNE 2024**

Listed/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES			
BERMUDA			
CHINA OIL AND GAS GROUP LTD 4.7% S/A 30JUN2026	400,000	<u>368,380</u>	<u>4.65%</u>
CAYMAN			
CHINA HONGQIAO GROUP LTD 7.75% S/A 27MAR2025	200,000	205,346	2.59%
GREENTOWN CHINA HLDGS LTD 4.7% S/A 29APR2025	500,000	480,642	6.06%
LONGFOR GROUP HLDGS LTD 3.95% S/A 16SEP2029	200,000	148,518	1.87%
MELCO RESORTS FINANCE LTD 5.75% S/A 21JUL2028 REGS	200,000	192,387	2.43%
MGM CHINA HLDGS LTD 4.75% S/A 01FEB2027 REGS	270,000	262,881	3.32%
MGM CHINA HLDGS LTD 7.125% S/A 01FEB2027 REGS	200,000	201,608	2.54%
SANDS CHINA LTD 5.65% S/A 08AUG2028	200,000	200,357	2.53%
SEAZEN GROUP LTD 6% S/A 12AUG2024	200,000	<u>200,899</u>	<u>2.53%</u>
		1,892,638	23.87%
CHINA			
GUANGZHOU FINELAND REAL ESTATE DEVELOPMENT CO LTD 13.6% S/A 27JUL2023	480,000	<u>26,040</u>	<u>0.33%</u>
HONG KONG			
YANLORD LAND HK CO LTD 5.125% S/A 20MAY2026	200,000	<u>172,553</u>	<u>2.18%</u>
INDIA			
ADANI PORTS & SPECIAL ECONOMIC ZONE LTD 4.2% S/A 04AUG2027 REGS	200,000	<u>188,926</u>	<u>2.38%</u>
INDONESIA			
INDIKA ENERGY TBK PT 8.75% S/A 05JUL2029 REGS	300,000	<u>304,385</u>	<u>3.84%</u>
JAPAN			
SMFG PREFERRED 6.6% S/A PERP	200,000	<u>199,799</u>	<u>2.52%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIAN HIGH YIELD BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
JERSEY, C.I.			
WEST CHINA CEMENT LTD 4.95% S/A 08JUL2026	380,000	<u>320,320</u>	<u>4.04%</u>
MAURITIUS			
GREENKO POWER II LTD 4.3% S/A 13DEC2028 REGS	400,000	317,529	4.00%
GREENKO WIND PROJECTS MAURITIUS LTD 5.5% S/A 06APR2025 REGS	200,000	199,899	2.52%
INDIA CLEAN ENERGY HLDGS 4.5% S/A 18APR2027 REGS	250,000	<u>232,049</u>	<u>2.93%</u>
		749,477	9.45%
NETHERLANDS			
MONG DUONG FINANCE HLDGS BV 5.125% S/A 07MAY2029 REGS	300,000	243,008	3.06%
ROYAL CAPITAL BV 5% S/A PERP	370,000	<u>368,212</u>	<u>4.64%</u>
		611,220	7.70%
PAKISTAN			
PAKISTAN GOVERNMENT INTL BOND 6.875% S/A 05DEC2027 REGS	300,000	<u>261,428</u>	<u>3.30%</u>
PHILIPPINES			
SAN MIGUEL CORP 5.5% S/A PERP	300,000	<u>301,180</u>	<u>3.80%</u>
SINGAPORE			
MEDCO BELL PTE LTD 6.375% S/A 30JAN2027 REGS	250,000	<u>252,645</u>	<u>3.19%</u>
THAILAND			
BANGKOK BANK PLC/HONG KONG 5% S/A PERP REGS	200,000	<u>197,504</u>	<u>2.49%</u>
UNITED KINGDOM			
PHOENIX GROUP HLDGS PLC 8.5% S/A PERP	200,000	<u>197,951</u>	<u>2.50%</u>
UNITED STATES			
US TREASURY N/B 3.625% S/A 15MAY2053	100,000	<u>85,299</u>	<u>1.08%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIAN HIGH YIELD BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
VIRGIN ISL, BT			
CHALCO HONG KONG INVESTMENT CO LTD 1.55% S/A 28JUL2024	200,000	200,678	2.53%
CHANG DEVELOPMENT INTL LTD 6.8% S/A 25JUN2027	200,000	200,149	2.52%
ELECT GLOBAL INVESTMENTS LTD 4.85% S/A PERP	200,000	139,253	1.76%
HKT CAPITAL NO 6 LTD 3% S/A 18JAN2032	200,000	173,665	2.19%
LS FINANCE 2025 LTD 4.5% S/A 26JUN2025	200,000	191,607	2.42%
NEW METRO GLOBAL LTD 4.625% S/A 15OCT2025	200,000	144,099	1.82%
NWD FINANCE BVI LTD 6.25% S/A PERP	300,000	163,753	2.07%
PEAK RE BVI HLDG LTD 5.35% S/A PERP	200,000	195,937	2.47%
		1,409,141	17.78%
TOTAL LISTED/QUOTED INVESTMENTS		7,538,886	95.10%
UNLISTED INVESTMENTS			
DEBIT SECURITIES			
INDIA			
JSW INFRASTRUCTURE LTD 4.95% S/A 21JAN2029 REGS	200,000	193,614	2.44%
VIRGIN ISL, BT			
STUDIO CITY FINANCE LTD 5% S/A 15JAN2029 REGS	200,000	180,977	2.28%
TOTAL UNLISTED/UNQUOTED INVESTMENTS		374,591	4.72%

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIAN HIGH YIELD BOND FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

	Holding/ nominal value	Fair value USD	% of net assets
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy AUD 317,681 and Sell USD211,174 (Counterparty: Bank of China (Hong Kong) Limited)	–	820	0.01%
Buy GBP 186,901 and Sell USD238,986 (Counterparty: Bank of China (Hong Kong) Limited)	–	(2,626)	(0.03%)
Buy CNY 10,232,713 and Sell USD1,412,285 (Counterparty: Bank of China (Hong Kong) Limited)	–	(8,448)	(0.11%)
Buy EUR 181,055 and Sell USD195,778 (Counterparty: Bank of China (Hong Kong) Limited)	–	(1,654)	(0.02%)
		<u>(11,908)</u>	<u>(0.15%)</u>
TOTAL INVESTMENTS		7,901,569	99.67%
OTHER NET ASSETS		<u>25,982</u>	<u>0.33%</u>
NET ASSETS AS AT 30 JUNE 2024 (AT TRADING VALUE)		<u>7,927,551</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>8,769,992</u>	

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ESG MULTI-ASSET FUND**

**INVESTMENT PORTFOLIO (UNAUDITED)
30 JUNE 2024**

Listed/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES			
BRITISH VIRGIN ISLANDS			
CLP POWER HK FINANCE LTD 3.55% S/A PERP	200,000	199,894	1.37%
HKT CAPITAL NO 6 LTD 3% S/A 18JAN2032	200,000	173,665	1.19%
		<u>373,559</u>	<u>2.56%</u>
CAYMAN			
BAIDU INC 2.375% S/A 23AUG2031	600,000	502,299	3.44%
FWD GROUP LTD 5.75% S/A 09JUL2024	200,000	205,306	1.40%
FWD GROUP LTD 8.045% S/A PERP	200,000	196,727	1.35%
TENCENT HLDGS LTD 4.525% S/A 11APR2049 REGS	200,000	168,655	1.15%
		<u>1,072,987</u>	<u>7.34%</u>
CHINA			
INDUSTRIAL & COMMERCIAL BANK OF CHINA LTD/SINGAPORE 1% S/A 28OCT2024	200,000	197,378	1.35%
GERMANY			
ALLIANZ SE 3.2% A PERP	200,000	165,618	1.13%
HONG KONG			
AIA GROUP LTD 5.375% S/A 15APR2034 REGS	200,000	198,856	1.36%
BANK OF EAST ASIA LTD 5.875% S/A PERP	500,000	506,273	3.46%
LENOVO GROUP LTD 5.875% S/A 24APR2025	200,000	202,419	1.39%
		<u>907,548</u>	<u>6.21%</u>
INDIA			
RELIANCE INDUSTRIES LTD 3.625% S/A 12JAN2052 REGS	250,000	182,279	1.25%
JAPAN			
ASAHI MUTUAL LIFE INSURANCE CO 6.9% S/A PERP	200,000	211,888	1.45%
KOREA			
KYOBO LIFE INSURANCE CO 5.9% S/A PERP REGS	200,000	199,876	1.37%
NETHERLANDS			
ING GROEP NV 3.875% S/A PERP	200,000	170,859	1.17%
PROSUS NV 3.68% S/A 21JAN2030 REGS	300,000	271,565	1.86%
		<u>442,424</u>	<u>3.03%</u>
SWEDEN			
SWEDBANK AB 5.625% S/A PERP	200,000	202,486	1.38%
THAILAND			
KRUNG THAI BANK PCL/CAYMAN ISLANDS 4.4% S/A PERP	200,000	192,825	1.32%
THAIOIL TREASURY CENTER CO LTD 2.5% S/A 18JUN2030 REGS	50,000	42,381	0.29%
		<u>235,206</u>	<u>1.61%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ESG MULTI-ASSET FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
UNITED KINGDOM			
HSBC HLDGS PLC 4.6% S/A PERP	200,000	172,108	1.18%
PHOENIX GROUP HLDGS PLC 8.5% S/A PERP	200,000	197,951	1.35%
		<u>370,059</u>	<u>2.53%</u>
UNITED STATES			
US TREASURY N/B 3.375% S/A 15MAY2033	200,000	185,846	1.27%
US TREASURY N/B 3.5% S/A 15FEB2033	400,000	379,425	2.59%
US TREASURY N/B 3.625% S/A 15FEB2053	640,000	551,482	3.77%
		<u>1,116,753</u>	<u>7.63%</u>
		<u>6,696,118</u>	<u>45.79%</u>
DEPOSITORY RECEIPTS			
TAIWAN			
TAIWAN SEMICONDUCTOR MANUFACTURING CO-ADR	1,500	260,715	1.78%
		<u>260,715</u>	<u>1.78%</u>
EQUITY SECURITIES			
HONG KONG			
CHINA RESOURCES BEER HLDGS CO LTD	50,000	168,092	1.15%
UNITED STATES			
ADOBE INC	500	277,770	1.90%
ADVANCED MICRO DEVICES INC	1,500	243,315	1.66%
ALPHABET INC-CL C	3,000	550,260	3.76%
AMAZON.COM INC	3,000	579,750	3.97%
APPLE INC	1,000	210,620	1.44%
COSTCO WHOLESALE CORP	600	509,994	3.49%
DELL TECHNOLOGIES INC-CL C	1,500	206,865	1.42%
EATON CORP PLC	1,000	313,550	2.14%
ELI LILLY & CO	300	271,614	1.86%
GE VERNOVA LLC	1,000	171,510	1.17%
HOME DEPOT INC	500	172,120	1.18%
JPMORGAN CHASE & CO	1,000	202,260	1.38%
META PLATFORMS INC-CL A	500	252,110	1.72%
MICRON TECHNOLOGY INC	2,000	263,060	1.80%
MICROSOFT CORP	1,500	670,425	4.59%
NIKE INC-CL B	3,000	226,110	1.55%
NVIDIA CORP	3,500	432,390	2.96%
TESLA INC	1,500	296,820	2.03%
UBER TECHNOLOGIES INC	3,000	218,040	1.49%
VERTIV HLDGS CO	2,000	173,140	1.18%
VISA INC – A	1,500	393,705	2.69%
VISTRA ENERGY CORP	3,000	257,940	1.76%
WALT DISNEY CO	2,000	198,580	1.36%
		<u>7,091,948</u>	<u>48.50%</u>
		<u>7,260,040</u>	<u>49.65%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ESG MULTI-ASSET FUND**

**INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2024**

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
UNLISTED DEBIT SECURITIES			
JAPAN			
MIZUHO FINANCIAL GROUP INC 4.353% S/A 20OCT2025 REGS	200,000	198,091	1.35%
RAKUTEN GROUP INC 9.75% S/A 15APR2029	200,000	210,996	1.44%
		<u>409,087</u>	<u>2.79%</u>
UNITED STATES			
US TREASURY N/B 3% S/A 15AUG2052	800,000	608,970	4.16%
		<u>1,018,057</u>	<u>6.95%</u>
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy AUD1,402,209 and Sell USD932,099 (Counterparty: Bank of China (Hong Kong) Limited)	–	3,621	0.02%
Buy CNY16,055,255 and Sell USD2,215,893 (Counterparty: Bank of China (Hong Kong) Limited)	–	(12,795)	(0.09%)
Buy EUR237,900 and Sell USD257,245 (Counterparty: Bank of China (Hong Kong) Limited)	–	(2,173)	(0.01%)
Buy GBP746,627 and Sell USD954,697 (Counterparty: Bank of China (Hong Kong) Limited)	–	(10,490)	(0.07%)
		<u>(21,837)</u>	<u>(0.15%)</u>
TOTAL INVESTMENTS		14,195,036	97.07%
OTHER NET ASSETS		<u>396,014</u>	<u>2.93%</u>
NET ASSETS AS AT 30 JUNE 2024 (AT TRADING VALUE)		<u>14,591,050</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>13,033,085</u>	

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CHINA NEW DYNAMIC EQUITY FUND

INVESTMENT PORTFOLIO (UNAUDITED)

30 JUNE 2024

Listed/Quoted Investments	Holding/ nominal value	Fair value HKD	% of net assets
EQUITY SECURITIES			
CHINA			
AGRICULTURAL BANK OF CHINA LTD-A	150,000	699,596	1.65%
CHINA MOLYBDENUM CO LTD-A	80,000	727,409	1.72%
CHINA YANGTZE POWER CO LTD-A	30,000	928,088	2.19%
CONTEMPORARY AMPEREX TECHNOLOGY CO LTD-A	3,200	616,261	1.45%
EOPTOLINK TECHNOLOGY INC LTD-A	8,000	903,271	2.13%
GD POWER DEVELOPMENT CO LTD-A	120,000	768,914	1.81%
INNER MONGOLIA YILI INDUSTRIAL GROUP CO LTD-A	20,000	552,831	1.30%
JIANGSU HENGRUI MEDICINE CO LTD-A	12,000	493,697	1.16%
MIDEA GROUP CO LTD-A	8,400	579,574	1.37%
NAURA TECHNOLOGY GROUP CO LTD-A	3,500	1,197,673	2.82%
PETROCHINA CO LTD-A	50,000	551,975	1.30%
SHAANXI COAL INDUSTRY CO LTD-A	15,000	413,500	0.98%
SHANDONG GOLD MINING CO LTD-A	28,000	820,089	1.93%
SHANGHAI ELECTRIC POWER CO LTD-A	90,000	952,157	2.24%
SHANXI XINGHUACUN FEN WINE FACTORY CO LTD-A	1,200	270,699	0.64%
SHENZHEN SALUBRIS PHARMACEUTICALS CO LTD-A	10,000	284,866	0.67%
SICHUAN KELUN PHARMACEUTICAL CO LTD-A	32,000	1,038,226	2.45%
SUNGROW POWER SUPPLY CO LTD-A	14,000	928,965	2.19%
WEICHAJ POWER CO LTD-A	25,000	434,306	1.02%
ZHONGJI INNOLIGHT CO LTD-A	4,900	722,715	1.70%
ZHONGJIN GOLD CORP LTD-A	45,000	712,433	1.68%
		14,597,245	34.40%
HONG KONG			
ASM PACIFIC TECHNOLOGY LTD	8,000	871,200	2.05%
BRILLIANCE CHINA AUTOMOTIVE HLDGS LTD	60,000	492,600	1.16%
CHINA MOBILE LTD	15,000	1,155,000	2.72%
CHINA RESOURCES BEER HLDGS CO LTD	34,000	892,500	2.10%
CHINA SHENHUA ENERGY CO LTD-H	20,000	719,000	1.70%
LONGFOR GROUP HLDGS LTD	28,000	300,160	0.71%
MEITUAN-CLASS B	15,000	1,666,500	3.93%
NETEASE INC	5,000	745,500	1.76%
POP MART INTL GROUP LTD	25,000	956,250	2.25%
PRADA SPA	20,000	1,168,000	2.75%
SHENZHOU INTL GROUP HLDGS LTD	8,000	611,600	1.44%
TENCENT HLDGS LTD	6,600	2,457,840	5.79%
YANKUANG ENERGY GROUP CO LTD-H	52,000	580,320	1.37%
		12,616,470	29.73%

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CHINA NEW DYNAMIC EQUITY FUND**

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)

30 JUNE 2024

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value HKD	% of net assets
EQUITY SECURITIES (CONTINUED)			
UNITED STATES			
ALPHABET INC-CL C	300	429,654	1.01%
DELL TECHNOLOGIES INC-CL C	420	452,268	1.07%
ELF BEAUTY INC	250	411,336	0.97%
META PLATFORMS INC-CL A	110	433,076	1.02%
MICRON TECHNOLOGY INC	500	513,506	1.21%
MICROSOFT CORP	100	348,988	0.82%
NVIDIA CORP	650	627,006	1.48%
VERTIV HLDGS CO	800	540,765	1.27%
		<u>3,756,599</u>	<u>8.85%</u>
		<u>30,970,314</u>	<u>72.98%</u>
DEPOSITORY RECEIPTS			
UNITED STATES			
FUTU HLDGS LTD-SPONSORED ADR	6,000	3,073,542	7.24%
HUAZHU GROUP LTD-SPONSORED ADR	2,500	650,423	1.53%
PINDUODUO INC-SPONSORED ADR	1,000	1,038,100	2.45%
TRIP.COM GROUP LTD-ADR	7,000	2,568,898	6.05%
		<u>7,330,963</u>	<u>17.27%</u>
TAIWAN			
TAIWAN SEMICONDUCTOR MANUFACTURING CO-ADR	380	515,714	1.22%
		<u>7,846,677</u>	<u>18.49%</u>
COLLECTIVE INVESTMENT SCHEME			
UNITED STATES			
KRANESHARES CSI CHINA INTERNET FUND		<u>1,687,821</u>	<u>3.98</u>
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy RMB2,530,179 and Sell HKD2,750,304 (Counterparty: Bank of China (HK) Limited)		<u>(38,628)</u>	<u>(0.09%)</u>
		<u>(38,628)</u>	<u>(0.09%)</u>
TOTAL LISTED/QUOTED INVESTMENTS		<u>40,466,184</u>	<u>95.36%</u>
OTHER NET ASSETS		<u>1,967,171</u>	<u>4.64%</u>
NET ASSETS AS AT 30 JUNE 2024 (AT TRADING VALUE)		<u>42,433,355</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>36,096,932</u>	

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER HKD MONEY MARKET FUND

INVESTMENT PORTFOLIO (UNAUDITED)
30 JUNE 2024

Listed/Quoted Investments	Holding/ nominal value	Fair value HKD	% of net assets
DEBT SECURITIES			
CANADA			
BANK OF MONTREAL 5.325% A 01AUG2024	20,000,000	<u>20,009,800</u>	<u>0.20%</u>
CHINA			
AGRICULTURAL BANK OF CHINA LTD/DIFC 4.45% A 29NOV2024 FXCD	20,000,000	19,965,600	0.20%
CHINA CONSTRUCTION BANK CORP/TOKYO 0% A 5DEC2024	15,000,000	14,712,900	0.15%
CHINA CONSTRUCTION BANK CORP/TOKYO 0% A 6MAR2025	18,000,000	17,381,700	0.17%
CHINA DEVELOPMENT BANK CORP/HONG KONG 0% A 14AUG2024	15,000,000	<u>14,921,700</u>	<u>0.15%</u>
		66,981,900	0.67%
GERMANY			
KREDITANSTALT FUER WIEDERAUFBAU 4.395% A 10JUL2024	10,000,000	<u>9,999,700</u>	<u>0.10%</u>
HONG KONG			
HKCG FINANCE LTD 3.81% Q 01SEP2024	6,000,000	5,992,500	0.06%
HONG KONG MORTGAGE CORP LTD 3.54% A 24SEP2024	10,000,000	<u>9,973,700</u>	<u>0.10%</u>
		15,966,200	0.16%
TOTAL LISTED/QUOTED INVESTMENTS		112,957,600	1.13%
OTHER NET ASSETS		<u>9,916,432,845</u>	<u>98.87%</u>
NET ASSETS AS At 30 June 2024 (AT TRADING VALUE)		<u>10,029,390,445</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>112,654,128</u>	
		Fair value HKD	% of net assets
Daily liquid assets		202,593,687	2.02%
Weekly liquid assets		614,801,634	6.13%

The weighted average maturity and the weighted average life of the portfolio of the Sub-Fund are 50.23 days and 50.23 days respectively.

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER USD MONEY MARKET FUND**

**INVESTMENT PORTFOLIO (UNAUDITED)
30 JUNE 2024**

Listed/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES			
CHINA			
BK OF CHINA/HK 5.2% A 29AUG2024 FXCD	1,000,000	999,550	0.17%
FRANCE			
BANK OF CHINA LTD/HONG KONG 0% S/A 03FEB2025	800,000	775,288	0.13%
KING POWER CAPITAL LTD 5.625% S/A 03NOV2024	1,700,000	1,699,388	0.28%
		<u>2,474,676</u>	<u>0.41%</u>
UNITED ARAB EMIRATES			
MASHREQBANK PSC 0% A 9OCT2024	10,000,000	3,931,480	0.65%
TOTAL LISTED/QUOTED INVESTMENTS		<u>7,405,706</u>	<u>1.23%</u>
OTHER NET ASSETS		592,341,854	98.77%
NET ASSETS AS AT 30 June 2024 (AT TRADING VALUE)		<u>599,747,560</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>7,400,432</u>	
		Fair value USD	% of net assets
Daily liquid assets		15,773,361	2.63%
Weekly liquid assets		38,383,844	6.40%

The weighted average maturity and the weighted average life of the portfolio of the Sub-Fund are 49.93 days and 49.93 days respectively.

BOCHK WEALTH CREATION SERIES
STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED)
FOR THE YEAR ENDED 30 JUNE 2024

	<u>BOCHK All Weather</u> <u>Global Opportunities</u>		<u>BOCHK All Weather</u> <u>China High Yield</u>		<u>BOCHK All Weather</u> <u>Hong Kong Equity</u>		<u>BOCHK All Weather</u> <u>CNY Equity Fund</u>		<u>BOCHK All Weather</u> <u>Asian Bond Fund</u>		<u>BOCHK All Weather</u> <u>Asia (ex-Japan)</u> <u>Equity Fund</u>	
	<u>Fund</u>		<u>Bond Fund</u>		<u>Fund</u>		2024	2023	2024	2023	2024	2023
	2024	2023	2024	2023	2024	2023	%	%	%	%	%	%
Equity securities												
Australia	-	-	-	-	-	-	-	-	-	-	-	-
British Virgin Islands	-	-	-	-	-	-	-	-	-	-	-	-
Cayman Islands	-	-	-	-	-	-	-	-	-	-	-	-
China	-	-	-	-	-	12.91	87.18	85.66	-	-	9.49	6.21
France	3.48	8.40	-	-	-	-	-	-	-	-	-	-
Hong Kong	1.16	-	-	-	89.05	80.67	2.21	11.76	-	-	21.27	61.79
India	-	-	-	-	-	-	-	-	-	-	-	-
Indonesia	-	-	-	-	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-	-	-	-	-
Korea	-	-	-	-	-	-	-	-	-	-	18.44	20.70
Luxembourg	-	-	-	-	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-	-	-	-	-
Philippines	-	-	-	-	-	-	-	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-	-	-	-	1.57
Sri Lanka	-	-	-	-	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-	-	-	-	-
Thailand	-	-	-	-	-	-	-	-	-	-	-	-
United Kingdom	-	-	-	-	-	-	5.31	-	-	-	-	-
United States	59.46	52.58	-	-	3.87	-	-	-	-	-	24.29	-

BOCHK WEALTH CREATION SERIES
STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

	<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>	
	<u>Global Opportunities</u>		<u>China High Yield</u>		<u>Hong Kong Equity</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>Asia (ex-Japan)</u>	
	<u>Fund</u>		<u>Bond Fund</u>		<u>Fund</u>		<u>CNY Equity Fund</u>		<u>Asian Bond Fund</u>		<u>Equity Fund</u>	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
%	%	%	%	%	%	%	%	%	%	%	%	
Debt securities												
Australia	-	-	-	-	-	-	-	-	7.93	1.24	-	-
Bahrain	-	-	-	-	-	-	-	-	-	-	-	-
Bermuda	-	-	4.24	3.23	-	-	-	-	-	0.55	-	-
British Virgin Islands	1.99	6.60	22.15	14.05	-	-	-	-	12.71	16.14	-	-
Canada	1.11	-	-	-	-	-	-	-	3.51	1.05	-	-
Cayman Islands	-	2.15	25.18	21.12	-	-	-	-	12.25	9.03	-	-
China	1.98	0.11	8.65	9.44	-	-	-	-	1.90	2.51	-	-
Egypt	-	-	-	-	-	-	-	-	-	-	-	-
France	0.91	2.03	-	-	-	-	-	-	-	-	-	-
Germany	0.95	1.96	-	-	-	-	-	-	-	-	-	-
Hong Kong	1.28	-	5.84	12.69	-	-	-	-	11.99	7.20	-	-
India	-	-	1.43	1.46	-	-	-	-	3.78	3.74	0.88	-
Indonesia	-	2.43	2.68	-	-	-	-	-	7.59	5.73	-	-
Ireland	-	-	-	-	-	-	-	-	1.24	-	-	-
Japan	2.07	-	0.53	-	-	-	-	-	5.10	2.64	-	-
Jordan	-	-	-	-	-	-	-	-	-	-	-	-
Jersey, C.I.	-	-	3.72	2.88	-	-	-	-	-	0.51	-	-
Korea	0.99	2.31	-	-	-	-	-	-	5.66	4.67	-	-
Macau	-	-	-	-	-	-	-	-	-	0.78	-	-
Malaysia	-	-	-	-	-	-	-	-	-	1.91	-	-
Mauritius	-	-	4.70	5.20	-	-	-	-	0.81	1.56	-	-
Mexico	-	-	-	-	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-	-	-	-	-
Netherlands	-	-	1.50	1.35	-	-	-	-	-	1.30	-	-
New Zealand	-	-	-	-	-	-	-	-	-	-	-	-
Nigeria	-	-	-	-	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-	-	-	-	-
Pakistan	-	-	0.82	0.42	-	-	-	-	-	0.39	-	-
Philippines	-	-	3.10	2.61	-	-	-	-	1.62	5.24	-	-
Portugal	-	-	-	-	-	-	-	-	-	-	-	-
Saudi Arabia	-	-	-	-	-	-	-	-	-	-	-	-
Singapore	2.46	-	2.85	6.59	-	-	-	-	1.04	8.45	-	-
Spain	-	-	-	-	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-	-	-	-	-
Supra-National	-	-	-	-	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-	1.17	0.90	-	-
Switzerland	-	-	-	-	-	-	-	-	-	-	-	-
Taiwan	-	-	-	-	-	-	-	-	-	-	9.07	-
Thailand	-	-	1.04	0.84	-	-	-	-	2.82	1.35	-	-
United Arab Emirates	-	-	-	-	-	-	-	-	-	-	-	-
United Kingdom	-	2.10	3.06	4.39	-	-	-	-	2.22	0.61	-	-
United States	1.84	2.93	-	-	-	-	-	-	2.44	11.70	8.80	-
Uzbekistan	-	-	-	-	-	-	-	-	-	-	-	-

BOCHK WEALTH CREATION SERIES
STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

	<u>BOCHK All Weather</u> <u>Global Opportunities</u> <u>Fund</u>		<u>BOCHK All Weather</u> <u>China High Yield</u> <u>Bond Fund</u>		<u>BOCHK All Weather</u> <u>Hong Kong Equity</u> <u>Fund</u>		<u>BOCHK All Weather</u> <u>CNY Equity Fund</u>		<u>BOCHK All Weather</u> <u>Asian Bond Fund</u>		<u>BOCHK All Weather</u> <u>Asia (ex-Japan)</u> <u>Equity Fund</u>	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Collective investment schemes												
Australia	-	-	-	-	-	-	-	-	-	-	-	-
China	-	-	-	-	-	-	-	-	-	-	-	-
Hong Kong	-	-	-	-	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-	-	-	-	-
United Kingdom	-	-	-	-	-	-	-	-	-	-	-	-
United States	2.95	10.87	-	-	-	-	-	-	-	-	5.95	-
Depository receipts												
India	-	-	-	-	-	-	-	-	-	-	-	-
Taiwan	2.20	-	-	-	-	-	-	-	-	-	-	8.42
United States	4.55	-	-	-	-	-	-	-	-	-	-	-
Unlisted/unquoted investment												
Debt securities												
Australia	1.03	-	-	2.01	-	-	-	-	-	1.44	-	-
British Virgin Islands	-	-	3.34	2.35	-	-	-	-	2.85	-	-	-
Cayman Island	3.07	-	2.09	3.21	-	-	-	-	-	-	-	-
China	-	-	-	-	-	-	-	-	-	1.54	-	-
France	-	-	-	-	-	-	-	-	-	2.02	-	-
India	0.98	2.07	2.56	1.92	-	-	-	-	-	0.57	-	-
Japan	-	-	-	-	-	-	-	-	2.83	-	-	-
New Zealand	-	-	-	-	-	-	-	-	2.40	-	-	-
United States	-	-	-	4.33	-	-	-	-	4.85	2.50	-	-
Collective investment schemes												
Luxembourg	-	-	-	1.21	-	-	-	-	-	-	-	-
Foreign currency forward contracts	-	0.00	(0.42)	(1.10)	-	(0.20)	0.15	0.64	(0.14)	(0.25)	(0.03)	-
Total investments	94.46	96.54	99.06	100.20	92.93	93.37	94.85	98.06	98.57	97.02	98.18	98.69
Other net assets	5.54	3.46	0.94	(0.20)	7.07	6.63	5.15	1.94	1.43	2.98	1.82	1.31
Net assets as at 30 June	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>

BOCHK WEALTH CREATION SERIES
STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

	<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>	
	<u>China Income Fund</u>		<u>Asia Pacific High</u>		<u>Short Term Bond</u>		<u>Belt and Road Bond</u>		<u>Greater Bay Area</u>		<u>Asian High Yield</u>	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	%	%	%	%	%	%	%	%	%	%	%	%
Equity securities												
Australia	-	-	1.76	7.01	-	-	-	-	-	-	-	-
British Virgin Islands	-	-	-	-	-	-	-	-	-	-	-	-
Cayman Islands	-	-	-	-	-	-	-	-	-	-	-	-
China	-	-	21.27	7.86	-	-	-	1.10	-	-	-	-
France	-	-	-	-	-	-	-	-	-	-	-	-
Hong Kong	55.21	62.10	-	36.74	-	-	-	2.17	-	-	-	-
India	-	-	-	-	-	-	-	-	-	-	-	-
Indonesia	-	-	-	-	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-	-	-	-	-
Korea	-	-	-	-	-	-	-	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-	-	-	-	-
Philippines	-	-	-	-	-	-	-	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-	-	-	-	-
Thailand	-	-	-	-	-	-	-	-	-	-	-	-
United Kingdom	-	-	-	-	-	-	-	-	-	-	-	-
United States	-	-	19.19	-	-	-	-	3.71	-	-	-	-

BOCHK WEALTH CREATION SERIES
STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

	<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>	
	<u>China Income Fund</u>		<u>Asia Pacific High</u>		<u>Short Term Bond</u>		<u>Belt and Road Bond</u>		<u>Greater Bay Area</u>		<u>Asian High Yield</u>	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	%	%	%	%	%	%	%	%	%	%	%	%
Debt securities												
Australia	-	-	3.35	-	5.57	0.48	3.73	-	8.84	-	-	-
Bermuda	-	-	-	-	1.03	-	-	1.58	-	0.80	4.65	2.92
British Virgin Islands	9.39	5.50	-	11.00	16.44	13.03	11.63	18.87	18.77	26.66	-	14.69
Canada	-	-	-	-	-	-	-	-	-	1.27	-	-
Cayman Islands	2.86	3.22	6.82	5.10	7.63	4.70	18.12	7.14	14.64	24.67	23.87	21.68
Chile	-	-	-	-	-	-	1.87	-	-	-	-	-
China	3.29	3.03	3.70	3.51	5.99	6.00	2.04	0.21	1.39	1.28	0.33	1.09
Egypt	-	-	-	-	-	-	-	-	-	-	-	-
France	-	-	-	-	1.89	-	-	-	-	-	-	-
Germany	-	-	-	-	-	-	-	-	-	0.71	-	-
Hong Kong	4.21	3.74	5.10	-	9.11	14.00	6.74	15.21	23.19	18.08	2.18	4.31
India	3.15	2.84	3.74	3.30	0.21	-	1.84	1.81	0.71	0.57	2.38	5.76
Indonesia	-	-	3.80	-	1.00	-	12.48	3.94	3.42	1.04	3.84	2.10
Ireland	-	-	-	-	-	-	2.22	-	-	-	-	-
Japan	-	-	-	-	4.24	2.34	2.13	3.89	-	-	2.52	-
Jersey, C.I.	-	-	3.26	2.96	-	-	-	1.48	1.17	1.22	4.04	2.59
Jordan	-	-	-	-	-	-	2.24	-	-	-	-	-
Korea	-	-	-	-	7.85	11.56	-	-	-	-	-	-
Luxembourg	-	-	-	-	-	1.21	-	-	-	-	-	-
Macau	-	-	-	-	-	-	-	-	2.10	-	-	-
Malaysia	-	-	-	-	0.82	-	-	1.86	-	-	-	-
Mauritius	-	2.50	-	2.95	-	-	2.11	1.55	0.44	0.56	9.46	7.57
Mexico	-	-	-	-	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	1.01	-	-	-	-	-	7.71	5.42
New Zealand	-	-	-	-	-	-	-	-	-	-	-	-
Pakistan	-	-	-	-	-	-	-	-	-	-	3.30	1.24
Philippines	-	-	-	-	0.81	-	2.15	3.93	-	1.43	3.80	4.96
Portugal	-	-	-	-	-	-	-	-	-	-	-	-
Romania	-	-	-	-	-	-	1.63	-	-	-	-	-
Saudi Arabia	-	-	-	-	-	-	-	-	-	2.42	-	-
Serbia	-	-	-	-	-	-	2.09	-	-	-	-	-
Singapore	-	-	4.94	-	3.73	3.57	-	10.35	2.11	2.10	3.19	9.02
Spain	-	-	-	-	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-	-	-	-	-
Switzerland	2.79	2.13	-	-	0.43	-	-	1.25	-	-	-	-
Thailand	-	-	-	-	-	0.83	2.04	-	-	-	2.49	1.66
United Arab Emirates	-	-	-	-	-	-	3.96	-	-	-	-	-
United Kingdom	-	-	-	-	5.17	1.23	2.09	-	2.06	0.33	2.50	3.79
United States	-	-	-	-	5.78	2.92	-	6.12	-	4.35	1.08	2.48

BOCHK WEALTH CREATION SERIES
STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

	<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>	
	<u>China Income Fund</u>		<u>Asia Pacific High Income Fund</u>		<u>Short Term Bond Fund</u>		<u>Belt and Road Bond Fund</u>		<u>Greater Bay Area Strategy Fund</u>		<u>Asian High Yield Bond Fund</u>	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	%	%	%	%	%	%	%	%	%	%	%	%
Collective investment schemes												
Australia	-	-	-	-	-	-	-	-	-	-	-	-
China	-	-	-	-	-	-	-	-	-	-	-	-
Hong Kong	-	2.10	-	-	-	-	-	-	9.31	6.00	-	-
Japan	-	-	-	-	-	-	-	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-	-	-	-	-
Singapore	-	-	-	1.36	-	-	-	-	-	-	-	-
United Kingdom	-	-	-	-	-	-	-	-	-	-	-	-
United States	4.49	-	7.99	7.10	-	-	-	-	-	-	-	-
Depository receipts												
India	-	-	-	-	-	-	-	-	-	-	-	-
Taiwan	-	-	9.07	7.54	-	-	-	-	-	-	-	-
United States	-	-	2.78	-	-	-	-	1.20	-	-	-	-
Unlisted/unquoted investment												
Debt securities												
Australia	-	-	-	-	3.65	-	2.27	1.56	-	-	-	-
British Virgin Islands	-	-	-	-	0.41	-	2.14	-	-	0.68	-	1.33
Cayman Islands	-	-	-	-	0.50	3.05	2.13	5.65	-	-	-	-
Chile	-	-	-	-	-	-	3.25	-	-	-	-	-
China	3.34	3.02	-	-	-	2.12	-	2.67	-	-	-	-
France	-	-	-	-	0.40	-	-	-	-	1.36	-	-
Hong Kong	-	-	-	-	1.02	0.92	-	-	-	-	-	-
India	3.22	2.79	-	-	-	-	-	1.65	-	-	-	1.52
Ireland	-	-	-	-	0.21	-	-	-	-	-	-	-
Japan	-	-	-	-	0.22	-	2.36	-	-	-	-	-
Netherlands	-	-	-	-	0.21	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	2.80	-	-	-	-
United Kingdom	-	-	-	-	1.79	-	-	-	-	-	-	-
United States	-	-	-	-	1.30	-	-	-	-	-	-	6.43
Foreign currency forward contracts												
	(0.20)	(0.77)	(0.11)	(0.82)	0.03	0.28	(0.23)	(0.59)	(0.06)	(0.19)	(0.15)	(0.18)
Total investments	91.75	92.20	96.66	95.61	88.45	68.24	99.26	101.11	99.17	95.34	77.19	100.38
Other net assets	8.25	7.80	3.34	3.57	11.55	31.76	0.74	(1.11)	0.83	4.66	22.81	(0.38)
Net assets as at 30 June	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

BOCHK WEALTH CREATION SERIES
STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

	<u>BOCHK All</u> <u>Weather ESG</u> <u>Multi-Asset Fund</u>		<u>BOCHK All</u> <u>Weather China</u> <u>New Dynamic</u> <u>Equity Fund</u>		<u>BOCHK All</u> <u>Weather HKD</u> <u>Money Market</u> <u>Fund</u>		<u>BOCHK All</u> <u>Weather USD</u> <u>Money Market</u> <u>Fund</u>
	2024	2023	2024	2023	2024	2023	2024
	%	%	%	%	%	%	%
Equity securities							
China	–	–	34.39	38.50	–	–	–
France	–	–	–	–	–	10.24	–
Hong Kong	1.15	6.90	29.73	39.70	–	–	–
Japan	2.81	–	–	–	–	–	–
United States	48.60	37.18	8.85	3.68	–	–	–
Debt securities							
British Virgin Islands	2.56	1.20	–	–	–	–	–
Canada	–	–	–	–	0.20	–	–
Cayman Islands	7.36	13.12	–	–	–	–	–
China	1.35	3.94	–	–	0.67	–	0.17
Germany	1.14	2.20	–	–	0.10	–	–
Hong Kong	6.22	3.33	–	–	0.16	–	0.42
India	1.25	1.26	–	–	–	–	–
Japan	1.45	1.45	–	–	–	–	–
Korea	1.37	1.25	–	–	–	–	–
Mauritius	–	–	–	–	–	–	–
Netherlands	3.03	–	–	–	–	–	–
Sweden	1.39	1.34	–	–	–	–	–
Taiwan	1.79	–	–	–	–	–	–
Thailand	1.61	4.33	–	–	–	–	–
United Arab Emirates	–	–	–	–	–	–	0.65
United Kingdom	2.54	3.35	–	–	–	–	–
United States	7.65	7.07	–	–	–	–	–
Collective investment schemes							
United States	–	–	–	3.98	–	–	–
Depository receipts							
Taiwan	4.17	–	1.22	14.42	–	–	–
United States	–	–	17.28	–	–	–	–

BOCHK WEALTH CREATION SERIES
STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

	<u>BOCHK All</u> <u>Weather ESG</u> <u>Multi-Asset Fund</u>		<u>BOCHK All</u> <u>Weather China</u> <u>New Dynamic</u> <u>Equity Fund</u>		<u>BOCHK All</u> <u>Weather HKD</u> <u>Money Market</u> <u>Fund</u>		<u>BOCHK All</u> <u>Weather USD</u> <u>Money Market</u> <u>Fund</u>
	2024	2023	2024	2023	2024	2023	2024
	%	%	%	%	%	%	%
Unlisted/unquoted investment							
Debt securities							
Australia	-	-	-	-	-	-	-
China	-	2.00	-	-	-	-	-
France	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-
Singapore	-	-	-	-	-	-	-
United States	-	4.78	-	-	-	-	-
Foreign currency forward contracts	(0.15)	(0.24)	-	(0.25)	-	-	-
Total investments	97.29	94.46	-	96.05	1.13	10.24	1.24
Other net assets	2.71	5.54	-	3.95	98.87	89.76	98.76
Net assets as at 30 June	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>

**BOCHK WEALTH CREATION SERIES
PERFORMANCE TABLE (UNAUDITED)
NET ASSET VALUES**

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund								
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9		
BOCHK All Weather Global Opportunities Fund (Note 1)	30.6.2024	USD4,067,796	HKD122,532,771	AUD18,856	N/A ²	CNY32,508.92	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	USD762,711	HKD45,755,615	AUD14,278	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	USD1,225,297	HKD35,915,627	AUD12,433	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather China High Yield Bond Fund (Note 2)	30.6.2024	RMB115,924,140	USD1,922,953	HKD119,086,139	AUD1,973,568	N/A ²	USD3,508,184	N/A ²	N/A ²	N/A ²
	30.6.2023	RMB132,388,880	USD2,541,576	HKD139,988,444	AUD2,021,706	N/A ²	USD6,007,368	N/A ²	N/A ²	N/A ²
	30.6.2022	RMB160,528,936	USD4,117,578	HKD173,236,664	AUD2,257,323	N/A ²	USD9,425,687	N/A ²	N/A ²	N/A ²
BOCHK All Weather Hong Kong Equity Fund (Note 3)	30.6.2024	HKD92,789,820	USD1,821,089	AUD952,543	N/A ²	RMB2,638,294	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	HKD101,948,190	USD1,448,461	AUD349,552	N/A ²	RMB4,019,930	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	HKD123,904,466	USD2,151,453	AUD489,331	N/A ²	RMB3,983,842	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather CNY Equity Fund (Note 4)	30.6.2024	RMB43,696,989	USD4,041,246	HKD109,206,282	N/A ²	N/A ²	N/A ²	HKD32,690,654	N/A ²	N/A ²
	30.6.2023	RMB48,105,315	USD5,731,389	HKD120,591,055	N/A ²	N/A ²	N/A ²	HKD37,271,175	N/A ²	N/A ²
	30.6.2022	RMB31,976,290	USD8,808,209	HKD176,162,133	N/A ²	N/A ²	N/A ²	HKD45,848,824	N/A ²	N/A ²
BOCHK All Weather Asian Bond Fund (Note 5)	30.6.2024	USD9,817,049	HKD156,893,606	N/A ²	N/A ²	RMB85,229,845	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	USD12,285,602	HKD183,107,326	N/A ²	N/A ²	RMB73,578,357	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	USD28,024,746	HKD236,106,756	N/A ²	N/A ²	RMB147,109,179	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asia (ex-Japan) Equity Fund (Note 6)	30.6.2024	USD228,800	HKD12,283,603	N/A ²	N/A ²	RMB451,845	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	USD276,615	HKD11,103,698	N/A ²	N/A ²	RMB613,992	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	USD307,070	HKD10,321,383	N/A ²	N/A ²	RMB807,527	N/A ²	N/A ²	N/A ²	N/A ²

**BOCHK WEALTH CREATION SERIES
PERFORMANCE TABLE (UNAUDITED) (CONTINUED)
NET ASSET VALUES**

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund								
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9		
BOCHK All Weather China Income Fund (Note 7)	30.6.2024	HKD32,435,005	USD345,285	N/A ²	N/A ²	N/A ²	CNY5,831,365	N/A ²	N/A ²	N/A ²
	30.6.2023	HKD33,424,337	USD457,257	N/A ²	N/A ²	N/A ²	CNY6,589,123	N/A ²	N/A ²	N/A ²
	30.6.2022	HKD38,992,465	USD921,064	N/A ²	N/A ²	N/A ²	CNY6,835,790	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asia Pacific High Income Fund (Note 8)	30.6.2024	USD570,370	HKD22,479,177	N/A ²	AUD563,368	N/A ²	RMB4,721,781	N/A ²	N/A ²	N/A ²
	30.6.2023	USD717,512	HKD23,496,238	N/A ²	AUD400,144	N/A ²	RMB5,180,470	N/A ²	N/A ²	N/A ²
	30.6.2022	USD1,133,568	HKD36,360,613	N/A ²	AUD574,706	N/A ²	RMB7,043,997	N/A ²	N/A ²	N/A ²
BOCHK All Weather Short Term Bond Fund (Note 9)	30.6.2024	USD25,431,414	HKD432,714,825	RMB109,467,146	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	USD7,314,460	HKD159,946,947	RMB15,499,120	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	USD9,989,053	HKD151,928,069	RMB1,463,430	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Belt and Road Bond Fund (Note 10)	30.6.2024	USD2,567,978	HKD25,364,068	N/A ²	N/A ²	N/A ²	RMB26,665,417	N/A ²	N/A ²	N/A ²
	30.6.2023	USD2,988,112	HKD28,803,964	N/A ²	N/A ²	N/A ²	RMB29,690,523	N/A ²	N/A ²	N/A ²
	30.6.2022	USD4,301,030	HKD46,999,125	N/A ²	N/A ²	N/A ²	RMB39,286,414	N/A ²	N/A ²	N/A ²
BOCHK All Weather Greater Bay Area Strategy Fund (Note 11)	30.6.2024	USD14,037,624	HKD270,558,812	MOP102,361,768	RMB25,902,271	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	USD16,404,843	HKD315,254,427	MOP117,413,841	RMB24,399,606	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	USD20,124,583	HKD444,733,310	MOP134,838,402	RMB29,577,938	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asian High Yield Bond Fund (Note 12)	30.6.2024	USD2,456,089	HKD26,729,251	N/A ²	AUD317,488	GBP187,167	N/A ²	RMB10,275,007	N/A ²	N/A ²
	30.6.2023	USD2,681,559	HKD34,039,450	N/A ²	AUD454,203	GBP194,410	N/A ²	RMB10,458,907	N/A ²	N/A ²
	30.6.2022	USD3,368,868	HKD50,989,596	N/A ²	AUD524,711	GBP205,733	N/A ²	RMB13,807,839	N/A ²	N/A ²

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED) NET ASSET VALUES

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund						
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9
BOCHK All Weather ESG Multi-Asset Fund (Note 13)	30.6.2024	USD4,377,567	HKD47,226,503	N/A ²	AUD1,364,880	GBP731,380	N/A ²	RMB15,184,539
	30.6.2023	USD4,437,102	HKD48,043,179	N/A ²	AUD1,325,868	GBP383,856	N/A ²	RMB15,289,413
	30.6.2022 ¹	USD5,461,636	HKD74,484,306	N/A ²	AUD2,448,295	GBP711,131	N/A ²	RMB29,750,483
BOCHK All Weather China New Dynamic Equity Fund (note 14)	30.6.2024	HKD13,191,852	USD340,062	N/A ²	N/A ²	N/A ²	RMB2,402,741	N/A ²
	30.6.2023 ¹	HKD16,264,609	USD421,442	N/A ²	N/A ²	N/A ²	RMB2,709,478	N/A ²
BOCHK All Weather HKD Money Market Fund (note 15)	30.6.2024	HKD925,668,774	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023 ¹	HKD296,473,413	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather USD Money Market Fund (note 16)	30.6.2024 ¹	USD538,755,285	RMB97,420,192	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

Note 1: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10.5 per unit for Class A3, RMB10.44 per unit for Class A7 and HKD10 per unit for Class X2.

Note 2: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3, AUD10.39 per unit for Class A4, USD9.63 per unit for Class A8, RMB10.19 per unit for Class X1, HKD9.58 per unit for Class X3, HKD9.83 per unit for Class I3, and USD9.64 per unit for Class I4.

Note 3: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, AUD12.63 per unit for Class A3, RMB12.65 per unit for Class A7, HKD10 per unit for Class X1 and USD10.65 per unit for X2.

Note 4: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3 and HKD8 per unit for Class A9.

Note 5: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, USD9.91 per unit for Class X1 and HKD10.01 per unit for Class I2.

Note 6: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, HKD10 per unit for Class X1, HKD10 per unit for Class X2 and USD10.25 per unit for I1.

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED) NET ASSET VALUES

- Note 7: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2 and RMB10 per unit for Class A8.
- Note 8: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A4, RMB10 per unit for Class A8, USD10 per unit for Class X1 and HKD10 per unit for Class X2.
- Note 9: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A3, USD10.40 per unit for Class C1, USD10 per unit for Class X1, HKD10 per unit for Class X2, USD10 per unit for Class I1 and EUR10.4 per unit for Class I6.
- Note 10: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2 and RMB10 per unit for Class A8.
- Note 11: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD9.94 per unit for Class A2, MOP9.93 per unit for Class A3, RMB10 per unit for Class A4, RMB10 per unit for Class A11, USD9.78 per unit for Class X1 and USD10 per unit for Class I1.
- Note 12: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, RMB10 per unit for Class A9, EUR10 per unit for Class A10 and HKD10 per unit for Class X2.
- Note 13: Unit were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, EUR10 per unit for Class A10, USD10 per unit for Class I1 and HKD10 per unit for Class X2.
- Note 14: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, RMB10 per unit for Class A8, HKD10 per unit for Class X1 and USD10 per unit for Class X2.
- Note 15: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, HKD10 per unit for Class X1 and HKD10 per unit for Class I1.
- Note 16: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class X1 and HKD10 per unit for Class I1.

¹ Year of commencement of operation.

² These classes of units were not in issue as at reporting date.

**BOCHK WEALTH CREATION SERIES
PERFORMANCE TABLE (UNAUDITED) (CONTINUED)
NET ASSET VALUES**

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund						
		Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class II
BOCHK All Weather Global Opportunities Fund (Note 1)	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	HKD15,423,989	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	HKD18,017,360	N/A ²	N/A ²
BOCHK All Weather China High Yield Bond Fund (Note 2)	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	RMB109,404,487	N/A ²	N/A ²	N/A ²
BOCHK All Weather Hong Kong Equity Fund (Note 3)	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	HKD10,995,287	USD1,523,559.96	N/A ²	N/A ²
BOCHK All Weather CNY Equity Fund (Note 4)	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD5,501,893	N/A ²
BOCHK All Weather Asian Bond Fund (Note 5)	30.6.2024	N/A ²	N/A ²	N/A ²	USD9,265,639	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	USD16,608,888	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	USD25,405,392	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asia (ex-Japan) Equity Fund (Note 6)	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	HKD3,396,280	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	HKD14,438,882	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	HKD15,762,336	N/A ²	N/A ²
BOCHK All Weather China Income Fund (Note 7)	30.6.2024	N/A ²	N/A ²	N/A ²	HKD5,549,187	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	HKD5,536,786	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	HKD11,421,801	N/A ²	N/A ²	N/A ²

BOCHK WEALTH CREATION SERIES

**PERFORMANCE TABLE (UNAUDITED) (CONTINUED)
NET ASSET VALUES**

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund						
		Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class II
BOCHK All Weather Asia Pacific High Income Fund (Note 8)	30.6.2024	N/A ²	N/A ²	N/A ²	USD152,459	HKD4,292,606	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	USD142,912	HKD4,038,408	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	USD957,207	HKD5,138,807	N/A ²	N/A ²
BOCHK All Weather Short Term Bond Fund (Note 9)	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	HKD19,229,227	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	HKD25,669,539	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	USD12,251,412	HKD62,432,130	N/A ²	N/A ²
BOCHK All Weather Belt and Road Bond Fund (Note 10)	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Greater Bay Area Strategy Fund (Note 11)	30.6.2024	N/A ²	RMB50,817,610	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	RMB73,288,769	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	RMB137,427,884	N/A ²	USD8,746,850	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asian High Yield Bond Fund (Note 12)	30.6.2024	EUR179,339	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	EUR176,712	N/A ²	N/A ²	N/A ²	HKD19,498,306	N/A ²	N/A ²
	30.6.2022	EUR196,542	N/A ²	N/A ²	N/A ²	HKD27,931,973	N/A ²	N/A ²
BOCHK All Weather ESG Multi-Asset Fund (Note 13)	30.6.2024	EUR233,066	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	EUR293,668	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022 ¹	EUR330,774	N/A ²	N/A ²	N/A ²	HKD11,638,618	N/A ²	USD4,032,559
BOCHK All Weather China New Dynamic Equity Fund (Note 14)	30.6.2024	HKD N/A ²	N/A ²	N/A ²	HKD24,015,977	N/A ²	N/A ²	N/A ²
	30.6.2023 ¹	HKD N/A ²	N/A ²	N/A ²	HKD25,858,123	USD1,508,904	N/A ²	N/A ²

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED) NET ASSET VALUES

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund						
		Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class II
BOCHK All Weather HKD Money Market Fund (note 15)	30.6.2024	HKD N/A ²	N/A ²	N/A ²	HKD4,838,117	N/A ²	N/A ²	HKD28,369,872.37
	30.6.2023 ¹	HKD N/A ²	N/A ²	N/A ²	HKD42,386,635	N/A ²	N/A ²	HKD797,003,941
BOCHK All Weather USD Money Market Fund (note 16)	30.6.2024 ¹	USD N/A ²	N/A ²	N/A ²	USD3,090,900	N/A ²	N/A ²	USD34,353,222

Note 1: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10.5 per unit for Class A3, RMB10.44 per unit for Class A7 and HKD10 per unit for Class X2.

Note 2: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3, AUD10.39 per unit for Class A4, USD9.63 per unit for Class A8, RMB10.19 per unit for Class X1, HKD9.58 per unit for Class X3, HKD9.83 per unit for Class I3, and USD9.64 per unit for Class I4.

Note 3: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, AUD12.63 per unit for Class A3, RMB12.65 per unit for Class A7, HKD10 per unit for Class X1 and USD10.65 per unit for X2.

Note 4: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3 and HKD8 per unit for Class A9.

Note 5: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, USD9.91 per unit for Class X1 and HKD10.01 per unit for Class I2.

Note 6: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, HKD10 per unit for Class X1, HKD10 per unit for Class X2 and USD10.25 per unit for I1.

Note 7: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, RMB10 per unit for Class A8 and HKD8.62 per unit for Class X1.

Note 8: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10 per unit for Class A4, RMB10 per unit for Class A8, USD10 per unit for Class X1 and HKD10 per unit for Class X2.

Note 9: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A3, USD10.40 per unit for Class C1, USD10 per unit for Class X1, HKD10 per unit for Class X2, USD10 per unit for Class II and EUR10.4 per unit for Class I6.

Note 10: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2 and RMB10 per unit for Class A8.

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED) NET ASSET VALUES

Note 11: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD9.94 per unit for Class A2, MOP9.93 per unit for Class A3, RMB10 per unit for Class A4, RMB10 per unit for Class A11, USD9.78 per unit for Class X1 and USD10 per unit for Class I1.

Note 12: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, RMB10 per unit for Class A9, EUR10 per unit for Class A10 and HKD10 per unit for Class X2.

Note 13: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, EUR10 per unit for Class A10, USD10 per unit for Class I1 and HKD10 per unit for Class X2.

Note 14: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, RMB10 per unit for Class A8, HKD10 per unit for Class X1 and USD10 per unit for Class X2.

Note 15: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, HKD10 per unit for Class X1 and HKD10 per unit for Class I1.

Note 16: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class X1 and HKD10 per unit for Class I1.

¹ Year of commencement of operation.

² These classes of units were not in issue as at reporting date.

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED)

NET ASSET VALUES

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund		
		Class I2	Class I4	Class I6
BOCHK All Weather Global Opportunities Fund (Note 1)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather China High Yield Bond Fund (Note 2)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather Hong Kong Equity Fund (Note 3)	30.6.2024	USD747,652	N/A ²	N/A ²
	30.6.2023	USD794,820	N/A ²	N/A ²
	30.6.2022	USD1,002,795	N/A ²	N/A ²
BOCHK All Weather CNY Equity Fund (Note 4)	30.6.2024	USD1,863,126	N/A ²	N/A ²
	30.6.2023	USD1,980,739	N/A ²	N/A ²
	30.6.2022	USD2,772,853	N/A ²	N/A ²
BOCHK All Weather Asian Bond Fund (Note 5)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asia (ex-Japan) Equity Fund (Note 6)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather China Income Fund (Note 7)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asia Pacific High Income Fund (Note 8)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather Short Term Bond Fund (Note 9)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather Belt and Road Bond Fund (Note 10)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather Greater Bay Area Strategy Fund (Note 11)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asian High Yield Bond Fund (Note 12)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather ESG Multi-Asset Fund (Note 13)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022 ¹	N/A ²	N/A ²	N/A ²

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED)

NET ASSET VALUES

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund		
		Class I2	Class I4	Class I6
BOCHK All Weather China New Dynamic Equity Fund (Note 14)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023 ¹	N/A ²	N/A ²	N/A ²
BOCHK All Weather HKD Money Money Market Fund (Note 15)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023 ¹	N/A ²	N/A ²	N/A ²
BOCHK All Weather USD Money Market Fund (Note 16)	30.6.2024 ¹	N/A ²	N/A ²	N/A ²

Note 1: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10.5 per unit for Class A3, RMB10.44 per unit for Class A7 and HKD10 per unit for Class X2.

Note 2: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3, AUD10.39 per unit for Class A4, USD9.63 per unit for Class A8, RMB10.19 per unit for Class X1, HKD9.58 per unit for Class X3, HKD9.83 per unit for Class I3, and USD9.64 per unit for Class I4.

Note 3: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, AUD12.63 per unit for Class A3, RMB12.65 per unit for Class A7, HKD10 per unit for Class X1 and USD10.65 per unit for X2.

Note 4: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3 and HKD8 per unit for Class A9.

Note 5: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, USD9.91 per unit for Class X1 and HKD10.01 per unit for Class I2.

Note 6: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, HKD10 per unit for Class X1, HKD10 per unit for Class X2 and USD10.25 per unit for I1.

Note 7: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2 and RMB10 per unit for Class A8.

Note 8: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10 per unit for Class A4 and RMB10 per unit for Class A8.

Note 9: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A3, USD10.40 per unit for Class C1, USD10 per unit for Class X1, HKD10 per unit for Class X2, USD10 per unit for Class I1 and EUR10.4 per unit for Class I6.

Note 10: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2 and RMB10 per unit for Class A8.

Note 11: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD9.94 per unit for Class A2, MOP9.93 per unit for Class A3, RMB10 per unit for Class A4, RMB10 per unit for Class A11, USD9.78 per unit for Class X1 and USD10 per unit for Class I1.

Note 12: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, RMB10 per unit for Class A9, EUR10 per unit for Class A10 and HKD10 per unit for Class X2.

Note 13: Unit were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, EUR10 per unit for Class A10, USD10 per unit for Class I1 and HKD10 per unit for Class X2.

Note 14: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, RMB10 per unit for Class A8, HKD10 per unit for Class X1 and USD10 per unit for Class X2.

Note 15: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, HKD10 per unit for Class X1 and HKD10 per unit for Class I1.

Note 16: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class X1 and HKD10 per unit for Class I1.

¹ Year of commencement of operation.

² These classes of units were not in issue as at reporting date.

BOCHK WEALTH CREATION SERIES

**PERFORMANCE TABLE (UNAUDITED) (CONTINUED)
NET ASSET VALUES**

Sub-Fund	Financial year/ period ended	Net asset value per unit of the Sub-Fund						
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9
BOCHK All Weather Global Opportunities Fund (Note 1)	30.6.2024	USD15.13	HKD15.23	AUD19.17	N/A ²	RMB9.50	N/A ²	N/A ²
	30.6.2023	USD11.14	HKD11.25	AUD14.52	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	USD9.38	HKD9.49	AUD12.64	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather China High Yield Bond Fund (Note 2)	30.6.2024	RMB5.69	USD4.80	HKD4.85	AUD5.19	N/A ²	USD5.18	N/A ²
	30.6.2023	RMB5.65	USD4.79	HKD4.85	AUD5.13	N/A ²	USD5.04	N/A ²
	30.6.2022	RMB5.80	USD5.33	HKD5.40	AUD5.24	N/A ²	USD8.84	N/A ²
BOCHK All Weather Hong Kong Equity Fund (Note 3)	30.6.2024	HKD7.01	USD6.96	AUD6.62	N/A ²	RMB7.37	N/A ²	N/A ²
	30.6.2023	HKD7.50	USD7.43	AUD7.17	N/A ²	RMB8.21	N/A ²	N/A ²
	30.6.2022	HKD9.52	USD9.41	AUD9.24	N/A ²	RMB10.73	N/A ²	N/A ²
BOCHK All Weather CNY Equity Fund (Note 4)	30.6.2024	RMB8.39	USD7.14	HKD7.19	N/A ²	N/A ²	N/A ²	HKD7.31
	30.6.2023	RMB8.96	USD7.65	HKD7.74	N/A ²	N/A ²	N/A ²	HKD7.83
	30.6.2022	RMB11.65	USD10.81	HKD10.94	N/A ²	N/A ²	N/A ²	HKD10.12
BOCHK All Weather Asian Bond Fund (Note 5)	30.6.2024	USD7.39	HKD7.43	N/A ²	N/A ²	RMB7.71	N/A ²	N/A ²
	30.6.2023	USD7.26	HKD7.33	N/A ²	N/A ²	RMB7.78	N/A ²	N/A ²
	30.6.2022	USD7.59	HKD7.68	N/A ²	N/A ²	RMB8.31	N/A ²	N/A ²
BOCHK All Weather Asia (ex-Japan) Equity Fund (Note 6)	30.6.2024	USD7.33	HKD7.35	N/A ²	N/A ²	RMB7.18	N/A ²	N/A ²
	30.6.2023	USD7.40	HKD7.45	N/A ²	N/A ²	RMB7.46	N/A ²	N/A ²
	30.6.2022	USD8.14	HKD8.21	N/A ²	N/A ²	RMB8.47	N/A ²	N/A ²
BOCHK All Weather China Income Fund (Note 7)	30.6.2024	HKD4.80	USD4.80	N/A ²	N/A ²	N/A ²	RMB4.75	N/A ²
	30.6.2023	HKD5.05	USD5.04	N/A ²	N/A ²	N/A ²	RMB5.20	N/A ²
	30.6.2022	HKD5.85	USD5.82	N/A ²	N/A ²	N/A ²	RMB6.16	N/A ²
BOCHK All Weather Asia Pacific High Income Fund (Note 8)	30.6.2024	USD4.93	HKD4.90	N/A ²	AUD4.30	N/A ²	RMB4.82	N/A ²
	30.6.2023	USD4.90	HKD4.90	N/A ²	AUD4.39	N/A ²	RMB4.94	N/A ²
	30.6.2022	USD6.63	HKD6.63	N/A ²	AUD6.09	N/A ²	RMB6.89	N/A ²

BOCHK WEALTH CREATION SERIES

**PERFORMANCE TABLE (UNAUDITED) (CONTINUED)
NET ASSET VALUES**

Sub-Fund	Financial year/ period ended	Net asset value per unit of the Sub-Fund						
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9
BOCHK All Weather Short Term Bond Fund (Note 9)	30.6.2024	USD11.14	HKD11.10	RMB11.80	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	USD10.74	HKD10.74	RMB11.32	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	USD10.37	HKD10.39	RMB10.07	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Belt and Road Bond Fund (Note 10)	30.6.2024	USD7.60	HKD7.56	N/A ²	N/A ²	N/A ²	RMB7.62	N/A ²
	30.6.2023	USD7.65	HKD7.64	N/A ²	N/A ²	N/A ²	RMB7.88	N/A ²
	30.6.2022	USD8.12	HKD8.12	N/A ²	N/A ²	N/A ²	RMB8.54	N/A ²
BOCHK All Weather Greater Bay Area Strategy Fund (Note 11)	30.6.2024	USD7.13	HKD7.10	MOP7.09	RMB7.75	N/A ²	N/A ²	N/A ²
	30.6.2023	USD7.22	HKD7.22	MOP7.21	RMB7.81	N/A ²	N/A ²	N/A ²
	30.6.2022	USD7.68	HKD7.68	MOP7.68	RMB7.65	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asian High Yield Bond Fund (Note 12)	30.6.2024	USD5.80	HKD5.84	N/A ²	AUD5.67	GBP5.70	N/A ²	RMB5.95
	30.6.2023	USD5.63	HKD5.69	N/A ²	AUD5.59	GBP5.57	N/A ²	RMB5.81
	30.6.2022	USD5.69	HKD5.87	N/A ²	AUD5.79	GBP5.79	N/A ²	RMB6.02
BOCHK All Weather ESG Multi-Asset Fund (Note 13)	30.6.2024	USD8.83	HKD8.87	N/A ²	AUD8.49	GBP8.62	N/A ²	RMB8.80
	30.6.2023	USD7.90	HKD7.97	N/A ²	AUD7.72	GBP7.78	N/A ²	RMB7.94
	30.6.2022	USD7.80	HKD7.88	N/A ²	AUD7.72	GBP7.75	N/A ²	RMB7.91
BOCHK All Weather China New Dynamic Equity Fund (Note 14)	30.6.2024	HKD8.99	USD9.04	N/A ²	N/A ²	N/A ²	RMB8.39	N/A ²
	30.6.2023 ¹	HKD9.80	USD9.82	N/A ²	N/A ²	N/A ²	RMB9.54	N/A ²
BOCHK All Weather HKD Money Market Fund (Note 15)	30.6.2024	HKD10.58	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023 ¹	HKD10.12	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather USD Money Market Fund (Note 16)	30.6.2024 ¹	USD10.51	RMB10.49	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

Note 1: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10.5 per unit for Class A3, RMB10.44 per unit for Class A7 and HKD10 per unit for Class X2.

Note 2: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3, AUD10.39 per unit for Class A4, USD9.63 per unit for Class A8, RMB10.19 per unit for Class X1, HKD9.58 per unit for Class X3, HKD9.83 per unit for Class X4, and USD9.64 per unit for Class X5.

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED) NET ASSET VALUES

- Note 3: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, AUD12.63 per unit for Class A3, RMB12.65 per unit for Class A7, HKD10 per unit for Class X1 and USD10.65 per unit for X2.
- Note 4: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3 and HKD8 per unit for Class A9.
- Note 5: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A7, USD9.91 per unit for Class X1 and HKD10.01 per unit for Class I2.
- Note 6: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A7, HKD10 per unit for Class X1, HKD10 per unit for Class X2 and USD10.25 per unit for I1.
- Note 7: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2 and RMB10 per unit for Class A8.
- Note 8: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10 per unit for Class A4 and RMB10 per unit for Class A8.
- Note 9: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A3, USD10.40 per unit for Class C1, USD10 per unit for Class X1, HKD10 per unit for Class X2, USD10 per unit for Class I1 and EUR10.4 per unit for Class I6.
- Note 10: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2 and RMB10 per unit for Class A8.
- Note 11: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD9.94 per unit for Class A2, MOP9.93 per unit for Class A3, RMB10 per unit for Class A4, RMB10 per unit for Class A11, USD9.78 per unit for Class X1 and USD10 per unit for Class I1.
- Note 12: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, RMB10 per unit for Class A9, EUR10 per unit for Class A10 and HKD10 per unit for Class X2.
- Note 13: Unit were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, EUR10 per unit for Class A10, USD10 per unit for Class I1 and HKD10 per unit for Class X2.
- Note 14: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, RMB10 per unit for Class A8, HKD10 per unit for Class X1 and USD10 per unit for Class X2.
- Note 15: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, HKD10 per unit for Class X1 and HKD10 per unit for Class I1.
- Note 16: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class X1 and HKD10 per unit for Class I1.

¹ Year of commencement of operation.

² These classes of units were not in issue as at reporting date.

BOCHK WEALTH CREATION SERIES

**PERFORMANCE TABLE (UNAUDITED) (CONTINUED)
NET ASSET VALUES**

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund				
		Class A10	Class A11	Class X1	Class X2	Class X3
BOCHK All Weather Global Opportunities Fund (Note 1)	30.6.2024 30.6.2023 30.6.2022	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	HKDN/A HKD12.79 HKD10.65	N/A ² N/A ² N/A ²
BOCHK All Weather China High Yield Bond Fund (Note 2)	30.6.2024 30.6.2023 30.6.2022	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² RMB5.08	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²
BOCHK All Weather Hong Kong Equity Fund (Note 3)	30.6.2024 30.6.2023 30.6.2022	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² HKD9.01	N/A ² N/A ² USD10.06	N/A ² N/A ² N/A ²
BOCHK All Weather CNY Equity Fund (Note 4)	30.6.2024 30.6.2023 30.6.2022	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² HKD11.20
BOCHK All Weather Asian Bond Fund (Note 5)	30.6.2024 30.6.2023 30.6.2022	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	USD10.38 USD9.61 USD9.51	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²
BOCHK All Weather Asia (ex-Japan) Equity Fund (Note 6)	30.6.2024 30.6.2023 30.6.2022	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	HKD8.06 HKD8.13 HKD8.88	N/A ² N/A ² N/A ²
BOCHK All Weather China Income Fund (Note 7)	30.6.2024 30.6.2023 30.6.2022	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	HKD5.74 HKD5.72 HKD6.29	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²
BOCHK All Weather Asia Pacific High Income Fund (Note 8)	30.6.2024 30.6.2023 30.6.2022	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	USD6.08 USD5.70 USD7.25	HKD5.64 HKD5.31 HKD6.75	N/A ² N/A ² N/A ²
BOCHK All Weather Short Term Bond Fund (Note 9)	30.6.2024 30.6.2023 30.6.2022	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² USD10.47	HKD11.59 HKD10.90 HKD10.51	N/A ² N/A ² N/A ²
BOCHK All Weather Belt and Road Bond Fund (Note 10)	30.6.2024 30.6.2023 30.6.2022	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED) NET ASSET VALUES

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund						
		Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class I1
BOCHK All Weather Greater Bay Area Strategy Fund (Note 11)	30.6.2024	N/A ²	RMB7.09	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	RMB7.36	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	RMB8.08	N/A ²	USD8.56	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asian High Yield Bond Fund (Note 12)	30.6.2024	EUR5.68	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	EUR5.60	N/A ²	N/A ²	N/A ²	HKD6.98	N/A ²	N/A ²
	30.6.2022	EUR5.80	N/A ²	N/A ²	N/A ²	HKD6.71	N/A ²	N/A ²
BOCHK All Weather ESG Multi-Asset Fund (Note 13)	30.6.2024	EUR8.61	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	EUR7.78	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022 ¹	EUR7.75	N/A ²	N/A ²	N/A ²	HKD8.22	N/A ²	USD8.07
BOCHK All Weather China New Dynamic Equity Fund (Note 14)	30.6.2024	N/A ²	N/A ²	N/A ²	HKD9.19	N/A ²	N/A ²	N/A ²
	30.6.2023 ¹	N/A ²	N/A ²	N/A ²	HKD9.90	USD8.38	N/A ²	N/A ²
BOCHK All Weather HKD Money Market Fund (Note 15)	30.6.2024	N/A ²	N/A ²	N/A ²	HKD10.60	N/A ²	N/A ²	HKD10.47
	30.6.2023 ¹	N/A ²	N/A ²	N/A ²	HKD10.12	N/A ²	N/A ²	HKD10.13
BOCHK All Weather USD Money Market Fund (Note 16)	30.6.2024 ¹	N/A ²	N/A ²	N/A ²	USD10.54	N/A ²	N/A ²	USD10.51

Note 1: Units were offered to investors for initial subscription at USD10 per unit for Class A2, AUD10.5 per unit for Class A3, RMB10.44 per unit for Class A7 and HKD10 per unit for Class X2.

Note 2: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3, AUD10.39 per unit for Class A4, USD9.63 per unit for Class A8, RMB10.19 per unit for Class X1, HKD9.58 per unit for Class X3, HKD9.83 per unit for Class I3, and USD9.64 per unit for Class I4.

Note 3: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, AUD12.63 per unit for Class A3, RMB12.65 per unit for Class A7, HKD10 per unit for Class X1 and USD10.65 per unit for X2.

Note 4: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3 and HKD8 per unit for Class A9.

Note 5: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, USD9.91 per unit for Class X1 and HKD10.01 per unit for Class I2.

Note 6: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, HKD10 per unit for Class X1, HKD10 per unit for Class X2 and USD10.25 per unit for I1.

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED) NET ASSET VALUES

Note 7: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2 and RMB10 per unit for Class A8.

Note 8: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A4 and RMB10 per unit for Class A8.

Note 9: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A3, USD10.40 per unit for Class C1, USD10 per unit for Class X1, HKD10 per unit for Class X2, USD10 per unit for Class II and EUR10.4 per unit for Class I6.

Note 10: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2 and RMB10 per unit for Class A8.

Note 11: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD9.94 per unit for Class A2, MOP9.93 per unit for Class A3, RMB10 per unit for Class A4, RMB10 per unit for Class A11, USD9.78 per unit for Class X1 and USD10 per unit for Class II.

Note 12: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, RMB10 per unit for Class A9, EUR10 per unit for Class A10 and HKD10 per unit for Class X2.

Note 13: Unit were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, EUR10 per unit for Class A10, USD10 per unit for Class II and HKD10 per unit for Class X2.

Note 14: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, RMB10 per unit for Class A8, HKD10 per unit for Class X1 and USD10 per unit for Class X2.

Note 15: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, HKD10 per unit for Class X1 and HKD10 per unit for Class II.

Note 16: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class X1 and HKD10 per unit for Class II.

- ¹ Year of commencement of operation.
- ² These classes of units were not in issue as at reporting date.

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED)

NET ASSET VALUES

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund		
		Class I2	Class I4	Class I6
BOCHK All Weather Global Opportunities Fund (Note 1)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather China High Yield Bond Fund (Note 2)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather Hong Kong Equity Fund (Note 3)	30.6.2024	USD7.08	N/A ²	N/A ²
	30.6.2023	USD7.53	N/A ²	N/A ²
	30.6.2022	USD9.50	N/A ²	N/A ²
BOCHK All Weather CNY Equity Fund (Note 4)	30.6.2024	USD7.35	N/A ²	N/A ²
	30.6.2023	USD7.82	N/A ²	N/A ²
	30.6.2022	USD10.94	N/A ²	N/A ²
BOCHK All Weather Asian Bond Fund (Note 5)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asia (ex-Japan) Equity Fund (Note 6)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather China Income Fund (Note 7)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asia Pacific High Income Fund (Note 8)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather Short Term Bond Fund (Note 9)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather Belt and Road Bond Fund (Note 10)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather Greater Bay Area Strategy Fund (Note 11)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asian High Yield Bond Fund (Note 12)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
BOCHK All Weather ESG Multi-Asset Fund (Note 13)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022 ¹	N/A ²	N/A ²	N/A ²

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED)

NET ASSET VALUES

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund		
		Class I2	Class I4	Class I6
BOCHK All Weather China New Dynamic Equity Fund (Note 14)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023 ¹	N/A ²	N/A ²	N/A ²
BOCHK All Weather HKD Money Market Fund (Note 15)	30.6.2024	N/A ²	N/A ²	N/A ²
	30.6.2023 ¹	N/A ²	N/A ²	N/A ²
BOCHK All Weather USD Money Market Fund (Note 16)	30.6.2024 ¹	N/A ²	N/A ²	N/A ²

Note 1: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10.5 per unit for Class A3, RMB10.44 per unit for Class A7 and HKD10 per unit for Class X2.

Note 2: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3, AUD10.39 per unit for Class A4, USD9.63 per unit for Class A8, RMB10.19 per unit for Class X1, HKD9.58 per unit for Class X3, HKD9.83 per unit for Class I3, and USD9.64 per unit for Class I4.

Note 3: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, AUD12.63 per unit for Class A3, RMB12.65 per unit for Class A7, HKD10 per unit for Class X1 and USD10.65 per unit for X2.

Note 4: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3 and HKD8 per unit for Class A9.

Note 5: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, USD9.91 per unit for Class X1 and HKD10.01 per unit for Class I2.

Note 6: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, HKD10 per unit for Class X1, HKD10 per unit for Class X2 and USD10.25 per unit for I1.

Note 7: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2 and RMB10 per unit for Class A8.

Note 8: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10 per unit for Class A4 and RMB10 per unit for Class A8.

Note 9: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A3, USD10.40 per unit for Class C1, USD10 per unit for Class X1, HKD10 per unit for Class X2, USD10 per unit for Class I1 and EUR10.4 per unit for Class I6.

Note 10: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2 and RMB10 per unit for Class A8.

Note 11: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD9.94 per unit for Class A2, MOP9.93 per unit for Class A3, RMB10 per unit for Class A4, RMB10 per unit for Class A11, USD9.78 per unit for Class X1 and USD10 per unit for Class I1.

Note 12: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, RMB10 per unit for Class A9, EUR10 per unit for Class A10 and HKD10 per unit for Class X2.

Note 13: Unit were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, EUR10 per unit for Class A10, USD10 per unit for Class I1 and HKD10 per unit for Class X2.

Note 14: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, RMB10 per unit for Class A8, HKD10 per unit for Class X1 and USD10 per unit for Class X2.

Note 15: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, HKD10 per unit for Class X1 and HKD10 per unit for Class I1.

Note 16: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class X1 and HKD10 per unit for Class I1.

¹ Year of commencement of operation.

² These classes of units were not in issue as at reporting date.

**BOCHK WEALTH CREATION SERIES
PERFORMANCE RECORD (UNAUDITED)**

Sub-Fund	Financial year/ period ended	Highest issue price per unit									Lowest redemption price per unit								
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9	Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9				
BOCHK All Weather Global Opportunities Fund	30.6.2024	USD15.61	HKD15.72	AUD19.80	N/A ²	RMB9.81	N/A ²	N/A ²	USD10.42	HKD10.51	AUD13.46	N/A ²	RMB9.19	N/A ²	N/A ²				
	30.6.2023	USD11.25	HKD11.35	AUD14.67	N/A ²	N/A ²	N/A ²	USD8.75	HKD8.86	AUD11.67	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2022	USD12.31	HKD12.33	AUD16.92	N/A ²	N/A ²	N/A ²	USD9.30	HKD9.41	AUD12.53	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2021	USD12.96	HKD12.96	AUD17.95	N/A ²	N/A ²	N/A ²	USD10.90	HKD10.89	AUD15.20	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2020	USD11.22	HKD11.24	AUD16.12	N/A ²	N/A ²	N/A ²	USD8.88	HKD8.88	AUD12.46	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2019	USD10.38	HKD10.46	AUD15.10	N/A ²	N/A ²	N/A ²	USD9.46	HKD9.55	AUD9.23	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2018	USD10.99	HKD11.08	AUD16.68	N/A ²	N/A ²	N/A ²	USD9.71	HKD9.79	AUD9.47	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2017	USD9.80	HKD9.85	AUD 9.58	N/A ²	N/A ²	N/A ²	USD8.98	HKD8.98	AUD8.85	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2016	USD9.35	HKD9.35	AUD 9.71	N/A ²	RMB9.61	N/A ²	USD8.16	HKD8.21	AUD8.05	N/A ²	N/A ²	RMB9.20	N/A ²	N/A ²				
	30.6.2015	USD10.66	HKD10.65	AUD10.58	N/A ²	RMB10.44	N/A ²	USD9.08	HKD9.08	AUD7.88	N/A ²	N/A ²	RMB9.16	N/A ²	N/A ²				
BOCHK All Weather China High Yield Bond Fund	30.6.2024	RMB5.75	USD4.89	HKD4.93	AUD5.24	N/A ²	USD5.22	RMB5.16	USD4.34	HKD4.38	AUD4.68	N/A ²	N/A ²	USD4.62	N/A ²				
	30.6.2023	RMB6.08	USD5.52	HKD5.58	AUD5.49	N/A ²	USD5.36	RMB4.91	USD4.12	HKD4.18	AUD4.42	N/A ²	N/A ²	USD4.31	N/A ²				
	30.6.2022	RMB10.14	USD9.64	HKD9.66	AUD9.40	N/A ²	USD9.15	RMB5.80	USD5.33	HKD5.40	AUD5.24	N/A ²	N/A ²	USD5.08	N/A ²				
	30.6.2021	RMB10.46	USD9.98	HKD10.00	AUD9.77	N/A ²	USD9.55	RMB9.98	USD8.70	HKD8.70	AUD9.33	N/A ²	N/A ²	USD9.07	N/A ²				
	30.6.2020	RMB10.77	USD9.64	HKD9.68	AUD10.37	N/A ²	USD9.98	RMB8.74	USD7.57	HKD7.57	AUD8.27	N/A ²	N/A ²	USD8.10	N/A ²				
	30.6.2019	RMB10.76	USD9.88	HKD10.00	AUD10.48	N/A ²	USD10.00	RMB10.07	USD8.96	HKD9.06	AUD9.88	N/A ²	N/A ²	USD9.35	N/A ²				
	30.6.2018	RMB10.83	USD10.54	HKD10.65	AUD10.87	N/A ²	USD10.08	RMB10.17	USD9.48	HKD9.58	AUD10.00	N/A ²	N/A ²	USD9.46	N/A ²				
	30.6.2017	RMB10.77	USD9.81	HKD9.86	AUD10.96	N/A ²	USD10.09	RMB10.28	USD9.22	HKD9.21	AUD10.62	N/A ²	N/A ²	USD9.82	N/A ²				
	30.6.2016	RMB10.41	USD9.88	HKD9.86	AUD10.84	N/A ²	USD9.91	RMB9.47	USD9.05	HKD9.03	AUD10.05	N/A ²	N/A ²	USD9.58	N/A ²				
	30.6.2015	RMB10.43	USD10.53	HKD10.52	AUD10.65	N/A ²	N/A ²	RMB9.37	USD9.32	HKD9.31	AUD9.83	N/A ²	N/A ²	N/A ²	N/A ²				
BOCHK All Weather Hong Kong Equity Fund	30.6.2024	HKD7.81	USD7.77	AUD7.46	N/A ²	RMB8.53	N/A ²	HKD5.85	USD5.80	AUD5.55	N/A ²	N/A ²	RMB6.21	N/A ²	N/A ²				
	30.6.2023	HKD9.60	USD9.51	AUD9.23	N/A ²	RMB10.69	N/A ²	HKD6.51	USD6.43	AUD6.30	N/A ²	N/A ²	RMB7.31	N/A ²	N/A ²				
	30.6.2022	HKD13.14	USD13.13	AUD12.99	N/A ²	RMB14.58	N/A ²	HKD8.39	USD8.29	AUD8.16	N/A ²	N/A ²	RMB9.44	N/A ²	N/A ²				
	30.6.2021	HKD15.16	USD15.17	AUD15.03	N/A ²	RMB16.70	N/A ²	HKD10.85	USD10.86	AUD10.98	N/A ²	N/A ²	RMB11.78	N/A ²	N/A ²				
	30.6.2020	HKD11.64	USD11.62	AUD12.25	N/A ²	RMB12.68	N/A ²	HKD8.95	USD8.94	AUD9.19	N/A ²	N/A ²	RMB9.77	N/A ²	N/A ²				
	30.6.2019	HKD11.77	USD11.63	AUD12.62	N/A ²	RMB12.93	N/A ²	HKD9.56	USD9.47	AUD10.24	N/A ²	N/A ²	RMB10.47	N/A ²	N/A ²				
	30.6.2018	HKD14.60	USD14.49	AUD15.70	N/A ²	RMB16.18	N/A ²	HKD10.13	USD10.06	AUD10.95	N/A ²	N/A ²	RMB11.28	N/A ²	N/A ²				
	30.6.2017	HKD10.29	USD10.23	AUD11.12	N/A ²	RMB11.45	N/A ²	HKD8.39	USD8.39	AUD8.92	N/A ²	N/A ²	RMB9.19	N/A ²	N/A ²				
	30.6.2016	HKD11.62	USD11.63	AUD12.22	N/A ²	RMB12.31	N/A ²	HKD7.00	USD6.97	AUD7.40	N/A ²	N/A ²	RMB7.59	N/A ²	N/A ²				
	30.6.2015	HKD12.75	USD12.77	AUD13.26	N/A ²	RMB13.36	N/A ²	HKD11.00	USD10.99	AUD11.52	N/A ²	N/A ²	RMB11.54	N/A ²	N/A ²				

BOCHK WEALTH CREATION SERIES

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

Sub-Fund	Financial year/ period ended	Highest issue price per unit									Lowest redemption price per unit								
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9	Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9				
BOCHK All Weather CNY Equity Fund	30.6.2024	RMB9.25	USD8.04	HKD8.09	N/A ²	N/A ²	N/A ²	HKD8.22	RMB7.30	USD6.31	HKD6.36	N/A ²	N/A ²	N/A ²	HKD6.47				
	30.6.2023	RMB11.58	USD10.74	HKD10.87	N/A ²	N/A ²	HKD10.05	RMB8.81	USD7.56	HKD7.63	N/A ²	N/A ²	N/A ²	N/A ²	HKD7.71				
	30.6.2022	RMB14.76	USD14.23	HKD14.28	N/A ²	N/A ²	HKD12.97	RMB9.87	USD9.33	HKD9.44	N/A ²	N/A ²	N/A ²	N/A ²	HKD8.62				
	30.6.2021	RMB15.90	USD15.36	HKD15.36	N/A ²	N/A ²	HKD14.20	RMB10.77	USD9.46	HKD9.46	N/A ²	N/A ²	N/A ²	N/A ²	HKD9.70				
	30.6.2020	RMB10.61	USD9.32	HKD9.32	N/A ²	N/A ²	HKD9.56	RMB7.28	USD6.37	HKD6.44	N/A ²	N/A ²	N/A ²	N/A ²	HKD6.56				
	30.6.2019	RMB8.06	USD7.45	HKD7.55	N/A ²	N/A ²	HKD7.27	RMB5.76	USD5.20	HKD5.26	N/A ²	N/A ²	N/A ²	N/A ²	HKD5.23				
	30.6.2018	RMB8.94	USD8.46	HKD8.54	N/A ²	N/A ²	HKD8.24	RMB6.99	USD6.54	HKD6.62	N/A ²	N/A ²	N/A ²	N/A ²	HKD6.47				
	30.6.2017	RMB9.54	USD8.57	HKD8.58	N/A ²	N/A ²	N/A ²	RMB7.43	USD6.79	HKD6.83	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2016 ¹	RMB10.63	USD10.62	HKD10.62	N/A ²	N/A ²	N/A ²	RMB5.11	USD4.96	HKD4.96	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2024	USD7.44	HKD7.50	N/A ²	N/A ²	RMB7.81	N/A ²	USD6.93	HKD6.99	N/A ²	N/A ²	N/A ²	RMB7.36	N/A ²	N/A ²				
30.6.2023	USD7.63	HKD7.72	N/A ²	N/A ²	RMB8.35	N/A ²	USD6.94	HKD7.02	N/A ²	N/A ²	N/A ²	RMB7.58	N/A ²	N/A ²					
30.6.2022	USD10.12	HKD10.13	N/A ²	N/A ²	RMB10.79	N/A ²	USD7.59	HKD7.68	N/A ²	N/A ²	N/A ²	RMB8.31	N/A ²	N/A ²					
30.6.2021	USD10.40	HKD10.39	N/A ²	N/A ²	RMB10.95	N/A ²	USD10.03	HKD10.04	N/A ²	N/A ²	N/A ²	RMB10.50	N/A ²	N/A ²					
30.6.2020	USD10.52	HKD10.57	N/A ²	N/A ²	RMB10.96	N/A ²	USD9.12	HKD9.12	N/A ²	N/A ²	N/A ²	RMB9.50	N/A ²	N/A ²					
30.6.2019	USD10.17	HKD10.25	N/A ²	N/A ²	RMB10.54	N/A ²	USD9.44	HKD9.52	N/A ²	N/A ²	N/A ²	RMB9.80	N/A ²	N/A ²					
30.6.2018	USD10.08	HKD10.15	N/A ²	N/A ²	RMB10.40	N/A ²	USD9.51	HKD9.62	N/A ²	N/A ²	N/A ²	RMB9.86	N/A ²	N/A ²					
30.6.2017 ¹	USD10.01	HKD10.04	N/A ²	N/A ²	RMB10.26	N/A ²	USD9.64	HKD9.64	N/A ²	N/A ²	N/A ²	RMB9.64	N/A ²	N/A ²					
BOCHK All Weather Asia (ex-Japan) Equity Fund	30.6.2024	USD8.01	HKD8.03	N/A ²	N/A ²	RMB8.35	N/A ²	USD6.17	HKD6.20	N/A ²	N/A ²	N/A ²	RMB6.09	N/A ²	N/A ²				
	30.6.2023	USD9.00	HKD9.00	N/A ²	N/A ²	RMB9.00	N/A ²	USD6.00	HKD6.00	N/A ²	N/A ²	N/A ²	RMB6.00	N/A ²					
	30.6.2022	USD12.77	HKD12.74	N/A ²	N/A ²	RMB13.01	N/A ²	USD7.88	HKD7.95	N/A ²	N/A ²	N/A ²	RMB8.17	N/A ²					
	30.6.2021	USD15.08	HKD15.03	N/A ²	N/A ²	RMB15.31	N/A ²	USD10.81	HKD10.77	N/A ²	N/A ²	N/A ²	RMB10.84	N/A ²					
	30.6.2020	USD11.52	HKD11.51	N/A ²	N/A ²	RMB11.62	N/A ²	USD8.32	HKD8.29	N/A ²	N/A ²	N/A ²	RMB8.36	N/A ²					
	30.6.2019	USD11.32	HKD11.42	N/A ²	N/A ²	RMB11.51	N/A ²	USD9.15	HKD9.21	N/A ²	N/A ²	N/A ²	RMB9.29	N/A ²					
	30.6.2018 ¹	USD12.46	HKD12.52	N/A ²	N/A ²	RMB12.60	N/A ²	USD9.96	HKD9.97	N/A ²	N/A ²	N/A ²	RMB9.97	N/A ²					
BOCHK All Weather China Income Fund	30.6.2024	HKD5.22	USD5.23	N/A ²	N/A ²	N/A ²	N/A ²	HKD4.34	USD4.33	N/A ²	N/A ²	N/A ²	N/A ²	HKD4.34	N/A ²				
	30.6.2023	HKD5.85	USD5.82	N/A ²	N/A ²	N/A ²	N/A ²	HKD4.57	USD4.55	N/A ²	N/A ²	N/A ²	N/A ²	HKD4.80	N/A ²				
	30.6.2022	HKD7.96	USD8.00	N/A ²	N/A ²	N/A ²	N/A ²	HKD5.47	USD5.82	N/A ²	N/A ²	N/A ²	N/A ²	HKD6.16	N/A ²				
	30.6.2021	HKD8.94	USD9.00	N/A ²	N/A ²	N/A ²	N/A ²	HKD7.94	USD7.98	N/A ²	N/A ²	N/A ²	N/A ²	RMB8.18	N/A ²				
	30.6.2020	HKD9.34	USD9.36	N/A ²	N/A ²	N/A ²	N/A ²	HKD7.40	USD7.46	N/A ²	N/A ²	N/A ²	N/A ²	RMB7.51	N/A ²				
	30.6.2019	HKD9.55	USD9.51	N/A ²	N/A ²	N/A ²	N/A ²	HKD8.49	USD8.45	N/A ²	N/A ²	N/A ²	N/A ²	RMB8.62	N/A ²				
	30.6.2018 ¹	HKD10.87	USD10.87	N/A ²	N/A ²	N/A ²	N/A ²	HKD9.39	USD9.35	N/A ²	N/A ²	N/A ²	N/A ²	RMB9.52	N/A ²				

BOCHK WEALTH CREATION SERIES

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

Sub-Fund	Financial year/ period ended	Highest issue price per unit									Lowest redemption price per unit								
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9	Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9				
BOCHK All Weather Asia Pacific High Income Fund	30.6.2024	USD5.14	HKD5.11	N/A ²	AUD4.61	N/A ²	RMB5.17	N/A ²	USD4.48	HKD4.47	N/A ²	AUD3.95	N/A ²	RMB4.43	N/A ²				
	30.6.2023	USD6.58	HKD6.57	N/A ²	AUD6.04	N/A ²	RMB6.84	N/A ²	USD4.90	HKD4.89	N/A ²	AUD4.39	N/A ²	RMB4.94	N/A ²				
	30.6.2022	USD9.71	HKD9.62	N/A ²	AUD9.03	N/A ²	RMB9.92	N/A ²	USD6.20	HKD6.18	N/A ²	AUD5.74	N/A ²	RMB6.41	N/A ²				
	30.6.2021	USD10.55	HKD10.42	N/A ²	AUD9.92	N/A ²	RMB10.66	N/A ²	USD8.83	HKD8.72	N/A ²	AUD8.37	N/A ²	RMB8.82	N/A ²				
	30.6.2020	USD9.62	HKD9.52	N/A ²	AUD9.26	N/A ²	RMB9.60	N/A ²	USD7.27	HKD7.18	N/A ²	AUD6.89	N/A ²	RMB7.25	N/A ²				
	30.6.2019	USD9.63	HKD9.63	N/A ²	AUD9.54	N/A ²	RMB9.65	N/A ²	USD8.60	HKD8.58	N/A ²	AUD8.51	N/A ²	RMB8.63	N/A ²				
30.6.2018 ¹	USD10.02	HKD10.03	N/A ²	AUD10.00	N/A ²	RMB10.02	N/A ²	USD9.47	HKD9.48	N/A ²	AUD9.40	N/A ²	RMB9.49	N/A ²					
BOCHK All Weather Short Term Bond Fund	30.6.2024	USD11.18	HKD11.14	RMB11.84	N/A ²	N/A ²	N/A ²	USD10.74	HKD10.72	RMB11.16	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2023	USD10.75	HKD10.75	RMB11.32	N/A ²	N/A ²	N/A ²	USD10.37	HKD10.38	RMB10.06	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2022	USD10.40	HKD10.40	RMB10.25	N/A ²	N/A ²	N/A ²	USD10.35	HKD10.26	RMB9.50	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2021	USD10.63	HKD10.55	RMB10.72	N/A ²	N/A ²	N/A ²	USD10.26	HKD10.17	RMB9.52	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2020	USD10.49	HKD10.40	RMB10.87	N/A ²	N/A ²	N/A ²	USD10.25	HKD10.18	RMB10.22	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2019 ¹	USD10.24	HKD10.21	RMB10.20	N/A ²	N/A ²	N/A ²	USD10.00	HKD10.00	RMB9.80	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
BOCHK All Weather Belt and Road Bond Fund	30.6.2024	USD7.74	HKD7.70	N/A ²	N/A ²	N/A ²	RMB7.95	USD7.21	HKD7.19	N/A ²	N/A ²	N/A ²	RMB7.36	N/A ²					
	30.6.2023	USD8.09	HKD8.09	N/A ²	N/A ²	N/A ²	RMB8.51	USD7.40	HKD7.41	N/A ²	N/A ²	N/A ²	RMB7.78	N/A ²					
	30.6.2022	USD10.51	HKD10.41	N/A ²	N/A ²	N/A ²	RMB10.79	USD8.11	HKD8.11	N/A ²	N/A ²	N/A ²	RMB8.53	N/A ²					
	30.6.2021	USD10.79	HKD10.66	N/A ²	N/A ²	N/A ²	RMB10.97	USD10.27	HKD10.14	N/A ²	N/A ²	N/A ²	RMB10.32	N/A ²					
	30.6.2020	USD10.64	HKD10.54	N/A ²	N/A ²	N/A ²	RMB10.67	USD9.26	HKD9.15	N/A ²	N/A ²	N/A ²	RMB9.29	N/A ²					
	30.6.2019 ¹	USD10.28	HKD10.23	N/A ²	N/A ²	N/A ²	RMB10.28	USD10.00	HKD10.00	N/A ²	N/A ²	N/A ²	RMB10.00	N/A ²					
BOCHK All Weather Greater Bay Area Strategy Fund	30.6.2024	USD7.25	HKD7.24	MOP7.23	RMB7.80	N/A ²	N/A ²	USD6.76	HKD6.74	MOP6.74	RMB7.37	N/A ²	N/A ²	N/A ²					
	30.6.2023	USD7.68	HKD7.69	MOP7.68	RMB7.85	N/A ²	N/A ²	USD6.77	HKD6.78	MOP6.77	RMB7.24	N/A ²	N/A ²	N/A ²					
	30.6.2022	USD9.93	HKD9.84	MOP9.83	RMB9.59	N/A ²	N/A ²	USD7.66	HKD7.67	MOP7.66	RMB7.50	N/A ²	N/A ²	N/A ²					
	30.6.2021	USD10.30	HKD10.18	MOP10.17	RMB10.66	N/A ²	N/A ²	USD9.84	HKD9.74	MOP9.74	RMB9.35	N/A ²	N/A ²	N/A ²					
	30.6.2020 ¹	USD10.47	HKD10.39	MOP10.39	RMB10.97	N/A ²	N/A ²	USD9.33	HKD9.22	MOP9.22	RMB9.86	N/A ²	N/A ²	N/A ²					
	30.6.2019 ¹	USD5.86	HKD5.90	N/A ²	AUD5.73	GBP5.76	N/A ²	USD5.10	HKD5.15	N/A ²	AUD5.03	GBP5.03	N/A ²	N/A ²					
BOCHK All Weather Asian High Yield Bond Fund	30.6.2023	USD6.14	HKD6.21	N/A ²	AUD6.11	GBP6.09	N/A ²	USD4.78	HKD4.85	N/A ²	AUD4.77	GBP4.75	N/A ²	RMB5.25					
	30.6.2022 ¹	USD10.08	HKD10.11	N/A ²	AUD10.08	GBP10.03	N/A ²	USD5.80	HKD5.88	N/A ²	AUD5.79	GBP5.77	N/A ²	RMB4.98					
	30.6.2021 ¹	USD10.46	HKD10.46	N/A ²	AUD10.40	GBP10.42	N/A ²	USD10.00	HKD10.00	N/A ²	AUD9.95	GBP9.99	N/A ²	RMB6.03					
	30.6.2020 ¹	USD8.99	HKD9.02	N/A ²	AUD8.63	GBP8.77	N/A ²	USD7.27	HKD7.31	N/A ²	AUD7.05	GBP7.13	N/A ²	RMB9.98					
BOCHK All Weather ESG Multi-Asset Fund	30.6.2024	USD8.10	HKD8.17	N/A ²	AUD8.01	GBP8.04	N/A ²	USD7.22	HKD7.30	N/A ²	AUD7.11	GBP7.16	N/A ²	RMB7.26					
	30.6.2023	USD10.16	HKD10.16	N/A ²	AUD10.16	GBP10.18	N/A ²	USD7.75	HKD7.83	N/A ²	AUD7.99	GBP8.15	N/A ²	RMB7.33					
	30.6.2022 ¹	USD10.16	HKD10.16	N/A ²	AUD10.16	GBP10.18	N/A ²	USD7.75	HKD7.83	N/A ²	AUD7.99	GBP8.15	N/A ²	RMB7.67					

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PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

Sub-Fund	Financial year/ period ended	Highest issue price per unit									Lowest redemption price per unit								
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9	Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9				
BOCHK All Weather China New Dynamic Equity Fund	30.6.2024	HKD10.68	USD10.75	N/A ²	N/A ²	N/A ²	RMB10.37	N/A ²	HKD7.94	USD7.98	N/A ²	N/A ²	N/A ²	RMB7.50	N/A ²				
	30.6.2023 ¹	HKD13.35	USD13.38	N/A ²	N/A ²	N/A ²	RMB13.13	N/A ²	HKD9.69	USD9.71	N/A ²	N/A ²	N/A ²	RMB9.46	N/A ²				
BOCHK All Weather HKD Money Market Fund	30.6.2024	HKD10.58	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD10.12	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2023 ¹	HKD10.12	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD10.00	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
BOCHK All Weather USD Money Market Fund	30.6.2024 ¹	USD10.51	RMB10.49	N/A ²	N/A ²	N/A ²	N/A ²	USD10.00	RMB9.93	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				

¹ Year of commencement of operation.

² These classes of units were not in issue as at reporting date.

BOCHK WEALTH CREATION SERIES

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

Sub-Fund	Financial year/ period ended	Highest issue price per unit					Lowest redemption price per unit							
		Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class II	Class A10	Class A11	Class C1	Class X1	Class X2	Class X3
BOCHK All Weather Global Opportunities Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	HKD12.90	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD9.98	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	HKD12.90	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD9.98	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	HKD13.68	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD10.56	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	HKD14.30	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD11.93	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	HKD12.25	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD9.69	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	HKD11.31	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD10.27	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	N/A ²	HKD11.78	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD10.37	N/A ²	N/A ²
	30.6.2017	N/A ²	N/A ²	N/A ²	N/A ²	HKD10.43	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD9.97	N/A ²	N/A ²
	30.6.2016	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2015	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather China High Yield Bond Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	RMB8.95	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	RMB8.40	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	RMB14.48	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	RMB8.76	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	RMB14.52	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	RMB13.37	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	RMB13.99	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	RMB11.36	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	RMB13.33	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	RMB11.85	N/A ²	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	RMB12.25	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	RMB11.64	N/A ²	N/A ²	N/A ²
	30.6.2017	N/A ²	N/A ²	N/A ²	RMB11.76	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	RMB10.68	N/A ²	N/A ²	N/A ²
	30.6.2016	N/A ²	N/A ²	N/A ²	RMB10.67	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	RMB10.19	N/A ²	N/A ²	N/A ²
	30.6.2015	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Hong Kong Equity Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	HKD9.16	USD10.24	N/A ²	N/A ²	N/A ²	N/A ²	HKD6.19	USD6.90	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	HKD12.30	USD13.20	N/A ²	N/A ²	N/A ²	N/A ²	HKD7.93	USD8.85	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	HKD14.11	USD15.41	N/A ²	N/A ²	N/A ²	N/A ²	HKD10.02	USD10.94	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	HKD10.69	USD11.65	N/A ²	N/A ²	N/A ²	N/A ²	HKD8.24	USD8.98	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	HKD10.61	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD8.66	N/A ²	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	HKD13.09	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD9.01	N/A ²	N/A ²	N/A ²
	30.6.2017	N/A ²	N/A ²	N/A ²	HKD9.16	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD7.38	N/A ²	N/A ²	N/A ²
	30.6.2016	N/A ²	N/A ²	N/A ²	HKD10.09	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD6.12	N/A ²	N/A ²	N/A ²
	30.6.2015	N/A ²	N/A ²	N/A ²	HKD10.96	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD9.52	N/A ²	N/A ²	N/A ²

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PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

Sub-Fund	Financial year/ period ended	Highest issue price per unit					Lowest redemption price per unit								
		Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class II	Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class II
BOCHK All Weather CNY Equity Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2017 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asian Bond Fund	30.6.2024	N/A ²	N/A ²	N/A ²	USD10.40	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD9.34	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	USD9.76	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD8.84	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	USD12.05	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD9.51	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	USD12.07	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD12.07	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	USD11.70	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD10.17	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	USD10.94	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD9.75	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	USD10.11	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD9.75	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2017 ¹	N/A ²	N/A ²	N/A ²	USD9.91	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD9.91	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asia (ex-Japan) Equity Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	USD16.07	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD11.41	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	USD12.08	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD8.74	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	USD10.76	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD9.97	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather China Income Fund	30.6.2024	N/A ²	N/A ²	N/A ²	HKD5.94	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD5.05	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	HKD6.38	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD5.00	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	HKD8.15	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD6.29	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	HKD8.97	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD8.07	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

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PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

Sub-Fund	Financial year/ period ended	Highest issue price per unit					Lowest redemption price per unit							
		Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class II	Class A10	Class A11	Class C1	Class X1	Class X2	Class X3
BOCHK All Weather Asia Pacific High Income Fund	30.6.2024	N/A ²	N/A ²	N/A ²	USD6.19	HKD5.74	N/A ²	N/A ²	N/A ²	N/A ²	USD5.37	HKD4.99	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	USD7.19	HKD6.70	N/A ²	N/A ²	N/A ²	N/A ²	USD5.68	HKD5.28	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	USD10.10	HKD7.24	N/A ²	N/A ²	N/A ²	N/A ²	USD6.65	HKD6.49	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	USD10.60	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD9.17	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Short Term Bond Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	HKD11.59	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD10.88	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	USD10.76	HKD10.90	N/A ²	N/A ²	N/A ²	N/A ²	USD10.47	HKD10.51	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	USD10.48	HKD10.51	N/A ²	USD10.43	N/A ²	N/A ²	USD10.42	HKD10.35	N/A ²	USD10.39
	30.6.2021	N/A ²	N/A ²	USD10.54	USD10.70	HKD10.63	N/A ²	USD10.68	N/A ²	N/A ²	USD10.33	HKD10.25	N/A ²	USD10.30
	30.6.2020	N/A ²	N/A ²	USD10.49	USD10.52	HKD10.45	N/A ²	USD10.52	N/A ²	N/A ²	USD10.26	HKD10.21	N/A ²	USD10.27
	30.6.2019 ¹	N/A ²	N/A ²	N/A ²	USD10.25	HKD10.24	N/A ²	USD10.27	N/A ²	N/A ²	USD10.00	HKD9.96	N/A ²	USD10.00
BOCHK All Weather Belt and Road Bond Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Greater Bay Area Strategy Fund	30.6.2024	N/A ²	RMB7.39	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	RMB8.08	N/A ²	USD8.56	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD8.14	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	RMB10.19	N/A ²	USD10.52	N/A ²	USD10.83	N/A ²	N/A ²	N/A ²	USD8.51	N/A ²	N/A ²	USD10.61
	30.6.2021	N/A ²	RMB10.44	N/A ²	USD10.62	N/A ²	USD10.97	N/A ²	N/A ²	N/A ²	USD10.14	N/A ²	N/A ²	USD10.51
	30.6.2020 ¹	N/A ²	RMB10.52	N/A ²	USD10.13	N/A ²	USD10.79	N/A ²	N/A ²	N/A ²	USD9.78	N/A ²	N/A ²	USD9.61
	30.6.2019 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asian High Yield Bond Fund	30.6.2024	EUR5.73	N/A ²	N/A ²	N/A ²	HKD6.95	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD6.45	N/A ²	N/A ²
	30.6.2023	EUR6.11	N/A ²	N/A ²	N/A ²	HKD7.35	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD5.67	N/A ²	N/A ²
	30.6.2022	EUR10.07	N/A ²	N/A ²	N/A ²	HKD10.75	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD6.72	N/A ²	N/A ²
	30.6.2021 ¹	EUR10.43	N/A ²	N/A ²	N/A ²	HKD10.83	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD10.00	N/A ²	N/A ²

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PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

Sub-Fund	Financial year/ period ended	Highest issue price per unit						Lowest redemption price per unit							
		Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class II	Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class II
BOCHK All Weather ESG Multi-Asset Fund	30.6.2024	EUR8.76	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	EUR7.11	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	EUR8.04	N/A ²	N/A ²	N/A ²	HKD8.38	USD8.41	EUR7.16	N/A ²	N/A ²	N/A ²	HKD8.24	N/A ²	N/A ²	USD7.58
	30.6.2022 ¹	EUR 10.14	N/A ²	N/A ²	N/A ²	HKD10.12	USD10.18	EUR7.70	N/A ²	N/A ²	N/A ²	HKD7.70	N/A ²	N/A ²	USD7.86
BOCHK All Weather China New Dynamic Equity Fund	30.6.2024	N/A ²	N/A ²	N/A ²	HKD10.80	USD9.19	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD7.66	N/A ²	N/A ²	N/A ²
	30.6.2023 ¹	N/A ²	N/A ²	N/A ²	HKD13.39	USD10.23	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD8.28	N/A ²	N/A ²	N/A ²
BOCHK All Weather HKD Money Market Fund	30.6.2024	N/A ²	N/A ²	N/A ²	HKD10.47	N/A ²	HKD10.60	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD10.12
	30.6.2023 ¹	N/A ²	N/A ²	N/A ²	HKD10.12	N/A ²	HKD10.13	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD10.00
BOCHK All Weather USD Money Market Fund	30.6.2024 ¹	N/A ²	N/A ²	N/A ²	USD10.54	N/A ²	USD10.51	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD10.00

¹ Year of commencement of operation.

² These classes of units were not in issue as at reporting date.

**BOCHK WEALTH CREATION SERIES
PERFORMANCE RECORD (UNAUDITED) (CONTINUED)**

Sub-Fund	Financial year/ period ended	Highest issue price per unit			Lowest redemption price per unit				
		Class I2	Class I3	Class I4	Class I6	Class I2	Class I3	Class I4	Class I6
BOCHK All Weather Global Opportunities Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2017	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2016	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2015	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather China High Yield Bond Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018	USD10.85	HKD10.69	USD10.49	N/A ²	USD9.70	N/A ²	USD10.02	N/A ²
	30.6.2017	N/A ²	HKD9.86	USD10.46	N/A ²	N/A ²	N/A ²	USD9.55	N/A ²
	30.6.2016	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD9.55	N/A ²
	30.6.2015	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

BOCHK WEALTH CREATION SERIES

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

Sub-Fund	Financial year/ period ended	Highest issue price per unit				Lowest redemption price per unit			
		Class I2	Class I3	Class I4	Class I6	Class I2	Class I3	Class I4	Class I6
BOCHK All Weather Hong Kong Equity Fund	30.6.2024	USD7.88	N/A ²	N/A ²	N/A ²	USD5.89	N/A ²	N/A ²	N/A ²
	30.6.2023	USD9.63	N/A ²	N/A ²	N/A ²	USD6.50	N/A ²	N/A ²	N/A ²
	30.6.2022	USD13.21	N/A ²	N/A ²	N/A ²	USD8.37	N/A ²	N/A ²	N/A ²
	30.6.2021	USD15.24	N/A ²	N/A ²	N/A ²	USD10.88	N/A ²	N/A ²	N/A ²
	30.6.2020	USD11.63	N/A ²	N/A ²	N/A ²	USD8.95	N/A ²	N/A ²	N/A ²
	30.6.2019	USD10.51	N/A ²	N/A ²	N/A ²	USD10.13	N/A ²	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2017	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2016	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2015	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather CNY Equity Fund	30.6.2024	USD8.10	N/A ²	N/A ²	N/A ²	USD6.38	N/A ²	N/A ²	N/A ²
	30.6.2023	USD10.87	N/A ²	N/A ²	N/A ²	USD7.71	N/A ²	N/A ²	N/A ²
	30.6.2022	USD14.30	N/A ²	N/A ²	N/A ²	USD9.42	N/A ²	N/A ²	N/A ²
	30.6.2021	USD14.90	N/A ²	N/A ²	N/A ²	USD11.86	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2017	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2016 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asian Bond Fund	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2017 ¹	HKD10.32	N/A ²	N/A ²	N/A ²	HKD9.99	N/A ²	N/A ²	N/A ²
	30.6.2016 ¹	HKD10.04	N/A ²	N/A ²	N/A ²	HKD10.00	N/A ²	N/A ²	N/A ²
	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

BOCHK WEALTH CREATION SERIES

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

Sub-Fund	Financial year/ period ended	Highest issue price per unit			Lowest redemption price per unit				
		Class I2	Class I3	Class I4	Class I6	Class I2	Class I3	Class I4	Class I6
BOCHK All Weather Asia (ex-Japan) Equity Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	
30.6.2018 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	
BOCHK All Weather China Income Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	
30.6.2018 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	
BOCHK All Weather Asia Pacific High Income Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	
30.6.2018 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	
BOCHK All Weather Short Term Bond Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	EUR10.51	N/A ²	N/A ²	N/A ²	EUR10.46
	30.6.2020	N/A ²	N/A ²	N/A ²	EUR10.46	N/A ²	N/A ²	N/A ²	EUR10.40
30.6.2019 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	

BOCHK WEALTH CREATION SERIES

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

Sub-Fund	Financial year/ period ended	Highest issue price per unit			Lowest redemption price per unit				
		Class I2	Class I3	Class I4	Class I6	Class I2	Class I3	Class I4	Class I6
BOCHK All Weather Belt and Road Bond Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
30.6.2019 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	
BOCHK All Weather Greater Bay Area Strategy Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asian High Yield Bond Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather ESG Multi-Asset Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather China New Dynamic Equity Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather HKD Money Market Fund	30.6.2024	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather USD Money Market Fund	30.6.2024 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

¹ Year of commencement of operation.

² These classes of units were not in issue as at reporting date.

BOCHK WEALTH CREATION SERIES

INFORMATION ON EXPOSURE ARISING FROM FINANCIAL DERIVATIVE INSTRUMENTS (UNAUDITED)

Sub-Fund	Financial year/ period ended	Gross exposure			Net exposure		
		Highest	Lowest	Average exposure	Highest	Lowest	Average exposure
BOCHK All Weather Global Opportunities Fund	30.6.2024	0.07%	0.00%	0.00%	0.06%	0.00%	0.00%
	30.6.2023	0.36%	0.00%	0.07%	0.34%	0.00%	0.07%
	30.6.2022	0.13%	0.10%	0.12%	0.13%	0.00%	0.08%
BOCHK All Weather China High Yield Bond Fund	30.6.2024	291.38%	95.96%	116.51%	3.48%	2.86%	3.18%
	30.6.2023	278.14%	88.62%	114.66%	2.94%	1.97%	2.60%
	30.6.2022	286.33%	98.24%	133.66%	15.06%	1.78%	2.58%
BOCHK All Weather Hong Kong Equity Fund	30.6.2024	9.22%	7.27%	4.85%	7.42%	5.48%	0.62%
	30.6.2023	5.60%	4.49%	3.38%	4.52%	1.15%	0.42%
	30.6.2022	4.37%	1.92%	2.76%	3.16%	0.46%	0.90%
BOCHK All Weather CNY Equity Fund	30.6.2024	15.35%	12.81%	14.06%	11.90%	0.83%	5.97%
	30.6.2023	15.14%	0.00%	12.68%	15.14%	0.00%	10.57%
	30.6.2022	13.32%	0.00%	10.76%	0.00%	0.00%	0.00%
BOCHK All Weather Asian Bond Fund	30.6.2024	23.37%	16.34%	19.44%	0.00%	0.00%	0.00%
	30.6.2023	22.56%	14.46%	16.98%	0.00%	0.00%	0.00%
	30.6.2022	1.51%	1.12%	1.33%	0.00%	0.00%	0.00%
BOCHK All Weather Asia (ex-Japan) Equity Fund	30.6.2024	3.05%	1.74%	2.38%	0.00%	0.00%	0.00%
	30.6.2023	3.31%	0.00%	2.70%	0.00%	0.00%	0.00%
	30.6.2022	4.30%	2.93%	3.44%	4.00%	0.00%	2.07%
BOCHK All Weather China Income Fund	30.6.2024	15.28%	12.71%	14.07%	14.66%	12.42%	13.55%
	30.6.2023	22.69%	11.53%	15.25%	14.23%	0.00%	2.53%
	30.6.2022	18.72%	10.90%	14.12%	11.46%	0.00%	5.83%
BOCHK All Weather Asia Pacific High Income Fund	30.6.2024	14.24%	0.00%	12.73%	14.86%	0.00%	10.04%
	30.6.2023	21.51%	0.00%	13.05%	0.00%	0.00%	0.00%
	30.6.2022	22.55%	15.13%	17.75%	8.65%	0.00%	2.66%
BOCHK All Weather Short Term Bond Fund	30.6.2024	20.49%	1.21%	7.27%	0.00%	0.00%	0.00%
	30.6.2023	28.63%	0.00%	7.67%	0.00%	0.00%	0.00%
	30.6.2022	30.45%	0.00%	6.23%	5.32%	0.00%	0.28%
BOCHK All Weather Belt and Road Bond Fund	30.6.2024	37.15%	35.11%	36.10%	37.05%	31.35%	34.94%
	30.6.2023	35.58%	30.27%	32.85%	34.43%	19.53%	28.54%
	30.6.2022	63.43%	29.05%	33.20%	53.89%	22.56%	28.04%

BOCHK WEALTH CREATION SERIES

INFORMATION ON EXPOSURE ARISING FROM FINANCIAL DERIVATIVE INSTRUMENTS (UNAUDITED) (CONTINUED)

Sub-Fund	Financial year/ period ended	Gross exposure			Net exposure		
		Highest	Lowest	Average exposure	Highest	Lowest	Average exposure
BOCHK All Weather Greater Bay Area Strategy Fund ¹	30.6.2024	15.19%	0.00%	11.45%	12.07%	0.00%	6.83%
	30.6.2023	16.82%	9.82%	12.56%	14.56%	0.00%	8.87%
	30.6.2022	17.91%	14.61%	16.11%	16.06%	12.89%	14.33%
BOCHK All Weather Asian High Yield Bond Fund	30.6.2024	27.40%	18.99%	24.21%	27.27%	18.52%	23.81%
	30.6.2023	41.77%	16.96%	20.33%	41.37%	4.90%	15.12%
	30.6.2022	19.63%	16.18%	17.53%	16.98%	12.74%	15.05%
BOCHK All Weather ESG Multi-Asset Fund	30.6.2024	21.76%	2.23%	16.46%	21.58%	1.28%	16.27%
	30.6.2023	16.94%	1.31%	2.93%	16.84%	1.28%	2.83%
	30.6.2022 ¹	44.46%	0.00%	37.96%	60.12%	0.00%	37.23%
BOCHK All Weather China New Dynamic Equity Fund	30.6.2024	6.92%	4.82%	5.88%	0.00%	0.00%	0.00%
	30.6.2023 ¹	19.29%	4.61%	5.58%	19.29%	0.00%	0.12%

¹ Year of commencement of operation.