中銀香港投資基金
BOCHK Investment Funds

截至二零二六年三月卅一日之年度報告

Annual Report as of 31 March 2026

基金經理：中銀國際英國保誠資產管理有限公司

Fund Manager: BOCI-Prudential Asset Management Limited

BOCHK Investment Funds
中銀香港投資基金

Contents
目錄

(中文譯本乃根據英文報告書原文翻譯而成，僅供參考之用，一切內容均以英文報告書原文為準)

ADMINISTRATION AND MANAGEMENT

Sponsor

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

Manager

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

Trustee and Registrar

BOCI-Prudential Trustee Limited
Suites 1501-1507 & 1513-1516,
15/F, 1111 King's Road,
Taikoo Shing, Hong Kong

Legal Adviser to the Manager

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

Auditor

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

行政及管理

保薦人

中國銀行（香港）有限公司
香港
中環
花園道1號
中銀大廈14樓

基金經理

中銀國際英國保誠資產管理有限公司
香港
中環
花園道1號
中銀大廈27樓

信託人及過戶處

中銀國際英國保誠信託有限公司
香港
太古城
英皇道1111號
15樓1501-1507及1513-1516室

基金經理的法律顧問

貝克 • 麥堅時律師事務所
香港
鰂魚涌
英皇道979號
太古坊一座14樓

核數師

安永會計師事務所
香港
鰂魚涌
英皇道979號
太古坊一座27樓

REPORT OF THE TRUSTEE

We hereby confirm that, in our opinion, the Manager, BOCI-Prudential Asset Management Limited, has, in all material respects, managed BOCHK Investment Funds for the year ended 31st March 2026 and period ended 5th June 2026 for BOCHK Asia Pacific Property Fund in accordance with the provisions of the Trust Deed dated 28th June 2002, as amended from time to time.

On behalf of
BOCI-Prudential Trustee Limited, the Trustee

24th July 2026

信託人報告書

我們謹此確認我們認為，截至二零二六年三月卅一日止年度以及就中銀香港亞太房地產基金截至二零二六年六月五日止期間，基金經理中銀國際英國保誠資產管理有限公司，在各個重要項目方面已根據二零零二年六月廿八日所訂立的信託契約（經不時修訂）條文，管理中銀香港投資基金。

代表
中銀國際英國保誠信託有限公司，信託人

二零二六年七月廿四日

INDEPENDENT AUDITOR'S REPORT TO THE UNITHOLDERS OF THE SUB-FUNDS OF BOCHK INVESTMENT FUNDS

Opinion

We have audited the financial statements of BOCHK Hong Kong Equity Fund, BOCHK Hong Kong Dollar Income Fund, BOCHK HK Dollar Money Market Fund, BOCHK Global Equity Fund, BOCHK US Dollar Money Market Fund, BOCHK China Equity Fund, BOCHK Global Bond Fund, BOCHK Asia Pacific Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Income Fund, BOCHK Hong Kong Income Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund, BOCHK Australia Income Fund, BOCHK Asia Pacific Equity Income Fund, BOCHK Sterling Income Fund, BOCHK China Consumption Growth Fund and BOCHK RMB Fixed Income Fund (the "Sub-Funds" of BOCHK Investment Funds) set out on pages 15 to 324, which comprise for each of the Sub-Funds the statement of net assets as at 31st March 2026, and the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including 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 31st March 2026, and of their financial performance and their cash flows for the year then ended in accordance with HKFRS Accounting Standards as issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

獨立核數師報告書 致中銀香港投資基金各分支基金單位投資者

意見

本核數師（以下簡稱「我們」）已審核列載於第15頁至第324頁中銀香港香港股票基金、中銀香港港元收入基金、中銀香港港元貨幣市場基金、中銀香港環球股票基金、中銀香港美元貨幣市場基金、中銀香港中國股票基金、中銀香港環球債券基金、中銀香港亞太股票基金、中銀香港進取增長基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港中國收入基金、中銀香港香港收入基金、中銀香港中國金龍基金、中銀香港日本股票基金、中銀香港澳洲收入基金、中銀香港亞太股票收入基金、中銀香港英鎊收入基金、中銀香港中國豐盛消費基金及中銀香港人民幣定息基金（中銀香港投資基金「分支基金」）的財務報表，當中包括各分支基金於二零二六年三月卅一日的淨資產報表及截至當日止年度的損益及其他全面收益表、權益變動表和現金流量表，以及財務報表附註，包括重大會計政策資料。

我們認為，該等財務報表已根據香港會計師公會頒佈的《香港財務報告準則會計準則》真實而中肯地反映了各分支基金於二零二六年三月卅一日的財務狀況及截至該日止年度的財務表現及現金流量。

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

Basis for Opinion

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

Information Other Than the Financial Statements and Auditor's Report Thereon

The Manager and Trustee of the Sub-Funds are responsible for the other information. The other information comprises all the information included in the Annual Report, other than the financial statements and our auditor's report thereon (the "Other Information").

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

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

獨立核數師報告書 致中銀香港投資基金各分支基金單位投資者（續）

意見的基礎

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

財務報表及核數師報告以外的其他信息

分支基金的基金經理及信託人需對其他信息負責。其他信息包括刊載於年度報告內的信息，但不包括財務報表及我們的核數師報告（「其他信息」）。

我們對財務報表的意見並不涵蓋其他信息，我們亦不對該等其他信息發表任何形式的鑒證結論。

有關我們對財務報表的審計，我們的責任是閱讀其他信息，在此過程中，考慮其他信息是否與財務報表或我們在審計過程中所瞭解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。基於我們已執行的工作，如果我們認為其他信息存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

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

獨立核數師報告書 致中銀香港投資基金各分支基金單位投資者(續)

Responsibilities of Manager and Trustee for the Financial Statements

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

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

In addition, the Manager and the Trustee of the Sub-Funds are required to ensure that the financial statements have been properly prepared in accordance with the relevant disclosure provisions of the Trust Deed of the Sub-Funds dated 28th June 2002, as amended from time to time, (the "Trust Deed") and the relevant disclosure provisions of Appendix E to the Code on Unit Trusts and Mutual Funds (the "SFC Code") issued by the Securities and Futures Commission of Hong Kong.

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

基金經理及信託人就財務報表須承擔的責任

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

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

另外，分支基金的基金經理及信託人須要確保財務報表乃按照二零零二年六月廿八日訂立的信託契約(經不時修訂)(「信託契約」)的相關披露條款，以及香港證券及期貨事務監察委員會頒佈的單位信託及互惠基金守則(「證監會守則」)附錄E訂明的相關披露條款規定適當地編製。

基金經理及信託人須負責監督分支基金的財務報告過程。

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

獨立核數師報告書 致中銀香港投資基金各分支基金單位投資者(續)

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

核數師就審計財務報表承擔的責任

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

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，如果某一重大錯誤陳述存在時，我們總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期其單獨或總計起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。此外，我們須評估分支基金的財務報表在各重大方面是否已按照信託契約之相關披露條文及《證監會守則》附錄E所列明之相關披露條文妥為編製。

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

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

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

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sub-Funds' internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Manager and the Trustee.

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

獨立核數師報告書 致中銀香港投資基金各分支基金單位投資者（續）

核數師就審計財務報表承擔的責任（續）

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的依據。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。

- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對分支基金內部控制的有效性發表意見。

- 評價基金經理及信託人所採用會計政策的恰當性及作出會計估計和相關披露的合理性。

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

- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映相關交易和事項。

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

獨立核數師報告書 致中銀香港投資基金各分支基金單位投資者(續)

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

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

核數師就審計財務報表承擔的責任(續)

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

Report on Matters under the Relevant Disclosure Provisions of the Trust Deed and the Relevant Disclosure Provisions of Appendix E of the SFC Code

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

The engagement partner on the audit resulting in this independent auditor's report is LI, Siu Hong (practising certificate number: P08592).

Certified Public Accountants

Hong Kong
24th July 2026

就信託契約的相關披露條款及證監會守則附錄E所載的相關披露規定事項的報告

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

出具本獨立核數師報告的審計專案合夥人為LI, Siu Hong(執業證書編號:P08592)。

香港執業會計師

香港
二零二六年七月廿四日

INDEPENDENT AUDITOR'S REPORT TO THE UNITHOLDERS OF BOCHK Asia Pacific Property Fund

Opinion

We have audited the financial statements of BOCHK Asia Pacific Property Fund (the "Sub-Fund" of BOCHK Investment Funds) set out on pages 15 to 324, which comprise the statement of net assets as at 5th June 2026 (the "date of termination"), and the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the period from 1st April 2025 to 5th June 2026 (date of termination), 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-Fund as at 5th June 2026 (date of termination), and of its financial performance and its cash flows for the period from 1st April 2025 to 5th June 2026 (date of termination) in accordance with HKFRS Accounting Standards as 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") as 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-Fund in accordance with the HKICPA's *Code of Ethics for Professional Accountants* (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

獨立核數師報告書 致中銀香港亞太房地產基金 單位投資者

意見

本核數師（以下簡稱「我們」）已審核列載於第15頁至第324頁中銀香港亞太房地產基金（中銀香港投資基金「分支基金」）的財務報表，當中包括分支基金於二零二六年六月五日（終止日期）的淨資產報表及自二零二五年四月一日至二零二六年六月五日（終止日期）期間的損益及其他全面收益表、權益變動表和現金流量表，以及財務報表附註，包括重大會計政策資料。

我們認為，該等財務報表已根據香港會計師公會頒佈的《香港財務報告準則會計準則》真實而中肯地反映了分支基金於二零二六年六月五日（終止日期）的財務狀況，以及其自二零二五年四月一日至二零二六年六月五日（終止日期）期間的財務表現及現金流量。

意見的基礎

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

INDEPENDENT AUDITOR'S REPORT TO THE UNITHOLDERS OF BOCHK Asia Pacific Property Fund (continued)

Emphasis of Matter

We draw attention to Note 2(a) to the financial statements which describes that the financial statements for the 1st April 2025 to 5th June 2026 (date of termination) for the Sub-Fund have not been prepared on a going concern basis. Our opinion is not modified in respect of this matter.

Information Other Than the Financial Statements and Auditor's Report Thereon

The Manager and Trustee of the Sub-Fund are responsible for the other information. The other information comprises all the information included in the Annual Report, other than the financial statements and our auditor's report thereon (the "Other Information").

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

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

獨立核數師報告書 致中銀香港亞太房地產基金 單位投資者(續)

強調事項

我們提請注意財務報表附註2(a),該附註說明分支基金自二零二五年四月一日至二零二六年六月五日(終止日期)的財務報表並非按持續經營基準編製。我們的意見並未就此事項作出修訂。

財務報表及核數師報告以外的其他信息

分支基金的基金經理及信託人需對其他信息負責。其他信息包括刊載於年度報告內的信息,但不包括財務報表及我們的核數師報告(「其他信息」)。

我們對財務報表的意見並不涵蓋其他信息,我們亦不對該等其他信息發表任何形式的鑒證結論。

有關我們對財務報表的審計,我們的責任是閱讀其他信息,在此過程中,考慮其他信息是否與財務報表或我們在審計過程中所瞭解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。基於我們已執行的工作,如果我們認為其他信息存在重大錯誤陳述,我們需要報告該事實。在這方面,我們沒有任何報告。

INDEPENDENT AUDITOR'S REPORT TO THE UNITHOLDERS OF BOCHK Asia Pacific Property Fund (continued)

獨立核數師報告書 致中銀香港亞太房地產基金 單位投資者(續)

Responsibilities of Manager and Trustee for the Financial Statements

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

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

In addition, the Manager and the Trustee of the Sub-Fund are required to ensure that the financial statements have been properly prepared in accordance with the relevant disclosure provisions of the Trust Deed of the Sub-Fund dated 28th June 2002, as amended from time to time, (the "Trust Deed") and the relevant disclosure provisions of Appendix E to the Code on Unit Trusts and Mutual Funds (the "SFC Code") issued by the Securities and Futures Commission of Hong Kong.

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

基金經理及信託人就財務報表須承擔的責任

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

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

另外，分支基金的基金經理及信託人須要確保財務報表乃按照二零零二年六月廿八日訂立的信託契約(經不時修訂)(「信託契約」)的相關披露條款，以及香港證券及期貨事務監察委員會頒佈的單位信託及互惠基金守則(「證監會守則」)附錄E訂明的相關披露條款規定適當地編製。

基金經理及信託人須負責監督分支基金的財務報告過程。

INDEPENDENT AUDITOR'S REPORT TO THE UNITHOLDERS OF BOCHK Asia Pacific Property Fund (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- 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.

獨立核數師報告書 致中銀香港亞太房地產基金 單位投資者(續)

核數師就審計財務報表承擔的責任

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

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，如果某一重大錯誤陳述存在時，我們總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期其單獨或總計起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。此外，我們須評估分支基金的財務報表在各重大方面是否已按照信託契約之相關披露條文及《證監會守則》附錄E所列明之相關披露條文妥為編製。

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

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的依據。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。

INDEPENDENT AUDITOR'S REPORT TO THE UNITHOLDERS OF BOCHK Asia Pacific Property Fund (continued)

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

- 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-Fund's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Manager and the Trustee.

- Conclude on the appropriateness of the Manager's and the Trustee's use of the going concern basis of accounting. When such use is inappropriate and the Manager's and the Trustee's use an alternative basis of accounting, we conclude on the appropriateness of the Manager's and the Trustee's use of the alternative basis of accounting. We also evaluate the adequacy of the disclosures describing the alternative basis of accounting and reasons for its use. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

獨立核數師報告書 致中銀香港亞太房地產基金 單位投資者(續)

核數師就審計財務報表承擔的責任(續)

- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對分支基金內部控制的有效性發表意見。

- 評價基金經理及信託人所採用會計政策的恰當性及作出會計估計和相關披露的合理性。

- 對基金經理及信託人採用持續經營會計基礎的恰當性作出結論。若採用持續經營會計基礎並不恰當，而基金經理及信託人採用另一項會計基礎，我們會就基金經理及信託人採用該另一項會計基礎是否恰當作出結論。我們亦會評估說明另一項會計基礎及其使用理由的披露是否充分。我們的結論乃基於截至核數師報告日期止所取得的審計憑證。

- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映相關交易和事項。

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

INDEPENDENT AUDITOR'S REPORT TO THE UNITHOLDERS OF BOCHK Asia Pacific Property Fund (continued)

Report on Matters under the Relevant Disclosure Provisions of the Trust Deed and the Relevant Disclosure Provisions of Appendix E of the SFC Code

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

The engagement partner on the audit resulting in this independent auditor's report is LI, Siu Hong (practising certificate number: P08592).

Certified Public Accountants

Hong Kong
24th July 2026

獨立核數師報告書 致中銀香港亞太房地產基金 單位投資者(續)

就信託契約的相關披露條款及證監會守則附錄E所載的相關披露規定事項的報告

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

出具本獨立核數師報告的審計專案合夥人為LI, Siu Hong(執業證書編號：P08592)。

香港執業會計師

香港
二零二六年七月廿四日

STATEMENTS OF NET ASSETS 淨資產報表

AS AT 31ST MARCH 2026 於二零二六年三月卅一日

	Notes 附註	BOCHK Hong Kong Equity Fund 中銀香港香港股票基金 2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元
ASSETS 資產			
Current assets 流動資產			
Financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產	6, 8	2,275,949,810	2,179,970,541
Amounts due from brokers 應收經紀款項		1,067,780	9,690,452
Dividends receivable and interest receivable 應收股息和利息		5,318,370	5,996,928
Management fee rebate receivable 應收管理費回扣	10(i)	–	–
Amounts receivable on subscription of units 認購單位應收款項		1,961,045	2,168,242
Short-term deposits 短期存款		–	–
Bank balances 銀行結餘		11,656,313	5,628,174
Total assets 總資產		2,295,953,318	2,203,454,337
LIABILITIES 負債			
Current liabilities 流動負債			
Amounts due to brokers 應付經紀款項		3,294	33,378
Accrued expenses and other payables 累計開支及其他應付款項		2,343,886	2,193,258
Amounts payable on redemption of units 贖回單位應付款項		1,320,433	1,432,759
Total liabilities 總負債		3,667,613	3,659,395
EQUITY 權益			
Net assets attributable to unitholders 單位投資者應佔淨資產		2,292,285,705	2,199,794,942

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金 2026 二零二六年 HKD 港元	 2025 二零二五年 HKD 港元	BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金 2026 二零二六年 HKD 港元	 2025 二零二五年 HKD 港元
3,994,719,692	3,861,693,453	2,659,627,900	1,528,366,673
–	107,596,398	–	–
27,114,110	30,562,490	32,048,229	17,988,757
207,453	208,836	–	–
675,201	1,062,077	15,943,582	2,142,955
–	–	582,345,848	1,231,751,026
53,570,292	6,552,590	380,524,138	286,441,994
4,076,286,748	4,007,675,844	3,670,489,697	3,066,691,405
–	97,528,088	50,712,822	–
2,330,739	2,178,513	921,627	917,231
12,718,253	4,147,015	2,609,609	2,125,413
15,048,992	103,853,616	54,244,058	3,042,644
4,061,237,756	3,903,822,228	3,616,245,639	3,063,648,761

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

AS AT 31ST MARCH 2026 於二零二六年三月卅一日

		BOCHK Global Equity Fund 中銀香港環球股票基金	
		2026 二零二六年	**2025** 二零二五年
	Notes 附註	**USD** 美元	**USD** 美元
ASSETS 資產			
Current assets 流動資產			
Financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產	6, 8	250,269,135	166,062,509
Amounts due from brokers 應收經紀款項		–	–
Dividends receivable and interest receivable 應收股息和利息		212,217	159,955
Management fee rebate receivable 應收管理費回扣	10(i)	32,430	13,295
Amounts receivable on subscription of units 認購單位應收款項		2,491,959	23,326
Short-term deposits 短期存款		–	–
Bank balances 銀行結餘		3,558,663	2,437,706
Total assets 總資產		256,564,404	168,696,791
LIABILITIES 負債			
Current liabilities 流動負債			
Amounts due to brokers 應付經紀款項		–	–
Accrued expenses and other payables 累計開支及其他應付款項		431,075	241,819
Amounts payable on redemption of units 贖回單位應付款項		1,240,959	103,612
Total liabilities 總負債		1,672,034	345,431
EQUITY 權益			
Net assets attributable to unitholders 單位投資者應佔淨資產		254,892,370	168,351,360

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

	BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金		BOCHK China Equity Fund 中銀香港中國股票基金	
	2026 二零二六年 **USD** 美元	**2025** 二零二五年 **USD** 美元	**2026** 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元
	109,264,183	14,224,784	3,571,438,733	3,647,860,019
	–	–	718,151	–
	1,002,489	583,492	205,317	255,018
	–	–	180,483	–
	614,698	1,780,487	1,359,600	1,044,907
	3,300,000	94,026,416	–	–
	18,389,465	1,098,225	12,251,526	22,641,975
	132,570,835	111,713,404	3,586,153,810	3,671,801,919
	–	–	2,001	–
	43,032	36,945	5,228,401	5,166,838
	268,477	480,636	4,553,428	3,313,529
	311,509	517,581	9,783,830	8,480,367
	132,259,326	111,195,823	3,576,369,980	3,663,321,552

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

AS AT 31ST MARCH 2026 於二零二六年三月卅一日

	Notes 附註	BOCHK Global Bond Fund 中銀香港環球債券基金 2026 二零二六年 USD 美元	2025 二零二五年 USD 美元
ASSETS 資產			
Current assets 流動資產			
Financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產	6, 8	351,367,324	343,382,896
Amounts due from brokers 應收經紀款項		–	4,938,530
Dividends receivable and interest receivable 應收股息和利息		3,403,991	2,657,408
Management fee rebate receivable 應收管理費回扣	10(i)	–	–
Prepaid expenses and other receivables 預付費用及其他應收款項		–	–
Amounts receivable on subscription of units 認購單位應收款項		90,879	1,859
Bank balances 銀行結餘		25,934,044	11,025,009
Total assets 總資產		380,796,238	362,005,702
LIABILITIES 負債			
Current liabilities 流動負債			
Financial liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務負債	6, 8	–	36,912
Amounts due to brokers 應付經紀款項		1,300,000	5,467,216
Accrued expenses and other payables 累計開支及其他應付款項		289,366	261,197
Amounts payable on redemption of units 贖回單位應付款項		50,044	39,916
Total liabilities 總負債		1,639,410	5,805,241
EQUITY 權益			
Net assets attributable to unitholders 單位投資者應佔淨資產		379,156,828	356,200,461

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

	BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金		BOCHK Aggressive Growth Fund 中銀香港進取增長基金	
	2026 二零二六年 **USD** 美元	**2025** 二零二五年 **USD** 美元	**2026** 二零二六年 **USD** 美元	**2025** 二零二五年 **USD** 美元
	169,103,878	133,354,092	103,184,793	87,452,908
	–	–	1,857,209	–
	238,686	290,002	–	–
	3,124	2,386	99,631	79,886
	–	–	571	575
	76,171	11,410	60,197	5,385
	5,950,743	1,621,557	1,127,292	5,184,480
	175,372,602	135,279,447	106,329,693	92,723,234
	–	–	18	–
	–	–	–	–
	277,382	196,558	109,373	92,062
	3,852,335	24,682	7,431	3,846
	4,129,717	221,240	116,822	95,908
	171,242,885	135,058,207	106,212,871	92,627,326

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

AS AT 31ST MARCH 2026 於二零二六年三月卅一日

		BOCHK Balanced Growth Fund 中銀香港均衡增長基金	
		2026 二零二六年	**2025** 二零二五年
	Notes 附註	**USD** 美元	**USD** 美元
ASSETS 資產			
Current assets 流動資產			
Financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產	6, 8	87,074,420	73,574,815
Amounts due from brokers 應收經紀款項		1,431,108	–
Dividends receivable and interest receivable 應收股息和利息		–	–
Management fee rebate receivable 應收管理費回扣	10(i)	72,696	58,372
Prepaid expenses and other receivables 預付費用及其他應收款項		571	575
Amounts receivable on subscription of units 認購單位應收款項		83,499	146
Bank balances 銀行結餘		605,114	4,847,213
Total assets 總資產		89,267,408	78,481,121
LIABILITIES 負債			
Current liabilities 流動負債			
Accrued expenses and other payables 累計開支及其他應付款項		91,660	78,584
Amounts payable on redemption of units 贖回單位應付款項		65,579	41,250
Total liabilities 總負債		157,239	119,834
EQUITY 權益			
Net assets attributable to unitholders 單位投資者應佔淨資產		89,110,169	78,361,287

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

BOCHK Conservative Growth Fund 中銀香港保守增長基金		BOCHK China Income Fund 中銀香港中國收入基金	
2026 二零二六年 **USD** 美元	**2025** 二零二五年 **USD** 美元	**2026** 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元
41,603,775	34,116,953	128,071,132	130,817,830
534,386	–	–	–
–	–	237,869	309,925
27,621	20,212	–	–
571	575	–	–
184,163	93,854	–	107,238
673,726	4,440,551	2,692,295	417,062
43,024,242	38,672,145	131,001,296	131,652,055
48,488	42,218	196,147	190,414
166,865	144,147	266,989	–
215,353	186,365	463,136	190,414
42,808,889	38,485,780	130,538,160	131,461,641

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

AS AT 31ST MARCH 2026 於二零二六年三月卅一日

		BOCHK Hong Kong Income Fund 中銀香港香港收入基金	
	Notes 附註	2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元
ASSETS 資產			
Current assets 流動資產			
Financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產	6, 8	88,906,467	83,602,414
Amount due from brokers 應收經紀款項		–	283,900
Dividends receivable and interest receivable 應收股息和利息		470,867	399,760
Management fee rebate receivable 應收管理費回扣	10(i)	–	–
Prepaid expenses and other receivables 預付費用及其他應收款項		4,476	4,476
Amounts receivable on subscription of units 認購單位應收款項		10,051	230,673
Bank balances 銀行結餘		669,063	1,469,557
Total assets 總資產		90,060,924	85,990,780
LIABILITIES 負債			
Current liabilities 流動負債			
Amounts due to brokers 應付經紀款項		–	734
Accrued expenses and other payables 累計開支及其他應付款項		154,649	145,416
Amounts payable on redemption of units 贖回單位應付款項		81,275	1,583,166
Total liabilities 總負債		235,924	1,729,316
Equity 權益			
Net assets attributable to unitholders 單位投資者應佔淨資產		89,825,000	84,261,464

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

	BOCHK China Golden Dragon Fund 中銀香港中國金龍基金		BOCHK Japan Equity Fund 中銀香港日本股票基金	
	2026 二零二六年	**2025** 二零二五年	**2026** 二零二六年	**2025** 二零二五年
	HKD 港元	**HKD** 港元	**USD** 美元	**USD** 美元
	768,452,431	689,241,138	77,597,572	58,892,830
	–	10,657,879	–	–
	22,867	96,275	624,282	574,377
	–	–	2,170	–
	4,476	4,476	–	–
	–	–	78,088	25,563
	38,813,766	62,732,781	547,867	322,691
	807,293,540	762,732,549	78,849,979	59,815,461
	–	20,480,663	–	–
	1,255,123	1,134,084	123,010	92,338
	808,427	808,019	5,583	2,189
	2,063,550	22,422,766	128,593	94,527
	805,229,990	740,309,783	78,721,386	59,720,934

STATEMENTS OF NET ASSETS (continued) 淨資產報表（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

	Notes 附註	BOCHK Australia Income Fund 中銀香港澳洲收入基金 2026 二零二六年 AUD 澳元	2025 二零二五年 AUD 澳元
ASSETS 資產			
Current assets 流動資產			
Financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產	6,8	14,564,348	14,043,655
Amount due from brokers 應收經紀款項		–	–
Dividends receivable and interest receivable 應收股息和利息		115,325	128,631
Prepaid expenses and other receivables 預付費用及其他應收款項		900	997
Management fee rebate receivables 應收管理費回扣	10(i)	–	–
Amounts receivable on subscription of units 認購單位應收款項		89,852	–
Short-term deposits 短期存款		–	–
Bank balances 銀行結餘		198,408	259,141
Total assets 總資產		14,968,833	14,432,424
LIABILITIES 負債			
Current liabilities 流動負債			
Amounts due to brokers 應付經紀款項		–	–
Accrued expenses and other payables 累計開支及其他應付款項		28,243	28,168
Total liabilities 總負債		28,243	28,168
EQUITY 權益			
Net assets attributable to unitholders 單位投資者應佔淨資產		14,940,590	14,404,256

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

	BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金		BOCHK Sterling Income Fund 中銀香港英鎊收入基金	
	2026 二零二六年 **USD** 美元	**2025** 二零二五年 **USD** 美元	**2026** 二零二六年 **GBP** 英鎊	**2025** 二零二五年 **GBP** 英鎊
	11,869,866	9,292,772	1,785,612	1,241,786
	–	–	101,777	–
	19,918	22,268	17,951	14,146
	3,641	3,669	31,794	25,844
	213	163	–	–
	31,268	–	–	–
	–	–	–	–
	115,289	109,911	238,105	28,851
	12,040,195	9,428,783	2,175,239	1,310,627
	–	–	202,379	–
	28,753	23,970	32,098	26,138
	28,753	23,970	234,477	26,138
	12,011,442	9,404,813	1,940,762	1,284,489

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

AS AT 31ST MARCH 2026 於二零二六年三月卅一日

		BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	
		2026[1] 二零二六年[1]	2025 二零二五年
	Notes 附註	USD 美元	USD 美元
ASSETS 資產			
Current assets 流動資產			
Financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產	6,8	–	1,050,222
Amounts due from brokers 應收經紀款項		–	–
Dividends receivable and interest receivable 應收股息和利息		–	4,688
Prepaid expenses and other receivables 預付費用及其他應收款項		–	32,156
Amounts receivable on subscription of units 認購單位應收款項		–	–
Short-term deposits 短期存款		–	–
Bank balances 銀行結餘		1,583,288	90,314
Total assets 總資產		1,583,288	1,177,380
LIABILITIES 負債			
Current liabilities 流動負債			
Amounts due to brokers 應付經紀款項		–	–
Accrued expenses and other payables 累計開支及其他應付款項		–	32,279
Amounts payable on redemption of units 贖回單位應付款項		1,583,288	–
Total liabilities 總負債		1,583,288	32,279
EQUITY 權益			
Net assets attributable to unitholders 單位投資者應佔淨資產		–	1,145,101

1 As at 5th June 2026 (date of termination)

1 於二零二六年六月五日（終止日期）

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

	BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金		BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	
	2026 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元	**2026** 二零二六年 **RMB** 人民幣	**2025** 二零二五年 **RMB** 人民幣
	827,514,779	1,241,038,209	38,281,002	35,366,163
	–	–	–	–
	–	–	674,458	550,716
	4,500	4,500	56,347	4,202
	18,070	3,149,658	–	–
	–	–	302,546	–
	907,556	92,981,326	1,690,391	1,137,296
	828,444,905	1,337,173,693	41,004,744	37,058,377
	–	–	–	–
	1,583,290	2,188,532	57,249	64,617
	11,025	2,842,048	–	–
	1,594,315	5,030,580	57,249	64,617
	826,850,590	1,332,143,113	40,947,495	36,993,760

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
損益及其他全面收益表

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

	Notes 附註	BOCHK Hong Kong Equity Fund 中銀香港香港股票基金 2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元
INCOME 收入			
Dividend income 股息收入		74,380,441	89,112,188
Interest income on bank deposits 銀行存款利息收入		275,274	523,747
Interest income on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的利息收入		–	–
Net gains on financial assets and liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務資產及負債的淨收益	6	155,302,017	682,520,447
Exchange gains/(losses) 匯兌收益／(虧損)		51,913	(120,629)
Management fee rebate 管理費回扣	10(i)	–	–
Sundry income 其他收入		–	–
Total income 總收入		230,009,645	772,035,753
EXPENSES 支出			
Management fee 管理費	4(a)	(23,519,760)	(20,109,421)
Trustee fee 信託費	4(b)	(2,157,979)	(1,859,574)
Sub-custodian fee 分託管費		(466,736)	(393,233)
Auditors' remuneration 核數師酬金		(64,320)	(61,850)
Transaction handling fee 交易處理費	11	(82,204)	(67,165)
Transaction cost 交易成本	11	(2,079,485)	(1,702,103)
Printing and publishing expenses 印刷及刊登費用		(42,173)	(81,619)
Legal and professional fee 法律及專業費用		(7,254)	(1,332)
Other expenses 其他費用		(11,028)	(13,717)
Total expenses 總支出		(28,430,939)	(24,290,014)
Profit before tax 除稅前溢利		201,578,706	747,745,739
Withholding tax 預扣稅項	5	(3,560,392)	(4,408,974)
Profit and total comprehensive income 溢利及總全面收益		198,018,314	743,336,765

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

	BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金		BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	
	2026 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元	**2026** 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元
	17,669,112	20,330,495	–	–
	1,021,933	1,930,020	34,577,645	63,902,132
	127,249,018	147,312,795	42,224,731	34,041,436
	77,744,859	29,786,840	14,501,179	12,624,471
	810,208	(5,422,737)	(867,491)	(100)
	2,343,578	3,023,409	–	–
	6,292	920	–	–
	226,845,000	196,961,742	90,436,064	110,567,939
	(20,969,487)	(22,931,394)	(7,709,951)	(6,546,821)
	(3,794,272)	(4,136,067)	(2,694,854)	(2,426,882)
	(1,318,451)	(1,426,770)	(603,366)	(324,578)
	(64,320)	(61,850)	(39,780)	(38,250)
	(39,190)	(35,893)	(53,388)	(56,256)
	–	–	–	–
	(76,803)	(163,778)	(55,949)	(82,066)
	(5,692)	(2,756)	(4,451)	(1,477)
	(59,817)	(72,190)	(24,824)	(22,814)
	(26,328,032)	(28,830,698)	(11,186,563)	(9,499,144)
	200,516,968	168,131,044	79,249,501	101,068,795
	–	–	–	–
	200,516,968	168,131,044	79,249,501	101,068,795

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)
損益及其他全面收益表(續)

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

		BOCHK Global Equity Fund 中銀香港環球股票基金	
	Notes 附註	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元
INCOME 收入			
Dividend income 股息收入		3,060,502	2,662,216
Interest income on bank deposits 銀行存款利息收入		31,572	51,381
Interest income on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的利息收入		–	–
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務資產及負債的淨收益/(虧損)	6	25,383,382	8,992,757
Exchange gains/(losses) 匯兑收益/(虧損)		67,210	(72,822)
Management fee rebate 管理費回扣	10(i)	236,796	139,473
Sundry income 其他收入		2,119	33,060
Total income 總收入		28,781,581	11,806,065
EXPENSES 支出			
Management fee 管理費	4(a)	(3,266,150)	(2,505,630)
Trustee fee 信託費	4(b)	(203,262)	(158,662)
Sub-custodian fee 分託管費		(28,243)	(22,801)
Auditors' remuneration 核數師酬金		(8,242)	(7,936)
Transaction handling fee 交易處理費	11	(63,045)	(15,980)
Transaction cost 交易成本	11	(109,744)	(25,529)
Printing and publishing expenses 印刷及刊登費用		(4,031)	(9,204)
Legal and professional fee 法律及專業費用		(5,328)	(101)
Other expenses 其他費用		(1,563)	(2,413)
Total expenses 總支出		(3,689,608)	(2,748,256)
Profit before tax 除稅前溢利		25,091,973	9,057,809
Withholding tax 預扣稅項	5	(710,603)	(594,586)
Profit and total comprehensive income 溢利及總全面收益		24,381,370	8,463,223

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金		BOCHK China Equity Fund 中銀香港中國股票基金	
2026 二零二六年 **USD** 美元	**2025** 二零二五年 **USD** 美元	**2026** 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元
–	–	92,780,113	100,928,369
3,872,878	3,960,787	466,796	641,534
1,236,716	261,237	–	–
87,424	155,411	134,704,760	989,952,165
31	(43)	193,966	(63)
–	–	376,386	–
232	178	–	–
5,197,281	4,377,570	228,522,021	1,091,522,005
(294,373)	(218,318)	(57,925,525)	(48,751,772)
(112,124)	(88,911)	(3,478,989)	(2,943,854)
(11,453)	(2,310)	(756,797)	(629,443)
(5,098)	(4,908)	(64,320)	(61,850)
(6,275)	(2,805)	(54,989)	(42,389)
–	–	(2,964,252)	(2,315,174)
(2,297)	(4,234)	(68,440)	(114,085)
(161)	(50)	(5,324)	(2,151)
(3,110)	(3,025)	(11,724)	(14,207)
(434,891)	(324,561)	(65,330,360)	(54,874,925)
4,762,390	4,053,009	163,191,661	1,036,647,080
–	–	(6,014,492)	(6,962,734)
4,762,390	4,053,009	157,177,169	1,029,684,346

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)
損益及其他全面收益表(續)

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

	Notes 附註	BOCHK Global Bond Fund 中銀香港環球債券基金 2026 二零二六年 USD 美元	2025 二零二五年 USD 美元
INCOME 收入			
Dividend income 股息收入		–	–
Interest income on bank deposits 銀行存款利息收入		144,866	198,327
Interest income on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的利息收入		10,780,394	8,445,483
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務資產及負債的淨收益/(虧損)	6	3,071,953	(1,721,194)
Exchange (losses)/gains 匯兑(虧損)/收益		(5,039,353)	(805,469)
Management fee rebate 管理費回扣	10(i)	–	–
Sundry income 其他收入		242	619
Total income 總收入		8,958,102	6,117,766
EXPENSES 支出			
Management fee 管理費	4(a)	(2,789,316)	(2,498,082)
Trustee fee 信託費	4(b)	(338,373)	(304,373)
Sub-custodian fee 分託管費		(87,179)	(74,625)
Auditors' remuneration 核數師酬金		(8,242)	(7,937)
Transaction handling fee 交易處理費	11	(7,430)	(6,839)
Transaction costs 交易成本	11	–	–
Printing and publishing expenses 印刷及刊登費用		(7,434)	(16,315)
Legal and professional fee 法律及專業費用		(517)	(201)
Other expenses 其他費用		(2,748)	(2,848)
Total expenses 總支出		(3,241,239)	(2,911,220)
Profit before tax 除稅前溢利		5,716,863	3,206,546
Withholding tax 預扣稅項	5	–	–
Profit and total comprehensive income 溢利及總全面收益		5,716,863	3,206,546

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金		BOCHK Aggressive Growth Fund 中銀香港進取增長基金	
2026 二零二六年 **USD** 美元	**2025** 二零二五年 **USD** 美元	**2026** 二零二六年 **USD** 美元	**2025** 二零二五年 **USD** 美元
3,990,773	3,752,727	145,004	147,278
32,651	35,620	93,188	120,489
–	–	–	–
33,469,993	10,403,278	12,784,323	10,227,496
(70,369)	(95,989)	(34,704)	18,421
32,124	27,777	1,070,345	900,502
637	94	–	–
37,455,809	14,123,507	14,058,156	11,414,186
(2,462,807)	(2,061,781)	(1,039,872)	(876,303)
(156,164)	(132,771)	(52,703)	(44,400)
(248,505)	(222,478)	–	–
(8,242)	(7,937)	(8,242)	(7,936)
(21,780)	(17,310)	(30)	–
(81,755)	(44,218)	–	–
(3,291)	(7,896)	(2,957)	(9,986)
(14,545)	(15,935)	(136)	(55)
(4,481)	(1,636)	(1,439)	(1,388)
(3,001,570)	(2,511,962)	(1,105,379)	(940,068)
34,454,239	11,611,545	12,952,777	10,474,118
(618,405)	(554,231)	–	–
33,835,834	11,057,314	12,952,777	10,474,118

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)
損益及其他全面收益表（續）
FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

		BOCHK Balanced Growth Fund 中銀香港均衡增長基金	
		2026 二零二六年	2025 二零二五年
	Notes 附註	USD 美元	USD 美元
INCOME 收入			
Dividend income 股息收入		823,934	623,105
Interest income on bank deposits 銀行存款利息收入		74,424	119,084
Interest income on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的利息收入		–	–
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務資產及負債的淨收益／(虧損)	6	6,791,688	5,649,201
Exchange (losses)/gains 匯兑(虧損)／收益		(28,378)	26,935
Management fee rebate 管理費回扣	10(i)	779,864	660,040
Total income 總收入		8,441,532	7,078,365
EXPENSES 支出			
Management fee 管理費	4(a)	(860,691)	(746,375)
Trustee fee 信託費	4(b)	(43,540)	(37,950)
Sub-custodian fee 分託管費		–	–
Auditors' remuneration 核數師酬金		(8,242)	(7,937)
Transaction handling fee 交易處理費	11	–	(120)
Transaction cost 交易成本	11	–	–
Printing and publishing expenses 印刷及刊登費用		(2,705)	(9,796)
Legal and professional fee 法律及專業費用		(114)	(46)
Other expenses 其他費用		(1,347)	(1,388)
Total expenses 總支出		(916,639)	(803,612)
Profit before tax 除税前溢利		7,524,893	6,274,753
Withholding tax 預扣税項	5	–	–
Profit and total comprehensive income 溢利及總全面收益		7,524,893	6,274,753

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

	BOCHK Conservative Growth Fund 中銀香港保守增長基金		BOCHK China Income Fund 中銀香港中國收入基金	
	2026 二零二六年 **USD** 美元	**2025** 二零二五年 **USD** 美元	**2026** 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元
	809,511	592,828	3,524,642	4,051,136
	43,276	86,077	15,832	23,593
	–	–	1,207,951	1,281,197
	1,304,656	1,118,778	3,569,839	26,052,761
	(35,608)	30,683	(18,823)	(80,875)
	290,426	228,034	–	114
	2,412,261	2,056,400	8,299,441	31,327,926
	(414,504)	(341,614)	(1,370,718)	(1,221,943)
	(23,690)	(19,800)	(171,340)	(152,743)
	–	–	(31,514)	(28,107)
	(8,242)	(7,937)	(64,320)	(61,850)
	–	(120)	(23,055)	(7,010)
	–	–	(82,364)	(29,166)
	(2,527)	(12,043)	(9,678)	(47,578)
	(56)	(21)	(191)	(78)
	(1,390)	(1,352)	(28,988)	(29,437)
	(450,409)	(382,887)	(1,782,168)	(1,577,912)
	1,961,852	1,673,513	6,517,273	29,750,014
	–	–	(229,813)	(270,728)
	1,961,852	1,673,513	6,287,460	29,479,286

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)
損益及其他全面收益表(續)

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

	Notes 附註	BOCHK Hong Kong Income Fund 中銀香港香港收入基金 2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元
INCOME 收入			
Dividend income 股息收入		2,357,154	2,769,479
Interest income on bank deposits 銀行存款利息收入		17,958	30,276
Interest income on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的利息收入		817,302	688,366
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務資產及負債的淨收益/(虧損)	6	3,889,946	17,195,813
Exchange (losses)/gains 匯兑(虧損)/收益		(7,922)	(12,422)
Management fee rebate 管理費回扣		–	–
Sundry income 其他收入		–	–
Total income/(loss) 總收入/(虧損)		7,074,438	20,671,512
EXPENSES 支出			
Management fee 管理費	4(a)	(885,264)	(761,922)
Trustee fee 信託費	4(b)	(110,658)	(95,240)
Sub-custodian fee 分託管費		(20,028)	(17,287)
Auditors' remuneration 核數師酬金		(64,320)	(61,850)
Transaction handling fee 交易處理費	11	(26,137)	(18,939)
Transaction cost 交易成本	11	(61,950)	(44,259)
Printing and publishing expenses 印刷及刊登費用		(8,949)	(46,865)
Legal and professional fee 法律及專業費用		(122)	(48)
Other expenses 其他費用		(11,752)	(11,114)
Total expenses 總支出		(1,189,180)	(1,057,524)
Profit/(loss) before tax 除税前溢利/(虧損)		5,885,258	19,613,988
Withholding tax 預扣税項	5	(115,527)	(152,492)
Profit/(loss) and total comprehensive income 溢利/(虧損)及總全面收益		5,769,731	19,461,496

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

	BOCHK China Golden Dragon Fund 中銀香港中國金龍基金		BOCHK Japan Equity Fund 中銀香港日本股票基金	
	2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元
	19,399,893	19,775,195	1,582,078	1,501,197
	395,771	738,126	5,930	13,146
	–	–	–	–
	108,628,498	152,818,107	12,792,102	(1,945,495)
	612,900	(331,765)	(7,695)	(58,097)
	–	–	9,074	–
	632,695	–	–	–
	129,669,757	172,999,663	14,381,489	(489,249)
	(12,351,035)	(10,127,780)	(1,071,119)	(883,754)
	(820,477)	(690,787)	(74,982)	(64,052)
	(195,291)	(157,107)	(20,727)	(17,251)
	(64,320)	(61,850)	(8,242)	(7,937)
	(315,023)	(380,577)	(12,600)	(9,940)
	(6,630,466)	(7,633,990)	(10,618)	(14,779)
	(19,640)	(55,623)	(1,531)	(3,924)
	(1,077)	(442)	(87)	(36)
	(12,733)	(13,307)	(1,240)	(1,275)
	(20,410,062)	(19,121,463)	(1,201,146)	(1,002,948)
	109,259,695	153,878,200	13,180,343	(1,492,197)
	(1,687,579)	(1,672,700)	(158,208)	(150,119)
	107,572,116	152,205,500	13,022,135	(1,642,316)

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)
損益及其他全面收益表(續)

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

		BOCHK Australia Income Fund 中銀香港澳洲收入基金	
	Notes 附註	2026 二零二六年 AUD 澳元	2025 二零二五年 AUD 澳元
INCOME 收入			
Dividend income 股息收入		318,878	283,016
Interest income on bank deposits 銀行存款利息收入		9,308	20,083
Interest income on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的利息收入		317,168	237,074
Net gains/(losses) on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的淨收益/(虧損)	6	537,398	(29,143)
Exchange (losses)/gains 匯兑(虧損)/收益		(68,501)	5,221
Management fee rebate 管理費回扣	10(i)	–	–
Sundry income 其他收入		18	–
Total income 總收入		1,114,269	516,251
EXPENSES 支出			
Management fee 管理費	4(a)	(151,819)	(127,665)
Trustee fee 信託費	4(b)	(18,977)	(15,958)
Sub-custodian fee 分託管費		(4,360)	(3,534)
Auditors' remuneration 核數師酬金		(12,476)	(12,177)
Transaction handling fee 交易處理費	11	(6,527)	(11,504)
Transaction cost 交易成本	11	(3,655)	(4,464)
Printing and publishing expenses 印刷及刊登費用		(998)	(4,857)
Legal and professional fee 法律及專業費用		(21)	(8)
Other expenses 其他費用		(2,565)	(3,435)
Total expenses 總支出		(201,398)	(183,602)
Profit before tax 除税前溢利		912,871	332,649
Withholding tax 預扣税項	5	(55,055)	(51,564)
Profit and total comprehensive income 溢利及總全面收益		857,816	281,085

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	BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金		BOCHK Sterling Income Fund 中銀香港英鎊收入基金	
	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元	2026 二零二六年 GBP 英鎊	2025 二零二五年 GBP 英鎊
	318,498	320,956	–	–
	2,456	2,598	556	626
	–	–	45,332	42,256
	2,505,701	608,263	24,516	23,831
	(8,315)	(8,894)	(9,014)	(3,975)
	2,190	1,789	–	–
	101	–	1	–
	2,820,631	924,712	61,391	62,738
	(136,243)	(115,260)	–	–
	(14,192)	(12,006)	(2,459)	(1,818)
	(17,205)	(15,554)	(417)	(338)
	(8,242)	(7,937)	–	–
	(16,130)	(13,820)	(624)	(537)
	(5,803)	(4,221)	–	–
	(1,137)	(6,023)	(25)	(21)
	(8,352)	(6,738)	(2)	(1)
	(4,518)	(1,442)	(593)	(642)
	(211,822)	(183,001)	(4,120)	(3,357)
	2,608,809	741,711	57,271	59,381
	(50,652)	(54,507)	–	–
	2,558,157	687,204	57,271	59,381

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)
損益及其他全面收益表(續)
FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

	Notes 附註	BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金 2026[1] 二零二六年[1] USD 美元	2025 二零二五年 USD 美元
INCOME 收入			
Dividend income 股息收入		36,604	43,571
Interest income on bank deposits 銀行存款利息收入		7,917	528
Interest income on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的利息收入		–	–
Net (losses)/gains on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的淨(虧損)/收益	6	348,622	(61,364)
Exchange (losses)/gains 匯兑(虧損)/收益		(19,905)	(367)
Total (loss)/income 總(虧損)/收入		373,238	(17,632)
EXPENSES 支出			
Management fee 管理費	4(a)	–	–
Trustee fee 信託費	4(b)	(1,562)	(1,434)
Sub-custodian fee 分託管費		(359)	(322)
Auditors' remuneration 核數師酬金		–	–
Transaction handling fee 交易處理費	11	(1,770)	(100)
Transaction costs 交易成本	11	(969)	(50)
Printing and publishing expenses 印刷及刊登費用		(19)	(17)
Legal and professional fee 法律及專業費用		(2)	(1)
Other expenses 其他費用		(3,530)	(528)
Total expenses 總支出		(8,211)	(2,452)
(Loss)/profit before tax 除税前(虧損)/溢利		365,027	(20,084)
Withholding tax 預扣税項	5	(2,135)	(2,153)
(Loss)/profit and total comprehensive income (虧損)/溢利及總全面收益		362,892	(22,237)

[1] For the period from 1st April 2025 to 5th June 2026 (date of termination)
[1] 自二零二五年四月一日至二零二六年六月五日(終止日期)期間

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金		BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	
2026 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元	**2026** 二零二六年 **RMB** 人民幣	**2025** 二零二五年 **RMB** 人民幣
36,151,072	38,479,705	–	–
660,357	44,832	26,810	180,695
–	–	1,217,657	1,497,389
8,711,408	420,249,863	(113,875)	321,079
(361,810)	(104,146)	(89,370)	16,896
45,161,027	458,670,254	1,041,222	2,016,059
(21,727,359)	(22,043,332)	–	(314,327)
(1,171,856)	(1,180,996)	(50,640)	(70,600)
(254,000)	(257,235)	(12,247)	(17,687)
(64,320)	(61,850)	–	(57,359)
(42,487)	(28,064)	(4,291)	(10,831)
(1,218,636)	(941,481)	–	–
(41,076)	(152,549)	(5,815)	(63,975)
(1,918)	(798)	(54)	(38)
(32,555)	(29,717)	(5,543)	(12,496)
(24,554,207)	(24,696,022)	(78,590)	(547,313)
20,606,820	433,974,232	962,632	1,468,746
(2,386,992)	(2,521,747)	–	–
18,219,828	431,452,485	962,632	1,468,746

STATEMENTS OF CHANGES IN EQUITY 權益變動表

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

		BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	
	Note 附註	2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元
Balance at beginning of the year 年初結餘		2,199,794,942	1,757,739,108
Proceeds from issue of units 發行單位所得款項		451,888,993	294,375,466
Payments on redemption of units 贖回單位付款款項		(557,416,544)	(595,656,397)
Net (redemption)/subscription（贖回）／認購淨額		(105,527,551)	(301,280,931)
Profit and total comprehensive income 溢利及總全面收益		198,018,314	743,336,765
Distributions to unitholders 向單位投資者派息	13	–	–
Balance at end of the year 年終結餘		2,292,285,705	2,199,794,942

	BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	
	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元
Balance at beginning of the year 年初結餘	111,195,823	73,177,140
Proceeds from issue of units 發行單位所得款項	98,187,112	69,154,213
Payments on redemption of units 贖回單位付款款項	(81,885,999)	(35,188,539)
Net subscription/(redemption) 認購／（贖回）淨額	16,301,113	33,965,674
Profit and total comprehensive income 溢利及總全面收益	4,762,390	4,053,009
Balance at end of the year 年終結餘	132,259,326	111,195,823

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

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BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金		BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金		BOCHK Global Equity Fund 中銀香港環球股票基金	
2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元	2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元
3,903,822,228	5,403,339,802	3,063,648,761	2,324,012,624	168,351,360	157,044,021
2,039,692,298	742,252,149	1,238,407,567	920,291,160	136,948,259	22,142,424
(1,915,008,695)	(2,223,686,785)	(765,060,190)	(281,723,818)	(74,788,619)	(19,298,308)
124,683,603	(1,481,434,636)	473,347,377	638,567,342	62,159,640	2,844,116
200,516,968	168,131,044	79,249,501	101,068,795	24,381,370	8,463,223
(167,785,043)	(186,213,982)	-	-	-	-
4,061,237,756	3,903,822,228	3,616,245,639	3,063,648,761	254,892,370	168,351,360

BOCHK China Equity Fund 中銀香港中國股票基金		BOCHK Global Bond Fund 中銀香港環球債券基金		BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	
2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元
3,663,321,552	2,840,805,843	356,200,461	310,994,856	135,058,207	131,497,551
575,747,993	523,542,273	32,119,300	55,766,161	20,338,724	10,487,526
(819,876,734)	(730,710,910)	(14,879,796)	(13,767,102)	(17,989,880)	(17,984,184)
(244,128,741)	(207,168,637)	17,239,504	41,999,059	2,348,844	(7,496,658)
157,177,169	1,029,684,346	5,716,863	3,206,546	33,835,834	11,057,314
3,576,369,980	3,663,321,552	379,156,828	356,200,461	171,242,885	135,058,207

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

	Note 附註	BOCHK Aggressive Growth Fund 中銀香港進取增長基金 2026 二零二六年 USD 美元	2025 二零二五年 USD 美元
Balance at beginning of the year 年初結餘		92,627,326	82,726,337
Proceeds from issue of units 發行單位所得款項		16,275,916	13,298,528
Payments on redemption of units 贖回單位付款款項		(15,643,148)	(13,871,657)
Net subscription/(redemption) 認購／(贖回)淨額		632,768	(573,129)
Profit and total comprehensive income 溢利及總全面收益		12,952,777	10,474,118
Distributions to unitholders 向單位投資者派息	13	–	–
Balance at end of the year 年終結餘		106,212,871	92,627,326

	Note 附註	BOCHK Hong Kong Income Fund 中銀香港香港收入基金 2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元
Balance at beginning of the year 年初結餘		84,261,464	62,827,942
Proceeds from issue of units 發行單位所得款項		34,978,996	26,841,009
Payments on redemption of units 贖回單位付款款項		(32,090,651)	(22,295,622)
Net subscription/(redemption) 認購／(贖回)淨額		2,888,345	4,545,387
Profit/(loss) and total comprehensive income 溢利／(虧損)及總全面收益		5,769,731	19,461,496
Distributions to unitholders 向單位投資者派息	13	(3,094,540)	(2,573,361)
Balance at end of the year 年終結餘		89,825,000	84,261,464

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

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

BOCHK Balanced Growth Fund 中銀香港均衡增長基金		BOCHK Conservative Growth Fund 中銀香港保守增長基金		BOCHK China Income Fund 中銀香港中國收入基金	
2026 二零二六年	**2025** 二零二五年	**2026** 二零二六年	**2025** 二零二五年	**2026** 二零二六年	**2025** 二零二五年
USD 美元	**USD** 美元	**USD** 美元	**USD** 美元	**HKD** 港元	**HKD** 港元
78,361,287	70,693,418	38,485,780	32,065,471	131,461,641	111,266,565
14,898,513	12,295,582	17,473,780	11,823,272	22,292,578	17,444,072
(11,674,524)	(10,902,466)	(15,112,523)	(7,076,476)	(24,690,645)	(22,500,207)
3,223,989	1,393,116	2,361,257	4,746,796	(2,398,067)	(5,056,135)
7,524,893	6,274,753	1,961,852	1,673,513	6,287,460	29,479,286
–	–	–	–	(4,812,874)	(4,228,075)
89,110,169	78,361,287	42,808,889	38,485,780	130,538,160	131,461,641

BOCHK China Golden Dragon Fund 中銀香港中國金龍基金		BOCHK Japan Equity Fund 中銀香港日本股票基金		BOCHK Australia Income Fund 中銀香港澳洲收入基金	
2026 二零二六年	**2025** 二零二五年	**2026** 二零二六年	**2025** 二零二五年	**2026** 二零二六年	**2025** 二零二五年
HKD 港元	**HKD** 港元	**USD** 美元	**USD** 美元	**AUD** 澳元	**AUD** 澳元
740,309,783	617,573,528	59,720,934	59,365,688	14,404,256	11,087,042
85,266,288	78,564,645	13,798,719	10,864,130	3,241,256	4,774,319
(127,918,197)	(108,033,890)	(7,820,402)	(8,866,568)	(3,112,606)	(1,367,216)
(42,651,909)	(29,469,245)	5,978,317	1,997,562	128,650	3,407,103
107,572,116	152,205,500	13,022,135	(1,642,316)	857,816	281,085
–	–	–	–	(450,132)	(370,974)
805,229,990	740,309,783	78,721,386	59,720,934	14,940,590	14,404,256

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

	Note 附註	BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金 2026 二零二六年 USD 美元	2025 二零二五年 USD 美元
Balance at beginning of the period/year 期／年初結餘		9,404,813	9,086,700
Proceeds from issue of units 發行單位所得款項		2,215,106	1,952,735
Payments on redemption of units 贖回單位付款款項		(1,624,484)	(1,840,125)
Net subscription/(redemption) 認購／（贖回）淨額		590,622	112,610
Profit/(loss) and total comprehensive income 溢利／（虧損）及總全面收益		2,558,157	687,204
Distributions to unitholders 向單位投資者派息	13	(542,150)	(481,701)
Balance at end of the period/year 期／年終結餘		12,011,442	9,404,813

	Note 附註	BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金 2026 二零二六年 RMB 人民幣	2025 二零二五年 RMB 人民幣
Balance at beginning of the year 年初結餘		36,993,760	63,765,297
Proceeds from issue of units 發行單位所得款項		8,647,692	8,221,974
Payments on redemption of units 贖回單位付款款項		(4,657,406)	(34,960,789)
Net subscription/(redemption) 認購／（贖回）淨額		3,990,286	(26,738,815)
Profit and total comprehensive income 溢利及總全面收益		962,632	1,468,746
Distributions to unitholders 向單位投資者派息	13	(999,183)	(1,501,468)
Balance at end of the year 年終結餘		40,947,495	36,993,760

[1] For the period from 1st April 2025 to 5th June 2026 (date of termination)
[1] 自二零二五年四月一日至二零二六年六月五日（終止日期）期間

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

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

BOCHK Sterling Income Fund 中銀香港英鎊收入基金		BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金		BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	
2026 二零二六年 **GBP** 英鎊	**2025** 二零二五年 **GBP** 英鎊	**2026**[1] 二零二六年[1] **USD** 美元	**2025** 二零二五年 **USD** 美元	**2026** 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元
1,284,489	1,384,220	1,145,101	1,165,836	1,332,143,113	1,200,023,648
1,625,326	763,900	89,735	1,502	270,400,143	259,847,346
(1,008,150)	(908,687)	(1,597,728)	-	(751,978,140)	(522,836,924)
617,176	(144,787)	(1,507,993)	1,502	(481,577,997)	(262,989,578)
57,271	59,381	362,892	(22,237)	18,219,828	431,452,485
(18,174)	(14,325)	-	-	(41,934,354)	(36,343,442)
1,940,762	1,284,489	-	1,145,101	826,850,590	1,332,143,113

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

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

	BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	
	2026 二零二六年	**2025** 二零二五年
Units outstanding at the beginning of the year 年初單位數量	49,924,155.4923	57,206,495.7682
Units issued (Class A) 已發行單位(A類)	9,479,190.3678	7,717,344.5696
Units issued (Class I) 已發行單位(I類)	-	-
Units redeemed (Class A) 已贖回單位(A類)	(11,749,323.5105)	(14,999,684.8455)
Units outstanding at the end of the year 年終單位數量	47,654,022.3496	49,924,155.4923

	BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	
	2026 二零二六年	**2025** 二零二五年
Units outstanding at the beginning of the year 年初單位數量	7,552,033.8017	5,208,113.5423
Units issued (Class A) 已發行單位(A類)	6,231,116.2256	4,788,876.9762
Units issued (Class I) 已發行單位(I類)	439,295.3750	-
Units redeemed (Class A) 已贖回單位(A類)	(5,424,481.6257)	(2,444,956.7168)
Units outstanding at the end of the year 年終單位數量	8,797,963.7766	7,552,033.8017

There were no Class B units in issue for BOCHK Hong Kong Equity Fund, BOCHK Hong Kong Dollar Income Fund, BOCHK HK Dollar Money Market Fund, BOCHK Global Equity Fund and BOCHK US Dollar Money Market Fund for the years ended 31st March 2026 and 2025.
截至二零二六年及二零二五年三月卅一日止年度，概無發行中銀香港香港股票基金、中銀香港港元收入基金、中銀香港港元貨幣市場基金、中銀香港環球股票基金及中銀香港美元貨幣市場基金的B類單位。

BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金		BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金		BOCHK Global Equity Fund 中銀香港環球股票基金	
2026 二零二六年	**2025** 二零二五年	**2026** 二零二六年	**2025** 二零二五年	**2026** 二零二六年	**2025** 二零二五年
369,174,754.8963	508,159,282.0066	226,808,432.7382	178,941,381.3712	4,089,520.7513	4,023,275.6696
190,614,021.3902	69,697,043.0894	89,815,766.1564	69,082,341.3898	4,764,082.0502	534,738.8530
–	–	629,397.1880	–	–	–
(179,355,666.0448)	(208,681,570.1997)	(56,141,849.4261)	(21,215,290.0228)	(1,558,073.2080)	(468,493.7713)
380,433,110.2417	369,174,754.8963	261,111,746.6565	226,808,432.7382	7,295,529.5935	4,089,520.7513

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

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

	BOCHK China Equity Fund 中銀香港中國股票基金	
	2026 二零二六年	2025 二零二五年
Units outstanding at the beginning of the year 年初單位數量	58,118,899.7997	61,549,446.8091
Units issued (Class A) 已發行單位(A類)	8,415,356.9745	9,629,059.6455
Units redeemed (Class A) 已贖回單位(A類)	(11,960,115.1397)	(13,059,606.6549)
Units outstanding at the end of the year 年終單位數量	54,574,141.6345	58,118,899.7997

	BOCHK Balanced Growth Fund 中銀香港均衡增長基金	
	2026 二零二六年	2025 二零二五年
Units outstanding at the beginning of the year 年初單位數量	2,949,647.0698	2,910,331.9080
Units issued (Class A) 已發行單位(A類)	523,776.8189	478,635.1212
Units redeemed (Class A) 已贖回單位(A類)	(413,861.4170)	(439,319.9594)
Units outstanding at the end of the year 年終單位數量	3,059,562.4717	2,949,647.0698

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

	BOCHK Global Bond Fund 中銀香港環球債券基金		BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金		BOCHK Aggressive Growth Fund 中銀香港進取增長基金	
	2026 二零二六年	2025 二零二五年	2026 二零二六年	2025 二零二五年	2026 二零二六年	2025 二零二五年
	24,386,823.3883	21,485,253.1975	3,553,488.1780	3,747,060.4949	2,687,013.0451	2,703,905.5107
	2,156,093.7801	3,843,111.7956	424,233.6802	277,289.4846	416,713.2918	402,444.2211
	(999,675.3118)	(941,541.6048)	(385,063.8385)	(470,861.8015)	(404,452.7059)	(419,336.6867)
	25,543,241.8566	24,386,823.3883	3,592,658.0197	3,553,488.1780	2,699,273.6310	2,687,013.0451

	BOCHK Conservative Growth Fund 中銀香港保守增長基金		BOCHK China Income Fund 中銀香港中國收入基金		BOCHK Hong Kong Income Fund 中銀香港香港收入基金	
	2026 二零二六年	2025 二零二五年	2026 二零二六年	2025 二零二五年	2026 二零二六年	2025 二零二五年
	2,029,881.6818	1,780,542.7861	11,295,035.8293	11,731,824.4283	6,505,290.6313	6,108,314.3881
	872,438.7807	624,237.6602	1,838,951.6731	1,643,083.0055	2,567,354.9383	2,308,670.2890
	(754,118.6523)	(374,898.7645)	(2,006,676.4655)	(2,079,871.6045)	(2,373,378.6478)	(1,911,694.0458)
	2,148,201.8102	2,029,881.6818	11,127,311.0369	11,295,035.8293	6,699,266.9218	6,505,290.6313

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

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

	BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	
	2026 二零二六年	**2025** 二零二五年
Units outstanding at the beginning of the year 年初單位數量	30,415,255.3096	31,631,082.3345
Units issued (Class A) 已發行單位（A類）	3,020,568.7009	3,601,274.1136
Units redeemed (Class A) 已贖回單位（A類）	(4,550,117.4150)	(4,817,101.1385)
Units outstanding at the end of the year 年終單位數量	28,885,706.5955	30,415,255.3096

	BOCHK Sterling Income Fund 中銀香港英鎊收入基金	
	2026 二零二六年	**2025** 二零二五年
Units outstanding at the beginning of the period/year 期╱年初單位數量	121,295.0672	134,882.8011
Units issued (Class A) 已發行單位（A類）	152,796.0407	73,368.1337
Units redeemed (Class A) 已贖回單位（A類）	(94,339.8383)	(86,955.8676)
Units outstanding at the end of the year 年終單位數量	179,751.2696	121,295.0672

[1] For the period from 1st April 2025 to 5th June 2026 (date of termination)
[1] 自二零二五年四月一日至二零二六年六月五日（終止日期）期間

BOCHK Japan Equity Fund 中銀香港日本股票基金		BOCHK Australia Income Fund 中銀香港澳洲收入基金		BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	
2026 二零二六年	**2025** 二零二五年	**2026** 二零二六年	**2025** 二零二五年	**2026** 二零二六年	**2025** 二零二五年
3,408,159.4104	3,291,169.9387	1,516,781.7932	1,162,153.8398	927,241.7331	914,808.9200
650,158.9797	621,237.6923	332,659.8847	497,999.7624	186,653.3449	186,845.5702
(385,279.6017)	(504,248.2206)	(318,065.3957)	(143,371.8090)	(135,696.0683)	(174,412.7571)
3,673,038.7884	3,408,159.4104	1,531,376.2822	1,516,781.7932	978,199.0097	927,241.7331

BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金		BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金		BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	
2026[1] 二零二六年[1]	**2025** 二零二五年	**2026** 二零二六年	**2025** 二零二五年	**2026** 二零二六年	**2025** 二零二五年
128,305.6743	128,137.1669	72,655,977.2265	89,106,139.2519	3,743,452.3645	6,453,795.7712
7,242.6089	168.5074	14,962,712.9713	15,617,977.8630	875,678.0875	833,773.2667
(135,548.2832)	–	(39,249,548.0017)	(32,068,139.8884)	(471,759.6439)	(3,544,116.6734)
–	128,305.6743	48,369,142.1961	72,655,977.2265	4,147,370.8081	3,743,452.3645

STATEMENTS OF CASH FLOWS 現金流量表
FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

CASH FLOWS FROM OPERATING ACTIVITIES 來自營運活動的現金流量
Profit before tax 除稅前溢利
Adjustments for: 調整：
Interest income on bank deposits and financial assets at fair value through profit or loss
銀行存款及按公平值透過損益表列帳的財務資產的利息收入
Dividend income 股息收入
Net gains on financial assets and liabilities at fair value through profit or loss
按公平值透過損益表列帳的財務資產及負債的淨收益
Management fee rebate 管理費回扣

Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項的增加／(減少)
Interest received 已收利息
Dividend received (net of withholding tax) 已收股息(扣除預扣稅項)
Management fee rebate received 已收管理費回扣
Payments on purchase of financial assets at fair value through profit or loss
購入按公平值透過損益表列帳的財務資產的付款
Proceeds from sale of financial assets at fair value through profit or loss
出售按公平值透過損益表列帳的財務資產的所得款項
Decrease/(increase) in short-term deposits with original maturities more than three months
原到期日多於三個月的短期存款減少／(增加)

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

CASH FLOWS FROM FINANCING ACTIVITIES 來自融資活動的現金流量
Proceeds from issue of units 發行單位所得款項
Payments on redemption of units 贖回單位付款款項
Distributions to unitholders 向單位投資者的派息

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

Net increase/(decrease) in cash and cash equivalents 現金及現金等價物的淨增加／(減少)

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

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

Analysis of balances of cash and cash equivalents: 現金及現金等價物結餘分析：
Bank balances 銀行結餘
Short-term deposits 短期存款
Short-term deposits with original maturities more than three months 原到期日多於三個月的短期存款

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

BOCHK Hong Kong Equity Fund 中銀香港香港股票基金		BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	
2026 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元	**2026** 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元
201,578,706	747,745,739	200,516,968	168,131,044
(275,274)	(523,747)	(128,270,951)	(149,242,815)
(74,380,441)	(89,112,188)	(17,669,112)	(20,330,495)
(155,302,017)	(682,520,447)	(77,744,859)	(29,786,840)
–	–	(2,343,578)	(3,023,409)
(28,379,026)	(24,410,643)	(25,511,532)	(34,252,515)
150,628	461,358	152,226	(633,153)
275,274	523,747	131,719,331	169,270,066
71,498,607	84,752,103	17,669,112	20,330,495
–	–	2,344,961	3,160,783
(367,782,917)	(199,410,424)	(3,148,349,710)	(2,888,314,918)
435,698,253	437,081,773	3,103,136,640	4,367,347,477
–	5,937,948	–	–
111,460,819	304,935,862	81,161,028	1,636,908,235
452,096,190	292,420,103	2,040,079,174	741,192,033
(557,528,870)	(594,959,517)	(1,906,437,457)	(2,243,529,762)
–	–	(167,785,043)	(186,213,982)
(105,432,680)	(302,539,414)	(34,143,326)	(1,688,551,711)
6,028,139	2,396,448	47,017,702	(51,643,476)
5,628,174	3,231,726	6,552,590	58,196,066
11,656,313	5,628,174	53,570,292	6,552,590
11,656,313	5,628,174	53,570,292	6,552,590
–	–	–	–
–	–	–	–
11,656,313	5,628,174	53,570,292	6,552,590

STATEMENTS OF CASH FLOWS (continued) 現金流量表(續)
FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

CASH FLOWS FROM OPERATING ACTIVITIES 來自營運活動的現金流量
Profit before tax 除稅前溢利
Adjustments for: 調整:
Interest income on bank deposits and financial assets at fair value through profit or loss
銀行存款及按公平值透過損益表列帳的財務資產的利息收入
Dividend income 股息收入
Net gains on financial assets and liabilities at fair value through profit or loss
按公平值透過損益表列帳的財務資產及負債的淨收益
Management fee rebate 管理費回扣

Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項的增加/(減少)
Interest received 已收利息
Dividend received (net of withholding tax) 已收股息(扣除預扣稅項)
Management fee rebate received 已收管理費回扣
Payments on purchase of financial assets at fair value through profit or loss
購入按公平值透過損益表列帳的財務資產的付款
Proceeds from sale of financial assets at fair value through profit or loss
出售按公平值透過損益表列帳的財務資產的所得款項
Decrease/(increase) in short-term deposits with original maturities more than three months
原到期日多於三個月的短期存款減少/(增加)

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

CASH FLOWS FROM FINANCING ACTIVITIES 來自融資活動的現金流量
Proceeds from issue of units 發行單位所得款項
Payments on redemption of units 贖回單位付款款項
Distributions to unitholders 向單位投資者的派息

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

Net increase/(decrease) in cash and cash equivalents 現金及現金等價物的淨增加/(減少)

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

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

Analysis of balances of cash and cash equivalents: 現金及現金等價物結餘分析:
Bank balances 銀行結餘
Short-term deposits 短期存款
Short-term deposits with original maturities more than three months 原到期日多於三個月的短期存款

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金		BOCHK Global Equity Fund 中銀香港環球股票基金	
2026 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元	**2026** 二零二六年 **USD** 美元	**2025** 二零二五年 **USD** 美元
79,249,501	101,068,795	25,091,973	9,057,809
(76,802,376)	(97,943,568)	(31,572)	(51,381)
–	–	(3,060,502)	(2,662,216)
(14,501,179)	(12,624,471)	(25,383,382)	(8,992,757)
–	–	(236,796)	(139,473)
(12,054,054)	(9,499,244)	(3,620,279)	(2,788,018)
4,396	204,882	189,256	19,610
62,742,904	93,332,768	31,572	51,381
–	–	2,297,637	2,053,972
–	–	217,661	135,924
(5,572,950,596)	(3,813,782,358)	(167,350,886)	(35,607,116)
4,506,903,370	3,177,254,269	108,527,642	33,657,450
(100,337,274)	160,791,799	–	–
(1,115,691,254)	(391,697,884)	(59,707,397)	(2,476,797)
1,224,606,940	918,201,804	134,479,626	22,218,398
(764,575,994)	(280,519,474)	(73,651,272)	(19,238,556)
–	–	–	–
460,030,946	637,682,330	60,828,354	2,979,842
(655,660,308)	245,984,446	1,120,957	503,045
1,518,193,020	1,272,208,574	2,437,706	1,934,661
862,532,712	1,518,193,020	3,558,663	2,437,706
380,524,138	286,441,994	3,558,663	2,437,706
582,345,848	1,231,751,026	–	–
(100,337,274)	–	–	–
862,532,712	1,518,193,020	3,558,663	2,437,706

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

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

Profit before tax 除稅前溢利
Adjustments for: 調整：
Interest income on bank deposits and financial assets at fair value through profit or loss
銀行存款及按公平值透過損益表列帳的財務資產的利息收入
Dividend income 股息收入
Management fee rebate 管理費回扣
Net (gains)/losses on financial assets and liabilities at fair value through profit or loss
按公平值透過損益表列帳的財務資產及負債的淨（收益）／虧損

Increase in accrued expenses and other payables 累計支出及其他應付款項的增加
Interest received 已收利息
Dividend received (net of withholding tax) 已收股息（扣除預扣稅項）
Management fee rebate received 已收管理費回扣
Payments on purchase of financial assets at fair value through profit or loss
購入按公平值透過損益表列帳的財務資產的付款
Proceeds from sale of financial assets at fair value through profit or loss
出售按公平值透過損益表列帳的財務資產的所得款項
Decrease/(increase) in short-term deposits with original maturities more than three months
原到期日多於三個月的短期存款減少／（增加）

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

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

Proceeds from issue of units 發行單位所得款項
Payments on redemption of units 贖回單位付款款項

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

Net (decrease)/increase in cash and cash equivalents 現金及現金等價物的淨（減少）／增加

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

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

Analysis of balances of cash and cash equivalents: 現金及現金等價物結餘分析：

Bank balances 銀行結餘
Short-term deposits with original maturity of less than three months when acquired
於取得時原到期日少於三個月的短期存款
Short-term deposits with original maturities more than three months 原到期日多於三個月的短期存款

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金		BOCHK China Equity Fund 中銀香港中國股票基金	
2026 二零二六年 **USD** 美元	**2025** 二零二五年 **USD** 美元	**2026** 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元
4,762,390	4,053,009	163,191,661	1,036,647,080
(5,109,594)	(4,222,024)	(466,796)	(641,534)
–	–	(92,780,113)	(100,928,369)
–	–	(376,386)	–
(87,424)	(155,411)	(134,704,760)	(989,952,165)
(434,628)	(324,426)	(65,136,394)	(54,874,988)
6,087	9,782	61,563	1,251,013
4,690,597	4,150,183	466,796	641,534
–	–	86,815,322	93,774,168
–	–	195,903	–
(164,466,505)	(17,639,418)	(510,447,203)	(356,841,896)
69,514,530	8,000,000	720,857,099	533,120,093
43,947,051	(20,949,455)	–	–
(46,742,868)	(26,753,334)	232,813,086	217,069,924
99,352,901	67,396,579	575,433,300	523,308,089
(82,098,158)	(35,114,340)	(818,636,835)	(730,867,030)
17,254,743	32,282,239	(243,203,535)	(207,558,941)
(29,488,125)	5,528,905	(10,390,449)	9,510,983
51,177,590	45,648,685	22,641,975	13,130,992
21,689,465	51,177,590	12,251,526	22,641,975
18,389,465	1,098,225	12,251,526	22,641,975
3,300,000	94,026,416	–	–
–	(43,947,051)	–	–
21,689,465	51,177,590	12,251,526	22,641,975

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

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

Profit before tax 除稅前溢利

Adjustments for: 調整:

Interest income on bank deposits and financial assets at fair value through profit or loss 銀行存款及按公平值透過損益表列帳的財務資產的利息收入

Dividend income 股息收入

Management fee rebate 管理費回扣

Net (gains)/losses on financial assets and liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務資產及負債的淨(收益)/虧損

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

Interest received 已收利息

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

Management fee rebate received 已收管理費回扣

Payments on purchase of financial assets at fair value through profit or loss 購入按公平值透過損益表列帳的財務資產的付款

Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益表列帳的財務資產的所得款項

Decrease/(increase) in short-term deposits with original maturities more than three months 原到期日多於三個月的短期存款減少/(增加)

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

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

Proceeds from issue of units 發行單位所得款項

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

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

Net increase/(decrease) in cash and cash equivalents 現金及現金等價物的淨增加/(減少)

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

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

Analysis of balances of cash and cash equivalents: 現金及現金等價物結餘分析:

Bank balances 銀行結餘

Short-term deposits with original maturity of less than three months when acquired 於取得時原到期日少於三個月的短期存款

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

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

	BOCHK Global Bond Fund 中銀香港環球債券基金		BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	
	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元
	5,716,863	3,206,546	34,454,239	11,611,545
	(10,925,260)	(8,643,810)	(32,651)	(35,620)
	–	–	(3,990,773)	(3,752,727)
	–	–	(32,124)	(27,777)
	(3,071,953)	1,721,194	(33,469,993)	(10,403,278)
	(8,280,350)	(3,716,070)	(3,071,302)	(2,607,857)
	28,169	32,178	80,824	2,996
	10,178,677	8,333,334	32,651	35,620
	–	–	3,423,684	3,169,048
	–	–	31,386	27,738
	(234,943,021)	(202,370,986)	(30,841,874)	(12,804,193)
	230,764,948	160,791,397	28,562,081	19,609,140
	–	–	–	–
	(2,251,577)	(36,930,147)	(1,782,550)	7,432,492
	32,030,280	55,852,448	20,273,963	10,484,761
	(14,869,668)	(13,754,704)	(14,162,227)	(17,962,317)
	17,160,612	42,097,744	6,111,736	(7,477,556)
	14,909,035	5,167,597	4,329,186	(45,064)
	11,025,009	5,857,412	1,621,557	1,666,621
	25,934,044	11,025,009	5,950,743	1,621,557
	25,934,044	11,025,009	5,950,743	1,621,557
	–	–	–	–
	–	–	–	–
	25,934,044	11,025,009	5,950,743	1,621,557

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

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

Profit before tax 除稅前溢利

Adjustments for: 調整:

Interest income on bank deposits and financial assets at fair value through profit or loss 銀行存款及按公平值透過損益表列帳的財務資產的利息收入

Dividend income 股息收入

Net (gains)/losses on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的淨(收益)╱虧損

Management fee rebate 管理費回扣

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

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

Interest received 已收利息

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

Management fee rebate received 已收管理費回扣

Payments on purchase of financial assets at fair value through profit or loss 購入按公平值透過損益表列帳的財務資產的付款

Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益表列帳的財務資產的所得款項

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

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

Proceeds from issue of units 發行單位所得款項

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

Distributions to unitholders 向單位投資者的派息

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

Net (decrease)/increase in cash and cash equivalents 現金及現金等價物的淨(減少)╱增加

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

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

Analysis of balances of cash and cash equivalents: 現金及現金等價物結餘分析:

Bank balances 銀行結餘

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

BOCHK Aggressive Growth Fund 中銀香港進取增長基金 2026 二零二六年 USD 美元	BOCHK Aggressive Growth Fund 中銀香港進取增長基金 2025 二零二五年 USD 美元	BOCHK Balanced Growth Fund 中銀香港均衡增長基金 2026 二零二六年 USD 美元	BOCHK Balanced Growth Fund 中銀香港均衡增長基金 2025 二零二五年 USD 美元
12,952,777	10,474,118	7,524,893	6,274,753
(93,188)	(120,489)	(74,424)	(119,084)
(145,004)	(147,278)	(823,934)	(623,105)
(12,784,323)	(10,227,496)	(6,791,688)	(5,649,201)
(1,070,345)	(900,502)	(779,864)	(660,040)
(1,140,083)	(921,647)	(945,017)	(776,677)
4	(3)	4	(3)
17,311	11,176	13,076	8,070
93,188	120,489	74,424	119,084
145,004	147,278	823,934	623,105
1,050,600	892,443	765,540	654,689
(9,676,766)	(1,868,573)	(11,821,978)	(6,284,725)
4,872,013	4,209,258	3,682,953	5,724,378
(4,638,729)	2,590,421	(7,407,064)	67,921
16,221,104	13,298,558	14,815,160	12,300,578
(15,639,563)	(13,913,446)	(11,650,195)	(10,865,230)
–	–	–	–
581,541	(614,888)	3,164,965	1,435,348
(4,057,188)	1,975,533	(4,242,099)	1,503,269
5,184,480	3,208,947	4,847,213	3,343,944
1,127,292	5,184,480	605,114	4,847,213
1,127,292	5,184,480	605,114	4,847,213

STATEMENTS OF CASH FLOWS (continued) 現金流量表（續）
FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

CASH FLOWS FROM OPERATING ACTIVITIES 來自營運活動的現金流量
Profit before tax 除稅前溢利
Adjustments for: 調整：
Interest income on bank deposits and financial assets at fair value through profit or loss
銀行存款及按公平值透過損益表列帳的財務資產的利息收入
Dividend income 股息收入
Net (gains)/losses on financial assets at fair value through profit or loss
按公平值透過損益表列帳的財務資產的淨（收益）╱虧損
Management fee rebate
管理費回扣

Decrease/(increase) in prepaid expenses and other receivables
預付費用及其他應收款項的減少╱（增加）
Increase in accrued expenses and other payables 累計支出及其他應付款項的增加
Interest received 已收利息
Dividend received (net of withholding tax) 已收股息（扣除預扣稅項）
Management fee rebate received 已收管理費回扣
Payments on purchase of financial assets at fair value through profit or loss
購入按公平值透過損益表列帳的財務資產的付款
Proceeds from sale of financial assets at fair value through profit or loss
出售按公平值透過損益表列帳的財務資產的所得款項

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

CASH FLOWS FROM FINANCING ACTIVITIES 來自融資活動的現金流量
Proceeds from issue of units 發行單位所得款項
Payments on redemption of units 贖回單位付款款項
Distributions to unitholders 向單位投資者的派息

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

Net (decrease)/increase in cash and cash equivalents 現金及現金等價物的淨（減少）╱增加

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

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

Analysis of balances of cash and cash equivalents: 現金及現金等價物結餘分析：
Bank balances 銀行結餘

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

BOCHK Conservative Growth Fund 中銀香港保守增長基金		BOCHK China Income Fund 中銀香港中國收入基金	
2026 二零二六年 **USD** 美元	**2025** 二零二五年 **USD** 美元	**2026** 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元
1,961,852	1,673,513	6,517,273	29,750,014
(43,276)	(86,077)	(1,223,783)	(1,304,790)
(809,511)	(592,828)	(3,524,642)	(4,051,136)
(1,304,656)	(1,118,778)	(3,569,839)	(26,052,761)
(290,426)	(228,034)	–	(114)
(486,017)	(352,204)	(1,800,991)	(1,658,787)
4	(3)	–	–
6,270	6,001	5,733	25,535
43,276	86,077	1,295,839	1,269,038
809,511	592,828	3,294,829	3,780,408
283,017	226,724	–	233
(10,102,606)	(4,756,742)	(21,656,357)	(12,820,433)
3,386,054	2,461,730	27,972,894	18,472,075
(6,060,491)	(1,735,589)	9,111,947	9,068,069
17,383,471	11,738,044	22,399,816	17,336,834
(15,089,805)	(6,960,620)	(24,423,656)	(22,534,900)
–	–	(4,812,874)	(4,228,075)
2,293,666	4,777,424	(6,836,714)	(9,426,141)
(3,766,825)	3,041,835	2,275,233	(358,072)
4,440,551	1,398,716	417,062	775,134
673,726	4,440,551	2,692,295	417,062
673,726	4,440,551	2,692,295	417,062

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

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

Profit/(loss) before tax 除税前溢利／（虧損）

Adjustments for: 調整：

Interest income on bank deposits and financial assets at fair value through profit or loss 銀行存款及按公平值透過損益表列帳的財務資產的利息收入

Dividend income 股息收入

Management fee rebate 管理費回扣

Net (gains)/losses on financial assets and liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務資產及負債的淨（收益）／虧損

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

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

Interest received 已收利息

Dividend received (net of withholding tax) 已收股息（扣除預扣税項）

Management fee rebate received 已收管理費回扣

Payments on purchase of financial assets at fair value through profit or loss 購入按公平值透過損益表列帳的財務資產的付款

Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益表列帳的財務資產的所得款項

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

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

Proceeds from issue of units 發行單位所得款項

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

Distributions to unitholders 向單位投資者的派息

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

Net (decrease)/increase in cash and cash equivalents 現金及現金等價物的淨（減少）／增加

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

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

Analysis of balances of cash and cash equivalents: 現金及現金等價物結餘分析：

Bank balances 銀行結餘

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

BOCHK Hong Kong Income Fund 中銀香港香港收入基金 2026 二零二六年 HKD 港元	 2025 二零二五年 HKD 港元	BOCHK China Golden Dragon Fund 中銀香港中國金龍基金 2026 二零二六年 HKD 港元	 2025 二零二五年 HKD 港元
5,885,258	19,613,988	109,259,695	153,878,200
(835,260)	(718,642)	(395,771)	(738,126)
(2,357,154)	(2,769,479)	(19,399,893)	(19,775,195)
–	–	–	–
(3,889,946)	(17,195,813)	(108,628,498)	(152,818,107)
(1,197,102)	(1,069,946)	(19,164,467)	(19,453,228)
–	–	–	–
9,233	26,223	121,039	222,322
835,260	347,653	395,771	738,126
2,170,520	2,570,251	17,785,722	18,117,948
–	–	–	–
(16,383,079)	(25,689,138)	(1,701,825,054)	(1,747,164,440)
15,252,138	20,684,546	1,721,419,475	1,819,415,867
686,970	(3,130,411)	18,732,486	71,876,595
35,199,618	26,618,293	85,266,288	78,854,999
(33,592,542)	(20,793,359)	(127,917,789)	(107,675,458)
(3,094,540)	(2,573,361)	–	–
(1,487,464)	3,251,573	(42,651,501)	(28,820,459)
(800,494)	121,162	(23,919,015)	43,056,136
1,469,557	1,348,395	62,732,781	19,676,645
669,063	1,469,557	38,813,766	62,732,781
669,063	1,469,557	38,813,766	62,732,781

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

CASH FLOWS FROM OPERATING ACTIVITIES 來自營運活動的現金流量
Profit/(loss) before tax 除稅前溢利/(虧損)
Adjustments for: 調整:
Interest income on bank deposits and financial assets at fair value through profit or loss
銀行存款及按公平值透過損益表列帳的財務資產的利息收入
Dividend income 股息收入
Management fee rebate 管理費回扣
Net (gains)/losses on financial assets and liabilities at fair value through profit or loss
按公平值透過損益表列帳的財務資產及負債的淨(收益)/虧損

Decrease/(increase) in prepaid expenses and other receivables 預付費用及其他應收款項的減少/(增加)
Increase in accrued expenses and other payables 累計支出及其他應付款項的增加
Interest received 已收利息
Dividend received (net of withholding tax) 已收股息(扣除預扣稅項)
Management fee rebate received 已收管理費回扣
Payments on purchase of financial assets at fair value through profit or loss
購入按公平值透過損益表列帳的財務資產的付款
Proceeds from sale of financial assets at fair value through profit or loss
出售按公平值透過損益表列帳的財務資產的所得款項

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

CASH FLOWS FROM FINANCING ACTIVITIES 來自融資活動的現金流量
Proceeds from issue of units 發行單位所得款項
Payments on redemption of units 贖回單位付款款項
Distributions to unitholders 向單位投資者的派息

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

Net (decrease)/increase in cash and cash equivalents 現金及現金等價物的淨(減少)/增加

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

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

Analysis of balances of cash and cash equivalents: 現金及現金等價物結餘分析:
Bank balances 銀行結餘

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

	BOCHK Japan Equity Fund 中銀香港日本股票基金		BOCHK Australia Income Fund 中銀香港澳洲收入基金	
	2026 二零二六年 **USD** 美元	**2025** 二零二五年 **USD** 美元	**2026** 二零二六年 **AUD** 澳元	**2025** 二零二五年 **AUD** 澳元
	13,180,343	(1,492,197)	912,871	332,649
	(5,930)	(13,146)	(326,476)	(257,157)
	(1,582,078)	(1,501,197)	(318,878)	(283,016)
	(9,074)	–	–	–
	(12,792,102)	1,945,495	(537,398)	29,143
	(1,208,841)	(1,061,045)	(269,881)	(178,381)
	–	–	97	(786)
	30,672	1,354	75	5,665
	5,930	13,146	326,549	204,273
	1,373,965	1,186,123	277,056	218,358
	6,904	–	–	–
	(12,925,800)	(8,401,605)	(4,077,300)	(6,441,413)
	7,013,160	5,967,252	4,094,005	2,701,512
	(5,704,010)	(2,294,775)	350,601	(3,490,772)
	13,746,194	11,058,965	3,151,404	4,774,319
	(7,817,008)	(8,864,449)	(3,112,606)	(1,369,952)
	–	–	(450,132)	(370,974)
	5,929,186	2,194,516	(411,334)	3,033,393
	225,176	(100,259)	(60,733)	(457,379)
	322,691	422,950	259,141	716,520
	547,867	322,691	198,408	259,141
	547,867	322,691	198,408	259,141

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

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

Profit/(loss) before tax 除税前溢利╱（虧損）
Adjustments for: 調整：
Interest income on bank deposits and financial assets at fair value through profit or loss 銀行存款及按公平值透過損益表列帳的財務資產的利息收入
Dividend income 股息收入
Management fee rebate 管理費回扣
Net (gains)/losses on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的淨（收益）╱虧損

Decrease/(increase) in prepaid expenses and other receivables 預付費用及其他應收款項的減少╱（增加）
Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項的增加╱（減少）
Interest received 已收利息
Management fee rebate received 已收管理費回扣
Dividend received (net of withholding tax) 已收股息（扣除預扣税項）
Payments on purchase of financial assets at fair value through profit or loss 購入按公平值透過損益表列帳的財務資產的付款
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益表列帳的財務資產的所得款項
Decrease in short-term deposits with original maturities more than three months 原到期日多於三個月的短期存款減少

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

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

Proceeds from issue of units 發行單位所得款項
Payments on redemption of units 贖回單位付款款項
Distributions to unitholders 向單位投資者的派息

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

Net increase/(decrease) in cash and cash equivalents 現金及現金等價物的淨增加╱（減少）

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

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

Analysis of balances of cash and cash equivalents: 現金及現金等價物結餘分析：

Bank balances 銀行結餘
Short-term deposits 短期存款

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金		BOCHK Sterling Income Fund 中銀香港英鎊收入基金	
2026 二零二六年 **USD** 美元	**2025** 二零二五年 **USD** 美元	**2026** 二零二六年 **GBP** 英鎊	**2025** 二零二五年 **GBP** 英鎊
2,608,809	741,711	57,271	59,381
(2,456)	(2,598)	(45,888)	(42,882)
(318,498)	(320,956)	–	–
(2,190)	(1,789)	–	–
(2,505,701)	(608,263)	(24,516)	(23,831)
(220,036)	(191,895)	(13,133)	(7,332)
28	(22)	(5,950)	(8,760)
4,783	1,875	5,960	8,874
2,456	2,598	42,083	47,354
2,140	1,772	–	–
270,196	264,246	–	–
(2,301,322)	(1,488,996)	(2,816,976)	(1,276,374)
2,229,929	1,793,661	2,398,268	1,551,300
–	–	–	–
(11,826)	383,239	(389,748)	315,062
2,183,838	1,952,735	1,625,326	767,748
(1,624,484)	(1,840,125)	(1,008,150)	(1,072,940)
(542,150)	(481,701)	(18,174)	(14,325)
17,204	(369,091)	599,002	(319,517)
5,378	14,148	209,254	(4,455)
109,911	95,763	28,851	33,306
115,289	109,911	238,105	28,851
115,289	109,911	238,105	28,851
–	–	–	–
115,289	109,911	238,105	28,851

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

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

Profit/(loss) before tax 除税前溢利╱(虧損)
Adjustments for: 調整:
Interest income on bank deposits and financial assets at fair value through profit or loss 銀行存款及按公平值透過損益表列帳的財務資產的利息收入
Dividend income 股息收入
Management fee rebate 管理費回扣
Net (gains)/losses on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的淨(收益)╱虧損

Decrease/(increase) in prepaid expenses and other receivables 預付費用及其他應收款項的減少╱(增加)
Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項的增加╱(減少)
Interest received 已收利息
Management fee rebate received 已收管理費回扣
Dividend received (net of withholding tax) 已收股息(扣除預扣税項)
Payments on purchase of financial assets at fair value through profit or loss 購入按公平值透過損益表列帳的財務資產的付款
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益表列帳的財務資產的所得款項
Decrease in short-term deposits with original maturities more than three months 原到期日多於三個月的短期存款減少

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

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

Proceeds from issue of units 發行單位所得款項
Payments on redemption of units 贖回單位付款款項
Distributions to unitholders 向單位投資者的派息

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

Net increase/(decrease) in cash and cash equivalents 現金及現金等價物的淨增加╱(減少)

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

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

Analysis of balances of cash and cash equivalents: 現金及現金等價物結餘分析:

Bank balances 銀行結餘
Short-term deposits 短期存款

[1] For the period from 1st April 2025 to 5th June 2026 (date of termination)
[1] 自二零二五年四月一日至二零二六年六月五日(終止日期)期間

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金		BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	
2026[1] 二零二六年[1] **USD** 美元	**2025** 二零二五年 **USD** 美元	**2026** 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元
365,027	(20,084)	20,606,820	433,974,232
(7,917)	(528)	(660,357)	(44,832)
(36,604)	(43,571)	(36,151,072)	(38,479,705)
–	–	–	–
(348,622)	61,364	(8,711,408)	(420,249,863)
(28,116)	(2,819)	(24,916,017)	(24,800,168)
32,156	(8,713)	–	–
(32,279)	8,716	(605,242)	192,253
7,917	528	660,357	44,832
–	–	–	–
39,157	41,133	33,764,080	36,221,358
–	(9,767)	(90,395,385)	(44,709,010)
1,398,844	14,272	512,630,223	426,830,963
–	–	–	–
1,417,679	43,350	431,138,016	393,780,228
89,735	1,502	273,531,731	256,697,688
(14,440)	–	(754,809,163)	(521,225,604)
–	–	(41,934,354)	(36,343,442)
75,295	1,502	(523,211,786)	(300,871,358)
1,492,974	44,852	(92,073,770)	92,908,870
90,314	45,462	92,981,326	72,456
1,583,288	90,314	907,556	92,981,326
1,583,288	90,314	907,556	92,981,326
–	–	–	–
1,583,288	90,314	907,556	92,981,326

STATEMENTS OF CASH FLOWS (continued) 現金流量表（續）
FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

CASH FLOWS FROM OPERATING ACTIVITIES 來自營運活動的現金流量
Profit/(loss) before tax 除稅前溢利／（虧損）
Adjustments for: 調整：
Interest income on bank deposits and financial assets at fair value through profit or loss
銀行存款及按公平值透過損益表列帳的財務資產的利息收入
Dividend income 股息收入
Management fee rebate 管理費回扣
Net (gains)/losses on financial assets at fair value through profit or loss
按公平值透過損益表列帳的財務資產的淨（收益）／虧損

Decrease/(increase) in prepaid expenses and other receivables 預付費用及其他應收款項的減少／（增加）
Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項的增加／（減少）
Interest received 已收利息
Management fee rebate received 已收管理費回扣
Dividend received (net of withholding tax) 已收股息（扣除預扣稅項）
Payments on purchase of financial assets at fair value through profit or loss
購入按公平值透過損益表列帳的財務資產的付款
Proceeds from sale of financial assets at fair value through profit or loss
出售按公平值透過損益表列帳的財務資產的所得款項
Decrease in short-term deposits with original maturities more than three months
原到期日多於三個月的短期存款減少

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

CASH FLOWS FROM FINANCING ACTIVITIES 來自融資活動的現金流量
Proceeds from issue of units 發行單位所得款項
Payments on redemption of units 贖回單位付款款項
Distributions to unitholders 向單位投資者的派息

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

Net increase/(decrease) in cash and cash equivalents 現金及現金等價物的淨增加／（減少）

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

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

Analysis of balances of cash and cash equivalents: 現金及現金等價物結餘分析：
Bank balances 銀行結餘
Short-term deposits 短期存款

The notes on pages 77 to 324 form an integral part of these financial statements.
載於第77頁至第324頁之附註構成財務報表的重要部分。

	BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金 2026 二零二六年 RMB 人民幣	 2025 二零二五年 RMB 人民幣
	962,632	1,468,746
	(1,244,467)	(1,678,084)
	–	–
	–	–
	113,875	(321,079)
	(167,960)	(530,417)
	(52,145)	(27)
	(7,368)	(34,415)
	1,120,725	2,070,666
	–	–
	–	–
	(22,033,800)	(16,025,389)
	19,005,086	37,247,374
	–	4,216,260
	(2,135,462)	26,944,052
	8,647,692	8,221,974
	(4,657,406)	(34,960,789)
	(999,183)	(1,501,468)
	2,991,103	(28,240,283)
	855,641	(1,296,231)
	1,137,296	2,433,527
	1,992,937	1,137,296
	1,690,391	1,137,296
	302,546	–
	1,992,937	1,137,296

NOTES TO THE FINANCIAL STATEMENTS

1 The Fund and the Sub-Funds

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

The Fund is an umbrella unit trust. As at 31st March 2026, there are 21 sub-funds (2025: 21 sub-funds).

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

財務報表附註

1 本基金及分支基金

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

本基金是一項傘子基金。於二零二六年三月卅一日，共有21個分支基金(二零二五年：21個分支基金)。

分支基金的個別成立日期如下：

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

No new sub-fund was launched during the year ended 31st March 2026 (2025: Nil) and 1 sub-fund (2025: no sub-fund) was terminated on 5th June 2026.

截至二零二六年三月卅一日止年度並無新的分支基金成立(二零二五年：零)，且有1個分支基金於二零二六年六月五日終止(二零二五年：無分支基金終止)。

NOTES TO THE FINANCIAL STATEMENTS (continued)

1 The Fund and the Sub-Funds (continued)

Three classes of units, namely Class A Units, Class B Units and Class I Units, are available for BOCHK HK Dollar Money Market Fund and BOCHK US Dollar Money Market Fund. Two class of units, namely Class A Units and Class B Units, are available for BOCHK Hong Kong Equity Fund, BOCHK Hong Kong Dollar Income Fund and BOCHK Global Equity Fund. Only Class A Units are available for the other Sub-Funds. The Manager may in future request the Trustee to create additional sub-funds or issue additional classes of units in relation to each Sub-Fund. Class A Units, Class B Units and Class I Units are subject to different initial charges, redemption charges, switching fees and servicing fees. Only Class A Units can elect to participate in the regular savings plan offered by the Manager.

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

Pursuant to the announcement made on 5th March 2026 from the BOCHK Asia Pacific Property Fund, the Manager has, decided to exercise its power under Clause 27.03(a) of the Trust Deed, and seek termination of the BOCHK Asia Pacific Property Fund with effect from 5th June 2026 (the "date of termination").

For BOCHK Asia Pacific Property Fund, the term of "2026" means the "termination period" from 1st April 2025 to 5th June 2026 (date of termination) or as of 5th June 2026 (date of termination) in these financial statements.

財務報表附註（續）

1 本基金及分支基金（續）

中銀香港港元貨幣市場基金及中銀香港美元貨幣市場基金，均提供三類單位，稱為A類單位、B類單位及I類單位。中銀香港香港股票基金、中銀香港港元收入基金及中銀香港環球股票基金，均提供兩類單位，稱為A類單位及B類單位。其他分支基金則只提供A類單位。基金經理將來可能會要求信託人設立更多分支基金，或就每項分支基金發行更多單位類別。A類單位、B類單位及I類單位的首次認購費用、贖回費用、轉換費用和服務費用都不相同。只有A類單位可以選擇參與由基金經理提供的定期儲蓄計劃。

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

根據中銀香港亞太房地產基金於二零二六年三月五日發佈的公告，基金經理已決定行使其在信託契約第27.03(a)條項下的權力，並尋求自二零二六年六月五日（「終止日期」）起終止中銀香港亞太房地產基金。

就中銀香港亞太房地產基金而言，本財務報表中所述的「二零二六年」一詞，是指自二零二五年四月一日至二零二六年六月五日（終止日期）的「終止期」，或指截至二零二六年六月五日（終止日期）。

NOTES TO THE FINANCIAL STATEMENTS (continued)

1 The Fund and the Sub-Funds (continued)

Due to the fact that the comparative amounts of financial statements of BOCHK Asia Pacific Property Fund presented covered for the period from 1st April 2025 to 5th June 2026 (date of termination), the amount presented in financial statements of this Sub-Fund and related explanatory notes presented are not entirely comparable as the current period cover more than 12 months. The financial statements for the period from 1st April 2025 to 5th June 2026 (date of termination) are its last set of financial statements.

2 Material accounting policies

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

(a) Basis of preparation

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

As disclosed in Note 1 to the financial statements, in the opinion of the Manager and the Trustee, the going concern basis was no longer applicable for the current period's financial statements of BOCHK Asia Pacific Property Fund. Accordingly, its financial statements have been prepared on a liquidation basis. All assets and liabilities of the BOCHK Asia Pacific Property Fund have been measured at their estimated net realisable values and estimated settlement accounts, respectively, and no adjustments were required. The Manager will bear all costs and expenses associated with the termination, deauthorisation and delisting of the Sub-Fund from the date of the Announcement up to and including the date of termination.

財務報表附註（續）

1 本基金及分支基金（續）

由於所列報的中銀香港亞太房地產基金財務報表對比金額所涵蓋的期間為自二零二五年四月一日至二零二六年六月五日（終止日期），其所涵蓋的期間超過十二個月，因此本分支基金財務報表所列報的金額及相關註釋並不完全具可比性。自二零二五年四月一日至二零二六年六月五日（終止日期）期間的財務報表為其最後一份財務報表。

2 重大會計政策

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

(a) 編製基準

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

誠如財務報表附註1所披露，基金經理及信託人認為，持續經營基準不再適用於中銀香港亞太房地產基金本期財務報表。因此，其財務報表已按清盤基準編製。中銀香港亞太房地產基金所有資產及負債已分別按其估計可變現淨值及估計結算金額計量，且無須作出調整。自本公告日期起至終止日期當日（包括該日）止，基金經理將承擔與分支基金終止、撤銷認可及除牌相關的一切成本及開支。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Material accounting policies (continued)

(a) Basis of preparation (continued)

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

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

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

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st April 2025

Amendments to HKAS 21 specify how an entity shall assess whether a currency is exchangeable into another currency and how it shall estimate a spot exchange rate at a measurement date when exchangeability is lacking. The amendments require disclosures of information that enable users of financial statements to understand the impact of currency not being exchangeable. As the currencies that the Sub-Funds had transacted in were exchangeable, the amendments did not have any impact on the Sub-Funds' financial statements.

財務報表附註（續）

2 重大會計政策（續）

(a) 編製基準（續）

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

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

除非另有説明，財務報表中有關淨資產的一切提述，均指單位投資者應佔的淨資產。

於二零二五年四月一日開始財政年度生效與分支基金相關的準則及現有準則修訂

《香港會計準則》第21號的修訂訂明一間實體如何評估貨幣是否可兑換為另一種貨幣及於缺乏可兑換性的情況下，其於計量日期如何估計即期匯率。該等修訂要求披露資料，使財務報表使用者了解貨幣不可兑換性的影響。由於分支基金進行交易的貨幣均可兑換，該等修訂對分支基金的財務報表並無任何影響。

NOTES TO THE FINANCIAL STATEMENTS (continued)

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 financial year after 1st April 2026 and have not been early adopted

The Sub-Funds have not early applied any of the revised HKFRSs that have been issued but not yet effective for the accounting year ended 31st March 2026 in these financial statements. Among these new and revised HKFRSs, the following are expected to be relevant to the Sub-Funds' financial statements upon becoming effective:

HKFRS 18	*Presentation and Disclosure in Financial Statements*[2]
Amendments to HKFRS 9 and HKFRS 7	*Amendments to the Classification and Measurement of Financial Instruments*[1]
Annual Improvements to HKFRS Accounting Standards – Volume 11	Amendments to HKFRS 1, HKFRS 7, HKFRS 9, HKFRS 10 and HKAS 7[1]

[1] Effective for annual periods beginning on or after 1st January 2026

[2] Effective for annual/reporting periods beginning on or after 1st January 2027

財務報表附註(續)

2 重大會計政策(續)

(a) 編製基準(續)

與分支基金相關且於二零二六年四月一日後的財政年度生效及尚未提前採納的新準則、修訂及詮釋

分支基金並無在該等財務報表中提前應用截至二零二六年三月卅一日止會計年度已頒佈但尚未生效的任何經修訂香港財務報告準則。在該等新訂及經修訂的香港財務報告準則中，下列各項預期於生效後將與分支基金的財務報表相關：

香港財務報告準則第18號	*財務報表的呈列及披露*[2]
香港財務報告準則第9號及香港財務報告準則第7號(修訂本)	*金融工具分類及計量的修訂*[1]
香港財務報告準則會計準則年度改進－第11卷	香港財務報告準則第1號、香港財務報告準則第7號、香港財務報告準則第9號、香港財務報告準則第10號及香港會計準則第7號的修訂[1]

[1] 二零二六年一月一日或之後開始的年度期間生效

[2] 二零二七年一月一日或之後開始的年度／報告期間生效

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Material accounting policies (continued)

(a) Basis of preparation (continued)

HKFRS 18 replaces HKAS 1 Presentation of Financial Statements. While a number of sections have been brought forward from HKAS 1 with limited changes, HKFRS 18 introduces new requirements for presentation within the statement of profit or loss, including specified totals and subtotals. Entities are required to classify all income and expenses within the statement of profit or loss into one of the five categories: operating, investing, financing, income taxes and discontinued operations and to present two new defined subtotals. It also requires disclosures about management-defined performance measures in a single note and introduces enhanced requirements on the grouping (aggregation and disaggregation) and the location of information in both the primary financial statements and the notes. Some requirements previously included in HKAS 1 are moved to HKAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, which is renamed as HKAS 8 Basis of Preparation of Financial Statements. As a consequence of the issuance of HKFRS 18, limited, but widely applicable, amendments are made to HKAS 7 Statement of Cash Flows, HKAS 33 Earnings per Share and HKAS 34 Interim Financial Reporting. In addition, there are minor consequential amendments to other HKFRSs. HKFRS 18 and the consequential amendments to other HKFRSs are effective for annual periods beginning on or after 1st January 2027 with earlier application permitted. Retrospective application is required. The Sub-Funds are currently analysing the new requirements and assessing the impact of HKFRS 18 on the presentation and disclosure of the Sub-Funds' financial statements.

財務報表附註(續)

2 重大會計政策(續)

(a) 編製基準(續)

香港財務報告準則第18號取代香港會計準則第1號財務報表之呈列。香港財務報告準則第18號沿用了香港會計準則第1號的部分章節並作出有限度修改之外，也對損益表中的呈列方式引入新規定，包括指定的總計和小計。實體必須將損益表中的所有收入和支出分為五類：即經營、投資、融資、所得稅和終止經營，並呈列兩個新定義的小計。當中亦要求在單一附註中披露管理層定義的績效指標，並對主要財務報表和附註中的資訊分組(匯總和分解)以及位置提出更嚴格要求。先前載於香港會計準則第1號的部分要求已移至香港會計準則第8號會計政策、會計估計變更及錯誤，並更名為香港會計準則第8號財務報表編製基準。由於發佈香港財務報告準則第18號，香港會計準則第7號現金流量表、香港會計準則第33號每股收益及香港會計準則第34號中期財務報告亦作出有限但廣泛適用的修訂。此外，其他香港財務報告準則也有相應的輕微修訂。香港財務報告準則第18號及對其他香港財務報告準則的相應修訂於二零二七年一月一日或之後開始的年度期間生效，允許提前應用，並須追溯應用。分支基金現正就該等新規定進行分析，並評估香港財務報告準則第18號對分支基金財務報表之呈列及披露的影響。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Material accounting policies (continued)

(a) Basis of preparation (continued)

Amendments to HKFRS 9 and HKFRS 7 clarify the date on which a financial asset or financial liability is derecognised and introduce an accounting policy option to derecognise a financial liability that is settled through an electronic payment system before the settlement date if specified criteria are met. The amendments clarify how to assess the contractual cash flow characteristics of financial assets with environmental, social and governance and other similar contingent features. Moreover, the amendments clarify the requirements for classifying financial assets with non-recourse features and contractually linked instruments. The amendments also include additional disclosures for investments in equity instruments designated at fair value through other comprehensive income and financial instruments with contingent features. The amendments shall be applied retrospectively with an adjustment to opening retained profits (or other component of equity) at the initial application date. Prior periods are not required to be restated and can only be restated without the use of hindsight. Earlier application of either all the amendments at the same time or only the amendments related to the classification of financial assets is permitted. The amendments are not expected to have any significant impact on the Sub-Funds' financial statements.

財務報表附註（續）

2 重大會計政策（續）

(a) 編製基準（續）

香港財務報告準則第9號及香港財務報告準則第7號的修訂闡明終止確認財務資產或財務負債的日期，並引入一項會計政策選擇，在符合特定條件的情況下，終止確認於結算日前透過電子付款系統結算的財務負債。該等修訂釐清如何評估具有環境、社會及管治以及其他類似或然特徵的財務資產的合約現金流量特徵。此外，該等修訂釐清把財務資產分類為具有無追索權特徵及合約掛鈎工具的規定。該等修訂亦包括要求披露以公平值計量且計入其他全面收益表的權益工具及具有或然特徵的金融工具的投資。該等修訂須追溯應用，並於首次應用日期對期初留存溢利（或權益的其他組成部分）進行調整。過往期間毋須重列，且僅可在非後見之明的情況下重列。允許同時提早應用所有修訂，或僅提早應用與財務資產分類相關的修訂。該等修訂預期不會對分支基金的財務報表造成任何重大影響。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Material accounting policies (continued)

(a) Basis of preparation (continued)

Annual Improvements to HKFRS Accounting Standards – Volume 11 set out amendments to HKFRS 1, HKFRS 7 (and the accompanying *Guidance on implementing HKFRS 7*), HKFRS 9, HKFRS 10 and HKAS 7. Details of the amendments that are expected to be applicable to the Sub-Funds are as follows:

- HKFRS 7 *Financial Instruments: Disclosures:* The amendments have updated certain wording in paragraph B38 of HKFRS 7 and paragraphs IG1, IG14 and IG20B of the *Guidance on implementing HKFRS 7* for the purpose of simplification or achieving consistency with other paragraphs in the standard and/or with the concepts and terminology used in other standards. In addition, the amendments clarify that the *Guidance on implementing HKFRS 7* does not necessarily illustrate all the requirements in the referenced paragraphs of HKFRS 7 nor does it create additional requirements. Earlier application is permitted. The amendments are not expected to have any significant impact on the Sub-Funds' financial statements.

- HKFRS 9 *Financial Instruments:* The amendments clarify that when a lessee has determined that a lease liability has been extinguished in accordance with HKFRS 9, the lessee is required to apply paragraph 3.3.3 of HKFRS 9 and recognise any resulting gain or loss in profit or loss. In addition, the amendments have updated certain wording in paragraph 5.1.3 of HKFRS 9 and Appendix A of HKFRS 9 to remove potential confusion. Earlier application is permitted. The amendments are not expected to have any significant impact on the Sub-Funds' financial statements.

財務報表附註（續）

2 重大會計政策（續）

(a) 編製基準（續）

*香港財務報告準則會計準則年度改進－第11卷*載列對香港財務報告準則第1號、香港財務報告準則第7號（及隨附*實施香港財務報告準則第7號的指引*）、香港財務報告準則第9號、香港財務報告準則第10號及香港會計準則第7號之修訂。該等預期適用於分支基金之修訂本的詳情如下：

- 香港財務報告準則第7號*金融工具：披露*：該等修訂本已更新香港財務報告準則第7號第B38段以及*實施香港財務報告準則第7號的指引*第IG1、IG14及IG20B段的若干措詞用字，藉以簡化或與準則內其他段落及／或其他準則所用概念及詞彙保持一致。此外，該等修訂本釐清，*實施香港財務報告準則第7號的指引*並無説明香港財務報告準則第7號相關段落的全部要求，亦不會增添額外要求，該修訂允許提早應用。預期該等修訂本不會對分支基金的財務報表構成任何重大影響。

- 香港財務報告準則第9號*金融工具*：該等修訂本釐清，倘承租人按照香港財務報告準則第9號確定租賃負債已終止時，則承租人須應用香港財務報告準則第9號第3.3.3段並在損益賬中確認任何由此產生的收益或虧損。此外，該等修訂本已更新香港財務報告準則第9號第5.1.3段及香港財務報告準則第9號附錄A的若干措詞用字，以消除潛在混淆。該修訂允許提早應用。預期該等修訂本不會對分支基金的財務報表構成任何重大影響。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

2 Material accounting policies (continued)

2 重大會計政策(續)

(a) Basis of preparation (continued)

- HKAS 7 *Statement of Cash Flows:* The amendments replace the term "cost method" with "at cost" in paragraph 37 of HKAS 7 following the prior deletion of the definition of "cost method". Earlier application is permitted. The amendments are not expected to have any impact on the Sub-Funds' financial statements.

(a) 編製基準(續)

- 香港會計準則第7號*現金流量表:*於先前刪除「成本法」的定義後,該等修訂本將香港會計準則第7號第37段中「成本法」一詞以「按成本」取替。該修訂允許提早應用。預期該等修訂本不會對分支基金的財務報表構成任何影響。

(b) Financial instruments

Financial assets

Initial recognition and measurement

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

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

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

(b) 金融工具

財務資產

初始確認及計量

財務資產於初始確認時分類為其後按攤銷成本及按公平值透過損益列帳。

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Material accounting policies (continued)

(b) Financial instruments (continued)

Financial assets (continued)

Initial recognition and measurement (continued)

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

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

As at 31st March 2026, or end of termination period (as disclosed in Note 1) and 31st March 2025, all the depositary receipts, listed equity securities, collective investment schemes, foreign currency forward contracts, equity linked notes and quoted debt securities are classified, at initial recognition, as financial assets through profit or loss while amounts due from brokers, dividends receivable and interest receivable, management fee rebate receivable, prepaid expenses and other receivables, amounts receivable on subscription of units, short-term deposits and bank balances are classified as financial assets at amortised cost.

財務報表附註（續）

2 重大會計政策（續）

(b) 金融工具（續）

財務資產（續）

初始確認及計量（續）

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

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

於二零二六年三月卅一日或終止期結束（如附註1所披露）及二零二五年三月卅一日，所有預託證券、上市股本證券、集體投資計劃、遠期外匯合約、股票掛鈎票據及掛牌債務證券於初始確認時分類為透過損益列帳的財務資產，而應收經紀款項、應收股息及應收利息、管理費退還應收帳款、預付費用及其他應收款項、認購單位應收款項、短期存款及銀行結餘則分類為按攤銷成本計算的財務資產。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Material accounting policies (continued)

(b) Financial instruments (continued)

Financial assets (continued)

Subsequent measurement

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

Financial assets at amortised cost (debt instruments)
The Sub-Funds measure financial assets at amortised cost if both of the following conditions are met:

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

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

財務報表附註（續）

2 重大會計政策（續）

(b) 金融工具（續）

財務資產（續）

後續計量

財務資產的後續計量取決於分類如下：

按攤銷成本計量的財務資產（債務工具）
倘滿足以下兩個條件，分支基金將按攤銷成本計量財務資產：

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

2 Material accounting policies (continued)

2 重大會計政策(續)

(b) Financial instruments (continued)

(b) 金融工具(續)

Financial assets (continued)

財務資產(續)

Subsequent measurement (continued)

後續計量(續)

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Material accounting policies (continued)

(b) Financial instruments (continued)

Financial liabilities and equity instruments

Initial recognition and measurement

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

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

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

財務報表附註（續）

2 重大會計政策（續）

(b) 金融工具（續）

財務負債及權益工具

初始確認及計量

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

權益工具是能證明分支基金於扣減所有負債後之資產所剩餘權益的合約。分支基金所發行的權益工具按已收所得款項扣除直接發行的成本後確認入帳。

符合財務負債定義的可認沽財務工具，符合若干嚴謹的條件後分類為權益。這些條件包括：可認沽工具應賦予其持有人在清盤時按比例攤分資產淨值的權利；可認沽工具必須是最低償還級別，而該級別的特性必須相同；除了發行人有回購義務以外沒有交付現金或其他財務資產的合同義務；可認沽工具於其投資期內產生的預期總現金流量必須很大程度上根據發行人損益而釐定；以及並無其他財務工具或合同而其總現金流量很大程度上根據實體的損益、確認資產淨值變動、確認及未確認資產淨值公平值變動而釐定，並對限制或固定可認沽工具持有人的剩餘回報具有重大影響。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Material accounting policies (continued)

2 重大會計政策（續）

(b) Financial instruments (continued)

(b) 金融工具（續）

Financial liabilities and equity instruments (continued)

財務負債及權益工具（續）

Initial recognition and measurement (continued)

初始確認及計量（續）

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

財務負債於初始確認時分類為按公平值透過損益列帳的財務負債、貸款及借款、應付款項、或作為以有效對沖方式指定為對沖工具的衍生工具（倘合適）。

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

所有財務負債初始按公平值確認，倘為貸款及借款以及應付款項，則應扣除直接應佔交易成本。

As at 31st March 2026, or end of termination (as disclosed in Note 1) and 31st March 2025, the Sub-Funds' financial liabilities include relating to amounts due to brokers, accrued expenses and other payables and amounts payable on redemption of units which are measured at amortised cost; and loss position of foreign currency forward contracts being measured at fair value.

於二零二六年三月卅一日或終止期結束（如附註1所披露）及二零二五年三月卅一日，分支基金的財務負債包括應付經紀款項、累算支出及其他應付款項及贖回單位應付款項按攤銷成本計量，而遠期外匯合約的虧損以公平值計量。

Subsequent measurement

後續計量

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Material accounting policies (continued)

(b) Financial instruments (continued)

Financial liabilities and equity instruments (continued)

Subsequent measurement (continued)

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

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

Interest expense is recognised on an effective interest basis.

財務報表附註(續)

2 重大會計政策(續)

(b) 金融工具(續)

財務負債及權益工具(續)

後續計量(續)

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

債務工具的利息收入按實際利率為基準確認，而按公平值透過損益列帳的財務資產，其利息收入計入利息證券的利息收入。

利息支出按實際利率為基準確認。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

2 Material accounting policies (continued)

2 重大會計政策(續)

(b) Financial instruments (continued)

(b) 金融工具(續)

Derecognition

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

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

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

Impairment of financial assets

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

終止確認

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

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

分支基金使用加權平均法以釐定終止確認時已變現的損益。

財務資產減值

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Material accounting policies (continued)

(b) Financial instruments (continued)

Impairment of financial assets (continued)

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

(c) Offsetting financial instruments

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

(d) Amounts due from and due to brokers

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

財務報表附註（續）

2 重大會計政策（續）

(b) 金融工具（續）

財務資產減值（續）

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

(c) 金融工具抵銷

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

(d) 應收及應付經紀款項

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Material accounting policies (continued)

(e) Income

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

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

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

(f) Expenses

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

財務報表附註（續）

2 重大會計政策（續）

(e) 收入

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

利息收入按相關時間比例以實際利率方法在損益表確認入帳，包括按公平值透過損益列帳的現金及現金等價物和債務證券的利息收入。

其他收入以應計基準入帳，並計入損益表。

(f) 支出

所有支出均以應計基準入帳，並計入損益表。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Material accounting policies (continued)

(g) Foreign currency translation

(i) Functional and presentation currencies

Items included in the Sub-Funds' financial statements are measured using the currencies of the primary economic environments in which the Sub-Funds operate (the "functional currency"). They are the Hong Kong dollar ("HKD") for BOCHK Hong Kong Equity Fund, BOCHK Hong Kong Dollar Income Fund, BOCHK HK Dollar Money Market Fund, BOCHK China Equity Fund, BOCHK China Income Fund, BOCHK Hong Kong Income Fund, BOCHK China Golden Dragon Fund and BOCHK China Consumption Growth Fund; the United States dollar ("USD") for BOCHK Global Equity Fund, BOCHK US Dollar Money Market Fund, BOCHK Global Bond Fund, BOCHK Asia Pacific Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK Japan Equity Fund, BOCHK Asia Pacific Equity Income Fund and BOCHK Asia Pacific Property Fund; the Australian dollar ("AUD") for BOCHK Australia Income Fund; the Sterling pound ("GBP") for BOCHK Sterling Income Fund; and the Renminbi ("RMB") for BOCHK RMB Fixed Income Fund. The Manager considers the Sub-Funds' respective functional currencies as the currencies that most faithfully represent the economic effects of the underlying transactions, events and conditions because issues and redemptions of units, performance measurement and reporting to the unitholders, as well as settlement of the majority of fees and expenses are carried out in the functional currencies of the Sub-Funds.

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

財務報表附註（續）

2 重大會計政策（續）

(g) 外幣換算

(i) 功能及呈列貨幣

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

分支基金已採納功能貨幣為呈列貨幣，財務報表亦以各自的功能貨幣呈列。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Material accounting policies (continued)

(g) Foreign currency translation (continued)

(ii) Transactions and balances

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

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

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

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

(h) Cash and cash equivalents

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

財務報表附註（續）

2 重大會計政策（續）

(g) 外幣換算（續）

(ii) 交易及結餘

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

由折算產生的匯兑收益及虧損載於損益表中。

與現金及現金等價物有關的匯兑收益及虧損於損益及其他全面收益表的「匯兑收益／(虧損)」中呈列。

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

(h) 現金及現金等價物

現金及現金等價物包括手頭現金、銀行通知存款及原到期日為三個月或以內的活躍市場短期性投資，減去尚未償還銀行透支(如有)。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Material accounting policies (continued)

(i) Redeemable units

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

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

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

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

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

(k) Accrued expenses and other payables

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

財務報表附註（續）

2 重大會計政策（續）

(i) 可贖回基金單位

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

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

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

(j) 發行及贖回單位的收款和付款

分支基金的資產淨值每日計算。發行和贖回單位的價格按最近期可得的估值計算。發行和贖回單位的所得和付款款項在權益變動表列帳。

(k) 累計支出及其他應付款項

累計支出初始按公平值確認，其後以實際利率法按攤銷成本入帳。

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Material accounting policies (continued)

(l) Related parties

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

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

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

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

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

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

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

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

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

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

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

財務報表附註（續）

2 重大會計政策（續）

(l) 關聯方

一方將被視為與分支基金有關聯，條件為：

(a) 該方為某一人士或該人士家屬及該人士之直系親屬：

(i) 該人士控制或共同控制分支基金；

(ii) 該人士對分支基金擁有重大影響力；或

(iii) 該人士為分支基金或分支基金母公司之主要管理人員；或

(b) 倘該方為符合以下任何條件之實體：

(i) 該實體及分支基金為同一集團成員；

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

(iii) 實體及分支基金為同一第三方之合營企業；

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Material accounting policies (continued)

(l) Related parties (continued)

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

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

(vii) a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); and

(viii) the entity, or any member of a group of which it is a part, provides key management personnel services to the Sub-Funds or to the parent of the Sub-Funds.

(m) Structured entities

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

財務報表附註(續)

2 重大會計政策(續)

(l) 關聯方(續)

(b) 倘該方為符合以下任何條件之實體:(續)

(vi) 實體受(a)項所述之人士控制或共同控制;

(vii) (a)(i)項所述之人士對實體擁有重大影響力或為實體(或其母公司)之主要管理人員;及

(viii) 實體或同一集團的任何成員為分支基金或分支基金的母公司提供主要管理人員服務。

(m) 結構化實體

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Material accounting policies (continued)

2 重大會計政策（續）

(m) Structured entities (continued)

(m) 結構化實體（續）

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

分支基金將在其他基金（「被投資基金」）的所有投資視為在非合併結構實體的投資。分支基金投資於以實現中長期資本增值為目標的被投資基金，而其投資策略並不包括使用槓桿工具。被投資基金由同一資產管理人管理，並應用不同的投資策略，以實現各自的投資目標。被投資基金透過發行可贖回股份為業務融資，持有人可酌情決定贖回，並賦予其持有人可按比例分佔於相關基金淨資產之權利。分支基金持有被投資基金的可贖回股份。

The Sub-Funds' interest in their Investee Fund is the fair value of their investment in Investee Fund as at the year end date and the related net gains/(losses) recognised in profit or loss during the year. The maximum exposure to loss is the fair value of the investment in Investee Fund of each Sub-Fund and the related net gains/(losses) shown as below:

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

	Fair value 公平值 **2026** 二零二六年	**Net gains/ (losses)** 淨收益／(虧損) **2026** 二零二六年
BOCHK Hong Kong Dollar Income Fund **中銀香港港元收入基金**		
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	HKD108,847,666 港元108,847,666	HKD(1,780,405) 港元(1,780,405)
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	HKD103,120,814 港元103,120,814	HKD(339,322) 港元(339,322)
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	HKD103,522,657 港元103,522,657	HKD(582,961) 港元(582,961)

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Material accounting policies (continued)

2 重大會計政策（續）

(m) Structured entities (continued)

(m) 結構化實體（續）

	Fair value 公平值 2026 二零二六年	Net gains/ (losses) 淨收益／(虧損) 2026 二零二六年
BOCHK Global Equity Fund 中銀香港環球股票基金		
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD14,620,731 美元14,620,731	USD2,135,480 美元2,135,480
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	USD1,406,340 美元1,406,340	USD336,733 美元336,733
BOCHK China Equity Fund 中銀香港中國股票基金	USD198,369 美元198,369	USD33,900 美元33,900
BOC-Prudential FTSE MPF China A Index Fund 中銀保誠富時強積金中國A股指數基金	USD622,853 美元622,853	USD30,404 美元30,404
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	USD5,033,320 美元5,033,320	USD1,026,093 美元1,026,093
BOC-Prudential European Index Fund 中銀保誠歐洲指數基金	USD121,910 美元121,910	USD19,190 美元19,190
BOCHK China Equity Fund 中銀香港中國股票基金		
BOCIP China-A Small and Mid-Cap Fund 中銀保誠中國A股中小企業基金	HKD119,256,997 港元119,256,997	HKD11,702,200 港元11,702,200
BOCHK Aggressive Growth Fund **中銀香港進取增長基金**		
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD14,536,623 美元14,536,623	USD3,206,480 美元3,206,480
BOCHK China Equity Fund 中銀香港中國股票基金	USD2,118,764 美元2,118,764	USD(128,504) 美元(128,504)
BOCHK Global Bond Fund 中銀香港環球債券基金	USD13,508,676 美元13,508,676	USD10,724,595 美元10,724,595
BOCHK Global Equity Fund 中銀香港環球股票基金	USD17,749,135 美元17,749,135	USD2,648,316 美元2,648,316
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	USD383,034 美元383,034	USD6,294 美元6,294
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	USD20,200,360 美元20,200,360	USD1,783,964 美元1,783,964
BOCHK Japan Equity Fund 中銀香港日本股票基金	USD11,035,010 美元11,035,010	USD2,012,820 美元2,012,820

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Material accounting policies (continued)

2 重大會計政策（續）

(m) Structured entities (continued)

(m) 結構化實體（續）

	Fair value 公平值 2026 二零二六年	Net gains/ (losses) 淨收益／（虧損） 2026 二零二六年
BOCHK Aggressive Growth Fund (continued) **中銀香港進取增長基金（續）**		
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	USD897,315 美元897,315	USD43,330 美元43,330
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	USD878,954 美元878,954	USD51,423 美元51,423
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	USD2,624,230 美元2,624,230	USD660,758 美元660,758
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	USD645,402 美元645,402	USD95,293 美元95,293
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	USD579,739 美元579,739	USD110,548 美元110,548
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	USD686,715 美元686,715	USD585,790 美元585,790
BOC-Prudential European Index Fund 中銀保誠歐洲指數基金	USD13,388,515 美元13,388,515	USD1,797,189 美元1,797,189
BOC-Prudential MSCI AC Asia Pacific ex Japan Index Fund 中銀保誠MSCI AC亞太（日本除外）指數基金	USD320,316 美元320,316	USD67,801 美元67,801
BOC-Prudential MSCI Japan Index Fund 中銀保誠MSCI日本指數基金	USD336,766 美元336,766	USD67,502 美元67,502
BOC-Prudential North America Index Fund 中銀保誠北美指數基金	USD2,781,863 美元2,781,863	USD111,680 美元111,680
BOC-Prudential S&P500 Index Fund 中銀保誠S&P500美股指數基金	USD513,376 美元513,376	USD72,961 美元72,961

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Material accounting policies (continued)

2 重大會計政策（續）

(m) Structured entities (continued)

(m) 結構化實體（續）

	Fair value 公平值 2026 二零二六年	Net gains/ (losses) 淨收益／(虧損) 2026 二零二六年
BOCHK Balanced Growth Fund **中銀香港均衡增長基金**		
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD7,284,529 美元7,284,529	USD1,586,556 美元1,586,556
BOCHK China Equity Fund 中銀香港中國股票基金	USD1,812,375 美元1,812,375	USD(118,330) 美元(118,330)
BOCHK Global Bond Fund 中銀香港環球債券基金	USD21,567,522 美元21,567,522	USD308,830 美元308,830
BOCHK Global Equity Fund 中銀香港環球股票基金	USD9,886,763 美元9,886,763	USD1,475,185 美元1,475,185
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	USD334,645 美元334,645	USD5,499 美元5,499
BOCHK HK Equity Fund 中銀香港香港股票基金	USD9,063,938 美元9,063,938	USD866,184 美元866,184
BOCHK Japan Equity Fund 中銀香港日本股票基金	USD4,872,269 美元4,872,269	USD888,717 美元888,717
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	USD1,584,707 美元1,584,707	USD59,409 美元59,409
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	USD1,283,042 美元1,283,042	USD323,059 美元323,059
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	USD556,391 美元556,391	USD82,151 美元82,151

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Material accounting policies (continued)

2 重大會計政策（續）

(m) Structured entities (continued)

(m) 結構化實體（續）

	Fair value 公平值 2026 二零二六年	Net gains/ (losses) 淨收益╱（虧損） 2026 二零二六年
BOCHK Balanced Growth Fund (continued) **中銀香港均衡增長基金（續）**		
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	USD516,291 美元516,291	USD98,449 美元98,449
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	USD16,691,457 美元16,691,457	USD(195,784) 美元(195,784)
BOC-Prudential European Index Fund 中銀保誠歐洲指數基金	USD8,372,464 美元8,372,464	USD1,112,464 美元1,112,464
BOC-Prudential MSCI AC Asia Pacific ex Japan Index Fund 中銀保誠MSCI AC亞太（日本除外）指數基金	USD264,568 美元264,568	USD56,002 美元56,002
BOC-Prudential MSCI Japan Index Fund 中銀保誠MSCI日本指數基金	USD278,199 美元278,199	USD55,762 美元55,762
BOC-Prudential North America Index Fund 中銀保誠北美指數基金	USD2,281,234 美元2,281,234	USD127,272 美元127,272
BOC-Prudential S&P500 Index Fund 中銀保誠S&P500美股指數基金	USD424,026 美元424,026	USD60,263 美元60,263
BOCHK Conservative Growth Fund **中銀香港保守增長基金**		
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD2,293,210 美元2,293,210	USD405,682 美元405,682
BOCHK China Equity Fund 中銀香港中國股票基金	USD1,214,309 美元1,214,309	USD(153,660) 美元(153,660)
BOCHK Global Bond Fund 中銀香港環球債券基金	USD10,632,018 美元10,632,018	USD150,694 美元150,694
BOCHK Global Equity Fund 中銀香港環球股票基金	USD697,789 美元697,789	USD104,115 美元104,115

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Material accounting policies (continued)

2 重大會計政策（續）

(m) Structured entities (continued)

(m) 結構化實體（續）

	Fair value 公平值 2026 二零二六年	Net gains/(losses) 淨收益╱(虧損) 2026 二零二六年
BOCHK Conservative Growth Fund (continued) **中銀香港保守增長基金（續）**		
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	USD736,734 美元736,734	USD160,017 美元160,017
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	USD8,190,504 美元8,190,504	USD13,447 美元13,447
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	USD85,521 美元85,521	USD1,405 美元1,405
BOCHK Japan Equity Fund 中銀香港日本股票基金	USD955,011 美元955,011	USD174,197 美元174,197
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	USD1,932,939 美元1,932,939	USD82,130 美元82,130
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	USD239,683 美元239,683	USD60,351 美元60,351
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	USD186,991 美元186,991	USD27,609 美元27,609
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	USD161,106 美元161,106	USD30,721 美元30,721
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	USD10,254,290 美元10,254,290	USD(117,270) 美元(117,270)
BOC-Prudential European Index Fund 中銀保誠歐洲指數基金	USD2,149,422 美元2,149,422	USD226,288 美元226,288
BOC-Prudential MSCI AC Asia Pacific ex Japan Index Fund 中銀保誠MSCI AC亞太（日本除外）指數基金	USD95,778 美元95,778	USD20,274 美元20,274
BOC-Prudential MSCI Japan Index Fund 中銀保誠MSCI日本指數基金	USD100,692 美元100,692	USD20,183 美元20,183
BOC-Prudential North America Index Fund 中銀保誠北美指數基金	USD1,524,266 美元1,524,266	USD76,657 美元76,657
BOC-Prudential S&P500 Index Fund 中銀保誠S&P500美股指數基金	USD153,512 美元153,512	USD21,817 美元21,817

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

2 Material accounting policies (continued)

2 重大會計政策(續)

(m) Structured entities (continued)

(m) 結構化實體(續)

	Fair value 公平值 2026 二零二六年	Net gains/ (losses) 淨收益/(虧損) 2026 二零二六年
BOCHK China Golden Dragon Fund		
中銀香港中國金龍基金		
BOCIP Shenzhen Growth Fund	HKD8,672,472	HKD1,309,665
中銀保誠深圳增長基金	港元8,672,472	港元1,309,665
BOCHK Japan Equity Fund		
中銀香港日本股票基金		
BOCIP Japan Small & Mid Cap Opportunity Fund	USD1,307,421	USD266,531
中銀保誠日本中小企業機遇基金	美元1,307,421	美元266,531
BOCHK China Consumption Growth Fund		
中銀香港中國豐盛消費基金		
BOCIP China Health Care Fund	HKD4,443,072	HKD408,207
中銀保誠中國健康護理基金	港元4,443,072	港元408,207
BOCHK Asia Pacific Equity Income Fund		
中銀香港亞太股票收入基金		
BOC-Prudential FTSE MPF China A Index Fund	USD468,393	USD91,688
中銀保誠富時強積金中國A股指數基金	美元468,393	美元91,688
BOCHK Asia Pacific Equity Fund		
中銀香港亞太股票基金		
BOC-Prudential FTSE MPF China A Index Fund	USD6,869,993	USD1,344,795
中銀保誠富時強積金中國A股指數基金	美元6,869,993	美元1,344,795

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

2 Material accounting policies (continued)

2 重大會計政策(續)

(m) Structured entities (continued)

(m) 結構化實體(續)

	Fair value 公平值 2025 二零二五年	Net gains/(losses) 淨收益/(虧損) 2025 二零二五年
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金		
BOCIP Flexi HKD Income Fund	HKD114,000,256	HKD(1,690,251)
中銀保誠港元靈活收益基金	港元114,000,256	港元(1,690,251)
BOCIP Flexi USD Bond Fund	HKD105,909,315	HKD(1,001,985)
中銀保誠美元靈活債券基金	港元105,909,315	港元(1,001,985)
BOCIP USD Short Duration Bond Fund	HKD109,185,905	HKD832,836
中銀保誠美元短存續期債券基金	港元109,185,905	港元832,836
BOCHK Global Equity Fund 中銀香港環球股票基金		
BOCHK Asia Pacific Equity Fund	USD9,635,251	USD658,035
中銀香港亞太股票基金	美元9,635,251	美元658,035
BOCHK Asia Pacific Property Fund	USD1,069,607	USD(15,280)
中銀香港亞太房地產基金	美元1,069,607	美元(15,280)
BOCHK China Equity Fund	USD777,602	USD203,131
中銀香港中國股票基金	美元777,602	美元203,131
BOC-Prudential FTSE MPF China A Index Fund	USD169,031	USD15,757
中銀保誠富時強積金中國A股指數基金	美元169,031	美元15,757
BOCIP Japan Small & Mid Cap Opportunity Fund	USD4,007,227	USD482,825
中銀保誠日本中小企業機遇基金	美元4,007,227	美元482,825
BOC-Prudential European Index Fund	USD102,720	USD(4,675)
中銀保誠歐洲指數基金	美元102,720	美元(4,675)
BOCHK China Equity Fund 中銀香港中國股票基金		
BOCIP China-A Small and Mid-Cap Fund	HKD30,154,278	HKD24,886
中銀保誠中國A股中小企業基金	港元30,154,278	港元24,886
BOCHK Aggressive Growth Fund 中銀香港進取增長基金		
BOCHK Asia Pacific Equity Fund	USD12,246,508	USD1,132,146
中銀香港亞太股票基金	美元12,246,508	美元1,132,146
BOCHK China Equity Fund	USD970,250	USD263,941
中銀香港中國股票基金	美元970,250	美元263,941
BOCHK Global Bond Fund	USD774,459	USD(10,428,272)
中銀香港環球債券基金	美元774,459	美元(10,428,272)
BOCHK Global Equity Fund	USD15,100,819	USD780,269
中銀香港環球股票基金	美元15,100,819	美元780,269

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

2 Material accounting policies (continued)

2 重大會計政策(續)

(m) Structured entities (continued)

(m) 結構化實體(續)

	Fair value 公平值 2025 二零二五年	Net gains/(losses) 淨收益/(虧損) 2025 二零二五年
BOCHK Aggressive Growth Fund (continued) **中銀香港進取增長基金(續)**		
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	USD21,013,327 美元21,013,327	USD6,827,675 美元6,827,675
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	USD376,740 美元376,740	USD16,574 美元16,574
BOCHK Japan Equity Fund 中銀香港日本股票基金	USD9,022,190 美元9,022,190	USD(223,406) 美元(223,406)
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	USD832,620 美元832,620	USD(164) 美元(164)
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	USD1,585,510 美元1,585,510	USD73,116 美元73,116
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	USD1,898,016 美元1,898,016	USD288,056 美元288,056
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	USD550,109 美元550,109	USD134,259 美元134,259
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	USD443,803 美元443,803	USD69,438 美元69,438
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	USD68,204 美元68,204	USD(586,034) 美元(586,034)
BOC-Prudential European Index Fund 中銀保誠歐洲指數基金	USD9,638,266 美元9,638,266	USD579,281 美元579,281
BOC-Prudential MSCI AC Asia Pacific ex Japan Index Fund 中銀保誠MSCI AC亞太(日本除外)指數基金	USD252,515 美元252,515	USD21,146 美元21,146
BOC-Prudential MSCI Japan Index Fund 中銀保誠MSCI日本指數基金	USD269,264 美元269,264	USD(6,651) 美元(6,651)
BOC-Prudential North America Index Fund 中銀保誠北美指數基金	USD835,994 美元835,994	USD4,910 美元4,910
BOC-Prudential S&P500 Index Fund 中銀保誠S&P500美股指數基金	USD440,415 美元440,415	USD28,956 美元28,956

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

2 Material accounting policies (continued)

2 重大會計政策(續)

(m) Structured entities (continued)

(m) 結構化實體(續)

	Fair value 公平值 2025 二零二五年	Net gains/ (losses) 淨收益／(虧損) 2025 二零二五年
BOCHK Balanced Growth Fund **中銀香港均衡增長基金**		
BOCHK Asia Pacific Equity Fund	USD6,037,489	USD592,446
中銀香港亞太股票基金	美元6,037,489	美元592,446
BOCHK China Equity Fund	USD754,057	USD205,128
中銀香港中國股票基金	美元754,057	美元205,128
BOCHK Global Bond Fund	USD19,655,592	USD189,043
中銀香港環球債券基金	美元19,655,592	美元189,043
BOCHK Global Equity Fund	USD8,411,578	USD442,508
中銀香港環球股票基金	美元8,411,578	美元442,508
BOCHK HK Equity Fund	USD9,962,632	USD3,292,174
中銀香港香港股票基金	美元9,962,632	美元3,292,174
BOCHK HK Dollar Money Market Fund	USD329,146	USD14,481
中銀香港港元貨幣市場基金	美元329,146	美元14,481
BOCHK Japan Equity Fund	USD3,983,552	USD(98,641)
中銀香港日本股票基金	美元3,983,552	美元(98,641)
BOCHK USD Money Market Fund	USD1,525,298	USD70,339
中銀香港美元貨幣市場基金	美元1,525,298	美元70,339
BOCIP Asia Quality Equity Fund	USD927,980	USD140,836
中銀保誠亞洲優質股票基金	美元927,980	美元140,836
BOCIP Hong Kong Low Volatility Equity Fund	USD474,240	USD115,742
中銀保誠香港低波幅股票基金	美元474,240	美元115,742
BOCIP Hong Kong Value Fund	USD395,232	USD61,838
中銀保誠香港價值基金	美元395,232	美元61,838

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

2 Material accounting policies (continued)

2 重大會計政策(續)

(m) Structured entities (continued)

(m) 結構化實體(續)

	Fair value 公平值 2025 二零二五年	Net gains/ (losses) 淨收益╱(虧損) 2025 二零二五年
BOCHK Balanced Growth Fund (continued) **中銀香港均衡增長基金(續)**		
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	USD13,503,506 美元13,503,506	USD170,466 美元170,466
BOC-Prudential European Index Fund 中銀保誠歐洲指數基金	USD5,959,549 美元5,959,549	USD354,435 美元354,435
BOC-Prudential MSCI AC Asia Pacific ex Japan Index Fund 中銀保誠MSCI AC亞太(日本除外)指數基金	USD208,566 美元208,566	USD17,465 美元17,465
BOC-Prudential MSCI Japan Index Fund 中銀保誠MSCI日本指數基金	USD222,437 美元222,437	USD(5,494) 美元(5,494)
BOC-Prudential North America Index Fund 中銀保誠北美指數基金	USD860,198 美元860,198	USD(24,562) 美元(24,562)
BOC-Prudential S&P500 Index Fund 中銀保誠S&P500美股指數基金	USD363,763 美元363,763	USD23,916 美元23,916
BOCHK Conservative Growth Fund **中銀香港保守增長基金**		
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD1,500,150 美元1,500,150	USD150,862 美元150,862
BOCHK China Equity Fund 中銀香港中國股票基金	USD76,182 美元76,182	USD20,724 美元20,724
BOCHK Global Bond Fund 中銀香港環球債券基金	USD9,551,624 美元9,551,624	USD84,171 美元84,171
BOCHK Global Equity Fund 中銀香港環球股票基金	USD593,674 美元593,674	USD30,676 美元30,676
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	USD1,523,652 美元1,523,652	USD467,334 美元467,334
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	USD6,936,880 美元6,936,880	USD6,132 美元6,132

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

2 Material accounting policies (continued)
2 重大會計政策(續)

(m) Structured entities (continued)
(m) 結構化實體(續)

	Fair value 公平值 **2025** 二零二五年	**Net gains/ (losses)** 淨收益/(虧損) **2025** 二零二五年
BOCHK Conservative Growth Fund (continued) **中銀香港保守增長基金(續)**		
BOCHK HK Dollar Money Market Fund	USD84,116	USD3,701
中銀香港港元貨幣市場基金	美元84,116	美元3,701
BOCHK Japan Equity Fund	USD780,814	USD(19,335)
中銀香港日本股票基金	美元780,814	美元(19,335)
BOCHK US Dollar Money Market Fund	USD1,690,062	USD77,938
中銀香港美元貨幣市場基金	美元1,690,062	美元77,938
BOCIP Asia Quality Equity Fund	USD173,354	USD26,309
中銀保誠亞洲優質股票基金	美元173,354	美元26,309
BOCIP Hong Kong Low Volatility Equity Fund	USD159,382	USD38,899
中銀保誠香港低波幅股票基金	美元159,382	美元38,899
BOCIP Hong Kong Value Fund	USD123,330	USD19,297
中銀保誠香港價值基金	美元123,330	美元19,297
BOCIP USD Short Duration Bond Fund	USD8,882,453	USD99,804
中銀保誠美元短存續期債券基金	美元8,882,453	美元99,804
BOC-Prudential European Index Fund	USD1,185,827	USD67,353
中銀保誠歐洲指數基金	美元1,185,827	美元67,353
BOC-Prudential MSCI AC Asia Pacific ex Japan Index Fund	USD75,504	USD6,322
中銀保誠MSCI AC亞太(日本除外)指數基金	美元75,504	美元6,322
BOC-Prudential MSCI Japan Index Fund	USD80,509	USD(1,989)
中銀保誠MSCI日本指數基金	美元80,509	美元(1,989)
BOC-Prudential North America Index Fund	USD567,745	USD5,578
中銀保誠北美指數基金	美元567,745	美元5,578
BOC-Prudential S&P500 Index Fund	USD131,695	USD8,659
中銀保誠S&P500美股指數基金	美元131,695	美元8,659

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

2 Material accounting policies (continued)

2 重大會計政策（續）

(m) Structured entities (continued)

(m) 結構化實體（續）

	Fair value 公平值 **2025** 二零二五年	**Net gains/ (losses)** 淨收益／（虧損） **2025** 二零二五年
BOCHK China Golden Dragon Fund **中銀香港中國金龍基金**		
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	HKD7,284,635 港元7,284,635	HKD907,040 港元907,040
BOCHK Japan Equity Fund **中銀香港日本股票基金**		
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	USD1,040,890 美元1,040,890	USD128,519 美元128,519
BOCHK China Consumption Growth Fund **中銀香港中國豐盛消費基金**		
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	HKD4,034,865 港元4,034,865	HKD20,189 港元20,189
BOCHK Asia Pacific Equity Income Fund **中銀香港亞太股票收入基金**		
BOC-Prudential FTSE MPF China A Index Fund 中銀保誠富時強積金中國A股指數基金	USD376,705 美元376,705	USD39,583 美元39,583
BOCHK Asia Pacific Equity Fund **中銀香港亞太股票基金**		
BOC-Prudential FTSE MPF China A Index Fund 中銀保誠富時強積金中國A股指數基金	USD5,525,198 美元5,525,198	USD675,709 美元675,709

NOTES TO THE FINANCIAL STATEMENTS (continued)

3 Critical accounting estimates, assumptions and judgements

(a) Critical accounting estimates and assumptions

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

Fair value of investments

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

財務報表附註（續）

3 重要會計估計、假設及判斷

(a) 重要會計估計及假設

基金經理對未來作出估計及假設，所得出的會計估計可能不會與實際結果完全一致。基金經理持續評估及根據過往經驗及其他因素（包括預期在若干情況下合理出現的日後事項）作出估計。下文討論於下個財政年度可能導致資產與負債的帳面值須作出重大調整的風險的估計和假設。

投資的公平值

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

3 Critical accounting estimates, assumptions and judgements (continued)

3 重要會計估計、假設及判斷(續)

(b) Critical judgements

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

Assessment of Investee Funds as structured entities

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

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

Investments suspended as at the end of the reporting period

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

(b) 重要判斷

編製財務報表時，基金經理已根據日後可能發生的事宜作出若干判斷。基金經理所做的判斷未必等同相關實際結果。為分支基金作出的判斷概述如下，並載於附註5。

評估為結構性實體的被投資基金

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

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

於報告期末暫停買賣的投資

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

4 Fees

4 費用

(a) Management fee and servicing fee

(a) 管理費及服務費

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

基金經理有權自每項分支基金收取管理費，管理費按分支基金有關單位類別的資產淨值的百分比計算。管理費會從有關分支基金的資產中扣除。目前基金經理收取的管理費率如下：

		Rate of management fee (p.a.) 管理費率（每年）		
Sub-Fund 分支基金		Class A Units A類單位	Class B Units B類單位	Class I Units I類單位
(i)	BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	1.00%	1.00%	N/A 不適用
(ii)	BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	0.50%	0.50%	N/A 不適用
(iii)	BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	0.25%	0.25%	0.05%
(iv)	BOCHK Global Equity Fund 中銀香港環球股票基金	1.50%	1.50%	N/A 不適用
(v)	BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	0.25%	0.25%	0.05%
(vi)	BOCHK China Equity Fund 中銀香港中國股票基金	1.50%	N/A 不適用	N/A 不適用
(vii)	BOCHK Global Bond Fund 中銀香港環球債券基金	0.75%	N/A 不適用	N/A 不適用
(viii)	BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	1.50%	N/A 不適用	N/A 不適用
(ix)	BOCHK Aggressive Growth Fund 中銀香港進取增長基金	1.00%	N/A 不適用	N/A 不適用
(x)	BOCHK Balanced Growth Fund 中銀香港均衡增長基金	1.00%	N/A 不適用	N/A 不適用
(xi)	BOCHK Conservative Growth Fund 中銀香港保守增長基金	1.00%	N/A 不適用	N/A 不適用
(xii)	BOCHK China Income Fund 中銀香港中國收入基金	1.00%	N/A 不適用	N/A 不適用
(xiii)	BOCHK Hong Kong Income Fund 中銀香港香港收入基金	1.00%	N/A 不適用	N/A 不適用
(xiv)	BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	1.50%	N/A 不適用	N/A 不適用
(xv)	BOCHK Japan Equity Fund 中銀香港日本股票基金	1.50%	N/A 不適用	N/A 不適用
(xvi)	BOCHK Australia Income Fund 中銀香港澳洲收入基金	1.00%	N/A 不適用	N/A 不適用
(xvii)	BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	1.20%	N/A 不適用	N/A 不適用
(xviii)	BOCHK Sterling Income Fund 中銀香港英鎊收入基金	1.00%	N/A 不適用	N/A 不適用
(xix)	BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	1.50%	N/A 不適用	N/A 不適用
(xx)	BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	1.80%	N/A 不適用	N/A 不適用
(xxi)	BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	0.75%	N/A 不適用	N/A 不適用

The Manager is entitled to receive a servicing fee for the Class B Units of each Sub-Fund calculated as a percentage of the net asset value of such Class B Units. The servicing fee will be deducted from the assets of the Class B Units. The current servicing fee the Manager levies is 1% (2025: 1%) per annum of the net asset value of the relevant Class B Units. No servicing fee will be levied on the Class A Units of any Sub-Fund and Class I Units of BOCHK HK Dollar Money Market Fund or BOCHK US Dollar Money Market Fund.

基金經理有權就每項分支基金的B類單位收取服務費，該費用按該等B類單位的資產淨值某一百分比計算。服務費會從有關基金的B類單位的資產中扣除。目前基金經理收取的每年服務費為有關B類單位資產淨值的1%（二零二五年：1%）。概不就任何分支基金的A類單位以及中銀香港港元貨幣市場基金或中銀香港美元貨幣市場基金的I類單位收取服務費。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

4 Fees (continued)

(a) Management fee and servicing fee (continued)

The management and servicing fees are calculated and accrued on each dealing day and are paid monthly in arrears. The Manager may decrease the rate of management or servicing fee in respect of any class of units of Sub-Funds by giving a notice to the Trustee. The Manager may also increase the rate of management fee or servicing fee payable in respect of any class of units of Sub-Funds (up to the maximum rate as set out above) on giving not less than 3 months notice of such increase to affected unitholders and the Trustee. The Sub-Funds are entitled to waiver of management fee on each dealing day when the gross asset value of the respective Sub-Fund is smaller than HKD50 million or its equivalent amount. The management fee had been waived for BOCHK Sterling Income Fund years ended 31st March 2026 and 2025, and BOCHK Asia Pacific Property Fund for the termination period (as disclosed in Note 1) and year ended 31st March 2025.

In addition, redemption charges may be levied on the Class B Units if they are redeemed within 4 years of their issue. No redemption charge was received for the Class B Units for the years ended 31st March 2026 and 2025.

As disclosed in Note 10(g), the Manager and its connected persons charge initial charges and switching fees for the Class A Units of any Sub-Fund and Class I Units of BOCHK HK Dollar Money Market Fund or BOCHK US Dollar Money Market Fund.

BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK China Equity Fund, BOCHK Asia Pacific Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund, BOCHK Asia Pacific Equity Income Fund and BOCHK China Consumption Growth Fund invest into Investee Funds which are also managed by the Manager. The Manager rebates part of the management fee received in respect of the Investee Funds to these Sub-Funds.

4 費用（續）

(a) 管理費及服務費（續）

管理費及服務費根據每個交易日計算和累算，並於每月月底之後支付。基金經理可向信託人發出通知，下調分支基金任何類別單位的管理費或服務費率。基金經理亦可向相關單位投資者和信託人發出不少於三個月的通知，增加分支基金任何類別單位應付的管理費或服務費率（最多達上述上限比率）。在分支基金總資產值小於5,000萬港元或等值金額之每個交易日，相關分支基金的管理費可獲豁免。中銀香港英鎊收入基金截至二零二六年及二零二五年三月卅一日止年度及中銀香港亞太房地產基金於終止期（如附註1所披露）及截至二零二五年三月卅一日止年度，均已獲豁免收取管理費。

此外，若B類單位在發行後四年內贖回，可能被收取贖回費用。在截至二零二六年及二零二五年三月卅一日止年度，並無就B類單位收取贖回費用。

如附註10(g)所披露，基金經理及其關連人士就任何分支基金的A類單位以及中銀香港港元貨幣市場基金或中銀香港美元貨幣市場基金的I類單位收取認購費和轉換費。

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

4 Fees (continued)

(b) Trustee fee

The Trustee is entitled to receive an inception fee in each Sub-Fund's first accounting period. The inception fees are recorded as pre-operation expenses in the first accounting period of the Sub-Funds. No inception fee was charged by the Trustee for year ended 31st March 2026 or termination period (as disclosed in Note 1) and year ended 31st March 2025.

The Trustee is entitled to receive a trustee fee which is calculated at an annual rate up to 0.45% on NAV of the fund.

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

5 Taxation

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

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

財務報表附註(續)

4 費用(續)

(b) 信託費

信託人有權於每項分支基金的首個會計期收取起始收費。起始收費於分支基金的首個會計期內列為開辦費用。信託人於截至二零二六年三月卅一日止年度或終止期(如附註1所披露)及二零二五年三月卅一日止年度並無收取起始收費。

信託人有權每年最高收取基金資產淨值的0.45%作為信託費用。

信託人亦有權根據信託人與基金經理不時協定收取交易費和分託管費。

5 稅項

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

5 Taxation (continued)

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

On 31st October 2014, the Ministry of Finance of the PRC, the State Administration of Taxation of the PRC and the China Securities Regulatory Commission jointly issued "Caishui [2014] No. 79 – The Circular Concerning the Issue of Temporary Exemption from the Imposition of Capital Gain Tax arising from gains from the Transfer of Equity Investment Assets such as PRC Domestic Stocks by QFII and Renminbi Qualified Foreign Institutional Investors ("RQFII")" ("Notice No. 79").

財務報表附註(續)

5 稅項(續)

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

5 Taxation (continued)

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

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

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

5 稅項(續)

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

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

於二零一四年十月卅一日，中國財政部、中國國家稅務總局和中國證券監督管理委員會聯合發佈《財稅[2014]81號 – 關於滬港股票市場交易互聯互通機制試點有關稅收政策的通知》(「81號通知」)。

NOTES TO THE FINANCIAL STATEMENTS (continued)

5 Taxation (continued)

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

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

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

財務報表附註（續）

5 稅項（續）

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

5 Taxation (continued)

Certain Sub-Funds invest in securities listed on the stock exchange in Australia. Gains generated from disposals of Australian investments may be exposed to Australian tax at the rate of 30%. The Australian Government introduced legislation exempting gain realised by a foreign managed fund on or before 30th June 2011, provided that certain ownership conditions and other criteria are met. The Australian Government has also announced that additional legislation will be introduced to assist with the interpretation of the taxing requirements after 30th June 2011. The Trustee and the Manager consider that the charge for capital gains tax on Australian investments is uncertain as at the date of approval of these financial statements and have exercised judgement when assessing the provision, if any. As at 31st March 2026, or end of termination period (as disclosed in Note 1) and 31st March 2025, no provision for such tax was made, as the Trustee and the Manager believe that there are insufficient grounds to make a provision for tax on gains on Australian investments as at 31st March 2026, or end of termination period (as disclosed in Note 1) and 31st March 2025 as there are still uncertainties in the existing tax law including the extent of scope or exemptions and the calculation methodology, which will affect the tax exposures of the Sub-Funds. This assessment represents the best estimate of the Trustee and the Manager, and the amount ultimately payable could differ significantly.

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

財務報表附註（續）

5 稅項（續）

若干分支基金投資在澳洲證券交易所上市的證券。出售澳洲投資所產生的收益可能須支付30%的澳洲課稅。澳洲政府引入法例，在符合若干擁有權條件和其他標準下，外國管理基金於二零一一年六月卅日或以前變現的收益可獲豁免繳稅。澳洲政府亦宣佈，將引入額外法例以協助詮釋二零一一年六月卅日後之課稅要求。信託人及基金經理認為，澳洲投資的資本收益稅於財務報表批准日期仍存有不明朗因素，就評估撥備（如有）已行使判斷。於二零二六年三月卅一日或終止期結束（如附註1所披露）及二零二五年三月卅一日，並無就上述稅項作出撥備，因信託人及基金經理認為，現行稅務法例仍存有不明朗因素，如涵蓋範圍或豁免內容及計算方法，這將影響分支基金的稅務承擔，故並無足夠的理由為於二零二六年三月卅一日或終止期結束（如附註1所披露）及二零二五年三月卅一日在澳洲投資所得收益之稅收作出撥備。這項評估為信託人及基金經理的最佳估計，最終應付的金額可能會有顯著差異。

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

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

6 按公平值透過損益表列帳的財務資產及負債

	BOCHK Hong Kong Equity Fund 中銀香港香港股票基金		BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金		BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金		BOCHK Global Equity Fund 中銀香港環球股票基金	
	2026 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元	**2026** 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元	**2026** 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元	**2026** 二零二六年 **USD** 美元	**2025** 二零二五年 **USD** 美元
Financial assets held for trading 持作買賣的財務資產								
– depositary receipts 預託證券	-	-	-	-	-	-	-	477,080
– listed equity securities 上市股本證券	2,262,081,029	2,165,682,449	-	-	-	-	200,515,288	135,264,953
– quoted debt securities 掛牌債務證券	-	-	3,679,228,556	3,532,597,977	2,659,627,900	1,528,366,673	-	-
– collective investment schemes 集體投資計劃	13,868,781	14,288,092	315,491,136	329,095,476	-	-	49,752,757	30,320,476
– foreign currency forward contracts 遠期外匯合約	-	-	-	-	-	-	1,090	-
Total financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產總額	2,275,949,810	2,179,970,541	3,994,719,692	3,861,693,453	2,659,627,900	1,528,366,673	250,269,135	166,062,509
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務資產及負債的淨收益/(虧損)								
– realised 已變現	72,871,357	(4,469,396)	26,425,560	(112,115,235)	15,908,882	11,488,088	14,092,335	6,591,290
– unrealised 未變現	82,430,660	686,989,843	51,319,299	141,902,075	(1,407,703)	1,136,383	11,291,047	2,401,467
Net gains 淨收益	155,302,017	682,520,447	77,744,859	29,786,840	14,501,179	12,624,471	25,383,382	8,992,757

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

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

6 按公平值透過損益表列帳的財務資產及負債（續）

	BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金		BOCHK China Equity Fund 中銀香港中國股票基金		BOCHK Global Bond Fund 中銀香港環球債券基金		BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	
	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元	2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元
Financial assets held for trading 持作買賣的財務資產								
– depositary receipts 預託證券	-	-	124,445,213	149,022,793	-	-	2,908,982	3,994,079
– listed equity securities 上市股本證券	-	-	3,136,704,591	3,172,043,116	-	-	151,116,409	123,405,712
– quoted debt securities 掛牌債務證券	109,264,183	14,224,784	-	-	351,367,324	343,380,054	-	-
– collective investment schemes 集體投資計劃	-	-	310,288,929	326,794,110	-	-	15,078,487	5,954,301
– foreign currency forward contracts 遠期外匯合約	-	-	-	-	-	2,842	-	-
Total financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產總額	109,264,183	14,224,784	3,571,438,733	3,647,860,019	351,367,324	343,382,896	169,103,878	133,354,092
Financial liabilities held for trading 持作買賣的財務負債								
- foreign currency forward contracts 遠期外匯合約	-	-	-	-	-	(36,912)	-	-
Total financial liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務負債總額	-	-	-	-	-	(36,912)	-	-
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務資產及負債的淨收益╱(虧損)								
– realised 已變現	163,351	150,390	59,200,028	(129,905,914)	(6,394,291)	(4,143,383)	9,018,311	1,937,345
– unrealised 未變現	(75,927)	5,021	75,504,732	1,119,858,079	9,466,244	2,422,189	24,451,682	8,465,933
Net gains/(losses) 淨收益╱(虧損)	87,424	155,411	134,704,760	989,952,165	3,071,953	(1,721,194)	33,469,993	10,403,278

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

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

6 按公平值透過損益表列帳的財務資產及負債（續）

	BOCHK Aggressive Growth Fund 中銀香港進取增長基金		BOCHK Balanced Growth Fund 中銀香港均衡增長基金		BOCHK Conservative Growth Fund 中銀香港保守增長基金		BOCHK China Income Fund 中銀香港中國收入基金	
	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元	2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元
Financial assets held for trading 持作買賣的財務資產								
- listed equity securities 上市股本證券	-	-	-	-	-	-	95,407,359	96,559,589
- quoted debt securities 掛牌債務證券	-	-	-	-	-	-	32,663,773	34,258,241
- foreign currency forward contracts 遠期外匯合約	-	70	-	-	-	-	-	-
- collective investment schemes 集體投資計劃	103,184,793	87,452,838	87,074,420	73,574,815	41,603,775	34,116,953	-	-
Total financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產總額	103,184,793	87,452,908	87,074,420	73,574,815	41,603,775	34,116,953	128,071,132	130,817,830
Financial liabilities held for trading 持作買賣的財務負債								
- foreign currency forward contracts 遠期外匯合約	(18)	-	-	-	-	-	-	-
Total financial liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務負債總額	(18)	-	-	-	-	-	-	-
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務資產及負債的淨收益／(虧損)								
- realised 已變現	2,121,101	309,400	1,446,211	115,898	735,870	(294,860)	(3,108,571)	(4,751,923)
- unrealised 未變現	10,663,222	9,918,096	5,345,477	5,533,303	568,786	1,413,638	6,678,410	30,804,684
Net gains/(losses) 淨收益／(虧損)	12,784,323	10,227,496	6,791,688	5,649,201	1,304,656	1,118,778	3,569,839	26,052,761

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

6 Financial assets and liabilities at fair value through profit or loss (continued) 6 按公平值透過損益表列帳的財務資產及負債(續)

	BOCHK Hong Kong Income Fund 中銀香港香港收入基金		BOCHK China Golden Dragon Fund 中銀香港中國金龍基金		BOCHK Japan Equity Fund 中銀香港日本股票基金		BOCHK Australia Income Fund 中銀香港澳洲收入基金	
	2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元	2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元	2026 二零二六年 AUD 澳元	2025 二零二五年 AUD 澳元
Financial assets held for trading 持作買賣的財務資產								
– depositary receipts 預託證券	-	-	22,239,233	16,916,488	-	-	-	61,953
– listed equity securities 上市股本證券	67,619,106	61,187,195	726,452,957	656,897,961	76,290,151	57,851,940	7,071,816	6,840,619
– quoted debt securities 掛牌債務證券	21,287,361	22,415,219	-	-	-	-	7,412,524	7,022,028
– collective investment schemes 集體投資計劃	-	-	19,760,241	15,426,689	1,307,421	1,040,890	80,008	119,055
Total financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產總額	88,906,467	83,602,414	768,452,431	689,241,138	77,597,572	58,892,830	14,564,348	14,043,655
Net (losses)/gains on financial assets and liabilities at fair value through profit or loss 按公平值透過損益表列帳的財務資產及負債的淨(虧損)/收益								
– realised 已變現	(761,868)	(3,194,561)	145,559,968	(9,626,283)	(79,071)	339,610	228,806	100,824
– unrealised 未變現	4,651,814	20,390,374	(36,931,470)	162,444,390	12,871,173	(2,285,105)	308,592	(129,967)
Net gains/(losses) 淨收益/(虧損)	3,889,946	17,195,813	108,628,498	152,818,107	12,792,102	(1,945,495)	537,398	(29,143)

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

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

6 按公平值透過損益表列帳的財務資產及負債（續）

	BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金		BOCHK Sterling Income Fund 中銀香港英鎊收入基金		BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	
	2026 二零二六年 USD 美元	2025 二零二五年 USD 美元	2026 二零二六年 GBP 英鎊	2025 二零二五年 GBP 英鎊	2026[1] 二零二六年[1] USD 美元	2025 二零二五年 USD 美元
Financial assets held for trading 持作買賣的財務資產						
– depositary receipts 預託證券	281,298	167,800	-	-	-	-
– listed equity securities 上市股本證券	10,389,901	8,645,473	-	-	-	849,560
– quoted debt securities 掛牌債務證券	-	-	1,785,612	1,241,786	-	-
– collective investment schemes 集體投資計劃	1,198,667	479,499	-	-	-	200,662
Total financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產總額	11,869,866	9,292,772	1,785,612	1,241,786	-	1,050,222
Net gains/(losses) on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的淨收益／(虧損)						
– realised 已變現	629,907	116,783	29,749	22,220	170,222	(78,447)
– unrealised 未變現	1,875,794	491,480	(5,233)	1,611	178,400	17,083
Net gains/(losses) 淨收益／(虧損)	2,505,701	608,263	24,516	23,831	348,622	(61,364)

1 As at 5th June 2026 (date of termination)

1 於二零二六年六月五日（終止日期）

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

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

6 按公平值透過損益表列帳的財務資產及負債(續)

	BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金		BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	
	2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元	2026 二零二六年 RMB 人民幣	2025 二零二五年 RMB 人民幣
Financial assets held for trading 持作買賣的財務資產				
– depositary receipts 預託證券	3,444,780	3,959,434	-	-
– listed equity securities 上市股本證券	819,626,927	1,233,043,910	-	-
– quoted debt securities 掛牌債務證券	-	-	38,281,002	35,366,163
– collective investment schemes 集體投資計劃	4,443,072	4,034,865	-	-
Total financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產總額	827,514,779	1,241,038,209	38,281,002	35,366,163
Net gains/(losses) on financial assets at fair value through profit or loss 按公平值透過損益表列帳的財務資產的淨收益/(虧損)				
– realised 已變現	22,492,692	(17,641,037)	(63,530)	292,964
– unrealised 未變現	(13,781,284)	437,890,900	(50,345)	28,115
Net gains/(losses) 淨收益/(虧損)	8,711,408	420,249,863	(113,875)	321,079

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

7 Derivatives

The Sub-Funds hold the following derivatives:

Foreign currency forward contracts

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

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

7 衍生工具

分支基金持有下列衍生工具：

遠期外匯合約

遠期外匯合約是指於某一日期在場外交易市場依指定價格買賣外幣的合同責任。

各分支基金在年終時所持的衍生工具詳列於下表：

As at 31st March 2026 於二零二六年三月卅一日

Foreign currency forward contracts 遠期外匯合約

	Settlement date 結算日	Notional amount 名義數額	Fair value 公平值 Assets 資產	 Liabilities 負債
BOCHK Global Equity Fund **中銀香港環球股票基金**			**USD** **美元**	**USD** **美元**
Buy CNY and sell USD 交付美元以換取人民幣	30th June 2026 二零二六年六月卅日	CNY人民幣20,308,000 USD美元2,957,918	1,090	-
BOCHK Aggressive Growth Fund **中銀香港進取增長基金**			**USD** **美元**	**USD** **美元**
Buy USD and sell CNY 交付人民幣以換取美元	30th June 2026 二零二六年六月卅日	USD美元815,938 CNY人民幣5,600,000	-	(18)

Other than BOCHK Global Equity Fund and BOCHK Aggressive Growth Fund, no other Sub-Funds held any derivatives as at 31st March 2026.

在二零二六年三月卅一日，除中銀香港環球股票基金及中銀香港進取增長基金外，其餘分支基金並無持有任何衍生工具。

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

7 Derivatives (continued) 7 衍生工具（續）

As at 31st March 2025 於二零二五年三月卅一日

Foreign currency forward contracts 遠期外匯合約

	Settlement date 結算日	Notional amount 名義數額	Fair value 公平值 Assets 資產	Fair value 公平值 Liabilities 負債
BOCHK Global Bond Fund 中銀香港環球債券基金			**USD 美元**	**USD 美元**
Buy USD and sell CNY 交付人民幣以換取美元	30th June 2025 二零二五年六月卅日	USD美元30,469,268 CNY人民幣 220,000,000	2,842	-
Buy USD and sell EUR 交付歐元以換取美元	30th June 2025 二零二五年六月卅日	USD美元87,808,860 EUR歐元80,900,000	-	(36,912)
			2,842	(36,912)
BOCHK Aggressive Growth Fund 中銀香港進取增長基金			**USD 美元**	**USD 美元**
Buy USD and sell CNY 交付人民幣以換取美元	30th June 2025 二零二五年六月卅日	USD美元747,882 CNY人民幣5,400,000	70	-

Other than BOCHK Global Bond Fund and BOCHK Aggressive Growth Fund, no other Sub-Funds held any derivatives as at 31st March 2025.

在二零二五年三月卅一日，除中銀香港環球債券基金及中銀香港進取增長基金外，其餘分支基金並無持有任何衍生工具。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

7 Derivatives (continued)

Offsetting financial instruments

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

7 衍生工具（續）

金融工具抵銷

受抵銷可強制執行主淨額結算安排和類似的協議約束的財務資產和負債如下：

As at 31st March 2026 於二零二六年三月卅一日

BOCHK Global Equity Fund 中銀香港環球股票基金

	Gross amount of financial assets/(liabilities) 財務資產／(負債)總額 USD 美元	Gross amount of financial assets/(liabilities) offset in the statement of net assets[1] 於淨資產報表內抵銷的財務資產／(負債)總額[1] USD 美元	Net amount presented in the statement of net assets 列載於淨資產報表內的淨額 USD 美元	Amount not offset in the statement of net assets[2] 於淨資產報表內沒有抵銷的金額[2]		Net exposure 淨風險 USD 美元
				Financial instruments 財務工具 USD 美元	Cash collateral 現金抵押品 USD 美元	
Assets 資產						
Derivatives 衍生工具	1,090	-	1,090	-	-	1,090

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

	Gross amount of financial assets/(liabilities) 財務資產／(負債)總額 USD 美元	Gross amount of financial assets/(liabilities) offset in the statement of net assets[1] 於淨資產報表內抵銷的財務資產／(負債)總額[1] USD 美元	Net amount presented in the statement of net assets 列載於淨資產報表內的淨額 USD 美元	Amount not offset in the statement of net assets[2] 於淨資產報表內沒有抵銷的金額[2]		Net exposure 淨風險 USD 美元
				Financial instruments 財務工具 USD 美元	Cash collateral 現金抵押品 USD 美元	
Liabilities 負債						
Derivatives 衍生工具	(18)	-	(18)	-	-	(18)

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

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

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

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

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

7 Derivatives (continued)
7 衍生工具(續)

Offsetting financial instruments (continued)
金融工具抵銷(續)

As at 31st March 2025 於二零二五年三月卅一日

BOCHK Global Bond Fund 中銀香港環球債券基金

	Gross amount of financial assets/(liabilities) 財務資產/(負債)總額 USD 美元	Gross amount of financial assets/(liabilities) offset in the statement of net assets[1] 於淨資產報表內抵銷的財務資產/(負債)總額[1] USD 美元	Net amount presented in the statement of net assets 列載於淨資產報表內的淨額 USD 美元	Amount not offset in the statement of net assets[2] 於淨資產報表內沒有抵銷的金額[2] Financial instruments 財務工具 USD 美元	Cash collateral 現金抵押品 USD 美元	Net exposure 淨風險 USD 美元
Liabilities 負債						
Derivatives 衍生工具	(36,912)	2,842	(34,070)	-	-	(34,070)

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

	Gross amount of financial assets/(liabilities) 財務資產/(負債)總額 USD 美元	Gross amount of financial assets/(liabilities) offset in the statement of net assets[1] 於淨資產報表內抵銷的財務資產/(負債)總額[1] USD 美元	Net amount presented in the statement of net assets 列載於淨資產報表內的淨額 USD 美元	Amount not offset in the statement of net assets[2] 於淨資產報表內沒有抵銷的金額[2] Financial instruments 財務工具 USD 美元	Cash collateral 現金抵押品 USD 美元	Net exposure 淨風險 USD 美元
Assets 資產						
Derivatives 衍生工具	70	-	70	-	-	70

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management

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

(a) Strategy in using financial instruments

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

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

8 財務風險管理

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

(a) 金融工具的使用策略

本基金的活動涉及各種財務風險：市場風險（包括價格風險、現金流量及公平值利率風險及貨幣風險）、流動性風險及信貸與交易對手風險。

分支基金的投資會受到一般市場波動和其他證券投資的固有風險所影響，故此無法保證價值一定得以上升。投資價值和投資所得收入會隨市場波動，因此，可贖回單位的價值可升可跌。

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Strategy in using financial instruments (continued)

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

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

財務報表附註（續）

8 財務風險管理（續）

(a) 金融工具的使用策略（續）

分支基金的投資目標載列如下：

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(a) Strategy in using financial instruments (continued)

(a) 金融工具的使用策略(續)

Sub-Funds	Investment objectives
BOCHK China Equity Fund	To provide investors with long-term capital growth through investing mainly in the listed equity securities and equity related securities (including warrants and convertible securities) of companies whose activities are closely related to the development and growth of the economy of the PRC.
BOCHK Global Bond Fund	To provide a stable income stream and long-term capital appreciation through a portfolio in bonds denominated in various major world currencies.
BOCHK Asia Pacific Equity Fund	To provide long-term capital growth by investing in equities on the various stock markets in the Asia Pacific including, but not limited to, those in Australia and New Zealand, the PRC, Hong Kong, South Korea, Singapore, Malaysia and Taiwan.
BOCHK Aggressive Growth Fund	To maximise long-term capital appreciation.
BOCHK Balanced Growth Fund	To achieve balanced long-term capital growth.
BOCHK Conservative Growth Fund	To provide the opportunity for conservative long-term capital growth.
BOCHK China Income Fund	To provide investors with stable income and medium to long-term capital appreciation by investing primarily in high yield equities and investment grade bonds that are listed or quoted in the PRC and Hong Kong.

分支基金	投資目標
中銀香港中國股票基金	其宗旨是通過主要投資於其活動與中國內地的經濟發展和增長有密切聯繫的公司的上市股本證券和與股份相關的證券(包括認股權證和可換股證券)而向投資者提供長期資本增長。
中銀香港環球債券基金	其宗旨是通過以各種主要世界貨幣計值的債券投資組合,提供穩定的收益和長期的資本增值。
中銀香港亞太股票基金	其宗旨是通過投資於亞太區各個股票市場(包括但不限於澳洲和紐西蘭、中國內地、香港、南韓、新加坡、馬來西亞和台灣的股票市場)的股票,以尋求提供長期的資本增長。
中銀香港進取增長基金	其宗旨是盡量提升長期資本增值。
中銀香港均衡增長基金	其宗旨是實現均衡的長期資本增長。
中銀香港保守增長基金	其宗旨是提供保守的長期資本增長的機會。
中銀香港中國收入基金	其宗旨是通過主要投資於在中國內地及香港上市或報價的高收益股票及具有投資評級的債券,向投資者提供穩定收入以及中長期資本增值。

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(a) Strategy in using financial instruments (continued)

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

財務報表附註（續）

8 財務風險管理（續）

(a) 金融工具的使用策略（續）

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(a) Strategy in using financial instruments (continued)

(a) 金融工具的使用策略（續）

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

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

(b) Market risk

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

(b) 市場風險

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk

The Fund's policy is to manage price risk through diversification of the investment portfolio as well as investing in securities with strong fundamentals. The table below summarises the overall market exposures of the Sub-Funds by market and the impact of increase/decrease from the Sub-Funds' financial assets at fair value through profit or loss on the Sub-Funds' net assets attributable to unitholders as at 31st March 2026 and 2025 other than BOCHK HK Dollar Money Market Fund, BOCHK US Dollar Money Market Fund, BOCHK Global Bond Fund, BOCHK Sterling Income Fund and BOCHK RMB Fixed Income Fund. These Sub-Funds are subject to interest rate risk only and the impact on these Sub-Funds' net assets as at 31st March 2026 and 2025 is summarised in the cash flow and fair value interest rate risk below.

The analysis is based on the assumption that the underlying investments in depositary receipts and collective investment schemes increased/decreased by a reasonable possible shift, with all other variables held constant. The Manager has used its view of what would be a reasonable possible shift in each key market to estimate the change in the sensitivity analysis below. However, this does not represent a prediction of the future movement in the corresponding key markets.

財務報表附註（續）

8 財務風險管理（續）

(b) 市場風險（續）

(i) 價格風險

本基金的政策是透過多元化的投資組合，以及投資在有良好基調的證券上，管理其價格風險。下表摘錄分析在二零二六年及二零二五年三月卅一日，分支基金按市場分類的整體市場風險，以及分支基金按公平值透過損益表列帳的財務資產的升跌，對分支基金單位投資者應佔淨資產的影響，但不包括中銀香港港元貨幣市場基金、中銀香港美元貨幣市場基金、中銀香港環球債券基金、中銀香港英鎊收入基金及中銀香港人民幣定息基金。這些分支基金僅受利率風險所影響，對此等分支基金於二零二六年及二零二五年三月卅一日的淨資產影響摘述在以下的現金流量及公平值利率風險中。

該分析是假設在預託證券及集體投資計劃的相關投資於一個合理可能的範圍內升跌而所有其他變數維持不變。基金經理在每個關鍵市場中採用他們認為是「合理可能範圍」的觀點來估計以下市場敏感度分析中的變動。然而，這不代表是對相應關鍵市場未來變動的預測。

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(i) Price risk (continued)

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

The right of BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK China Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund and BOCHK China Consumption Growth Fund to request redemption of its investments in Investee Fund is on a daily basis. These investments are included in financial assets at fair value through profit or loss in the statement of net assets.

財務報表附註（續）

8 財務風險管理（續）

(b) 市場風險（續）

(i) 價格風險（續）

中銀香港港元收入基金、中銀香港環球股票基金、中銀香港中國股票基金、中銀香港進取增長基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港中國金龍基金、中銀香港日本股票基金及中銀香港中國豐盛消費基金於被投資基金的投資須遵守被投資基金發售文件的條款及條件，並承擔被投資基金因將來價值不明朗因素而產生的市場價格風險。基金經理於全面盡職審查被投資基金及其策略後作出投資決定。分支基金在被投資基金持有的單位佔被投資基金資產淨值總額的百分比，將因應被投資基金層面的認購及贖回量不時改變。分支基金可能隨時持有被投資基金的大部分已發行單位總額。

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(i) Price risk (continued)

(i) 價格風險（續）

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

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

As at 31st March 2026 於二零二六年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	HKD 港元			HKD 港元
– Listed equity securities 上市股本證券				
Hong Kong 香港	2,262,081,029	98.69		
– Collective investment schemes 集體投資計劃				
Hong Kong 香港	13,868,781	0.61		
	2,275,949,810	99.30	20.43%	464,895,729

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2026 於二零二六年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK Global Equity Fund 中銀香港環球股票基金	**USD** 美元			**USD** 美元
– Listed equity securities 上市股本證券				
Belgium 比利時	607,836	0.24		
Canada 加拿大	6,768,126	2.66		
Denmark 丹麥	536,624	0.21		
Finland 芬蘭	305,766	0.12		
France 法國	6,328,694	2.48		
Germany 德國	5,410,460	2.12		
Hong Kong 香港	2,482,015	0.97		
Italy 意大利	1,845,933	0.72		
Japan 日本	8,083,450	3.17		
Netherlands 荷蘭	3,886,770	1.52		
Norway 挪威	214,292	0.08		
Portugal 葡萄牙	92,522	0.04		
South Korea 南韓	603,888	0.24		
Spain 西班牙	2,875,114	1.13		
Sweden 瑞典	1,440,381	0.57		
Switzerland 瑞士	4,704,803	1.85		
United Kingdom 英國	7,662,107	3.01		
United States of America 美國	146,666,507	57.54		
	200,515,288	78.67		
– Collective investment schemes 集體投資計劃				
Germany 德國	881,768	0.35		
Hong Kong 香港	22,003,523	8.63		
United States of America 美國	26,867,466	10.54		
	49,752,757	19.52		
	250,268,045	98.19	14.38%	35,998,500

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2026 於二零二六年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK China Equity Fund 中銀香港中國股票基金	HKD 港元			HKD 港元
– Depositary receipts 預託證券				
United States of America 美國	124,445,213	3.48		
– Listed equity securities 上市股本證券				
Chinese Mainland 中國內地	140,159,709	3.92		
Hong Kong 香港	2,996,544,882	83.79		
	3,136,704,591	87.71		
– Collective investment schemes 集體投資計劃				
Hong Kong 香港	310,288,929	8.68		
	3,571,438,733	99.87	22.93%	818,863,916

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(b) Market risk (continued)

(b) 市場風險(續)

(i) Price risk (continued)

(i) 價格風險(續)

As at 31st March 2026 於二零二六年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	**USD** 美元			**USD** 美元
– Depositary receipts 預託證券				
Thailand 泰國	1,604,562	0.94		
United States of America 美國	1,304,420	0.76		
	2,908,982	1.70		
– Listed equity securities 上市股本證券				
Australia 澳洲	21,707,360	12.68		
Hong Kong 香港	41,927,663	24.48		
India 印度	21,201,796	12.38		
Indonesia 印尼	1,352,635	0.79		
Malaysia 馬來西亞	1,948,033	1.14		
New Zealand 紐西蘭	323,463	0.19		
Philippines 菲律賓	380,388	0.22		
Singapore 新加坡	5,463,494	3.19		
South Korea 南韓	26,188,398	15.29		
Taiwan 台灣	30,623,179	17.88		
	151,116,409	88.24		
– Collective investment schemes 集體投資計劃				
Australia 澳洲	358,802	0.21		
Hong Kong 香港	6,975,386	4.07		
Taiwan 台灣	7,744,299	4.52		
	15,078,487	8.80		
	169,103,878	98.74	16.52%	27,928,621

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(b) Market risk (continued)

(b) 市場風險(續)

(i) Price risk (continued)

(i) 價格風險(續)

As at 31st March 2026 於二零二六年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK Aggressive Growth Fund **中銀香港進取增長基金**	**USD** **美元**			**USD** **美元**
– Collective investment schemes 集體投資計劃				
Hong Kong 香港	103,184,793	97.15	–	–
BOCHK Balanced Growth Fund **中銀香港均衡增長基金**	**USD** **美元**			**USD** **美元**
– Collective investment schemes 集體投資計劃				
Hong Kong 香港	87,074,420	97.72	–	–
BOCHK Conservative Growth Fund **中銀香港保守增長基金**	**USD** **美元**			**USD** **美元**
– Collective investment schemes 集體投資計劃				
Hong Kong 香港	41,603,775	97.18	–	–

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2026 於二零二六年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK China Income Fund 中銀香港中國收入基金	**HKD** 港元			**HKD** 港元
– Listed equity securities 上市股本證券				
Chinese Mainland 中國內地	683,990	0.52		
Hong Kong 香港	94,723,369	72.56		
	95,407,359	73.08	23.43%	22,349,645
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	**HKD** 港元			**HKD** 港元
– Listed equity securities 上市股本證券				
Hong Kong 香港	67,619,106	75.28	20.43%	13,812,182
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	**HKD** 港元			**HKD** 港元
– Collective investment schemes 集體投資計劃				
Hong Kong 香港	315,491,136	7.76	–	–

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2026 於二零二六年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD 港元			HKD 港元
– Depositary receipts 預託證券				
United States of America 美國	22,239,233	2.76		
– Listed equity securities 上市股本證券				
Chinese Mainland 中國內地	400,934,492	49.79		
Hong Kong 香港	325,518,465	40.43		
	726,452,957	90.22		
– Collective investment schemes 集體投資計劃				
Chinese Mainland 中國內地	11,087,769	1.38		
Hong Kong 香港	8,672,472	1.08		
	19,760,241	2.46		
	768,452,431	95.44	23.43%	180,013,772

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(b) Market risk (continued)

(b) 市場風險(續)

(i) Price risk (continued)

(i) 價格風險(續)

As at 31st March 2026 於二零二六年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK Japan Equity Fund **中銀香港日本股票基金**	**USD** **美元**			**USD** **美元**
– Listed equity securities 上市股本證券 Japan 日本	76,290,151	96.91		
– Collective investment schemes 集體投資計劃 Hong Kong 香港	1,307,421	1.66		
	77,597,572	98.57	14.06%	10,906,587
BOCHK Australia Income Fund **中銀香港澳洲收入基金**	**AUD** **澳元**			**AUD** **澳元**
– Listed equity securities 上市股本證券 Australia 澳洲	7,071,816	47.33		
– Collective investment schemes 集體投資計劃 Australia 澳洲	80,008	0.54		
	7,151,824	47.87	13.31%	951,648

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(b) Market risk (continued)

(b) 市場風險(續)

(i) Price risk (continued)

(i) 價格風險(續)

As at 31st March 2026 於二零二六年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK Asia Pacific Equity Income Fund **中銀香港亞太股票收入基金**	**USD** **美元**			**USD** **美元**
– Depositary receipts 預託證券				
Thailand 泰國	122,853	1.02		
United States of America 美國	158,445	1.32		
	281,298	2.34		
– Listed equity securities 上市股本證券				
Australia 澳洲	1,501,456	12.50		
Hong Kong 香港	2,855,614	23.77		
India 印度	1,489,778	12.40		
Indonesia 印尼	96,499	0.80		
Malaysia 馬來西亞	129,568	1.08		
New Zealand 紐西蘭	16,622	0.14		
Philippines 菲律賓	26,157	0.22		
Singapore 新加坡	373,125	3.11		
South Korea 南韓	1,844,869	15.36		
Taiwan 台灣	2,056,213	17.12		
	10,389,901	86.50		
– Collective investment schemes 集體投資計劃				
Australia 澳洲	52,796	0.44		
Hong Kong 香港	489,343	4.07		
Singapore 新加坡	36,395	0.31		
Taiwan 台灣	620,133	5.16		
	1,198,667	9.98		
	11,869,866	98.82	16.52%	1,960,387

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2026 於二零二六年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD 港元			HKD 港元
– Depositary receipts 預託證券				
United States of America 美國	3,444,780	0.42		
– Listed equity securities 上市股本證券				
Chinese Mainland 中國內地	81,635,372	9.87		
Hong Kong 香港	737,991,555	89.25		
	819,626,927	99.12		
– Collective investment schemes 集體投資計劃				
Hong Kong 香港	4,443,072	0.54		
	827,514,779	100.08	23.43%	193,849,418

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2025 於二零二五年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK Hong Kong Equity Fund **中銀香港香港股票基金**	**HKD** **港元**			**HKD** **港元**
– Listed equity securities 上市股本證券				
Hong Kong 香港	2,165,682,449	98.45		
– Collective investment schemes 集體投資計劃				
Hong Kong 香港	14,288,092	0.65		
	2,179,970,541	99.10	21.44%	467,449,747

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2025 於二零二五年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK Global Equity Fund **中銀香港環球股票基金**	**USD** **美元**			**USD** **美元**
– Depositary receipts 預託證券				
Switzerland 瑞士	477,080	0.28		
– Listed equity securities 上市股本證券				
Belgium 比利時	389,000	0.23		
Canada 加拿大	4,068,783	2.42		
Denmark 丹麥	866,117	0.51		
Finland 芬蘭	456,300	0.28		
France 法國	4,575,573	2.72		
Germany 德國	3,623,408	2.15		
Hong Kong 香港	305,053	0.18		
Italy 意大利	937,768	0.56		
Japan 日本	4,514,012	2.68		
Netherlands 荷蘭	1,819,824	1.09		
Norway 挪威	316,087	0.19		
Portugal 葡萄牙	135,064	0.08		
Spain 西班牙	1,085,552	0.64		
Sweden 瑞典	1,261,915	0.75		
Switzerland 瑞士	3,182,571	1.89		
United Kingdom 英國	5,841,519	3.47		
United States of America 美國	101,886,407	60.50		
	135,264,953	80.34		
– Collective investment schemes 集體投資計劃				
Germany 德國	270,464	0.16		
Hong Kong 香港	16,007,980	9.51		
United States of America 美國	14,042,032	8.35		
	30,320,476	18.02		
	166,062,509	98.64	14.83%	24,619,549

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2025 於二零二五年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK China Equity Fund **中銀香港中國股票基金**	**HKD** **港元**			**HKD** **港元**
– Depositary receipts 預託證券				
United States of America 美國	149,022,793	4.07		
– Listed equity securities 上市股本證券				
Chinese Mainland 中國內地	124,558,294	3.40		
Hong Kong 香港	3,047,484,822	83.19		
	3,172,043,116	86.59		
– Collective investment schemes 集體投資計劃				
Hong Kong 香港	326,794,110	8.92		
	3,647,860,019	99.58	24.49%	893,472,289

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(b) Market risk (continued)

(b) 市場風險(續)

(i) Price risk (continued)

(i) 價格風險(續)

As at 31st March 2025 於二零二五年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK Asia Pacific Equity Fund **中銀香港亞太股票基金**	**USD** **美元**			**USD** **美元**
– Depositary receipts 預託證券				
Australia 澳洲	253,408	0.19		
Thailand 泰國	1,544,588	1.14		
United States of America 美國	2,196,083	1.63		
	3,994,079	2.96		
– Listed equity securities 上市股本證券				
Australia 澳洲	18,055,608	13.37		
Hong Kong 香港	39,169,575	29.00		
India 印度	24,210,273	17.93		
Indonesia 印尼	1,501,725	1.11		
Malaysia 馬來西亞	1,626,642	1.20		
New Zealand 紐西蘭	301,309	0.22		
Philippines 菲律賓	503,657	0.37		
Singapore 新加坡	4,114,056	3.05		
South Korea 南韓	11,877,948	8.79		
Taiwan 台灣	22,044,919	16.32		
	123,405,712	91.36		
– Collective investment schemes 集體投資計劃				
Australia 澳洲	321,778	0.24		
Hong Kong 香港	5,632,523	4.17		
	5,954,301	4.41		
	133,354,092	98.73	16.77%	22,364,384

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2025 於二零二五年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK Aggressive Growth Fund **中銀香港進取增長基金**	**USD** 美元			**USD** 美元
– Collective investment schemes 集體投資計劃 Hong Kong 香港	87,452,838	94.41	–	–
BOCHK Balanced Growth Fund **中銀香港均衡增長基金**	**USD** 美元			**USD** 美元
– Collective investment schemes 集體投資計劃 Hong Kong 香港	73,574,815	93.89	–	–
BOCHK Conservative Growth Fund **中銀香港保守增長基金**	**USD** 美元			**USD** 美元
– Collective investment schemes 集體投資計劃 Hong Kong 香港	34,116,953	88.65	–	–

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2025 於二零二五年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK China Income Fund 中銀香港中國收入基金	**HKD** 港元			**HKD** 港元
– Listed equity securities 上市股本證券				
Chinese Mainland 中國內地	1,816,650	1.38		
Hong Kong 香港	94,742,939	72.06		
	96,559,589	73.44	24.82%	17,926,814
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	**HKD** 港元			**HKD** 港元
– Listed equity securities 上市股本證券				
Hong Kong 香港	61,187,195	72.64	21.44%	13,120,333
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	**HKD** 港元			**HKD** 港元
– Collective investment schemes 集體投資計劃				
Hong Kong 香港	329,095,476	8.43	–	–

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2025 於二零二五年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	**HKD** 港元			**HKD** 港元
– Depositary receipts 預託證券				
United States of America 美國	16,916,488	2.28		
– Listed equity securities 上市股本證券				
Chinese Mainland 中國內地	315,851,198	42.63		
Hong Kong 香港	341,046,763	46.03		
	656,897,961	88.66		
– Collective investment schemes 集體投資計劃				
Chinese Mainland 中國內地	8,142,054	1.10		
Hong Kong 香港	7,284,635	0.98		
	15,426,689	2.08		
	689,241,138	93.02	24.82%	171,074,493

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2025 於二零二五年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK Japan Equity Fund **中銀香港日本股票基金**	**USD** **美元**			**USD** **美元**
– Listed equity securities 上市股本證券				
Japan 日本	57,851,940	96.87		
– Collective investment schemes 集體投資計劃				
Hong Kong 香港	1,040,890	1.74		
	58,892,830	98.61	13.89%	8,181,314
BOCHK Australia Income Fund **中銀香港澳洲收入基金**	**AUD** **澳元**			**AUD** **澳元**
– Depositary receipts 預託證券				
Australia 澳洲	61,953	0.43		
– Listed equity securities 上市股本證券				
Australia 澳洲	6,840,619	47.49		
– Collective investment schemes 集體投資計劃				
Australia 澳洲	119,055	0.83		
	7,021,627	48.75	13.71%	962,947

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2025 於二零二五年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	**USD** 美元			**USD** 美元
– Depositary receipts 預託證券				
Australia 澳洲	11,989	0.13		
Thailand 泰國	96,636	1.02		
United States of America 美國	59,175	0.63		
	167,800	1.78		
– Listed equity securities 上市股本證券				
Australia 澳洲	1,254,590	13.36		
Hong Kong 香港	2,771,532	29.46		
India 印度	1,680,766	17.85		
Indonesia 印尼	104,327	1.12		
Malaysia 馬來西亞	119,803	1.27		
New Zealand 紐西蘭	16,917	0.18		
Philippines 菲律賓	37,478	0.40		
Singapore 新加坡	292,000	3.09		
South Korea 南韓	827,660	8.80		
Taiwan 台灣	1,540,400	16.37		
	8,645,473	91.90		
– Collective investment schemes 集體投資計劃				
Australia 澳洲	38,324	0.41		
Hong Kong 香港	398,039	4.25		
Singapore 新加坡	43,136	0.47		
	479,499	5.13		
	9,292,772	98.81	16.77%	1,558,461

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(i) Price risk (continued)

(i) 價格風險（續）

As at 31st March 2025 於二零二五年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD 港元			HKD 港元
– Depositary receipts 預託證券				
United States of America 美國	3,959,434	0.30		
– Listed equity securities 上市股本證券				
Chinese Mainland 中國內地	141,340,322	10.63		
Hong Kong 香港	1,091,703,588	81.93		
	1,233,043,910	92.56		
– Collective investment schemes 集體投資計劃				
Hong Kong 香港	4,034,865	0.30		
	1,241,038,209	93.16	24.82%	308,034,403

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(b) Market risk (continued)

(b) 市場風險(續)

(i) Price risk (continued)

(i) 價格風險(續)

As at 31st March 2025 於二零二五年三月卅一日	Net financial assets at fair value through profit or loss 按公平值透過損益表列帳的淨財務資產	% of net assets 佔淨資產百分比%	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 +/-	Estimated possible change in net asset value 資產淨值的估計可能變動 +/-
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	USD 美元			USD 美元
– Listed equity securities 上市股本證券				
Australia 澳洲	124,021	10.83		
Hong Kong 香港	325,305	28.41		
Japan 日本	327,380	28.59		
Singapore 新加坡	62,806	5.48		
Philippines 菲律賓	10,048	0.88		
	849,560	74.19		
– Collective investment schemes 集體投資計劃				
Australia 澳洲	76,415	6.67		
Hong Kong 香港	32,847	2.87		
Japan 日本	43,497	3.80		
Singapore 新加坡	47,903	4.18		
	200,662	17.52		
	1,050,222	91.71	16.77%	176,129

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(i) Price risk (continued)

(i) 價格風險（續）

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

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

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

Total purchases in Investee Fund during the years ended 31st March 2026 and 2025 were shown in the table below.

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

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

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

於截至二零二六年及二零二五年三月卅一日止年度，買入被投資基金的總額載於下表。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(b) Market risk (continued)

(b) 市場風險(續)

(i) Price risk (continued)

(i) 價格風險(續)

Total purchases in Investee Fund 買入被投資基金的總額	**2026 二零二六年**	**2025 二零二五年**
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD港元17,666,503	HKD港元20,331,237
BOCHK Global Equity Fund 中銀香港環球股票基金	USD美元5,901,154	USD美元2,157,745
BOCHK China Equity Fund 中銀香港中國股票基金	HKD港元77,400,519	HKD港元599,067
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	USD美元9,676,766	USD美元1,868,572
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	-	-
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	-	-
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	USD美元11,821,979	USD美元6,284,724
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD港元78,172	HKD港元53,373
BOCHK Conservative Growth Fund 中銀香港保守增長基金	USD美元10,102,606	USD美元4,756,742

As at 31st March 2026 and 2025, there were no capital commitment obligations and no amounts due to Investee Fund for unsettled purchases.

於二零二六年及二零二五年三月卅一日，並無資本承諾責任，就未結算買盤並無應付被投資基金的款項。

During the years ended 31st March 2026 and 2025, the total net gains/(losses) of investments in Investee Fund for BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK China Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund and BOCHK China Consumption Growth Fund were included in the "Net gain/(losses) on financial assets and liabilities at fair value through profit or loss" on the respective Sub-Funds' statements of profit or loss and other comprehensive income as disclosed in Note 2(m).

於截至二零二六年及二零二五年三月卅一日止年度，中銀香港港元收入基金、中銀香港環球股票基金、中銀香港中國股票基金、中銀香港進取增長基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港中國金龍基金、中銀香港日本股票基金及中銀香港中國豐盛消費基金投資被投資基金的淨收益／(虧損)總額載於附註2(m)披露的相關分支基金的損益及其他全面收益表內的「按公平值透過損益表列帳的財務資產及負債的淨收益／(虧損)」。

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(ii) Cash flow and fair value interest rate risk

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

As the Sub-Funds may invest in debt securities whose value is driven significantly by changes in interest rates, the Sub-Funds are subject to interest rate risk. When interest rates rise, the value of previously acquired debt securities will normally fall because new debt securities acquired will pay a higher rate of interest. In contrast, if interest rates fall, then the value of previously acquired debt securities will normally rise. The Manager will regularly assess the economic condition, monitor changes in interest rates outlook and take appropriate measures accordingly to control the impact of interest rate risk. In a rising interest rate environment, the Sub-Funds will acquire debt securities with a shorter maturity profile to minimise the negative impact on the portfolio.

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

財務報表附註（續）

8 財務風險管理（續）

(b) 市場風險（續）

(ii) 現金流量及公平值利率風險

利率風險來自現行市場利率水平波動對計息資產及負債及其未來現金流量公平值的影響。分支基金持有定息債券，令分支基金承受公平值利率風險。分支基金亦持有浮息債券、現金及現金等價物，令分支基金承受現金流量利率風險。

由於分支基金可能投資於價值極易受到利率變動影響的債務證券，因而承受利率風險。當利率上升時，過往所購入的債務證券的價值通常會下降，原因是新購債務證券將支付較高利息。相反，倘利率下跌，過往所購入的債務證券的價值通常會上升。基金經理將定期評估經濟狀況、監察利率展望的變動，並因應採取適當措施，以控制利率風險的影響。在利率上升的情況下，分支基金將購入到期時間較短的債務證券，將組合所受到的負面影響減至最低。

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

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

(ii) 現金流量及公平值利率風險（續）

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

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

As at 31st March 2026 於二零二六年三月卅一日

BOCHK Hong Kong Dollar Income Fund **中銀香港港元收入基金**	**HKD** **港元**
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券，到期日如下：	
– Less than 1 year 少於1年	1,011,116,950
– 1 to 3 years 1年至3年	1,248,610,214
– 3 to 5 years 3年至5年	774,959,450
– Over 5 years 超過5年	644,541,942
	3,679,228,556

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

8 Financial risk management (continued) 財務風險管理（續）

(b) Market risk (continued) 市場風險（續）

(ii) Cash flow and fair value interest rate risk (continued) *現金流量及公平值利率風險（續）*

As at 31st March 2026 (continued) 於二零二六年三月卅一日（續）

BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	**HKD** 港元
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券，到期日如下：	
– Less than 1 year 少於1年	1,299,009,250
Floating rate debt securities 浮息債券	
– Less than 1 year 少於1年	1,260,573,650
– 1 to 3 years 1年至3年	100,045,000
	2,659,627,900
Short-term deposits, with remaining maturity dates as follows: 短期存款，到期日如下：	
– Less than 1 month 少於1個月	582,345,848

BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	**USD** 美元
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券，到期日如下：	
– Less than 1 year 少於1年	84,841,855
Floating rate debt securities 浮息債券	
– Less than 1 year 少於1年	23,920,993
– 1 to 3 years 1年至3年	501,335
	109,264,183
Short-term deposits, with remaining maturity dates as follows: 短期存款，到期日如下：	
– Less than 1 month 少於1個月	3,300,000

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

8 Financial risk management (continued) 8 財務風險管理（續）

(b) Market risk (continued) (b) 市場風險（續）

(ii) Cash flow and fair value interest rate risk (continued) *(ii) 現金流量及公平值利率風險（續）*

As at 31st March 2026 (continued) 於二零二六年三月卅一日（續）

BOCHK Global Bond Fund **中銀香港環球債券基金**	**USD** **美元**
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券，到期日如下：	
– Less than 1 year 少於1年	19,442,913
– 1 to 3 years 1年至3年	24,583,253
– 3 to 5 years 3年至5年	88,960,275
– Over 5 years 超過5年	216,780,547
Floating rate debt securities 浮息債券	
– Over 5 years 超過5年	1,600,336
	351,367,324

BOCHK China Income Fund **中銀香港中國收入基金**	**HKD** **港元**
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券，到期日如下：	
– Less than 1 year 少於1年	12,411,577
– 1 to 3 years 1年至3年	20,252,196
	32,663,773

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

8 Financial risk management (continued) 8 財務風險管理（續）

(b) Market risk (continued) (b) 市場風險（續）

(ii) Cash flow and fair value interest rate risk (continued) *(ii) 現金流量及公平值利率風險（續）*

As at 31st March 2026 (continued) 於二零二六年三月卅一日（續）

BOCHK Hong Kong Income Fund 中銀香港香港收入基金	**HKD** 港元
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券，到期日如下：	
– Less than 1 year 少於1個月	5,914,168
– 1 to 3 years 1年至3年	12,955,275
– 3 to 5 years 3年至5年	2,417,918
	21,287,361

BOCHK Australia Income Fund 中銀香港澳洲收入基金	**AUD** 澳元
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券，到期日如下：	
– Less than 1 year 少於1年	200,030
– 1 to 3 years 1年至3年	4,821,597
– 3 to 5 years 3年至5年	1,806,278
Floating rate debt securities 浮息債券	
– Less than 1 year 少於1年	379,970
– Over 5 years 超過5年	204,650
	7,412,524

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

8 Financial risk management (continued) 8 財務風險管理(續)

(b) Market risk (continued) (b) 市場風險(續)

(ii) Cash flow and fair value interest rate risk (continued) *(ii) 現金流量及公平值利率風險(續)*

As at 31st March 2026 (continued) 於二零二六年三月卅一日(續)

BOCHK Sterling Income Fund **中銀香港英鎊收入基金**	**GBP** **英鎊**
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券,到期日如下:	
– Less than 1 year 少於1年	1,237,396
– 1 to 3 years 1年至3年	548,216
	1,785,612

BOCHK RMB Fixed Income Fund **中銀香港人民幣定息基金**	**RMB** **人民幣**
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券,到期日如下:	
– Less than 1 year 少於1年	13,955,217
– 1 to 3 years 1年至3年	15,319,528
– 3 to 5 years 3年至5年	2,820,332
– Over 5 years 超過5年	6,185,925
	38,281,002
Short-term deposits, with remaining maturity dates as follows: 短期存款,到期日如下:	
– 1 to 3 months 1至3個月	302,546

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

8 Financial risk management (continued) 財務風險管理（續）

(b) Market risk (continued) 市場風險（續）

(ii) Cash flow and fair value interest rate risk (continued) *(ii) 現金流量及公平值利率風險（續）*

As at 31st March 2025 於二零二五年三月卅一日

BOCHK Hong Kong Dollar Income Fund **中銀香港港元收入基金**	**HKD** **港元**
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券，到期日如下：	
– Less than 1 year 少於1年	479,304,649
– 1 to 3 years 1年至3年	1,103,853,827
– 3 to 5 years 3年至5年	1,152,653,370
– Over 5 years 超過5年	796,786,131
	3,532,597,977
Short-term deposits, with remaining maturity dates as follows: 短期存款，到期日如下：	
– Less than 1 month 少於1個月	890,117

BOCHK HK Dollar Money Market Fund **中銀香港港元貨幣市場基金**	**HKD** **港元**
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券，到期日如下：	
– Less than 1 year 少於1年	738,620,777
Floating rate debt securities 浮息債券	
– Less than 1 year 少於1年	789,745,896
	1,528,366,673
Short-term deposits, with remaining maturity dates as follows: 短期存款，到期日如下：	
– Less than 1 month 少於1個月	539,303,133
– 1 to 3 months 1至3個月	692,447,893
	1,231,751,026

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

8 Financial risk management (continued) 8 財務風險管理（續）

(b) Market risk (continued) (b) 市場風險（續）

(ii) Cash flow and fair value interest rate risk (continued) *(ii) 現金流量及公平值利率風險（續）*

As at 31st March 2025 (continued) 於二零二五年三月卅一日（續）

BOCHK US Dollar Money Market Fund **中銀香港美元貨幣市場基金**	**USD** **美元**
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券，到期日如下：	
– Less than 1 year 少於1年	14,224,784
Short-term deposits, with remaining maturity dates as follows: 短期存款，到期日如下：	
– Less than 1 month 少於1個月	42,148,757
– 1 to 3 months 1至3個月	51,877,659
	94,026,416

BOCHK Global Bond Fund **中銀香港環球債券基金**	**USD** **美元**
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券，到期日如下：	
– Less than 1 year 少於1年	4,054,619
– 1 to 3 years 1年至3年	43,721,619
– 3 to 5 years 3年至5年	81,035,133
– Over 5 years 超過5年	214,026,649
Floating rate debt securities 浮息債券	
– 1 to 3 years 1年至3年	542,034
	343,380,054

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

8 Financial risk management (continued) 8 財務風險管理（續）

(b) Market risk (continued) (b) 市場風險（續）

(ii) Cash flow and fair value interest rate risk (continued) *(ii) 現金流量及公平值利率風險（續）*

As at 31st March 2025 (continued) 於二零二五年三月卅一日（續）

BOCHK China Income Fund **中銀香港中國收入基金**	**HKD** **港元**
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券，到期日如下：	
– Less than 1 year 少於1年	3,997,600
– 1 to 3 years 1年至3年	20,587,924
– 3 to 5 years 3年至5年	9,672,717
	34,258,241

BOCHK Hong Kong Income Fund **中銀香港香港收入基金**	**HKD** **港元**
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券，到期日如下：	
– less than 1 year 少於1年	999,400
– 1 to 3 years 1年至3年	15,779,178
– 3 to 5 years 3年至5年	5,636,641
	22,415,219

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

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

(ii) 現金流量及公平值利率風險（續）

As at 31st March 2025 (continued) 於二零二五年三月卅一日（續）

BOCHK Australia Income Fund **中銀香港澳洲收入基金**	**AUD** **澳元**
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券，到期日如下：	
– Less than 1 year 少於1年	1,798,252
– 1 to 3 years 1年至3年	3,298,036
– 3 to 5 years 3年至5年	1,339,849
Floating rate debt securities 浮息債券	
– 1 to 3 years 1年至3年	379,377
– Over 5 years 超過5年	206,514
	7,022,028
Short-term deposits, with remaining maturity dates as follows: 短期存款，到期日如下：	
– Less than 1 month 少於1個月	16,823

BOCHK Sterling Income Fund **中銀香港英鎊收入基金**	**GBP** **英鎊**
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券，到期日如下：	
– Less than 1 year 少於1年	1,241,786

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

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

(ii) 現金流量及公平值利率風險（續）

As at 31st March 2025 (continued) 於二零二五年三月卅一日（續）

BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	**RMB** 人民幣
Fixed rate debt securities, with remaining maturity dates as follows: 定息債券，到期日如下：	
– Less than 1 year 少於1年	15,063,894
– 1 to 3 years 1年至3年	5,955,926
– 3 to 5 years 3年至5年	5,211,336
– Over 5 years 超過5年	9,135,007
	35,366,163

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(b) Market risk (continued)

(b) 市場風險(續)

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

(ii) 現金流量及公平值利率風險(續)

As at 31st March 2026 and 2025, should interest rates have lowered or risen by 100 basis points ("bp") with all other variables remaining constant, the increase or decrease in the daily net assets due to cash flow and fair value impact would be as follows:

於二零二六年及二零二五年三月卅一日，倘利率下跌或上升100個基點而所有其他變數維持不變，每日淨資產受現金流量及公平值影響的增加或減少將會如下：

	Change in interest rate 利率變動 +/-	Impact on the net asset value 對資產淨值的影響 2026 二零二六年 +/-	Impact on the net asset value 對資產淨值的影響 2025 二零二五年 +/-
BOCHK Hong Kong Dollar Income Fund	100 bp	HKD77,796,066	HKD98,858,866
中銀香港港元收入基金	100基點	港元77,796,066	港元98,858,866
BOCHK HK Dollar Money Market Fund	100 bp	HKD4,982,648	HKD3,484,615
中銀香港港元貨幣市場基金	100基點	港元4,982,648	港元3,484,615
BOCHK US Dollar Money Market Fund	100 bp	USD179,312	USD65,474
中銀香港美元貨幣市場基金	100基點	美元179,312	美元65,474
BOCHK Global Bond Fund	100 bp	USD21,418,819	USD23,474,726
中銀香港環球債券基金	100基點	美元21,418,819	美元23,474,726
BOCHK China Income Fund	100 bp	HKD482,126	HKD699,723
中銀香港中國收入基金	100基點	港元482,126	港元699,723
BOCHK Hong Kong Income Fund	100 bp	HKD314,925	HKD510,017
中銀香港香港收入基金	100基點	港元314,925	港元510,017
BOCHK Australia Income Fund	100 bp	AUD138,761	AUD132,672
中銀香港澳洲收入基金	100基點	澳元138,761	澳元132,672
BOCHK Sterling Income Fund	100 bp	GBP16,118	GBP5,818
中銀香港英鎊收入基金	100基點	英鎊16,118	英鎊5,818
BOCHK RMB Fixed Income Fund	100 bp	RMB826,091	RMB826,059
中銀香港人民幣定息基金	100基點	人民幣826,091	人民幣826,059

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

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

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

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

BOCHK Hong Kong Equity Fund, BOCHK Global Equity Fund, BOCHK China Equity Fund, BOCHK Asia Pacific Equity Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund, BOCHK Asia Pacific Equity Income Fund, BOCHK Asia Pacific Property Fund and BOCHK China Consumption Growth Fund are not subject to fair value interest rate risk as they do not have any investments in debt securities. The cash and deposits held by these Sub-Funds have short-term maturity. The Manager considers that the movement in interest rates will have insignificant cash flow impact on the net asset value of these Sub-Funds as at 31st March 2026, or end of termination period (as disclosed in Note 1) and 31st March 2025 and therefore no sensitivity analysis is presented.

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

財務報表附註（續）

8 財務風險管理（續）

(b) 市場風險（續）

(ii) 現金流量及公平值利率風險（續）

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

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

中銀香港香港股票基金、中銀香港環球股票基金、中銀香港中國股票基金、中銀香港亞太股票基金、中銀香港中國金龍基金、中銀香港日本股票基金、中銀香港亞太股票收入基金、中銀香港亞太房地產基金及中銀香港中國豐盛消費基金因並無投資任何債務證券，故此毋須承受公平值利率風險。該等分支基金所持有的現金及存款均屬短期。基金經理認為利率變動不會對該等分支基金於二零二六年三月卅一日或終止期結束（如附註1所披露）及二零二五年三月卅一日資產淨值產生的現金流量造成重大影響，因此並無呈報敏感度分析。

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(iii) Foreign exchange risk

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

The Sub-Funds intend to avoid investments in a foreign country where capital repatriation is required.

財務報表附註（續）

8 財務風險管理（續）

(b) 市場風險（續）

(iii) 外匯風險

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

分支基金盡量避免投資在有資本匯出管制的海外國家。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(iii) Foreign exchange risk (continued)

(iii) 外匯風險（續）

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

下表摘錄分支基金面對外匯風險的貨幣資產及負債：

BOCHK Global Equity Fund 中銀香港環球股票基金

As at 31st March 2026 於二零二六年三月卅一日
(Presented in USD)（以美元為呈列貨幣）

Monetary assets 貨幣資產	AUD 澳元	CHF 瑞士法郎	DKK 丹麥克郎	EUR 歐元	GBP 英鎊	JPY 日圓	Others 其他	HKD 港元	USD 美元	Total 合計
Cash and bank deposits 現金及銀行存款	22,559	408,885	214,844	127,312	366,819	195,497	1,578,034	30,073	614,640	3,558,663
Quoted securities 掛牌證券	-	4,704,803	536,624	22,234,863	7,662,108	8,083,452	9,026,685	8,458,467	189,561,043	250,268,045
Other assets 其他資產	-	-	-	11,287	23,291	68,379	2,386,797	-	247,942	2,737,696
Total monetary assets 貨幣資產總額	22,559	5,113,688	751,468	22,373,462	8,052,218	8,347,328	12,991,516	8,488,540	190,423,625	256,564,404
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	-	(1,119,251)	(8,204)	(544,579)	(1,672,034)
Net monetary assets 貨幣資產淨額	22,559	5,113,688	751,468	22,373,462	8,052,218	8,347,328	11,872,265	8,480,336	189,879,046	254,892,370
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	2,256	511,369	75,147	2,237,346	805,222	834,733	1,187,227			

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

8 Financial risk management (continued) 8 財務風險管理（續）

(b) Market risk (continued) (b) 市場風險（續）

(iii) Foreign exchange risk (continued) *(iii) 外匯風險（續）*

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

As at 31st March 2025 於二零二五年三月卅一日
(Presented in USD)（以美元為呈列貨幣）

Monetary assets 貨幣資產	AUD 澳元	CHF 瑞士法郎	DKK 丹麥克郎	EUR 歐元	GBP 英鎊	JPY 日圓	Others 其他	HKD 港元	USD 美元	Total 合計
Cash and bank deposits 現金及銀行存款	12,741	24,773	1,435	27,612	21,688	6,645	444,524	838,327	1,059,961	2,437,706
Quoted securities 掛牌證券	-	3,659,651	866,117	13,292,951	5,841,519	4,514,012	5,646,785	5,608,175	126,633,299	166,062,509
Other assets 其他資產	-	-	-	-	-	-	-	-	196,576	196,576
Total monetary assets 貨幣資產總額	12,741	3,684,425	867,552	13,320,563	5,863,207	4,520,657	6,091,310	6,446,502	127,889,835	168,696,791
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	-	-	-	(345,431)	(345,431)
Net monetary assets 貨幣資產淨額	12,741	3,684,425	867,552	13,320,563	5,863,207	4,520,657	6,091,310	6,446,502	127,544,404	168,351,360
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	1,274	368,442	86,755	1,332,056	586,321	452,066	609,131			

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

8 Financial risk management (continued)
8 財務風險管理(續)

(b) Market risk (continued)
(b) 市場風險(續)

(iii) Foreign exchange risk (continued)
(iii) 外匯風險(續)

BOCHK Global Bond Fund 中銀香港環球債券基金

As at 31st March 2026 於二零二六年三月卅一日
(Presented in USD)(以美元為呈列貨幣)

Monetary assets 貨幣資產	**AUD 澳元**	**CAD 加拿大元**	**CNY 人民幣**	**EUR 歐元**	**GBP 英鎊**	**JPY 日圓**	**SGD 新加坡元**	**Others 其他**	**HKD 港元**	**USD 美元**	**Total 合計**
Cash and bank deposits 現金及銀行存款	99,015	723,157	499,196	1,017,234	141,918	41,267	49,048	-	3,072,933	20,290,276	25,934,044
Quoted securities 掛牌證券	8,616,214	5,667,599	40,124,914	98,527,735	17,276,572	18,501,225	2,681,424	2,156,927	-	157,814,714	351,367,324
Other assets 其他資產	103,870	26,976	608,895	940,944	138,422	37,133	15,922	-	-	1,622,708	3,494,870
Total monetary assets 貨幣資產總額	8,819,099	6,417,732	41,233,005	100,485,913	17,556,912	18,579,625	2,746,394	2,156,927	3,072,933	179,727,698	380,796,238
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	-	-	-	-	(1,639,410)	(1,639,410)
Net monetary assets 貨幣資產淨額	8,819,099	6,417,732	41,233,005	100,485,913	17,556,912	18,579,625	2,746,394	2,156,927	3,072,933	178,088,288	379,156,828
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	881,910	641,773	4,123,301	10,048,591	1,755,691	1,857,963	274,639	215,693			

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

8 Financial risk management (continued) 8 財務風險管理(續)

(b) Market risk (continued) (b) 市場風險(續)

(iii) Foreign exchange risk (continued) *(iii) 外匯風險(續)*

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

As at 31st March 2025 於二零二五年三月卅一日
(Presented in USD)(以美元為呈列貨幣)

Monetary assets 貨幣資產	AUD 澳元	CAD 加拿大元	CNY 人民幣	EUR 歐元	GBP 英鎊	JPY 日圓	SGD 新加坡元	Others 其他	HKD 港元	USD 美元	Total 合計
Cash and bank deposits 現金及銀行存款	152,752	69,680	30,651	4,986,830	226,564	101,241	3,811	-	1,455,379	3,998,101	11,025,009
Quoted securities 掛牌證券	4,166,064	6,139,149	32,225,906	84,927,956	15,600,820	35,220,878	2,477,317	1,729,019	-	160,892,945	343,380,054
Other assets 其他資產	-	-	-	-	-	-	-	-	-	7,600,639	7,600,639
Total monetary assets 貨幣資產總額	4,318,816	6,208,829	32,256,557	89,914,786	15,827,384	35,322,119	2,481,128	1,729,019	1,455,379	172,491,685	362,005,702
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	-	-	-	-	(5,805,241)	(5,805,241)
Net monetary assets 貨幣資產淨額	4,318,816	6,208,829	32,256,557	89,914,786	15,827,384	35,322,119	2,481,128	1,729,019	1,455,379	166,686,444	356,200,461
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	431,882	620,883	3,225,656	8,991,479	1,582,738	3,532,212	248,113	172,902			

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

8 Financial risk management (continued) 8 財務風險管理（續）

(b) Market risk (continued) (b) 市場風險（續）

(iii) Foreign exchange risk (continued) *(iii) 外匯風險（續）*

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

As at 31st March 2026 於二零二六年三月卅一日
(Presented in USD)（以美元為呈列貨幣）

Monetary assets 貨幣資產	**AUD** 澳元	**GBP** 英鎊	**INR** 印度盧比	**KRW** 韓圜	**NZD** 紐西蘭元	**THB** 泰銖	**Other** 其他	**HKD** 港元	**USD** 美元	**Total** 合計
Cash and bank deposits 現金及銀行存款	69,662	-	586,320	621,072	5,342	-	750,811	1,512,452	2,405,084	5,950,743
Quoted securities 掛牌證券	22,066,159	-	21,201,797	26,188,402	323,463	1,604,562	47,312,808	48,903,047	1,503,640	169,103,878
Other assets 其他資產	45,460	-	7,435	51,442	1,002	29,172	21,477	58,341	103,652	317,981
Total monetary assets 貨幣資產總額	22,181,281	-	21,795,552	26,860,916	329,807	1,633,734	48,085,096	50,473,840	4,012,376	175,372,602
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	-	-	(8,207)	(4,121,510)	(4,129,717)
Net monetary assets 貨幣資產淨額	22,181,281	-	21,795,552	26,860,916	329,807	1,633,734	48,085,096	50,465,633	(109,134)	171,242,885
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	2,218,128	-	2,179,555	2,686,092	32,981	163,373	4,808,510			

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(b) Market risk (continued)

(b) 市場風險(續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險(續)

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

As at 31st March 2025 於二零二五年三月卅一日
(Presented in USD)(以美元為呈列貨幣)

Monetary assets 貨幣資產	**AUD** 澳元	**GBP** 英鎊	**INR** 印度盧比	**KRW** 韓圜	**NZD** 紐西蘭元	**THB** 泰銖	**Other** 其他	**HKD** 港元	**USD** 美元	**Total** 合計
Cash and bank deposits 現金及銀行存款	767,740	-	1,708	2,740	1,078	-	217,186	52,691	578,414	1,621,557
Quoted securities 掛牌證券	18,630,795	-	24,210,273	11,877,948	301,309	1,544,587	29,790,998	44,802,099	2,196,083	133,354,092
Other assets 其他資產	43,633	-	1,646	124,273	957	7,404	68,631	4,882	52,369	303,795
Total monetary assets 貨幣資產總額	19,442,168	-	24,213,627	12,004,961	303,344	1,551,991	30,076,815	44,859,672	2,826,866	135,279,444
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	-	-	-	(221,237)	(221,237)
Net monetary assets 貨幣資產淨額	19,442,168	-	24,213,627	12,004,961	303,344	1,551,991	30,076,815	44,859,672	2,605,629	135,058,207
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	1,944,217	-	2,421,363	1,200,496	30,334	155,199	3,007,682			

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(b) Market risk (continued)

(b) 市場風險（續）

(iii) Foreign exchange risk (continued)

(iii) 外匯風險（續）

BOCHK Japan Equity Fund 中銀香港日本股票基金

As at 31st March 2026 於二零二六年三月卅一日
(Presented in USD)（以美元為呈列貨幣）

Monetary assets **貨幣資產**	**AUD** **澳元**	**GBP** **英鎊**	**JPY** **日圓**	**HKD** **港元**	**USD** **美元**	**Total** **合計**
Cash and bank deposits 現金及銀行存款	98,808	72,163	88,780	265,901	22,215	547,867
Quoted securities 掛牌證券	–	–	76,290,151	1,307,421	–	77,597,572
Other assets 其他資產	–	–	624,282	51,591	28,667	704,540
Total monetary assets **貨幣資產總額**	98,808	72,163	77,003,213	1,624,913	50,882	78,849,979
Total monetary liabilities **貨幣負債總額**	–	–	–	(8,207)	(120,386)	(128,593)
Net monetary assets 貨幣資產淨額	98,808	72,163	77,003,213	1,616,706	(69,504)	78,721,386
% change in currency 貨幣變動百分比	10%	10%	10%			
Impact on net assets 對淨資產的影響	9,881	7,216	7,700,321			

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

8 Financial risk management (continued) 8 財務風險管理（續）

(b) Market risk (continued) (b) 市場風險（續）

(iii) Foreign exchange risk (continued) *(iii) 外匯風險（續）*

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

As at 31st March 2025 於二零二五年三月卅一日
(Presented in USD)（以美元為呈列貨幣）

Monetary assets 貨幣資產	**GBP** 英鎊	**JPY** 日圓	**HKD** 港元	**USD** 美元	**Total** 合計
Cash and bank deposits 現金及銀行存款	5	269,703	51,281	1,702	322,691
Quoted securities 掛牌證券	–	57,851,940	1,040,890	–	58,892,830
Other assets 其他資產	–	574,377	489	25,074	599,940
Total monetary assets 貨幣資產總額	5	58,696,020	1,092,660	26,776	59,815,461
Total monetary liabilities 貨幣負債總額	–	–	(7,953)	(86,574)	(94,527)
Net monetary assets 貨幣資產淨額	5	58,696,020	1,084,707	(59,798)	59,720,934
% change in currency 貨幣變動百分比	10%	10%			
Impact on net assets 對淨資產的影響	–	5,869,602			

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

8 Financial risk management (continued)
8 財務風險管理（續）

(b) Market risk (continued)
(b) 市場風險（續）

(iii) Foreign exchange risk (continued)
(iii) 外匯風險（續）

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

As at 31st March 2026 於二零二六年三月卅一日
(Presented in USD)（以美元為呈列貨幣）

Monetary assets 貨幣資產	**AUD 澳元**	**KRW 韓圜**	**SGD 新加坡元**	**TWD 台幣**	**Other 其他**	**HKD 港元**	**USD 美元**	**Total 合計**
Cash and bank deposits 現金及銀行存款	5,870	4,363	-	18,970	560	36,716	48,810	115,289
Quoted securities 掛牌證券	1,554,252	1,844,869	409,520	2,676,347	1,881,477	3,344,956	158,445	11,869,866
Other assets 其他資產	2,913	4,390	-	3,855	6,272	3,641	33,969	55,040
Total monetary assets 貨幣資產總額	1,563,035	1,853,622	409,520	2,699,172	1,888,309	3,385,313	241,224	12,040,195
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	(11,894)	(16,859)	(28,753)
Net monetary assets 貨幣資產淨額	1,563,035	1,853,622	409,520	2,699,172	1,888,309	3,373,419	224,365	12,011,442
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	156,304	185,362	40,952	269,917	188,831			

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

8 Financial risk management (continued) 8 財務風險管理(續)

(b) Market risk (continued) (b) 市場風險(續)

(iii) Foreign exchange risk (continued) *(iii) 外匯風險(續)*

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

As at 31st March 2025 於二零二五年三月卅一日
(Presented in USD)(以美元為呈列貨幣)

Monetary assets 貨幣資產	**AUD 澳元**	**KRW 韓圜**	**SGD 新加坡元**	**TWD 台幣**	**Other 其他**	**HKD 港元**	**USD 美元**	**Total 合計**
Cash and bank deposits 現金及銀行存款	5,966	-	589	34,771	183	31,109	37,293	109,911
Quoted securities 掛牌證券	1,304,903	827,660	335,136	1,540,400	2,055,927	3,169,571	59,175	9,292,772
Other assets 其他資產	-	-	-	-	-	25,937	163	26,100
Total monetary assets 貨幣資產總額	1,310,869	827,660	335,725	1,575,171	2,056,110	3,226,617	96,631	9,428,783
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	(11,668)	(12,302)	(23,970)
Net monetary assets 貨幣資產淨額	1,310,869	827,660	335,725	1,575,171	2,056,110	3,214,949	84,329	9,404,813
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	131,087	82,766	33,573	157,517	205,611			

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

8 Financial risk management (continued) 8 財務風險管理(續)

(b) Market risk (continued) (b) 市場風險(續)

(iii) Foreign exchange risk (continued) *(iii) 外匯風險(續)*

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

As at 5th June 2026 於二零二六年六月五日
(Presented in USD)(以美元為呈列貨幣)

Monetary assets 貨幣資產	**AUD** 澳元	**SGD** 新加坡元	**PHP** 菲律賓披索	**JPY** 日圓	**HKD** 港元	**USD** 美元	**Total** 合計
Cash and bank deposits 現金及銀行存款	-	-	-	-	-	1,583,288	1,583,288
Quoted securities 掛牌證券	-	-	-	-	-	-	-
Other assets 其他資產	-	-	-	-	-	-	-
Total monetary assets 貨幣資產總額	-	-	-	-	-	1,583,288	1,583,288
Total monetary liabilities 貨幣負債總額	-	-	-	-	-	(1,583,288)	(1,583,288)
Net monetary assets 貨幣資產淨額	-	-	-	-	-	-	-
% change in currency 貨幣變動百分比	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	-	-	-	-			

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

8 Financial risk management (continued) 8 財務風險管理（續）

(b) Market risk (continued) (b) 市場風險（續）

(iii) Foreign exchange risk (continued) *(iii) 外匯風險（續）*

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

As at 31st March 2025 於二零二五年三月卅一日
(Presented in USD)（以美元為呈列貨幣）

Monetary assets 貨幣資產	AUD 澳元	SGD 新加坡元	PHP 菲律賓披索	JPY 日圓	HKD 港元	USD 美元	Total 合計
Cash and bank deposits 現金及銀行存款	12,173	7,182	-	8,747	54,577	7,635	90,314
Quoted securities 掛牌證券	200,436	110,709	10,048	370,877	358,152	-	1,050,222
Other assets 其他資產	-	-	-	3,856	32,376	612	36,844
Total monetary assets 貨幣資產總額	212,609	117,891	10,048	383,480	445,105	8,247	1,177,380
Total monetary liabilities 貨幣負債總額	-	-	-	-	(32,156)	(123)	(32,279)
Net monetary assets 貨幣資產淨額	212,609	117,891	10,048	383,480	412,949	8,124	1,145,101
% change in currency 貨幣變動百分比	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	21,261	11,789	1,005	38,348			

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(iii) Foreign exchange risk (continued)

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

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

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

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

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

財務報表附註（續）

8 財務風險管理（續）

(b) 市場風險（續）

(iii) 外匯風險（續）

基金經理會定期檢討分支基金所投資的國家的經濟狀況，評估它們的貨幣前景。

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(b) Market risk (continued)

(iii) Foreign exchange risk (continued)

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

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

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

(c) Liquidity risk

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

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

財務報表附註（續）

8 財務風險管理（續）

(b) 市場風險（續）

(iii) 外匯風險（續）

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

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

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

(c) 流動性風險

流動性風險指分支基金可能無法產生足夠現金資源於到期時全面履行其責任或僅能按重大不利條款履行責任的風險。

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

(c) Liquidity risk (continued)

The Sub-Funds invest the majority portion of the assets in cash, short-term deposits, equity securities, warrants and debt securities. These securities are issued or guaranteed by government or equivalent public bodies or non-government bodies or other entities and are relatively easier to liquidate. Besides, the Sub-Funds may also invest in equity securities listed in Hong Kong or other countries and such investments are also easily disposed of for cash. As at 31st March 2026 and 2025, except for other receivables and foreign currency forward contracts, the assets of the Sub-Funds are expected to be realised within 7 days. The maturity analysis of foreign currency forward contracts has been presented in Note 7.

In accordance with the Sub-Funds' policies, the Manager monitors the Sub-Funds' liquidity position on a daily basis, and the Chief Investment Officer reviews them on a regular basis. The Manager may, with the approval of the Trustee, limit the number of units of any Sub-Fund redeemed on any dealing day to 10% of the latest available net asset value of such Sub-Fund. In this event, the limitation will apply pro rata so that all unitholders of the relevant class or classes wishing to redeem units in that Sub-Fund on that dealing day will redeem the same proportion by value of such units, and units not redeemed will be carried forward for redemption, subject to the same limitation, on the next dealing day. If requests for redemption are so carried forward, the Manager will inform the unitholders concerned. The Manager did not restrict any redemption during the years ended 31st March 2026 and 2025.

8 財務風險管理（續）

(c) 流動性風險（續）

分支基金的資產大部分投資在現金、短期存款、股本證券、認股權證和債務證券上。此等證券由政府或對等的公營機構或非政府組織或其他實體發行或提供擔保，相對較容易套現。此外，分支基金也可能投資在香港或其他國家的上市股本證券，該等投資同樣容易出售套現。於二零二六年及二零二五年三月卅一日，除其他應收帳款及遠期外匯合約外，分支基金的資產預期於七日或之內變現。遠期外匯合約的到期日分析已於附註7呈列。

根據分支基金的政策，基金經理每日監察分支基金的流動資金狀況，而投資總監則定期檢討相關情況。基金經理可以在信託人的同意下，將任何分支基金在任何交易日可被贖回的單位數目限制為該分支基金對上一個交易日資產淨值的10%。在此情況下，該限額會按比例計算，以使在交易日希望贖回該分支基金的相關類別單位投資者，可按該等單位價值的相同比例贖回基金單位，而未被贖回的單位將可在相同的限制下於下一個交易日贖回。如贖回的要求按以上方法結轉，基金經理將通知受影響的單位投資者。於截至二零二六年及二零二五年三月卅一日止年度，基金經理並無限制任何贖回。

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(c) Liquidity risk (continued)

Except for foreign currency forward contracts, all liabilities as at 31st March 2026, or end of termination period (as disclosed in Note 1) and 31st March 2025, comprising amounts due to brokers, accrued expenses and other payables and amounts payable on redemption of units as shown in the statement of net assets, matured within one month, based on their remaining period at the year end date to the contractual maturity date. The amounts are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying amounts, as the impact of discounting is not significant. The maturity analysis of foreign currency forward contracts has been disclosed in Note 7.

(i) Investment in securities listed on PRC stock exchanges

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

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

財務報表附註（續）

8 財務風險管理（續）

(c) 流動性風險（續）

除遠期外匯合約外，於二零二六年三月卅一日或終止期結束（如附註1所披露）及二零二五年三月卅一日的所有負債，包括淨資產報表內所列的應付經紀款項、累計開支及其他應付款項和贖回單位應付款項，根據在年末日期至合約到期日的剩餘期間分析，全部在一個月內到期。有關數額為合約未貼現現金流量。由於貼現的影響不大，故此在十二個月內到期的結餘相等於其帳面值結餘。遠期外匯合約的到期日分析已於附註7披露。

(i) 對中國證券交易所上市證券的投資

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(d) Credit and counterparty risk

The Sub-Funds are exposed to credit risk, which is the risk that the counterparty will be unable to pay amounts in full when they fall due.

If the issuer of any of the debt securities in which the Sub-Funds invested defaults, the performance of the Sub-Funds will be adversely affected.

Financial assets subject to HKFRS 9's impairment requirements

The Sub-Funds' financial assets subject to the expected credit loss model within HKFRS 9 are fixed bank deposits, other bank balances and interest receivable. At 31st March 2026 and 2025, no loss allowance had been provided for fixed bank deposits, other bank balances and interest receivable. There is not considered to be any concentration of credit risk within these assets. No assets are considered impaired and no amounts have been written off in the period.

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

Financial assets not subject to HKFRS 9's impairment requirements

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

(d) 信貸及交易對手風險

分支基金承受信貸風險，即交易對手未能在到期時悉數付款的風險。

若分支基金所投資的任何債務證券的發行商拖欠還款，該分支基金的表現將會受到不利影響。

受香港財務報告準則第9號減值要求限制的財務資產

分支基金受香港財務報告準則第9號項下的預期信貸損失模式限制的財務資產為銀行定期存款、其他銀行結餘及應收利息。於二零二六年及二零二五年三月卅一日，就銀行定期存款、其他銀行結餘及應收利息並無作出損失撥備。這些資產視作並無任何集中的信貸風險。期內資產視作並無減值及並無註銷金額。

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

不受香港財務報告準則第9號減值要求限制的財務資產

分支基金承擔債務證券的信貸風險。這類財務資產按公平值透過損益列帳，因此不受香港財務報告準則第9號減值要求規限。這些資產的帳面值為分支基金於相關報告日期就不受香港財務報告準則第9號減值要求限制的財務工具承擔的最大信貸風險值。

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(d) Credit and counterparty risk (continued)

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

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

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

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

財務報表附註（續）

8 財務風險管理（續）

(d) 信貸及交易對手風險（續）

不受香港財務報告準則第9號減值要求限制的財務資產（續）

分支基金投資於多元化組合的債務證券，此等證券的選取是根據基本的研究分析進行，以減輕信貸風險。分支基金投資的證券，大部分均由信貸評級良好的發行商所發行，從而限制其信貸風險。

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

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

		As at 31st March 2026 於二零二六年三月卅一日		As at 31st March 2025 於二零二五年三月卅一日	
Sub-Fund 分支基金	Rating 信貸評級	HKD 港元	% of net assets 佔資產淨值百分比	HKD 港元	% of net assets 佔資產淨值百分比
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	AA[1]/Aa[2]	1,055,650,225	25.99%	875,736,240	22.43%
	A[1]/A[2]	1,768,757,757	43.55%	1,795,475,005	45.99%
	BBB[1]/Baa[2]	579,049,624	14.26%	589,270,153	15.10%
	Not rated 並無評級	275,770,950	6.79%	272,116,579	6.97%
		3,679,228,556	90.59%	3,532,597,977	90.49%

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(d) Credit and counterparty risk (continued)

(d) 信貸及交易對手風險(續)

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

不受香港財務報告準則第9號減值要求限制的財務資產(續)

Sub-Fund 分支基金	Rating 信貸評級	As at 31st March 2026 於二零二六年三月卅一日 HKD 港元	 % of net assets 佔資產淨值百分比	As at 31st March 2025 於二零二五年三月卅一日 HKD 港元	 % of net assets 佔資產淨值百分比
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	AAA[1]/Aaa[2]	110,064,900	3.04%	179,924,794	5.87%
	AA[1]/Aa[2]	510,100,600	14.11%	389,422,098	12.71%
	A[1]/A[2]	2,039,462,400	56.40%	959,019,781	31.30%
		2,659,627,900	73.55%	1,528,366,673	49.88%
		USD 美元	% of net assets 佔資產淨值百分比	USD 美元	% of net assets 佔資產淨值百分比
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	AA[1]/Aa[2]	14,477,620	10.95%	7,503,215	6.75%
	A[1]/A[2]	50,965,059	38.53%	6,721,569	6.04%
	BBB[1]/Baa[2]	43,821,504	33.13%	-	-
		109,264,183	82.61%	14,224,784	12.79%
		USD 美元	% of net assets 佔資產淨值百分比	USD 美元	% of net assets 佔資產淨值百分比
BOCHK Global Bond Fund 中銀香港環球債券基金	AAA[1]/Aaa[2]	47,553,071	12.54%	40,377,338	11.34%
	AA[1]/Aa[2]	130,540,339	34.43%	178,961,096	50.24%
	A[1]/A[2]	140,854,868	37.15%	97,947,006	27.49%
	BBB[1]/Baa[2]	32,419,046	8.55%	26,094,614	7.33%
		351,367,324	92.67%	343,380,054	96.40%
		HKD 港元	% of net assets 佔資產淨值百分比	HKD 港元	% of net assets 佔資產淨值百分比
BOCHK China Income Fund 中銀香港中國收入基金	AA[1]/Aa[2]	9,443,396	7.23%	9,362,666	7.12%
	A[1]/A[2]	23,220,377	17.79%	22,893,395	17.41%
	BBB[1]/Baa[2]	-	-	2,002,180	1.52%
		32,663,773	25.02%	34,258,241	26.05%

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(d) Credit and counterparty risk (continued)

(d) 信貸及交易對手風險(續)

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

不受香港財務報告準則第9號減值要求限制的財務資產(續)

		As at 31st March 2026 於二零二六年三月卅一日		As at 31st March 2025 於二零二五年三月卅一日	
Sub-Fund 分支基金	Rating 信貸評級	HKD 港元	% of net assets 佔資產淨值百分比	HKD 港元	% of net assets 佔資產淨值百分比
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	AA[1]/Aa[2]	4,826,301	5.37%	4,806,903	5.72%
	A[1]/A[2]	16,461,060	18.33%	17,608,316	20.95%
		21,287,361	23.70%	22,415,219	26.67%
		AUD 澳元	% of net assets 佔資產淨值百分比	AUD 澳元	% of net assets 佔資產淨值百分比
BOCHK Australia Income Fund 中銀香港澳洲收入基金	AAA[1]/Aaa[2]	1,273,535	8.52%	379,376	2.63%
	AA[1]/Aa[2]	1,264,420	8.46%	2,200,941	15.28%
	A[1]/A[2]	4,685,827	31.36%	4,254,147	29.53%
	BBB[1]/Baa[2]	188,742	1.26%	187,564	1.30%
		7,412,524	49.60%	7,022,028	48.74%
		GBP 英鎊	% of net assets 佔資產淨值百分比	GBP 英鎊	% of net assets 佔資產淨值百分比
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	AAA[1]/Aaa[2]	1,037,888	53.48%	596,364	46.43%
	AA[1]/Aa[2]	747,724	38.53%	545,473	42.47%
	A[1]/A[2]	-	-	99,949	7.78%
		1,785,612	92.01%	1,241,786	96.68%

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(d) Credit and counterparty risk (continued)

(d) 信貸及交易對手風險（續）

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

不受香港財務報告準則第9號減值要求限制的財務資產（續）

		As at 31st March 2026 於二零二六年三月卅一日		As at 31st March 2025 於二零二五年三月卅一日	
Sub-Fund 分支基金	**Rating** 信貸評級	**RMB** 人民幣	**% of net assets** 佔資產淨值百分比	**RMB** 人民幣	**% of net assets** 佔資產淨值百分比
BOCHK RMB Fixed Income Fund	AA[1]/Aa[2]	17,250,105	42.13%	12,132,216	32.80%
中銀香港人民幣定息基金	A[1]/A[2]	21,030,897	51.36%	23,233,947	62.80%
		38,281,002	93.49%	35,366,163	95.60%

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

[1] 標準普爾
[2] 穆迪

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(d) Credit and counterparty risk (continued)

(d) 信貸及交易對手風險(續)

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

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

For funds of funds, credit risk primarily arises from investments in the underlying collective investment schemes. Credit risk also arises from cash and cash equivalents held with financial institutions. Credit risk arises from the underlying collective investment schemes' ability to realise their investments to meet any redemptions made by the Sub-Funds. This risk is measured by reference to the available net assets in the underlying collective investment schemes.

The Sub-Funds' assets which are potentially subject to concentrations of counterparty risk consist principally of bank deposits, assets held with the custodians and investments in CPCs, CPNs and ELNs. The table below summarises the credit rating of banks and custodians with which the Sub-Funds' assets are held and also the credit rating of the issuer of CPCs, CPNs and ELNs as at 31st March 2026, or end of termination period (as disclosed in Note 1) and 31st March 2025.

不受香港財務報告準則第9號減值要求限制的財務資產(續)

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

至於綜合基金,信貸風險主要來自對有關集體投資計劃的投資。信貸風險同時來自財務機構所持有的現金及現金等價物。信貸風險來自有關集體投資計劃是否有能力將其投資變現,以應付分支基金作出的任何贖回。此項風險的計量參考相關集體投資計劃的可用淨資產計算。

有機會受到交易對手風險集中影響的分支基金資產主要包括銀行存款、由託管人持有的資產和在中國參與證書、中國參與票據及股票掛鈎票據的投資。下表摘述在二零二六年三月卅一日或終止期結束(如附註1所披露)及二零二五年三月卅一日,持有分支基金資產的銀行和託管人的信貸評級以及中國參與證書、中國參與票據及股票掛鈎票據發行商的信貸評級。

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 31st March 2026 於二零二六年三月卅一日

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

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	11,555,991	P-1	Moody's 穆迪
The Bank of New York Mellon	41	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	100,281	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	2,275,949,810	P-1	Moody's 穆迪

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

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	171,146	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	53,399,146	P-1	Moody's 穆迪
Custodians 託管人			
Bank of China (Hong Kong) Limited	3,679,228,556	P-1	Moody's 穆迪
BOCI-Prudential Trustee Limited	315,491,136	P-1[1]	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 31st March 2026 (continued) 於二零二六年三月卅一日（續）

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

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Agricultural Bank of China, Hong Kong Branch	180,000,000	P-1	Moody's 穆迪
OCBC Oversea – Chinese Banking Corp Ltd	300,760,010	P-1	Moody's 穆迪
Sumitomo Mitsui Banking Corporation	50,337,274	P-1	Moody's 穆迪
Bank of China (Hong Kong) Limited	380,358,221	P-1	Moody's 穆迪
China Construction Bank (Asia) Corporation Limited	51,248,564	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	165,917	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	2,659,627,900	P-1	Moody's 穆迪

BOCHK Global Equity Fund
中銀香港環球股票基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	3,511,405	P-1	Moody's 穆迪
The Bank of New York Mellon	38,414	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	8,844	P-1	Moody's 穆迪
Custodians 託管人			
Bank of China (Hong Kong) Limited	228,264,522	P-1	Moody's 穆迪
BOCI-Prudential Trustee Limited	22,003,523	P-1[1]	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理(續)

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險(續)

As at 31st March 2026 (continued) 於二零二六年三月卅一日(續)

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

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	18,370,078	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	19,387	P-1	Moody's 穆迪
Sumitomo Mitsui Banking Corporation	3,300,000	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	109,264,183	P-1	Moody's 穆迪

BOCHK China Equity Fund
中銀香港中國股票基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	7,155,918	P-1	Moody's 穆迪
The Bank of New York Mellon	21	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	5,095,587	P-1	Moody's 穆迪
Custodians 託管人			
Bank of China (Hong Kong) Limited	3,452,181,736	P-1	Moody's 穆迪
BOCI-Prudential Trustee Limited	119,256,997	P-1[1]	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 31st March 2026 (continued) 於二零二六年三月卅一日（續）

BOCHK Global Bond Fund
中銀香港環球債券基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	23,478,570	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	2,455,474	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	351,367,324	P-1	Moody's 穆迪

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

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	5,902,276	P-1	Moody's 穆迪
The Bank of New York Mellon	41,455	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	7,012	P-1	Moody's 穆迪
Custodians 託管人			
Bank of China (Hong Kong) Limited	162,233,885	P-1	Moody's 穆迪
BOCI-Prudential Trustee Limited	6,869,993	P-1[1]	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理(續)

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險(續)

As at 31st March 2026 (continued) 於二零二六年三月卅一日(續)

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

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	195,631	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	931,661	P-1	Moody's 穆迪
Custodian 託管人			
BOCI-Prudential Trustee Limited	103,184,793	P-1[1]	Moody's 穆迪

BOCHK Balanced Growth Fund
中銀香港均衡增長基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	597,626	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	7,488	P-1	Moody's 穆迪
Custodian 託管人			
BOCI-Prudential Trustee Limited	87,074,420	P-1[1]	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 31st March 2026 (continued) 於二零二六年三月卅一日（續）

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

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	35,611	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	638,115	P-1	Moody's 穆迪
Custodian 託管人			
BOCI-Prudential Trustee Limited	41,603,775	P-1[1]	Moody's 穆迪

BOCHK China Income Fund
中銀香港中國收入基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	2,690,567	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	1,728	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	128,071,132	P-1	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 31st March 2026 (continued) 於二零二六年三月卅一日（續）

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

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	659,878	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	9,185	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	88,906,467	P-1	Moody's 穆迪

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

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	3,242,730	P-1	Moody's 穆迪
The Bank of New York Mellon	308,432	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	35,262,604	P-1	Moody's 穆迪
Custodians 託管人			
Bank of China (Hong Kong) Limited	759,779,959	P-1	Moody's 穆迪
BOCI-Prudential Trustee Limited	8,672,472	P-1[1]	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 31st March 2026 (continued) 於二零二六年三月卅一日（續）

BOCHK Japan Equity Fund
中銀香港日本股票基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	543,568	P-1	Moody's 穆迪
The Bank of New York Mellon	5	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	4,294	P-1	Moody's 穆迪
Custodians 託管人			
Bank of China (Hong Kong) Limited	76,290,151	P-1	Moody's 穆迪
BOCI-Prudential Trustee Limited	1,307,421	P-1[1]	Moody's 穆迪

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

	Amount 金額 AUD 澳元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	140,661	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	57,746	P-1	Moody's 穆迪
The Bank of New York Mellon	1	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	14,564,348	P-1	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 31st March 2026 (continued) 於二零二六年三月卅一日（續）

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

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	115,229	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	11	P-1	Moody's 穆迪
The Bank of New York Mellon	49	P-1	Moody's 穆迪
Custodians 託管人			
Bank of China (Hong Kong) Limited	11,401,473	P-1	Moody's 穆迪
BOCI-Prudential Trustee Limited	468,393	P-1[1]	Moody's 穆迪

BOCHK Sterling Income Fund
中銀香港英鎊收入基金

	Amount 金額 GBP 英鎊	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	238,096	P-1	Moody's 穆迪
The Bank of New York Mellon	1	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	8	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	1,785,612	P-1	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 5th June 2026 於二零二六年六月五日

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

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Bank 銀行			
Bank of China (Hong Kong) Limited	1,583,288	P-1	Moody's 穆迪

As at 31st March 2026 於二零二六年三月卅一日

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

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	900,642	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	6,914	P-1	Moody's 穆迪
Custodians 託管人			
Bank of China (Hong Kong) Limited	823,071,707	P-1	Moody's 穆迪
BOCI-Prudential Trustee Limited	4,443,072	P-1[1]	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理(續)

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險(續)

As at 31st March 2026 (continued) 於二零二六年三月卅一日(續)

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

	Amount 金額 RMB 人民幣	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	81,231	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	1,911,706	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	38,281,002	P-1	Moody's 穆迪

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

[1] 本評級乃指中國銀行(香港)有限公司,即中銀國際英國保誠信託有限公司的中介控股公司。

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

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

As at 31st March 2025 於二零二五年三月卅一日

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

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	5,312,997	P-1	Moody's 穆迪
The Bank of New York Mellon	40	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	315,137	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	2,179,970,541	P-1	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 31st March 2025 (continued) 於二零二五年三月卅一日（續）

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

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	6,510,772	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	41,818	P-1	Moody's 穆迪
Custodians 託管人			
BOCI-Prudential Trustee Limited	329,095,476	P-1[1]	Moody's 穆迪
Bank of China (Hong Kong) Limited	3,532,597,977	P-1	Moody's 穆迪

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

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Agricultural Bank of China, Hong Kong Branch	101,449,607	P-1	Moody's 穆迪
OCBC Oversea – Chinese Banking Corp Ltd	168,615,898	P-1	Moody's 穆迪
OCBC Bank (Hong Kong) Limited	293,922,680	P-1	Moody's 穆迪
Sumitomo Mitsui Banking Corporation	176,676,980	P-1	Moody's 穆迪
Bank of China (Hong Kong) Limited	263,979,460	P-1	Moody's 穆迪
Bank of China, Macau Branch	227,602,851	P-1[2]	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	285,945,545	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	1,528,366,673	P-1	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 31st March 2025 (continued) 於二零二五年三月卅一日（續）

BOCHK Global Equity Fund
中銀香港環球股票基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	996,009	P-1	Moody's 穆迪
The Bank of New York Mellon	26,216	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	1,415,481	P-1	Moody's 穆迪
Custodians 託管人			
BOCI-Prudential Trustee Limited	15,761,438	P-1[1]	Moody's 穆迪
Bank of China (Hong Kong) Limited	150,301,071	P-1	Moody's 穆迪

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

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Agricultural Bank of China, Hong Kong Branch	20,003,003	P-1	Moody's 穆迪
Bank of China (Hong Kong) Limited	253,078	P-1	Moody's 穆迪
China Construction Bank (Asia) Corporation Limited	20,893,596	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	5,501,496	P-1	Moody's 穆迪
OCBC Oversea – Chinese Banking Corp Ltd	8,538,764	P-1	Moody's 穆迪
Bank of China, Macau Branch	13,481,191	P-1[2]	Moody's 穆迪
Sumitomo Mitsui Banking Corporation	21,064,391	P-1	Moody's 穆迪
Banco Santander S.A	5,389,122	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	14,224,784	P-1	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 31st March 2025 (continued) 於二零二五年三月卅一日（續）

BOCHK China Equity Fund
中銀香港中國股票基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	11,329,874	P-1	Moody's 穆迪
The Bank of New York Mellon	20	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	11,312,080	P-1	Moody's 穆迪
Custodians 託管人			
BOCI-Prudential Trustee Limited	30,154,278	P-1[1]	Moody's 穆迪
Bank of China (Hong Kong) Limited	3,617,705,741	P-1	Moody's 穆迪

BOCHK Global Bond Fund
中銀香港環球債券基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	9,581,187	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	1,443,822	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	343,380,054	P-1	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 31st March 2025 (continued) 於二零二五年三月卅一日（續）

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

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	1,573,228	P-1	Moody's 穆迪
The Bank of New York Mellon	41,138	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	7,191	P-1	Moody's 穆迪
Custodians 託管人			
Bank of China (Hong Kong) Limited	127,828,894	P-1	Moody's 穆迪
BOCI-Prudential Trustee Limited	5,525,198	P-1[1]	Moody's 穆迪

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

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	388,110	P-1	Moody's 穆迪
The Bank of New York Mellon	10,165	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	4,786,205	P-1	Moody's 穆迪
Custodian 託管人			
BOCI-Prudential Trustee Limited	87,452,908	P-1[1]	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 31st March 2025 (continued) 於二零二五年三月卅一日（續）

BOCHK Balanced Growth Fund
中銀香港均衡增長基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	330,546	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	4,516,667	P-1	Moody's 穆迪
Custodian 託管人			
BOCI-Prudential Trustee Limited	73,574,815	P-1[1]	Moody's 穆迪

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

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	216,242	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	4,224,309	P-1	Moody's 穆迪
Custodian 託管人			
BOCI-Prudential Trustee Limited	34,116,953	P-1[1]	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 31st March 2025 (continued) 於二零二五年三月卅一日（續）

BOCHK China Income Fund
中銀香港中國收入基金

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	416,971	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	91	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	130,817,830	P-1	Moody's 穆迪

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

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	457,842	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	1,011,716	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	83,602,414	P-1	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理(續)

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險(續)

As at 31st March 2025 (continued) 於二零二五年三月卅一日(續)

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

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	13,619,796	P-1	Moody's 穆迪
The Bank of New York Mellon	414	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	49,112,571	P-1	Moody's 穆迪
Custodians 託管人			
Bank of China (Hong Kong) Limited	681,956,503	P-1	Moody's 穆迪
BOCI-Prudential Trustee Limited	7,284,635	P-1	Moody's 穆迪

BOCHK Japan Equity Fund
中銀香港日本股票基金

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	318,099	P-1	Moody's 穆迪
The Bank of New York Mellon	5	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	4,587	P-1	Moody's 穆迪
Custodians 託管人			
BOCI-Prudential Trustee Limited	1,040,890	P-1[1]	Moody's 穆迪
Bank of China (Hong Kong) Limited	57,851,940	P-1	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 31st March 2025 (continued) 於二零二五年三月卅一日（續）

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

	Amount 金額 AUD 澳元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	195,920	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	63,219	P-1	Moody's 穆迪
The Bank of New York Mellon	1	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	14,043,655	P-1	Moody's 穆迪

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

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	109,901	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	10	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	9,292,772	P-1	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 31st March 2025 (continued) 於二零二五年三月卅一日（續）

BOCHK Sterling Income Fund
中銀香港英鎊收入基金

	Amount 金額 GBP 英鎊	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	28,359	P-1	Moody's 穆迪
The Bank of New York Mellon	484	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	8	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	1,241,786	P-1	Moody's 穆迪

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

	Amount 金額 USD 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Bank 銀行			
Bank of China (Hong Kong) Limited	90,314	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	1,050,222	P-1	Moody's 穆迪

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

8 Financial risk management (continued) 8 財務風險管理（續）

(d) Credit and counterparty risk (continued) (d) 信貸及交易對手風險（續）

As at 31st March 2025 (continued) 於二零二五年三月卅一日（續）

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

	Amount 金額 HKD 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	7,393,709	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	85,587,617	P-1	Moody's 穆迪
Custodians 託管人			
BOCI-Prudential Trustee Limited	4,034,865	P-1[1]	Moody's 穆迪
Bank of China (Hong Kong) Limited	1,237,003,344	P-1	Moody's 穆迪

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

	Amount 金額 RMB 人民幣	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China (Hong Kong) Limited	257,671	P-1	Moody's 穆迪
Industrial and Commercial Bank of China (Asia) Limited	879,625	P-1	Moody's 穆迪
Custodian 託管人			
Bank of China (Hong Kong) Limited	35,366,163	P-1	Moody's 穆迪

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(d) Credit and counterparty risk (continued)

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

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

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

(e) Fair value estimation

The fair values of financial assets and liabilities traded in active markets (such as publicly traded derivatives and trading securities) are based on quoted market prices at the close of trading on the year end date.

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

財務報表附註（續）

8 財務風險管理（續）

(d) 信貸及交易對手風險（續）

[1] 本評級乃指中國銀行（香港）有限公司，即中銀國際英國保誠信託有限公司的中介控股公司。

[2] 本評級乃指中國銀行有限公司，即中國銀行澳門分行的最終控股公司。

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

(e) 公平值估計

在活躍市場交易的財務資產及負債（如公開買賣的衍生工具及持作買賣用途證券）的公平值是根據年終日所報的市場收市價釐定。

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(e) Fair value estimation (continued)

(e) 公平值估計(續)

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

並非在活躍市場交易的財務資產,其公平值是以估值技術釐定。分支基金基於各年結日市場現況採用各種方法作出假設。估值技術用於非標準化的金融工具,包括使用市場參與者常用的估值技術,最大限度地利用市場的數據及盡可能減少依賴個別公司的數據。

Investments in quoted unlisted collective investment schemes are valued at their last traded prices as provided by the administrators of such schemes. Where last traded prices are not available, investments in these schemes are valued at their net asset value per unit as provided by the administrators of such schemes.

於掛牌非上市的集體投資計劃的投資是根據該等計劃管理人提供的最後交易價估值。如未能獲得最後交易價,該等計劃的投資估值是根據該等計劃管理人提供的每單位資產淨值計算。

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(e) Fair value estimation (continued)

The fair value hierarchy has the following levels:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

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

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

財務報表附註（續）

8 財務風險管理（續）

(e) 公平值估計（續）

公平值計量機制之分級如下：

- 第一級別輸入數據為實體可於計量日在活躍市場取得相同資產或負債的報價（未經調整）；
- 第二級別輸入數據不包括第一級別的報價，為可直接或間接觀察的資產或負債輸入數據；及
- 第三級別輸入數據為非可觀察的資產或負債輸入數據。

公平值計量在公平值計量架構中的分類乃基於對公平值計量整體而言相當重要的最低等級輸入數據而釐定。為此，會評估有關輸入數據對整體公平值計量的重要性。如公平值計量採用的可觀察輸入數據需要基於非可觀察輸入數據作重大調整，則該計量列入第三級別。評估某一輸入數據對公平值計量整體而言之重要性需要判斷，並考慮資產和負債之特定因素。

分支基金需要作出重大判斷確定可觀察輸入數據的內容。分支基金認為可觀察輸入數據指由活躍於相關市場內之獨立來源所提供，並可即時獲得、定期分發或更新、可靠和可核實、不是專有的市場數據。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(e) Fair value estimation (continued)

(e) 公平值估計（續）

The following table analyses within the fair value hierarchy the Sub-Funds' assets and liabilities (by class) measured at fair value as at 31st March 2026, or end of termination period (as disclosed in Note 1) and 31st March 2025:

下表按公平值計量機制分析分支基金資產及負債（分等級）於二零二六年三月卅一日或終止期結束（如附註1所披露）及二零二五年三月卅一日計量的公平值：

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

	Level 1 第一級 HKD 港元	Level 2 第二級 HKD 港元	Level 3 第三級 HKD 港元	Total 總計 HKD 港元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	2,262,081,029	–	–	2,262,081,029
– Collective investment schemes 集體投資計劃	13,868,781	–	–	13,868,781
	2,275,949,810	–	–	2,275,949,810
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	2,165,682,449	–	–	2,165,682,449
– Collective investment schemes 集體投資計劃	14,288,092	–	–	14,288,092
	2,179,970,541	–	–	2,179,970,541

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(e) Fair value estimation (continued)

(e) 公平值估計（續）

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

	Level 1 第一級 HKD 港元	Level 2 第二級 HKD 港元	Level 3 第三級 HKD 港元	Total 總計 HKD 港元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	3,679,228,556	–	3,679,228,556
– Collective investment schemes 集體投資計劃	–	315,491,136	–	315,491,136
	–	3,994,719,692	–	3,994,719,692
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	3,532,597,977	–	3,532,597,977
– Collective investment schemes 集體投資計劃	–	329,095,476	–	329,095,476
	–	3,861,693,453	–	3,861,693,453

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

	Level 1 第一級 HKD 港元	Level 2 第二級 HKD 港元	Level 3 第三級 HKD 港元	Total 總計 HKD 港元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	2,659,627,900	–	2,659,627,900
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	1,528,366,673	–	1,528,366,673

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

8 Financial risk management (continued) 8 財務風險管理（續）

(e) Fair value estimation (continued) (e) 公平值估計（續）

BOCHK Global Equity Fund
中銀香港環球股票基金

	Level 1 第一級 USD 美元	Level 2 第二級 USD 美元	Level 3 第三級 USD 美元	Total 總計 USD 美元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	–	–	–	–
– Listed equity securities 上市股本證券	200,515,288	–	–	200,515,288
– Collective investment schemes 集體投資計劃	27,749,234	22,003,523	–	49,752,757
– Foreign currency forward contracts 遠期外匯合約	–	1,090	–	1,090
	228,264,522	22,004,613	–	250,269,135
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	477,080	–	–	477,080
– Listed equity securities 上市股本證券	135,264,953	–	–	135,264,953
– Collective investment schemes 集體投資計劃	15,505,671	14,814,805	–	30,320,476
	151,247,704	14,814,805	–	166,062,509

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

	Level 1 第一級 USD 美元	Level 2 第二級 USD 美元	Level 3 第三級 USD 美元	Total 總計 USD 美元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	109,264,183	–	109,264,183
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	14,224,784	–	14,224,784

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(e) Fair value estimation (continued)

(e) 公平值估計(續)

BOCHK China Equity Fund
中銀香港中國股票基金

	Level 1 第一級 HKD 港元	Level 2 第二級 HKD 港元	Level 3 第三級 HKD 港元	Total 總計 HKD 港元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	124,445,213	–	–	124,445,213
– Listed equity securities 上市股本證券	3,136,704,591	–	–	3,136,704,591
– Collective investment schemes 集體投資計劃	191,031,932	119,256,997	–	310,288,929
	3,452,181,736	119,256,997	–	3,571,438,733
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	149,022,793	–	–	149,022,793
– Listed equity securities 上市股本證券	3,172,043,116	–	–	3,172,043,116
– Collective investment schemes 集體投資計劃	296,639,832	30,154,278	–	326,794,110
	3,617,705,741	30,154,278	–	3,647,860,019

BOCHK Global Bond Fund
中銀香港環球債券基金

	Level 1 第一級 USD 美元	Level 2 第二級 USD 美元	Level 3 第三級 USD 美元	Total 總計 USD 美元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	351,367,324	–	351,367,324
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	343,380,054	–	343,380,054
– Foreign currency forward contracts 遠期外匯合約	–	2,842	–	2,842
	–	343,382,896	–	343,382,896
Liabilities 負債				
– Foreign currency forward contracts 遠期外匯合約	–	(36,912)	–	(36,912)

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(e) Fair value estimation (continued)

(e) 公平值估計(續)

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

	Level 1 第一級 USD 美元	Level 2 第二級 USD 美元	Level 3 第三級 USD 美元	Total 總計 USD 美元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	2,908,982	–	–	2,908,982
– Listed equity securities 上市股本證券	151,116,409	–	–	151,116,409
– Collective investment schemes 集體投資計劃	8,208,494	6,869,993	–	15,078,487
	162,233,885	6,869,993	–	169,103,878
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	3,994,079	–	–	3,994,079
– Listed equity securities 上市股本證券	123,405,712	–	–	123,405,712
– Collective investment schemes 集體投資計劃	429,103	5,525,198	–	5,954,301
	127,828,894	5,525,198	–	133,354,092

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

	Level 1 第一級 USD 美元	Level 2 第二級 USD 美元	Level 3 第三級 USD 美元	Total 總計 USD 美元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Collective investment schemes 集體投資計劃	–	103,184,793	–	103,184,793
Liabilities 負債				
- Foreign currency forward contracts 遠期外匯合約	–	(18)	–	(18)
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Collective investment schemes 集體投資計劃	–	87,452,838	–	87,452,838
– Foreign currency forward contracts 遠期外匯合約	–	70	–	70
	–	87,452,908	–	87,452,908

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(e) Fair value estimation (continued)

(e) 公平值估計（續）

BOCHK Balanced Growth Fund
中銀香港均衡增長基金

	Level 1 第一級 USD 美元	Level 2 第二級 USD 美元	Level 3 第三級 USD 美元	Total 總計 USD 美元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Collective investment schemes 集體投資計劃	–	87,074,420	–	87,074,420
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Collective investment schemes 集體投資計劃	–	73,574,815	–	73,574,815

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

	Level 1 第一級 USD 美元	Level 2 第二級 USD 美元	Level 3 第三級 USD 美元	Total 總計 USD 美元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Collective investment schemes 集體投資計劃	–	41,603,775	–	41,603,775
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Collective investment schemes 集體投資計劃	–	34,116,953	–	34,116,953

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(e) Fair value estimation (continued)

(e) 公平值估計（續）

BOCHK China Income Fund
中銀香港中國收入基金

	Level 1 第一級 HKD 港元	Level 2 第二級 HKD 港元	Level 3 第三級 HKD 港元	Total 總計 HKD 港元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	95,407,359	–	–	95,407,359
– Quoted debt securities 掛牌債務證券	–	32,663,773	–	32,663,773
	95,407,359	32,663,773	–	128,071,132
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	96,559,589	–	–	96,559,589
– Quoted debt securities 掛牌債務證券	–	34,258,241	–	34,258,241
	96,559,589	34,258,241	–	130,817,830

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(e) Fair value estimation (continued)

(e) 公平值估計（續）

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

	Level 1 第一級 HKD 港元	Level 2 第二級 HKD 港元	Level 3 第三級 HKD 港元	Total 總計 HKD 港元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	67,619,106	–	–	67,619,106
– Quoted debt securities 掛牌債務證券	–	21,287,361	–	21,287,361
	67,619,106	21,287,361	–	88,906,467
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	61,187,195	–	–	61,187,195
– Quoted debt securities 掛牌債務證券	–	22,415,219	–	22,415,219
	61,187,195	22,415,219	–	83,602,414

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

8 Financial risk management (continued)　8 財務風險管理(續)

(e) Fair value estimation (continued)　(e) 公平值估計(續)

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

	Level 1 第一級 HKD 港元	Level 2 第二級 HKD 港元	Level 3 第三級 HKD 港元	Total 總計 HKD 港元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	22,239,233	–	–	22,239,233
– Listed equity securities 上市股本證券	726,452,957	–	–	726,452,957
– Collective investment schemes 集體投資計劃	11,087,769	8,672,472	–	19,760,241
	759,779,959	8,672,472	–	768,452,431
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	16,916,488	–	–	16,916,488
– Listed equity securities 上市股本證券	656,897,961	–	–	656,897,961
– Collective investment schemes 集體投資計劃	8,142,055	7,284,634	–	15,426,689
	681,959,504	7,284,634	–	689,241,138

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

8 Financial risk management (continued) 8 財務風險管理（續）

(e) Fair value estimation (continued) (e) 公平值估計（續）

BOCHK Japan Equity Fund
中銀香港日本股票基金

	Level 1 第一級 USD 美元	Level 2 第二級 USD 美元	Level 3 第三級 USD 美元	Total 總計 USD 美元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	76,290,151	–	–	76,290,151
– Collective investment schemes 集體投資計劃	–	1,307,421	–	1,307,421
	77,597,572	1,307,421	–	77,597,572
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	57,851,940	–	–	57,851,940
– Collective investment schemes 集體投資計劃	–	1,040,890	–	1,040,890
	58,892,830	1,040,890	–	58,892,830

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

	Level 1 第一級 AUD 澳元	Level 2 第二級 AUD 澳元	Level 3 第三級 AUD 澳元	Total 總計 AUD 澳元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	7,071,816	–	–	7,071,816
– Quoted debt securities 掛牌債務證券	–	7,412,524	–	7,412,524
– Collective investment schemes 集體投資計劃	80,008	–	–	80,008
	7,151,824	7,412,524	–	14,564,348
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	61,953	–	–	61,953
– Listed equity securities 上市股本證券	6,840,619	–	–	6,840,619
– Quoted debt securities 掛牌債務證券	–	7,022,028	–	7,022,028
– Collective investment schemes 集體投資計劃	119,055	–	–	119,055
	7,021,627	7,022,028	–	14,043,655

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

8 Financial risk management (continued)

8 財務風險管理(續)

(e) Fair value estimation (continued)

(e) 公平值估計(續)

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

	Level 1 第一級 USD 美元	Level 2 第二級 USD 美元	Level 3 第三級 USD 美元	Total 總計 USD 美元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	281,298	–	–	281,298
– Listed equity securities 上市股本證券	10,389,901	–	–	10,389,901
– Collective investment schemes 集體投資計劃	730,274	468,393	–	1,198,667
	11,401,473	468,393	–	11,869,866
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	167,800	–	–	167,800
– Listed equity securities 上市股本證券	8,645,473	–	–	8,645,473
– Collective investment schemes 集體投資計劃	102,794	376,705	–	479,499
	8,916,067	376,705	–	9,292,772

BOCHK Sterling Income Fund
中銀香港英鎊收入基金

	Level 1 第一級 GBP 英鎊	Level 2 第二級 GBP 英鎊	Level 3 第三級 GBP 英鎊	Total 總計 GBP 英鎊
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	1,785,612	–	1,785,612
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	1,241,786	–	1,241,786

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(e) Fair value estimation (continued)

(e) 公平值估計（續）

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

	Level 1 第一級 USD 美元	Level 2 第二級 USD 美元	Level 3 第三級 USD 美元	Total 總計 USD 美元
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Listed equity securities 上市股本證券	849,560	–	–	849,560
– Collective investment schemes 集體投資計劃	200,662	–	–	200,662
	1,050,222	–	–	1,050,222

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

	Level 1 第一級 HKD 港元	Level 2 第二級 HKD 港元	Level 3 第三級 HKD 港元	Total 總計 HKD 港元
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	3,444,780	–	–	3,444,780
– Listed equity securities 上市股本證券	819,626,927	–	–	819,626,927
– Collective investment schemes 集體投資計劃	–	4,443,072	–	4,443,072
	823,071,707	4,443,072	–	827,514,779
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Depositary receipts 預託證券	3,959,434	–	–	3,959,434
– Listed equity securities 上市股本證券	1,233,043,910	–	–	1,233,043,910
– Collective investment schemes 集體投資計劃	–	4,034,865	–	4,034,865
	1,237,003,344	4,034,865	–	1,241,038,209

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

8 Financial risk management (continued)

8 財務風險管理（續）

(e) Fair value estimation (continued)

(e) 公平值估計（續）

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

	Level 1 第一級 RMB 人民幣	Level 2 第二級 RMB 人民幣	Level 3 第三級 RMB 人民幣	Total 總計 RMB 人民幣
As at 31st March 2026 於二零二六年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	38,281,002	–	38,281,002
As at 31st March 2025 於二零二五年三月卅一日				
Assets 資產				
– Quoted debt securities 掛牌債務證券	–	35,366,163	–	35,366,163

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

價值是基於活躍市場的報價而釐定，因此分類為第一級別的投資，包括上市預託證券、活躍上市股本證券及上市集體投資計劃。分支基金沒有調整這些工具的報價。

Financial instruments that are traded in markets that are not considered to be active and are valued based on quoted market prices, dealer quotations or alternative pricing sources supported by observable inputs are classified within Level 2. These include quoted debt securities, CPCs, CPNs, ELNs and unlisted collective investment schemes. As Level 2 investments include positions that are not traded in active markets and/or are subject to transfer restrictions, valuations may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information.

於不視為活躍市場內交易，而基於市場報價、經紀報價或其他有可觀察輸入數據支持的報價來源釐定價值的金融工具歸類為第二級別，其中包括掛牌債務證券、中國參與證書、中國參與票據、股票掛鈎票據及非上市集體投資計劃。由於屬第二級別的投資持倉包括非於活躍市場買賣及／或受到轉讓限制，其估值可能會根據一般現有的市場資料調整，以反映非流通性及／或不可轉讓性。

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(e) Fair value estimation (continued)

Investments classified within Level 3 have significant unobservable inputs, as they are traded infrequently. The fair value is determined using last traded prices on the principal stock exchange and then adjusted by application of a discount with reference to the negative news about the investments to determine the price for valuation. The valuation of the investments is reviewed and approved by the valuation working group which is headed by the Chief Investment Officer, Head of Operations and Head of Risk & Compliance of the Manager.

Transfers between levels of the fair value hierarchy, are deemed to have occurred at the end of the reporting period. As it was deemed that the impact of reasonable changes in unobservable inputs would not be significant, the quantitative analysis was not presented.

The assets and liabilities excluding the financial assets and liabilities at fair value through profit or loss included in the statement of net assets are carried at amortised cost; their carrying values are a reasonable approximation of their fair values.

財務報表附註（續）

8 財務風險管理（續）

(e) 公平值估計（續）

屬第三級別的投資因不常交易，因此有重大非可觀察輸入數據。其公平值使用主要證券交易所的最後交易價格釐定，再參考有關投資所涉及的不利消息計算折讓率而作出調整，從而釐定估值價格。投資的估值由基金經理的投資總監、營運主管及風險與合規主管組成的估值工作組審查和批准。

本報告期末已完成於公平值計量機制轉換不同分級水平。由於並無重大非可觀察輸入數據的合理變化影響，因此並未呈列定量分析。

按公平值透過損益列帳的財務資產及負債以外的資產及負債於淨資產報表按攤銷成本入帳；其帳面值為公平值之合理近似值。

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Financial risk management (continued)

(f) Capital risk management

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

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

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

– monitor the level of daily subscriptions and redemptions relative to the liquid assets; and

– redeem and issue units in accordance with the trust deed of the Fund.

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

財務報表附註（續）

8 財務風險管理（續）

(f) 資本風險管理

分支基金的資本指單位投資者應佔的淨資產。因分支基金可由單位投資者每日選擇認購及贖回，單位投資者應佔的淨資產金額每日可以顯著變動。

分支基金管理資本的目的為保障分支基金繼續以持續經營方式為單位投資者提供回報以及為其他利益相關者提供利益，並且維持穩健資本基礎以支持分支基金進行投資活動。

為維持或調整資本結構，分支基金的政策是執行以下事項：

– 每日監察有關流動資產認購及贖回水平；及

– 按照基金的信託契約贖回及發行單位。

信託人及基金經理根據單位投資者應佔的資產淨值監察資本。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

9 Number of units in issue and the net asset value per unit

9 已發行單位數目及每單位資產淨值

	BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	47,654,022.3496	49,924,155.4923
Class A (Administration) A類行政單位	N/A 不適用	N/A 不適用
Class A (Distribution) A類（派息）	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	N/A 不適用	N/A 不適用
	HKD 港元	**HKD** 港元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	2,292,285,705	2,199,794,942
Class A (Administration) A類行政單位	N/A 不適用	N/A 不適用
Class A (Distribution) A類（派息）	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	N/A 不適用	N/A 不適用
	2,292,285,705	2,199,794,942
	HKD 港元	**HKD** 港元
Net asset value per unit 每單位資產淨值		
Class A A類	48.1027	44.0627
Class A (Administration) A類行政單位	N/A 不適用	N/A 不適用
Class A (Distribution) A類（派息）	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	N/A 不適用	N/A 不適用

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位資產淨值（續）

	BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金 2026 二零二六年	2025 二零二五年
Units in issue 已發行單位		
Class A A類	379,818,094.1688	368,568,575.6323
Class A (Administration) A類行政單位	613,016.0729	606,179.2640
Class A (Distribution) A類（派息）	2,000.0000	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	N/A 不適用	N/A 不適用
	HKD 港元	**HKD** 港元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	4,054,307,787	3,897,296,186
Class A (Administration) A類行政單位	6,910,013	6,526,042
Class A (Distribution) A類（派息）	19,956	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	N/A 不適用	N/A 不適用
	4,061,237,756	3,903,822,228
	HKD 港元	**HKD** 港元
Net asset value per unit 每單位資產淨值		
Class A A類	10.6743	10.5741
Class A (Administration) A類行政單位	11.2722	10.7659
Class A (Distribution) A類（派息）	9.9779	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	N/A 不適用	N/A 不適用

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位資產淨值(續)

	BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	260,284,424.7281	224,866,857.1136
Class A (Administration) A類行政單位	197,924.7404	1,941,575.6246
Class A (Distribution) A類(派息)	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	629,397.1880	N/A 不適用
	HKD 港元	**HKD** 港元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	3,607,720,006	3,042,275,905
Class A (Administration) A類行政單位	2,228,381	21,372,856
Class A (Distribution) A類(派息)	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	6,297,252	N/A 不適用
	3,616,245,639	3,063,648,761
	HKD 港元	**HKD** 港元
Net asset value per unit 每單位資產淨值		
Class A A類	13.8607	13.5292
Class A (Administration) A類行政單位	11.2587	11.0080
Class A (Distribution) A類(派息)	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	10.0052	N/A 不適用

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位資產淨值（續）

	BOCHK Global Equity Fund 中銀香港環球股票基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	5,207,498.2435	4,089,520.7513
Class A (Hedged) A類（對沖）	2,088,031.3500	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	N/A 不適用	N/A 不適用
	USD 美元	**USD** 美元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	251,970,375	168,351,360
Class A (Hedged) A類（對沖）	2,921,995	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	N/A 不適用	N/A 不適用
	254,892,370	168,351,360
	USD 美元	**USD** 美元
Net asset value per unit 每單位資產淨值		
Class A A類	48.3861	41.1665
Class A (Hedged) A類（對沖）	1.3994	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	N/A 不適用	N/A 不適用

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

9 Number of units in issue and the net asset value per unit (continued) 9 已發行單位數目及每單位資產淨值(續)

	BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	8,358,668.4016	7,552,033.8017
Class A (Hedged) A類(對沖)	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	439,295.3750	N/A 不適用
	USD 美元	**USD** 美元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	127,862,724	111,195,823
Class A (Hedged) A類(對沖)	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	4,396,602	N/A 不適用
	132,259,326	111,195,823
	USD 美元	**USD** 美元
Net asset value per unit 每單位資產淨值		
Class A A類	15.2970	14.7240
Class A (Hedged) A類(對沖)	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	10.0083	N/A 不適用

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位資產淨值（續）

	BOCHK China Equity Fund 中銀香港中國股票基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	54,574,141.6345	58,118,899.7997
Class A (Hedged) A類（對沖）	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	N/A 不適用	N/A 不適用
	HKD 港元	**HKD** 港元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	3,576,369,980	3,663,321,552
Class A (Hedged) A類（對沖）	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	N/A 不適用	N/A 不適用
	3,576,369,980	3,663,321,552
	HKD 港元	**HKD** 港元
Net asset value per unit 每單位資產淨值		
Class A A類	65.5323	63.0315
Class A (Hedged) A類（對沖）	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
Class I I類	N/A 不適用	N/A 不適用

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位資產淨值（續）

	BOCHK Global Bond Fund 中銀香港環球債券基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	25,530,118.7261	24,374,053.5767
Class A (Administration) A類行政單位	13,123.1305	12,769.8116
Class B B類	N/A 不適用	N/A 不適用
	USD 美元	**USD** 美元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	379,030,898	356,079,448
Class A (Administration) A類行政單位	125,930	121,013
Class B B類	N/A 不適用	N/A 不適用
	379,156,828	356,200,461
	USD 美元	**USD** 美元
Net asset value per unit 每單位資產淨值		
Class A A類	14.8464	14.6090
Class A (Administration) A類行政單位	9.5960	9.4765
Class B B類	N/A 不適用	N/A 不適用

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位資產淨值（續）

	BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	3,592,658.0197	3,553,488.1780
Class A (Administration) A類行政單位	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
	USD 美元	**USD** 美元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	171,242,885	135,058,207
Class A (Administration) A類行政單位	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
	171,242,885	135,058,207
	USD 美元	**USD** 美元
Net asset value per unit 每單位資產淨值		
Class A A類	47.6647	38.0072
Class A (Administration) A類行政單位	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位資產淨值(續)

	BOCHK Aggressive Growth Fund 中銀香港進取增長基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	2,685,885.8977	2,673,969.2949
Class A (Administration) A類行政單位	13,387.7333	13,043.7502
Class B B類	N/A 不適用	N/A 不適用
	USD 美元	**USD** 美元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	106,030,826	92,471,328
Class A (Administration) A類行政單位	182,045	155,998
Class B B類	N/A 不適用	N/A 不適用
	106,212,871	92,627,326
	USD 美元	**USD** 美元
Net asset value per unit 每單位資產淨值		
Class A A類	39.4770	34.5820
Class A (Administration) A類行政單位	13.5979	11.9596
Class B B類	N/A 不適用	N/A 不適用

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位資產淨值(續)

	BOCHK Balanced Growth Fund 中銀香港均衡增長基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	3,057,008.0116	2,948,959.5423
Class A (Administration) A類行政單位	2,554.4601	687.5275
Class B B類	N/A 不適用	N/A 不適用
	USD 美元	**USD** 美元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	89,078,631	78,353,516
Class A (Administration) A類行政單位	31,538	7,771
Class B B類	N/A 不適用	N/A 不適用
	89,110,169	78,361,287
	USD 美元	**USD** 美元
Net asset value per unit 每單位資產淨值		
Class A A類	29.1392	26.5699
Class A (Administration) A類行政單位	12.3464	11.3027
Class B B類	N/A 不適用	N/A 不適用

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位資產淨值（續）

	BOCHK Conservative Growth Fund 中銀香港保守增長基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	2,081,132.3340	1,964,441.4125
Class A (Administration) A類行政單位	67,069.4762	65,440.2693
Class B B類	N/A 不適用	N/A 不適用
	USD 美元	**USD** 美元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	42,055,276	37,783,123
Class A (Administration) A類行政單位	753,613	702,657
Class B B類	N/A 不適用	N/A 不適用
	42,808,889	38,485,780
	USD 美元	**USD** 美元
Net asset value per unit 每單位資產淨值		
Class A A類	20.2079	19.2335
Class A (Administration) A類行政單位	11.2363	10.7374
Class B B類	N/A 不適用	N/A 不適用

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

9 Number of units in issue and the net asset value per unit (continued) 9 已發行單位數目及每單位資產淨值（續）

	BOCHK China Income Fund 中銀香港中國收入基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	11,127,311.0369	11,295,035.8293
Class A (Administration) A類行政單位	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
	HKD 港元	**HKD 港元**
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	130,538,160	131,461,641
Class A (Administration) A類行政單位	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
	130,538,160	131,461,641
	HKD 港元	**HKD 港元**
Net asset value per unit 每單位資產淨值		
Class A A類	11.7313	11.6389
Class A (Administration) A類行政單位	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位資產淨值(續)

	BOCHK Hong Kong Income Fund 中銀香港香港收入基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	6,699,266.9218	6,505,290.6313
Class B B類	N/A 不適用	N/A 不適用
	HKD 港元	**HKD** 港元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	89,825,000	84,261,464
Class B B類	N/A 不適用	N/A 不適用
	89,825,000	84,261,464
	HKD 港元	**HKD** 港元
Net asset value per unit 每單位資產淨值		
Class A A類	13.4082	12.9528
Class B B類	N/A 不適用	N/A 不適用

	BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	28,885,706.5955	30,415,255.3096
Class B B類	N/A 不適用	N/A 不適用
	HKD 港元	**HKD** 港元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	805,229,990	740,309,783
Class B B類	N/A 不適用	N/A 不適用
	805,229,990	740,309,783
	HKD 港元	**HKD** 港元
Net asset value per unit 每單位資產淨值		
Class A A類	27.8764	24.3401
Class B B類	N/A 不適用	N/A 不適用

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

9 Number of units in issue and the net asset value per unit (continued) 9 已發行單位數目及每單位資產淨值（續）

	BOCHK Japan Equity Fund 中銀香港日本股票基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	3,673,038.7884	3,408,159.4104
Class B B類	N/A 不適用	N/A 不適用
	USD 美元	**USD** 美元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	78,721,386	59,720,934
Class B B類	N/A 不適用	N/A 不適用
	78,721,386	59,720,934
	USD 美元	**USD** 美元
Net asset value per unit 每單位資產淨值		
Class A A類	21.4322	17.5229
Class B B類	N/A 不適用	N/A 不適用

	BOCHK Australia Income Fund 中銀香港澳洲收入基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	1,531,376.2822	1,516,781.7932
Class B B類	N/A 不適用	N/A 不適用
	AUD 澳元	**AUD** 澳元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	14,940,590	14,404,256
Class B B類	N/A 不適用	N/A 不適用
	14,940,590	14,404,256
	AUD 澳元	**AUD** 澳元
Net asset value per unit 每單位資產淨值		
Class A A類	9.7563	9.4966
Class B B類	N/A 不適用	N/A 不適用

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

9 Number of units in issue and the net asset value per unit (continued) 9 已發行單位數目及每單位資產淨值（續）

	BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	978,199.0097	927,241.7331
Class B B類	N/A 不適用	N/A 不適用
	USD 美元	**USD** 美元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	12,011,442	9,404,813
Class B B類	N/A 不適用	N/A 不適用
	12,011,442	9,404,813
	USD 美元	**USD** 美元
Net asset value per unit 每單位資產淨值		
Class A A類	12.2791	10.1428
Class B B類	N/A 不適用	N/A 不適用

	BOCHK Sterling Income Fund 中銀香港英鎊收入基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	179,751.2696	121,295.0672
Class B B類	N/A 不適用	N/A 不適用
	GBP 英鎊	**GBP** 英鎊
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	1,940,762	1,284,489
Class B B類	N/A 不適用	N/A 不適用
	1,940,762	1,284,489
	GBP 英鎊	**GBP** 英鎊
Net asset value per unit 每單位資產淨值		
Class A A類	10.7969	10.5898
Class B B類	N/A 不適用	N/A 不適用

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

9 Number of units in issue and the net asset value per unit (continued) 9 已發行單位數目及每單位資產淨值(續)

	BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	–	128,305.6743
Class A (Distribution) A類(派息)	–	N/A 不適用
Class A (Accumulation) A類(累積)	–	N/A 不適用
Class B B類	–	N/A 不適用
	USD 美元	**USD** 美元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	–	1,145,101
Class A (Distribution) A類(派息)	–	N/A 不適用
Class A (Accumulation) A類(累積)	–	N/A 不適用
Class B B類	–	N/A 不適用
	–	1,145,101
	USD 美元	**USD** 美元
Net asset value per unit 每單位資產淨值		
Class A A類	–	8.9248
Class A (Distribution) A類(派息)	–	N/A 不適用
Class A (Accumulation) A類(累積)	–	N/A 不適用
Class B B類	–	N/A 不適用

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

9 Number of units in issue and the net asset value per unit (continued) 9 已發行單位數目及每單位資產淨值（續）

	BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	N/A 不適用	N/A 不適用
Class A (Distribution) A類（派息）	44,867,846.7756	68,952,845.7031
Class A (Accumulation) A類（累積）	3,501,295.4205	3,703,131.5234
Class B B類	N/A 不適用	N/A 不適用
	HKD 港元	**HKD** 港元
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	N/A 不適用	N/A 不適用
Class A (Distribution) A類（派息）	793,645,044	1,296,092,065
Class A (Accumulation) A類（累積）	33,205,546	36,051,048
Class B B類	N/A 不適用	N/A 不適用
	826,850,590	1,332,143,113
	HKD 港元	**HKD** 港元
Net asset value per unit 每單位資產淨值		
Class A A類	N/A 不適用	N/A 不適用
Class A (Distribution) A類（派息）	17.6885	18.7968
Class A (Accumulation) A類（累積）	9.4838	9.7353
Class B B類	N/A 不適用	N/A 不適用

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

9 Number of units in issue and the net asset value per unit (continued)

9 已發行單位數目及每單位資產淨值（續）

	BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	
	2026 二零二六年	**2025** 二零二五年
Units in issue 已發行單位		
Class A A類	4,147,370.8081	3,743,452.3645
Class A (Distribution) A類（派息）	N/A 不適用	N/A 不適用
Class A (Accumulation) A類（累積）	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
	RMB 人民幣	**RMB** 人民幣
Net assets attributable to 下列類別單位的應佔淨資產		
Class A A類	40,947,495	36,993,760
Class A (Distribution) A類（派息）	N/A 不適用	N/A 不適用
Class A (Accumulation) A類（累積）	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用
	40,947,495	36,993,760
	RMB 人民幣	**RMB** 人民幣
Net asset value per unit 每單位資產淨值		
Class A A類	9.8731	9.8823
Class A (Distribution) A類（派息）	N/A 不適用	N/A 不適用
Class A (Accumulation) A類（累積）	N/A 不適用	N/A 不適用
Class B B類	N/A 不適用	N/A 不適用

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons

Connected persons of the Manager and Trustee are those as defined in the SFC Code. All transactions entered into during the year between the Sub-Funds and the Manager, Trustee and their connected persons were carried out in the normal course of business and on normal commercial terms. To the best of the Manager's knowledge, the Sub-Funds do not have any other transactions with connected persons except for management fee and trustee fee as disclosed in Note 4, transaction handing fee as disclosed in Note 11 and those disclosed below.

10 與基金經理、信託人及其關連人士的交易

基金經理及信託人的關連人士指證監會守則中所界定的關連人士。本年度所有由分支基金與基金經理、信託人及其關連人士進行的交易，均於一般業務範圍內按正常商業條款進行。就基金經理所知，除附註4所載管理費及信託費、附註11所載交易處理費及下文所披露者外，分支基金並無與關連人士進行任何其他交易。

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

Bank balances maintained with connected persons of the Manager and Trustee as at 31st March 2026, or end of termination (as disclosed in Note 1) and 31st March 2025 were as follows:

(a) 存放於基金經理、信託人及其關連人士的銀行結餘及存款

於二零二六年三月卅一日或終止期結束（如附註1所披露）及二零二五年三月卅一日，存放於基金經理及信託人的關連人士的銀行結餘如下：

		2026 二零二六年		2025 二零二五年
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	HKD 港元	11,555,991	HKD 港元	5,312,997
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	171,146	HKD 港元	6,510,772
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	HKD 港元	380,358,221	HKD 港元	491,582,310
BOCHK Global Equity Fund 中銀香港環球股票基金	USD 美元	3,511,405	USD 美元	996,009
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	USD 美元	18,370,078	USD 美元	13,734,269
BOCHK China Equity Fund 中銀香港中國股票基金	HKD 港元	7,155,918	HKD 港元	11,329,874
BOCHK Global Bond Fund 中銀香港環球債券基金	USD 美元	23,478,570	USD 美元	9,581,187
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD 美元	5,902,276	USD 美元	1,573,228
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	USD 美元	195,631	USD 美元	388,110

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

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

(a) 存放於基金經理、信託人及其關連人士的銀行結餘及存款（續）

		2026 二零二六年		2025 二零二五年
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	USD 美元	597,626	USD 美元	330,546
BOCHK Conservative Growth Fund 中銀香港保守增長基金	USD 美元	35,611	USD 美元	216,242
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	2,690,567	HKD 港元	416,971
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	659,878	HKD 港元	457,842
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD 港元	3,242,730	HKD 港元	13,619,796
BOCHK Japan Equity Fund 中銀香港日本股票基金	USD 美元	543,568	USD 美元	318,099
BOCHK Australia Income Fund 中銀香港澳洲收入基金	AUD 澳元	140,661	AUD 澳元	195,920
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	USD 美元	115,229	USD 美元	109,901
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	GBP 英鎊	238,096	GBP 英鎊	28,359
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	USD 美元	1,583,288	USD 美元	90,314
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD 港元	900,642	HKD 港元	7,393,709
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	RMB 人民幣	81,231	RMB 人民幣	257,671

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

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

(b) 存放於基金經理及信託人的關連人士的銀行結餘所賺取的利息收入

Interest income earned from bank balances maintained with connected persons of the Manager and Trustee at normal commercial rates for the year ended 31st March 2026 or termination period (as disclosed in Note 1) and year ended 31st March 2025 were as follows:

截至二零二六年三月卅一日止年度或終止期（如附註1所披露）及二零二五年三月卅一日止年度，存放於基金經理及信託人的關連人士的銀行結餘按一般商業利率所產生的利息收入如下：

		2026 二零二六年		2025 二零二五年
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	HKD 港元	120,761	HKD 港元	134,357
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	298,006	HKD 港元	740,217
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	HKD 港元	216,365	HKD 港元	286,788
BOCHK Global Equity Fund 中銀香港環球股票基金	USD 美元	13,958	USD 美元	19,665
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	USD 美元	37,992	USD 美元	36,903
BOCHK China Equity Fund 中銀香港中國股票基金	HKD 港元	153,479	HKD 港元	211,463
BOCHK Global Bond Fund 中銀香港環球債券基金	USD 美元	119,160	USD 美元	135,870
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD 美元	14,865	USD 美元	16,904
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	USD 美元	10,721	USD 美元	32,463
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	USD 美元	8,693	USD 美元	35,357
BOCHK Conservative Growth Fund 中銀香港保守增長基金	USD 美元	6,045	USD 美元	18,930

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

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

(b) 存放於基金經理及信託人的關連人士的銀行結餘所賺取的利息收入(續)

		2026 二零二六年		2025 二零二五年
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	15,118	HKD 港元	23,590
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	13,931	HKD 港元	20,336
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD 港元	100,250	HKD 港元	154,390
BOCHK Japan Equity Fund 中銀香港日本股票基金	USD 美元	5,131	USD 美元	6,472
BOCHK Australia Income Fund 中銀香港澳洲收入基金	AUD 澳元	3,088	AUD 澳元	5,083
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	USD 美元	2,455	USD 美元	2,597
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	GBP 英鎊	556	GBP 英鎊	623
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	USD 美元	752	USD 美元	528
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD 港元	68,712	HKD 港元	31,124
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	RMB 人民幣	4,141	RMB 人民幣	10,137

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(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 for the years ended 31st March 2026 and 2025 were as follows:

(c) 從基金經理及信託人的關連人士發行的銀行定期存款投資所賺取的利息收入

截至二零二六年及二零二五年三月卅一日止年度,從基金經理及信託人的關連人士按一般商業利率發行的銀行定期存款投資所產生的利息收下如下:

		2026 二零二六年	2025 二零二五年
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	HKD 港元	8,460,530	10,676,677
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	USD 美元	4,188	186,611
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	RMB 人民幣	–	50,856

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

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

(d) 基金經理及信託人的關連人士的銀行支出

Bank charges with connected persons of the Manager and Trustee for the year ended 31st March 2026 or termination period (as disclosed in Note 1) and year ended 31st March 2025 were as follows:

截至二零二六年三月卅一日止年度或終止期(如附註1所披露)及二零二五年三月卅一日止年度，基金經理及信託人的關連人士的銀行支出如下：

		2026 二零二六年	2025 二零二五年
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	HKD 港元	1,039	2,160
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	2,510	3,351
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	HKD 港元	14,434	11,783
BOCHK Global Equity Fund 中銀香港環球股票基金	USD 美元	96	84
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	USD 美元	1,797	1,612
BOCHK China Equity Fund 中銀香港中國股票基金	HKD 港元	982	740
BOCHK Global Bond Fund 中銀香港環球債券基金	USD 美元	1,618	1,116
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD 美元	136	167
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	USD 美元	104	131
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	USD 美元	88	157
BOCHK Conservative Growth Fund 中銀香港保守增長基金	USD 美元	237	165

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

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

(d) 基金經理及信託人的關連人士的銀行支出（續）

		2026 二零二六年	2025 二零二五年
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	614	752
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	614	668
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD 港元	614	924
BOCHK Japan Equity Fund 中銀香港日本股票基金	USD 美元	78	85
BOCHK Australia Income Fund 中銀香港澳洲收入基金	AUD 澳元	431	1,424
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	USD 美元	205	161
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	GBP 英鎊	77	169
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	USD 美元	78	78
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD 港元	3,279	5,744
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	RMB 人民幣	809	2,542

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(e) Holdings in the Sub-Funds

(e) 持有分支基金單位

The Sub-Funds allow the Manager, its connected persons and other funds managed by the Manager to subscribe for and redeem units in the Sub-Funds.

分支基金容許基金經理、其關連人士及由基金經理管理的其他基金認購和贖回分支基金的單位。

The holdings in the Sub-Funds by the Manager and its connected persons as at 31st March 2026, or end of termination period and 31st March 2025 (as disclosed in Note 1). were as follows:

於二零二六年三月卅一日或終止期結束以及二零二五年三月卅一日(如附註1所披露),基金經理及其關連人士持有的分支基金單位如下:

Units held by the Directors of the Manager
基金經理董事持有的單位

As at 31st March 2025
於二零二五年三月卅一日

	Units outstanding at 1st April 2024 於二零二四年四月一日的單位數量	Units subscribed during the year 年內認購單位	Units redeemed during the year 年內贖回單位	Units outstanding at 31st March 2025 於二零二五年三月卅一日的單位數量
BOCHK China Consumption Growth Fund (Class A) 中銀香港中國豐盛消費基金(A類)	30,941.7906	8,856.8979	-	39,798.6885

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(e) Holdings in the Sub-Funds (continued)

(e) 持有分支基金單位(續)

Certain other funds managed by the Manager invested in certain Sub-Funds. The number of shares and the amount of transactions invested by the respective other funds as at 31st March 2026 were as follows:

基金經理所管理的若干其他基金投資若干分支基金。其他相關基金於二零二六年三月卅一日投資的股份數目及交易金額如下:

	Closing holdings as at 31st March 2026 於二零二六年三月卅一日的期末持股量	Purchase 買入 HKD 港元	Sales 出售 HKD 港元	Market value as at 31st March 2026 於二零二六年三月卅一日的市值 HKD 港元	Distribution for the year ended 31st March 2026 截至二零二六年三月卅一日止年度之分派 HKD 港元
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金					
BOCHK Aggressive Growth Fund	3,292,432	2,000,000	(22,197,000)	158,374,865	-
BOCHK Balanced Growth Fund	1,477,320	-	(13,733,000)	71,063,089	-
BOCHK Conservative Growth Fund	120,079	-	(7,369,000)	5,776,146	-
BOCGL Aggressive Growth Fund	26,015	43,690	(18,762)	1,251,373	-
BOCGL Moderate Growth Fund	10,568	-	(79,710)	508,331	-
BOCGL Stable Growth Fund	468	-	(58,169)	22,492	-
Luen Fung Hang Life Pension Fund -Balanced Fund	3,924,734	-	(16,416,014)	188,790,283	-
Luen Fung Hang Life Pension Fund -Growth Fund	7,237,002	3,040,259	(12,330,001)	348,119,356	-
Luen Fung Hang Life Pension Fund -Stable Fund	2,800,208	1,711,948	(19,242,305)	134,697,587	-
		HKD 港元	HKD 港元	HKD 港元	HKD 港元
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金					
BOCHK Conservative Growth Fund	6,015,869	9,665,824	-	64,215,190	2,481,324
BOCGL Aggressive Growth Fund	19,617	5,500	(3,083)	209,393	8,263
BOCGL Moderate Growth Fund	61,469	-	(84,100)	656,137	28,949
BOCGL Stable Growth Fund	6,832	20,000	(215,221)	72,925	4,944
BOCPPF-HKDIF	613,016	342,280	(267,900)	6,910,040	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(e) Holdings in the Sub-Funds (continued)

(e) 持有分支基金單位（續）

	Closing holdings as at 31st March 2026 於二零二六年三月卅一日的期末持股量	Purchase 買入 HKD 港元	Sales 出售 HKD 港元	Market value as at 31st March 2026 於二零二六年三月卅一日的市值 HKD 港元	Distribution for the year ended 31st March 2026 截至二零二六年三月卅一日止年度之分派 HKD 港元
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金					
BOCHK Aggressive Growth Fund	300,150	3,001,500	(3,001,500)	3,003,060	-
BOCHK Balanced Growth Fund	262,232	2,622,316	(2,622,316)	2,623,680	-
BOCHK Conservative Growth Fund	67,016	670,156	(670,156)	670.504	-
BOCGL Money Market Fund	36,197	-	(109,500)	501,712	-
Luen Fung Hang Life Pension Fund – Balanced Fund	2,087,290	4,000,000	(22,925,387)	28,931,298	-
Luen Fung Hang Life Pension Fund – China Equity Fund	17,944,933	60,385,076	(10,743,673)	248,729,339	-
Luen Fung Hang Life Pension Fund – European Index Tracker 70 Fund	989,142	6,498,384	(2,641,250)	13,710,194	-
Luen Fung Hang Life Pension Fund – Growth Fund	4,203,545	4,000,000	(16,973,230)	58,264,076	-
Luen Fung Hang Life Pension Fund – Great Wall Fund	1,250,067	4,290,610	(1,711,036)	17,326,806	-
Luen Fung Hang Life Pension Fund – Maintenance Fund	112,051,429	196,000,000	(15,500,000)	1,553,111,243	-
Luen Fung Hang Life Pension Fund – North America Index Tracker 70 Fund	5,147,229	20,761,431	(2,880,953)	71,344,191	-
Luen Fung Hang Life Pension Fund – Stable Fund	9,214,234	-	(17,586,323)	127,715,737	-
Yue Hwa Chinese Products Emporium Limited (1990) Staff Provident Fund Scheme	52,850	310,000	(1,000,000)	732,533	-
Yue Hwa Chinese Products Emporium Limited Staff Retirement Scheme	153,297	210,000	(150,000)	2,124,797	-
BOCPPF-HKDMMF	197,925	765,406	(20,262,680)	2,228,375	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(e) Holdings in the Sub-Funds (continued)

(e) 持有分支基金單位(續)

	Closing holdings as at 31st March 2026 於二零二六年三月卅一日的期末持股量	Purchase 買入 USD 美元	Sales 出售 USD 美元	Market value as at 31st March 2026 於二零二六年三月卅一日的市值 USD 美元	Distribution for the year ended 31st March 2026 截至二零二六年三月卅一日止年度之分派 USD 美元
BOCHK Global Equity Fund 中銀香港環球股票基金					
BOCGL Aggressive Growth Fund	15,966	-	(125,107)	772,547	-
BOCGL Moderate Growth Fund	5,361	-	(47,700)	259,410	-
BOCGL Stable Growth Fund	301	-	(37,051)	14,545	-
BOCHK Aggressive Growth Fund	366,823	-	-	17,749,135	-
BOCHK Balanced Growth Fund	204,331	-	-	9,886,763	-
BOCHK Conservative Growth Fund	14,421	-	-	697,789	-
HLHL	46,501	-	-	2,250,022	-
HXF	106,757	-	(500,000)	5,165,571	-
Luen Fung Hang Life Pension Fund – Balanced Fund	413,744	-	-	20,109,461	-
Luen Fung Hang Life Pension Fund – Growth Fund	688,814	-	-	33,329,009	-
Luen Fung Hang Life Pension Fund – Stable Fund	264,475	-	-	12,796,890	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(e) Holdings in the Sub-Funds (continued)

(e) 持有分支基金單位（續）

	Closing holdings as at 31st March 2026 於二零二六年三月卅一日的期末持股量	Purchase 買入 USD 美元	Sales 出售 USD 美元	Market value as at 31st March 2026 於二零二六年三月卅一日的市值 USD 美元	Distribution for the year ended 31st March 2026 截至二零二六年三月卅一日止年度之分派 USD 美元
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金					
BOCHK Aggressive Growth Fund	87,822	878,225	(1,636,204)	878,954	-
BOCHK Balanced Growth Fund	158,339	1,583,393	(1,583,393)	1,584,707	-
BOCHK Conservative Growth Fund	193,134	2,514,336	(2,353,589)	1,932,939	-
BOCGL Money Market Fund	85,762	-	(344,009)	1,311,901	-
Luen Fung Hang Life Pension Fund – Balanced Fund	-	-	(518,119)	-	-
Luen Fung Hang Life Pension Fund – China Equity Fund	-	-	(4,216,963)	-	-
Luen Fung Hang Life Pension Fund – European Index Tracker 70 Fund	-	-	(917)	-	-
Luen Fung Hang Life Pension Fund – Growth Fund	-	-	(666,900)	-	-
Luen Fung Hang Life Pension Fund – North America Index Tracker 70 Fund	-	443,365	(465,259)	-	-
Luen Fung Hang Life Pension Fund – Stable Fund	-	-	(274,411)	-	-
		HKD 港元	HKD 港元	HKD 港元	HKD 港元
BOCHK China Equity Fund 中銀香港中國股票基金					
BOCHK Aggressive Growth Fund	253,486	9,938,289	-	16,611,533	-
BOCHK Balanced Growth Fund	216,830	9,157,833	-	14,209,382	-
BOCHK Conservative Growth Fund	145,278	10,045,317	-	9,520,424	-
BOCHK Global Equity Fund	23,733	-	(4,800,000)	1,555,253	-
BOCGL Aggressive Growth Fund	3,947	-	(4,152)	258,641	-
BOCGL Moderate Growth Fund	2,231	-	(12,470)	146,232	-
BOCGL Stable Growth Fund	82	-	(14,025)	5,343	-
Luen Fung Hang Life Pension Fund -Balanced Fund	30,044	-	-	1,968,872	-
Luen Fung Hang Life Pension Fund – China Equity Fund	7,893,017	24,791,906	(29,251,052)	517,247,549	-
Luen Fung Hang Life Pension Fund – Growth Fund	49,495	-	-	3,243,510	-
Luen Fung Hang Life Pension Fund -Stable Fund	54,651	-	-	3,581,375	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(e) Holdings in the Sub-Funds (continued)

(e) 持有分支基金單位（續）

	Closing holdings as at 31st March 2026 於二零二六年三月卅一日的期末持股量	Purchase 買入 USD 美元	Sales 出售 USD 美元	Market value as at 31st March 2026 於二零二六年三月卅一日的市值 USD 美元	Distribution for the year ended 31st March 2026 截至二零二六年三月卅一日止年度之分派 USD 美元
BOCHK Global Bond Fund 中銀香港環球債券基金					
BOCHK Aggressive Growth Fund	909,896	2,009,622	-	13,508,676	-
BOCHK Balanced Growth Fund	1,452,711	1,603,100	-	21,567,522	-
BOCHK Conservative Growth Fund	716,134	929,700	-	10,632,018	-
BOCGL Aggressive Growth Fund	9,503	3,800	(2,056)	141,089	-
BOCGL Moderate Growth Fund	15,182	-	(29,500)	225,392	-
BOCGL Stable Growth Fund	2,021	-	(86,506)	30,009	-
Luen Fung Hang Life Pension Fund -Stable Fund	8,923,309	4,568,000	-	132,479,011	-
Luen Fung Hang Life Pension Fund -Balanced Fund	5,251,148	1,659,000	-	77,960,647	-
Luen Fung Hang Life Pension Fund – Growth Fund	5,160,677	3,439,000	-	76,617,474	-
BOCPPF-GBD	13,123	3,408	-	125,930	-
		USD 美元	USD 美元	USD 美元	USD 美元
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金					
BOCGL Aggressive Growth Fund	6,033	-	(46,317)	287,566	-
BOCGL Moderate Growth Fund	2,672	-	(16,900)	127,360	-
BOCGL Stable Growth Fund	94	-	(10,644)	4,476	-
BOCHK Aggressive Growth Fund	304,977	940,844	(1,857,209)	14,536,623	-
BOCHK Balanced Growth Fund	152,829	1,091,592	(1,431,108)	7,284,529	-
BOCHK Conservative Growth Fund	48,111	921,764	(534,386)	2,293,210	-
BOCHK Global Equity Fund	306,741	5,350,000	(2,500,000)	14,620,731	-
Luen Fung Hang Life Pension Fund – Balanced Fund	375,375	89,000	-	17,892,146	-
Luen Fung Hang Life Pension Fund – Growth Fund	665,078	871,000	-	31,700,722	-
Luen Fung Hang Life Pension Fund – Stable Fund	334,946	110,000	(299,000)	15,965,122	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(e) Holdings in the Sub-Funds (continued)

(e) 持有分支基金單位（續）

	Closing holdings as at 31st March 2026 於二零二六年三月卅一日的期末持股量	Purchase 買入	Sales 出售	Market value as at 31st March 2026 於二零二六年三月卅一日的市值	Distribution for the year ended 31st March 2026 截至二零二六年三月卅一日止年度之分派
		USD 美元	USD 美元	USD 美元	USD 美元
BOCHK Aggressive Growth Fund 中銀香港進取增長基金					
PRUM-GF	330,549	1,067,573	(1,948,277)	13,049,100	-
BOCPPF-AGF	13,388	4,599	-	182,045	-
		USD 美元	USD 美元	USD 美元	USD 美元
BOCHK Balanced Growth Fund 中銀香港均衡增長基金					
PRUM-BF	238,057	26,663	(45,305)	6,936,786	-
BOCPPF-BGF	2,554	161,717	(156,874)	31,538	-
		USD 美元	USD 美元	USD 美元	USD 美元
BOCHK Conservative Growth Fund 中銀香港保守增長基金					
PRUM-SF	134,658	311,583	(488,727)	2,721,146	-
BOCPPF-CGF	67,069	18,215	-	753,613	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(e) Holdings in the Sub-Funds (continued)

(e) 持有分支基金單位(續)

	Closing holdings as at 31st March 2026 於二零二六年三月卅一日的期末持股量	Purchase 買入	Sales 出售	Market value as at 31st March 2026 於二零二六年三月卅一日的市值	Distribution for the year ended 31st March 2026 截至二零二六年三月卅一日止年度之分派
		USD 美元	USD 美元	USD 美元	USD 美元
BOCHK Japan Equity Fund 中銀香港日本股票基金					
BOCGL Aggressive Growth Fund	3,505	2,100	(1,019)	75,116	-
BOCGL Moderate Growth Fund	1,775	-	(4,900)	38,052	-
BOCGL Stable Growth Fund	105	-	(5,916)	2,253	-
BOCHK Aggressive Growth Fund	514,880	-	-	11,035,010	-
BOCHK Balanced Growth Fund	227,334	-	-	4,872,269	-
BOCHK Conservative Growth Fund	44,560	-	-	955,011	-
Luen Fung Hang Life Pension Fund – Balance Fund	572,872	1,231,000	-	12,277,906	-
Luen Fung Hang Life Pension Fund – Growth Fund	976,465	904,000	-	20,927,792	-
Luen Fung Hang Life Pension Fund – Stable Fund	464,348	912,000	-	9,952,007	-
		RMB 人民幣	RMB 人民幣	RMB 人民幣	RMB 人民幣
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金					
BOCHK – Aggressive Growth Fund	627,714	153,070	-	6,197,486	153,070
Luen Fung Hang Life Pension Fund – Great Wall Fund	3,519,657	8,322,530	(4,542,405)	35,366,163	828,670
		USD 美元	USD 美元	USD 美元	USD 美元
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金					
BOCHK Global Equity Fund	119,847	-	-	1,406,340	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(e) Holdings in the Sub-Funds (continued)

(e) 持有分支基金單位（續）

	Closing holdings as at 31st March 2025 於二零二五年三月卅一日的期末持股量	Purchase 買入 HKD 港元	Sales 出售 HKD 港元	Market value as at 31st March 2025 於二零二五年三月卅一日的市值 HKD 港元	Distribution for the year ended 31st March 2025 截至二零二五年三月卅一日止年度之分派 HKD 港元
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金					
BOCGL Aggressive Growth Fund	25,597	-	-	1,127,861	-
BOCGL Stable Growth Fund	1,721	-	(43,000)	75,816	-
BOCHK Aggressive Growth Fund	3,710,394	-	(11,000,000)	163,489,986	-
BOCHK Balanced Growth Fund	1,759,136	-	(6,000,000)	77,512,267	-
BOCHK Conservative Growth Fund	269,036	-	-	11,854,466	-
Luen Fung Hang Life Pension Fund -Balanced Fund	4,287,367	6,648,751	(38,505,251)	188,912,957	-
Luen Fung Hang Life Pension Fund -Growth Fund	7,472,480	5,572,736	(65,596,449)	329,257,657	-
Luen Fung Hang Life Pension Fund -Stable Fund	3,200,325	4,088,000	(21,015,661)	141,014,967	-
BOCGL Moderate Growth Fund	12,125	-	(100,000)	534,268	-
		HKD 港元	HKD 港元	HKD 港元	HKD 港元
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金					
BOCGL Aggressive Growth Fund	19,388	-	-	205,011	8,285
BOCGL Moderate Growth Fund	69,346	-	-	733,273	29,632
BOCGL Stable Growth Fund	25,129	-	(65,000)	265,722	12,014
BOCHK Conservative Growth Fund	5,104,075	-	-	53,971,004	1,802,150
BOCPPF-HKDIF	606,179	378,990	(484,302)	6,526,065	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(e) Holdings in the Sub-Funds (continued)

(e) 持有分支基金單位（續）

	Closing holdings as at 31st March 2025 於二零二五年三月卅一日的期末持股量	Purchase 買入 HKD 港元	Sales 出售 HKD 港元	Market value as at 31st March 2025 於二零二五年三月卅一日的市值 HKD 港元	Distribution for the year ended 31st March 2025 截至二零二五年三月卅一日止年度之分派 HKD 港元
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金					
BOCHK Aggressive Growth Fund	216,654	-	-	2,931,152	-
BOCHK Balanced Growth Fund	189,284	-	-	2,560,856	-
BOCHK Conservative Growth Fund	48,373	-	-	654,449	-
BOCGL Money Market Fund	44,128	65,168	(20,000)	597,013	-
BOCIP HK Dollar Money Market Fund	-	1,069,743	(1,943,007)	-	-
Luen Fung Hang Life Pension Fund – Balanced Fund	3,642,624	13,457,285	(3,748,000)	46,846,529	-
Luen Fung Hang Life Pension Fund – China Equity Fund	14,326,888	58,593,756	(5,948,749)	193,831,328	-
Luen Fung Hang Life Pension Fund – European Index Tracker 70 Fund	706,935	3,932,133	(1,159,947)	9,564,268	-
Luen Fung Hang Life Pension Fund – Growth Fund	5,139,852	8,524,075	(7,280,000)	69,538,080	-
Luen Fung Hang Life Pension Fund – Great Wall Fund	1,060,878	3,871,854	(2,602,016)	14,352,832	-
Luen Fung Hang Life Pension Fund – Maintenance Fund	98,850,443	274,440,000	-	1,337,367,419	-
Luen Fung Hang Life Pension Fund – North America Index Tracker 70 Fund	3,845,136	19,711,761	(6,773,874)	52,021,612	-
Luen Fung Hang Life Pension Fund – Stable Fund	10,499,277	13,212,500	(8,624,000)	142,046,821	-
Yue Hwa Chinese Products Emporium Limited (1990) Staff Provident Fund Scheme	104,000	530,000	(300,000)	1,407,036	-
Yue Hwa Chinese Products Emporium Limited Staff Retirement Scheme	148,958	300,000	-	2,015,278	-
BOCPPF-HKDMMF	1,941,576	1,069,743	(1,943,007)	21,372,864	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(e) Holdings in the Sub-Funds (continued)

(e) 持有分支基金單位（續）

	Closing holdings as at 31st March 2025 於二零二五年三月卅一日的期末持股量	Purchase 買入 USD 美元	Sales 出售 USD 美元	Market value as at 31st March 2025 於二零二五年三月卅一日的市值 USD 美元	Distribution for the year ended 31st March 2025 截至二零二五年三月卅一日止年度之分派 USD 美元
BOCHK Global Equity Fund 中銀香港環球股票基金					
BOCGL Aggressive Growth Fund	18,935	-	(116,000)	779,489	-
BOCGL Moderate Growth Fund	6,320	-	(38,000)	260,166	-
BOCGL Stable Growth Fund	1,132	-	(17,000)	46,585	-
BOCHK Aggressive Growth Fund	366,823	-	-	15,100,819	-
BOCHK Balanced Growth Fund	204,331	-	(500,000)	8,411,578	-
BOCHK Conservative Growth Fund	14,421	-	-	593,674	-
Luen Fung Hang Life Pension Fund – Balanced Fund	413,744	-	-	17,032,394	-
Luen Fung Hang Life Pension Fund – Growth Fund	688,814	-	-	28,356,050	-
Luen Fung Hang Life Pension Fund – Stable Fund	264,475	-	-	10,887,490	-
BOC Group Life Assurance Company Limited	4,221	11,912	(60,843)	173,766	-
		USD 美元	USD 美元	USD 美元	USD 美元
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金					
BOCHK Aggressive Growth Fund	107,682	-	-	1,585,510	-
BOCHK Balanced Growth Fund	103,593	-	-	1,525,298	-
BOCHK Conservative Growth Fund	114,783	-	-	1,690,062	-
BOCGL Money Market Fund	108,442	305,210	(100,834)	1,596,697	-
Luen Fung Hang Life Pension Fund – Balanced Fund	34,233	-	-	504,043	-
Luen Fung Hang Life Pension Fund – China Equity Fund	278,620	-	-	4,102,394	-
Luen Fung Hang Life Pension Fund – European Index Tracker 70 Fund	61	-	-	893	-
Luen Fung Hang Life Pension Fund – Growth Fund	44,063	-	-	648,781	-
Luen Fung Hang Life Pension Fund – North America Index Tracker 70 Fund	1,171	-	-	17,240	-
Luen Fung Hang Life Pension Fund – Stable Fund	18,131	-	-	266,956	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(e) Holdings in the Sub-Funds (continued)

(e) 持有分支基金單位（續）

	Closing holdings as at 31st March 2025 於二零二五年三月卅一日的期末持股量	Purchase 買入 HKD 港元	Sales 出售 HKD 港元	Market value as at 31st March 2025 於二零二五年三月卅一日的市值 HKD 港元	Distribution for the year ended 31st March 2025 截至二零二五年三月卅一日止年度之分派 HKD 港元
BOCHK China Equity Fund 中銀香港中國股票基金					
BOCHK Aggressive Growth Fund	119,763	-	-	7,548,834	-
BOCHK Balanced Growth Fund	93,077	-	-	5,866,792	-
BOCHK Conservative Growth Fund	9,404	-	-	592,722	-
BOCHK Global Equity Fund	95,983	4,500,000	-	6,049,975	-
BOCGL Aggressive Growth Fund	4,007	-	-	252,569	-
BOCGL Moderate Growth Fund	2,404	-	-	151,538	-
BOCGL Stable Growth Fund	296	-	(8,000)	18,656	-
Luen Fung Hang Life Pension Fund -Balanced Fund	30,044	-	-	1,893,737	-
Luen Fung Hang Life Pension Fund – China Equity Fund	7,956,462	40,038,674	(65,829,344)	501,507,758	-
Luen Fung Hang Life Pension Fund – Growth Fund	49,495	-	-	3,119,734	-
Luen Fung Hang Life Pension Fund -Stable Fund	54,651	-	-	3,444,705	-
		USD 美元	USD 美元	USD 美元	USD 美元
BOCHK Global Bond Fund 中銀香港環球債券基金					
BOCHK Aggressive Growth Fund	774,459	1,280,000	-	11,314,073	-
BOCHK Balanced Growth Fund	1,345,444	3,527,167	-	19,655,592	-
BOCHK Conservative Growth Fund	653,818	1,808,359	-	9,551,624	-
BOCGL Aggressive Growth Fund	9,391	-	-	137,186	-
BOCGL Moderate Growth Fund	17,149	-	-	250,537	-
BOCGL Stable Growth Fund	7,867	-	(5,000)	114,925	-
Luen Fung Hang Life Pension Fund -Stable Fund	8,615,352	9,425,620	(1,220,000)	125,861,679	-
Luen Fung Hang Life Pension Fund -Balanced Fund	5,139,456	9,151,854	(1,010,000)	75,082,306	-
Luen Fung Hang Life Pension Fund – Growth Fund	4,929,733	11,551,378	(1,480,000)	72,018,467	-
BOCPPF-GBD	12,770	3,993	-	121,013	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(e) Holdings in the Sub-Funds (continued)

(e) 持有分支基金單位（續）

	Closing holdings as at 31st March 2025 於二零二五年三月卅一日的期末持股量	Purchase 買入 USD 美元	Sales 出售 USD 美元	Market value as at 31st March 2025 於二零二五年三月卅一日的市值 USD 美元	Distribution for the year ended 31st March 2025 截至二零二五年三月卅一日止年度之分派 USD 美元
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金					
BOCGL Aggressive Growth Fund	6,943	-	-	263,900	-
BOCGL Moderate Growth Fund	3,019	-	(49,000)	114,733	-
BOCGL Stable Growth Fund	347	-	(13,000)	13,180	-
BOCHK Aggressive Growth Fund	322,215	-	(1,410,000)	12,246,508	-
BOCHK Balanced Growth Fund	158,851	-	(986,000)	6,037,489	-
BOCHK Conservative Growth Fund	39,470	-	(276,000)	1,500,150	-
BOCHK Global Equity Fund	253,511	1,430,000	-	9,635,251	-
BOC Group Life Assurance Company Limited	7,706	12,506	(28,512)	292,890	-
Luen Fung Hang Life Pension Fund – Balanced Fund	373,486	66,000	(2,109,000)	14,195,143	-
Luen Fung Hang Life Pension Fund – Growth Fund	646,416	530,000	(2,572,000)	24,568,444	-
Luen Fung Hang Life Pension Fund – Stable Fund	339,187	24,000	(2,875,000)	12,891,556	-
		USD 美元	USD 美元	USD 美元	USD 美元
BOCHK Aggressive Growth Fund 中銀香港進取增長基金					
PRUM-GF	353,817	1,062,032	(2,946,281)	12,235,698	-
BOCPPF-AGF	13,044	4,592	-	155,998	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關聯人士的交易(續)

(e) Holdings in the Sub-Funds (continued)

(e) 持有分支基金單位(續)

	Closing holdings as at 31st March 2025 於二零二五年三月卅一日的期末持股量	Purchase 買入	Sales 出售	Market value as at 31st March 2025 於二零二五年三月卅一日的市值	Distribution for the year ended 31st March 2025 截至二零二五年三月卅一日止年度之分派
		USD 美元	USD 美元	USD 美元	USD 美元
BOCHK Balanced Growth Fund 中銀香港均衡增長基金					
PRUM-BF	256,699	682,380	(1,582,767)	6,820,463	-
BOCPPF-BGF	688	12,563	(296,589)	7,771	-
		USD 美元	USD 美元	USD 美元	USD 美元
BOCHK Conservative Growth Fund 中銀香港保守增長基金					
PRUM-SF	143,494	357,364	(511,025)	2,759,896	-
BOCPPF-CGF	65,440	18,711	-	702,658	-
BOC Group Life Assurance Company Limited	11	-	-	217	-
		HKD 港元	HKD 港元	HKD 港元	HKD 港元
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金					
BOC Group Life Assurance Company Limited	1,204,875	802,216	(2,762,285)	29,326,767	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(e) Holdings in the Sub-Funds (continued)

(e) 持有分支基金單位(續)

	Closing holdings as at 31st March 2025 於二零二五年三月卅一日的期末持股量	Purchase 買入	Sales 出售	Market value as at 31st March 2025 於二零二五年三月卅一日的市值	Distribution for the year ended 31st March 2025 截至二零二五年三月卅一日止年度之分派
		USD 美元	USD 美元	USD 美元	USD 美元
BOCHK Japan Equity Fund 中銀香港日本股票基金					
BOCGL Aggressive Growth Fund	3,466	-	-	60,726	-
BOCGL Moderate Growth Fund	2,000	-	-	35,042	-
BOCGL Stable Growth Fund	416	-	(2,000)	7,295	-
BOCHK Aggressive Growth Fund	514,880	-	-	9,022,190	-
BOCHK Balanced Growth Fund	227,334	-	-	3,983,552	-
BOCHK Conservative Growth Fund	44,560	-	-	780,814	-
Luen Fung Hang Life Pension Fund – Stable Fund	422,449	221,000	(310,000)	7,402,523	-
Luen Fung Hang Life Pension Fund -Growth Fund	935,775	1,718,000	(63,000)	16,397,498	-
Luen Fung Hang Life Pension Fund -Balanced Fund	515,920	450,000	(268,000)	9,040,418	-
		RMB 人民幣	RMB 人民幣	RMB 人民幣	RMB 人民幣
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金					
BOCHK Aggressive Growth Fund	612,179	149,162	-	6,049,733	149,162
BOCHK Balanced Growth Fund	-	374,977	(18,383,909)	-	374,977
BOCHK Conservative Growth Fund	-	289,050	(13,205,446)	-	289,050
Luen Fung Hang Life Pension Fund – Great Wall Fund	3,126,210	7,358,659	(3,371,433)	30,894,048	687,659
		USD 美元	USD 美元	USD 美元	USD 美元
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金					
BOCHK Global Equity Fund	119,847	-	-	1,069,607	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager

(f) 基金經理及信託人的關連人士所發行的證券及由基金經理管理的其他集體投資計劃之投資

Certain Sub-Funds invested in listed equity securities and quoted debt securities issued by connected persons of the Manager and Trustee. BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK Asia Pacific Equity Fund, BOCHK Aggressive Growth Fund, BOCHK China Equity Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund, BOCHK China Consumption Growth Fund and BOCHK Asia Pacific Equity Income Fund also held investments in Investee Funds managed by the Manager as disclosed in Note 2(m). No performance fee was charged by the Investee Funds during the year ended 31st March 2026.

若干分支基金投資於基金經理及信託人的關連人士所發行的上市股本證券及掛牌債務證券。中銀香港港元收入基金、中銀香港環球股票基金、中銀香港亞太股票基金、中銀香港進取增長基金、中銀香港中國股票基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港中國金龍基金、中銀香港日本股票基金、中銀香港中國豐盛消費基金及中銀香港亞太股票收入基金投資於基金經理所管理被投資基金持有的投資，於附註2(m)披露。截至二零二六年三月卅一日止年度，被投資基金並無收取表現費。

The number of shares and the amount invested by the respective Sub-Funds as at 31st March 2026 were as follows:

各分支基金於二零二六年三月卅一日所投資的股份數目和金額如下：

	Closing holdings as at 31st March 2026 於二零二六年三月卅一日的期末持股量	Market value as at 1st April 2025 於二零二五年四月一日的市值 HKD 港元	Purchase 買入 HKD 港元	Sales 出售 HKD 港元	Net gains/(losses) on the investments 投資淨收益╱(虧損) HKD 港元	Market value as at 31st March 2026 於二零二六年三月卅一日的市值 HKD 港元	% of net assets as at 31st March 2026 於二零二六年三月卅一日佔資產淨值之百分比
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金							
BANK OF CHINA LTD-H	10,500,000	62,025,250	-	(12,214,365)	2,374,115	52,185,000	2.28
BOC HONG KONG (HLDGS) LTD	555,000	18,369,000	-	(1,101,300)	6,486,300	23,754,000	1.04

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人的關連人士所發行的證券及由基金經理管理的其他集體投資計劃之投資(續)

	Closing holdings as at 31st March 2026 於二零二六年三月卅一日的期末持股量	Market value as at 1st April 2025 於二零二五年四月一日的市值	Purchase 買入	Sales 出售	Net gains/(losses) on the investments 投資淨收益/(虧損)	Market value as at 31st March 2026 於二零二六年三月卅一日的市值	% of net assets as at 31st March 2026 於二零二六年三月卅一日佔資產淨值之百分比
		HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金							
BOCIP FLEXI HKD INCOME FUND	13,417,112	114,000,256	6,527,815	(9,900,000)	(1,780,405)	108,847,666	2.68
BOCIP FLEXI USD BOND FUND-A	1,749,000	105,909,315	6,130,781	(8,579,960)	(339,322)	103,120,814	2.54
BOCIP USD SHORT DURATION BOND FUND	1,376,745	109,185,905	5,007,907	(10,088,195)	(582,961)	103,522,656	2.55
BOC AVIATION LTD 3.6% S/A 11FEB2026	-	145,471,480	-	(146,000,000)	528,520	-	-
		USD 美元	USD 美元	USD 美元	USD 美元	USD 美元	
BOCHK Global Equity Fund 中銀香港環球股票基金							
BOCIP-JSMO BOCIP JAPAN SMALL & MID CAP OPPORTUNITY FUND	957,117	4,007,227	-	-	1,026,093	5,033,320	1.98
BOC-PRUDENTIAL FTSE MPF CHINA A INDEX FUND CL I	428,525	169,031	551,154	(127,736)	30,404	622,853	0.25
BOCPIFS-EUIF(I) BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	46,163	102,720	-	-	19,190	121,910	0.05
BOCHK ASIA PAC EQUITY FUND - CLASS A	306,741	9,635,251	5,350,000	(2,500,000)	2,135,480	14,620,731	5.74
BOC-APPF(A) BOCHK ASIA PAC PROPERTY FD – CLASS A	119,847	1,069,607	-	-	336,733	1,406,340	0.55
BOCHK CHINA EQUITY FUND – CLASS A	23,733	777,602	-	(613,133)	33,900	198,369	0.08
LN. PRU PRUDENTIAL PLC	6,281	66,982	-	-	18,993	85,975	0.03

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人的關連人士所發行的證券及由基金經理管理的其他集體投資計劃之投資（續）

	Closing holdings as at 31st March 2026 於二零二六年三月卅一日的期末持股量	Market value as at 1st April 2025 於二零二五年四月一日的市值	Purchase 買入	Sales 出售	Net gains/(losses) on the investments 投資淨收益／(虧損)	Market value as at 31st March 2026 於二零二六年三月卅一日的市值	% of net assets as at 31st March 2026 於二零二六年三月卅一日佔資產淨值之百分比
		HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	
BOCHK China Equity Fund 中銀香港中國股票基金							
BANK OF CHINA LTD-H	16,298,000	83,904,100	-	(7,356,950)	4,453,910	81,001,060	2.26
BOCIP CHINA-A SMALL AND MID CAP FUND	16,281,041	30,154,278	77,400,519	-	11,702,200	119,256,997	3.33
		USD 美元	USD 美元	USD 美元	USD 美元	USD 美元	
BOCHK Global Bond Fund 中銀香港環球債券基金							
BOC AVIATION LTD 3.15% A 11JUL2029	1,000,000	-	629,021	-	(2,468)	626,553	0.17
		USD 美元	USD 美元	USD 美元	USD 美元	USD 美元	
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金							
BANK OF CHINA LTD-H	1,288,600	776,774	-	-	40,086	816,860	0.48
BOC HONG KONG (HLDGS) LTD	43,000	282,508	-	(142,921)	95,152	234,739	0.14
BOC AVIATION LTD	9,000	-	184,471	(89,066)	(6,727)	88,678	0.05
BOC-PRUDENTIAL FTSE MPF CHINA A INDEX FUND CL I	4,726,572	5,525,198	-	-	1,344,795	6,869,993	4.01

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人的關連人士所發行的證券及由基金經理管理的其他集體投資計劃之投資（續）

	Closing holdings as at 31st March 2026 於二零二六年三月卅一日的期末持股量	Market value as at 1st April 2025 於二零二五年四月一日的市值 USD 美元	Purchase 買入 USD 美元	Sales 出售 USD 美元	Net gains/ (losses) on the investments 投資淨收益／(虧損) USD 美元	Market value as at 31st March 2026 於二零二六年三月卅一日的市值 USD 美元	% of net assets as at 31st March 2026 於二零二六年三月卅一日佔資產淨值之百分比
BOCHK Aggressive Growth Fund 中銀香港進取增長基金							
BOCHK ASIA PAC EQUITY FUND – CLASS A	304,977	12,246,508	940,844	(1,857,209)	3,206,480	14,536,623	13.69
BOCHK CHINA EQUITY FUND – CLASS A	253,486	970,250	1,277,018	-	(128,504)	2,118,764	1.99
BOCHK GLOBAL BOND FUND – CLASS A	909,896	774,459	2,009,622	-	10,724,595	13,508,676	12.72
BOCHK GLOBAL EQUITY FUND – CLASS A	366,823	15,100,819	-	-	2,648,316	17,749,135	16.71
BOCHK HK EQUITY FUND – CLASS A	3,292,432	21,013,327	255,802	(2,852,733)	1,783,964	20,200,360	19.02
BOCHK HKD MONEY MARKET FUND- CLASS A	-	376,740	-	(383,076)	6,336	-	-
BOCHK HKD MONEY MARKET FUND – CLASS I	300,150	-	383,076	-	(42)	383,034	0.36
BOCHK JAPAN EQUITY FUND – CLASS A	514,880	9,022,190	-	-	2,012,820	11,035,010	10.39
BOCHK RMB FIXED INCOME FUND – CLASS A	627,714	832,620	21,365	-	43,330	897,315	0.84
BOCHK USD MONEY MARKET FUND – CLASS A	-	1,585,510	-	(1,636,204)	50,694	-	-
BOCHK USD MONEY MARKET FUND - CLASS I	87,822	-	878,225	-	729	878,954	0.83
BOCIP ASIA QUALITY EQUITY FUND – CLASS A	212,881	1,898,016	65,456	-	660,758	2,624,230	2.47
BOCIP HONG KONG LOW VOLATILITY EQUITY FUND	273,172	550,109	-	-	95,293	645,402	0.61
BOCIP HONG KONG VALUE FUND	441,825	443,803	25,388	-	110,548	579,739	0.55
BOCIP USD SHORT DURATION BOND FUND	71,061	68,204	32,721	-	585,790	686,715	0.65
BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	5,069,773	9,638,266	1,953,060	-	1,797,189	13,388,515	12.61
BOC-PRUDENTIAL MSCI AC ASIA PACIFIC EX JAPAN INDEX FUND CL I USD	137,753	252,515	-	-	67,801	320,316	0.30
BOC-PRUDENTIAL MSCI JAPAN INDEX FUND CL I USD	137,703	269,264	-	-	67,502	336,766	0.32
BOC-PRUDENTIAL NORTH AMERICA INDEX FUND CL I	528,775	835,994	1,834,189	-	111,680	2,781,863	2.62
BOC-PRUDENTIAL S&P500 INDEX FUND CL I USD	137,819	440,415	-	-	72,961	513,376	0.48

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人的關連人士所發行的證券及由基金經理管理的其他集體投資計劃之投資（續）

	Closing holdings as at 31st March 2026 於二零二六年三月卅一日的期末持股量	Market value as at 1st April 2025 於二零二五年四月一日的市值 USD 美元	Purchase 買入 USD 美元	Sales 出售 USD 美元	Net gains/(losses) on the investments 投資淨收益／(虧損) USD 美元	Market value as at 31st March 2026 於二零二六年三月卅一日的市值 USD 美元	% of net assets as at 31st March 2026 於二零二六年三月卅一日佔資產淨值之百分比
BOCHK Balanced Growth Fund 中銀香港均衡增長基金							
BOCHK ASIA PAC EQUITY FUND – CLASS A	152,829	6,037,489	1,091,592	(1,431,108)	1,586,556	7,284,529	8.18
BOCHK CHINA EQUITY FUND – CLASS A	216,830	754,057	1,176,648	-	(118,330)	1,812,375	2.03
BOCHK GLOBAL BOND FUND – CLASS A	1,452,711	19,655,592	1,603,100	-	308,830	21,567,522	24.20
BOCHK GLOBAL EQUITY FUND – CLASS A	204,331	8,411,578	-	-	1,475,185	9,886,763	11.09
BOCHK HK EQUITY FUND – CLASS A	1,477,320	9,962,632	-	(1,764,878)	866,184	9,063,938	10.17
BOCHK HKD MONEY MARKET FUND – CLASS A	-	329,146	-	(334,682)	5,536	-	-
BOCHK HKD MONEY MARKET FUND – CLASS I	262,232	-	334,682	-	(37)	334,645	0.38
BOCHK JAPAN EQUITY FUND – CLASS A	227,334	3,983,552	-	-	888,717	4,872,269	5.47
BOCHK USD MONEY MARKET FUND – CLASS A	-	1,525,298	-	(1,583,393)	58,095	-	-
BOCHK USD MONEY MARKET FUND – CLASS I	158,339	-	1,583,393	-	1,314	1,584,707	1.78
BOCIP ASIA QUALITY EQUITY FUND – CLASS A	104,082	927,980	32,003	-	323,059	1,283,042	1.44
BOCIP HONG KONG LOW VOLATILITY EQUITY FUND	235,497	474,240	-	-	82,151	556,391	0.62
BOCIP HONG KONG VALUE FUND	393,470	395,232	22,610	-	98,449	516,291	0.58
BOCIP USD SHORT DURATION BOND FUND	1,740,361	13,503,506	3,383,735	-	(195,784)	16,691,457	18.73
BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	3,170,366	5,959,549	1,300,452	-	1,112,463	8,372,464	9.40
BOC-PRUDENTIAL MSCI AC ASIA PACIFIC EX JAPAN INDEX FUND CL I USD	113,778	208,566	-	-	56,002	264,568	0.30
BOC-PRUDENTIAL MSCI JAPAN INDEX FUND CL I USD	113,755	222,437	-	-	55,762	278,199	0.31
BOC-PRUDENTIAL NORTH AMERICA INDEX FUND CL I	433,615	860,198	1,293,764	-	127,272	2,281,234	2.56
BOC-PRUDENTIAL S&P500 INDEX FUND CL I USD	113,832	363,763	-	-	60,263	424,026	0.48

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人的關連人士所發行的證券及由基金經理管理的其他集體投資計劃之投資（續）

	Closing holdings as at 31st March 2026 於二零二六年三月卅一日的期末持股量	Market value as at 1st April 2025 於二零二五年四月一日的市值 USD 美元	Purchase 買入 USD 美元	Sales 出售 USD 美元	Net gains/(losses) on the investments 投資淨收益／(虧損) USD 美元	Market value as at 31st March 2026 於二零二六年三月卅一日的市值 USD 美元	% of net assets as at 31st March 2026 於二零二六年三月卅一日佔資產淨值之百分比
BOCHK Conservative Growth Fund 中銀香港保守增長基金							
BOCHK ASIA PAC EQUITY FUND – CLASS A	48,111	1,500,150	921,764	(534,386)	405,682	2,293,210	5.36
BOCHK CHINA EQUITY FUND – CLASS A	145,278	76,182	1,291,787	-	(153,660)	1,214,309	2.84
BOCHK GLOBAL BOND FUND – CLASS A	716,134	9,551,624	929,700	-	150,694	10,632,018	24.84
BOCHK GLOBAL EQUITY FUND – CLASS A	14,421	593,674	-	-	104,115	697,789	1.63
BOCHK HK EQUITY FUND – CLASS A	120,079	1,523,652	-	(946,935)	160,017	736,734	1.72
BOCHK HKD INCOME FUND – CLASS A	6,015,869	6,936,880	1,240,177	-	13,447	8,190,504	19.13
BOCHK HKD MONEY MARKET FUND – CLASS A	-	84,116	-	(85,531)	1,415	-	-
BOCHK HKD MONEY MARKET FUND - CLASS I	67,016	-	85,531	-	(10)	85,521	0.20
BOCHK JAPAN EQUITY FUND – CLASS A	44,560	780,814	-	-	174,197	955,011	2.23
BOCHK USD MONEY MARKET FUND – CLASS A	-	1,690,062	583,000	(2,353,589)	80,527	-	-
BOCHK USD MONEY MARKET FUND - CLASS I	193,134	-	1,931,336	-	1,603	1,932,939	4.52
BOCIP ASIA QUALITY EQUITY FUND – CLASS A	19,443	173,354	5,978	-	60,351	239,683	0.56
BOCIP HONG KONG LOW VOLATILITY EQUITY FUND	79,146	159,382	-	-	27,609	186,991	0.44
BOCIP HONG KONG VALUE FUND	122,780	123,330	7,055	-	30,721	161,106	0.38
BOCIP USD SHORT DURATION BOND FUND	1,069,180	8,882,453	1,489,107	-	(117,270)	10,254,290	23.95
BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	813,913	1,185,827	737,307	-	226,288	2,149,422	5.02
BOC-PRUDENTIAL MSCI AC ASIA PACIFIC EX JAPAN INDEX FUND CL I USD	41,189	75,504	-	-	20,274	95,778	0.22
BOC-PRUDENTIAL MSCI JAPAN INDEX FUND CL I USD	41,173	80,509	-	-	20,183	100,692	0.24
BOC-PRUDENTIAL NORTH AMERICA INDEX FUND CL I	289,731	567,745	879,864	-	76,657	1,524,266	3.56
BOC-PRUDENTIAL S&P500 INDEX FUND CL I USD	41,211	131,695	-	-	21,817	153,512	0.36

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人的關連人士所發行的證券及由基金經理管理的其他集體投資計劃之投資(續)

	Closing holdings as at 31st March 2026 於二零二六年三月卅一日的期末持股量	Market value as at 1st April 2025 於二零二五年四月一日的市值	Purchase 買入	Sales 出售	Net gains/(losses) on the investments 投資淨收益/(虧損)	Market value as at 31st March 2026 於二零二六年三月卅一日的市值	% of net assets as at 31st March 2026 於二零二六年三月卅一日佔資產淨值之百分比
		HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	
BOCHK China Income Fund 中銀香港中國收入基金							
BANK OF CHINA LTD-H	641,000	2,814,000	267,450	(72,240)	176,560	3,185,770	2.44
BOC AVIATION USA CORP 5.75% S/A 09NOV2028	400,000	3,239,281	-	-	4,272	3,243,553	2.48
		HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	
BOCHK Hong Kong Income Fund 中銀香港香港收入基金							
BANK OF CHINA LTD-H	426,000	1,876,000	447,811	(297,062)	90,471	2,117,220	2.36
BOC HONG KONG (HLDGS) LTD	22,000	408,200	323,575	-	209,825	941,600	1.05
BOC AVIATION USA CORP 4.75% S/A 14JAN2028	200,000	1,567,715	-	-	11,599	1,579,314	1.76
BOC AVIATION USA CORP 5.25% S/A 14JAN2030 REGS	300,000	2,402,432	-	-	15,486	2,417,918	2.69
		HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金							
BOCIP-SZGF BOCIP SHENZHEN GROWTH FUND	903,806	7,284,635	78,172	-	1,309,665	8,672,472	1.08
BANK OF CHINA LTD-H	812,000	21,137,830	10,136,401	(26,745,758)	(492,833)	4,035,640	0.50

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人的關連人士所發行的證券及由基金經理管理的其他集體投資計劃之投資（續）

	Closing holdings as at 31st March 2026 於二零二六年三月卅一日的期末持股量	Market value as at 1st April 2025 於二零二五年四月一日的市值	Purchase 買入	Sales 出售	Net gains/(losses) on the investments 投資淨收益╱(虧損)	Market value as at 31st March 2026 於二零二六年三月卅一日的市值	% of net assets as at 31st March 2026 於二零二六年三月卅一日佔資產淨值之百分比
		USD 美元	USD 美元	USD 美元	USD 美元	USD 美元	
BOCHK Japan Equity Fund 中銀香港日本股票基金							
BOCIP JAPAN SMALL & MID CAP OPPORTUNITY FUND	248,614	1,040,890	-	-	266,531	1,307,421	1.66
		USD 美元	USD 美元	USD 美元	USD 美元	USD 美元	
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金							
BANK OF CHINA LTD-H	142,000	82,584	15,534	(11,496)	3,394	90,016	0.75
BOC-PRUDENTIAL FTSE MPF CHINA A INDEX FUND CL I	322,255	376,705	-	-	91,688	468,393	3.90
BOC HONG KONG (HLDGS) LTD	10,500	28,251	16,519	-	12,550	57,320	0.48
BOC AVIATION LTD	2,700	-	24,186	-	2,417	26,603	0.22
		HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金							
BANK OF CHINA LTD-H	8,535,000	47,589,430	-	(7,192,280)	2,021,800	42,418,950	5.13
BOCIP CHINA HEALTH CARE FUND	1,004,447	4,034,865	-	-	408,207	4,443,072	0.54
		AUD 澳元	AUD 澳元	AUD 澳元	AUD 澳元	AUD 澳元	
BOCHK Australia Income Fund 中銀香港澳洲收入基金							
BOC AVIATION LTD 3.15% A 11JUL2029	900,000	828,621	-	-	(5,292)	823,329	5.51

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人的關連人士所發行的證券及由基金經理管理的其他集體投資計劃之投資(續)

Certain Sub-Funds invested in listed equity securities and quoted debt securities issued by connected persons of the Manager and Trustee. BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK Asia Pacific Equity Fund, BOCHK Aggressive Growth Fund, BOCHK China Equity Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Golden Dragon Fund, BOCHK Japan Equity Fund, BOCHK China Consumption Growth Fund and BOCHK Asia Pacific Equity Income Fund also held investments in Investee Funds managed by the Manager as disclosed in Note 2(m). No performance fee was charged by the Investee Funds during the year ended 31st March 2025.

若干分支基金投資於基金經理及信託人的關連人士所發行的上市股本證券及債務證券。中銀香港港元收入基金、中銀香港環球股票基金、中銀香港亞太股票基金、中銀香港進取增長基金、中銀香港中國股票基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港中國金龍基金、中銀香港日本股票基金、中銀香港中國豐盛消費基金及中銀香港亞太股票基金收入投資於基金經理所管理被投資基金持有的投資,於附註2(m)披露。截至二零二五年三月卅一日止年度,被投資基金並無收取表現費。

The number of shares and the amount invested by the respective Sub-Funds as at 31st March 2025 were as follows:

各分支基金於二零二五年三月卅一日所投資的股份數目和金額如下:

	Closing holdings as at 31st March 2025 於二零二五年三月卅一日的期末持股量	Market value as at 1st April 2024 於二零二四年四月一日的市值 HKD 港元	Purchase 買入 HKD 港元	Sales 出售 HKD 港元	Net gains/(losses) on the investments 投資淨收益/(虧損) HKD 港元	Market value as at 31st March 2025 於二零二五年三月卅一日的市值 HKD 港元	% of net assets as at 31st March 2025 於二零二五年三月卅一日佔資產淨值之百分比
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金							
BANK OF CHINA LTD-H	13,225,000	45,171,550	-	(3,073,009)	19,926,709	62,025,250	2.82
BOC HONG KONG (HLDGS) LTD	585,000	12,255,750	-	-	6,113,250	18,369,000	0.83

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人的關連人士所發行的證券及由基金經理管理的其他集體投資計劃之投資（續）

	Closing holdings as at 31st March 2025 於二零二五年三月卅一日的期末持股量	Market value as at 1st April 2024 於二零二四年四月一日的市值	Purchase 買入	Sales 出售	Net gains/ (losses) on the investments 投資淨收益／(虧損)	Market value as at 31st March 2025 於二零二五年三月卅一日的市值	% of net assets as at 31st March 2025 於二零二五年三月卅一日佔資產淨值之百分比
		HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金							
BOCIP FLEXI HKD INCOME FUND	13,823,407	164,185,861	8,004,646	(56,500,000)	(1,690,251)	114,000,256	2.92
BOCIP FLEXI USD BOND FUND-A	1,792,722	153,735,317	7,621,186	(54,445,203)	(1,001,985)	105,909,315	2.71
BOCIP USD SHORT DURATION BOND FUND	1,444,934	127,052,314	4,705,405	(23,404,650)	832,836	109,185,905	2.80
BOCIP-CB BOCIP CHINA BOND FUND-CLASS C	-	82,191,892	-	(74,197,324)	(7,994,568)	-	-
BOC AVIATION LTD 3.6% S/A 11FEB2026	146,000,000	144,100,268	-	-	1,371,212	145,471,480	3.73
		USD 美元	USD 美元	USD 美元	USD 美元	USD 美元	
BOCHK Global Equity Fund 中銀香港環球股票基金							
BOCIP-JSMO BOCIP JAPAN SMALL & MID CAP OPPORTUNITY FUND	957,117	3,835,150	-	(310,748)	482,825	4,007,227	2.38
BOC-PRUDENTIAL FTSE MPF CHINA A INDEX FUND CL I	144,599	-	153,274	-	15,757	169,031	0.10
BOCPIFS-EUIF(I) BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	46,163	401,006	-	(293,611)	(4,675)	102,720	0.06
BOC-APEQ(A) BOCHK ASIA PAC EQUITY FUND – CLASS A	253,511	7,547,216	1,430,000	-	658,035	9,635,251	5.72
BOC-APPF(A) BOCHK ASIA PAC PROPERTY FD – CLASS A	119,847	1,084,887	-	-	(15,280)	1,069,607	0.64
BOCHK CHINA EQUITY FUND – CLASS A	95,983	-	574,471	-	203,131	777,602	0.46

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人的關連人士所發行的證券及由基金經理管理的其他集體投資計劃之投資（續）

	Closing holdings as at 31st March 2025 於二零二五年三月卅一日的期末持股量	Market value as at 1st April 2024 於二零二四年四月一日的市值	Purchase 買入	Sales 出售	Net gains/(losses) on the investments 投資淨收益／(虧損)	Market value as at 31st March 2025 於二零二五年三月卅一日的市值	% of net assets as at 31st March 2025 於二零二五年三月卅一日佔資產淨值之百分比
		HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	
BOCHK China Equity Fund 中銀香港中國股票基金							
BANK OF CHINA LTD-H	17,890,000	53,908,700	4,494,636	-	25,500,764	83,904,100	2.29
BOCIP CHINA-A SMALL AND MID CAP FUND	6,689,356	29,530,325	599,067	-	24,886	30,154,278	0.82
		USD 美元	USD 美元	USD 美元	USD 美元	USD 美元	
BOCHK Global Bond Fund 中銀香港環球債券基金							
BANK OF CHINA LTD/LUXEMBOURG 0% A 28APR2024	-	3,229,707	-	(3,213,900)	(15,807)	-	0.00
		USD 美元	USD 美元	USD 美元	USD 美元	USD 美元	
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金							
BANK OF CHINA LTD-H	1,288,600	383,236	177,874	-	215,664	776,774	0.58
BOC HONG KONG (HLDGS) LTD	70,000	187,377	-	-	95,131	282,508	0.21
BOC-PRUDENTIAL FTSE MPF CHINA A INDEX FUND CL I	4,726,572	5,429,795	-	(580,306)	675,709	5,525,198	4.09

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人的關連人士所發行的證券及由基金經理管理的其他集體投資計劃之投資（續）

	Closing holdings as at 31st March 2025 於二零二五年三月卅一日的期末持股量	Market value as at 1st April 2024 於二零二四年四月一日的市值 USD 美元	Purchase 買入 USD 美元	Sales 出售 USD 美元	Net gains/(losses) on the investments 投資淨收益／(虧損) USD 美元	Market value as at 31st March 2025 於二零二五年三月卅一日的市值 USD 美元	% of net assets as at 31st March 2025 於二零二五年三月卅一日佔資產淨值之百分比
BOCHK Aggressive Growth Fund 中銀香港進取增長基金							
BOCHK ASIA PAC EQUITY FUND – CLASS A	322,215	12,524,362	-	(1,410,000)	1,132,146	12,246,508	13.22
BOCHK CHINA EQUITY FUND – CLASS A	119,763	706,309	-	-	263,941	970,250	1.05
BOCHK GLOBAL BOND FUND – CLASS A	774,459	9,922,731	1,280,000	-	(10,428,272)	774,459	12.21
BOCHK GLOBAL EQUITY FUND – CLASS A	366,823	14,320,550	-	-	780,269	15,100,819	16.30
BOCHK HK EQUITY FUND – CLASS A	3,710,394	15,600,541	-	(1,414,889)	6,827,675	21,013,327	22.68
BOCHK HKD MONEY MARKET FUND – CLASS A	216,654	360,166	-	-	16,574	376,740	0.41
BOCHK JAPAN EQUITY FUND – CLASS A	514,880	9,245,596	-	-	(223,406)	9,022,190	9.74
BOCHK RMB FIXED INCOME FUND – CLASS A	612,179	812,204	20,580	-	(164)	832,620	0.90
BOCHK USD MONEY MARKET FUND – CLASS A	107,682	1,512,394	-	-	73,116	1,585,510	1.71
BOCIP ASIA QUALITY EQUITY FUND-CLASS A	206,474	1,559,488	50,472	-	288,056	1,898,016	2.05
BOCIP CHINA WEALTH FUND-CL A	-	752,912	30,785	(902,860)	119,164	-	0.00
BOCIP HONG KONG LOW VOLATILITY EQUITY FUND	273,172	415,850	-	-	134,259	550,109	0.59
BOCIP HONG KONG VALUE FUND	419,624	354,698	19,667	-	69,438	443,803	0.48
BOCIP USD SHORT DURATION BOND FUND	68,204	628,543	25,695	-	(586,034)	68,204	0.72
BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	4,331,496	9,454,721	-	(395,736)	579,281	9,638,266	10.40
BOC-PRUDENTIAL MSCI AC ASIA PACIFIC EX JAPAN INDEX FUND CL I USD	137,753	231,369	-	-	21,146	252,515	0.27
BOC-PRUDENTIAL MSCI JAPAN INDEX FUND CL I USD	137,703	275,915	-	-	(6,651)	269,264	0.29
BOC-PRUDENTIAL NORTH AMERICA INDEX FUND CL I	186,100	475,483	441,373	(85,772)	4,910	835,994	0.90
BOC-PRUDENTIAL S&P500 INDEX FUND CL I USD	137,819	411,459	-	-	28,956	440,415	0.48

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人的關連人士所發行的證券及由基金經理管理的其他集體投資計劃之投資(續)

	Closing holdings as at 31st March 2025 於二零二五年三月卅一日的期末持股量	Market value as at 1st April 2024 於二零二四年四月一日的市值 USD 美元	Purchase 買入 USD 美元	Sales 出售 USD 美元	Net gains/(losses) on the investments 投資淨收益/(虧損) USD 美元	Market value as at 31st March 2025 於二零二五年三月卅一日的市值 USD 美元	% of net assets as at 31st March 2025 於二零二五年三月卅一日佔資產淨值之百分比
BOCHK Balanced Growth Fund 中銀香港均衡增長基金							
BOCHK ASIA PAC EQUITY FUND - CLASS A	158,851	6,431,043	-	(986,000)	592,446	6,037,489	7.70
BOCHK CHINA EQUITY FUND - CLASS A	93,077	548,929	-	-	205,129	754,057	0.96
BOCHK GLOBAL BOND FUND - CLASS A	1,345,444	15,939,382	3,527,167	-	189,043	19,655,592	25.08
BOCHK GLOBAL EQUITY FUND - CLASS A	204,331	8,469,070	-	(500,000)	442,508	8,411,578	10.73
BOCHK HK EQUITY FUND - CLASS A	1,759,136	7,443,027	-	(772,569)	3,292,174	9,962,632	12.71
BOCHK HKD MONEY MARKET FUND - CLASS A	189,284	314,665	-	-	14,481	329,146	0.42
BOCHK JAPAN EQUITY FUND - CLASS A	227,334	4,082,193	-	-	(98,641)	3,983,552	5.08
BOCHK RMB FIXED INCOME FUND - CLASS A	-	2,482,614	51,837	(2,547,750)	13,299	-	0.00
BOCHK USD MONEY MARKET FUND - CLASS A	103,593	1,454,959	-	-	70,339	1,525,298	1.95
BOCIP ASIA QUALITY EQUITY FUND-CLASS A	100,950	762,467	24,677	-	140,836	927,980	1.18
BOCIP CHINA WEALTH FUND-CL A	-	478,158	19,551	(573,387)	75,678	-	0.00
BOCIP HONG KONG LOW VOLATILITY EQUITY FUND	235,497	358,498	-	-	115,742	474,240	0.61
BOCIP HONG KONG VALUE FUND	373,699	315,879	17,515	-	61,838	395,232	0.50
BOCIP USD SHORT DURATION BOND FUND	1,390,351	11,373,640	1,959,400	-	170,466	13,503,506	17.23
BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	2,678,258	5,949,788	-	(344,674)	354,435	5,959,549	7.61
BOC-PRUDENTIAL MSCI AC ASIA PACIFIC EX JAPAN INDEX FUND CL I USD	113,778	191,101	-	-	17,465	208,566	0.27
BOC-PRUDENTIAL MSCI JAPAN INDEX FUND CL I USD	113,755	227,931	-	-	(5,494)	222,437	0.28
BOC-PRUDENTIAL NORTH AMERICA INDEX FUND CL I	191,488	200,181	684,579	-	(24,562)	860,198	1.10
BOC-PRUDENTIAL S&P500 INDEX FUND CL I USD	113,832	339,847	-	-	23,916	363,763	0.46

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人的關連人士所發行的證券及由基金經理管理的其他集體投資計劃之投資(續)

	Closing holdings as at 31st March 2025 於二零二五年三月卅一日的期末持股量	Market value as at 1st April 2024 於二零二四年四月一日的市值 USD 美元	Purchase 買入 USD 美元	Sales 出售 USD 美元	Net gains/(losses) on the investments 投資淨收益/(虧損) USD 美元	Market value as at 31st March 2025 於二零二五年三月卅一日的市值 USD 美元	% of net assets as at 31st March 2025 於二零二五年三月卅一日佔資產淨值之百分比
BOCHK Conservative Growth Fund 中銀香港保守增長基金							
BOCHK ASIA PAC EQUITY FUND – CLASS A	39,470	1,625,288	–	(276,000)	150,862	1,500,150	3.90
BOCHK CHINA EQUITY FUND – CLASS A	9,404	55,458	–	–	20,724	76,182	0.20
BOCHK GLOBAL BOND FUND – CLASS A	653,818	7,659,094	1,808,359	–	84,171	9,551,624	24.85
BOCHK GLOBAL EQUITY FUND – CLASS A	14,421	562,998	–	–	30,676	593,674	1.54
BOCHK HK EQUITY FUND – CLASS A	269,036	1,056,318	–	–	467,334	1,523,652	3.96
BOCHK HKD INCOME FUND – CLASS A	5,104,075	5,622,525	1,308,223	–	6,132	6,936,880	18.05
BOCHK HKD MONEY MARKET FUND – CLASS A	48,373	80,415	–	–	3,701	84,116	0.22
BOCHK JAPAN EQUITY FUND – CLASS A	44,560	800,149	–	–	(19,335)	780,814	2.03
BOCHK RMB FIXED INCOME FUND – CLASS A	–	1,781,357	39,928	(1,826,382)	5,097	–	0.00
BOCHK USD MONEY MARKET FUND – CLASS A	114,783	1,612,124	–	–	77,938	1,690,062	4.40
BOCIP ASIA QUALITY EQUITY FUND - CLASS A	18,858	142,435	4,610	–	26,309	173,354	0.45
BOCIP CHINA WEALTH FUND-CL A	–	145,231	5,938	(174,155)	22,986	–	0.00
BOCIP HONG KONG LOW VOLATILITY EQUITY FUND	79,146	120,483	–	–	38,899	159,382	0.41
BOCIP HONG KONG VALUE FUND	116,611	98,568	5,465	–	19,297	123,330	0.32
BOCIP USD SHORT DURATION BOND FUND	914,557	7,476,379	1,306,270	–	99,804	8,882,453	23.11
BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	532,918	1,271,662	–	(153,188)	67,353	1,185,827	3.09
BOC-PRUDENTIAL MSCI AC ASIA PACIFIC EX JAPAN INDEX FUND CL I USD	41,189	69,182	–	–	6,322	75,504	0.20
BOC-PRUDENTIAL MSCI JAPAN INDEX FUND CL I USD	41,173	82,498	–	–	(1,989)	80,509	0.21
BOC-PRUDENTIAL NORTH AMERICA INDEX FUND CL I	126,386	316,223	277,949	(32,005)	5,578	567,745	1.48
BOC-PRUDENTIAL S&P500 INDEX FUND CL I USD	41,211	123,036	–	–	8,659	131,695	0.34

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人的關連人士所發行的證券及由基金經理管理的其他集體投資計劃之投資(續)

	Closing holdings as at 31st March 2025 於二零二五年三月卅一日的期末持股量	Market value as at 1st April 2024 於二零二四年四月一日的市值	Purchase 買入	Sales 出售	Net gains/(losses) on the investments 投資淨收益/(虧損)	Market value as at 31st March 2025 於二零二五年三月卅一日的市值	% of net assets as at 31st March 2025 於二零二五年三月卅一日佔資產淨值之百分比
		HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	
BOCHK China Income Fund 中銀香港中國收入基金							
BANK OF CHINA LTD-H	600,000	1,938,000	-	-	876,000	2,814,000	2.14
BOC AVIATION USA CORP 5.75% S/A 09NOV2028	400,000	3,210,159	-	-	29,122	3,239,281	2.46
		HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	
BOCHK Hong Kong Income Fund 中銀香港香港收入基金							
BANK OF CHINA LTD-H	400,000	1,292,000	-	-	584,000	1,876,000	2.23
BOC HONG KONG (HLDGS) LTD	13,000	94,275	215,525	-	98,400	408,200	0.49
BOC AVIATION USA CORP 4.75% S/A 14JAN2028	200,000	-	1,578,026	-	(10,311)	1,567,715	1.87
BOC AVIATION USA CORP 5.25% S/A 14JAN2030 REGS	300,000	-	2,334,808	-	67,624	2,402,432	2.86
		HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金							
BOCIP-SZGF BOCIP SHENZHEN GROWTH FUND	894,863	6,324,222	53,373	-	907,040	7,284,635	0.98
BANK OF CHINA LTD-H	4,507,000	335,920	29,126,551	(13,041,779)	4,717,138	21,137,830	2.85
		USD 美元	USD 美元	USD 美元	USD 美元	USD 美元	
BOCHK Japan Equity Fund 中銀香港日本股票基金							
BOCIP JAPAN SMALL & MID CAP OPPORTUNITY FUND	248,614	912,371	-	-	128,519	1,040,890	1.74

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(f) Investments in securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager (continued)

(f) 基金經理及信託人的關連人士所發行的證券及由基金經理管理的其他集體投資計劃之投資（續）

	Closing holdings as at 31st March 2025 於二零二五年三月卅一日的期末持股量	Market value as at 1st April 2024 於二零二四年四月一日的市值	Purchase 買入	Sales 出售	Net gains/(losses) on the investments 投資淨收益／(虧損)	Market value as at 31st March 2025 於二零二五年三月卅一日的市值	% of net assets as at 31st March 2025 於二零二五年三月卅一日佔資產淨值之百分比
		USD 美元	USD 美元	USD 美元	USD 美元	USD 美元	
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金							
BANK OF CHINA LTD-H	137,000	43,334	15,126	-	24,124	82,584	0.88
BOC-PRUDENTIAL FTSE MPF CHINA A INDEX FUND CL I	322,255	337,122	-	-	39,583	376,705	4.01
BOC HONG KONG (HLDGS) LTD	7,000	6,692	13,960	-	7,599	28,251	0.30
		HKD 港元	HKD 港元	HKD 港元	HKD 港元	HKD 港元	
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金							
BANK OF CHINA LTD-H	10,147,000	47,061,100	-	(16,695,400)	17,223,730	47,589,430	3.57
BOCIP CHINA HEALTH CARE FUND	1,004,447	4,014,676	-	-	20,189	4,034,865	0.30
		AUD 澳元	AUD 澳元	AUD 澳元	AUD 澳元	AUD 澳元	
BOCHK Australia Income Fund 中銀香港澳洲收入基金							
BOC AVIATION LTD 3.15% A 11JUL2029	900,000	-	859,918	-	(31,297)	828,621	5.75

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

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

(g) 基金經理及其關連人士收取的費用

In addition to the management and servicing fees earned by the Manager as disclosed in Note 4(a), the Manager and its connected persons received initial charges and switching fees directly from investors of certain Sub-Funds as follows:

除上述附註4(a)所列出的管理費及服務費外，基金經理及其關連人士就某些分支基金收取首次認購費及轉換費用如下：

(i) Fees earned by the Manager

(i) 基金經理收取的費用

	Initial charges and switching fees 首次認購費及轉換費			
	2026 二零二六年		2025 二零二五年	
BOCHK Global Equity Fund 中銀香港環球股票基金	USD 美元	15	USD 美元	11
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD 港元	816	HKD 港元	1,003
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	89	HKD 港元	69

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

(ii) 基金經理的關連人士收取的費用

	Initial charges and switching fees 首次認購費及轉換費			
	2026 二零二六年		2025 二零二五年	
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	HKD 港元	780,314	HKD 港元	220,245
	RMB 人民幣	20,014	RMB 人民幣	163
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	14,557,017	HKD 港元	3,293,924
	USD 美元	223,966	USD 美元	110,215
	RMB 人民幣	493,918	RMB 人民幣	541,783

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

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

(g) 基金經理及其關連人士收取的費用（續）

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

(ii) 基金經理的關連人士收取的費用（續）

	Initial charges and switching fees 首次認購費及轉換費			
		2026 二零二六年		2025 二零二五年
BOCHK Global Equity Fund 中銀香港環球股票基金	USD 美元	25,480	USD 美元	3,964
	RMB 人民幣	645,031	RMB 人民幣	1,564
BOCHK China Equity Fund 中銀香港中國股票基金	HKD 港元	281,530	HKD 港元	100,055
	USD 美元	244	USD 美元	3,753
	RMB 人民幣	11,251	RMB 人民幣	7,171
BOCHK Global Bond Fund 中銀香港環球債券基金	USD 美元	387	USD 美元	681
	HKD 港元	2,387	HKD 港元	2,969
	RMB 人民幣	472	RMB 人民幣	3,937
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD 美元	836	USD 美元	446
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	USD 美元	5,482	USD 美元	690
	RMB 人民幣	1,575	RMB 人民幣	–
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	USD 美元	5,653	USD 美元	1,653
	RMB 人民幣	1,579	RMB 人民幣	–
BOCHK Conservative Growth Fund 中銀香港保守增長基金	USD 美元	175	USD 美元	197
	HKD 港元	15,944	HKD 港元	8
	RMB 人民幣	35,347	RMB 人民幣	20

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

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

(g) 基金經理及其關連人士收取的費用（續）

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

(ii) 基金經理的關連人士收取的費用（續）

	Initial charges and switching fees 首次認購費及轉換費			
		2026 二零二六年		2025 二零二五年
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	41,084	HKD 港元	11,543
	RMB 人民幣	1,644	RMB 人民幣	1,075
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	161,857	HKD 港元	72,572
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD 港元	47,956	HKD 港元	61,061
	RMB 人民幣	17,430	RMB 人民幣	12,639
BOCHK Japan Equity Fund 中銀香港日本股票基金	USD 美元	129	USD 美元	533
BOCHK Australia Income Fund 中銀香港澳洲收入基金	AUD 澳元	2,003	AUD 澳元	6,469
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	USD 美元	99	USD 美元	100
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	GBP 英鎊	1,202	GBP 英鎊	668
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	USD 美元	1,798	USD 美元	33
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD 港元	1,757,062	HKD 港元	978,154
	USD 美元	115,509	USD 美元	191,657
	RMB 人民幣	160,703	RMB 人民幣	50,240

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(h) Fees borne by the Manager

(h) 基金經理承擔的費用

The following table presents fees and expenses in relation to BOCHK Sterling Income Fund, BOCHK Asia Pacific Property Fund and BOCHK RMB Fixed Income Fund that were absorbed by the Manager.

下表載列由基金經理承擔有關中銀香港英鎊收入基金、中銀香港亞太房地產基金及中銀香港人民幣定息基金的費用及開支。

		2026 二零二六年	**2025** 二零二五年
BOCHK Sterling Income Fund **中銀香港英鎊收入基金**			
Auditors' remuneration, publishing expenses and SFC annual fee 核數師酬金、印刷費用及證監會年費	GBP 英鎊	6,804	9,100
BOCHK RMB Fixed Income Fund **中銀香港人民幣定息基金**			
Auditors' remuneration, publishing expenses and SFC annual fee 核數師酬金、印刷費用及證監會年費	RMB 人民幣	68,083	–
BOCHK Asia Pacific Property Fund **中銀香港亞太房地產基金**			
Auditors' remuneration, publishing expenses and SFC annual fee 核數師酬金、印刷費用及證監會年費	USD 美元	8,242	14,465

NOTES TO THE FINANCIAL STATEMENTS (continued)

10 Transactions with the Manager, Trustee and their connected persons (continued)

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

As at 31st March 2026 and 2025, BOCHK Hong Kong Dollar Income Fund, BOCHK Global Equity Fund, BOCHK Asia Pacific Equity Fund, BOCHK Aggressive Growth Fund, BOCHK Balanced Growth Fund, BOCHK Conservative Growth Fund, BOCHK China Income Fund and BOCHK Asia Pacific Equity Income Fund (collectively "investing Sub-Funds") invested in other Sub-Funds of BOCHK Investment Funds ("invested Sub-Funds"), the details of which are disclosed in Note 2(m).

During the year ended 31st March 2026 or termination period (as disclosed in Note 1) and 31st March 2025, the Manager paid a rebate to the investing Sub-Funds amounting to the management fee paid by the invested Sub-Funds that are directly attributable to the holdings of the investing Sub-Funds.

財務報表附註（續）

10 與基金經理、信託人及其關連人士的交易（續）

(i) 對分支基金的投資及管理費回扣

於二零二六年及二零二五年三月卅一日，中銀香港港元收入基金、中銀香港環球股票基金、中銀香港亞太股票基金、中銀香港進取增長基金、中銀香港均衡增長基金、中銀香港保守增長基金、中銀香港中國收入基金及中銀香港亞太股票收入基金（統稱「投資分支基金」）投資於中銀香港投資基金的其他分支基金（「被投資分支基金」），有關詳情於附註2(m)披露。

截二零二六年三月卅一日止年度或終止期（如附註1所披露）及二零二五年三月卅一日，基金經理向「投資分支基金」支付的回扣，相等於由「投資分支基金」持有的「被投資分支基金」所付的相關管理費。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

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

(j) 從基金經理及信託人的關連人士發行的股本證券投資及由基金經理管理的其他集體投資計劃所賺取的股息收入

Dividend income earned from investments in equity securities issued by connected persons of the Manager and Trustee and other collective investment schemes managed by the Manager for the years ended 31st March 2026 and 2025 were as follows:

截至二零二六年及二零二五年三月卅一日止年度，從基金經理及信託人的關連人士發行的股本證券投資及由基金經理管理的其他集體投資計劃所賺取的股息收入如下：

		2026 **二零二六年**		**2025** **二零二五年**
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	HKD 港元	3,975,706	HKD 港元	5,772,037
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	17,669,112	HKD 港元	20,299,515
BOCHK China Equity Fund 中銀香港中國股票基金	HKD 港元	4,229,230	HKD 港元	6,856,325
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	USD 美元	57,997	USD 美元	62,740
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	USD 美元	145,004	USD 美元	147,278
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	USD 美元	823,934	USD 美元	623,105
BOCHK Conservative Growth Fund 中銀香港保守增長基金	USD 美元	809,545	USD 美元	592,828
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	141,942	HKD 港元	210,417
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	130,039	HKD 港元	22,295
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD 港元	1,051,673	HKD 港元	397,073
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	USD 美元	6,766	USD 美元	6,740
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD 港元	2,341,380	HKD 港元	4,306,019

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

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

(k) 從基金經理及信託人的關連人士發行的債務證券投資所賺取的利息收入

Interest Income earned from investments in debt securities issued by connected persons of the Manager and Trustee for the years ended 31st March 2026 and 2025 were as follows:

截至二零二六年及二零二五年三月卅一日止年度，從基金經理及信託人的關連人士發行的債務證券投資所賺取的利息收入如下：

		2026 **二零二六年**		**2025** **二零二五年**
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	5,256,000	HKD 港元	5,227,200
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	178,835	HKD 港元	179,311
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	197,587	HKD 港元	81,674
BOCHK Australia Income Fund 中銀香港澳洲收入基金	AUD 澳元	28,350	AUD 澳元	–

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(l) Investment transactions with connected persons of the Manager and Trustee

During the years ended 31st March 2026 and 2025, the Manager executed several investment transactions with BOCI Securities Ltd. and Bank of China (Hong Kong) Limited, connected persons of the Manager and Trustee, with details as follows:

Equity Securities

(l) 與基金經理及信託人的關連人士的投資交易

截至二零二六年及二零二五年三月卅一日止年度內，基金經理與基金經理及信託人的關連人士中銀國際證券有限公司及中國銀行（香港）有限公司進行多項投資交易，詳情如下：

股本證券

		Aggregate value of purchases and sales of securities 買賣證券總值	% of the Sub-Fund's total value of transactions during the year 佔分支基金於年內交易總額百分比	Total brokerage commission paid 支付的經紀佣金總額	Average rate of commission 平均佣金率
2026 二零二六年					
BOCHK China Equity Fund 中銀香港中國股票基金	HKD 港元	126,636,411	10.97	186,146	0.15%
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	10,443,063	26.33	15,665	0.15%
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	HKD 港元	43,629,742	5.49	65,445	0.15%
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	5,874,862	22.07	8,812	0.15%
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD 港元	211,321,159	6.23	279,734	0.13%
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD 港元	72,424,433	12.01	95,575	0.13%
2025 二零二五年					
BOCHK China Equity Fund 中銀香港中國股票基金	HKD 港元	40,699,992	4.61	61,050	0.15%
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	4,550,466	19.87	6,826	0.15%
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	HKD 港元	42,466,790	6.60	63,700	0.15%
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	7,677,396	40.52	11,516	0.15%
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	HKD 港元	148,321,760	4.12	222,483	0.15%

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易(續)

(l) Investment transactions with connected persons of the Manager and Trustee (continued)

(l) 與基金經理及信託人的關連人士的投資交易(續)

Debt Securities

債務證券

		Aggregate value of purchases and sales of securities 買賣證券總值	% of the Sub-Fund's total value of transactions during the year 佔分支基金於年內交易總額百分比	Total brokerage commission paid 支付的經紀佣金總額	Average rate of commission 平均佣金率
2026 二零二六年					
BOCHK Global Bond Fund 中銀香港環球債券基金	USD 美元	5,963,584	1.35	-	-
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	1,985,500	49.97	-	-
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	2,028,200	43.83	-	-
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	243,730,943	4.96	-	-
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	HKD 港元	1,148,149,119	17.49	-	-
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	USD 美元	11,158,319	6.39	-	-
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	RMB 人民幣	2,013,771	8.42	-	-
2025 二零二五年					
BOCHK Global Bond Fund 中銀香港環球債券基金	USD 美元	5,659,092	1.62	-	-
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	4,574,322	19.97	-	-
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	5,268,060	26.59	-	-
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	496,473,760	9.40	-	-
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	HKD 港元	1,171,146,581	21.24	-	-
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	RMB 人民幣	11,066,129	25.27	-	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

10 Transactions with the Manager, Trustee and their connected persons (continued)

10 與基金經理、信託人及其關連人士的交易（續）

(m) Dividend handling fee received by the Trustee

Dividend handling fee received by the Trustee for the years ended 31st March 2026 and 2025 which recognised as other expenses in profit or loss were as follows:

(m) 信託人收取的股息處理費

截至二零二六年及二零二五年三月卅一日止年度，信託人收取於以其他支出確認入損益列帳的股息處理費如下：

		2026 二零二六年		**2025** 二零二五年
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	HKD 港元	46,072	HKD 港元	53,431
BOCHK China Income Fund 中銀香港中國收入基金	HKD 港元	19,305	HKD 港元	20,231
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	HKD 港元	1,989	HKD 港元	1,754
BOCHK Australia Income Fund 中銀香港澳洲收入基金	AUD 澳元	367	AUD 澳元	366
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	USD 美元	210	USD 美元	200
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	GBP 英鎊	125	GBP 英鎊	126
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	HKD 港元	18,726	HKD 港元	13,996
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	RMB 人民幣	428	RMB 人民幣	651

NOTES TO THE FINANCIAL STATEMENTS (continued)

11 Transaction costs and transaction handling fee

The transaction costs and transaction handling fee pertain the fees incurred during the transactions of purchase or sell financial assets and liabilities through profit or loss paid. The transaction costs are paid to brokers or other service providers. The transaction handling fee are paid to the Trustee as disclosed in Note 4(b).

12 Soft commission arrangements

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

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

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

財務報表附註(續)

11 交易成本及交易處理費

交易成本及交易處理費涉及在買賣財務資產及負債過程中，透過損益列帳支付的費用。交易成本用於支付經紀或其他服務提供者所產生的費用。支付信託人的交易處理費載於附註4(b)。

12 非金錢佣金安排

基金經理及其關連人士可與經紀訂立非金錢佣金安排，並據此收取用以協助作出投資決定的若干貨品和服務。基金經理及其關連人士不會直接就此等服務付款，但會代分支基金與經紀就協定數量的業務進行交易，並就此等交易支付佣金。

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

由分支基金成立日起，基金經理並無就分支基金的交易參與任何非金錢佣金安排。

NOTES TO THE FINANCIAL STATEMENTS (continued)

13 Distributions to unitholders

Except for BOCHK Hong Kong Dollar Income Fund, BOCHK China Income Fund, BOCHK Hong Kong Income Fund, BOCHK Australia Income Fund, BOCHK Asia Pacific Equity Income Fund, BOCHK Sterling Income Fund, BOCHK China Consumption Growth Fund and BOCHK RMB Fixed Income Fund, the Manager does not intend to make distributions in respect of any Sub-Fund and any income earned by a Sub-Fund will be reinvested in that Sub-Fund and reflected in the value of units of the relevant classes of that Sub-Fund.

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

In respect of BOCHK Hong Kong Dollar Income Fund, the Manager may in its discretion make distributions to unitholders on monthly basis as the Manager considers appropriate, having regard to the net income of the Sub-Fund.

財務報表附註（續）

13 向單位投資者的派息

除中銀香港港元收入基金、中銀香港中國收入基金、中銀香港香港收入基金、中銀香港澳洲收入基金、中銀香港亞太股票收入基金、中銀香港英鎊收入基金、中銀香港中國豐盛消費基金及中銀香港人民幣定息基金外，基金經理不擬就任何分支基金作出派息，而個別分支基金賺取的任何收入，將會再投資於該分支基金內，並於該分支基金有關類別的單位價值中反映。

就中銀香港中國收入基金、中銀香港香港收入基金、中銀香港澳洲收入基金、中銀香港亞太股票收入基金、中銀香港英鎊收入基金、中銀香港中國豐盛消費基金及中銀香港人民幣定息基金而言，基金經理經考慮相關分支基金的淨收入後如認為合適，可於每年的三月卅一日、六月卅日、九月卅日及十二月卅一日酌情向單位投資者派息。

就中銀香港港元收入基金而言，基金經理經考慮相關分支基金的淨收入後如認為合適，可按月酌情向單位投資者派息。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

13 Distributions to unitholders (continued)

13 向單位投資者的派息（續）

	BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金 2026 二零二六年 HKD 港元	 2025 二零二五年 HKD 港元
– HKD0.0359 on 374,269,287.1814 units paid on 9th March 2026 於二零二六年三月九日就374,269,287.1814個單位每單位支付0.0359港元	13,436,268	–
– RMB0.0317 on 4,207,543.9302 units paid on 9th March 2026 於二零二六年三月九日就4,207,543.9302個單位每單位支付人民幣0.0317元	151,003	–
– USD0.0046 on 10,222,298.9265 units paid on 9th March 2026 於二零二六年三月九日就10,222,298.9265個單位每單位支付0.0046美元	367,844	–
– HKD0.0356 on 372,370,847.0425 units paid on 9th February 2026 於二零二六年二月九日就372,370,847.0425個單位每單位支付0.0356港元	13,256,403	–
– RMB0.0317 on 4,038,082.4753 units paid on 9th February 2026 於二零二六年二月九日就4,038,082.4753個單位每單位支付人民幣0.0317元	143,955	–
– USD0.0046 on 9,232,060.5572 units paid on 9th February 2026 於二零二六年二月九日就9,232,060.5572個單位每單位支付0.0046美元	331,652	–
– HKD0.0357 on 388,023,294.2362 units paid on 9th January 2026 於二零二六年一月九日就388,023,294.2362個單位每單位支付0.0357港元	13,852,432	–
– RMB0.0319 on 4,722,619.4611 units paid on 9th January 2026 於二零二六年一月九日就4,722,619.4611個單位每單位支付人民幣0.0319元	168,485	–
– USD0.0046 on 10,137,350.2591 units paid on 9th January 2026 於二零二六年一月九日就10,137,350.2591個單位每單位支付0.0046美元	363,371	–
– HKD0.0358 on 393,863,940.3917 units paid on 8th December 2025 於二零二五年十二月八日就393,863,940.3917個單位每單位支付0.0358港元	14,100,329	–
– RMB0.0325 on 4,940,803.2891 units paid on 8th December 2025 於二零二五年十二月八日就4,940,803.2891個單位每單位支付人民幣0.0325元	176,886	–
– USD0.0046 on 17,870,122.4978 units paid on 8th December 2025 於二零二五年十二月八日就17,870,122.4978個單位每單位支付0.0046美元	640,210	–
– HKD0.0357 on 396,121,894.3436 units paid on 10th November 2025 於二零二五年十一月十日就396,121,894.3436個單位每單位支付0.0357港元	14,141,552	–
– RMB0.0327 on 4,942,283.9036 units paid on 10th November 2025 於二零二五年十一月十日就4,942,283.9036個單位每單位支付人民幣0.0327元	176,223	–

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

13 Distributions to unitholders (continued)

13 向單位投資者的派息（續）

	BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	
	2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元
– USD0.0046 on 17,543,040.6763 units paid on 10th November 2025 於二零二五年十一月十日就17,543,040.6763個單位每單位支付0.0046美元	627,225	–
– HKD0.0357 on 397,522,341.9173 units paid on 10th October 2025 於二零二五年十月十日就397,522,341.9173個單位每單位支付0.0357港元	14,191,548	–
– RMB0.0327 on 3,999,580.6507 units paid on 10th October 2025 於二零二五年十月十日就3,999,580.6507個單位每單位支付人民幣0.0327元	142,645	–
– USD0.0046 on 17,628,041.3088 units paid on 10th October 2025 於二零二五年十月十日就17,628,041.3088個單位每單位支付0.0046美元	631,075	–
– HKD0.0358 on 394,040,870.0405 units paid on 8th September 2025 於二零二五年九月八日就394,040,870.0405個單位每單位支付0.0358港元	14,106,663	–
– RMB0.0328 on 3,577,243.6475 units paid on 8th September 2025 於二零二五年九月八日就3,577,243.6475個單位每單位支付人民幣0.0328元	128,218	–
– USD0.0046 on 16,897,483.8820 units paid on 8th September 2025 於二零二五年九月八日就16,897,483.8820個單位每單位支付0.0046美元	605,990	–
– HKD0.0359 on 366,946,916.2683 units paid on 8th August 2025 於二零二五年八月八日就366,946,916.2683個單位每單位支付0.0359港元	13,173,394	–
– RMB0.0329 on 3,775,817.8164 units paid on 8th August 2025 於二零二五年八月八日就3,775,817.8164個單位每單位支付人民幣0.0329元	135,546	–
– USD0.0046 on 17,153,950.8593 units paid on 8th August 2025 於二零二五年八月八日就17,153,950.8593個單位每單位支付0.0046美元	619,429	–
– HKD0.0359 on 352,651,717.9716 units paid on 9th July 2025 於二零二五年七月九日就352,651,717.9716個單位每單位支付0.0359港元	12,660,197	–
– RMB0.0328 on 3,908,357.9969 units paid on 9th July 2025 於二零二五年七月九日就3,908,357.9969個單位每單位支付人民幣0.0328元	140,448	–
– USD0.0046 on 12,990,947.7701 units paid on 9th July 2025 於二零二五年七月九日就12,990,947.7701個單位每單位支付0.0046美元	469,097	–
– HKD0.0358 on 350,613,983.9953 units paid on 9th June 2025 於二零二五年六月九日就350,613,983.9953個單位每單位支付0.0358港元	12,551,981	–
– RMB0.0329 on 4,463,680.5872 units paid on 9th June 2025 於二零二五年六月九日就4,463,680.5872個單位每單位支付人民幣0.0329元	159,796	–
– USD0.0046 on 12,951,899.2322 units paid on 9th June 2025 於二零二五年六月九日就12,951,899.2322個單位每單位支付0.0046美元	467,347	–

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

13 Distributions to unitholders (continued)

13 向單位投資者的派息（續）

	BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	
	2026 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元
– HKD0.0354 on 344,887,753.8759 units paid on 12th May 2025 於二零二五年五月十二日就344,887,753.8759個單位每單位支付0.0354港元	12,209,026	–
– RMB0.0329 on 3,523,970.3396 units paid on 12th May 2025 於二零二五年五月十二日就3,523,970.3396個單位每單位支付人民幣0.0329元	124,581	–
– USD0.0046 on 9,152,259.7919 units paid on 12th May 2025 於二零二五年五月十二日就9,152,259.7919個單位每單位支付0.0046美元	326,280	–
– HKD0.0353 on 356,791,837.2247 units paid on 9th April 2025 於二零二五年四月九日就356,791,837.2247個單位每單位支付0.0353港元	12,594,752	–
– RMB0.0330 on 3,523,970.3396 units paid on 9th April 2025 於二零二五年四月九日就3,523,970.3396個單位每單位支付人民幣0.0330元	115,714	–
– USD0.0046 on 3,281,204.4109 units paid on 9th April 2025 於二零二五年四月九日就3,281,204.4109個單位每單位支付0.0046美元	297,478	–
– HKD0.0352 on 371,138,213.0720 units paid on 10th March 2025 於二零二五年三月十日就371,138,213.0720個單位每單位支付0.0352港元	–	13,064,065
– RMB0.0330 on 3,813,491.1203 units paid on 10th March 2025 於二零二五年三月十日就3,813,491.1203個單位每單位支付人民幣0.0330元	–	134,111
– USD0.0045 on 5,382,839.7488 units paid on 10th March 2025 於二零二五年三月十日就5,382,839.7488個單位每單位支付0.0045美元	–	188,371
– HKD0.0350 on 376,072,149.1749 units paid on 10th February 2025 於二零二五年二月十日就376,072,149.1749個單位每單位支付0.0350港元	–	13,162,525
– RMB0.0329 on 3,758,117.7927 units paid on 10th February 2025 於二零二五年二月十日就3,758,117.7927個單位每單位支付人民幣0.0329元	–	131,467
– USD0.0045 on 5,102,818.9427 units paid on 10th February 2025 於二零二五年二月十日就5,102,818.9427個單位每單位支付0.0045美元	–	178,937
– HKD0.0353 on 386,311,784.5533 units paid on 9th January 2025 於二零二五年一月九日就386,311,784.5533個單位每單位支付0.0353港元	–	13,636,806

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

13 Distributions to unitholders (continued)

13 向單位投資者的派息(續)

	BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	
	2026 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元
– RMB0.0333 on 3,377,008.4110 units paid on 9th January 2025 於二零二五年一月九日就3,377,008.4110個單位每單位支付人民幣0.0333元	–	119,176
– USD0.0045 on 2,566,354.3998 units paid on 9th January 2025 於二零二五年一月九日就2,566,354.3998個單位每單位支付0.0045美元	–	89,816
– HKD0.0358 on 397,215,002.1564 units paid on 9th December 2024 於二零二四年十二月九日就397,215,002.1564個單位每單位支付0.0358港元	–	14,220,297
– RMB0.0336 on 3,185,204.6433 units paid on 9th December 2024 於二零二四年十二月九日就3,185,204.6433個單位每單位支付人民幣0.0336元	–	114,178
– USD0.0046 on 2,551,175.1993 units paid on 9th December 2024 於二零二四年十二月九日就2,551,175.1993個單位每單位支付0.0046美元	–	91,320
– HKD0.0359 on 411,145,433.1665 units paid on 8th November 2024 於二零二四年十一月八日就411,145,433.1665個單位每單位支付0.0359港元	–	14,760,121
– RMB0.0329 on 3,364,577.9364 units paid on 8th November 2024 於二零二四年十一月八日就3,364,577.9364個單位每單位支付人民幣0.0329元	–	120,669
– USD0.0046 on 2,328,979.4578 units paid on 8th November 2024 於二零二四年十一月八日就2,328,979.4578個單位每單位支付0.0046美元	–	83,310
– HKD0.0363 on 423,081,369.3835 units paid on 9th October 2024 於二零二四年十月九日就423,081,369.3835個單位每單位支付0.0363港元	–	15,357,854
– RMB0.0329 on 3,198,720.6198 units paid on 9th October 2024 於二零二四年十月九日就3,198,720.6198個單位每單位支付人民幣0.0329元	–	116,144
– USD0.0047 on 2,221,809.7489 units paid on 9th October 2024 於二零二四年十月九日就2,221,809.7489個單位每單位支付0.0047美元	–	81,067
– HKD0.0362 on 436,889,334.5073 units paid on 9th September 2024 於二零二四年九月九日就436,889,334.5073個單位每單位支付0.0362港元	–	15,815,394
– RMB0.0330 on 2,698,320.1246 units paid on 9th September 2024 於二零二四年九月九日就2,698,320.1246個單位每單位支付人民幣0.0330元	–	97,553

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

13 Distributions to unitholders (continued) 13 向單位投資者的派息（續）

	BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	
	2026 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元
– USD0.0046 on 1,963,452.5892 units paid on 9th September 2024 於二零二四年九月九日就1,963,452.5892個單位每單位支付0.0046美元	–	70,420
– HKD0.0360 on 447,967,542.4844 units paid on 8th August 2024 於二零二四年八月八日就447,967,542.4844個單位每單位支付0.0360港元	–	16,126,832
– RMB0.0334 on 2,146,658.9579 units paid on 8th August 2024 於二零二四年八月八日就2,146,658.9579個單位每單位支付人民幣0.0334元	–	77,269
– USD0.0046 on 1,147,821.1062 units paid on 8th August 2024 於二零二四年八月八日就1,147,821.1062個單位每單位支付0.0046美元	–	41,264
– HKD0.0356 on 459,891,468.6007 units paid on 9th July 2024 於二零二四年七月九日就459,891,468.6007個單位每單位支付0.0356港元	–	16,372,136
– RMB0.0333 on 1,022,751.6532 units paid on 9th July 2024 於二零二四年七月九日就1,022,751.6532個單位每單位支付人民幣0.0333元	–	36,424
– USD0.0046 on 28,035.0356 units paid on 9th July 2024 於二零二四年七月九日就28,035.0356個單位每單位支付0.0046美元	–	1,008
– HKD0.0354 on 474,568,396.1764 units paid on 11th June 2024 於二零二四年六月十一日就474,568,396.1764個單位每單位支付0.0354港元	–	16,799,721
– RMB0.0328 on 698,852.7842 units paid on 11th June 2024 於二零二四年六月十一日就698,852.7842個單位每單位支付人民幣0.0328元	–	24,704
– HKD0.0351 on 486,630,159.5175 units paid on 9th May 2024 於二零二四年五月九日就486,630,159.5175個單位每單位支付0.0351港元	–	17,080,719
– RMB0.0325 on 72,543.1592 units paid on 9th May 2024 於二零二四年五月九日就72,543.1592個單位每單位支付人民幣0.0325元	–	2,549
– HKD0.0355 on 507,469,871.7294 units paid on 10th April 2024 於二零二四年四月十日就507,469,871.7294個單位每單位支付0.0355港元	–	18,015,180
– RMB0.0329 on 72,539.6057 units paid on 10th April 2024 於二零二四年四月十日就72,539.6057個單位每單位支付人民幣0.0329元	–	2,575
Total distributions 總派息	167,785,043	186,213,982

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

13 Distributions to unitholders (continued) 13 向單位投資者的派息（續）

	BOCHK China Income Fund 中銀香港中國收入基金	
	2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元
– HKD0.1080 on 11,338,133.6765 units paid on 9th January 2026 於二零二六年一月九日就11,338,133.6765個單位每單位支付0.1080港元	1,224,518	–
– RMB0.0966 on 3,285.6612 units paid on 9th January 2026 於二零二六年一月九日就3,285.6612個單位每單位支付人民幣0.0966元	354	–
– HKD0.1124 on 11,166,084.9887 units paid on 10th October 2025 於二零二五年十月十日就11,166,084.9887個單位每單位支付0.1124港元	1,255,068	–
– RMB0.1031 on 3,185.8033 units paid on 10th October 2025 於二零二五年十月十日就3,185.8033個單位每單位支付人民幣0.1031元	359	–
– HKD0.1034 on 11,422,079.3985 units paid on 9th July 2025 於二零二五年七月九日就11,422,079.3985個單位每單位支付0.1034港元	1,181,043	–
– RMB0.0944 on 5,483.7795 units paid on 9th July 2025 於二零二五年七月九日就5,483.7795個單位每單位支付人民幣0.0944元	568	–
– HKD0.1019 on 11,290,156.6305 units paid on 9th April 2025 於二零二五年四月九日就11,290,156.6305個單位每單位支付0.1019港元	1,150,467	–
– RMB0.0954 on 4,879.1988 units paid on 9th April 2025 於二零二五年四月九日就4,879.1988個單位每單位支付人民幣0.0954元	497	–
– RMB0.0886 on 97.1005 units paid on 9th January 2025 於二零二五年一月九日就97.1005個單位每單位支付人民幣0.0886元	–	9
– HKD0.0939 on 11,518,233.3900 units paid on 9th January 2025 於二零二五年一月九日就11,518,233.3900個單位每單位支付0.0939港元	–	1,081,562
– HKD0.9910 on 11,628,063.5954 units paid on 9th October 2024 於二零二四年十月九日就11,628,063.5954個單位每單位支付0.9910港元	–	1,152,342
– HKD0.0882 on 11,569,403.0890 units paid on 9th July 2024 於二零二四年七月九日就11,569,403.0890個單位每單位支付0.0882港元	–	1,020,421
– HKD0.0830 on 11,731,824.4283 units paid on 10th April 2024 於二零二四年四月十日就11,731,824.4283個單位每單位支付0.0830港元	–	973,741
Total distributions 總派息	4,812,874	4,228,075

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

13 Distributions to unitholders (continued) 13 向單位投資者的派息（續）

	BOCHK Hong Kong Income Fund 中銀香港香港收入基金	
	2026 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元
– HKD0.1212 on 6,431,096.1173 units paid on 9th January 2026 於二零二六年一月九日就6,431,096.1173個單位每單位支付0.1212港元	779,449	–
– HKD0.1250 on 6,402,142.3516 units paid on 10th October 2025 於二零二五年十月十日就6,402,142.3516個單位每單位支付0.1250港元	800,268	–
– HKD0.1170 on 6,642,081.6461 units paid on 9th July 2025 於二零二五年七月九日就6,642,081.6461個單位每單位支付0.1170港元	777,123	–
– HKD0.1134 on 6,505,290.6313 units paid on 9th April 2025 於二零二五年四月九日就6,505,290.6313個單位每單位支付0.1134港元	737,700	–
– HKD0.1032 on 6,494,866.7481 units paid on 9th January 2025 於二零二五年一月九日就6,494,866.7481個單位每單位支付0.1032港元	–	670,270
– HKD0.1076 on 6,579,712.1403 units paid on 9th October 2024 於二零二四年十月九日就6,579,712.1403個單位每單位支付0.1076港元	–	707,977
– HKD0.0963 on 6,695,273.5293 units paid on 9th July 2024 於二零二四年七月九日就6,695,273.5293個單位每單位支付0.0963港元	–	644,755
– HKD0.0901 on 6,108,314.3881 units paid on 10th April 2024 於二零二四年四月十日就6,108,314.3881個單位每單位支付0.0901港元	–	550,359
Total distributions 總派息	3,094,540	2,573,361

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

13 Distributions to unitholders (continued) 13 向單位投資者的派息(續)

	BOCHK Australia Income Fund 中銀香港澳洲收入基金	
	2026 二零二六年 **AUD** 澳元	**2025** 二零二五年 **AUD** 澳元
– AUD0.0734 on 1,569,280.2196 units paid on 9th January 2026 於二零二六年一月九日就1,569,280.2196個單位每單位支付0.0734澳元	115,185	–
– AUD0.0744 on 1,499,358.2813 units paid on 10th October 2025 於二零二五年十月十日就1,499,358.2813個單位每單位支付0.0744澳元	111,552	–
– AUD0.0740 on 1,557,410.2753 units paid on 9th July 2025 於二零二五年七月九日就1,557,410.2753個單位每單位支付0.0740澳元	115,248	–
– AUD0.0713 on 1,516,781.7932 units paid on 9th April 2025 於二零二五年四月九日就1,516,781.7932個單位每單位支付0.0713澳元	108,147	–
– AUD0.0725 on 1,459,304.1538 units paid on 9th January 2025 於二零二五年一月九日就1,459,304.1538個單位每單位支付0.0725澳元	–	105,800
– AUD0.0727 on 1,352,324.8487 units paid on 9th October 2024 於二零二四年十月九日就1,352,324.8487個單位每單位支付0.0727澳元	–	98,314
– AUD0.0708 on 1,181,503.0090 units paid on 9th July 2024 於二零二四年七月九日就1,181,503.0090個單位每單位支付0.0708澳元	–	83,650
– AUD0.0716 on 1,162,153.8398 units paid on 10th April 2024 於二零二四年四月十日就1,162,153.8398個單位每單位支付0.0716澳元	–	83,210
Total distributions 總派息	450,132	370,974

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

13 Distributions to unitholders (continued)

13 向單位投資者的派息（續）

	BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	
	2026 二零二六年 **USD** 美元	**2025** 二零二五年 **USD** 美元
– USD0.1568 on 948,817.6901 units paid on 9th January 2026 於二零二六年一月九日就948,817.6901個單位每單位支付0.1568美元	148,776	–
– USD0.1521 on 941,764.7219 units paid on 10th October 2025 於二零二五年十月十日就941,764.7219個單位每單位支付0.1521美元	143,242	–
– USD0.1410 on 940,130.2727 units paid on 9th July 2025 於二零二五年七月九日就940,130.2727個單位每單位支付0.1410美元	132,558	–
– USD0.1268 on 927,241.7331 units paid on 9th April 2025 於二零二五年四月九日就927,241.7331個單位每單位支付0.1268美元	117,574	–
– USD0.1279 on 917,756.8363 units paid on 9th January 2025 於二零二五年一月九日就917,756.8363個單位每單位支付0.1279美元	–	117,381
– USD0.1416 on 934,522.1410 units paid on 9th October 2024 於二零二四年十月九日就934,522.1410個單位每單位支付0.1416美元	–	132,328
– USD0.1326 on 894,772.9889 units paid on 9th July 2024 於二零二四年七月九日就894,772.9889個單位每單位支付0.1326美元	–	118,647
– USD0.1239 on 914,808.9200 units paid on 10th April 2024 於二零二四年四月十日就914,808.9200個單位每單位支付0.1239美元	–	113,345
Total distributions 總派息	542,150	481,701

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

13 Distributions to unitholders (continued) 13 向單位投資者的派息(續)

	BOCHK Sterling Income Fund 中銀香港英鎊收入基金	
	2026 二零二六年 **GBP** 英鎊	**2025** 二零二五年 **GBP** 英鎊
– GBP0.0271 on 165,925.4149 units paid on 9th January 2026 於二零二六年一月九日就165,925.4149個單位每單位支付0.0271英鎊	4,497	–
– GBP0.0268 on 173,933.7692 units paid on 10th October 2025 於二零二五年十月十日就173,933.7692個單位每單位支付0.0268英鎊	4,661	–
– GBP0.0267 on 217,295.1043 units paid on 9th July 2025 於二零二五年七月九日就217,295.1043個單位每單位支付0.0267英鎊	5,802	–
– GBP0.0265 on 121,295.0672 units paid on 9th April 2025 於二零二五年四月九日就121,295.0672個單位每單位支付0.0265英鎊	3,214	–
– GBP0.0263 on 138,413.6299 units paid on 9th January 2025 於二零二五年一月九日就138,413.6299個單位每單位支付0.0263英鎊	–	3,640
– GBP0.0261 on 132,073.2179 units paid on 9th October 2024 於二零二四年十月九日就132,073.2179個單位每單位支付0.0261英鎊	–	3,447
– GBP0.0259 on 145,587.5674 units paid on 9th July 2024 於二零二四年七月九日就145,587.5674個單位每單位支付0.0259英鎊	–	3,771
– GBP0.0257 on 134,882.8011 units paid on 10th April 2024 於二零二四年四月十日就134,882.8011個單位每單位支付0.0257英鎊	–	3,467
Total distributions 總派息	18,174	14,325

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

13 Distributions to unitholders (continued)

13 向單位投資者的派息（續）

	BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	
	2026 二零二六年 **HKD** 港元	**2025** 二零二五年 **HKD** 港元
– HKD0.0485 on 43,154,354.8885 units paid on 9th March 2026 於二零二六年三月九日就43,154,354.8885個單位每單位支付0.0485港元	2,092,987	–
– RMB0.0428 on 1,014,385.4373 units paid on 9th March 2026 於二零二六年三月九日就1,014,385.4373個單位每單位支付人民幣0.0428元	49,152	–
– USD0.0062 on 3,483,904.7664 units paid on 9th March 2026 於二零二六年三月九日就3,483,904.7664個單位每單位支付0.0062美元	168,972	–
– HKD0.0513 on 43,743,060.6871 units paid on 9th February 2026 於二零二六年二月九日就43,743,060.6871個單位每單位支付0.0513港元	2,244,019	–
– RMB0.0456 on 1,233,929.8706 units paid on 9th February 2026 於二零二六年二月九日就1,233,929.8706個單位每單位支付人民幣0.0456元	63,277	–
– USD0.0066 on 3,544,337.6315 units paid on 9th February 2026 於二零二六年二月九日就3,544,337.6315個單位每單位支付0.0066美元	182,686	–
– HKD0.1482 on 45,403,257.6037 units paid on 9th January 2026 於二零二六年一月九日就45,403,257.6037個單位每單位支付0.1482港元	6,728,763	–
– RMB0.1325 on 1,030,557.7537 units paid on 9th January 2026 於二零二六年一月九日就1,030,557.7537個單位每單位支付人民幣0.1325元	152,713	–
– USD0.0190 on 9,455,942.5465 units paid on 9th January 2026 於二零二六年一月九日就9,455,942.5465個單位每單位支付0.0190美元	1,399,996	–
– HKD0.1591 on 50,005,088.1940 units paid on 10th October 2025 於二零二五年十月十日就50,005,088.1940個單位每單位支付0.1591港元	7,955,810	–
– RMB0.1459 on 924,626.9448 units paid on 10th October 2025 於二零二五年十月十日就924,626.9448個單位每單位支付人民幣0.1459元	147,135	–
– USD0.0204 on 9,545,472.3707 units paid on 10th October 2025 於二零二五年十月十日就9,545,472.3707個單位每單位支付0.0204美元	1,515,468	–
– HKD0.1435 on 57,098,244.5413 units paid on 9th July 2025 於二零二五年七月九日就57,098,244.5413個單位每單位支付0.1435港元	8,193,598	–
– RMB0.1310 on 927,004.3164 units paid on 9th July 2025 於二零二五年七月九日就927,004.3164個單位每單位支付人民幣0.1310元	133,046	–

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

13 Distributions to unitholders (continued)

13 向單位投資者的派息(續)

	BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	
	2026 二零二六年 HKD 港元	2025 二零二五年 HKD 港元
– USD0.0183 on 8,253,246.9870 units paid on 9th July 2025 於二零二五年七月九日就8,253,246.9870個單位每單位支付0.0183美元	1,185,605	–
– HKD0.1410 on 60,612,542.2713 units paid on 9th April 2025 於二零二五年四月九日就60,612,542.2713個單位每單位支付0.1410港元	8,546,368	–
– RMB0.1319 on 855,074.0142 units paid on 9th April 2025 於二零二五年四月九日就855,074.0142個單位每單位支付人民幣0.1319元	120,528	–
– USD0.0181 on 7,485,229.4176 units paid on 9th April 2025 於二零二五年四月九日就7,485,229.4176個單位每單位支付0.0181美元	1,054,231	–
– HKD0.1212 on 72,704,978.1313 units paid on 9th January 2025 於二零二五年一月九日就72,704,978.1313個單位每單位支付0.1212港元	–	8,811,843
– RMB0.1144 on 753,073.4527 units paid on 9th January 2025 於二零二五年一月九日就753,073.4527個單位每單位支付人民幣0.1144元	–	91,301
– USD0.0156 on 908,569.1227 units paid on 9th January 2025 於二零二五年一月九日就908,569.1227個單位每單位支付0.0156美元	–	110,232
– HKD0.1300 on 74,592,522.4917 units paid on 9th October 2024 於二零二四年十月九日就74,592,522.4917個單位每單位支付0.1300港元	–	9,697,029
– RMB0.1178 on 657,830.2120 units paid on 9th October 2024 於二零二四年十月九日就657,830.2120個單位每單位支付人民幣0.1178元	–	85,523
– USD0.0167 on 822,628.2581 units paid on 9th October 2024 於二零二四年十月九日就822,628.2581個單位每單位支付0.0167美元	–	106,650
– HKD0.1065 on 79,266,639.6928 units paid on 9th July 2024 於二零二四年七月九日就79,266,639.6928個單位每單位支付0.1065港元	–	8,441,897
– RMB0.0996 on 666,051.2241 units paid on 9th July 2024 於二零二四年七月九日就666,051.2241個單位每單位支付人民幣0.0996元	–	70,948
– USD0.0136 on 804,005.6968 units paid on 9th July 2024 於二零二四年七月九日就804,005.6968個單位每單位支付0.0136美元	–	85,441
– HKD0.1025 on 84,828,763.0722 units paid on 10th April 2024 於二零二四年四月十日就84,828,763.0722個單位每單位支付0.1025港元	–	8,694,948
– RMB0.0950 on 643,494.5611 units paid on 10th April 2024 於二零二四年四月十日就643,494.5611個單位每單位支付人民幣0.0950元	–	65,953
– USD0.0131 on 796,425.8555 units paid on 10th April 2024 於二零二四年四月十日就796,425.8555個單位每單位支付0.0131美元	–	81,677
Total distribution 總派息	41,934,354	36,343,442

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

13 Distributions to unitholders (continued) 13 向單位投資者的派息（續）

	BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	
	2026 二零二六年 RMB 人民幣	2025 二零二五年 RMB 人民幣
– RMB0.0618 on 628,949.3644 units paid on 9th January 2026 於二零二六年一月九日就628,949.3644個單位每單位支付人民幣0.0618元	38,869	–
– HKD0.0691 on 3,526,376.8281 units paid on 9th January 2026 於二零二六年一月九日就3,526,376.8281個單位每單位支付0.0691港元	217,881	–
– RMB0.0620 on 625,017.0043 units paid on 10th October 2025 於二零二五年十月十日就625,017.0043個單位每單位支付人民幣0.0620元	38,751	–
– HKD0.0676 on 3,560,032.9526 units paid on 10th October 2025 於二零二五年十月十日就3,560,032.9526個單位每單位支付0.0676港元	220,651	–
– RMB0.0621 on 621,110.6868 units paid on 9th July 2025 於二零二五年七月九日就621,110.6868個單位每單位支付人民幣0.0621元	38,571	–
– HKD0.0650 on 3,435,669.4979 units paid on 9th July 2025 於二零二五年七月九日就3,435,669.4979個單位每單位支付0.0650港元	213,241	–
– RMB0.0618 on 617,242.7875 units paid on 9th April 2025 於二零二五年四月九日就617,242.7875個單位每單位支付人民幣0.0618元	38,146	–
– HKD0.0660 on 3,126,209.5770 units paid on 9th April 2025 於二零二五年四月九日就3,126,209.5770個單位每單位支付0.0660港元	193,073	–
– RMB0.0619 on 2,186,488.7474 units paid on 9th January 2025 於二零二五年一月九日就2,186,488.7474個單位每單位支付人民幣0.0619元	–	135,344
– HKD0.0656 on 2,917,082.8207 units paid on 9th January 2025 於二零二五年一月九日就2,917,082.8207個單位每單位支付0.0656港元	–	180,568
– RMB0.0619 on 3,480,730.4587 units paid on 9th October 2024 於二零二四年十月九日就3,480,730.4587個單位每單位支付人民幣0.0619元	–	215,457
– HKD0.0683 on 2,886,204.6177 units paid on 9th October 2024 於二零二四年十月九日就2,886,204.6177個單位每單位支付0.0683港元	–	178,618
– RMB0.0619 on 3,754,721.1096 units paid on 9th July 2024 於二零二四年七月九日就3,754,721.1096個單位每單位支付人民幣0.0619元	–	232,417
– HKD0.0662 on 2,587,289.6759 units paid on 9th July 2024 於二零二四年七月九日就2,587,289.6759個單位每單位支付0.0662港元	–	160,152
– RMB0.0618 on 3,731,250.7806 units paid on 10th April 2024 於二零二四年四月十日就3,731,250.7806個單位每單位支付人民幣0.0618元	–	230,591
– HKD0.0667 on 2,722,544.9906 units paid on 10th April 2024 於二零二四年四月十日就2,722,544.9906個單位每單位支付0.0667港元	–	168,321
Total distributions 總派息	999,183	1,501,468

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

由基金經理向單位投資者宣派的股息，在權益變動表中列帳。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

13 Distributions to unitholders (continued)

13 向單位投資者的派息（續）

The following is the statement of distribution in the respective Sub-Funds:

以下為相關分支基金的分派表：

	BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金 HKD 港元	BOCHK China Income Fund 中銀香港中國收入基金 HKD 港元	BOCHK Hong Kong Income Fund 中銀香港香港收入基金 HKD 港元	BOCHK Australia Income Fund 中銀香港澳洲收入基金 AUD 澳元
Undistributed income/(loss) at 1st April 2024 於二零二四年四月一日的未分派收益／(虧損)	–	–	–	–
Total comprehensive income for the year 年內總全面收益	168,131,044	29,479,286	19,461,496	281,085
Net change in unrealised (gain)/loss on investments 投資未變現(收益)／虧損的淨變動	(141,902,075)	(30,804,684)	(20,390,374)	129,967
Undistributed gain/(loss) before distribution 分派前的未分派收益／(虧損)	26,228,969	(1,325,398)	(928,878)	411,052
Less: total distribution declared* 減：已宣派總額*	(186,213,982)	(4,228,075)	(2,573,361)	(370,974)
	(159,985,013)	(5,553,473)	(3,502,239)	40,078
Transfer from/(to) capital 轉出／(入)資本	159,985,013	5,553,473	3,502,239	(40,078)

* The total distribution declared of Sub-Funds are disclosed accordingly in pages 305 to 317.

* 分支基金的已宣派總額載於第305頁至第317頁。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

13 Distributions to unitholders (continued)

13 向單位投資者的派息（續）

The following is the statement of distribution in the respective Sub-Funds (continued):

以下為相關分支基金的分派表（續）：

	BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金 HKD 港元	BOCHK China Income Fund 中銀香港中國收入基金 HKD 港元	BOCHK Hong Kong Income Fund 中銀香港香港收入基金 HKD 港元	BOCHK Australia Income Fund 中銀香港澳洲收入基金 AUD 澳元
Undistributed income/(loss) at 31st March 2025 and 1st April 2025 於二零二五年三月卅一日及二零二五年四月一日的未分派收益╱（虧損）	–	–	–	–
Total comprehensive income for the year 年內總全面收益	200,516,968	6,287,460	5,769,731	857,816
Net change in unrealised gain on investments 投資未變現收益的淨變動	(51,319,299)	(6,678,410)	(4,651,814)	(308,592)
Undistributed gain/(loss) before distribution 分派前的未分派收益╱（虧損）	149,197,669	(390,950)	1,117,917	549,224
Less: total distribution declared* 減：已宣派總額*	(167,785,043)	(4,812,874)	(3,094,540)	(450,132)
	(18,587,374)	(5,203,824)	(1,976,623)	99,092
Transfer from/(to) capital 轉出╱（入）資本	18,587,374	5,203,824	1,976,623	(99,092)
Undistributed income/(loss) at 31st March 2026 於二零二六年三月卅一日的未分派收益╱（虧損）	–	–	–	–

* The total distribution declared of Sub-Funds are disclosed accordingly in pages 305 to 317.

* 分支基金的已宣派總額載於第305頁至第317頁。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

13 Distributions to unitholders (continued)

13 向單位投資者的派息（續）

The following is the statement of distribution in the respective Sub-Funds (continued):

以下為相關分支基金的分派表（續）：

	BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金 USD 美元	BOCHK Sterling Income Fund 中銀香港英鎊收入基金 GBP 英鎊	BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金 HKD 港元	BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金 RMB 人民幣
Undistributed income/(loss) at 1st April 2024 於二零二四年四月一日的未分派收益╱(虧損)	-	-	-	-
Total comprehensive income for the year 年內總全面收益	687,204	59,381	431,452,485	1,468,746
Net change in unrealised gain on investments 投資未變現收益的淨變動	(491,480)	(1,611)	(437,890,900)	(28,115)
Undistributed gain/(loss) before distribution 分派前的未分派收益╱(虧損)	195,724	57,770	(6,438,415)	1,440,631
Less: total distribution declared* 減：已宣派總額*	(481,701)	(14,325)	(36,343,442)	(1,501,468)
	(285,977)	43,445	(42,781,857)	(60,837)
Transfer from/(to) capital 轉出╱(入)資本	285,977	(43,445)	42,781,857	60,837

* The total distribution declared of Sub-Funds are disclosed accordingly in pages 305 to 317.

* 分支基金的已宣派總額載於第305頁至第317頁。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

13 Distributions to unitholders (continued)

13 向單位投資者的派息(續)

The following is the statement of distribution in the respective Sub-Funds (continued):

以下為相關分支基金的分派表(續):

	BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金 USD 美元	BOCHK Sterling Income Fund 中銀香港英鎊收入基金 GBP 英鎊	BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金 HKD 港元	BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金 RMB 人民幣
Undistributed income/(loss) at 31st March 2025 and 1st April 2025 於二零二五年三月卅一日及二零二五年四月一日的未分派收益/(虧損)	–	–	–	–
Total comprehensive income for the year 年內總全面收益	2,558,157	57,271	18,219,828	962,632
Net change in unrealised (gain)/loss on investments 投資未變現(收益)/虧損的淨變動	(1,875,794)	5,233	13,781,284	50,345
Undistributed gain before distribution 分派前的未分派收益	682,363	62,504	32,001,112	1,012,977
Less: total distribution declared* 減:已宣派總額*	(542,150)	(18,174)	(41,934,354)	(999,183)
	140,213	44,330	(9,933,242)	13,794
Transfer (to)/from capital 轉(入)/出資本	(140,213)	(44,330)	9,933,242	(13,794)
Undistributed income/(loss) at 31st March 2026 於二零二六年三月卅一日的未分派收益/(虧損)	–	–	–	–

* The total distribution declared of Sub-Funds are disclosed accordingly in pages 305 to 317.

* 分支基金的已宣派總額載於第305頁至第317頁。

NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註（續）

14 Swing Pricing Policy

Under the current swing pricing strategy as adopted by the Manager, the Manager may apply swing factor(s) (in the form of an adjustment percentage) in the determination of the issue price or redemption price per unit where the net amount of subscription or redemption of the Sub-Fund exceeds a pre-determined swing threshold. Such pre-determined swing threshold will be determined, reviewed and adjusted (if needed) on a periodic basis by the Manager and may vary for each Sub-Fund. The Manager will consult the Trustee prior to any adjustment to the pre-determined swing threshold and such adjustment would only be made where the Trustee has no objection to it.

Under normal market circumstances, the swing factor(s) will not exceed 2% of the price in the base currency of the Sub-Fund on the relevant dealing day. Under critical market circumstances (such as financial crisis or natural disaster), the Manager may increase the swing factor(s) above 2% in order to protect the best interests of the Unitholders. In such circumstances, the Manager will notify the investors of the increased swing factor through the Manager's website and apply the revised swing factor with immediate effect.

The resulting issue price or redemption price per unit of the Sub-Fund on the relevant dealing day will be increased by the swing factor where the net amount of subscription on the relevant dealing day exceeds the applicable pre-determined swing threshold, or decreased by the swing factor where the net amount of redemption on the relevant dealing day exceeds the applicable pre-determined swing threshold. Such swing factor will apply for all classes of units within the Sub-Fund. Depending on the circumstances, investors for new units may subscribe at a higher issue price and existing Unitholders may redeem at a lower redemption price.

14 擺動定價策略

根據基金經理現時採用的擺動定價策略，若分支基金的認購或贖回淨額超過預定擺動門檻，基金經理可應用擺動因子（以調整百分比的形式），以釐定每單位發行價或贖回價。基金經理將定期釐定、審閱及調整（如有需要）有關預定擺動門檻，且就各分支基金而言，擺動門檻可能有所不同。在對預定擺動門檻作出任何調整之前，基金經理將諮詢信託人，而且該等調整只會在信託人無異議的情況下作出。

在一般市場情況下，擺動因子不會超過相關交易日分支基金基礎貨幣價格的2%。在緊急市場情況下（例如金融危機或自然災害），基金經理可能會將擺動因子提高至2%以上，以保障單位持有人的最佳利益。在這種情況下，基金經理將透過基金經理的網站通知投資者已提高的擺動因子，並即時應用經修訂的擺動因子。

若相關交易日的認購淨額超過適用的預定擺動門檻。相關交易日分支基金的每單位發行價或贖回價將會按擺動因子提高；若相關交易日的贖回淨額超過適用的預定擺動門檻，則相關交易日的每單位發行價或贖回價將會按擺動因子下調。有關擺動因子將應用於分支基金內所有單位類別。視乎情況而定，新單位的投資者可能會以較高發行價認購，而現有單位持有人可能會以較低贖回價贖回。

NOTES TO THE FINANCIAL STATEMENTS (continued)

14 Swing Pricing Policy (continued)

Currently, the swing pricing strategy does not apply to the money market funds and fund of funds which include but not limited to the following Sub-Funds:

(a) BOCHK HK Dollar Money Market Fund
(b) BOCHK US Dollar Money Market Fund
(c) BOCHK Aggressive Growth Fund
(d) BOCHK Balanced Growth Fund
(e) BOCHK Conservative Growth Fund

There were no swing pricing adjustments affecting the Sub-Funds' NAV per unit during the year ended 31st March 2026 or termination period (as disclosed in Note 1) and year ended 31st March 2025.

15 Subsequent events

Distributions of HKD13,517,989, HKD1,142,775, HKD786,494, AUD112,097, USD150,154, GBP4,853, RMB256,411 and HKD1,988,966 were declared on 1st April 2026 for BOCHK Hong Kong Dollar Income Fund, BOCHK China Income Fund, BOCHK Hong Kong Income Fund, BOCHK Australia Income Fund, BOCHK Asia Pacific Equity Income Fund, BOCHK Sterling Income Fund, BOCHK RMB Fixed Income Fund and BOCHK China Consumption Growth Fund, respectively. All distributions were paid on 13th April 2026.

Distributions of HKD13,383,313 and HKD2,027,809 were declared on 4th May 2026 for BOCHK Hong Kong Dollar Income Fund and BOCHK China Consumption Growth Fund, respectively. All distributions were paid on 11th May 2026.

Distributions of HKD12,995,421 and HKD1,996,171 were declared on 1st June 2026 for BOCHK Hong Kong Dollar Income Fund and BOCHK China Consumption Growth Fund, respectively. All distributions were paid on 8th June 2026.

財務報表附註（續）

14 擺動定價策略（續）

現時，擺動定價策略並不應用於貨幣市場基金及基金中的基金，包括但不限於以下分支基金：

(a) 中銀香港港元貨幣市場基金
(b) 中銀香港美元貨幣市場基金
(c) 中銀香港進取增長基金
(d) 中銀香港均衡增長基金
(e) 中銀香港保守增長基金

截至二零二六年三月卅一日止年度或終止期（如附註1所披露）以及截至二零二五年三月卅一日止年度，並沒有影響分支基金的每單位資產淨值的擺動定價調整。

15 後續事項

中銀香港港元收入基金、中銀香港中國收入基金、中銀香港香港收入基金、中銀香港澳洲收入基金、中銀香港亞太股票收入基金、中銀香港英鎊收入基金、中銀香港人民幣定息基金及中銀香港中國豐盛消費基金於二零二六年四月一日宣布派息，分別為13,517,989港元、1,142,775港元、786,494港元、112,097澳元、150,154美元、4,853英鎊、人民幣256,411元及1,988,966港元。所有派息已於二零二六年四月十三日支付。

中銀香港港元收入基金及中銀香港中國豐盛消費基金於二零二六年五月四日宣布派息，分別為13,383,313港元及2,027,809港元。所有派息已於二零二六年五月十一日支付。

中銀香港港元收入基金及中銀香港中國豐盛消費基金於二零二六年六月一日宣布派息，分別為12,995,421港元及1,996,171港元。所有派息已於二零二六年六月八日支付。

NOTES TO THE FINANCIAL STATEMENTS (continued)

15 Subsequent events (continued)

Distributions of HKD12,315,436, HKD1,125,403, HKD741,853, AUD112,910, USD185,205, GBP4,939, RMB306,926 and HKD1,753,646 were declared on 2nd July 2026 for BOCHK Hong Kong Dollar Income Fund, BOCHK China Income Fund, BOCHK Hong Kong Income Fund, BOCHK Australia Income Fund, BOCHK Asia Pacific Equity Income Fund, BOCHK Sterling Income Fund, BOCHK RMB Fixed Income Fund and BOCHK China Consumption Growth Fund, respectively. All distributions were paid on 9th July 2026.

Subsequent to 5th June 2026 (date of termination), amounts payable on redemption of units of USD1,583,288 have been fully settled on 9th June 2026 for BOCHK Asia Pacific Property Fund.

16 Approval of financial statements

The financial statements were approved by the Trustee and the Manager on 24 July 2026.

財務報表附註（續）

15 後續事項（續）

中銀香港港元收入基金、中銀香港中國收入基金、中銀香港香港收入基金、中銀香港澳洲收入基金、中銀香港亞太股票收入基金、中銀香港英鎊收入基金、中銀香港人民幣定息基金及中銀香港中國豐盛消費基金於二零二六年七月二日宣布派息，分別為12,315,436港元、1,125,403港元、741,853港元、112,910澳元、185,205美元、4,939英鎊、人民幣306,926元及1,753,646港元。所有派息已於二零二六年七月九日支付。

於二零二六年六月五日（終止日期）後，中銀香港亞太房地產基金有關贖回單位應付款項1,583,288美元已於二零二六年六月九日悉數結清。

16 財務報表通過

本財務報表已於二零二六年七月廿四日獲信託人及基金經理通過。

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED)
投資組合變動表(未經審核)
FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Listed/Quoted Investments 上市/掛牌投資	BOCHK Hong Kong Equity Fund 中銀香港 香港股票基金		BOCHK Hong Kong Dollar Income Fund 中銀香港 港元收入基金		BOCHK HK Dollar Money Market Fund 中銀香港 港元貨幣市場基金	
	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %
EQUITY SECURITIES 股本證券						
Hong Kong 香港	98.69	98.45	–	–	–	–
FIXED RATE DEBT SECURITIES 定息債券						
Australia 澳洲	–	–	4.86	5.57	–	–
British Virgin Islands 英屬處女群島	–	–	–	–	–	–
Cayman Islands 開曼群島	–	–	1.11	–	–	–
Canada 加拿大	–	–	–	–	–	–
Chinese Mainland 中國內地	–	–	–	–	–	–
France 法國	–	–	–	–	–	3.26
Hong Kong 香港	–	–	13.18	17.20	–	–
Indonesia 印尼	–	–	1.55	1.58	–	–
Japan 日本	–	–	1.55	1.60	–	–
Singapore 新加坡	–	–	–	–	–	–
South Korea 南韓	–	–	1.58	–	–	–
Switzerland 瑞士	–	–	–	–	3.60	–
United Kingdom 英國	–	–	10.78	14.69	–	–
FLOATING RATE DEBT SECURITIES 浮息債券						
Hong Kong 香港	–	–	–	–	–	3.26
Japan 日本	–	–	–	–	–	–
COLLECTIVE INVESTMENT SCHEMES 集體投資計劃						
Hong Kong 香港	0.61	0.65	–	–	–	–
Unlisted/Quoted Investments 非上市/掛牌投資						
FIXED INTEREST SECURITIES 定息證券						
Australia 澳洲	–	–	2.26	2.09	–	–
Bermuda百慕達	–	–	–	–	–	–
British Virgin Islands 英屬處女群島	–	–	14.49	11.93	–	1.31
Canada 加拿大	–	–	–	–	–	–
Cayman Islands 開曼群島	–	–	10.61	4.44	–	–

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Unlisted/Quoted Investments 非上市／掛牌投資	BOCHK Hong Kong Equity Fund 中銀香港香港股票基金		BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金		BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	
	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %
FIXED INTEREST SECURITIES (continued) 定息證券(續)						
Chinese Mainland 中國內地	–	–	–	–	7.77	10.42
Finland 芬蘭	–	–	–	–		3.90
France 法國	–	–	–	0.90	3.04	–
Germany 德國	–	–	–	–	6.01	–
Hong Kong 香港	–	–	25.84	20.46	–	3.59
Japan 日本	–	–	1.51	1.20	–	–
Netherlands 荷蘭	–	–	–	–	6.92	–
Singapore 新加坡	–	–	–	3.73	5.54	–
South Korea 南韓	–	–	–	1.90	3.05	1.63
United Arab Emirates 阿拉伯聯合酋長國	–	–	–	1.25	–	–
United States of America美國	–	–	1.27	1.98	–	–
FLOATING INTEREST SECURITIES 浮息證券						
Australia 澳洲	–	–	–	–	–	–
Canada 加拿大	–	–	–	–	3.04	5.87
Cayman Islands 開曼群島	–	–	–	–	19.38	7.82
France 法國	–	–	–	–	–	3.27
Hong Kong 香港	–	–	–	–	–	5.55
South Korea 南韓	–	–	–	–	9.69	–
Qatar 卡塔爾	–	–	–	–	2.77	–
UAE 阿拉伯聯合酋長國	–	–	–	–	2.77	–
United Kingdom 英國	–	–	–	–	–	–
COLLECTIVE INVESTMENT SCHEMES 集體投資計劃						
Hong Kong 香港	–	–	7.77	8.43	–	–
TOTAL INVESTMENTS 投資總額	99.30	99.10	98.36	98.95	73.58	49.88
OTHER NET ASSETS 其他資產淨值	0.70	0.90	1.64	1.05	26.42	50.12
NET ASSETS AT 31ST MARCH 於三月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Listed/Quoted Investments 上市／掛牌投資	BOCHK Global Equity Fund 中銀香港環球股票基金		BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金		BOCHK China Equity Fund 中銀香港中國股票基金	
	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %
EQUITY SECURITIES 股本證券						
Belgium 比利時	0.23	0.23	–	–	–	–
Canada 加拿大	2.67	2.42	–	–	–	–
Chinese Mainland 中國內地	–	–	–	–	3.92	3.41
Denmark 丹麥	0.21	0.51	–	–	–	–
Finland 芬蘭	0.12	0.28	–	–	–	–
France 法國	2.47	2.72	–	–	–	–
Germany 德國	2.11	2.15	–	–	–	–
Hong Kong 香港	0.98	0.18	–	–	83.79	83.18
Italy 意大利	0.72	0.56	–	–	–	–
Japan 日本	3.17	2.68	–	–	–	–
Netherlands 荷蘭	1.52	1.09	–	–	–	–
Norway 挪威	0.08	0.19	–	–	–	–
Portugal 葡萄牙	0.04	0.08	–	–	–	–
South Korea 南韓	0.23	–	–	–	–	–
Spain 西班牙	1.13	0.66	–	–	–	–
Sweden 瑞典	0.55	0.77	–	–	–	–
Switzerland 瑞士	1.85	1.91	–	–	–	–
United Kingdom 英國	2.99	3.49	–	–	–	–
United States of America 美國	57.55	60.56	–	–	–	–
FIXED RATE DEBT SECURITIES 定息債券						
Australia 澳洲	–	–	0.83	–	–	–
British Virgin Islands 英屬處女群島	–	–	3.02	2.22	–	–
Canada 加拿大	–	–	–	–	–	–
Cayman Islands 開曼群島	–	–	8.66	–	–	–
Chinese Mainland 中國內地	–	–	–	1.08	–	–
India 印度	–	–	8.15	–	–	–
Japan 日本	–	–	4.72	–	–	–
Malaysia 馬來西亞	–	–	3.60	–	–	–
South Korea 南韓	–	–	13.29	8.09	–	–
United Kingdom 英國	–	–	0.76	–	–	–
United States of America 美國	–	–	9.23	–	–	–
FLOATING RATE DEBT SECURITIES 浮息債券						
Chinese Mainland 中國內地	–	–	3.78	–	–	–
South Korea 南韓	–	–	1.77	–	–	–
United Kingdom 英國	–	–	1.52	–	–	–

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Listed/Quoted Investments 上市/掛牌投資	BOCHK Global Equity Fund 中銀香港環球股票基金		BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金		BOCHK China Equity Fund 中銀香港中國股票基金	
	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %
COLLECTIVE INVESTMENT SCHEMES 集體投資計劃						
Germany 德國	0.35	0.16	–	–	–	–
Hong Kong 香港	–	0.15	–	–	5.34	8.10
United States of America 美國	10.54	8.35	–	–	–	–
DEPOSITARY RECEIPTS 預託證券						
Switzerland 瑞士	–	0.28	–	–	–	–
United States of America 美國	–	–	–	–	3.48	4.07
Unlisted/Quoted Investments 非上市/掛牌投資						
CERTIFICATE OF DEPOSIT 存款證						
United States of America 美國	–	–	–	1.40	–	–
FIXED RATE DEBT SECURITIES 定息債券						
India 印度	–	–	4.53	–	–	–
United Kingdom 英國	–	–	4.31	–	–	–
United States of America 美國	–	–	3.03	–	–	–
FLOATING RATE DEBT SECURITIES 浮息債券						
Canada 加拿大	–	–	3.04	–	–	–
France 法國	–	–	3.03	–	–	–
United States of America 美國	–	–	5.34	–	–	–
COLLECTIVE INVESTMENT SCHEMES 集體投資計劃						
Hong Kong 香港	8.63	9.36	–	–	3.33	0.82
FOREIGN CURRENCY FORWARD CONTRACTS 遠期外匯合約	–	–	–	–	–	–
TOTAL INVESTMENTS 投資總額	98.14	98.78	82.61	12.79	99.86	99.58
OTHER NET ASSETS 其他資產淨值	1.86	1.22	17.39	87.21	0.14	0.42
NET ASSETS AT 31ST MARCH 於三月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Listed/Quoted Investments 上市/掛牌投資	BOCHK Global Bond Fund 中銀香港環球債券基金		BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金		BOCHK Aggressive Growth Fund 中銀香港進取增長基金	
	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %
EQUITY SECURITIES 股本證券						
Australia 澳洲	–	–	12.70	13.39	–	–
Hong Kong 香港	–	–	24.46	28.97	–	–
India 印度	–	–	12.40	17.97	–	–
Indonesia 印尼	–	–	0.79	1.11	–	–
Malaysia 馬來西亞	–	–	1.13	1.21	–	–
New Zealand 紐西蘭	–	–	0.19	0.22	–	–
Philippines 菲律賓	–	–	0.23	0.37	–	–
Singapore 新加坡	–	–	3.19	3.05	–	–
South Korea 南韓	–	–	15.29	8.79	–	–
Taiwan 台灣	–	–	17.89	16.31	–	–
FIXED RATE DEBT SECURITIES 定息債券						
Australia 澳洲	4.50	1.53	–	–	–	–
Austria 奧地利	0.64	1.44	–	–	–	–
Belgium 比利時	0.37	2.06	–	–	–	–
British Virgin Islands 英屬處女群島	–	0.39	–	–	–	–
Canada 加拿大	2.55	1.15	–	–	–	–
Cayman Islands 開曼群島	0.60	0.47	–	–	–	–
Chinese Mainland 中國內地	1.38	1.98	–	–	–	–
France 法國	9.31	4.54	–	–	–	–
Germany 德國	7.64	1.10	–	–	–	–
Hong Kong 香港	2.88	0.98	–	–	–	–
Ireland 愛爾蘭	–	–	–	–	–	–
Japan 日本	5.56	10.37	–	–	–	–
Malaysia 馬來西亞	–	1.07	–	–	–	–
Netherlands 荷蘭	1.48	0.91	–	–	–	–
New Zealand 紐西蘭	0.49	–	–	–	–	–
Norway 挪威	–	–	–	–	–	–
Saudi Arabia 沙地阿拉伯	–	–	–	–	–	–
Singapore 新加坡	3.31	2.82	–	–	–	–
South Korea 南韓	2.60	2.08	–	–	–	–
Spain 西班牙	3.20	5.23	–	–	–	–
Supra-National 超國家發債體	0.57	–	–	–	–	–
Switzerland 瑞士	–	0.22	–	–	–	–
United Arab Emirates 阿拉伯聯合酋長國	1.85	0.98	–	–	–	–
United Kingdom 英國	3.09	5.41	–	–	–	–
United States of America 美國	24.50	28.42	–	–	–	–

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)
投資組合變動表(未經審核)(續)
FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Listed/Quoted Investments 上市/掛牌投資	BOCHK Global Bond Fund 中銀香港環球債券基金		BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金		BOCHK Aggressive Growth Fund 中銀香港進取增長基金	
	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %
FLOATING RATE DEBT SECURITIES 浮息債券						
Chinese Mainland 中國內地	–	–	–	–	–	–
United Kingdom 英國	0.42	0.15	–	–	–	–
ZERO COUPON BOND 零息債券						
Austria 奧地利	–	0.63	–	–	–	–
Chinese Mainland 中國內地	–	–	–	–	–	–
France 法國	–	0.65	–	–	–	–
Germany 德國	–	4.90	–	–	–	–
South Korea 南韓	–	–	–	–	–	–
Supra-National 超國家發債體	–	0.49	–	–	–	–
United States of America 美國	–	–	–	–	–	–
COLLECTIVE INVESTMENT SCHEMES 集體投資計劃						
Australia 澳洲	–	–	0.21	0.24	–	–
Hong Kong 香港	–	–	0.06	0.08	–	–
Singapore 新加坡	–	–	–	–	–	–
Taiwan 台灣	–	–	4.52	–	–	–
DEPOSITARY RECEIPTS 預託證券						
Australia 澳洲	–	–	–	0.19	–	–
Thailand 泰國	–	–	0.94	1.13	–	–
United States of America 美國	–	–	0.76	1.62	–	–
FOREIGN CURRENCY FORWARD CONTRACTS 遠期外匯合約	–	(0.01)	–	–	–	–
Unlisted/Quoted Investments 非上市/掛牌投資						
FIXED RATE DEBT SECURITIES 定息債券						
Australia 澳洲	2.53	3.11	–	–	–	–
British Virgin Islands 英屬處女群島	0.02	0.02	–	–	–	–
Canada 加拿大	1.69	0.66	–	–	–	–
Cayman Islands 開曼群島	0.93	0.93	–	–	–	–
France 法國	0.33	0.92	–	–	–	–

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Unlisted/Quoted Investments 非上市／掛牌投資	BOCHK Global Bond Fund 中銀香港環球債券基金		BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金		BOCHK Aggressive Growth Fund 中銀香港進取增長基金	
	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %
FIXED RATE DEBT SECURITIES (continued) 定息債券（續）						
Hong Kong 香港	1.37	1.10	–	–	–	–
Japan 日本	1.29	–	–	–	–	–
Netherlands 荷蘭	1.33	0.19	–	–	–	–
New Zealand 紐西蘭	–	–	–	–	–	–
South Korea 南韓	0.50	0.19	–	–	–	–
United Arab Emirates 沙地阿拉伯	0.47	0.47	–	–	–	–
United Kingdom 英國	–	–	–	–	–	–
United States of America 美國	5.27	8.84	–	–	–	–
FLOATING RATE DEBT SECURITIES 浮息債券						
Australia 澳洲	–	–	–	–	–	–
COLLECTIVE INVESTMENT SCHEMES 集體投資計劃						
Hong Kong 香港	–	–	4.01	4.09	97.16	94.41
FOREIGN CURRENCY FORWARD CONTRACTS 遠期外匯合約	–	–	–	–	(0.00)	–
TOTAL INVESTMENTS 投資總額	92.67	96.39	98.77	98.74	97.16	94.41
OTHER NET ASSETS 其他資產淨值	7.33	3.61	1.23	1.26	2.84	5.59
NET ASSETS AT 31ST MARCH 於三月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Listed/Quoted Investments 上市/掛牌投資	**BOCHK Balanced Growth Fund** 中銀香港均衡增長基金		**BOCHK Conservative Growth Fund** 中銀香港保守增長基金		**BOCHK China Income Fund** 中銀香港中國收入基金	
	2026 二零二六年 **%**	**2025** 二零二五年 **%**	**2026** 二零二六年 **%**	**2025** 二零二五年 **%**	**2026** 二零二六年 **%**	**2025** 二零二五年 **%**
EQUITY SECURITIES 股本證券						
Chinese Mainland 中國內地	–	–	–	–	0.52	1.38
Hong Kong 香港	–	–	–	–	72.56	72.06
FIXED RATE DEBT SECURITIES 定息債券						
Cayman Islands 開曼群島	–	–	–	–	–	–
Hong Kong 香港	–	–	–	–	1.20	1.20
Singapore 新加坡	–	–	–	–	–	–
South Korea 南韓	–	–	–	–	4.81	4.68
United Kingdom 英國	–	–	–	–	–	1.52
United States of America 美國	–	–	–	–	2.48	2.46
COLLECTIVE INVESTMENT SCHEMES 集體投資計劃						
Hong Kong 香港	97.72	93.89	97.20	88.65	–	–
FOREIGN CURRENCY FORWARD CONTRACTS 遠期外匯合約	–	–	–	–	–	–
Unlisted/Quoted Investments 非上市/掛牌投資						
FIXED RATE DEBT SECURITIES 定息債券						
Australia 澳洲	–	–	–	–	4.77	4.69
British Virgin Islands 英屬處女群島	–	–	–	–	1.55	1.53
Canada 加拿大	–	–	–	–	1.57	1.55
Cayman Islands 開曼群島	–	–	–	–	3.81	2.21
Hong Kong 香港	–	–	–	–	3.03	4.49
Japan 日本	–	–	–	–	1.79	1.74
TOTAL INVESTMENTS 投資總額	97.72	93.89	97.20	88.65	98.09	99.51
OTHER NET ASSETS 其他資產淨值	2.28	6.11	2.80	11.35	1.91	0.49
NET ASSETS AT 31ST MARCH 於三月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)
投資組合變動表(未經審核)(續)
FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Listed/Quoted Investments 上市／掛牌投資	BOCHK Hong Kong Income Fund 中銀香港香港收入基金		BOCHK China Golden Dragon Fund 中銀香港中國金龍基金		BOCHK Japan Equity Fund 中銀香港日本股票基金	
	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %
EQUITY SECURITIES 股本證券						
Chinese Mainland 中國內地	–	–	49.79	42.62	–	–
Hong Kong 香港	75.28	72.64	40.43	46.04	–	–
Japan 日本	–	–	–	–	96.91	96.87
FIXED RATE DEBT SECURITIES 定息債券						
British Virgin Islands 英屬處女群島	4.36	4.54	–	–	–	–
Hong Kong 香港	–	–	–	–	–	–
New Zealand 紐西蘭	1.76	1.87	–	–	–	–
South Korea 南韓	1.77	–	–	–	–	–
United Kingdom 英國	4.45	4.71	–	–	–	–
United States of America 美國	–	–	–	–	–	–
FLOATING INTEREST SECURITIES 浮息證券						
Hong Kong 香港	–	–	–	–	–	–
COLLECTIVE INVESTMENT SCHEMES 集體投資計劃						
Chinese Mainland 中國內地	–	–	1.38	1.10	–	–
Hong Kong 香港	–	–	–	–	1.66	1.74
DEPOSITARY RECEIPTS 預託證券						
Cayman Islands 開曼群島	–	–	–	0.13	–	–
United States of America 美國	–	–	2.76	2.15	–	–
Unlisted/Quoted Investments 非上市／掛牌投資						
COLLECTIVE INVESTMENT SCHEMES 集體投資計劃						
Hong Kong 香港	–	–	1.08	0.98	–	–

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)
投資組合變動表（未經審核）（續）
FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Unlisted/Quoted Investments 非上市／掛牌投資	BOCHK Hong Kong Income Fund 中銀香港香港收入基金		BOCHK China Golden Dragon Fund 中銀香港中國金龍基金		BOCHK Japan Equity Fund 中銀香港日本股票基金	
	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %	2026 二零二六年 %	2025 二零二五年 %
FIXED RATE DEBT SECURITIES 定息債券						
Australia 澳洲	3.61	3.84	–	–	–	–
Cayman Islands 開曼群島	6.66	6.92	–	–	–	–
Hong Kong 香港	1.09	2.32	–	–	–	–
Japan 日本	–	–	–	–	–	–
British Virgin Islands 英屬處女群島	–	2.38	–	–	–	–
TOTAL INVESTMENTS 投資總額	98.98	99.22	95.44	93.02	98.57	98.61
OTHER NET ASSETS 其他資產淨值	1.02	0.78	4.56	6.98	1.43	1.39
NET ASSETS AT 31ST MARCH 於三月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)
投資組合變動表（未經審核）（續）
FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Listed/Quoted Investments 上市╱掛牌投資	BOCHK Australia Income Fund 中銀香港澳洲收入基金		BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金		BOCHK Sterling Income Fund 中銀香港英鎊收入基金	
	2026 二零二六年 %	**2025** 二零二五年 %	**2026** 二零二六年 %	**2025** 二零二五年 %	**2026** 二零二六年 %	**2025** 二零二五年 %
EQUITY SECURITIES 股本證券						
Australia 澳洲	43.62	47.50	12.50	13.36	–	–
Hong Kong 香港	–	–	23.77	29.46	–	–
India 印度	–	–	12.40	17.85	–	–
Indonesia 印尼	–	–	0.80	1.12	–	–
Malaysia 馬來西亞	–	–	1.08	1.27	–	–
New Zealand 紐西蘭	–	–	0.14	0.18	–	–
Philippines 菲律賓	–	–	0.22	0.40	–	–
Singapore 新加坡	–	–	3.11	3.09	–	–
South Korea 南韓	–	–	15.36	8.80	–	–
Taiwan 台灣	–	–	17.12	16.37	–	–
FIXED RATE DEBT SECURITIES 定息債券						
Australia 澳洲	5.94	7.66	–	–	–	–
Belgium 比利時	–	–	–	–	–	7.32
Canada 加拿大	–	3.46	–	–	–	7.14
Germany 德國	–	–	–	–	5.08	7.04
Japan 日本	–	–	–	–	–	7.17
Netherlands 荷蘭	–	–	–	–	7.53	10.14
Singapore 新加坡	5.51	7.84	–	–	–	–
Spain 西班牙	1.35	1.43	–	–	–	–
Supra-National 超國家發債體	–	–	–	–	40.87	35.67
South Korea 南韓	3.79	2.73	–	–	5.15	–
United Kingdom 英國	–	–	–	–	33.38	21.35
United States of America 美國	1.26	1.30	–	–	–	–
COLLECTIVE INVESTMENT SCHEMES 集體投資計劃						
Australia 澳洲	0.54	0.83	0.44	0.41	–	–
Hong Kong 香港	–	–	0.17	0.23	–	–
Singapore 新加坡	–	–	0.31	0.47	–	–
Taiwan 台灣	–	–	5.16	–	–	–

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Listed/Quoted Investments 上市/掛牌投資	BOCHK Australia Income Fund 中銀香港澳洲收入基金 2026 二零二六年 %	2025 二零二五年 %	BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金 2026 二零二六年 %	2025 二零二五年 %	BOCHK Sterling Income Fund 中銀香港英鎊收入基金 2026 二零二六年 %	2025 二零二五年 %
DEPOSITARY RECEIPTS 預託證券						
Australia 澳洲	–	0.43	–	0.13	–	–
Thailand 泰國	–	–	1.02	1.02	–	–
United States of America 美國	–	–	1.32	0.63	–	–
UNIT/STAPLED SECURITIES 單一/合訂證券						
Australia 澳洲	3.72	–	–	–	–	–
Unlisted/Quoted Investments 非上市/掛牌投資						
FIXED RATE DEBT SECURITIES 定息債券						
Australia 澳洲	4.67	4.94	–	–	–	–
British Virgin Islands 英屬處女群島	7.34	7.73	–	–	–	–
Canada 加拿大	5.98	2.63	–	–	–	–
South Korea 南韓	–	3.47	–	–	–	–
Netherlands 荷蘭	6.57	2.12	–	–	–	–
New Zealand 紐西蘭	3.28	3.43	–	–	–	–
United States of America美國	–	–	–	–	–	–
FLOATING RATE DEBT SECURITIES 浮息債券						
Australia 澳洲	1.37	–	–	–	–	–
Canada 加拿大	2.54	–	–	–	–	–
COLLECTIVE INVESTMENT SCHEMES 集體投資計劃						
Hong Kong 香港	–	–	3.90	4.02	–	–
TOTAL INVESTMENTS 投資總額	97.48	97.50	98.82	98.81	92.01	95.83
OTHER NET ASSETS 其他資產淨值	2.52	2.50	1.18	1.19	7.99	4.17
NET ASSETS AT 31ST MARCH 於三月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Listed/Quoted Investments 上市╱掛牌投資	**BOCHK Asia Pacific Property Fund** 中銀香港亞太房地產基金		**BOCHK China Consumption Growth Fund** 中銀香港中國豐盛消費基金		**BOCHK RMB Fixed Income Fund** 中銀香港人民幣定息基金	
	2026 二零二六年 **%**	**2025** 二零二五年 **%**	**2026** 二零二六年 **%**	**2025** 二零二五年 **%**	**2026** 二零二六年 **%**	**2025** 二零二五年 **%**
EQUITY SECURITIES 股本證券						
Australia 澳洲	–	10.83	–	–	–	–
Chinese Mainland 中國內地	–	–	9.87	10.63	–	–
Hong Kong 香港	–	28.41	89.25	81.93	–	–
Japan 日本	–	28.59	–	–	–	–
Philippines 菲律賓	–	0.88	–	–	–	–
Singapore 新加坡	–	5.48	–	–	–	–
FIXED RATE DEBT SECURITIES 定息債券						
Canada加拿大	–	–	–	–	7.36	–
Cayman Islands 開曼群島	–	–	–	–	9.73	8.16
Chinese Mainland 中國內地	–	–	–	–	2.46	2.74
Hong Kong 香港	–	–	–	–	7.37	–
Singapore 新加坡	–	–	–	–	–	8.19
South Korea 南韓	–	–	–	–	7.40	2.71
United Kingdom 英國	–	–	–	–	4.90	5.46
United States of America 美國	–	–	–	–	4.47	–
United Arab Emirates 阿拉伯聯合酋長國	–	–	–	–	7.20	16.16
DEPOSITARY RECEIPTS 預託證券						
United States of America 美國	–	–	0.42	0.30	–	–
COLLECTIVE INVESTMENT SCHEMES 集體投資計劃						
Australia 澳洲	–	6.67	–	–	–	–
Hong Kong 香港	–	2.87	–	–	–	–
Japan 日本	–	3.80	–	–	–	–
Singapore 新加坡	–	4.18	–	–	–	–

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

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Unlisted/Quoted Investments 非上市／掛牌投資	BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金 2026 二零二六年 %	2025 二零二五年 %	BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金 2026 二零二六年 %	2025 二零二五年 %	BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金 2026 二零二六年 %	2025 二零二五年 %
COLLECTIVE INVESTMENT SCHEMES 集體投資計劃						
Hong Kong 香港	–	–	0.54	0.30	–	–
FIXED RATE DEBT SECURITIES 定息債券						
Australia 澳洲	–	–	–	–	–	–
Austria 奧地利	–	–	–	–	15.11	16.50
British Virgin Islands 英屬處女群島	–	–	–	–	–	–
Canada 加拿大	–	–	–	–	–	–
Cayman Islands 開曼群島	–	–	–	–	9.88	5.43
Chinese Mainland 中國內地	–	–	–	–	–	5.42
Hong Kong 香港	–	–	–	–	10.26	19.39
South Korea 南韓	–	–	–	–	7.35	5.44
TOTAL INVESTMENTS 投資總額	–	91.71	100.08	93.16	93.49	95.60
OTHER NET ASSETS 其他資產淨值	–	8.29	(0.08)	6.84	6.51	4.40
NET ASSETS AT 31ST MARCH 於三月卅一日的資產淨值	–	100.00	100.00	100.00	100.00	100.00

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

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的資產淨值	Net asset value per unit 每單位資產淨值 Class A A類	Class A (Admin) A類行政單位	Class A (Dist) A類(分派)	Class I I類
BOCHK Hong Kong Equity Fund (Notes 1 and 6) **中銀香港香港股票基金(附註1及6)**					
Financial year ended 截至以下日期止財務年度					
31.3.2026 二零二六年三月卅一日	Class A A類:	HKD港元48.1027	N/A 不適用	N/A 不適用	N/A 不適用
	HKD港元2,292,285,705	RMB人民幣42.3753	N/A 不適用	N/A 不適用	N/A 不適用
31.3.2025 二零二五年三月卅一日	Class A A類:	HKD港元44.0627	N/A 不適用	N/A 不適用	N/A 不適用
	HKD港元2,199,794,942	RMB人民幣41.1495	N/A 不適用	N/A 不適用	N/A 不適用
31.3.2024 二零二四年三月卅一日	Class A A類:	HKD港元30.7262	N/A 不適用	N/A 不適用	N/A 不適用
	HKD港元1,757,739,108	RMB人民幣28.5039	N/A 不適用	N/A 不適用	N/A 不適用
BOCHK Hong Kong Dollar Income Fund (Notes 1 and 6) **中銀香港港元收入基金(附註1及6)**					
Financial year ended 截至以下日期止財務年度					
31.3.2026 二零二六年三月卅一日	Class A A類:	HKD港元10.6743	HKD港元11.2722	HKD港元9.9779	N/A 不適用
	HKD港元4,054,307,787	RMB人民幣9.4034	N/A 不適用	N/A 不適用	N/A 不適用
	Class A (Admin) A類行政單位:	USD美元1.3615	N/A 不適用	N/A 不適用	N/A 不適用
	HKD港元6,910,013				
	Class A (Dist) A類(分派):				
	HKD港元19,956				
31.3.2025 二零二五年三月卅一日	Class A A類:	HKD港元10.5741	HKD港元10.7659	N/A 不適用	N/A 不適用
	HKD港元3,897,296,186	RMB人民幣9.8750	N/A 不適用	N/A 不適用	N/A 不適用
	Class A (Admin) A類行政單位:				
	HKD港元6,526,042				
31.3.2024 二零二四年三月卅一日	Class A A類:	HKD港元10.6334	HKD港元10.4381	N/A 不適用	N/A 不適用
	HKD港元5,396,900,828	RMB人民幣9.8643	N/A 不適用	N/A 不適用	N/A 不適用
	Class A (Admin) A類行政單位:				
	HKD港元6,438,974				
BOCHK HK Dollar Money Market Fund (Notes 1 and 6) **中銀香港港元貨幣市場基金(附註1及6)**					
Financial year ended 截至以下日期止財務年度					
31.3.2026 二零二六年三月卅一日	Class A A類:	HKD港元13.8607	HKD港元11.2587	N/A 不適用	HKD港元10.0052
	HKD港元3,607,720,006				
	Class A (Admin) A類行政單位:				
	HKD港元2,228,381				
	Class I I類:				
	HKD港元6,297,252				
31.3.2025 二零二五年三月卅一日	Class A A類:	HKD港元13.5292	HKD港元11.0080	N/A 不適用	N/A 不適用
	HKD港元3,042,275,905				
	Class A (Admin) A類行政單位:				
	HKD港元21,372,856				
31.3.2024 二零二四年三月卅一日	Class A A類:	HKD港元13.0148	HKD港元10.6062	N/A 不適用	N/A 不適用
	HKD港元2,302,577,797				
	Class A (Admin) A類行政單位:				
	HKD港元21,434,827				
BOCHK Global Equity Fund (Notes 2 and 6) **中銀香港環球股票基金(附註2及6)**					
Financial year ended 截至以下日期止財務年度					
31.3.2026 二零二六年三月卅一日	Class A A類:	USD美元48.3861	N/A 不適用	N/A 不適用	N/A 不適用
	USD美元254,892,370	RMB人民幣334.1881	N/A 不適用	N/A 不適用	N/A 不適用
31.3.2025 二零二五年三月卅一日	Class A A類:	USD美元41.1665	N/A 不適用	N/A 不適用	N/A 不適用
	USD美元168,351,360	RMB人民幣299.1119	N/A 不適用	N/A 不適用	N/A 不適用
31.3.2024 二零二四年三月卅一日	Class A A類:	USD美元39.0339	N/A 不適用	N/A 不適用	N/A 不適用
	USD美元157,044,021	RMB人民幣283.4015	N/A 不適用	N/A 不適用	N/A 不適用

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

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的資產淨值	Net asset value per unit 每單位資產淨值 Class A A類	 Class A (Admin) A類行政單位	 Class I I類
BOCHK US Dollar Money Market Fund (Notes 2 and 6) **中銀香港美元貨幣市場基金(附註2及6)**				
Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	Class A A類: USD美元127,862,724 Class I I類: USD美元4,396,602	USD美元15.2970	N/A 不適用	USD美元10.0083
31.3.2025 二零二五年三月卅一日	Class A A類: USD美元111,195,823	USD美元14.7240	N/A 不適用	N/A 不適用
31.3.2024 二零二四年三月卅一日	Class A A類: USD美元73,177,140	USD美元14.0506	N/A 不適用	N/A 不適用
BOCHK China Equity Fund (Note 1) **中銀香港中國股票基金(附註1)**				
Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	Class A A類: HKD港元3,576,369,980	HKD港元65.5323 USD美元8.3585 RMB人民幣57.7297	N/A 不適用 N/A 不適用 N/A 不適用	N/A 不適用 N/A 不適用 N/A 不適用
31.3.2025 二零二五年三月卅一日	Class A A類: HKD港元3,663,321,552	HKD港元63.0315 USD美元8.1014 RMB人民幣58.8641	N/A 不適用 N/A 不適用 N/A 不適用	N/A 不適用 N/A 不適用 N/A 不適用
31.3.2024 二零二四年三月卅一日	Class A A類: HKD港元2,840,805,843	HKD港元46.1549	N/A 不適用	N/A 不適用
BOCHK Global Bond Fund (Note 2) **中銀香港環球債券基金(附註2)**				
Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	Class A A類: USD美元379,030,898 Class A (Admin) A類行政單位: USD美元125,930	USD美元14.8464 HKD港元116.3989 RMB人民幣102.5398	USD美元9.5960 N/A 不適用 N/A 不適用	N/A 不適用 N/A 不適用 N/A 不適用
31.3.2025 二零二五年三月卅一日	Class A A類: USD美元356,079,448 Class A (Admin) A類行政單位: USD美元121,013	USD美元14.6090 HKD港元113.6621 RMB人民幣106.1472	USD美元9.4765 N/A 不適用 N/A 不適用	N/A 不適用 N/A 不適用 N/A 不適用
31.3.2024 二零二四年三月卅一日	Class A A類: USD美元310,878,493 Class A (Admin) A類行政單位: USD美元116,363	USD美元14.4777 HKD港元113.3091	USD美元9.4251 N/A 不適用	N/A 不適用 N/A 不適用

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

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的資產淨值 Class A A類	Class A (Admin) A類行政單位	Net asset value per unit 每單位資產淨值 Class A A類	Class A (Admin) A類行政單位
BOCHK Asia Pacific Equity Fund (Note 2)				
中銀香港亞太股票基金(附註2)				
Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	USD美元171,242,885	N/A 不適用	USD美元47.6647	N/A 不適用
31.3.2025 二零二五年三月卅一日	USD美元135,058,207	N/A 不適用	USD美元38.0072	N/A 不適用
31.3.2024 二零二四年三月卅一日	USD美元131,497,551	N/A 不適用	USD美元35.0935	N/A 不適用
BOCHK Aggressive Growth Fund (Note 2)				
中銀香港進取增長基金(附註2)				
Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	USD美元106,030,826	USD美元182,045	USD美元39.4770	USD美元13.5979
31.3.2025 二零二五年三月卅一日	USD美元92,471,328	USD美元155,998	USD美元34.5820	USD美元11.9596
31.3.2024 二零二四年三月卅一日	USD美元82,591,669	USD美元134,668	USD美元30.6888	USD美元10.6557
BOCHK Balanced Growth Fund (Note 2)				
中銀香港均衡增長基金(附註2)				
Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	USD美元89,078,631	USD美元31,538	USD美元29.1392	USD美元12.3464
	N/A 不適用	N/A 不適用	RMB人民幣201.2554	N/A 不適用
31.3.2025 二零二五年三月卅一日	USD美元78,353,516	USD美元7,771	USD美元26.5699	USD美元11.3027
31.3.2024 二零二四年三月卅一日	USD美元70,422,946	USD美元270,472	USD美元24.4152	USD美元10.4279
BOCHK Conservative Growth Fund (Note 2)				
中銀香港保守增長基金(附註2)				
Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	USD美元42,055,276	USD美元753,613	USD美元20.2079	USD美元11.2363
	N/A 不適用	N/A 不適用	HKD港元158.4338	N/A 不適用
	N/A 不適用	N/A 不適用	RMB人民幣139.5698	N/A 不適用
31.3.2025 二零二五年三月卅一日	USD美元37,783,123	USD美元702,657	USD美元19.2335	USD美元10.7374
	N/A 不適用	N/A 不適用	HKD港元149.6426	N/A 不適用
	N/A 不適用	N/A 不適用	RMB人民幣139.7488	N/A 不適用
31.3.2024 二零二四年三月卅一日	USD美元31,412,622	USD美元652,849	USD美元18.2963	USD美元10.2551
	N/A 不適用	N/A 不適用	RMB人民幣132.8386	N/A 不適用
BOCHK China Income Fund (Note 1)				
中銀香港中國收入基金(附註1)				
Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	HKD港元130,538,160	N/A 不適用	HKD港元11.7313	N/A 不適用
	N/A 不適用	N/A 不適用	RMB人民幣10.3345	N/A 不適用
31.3.2025 二零二五年三月卅一日	HKD港元131,461,641	N/A 不適用	HKD港元11.6389	N/A 不適用
	N/A 不適用	N/A 不適用	RMB人民幣10.8694	N/A 不適用
31.3.2024 二零二四年三月卅一日	HKD港元111,266,565	N/A 不適用	HKD港元9.4842	N/A 不適用

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

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的資產淨值 Class A A類	Class A (Admin) A類行政單位	Net asset value per unit 每單位資產淨值 Class A A類	Class A (Admin) A類行政單位
BOCHK Hong Kong Income Fund (Note 1)				
中銀香港香港收入基金(附註1)				
Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	HKD港元89,825,000	N/A 不適用	HKD港元13.4082	N/A 不適用
	N/A 不適用	N/A 不適用	RMB人民幣11.8182	N/A 不適用
31.3.2025 二零二五年三月卅一日	HKD港元84,261,464	N/A 不適用	HKD港元12.9528	N/A 不適用
	N/A 不適用	N/A 不適用	RMB人民幣12.0964	N/A 不適用
31.3.2024 二零二四年三月卅一日	HKD港元62,827,942	N/A 不適用	HKD港元10.2856	N/A 不適用
BOCHK China Golden Dragon Fund (Note 1)				
中銀香港中國金龍基金(附註1)				
Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	HKD港元805,229,990	N/A 不適用	HKD港元27.8764	N/A 不適用
31.3.2025 二零二五年三月卅一日	HKD港元740,309,783	N/A 不適用	HKD港元24.4070	N/A 不適用
31.3.2024 二零二四年三月卅一日	HKD港元617,573,528	N/A 不適用	HKD港元19.5243	N/A 不適用
BOCHK Japan Equity Fund (Note 2)				
中銀香港日本股票基金(附註2)				
Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	USD美元78,721,386	N/A 不適用	USD美元21.4322	N/A 不適用
31.3.2025二零二五年三月卅一日	USD美元59,720,934	N/A 不適用	USD美元17.5229	N/A 不適用
31.3.2024二零二四年三月卅一日	USD美元59,365,688	N/A 不適用	USD美元18.0379	N/A 不適用
BOCHK Australia Income Fund (Note 3)				
中銀香港澳洲收入基金(附註3)				
Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	AUD澳元14,940,590	N/A 不適用	AUD澳元9.7563	N/A 不適用
31.3.2025 二零二五年三月卅一日	AUD澳元14,404,256	N/A 不適用	AUD澳元9.4966	N/A 不適用
31.3.2024 二零二四年三月卅一日	AUD澳元11,087,042	N/A 不適用	AUD澳元9.5401	N/A 不適用
BOCHK Asia Pacific Equity Income Fund (Note 2)				
中銀香港亞太股票收入基金(附註2)				
Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	USD美元12,011,442	N/A 不適用	USD美元12.2791	N/A 不適用
31.3.2025 二零二五年三月卅一日	USD美元9,404,813	N/A 不適用	USD美元10.1428	N/A 不適用
31.3.2024 二零二四年三月卅一日	USD美元9,086,700	N/A 不適用	USD美元9.9329	N/A 不適用
BOCHK Sterling Income Fund (Note 4)				
中銀香港英鎊收入基金(附註4)				
Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	GBP英鎊1,940,762	N/A 不適用	GBP英鎊10.7969	N/A 不適用
31.3.2025 二零二五年三月卅一日	GBP英鎊1,284,489	N/A 不適用	GBP英鎊10.5898	N/A 不適用
31.3.2024 二零二四年三月卅一日	GBP英鎊1,384,220	N/A 不適用	GBP英鎊10.2624	N/A 不適用

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

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的資產淨值 Class A A類	Net asset value of the Sub-Fund 分支基金的資產淨值 Class A (Admin) A類行政單位	Net asset value per unit 每單位資產淨值 Class A A類	Net asset value per unit 每單位資產淨值 Class A (Admin) A類行政單位
BOCHK Asia Pacific Property Fund (Note 2) **中銀香港亞太房地產基金(附註2)**				
Financial period/year ended 截至以下日期止財務期間/年度				
5.6.2026 (date of termination) 二零二六年六月五日(終止日期)	–	N/A 不適用	–	N/A 不適用
31.3.2025 二零二五年三月卅一日	USD美元1,145,101	N/A 不適用	USD美元8.9248	N/A 不適用
31.3.2024 二零二四年三月卅一日	USD美元1,165,836	N/A 不適用	USD美元9.0983	N/A 不適用

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的資產淨值	Net asset value per unit 每單位資產淨值 Class A (Dist) A類(分派)	Net asset value per unit 每單位資產淨值 Class A (Acc) A類(累計)
BOCHK China Consumption Growth Fund (Note 1) **中銀香港中國豐盛消費基金(附註1)**			
Financial year ended 截至以下日期止財務年度			
31.3.2026 二零二六年三月卅一日	Class A (Dist) A類(分派): HKD港元793,645,044 Class A (Acc) A類(累計): HKD港元33,205,546	HKD港元17.6885 USD美元2.2561 RMB人民幣15.5824	HKD港元9.4838 USD美元1.2096 RMB人民幣8.3546
31.3.2025 二零二五年三月卅一日	Class A (Dist) A類(分派): HKD港元1,296,092,065 Class A (Acc) A類(累計): HKD港元36,051,048	HKD港元18.7968 USD美元2.4159 RMB人民幣17.5540	HKD港元9.7353 USD美元1.2513 RMB人民幣9.0916
31.3.2024 二零二四年三月卅一日	Class A (Dist) A類(分派): HKD港元1,180,496,771 Class A (Acc) A類(累計): HKD港元19,526,877	HKD港元13.6840 USD美元1.7484 RMB人民幣12.6943	HKD港元6.8818 USD美元0.8793 RMB人民幣6.3841

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

Sub-Fund 分支基金	Net asset value of the Sub-Fund 分支基金的資產淨值	Net asset value per unit 每單位資產淨值 Class A (Dist) A類（分派）	Class A (Acc) A類（累計）
BOCHK RMB Fixed Income Fund (Note 5) **中銀香港人民幣定息基金（附註5）**			
Financial year ended 截至以下日期止財務年度			
31.3.2026 二零二六年三月卅一日	RMB人民幣40,947,495		RMB人民幣9.8731 HKD港元11.2076 USD美元1.4295
31.3.2025 二零二五年三月卅一日	RMB人民幣36,993,760		RMB人民幣9.8823 HKD港元10.5819 USD美元1.3601
31.3.2024 二零二四年三月卅一日	RMB人民幣63,765,297		RMB人民幣9.8803 HKD港元10.6506

Note 1: Units of the Sub-Funds were offered to investors at inception at HKD10 per unit.
Note 2: Units of the Sub-Funds were offered to investors at inception at USD10 per unit.
Note 3: Units of the Sub-Funds were offered to investors at inception at AUD10 per unit.
Note 4: Units of the Sub-Funds were offered to investors at inception at GBP10 per unit.
Note 5: Units of the Sub-Funds were offered to investors at inception at RMB10 per unit.
Note 6: There were no Class B units in issue for BOCHK Hong Kong Equity Fund, BOCHK Hong Kong Dollar Income Fund, BOCHK HK Dollar Money Market Fund, BOCHK Global Equity Fund and BOCHK US Dollar Money Market Fund for the years ended 31st March 2026 and 2025.
附註1： 該分支基金的單位於成立時按每單位10港元發售予投資者。
附註2： 該分支基金的單位於成立時按每單位10美元發售予投資者。
附註3： 該分支基金的單位於成立時按每單位10澳元發售予投資者。
附註4： 該分支基金的單位於成立時按每單位10英鎊發售予投資者。
附註5： 該分支基金的單位於成立時按每單位人民幣10元發售予投資者。
附註6： 截至二零二六年及二零二五年三月卅一日止年度，概無發行中銀香港香港股票基金、中銀香港港元收入基金、中銀香港港元貨幣市場基金、中銀香港環球股票基金及中銀香港美元貨幣市場基金的B類單位。

PERFORMANCE RECORD (UNAUDITED)
投資表現記錄(未經審核)

Sub-Fund 分支基金	Highest issue price per unit 每單位最高發行價	Lowest redemption price per unit 每單位最低贖回價
BOCHK Hong Kong Equity Fund **中銀香港香港股票基金** Financial year ended 截至以下日期止財務年度		
31.3.2026 二零二六年三月卅一日	Class A A類: HKD港元54.3504 RMB人民幣48.6026	Class A A類: HKD港元37.8803 RMB人民幣35.6978
31.3.2025 二零二五年三月卅一日	Class A A類: HKD港元47.2193 RMB人民幣43.9821	Class A A類: HKD港元30.1462 RMB人民幣27.8912
31.3.2024 二零二四年三月卅一日	Class A A類: HKD港元37.7719 RMB人民幣34.0486	Class A A類: HKD港元27.8041 RMB人民幣25.6108
31.3.2023 二零二三年三月卅一日	Class A A類: HKD港元41.1979	Class A A類: HKD港元27.1017
31.3.2022 二零二二年三月卅一日	Class A A類: HKD港元52.9312	Class A A類: HKD港元33.0408
31.3.2021 二零二一年三月卅一日	Class A A類: HKD港元56.2199	Class A A類: HKD港元39.1222
31.3.2020 二零二零年三月卅一日	Class A A類: HKD港元49.6848	Class A A類: HKD港元36.6015
31.3.2019 二零一九年三月卅一日	Class A A類: HKD港元51.5958	Class A A類: HKD港元40.3296
31.3.2018 二零一八年三月卅一日	Class A A類: HKD港元53.8447	Class A A類: HKD港元37.6722
31.3.2017 二零一七年三月卅一日	Class A A類: HKD港元38.9095	Class A A類: HKD港元30.5371

PERFORMANCE RECORD (UNAUDITED) (continued)
投資表現記錄(未經審核)(續)

Sub-Fund **分支基金**	**Highest issue price per unit** **每單位最高發行價**	**Lowest redemption price per unit** **每單位最低贖回價**
BOCHK Hong Kong Dollar Income Fund **中銀香港港元收入基金** Financial year ended 截至以下日期止財務年度		
31.3.2026 二零二六年三月卅一日	Class A A類: HKD港元10.7599 RMB人民幣10.0538 USD美元1.3799 Class A (Admin) A類行政單位: HKD港元11.3343 Class A (Dist) A類(分派): HKD港元10.0136	Class A A類: HKD港元10.5052 RMB人民幣9.3783 USD美元1.3456 Class A (Admin) A類行政單位: HKD港元10.7300 Class A (Dist) A類(分派): HKD港元9.9501
31.3.2025 二零二五年三月卅一日	Class A A類: HKD港元10.8965 RMB人民幣10.0404 USD美元1.4016 Class A (Admin) A類行政單位: HKD港元10.8938	Class A A類: HKD港元10.4490 RMB人民幣9.6710 USD美元1.3413 Class A (Admin) A類行政單位: HKD港元10.3583
31.3.2024 二零二四年三月卅一日	Class A A類: HKD港元10.6334 RMB人民幣9.8695 Class A (Admin) A類行政單位: HKD港元10.4381	Class A A類: HKD港元10.2369 RMB人民幣9.1478 Class A (Admin) A類行政單位: HKD港元9.9398
31.3.2023 二零二三年三月卅一日	Class A A類: HKD港元10.6251 Class A (Admin) A類行政單位: HKD港元10.0939	Class A A類: HKD港元10.0044 Class A (Admin) A類行政單位: HKD港元9.5620
31.3.2022 二零二二年三月卅一日	Class A A類: HKD港元11.1759	Class A A類: HKD港元10.6493
31.3.2021 二零二一年三月卅一日	Class A A類: HKD港元11.2085	Class A A類: HKD港元10.9684
31.3.2020 二零二零年三月卅一日	Class A A類: HKD港元11.1562	Class A A類: HKD港元10.9111
31.3.2019 二零一九年三月卅一日	Class A A類: HKD港元10.9859	Class A A類: HKD港元10.7615
31.3.2018 二零一八年三月卅一日	Class A A類: HKD港元11.0645	Class A A類: HKD港元10.8986
31.3.2017 二零一七年三月卅一日	Class A A類: HKD港元11.0904	Class A A類: HKD港元10.8679

PERFORMANCE RECORD (UNAUDITED) (continued)
投資表現記錄(未經審核)(續)

Sub-Fund 分支基金	Highest issue price per unit 每單位最高發行價	Lowest redemption price per unit 每單位最低贖回價
BOCHK HK Dollar Money Market Fund **中銀香港港元貨幣市場基金** Financial year ended 截至以下日期止財務年度		
31.3.2026 二零二六年三月卅一日	Class A A類: HKD港元13.8607 Class A (Admin) A類行政單位: HKD港元11.2587 Class I I類: HKD港元10.0063	Class A A類: HKD港元13.5339 Class A (Admin) A類行政單位: HKD港元11.0117 Class I I類: HKD港元10.0000
31.3.2025 二零二五年三月卅一日	Class A A類: HKD港元13.5292 Class A (Admin) A類行政單位: HKD港元11.0080	Class A A類: HKD港元13.0186 Class A (Admin) A類行政單位: HKD港元10.6092
31.3.2024 二零二四年三月卅一日	Class A A類: HKD港元13.0148 Class A (Admin) A類行政單位: HKD港元10.6062	Class A A類: HKD港元12.4811 Class A (Admin) A類行政單位: HKD港元10.1873
31.3.2023 二零二三年三月卅一日	Class A A類: HKD港元12.4764 Class A (Admin) A類行政單位: HKD港元10.1836	Class A A類: HKD港元12.2318 Class A (Admin) A類行政單位: HKD港元9.9998
31.3.2022 二零二二年三月卅一日	Class A A類: HKD港元12.2319	Class A A類: HKD港元12.2295
31.3.2021 二零二一年三月卅一日	Class A A類: HKD港元12.2301	Class A A類: HKD港元12.1575
31.3.2020 二零二零年三月卅一日	Class A A類: HKD港元12.1570	Class A A類: HKD港元11.9319
31.3.2019 二零一九年三月卅一日	Class A A類: HKD港元11.9303	Class A A類: HKD港元11.7439
31.3.2018 二零一八年三月卅一日	Class A A類: HKD港元11.7429	Class A A類: HKD港元11.6534
31.3.2017 二零一七年三月卅一日	Class A A類: HKD港元11.6523	Class A A類: HKD港元11.5828

PERFORMANCE RECORD (UNAUDITED) (continued)
投資表現記錄（未經審核）（續）

Sub-Fund 分支基金	Highest issue price per unit 每單位最高發行價	Lowest redemption price per unit 每單位最低贖回價
BOCHK US Dollar Money Market Fund **中銀香港美元貨幣市場基金** Financial year ended 截至以下日期止財務年度		
31.3.2026 二零二六年三月卅一日	Class A A類: USD美元15.2970 Class I I類: USD美元10.0083	Class A A類: USD美元14.7260 Class I I類: USD美元10.0000
31.3.2025 二零二五年三月卅一日	Class A A類: USD美元14.7240	Class A A類: USD美元14.0548
31.3.2024 二零二四年三月卅一日	Class A A類: USD美元14.0450	Class A A類: USD美元13.3712
31.3.2023 二零二三年三月卅一日	Class A A類: USD美元13.3665	Class A A類: USD美元13.0254
31.3.2022 二零二二年三月卅一日	Class A A類: USD美元13.0389	Class A A類: USD美元13.0255
31.3.2021 二零二一年三月卅一日	Class A A類: USD美元13.0386	Class A A類: USD美元12.9864
31.3.2020 二零二零年三月卅一日	Class A A類: USD美元12.9866	Class A A類: USD美元12.7105
31.3.2019 二零一九年三月卅一日	Class A A類: USD美元12.7085	Class A A類: USD美元12.4131
31.3.2018 二零一八年三月卅一日	Class A A類: USD美元12.4097	Class A A類: USD美元12.2487
31.3.2017 二零一七年三月卅一日	Class A A類: USD美元12.2470	Class A A類: USD美元12.1561

PERFORMANCE RECORD (UNAUDITED) (continued)
投資表現記錄(未經審核)(續)

Sub-Fund 分支基金	Highest issue price per unit 每單位最高發行價 Class A A類	 Class A (Admin) A類行政單位	Lowest redemption price per unit 每單位最低贖回價 Class A A類	 Class A (Admin) A類行政單位
BOCHK China Equity Fund **中銀香港中國股票基金** Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	HKD港元76.7949	N/A 不適用	HKD港元53.8550	N/A 不適用
	USD美元9.8676	N/A 不適用	USD美元6.9316	N/A 不適用
	RMB人民幣70.4106	N/A 不適用	RMB人民幣50.7521	N/A 不適用
31.3.2025 二零二五年三月卅一日	HKD港元67.7970	N/A 不適用	HKD港元45.3980	N/A 不適用
	USD美元8.7264	N/A 不適用	USD美元5.7961	N/A 不適用
	RMB人民幣63.0930	N/A 不適用	RMB人民幣42.0385	N/A 不適用
31.3.2024 二零二四年三月卅一日	HKD港元58.1864	N/A 不適用	HKD港元41.4659	N/A 不適用
31.3.2023 二零二三年三月卅一日	HKD港元67.2443	N/A 不適用	HKD港元41.4909	N/A 不適用
31.3.2022 二零二二年三月卅一日	HKD港元94.5689	N/A 不適用	HKD港元51.1574	N/A 不適用
31.3.2021 二零二一年三月卅一日	HKD港元108.3800	N/A 不適用	HKD港元62.0088	N/A 不適用
31.3.2020 二零二零年三月卅一日	HKD港元75.6829	N/A 不適用	HKD港元57.1233	N/A 不適用
31.3.2019 二零一九年三月卅一日	HKD港元80.5904	N/A 不適用	HKD港元57.5073	N/A 不適用
31.3.2018 二零一八年三月卅一日	HKD港元85.5201	N/A 不適用	HKD港元57.5007	N/A 不適用
31.3.2017 二零一七年三月卅一日	HKD港元59.2161	N/A 不適用	HKD港元45.9532	N/A 不適用
BOCHK Global Bond Fund **中銀香港環球債券基金** Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	USD美元15.2544	USD美元9.8628	USD美元14.5897	USD美元9.4632
	HKD港元119.3218	N/A 不適用	HKD港元113.1598	N/A 不適用
	RMB人民幣108.1709	N/A 不適用	RMB人民幣102.2153	N/A 不適用
31.3.2025 二零二五年三月卅一日	USD美元15.1839	USD美元9.8685	USD美元14.0967	USD美元9.1748
	HKD港元118.3276	N/A 不適用	HKD港元110.3555	N/A 不適用
	RMB人民幣107.7535	N/A 不適用	RMB人民幣102.3376	N/A 不適用
31.3.2024 二零二四年三月卅一日	USD美元14.8840	USD美元9.6986	USD美元13.6002	USD美元8.8681
	HKD港元116.3027	N/A 不適用	HKD港元106.4254	N/A 不適用
31.3.2023 二零二三年三月卅一日	USD美元16.1731	USD美元10.1065	USD美元13.3071	USD美元8.7078
31.3.2022 二零二二年三月卅一日	USD美元18.2383	N/A 不適用	USD美元16.0588	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD美元18.7789	N/A 不適用	USD美元17.2187	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD美元18.3051	N/A 不適用	USD美元16.7992	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD美元17.0591	N/A 不適用	USD美元16.4991	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD美元17.0430	N/A 不適用	USD美元16.3137	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD美元17.0791	N/A 不適用	USD美元16.0727	N/A 不適用

PERFORMANCE RECORD (UNAUDITED) (continued)
投資表現記錄(未經審核)(續)

Sub-Fund 分支基金	Highest issue price per unit 每單位最高發行價		Lowest redemption price per unit 每單位最低贖回價	
	Class A A類	Class A (Admin) A類行政單位	Class A A類	Class A (Admin) A類行政單位
BOCHK Asia Pacific Equity Fund **中銀香港亞太股票基金** Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	USD美元55.3000	N/A 不適用	USD美元34.1016	N/A 不適用
31.3.2025 二零二五年三月卅一日	USD美元41.3339	N/A 不適用	USD美元33.5877	N/A 不適用
31.3.2024 二零二四年三月卅一日	USD美元35.6758	N/A 不適用	USD美元31.0828	N/A 不適用
31.3.2023 二零二三年三月卅一日	USD美元38.9701	N/A 不適用	USD美元28.3082	N/A 不適用
31.3.2022 二零二二年三月卅一日	USD美元45.0940	N/A 不適用	USD美元34.5785	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD美元47.2699	N/A 不適用	USD美元26.9503	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD美元35.7639	N/A 不適用	USD美元24.3911	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD美元35.5326	N/A 不適用	USD美元28.4552	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD美元37.6384	N/A 不適用	USD美元28.9118	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD美元29.6119	N/A 不適用	USD美元23.9040	N/A 不適用
BOCHK Aggressive Growth Fund **中銀香港進取增長基金** Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	USD美元43.0418	USD美元14.8310	USD美元31.5274	USD美元10.9023
31.3.2025 二零二五年三月卅一日	USD美元35.8175	USD美元12.3885	USD美元29.6322	USD美元10.2867
31.3.2024 二零二四年三月卅一日	USD美元30.8890	USD美元10.7264	USD美元27.4103	USD美元9.5337
31.3.2023 二零二三年三月卅一日	USD美元31.1625	USD美元10.5410	USD美元24.9392	USD美元8.7091
31.3.2022 二零二二年三月卅一日	USD美元34.2031	N/A 不適用	USD美元28.8554	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD美元34.1654	N/A 不適用	USD美元23.0145	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD美元28.9834	N/A 不適用	USD美元21.3774	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD美元28.3460	N/A 不適用	USD美元23.7840	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD美元29.7749	N/A 不適用	USD美元23.3988	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD美元23.7944	N/A 不適用	USD美元20.5816	N/A 不適用
BOCHK Balanced Growth Fund **中銀香港均衡增長基金** Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	USD美元29.3809	USD美元12.4755	USD美元25.1499	USD美元10.6978
	RMB人民幣208.7380	N/A 不適用	RMB人民幣184.1436	N/A 不適用
31.3.2025 二零二五年三月卅一日	USD美元27.1241	USD美元11.5400	USD美元23.7971	USD美元10.1618
31.3.2024 二零二四年三月卅一日	USD美元24.4992	USD美元10.4660	USD美元22.3933	USD美元9.5808
31.3.2023 二零二三年三月卅一日	USD美元24.8915	USD美元10.3082	USD美元20.9217	USD美元8.9872
31.3.2022 二零二二年三月卅一日	USD美元27.0089	N/A 不適用	USD美元23.7172	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD美元26.9262	N/A 不適用	USD美元20.4834	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD美元23.7733	N/A 不適用	USD美元19.4820	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD美元23.0950	N/A 不適用	USD美元20.6367	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD美元23.8676	N/A 不適用	USD美元20.2903	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD美元20.4793	N/A 不適用	USD美元18.8169	N/A 不適用

PERFORMANCE RECORD (UNAUDITED) (continued)
投資表現記錄(未經審核)(續)

Sub-Fund 分支基金	Highest issue price per unit 每單位最高發行價 Class A A類	 Class A (Admin) A類行政單位	Lowest redemption price per unit 每單位最低贖回價 Class A A類	 Class A (Admin) A類行政單位
BOCHK Conservative Growth Fund **中銀香港保守增長基金** Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	USD美元20.9518	USD美元11.6540	USD美元18.9215	USD美元10.5623
	HKD港元163.8879	N/A 不適用	HKD港元146.7738	N/A 不適用
	RMB人民幣145.2021	N/A 不適用	RMB人民幣138.5476	N/A 不適用
31.3.2025 二零二五年三月卅一日	USD美元19.4099	USD美元10.8573	USD美元18.0264	USD美元10.1017
	HKD港元150.6832	N/A 不適用	HKD港元141.2097	N/A 不適用
	RMB人民幣140.6665	N/A 不適用	RMB人民幣130.6471	N/A 不適用
31.3.2024 二零二四年三月卅一日	USD美元18.3269	USD美元10.2744	USD美元17.2678	USD美元9.6953
	RMB人民幣132.9761	N/A 不適用	RMB人民幣122.3303	N/A 不適用
31.3.2023 二零二三年三月卅一日	USD美元18.3499	USD美元10.1099	USD美元16.6147	USD美元9.3661
31.3.2022 二零二二年三月卅一日	USD美元19.4951	N/A 不適用	USD美元18.0584	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD美元19.4918	N/A 不適用	USD美元16.9890	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD美元18.1844	N/A 不適用	USD美元16.5621	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD美元17.6149	N/A 不適用	USD美元16.7408	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD美元17.9063	N/A 不適用	USD美元16.5286	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD美元16.6023	N/A 不適用	USD美元16.1096	N/A 不適用
BOCHK China Income Fund **中銀香港中國收入基金** Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	HKD港元12.9268	N/A 不適用	HKD港元10.5180	N/A 不適用
	RMB人民幣11.8210	N/A 不適用	RMB人民幣9.9120	N/A 不適用
31.3.2025 二零二五年三月卅一日	HKD港元12.1772	N/A 不適用	HKD港元9.3399	N/A 不適用
	RMB人民幣11.3323	N/A 不適用	RMB人民幣8.6450	N/A 不適用
31.3.2024 二零二四年三月卅一日	HKD港元10.8930	N/A 不適用	HKD港元8.7199	N/A 不適用
31.3.2023 二零二三年三月卅一日	HKD港元12.3774	N/A 不適用	HKD港元9.0018	N/A 不適用
31.3.2022 二零二二年三月卅一日	HKD港元15.0349	N/A 不適用	HKD港元10.8027	N/A 不適用
31.3.2021 二零二一年三月卅一日	HKD港元17.3456	N/A 不適用	HKD港元11.2386	N/A 不適用
31.3.2020 二零二零年三月卅一日	HKD港元12.9743	N/A 不適用	HKD港元10.6194	N/A 不適用
31.3.2019 二零一九年三月卅一日	HKD港元14.2629	N/A 不適用	HKD港元11.4561	N/A 不適用
31.3.2018 二零一八年三月卅一日	HKD港元14.9532	N/A 不適用	HKD港元11.7934	N/A 不適用
31.3.2017 二零一七年三月卅一日	HKD港元12.3750	N/A 不適用	HKD港元10.7799	N/A 不適用
BOCHK Hong Kong Income Fund **中銀香港香港收入基金** Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	HKD港元14.6244	N/A 不適用	HKD港元11.6148	N/A 不適用
	RMB人民幣13.1482	N/A 不適用	RMB人民幣10.9456	N/A 不適用
31.3.2025 二零二五年三月卅一日	HKD港元13.5099	N/A 不適用	HKD港元10.1144	N/A 不適用
	RMB人民幣12.5837	N/A 不適用	RMB人民幣9.3593	N/A 不適用
31.3.2024 二零二四年三月卅一日	HKD港元11.7442	N/A 不適用	HKD港元9.5803	N/A 不適用
31.3.2023 二零二三年三月卅一日	HKD港元12.6899	N/A 不適用	HKD港元9.3401	N/A 不適用
31.3.2022 二零二二年三月卅一日	HKD港元15.7524	N/A 不適用	HKD港元11.3343	N/A 不適用
31.3.2021 二零二一年三月卅一日	HKD港元17.8207	N/A 不適用	HKD港元11.8469	N/A 不適用
31.3.2020 二零二零年三月卅一日	HKD港元14.5163	N/A 不適用	HKD港元11.2772	N/A 不適用
31.3.2019 二零一九年三月卅一日	HKD港元15.5248	N/A 不適用	HKD港元12.6642	N/A 不適用
31.3.2018 二零一八年三月卅一日	HKD港元16.2045	N/A 不適用	HKD港元12.7341	N/A 不適用
31.3.2017 二零一七年三月卅一日	HKD港元13.2442	N/A 不適用	HKD港元11.2187	N/A 不適用

PERFORMANCE RECORD (UNAUDITED) (continued)
投資表現記錄(未經審核)(續)

Sub-Fund 分支基金	Highest issue price per unit 每單位最高發行價 Class A A類	 Class A (Admin) A類行政單位	Lowest redemption price per unit 每單位最低贖回價 Class A A類	 Class A (Admin) A類行政單位
BOCHK China Golden Dragon Fund **中銀香港中國金龍基金** Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	HKD港元31.5420	RMB人民幣28.2535	HKD港元21.7570	RMB人民幣20.5035
31.3.2025 二零二五年三月卅一日	HKD港元25.6483	RMB人民幣23.8687	HKD港元18.7188	RMB人民幣17.0851
31.3.2024 二零二四年三月卅一日	HKD港元25.9322	N/A 不適用	HKD港元17.7747	N/A 不適用
31.3.2023 二零二三年三月卅一日	HKD港元29.5904	N/A 不適用	HKD港元20.5055	N/A 不適用
31.3.2022 二零二二年三月卅一日	HKD港元41.2084	N/A 不適用	HKD港元25.1460	N/A 不適用
31.3.2021 二零二一年三月卅一日	HKD港元47.1675	N/A 不適用	HKD港元25.2686	N/A 不適用
31.3.2020 二零二零年三月卅一日	HKD港元29.9760	N/A 不適用	HKD港元23.9120	N/A 不適用
31.3.2019 二零一九年三月卅一日	HKD港元36.8649	N/A 不適用	HKD港元26.3965	N/A 不適用
31.3.2018 二零一八年三月卅一日	HKD港元38.6698	N/A 不適用	HKD港元28.0433	N/A 不適用
31.3.2017 二零一七年三月卅一日	HKD港元30.6301	N/A 不適用	HKD港元26.9007	N/A 不適用
BOCHK Japan Equity Fund **中銀香港日本股票基金** Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	USD美元24.8186	N/A 不適用	USD美元15.2610	N/A 不適用
31.3.2025 二零二五年三月卅一日	USD美元18.9320	N/A 不適用	USD美元15.2830	N/A 不適用
31.3.2024 二零二四年三月卅一日	USD美元18.2252	N/A 不適用	USD美元14.2624	N/A 不適用
31.3.2023 二零二三年三月卅一日	USD美元15.1913	N/A 不適用	USD美元11.9708	N/A 不適用
31.3.2022 二零二二年三月卅一日	USD美元17.9636	N/A 不適用	USD美元14.2793	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD美元17.3186	N/A 不適用	USD美元11.4025	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD美元14.5913	N/A 不適用	USD美元10.5447	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD美元14.7324	N/A 不適用	USD美元12.1011	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD美元15.6840	N/A 不適用	USD美元12.2651	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD美元12.7299	N/A 不適用	USD美元10.6279	N/A 不適用
BOCHK Australia Income Fund **中銀香港澳洲收入基金** Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	AUD澳元10.0973	N/A 不適用	AUD澳元9.1865	N/A 不適用
31.3.2025 二零二五年三月卅一日	AUD澳元9.8116	N/A 不適用	AUD澳元9.2514	N/A 不適用
31.3.2024 二零二四年三月卅一日	AUD澳元9.5401	N/A 不適用	AUD澳元8.7816	N/A 不適用
31.3.2023 二零二三年三月卅一日	AUD澳元9.3332	N/A 不適用	AUD澳元8.5753	N/A 不適用
31.3.2022 二零二二年三月卅一日	AUD澳元9.5775	N/A 不適用	AUD澳元8.9288	N/A 不適用
31.3.2021 二零二一年三月卅一日	AUD澳元9.2383	N/A 不適用	AUD澳元8.6597	N/A 不適用
31.3.2020 二零二零年三月卅一日	AUD澳元10.0422	N/A 不適用	AUD澳元8.5038	N/A 不適用
31.3.2019 二零一九年三月卅一日	AUD澳元9.8655	N/A 不適用	AUD澳元9.2193	N/A 不適用
31.3.2018 二零一八年三月卅一日	AUD澳元9.8361	N/A 不適用	AUD澳元9.5522	N/A 不適用
31.3.2017 二零一七年三月卅一日	AUD澳元9.8172	N/A 不適用	AUD澳元9.2438	N/A 不適用

PERFORMANCE RECORD (UNAUDITED) (continued)
投資表現記錄(未經審核)(續)

Sub-Fund 分支基金	Highest issue price per unit 每單位最高發行價		Lowest redemption price per unit 每單位最低贖回價	
	Class A A類	Class A (Admin) A類行政單位	Class A A類	Class A (Admin) A類行政單位
BOCHK Asia Pacific Equity Income Fund **中銀香港亞太股票收入基金**				
Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	USD美元14.2219	N/A 不適用	USD美元9.0459	N/A 不適用
	RMB人民幣97.3033	N/A 不適用	RMB人民幣66.7644	N/A 不適用
31.3.2025 二零二五年三月卅一日	USD美元11.3366	N/A 不適用	USD美元9.4848	N/A 不適用
31.3.2024 二零二四年三月卅一日	USD美元10.0410	N/A 不適用	USD美元8.7188	N/A 不適用
31.3.2023 二零二三年三月卅一日	USD美元11.5475	N/A 不適用	USD美元8.2841	N/A 不適用
31.3.2022 二零二二年三月卅一日	USD美元13.5459	N/A 不適用	USD美元10.4728	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD美元14.2604	N/A 不適用	USD美元9.0989	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD美元12.0076	N/A 不適用	USD美元8.3605	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD美元13.0848	N/A 不適用	USD美元10.5611	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD美元14.0549	N/A 不適用	USD美元11.2711	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD美元11.5310	N/A 不適用	USD美元9.7050	N/A 不適用
BOCHK Sterling Income Fund **中銀香港英鎊收入基金**				
Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	GBP英鎊10.8345	N/A 不適用	GBP英鎊10.5341	N/A 不適用
31.3.2025 二零二五年三月卅一日	GBP英鎊10.5898	N/A 不適用	GBP英鎊10.2334	N/A 不適用
31.3.2024 二零二四年三月卅一日	GBP英鎊10.2624	N/A 不適用	GBP英鎊9.8962	N/A 不適用
31.3.2023 二零二三年三月卅一日	GBP英鎊9.9284	N/A 不適用	GBP英鎊9.7505	N/A 不適用
31.3.2022 二零二二年三月卅一日	GBP英鎊10.0069	N/A 不適用	GBP英鎊9.8069	N/A 不適用
31.3.2021 二零二一年三月卅一日	GBP英鎊10.1638	N/A 不適用	GBP英鎊10.0105	N/A 不適用
31.3.2020 二零二零年三月卅一日	GBP英鎊10.1680	N/A 不適用	GBP英鎊10.1055	N/A 不適用
31.3.2019 二零一九年三月卅一日	GBP英鎊10.1968	N/A 不適用	GBP英鎊10.1470	N/A 不適用
31.3.2018 二零一八年三月卅一日	GBP英鎊10.2351	N/A 不適用	GBP英鎊10.1696	N/A 不適用
31.3.2017 二零一七年三月卅一日	GBP英鎊10.2714	N/A 不適用	GBP英鎊10.1889	N/A 不適用
BOCHK Asia Pacific Property Fund **中銀香港亞太房地產基金**				
Financial year/period ended 截至以下日期止財務年度／期間				
5.6.2026 (date of termination)	USD美元12.4285	N/A 不適用	USD美元8.4139	N/A 不適用
二零二六年六月五日(終止日期)	RMB人民幣85.6548	N/A 不適用	RMB人民幣61.6053	N/A 不適用
31.3.2025 二零二五年三月卅一日	USD美元10.2003	N/A 不適用	USD美元8.3301	N/A 不適用
	RMB人民幣71.7515	N/A 不適用	RMB人民幣59.1979	N/A 不適用
31.3.2024 二零二四年三月卅一日	USD美元9.2483	N/A 不適用	USD美元7.8859	N/A 不適用
31.3.2023 二零二三年三月卅一日	USD美元10.3467	N/A 不適用	USD美元7.6609	N/A 不適用
31.3.2022 二零二二年三月卅一日	USD美元11.3707	N/A 不適用	USD美元9.2640	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD美元11.0257	N/A 不適用	USD美元8.0227	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD美元11.0089	N/A 不適用	USD美元7.2333	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD美元10.8216	N/A 不適用	USD美元8.8045	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD美元10.9834	N/A 不適用	USD美元8.6820	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD美元8.8220	N/A 不適用	USD美元7.7256	N/A 不適用

PERFORMANCE RECORD (UNAUDITED) (continued)
投資表現記錄(未經審核)(續)

Sub-Fund 分支基金	Highest issue price per unit 每單位最高發行價		Lowest redemption price per unit 每單位最低贖回價	
	Class A A類	Class A (Admin) A類行政單位	Class A A類	Class A (Admin) A類行政單位
BOCHK Global Equity Fund **中銀香港環球股票基金** Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	USD美元52.6192	N/A 不適用	USD美元37.0212	N/A 不適用
	RMB人民幣362.8566	N/A 不適用	RMB人民幣271.9240	N/A 不適用
31.3.2025 二零二五年三月卅一日	USD美元43.9638	N/A 不適用	USD美元37.1238	N/A 不適用
	RMB人民幣320.1094	N/A 不適用	RMB人民幣269.0569	N/A 不適用
31.3.2024 二零二四年三月卅一日	USD美元39.0394	N/A 不適用	USD美元31.4425	N/A 不適用
	RMB人民幣283.4418	N/A 不適用	RMB人民幣220.0161	N/A 不適用
31.3.2023 二零二三年三月卅一日	USD美元35.1569	N/A 不適用	USD美元27.2822	N/A 不適用
31.3.2022 二零二二年三月卅一日	USD美元37.2081	N/A 不適用	USD美元31.9829	N/A 不適用
31.3.2021 二零二一年三月卅一日	USD美元33.6274	N/A 不適用	USD美元20.6231	N/A 不適用
31.3.2020 二零二零年三月卅一日	USD美元27.8168	N/A 不適用	USD美元18.7560	N/A 不適用
31.3.2019 二零一九年三月卅一日	USD美元26.1645	N/A 不適用	USD美元21.1565	N/A 不適用
31.3.2018 二零一八年三月卅一日	USD美元27.3279	N/A 不適用	USD美元21.6028	N/A 不適用
31.3.2017 二零一七年三月卅一日	USD美元21.9813	N/A 不適用	USD美元18.8174	N/A 不適用
BOCHK China Consumption Growth Fund **中銀香港中國豐盛消費基金** Financial year ended 截至以下日期止財務年度				
31.3.2026 二零二六年三月卅一日	HKD港元21.6290	HKD港元11.3700	HKD港元16.1470	HKD港元8.4260
	USD美元2.7824	USD美元1.4627	USD美元2.0783	USD美元1.0845
	RMB人民幣19.7440	RMB人民幣10.3791	RMB人民幣15.2166	RMB人民幣7.9405
31.3.2025 二零二五年三月卅一日	HKD港元20.3168	HKD港元10.5226	HKD港元13.2015	HKD港元6.6885
	USD美元2.6150	USD美元1.3544	USD美元1.6853	USD美元0.8538
	RMB人民幣18.9122	RMB人民幣9.7952	RMB人民幣12.2141	RMB人民幣6.1882
31.3.2024 二零二四年三月卅一日	HKD港元18.1492	HKD港元8.9247	HKD港元12.3560	HKD港元6.2144
	USD美元2.3125	USD美元1.1372	USD美元1.5805	USD美元0.7949
	RMB人民幣16.0459	RMB人民幣7.9482	RMB人民幣11.3814	RMB人民幣5.7242
31.3.2023 二零二三年三月卅一日	HKD港元21.3626	HKD港元10.1453	HKD港元12.9134	HKD港元6.2571
	USD美元2.7221	USD美元1.2928	USD美元1.6451	USD美元0.7971
	RMB人民幣18.2564	RMB人民幣8.6701	RMB人民幣12.0584	RMB人民幣5.8429
31.3.2022 二零二二年三月卅一日	HKD港元29.0387	HKD港元13.1115	HKD港元16.6806	HKD港元7.8240
	USD美元3.7412	USD美元1.6892	USD美元2.1312	USD美元0.9996
	RMB人民幣24.1703	RMB人民幣10.9133	RMB人民幣13.6202	RMB人民幣6.3886
31.3.2021 二零二一年三月卅一日	HKD港元33.4702	HKD港元14.8995	HKD港元17.0170	HKD港元10.0000
	USD美元4.3173	USD美元1.9219	USD美元2.9923	USD美元1.2903
	RMB人民幣27.8278	RMB人民幣12.3878	RMB人民幣20.4543	RMB人民幣8.8202
31.3.2020 二零二零年三月卅一日	HKD港元20.7354	N/A 不適用	HKD港元15.8875	N/A 不適用
31.3.2019 二零一九年三月卅一日	HKD港元22.2484	N/A 不適用	HKD港元15.4480	N/A 不適用
31.3.2018 二零一八年三月卅一日	HKD港元23.6850	N/A 不適用	HKD港元15.6029	N/A 不適用
31.3.2017 二零一七年三月卅一日	HKD港元15.9466	N/A 不適用	HKD港元12.6827	N/A 不適用

PERFORMANCE RECORD (UNAUDITED) (continued)
投資表現記錄(未經審核)(續)

Sub-Fund 分支基金	**Highest issue price per unit** 每單位最高發行價 **Class A** **A類**	**Lowest redemption price per unit** 每單位最低贖回價 **Class A** **A類**
BOCHK RMB Fixed Income Fund **中銀香港人民幣定息基金**		
Financial year ended 截至以下日期止財務年度		
31.3.2026 二零二六年三月卅一日	RMB人民幣9.9224	RMB人民幣9.8139
	HKD港元11.2808	HKD港元10.3639
	USD美元1.4420	USD美元1.3351
31.3.2025 二零二五年三月卅一日	RMB人民幣9.9232	RMB人民幣9.8091
	HKD港元11.0434	HKD港元10.4050
31.3.2024 二零二四年三月卅一日	RMB人民幣9.8838	RMB人民幣9.7738
	HKD港元11.1886	HKD港元10.4394
31.3.2023 二零二三年三月卅一日	RMB人民幣9.8838	RMB人民幣9.7706
	HKD港元12.1037	HKD港元10.5273
31.3.2022 二零二二年三月卅一日	RMB人民幣9.9650	RMB人民幣9.8800
	HKD港元12.2780	HKD港元11.7043
31.3.2021 二零二一年三月卅一日	RMB人民幣10.1828	RMB人民幣9.9200
	HKD港元11.9888	HKD港元10.9342
31.3.2020 二零二零年三月卅一日	RMB人民幣10.1680	RMB人民幣10.0084
	HKD港元11.8358	HKD港元10.9933
31.3.2019 二零一九年三月卅一日	RMB人民幣10.2324	RMB人民幣10.0899
	HKD港元12.6901	HKD港元11.3748
31.3.2018 二零一八年三月卅一日	RMB人民幣10.3232	RMB人民幣10.0496
	HKD港元12.7784	HKD港元11.3230
31.3.2017 二零一七年三月卅一日	RMB人民幣10.3072	RMB人民幣9.9800
	HKD港元12.0400	HKD港元11.2138

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合(未經審核)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK HONG KONG EQUITY FUND
中銀香港香港股票基金

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments 上市/掛牌投資			
Equity Securities 股本證券			
Hong Kong 香港			
AIA GROUP LTD	1,580,000	134,063,000	5.85
ALIBABA GROUP HLDG LTD	1,385,000	164,815,000	7.19
ALIBABA HEALTH INFORMATION TECHNOLOGY LTD	1,000,000	4,660,000	0.20
ANTA SPORTS PRODUCTS LTD	210,000	15,897,000	0.69
BAIDU INC-CLASS A	181,500	19,184,550	0.84
BANK OF CHINA LTD-H	10,500,000	52,185,000	2.28
BOC HONG KONG (HLDGS) LTD	555,000	23,754,000	1.04
BUDWEISER BREWING CO APAC LTD	272,500	1,962,000	0.09
BYD CO LTD-H	535,000	56,603,000	2.47
BYD ELECTRONIC (INTL) CO LTD	117,500	3,243,000	0.14
CHINA CONSTRUCTION BANK CORP-H	14,095,350	118,259,987	5.16
CHINA HONGQIAO GROUP LTD	475,000	16,511,000	0.72
CHINA LIFE INSURANCE CO LTD-H	1,095,000	26,937,000	1.18
CHINA MENGNIU DAIRY CO LTD	465,000	7,998,000	0.35
CHINA MERCHANTS BANK CO LTD-H	577,500	28,459,200	1.24
CHINA MOBILE LTD	932,500	73,807,375	3.22
CHINA OVERSEAS LAND & INVESTMENT LTD	557,500	6,439,125	0.28
CHINA PETROLEUM & CHEMICAL CORP-H	3,100,000	13,919,000	0.61
CHINA RESOURCES BEER (HLDGS) CO LTD	237,500	6,089,500	0.27
CHINA RESOURCES LAND LTD	480,444	13,759,916	0.60
CHINA RESOURCES MIXC LIFESTYLE SERVICES LTD	111,000	5,221,440	0.23
CHINA RESOURCES POWER HLDGS CO	270,000	4,927,500	0.21
CHINA SHENHUA ENERGY CO LTD-H	475,000	21,907,000	0.96
CHINA TELECOM CORP LTD-H	1,950,000	9,418,500	0.41
CHINA UNICOM (HONG KONG) LTD	963,688	6,813,274	0.30
CHOW TAI FOOK JEWELLERY GROUP LTD	345,000	3,753,600	0.16
CITIC LTD	855,000	10,106,100	0.44
CK ASSET HLDGS LTD	285,256	12,682,482	0.55
CK HUTCHISON HLDGS LTD	395,756	23,587,058	1.03
CK INFRASTRUCTURE HLDGS LTD	95,500	5,973,525	0.26
CLP HLDGS LTD	160,000	11,760,000	0.51
CMOC GROUP LTD-H	255,000	4,105,500	0.18
CNOOC LTD	2,475,000	69,300,000	3.02
CONTEMPORARY AMPEREX TECHNOLOGY CO LTD-H	17,500	10,736,250	0.47
CSPC PHARMACEUTICAL GROUP LTD	1,211,760	11,027,016	0.48
ENN ENERGY HLDGS LTD	95,000	6,018,250	0.26
FIT HON TENG LTD	350,000	2,390,500	0.10
GALAXY ENTERTAINMENT GROUP LTD	300,000	10,500,000	0.46
GANFENG LITHIUM CO LTD-H	35,000	2,546,250	0.11
GEELY AUTOMOBILE HLDGS LTD	865,000	18,095,800	0.79
HAIDILAO INTL HLDG LTD	265,000	3,781,550	0.16
HAIER SMART HOME CO LTD -H	350,000	7,252,000	0.32
HANG LUNG PROPERTIES LTD	195,000	1,702,350	0.07
HANSOH PHARMACEUTICAL GROUP CO LTD	206,000	7,308,880	0.32
HENDERSON LAND DEVELOPMENT CO LTD	228,000	6,593,760	0.29
HENGAN INTL GROUP CO LTD	50,000	1,375,000	0.06
HONG KONG EXCHANGES & CLEARING LTD	178,535	69,378,701	3.03
HSBC HLDGS PLC	1,340,122	168,587,348	7.35
INDUSTRIAL & COMMERCIAL BK OF CHINA-H	12,165,385	83,454,541	3.64
INNOVENT BIOLOGICS INC (B)	263,500	22,371,150	0.98
JD HEALTH INTL INC	165,000	7,764,900	0.34
JD LOGISTICS INC	325,000	4,436,250	0.19
JD.COM INC	245,092	27,744,414	1.21
JL MAG RARE-EARTH CO LTD-H	35,000	653,800	0.03
KINGSOFT CLOUD HOLDINGS LTD	200,000	1,380,000	0.06
KUAISHOU TECHNOLOGY	462,500	20,868,000	0.91

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK HONG KONG EQUITY FUND (continued)
中銀香港香港股票基金（續）

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資（續）			
Equity Securities (continued) 股本證券（續）			
Hong Kong (continued) 香港（續）			
LAOPU GOLD CO LTD	5,500	3,440,250	0.15
LENOVO GROUP LTD	1,000,000	9,150,000	0.40
LI AUTO INC-CL A	205,000	13,878,500	0.61
LI NING CO LTD	327,500	7,008,500	0.31
LONGFOR GROUP HLDGS LTD	325,000	2,453,750	0.11
MEITU INC	27,500	117,975	0.01
MEITUAN-CLASS B	815,000	67,604,250	2.95
MIDEA GROUP CO LTD-H	91,500	7,667,700	0.33
MTR CORP LTD	145,000	4,637,100	0.20
NETEASE INC	212,000	36,146,000	1.58
NEW ORIENTAL EDUCATION & TECHNOLOGY GROUP INC	118,500	5,166,600	0.23
NONGFU SPRING CO LTD-H	295,000	13,841,400	0.60
ORIENT OVERSEAS INTL LTD	17,500	2,434,250	0.11
PETROCHINA CO LTD-H	3,100,000	33,325,000	1.45
PING AN INSURANCE (GROUP) CO OF CHINA LTD-H	983,500	58,469,075	2.55
POP MART INTL GROUP LTD	112,000	16,083,200	0.70
POWER ASSETS HLDGS LTD	187,500	11,446,875	0.50
SANDS CHINA LTD	358,000	5,903,420	0.26
SEMICONDUCTOR MANUFACTURING INTL CORP	615,000	31,180,500	1.36
SHANGHAI REFIRE GROUP LTD-H	3,500	133,560	0.01
SHENZHOU INTL GROUP HLDGS LTD	117,500	5,496,650	0.24
SINO BIOPHARMACEUTICAL LTD	1,550,000	9,129,500	0.40
SINOPHARM GROUP CO LTD-H	190,000	3,838,000	0.17
SUN HUNG KAI PROPERTIES LTD	210,000	27,132,000	1.18
SUNNY OPTICAL TECHNOLOGY GROUP CO LTD	105,000	5,612,250	0.24
TECHTRONIC INDUSTRIES CO LTD	212,500	21,696,250	0.95
TENCENT HLDGS LTD	370,500	179,321,999	7.82
THE HONG KONG & CHINA GAS CO LTD	1,660,000	11,786,000	0.51
TINGYI (CAYMAN ISLANDS) HLDG CORP	290,000	3,764,200	0.16
TRIP.COM GROUP LTD	33,250	12,661,600	0.55
WH GROUP LTD	1,310,000	13,440,600	0.59
WHARF REAL ESTATE INVESTMENT CO LTD	215,650	4,878,003	0.21
WUXI APPTEC CO LTD-H	67,500	7,931,250	0.35
WUXI BIOLOGICS (CAYMAN) INC	545,000	17,995,900	0.79
XIAOMI CORP-CLASS B SHARE	2,685,000	85,275,600	3.72
XINYI GLASS HLDG CO LTD	267,000	2,613,930	0.11
XINYI SOLAR HLDGS LTD	800,000	2,328,000	0.10
ZIJIN GOLD INTERNATIONAL CO LTD	6,500	1,131,650	0.05
ZIJIN MINING GROUP CO LTD-H	890,000	30,580,400	1.33
ZTO EXPRESS CAYMAN INC	60,000	11,310,000	0.49
Collective Investment Schemes 集體投資計劃			
Hong Kong 香港			
LINK REAL ESTATE INVESTMENT TRUST	385,030	13,868,781	0.61
TOTAL INVESTMENTS 投資總額		2,275,949,810	99.30
OTHER NET ASSETS 其他資產淨值		16,335,895	0.70
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		2,292,285,705	100.00
TOTAL INVESTMENTS, AT COST 投資總額，按成本值		2,045,358,007	

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK HONG KONG DOLLAR INCOME FUND
中銀香港港元收入基金

	Nominal value 票面值	Fair value 公平值 HKD 港元	% of net Assets 佔資產淨值之百分比
Listed/Quoted Investments 上市／掛牌投資			
Fixed Rate Debt Securities 定息債券			
Australia 澳洲			
COMMONWEALTH BANK OF AUSTRALIA 5.37% Q 13SEP2032	100,000,000	102,538,000	2.52
MACQUARIE BANK LTD 3.052% A 03MAR2036 REGS	8,000,000	56,463,866	1.39
QBE INSURANCE GROUP LTD 5.239% S/A 10NOV2037	5,000,000	38,672,571	0.95
Cayman Islands 開曼群島			
ZHONGSHENG GROUP HLDGS LTD 5.98% S/A 30JAN2028	6,000,000	44,886,713	1.11
Indonesia 印尼			
BANK BUKOPIN PT 5.658% S/A 30OCT2027	8,000,000	62,944,262	1.55
Japan 日本			
MEIJI YASUDA LIFE INSURANCE CO 6.1% S/A 11JUN2055 REGS	8,000,000	62,790,594	1.55
Hong Kong 香港			
AIRPORT AUTHORITY HONG KONG 4.1% S/A 14JAN2030 REGS	150,000,000	156,799,500	3.86
FAR EAST HORIZON LTD 3.6% A 11OCT2028	92,000,000	91,483,880	2.25
FAR EAST HORIZON LTD 5.25% S/A 13JAN2029	6,000,000	46,303,594	1.14
HONG KONG GOVERNMENT BOND PROGRAMME 3.74% S/A 12JAN2038	50,000,000	53,490,000	1.32
HONG KONG MORTGAGE CORP LTD 3.45% A 17OCT2029	150,000,000	152,734,500	3.76
SWIRE PROPERTIES MTN FINANCING LTD 2.45% Q 22JUN2028	35,000,000	34,461,350	0.85
AIRPORT AUTHORITY HONG KONG 4.1% S/A 14JAN2030 REGS	150,000,000	156,799,500	3.86
South Korea 南韓			
HANWHA LIFE INSURANCE CO LTD 6.3% S/A 24JUN2055	8,000,000	64,246,989	1.58
United Kingdom 英國			
HSBC HLDGS PLC 1.55% A 03JUN2027	290,000,000	285,574,600	7.03
STANDARD CHARTERED PLC 3.41% A 14AUG2029	50,000,000	50,157,500	1.24
STANDARD CHARTERED PLC 4.25% A 05MAR2029	100,000,000	101,824,000	2.51

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK HONG KONG DOLLAR INCOME FUND (continued)
中銀香港港元收入基金(續)

	Nominal value 票面值	Fair value 公平值 HKD 港元	% of net Assets 佔資產淨值之百分比
Unlisted/Quoted Investments 非上市/掛牌投資			
Fixed Rate Debt Securities 定息證券			
Australia 澳洲			
COMMONWEALTH BANK OF AUSTRALIA 5.145% A 06APR2033	50,000,000	51,428,750	1.27
WESTPAC BANKING CORP 2.91% A 30MAR2027	40,000,000	40,031,600	0.99
Cayman Islands 開曼群島			
CK PROPERTY FINANCE MTN LTD 2.29% Q 07SEP2026	195,000,000	194,825,475	4.80
CK PROPERTY FINANCE MTN LTD 3.57% Q 05SEP2028	35,000,000	35,338,100	0.87
SUN HUNG KAI PROPERTIES CAPITAL MARKET LTD 1.89% Q 06NOV2027	50,000,000	49,058,000	1.21
SUN HUNG KAI PROPERTIES CAPITAL MARKET LTD 2.33% Q 06JUL2027	130,000,000	128,922,300	3.17
SUN HUNG KAI PROPERTIES CAPITAL MARKET LTD 3.39% Q 24JAN2029	22,500,000	22,611,825	0.56
Hong Kong 香港			
AIA GROUP LTD 3.78% Q 10SEP2029	125,000,000	128,258,750	3.16
HKCG FINANCE LTD 3.6% Q 15AUG2029	90,000,000	91,305,900	2.25
HKCG FINANCE LTD 4.5% Q 13MAY2027	30,000,000	30,501,300	0.75
HONG KONG MORTGAGE CORP LTD 3.04% A 04OCT2030	40,000,000	40,223,800	0.99
HONG KONG MORTGAGE CORP LTD 3.1% A 06SEP2032	50,000,000	50,151,750	1.23
HONG KONG T-BILLS 0% A 13MAY2026	215,000,000	214,562,905	5.28
HONG KONG T-BILLS 0% A 27MAY2026B	160,000,000	159,561,760	3.92
HONG KONG T-BILLS 0% A 27MAY2026A	60,000,000	59,835,660	1.47
SWIRE PACIFIC MTN FINANCING LTD 4.4% Q 02MAY2029	150,000,000	155,479,500	3.83
SWIRE PROPERTIES MTN FINANCING LTD 2.4% Q 18JUN2027	121,000,000	120,109,440	2.96

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK HONG KONG DOLLAR INCOME FUND (continued)
中銀香港港元收入基金(續)

	Nominal value 票面值	Fair value 公平值 HKD 港元	% of net Assets 佔資產淨值之百分比
Unlisted/Quoted Investments (continued) 非上市/掛牌投資(續)			
Fixed Rate Debt Securities (continued) 定息證券(續)			
Japan 日本			
SUMITOMO LIFE INSURANCE CO 5.875% S/A 10SEP2055 REGS	8,000,000	61,468,422	1.51
United States of America 美國			
CITIGROUP INC 4.55% A 26MAR2034	50,000,000	51,762,750	1.27
British Virgin Islands 英屬處女群島			
HENDERSON LAND MTN LTD 5.13% A 23FEB2033	50,000,000	51,528,250	1.27
HLP FINANCE LTD 2.28% S/A 05MAR2027	30,000,000	29,651,850	0.73
HLP FINANCE LTD 4.98% Q 08MAR2028	40,000,000	40,784,600	1.00
HLP FINANCE LTD 5% Q 02AUG2029	150,000,000	153,806,250	3.79
HYSAN MTN LTD 2.73% Q 17FEB2027	150,000,000	149,257,500	3.68
WHARF REIC FINANCE BVI LTD 1.5% A 24AUG2026	100,000,000	99,595,000	2.45
WHARF REIC FINANCE BVI LTD 2.68% A 13FEB2027	64,000,000	63,795,200	1.57
Collective Investment Schemes 集體投資計劃			
Hong Kong 香港			
BOCIP FLEXI HKD INCOME FUND	13,417,112	108,847,666	2.68
BOCIP FLEXI USD BOND FUND-A	1,749,000	103,120,814	2.54
BOCIP USD SHORT DURATION BOND FUND	1,376,745	103,522,656	2.55
TOTAL INVESTMENTS 投資總額		3,994,719,692	98.36
OTHER NET ASSETS 其他資產淨值		66,518,064	1.64
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		4,061,237,756	100.00
TOTAL INVESTMENTS, AT COST 投資總額,按成本值		4,011,057,831	

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合(未經審核)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK HK DOLLAR MONEY MARKET FUND
中銀香港港元貨幣市場基金

	Nominal value 票面值	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments 上市/掛牌投資			
Fixed Rate Debt Securities 定息債券			
Switzerland 瑞士			
UBS AG/LONDON 4.6% A 25APR2026 REGS	130,000,000	130,197,600	3.60
Unlisted/Quoted Investments 非上市/掛牌投資			
Fixed Rate Debt Securities 定息債券			
Chinese Mainland 中國內地			
AGRICULTURAL BANK OF CHINA LTD/HK 0% 08APR2026	110,000,000	109,937,300	3.04
BANK OF COMMUNICATIONS CO LTD/SYDNEY 3.95% A 23APR2026 FXCD	46,000,000	46,040,020	1.27
BANK OF COMMUNICATIONS CO LTD/SYDNEY 3.95% A 27APR2026 FXCD	75,000,000	75,078,000	2.08
CHINA MERCHANTS BANK CO LTD/ SYDNEY 2% S/A 18JUN2026	50,000,000	49,943,750	1.38
France 法國			
NATIXIS/HONG KONG 2.95% A 27AUG2026 FXCD	110,000,000	110,023,100	3.04
Singapore 新加坡			
SAUDI NATIONAL BANK/ SINGAPORE 3% 13JUL2026	100,000,000	100,102,000	2.77
SAUDI NATIONAL BANK/ SINGAPORE 3.09% A 03AUG2026	100,000,000	100,136,500	2.77
South Korea 南韓			
KOREA DEVELOPMENT BANK/ SINGAPORE 2.8% A 26JUN2026	110,000,000	110,127,600	3.05
Netherlands 荷蘭			
COOPERATIEVE RABOBANK UA 3.07% 22MAY2026 FXCD	250,000,000	250,245,000	6.92
Germany 德國			
DZ BANK HONG KONG 2.5% 22MAY2026	107,000,000	107,052,430	2.96
DZ BANK HONG KONG 3% 19MAY2026	110,000,000	110,125,950	3.05
Floating Rate Debt Securities 浮息債券			
Canada 加拿大			
EXPORT DEVELOPMENT CANADA H-0.01% Q 28MAY2026	110,000,000	110,064,900	3.04

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK HK DOLLAR MONEY MARKET FUND (continued)
中銀香港港元貨幣市場基金（續）

	Nominal value 票面值	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Unlisted/Quoted Investments (continued) 非上市／掛牌投資（續）			
Floating Rate Debt Securities (continued) 浮息債券（續）			
Cayman Islands 開曼群島			
QATAR NATIONAL BANK QPSC/ LONDON H+0.4% M 27APR2026	100,000,000	100,020,500	2.77
QATAR NATIONAL BANK QPSC/ LONDON H+0.48% Q 27JUL2026 FRCD	100,000,000	100,077,000	2.77
QNB FINANCE LTD H+0.21% Q 28APR2026	100,000,000	99,994,500	2.77
QNB FINANCE LTD H+0.245% Q 29JAN2027	100,000,000	99,895,500	2.76
QNB FINANCE LTD H+0.335% Q 18SEP2026	100,000,000	100,004,000	2.77
QNB FINANCE LTD H+0.43% M 26AUG2026	100,000,000	100,070,000	2.77
SNB FUNDING LTD H+0.19% Q 30APR2026	100,000,000	100,052,500	2.77
South Korea 南韓			
HANA SECURITIES CO LTD H+0.41% Q 03DEC2026	50,000,000	50,041,750	1.38
HANA SECURITIES CO LTD H+0.52% Q 18DEC2026	100,000,000	100,153,000	2.77
HANA SECURITIES CO LTD H+0.53% Q 22DEC2026	100,000,000	100,159,500	2.77
KOREA DEVELOPMENT BANK/ SINGAPORE H+0.12% Q 30APR2026	100,000,000	100,030,500	2.77
Qatar 卡塔爾			
QNB FINANCE LTD H+0.42% Q 26FEB2027	100,000,000	100,010,000	2.77
UAE 阿拉伯聯合酋長國			
MASHREQBANK HONG KONG H+0.25% Q 25MAY2027	100,000,000	100,045,000	2.77
TOTAL INVESTMENTS 投資總額		2,659,627,900	73.58
OTHER NET ASSETS 其他資產淨值		956,617,739	26.42
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		3,616,245,639	100.00
TOTAL INVESTMENTS, AT COST 投資總額，按成本值		2,658,868,022	

	Days 日數
Portfolio weighted average maturity in days 組合加權平均到期日數	45.31
Portfolio weighted average life in days 組合加權平均期限日數	90.44

	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Daily liquid assets 每日流動資產	422,695,400	11.70
Weekly liquid assets 每週流動資產	833,991,700	23.06

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK GLOBAL EQUITY FUND
中銀香港環球股票基金

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity Securities 股本證券			
Belgium 比利時			
ANHEUSER-BUSCH INBEV SA/NV	3,442	236,842	0.09
ARGENX SE	258	184,544	0.07
UCB SA	626	186,450	0.07
Canada 加拿大			
AGNICO EAGLE MINES LTD	2,439	493,498	0.19
BANK OF MONTREAL	3,578	483,083	0.19
BROOKFIELD ASSET MANAGEMENT INC-CL A	7,858	317,406	0.12
CAMECO CORP	3,943	427,428	0.17
CANADIAN NATL RAILWAY CO	1,193	122,399	0.05
CANADIAN PACIFIC KANSAS CITY LTD	3,866	303,258	0.12
CANADIAN UTILITIES LTD-A	9,569	335,023	0.13
CELESTICA INC	723	203,303	0.08
CENOVUS ENERGY INC	10,303	272,571	0.11
EMERA INC	8,369	432,438	0.17
KINROSS GOLD CORP	9,207	280,587	0.11
MANULIFE FINANCIAL CORP	7,802	267,903	0.11
PAN AMERICAN SILVER CORP	4,162	226,956	0.09
ROYAL BANK OF CANADA	5,476	882,407	0.35
SHOPIFY INC-CL A	3,809	450,513	0.18
SUNCOR ENERGY INC	3,455	227,792	0.09
TC ENERGY CORP	4,109	256,483	0.10
TORONTO-DOMINION BANK	8,433	785,078	0.31
Denmark 丹麥			
DSV A/S	642	151,556	0.06
GENMAB A/S	713	188,326	0.07
NOVO NORDISK AS-B	5,526	196,742	0.08

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Finland 芬蘭			
NORDEA BANK ABP	11,396	192,690	0.08
SAMPO OYJ-A SHS	10,665	113,076	0.04
France 法國			
AIR LIQUIDE SA	1,238	253,789	0.10
AIRBUS SE	1,794	332,422	0.13
AMUNDI SA	1,625	137,335	0.05
AXA SA	4,775	215,889	0.08
BNP PARIBAS	4,570	426,457	0.17
COMPAGNIE DE SAINT-GOBAIN	2,023	163,303	0.06
DANONE SA	2,191	174,289	0.07
HERMES INTL	93	172,412	0.07
KERING	206	60,905	0.02
L'OREAL	1,045	420,635	0.17
LVMH MOET HENNESSAY LOUIS VUITTON SE	826	440,740	0.17
MICHELIN (CGDE)-B	6,399	215,216	0.08
ORANGE SA	10,426	212,327	0.08
SAFRAN SA	1,220	392,748	0.15
SANOFI	3,108	296,223	0.12
SCHNEIDER ELECTRIC SE	2,399	633,262	0.25
SOCIETE GENERALE	8,469	602,653	0.24
STMICROELECTRONICS NV	4,243	139,844	0.05
THALES SA	525	152,497	0.06
TOTALENERGIES SE	4,212	392,662	0.15
VEOLIA ENVIRONNEMENT	3,196	120,268	0.05
VINCI SA	2,521	372,818	0.15

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK GLOBAL EQUITY FUND (continued)
中銀香港環球股票基金(續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Equity Securities (continued) 股本證券(續)			
Germany 德國			
ALLIANZ SE-REG	869	359,753	0.14
BASF SE	6,773	408,922	0.16
BAYER AG	4,497	204,071	0.08
COMMERZBANK AG	5,170	183,412	0.07
DEUTSCHE BANK AG-REG	6,167	178,458	0.07
DEUTSCHE BOERSE AG	411	118,909	0.05
DEUTSCHE TELEKOM AG-REG	18,938	697,161	0.27
DHL GROUP	3,615	186,393	0.07
INFINEON TECHNOLOGIES AG	7,054	308,850	0.12
MERCEDES-BENZ GROUP AG-REG	1,646	99,359	0.04
MUENCHENER RUECKVER AG-REG	307	190,799	0.07
RHEINMETALL AG	207	344,521	0.14
RWE AG	7,272	483,289	0.19
SAP SE	1,970	333,439	0.13
SIEMENS AG-REG	2,183	517,387	0.20
SIEMENS ENERGY AG	4,855	795,737	0.31
Hong Kong 香港			
AIA GROUP LTD	10,200	110,389	0.04
ALIBABA GROUP HLDG LTD	11,000	166,960	0.07
BAIDU INC-CLASS A	7,900	106,506	0.04
BYD CO LTD-H	8,700	117,403	0.05
CHINA HONGQIAO GROUP LTD	43,500	192,860	0.08
CHINA LIFE INSURANCE CO LTD-H	34,000	106,681	0.04
CHINA MERCHANTS BANK CO LTD-H	16,000	100,569	0.04
CMOC GROUP LTD-H	69,000	141,693	0.06
GDS HLDGS LTD	43,500	214,387	0.08
HONG KONG EXCHANGES & CLEARING LTD	5,300	262,695	0.10
HORIZON ROBOTICS INC	301,800	254,830	0.10
SUN HUNG KAI PROPERTIES LTD	16,000	263,667	0.10
TECHTRONIC INDUSTRIES CO LTD	7,500	97,670	0.04
TENCENT HLDGS LTD	5,600	345,705	0.14
Italy 意大利			
ENEL SPA	37,543	405,535	0.16
ENI SPA	5,176	148,200	0.06
FERRARI NV	1,710	569,406	0.22
INTESA SANPAOLO SPA	39,719	236,189	0.09
LEONARDO SPA	1,483	99,174	0.04
UNICREDIT SPA	5,525	387,429	0.15
Japan 日本			
ADVANTEST CORP	4,200	536,715	0.21
FANUC CORP	13,200	439,917	0.17
FAST RETAILING CO LTD	1,500	581,086	0.23
HITACHI LTD	18,600	521,908	0.20
HONDA MOTOR CO LTD	9,100	71,929	0.03
IHI CORP	12,500	246,559	0.10
JAPAN POST BANK CO LTD	26,900	425,676	0.17
MITSUBISHI CORP	15,300	511,346	0.20
MITSUBISHI ELECTRIC CORP	18,400	576,901	0.23
MITSUBISHI HEAVY INDUSTRIES LTD	11,600	307,919	0.12
MITSUBISHI UFJ FINANCIAL GROUP INC	53,200	869,445	0.34
MURATA MANUFACTURING CO LTD	7,400	158,568	0.06
NINTENDO CO LTD	2,900	159,957	0.06
SOFTBANK GROUP CORP	12,400	277,088	0.11
SONY CORP	20,800	419,556	0.16
SUMITOMO MITSUI FINANCIAL GROUP INC	20,300	638,769	0.25
TAKEDA PHARMACEUTICAL CO LTD	5,281	188,017	0.07
TOKIO MARINE HLDGS INC	5,300	243,462	0.10
TOKYO ELECTRON LTD	1,700	397,831	0.16
TOYOTA MOTOR CORP	25,700	510,801	0.20

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK GLOBAL EQUITY FUND (continued)
中銀香港環球股票基金(續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Equity Securities (continued) 股本證券(續)			
Netherlands 荷蘭			
ADYEN NV	116	113,687	0.04
ARCELORMITTAL	13,207	667,118	0.26
ASM INTL NV	756	554,867	0.22
ASML HLDG NV	1,299	1,675,115	0.66
ASR NEDERLAND NV	1,562	106,508	0.04
HEINEKEN HLDG NV	1,123	79,382	0.03
ING GROEP NV	7,020	178,795	0.07
KONINKLIJKE AHOLD DELHAIZE NV	6,218	288,653	0.11
KONINKLIJKE KPN NV	12,111	67,022	0.03
PROSUS NV	3,465	155,623	0.06
Norway 挪威			
AKER BP ASA	3,627	134,454	0.05
DNB BANK ASA	2,582	79,838	0.03
Portugal 葡萄牙			
GALP ENERGIA SGPS SA	3,822	92,522	0.04
Spain 西班牙			
ACS ACTIVIDADES DE CONSTRUCCION Y SERVI	3,828	462,233	0.18
BANCO BILBAO VIZCAYA ARGENTARIA SA	22,712	477,580	0.19
BANCO SANTANDER SA	66,557	727,759	0.29
IBERDROLA SA	26,575	604,586	0.24
INDUSTRIA DE DISENO TEXTIL SA (INDITEX)	8,736	495,631	0.19
TELEFONICA SA	24,545	107,325	0.04
Sweden 瑞典			
ASSA ABLOY AB-B SHS	2,639	93,191	0.04
INVESTOR AB-B SHS	6,410	238,401	0.09
SANDVIK AB	11,083	415,805	0.16
SWEDBANK AB-A SHS	4,140	138,590	0.05
TELIA CO AB	52,819	267,470	0.10
VOLVO AB-B SHS	8,947	286,924	0.11

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK GLOBAL EQUITY FUND (continued)
中銀香港環球股票基金（續）

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資（續）			
Equity Securities (continued) 股本證券（續）			
Switzerland 瑞士			
ABB LTD-REG	5,981	470,709	0.18
CHOCOLADEFABRIKEN LINDT & SPRUENGLI AG-REG	1	142,119	0.06
COMPAGNIE FINANCIERE RICHEMONT SA-REG A	3,012	519,336	0.20
HELVETIA BALOISE HOLDING AG	389	99,435	0.04
HOLCIM LTD-REG	2,121	171,359	0.07
LONZA GROUP AG-REG	182	114,335	0.04
NESTLE SA-REG	8,359	815,771	0.32
NOVARTIS AG-REG	5,406	813,103	0.32
ROCHE HOLDING AG	1,939	759,384	0.30
SWISS RE AG	963	158,433	0.06
UBS GROUP AG	11,075	423,539	0.17
ZURICH INSURANCE GROUP AG	311	217,280	0.09
United Kingdom 英國			
ANGLO AMERICAN PLC	7,360	308,542	0.12
ASTRAZENECA PLC	4,249	823,104	0.32
BAE SYSTEMS PLC	12,800	371,346	0.15
BARCLAYS PLC	47,179	242,296	0.10
BP PLC	34,602	276,653	0.11
BRITISH AMERICAN TOBACCO PLC	4,548	262,148	0.10
DIAGEO PLC	5,237	96,408	0.04
GLAXOSMITHKLINE PLC	13,050	355,194	0.14
GLENCORE PLC	43,485	324,278	0.13
HSBC HLDGS PLC	50,337	810,891	0.32
IMPERIAL BRANDS PLC	3,913	157,743	0.06
LLOYDS BANKING GROUP PLC	238,508	290,428	0.11
NATIONAL GRID PLC	26,832	449,192	0.18
NATWEST GROUP PLC	28,763	209,827	0.08
PRUDENTIAL PLC	6,281	85,975	0.03
RIO TINTO PLC	7,875	721,118	0.28
ROLLS-ROYCE HLDGS PLC	31,550	470,968	0.18
SHELL PLC	12,817	605,591	0.24
STANDARD CHARTERED PLC	9,092	186,439	0.07
UNILEVER PLC	4,827	267,282	0.10
UNITED UTILITIES GROUP PLC	6,583	114,155	0.04
VODAFONE GROUP PLC	155,633	232,529	0.09
South Korea 南韓			
SAMSUNG ELECTRONICS CO LTD	4,084	445,823	0.17
SK HYNIX INC	300	158,065	0.06

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK GLOBAL EQUITY FUND (continued)
中銀香港環球股票基金(續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Equity Securities (continued) 股本證券(續)			
United States of America 美國			
3M CO	1,700	246,891	0.10
ABBOTT LABORATORIES	5,527	567,457	0.22
ABBVIE INC	3,566	775,569	0.30
ADOBE INC	584	141,959	0.06
ADVANCED MICRO DEVICES INC	5,372	1,092,826	0.43
AFFIRM HLDGS INC	548	162,569	0.06
AGILENT TECHNOLOGIES INC	1,257	143,273	0.06
AIR PRODUCTS & CHEMICALS INC	735	213,510	0.08
AIRBNB INC-CL A	1,121	141,560	0.06
ALLSTATE CORP	1,286	266,639	0.10
ALPHABET INC-CL A	16,594	4,771,771	1.87
ALPHABET INC-CL C	14,604	4,189,303	1.64
ALTRIA GROUP INC	5,205	343,478	0.13
AMAZON.COM INC	27,356	5,697,434	2.24
AMERICAN EXPRESS CO	1,042	315,184	0.12
AMERICAN TOWER CORP	2,001	345,333	0.14
AMGEN INC	1,633	574,571	0.23
AMPHENOL CORP-CL A	3,363	424,915	0.17
ANALOG DEVICES INC	1,836	584,105	0.23
AON PLC	423	136,536	0.05
APOLLO GLOBAL MANAGEMENT INC	1,542	171,810	0.07
APPLE INC	41,484	10,528,224	4.13
APPLIED MATERIALS INC	2,861	977,861	0.38
APPLOVIN CORP-CL A	1,058	421,084	0.17
APTIV HOLDINGS LIMITED	2,802	194,571	0.08
ARISTA NETWORKS INC	2,344	287,796	0.11
AT&T INC	24,237	702,631	0.28
ATMOS ENERGY CORP	1,356	250,480	0.10
AUTODESK INC	597	142,922	0.06
AUTOZONE INC	54	182,400	0.07
AXON ENTERPRISE INC	351	149,066	0.06
BANK OF AMERICA CORP	18,937	923,179	0.36
BANK OF NEW YORK MELLON CORP	4,671	554,121	0.22
BERKSHIRE HATHAWAY INC-CL B	2,325	1,114,140	0.44
BLACKROCK INC	408	392,378	0.15
BLACKSTONE INC	2,607	299,779	0.12
BLOCK INC	4,283	257,751	0.10
BOEING CO	2,282	454,186	0.18
BOOKING HLDGS INC	78	328,405	0.13
BOSTON SCIENTIFIC CORP	2,307	144,764	0.06
BRISTOL-MYERS SQUIBB CO	4,635	281,113	0.11
BROADCOM INC	13,206	4,087,389	1.60
CADENCE DESIGN SYSTEMS INC	529	146,993	0.06
CAPITAL ONE FINANCIAL CORP	1,173	213,990	0.08
CARVANA CO	395	124,180	0.05
CATERPILLAR INC	1,849	1,309,943	0.51
CBRE GROUP INC-A	2,883	390,531	0.15
CENTERPOINT ENERGY INC	4,639	200,219	0.08
CHARLES SCHWAB CORP	4,760	447,345	0.18
CHENIERE ENERGY INC	800	227,008	0.09
CHEVRON CORP	4,613	954,430	0.37
CHUBB LTD	1,210	394,375	0.15
CIENA CORP	713	276,808	0.11
CIGNA CORP	548	146,179	0.06
CISCO SYSTEMS INC	9,598	744,709	0.29
CITIGROUP INC	8,151	924,405	0.36
CLOUDFLARE INC-CL A	1,885	388,951	0.15
CME GROUP INC-CL A	940	277,629	0.11
COCA-COLA CO	12,615	959,371	0.38

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK GLOBAL EQUITY FUND (continued)
中銀香港環球股票基金(續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Equity Securities (continued) 股本證券(續)			
United States of America (continued) 美國(續)			
COHERENT CORP	598	142,450	0.06
COINBASE GLOBAL INC-CL A	3,350	584,944	0.23
CONOCOPHILLIPS	3,000	396,000	0.16
CONSTELLATION ENERGY CORP	1,347	376,150	0.15
CORNING INC	3,887	528,515	0.21
COSTAR GROUP INC	2,623	105,812	0.04
COSTCO WHOLESALE CORP	1,294	1,289,380	0.51
CRH PLC	1,881	197,731	0.08
CROWDSTRIKE HLDGS INC-CL A	506	197,547	0.08
CSX CORP	6,391	262,351	0.10
CVS HEALTH CORP	3,707	266,237	0.10
DANAHER CORP	2,305	437,028	0.17
DATADOG INC-CL A	3,550	419,078	0.16
DEERE & CO	678	381,917	0.15
DELL TECHNOLOGIES INC-CL C	1,201	197,120	0.08
DOMINION ENERGY INC	2,700	166,914	0.07
DOORDASH INC-CL A	876	131,531	0.05
DR HORTON INC	2,762	379,002	0.15
DUKE ENERGY CORP	1,860	243,548	0.10
EATON CORP PLC	1,226	438,503	0.17
ECOLAB INC	759	201,909	0.08
ELEVANCE HEALTH INC	414	121,199	0.05
ELI LILLY & CO	1,668	1,534,176	0.60
EMERSON ELECTRIC CO	1,527	200,068	0.08
ENTERGY CORP	1,470	165,169	0.06
EOG RESOURCES INC	1,141	164,954	0.06
EQUINIX INC	686	672,445	0.26
EXPEDIA GROUP INC	231	53,336	0.02
EXXON MOBIL CORP	10,135	1,719,504	0.67
FEDEX CORP	698	248,614	0.10
FERGUSON PLC	2,113	492,878	0.19
FIFTH THIRD BANCORP	4,542	211,021	0.08
FORTINET INC	3,528	288,308	0.11
FREEPORT-MCMORAN INC	9,950	584,861	0.23
GE VERNOVA LLC	803	700,939	0.27
GENERAL DYNAMICS CORP	886	304,093	0.12
GENERAL ELECTRIC CO	2,696	765,044	0.30
GENERAL MOTORS CO	7,180	534,910	0.21
GILEAD SCIENCES INC	4,209	586,608	0.23
GOLDMAN SACHS GROUP INC	949	802,845	0.31
HALLIBURTON CO	3,900	152,061	0.06
HCA HEALTHCARE INC	465	220,057	0.09
HOME DEPOT INC	3,786	1,245,178	0.49
HONEYWELL INTL INC	2,638	596,267	0.23
HOWMET AEROSPACE INC	2,106	485,349	0.19
INTEL CORP	14,484	639,179	0.25
INTERCONTINENTAL EXCHANGE INC	1,503	236,392	0.09
INTL BUSINESS MACHINES CORP	1,919	465,146	0.18
INTUIT INC	1,083	468,268	0.18
INTUITIVE SURGICAL INC	789	363,721	0.14
JB HUNT TRANSPORT SERVICES INC	630	133,497	0.05
JOHNSON & JOHNSON	6,292	1,538,016	0.60
JPMORGAN CHASE & CO	7,478	2,199,728	0.86
KKR & CO INC	2,265	209,513	0.08
KLA CORP	375	552,154	0.22
KROGER CO	3,160	228,658	0.09
L3HARRIS TECHNOLOGIES INC	808	278,881	0.11

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK GLOBAL EQUITY FUND (continued)
中銀香港環球股票基金(續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Equity Securities (continued) 股本證券(續)			
United States of America (continued) 美國(續)			
LABORATORY CORP OF AMERICA HLDGS	461	122,999	0.05
LAM RESEARCH CORP	3,696	789,687	0.31
LAS VEGAS SANDS CORP	2,547	137,232	0.05
LENNAR CORP-CL A	1,674	145,370	0.06
LOCKHEED MARTIN CORP	595	359,612	0.14
LOWE'S COS INC	2,424	572,743	0.22
LULULEMON ATHLETICA INC	594	90,941	0.04
LUMENTUM HLDGS INC	219	153,904	0.06
MARRIOTT INTL INC-CL A	869	284,224	0.11
MARTIN MARIETTA MATERIALS INC	196	115,381	0.05
MARVELL TECHNOLOGY INC	3,522	348,854	0.14
MASTERCARD INC-A	2,436	1,217,172	0.48
MCDONALD'S CORP	1,951	606,351	0.24
MCKESSON CORP	304	263,069	0.10
MEDTRONIC PLC	3,007	260,557	0.10
MERCADOLIBRE INC	100	172,902	0.07
MERCK & CO INC	6,703	806,304	0.32
META PLATFORMS INC-CL A	6,228	3,563,226	1.40
METLIFE INC	1,028	72,700	0.03
MICROCHIP TECHNOLOGY INC	1,358	87,740	0.03
MICRON TECHNOLOGY INC	3,616	1,221,629	0.48
MICROSOFT CORP	19,728	7,302,714	2.87
MICROSTRATEGY INC-CL A	1,421	177,341	0.07
MONDELEZ INTL INC	3,855	222,202	0.09
MOODY'S CORP	548	239,065	0.09
MORGAN STANLEY	3,769	620,264	0.24
MOTOROLA SOLUTIONS INC	368	159,701	0.06
MSCI INC	192	103,490	0.04
NASDAQ INC	1,494	126,826	0.05
NETFLIX INC	12,334	1,185,914	0.47
NEW LINDE PLC NPV	915	453,620	0.18
NEWMONT CORP	7,464	807,978	0.32
NEXTERA ENERGY INC	6,946	645,144	0.25
NIKE INC-CL B	2,392	126,345	0.05
NISOURCE INC	10,932	510,087	0.20
NORTHROP GRUMMAN CORP	425	289,952	0.11
NRG ENERGY INC	1,786	261,006	0.10
NUCOR CORP	632	106,871	0.04
NVIDIA CORP	71,047	12,390,596	4.86
NXP SEMICONDUCTOR NV	633	124,612	0.05
ORACLE CORP	4,489	660,377	0.26
PALANTIR TECHNOLOGIES INC-A	7,122	1,041,806	0.41
PALO ALTO NETWORKS INC	4,540	727,853	0.29
PARKER HANNIFIN CORP	531	475,372	0.19
PAYPAL HLDGS INC	2,638	119,317	0.05
PEPSICO INC	4,979	773,189	0.30
PFIZER INC	16,088	451,751	0.18
PHILIP MORRIS INTL INC	4,697	776,602	0.30
PHILLIPS 66	1,400	255,052	0.10
PNC FINANCIAL SERVICES GROUP INC	822	171,050	0.07
PPL CORP	4,848	185,194	0.07
PROCTER & GAMBLE CO	6,893	995,625	0.39
PROGRESSIVE CORP	632	125,288	0.05
QNITY ELECTRONICS INC	1,880	216,914	0.09
QUALCOMM INC	2,484	319,890	0.13
QUEST DIAGNOSTICS	612	119,940	0.05
RAYTHEON TECHNOLOGIES CORP	3,774	728,005	0.29

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK GLOBAL EQUITY FUND (continued)
中銀香港環球股票基金(續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Equity Securities (continued) 股本證券(續)			
United States of America (continued) 美國(續)			
REDDIT INC-CL A	1,878	252,873	0.10
REGENERON PHARMACEUTICALS INC	402	310,601	0.12
REPUBLIC SERVICES INC	761	166,674	0.07
ROBINHOOD MARKETS INC-CL A	2,888	200,138	0.08
ROCKET LAB CORP	5,235	336,192	0.13
ROCKWELL AUTOMATION INC	477	171,186	0.07
ROSS STORES INC	1,794	388,634	0.15
ROYAL CARIBBEAN CRUISES LTD	942	259,220	0.10
S&P GLOBAL INC	828	352,182	0.14
SALESFORCE INC	2,864	534,623	0.21
SCHLUMBERGER LTD	4,272	219,538	0.09
SEAGATE TECHNOLOGY HLDGS PLC	871	341,223	0.13
SEMPRA ENERGY	2,624	254,974	0.10
SERVICENOW INC	3,255	340,310	0.13
SNOWFLAKE INC-CL A	1,029	155,194	0.06
SOFI TECHNOLOGIES INC-CL A	4,122	65,457	0.03
SPOTIFY TECHNOLOGY SA	455	220,634	0.09
STARBUCKS CORP	3,277	293,586	0.12
STRYKER CORP	1,032	339,105	0.13
SYNCHRONY FINANCIAL	1,192	81,080	0.03
SYNOPSYS INC	1,190	471,811	0.19
TESLA INC	8,057	2,995,190	1.18
TEXAS INSTRUMENTS INC	1,875	364,013	0.14
TEXTRON INC	2,800	245,168	0.10
THERMO FISHER SCIENTIFIC INC	1,088	534,785	0.21
TJX COS INC	3,620	578,114	0.23
T-MOBILE US INC	1,882	395,276	0.16
TRANE TECHNOLOGIES PLC	494	205,870	0.08
TRANSDIGM GROUP INC	135	156,460	0.06
TRUIST FINANCIAL CORP	4,367	200,751	0.08
UBER TECHNOLOGIES INC	10,305	741,239	0.29
UNION PACIFIC CORP	1,451	352,042	0.14
UNITED PARCEL SERVICE INC-CL B	1,678	165,082	0.06
UNITED RENTALS INC	310	225,854	0.09
UNITEDHEALTH GROUP INC	1,802	487,603	0.19
US BANCORP	4,370	227,284	0.09
VALERO ENERGY CORP	1,100	271,788	0.11
VEEVA SYSTEMS INC-CL A	317	55,684	0.02
VERIZON COMMUNICATIONS INC	11,257	565,101	0.22
VERTEX PHARMACEUTICALS INC	819	365,716	0.14
VERTIV HLDGS CO	1,834	459,564	0.18
VISA INC – A	4,378	1,323,207	0.52
VISTRA ENERGY CORP	833	125,225	0.05
VULCAN MATERIALS CO	625	170,188	0.07
WALMART INC	13,614	1,691,948	0.66
WALT DISNEY CO	3,480	335,402	0.13
WARNER BROS DISCOVERY INC	5,610	154,051	0.06
WASTE MANAGEMENT INC	828	190,266	0.07
WELLS FARGO & CO	8,973	714,341	0.28
WELLTOWER INC	2,892	571,777	0.22
WESTERN DIGITAL CORP	2,375	642,414	0.25
YUM! BRANDS INC	1,807	280,952	0.11
ZOETIS INC-CL A	970	114,664	0.04

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK GLOBAL EQUITY FUND (continued)
中銀香港環球股票基金（續）

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資（續）			
Collective Investment Schemes 集體投資計劃			
Germany 德國			
XTRACKERS MSCI EUROPE UCITS ETF	7,217	881,768	0.35
United States of America 美國			
ISHARES LATIN AMERICA 40 ETF	124,397	4,418,581	1.73
ISHARES MSCI EMERGING MARKETS ASIA ETF	112,931	10,811,449	4.24
ISHARES MSCI EMERGING MARKETS ETF	12,490	709,307	0.28
ISHARES MSCI INDIA ETF	2,378	111,386	0.04
ISHARES MSCI SOUTH AFRICA ETF	23,135	1,568,553	0.62
ISHARES RUSSELL 2000 ETF	28,776	7,136,448	2.80
VANGUARD S&P 500 ETF	3,534	2,111,742	0.83

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Unlisted/Quoted Investments 非上市／掛牌投資			
Collective Investment Schemes 集體投資計劃			
Hong Kong 香港			
BOCHK ASIA PAC EQUITY FUND – CLASS A	306,741	14,620,731	5.74
BOCHK ASIA PAC PROPERTY FD – CLASS A	119,847	1,406,340	0.55
BOCHK CHINA EQUITY FUND – CLASS A	23,733	198,369	0.08
BOCIP JAPAN SMALL & MID CAP OPPORTUNITY FUND	957,117	5,033,320	1.97
BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	46,163	121,910	0.05
BOC-PRUDENTIAL FTSE MPF CHINA A INDEX FUND CL I	428,525	622,853	0.24
Foreign Currency Forward Contracts 遠期外匯合約			
Buy CNY 20,308,000 Sell USD 2,957,918 (Counterparty: Citibank) 買入20,308,000人民幣 賣出2,957,918美元（交易對手: Citibank）		1,090	0.00
TOTAL INVESTMENTS 投資總額		250,269,135	98.14
OTHER NET ASSETS 其他資產淨值		4,623,235	1.86
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		254,892,370	100.00
TOTAL INVESTMENTS, AT COST 投資總額，按成本值		189,805,670	

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK US DOLLAR MONEY MARKET FUND
中銀香港美元貨幣市場基金

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments 上市／掛牌投資			
Fixed Rate Debt Securities 定息債券			
Australia 澳洲			
SGSP AUSTRALIA ASSETS PTY LTD 3.25% S/A 29JUL2026	1,100,000	1,095,501	0.83
British Virgin Islands 英屬處女群島			
HONGKONG ELECTRIC FINANCE LTD 2.875% S/A 03MAY2026	4,000,000	3,995,120	3.02
Cayman Islands 開曼群島			
CHINA MODERN DAIRY HLDGS LTD 2.125% S/A 14JUL2026	7,570,000	7,511,711	5.68
FOXCONN FAR EAST LTD 3% S/A 23SEP2026	1,000,000	992,700	0.75
HPHT FINANCE 21 II LTD 1.5% S/A 17SEP2026	3,000,000	2,957,880	2.23
India 印度			
EXPORT-IMPORT BANK OF INDIA 3.375% S/A 05AUG2026 REGS	8,000,000	7,966,240	6.02
RELIANCE INDUSTRIES LTD 9.375% S/A 24JUN2026 REGS	2,600,000	2,626,442	1.98
STATE BANK OF INDIA/LONDON 1.8% S/A 13JUL2026	200,000	198,458	0.15
Japan 日本			
CENTRAL NIPPON EXPRESSWAY CO LTD 1.169% A 21AUG2026	2,500,000	2,469,950	1.87
SUMITOMO CORP 1.55% S/A 06JUL2026	3,800,000	3,772,184	2.85
Malaysia 馬來西亞			
RHB BANK BHD 1.658% S/A 29JUN2026	4,800,000	4,767,072	3.60
South Korea 南韓			
DOOSAN ENERBILITY CO LTD 5.5% S/A 17JUN2026	3,000,000	3,009,390	2.27
KOREA NATIONAL OIL CORP 4.75% S/A 03APR2026 REGS	1,400,000	1,399,986	1.06
KOREA SOUTH-EAST POWER CO LTD 5.375% S/A 21SEP2026	1,500,000	1,506,750	1.14
MIRAE ASSET SECURITIES CO LTD 6.875% S/A 26JUL2026	5,400,000	5,439,150	4.11
SK ON CO LTD 5.375% S/A 11MAY2026	6,220,000	6,224,230	4.71
United Kingdom 英國			
STANDARD CHARTERED PLC 4.05% S/A 12APR2026 REGS	1,000,000	999,710	0.76
United States of America 美國			
KUBOTA CREDIT CORP USA 4.958% S/A 31MAY2026	5,520,000	5,521,822	4.17
WIPRO IT SERVICES LLC 1.5% S/A 23JUN2026 REGS	6,735,000	6,686,844	5.06

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK US DOLLAR MONEY MARKET FUND (continued)
中銀香港美元貨幣市場基金（續）

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資（續）			
Floating Rate Debt Securities 浮息債券			
Chinese Mainland 中國內地			
CHINA MERCHANTS BANK CO LTD/LONDON S+0.65% Q 13JUN2026	5,000,000	5,002,350	3.78
South Korea 南韓			
KOREA NATIONAL OIL CORP 3M S+0.83% Q 03APR2027	500,000	501,335	0.38
KOREA NATIONAL OIL CORP S+1.08% Q 14NOV2026 REGS	1,830,000	1,835,929	1.39
United Kingdom 英國			
MITSUBISHI HC CAPITAL UK PLC S+0.5% Q 01SEP2026	800,000	800,204	0.61
MITSUBISHI HC CAPITAL UK PLC S+0.57% Q 10JUN2026	1,200,000	1,199,994	0.91
Unlisted/Quoted Investments 非上市／掛牌投資			
Fixed Rate Debt Securities 定息債券			
India 印度			
STATE BANK OF INDIA/HK 3% 04JUN2026	6,000,000	5,991,930	4.53
United Kingdom 英國			
BARCLAYS PLC 5.2% S/A 12MAY2026	5,700,000	5,701,425	4.31
United States of America 美國			
HYUNDAI CAPITAL AMERICA 5.45% S/A 24JUN2026 REGS	4,000,000	4,007,360	3.03
Float Rate Debt Securities 浮息債券			
Canada 加拿大			
CANADIAN IMPERIAL BANK OF COMMERCE S+1.22% Q 02OCT2026	4,000,000	4,016,160	3.04
France 法國			
SOCIETE GENERALE SA S+1.1% Q 19FEB2027 REGS	4,000,000	4,013,480	3.03
United States of America 美國			
AMERICAN HONDA FINANCE S+0.55% Q 21MAY2026	6,000,000	5,999,400	4.54
HYUNDAI CAPITAL AMERICA S+1.04% Q 19MAR2027	1,050,000	1,053,476	0.80
TOTAL INVESTMENTS 投資總額		109,264,183	82.61
OTHER NET ASSETS 其他資產淨值		22,995,143	17.39
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		132,259,326	100.00
TOTAL INVESTMENTS, AT COST 投資總額，按成本值		109,311,604	

	Days 日數
Portfolio weighted average maturity in days 組合加權平均到期日數	57.70
Portfolio weighted average life in days 組合加權平均期限日數	87.44

	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Daily liquid assets 每日流動資產	18,755,497	14.18
Weekly liquid assets 每週流動資產	21,500,737	16.26

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合(未經審核)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CHINA EQUITY FUND
中銀香港中國股票基金

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments 上市/掛牌投資			
Equity Securities 股本證券			
Chinese Mainland 中國內地			
BYD CO LTD-A	33,000	3,942,690	0.11
CAMBRICON TECHNOLOGIES CORP LTD-A	2,600	2,901,238	0.08
CHINA MERCHANTS BANK CO LTD-A	83,900	3,744,829	0.10
CHINA YANGTZE POWER CO LTD-A	122,300	3,753,960	0.10
CONTEMPORARY AMPEREX TECHNOLOGY CO LTD-A	52,500	23,939,644	0.67
EAST MONEY INFORMATION CO LTD-A	84,026	1,801,782	0.05
EOPTOLINK TECHNOLOGY INC LTD-A	7,400	3,719,933	0.10
FOXCONN INDUSTRIAL INTERNET CO LTD-A	110,000	6,425,679	0.18
GOTION HIGH-TECH CO LTD -A	55,700	2,257,252	0.06
GREE ELECTRIC APPLIANCES INC-A	54,300	2,331,191	0.07
HUAYU AUTOMOTIVE SYSTEMS CO LTD-A	156,000	3,401,798	0.10
HYGON INFORMATION TECHNOLOGY CO LTD-A	16,000	3,818,855	0.11
INNER MONGOLIA YILI INDUSTRIAL GROUP CO LTD-A	100,471	3,005,231	0.08
JIANGSU HENGLI HYDRAULIC CO LTD-A	57,700	6,287,871	0.18
JIANGSU HENGRUI PHARMACEUTICALS CO LTD-A	81,280	5,094,912	0.14
KWEICHOW MOUTAI CO LTD-A	9,683	15,938,024	0.45
LONGI GREEN ENERGY TECHNOLOGY CO LTD-A	201,000	4,002,047	0.11
LUXSHARE PRECISION INDUSTRY CO LTD-A	130,107	7,275,312	0.20
LUZHOU LAOJIAO CO LTD-A	21,100	2,507,279	0.07
MIDEA GROUP CO LTD-A	43,500	3,770,117	0.11
MUYUAN FOODSTUFF CO LTD-A	98,040	4,641,946	0.13
PING AN INSURANCE (GROUP) CO OF CHINA LTD-A	29,300	1,888,511	0.05
S F HLDG CO LTD-A	47,900	2,068,391	0.06
SHENZHEN INOVANCE TECHNOLOGY CO LTD-A	24,050	1,829,138	0.05
SHENZHEN MINDRAY BIO-MEDICAL ELECTRONICS CO LTD-A	12,576	2,350,646	0.07
WANHUA CHEMICAL GROUP CO LTD-A	33,500	3,021,310	0.08
WULIANGYE YIBIN CO LTD-A	45,579	5,343,127	0.15
XIAMEN KEHUA HENGSHENG CO LTD-A	60,000	3,768,500	0.11
YUNNAN BAIYAO GROUP CO LTD-A	27,440	1,708,821	0.05
ZHONGJI INNOLIGHT CO LTD-A	5,600	3,619,676	0.10

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CHINA EQUITY FUND (continued)
中銀香港中國股票基金(續)

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Equity Securities (continued) 股本證券(續)			
Hong Kong 香港			
3SBIO INC	568,500	12,870,840	0.36
AAC TECHNOLOGIES HLDGS INC	211,000	6,984,100	0.20
AGRICULTURAL BANK OF CHINA LTD-H	7,076,000	39,413,320	1.10
AKESO INC	134,000	17,446,800	0.49
ALIBABA GROUP HLDG LTD	2,335,300	277,900,700	7.77
ALIBABA HEALTH INFORMATION TECHNOLOGY LTD	828,000	3,858,480	0.11
ALUMINUM CORP OF CHINA LTD-H	986,000	11,092,500	0.31
ANGANG STEEL CO LTD-H	646,000	969,000	0.03
ANHUI CONCH CEMENT CO LTD-H	290,000	6,148,000	0.17
ANTA SPORTS PRODUCTS LTD	267,600	20,257,320	0.57
AVICHINA INDUSTRY & TECHNOLOGY CO LTD-H	424,000	1,407,680	0.04
BAIDU INC-CLASS A	470,400	49,721,280	1.39
BANK OF CHINA LTD-H	16,298,000	81,001,060	2.26
BANK OF COMMUNICATIONS CO LTD-H	1,930,000	13,587,200	0.38
BEIJING ENTERPRISES HLDGS LTD	100,000	2,990,000	0.08
BEIJING FOURTH PARADIGM TECHNOLOGY CO LTD	32,000	1,125,120	0.03
BEONE MEDICINES LTD-H	173,211	29,723,008	0.83
BILIBILI INC-CL Z	58,520	9,989,364	0.28
BOC AVIATION LTD	43,500	3,360,375	0.09
BOSIDENG INTL HLDGS LTD	964,000	3,856,000	0.11
BYD CO LTD-H	724,200	76,620,360	2.14
BYD ELECTRONIC (INTL) CO LTD	159,500	4,402,200	0.12
CGN POWER CO LTD-H	2,339,000	8,233,280	0.23
CHINA CITIC BANK CORP LTD-H	2,373,000	18,746,700	0.52
CHINA COAL ENERGY CO LTD-H	481,000	6,349,200	0.18
CHINA CONSTRUCTION BANK CORP-H	20,154,680	169,097,765	4.73
CHINA GALAXY SECURITIES CO LTD-H	651,000	5,142,900	0.14
CHINA HONGQIAO GROUP LTD	679,500	23,619,420	0.66
CHINA INTL CAPITAL CORP LTD-H	352,000	6,043,840	0.17
CHINA LIFE INSURANCE CO LTD-H	1,537,000	37,810,200	1.06
CHINA LITERATURE LTD	116,593	2,963,794	0.08
CHINA LONGYUAN POWER GROUP CORP LTD-H	505,000	3,600,650	0.10
CHINA MENGNIU DAIRY CO LTD	686,000	11,799,200	0.33
CHINA MERCHANTS BANK CO LTD-H	1,062,000	52,335,360	1.46
CHINA MERCHANTS PORTS HLDGS CO LTD	272,000	3,982,080	0.11
CHINA MINSHENG BANKING CORP LTD-H	891,000	3,269,970	0.09
CHINA NATIONAL BUILDING MATERIAL CO LTD-H	1,016,000	4,836,160	0.14
CHINA NONFERROUS MINING CORP LTD	272,000	3,125,280	0.09
CHINA OILFIELD SERVICES LTD-H	340,000	3,070,200	0.09
CHINA OVERSEAS LAND & INVESTMENT LTD	1,013,000	11,700,150	0.33
CHINA OVERSEAS PROPERTY HLDGS LTD	320,000	1,264,000	0.04
CHINA PACIFIC INSURANCE (GROUP) CO-H	591,800	18,866,584	0.53

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CHINA EQUITY FUND (continued)
中銀香港中國股票基金(續)

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資(續)			
Equity Securities (continued) 股本證券(續)			
Hong Kong (continued) 香港(續)			
CHINA PETROLEUM & CHEMICAL CORP-H	4,555,000	20,451,950	0.57
CHINA POWER INTL DEVELOPMENT LTD	497,000	1,570,520	0.04
CHINA RAILWAY GROUP LTD-H	965,000	3,898,600	0.11
CHINA RESOURCES BEER (HLDGS) CO LTD	342,000	8,768,880	0.25
CHINA RESOURCES GAS GROUP LTD	205,600	3,912,568	0.11
CHINA RESOURCES LAND LTD	685,111	19,621,579	0.55
CHINA RESOURCES MIXC LIFESTYLE SERVICES LTD	145,085	6,824,798	0.19
CHINA RESOURCES POWER HLDGS CO	260,000	4,745,000	0.13
CHINA RUYI HOLDINGS LTD	1,840,000	2,815,200	0.08
CHINA SHENHUA ENERGY CO LTD-H	727,500	33,552,300	0.94
CHINA STATE CONSTRUCTION INTL HLDGS LTD	400,000	3,332,000	0.09
CHINA TAIPING INSURANCE HLDGS CO LTD	304,200	6,230,016	0.17
CHINA TOWER CORP LTD-H	956,300	10,213,284	0.29
CHOW TAI FOOK JEWELLERY GROUP LTD	604,200	6,573,696	0.18
CITIC LTD	1,292,000	15,271,440	0.43
CITIC SECURITIES CO LTD-H	402,000	9,559,560	0.27
CMOC GROUP LTD-H	792,000	12,751,200	0.36
CONTEMPORARY AMPEREX TECHNOLOGY CO LTD-H	16,200	9,938,700	0.28
COSCO SHIPPING ENERGY TRANSPORTATION CO LTD-H	266,000	4,769,380	0.13
COSCO SHIPPING HLDGS CO LTD-H	530,500	7,904,450	0.22
CRRC CORP LTD-H	889,000	4,507,230	0.13
CSPC PHARMACEUTICAL GROUP LTD	1,848,240	16,818,984	0.47
ENN ENERGY HLDGS LTD	202,300	12,815,705	0.36
FUYAO GLASS INDUSTRY GROUP CO LTD-H	154,000	9,032,100	0.25
GANFENG LITHIUM CO LTD-H	93,200	6,780,300	0.19
GCL TECHNOLOGY HOLDINGS LTD	4,442,000	3,820,120	0.11
GDS HLDGS LTD	220,000	8,500,800	0.24
GEELY AUTOMOBILE HLDGS LTD	1,323,000	27,677,160	0.77
GENSCRIPT BIOTECH CORP	270,000	2,956,500	0.08
GREAT WALL MOTOR CO LTD-H	514,500	6,348,930	0.18
GUANGDONG INVESTMENT LTD	564,000	4,410,480	0.12
GUOTAI HAITONG SECURITIES CO LTD-H	419,600	5,614,248	0.16
H WORLD GROUP LTD	419,500	16,402,450	0.46
HAIDILAO INTL HLDG LTD	350,000	4,994,500	0.14
HAIER SMART HOME CO LTD-H	553,600	11,470,592	0.32
HAITIAN INTL HLDGS LTD	190,000	3,822,800	0.11
HANSOH PHARMACEUTICAL GROUP CO LTD	370,000	13,127,600	0.37
HENGAN INTL GROUP CO LTD	152,500	4,193,750	0.12
HESAI GROUP	19,600	2,769,480	0.08
HORIZON ROBOTICS INC	1,042,800	6,903,336	0.19

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CHINA EQUITY FUND (continued)
中銀香港中國股票基金（續）

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資（續）			
Equity Securities (continued) 股本證券（續）			
Hong Kong (continued) 香港（續）			
HUA HONG SEMICONDUCTOR LTD	139,000	10,793,350	0.30
HUANENG POWER INTL INC-H	508,000	2,997,200	0.08
HUATAI SECURITIES CO LTD-H	284,000	4,206,040	0.12
INDUSTRIAL & COMMERCIAL BK OF CHINA-H	13,881,615	95,227,879	2.66
INNOVENT BIOLOGICS INC (B)	332,500	28,229,250	0.79
J&T GLOBAL EXPRESS LTD	509,200	5,148,012	0.14
JD HEALTH INTL INC	249,750	11,753,235	0.33
JD LOGISTICS INC	453,500	6,190,275	0.17
JD.COM INC	471,219	53,341,991	1.49
JIANGXI COPPER CO LTD-H	501,000	17,084,100	0.48
KANZHUN LTD	46,600	2,423,200	0.07
KE HLDGS INC	428,800	16,251,520	0.45
KINGDEE INTL SOFTWARE GROUP CO LTD	633,000	5,424,810	0.15
KINGSOFT CORP LTD	215,800	4,851,184	0.14
KUAISHOU TECHNOLOGY	502,700	22,681,824	0.63
KUNLUN ENERGY CO LTD	946,000	6,773,360	0.19
LAOPU GOLD CO LTD	8,500	5,316,750	0.15
LENOVO GROUP LTD	1,440,000	13,176,000	0.37
LENS TECHNOLOGY CO LTD-H SHARES	90,000	1,818,000	0.05
LI AUTO INC-CL A	246,200	16,667,740	0.47
LI NING CO LTD	571,500	12,230,100	0.34
LONGFOR GROUP HLDGS LTD	671,500	5,069,825	0.14
MEITUAN-CLASS B	982,000	81,456,900	2.28
MIDEA GROUP CO LTD-H	48,000	4,022,400	0.11
MINISO GROUP HOLDING LIMITED	112,000	3,445,120	0.10
MMG LTD	772,000	5,573,840	0.16
MONTAGE TECHNOLOGY CO LTD–H	10,000	1,540,000	0.04
NETEASE CLOUD MUSIC INC	7,100	915,900	0.03
NETEASE INC	343,500	58,566,750	1.64
NEW CHINA LIFE INSURANCE CO LTD-H	200,100	9,260,628	0.26
NEW ORIENTAL EDUCATION & TECHNOLOGY GROUP INC	293,700	12,805,320	0.36
NIO INC-CL A	328,620	14,413,273	0.40
NONGFU SPRING CO LTD-H	405,800	19,040,136	0.53
ORIENT OVERSEAS INTL LTD	34,000	4,729,400	0.13
PEOPLE'S INSURANCE CO (GROUP) OF CHINA LTD-H	1,808,000	9,763,200	0.27
PETROCHINA CO LTD-H	4,298,000	46,203,500	1.29
PICC PROPERTY & CASUALTY CO LTD-H	1,442,000	20,562,920	0.57
PING AN INSURANCE (GROUP) CO OF CHINA LTD-H	1,396,000	82,992,200	2.32
PONY AI INC-CLASS A	17,000	1,136,450	0.03
POP MART INTL GROUP LTD	111,600	16,025,760	0.45
POSTAL SAVINGS BANK OF CHINA CO LTD-H	1,839,000	9,029,490	0.25
REMEGEN CO LTD-H	57,500	5,508,500	0.15
SENSETIME GROUP INC-CL B	4,672,000	8,596,480	0.24
SHANDONG GOLD MINING CO LTD-H	156,000	5,045,040	0.14
SHANDONG WEIGAO GROUP MEDICAL POLYMER CO LTD-H	580,000	2,175,000	0.06
SHANGHAI FUDAN MICROELECTRONICS GROUP CO LTD-H	120,000	4,610,400	0.13

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CHINA EQUITY FUND (continued)
中銀香港中國股票基金（續）

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資（續）			
Equity Securities (continued) 股本證券（續）			
Hong Kong (continued) 香港（續）			
SHANGHAI PHARMACEUTICALS HLDG CO LTD-H	156,800	1,811,040	0.05
SHENZHEN DOBOT CORP LTD	34,000	1,105,680	0.03
SHENZHOU INTL GROUP HLDGS LTD	146,400	6,848,592	0.19
SICHUAN KELUN-BIOTECH BIOPHARMACEUTICAL CO LTD	9,800	4,508,000	0.13
SINO BIOPHARMACEUTICAL LTD	2,271,000	13,376,190	0.37
SINOPHARM GROUP CO LTD-H	292,800	5,914,560	0.17
SINOTRUK (HONG KONG) LTD	162,000	6,282,360	0.18
SMOORE INTL HLDGS LTD	401,000	3,560,880	0.10
SUNNY OPTICAL TECHNOLOGY GROUP CO LTD	161,100	8,610,795	0.24
TENCENT HLDGS LTD	645,200	312,276,799	8.73
TENCENT MUSIC ENTERTAINMENT GROUP – CLASS A	136,400	5,071,352	0.14
TINGYI (CAYMAN ISLANDS) HLDG CORP	480,000	6,230,400	0.17
TONGCHENG TRAVEL HLDGS LTD	264,400	4,759,200	0.13
TRIP.COM GROUP LTD	123,850	47,162,080	1.32
TSINGTAO BREWERY CO LTD-H	80,000	3,878,400	0.11
UBTECH ROBOTICS CORP LTD-H	43,150	3,685,010	0.10
WANT WANT CHINA HLDGS LTD	937,000	4,319,570	0.12
WEICHAI POWER CO LTD-H	436,000	11,911,520	0.33
WUXI APPTEC CO LTD-H	96,024	11,282,820	0.32
WUXI BIOLOGICS (CAYMAN) INC	859,500	28,380,690	0.79
WUXI XDC CAYMAN INC	61,500	3,579,300	0.10
XIAOMI CORP-CLASS B SHARE	3,408,800	108,263,488	3.03
XINYI SOLAR HLDGS LTD	1,058,000	3,078,780	0.09
XPENG INC	270,800	17,723,860	0.50
XTALPI HOLDINGS LTD	434,000	3,910,340	0.11
YADEA GROUP HLDGS LTD	318,000	4,213,500	0.12
YANGTZE OPTICAL FIBRE AND CABLE JOINT STOCK LTD CO-H	25,500	4,666,500	0.13
YANKUANG ENERGY GROUP CO LTD-H	709,800	10,341,786	0.29
YUM CHINA HLDGS INC	78,150	30,119,010	0.84
ZHAOJIN MINING INDUSTRY CO LTD-H	424,500	13,473,630	0.38
ZHEJIANG LEAPMOTOR TECHNOLOGIES LTD	105,000	4,937,100	0.14
ZHEJIANG SANHUA INTELLIGENT CONTROLS CO LTD	53,100	1,488,924	0.04
ZHUZHOU CRRC TIMES ELECTRIC CO LTD-H	128,800	4,693,472	0.13
ZIJIN GOLD INTERNATIONAL CO LTD	86,600	15,077,060	0.42
ZIJIN MINING GROUP CO LTD-H	1,394,000	47,897,840	1.34
ZTE CORP-H	177,000	3,858,600	0.11
ZTO EXPRESS CAYMAN INC	89,750	16,917,875	0.47

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CHINA EQUITY FUND (continued)
中銀香港中國股票基金（續）

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資（續）			
Collective Investment Schemes 集體投資計劃			
Hong Kong 香港			
CHINAAMC CSI 300 INDEX ETF	3,619,400	191,031,932	5.34
Depositary Receipts 預託證券			
United States of America 美國			
PDD HOLDINGS INC-ADR	146,550	117,402,910	3.28
TAL EDUCATION GROUP-ADR	79,000	7,042,303	0.20
Unlisted/Quoted Investments 非上市／掛牌投資			
Collective Investment Schemes 集體投資計劃			
Hong Kong 香港			
BOCIP CHINA-A SMALL AND MID CAP FUND	16,281,041	119,256,997	3.33
TOTAL INVESTMENTS 投資總額		3,571,438,733	99.86
OTHER NET ASSETS 其他資產淨值		4,931,247	0.14
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		3,576,369,980	100.00
TOTAL INVESTMENTS, AT COST 投資總額，按成本值		3,266,794,507	

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK GLOBAL BOND FUND
中銀香港環球債券基金

	Nominal value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments 上市／掛牌投資			
Fixed Rate Debt Securities 定息債券			
Australia 澳洲			
AUSTRALIAN GOVERNMENT BOND 1% S/A 21NOV2031	640,000	358,217	0.09
AUSTRALIAN GOVERNMENT BOND 1.25% S/A 21MAY2032	1,000,000	558,269	0.15
AUSTRALIAN GOVERNMENT BOND 2.75% S/A 21MAY2041	1,300,000	666,691	0.18
AUSTRALIAN GOVERNMENT BOND 3.5% S/A 21DEC2034	740,000	456,098	0.12
AUSTRALIAN GOVERNMENT BOND 3.75% S/A 21APR2037	840,000	513,941	0.14
EMIRATES NBD BANK PJSC 6.1% S/A 21FEB2033	1,600,000	1,084,323	0.29
QBE INSURANCE GROUP LTD 5.239% S/A 10NOV2037	5,500,000	5,425,860	1.43
SNB FUNDING LTD 3.58% A 14JUN2034	7,000,000	1,069,470	0.28
TOYOTA FINANCE AUSTRALIA LTD 4.402% S/A 30JAN2031	7,000,000	6,900,880	1.82
Austria 奧地利			
REPUBLIC OF AUSTRIA GOVT BOND 0% A 20OCT2040	3,500,000	2,409,296	0.64
Belgium 比利時			
KINGDOM OF BELGIUM GOVERNMENT BOND 1.6% A 22JUN2047	1,900,000	1,400,594	0.37
Canada 加拿大			
BANK OF MONTREAL 4.75% S/A 29SEP2032	900,000	1,157,136	0.31
CANADIAN GOVERNMENT BOND 1.5% S/A 01JUN2031	4,200,000	2,778,642	0.73
CITY OF OTTAWA ONTARIO 3.1% S/A 27JUL2048	500,000	272,527	0.07
CITY OF TORONTO CANADA 2.6% S/A 24SEP2039	300,000	175,026	0.05
PROVINCE OF QUEBEC CANADA 5.25% S/A 02MAY2034	1,980,000	1,330,526	0.35
ROYAL BANK OF CANADA 3.125% A 03FEB2032	3,500,000	3,940,230	1.04
Cayman Islands 開曼群島			
LINK FINANCE CAYMAN 2009 LTD 4.875% S/A 02FEB2036	1,700,000	1,673,803	0.44
QNB FINANCE LTD 4% A 14MAR2027	4,000,000	587,945	0.16
Chinese Mainland 中國內地			
AGRICULTURAL DEVELOPMENT BANK OF CHINA 3.35% S/A 02NOV2031	5,500,000	859,497	0.23
CHINA GOVT BOND 2.11% S/A 25AUG2034 CDC	17,000,000	2,535,217	0.67
CHINA GOVT BOND 2.57% S/A 20MAY2054 CDC	12,000,000	1,812,492	0.48

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK GLOBAL BOND FUND (continued)
中銀香港環球債券基金(續)

	Nominal value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Fixed Rate Debt Securities (continued) 定息債券(續)			
France 法國			
BANQUE FEDERATIVE DU CREDIT MUTUEL SA 3.25% A 17OCT2031 REGS	3,000,000	3,379,380	0.89
BANQUE FEDERATIVE DU CREDIT MUTUEL SA 4.5% A 22OCT2030	3,500,000	4,470,894	1.18
CREDIT AGRICOLE SA 5.375% A 20DEC2037	4,000,000	5,059,324	1.33
CREDIT IND ET COMMERCIAL.SA 2.48% A 03JUL2030	30,000,000	4,315,657	1.14
FRANCE O.A.T. 3.5% A 25NOV2035	3,100,000	3,508,134	0.93
FRANCE REPUBLIC GOV BOND OAT 0% A 25MAY2032	2,400,000	2,264,875	0.60
FRENCH REPUBLIC GOVERNMENT BOND OAT 0% A 25MAY2031	2,600,000	2,503,673	0.66
FRENCH REPUBLIC GOVERNMENT BOND OAT 2% A 25NOV2032	6,640,000	7,036,876	1.85
FRENCH REPUBLIC GOVERNMENT BOND OAT 3.25% A 25MAY2055	3,000,000	2,783,289	0.73
Germany 德國			
BUNDESOBLIGATION 2.5% A 16APR2031	7,700,000	8,777,720	2.31
DEUTSCHLAND REP 0% A 15AUG2052	2,700,000	1,280,463	0.34
DEUTSCHLAND REP 0% A 15FEB2032	10,500,000	10,314,356	2.72
DEUTSCHLAND REP 3.25% A 04JUL2042	5,630,000	6,405,540	1.69
VOLKSWAGEN FINANCIAL SERVICES AG 3.875% A 10SEP2030	1,900,000	2,197,083	0.58
Hong Kong 香港			
MTR CORP CI LTD 4.875% S/A PERP	5,500,000	5,535,255	1.46
MTR CORP LTD 5.25% S/A 01APR2055	1,700,000	1,696,515	0.45
SWIRE PROPERTIES MTN FINANCING LTD 2.85% S/A 22JUL2030	12,000,000	1,760,690	0.46
SWIRE PROPERTIES MTN FINANCING LTD 3.1% S/A 03SEP2027	1,000,000	146,772	0.04
SWIRE PROPERTIES MTN FINANCING LTD 3.4% S/A 03SEP2029	12,000,000	1,796,117	0.47
Japan 日本			
JAPAN GOVT 10-YR 0.1% S/A 20DEC2026 #345	266,000,000	1,660,958	0.44
JAPAN GOVT 20-YR 0.4% S/A 20MAR2036 #156	282,000,000	1,466,545	0.39
JAPAN GOVT 20-YR 0.5% S/A 20MAR2038 #164	530,000,000	2,610,689	0.69
JAPAN GOVT 30-YR 1.5% S/A 20DEC2044 #45	605,000,000	2,897,756	0.76
MEIJI YASUDA LIFE INSURANCE CO 6.1% S/A 11JUN2055 REGS	6,000,000	6,006,600	1.58
NIPPON LIFE INSURANCE CO 4.748% S/A 02APR2031 REGS	1,300,000	1,303,068	0.34
SUMITOMO MITSUI FINANCIAL GROUP INC 5.334% S/A 03MAR2041	4,000,000	3,866,280	1.02
TOHOKU ELECTRIC POWER CO INC 4.324% S/A 04MAR2031	1,300,000	1,278,212	0.34

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK GLOBAL BOND FUND (continued)
中銀香港環球債券基金(續)

	Nominal value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Fixed Rate Debt Securities (continued) 定息債券(續)			
Netherlands 荷蘭			
BMW FINANCE NV 3.75% A 27JAN2036	5,000,000	5,625,386	1.48
New Zealand 紐西蘭			
ASB FINANCE LTD 1.324% S/A 18DEC2028	300,000,000	1,854,969	0.49
Singapore 新加坡			
BAYFRONT INFRASTRUCTURE MANAGEMENT PTE LTD 4.257% S/A 16MAY2026	5,600,000	5,599,664	1.47
BOC AVIATION LTD 3.15% A 11JUL2029	1,000,000	626,553	0.17
CHANGI AIRPORT GROUP SINGAPORE PTE LTD 1.88% S/A 12MAY2031	1,500,000	1,142,088	0.30
OVERSEA-CHINESE BANKING CORP LTD 4.517% S/A 04MAR2036	3,750,000	3,680,775	0.97
SINGAPORE GOVERNMENT BOND 2.375% S/A 01JUL2039	850,000	660,973	0.17
SINGAPORE GOVERNMENT BOND 2.625% S/A 01AUG2032	1,100,000	878,363	0.23
South Korea 南韓			
EXPORT-IMPORT BANK OF KOREA 3.16% A 03JUN2034	15,000,000	2,254,311	0.59
HANWHA LIFE INSURANCE CO LTD 6.3% S/A 24JUN2055	5,500,000	5,633,760	1.48
KB KOOKMIN CARD CO LTD 1.5% S/A 13MAY2026	1,500,000	1,494,690	0.39
KB SECURITIES CO LTD 2.125% S/A 01NOV2026	550,000	542,597	0.14
Spain 西班牙			
BANCO SANTANDER SA 5.796% S/A 23JAN2029	400,000	275,626	0.07
SPAIN GOVERNMENT BOND 1.95% A 30JUL2030	7,640,000	8,474,023	2.23
SPAIN GOVERNMENT BOND 4.2% A 31JAN2037	2,800,000	3,408,309	0.90
Supra-National 超國家發債體			
ASIAN DEVELOPMENT BANK 0% A 19JAN2028	45,000,000	2,156,927	0.57
United Arab Emirates 阿拉伯聯合酋長國			
EMIRATES NBD BANK PJSC 3.5% A 28MAY2026	10,000,000	1,450,664	0.38
EMIRATES NBD BANK PJSC 3.67% A 13JUL2028	15,000,000	2,224,145	0.59
FIRST ABU DHABI BANK PJSC 4.299% S/A 13JAN2031	3,400,000	3,318,978	0.88

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK GLOBAL BOND FUND (continued)
中銀香港環球債券基金(續)

	Nominal value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Fixed Rate Debt Securities (continued) 定息債券(續)			
United Kingdom 英國			
HSBC HLDGS PLC 1.639% S/A 11SEP2029	400,000,000	2,486,266	0.66
HSBC HLDGS PLC 3.4% A 29JUN2027	2,000,000	290,414	0.08
MITSUBISHI HC CAPITAL UK PLC 2.856% A 26NOV2028	1,200,000	1,362,619	0.36
STANDARD CHARTERED PLC 3.717% A 14JAN2034	5,000,000	5,616,629	1.48
UK TREASURY 1.25% S/A 31JUL2051	3,500,000	1,936,227	0.51
United States of America 美國			
ALPHABET INC 5.5% A 13NOV2041	3,700,000	4,652,991	1.23
AMERICAN HONDA FINANCE CORP 4.85% S/A 23OCT2031	1,539,000	1,525,749	0.40
HYUNDAI CAPITAL AMERICA 2.875% A 26JUN2028	3,000,000	3,383,908	0.89
INTL BUSINESS MACHINES CORP 3% A 03FEB2031	3,500,000	3,929,906	1.03
KUBOTA CREDIT CORP USA 4.958% S/A 31MAY2026	1,200,000	1,200,600	0.32
META PLATFORMS INC 4.875% S/A 15NOV2035	2,000,000	1,964,480	0.52
METLIFE INC 3.75% A 05DEC2030	3,000,000	3,478,100	0.92
PROLOGIS LP 3.25% S/A 11SEP2029	4,700,000	692,571	0.18
PROLOGIS LP 3.5% S/A 06FEB2027	11,000,000	1,608,121	0.42
SK BATTERY AMERICA INC 4.875% S/A 23JAN2027	400,000	401,248	0.11
STE TRANSCORE HOLDINGS INC 4.125% S/A 23MAY2026	3,100,000	3,098,915	0.82
US TREASURY N/B 2.375% S/A 15FEB2042	2,400,000	1,748,625	0.46
US TREASURY N/B 3.25% S/A 30JUN2029	11,600,000	11,392,016	3.00
US TREASURY N/B 3.625% S/A 15FEB2053	8,900,000	7,138,773	1.88
US TREASURY N/B 3.875% S/A 15FEB2043	18,800,000	16,699,688	4.40
US TREASURY N/B 4.125% S/A 15NOV2032	11,500,000	11,508,984	3.04
US TREASURY N/B 4.125% S/A 31MAR2031	11,350,000	11,432,908	3.02
US TREASURY N/B 4.625% S/A 30APR2029	6,900,000	7,057,137	1.86
Float Rate Debt Securities 浮息債券			
United Kingdom 英國			
LLOYDS BANKING GROUP PLC S+1.1% Q 04NOV2031	1,600,000	1,600,336	0.42

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK GLOBAL BOND FUND (continued)
中銀香港環球債券基金（續）

	Nominal value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Unlisted/Quoted Investments 非上市／掛牌投資			
Fixed Rate Debt Securities 定息債券			
Australia 澳洲			
AUST & NZ BANK GRP 4.5% S/A 31MAR2028	1,000,000	675,202	0.18
COMMONWEALTH BANK OF AUSTRALIA 3.2% A 14JUN2034	28,000,000	4,160,534	1.10
COMMONWEALTH BANK OF AUSTRALIA 5.52% S/A 28JAN2036	3,000,000	2,002,449	0.53
NATIONAL AUSTRALIA BANK LTD 0.558% S/A 19JUL2028	100,000,000	611,446	0.16
WESTPAC BANKING CORP 3.25% A 26JUN2034	5,000,000	746,120	0.20
WESTPAC BANKING CORP 3.31% A 31JUL2034	9,000,000	1,349,133	0.36
Canada 加拿大			
CANADA HOUSING TRUST NO 1 3.45% S/A 15MAR2035	2,700,000	1,906,203	0.50
PROVINCE OF ONTARIO CANADA 2.9% S/A 02JUN2049	1,000,000	535,201	0.14
ROYAL BANK OF CANADA 4.696% S/A 06AUG2031	4,000,000	3,996,440	1.05
Cayman Islands 開曼群島			
SUN HUNG KAI PROPERTIES CAPITAL MARKET LTD 3.15% A 11JUL2028	7,000,000	1,033,586	0.27
SUN HUNG KAI PROPERTIES CAPITAL MARKET LTD 3.15% S/A 10JUL2028	6,000,000	885,610	0.23
SUN HUNG KAI PROPERTIES CAPITAL MARKET LTD 3.16% S/A 25JAN2028	8,000,000	1,176,562	0.31
SUN HUNG KAI PROPERTIES CAPITAL MARKET LTD 3.2% S/A 14AUG2027	3,000,000	440,372	0.12
France 法國			
CREDIT AGRICOLE SA 1.114% S/A 26JAN2028	200,000,000	1,251,606	0.33
Hong Kong 香港			
HKCG FINANCE LTD 2.3% A 09MAY2028	7,000,000	1,016,539	0.27
HONG KONG MORTGAGE CORP LTD 2.99% A 22APR2027	3,000,000	439,945	0.12
SWIRE PROPERTIES MTN FINANCING LTD 3.1% S/A 18MAR2027	8,000,000	1,169,797	0.31
SWIRE PROPERTIES MTN FINANCING LTD 3.55% S/A 25JUL2028	17,000,000	2,531,823	0.67
Japan 日本			
SUMITOMO LIFE INSURANCE CO 5.875% S/A 10SEP2055 REGS	5,000,000	4,900,100	1.29
Netherlands 荷蘭			
KONINKLIJKE KPN 3.5% A 12MAY2034	4,500,000	5,047,345	1.33

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK GLOBAL BOND FUND (continued)
中銀香港環球債券基金(續)

	Nominal value 票面值	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Unlisted/Quoted Investments (continued) 非上市/掛牌投資(續)			
Fixed Rate Debt Securities (continued) 定息債券(續)			
South Korea 南韓			
KOREA INTERNATIONAL BOND 1.065% S/A 29OCT2027	200,000,000	1,251,644	0.33
KOREAN AIR LINES CO LTD 0.76% S/A 29JUN2026	100,000,000	627,714	0.17
United Arab Emirates 阿拉伯聯合酋長國			
EMIRATES NBD BANK PJSC 3.4% A 30APR2029	12,000,000	1,770,811	0.47
United States of America 美國			
BERKSHIRE HATHAWAY INC 0.44% S/A 13SEP2029	300,000,000	1,781,633	0.47
CITIBANK NA 4.876% S/A 19NOV2027	1,500,000	1,505,220	0.40
META PLATFORMS INC 5.5% S/A 15NOV2045	3,000,000	2,840,850	0.75
US TREASURY N/B 3.625% S/A 31MAR2030	9,900,000	9,799,840	2.58
US TREASURY N/B 4% S/A 15FEB2034	4,100,000	4,045,867	1.07
British Virgin Islands 英屬處女群島			
CLP POWER HK FIN 5.1% S/A 19JUL2027	100,000	68,319	0.02
TOTAL INVESTMENTS 投資總額		351,367,324	92.67
OTHER NET ASSETS 其他資產淨值		27,789,504	7.33
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		379,156,828	100.00
TOTAL INVESTMENTS, AT COST 投資總額,按成本值		362,689,272	

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK ASIA PACIFIC EQUITY FUND
中銀香港亞太股票基金

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity Securities 股本證券			
Australia 澳洲			
ANZ GROUP HOLDINGS LTD	52,754	1,299,640	0.76
ARISTOCRAT LEISURE LTD	11,149	346,138	0.20
ASX LTD	8,684	311,063	0.18
BHP GROUP LTD	83,917	2,896,153	1.69
BRAMBLES LTD	30,860	477,674	0.28
COCHLEAR LTD	981	113,616	0.07
COLES GROUP LTD	31,365	471,742	0.28
COMMONWEALTH BANK OF AUSTRALIA	28,026	3,219,003	1.88
COMPUTERSHARE LTD	7,607	147,913	0.09
CSL LTD	8,224	792,960	0.46
EVOLUTION MINING LTD	51,815	447,860	0.26
FORTESCUE LTD	24,831	345,407	0.20
GOODMAN GROUP	30,849	539,621	0.32
INSURANCE AUSTRALIA GROUP LTD	46,531	233,919	0.14
LOTTERY CORP	36,409	134,158	0.08
LYNAS RARE EARTHS LIMITED	14,844	192,760	0.11
MACQUARIE GROUP LTD	7,199	995,635	0.58
MEDIBANK PRIVATE LTD	88,538	264,389	0.15
NATL AUSTRALIA BANK LTD	42,144	1,196,142	0.70
NORTHERN STAR RESOURCES LTD	25,301	352,811	0.21
ORIGIN ENERGY LTD	52,460	444,812	0.26
QANTAS AIRWAYS LTD	18,108	103,806	0.06
QBE INSURANCE GROUP LTD	40,249	585,238	0.34
RIO TINTO LTD	6,812	753,158	0.44
SANTOS LTD	24,880	135,641	0.08
SCENTRE GROUP	59,403	135,075	0.08
SIGMA HEALTHCARE LTD	86,712	157,381	0.09
SONIC HEALTHCARE LTD	14,526	203,454	0.12
SOUTH32 LTD	63,031	184,336	0.11
TELSTRA GROUP LTD	96,911	353,775	0.21
TRANSURBAN GROUP	38,592	370,308	0.22
WESFARMERS LTD	18,133	905,491	0.53
WESTPAC BANKING CORP	52,305	1,413,961	0.83
WOODSIDE ENERGY GROUP LTD	26,570	637,833	0.37
WOOLWORTHS GROUP LTD	14,312	356,901	0.21
XERO LTD	3,646	187,586	0.11
Hong Kong 香港			
AGRICULTURAL BANK OF CHINA LTD-H	454,000	322,540	0.19
AIA GROUP LTD	199,600	2,160,157	1.26
ALIBABA GROUP HLDG LTD	295,080	4,478,778	2.62
ALIBABA HEALTH INFORMATION TECHNOLOGY LTD	168,000	99,854	0.06
ALUMINUM CORP OF CHINA LTD-H	102,000	146,361	0.09
ANTA SPORTS PRODUCTS LTD	21,800	210,487	0.12
BAIDU INC-CLASS A	47,770	644,025	0.38
BANK OF CHINA LTD-H	1,288,600	816,860	0.48
BEONE MEDICINES LTD-H	4,600	100,681	0.06
BILIBILI INC-CL Z	7,580	165,035	0.10
BOC AVIATION LTD	9,000	88,678	0.05
BOC HONG KONG (HLDGS) LTD	43,000	234,739	0.14
BOSIDENG INTL HLDGS LTD	194,000	98,977	0.06
BYD CO LTD-H	53,500	721,959	0.42
CHINA CONSTRUCTION BANK CORP-H	1,580,410	1,691,237	0.99
CHINA HONGQIAO GROUP LTD	69,000	305,916	0.18

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK ASIA PACIFIC EQUITY FUND (continued)
中銀香港亞太股票基金（續）

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資（續）			
Equity Securities (continued) 股本證券（續）			
Hong Kong (continued) 香港（續）			
CHINA INTL CAPITAL CORP LTD-H	198,400	434,495	0.25
CHINA MERCHANTS BANK CO LTD-H	96,500	606,556	0.35
CHINA NATIONAL BUILDING MATERIAL CO LTD-H	538,000	326,635	0.19
CHINA OVERSEAS LAND & INVESTMENT LTD	94,560	139,304	0.08
CHINA PACIFIC INSURANCE (GROUP) CO-H	112,600	457,857	0.27
CHINA RESOURCES BEER (HLDGS) CO LTD	34,000	111,191	0.06
CHINA RESOURCES LAND LTD	87,111	318,214	0.19
CHINA RESOURCES MIXC LIFESTYLE SERVICES LTD	47,000	281,993	0.16
CHINA SHENHUA ENERGY CO LTD-H	71,000	417,658	0.24
CITIC LTD	93,000	140,208	0.08
CITIC SECURITIES CO LTD-H	52,500	159,237	0.09
CK ASSET HLDGS LTD	51,124	289,913	0.17
CK HUTCHISON HLDGS LTD	36,124	274,609	0.16
CK INFRASTRUCTURE HLDGS LTD	22,500	179,508	0.10
CNOOC LTD	166,000	592,842	0.35
COSCO SHIPPING HLDGS CO LTD-H	80,500	152,987	0.09
CSPC PHARMACEUTICAL GROUP LTD	119,200	138,354	0.08
ENN ENERGY HLDGS LTD	22,100	178,571	0.10
GALAXY ENTERTAINMENT GROUP LTD	65,000	290,171	0.17
GANFENG LITHIUM CO LTD-H	26,600	246,824	0.14
GCL TECHNOLOGY HOLDINGS LTD	662,000	72,615	0.04
GDS HLDGS LTD	40,900	201,573	0.12
GEELY AUTOMOBILE HLDGS LTD	215,000	573,684	0.34
GREAT WALL MOTOR CO LTD-H	109,000	171,559	0.10
H WORLD GROUP LTD	36,200	180,534	0.11
HANSOH PHARMACEUTICAL GROUP CO LTD	54,000	244,371	0.14
HENGAN INTL GROUP CO LTD	47,000	164,855	0.10
HESAI GROUP	8,960	161,482	0.09
HKT TRUST AND HKT LTD	80,000	124,691	0.07
HONG KONG EXCHANGES & CLEARING LTD	25,700	1,273,822	0.74
HORIZON ROBOTICS INC	174,000	146,920	0.09
HUANENG POWER INTL INC-H	144,000	108,365	0.06
INDUSTRIAL & COMMERCIAL BK OF CHINA-H	1,011,325	884,887	0.52
INNOVENT BIOLOGICS INC (B)	36,500	395,251	0.23
JD.COM INC	38,313	553,179	0.32
JIANGXI COPPER CO LTD-H	68,000	295,758	0.17
KE HLDGS INC	28,500	137,771	0.08
KINGDEE INTL SOFTWARE GROUP CO LTD	89,000	97,285	0.06
KUAISHOU TECHNOLOGY	57,500	330,910	0.19
LAOPU GOLD CO LTD	1,700	135,628	0.08
LENOVO GROUP LTD	102,000	119,040	0.07
LI AUTO INC-CL A	22,700	196,014	0.11
LI NING CO LTD	55,000	150,124	0.09
MEITUAN-CLASS B	85,970	909,570	0.53

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK ASIA PACIFIC EQUITY FUND (continued)
中銀香港亞太股票基金(續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Equity Securities (continued) 股本證券(續)			
Hong Kong (continued) 香港(續)			
MTR CORP LTD	28,000	114,211	0.07
NETEASE INC	24,850	540,410	0.32
NEW ORIENTAL EDUCATION & TECHNOLOGY GROUP INC	27,200	151,261	0.09
NONGFU SPRING CO LTD-H	12,600	75,405	0.04
PETROCHINA CO LTD-H	298,000	408,599	0.24
PICC PROPERTY & CASUALTY CO LTD-H	308,000	560,200	0.33
PING AN INSURANCE (GROUP) CO OF CHINA LTD-H	135,500	1,027,458	0.60
POSTAL SAVINGS BANK OF CHINA CO LTD-H	341,000	213,554	0.12
POWER ASSETS HLDGS LTD	48,500	377,659	0.22
SENSETIME GROUP INC-CL B	1,635,000	383,715	0.22
SINO BIOPHARMACEUTICAL LTD	174,500	131,094	0.08
SINOTRUK (HONG KONG) LTD	45,500	225,057	0.13
SUN HUNG KAI PROPERTIES LTD	27,500	453,177	0.26
TECHTRONIC INDUSTRIES CO LTD	24,500	319,054	0.19
TENCENT HLDGS LTD	106,900	6,599,271	3.85
TONGCHENG TRAVEL HLDGS LTD	81,600	187,342	0.11
TRIP.COM GROUP LTD	10,300	500,273	0.29
WEICHAI POWER CO LTD-H	77,000	268,315	0.16
WH GROUP LTD	307,000	401,753	0.23
WUXI APPTEC CO LTD-H	11,900	178,344	0.10
WUXI BIOLOGICS (CAYMAN) INC	90,000	379,046	0.22
XIAOMI CORP-CLASS B SHARE	286,800	1,161,803	0.68
XPENG INC	24,600	205,361	0.12

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
YUM CHINA HLDGS INC	10,550	518,605	0.30
ZIJIN GOLD INTERNATIONAL CO LTD	4,700	104,369	0.06
ZIJIN MINING GROUP CO LTD-H	100,000	438,254	0.26
ZTE CORP-H	33,200	92,314	0.05
ZTO EXPRESS CAYMAN INC	10,750	258,460	0.15
India 印度			
ADANI POWER LTD	71,588	113,538	0.07
ASIAN PAINTS LTD	8,285	189,129	0.11
AXIS BANK LTD	39,465	483,198	0.28
BAJAJ AUTO LTD	1,302	120,545	0.07
BAJAJ FINANCE LTD	50,160	423,893	0.25
BHARAT ELECTRONICS LTD	134,406	567,744	0.33
BHARTI AIRTEL LTD	49,755	934,997	0.55
BSE LTD	6,049	171,141	0.10
CANARA BANK	77,301	100,611	0.06
CG POWER AND INDUSTRIAL SOLUTIONS LIMITED	37,622	259,827	0.15
CIPLA LTD	16,163	208,614	0.12
COAL INDIA LTD	75,450	358,323	0.21
CUMMINS INDIA LTD	8,959	425,060	0.25
DABUR INDIA LTD	35,328	152,879	0.09
DR REDDYS LABORATORIES LTD	14,025	185,558	0.11
ETERNAL LTD	89,507	216,083	0.13
GODREJ CONSUMER PRODUCTS LTD	12,808	132,984	0.08
GRASIM INDUSTRIES LTD	5,607	151,199	0.09
HCL TECHNOLOGIES LTD	21,758	307,759	0.18
HDFC ASSET MANAGEMENT CO LTD	14,560	340,234	0.20
HDFC BANK LTD	174,987	1,349,641	0.79
HDFC LIFE INSURANCE CO LTD	41,646	259,319	0.15
HERO MOTOCORP LTD	4,523	241,436	0.14

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK ASIA PACIFIC EQUITY FUND (continued)
中銀香港亞太股票基金（續）

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資(續)			
Equity Securities (continued) 股本證券(續)			
India (continued) 印度(續)			
HINDALCO INDUSTRIES LTD	49,769	464,088	0.27
HINDUSTAN AERONAUTICS LTD	8,780	322,805	0.19
ICICI BANK LTD	103,975	1,321,930	0.77
ICICI LOMBARD GENERAL INSURANCE CO LTD	5,376	96,956	0.06
INDUS TOWERS LTD	30,555	134,705	0.08
INFOSYS LTD	52,124	687,266	0.40
KOTAK MAHINDRA BANK LTD	115,645	430,885	0.25
LARSEN & TOUBRO LTD	11,047	408,121	0.24
MAHINDRA & MAHINDRA LTD	18,556	578,051	0.34
MARUTI SUZUKI INDIA LTD	3,112	403,761	0.24
MAX HEALTHCARE INSTITUTE LTD	28,863	292,833	0.17
NESTLE INDIA LTD	20,086	248,786	0.15
NHPC LTD	219,746	170,795	0.10
NTPC LTD	83,254	325,340	0.19
OIL & NATURAL GAS CORP LTD	75,776	227,411	0.13
PERSISTENT SYSTEMS LTD	1,916	98,522	0.06
PETRONET LNG LTD	98,065	256,875	0.15
PHOENIX MILLS LTD	10,856	172,405	0.10
PI INDUSTRIES LTD	2,490	71,375	0.04
POLYCAB INDIA LTD	2,006	144,736	0.08
POWER GRID CORP OF INDIA LTD	118,100	368,686	0.22
RELIANCE INDUSTRIES LTD	92,656	1,312,831	0.77
SHRIRAM FINANCE LTD	37,776	347,337	0.20
SIEMENS LTD	12,388	383,334	0.22
SOLAR INDUSTRIES INDIA LTD	1,046	133,175	0.08
SRF LTD	5,071	130,345	0.08
STATE BANK OF INDIA	50,469	521,139	0.30
SUN PHARMACEUTICAL INDUSTRIES LTD	14,683	272,022	0.16
SUZLON ENERGY LTD	300,239	125,225	0.07
TATA CONSULTANCY SERVICES LTD	12,592	313,165	0.18
TATA MOTOR LTD	93,011	387,151	0.23
TATA MOTORS PASSENGER VEHICLES LIMITED	51,945	162,217	0.09
TECH MAHINDRA LTD	13,754	200,694	0.12
TITAN CO LTD	12,254	510,502	0.30
ULTRATECH CEMENT LTD	2,740	310,403	0.18
UNITED SPIRITS LTD	16,699	214,581	0.13
UPL LTD	38,334	229,542	0.13
VEDANTA LTD	89,662	618,993	0.36
WIPRO LTD	55,146	109,096	0.06
Indonesia 印尼			
ASTRA INTL TBK	351,600	129,306	0.08
BANK CENTRAL ASIA TBK	983,900	373,424	0.22
BANK MANDIRI TBK	1,307,400	363,113	0.21
TELKOM INDONESIA PERSERO TBK	1,735,500	312,491	0.18
UNITED TRACTORS TBK	95,400	174,301	0.10

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK ASIA PACIFIC EQUITY FUND (continued)
中銀香港亞太股票基金（續）

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市╱掛牌投資（續）			
Equity Securities (continued) 股本證券（續）			
Malaysia 馬來西亞			
AMMB HLDGS BHD	170,400	277,337	0.16
AXIATA GROUP BHD	184,100	100,484	0.06
GAMUDA BHD	177,958	163,938	0.10
MALAYAN BANKING BHD	167,800	470,785	0.27
MR DIY GROUP M BHD	426,200	161,049	0.09
PUBLIC BANK BHD	388,500	449,044	0.26
SD GUTHRIE BHD	52,000	77,698	0.05
TENAGA NASIONAL BHD	41,100	141,094	0.08
YTL POWER INTERNATIONAL BHD	143,880	106,604	0.06
New Zealand 紐西蘭			
AUCKLAND INTL AIRPORT LTD	22,900	104,114	0.06
FISHER & PAYKEL HEALTHCARE CORP LTD	10,284	219,349	0.13
Philippines 菲律賓			
BDO UNIBANK INC	61,671	114,510	0.07
MANILA ELECTRIC CO	19,400	197,193	0.12
SM INVESTMENTS CORP	6,730	68,685	0.04
Singapore 新加坡			
DBS GROUP HLDGS LTD	34,420	1,518,039	0.89
JARDINE MATHESON HLDGS LTD	2,800	199,220	0.12
KEPPEL CORP LTD	51,500	469,833	0.27
OVERSEA-CHINESE BANKING CORP LTD	70,200	1,195,438	0.70
SINGAPORE EXCHANGE LTD	35,500	537,116	0.31
SINGAPORE TECHNOLOGIES ENGINEERING LTD	35,200	294,936	0.17
SINGAPORE TELECOMMUNICATIONS LTD	103,600	396,686	0.23
UNITED OVERSEAS BANK LTD	30,000	852,226	0.50
South Korea 南韓			
CELLTRION INC	3,463	445,861	0.26
DB INSURANCE CO LTD	1,726	184,584	0.11
DOOSAN CO LTD	234	156,749	0.09
DOOSAN HEAVY INDUSTRIES & CONSTRUCTION CO LTD	5,886	352,780	0.21
ECOPRO BM CO LTD	1,179	147,947	0.09
HANA FINANCIAL GROUP INC	6,340	441,252	0.26
HANKOOK TIRE & TECHNOLOGY CO LTD	2,585	91,306	0.05
HANWHA AEROSPACE CO LTD	872	711,081	0.42
HANWHA OCEAN CO LTD	2,960	232,293	0.14
HYUNDAI ELECTRIC & ENERGY SYSTEM CO LTD	529	287,355	0.17
HYUNDAI GLOVIS CO LTD	1,776	240,603	0.14
HYUNDAI HEAVY INDUSTRIES CO LTD	970	294,486	0.17
HYUNDAI HEAVY INDUSTRIES HLDGS CO LTD	1,162	181,319	0.11
HYUNDAI MOBIS CO LTD	980	241,857	0.14
HYUNDAI MOTOR CO	2,053	597,141	0.35
HYUNDAI ROTEM CO LTD	1,400	154,931	0.09
KAKAO CORP	7,438	222,414	0.13
KB FINANCIAL GROUP INC	7,393	684,926	0.40
KIA CORP	6,227	590,318	0.34
KOREA ELECTRIC POWER CORP	5,811	158,018	0.09
KOREA INVESTMENT HLDGS CO LTD	1,301	172,006	0.10
KOREA SHIPBUILDING & OFFSHORE ENGINEERING CO LTD	1,084	243,460	0.14
KT&G CORP	2,670	277,520	0.16
LG CHEM LTD	1,374	268,224	0.16
LG ENERGY SOLUTION	1,223	315,002	0.18
NAVER CORP	1,438	189,180	0.11
POSCO HLDGS INC	1,205	261,589	0.15

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK ASIA PACIFIC EQUITY FUND (continued)
中銀香港亞太股票基金(續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Equity Securities (continued) 股本證券(續)			
South Korea (continued) 南韓(續)			
SAMSUNG C&T CORP	2,474	409,466	0.24
SAMSUNG ELECTRO-MECHANICS CO LTD	1,045	278,025	0.16
SAMSUNG ELECTRONICS CO LTD	82,561	9,012,632	5.26
SAMSUNG ELECTRONICS CO LTD – PREFERENCE SHARE	15,289	1,137,953	0.66
SAMSUNG HEAVY INDUSTRIES CO LTD	10,664	170,231	0.10
SAMSUNG LIFE INSURANCE CO LTD	1,449	199,141	0.12
SAMSUNG SDS CO LTD	954	93,491	0.05
SHINHAN FINANCIAL GROUP CO LTD	8,565	490,419	0.29
SK HYNIX INC	9,681	5,100,752	2.98
SK INNOVATION CO LTD	1,489	105,673	0.06
SK SQUARE CO LTD	2,509	764,175	0.45
WOORI FINANCIAL GROUP INC	13,488	282,238	0.16
Taiwan 台灣			
ACCTON TECHNOLOGY CORP	10,000	472,318	0.27
AIRTAC INTL GROUP	6,000	186,362	0.11
ALCHIP TECHNOLOGIES LTD	1,000	77,729	0.05
ASE TECHNOLOGY HLDG CO LTD	56,000	575,414	0.34
ASIA VITAL COMPONENTS CO LTD	5,000	311,229	0.18
ASUSTEK COMPUTER INC	9,000	154,551	0.09
BIZLINK HLDG INC	3,000	163,278	0.10
CATHAY FINANCIAL HLDG CO LTD	168,065	369,564	0.22
CHAILEASE HLDG CO LTD	29,054	99,512	0.06
CHROMA ATE INC	7,000	320,769	0.19
CHUNGHWA TELECOM CO LTD	119,000	495,058	0.28
CTBC FINANCIAL HLDG CO LTD	415,760	667,141	0.39
DELTA ELECTRONICS INC	38,000	1,640,288	0.96
E INK HOLDINGS INC	23,000	98,201	0.06
E.SUN FINANCIAL HLDG CO LTD	243,947	242,268	0.14
ELITE MATERIAL CO LTD	5,000	406,631	0.24
EVA AIRWAYS CORP	181,000	192,210	0.11
EVERGREEN MARINE CORP TAIWAN LTD	22,200	138,533	0.08
FORMOSA CHEMICALS & FIBRE CORP	139,000	195,435	0.11
FORTUNE ELECTRIC CO LTD	4,700	115,699	0.07
FUBON FINANCIAL HLDG CO LTD	133,058	357,929	0.21
GLOBAL UNICHIP CORP	2,000	135,439	0.08
GOLD CIRCUIT ELECTRONICS LTD	7,000	188,302	0.11
HON HAI PRECISION INDUSTRY CO LTD	182,052	1,067,712	0.62
HON PRECISION INC	2,000	219,268	0.12
JENTECH PRECISION INDUSTRIAL	1,000	118,705	0.07
KING SLIDE WORKS CO LTD	1,000	99,312	0.06
KING YUAN ELECTRONICS CO LTD	22,000	179,606	0.10
MEDIATEK INC	19,000	885,518	0.52
MEGA FINANCIAL HLDG CO LTD	274,848	330,557	0.19
NAN YA PLASTICS CORP	167,000	386,028	0.23
NOVATEK MICROELECTRONICS CORP LTD	8,000	94,964	0.06
PHARMAESSENTIA CORP	6,000	112,606	0.07
REALTEK SEMICONDUCTOR CORP	10,000	149,515	0.09
SINOPAC FINANCIAL HLDGS CO LTD	565,480	543,016	0.32
TAISHIN FINANCIAL HLDGS CO LTD	477,869	346,033	0.20

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK ASIA PACIFIC EQUITY FUND (continued)
中銀香港亞太股票基金(續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Equity Securities (continued) 股本證券(續)			
Taiwan (continued) 台灣(續)			
TAIWAN SEMICONDUCTOR MANUFACTURING CO	305,451	16,815,570	9.82
UNIMICRON TECHNOLOGY CORP	35,947	499,795	0.29
UNITED MICROELECTRONICS CORP	148,000	261,558	0.15
WISTRON CORP	85,000	325,696	0.19
WIWYNN CORP	2,000	206,444	0.12
YAGEO CORPORATION	23,000	175,180	0.10
YUANTA FINANCIAL HLDG CO LTD	144,480	202,236	0.11
Collective Investment Schemes 集體投資計劃			
Australia 澳洲			
STOCKLAND	68,657	202,670	0.12
VICINITY CENTRES	97,420	156,132	0.09
Hong Kong 香港			
LINK REAL ESTATE INVESTMENT TRUST	22,940	105,393	0.06
Taiwan 台灣			
FUBON TAIWAN TECHNOLOGY ETF	5,782,000	7,744,299	4.52
Deposit Receipts 預託證券			
Thailand 泰國			
ADVANCED INFO SERVICE PCL-NVDR	39,000	441,085	0.26
CP ALL PCL-NVDR	196,900	271,648	0.16
KASIKORNBANK PCL-NVDR	76,300	441,883	0.26
MINOR INTL PCL-NVDR	211,000	138,193	0.08
SCB X PCL-NVDR	71,400	311,753	0.18
United States of America 美國			
PDD HOLDINGS INC-ADR	9,200	940,056	0.55
SEA LTD-ADR	4,400	364,364	0.21

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK ASIA PACIFIC EQUITY FUND (continued)
中銀香港亞太股票基金(續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Unlisted/Quoted Investments 非上市/掛牌投資			
Equity Securities 股本證券			
Hong Kong 香港			
CHINA COMMON RICH RENEWABLE ENERGY INVESTMENTS LTD-SPV (FORMERLY HANERGY THIN FILM POWER GROUP LTD)	198,000	0.00	0.00
Collective Investment Schemes 集體投資計劃			
Hong Kong 香港			
BOC-PRUDENTIAL FTSE MPF CHINA A INDEX FUND CL I	4,726,572	6,869,993	4.01
TOTAL INVESTMENTS 投資總額		169,103,878	98.77
OTHER NET ASSETS 其他資產淨值		2,139,007	1.23
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		171,242,885	100.00

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
TOTAL INVESTMENTS, AT COST 投資總額,按成本值		113,540,878	

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK AGGRESSIVE GROWTH FUND
中銀香港進取增長基金

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Unlisted/Quoted Investments 非上市／掛牌投資			
Collective Investment Schemes 集體投資計劃			
Hong Kong 香港			
BOCHK ASIA PAC EQUITY FUND – CLASS A	304,977	14,536,623	13.69
BOCHK CHINA EQUITY FUND – CLASS A	253,486	2,118,764	1.99
BOCHK GLOBAL BOND FUND – CLASS A	909,896	13,508,676	12.72
BOCHK GLOBAL EQUITY FUND – CLASS A	366,823	17,749,135	16.71
BOCHK HK EQUITY FUND – CLASS A	3,292,432	20,200,360	19.02
BOCHK JAPAN EQUITY FUND – CLASS A	514,880	11,035,010	10.39
BOCHK RMB FIXED INCOME FUND – CLASS A	627,714	897,315	0.84
BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	5,069,773	13,388,515	12.61
BOC-PRUDENTIAL NORTH AMERICA INDEX FUND CL I	528,775	2,781,863	2.62
BOCIP HONG KONG VALUE FUND	441,825	579,739	0.55
BOCIP HONG KONG LOW VOLATILITY EQUITY FUND	273,172	645,402	0.61
BOC-PRUDENTIAL MSCI AC ASIA PACIFIC EX JAPAN INDEX FUND CL I USD	137,753	320,316	0.30
BOC-PRUDENTIAL S&P500 INDEX FUND CL I USD	137,819	513,376	0.48
BOC-PRUDENTIAL MSCI JAPAN INDEX FUND CL I USD	137,703	336,766	0.32
BOCIP ASIA QUALITY EQUITY FUND – CLASS A	212,881	2,624,230	2.47
BOCIP USD SHORT DURATION BOND FUND	71,601	686,715	0.65
BOCHK INVESTMENT FUNDS – BOCHK US DOLLAR MONEY MARKET FUND	87,822	878,954	0.83
BOCHK INVESTMENT FUNDS – HK DOLLAR MONEY MARKET	300,150	383,034	0.36
Foreign Currency Forward Contracts 遠期外匯合約			
Buy USD 815,938 Sell CNY5,600,000 (Counterparty: Citibank) 買入815,938美元 賣出5,600,000人民幣 （交易對手：Citibank）		(18)	(0.00)
TOTAL INVESTMENTS 投資總額		103,184,775	97.16
OTHER NET ASSETS 其他資產淨值		3,028,096	2.84
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		106,212,871	100.00
TOTAL INVESTMENTS, AT COST 投資總額，按成本值		64,979,469	

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK BALANCED GROWTH FUND
中銀香港均衡增長基金

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Unlisted/Quoted Investments 非上市／掛牌投資			
Collective Investment Schemes 集體投資計劃			
Hong Kong 香港			
BOCHK ASIA PAC EQUITY FUND – CLASS A	152,829	7,284,529	8.18
BOCHK CHINA EQUITY FUND – CLASS A	216,830	1,812,375	2.03
BOCHK GLOBAL BOND FUND – CLASS A	1,452,711	21,567,522	24.20
BOCHK GLOBAL EQUITY FUND – CLASS A	204,331	9,886,763	11.09
BOCHK HK EQUITY FUND – CLASS A	1,477,320	9,063,938	10.17
BOCHK INVESTMENT FUNDS – HK DOLLAR MONEY MARKET	262,232	334,645	0.38
BOCHK INVESTMENT FUNDS – BOCHK US DOLLAR MONEY MARKET FUND	158,339	1,584,707	1.78
BOCHK JAPAN EQUITY FUND – CLASS A	227,334	4,872,269	5.47
BOCIP ASIA QUALITY EQUITY FUND – CLASS A	104,082	1,283,042	1.44
BOCIP HONG KONG LOW VOLATILITY EQUITY FUND	235,497	556,391	0.62
BOCIP HONG KONG VALUE FUND	393,470	516,291	0.58
BOCIP USD SHORT DURATION BOND FUND	1,740,361	16,691,457	18.73
BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	3,170,366	8,372,464	9.40
BOC-PRUDENTIAL MSCI AC ASIA PACIFIC EX JAPAN INDEX FUND CL I USD	113,778	264,568	0.30
BOC-PRUDENTIAL MSCI JAPAN INDEX FUND CL I USD	113,755	278,199	0.31
BOC-PRUDENTIAL NORTH AMERICA INDEX FUND CL I	433,615	2,281,234	2.56
BOC-PRUDENTIAL S&P500 INDEX FUND CL I USD	113,832	424,026	0.48
TOTAL INVESTMENTS 投資總額		87,074,420	97.72
OTHER NET ASSETS 其他資產淨值		2,035,749	2.28
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		89,110,169	100.00
TOTAL INVESTMENTS, AT COST 投資總額，按成本值		68,427,532	

Note a: The investment portfolio of BOCHK HKD Money Market Fund is disclosed accordingly in page 361-362.
附註a：中銀香港港元貨幣市場基金的投資組合已於第361頁–362頁披露。
Note b: The investment portfolio of BOCHK USD Money Market Fund is disclosed accordingly in page 372-373.
附註b：中銀香港美元貨幣市場基金的投資組合已於第372頁–373頁披露。
Note c: Investments are accounted for on a trade-date basis.
附註c：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CONSERVATIVE GROWTH FUND
中銀香港保守增長基金

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Unlisted/Quoted Investments 非上市╱掛牌投資			
Collective Investment Schemes 集體投資計劃			
Hong Kong 香港			
BOCHK ASIA PAC EQUITY FUND – CLASS A	48,111	2,293,210	5.36
BOCHK CHINA EQUITY FUND – CLASS A	145,278	1,214,309	2.84
BOCHK GLOBAL BOND FUND – CLASS A	716,134	10,632,018	24.84
BOCHK GLOBAL EQUITY FUND – CLASS A	14,421	697,789	1.63
BOCHK HK EQUITY FUND – CLASS A	120,079	736,734	1.72
BOCHK HKD INCOME FUND – CLASS A	6,015,869	8,190,504	19.13
BOCHK INVESTMENT FUNDS – HK DOLLAR MONEY MARKET	67,016	85,521	0.20
BOCHK INVESTMENT FUNDS – BOCHK US DOLLAR MONEY MARKET FUND	193,134	1,932,939	4.52
BOCHK JAPAN EQUITY FUND – CLASS A	44,560	955,011	2.23
BOCIP ASIA QUALITY EQUITY FUND – CLASS A	19,443	239,683	0.56
BOCIP HONG KONG LOW VOLATILITY EQUITY FUND	79,146	186,991	0.44
BOCIP HONG KONG VALUE FUND	122,780	161,106	0.38
BOCIP USD SHORT DURATION BOND FUND	1,069,180	10,254,290	23.95
BOC-PRUDENTIAL EUROPEAN INDEX FUND CL I	813,913	2,149,422	5.02
BOC-PRUDENTIAL MSCI AC ASIA PACIFIC EX JAPAN INDEX FUND CL I USD	41,189	95,778	0.22
BOC-PRUDENTIAL MSCI JAPAN INDEX FUND CL I USD	41,173	100,692	0.24
BOC-PRUDENTIAL NORTH AMERICA INDEX FUND CL I	289,731	1,524,266	3.56
BOC-PRUDENTIAL S&P500 INDEX FUND CL I USD	41,211	153,512	0.36
TOTAL QUOTED INVESTMENTS 掛牌投資總額		41,603,775	97.20
OTHER NET ASSETS 其他資產淨值		1,205,114	2.80
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		42,808,889	100.00
TOTAL INVESTMENTS, AT COST 投資總額，按成本值		39,650,852	

Note a: The investment portfolio of BOCHK HKD Money Market Fund is disclosed accordingly in page 361-362.
附註a：中銀香港港元貨幣市場基金的投資組合已於第361頁–362頁披露。
Note b: The investment portfolio of BOCHK USD Money Market Fund is disclosed accordingly in page 372-373.
附註b：中銀香港美元貨幣市場基金的投資組合已於第372頁–373頁披露。
Note c: Investments are accounted for on a trade-date basis.
附註c：投資按買賣日基準列帳。

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CHINA INCOME FUND
中銀香港中國收入基金

	Nominal value/ holding 票面值／持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity Securities 股本證券			
Chinese Mainland 中國內地			
CONTEMPORARY AMPEREX TECHNOLOGY CO LTD-A	1,500	683,990	0.52
Hong Kong 香港			
AGRICULTURAL BANK OF CHINA LTD-H	212,000	1,180,840	0.90
ALIBABA GROUP HLDG LTD	83,700	9,960,301	7.62
ANTA SPORTS PRODUCTS LTD	6,600	499,620	0.38
BAIDU INC-CLASS A	10,000	1,057,000	0.81
BANK OF CHINA LTD-H	641,000	3,185,770	2.44
BEIJING GEEKPLUS TECHNOLOGY CO LTD	16,800	283,920	0.22
BYD CO LTD-H	15,300	1,618,740	1.24
CHINA CITIC BANK CORP LTD-H	190,000	1,501,000	1.15
CHINA CONSTRUCTION BANK CORP-H	885,000	7,425,150	5.69
CHINA LIFE INSURANCE CO LTD-H	68,000	1,672,800	1.28
CHINA MERCHANTS BANK CO LTD-H	23,000	1,133,440	0.87
CHINA MERCHANTS PORTS HLDGS CO LTD	30,000	439,200	0.34
CHINA MOBILE LTD	77,500	6,134,125	4.70
CHINA OVERSEAS LAND & INVESTMENT LTD	20,000	231,000	0.18
CHINA PACIFIC INSURANCE (GROUP) CO-H	20,000	637,600	0.49
CHINA PETROLEUM & CHEMICAL CORP-H	128,000	574,720	0.44
CHINA RESOURCES LAND LTD	22,000	630,080	0.48
CHINA TELECOM CORP LTD-H	378,000	1,825,740	1.40
CHINA UNICOM (HONG KONG) LTD	60,000	424,200	0.32
CLP HLDGS LTD	41,500	3,050,250	2.34
CNOOC LTD	121,000	3,388,000	2.59
CSPC PHARMACEUTICAL GROUP LTD	54,000	491,400	0.38
ENN ENERGY HLDGS LTD	9,400	595,490	0.46
GEELY AUTOMOBILE HLDGS LTD	27,000	564,840	0.43
GIGADEVICE SEMICONDUCTOR INC–H	600	205,800	0.16
HANSOH PHARMACEUTICAL GROUP CO LTD	10,000	354,800	0.27
HKT TRUST AND HKT LTD	72,000	879,840	0.67
INDUSTRIAL & COMMERCIAL BK OF CHINA-H	544,250	3,733,555	2.86
INNOVENT BIOLOGICS INC (B)	9,500	806,550	0.62
JD.COM INC	6,497	735,460	0.56
JIANGSU HENGRUI PHARMACEUTICALS CO LTD	3,600	232,200	0.18
JIANGXI COPPER CO LTD-H	6,000	204,600	0.16
KUAISHOU TECHNOLOGY	9,000	406,080	0.31
LENOVO GROUP LTD	36,000	329,400	0.25
LI AUTO INC-CL A	1,400	94,780	0.07
MEITUAN-CLASS B	22,400	1,858,080	1.42
MONTAGE TECHNOLOGY CO LTD–H	1,300	200,200	0.15
NETEASE INC	14,600	2,489,300	1.91
NONGFU SPRING CO LTD-H	17,800	835,176	0.64
PETROCHINA CO LTD-H	378,000	4,063,500	3.11
PING AN INSURANCE (GROUP) CO OF CHINA LTD-H	47,500	2,823,875	2.16
POSTAL SAVINGS BANK OF CHINA CO LTD-H	25,000	122,750	0.09

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CHINA INCOME FUND (continued)
中銀香港中國收入基金（續）

	Nominal value/ holding 票面值／持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資（續）			
Equity Securities (continued) 股本證券（續）			
Hong Kong (continued) 香港（續）			
POWER ASSETS HLDGS LTD	59,500	3,632,475	2.78
SEMICONDUCTOR MANUFACTURING INTL CORP	27,500	1,394,250	1.07
SHANGHAI CONANT OPTICAL CO LTD-H	6,300	293,832	0.23
SHENZHEN HAN'S CNC TECHNOL-H	2,200	215,600	0.17
SHENZHOU INTL GROUP HLDGS LTD	4,100	191,798	0.14
SINO BIOPHARMACEUTICAL LTD	75,000	441,750	0.34
SITC INTL HLDGS CO LTD	60,000	2,044,800	1.57
SUNNY OPTICAL TECHNOLOGY GROUP CO LTD	5,800	310,010	0.24
TENCENT HLDGS LTD	21,700	10,502,801	8.04
TRIP.COM GROUP LTD	3,350	1,275,680	0.98
WEICHAI POWER CO LTD-H	8,000	218,560	0.17
XIAOMI CORP-CLASS B SHARE	30,800	978,208	0.75
XPENG INC	1,700	111,265	0.09
YUM CHINA HLDGS INC	1,350	520,289	0.40
ZIJIN MINING GROUP CO LTD-H	108,000	3,710,879	2.85
Fixed Rate Debt Securities 定息債券			
Hong Kong 香港			
BOCOM LEASING MANAGEMENT HONG KONG CO LTD 5% S/A 26JUN2027	200,000	1,579,596	1.20
South Korea 南韓			
EXPORT-IMPORT BANK OF KOREA 5.125% S/A 18SEP2028	400,000	3,213,729	2.46
HANA BANK 1.25% S/A 16DEC2026 REGS	400,000	3,070,379	2.35
United States of America 美國			
BOC AVIATION USA CORP 5.75% S/A 09NOV2028	400,000	3,243,553	2.48
Unlisted/Quoted Investments 非上市／掛牌投資			
Australia 澳洲			
NATIONAL AUSTRALIA BANK LTD 2.5% A 31MAR2027 REGS	3,000,000	2,987,430	2.29
WESTPAC BANKING CORP 5.535% S/A 17NOV2028	400,000	3,242,236	2.48
British Virgin Islands 英屬處女群島			
HONGKONG LAND NOTES CO LTD 4% Q 15FEB2027	2,000,000	2,018,240	1.55

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CHINA INCOME FUND (continued)
中銀香港中國收入基金（續）

	Nominal value/ holding 票面值／持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Unlisted/Quoted Investments (continued) 非上市／掛牌投資（續）			
Canada 加拿大			
ROYAL BANK OF CANADA 4.5% A 01FEB2028	2,000,000	2,045,850	1.57
Cayman Islands 開曼群島			
LINK FINANCE CAYMAN 2009 LTD 2.5% S/A 08AUG2026	2,000,000	1,998,380	1.53
SUN HUNG KAI PROPERTIES CAPITAL MARKET LTD 2.33% Q 06JUL2027	3,000,000	2,975,130	2.28
Hong Kong 香港			
HKCG FINANCE LTD 2.85% Q 22AUG2028	2,000,000	1,991,440	1.53
SWIRE PACIFIC MTN FINANCING HK LTD 2% Q 21JAN2028	2,000,000	1,960,661	1.50
Japan 日本			
MIZUHO FINANCIAL GROUP INC 2.839% S/A 13SEP2026	300,000	2,337,149	1.79
TOTAL INVESTMENTS 投資總額		128,071,132	98.09
OTHER NET ASSETS 其他資產淨值		2,467,028	1.91
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		130,538,160	100.00
TOTAL INVESTMENTS, AT COST 投資總額，按成本值		120,771,924	

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK HONG KONG INCOME FUND
中銀香港香港收入基金

	Nominal value/ holding 票面值／持股量	Fair value 公平值 HKD 港元	% of net Assets 佔資產淨值之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity Securities 股本證券			
Hong Kong 香港			
AIA GROUP LTD	41,800	3,546,730	3.95
ALIBABA GROUP HLDG LTD	45,900	5,462,100	6.08
ANTA SPORTS PRODUCTS LTD	4,600	348,220	0.39
BAIDU INC-CLASS A	2,600	274,820	0.31
BANK OF CHINA LTD-H	426,000	2,117,220	2.36
BEIJING GEEKPLUS TECHNOLOGY CO LTD	6,600	111,540	0.12
BOC HONG KONG (HLDGS) LTD	22,000	941,600	1.05
BYD CO LTD-H	9,500	1,005,100	1.12
CHINA CONSTRUCTION BANK CORP-H	549,050	4,606,530	5.13
CHINA LIFE INSURANCE CO LTD-H	34,000	836,400	0.93
CHINA LITERATURE LTD	15	381	0.00
CHINA MOBILE LTD	47,000	3,720,050	4.14
CHINA OVERSEAS LAND & INVESTMENT LTD	7,500	86,625	0.10
CHINA PETROLEUM & CHEMICAL CORP-H	16,000	71,840	0.08
CHINA RESOURCES LAND LTD	10,000	286,400	0.32
CHINA UNICOM (HONG KONG) LTD	22,000	155,540	0.17
CK HUTCHISON HLDGS LTD	7,000	417,200	0.46
CK INFRASTRUCTURE HLDGS LTD	13,000	813,150	0.90
CLP HLDGS LTD	13,500	992,250	1.10
CNOOC LTD	103,000	2,884,000	3.21
CONTEMPORARY AMPEREX TECHNOLOGY CO LTD-H	1,000	613,500	0.68
ENN ENERGY HLDGS LTD	7,000	443,450	0.49
GEELY AUTOMOBILE HLDGS LTD	22,000	460,240	0.51
GIGADEVICE SEMICONDUCTOR INC – H	600	205,800	0.23
HANSOH PHARMACEUTICAL GROUP CO LTD	6,000	212,880	0.24
HENDERSON LAND DEVELOPMENT CO LTD	5,100	147,492	0.16
HONG KONG EXCHANGES & CLEARING LTD	6,500	2,525,900	2.81
HSBC HLDGS PLC	65,600	8,252,481	9.20
INDUSTRIAL & COMMERCIAL BK OF CHINA-H	394,290	2,704,829	3.01
INNOVENT BIOLOGICS INC (B)	6,500	551,850	0.61
JD.COM INC	4,426	501,023	0.56
JIANGSU HENGRUI PHARMACEUTICALS CO LTD	3,000	193,500	0.22
JIANGXI COPPER CO LTD-H	5,000	170,500	0.19
KUAISHOU TECHNOLOGY	5,900	266,208	0.30
MEITUAN-CLASS B	15,140	1,255,863	1.40
MONTAGE TECHNOLOGY CO LTD – H	1,100	169,400	0.19
NETEASE INC	6,900	1,176,450	1.31
NWS HLDGS LTD	32,100	252,306	0.28
PETROCHINA CO LTD-H	124,000	1,333,000	1.48
PING AN INSURANCE (GROUP) CO OF CHINA LTD-H	29,000	1,724,050	1.92
POWER ASSETS HLDGS LTD	28,000	1,709,400	1.90
SEMICONDUCTOR MANUFACTURING INTL CORP	16,000	811,200	0.90
SHENZHEN HAN'S CNC TECHNOL-H	1,900	186,200	0.21
SHENZHOU INTL GROUP HLDGS LTD	1,500	70,170	0.08
SITC INTL HLDGS CO LTD	29,000	988,320	1.10
SUN HUNG KAI PROPERTIES LTD	4,000	516,800	0.58
SUNNY OPTICAL TECHNOLOGY GROUP CO LTD	3,200	171,040	0.19
TENCENT HLDGS LTD	13,500	6,534,000	7.28
WEICHAI POWER CO LTD-H	7,000	191,240	0.21
WH GROUP LTD	36,000	369,360	0.41
XIAOMI CORP-CLASS B SHARE	75,800	2,407,408	2.68
YUM CHINA HLDGS INC	400	154,160	0.17
ZIJIN GOLD INTERNATIONAL CO LTD	127	22,111	0.02
ZIJIN MINING GROUP CO LTD-H	48,000	1,649,279	1.84

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK HONG KONG INCOME FUND (continued)
中銀香港香港收入基金（續）

	Nominal value/ holding 票面值／持股量	Fair value 公平值 HKD 港元	% of net Assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資（續）			
Fixed Rate Debt Securities 定息債券			
British Virgin Islands 英屬處女群島			
HONGKONG ELECTRIC FINANCE LTD 2.875% S/A 03MAY2026	500,000	3,915,788	4.36
New Zealand 紐西蘭			
WESTPAC NEW ZEALAND LTD 4.902% S/A 15FEB2028 REGS	200,000	1,584,065	1.76
South Korea 南韓			
HANA BANK 5.375% S/A 23APR2027 REGS	200,000	1,586,809	1.77
United States of America 美國			
BOC AVIATION USA CORP 4.75% S/A 14JAN2028	200,000	1,579,314	1.76
BOC AVIATION USA CORP 5.25% S/A 14JAN2030 REGS	300,000	2,417,918	2.69
Unlisted/Quoted Investments 非上市／掛牌投資			
Fixed Rate Debt securities 定息債券			
Australia 澳洲			
WESTPAC BANKING CORP 5.535% S/A 17NOV2028	400,000	3,242,237	3.61
Cayman Islands 開曼群島			
LINK FINANCE CAYMAN 2009 LTD 2.5% S/A 08AUG2026	2,000,000	1,998,380	2.22
LINK FINANCE CAYMAN 2009 LTD 3.1% Q 08FEB2028	2,000,000	1,999,100	2.23
SUN HUNG KAI PROPERTIES CAPITAL MARKET LTD 2.33% Q 06JUL2027	2,000,000	1,983,420	2.21
Hong Kong 香港			
SWIRE PACIFIC MTN FINANCING HK LTD 2% Q 21JAN2028	1,000,000	980,330	1.09
TOTAL INVESTMENTS 投資總額		88,906,467	98.98
OTHER NET ASSETS 其他資產淨值		918,533	1.02
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		89,825,000	100.00
TOTAL INVESTMENTS, AT COST 投資總額，按成本值		78,335,311	

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合(未經審核)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CHINA GOLDEN DRAGON FUND
中銀香港中國金龍基金

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments 上市/掛牌投資			
Equity Securities 股本證券			
Chinese Mainland 中國內地			
ADVANCED MICRO-FABRICATION EQUIPMENT INC CHINA-A	19,984	6,950,233	0.86
AGRICULTURAL BANK OF CHINA LTD-A	1,108,500	8,430,766	1.05
AIER EYE HOSPITAL GROUP CO LTD-A	56,651	611,568	0.08
ANJI MICROELECTRONICS TECHNOLOGY SHANGHAI CO LTD-A	6,042	1,719,321	0.21
AVARY HLDG SHENZHEN CO LTD-A	26,400	1,563,440	0.19
BANK OF NINGBO CO LTD-A	147,192	5,087,777	0.63
BAOSHAN IRON & STEEL CO LTD-A	141,534	1,029,853	0.13
BEIJING KINGSOFT OFFICE SOFTWARE INC-A	2,091	554,382	0.07
BIWIN STORAGE TECHNOLOGY CO LTD-A	113	27,193	0.00
CAMBRICON TECHNOLOGIES CORP LTD-A	1,474	1,644,779	0.20
CHINA EASTERN AIRLINES CORP LTD-A	262,700	1,267,376	0.16
CHINA LIFE INSURANCE CO LTD-A	82,398	3,399,055	0.42
CHINA MERCHANTS BANK CO LTD-A	129,731	5,790,470	0.72
CHINA MOLYBDENUM CO LTD-A	196,600	3,827,403	0.48
CHINA SOUTHERN AIRLINES CO LTD-A	198,400	1,272,467	0.16
CHINA TOURISM GROUP DUTY FREE CORP LTD-A	52,400	4,186,365	0.52
CHINA UNITED NETWORK COMMUNICATIONS LTD-A	79,100	399,570	0.05
CHINA XD ELECTRIC CO LTD-A	2,300	39,711	0.00
CHINA YANGTZE POWER CO LTD-A	246,382	7,562,619	0.94
CHONGQING RURAL COMMERCIAL BANK CO LTD-A	1,042,316	8,341,518	1.04
CITIC SECURITIES CO LTD-A	181,875	4,963,226	0.62
CONTEMPORARY AMPEREX TECHNOLOGY CO LTD-A	46,379	21,148,509	2.63
DONGFANG ELECTRIC CORP LTD-A	27,300	1,086,194	0.13
EAST MONEY INFORMATION CO LTD-A	257,500	5,521,610	0.69
EOPTOLINK TECHNOLOGY INC LTD-A	12,900	6,484,748	0.81
FOSHAN HAITIAN FLAVOURING & FOOD CO LTD-A	240,773	11,205,937	1.39
FOXCONN INDUSTRIAL INTERNET CO LTD-A	116,300	6,793,695	0.84
GIGADEVICE SEMICONDUCTOR INC-A	8,500	2,297,391	0.29
GOERTEK INC-A	53,360	1,354,391	0.17
GOLDWIND SCIENCE & TECHNOLOGY CO LTD-A	24,930	744,277	0.09
GUOTAI JUNAN SECURITIES CO LTD-A	232,700	4,382,272	0.54
HITHINK ROYALFLUSH INFORMATION NETWORK CO LTD-A	8,000	2,710,759	0.34
HYGON INFORMATION TECHNOLOGY CO LTD-A	32,622	7,786,168	0.97
INDUSTRIAL & COMMERCIAL BANK OF CHINA LTD-A	2,473,461	21,451,367	2.67
INDUSTRIAL BANK CO LTD-A	278,750	5,955,127	0.74
INNER MONGOLIA YILI INDUSTRIAL GROUP CO LTD-A	91,208	2,728,162	0.34
JIANGSU CHANGJIANG ELECTRONICS TECHNOLOGY CO LTD-A	18,700	822,564	0.10

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CHINA GOLDEN DRAGON FUND (continued)
中銀香港中國金龍基金（續）

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資（續）			
Equity Securities (continued) 股本證券（續）			
Chinese Mainland (continued) 中國內地（續）			
JIANGSU HENGLI HYDRAULIC CO LTD-A	22,094	2,407,699	0.30
JIANGSU HENGRUI PHARMACEUTICALS CO LTD-A	182,989	11,470,383	1.42
JIANGSU ZHONGTIAN TECHNOLOGIES CO LTD-A	87,200	2,978,484	0.37
KWEICHOW MOUTAI CO LTD-A	19,900	32,755,001	4.08
LB GROUP CO LTD-A	139,200	2,751,025	0.34
LONGI GREEN ENERGY TECHNOLOGY CO LTD-A	78,180	1,556,617	0.19
LUXSHARE PRECISION INDUSTRY CO LTD-A	86,414	4,832,091	0.60
LUZHOU LAOJIAO CO LTD-A	2,100	249,540	0.03
MIDEA GROUP CO LTD-A	160,805	13,936,866	1.73
MONTAGE TECHNOLOGY CO LTD-A	26,727	3,800,918	0.47
MUYUAN FOODSTUFF CO LTD-A	35,872	1,698,448	0.21
NARI TECHNOLOGY CO LTD-A	47,665	1,406,250	0.17
NAURA TECHNOLOGY GROUP CO LTD-A	12,800	6,494,924	0.81
NINGBO ORIENT WIRES & CABLES CO LTD-A	53,835	3,699,676	0.46
PING AN BANK CO LTD-A	149,000	1,874,056	0.23
PING AN INSURANCE (GROUP) CO OF CHINA LTD-A	155,443	10,018,971	1.24
QI AN XIN TECHNOLOGY GROUP INC-A	11,389	381,256	0.05
RANGE INTELLIGENT COMPUTING TECHNOLOGY GROUP CO LTD-A	7,000	642,046	0.08
S F HLDG CO LTD-A	12,900	557,040	0.07
SANY HEAVY INDUSTRY CO LTD-A	118,814	2,592,254	0.32
SERES GROUP CO LTD-A	11,334	1,168,609	0.15
SHAANXI COAL INDUSTRY CO LTD-A	321,900	9,350,779	1.16
SHANGHAI UNITED IMAGING HEALTHCARE CO LTD-A	6,146	781,389	0.10
SHANXI XINGHUACUN FEN WINE FACTORY CO LTD-A	3,500	568,385	0.07
SHENNAN CIRCUITS CO LTD-A	13,050	3,251,782	0.40
SHENZHEN MINDRAY BIO-MEDICAL ELECTRONICS CO LTD-A	46,050	8,607,446	1.07
SHENZHEN TRANSSION HLDGS CO LTD-A	14,950	930,839	0.12
SKSHU PAINT CO LTD-A	48	2,763	0.00
STARPOWER SEMICONDUCTOR LTD-A	6,580	757,765	0.09
SUNGROW POWER SUPPLY CO LTD-A	145,506	24,901,389	3.10
SUZHOU DONGSHAN PRECISION MANUFACTURING CO LTD-A	19,500	2,286,607	0.28
SUZHOU TFC OPTICAL COMMUNICATION CO LTD-A	5,000	1,711,819	0.21
TIANSHAN ALUMINUM GROUP CO LTD-A	362,000	7,310,399	0.91
TONGWEI CO LTD-A	17,100	320,673	0.04
VICTORY GIANT TECHNOLOGY HUIZHOU CO LTD-A	7,800	2,222,414	0.28
WANHUA CHEMICAL GROUP CO LTD-A	69,083	6,230,482	0.77
WEICHAI POWER CO LTD-A	28,260	777,609	0.10

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CHINA GOLDEN DRAGON FUND (continued)
中銀香港中國金龍基金(續)

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Equity Securities (continued) 股本證券(續)			
Chinese Mainland (continued) 中國內地(續)			
WILL SEMICONDUCTOR LTD-A	10,379	1,118,801	0.14
WULIANGYE YIBIN CO LTD-A	59,000	6,916,442	0.86
WUS PRINTED CIRCUIT (KUNSHAN) CO LTD-A	44,000	3,794,472	0.47
WUXI APPTEC CO LTD-A	32,434	3,611,820	0.45
XIAMEN TUNGSTEN CO LTD-A	7,300	460,904	0.06
YANTAI JEREH OILFIELD SERVICES GROUP CO LTD-A	16,100	1,769,122	0.22
YUNNAN ALUMINIUM CO LTD-A	183,400	6,453,831	0.80
YUTONG BUS CO LTD-A	107,602	4,380,132	0.54
ZHEJIANG DINGLI MACHINERY CO LTD-A	9,375	514,865	0.06
ZHEJIANG SANHUA INTELLIGENT CONTROLS CO LTD-A	19,939	962,621	0.12
ZHEJIANG SHUANGHUAN DRIVELINE CO LTD-A	37,100	1,516,539	0.19
ZHONGJI INNOLIGHT CO LTD-A	15,244	9,853,274	1.22
ZIJIN MINING GROUP CO LTD-A	291,400	10,823,292	1.34
ZTE CORP-A	9,000	331,420	0.03
Hong Kong 香港			
AKESO INC	9,000	1,171,801	0.16
ALIBABA GROUP HLDG LTD	488,800	58,167,199	7.23
BAIDU INC-CLASS A	67,500	7,134,750	0.89
BANK OF CHINA LTD-H	812,000	4,035,640	0.50
BANK OF COMMUNICATIONS CO LTD-H	84,000	591,360	0.07
BUSY MING GROUP CO LTD-H	1,000	352,200	0.04
BYD CO LTD-H	135,500	14,335,900	1.78
CHINA CONSTRUCTION BANK CORP-H	1,365,000	11,452,350	1.42
CHINA HONGQIAO GROUP LTD	254,000	8,829,040	1.10
CHINA MENGNIU DAIRY CO LTD	355,000	6,106,000	0.76
CHINA MERCHANTS BANK CO LTD-H	169,500	8,352,960	1.04
CHINA OVERSEAS LAND & INVESTMENT LTD	327,000	3,776,850	0.47
CHINA PACIFIC INSURANCE (GROUP) CO-H	109,200	3,481,296	0.43
CHINA PETROLEUM & CHEMICAL CORP-H	358,000	1,607,420	0.20
CHINA RESOURCES LAND LTD	130,500	3,737,520	0.46
CHINA RESOURCES MIXC LIFESTYLE SERVICES LTD	139,000	6,538,560	0.81
CHINA SHENHUA ENERGY CO LTD-H	237,500	10,953,500	1.36
CNOOC LTD	114,000	3,192,000	0.40
ENN ENERGY HLDGS LTD	20,100	1,273,335	0.16
H WORLD GROUP LTD	31,200	1,219,920	0.15
HAIDILAO INTL HLDG LTD	176,000	2,511,520	0.31
HORIZON ROBOTICS INC	66,600	440,892	0.05
HUA HONG SEMICONDUCTOR LTD	27,000	2,096,550	0.26

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CHINA GOLDEN DRAGON FUND (continued)
中銀香港中國金龍基金（續）

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資（續）			
Equity Securities (continued) 股本證券（續）			
Hong Kong (continued) 香港（續）			
HUATAI SECURITIES CO LTD-H	132,800	1,966,768	0.24
INNOVENT BIOLOGICS INC (B)	19,000	1,613,100	0.20
JD.COM INC	52,609	5,955,339	0.74
KE HLDGS INC	94,300	3,573,970	0.44
KUAISHOU TECHNOLOGY	1,400	63,168	0.01
LAOPU GOLD CO LTD	800	500,400	0.06
LONGFOR GROUP HLDGS LTD	288,000	2,174,400	0.27
MEITUAN-CLASS B	72,640	6,025,488	0.75
NETEASE INC	19,500	3,324,750	0.41
NEW CHINA LIFE INSURANCE CO LTD-H	7,500	347,100	0.04
PETROCHINA CO LTD-H	530,000	5,697,500	0.71
PICC PROPERTY & CASUALTY CO LTD-H	28,000	399,280	0.05
PING AN INSURANCE (GROUP) CO OF CHINA LTD-H	136,500	8,114,925	1.01
POP MART INTL GROUP LTD	12,600	1,809,360	0.22
REMEGEN CO LTD-H	18,000	1,724,400	0.21
SEMICONDUCTOR MANUFACTURING INTL CORP	108,000	5,475,600	0.68
SHENZHOU INTL GROUP HLDGS LTD	14,500	678,310	0.08
SINO BIOPHARMACEUTICAL LTD	78,000	459,420	0.06
TCL ELECTRONICS HLDGS LTD	23,000	293,480	0.04
TENCENT HLDGS LTD	150,600	72,890,399	9.06
TINGYI (CAYMAN ISLANDS) HLDG CORP	42,000	545,160	0.07
TRIP.COM GROUP LTD	18,050	6,873,440	0.85
WUXI APPTEC CO LTD-H	43,500	5,111,250	0.63
WUXI BIOLOGICS (CAYMAN) INC	50,500	1,667,510	0.21
WUXI XDC CAYMAN INC	15,500	902,100	0.11
XIAOMI CORP-CLASS B SHARE	220,800	7,012,608	0.87
XPENG INC	37,400	2,447,830	0.30
YUM CHINA HLDGS INC	6,400	2,466,560	0.31
ZHEJIANG LEAPMOTOR TECHNOLOGIES LTD	95,600	4,495,112	0.56
ZIJIN MINING GROUP CO LTD-H	140,000	4,810,400	0.6
ZTO EXPRESS CAYMAN INC	25,150	4,740,775	0.59
Deposit Receipts 預託證券			
United States of America 美國			
PDD HOLDINGS INC-ADR	23,928	19,168,999	2.38
TENCENT MUSIC ENTERTAINMENT GROUP-ADR	11,580	842,527	0.10
VIPSHOP HLDGS LTD-ADR	18,075	2,227,707	0.28
Collective Investment Schemes 集體投資計劃			
Chinese Mainland 中國內地			
CHINAAMC SCIENCE AND TECHNOLOGY INNOVATION BOARD 50 ETF	3,605,100	5,418,285	0.68
E FUND CSI 500 ETF	1,270,204	5,669,484	0.70

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CHINA GOLDEN DRAGON FUND (continued)
中銀香港中國金龍基金（續）

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Unlisted/Quoted Investments 非上市╱掛牌投資			
Collective Investment Schemes 集體投資計劃			
Hong Kong 香港			
BOCIP SHENZHEN GROWTH FUND	903,806	8,672,472	1.08
TOTAL INVESTMENTS 投資總額		768,452,431	95.44
OTHER NET ASSETS 其他資產淨值		36,777,559	4.56
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		805,229,990	100.00
TOTAL INVESTMENTS, AT COST 投資總額，按成本值		769,457,800	

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK JAPAN EQUITY FUND
中銀香港日本股票基金

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity Securities 股本證券			
Japan 日本			
ADVANTEST CORP	11,800	1,507,914	1.91
AEON CO LTD	51,500	610,043	0.77
AGC INC	7,700	266,105	0.34
AJINOMOTO CO INC	17,900	494,728	0.63
ASAHI GROUP HLDGS LTD	29,100	289,921	0.37
ASICS CORP	22,100	577,331	0.73
ASTELLAS PHARMA INC	31,325	495,994	0.63
BANDAI NAMCO HLDGS INC	10,200	247,931	0.31
BRIDGESTONE CORP	21,200	435,354	0.55
CANON INC	14,750	403,958	0.51
CENTRAL JAPAN RAILWAY CO	14,900	382,498	0.48
CHUGAI PHARMACEUTICAL CO LTD	11,300	611,631	0.78
DAIFUKU CO LTD	8,300	282,875	0.36
DAI-ICHI LIFE HLDGS INC	67,600	603,807	0.77
DAIICHI SANKYO CO LTD	36,900	641,558	0.82
DAIKIN INDUSTRIES LTD	4,700	552,011	0.70
DAIWA HOUSE INDUSTRY CO LTD	11,100	343,138	0.44
DENSO CORP	31,600	386,831	0.49
DISCO CORP	1,800	692,891	0.88
EAST JAPAN RAILWAY CO	18,000	410,145	0.52
EISAI CO LTD	5,500	168,398	0.21
FANUC CORP	16,800	559,894	0.71
FAST RETAILING CO LTD	3,200	1,239,651	1.57
FUJIFILM HLDGS CORP	20,600	384,122	0.49
FUJIKURA LTD	12,000	308,505	0.39
FUJITSU LTD	31,800	634,041	0.80
HIROGIN HLDGS INC	35,000	378,182	0.48
HITACHI LTD	80,200	2,250,379	2.86
HONDA MOTOR CO LTD	70,600	558,046	0.71
HOYA CORP	5,700	951,254	1.21
IHI CORP	18,300	360,962	0.46
INPEX CORP	26,400	776,285	0.99
ITOCHU CORP	99,700	1,237,398	1.57
JAPAN EXCHANGE GROUP INC	30,800	349,740	0.44
JAPAN POST BANK CO LTD	28,800	455,742	0.58
JAPAN POST HLDGS CO LTD	43,700	491,416	0.62
JAPAN TOBACCO INC	18,400	696,260	0.88
KAJIMA CORP	11,500	426,994	0.54
KANSAI ELECTRIC POWER CO INC	27,000	438,629	0.56
KAO CORP	7,600	295,134	0.37
KAWASAKI HEAVY INDUSTRIES LTD	20,500	373,301	0.47
KDDI CORP	50,000	855,962	1.09
KEYENCE CORP	3,352	1,155,891	1.47
KIKKOMAN CORP	34,800	313,898	0.40
KIOXIA HOLDINGS CORP	2,800	335,810	0.43
KIRIN HLDGS CO LTD	17,000	269,816	0.34
KOMATSU LTD	17,000	642,536	0.82
KONAMI CORP	2,000	243,070	0.31
KUBOTA CORP	21,200	327,415	0.42
KYOCERA CORP	40,000	597,901	0.76
LASERTEC CORP	2,300	482,148	0.61
LY CORP	57,400	138,079	0.18
MAKITA CORP	5,300	169,138	0.21
MARUBENI CORP	26,700	942,866	1.20
MINEBEA CO LTD	12,200	194,399	0.25
MITSUBISHI CHEMICAL HLDGS CORP	47,600	268,982	0.34
MITSUBISHI CORP	53,600	1,791,384	2.28
MITSUBISHI ELECTRIC CORP	35,000	1,097,366	1.39

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK JAPAN EQUITY FUND (continued)
中銀香港日本股票基金（續）

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資（續）			
Equity Securities (continued) 股本證券（續）			
Japan (continued) 日本（續）			
MITSUBISHI ESTATE CO LTD	20,000	543,215	0.69
MITSUBISHI HEAVY INDUSTRIES LTD	55,600	1,475,887	1.87
MITSUBISHI UFJ FINANCIAL GROUP INC	187,500	3,064,303	3.89
MITSUI & CO LTD	42,100	1,576,931	2.00
MITSUI FUDOSAN CO LTD	48,400	503,653	0.64
MITSUI OSK LINES LTD	8,100	330,741	0.42
MIZUHO FINANCIAL GROUP INC	41,330	1,581,342	2.01
MS&AD INSURANCE GROUP HLDGS INC	22,400	567,709	0.72
MURATA MANUFACTURING CO LTD	30,400	651,415	0.83
NEC CORP	23,500	568,112	0.72
NINTENDO CO LTD	19,100	1,053,507	1.34
NIPPON STEEL CORP	94,850	343,354	0.44
NIPPON TELEGRAPH AND TELEPHONE CORP	430,400	425,287	0.54
NIPPON YUSEN KABUSHIKI KAISHA	8,900	322,680	0.41
NITORI HLDGS CO LTD	9,000	142,419	0.18
NITTO DENKO CORP	15,700	302,375	0.38
NOMURA HLDGS INC	77,600	587,280	0.75
NOMURA RESEARCH INSTITUTE LTD	7,700	209,670	0.27
OBIC CO LTD	9,500	230,021	0.29
OLYMPUS CORP	21,600	202,097	0.26
ORIENTAL LAND CO LTD	18,500	313,973	0.40
ORIX CORP	21,000	608,127	0.77
OTSUKA HLDGS CO LTD	7,200	498,284	0.63
PANASONIC CORP	42,000	682,576	0.87
RAKUTEN GROUP INC	37,400	169,991	0.22
RECRUIT HLDGS CO LTD	27,700	1,136,276	1.44
RENESAS ELECTRONICS CORP	34,100	461,161	0.59
RESONA HLDGS INC	39,700	429,840	0.55
SECOM CO LTD	9,500	360,437	0.46
SEKISUI HOUSE LTD	14,000	309,762	0.39
SEVEN & I HLDGS CO LTD	35,940	479,720	0.61
SHIMADZU CORP	14,900	345,503	0.44
SHIMANO INC	1,500	154,912	0.20
SHIN-ETSU CHEMICAL CO LTD	28,100	1,105,525	1.40
SHIONOGI & CO LTD	13,200	287,830	0.37
SMC CORP	1,100	413,961	0.53
SOFTBANK CORP	456,200	605,342	0.77
SOFTBANK GROUP CORP	66,800	1,492,702	1.90
SOMPO HLDGS INC	18,050	682,108	0.87
SONY CORP	105,400	2,126,020	2.70
SONY FINANCIAL HLDGS INC	97,600	87,852	0.11
SUBARU CORP	15,900	248,210	0.32
SUMITOMO ELECTRIC INDUSTRIES LTD	13,700	721,642	0.92
SUMITOMO METAL MINING CO LTD	8,200	456,415	0.58
SUMITOMO REALTY & DEVELOPMENT CO LTD	14,400	397,541	0.50
SUMITOMO CORP	20,300	737,532	0.94
SUMITOMO MITSUI FINANCIAL GROUP INC	70,400	2,215,239	2.81
SUMITOMO MITSUI TRUST HLDGS INC	16,730	515,497	0.65
SUZUKI MOTOR CORP	29,300	345,415	0.44
TAKEDA PHARMACEUTICAL CO LTD	23,900	850,900	1.08
TDK CORP	37,300	460,945	0.59
TERUMO CORP	21,800	288,858	0.37

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK JAPAN EQUITY FUND (continued)
中銀香港日本股票基金（續）

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資（續）			
Equity Securities (continued) 股本證券（續）			
Japan (continued) 日本（續）			
TOKIO MARINE HLDGS INC	30,700	1,410,243	1.79
TOKYO ELECTRON LTD	8,000	1,872,148	2.38
TOKYO GAS CO LTD	8,500	396,282	0.50
TOKYU CORP	37,900	443,465	0.56
TOYOTA INDUSTRIES CORP	2,800	359,042	0.46
TOYOTA MOTOR CORP	144,400	2,870,028	3.65
TOYOTA TSUSHO CORP	13,200	493,683	0.63
WEST JAPAN RAILWAY CO	11,700	230,043	0.29
YAKULT HONSHA CO LTD	8,700	145,465	0.18

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Unlisted/Quoted Investments 非上市／掛牌投資			
Collective Investment Schemes 集體投資計劃			
Hong Kong 香港			
BOCIP JAPAN SMALL & MID CAP OPPORTUNITY FUND	248,614	1,307,421	1.66
TOTAL INVESTMENTS 投資總額		77,597,572	98.57
OTHER NET ASSETS 其他資產淨值		1,123,814	1.43
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		78,721,386	100.00
TOTAL INVESTMENTS, AT COST 投資總額，按成本值		53,994,252	

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK AUSTRALIA INCOME FUND
中銀香港澳洲收入基金

	Nominal value/ holding 票面值／持股量	Fair value 公平值 AUD 澳元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity Securities 股本證券			
Australia 澳洲			
ANZ GROUP HOLDINGS LTD	11,314	406,964	2.72
ARISTOCRAT LEISURE LTD	2,000	90,660	0.61
ASX LTD	720	37,656	0.25
BHP GROUP LTD	19,115	963,205	6.45
BRAMBLES LTD	6,560	148,256	0.99
COCHLEAR LTD	250	42,275	0.28
COLES GROUP LTD	5,390	118,364	0.79
COMMONWEALTH BANK OF AUSTRALIA	6,115	1,025,486	6.86
COMPUTERSHARE LTD	2,240	63,594	0.43
CSL LTD	1,830	257,627	1.72
EVOLUTION MINING LTD	7,560	95,407	0.64
FORTESCUE LTD	6,395	129,882	0.87
INSURANCE AUSTRALIA GROUP LTD	8,626	63,315	0.42
LOTTERY CORP	7,810	42,018	0.28
LYNAS RARE EARTHS LIMITED	3,780	71,669	0.48
MACQUARIE GROUP LTD	1,335	269,577	1.80
NATL AUSTRALIA BANK LTD	11,560	479,046	3.21
NORTHERN STAR RESOURCES LTD	3,980	81,033	0.54
ORIGIN ENERGY LTD	5,510	68,214	0.46
QBE INSURANCE GROUP LTD	5,750	122,073	0.82
RIO TINTO LTD	1,440	232,459	1.56
SANTOS LTD	15,676	124,781	0.84
SONIC HEALTHCARE LTD	1,755	35,890	0.24
SOUTH32 LTD	17,015	72,654	0.49
SUNCORP GROUP LTD	4,203	67,878	0.45
TELSTRA GROUP LTD	21,485	114,515	0.77
WESFARMERS LTD	4,447	324,231	2.17
WESTPAC BANKING CORP	12,875	508,176	3.40
WOODSIDE ENERGY GROUP LTD	7,534	264,067	1.77
WOOLWORTHS GROUP LTD	4,560	166,029	1.11
XERO LTD	400	30,048	0.20
Fixed Rate Debt Securities 定息債券			
Australia 澳洲			
EMIRATES NBD BANK PJSC 4.85% S/A 12OCT2027	900,000	886,788	5.94
South Korea 南韓			
EXPORT-IMPORT BANK OF KOREA 4% S/A 07JUN2027	180,000	177,399	1.19
EXPORT-IMPORT BANK OF KOREA 4.8% S/A 20MAY2027	390,000	388,811	2.60

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK AUSTRALIA INCOME FUND (continued)
中銀香港澳洲收入基金(續)

	Nominal value/ holding 票面值/持股量	Fair value 公平值 AUD 澳元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Fixed Rate Debt Securities (continued) 定息債券(續)			
Singapore 新加坡			
BOC AVIATION LTD 3.15% A 11JUL2029	900,000	823,329	5.51
Spain 西班牙			
BANCO SANTANDER SA 5.796% S/A 23JAN2029	200,000	201,216	1.35
United States of America 美國			
VERIZON COMMUNICATIONS INC 2.35% S/A 23MAR2028	200,000	188,742	1.26
Collective Investment Schemes 集體投資計劃			
Australia 澳洲			
STOCKLAND	10,740	46,289	0.31
VICINITY CENTRES	14,410	33,719	0.23
Unit/Stapled securities 單一/合訂證券			
Australia 澳洲			
APA GROUP	13,360	132,932	0.89
GOODMAN GROUP	6,330	161,668	1.08
SCENTRE GROUP	28,632	95,058	0.64
TRANSURBAN GROUP	11,785	165,108	1.11
Unlisted/Quoted Investments 非上市/掛牌投資			
Fixed Rate Debt Securities 定息債券			
Australia 澳洲			
AUST & NZ BANK GRP 4.8% S/A 18JUN2027	200,000	199,254	1.33
COMMONWEALTH BANK OF AUSTRALIA 4.75% A 17AUG2026	200,000	200,030	1.34
NATIONAL AUSTRALIA BANK LTD 4.95% S/A 25NOV2027	300,000	298,926	2.00
British Virgin Islands 英屬處女群島			
CLP POWER HK FIN 5.1% S/A 19JUL2027	1,100,000	1,097,261	7.34
Canada 加拿大			
TORONTO-DOMINION BANK 4.95% S/A 15SEP2028	900,000	893,565	5.98
Netherlands 荷蘭			
COOPERATIEVE RABOBANK UA 4.969% S/A 22JAN2031	700,000	685,307	4.58
COOPERATIEVE RABOBANK UA/AU 5.09% S/A 17JUL2029	300,000	297,642	1.99

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK AUSTRALIA INCOME FUND (continued)
中銀香港澳洲收入基金（續）

	Nominal value/ holding 票面值／持股量	Fair value 公平值 AUD 澳元	% of net assets 佔資產淨值之百分比
Unlisted/Quoted Investments (continued) 非上市／掛牌投資（續）			
Fixed Rate Debt Securities (continued) 定息債券（續）			
New Zealand 紐西蘭			
FONTERRA COOPERATIVE GROUP LTD 4% S/A 02NOV2027	500,000	489,635	3.28
Float Rate Debt Securities 浮息債券			
Australia 澳洲			
AUSTRALIA & NEW ZEALAND BANKING GROUP LTD 3M BBSW+2.70% Q 12AUG2032	200,000	204,650	1.37
Canada 加拿大			
CANADIAN IMPERIAL BANK OF COMMERCE/SYDNEY 3M BBSW+0.37% Q 14SEP2026	380,000	379,970	2.54
TOTAL INVESTMENTS 投資總額		14,564,348	97.48
OTHER NET ASSETS 其他資產淨值		376,242	2.52
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		14,940,590	100.00
TOTAL INVESTMENTS, AT COST 投資總額，按成本值		13,226,982	

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合(未經審核)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK ASIA PACIFIC EQUITY INCOME FUND
中銀香港亞太股票收入基金

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments 上市/掛牌投資			
Equity Securities 股本證券			
Australia 澳洲			
ANZ GROUP HOLDINGS LTD	3,630	89,428	0.74
BHP GROUP LTD	5,293	182,673	1.52
BRAMBLES LTD	2,810	43,495	0.36
COCHLEAR LTD	86	9,960	0.08
COLES GROUP LTD	4,205	63,245	0.53
COMMONWEALTH BANK OF AUSTRALIA	1,722	197,785	1.65
CSL LTD	570	54,960	0.46
EVOLUTION MINING LTD	3,561	30,779	0.26
FORTESCUE LTD	1,290	17,944	0.15
GOODMAN GROUP	1,035	18,105	0.15
LOTTERY CORP	1,099	4,050	0.03
LYNAS RARE EARTHS LIMITED	905	11,752	0.10
MACQUARIE GROUP LTD	340	47,023	0.39
NATL AUSTRALIA BANK LTD	3,305	93,803	0.78
NORTHERN STAR RESOURCES LTD	1,571	21,907	0.18
ORIGIN ENERGY LTD	2,252	19,095	0.16
QANTAS AIRWAYS LTD	1,435	8,226	0.07
QBE INSURANCE GROUP LTD	3,043	44,247	0.37
RIO TINTO LTD	550	60,810	0.51
SANTOS LTD	7,319	39,902	0.33
SCENTRE GROUP	6,481	14,737	0.12
SONIC HEALTHCARE LTD	1,609	22,536	0.19
SOUTH32 LTD	8,300	24,274	0.20
SUNCORP GROUP LTD	1,197	13,240	0.11
TELSTRA GROUP LTD	13,009	47,490	0.40
TRANSURBAN GROUP	4,126	39,591	0.33
WESFARMERS LTD	1,723	86,040	0.72
WESTPAC BANKING CORP	5,618	151,871	1.26
WOODSIDE ENERGY GROUP LTD	1,770	42,488	0.35

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Hong Kong 香港			
AAC TECHNOLOGIES HLDGS INC	3,000	12,665	0.11
AIA GROUP LTD	9,600	103,895	0.86
AKESO INC	2,000	33,213	0.28
ALIBABA GROUP HLDG LTD	20,520	311,456	2.59
ANTA SPORTS PRODUCTS LTD	2,400	23,173	0.19
BANK OF CHINA LTD-H	142,000	90,016	0.75
BOC AVIATION LTD	2,700	26,603	0.22
BOC HONG KONG (HLDGS) LTD	10,500	57,320	0.48
BOSIDENG INTL HLDGS LTD	46,000	23,469	0.20
BYD CO LTD-H	1,500	20,242	0.17
CGN POWER CO LTD-H	73,000	32,775	0.27
CHINA COAL ENERGY CO LTD-H	18,000	30,305	0.25
CHINA CONSTRUCTION BANK CORP-H	151,500	162,124	1.35
CHINA GOLD INTL RESOURCES CORP LTD	1,300	25,071	0.21
CHINA LIFE INSURANCE CO LTD-H	17,000	53,340	0.44
CHINA MERCHANTS BANK CO LTD-H	1,500	9,428	0.08
CHINA POWER INTL DEVELOPMENT LTD	37,000	14,913	0.12
CHINA RESOURCES LAND LTD	10,166	37,136	0.31
CHINA TOWER CORP LTD-H	10,200	13,895	0.12
CHOW TAI FOOK JEWELLERY GROUP LTD	11,000	15,265	0.13
CK INFRASTRUCTURE HLDGS LTD	3,000	23,934	0.20
CNOOC LTD	14,000	49,999	0.42
CRRC CORP LTD-H	23,000	14,873	0.12
CSPC PHARMACEUTICAL GROUP LTD	16,000	18,571	0.15

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK ASIA PACIFIC EQUITY INCOME FUND (continued)
中銀香港亞太股票收入基金（續）

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市／掛牌投資（續）			
Equity Securities (continued) 股本證券（續）			
Hong Kong (continued) 香港（續）			
FUYAO GLASS INDUSTRY GROUP CO LTD-H	5,200	38,900	0.32
GREAT WALL MOTOR CO LTD-H	17,000	26,757	0.22
HAIER SMART HOME CO LTD-H	8,200	21,671	0.18
HANSOH PHARMACEUTICAL GROUP CO LTD	6,000	27,152	0.23
HENGAN INTL GROUP CO LTD	3,500	12,276	0.10
HKT TRUST AND HKT LTD	22,000	34,290	0.29
HONG KONG EXCHANGES & CLEARING LTD	1,400	69,391	0.58
HUANENG POWER INTL INC-H	18,000	13,546	0.11
HUATAI SECURITIES CO LTD-H	8,200	15,490	0.13
INDUSTRIAL & COMMERCIAL BK OF CHINA-H	81,120	70,978	0.59
INNOVENT BIOLOGICS INC (B)	1,000	10,829	0.09
JIANGXI COPPER CO LTD-H	5,000	21,747	0.18
LENOVO GROUP LTD	30,000	35,012	0.29
MEITUAN-CLASS B	4,610	48,774	0.41
NETEASE INC	3,235	70,351	0.59
NEW ORIENTAL EDUCATION & TECHNOLOGY GROUP INC	3,200	17,795	0.15
PICC PROPERTY & CASUALTY CO LTD-H	32,000	58,203	0.48
POP MART INTL GROUP LTD	1,400	25,642	0.21
POSTAL SAVINGS BANK OF CHINA CO LTD-H	56,000	35,071	0.29
SHANDONG GOLD MINING CO LTD-H	7,000	28,874	0.24
SINOPHARM GROUP CO LTD-H	9,200	23,703	0.20
SINOTRUK (HONG KONG) LTD	6,500	32,151	0.27
SITC INTL HLDGS CO LTD	4,000	17,387	0.14
SUN HUNG KAI PROPERTIES LTD	4,000	65,917	0.55
SWIRE PACIFIC LTD 'A'	1,500	16,329	0.14
TENCENT HLDGS LTD	8,000	493,865	4.11
THE HONG KONG & CHINA GAS CO LTD	30,694	27,796	0.23
TINGYI (CAYMAN ISLANDS) HLDG CORP	18,000	29,800	0.25
UNI-PRESIDENT CHINA HLDGS LTD	22,000	22,084	0.18
WEICHAI POWER CO LTD-H	7,000	24,392	0.20
WH GROUP LTD	16,500	21,593	0.18
XIAOMI CORP-CLASS B SHARE	14,400	58,333	0.49
XINYI SOLAR HLDGS LTD	60,000	22,270	0.19
YADEA GROUP HLDGS LTD	16,000	27,040	0.23
YUM CHINA HLDGS INC	350	17,205	0.14
ZHAOJIN MINING INDUSTRY CO LTD-H	3,000	12,145	0.10
ZIJIN MINING GROUP CO LTD-H	10,000	43,825	0.36
ZTE CORP-H	4,800	13,349	0.11
India 印度			
ADANI POWER LTD	17,846	28,304	0.24
ASHOK LEYLAND LTD	24,734	40,193	0.33
ASIAN PAINTS LTD	640	14,610	0.12
AXIS BANK LTD	3,500	42,853	0.36
BAJAJ AUTO LTD	425	39,348	0.33
BHARTI AIRTEL LTD	5,523	103,788	0.86
BOSCH LTD	52	15,759	0.13
CIPLA LTD	1,584	20,444	0.17
COAL INDIA LTD	5,968	28,343	0.24
CUMMINS INDIA LTD	1,065	50,529	0.42
GRASIM INDUSTRIES LTD	855	23,056	0.19
HAVELLS INDIA LTD	1,149	14,423	0.12
HCL TECHNOLOGIES LTD	1,627	23,013	0.19
HDFC ASSET MANAGEMENT CO LTD	1,374	32,107	0.27
HDFC BANK LTD	15,124	116,648	0.97
HDFC LIFE INSURANCE CO LTD	4,467	27,815	0.23
HERO MOTOCORP LTD	722	38,540	0.32
HINDUSTAN AERONAUTICS LTD	621	22,832	0.19
HINDUSTAN UNILEVER LTD	2,597	56,272	0.47
ICICI BANK LTD	9,530	121,164	1.01

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK ASIA PACIFIC EQUITY INCOME FUND (continued)
中銀香港亞太股票收入基金(續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Equity Securities (continued) 股本證券(續)			
India (continued) 印度(續)			
INFOSYS LTD	4,912	64,766	0.54
ITC LTD	8,523	25,852	0.22
KOTAK MAHINDRA BANK LTD	6,555	24,423	0.20
MAHINDRA & MAHINDRA LTD	2,256	70,278	0.59
OIL & NATURAL GAS CORP LTD	9,957	29,882	0.25
POWER GRID CORP OF INDIA LTD	10,698	33,397	0.28
RELIANCE INDUSTRIES LTD	6,606	93,600	0.78
SHRIRAM FINANCE LTD	7,056	64,877	0.54
STATE BANK OF INDIA	1,817	18,762	0.16
SUN PHARMACEUTICAL INDUSTRIES LTD	2,794	51,763	0.43
TATA CONSULTANCY SERVICES LTD	750	18,653	0.16
TATA MOTOR LTD	5,941	24,729	0.21
TATA STEEL LTD	28,167	56,976	0.47
VEDANTA LTD	7,500	51,779	0.41
Indonesia 印尼			
AMMAN MINERAL INTERNASIONAL PT	25,300	7,324	0.06
BANK MANDIRI TBK	146,600	40,716	0.34
BANK NEGARA INDONESIA (PERSERO) TBK	90,200	19,957	0.17
UNITED TRACTORS TBK	15,600	28,502	0.23
Malaysia 馬來西亞			
IOI CORP BHD	23,400	24,388	0.20
PETRONAS GAS BHD	6,400	28,388	0.24
PUBLIC BANK BHD	30,500	35,253	0.29
TENAGA NASIONAL BHD	12,100	41,539	0.35
New Zealand 紐西蘭			
AUCKLAND INTL AIRPORT LTD	3,656	16,622	0.14
Philippines 菲律賓			
BDO UNIBANK INC	14,087	26,157	0.22
Singapore 新加坡			
DBS GROUP HLDGS LTD	3,440	151,716	1.26
JARDINE MATHESON HLDGS LTD	200	14,230	0.12
KEPPEL CORP LTD	4,000	36,492	0.30
SINGAPORE EXCHANGE LTD	3,400	51,442	0.43
SINGAPORE TECHNOLOGIES ENGINEERING LTD	6,600	55,301	0.46
SINGAPORE TELECOMMUNICATIONS LTD	16,700	63,944	0.54
South Korea 南韓			
CELLTRION INC	119	15,321	0.13
HANWHA AEROSPACE CO LTD	22	17,940	0.15
HANWHA OCEAN CO LTD	265	20,797	0.17
HYUNDAI ELECTRIC & ENERGY SYSTEM CO LTD	91	49,432	0.41
HYUNDAI GLOVIS CO LTD	178	24,115	0.20
HYUNDAI HEAVY INDUSTRIES CO LTD	36	10,929	0.09
HYUNDAI MOBIS CO LTD	75	18,509	0.15
HYUNDAI MOTOR CO	244	70,971	0.59
KB FINANCIAL GROUP INC	736	68,187	0.57
KIA CORP	171	16,211	0.13
KOREA AEROSPACE INDUSTRIES LTD	707	76,024	0.63
KOREA ELECTRIC POWER CORP	254	6,907	0.06
KOREA SHIPBUILDING & OFFSHORE ENGINEERING CO LTD	128	28,748	0.24

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK ASIA PACIFIC EQUITY INCOME FUND (continued)
中銀香港亞太股票收入基金(續)

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Equity Securities (continued) 股本證券(續)			
South Korea (continued) 南韓(續)			
KT&G CORP	424	44,071	0.37
LG UPLUS CORP	3,000	30,418	0.25
LIG NEX1 CO LTD	40	15,957	0.13
NAVER CORP	238	31,311	0.26
POSCO HLDGS INC	150	32,563	0.27
SAMSUNG BIOLOGICS CO LTD	25	24,549	0.20
SAMSUNG C&T CORP	218	36,081	0.30
SAMSUNG ELECTRO-MECHANICS CO LTD	53	14,101	0.12
SAMSUNG ELECTRONICS CO LTD	5,320	580,749	4.83
SAMSUNG ELECTRONICS CO LTD – PREFERENCE SHARE	1,435	106,806	0.89
SAMSUNG FIRE & MARINE INSURANCE CO LTD	127	36,525	0.30
SAMSUNG SDI CO LTD	49	13,053	0.11
SAMSUNG SDS CO LTD	211	20,678	0.17
SHINHAN FINANCIAL GROUP CO LTD	1,321	75,638	0.63
SK HYNIX INC	680	358,278	3.01
Taiwan 台灣			
ACCTON TECHNOLOGY CORP	1,000	47,232	0.39
AIRTAC INTL GROUP	1,000	31,060	0.26
ASE TECHNOLOGY HLDG CO LTD	5,000	51,376	0.43
ASUSTEK COMPUTER INC	1,000	17,172	0.14
CHAILEASE HLDG CO LTD	3,000	10,275	0.09
CHUNGHWA TELECOM CO LTD	9,000	37,441	0.31
CTBC FINANCIAL HLDG CO LTD	52,000	83,441	0.69
DELTA ELECTRONICS INC	1,000	43,165	0.36
E.SUN FINANCIAL HLDG CO LTD	55,073	54,694	0.46
EVERGREEN MARINE CORP TAIWAN LTD	2,000	12,480	0.10
GOLD CIRCUIT ELECTRONICS LTD	1,000	26,900	0.22
HON HAI PRECISION INDUSTRY CO LTD	12,000	70,378	0.59
LITE-ON TECHNOLOGY CORP	10,000	43,947	0.37
MEDIATEK INC	2,000	93,212	0.78
MEGA FINANCIAL HLDG CO LTD	7,231	8,697	0.07
NAN YA PLASTICS CORP	13,000	30,050	0.25
NOVATEK MICROELECTRONICS CORP LTD	1,000	11,871	0.10
PRESIDENT CHAIN STORE CORP	1,000	7,022	0.06
QUANTA COMPUTER INC	4,000	34,845	0.29
SINOPAC FINANCIAL HLDGS CO LTD	56,148	53,918	0.45
TAIWAN MOBILE CO LTD	5,000	17,047	0.14
TAIWAN SEMICONDUCTOR MANUFACTURING CO	21,000	1,156,084	9.62
TECO ELECTRIC & MACHINERY CO LTD	3,000	5,630	0.05
UNITED MICROELECTRONICS CORP	17,000	30,044	0.25
WISTRON CORP	10,000	38,317	0.32
YAGEO CORPORATION	1,000	7,617	0.06
ZHEN DING TECHNOLOGY HLDG	5,000	32,298	0.27
Collective Investment Schemes 集體投資計劃			
Australia 澳洲			
STOCKLAND	12,551	37,050	0.31
VICINITY CENTRES	9,825	15,746	0.13
Hong Kong 香港			
LINK REAL ESTATE INVESTMENT TRUST	4,560	20,950	0.17

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK ASIA PACIFIC EQUITY INCOME FUND (continued)
中銀香港亞太股票收入基金（續）

	Holding 持股量	Fair value 公平值 USD 美元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市╱掛牌投資（續）			
Collective Investment Schemes (continued) 集體投資計劃（續）			
Singapore 新加坡			
CAPITALAND INTEGRATED COMMERCIAL TRUST	10,604	18,822	0.16
KEPPEL DC REIT	10,400	17,573	0.15
Taiwan 台灣			
FUBON TAIWAN TECHNOLOGY ETF	463,000	620,133	5.16
Depositary Receipts 預託證券			
Thailand 泰國			
ADVANCED INFO SERVICE PCL-NVDR	3,300	37,323	0.31
AIRPORTS OF THAILAND PCL-NVDR	11,300	17,817	0.15
BUMRUNGRAD HOSPITAL PCL-NVDR	2,100	10,379	0.09
KASIKORNBANK PCL-NVDR	9,900	57,334	0.47
United States of America 美國			
H WORLD GROUP LTD-ADR	900	45,262	0.38
PDD HOLDINGS INC-ADR	800	81,744	0.68
VIPSHOP HLDGS LTD-ADR	2,000	31,439	0.26
Unlisted/Quoted Investments 非上市╱掛牌投資			
Collective Investment Schemes 集體投資計劃			
Hong Kong 香港			
BOC-PRUDENTIAL FTSE MPF CHINA A INDEX FUND CL I	322,255	468,393	3.90
TOTAL INVESTMENT PORTFOLIO 投資組合總額		11,869,866	98.82
OTHER NET ASSETS 其他資產淨值		141,576	1.18
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		12,011,442	100.00
TOTAL INVESTMENTS, AT COST 投資總額，按成本值		8,397,147	

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK STERLING INCOME FUND
中銀香港英鎊收入基金

	Nominal value 票面值	Fair value 公平值 GBP 英鎊	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments 上市／掛牌投資			
Fixed Rate Debt Securities 定息債券			
Germany 德國			
KREDITANSTALT FUER WIEDERAUFBAU 0.875% A 15SEP2026	100,000	98,586	5.08
Netherlands 荷蘭			
BNG BANK NV 0.5% A 21DEC2026	150,000	146,036	7.53
Supra-National 超國家發債體			
AFRICAN DEVELOPMENT BANK A 0.5% 22JUN2026	200,000	198,460	10.23
ASIAN DEV BANK 4.125% A 14FEB2028	100,000	99,355	5.12
ASIAN INFRASTRUCTURE INVESTMENT BANK 4.375% A 11JUN2026	150,000	150,093	7.73
EUROPEAN INVESTMENT BANK 3.875% A 12APR2028	100,000	98,933	5.10
INTL BANK FOR RECONSTRUCTION & DEVELOPMENT 0.75% A 15DEC2026	150,000	146,407	7.54
INTL FINANCE CORP 4.5% A 31JAN2028	100,000	100,018	5.15
South Korea 南韓			
EXPORT-IMPORT BANK OF KOREA 4.625% A 22JUL2027	100,000	99,989	5.15
United Kingdom 英國			
UK TREASURY 1.5% S/A 22JUL2026	100,000	99,284	5.12
UK TREASURY 3.75% S/A 07MAR2027	200,000	198,862	10.25
UK TREASURY 4.125% S/A 29JAN2027	200,000	199,668	10.29
UK TREASURY 4.3755% S/A 07MAR2028	150,000	149,921	7.72
TOTAL INVESTMENTS 投資總額		1,785,612	92.01
OTHER NET ASSETS 其他資產淨值		155,150	7.99
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		1,940,762	100.00
TOTAL INVESTMENTS, AT COST 投資總額，按成本值		1,779,831	

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合（未經審核）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CHINA CONSUMPTION GROWTH FUND
中銀香港中國豐盛消費基金

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity Securities 股本證券			
Chinese Mainland 中國內地			
ANGEL YEAST CO LTD-A	48,700	2,233,955	0.27
CHONGQING BREWERY CO LTD-A	94,800	6,099,507	0.74
DASHENLIN PHARMACEUTICAL GROUP CO LTD-A	226,592	4,573,334	0.55
KIDSWANT CHILDREN PRODUCTS CO LTD-A	222,000	2,084,083	0.25
KWEICHOW MOUTAI CO LTD-A	14,922	24,561,313	2.96
MIDEA GROUP CO LTD-A	113,700	9,854,306	1.19
MUYUAN FOODSTUFF CO LTD-A	99,200	4,696,869	0.57
NBTM NEW MATERIALS GROUP CO LTD-A	164,000	5,167,969	0.63
RICHINFO TECHNOLOGY CO LTD-A	106,500	2,863,988	0.35
SHANXI XINGHUACUN FEN WINE FACTORY CO LTD-A	32,411	5,263,410	0.64
TECON BIOLOGY CO LTD-A	480,600	3,971,657	0.48
WENS FOODSTUFF GROUP CO LTD-A	288,500	5,442,938	0.66
WULIANGYE YIBIN CO LTD-A	13,600	1,594,298	0.19
YANTAI CHINA PET FOODS CO LTD-A	78,700	3,227,745	0.39
Hong Kong 香港			
AIR CHINA LTD-H	886,000	4,049,020	0.49
ALIBABA GROUP HLDG LTD	636,000	75,684,000	9.14
BAIDU INC-CLASS A	223,050	23,576,385	2.85
BANK OF CHINA LTD-H	8,535,000	42,418,950	5.13
BYD CO LTD-H	270,600	28,629,480	3.46
CHINA LIFE INSURANCE CO LTD-H	1,533,000	37,711,800	4.57
CHINA MENGNIU DAIRY CO LTD	682,000	11,730,400	1.42
CHINA MERCHANTS BANK CO LTD-H	674,500	33,239,360	4.02
CHINA OVERSEAS LAND & INVESTMENT LTD	855,500	9,881,025	1.20
CHINA RESOURCES BEER (HLDGS) CO LTD	517,500	13,268,700	1.60
CHINA RESOURCES LAND LTD	716,500	20,520,560	2.48
CHINA SOUTHERN AIRLINES CO LTD-H	1,066,000	4,157,400	0.50
CHINA TELECOM CORP LTD-H	4,660,000	22,507,800	2.72
CHINA TOWER CORP LTD-H	883,000	9,430,440	1.14
CHINA UNICOM (HONG KONG) LTD	2,374,000	16,784,180	2.03
CITIC SECURITIES CO LTD-H	166,000	3,947,480	0.48
CSPC PHARMACEUTICAL GROUP LTD	1,524,000	13,868,400	1.68
GALAXY ENTERTAINMENT GROUP LTD	574,000	20,090,000	2.43
HAIER SMART HOME CO LTD-H	824,000	17,073,280	2.06
INDUSTRIAL & COMMERCIAL BK OF CHINA-H	5,352,000	36,714,720	4.44
JD.COM INC	147,380	16,683,416	2.02
KUAISHOU TECHNOLOGY	131,000	5,910,720	0.71
LENOVO GROUP LTD	2,186,000	20,001,900	2.42
MEITUAN-CLASS B	239,080	19,831,686	2.40
MINTH GROUP LTD	167,000	5,417,480	0.66
NETEASE INC	219,000	37,339,500	4.52
PING AN INSURANCE (GROUP) CO OF CHINA LTD-H	629,500	37,423,775	4.53
SINO BIOPHARMACEUTICAL LTD	2,272,000	13,382,080	1.62
TENCENT HLDGS LTD	160,700	77,778,800	9.41

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合(未經審核)(續)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK CHINA CONSUMPTION GROWTH FUND (continued)
中銀香港中國豐盛消費基金(續)

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments (continued) 上市/掛牌投資(續)			
Equity Securities (continued) 股本證券(續)			
Hong Kong (continued) 香港(續)			
TINGYI (CAYMAN ISLANDS) HLDG CORP	1,156,000	15,004,880	1.81
WUXI BIOLOGICS (CAYMAN) INC	329,500	10,880,090	1.32
XIAOMI CORP-CLASS B SHARE	744,800	23,654,848	2.86
XPENG INC	70,000	4,581,500	0.55
YUM CHINA HLDGS INC	12,500	4,817,500	0.58
Deposit Receipts 預託證券			
United States of America 美國			
PINDUODUO INC-SPONSORED ADR	4,300	3,444,780	0.42

	Holding 持股量	Fair value 公平值 HKD 港元	% of net assets 佔資產淨值之百分比
Unlisted/Quoted Investments 非上市/掛牌投資			
Collective Investment Schemes 集體投資計劃			
Hong Kong 香港			
BOCIP CHINA HEALTH CARE FUND	1,004,447	4,443,072	0.54
TOTAL INVESTMENTS 投資總額		827,514,779	100.08
OTHER NET ASSETS 其他資產淨值		(664,189)	(0.08)
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		826,850,590	100.00
TOTAL INVESTMENTS, AT COST 投資總額,按成本值		868,654,680	

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

INVESTMENT PORTFOLIO (UNAUDITED)
投資組合(未經審核)
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK RMB FIXED INCOME FUND
中銀香港人民幣定息基金

	Nominal value 票面值	Fair value 公平值 RMB 人民幣	% of net assets 佔資產淨值之百分比
Listed/Quoted Investments 上市/掛牌投資			
Fixed Rate Debt Securities 定息債券			
Canada 加拿大			
ROYAL BANK OF CANADA 3.4% A 07JUL2026	3,000,000	3,012,390.00	7.36
Cayman Islands 開曼群島			
QNB FINANCE LTD 3.957% A 17NOV2027	1,000,000	1,020,800	2.49
SNB FUNDING LTD 2.25% A 07JUL2028	2,000,000	1,976,610	4.83
SNB FUNDING LTD 2.6% A 30OCT2030	1,000,000	988,400	2.41
Chinese Mainland 中國內地			
AGRICULTURAL DEVELOPMENT BANK OF CHINA 3.05% S/A 02NOV2026	1,000,000	1,008,440.00	2.46
Hong Kong 香港			
HONG KONG MORTGAGE CORP LTD 2.98% A 12SEP2026	3,000,000	3,017,220.00	7.37
South Korea 南韓			
KOREA DEV BANK 2.95% A 14JUN2026	1,000,000	1,002,590	2.45
KOREA DEVELOPMENT BANK 2.77% A 31JUL2027	2,000,000	2,025,660	4.95
United Kingdom 英國			
HSBC HLDGS PLC 3.4% A 29JUN2027	2,000,000	2,005,800	4.90
United Arab Emirates 阿拉伯聯合酋長國			
EMIRATES NBD BANK PJSC 3.5% A 28MAY2026	900,000	901,737	2.20
EMIRATES NBD BANK PJSC 3.67% A 13JUL2028	2,000,000	2,048,200	5.00
United States of America 美國			
PROLOGIS LP 3.25% S/A 11SEP2029	1,800,000	1,831,932	4.47
Unlisted/Quoted investments 非上市/掛牌投資			
Fixed Rate Debt Securities 定息債券			
Australia 澳洲			
NATIONAL AUSTRALIA BANK LTD 3.25% A 6JUN2034 REGS	3,000,000	3,093,990	7.56
WESTPAC BANKING CORP 3.25% A 26JUN2034	3,000,000	3,091,935	7.55

INVESTMENT PORTFOLIO (UNAUDITED) (continued)
投資組合（未經審核）（續）
AS AT 31ST MARCH 2026 於二零二六年三月卅一日

BOCHK RMB FIXED INCOME FUND (continued)
中銀香港人民幣定息基金（續）

	Nominal value 票面值	Fair value 公平值 RMB 人民幣	% of net assets 佔資產淨值之百分比
Unlisted/Quoted investments (continued) 非上市／掛牌投資（續）			
Fixed Rate Debt Securities (continued) 定息債券（續）			
Cayman Islands 開曼群島			
QNB FINANCE LTD 2.7% A 13MAR2027	1,000,000	1,002,670	2.45
SUN HUNG KAI PROPERTIES CAPITAL MARKET LTD 3.2% S/A 14AUG2027	2,000,000	2,027,680	4.95
SUN HUNG KAI PROPERTIES CAPITAL MARKET LTD 3.16% S/A 25JAN2028	1,000,000	1,015,770	2.48
Hong Kong 香港			
HKCG FINANCE LTD 3.1% A 26APR2026	1,000,000	1,000,660	2.44
SWIRE PROPERTIES MTN FINANCING LTD 3.55% S/A 25JUL2028	3,110,000	3,199,008	7.82
South Korea 南韓			
EXPORT-IMPORT BANK OF KOREA 3.01% A 26JUN2026	3,000,000	3,009,510	7.35

	Nominal value 票面值	Fair value 公平值 RMB 人民幣	% of net assets 佔資產淨值之百分比
TOTAL INVESTMENTS 投資總額		38,281,002	93.49
OTHER NET ASSETS 其他資產淨值		2,666,493	6.51
NET ASSETS AS AT 31ST MARCH 2026 於二零二六年三月卅一日的資產淨值		40,947,495	100.00
TOTAL INVESTMENTS, AT COST 投資總額，按成本值		37,903,819	

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

INFORMATION ON EXPOSURE ARISING FROM FINANCIAL DERIVATIVE INSTRUMENTS (UNAUDITED)
有關金融衍生工具所產生的風險資訊（未經審核）

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Sub-Fund 分支基金	Financial year/period ended 截至以下日期止財務年度／期間	Gross exposure 總風險			Net exposure 淨風險		
		Highest 最高	Lowest 最低	Average exposure 平均風險	Highest 最高	Lowest 最低	Average exposure 平均風險
BOCHK Global Equity Fund 中銀香港環球股票基金	31.3.2026 二零二六年三月卅一日	1.18%	0.00%	0.20%	0.00%	0.00%	0.00%
	31.3.2025 二零二五年三月卅一日	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
BOCHK Global Bond Fund 中銀香港環球債券基金	31.3.2026 二零二六年三月卅一日	34.32%	0.00%	25.18%	0.00%	0.00%	0.00%
	31.3.2025 二零二五年三月卅一日	34.03%	0.00%	19.61%	0.00%	0.00%	0.00%
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	31.3.2026 二零二六年三月卅一日	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%
	31.3.2025 二零二五年三月卅一日	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	31.3.2026 二零二六年三月卅一日	0.87%	0.69%	0.74%	0.00%	0.00%	0.00%
	31.3.2025 二零二五年三月卅一日	0.92%	0.78%	0.85%	0.00%	0.00%	0.00%
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	31.3.2026 二零二六年三月卅一日	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	31.3.2025 二零二五年三月卅一日	3.23%	0.00%	2.28%	0.00%	0.00%	0.00%
BOCHK Conservative Growth Fund 中銀香港保守增長基金	31.3.2026 二零二六年三月卅一日	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	31.3.2025 二零二五年三月卅一日	5.03%	0.00%	3.94%	0.00%	0.00%	0.00%
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	31.3.2026 二零二六年三月卅一日	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	31.3.2025 二零二五年三月卅一日	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	31.3.2026 二零二六年三月卅一日	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
	31.3.2025 二零二五年三月卅一日	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
BOCHK Asia Pacific Property Fund 中銀香港亞太房地產基金	5.6.2026 (date of termination) 二零二六年六月五日（終止日期）	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	31.3.2025 二零二五年三月卅一日	0.11%	0.00%	0.01%	0.00%	0.00%	0.00%

DISCLOSURE OF PORTFOLIO CARBON FOOTPRINTS (UNAUDITED)
投資組合碳足跡的披露（未經審核）

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Name of the Sub-Funds 分支基金名稱	**Financed Carbon Emissions tons CO_2e/$M invested (Scope 1+2 Greenhouse Gas ("GHG") Emissions)** 融資碳排放量 以噸計的二氧化碳當量／百萬美元投資額（範圍1+2溫室氣體排放）	**Data Coverage %** 數據覆蓋率%
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	69.0	86.8%
BOCHK Australia Income Fund 中銀香港澳洲收入基金	131.1	87.6%
BOCHK Asia Pacific Equity Income Fund 中銀香港亞太股票收入基金	96.2	98.5%
BOCHK Asia Pacific Equity Fund 中銀香港亞太股票基金	101.1	97.9%
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	101.4	76.3%
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	35.8	95.9%
BOCHK China Equity Fund 中銀香港中國股票基金	130.4	95.8%
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	118.6	94.6%
BOCHK Conservative Growth Fund 中銀香港保守增長基金	109.1	68.5%
BOCHK China Income Fund 中銀香港中國收入基金	88.9	95.1%
BOCHK Global Bond Fund 中銀香港環球債券基金	16.7	38.0%
BOCHK Global Equity Fund 中銀香港環球股票基金	47.5	97.5%
BOCHK Hong Kong Income Fund 中銀香港香港收入基金	74.8	98.7%
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	22.0	70.8%
BOCHK HK Dollar Money Market Fund 中銀香港港元貨幣市場基金	0.4	43.3%

DISCLOSURE OF PORTFOLIO CARBON FOOTPRINTS (UNAUDITED) (continued)
投資組合碳足跡的披露(未經審核)(續)

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Name of the Sub-Funds **分支基金名稱**	**Financed Carbon Emissions tons CO_2e/\$M invested (Scope 1+2 Greenhouse Gas ("GHG") Emissions)** **融資碳排放量 以噸計的二氧化碳當量／百萬美元投資額 (範圍1+2溫室氣體排放)**	**Data Coverage %** **數據覆蓋率%**
BOCHK Hong Kong Equity Fund 中銀香港香港股票基金	99.0	98.7%
BOCHK Japan Equity Fund 中銀香港日本股票基金	40.9	98.5%
BOCHK RMB Fixed Income Fund 中銀香港人民幣定息基金	4.1	70.1%
BOCHK Sterling Income Fund 中銀香港英鎊收入基金	2.7	0.0%
BOCHK US Dollar Money Market Fund 中銀香港美元貨幣市場基金	140.2	70.6%

DISCLOSURE OF PORTFOLIO CARBON FOOTPRINTS (UNAUDITED) (continued)
投資組合碳足跡的披露（未經審核）（續）

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Note

1. The above data is from MSCI ESG Carbon Footprint Calculator ("MSCI") as of 13 April 2026, based on the holdings of the Sub-Fund as of 31 March 2026.

2. We are adopting see-through approach, if applicable, in calculating the carbon emissions if the Sub-Fund holds other fund(s) under our management.

3. Based on the information provided by MSCI, if a company does not report its Scope 1 or 2 carbon emissions data, MSCI may estimate it using their proprietary Scope 1 or 2 carbon emissions estimation model, where applicable.

4. As defined below, the calculation of Financed Carbon Emissions only covers investment in shares and corporate bonds and excludes other types of assets including sovereign debts, cash and deposits with banks. Therefore, the data coverage is generally low or very low for bond funds which invest in sovereign debts and for money market funds which primarily hold cash and deposits.

附註

1. 以上數據由MSCI ESG碳足跡計算器（「MSCI」）截至二零二六年四月十三日基於分支基金於二零二六年三月卅一日所持有的投資計算。

2. 如果分支基金持有我們管理的其他基金，我們將採用透視方式（如適用）計算碳排放量。

3. 根據MSCI提供的資料，如果公司未有報告其範圍1或2的碳排放數據，MSCI可能會在適用的情況下使用其專有的範圍1或2碳排放估算模型對其進行估算。

4. 如下文所定義，融資碳排放量的計算僅涵蓋股票和公司債券投資，不包括主權債券、現金和銀行存款等其他類型的資產。因此，投資於主權債券的債券基金及持有現金和存款為主的貨幣市場基金，其數據覆蓋率普遍低或很低。

DISCLOSURE OF PORTFOLIO CARBON FOOTPRINTS (UNAUDITED) (continued)
投資組合碳足跡的披露(未經審核)(續)

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

Definition & Methodology

Financed Carbon Emissions: It measures the proportionate carbon emissions, for which an investor is responsible per USD million invested, by their total overall financing where emissions are apportioned across all outstanding shares and bonds of the investee company (i.e. % Enterprise Value including cash).

Enterprise Value including cash (EVIC): The enterprise value including cash (EVIC) is defined as the sum of market capitalization of common stock and preferred equity, and the book values of total debt and minority interest, at fiscal year-end. EVIC is used as an allocation base in the above portfolio footprint calculation.

Data Coverage: It is percentage of the Sub-Fund's holdings for which the MSCI data is available or applicable. Companies outside of the MSCI's coverage are excluded from the analysis while the weights of the remaining companies are rebalanced such that the "covered" portfolio weight equals 100%.

Scope 1 GHG Emissions: Direct GHG emissions from sources owned or controlled by the company.

Scope 2 GHG Emissions: Indirect GHG emissions from consumption of purchased electricity, heat, or steam of the company.

定義與編製方法

融資碳排放量：衡量按比例計算的碳排放量，以投資者每投資100萬美元所負責的碳排放量按其總投資總額分配於被投資公司所有已發行股票和債券(即包括現金在內的企業價值的百分比例)。

包括現金在內的企業價值(EVIC)：包括現金在內的企業價值(EVIC)定義為普通股和優先股的市值，以及總債務和少數權益在財政年度末的賬面價值之總和。EVIC在上述投資組合足跡計算中用作分配基礎。

數據覆蓋率：此乃分支基金所持有投資(當中MSCI數據可用或適用)的百分比。MSCI涵蓋範圍之外的公司不包括在此分析內，並重新調整其餘公司的權重，使得「涵蓋」的投資組合權重等於100%。

範圍1溫室氣體排放：公司擁有或控制的來源所產生的直接溫室氣體排放。

範圍2溫室氣體排放：公司購買的電力、熱力或蒸汽消耗產生的間接溫室氣體排放。

DISCLOSURE OF PORTFOLIO CARBON FOOTPRINTS (UNAUDITED) (continued)
投資組合碳足跡的披露(未經審核)(續)

FOR THE YEAR ENDED 31ST MARCH 2026 截至二零二六年三月卅一日止年度

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