

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

## 年度報告 Annual Report

截至二零二四年十二月卅一日  
As of 31 December 2024

Fund Manager 基金經理：

基金投資服務  
Investment Fund Services

  
中銀國際  
BOC INTERNATIONAL

  
PRUDENTIAL  
保誠集團

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

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

FOR THE YEAR ENDED 31ST DECEMBER 2024

截至二零二四年十二月卅一日止年度

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



## **BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**

### **中銀保誠資產管理投資基金**

#### **ADMINISTRATION AND MANAGEMENT**

##### **Manager**

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

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

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

##### **Auditor**

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

##### **管理及行政**

##### **基金經理**

中銀國際英國保誠資產管理有限公司  
香港  
中環花園道1號  
中銀大廈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室及1513-1516室

##### **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

## **BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**

### **中銀保誠資產管理投資基金**

#### **REPORT OF THE TRUSTEE**

We hereby confirm that, in our opinion, the Manager, BOCI-Prudential Asset Management Limited, has, in all material respects, managed BOCIP Asset Management Investment Funds for the year ended 31st December 2024 in accordance with the provisions of the Trust Deed dated 31st March 2010, as amended.

On behalf of

**BOCI-Prudential Trustee Limited, the Trustee**

25th April 2025

#### **信託人報告書**

我們謹此確認，我們認為，截至二零二四年十二月卅一日止年度，基金經理中銀國際英國保誠資產管理有限公司在各個重要項目方面已根據二零一零年三月卅一日所訂立的信託契約（經修訂）條文，管理中銀保誠資產管理投資基金。

代表

中銀國際英國保誠信託有限公司，信託人

二零二五年四月廿五日

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

#### INDEPENDENT AUDITOR'S REPORT TO THE UNITHOLDERS OF BOCIP ASSET MANAGEMENT INVESTMENT FUNDS (THE "FUND")

##### Report on the Audit of the Financial Statements

##### Opinion

We have audited the financial statements of BOCIP China Value Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP Flexi HKD Income Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP Hong Kong Low Volatility Equity Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund, BOCIP Flexi USD Bond Fund and BOCIP Short Term HKD Money Market Fund (the "Sub-Funds" of BOCIP Asset Management Investment Funds), set out on page 14 to 267, which comprise the statement of net assets as at 31st December 2024, 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 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 December 2024, and of their financial performance and their cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

##### 獨立核數師報告書

致中銀保誠資產管理投資基金（「本基金」）  
單位投資者

##### 財務報表審計報告

##### 意見

本核數師（以下簡稱「我們」）已審核列載於第14頁至第267頁中銀保誠中國價值基金、中銀保誠日本中小企業機遇基金、中銀保誠港元靈活收益基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠香港低波幅股票基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金、中銀保誠美元靈活債券基金及中銀保誠短期港元貨幣市場基金（為中銀保誠資產管理投資基金的「分支基金」）的財務報表，此財務報表包括於二零二四年十二月卅一日的淨資產報表及於截至該年度止的損益及其他全面收益表、權益變動表和現金流量表，以及財務報表附註，包括重大會計政策資料。

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》真實而中肯地反映了分支基金於二零二四年十二月卅一日的財務狀況及於截至該年度止的財務表現及現金流量。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAAs") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Sub-Funds in accordance with the *Code of Ethics for Professional Accountants* (the "Code") issued by the HKICPA, 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 the Trustee of the Sub-Funds are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon.

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

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

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

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

##### 獨立核數師報告書

致中銀保誠資產管理投資基金（「本基金」）  
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。

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。

##### 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》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。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

In preparing the financial statements, the Manager and the Trustee of the Sub-Funds are responsible for assessing the Sub-Funds' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the 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 31st March 2010 as amended by three supplemental deeds dated 3rd January 2011, 5th September 2014 and 24th October 2016 (collectively, the "Trust Deed") and the relevant disclosure provisions of Appendix E of the Code on Unit Trusts and Mutual Funds (the "SFC Code") issued by the Hong Kong Securities and Futures Commission.

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

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

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

##### 獨立核數師報告書

致中銀保誠資產管理投資基金（「本基金」）  
單位投資者（續）

##### 基金經理及信託人就財務報表須承擔的責任（續）

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

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

基金經理及信託人須負責監督分支基金的財務報告過程。

##### 核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並發佈包括我們意見的核數師報告。我們僅對信託人及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責或承擔任何責任。



## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 judgement and maintain professional scepticism throughout the audit. We also:

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

##### 獨立核數師報告書

致中銀保誠資產管理投資基金（「本基金」）  
單位投資者（續）

##### 核數師就審計財務報表承擔的責任（續）

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。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的相關披露條款及《證監會守則》附錄E所載的相關披露規定妥為編製。

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

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

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

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

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

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

Certified Public Accountants  
Hong Kong

25th April 2025

##### 獨立核數師報告書

致中銀保誠資產管理投資基金（「本基金」）  
單位投資者（續）

##### 核數師就審計財務報表承擔的責任（續）

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

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

##### 就信託契約的相關披露條款及證監會守則附錄E所載的相關披露規定事項的報告

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

註冊會計師  
香港

二零二五年四月廿五日

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

#### INDEPENDENT AUDITOR'S REPORT TO THE UNITHOLDERS OF BOCIP ASSET MANAGEMENT INVESTMENT FUNDS (THE "FUND")

#### Report on the Audit of the Financial Statements

##### Opinion

We have audited the financial statements of BOCIP China Bond Fund, BOCIP HK Dollar Money Market Fund and BOCIP China Wealth Fund (the "Sub-Funds" of BOCIP Asset Management Investment Funds) set out on page 14 to 267, which comprise the statement of net assets as at 31st December 2024 for BOCIP China Bond Fund and as at 30th December 2024 (the "date of termination") for BOCIP HK Dollar Money Market Fund and BOCIP China Wealth Fund, 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 ended 31st December 2024 for BOCIP China Bond Fund and for the period from 1st January 2024 to 30th December 2024 (date of termination) for BOCIP HK Dollar Money Market Fund and BOCIP China Wealth Fund, and notes to the financial statements, including material accounting policy information.

In our opinion, the financial statements give a true and fair view of the financial position of BOCIP China Bond Fund as at 31st December 2024 and BOCIP HK Dollar Money Market Fund and BOCIP China Wealth Fund as at 30th December 2024 (date of termination), and of their financial performance and their cash flows for the year then ended 31 December 2024 for BOCIP China Bond Fund and for the period from 1st January 2024 to 30th December 2024 (date of termination) for BOCIP HK Dollar Money Market Fund and BOCIP China Wealth Fund in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

#### 獨立核數師報告書

致中銀保誠資產管理投資基金（「本基金」）  
單位投資者

#### 財務報表審計報告

##### 意見

本核數師（以下簡稱「我們」）已審核列載於第14頁至第267頁中銀保誠中國債券基金、中銀保誠港元貨幣市場基金及中銀保誠中國財富基金（為中銀保誠資產管理投資基金的「分支基金」）的財務報表，此財務報表包括中銀保誠中國債券基金於二零二四年十二月卅一日以及中銀保誠港元貨幣市場基金及中銀保誠中國財富基金於二零二四年十二月卅日（「終止日期」）的淨資產報表，中銀保誠中國債券基金截至二零二四年十二月卅一日止年度以及中銀保誠港元貨幣市場基金及中銀保誠中國財富基金自二零二四年一月一日至二零二四年十二月卅日（終止日期）止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》真實而中肯地反映了中銀保誠中國債券基金於二零二四年十二月卅一日以及中銀保誠港元貨幣市場基金及中銀保誠中國財富基金於二零二四年十二月卅日（終止日期）的財務狀況，以及中銀保誠中國債券基金截至二零二四年十二月卅一日止年度以及中銀保誠港元貨幣市場基金及中銀保誠中國財富基金自二零二四年一月一日至二零二四年十二月卅日（終止日期）止期間的財務表現及現金流量。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Sub-Funds in accordance with the *Code of Ethics for Professional Accountants* (the "Code") issued by the HKICPA, 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.

##### Emphasis of Matter

We draw attention to Note 2(a) to the financial statements which describes that the financial statements for the year ended 31st December 2024 for BOCIP China Bond Fund and for the period from 1st January 2024 to 30th December 2024 (date of termination) for BOCIP HK Dollar Money Market Fund and BOCIP China Wealth 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 the Trustee of the Sub-Funds are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon.

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

##### 獨立核數師報告書

致中銀保誠資產管理投資基金（「本基金」）  
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。

##### 強調事項

敬請留意財務報表附註2(a)，其中指出中銀保誠中國債券基金截至二零二四年十二月卅一日止年度以及中銀保誠港元貨幣市場基金及中銀保誠中國財富基金自二零二四年一月一日至二零二四年十二月卅日（終止日期）止期間的財務報表並非按持續經營基準編製。我們就該事項並無修訂意見。

##### 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。

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。

## **BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**

### **中銀保誠資產管理投資基金**

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

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

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

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

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

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

##### **獨立核數師報告書**

**致中銀保誠資產管理投資基金（「本基金」）  
單位投資者（續）**

##### **財務報表及核數師報告以外的其他信息（續）**

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。

##### **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》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。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

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 31st March 2010 as amended by three supplemental deeds dated 3rd January 2011, 5th September 2014 and 24th October 2016 (collectively, the "Trust Deed") and the relevant disclosure provisions of Appendix E of the Code on Unit Trusts and Mutual Funds (the "SFC Code") issued by the Hong Kong Securities and Futures Commission.

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

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

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

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

##### 獨立核數師報告書

致中銀保誠資產管理投資基金（「本基金」）  
單位投資者（續）

##### 基金經理及信託人須承擔財務報表的責任（續）

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

基金經理及信託人須負責監督分支基金的財務報告過程。

##### 核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並發佈包括我們意見的核數師報告。我們僅對信託人及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，在某一重大錯誤陳述存在時總能發現。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的相關披露條款及《證監會守則》附錄E所載的相關披露規定妥為編製。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

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

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

##### 獨立核數師報告書

致中銀保誠資產管理投資基金（「本基金」）  
單位投資者（續）

##### 核數師就審計財務報表承擔的責任（續）

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

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的依據。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對分支基金內部控制的有效性發表意見。
- 評價基金經理及信託人所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 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。在持續經營會計基礎不適用，而基金經理及受託人採用其他經營會計基礎時，我們對基金經理及信託人採用該其他經營會計基礎的恰當性作出結論。我們亦評估描述該其他會計基礎及使用原因的披露是否恰當，我們的結論是基於核數師報告日止所取得的審計憑證。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

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

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

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

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

Certified Public Accountants  
Hong Kong

25th April 2025

獨立核數師報告書  
致中銀保誠資產管理投資基金（「本基金」）  
單位投資者（續）

##### 核數師就審計財務報表承擔的責任（續）

- 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、重要審計發現等，包括我們在審計中識別出內部控制的任何重要缺陷。

##### 就信託契約的相關披露條款及證監會守則附錄E 所載的相關披露規定事項的報告

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

註冊會計師  
香港

二零二五年四月廿五日



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### STATEMENT OF NET ASSETS 淨資產報表

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

		BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
		2024 <sup>1</sup> 二零二四年 <sup>1</sup>	2023 二零二三年	2024 二零二四年	2023 二零二三年
	Notes 附註	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
ASSETS 資產					
Current assets 流動資產					
Financial assets at fair value through profit or loss 按公平價值透過損益列賬的財務資產	6	–	5,876,190	640,407,919	699,878,825
Dividends receivable and interest receivable 應收股息及應收利息		–	–	693,019	494,817
Amounts due from brokers 應收經紀款項		–	–	4,286,703	–
Management fee rebate receivable 管理費退還應收賬款		–	1,242	–	–
Amounts receivable on subscription of units 認購單位應收款項		–	–	77,556	1,980
Cash and cash equivalents 現金及現金等價物	16	6,201,884	252,058	1,081,951	1,255,310
Other receivables and prepayments 其他應收款項及預付款項		14,627	–	4,512	4,512
Total assets 總資產		6,216,511	6,129,490	646,551,660	701,635,444
LIABILITIES 負債					
Current liabilities 流動負債					
Financial liabilities at fair value through profit or loss 按公平價值透過損益列賬的財務負債		–	–	46,008	–
Accrued expenses and other payables 累計支出及其他應付款項		–	–	1,122,060	1,166,657
Amounts payable on redemption of units 贖回單位應付款項		6,216,511	–	1,124	2,342,256
Amounts due to brokers 應付經紀款項		–	–	8,938	–
Withholding tax payable 應付預扣稅		–	–	69,302	–
Total liabilities 總負債		6,216,511	–	1,247,432	3,508,913
EQUITY 權益					
Net assets attributable to unitholders 單位投資者應佔淨資產					
		–	6,129,490	645,304,228	698,126,531

<sup>1</sup> As at 30 December 2024 (date of termination)

<sup>1</sup> 於二零二四年十二月卅日（終止日期）

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

BOCIP China Bond Fund 中銀保誠中國債券基金			BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金		
	Notes 附註	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
ASSETS 資產					
Current assets 流動資產					
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	6	-	77,912,917	36,951,940	32,167,703
Dividends receivable and interest receivable 應收股息及應收利息		-	1,242,574	61,902	61,536
Amounts due from brokers 應收經紀款項		-	-	1,202,540	-
Cash and cash equivalents 現金及現金等價物	16	1,796,551	31,256,049	3,178,223	2,818,699
Restricted deposits 有限制存款		-	57,666	-	-
Other receivables and prepayments 其他應收款項及預付款項		12	4,540	-	-
Total assets 總資產		1,796,563	110,473,746	41,394,605	35,047,938
LIABILITIES 負債					
Current liabilities 流動負債					
Financial liabilities at fair value through profit or loss 按公平值透過損益列賬的財務負債	6, 7	-	-	-	1,570,596
Accrued expenses and other payables 累計支出及其他應付款項		270,671	233,387	5,358	3,546
Amounts payable on redemption of units 贖回單位應付款項		-	10,000,000	-	-
Amounts due to brokers 應付經紀款項		-	-	1,235,433	-
Withholding tax payable 應付預扣稅	5	-	-	6,190	6,154
Total liabilities 總負債		270,671	10,233,387	1,246,981	1,580,296
EQUITY 權益					
Net assets attributable to unitholders 單位投資者應佔淨資產		1,525,892	100,240,359	40,147,624	33,467,642

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

		BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
		2024 二零二四年	2023 二零二三年	2024 <sup>1</sup> 二零二四年 <sup>1</sup>	2023 二零二三年
	Notes 附註	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>ASSETS 資產</b>					
<b>Current assets 流動資產</b>					
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	6	118,833,850	179,361,349	-	10,404,527
Dividends receivable and interest receivable 應收股息及應收利息		1,440,939	2,217,859	-	11,713
Amounts due from brokers 應收經紀款項		-	-	15,802	-
Amounts receivable on subscription of units 認購單位應收款項		-	9,756	-	-
Cash and cash equivalents 現金及現金等價物	16	3,167,449	586,782	19,523	598,753
Other receivables and prepayments 其他應收款項及預付款項		4,513	4,512	-	-
<b>Total assets 總資產</b>		123,446,751	182,180,258	35,325	11,014,993
<b>LIABILITIES 負債</b>					
<b>Current liabilities 流動負債</b>					
Accrued expenses and other payables 累算支出及其他應付款項		157,992	198,155	3,646	1,533
Amounts due to brokers 應付經紀款項		-	-	15,878	-
Amounts payable on redemption of units 贖回單位應付款項		-	-	15,801	-
<b>Total liabilities 總負債</b>		157,992	198,155	35,325	1,533
<b>EQUITY 權益</b>					
Net assets attributable to unitholders 單位投資者應佔淨資產		123,288,759	181,982,103	-	11,013,460

<sup>1</sup> As at 30 December 2024 (date of termination)

<sup>1</sup> 於二零二四年十二月卅日 (終止日期)

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

BOCIP Hong Kong Value Fund 中銀保誠香港價值基金				BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
	Notes 附註	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>ASSETS 資產</b>					
<b>Current assets 流動資產</b>					
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	6	6,845,468	6,132,840	3,838,044	4,881,198
Dividends receivable and interest receivable 應收股息及應收利息		3,800	7,330	–	–
Cash and cash equivalents 現金及現金等價物	16	127,678	84,300	48,493	130,137
<b>Total assets 總資產</b>		6,976,946	6,224,470	3,886,537	5,011,335
<b>LIABILITIES 負債</b>					
<b>Current liabilities 流動負債</b>					
Financial liabilities at fair value through profit or loss 按公平值透過損益列賬的財務負債		63	–	–	–
Accrued expenses and other payables 累計支出及其他應付款項		759	637	2,803	528
<b>Total liabilities 總負債</b>		822	637	2,803	528
<b>EQUITY 權益</b>					
Net assets attributable to unitholders 單位投資者應佔淨資產		6,976,124	6,223,833	3,883,734	5,010,807

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

		BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
		2024 二零二四年	2023 二零二三年	2024 二零二四年	2023 二零二三年
	Notes 附註	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>ASSETS 資產</b>					
<b>Current assets 流動資產</b>					
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	6	11,183,911	9,699,654	29,971,855	29,979,358
Dividends receivable and interest receivable 應收股息及應收利息		24,087	-	-	-
Cash and cash equivalents 現金及現金等價物	16	44,003	34,971	136,773	480,029
<b>Total assets 總資產</b>		11,252,001	9,734,625	30,108,628	30,459,387
<b>LIABILITIES 負債</b>					
<b>Current liabilities 流動負債</b>					
Accrued expenses and other payables 累計支出及其他應付款項		1,216	1,007	4,063	3,216
Withholding tax payable 應付預扣稅		2,409	-	-	-
<b>Total liabilities 總負債</b>		3,625	1,007	4,063	3,216
<b>EQUITY 權益</b>					
Net assets attributable to unitholders 單位投資者應佔淨資產		11,248,376	9,733,618	30,104,565	30,456,171

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

		BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
		2024 二零二四年	2023 二零二三年	2024 二零二四年	2023 二零二三年
	Notes 附註	HK\$ 港元	HK\$ 港元	US\$ 美元	US\$ 美元
ASSETS 資產					
Current assets 流動資產					
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	6	6,640,072	6,471,448	2,557,383	2,343,184
Dividends receivable and interest receivable 應收股息及應收利息		-	-	-	1,103
Management fee rebate receivable 管理費退還應收賬款		-	-	1	22
Amounts receivable on subscription of units 認購單位應收款項		3,000	3,000	-	-
Cash and cash equivalents 現金及現金等價物	16	267,054	74,609	178,954	134,401
Total assets 總資產		6,910,126	6,549,057	2,736,338	2,478,710
LIABILITIES 負債					
Current liabilities 流動負債					
Accrued expenses and other payables 累算支出及其他應付款項		769	685	301	255
Total liabilities 總負債		769	685	301	255
EQUITY 權益					
Net assets attributable to unitholders 單位投資者應佔淨資產					
		6,909,357	6,548,372	2,736,037	2,478,455

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

		BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	
		2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
	Notes 附註				
<b>ASSETS 資產</b>					
<b>Current assets 流動資產</b>					
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	6	34,857,536	34,898,446	13,534,638	19,373,407
Amounts due from brokers 應收經紀款項		-	-	-	416,422
Dividends receivable and interest receivable 應收股息及應收利息		405,269	299,712	215,280	341,546
Cash and cash equivalents 現金及現金等價物	16	291,344	294,133	624,071	1,651,713
Other receivables and prepayments 其他應收款項及預付款項		579	576	484	482
<b>Total assets 總資產</b>		<u>35,554,728</u>	<u>35,492,867</u>	<u>14,374,473</u>	<u>21,783,570</u>
<b>LIABILITIES 負債</b>					
<b>Current liabilities 流動負債</b>					
Accrued expenses and other payables 累算支出及其他應付款項		35,081	33,545	19,072	30,728
Amounts payable on redemption of units 贖回單位應付款項		-	-	-	850,000
<b>Total liabilities 總負債</b>		<u>35,081</u>	<u>33,545</u>	<u>19,072</u>	<u>880,728</u>
<b>EQUITY 權益</b>					
Net assets attributable to unitholders 單位投資者應佔淨資產		<u>35,519,647</u>	<u>35,459,322</u>	<u>14,355,401</u>	<u>20,902,842</u>

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****STATEMENT OF NET ASSETS (continued) 淨資產報表 (續)**

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

<b>BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金</b>			
		<b>2024</b>	<b>2023</b>
		二零二四年	二零二三年
		HK\$	HK\$
	<b>Note</b>	港元	港元
	<b>附註</b>		
<b>ASSETS 資產</b>			
<b>Current assets 流動資產</b>			
Dividends receivable and interest receivable			
應收股息及應收利息		11,001	18,268
Cash and cash equivalents 現金及現金等價物	16	5,535,314	5,367,470
Other receivables and prepayments			
其他應收款項及預付款項		—	5,086
<b>Total assets 總資產</b>		<b>5,546,315</b>	<b>5,390,824</b>
<b>LIABILITIES 負債</b>			
<b>Current liabilities 流動負債</b>			
Accrued expenses and other payables			
累算支出及其他應付款項		363	583
<b>Total liabilities 總負債</b>		<b>363</b>	<b>583</b>
<b>EQUITY 權益</b>			
Net assets attributable to unitholders			
單位投資者應佔淨資產		5,545,952	5,390,241

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

#### 損益及其他全面收益表

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	Notes 附註	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
		2024 <sup>1</sup> 二零二四年 <sup>1</sup>	2023 二零二三年	2024 二零二四年	2023 二零二三年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>INCOME 收入</b>					
Dividend income 股息收入		-	-	36,599,720	48,895,735
Interest income on bank deposits 銀行存款利息收入		36,216	2,219	76,259	94,395
Management fee rebate 管理費退還	10(g)	12,703	14,356	-	-
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列賬的財務資產及負債的 淨收益／(虧損)	6	212,666	230,932	145,874,723	(9,397,192)
Net exchange losses 匯兌淨虧損		-	-	(218,462)	(69,069)
<b>Total income 總收入</b>		<u>261,585</u>	<u>247,507</u>	<u>182,332,240</u>	<u>39,523,869</u>
<b>EXPENSES 支出</b>					
Management fee 管理費	4(a)	-	-	(11,754,773)	(14,456,209)
Trustee fee 信託費	4(b)	-	-	(673,694)	(807,804)
Sub-custodian fee 分託管費		-	-	(131,375)	(161,775)
Auditor's remuneration 核數師酬金		-	-	(61,850)	(58,905)
Transaction handling fee 交易處理費	4(b),11	-	-	(31,722)	(21,787)
Transaction cost 交易成本	11	-	-	(780,225)	(634,515)
Printing and publishing expenses 印刷及出版費		(1,220)	(1,214)	(226,545)	(270,383)
Other operating expenses 其他營運費用		(9,680)	(821)	(22,942)	(23,392)
<b>Total expenses 總支出</b>		<u>(10,900)</u>	<u>(2,035)</u>	<u>(13,683,126)</u>	<u>(16,434,770)</u>
<b>Profit before tax 除稅前溢利</b>		<u>250,685</u>	<u>245,472</u>	<u>168,649,114</u>	<u>23,089,099</u>
Withholding tax 預扣稅	5	-	-	(3,163,295)	(4,288,135)
<b>Profit and total comprehensive income 溢利及全面收入總額</b>		<u>250,685</u>	<u>245,472</u>	<u>165,485,819</u>	<u>18,800,964</u>

<sup>1</sup> For the period from 1st January 2024 to 30th December 2024 (date of termination)

<sup>1</sup> 自二零二四年一月一日至二零二四年十二月卅日(終止日期)止期間

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

損益及其他全面收益表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	Notes 附註	BOCIP China Bond Fund 中銀保誠中國債券基金		BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	
		2024 二零二四年	2023 二零二三年	2024 二零二四年	2023 二零二三年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>INCOME 收入</b>					
Dividend income 股息收入		-	-	895,403	711,808
Interest income on bank deposits 銀行存款利息收入		230,186	619,305	53,864	29,999
Interest income on financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產的利息收入		1,236,907	4,570,980	-	-
Net (losses)/gains on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列賬的財務資產及負債的 淨(虧損)/收益	6	(233,017)	(4,257,562)	8,293,050	4,937,055
Net exchange losses 匯兌淨虧損		(555,634)	(102,485)	(116,714)	(31,931)
<b>Total income 總收入</b>		678,442	830,238	9,125,603	5,646,931
<b>EXPENSES 支出</b>					
Management fee 管理費	4(a)	(466,728)	(1,654,861)	-	-
Trustee fee 信託費	4(b)	(66,032)	(206,858)	(46,504)	(38,398)
Sub-custodian fee 分託管費		(33,807)	(54,791)	(10,339)	(8,491)
Auditor's remuneration 核數師酬金		(142,716)	(139,222)	-	-
Transaction handling fee 交易處理費	4(b),11	(4,920)	(5,843)	(6,549)	(5,219)
Transaction cost 交易成本	11	(2,560)	(973)	(11,897)	(12,085)
Legal fee 法律費		-	(13,951)	-	-
Printing and publishing expenses 印刷及出版費		(44,919)	(62,698)	(6,947)	(6,138)
Other operating expenses 其他營運費用		(232,968)	(18,823)	(1,249)	(1,333)
<b>Total expenses 總支出</b>		(994,650)	(2,158,020)	(83,485)	(71,664)
<b>(Loss)/profit before tax 除稅前(虧損)/溢利</b>		(316,208)	(1,327,782)	9,042,118	5,575,267
Withholding tax 預扣稅	5	(937)	(979)	(89,540)	(70,912)
<b>(Loss)/profit and total comprehensive income (虧損)/溢利及全面收入總額</b>		(317,145)	(1,328,761)	8,952,578	5,504,355

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

損益及其他全面收益表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

		BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
		2024 二零二四年	2023 二零二三年	2024 <sup>1</sup> 二零二四年 <sup>1</sup>	2023 二零二三年
	Notes 附註	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
INCOME 收入					
Dividend income 股息收入		-	-	378,009	446,688
Interest income on bank deposits 銀行存款利息收入		48,192	124,331	14,822	8,938
Interest income on financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產的利息收入		11,730,643	9,995,228		
Net (losses)/gains on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列賬的財務資產及負債的淨(虧損)/收益	6	(4,057,058)	(1,006,933)	1,526,046	(1,632,853)
Net exchange (losses)/gains 匯兌淨(虧損)/收益		(43,000)	18,194	(1,148)	(835)
Total income/(loss) 總收入/(虧損)		7,678,777	9,130,820	1,917,729	(1,178,062)
EXPENSES 支出					
Management fee 管理費	4(a)	(1,090,130)	(1,576,687)	-	-
Trustee fee 信託費	4(b)	(181,688)	(259,620)	(11,065)	(15,692)
Sub-custodian fee 分託管費		(57,774)	(81,809)	(1,723)	(2,428)
Auditor's remuneration 核數師酬金		(61,850)	(58,905)	-	-
Transaction handling fee 交易處理費	4(b),11	(9,405)	(22,328)	(10,452)	(13,364)
Transaction cost 交易成本	11	-	-	(39,934)	(31,617)
Printing and publishing expenses 印刷及出版費		(103,826)	(115,277)	(2,181)	(2,663)
Other operating expenses 其他營運費用		(10,829)	(10,423)	(12,004)	(2,254)
Total expenses 總支出		(1,515,502)	(2,125,049)	(77,359)	(68,018)
Profit/(loss) before tax 除稅前溢利/(虧損)		6,163,275	7,005,771	1,840,370	(1,246,080)
Withholding tax 預扣稅	5	-	-	(27,936)	(29,033)
Profit/(loss) and total comprehensive income 溢利/(虧損)及全面收入總額		6,163,275	7,005,771	1,812,434	(1,275,113)

<sup>1</sup> For the period from 1st January 2024 to 30th December 2024 (date of termination)

<sup>1</sup> 自二零二四年一月一日至二零二四年十二月卅日(終止日期)止期間

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

損益及其他全面收益表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	Notes 附註	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
		2024 二零二四年	2023 二零二三年	2024 二零二四年	2023 二零二三年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>INCOME 收入</b>					
Dividend income 股息收入		415,186	355,240	80,262	64,386
Interest income on bank deposits 銀行存款利息收入		943	1,165	1,932	1,277
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列賬的財務資產及負債的淨 收益/(虧損)	6	358,045	(589,349)	(966,529)	(1,215,165)
Net exchange (losses)/gains 匯兌淨(虧損)/收益		(42)	(61)	2,663	(6,301)
<b>Total income/(loss) 總收入/(虧損)</b>		<u>774,132</u>	<u>(233,005)</u>	<u>(881,672)</u>	<u>(1,155,803)</u>
<b>EXPENSES 支出</b>					
Management fee 管理費	4(a)	-	-	-	-
Trustee fee 信託費	4(b)	(8,109)	(8,041)	(5,125)	(7,060)
Sub-custodian fee 分託管費		(1,279)	(1,269)	(1,103)	(1,513)
Transaction handling fee 交易處理費	4(b),11	(781)	(1,767)	(33,785)	(22,567)
Transaction cost 交易成本	11	(714)	(1,232)	(10,214)	(7,968)
Printing and publishing expenses 印刷及出版費		(1,225)	(1,355)	(919)	(1,248)
Other operating expenses 其他營運費用		(1,808)	(2,159)	(1,639)	(1,894)
<b>Total expenses 總支出</b>		<u>(13,916)</u>	<u>(15,823)</u>	<u>(52,785)</u>	<u>(42,250)</u>
<b>Profit/(loss) before tax 除稅前溢利/(虧損)</b>		760,216	(248,828)	(934,457)	(1,198,053)
Withholding tax 預扣稅	5	(7,924)	(7,494)	(7,101)	(5,340)
<b>Profit/(loss) and total comprehensive loss 溢利/(虧損)及全面收入總額</b>		<u>752,292</u>	<u>(256,322)</u>	<u>(941,558)</u>	<u>(1,203,393)</u>

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

損益及其他全面收益表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	Notes 附註	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
		2024 二零二四年	2023 二零二三年	2024 二零二四年	2023 二零二三年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>INCOME</b> 收入					
Dividend income 股息收入		574,140	756,693	672,445	574,851
Interest income on bank deposits 銀行存款利息收入		1,671	6,188	3,046	907
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列賬的財務資產及負債的淨 收益/(虧損)	6	990,538	(1,948,493)	(783,342)	(870,230)
Net exchange (losses)/gains 匯兌淨(虧損)/收益		(12)	4	(2,398)	562
<b>Total income/(loss)</b> 總收入/(虧損)		1,566,337	(1,185,608)	(110,249)	(293,910)
<b>EXPENSES</b> 支出					
Management fee 管理費	4(a)	-	-	-	-
Trustee fee 信託費	4(b)	(12,844)	(14,892)	(36,616)	(40,372)
Sub-custodian fee 分託管費		(2,001)	(2,371)	(8,720)	(9,632)
Transaction handling fee 交易處理費	4(b),11	(2,736)	(7,659)	(46,274)	(26,238)
Transaction cost 交易成本	11	(9,979)	(19,725)	(72,200)	(76,454)
Printing and publishing expenses 印刷及出版費		(1,932)	(3,068)	(5,959)	(16,201)
Other operating expenses 其他營運費用		(1,143)	(1,339)	(1,663)	(1,789)
<b>Total expenses</b> 總支出		(30,635)	(49,054)	(171,432)	(170,686)
<b>Profit/(loss) before tax</b> 除稅前溢利/(虧損)		1,535,702	(1,234,662)	(281,681)	(464,596)
Withholding tax 預扣稅	5	(32,825)	(52,003)	(67,672)	(59,586)
<b>Profit/(loss) and total comprehensive loss</b> 溢利/(虧損)及全面收入總額		1,502,877	(1,286,665)	(349,353)	(524,182)

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

損益及其他全面收益表(續)

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

		BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
		2024 二零二四年	2023 二零二三年	2024 二零二四年	2023 二零二三年
	Notes 附註	HK\$ 港元	HK\$ 港元	US\$ 美元	US\$ 美元
<b>INCOME 收入</b>					
Dividend income 股息收入		196,993	135,204	82,292	64,912
Interest income on bank deposits 銀行存款利息收入		795	522	1,662	3,039
Management fee rebate 管理費退還	10(g)	-	-	208	299
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列賬的財務資產及負債的 淨收益／(虧損)	6	175,221	(603,878)	186,529	70,682
Net exchange (losses)/gains 匯兌淨(虧損)／收益		(5,403)	(21,687)	(922)	(467)
<b>Total income/(loss) 總收入／(虧損)</b>		<b>367,606</b>	<b>(489,839)</b>	<b>269,769</b>	<b>138,465</b>
<b>EXPENSES 支出</b>					
Management fee 管理費	4(a)	-	-	-	-
Trustee fee 信託費	4(b)	(8,026)	(9,070)	(3,228)	(3,149)
Sub-custodian fee 分託管費		(1,884)	(2,138)	(897)	(868)
Transaction handling fee 交易處理費	4(b),11	(7,128)	(1,789)	(167)	(325)
Transaction cost 交易成本	11	(3,146)	(1,763)	(347)	(1,797)
Printing and publishing expenses 印刷及出版費		(1,274)	(1,495)	(489)	(535)
Other operating expenses 其他營運費用		(1,463)	(1,510)	(286)	(306)
<b>Total expenses 總支出</b>		<b>(22,921)</b>	<b>(17,765)</b>	<b>(5,414)</b>	<b>(6,980)</b>
<b>Profit/(loss) before tax 除稅前溢利／(虧損)</b>		<b>344,685</b>	<b>(507,604)</b>	<b>264,355</b>	<b>131,485</b>
Withholding tax 預扣稅	5	(19,699)	(13,520)	(6,773)	(5,836)
<b>Profit/(loss) and total comprehensive income 溢利／(虧損)及全面收入總額</b>		<b>324,986</b>	<b>(521,124)</b>	<b>257,582</b>	<b>125,649</b>

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

損益及其他全面收益表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

		BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	
		2024 二零二四年	2023 二零二三年	2024 二零二四年	2023 二零二三年
Notes 附註		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
<b>INCOME 收入</b>					
Interest income on bank deposits 銀行存款利息收入		14,583	43,334	24,519	37,836
Interest income on financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產的利息收入		1,338,238	1,037,536	973,347	1,234,893
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列賬的財務資產及負債的 淨收益／(虧損)	6	553,074 (157)	849,567 500	588,752 (99)	(1,303,787) 218
Net exchange (losses)/gains 匯兌淨(虧損)／收益		49	20	1,256	91
<b>Total income/(loss) 總收入／(虧損)</b>		1,905,787	1,930,957	1,587,775	(30,749)
<b>EXPENSES 支出</b>					
Management fee 管理費	4(a)	(269,617)	(248,364)	(132,792)	(161,982)
Trustee fee 信託費	4(b)	(42,199)	(39,357)	(22,132)	(26,997)
Sub-custodian fee 分託管費		(14,146)	(12,574)	(6,888)	(8,113)
Auditor's remuneration 核數師酬金		(7,926)	(7,524)	(7,926)	(7,524)
Transaction handling fee 交易處理費	4(b),11	(1,810)	(2,193)	(1,200)	(3,495)
Transaction cost 交易成本	11	-	-	-	-
Printing and publishing expenses 印刷及出版費		(16,022)	(15,057)	(12,947)	(13,773)
Other operating expenses 其他營運費用		(1,411)	(1,855)	(1,331)	(1,493)
<b>Total expenses 總支出</b>		(353,131)	(326,924)	(185,216)	(223,377)
<b>Profit/(loss) before tax 除稅前溢利／(虧損)</b>		1,552,656	1,604,033	1,402,559	(254,126)
Withholding tax 預扣稅	5	-	-	-	-
<b>Profit/(loss) and total comprehensive income 溢利／(虧損) 及全面收入總額</b>		1,552,656	1,604,033	1,402,559	(254,126)

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)**

損益及其他全面收益表 (續)

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

		<b>BOCIP Short Term HKD Money Market Fund</b>	
		中銀保誠短期港元貨幣市場基金	
		<b>2024</b>	<b>2023</b>
		二零二四年	二零二三年
		HK\$	HK\$
		港元	港元
<b>Notes</b>	<b>附註</b>		
<b>INCOME 收入</b>			
Interest income on bank deposits			
銀行存款利息收入		226,779	212,454
<b>Total income 總收入</b>		226,779	212,454
<b>EXPENSES 支出</b>			
Management fee 管理費	4(a)	-	-
Trustee fee 信託費	4(b)	(4,077)	(3,969)
Transaction handling fee 交易處理費	4(b),11	-	-
Transaction cost 交易成本	11	-	-
Other operating expenses 其他營運費用		(15)	-
<b>Total expenses 總支出</b>		(4,092)	(3,969)
<b>Profit before tax 除稅前溢利</b>		222,687	208,485
Withholding tax 預扣稅	5	-	-
<b>Profit and total comprehensive income</b>			
溢利及全面收入總額		222,687	208,485

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	Note 附註	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
		2024 <sup>1</sup> 二零二四年 <sup>1</sup> HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>Balance at the beginning of the year</b> 年初結餘		6,129,490	5,790,018	698,126,531	885,166,796
Proceeds from issue of units 認購收入		116,890	94,000	251,700,788	175,809,966
Payments on redemption of units 贖回支出		(6,497,065)	-	(436,143,732)	(340,295,322)
Net (redemption)/subscription (贖回)/認購淨額		(6,380,175)	94,000	(184,442,944)	(164,485,356)
Profit and total comprehensive income 溢利及全面收入總額		250,685	245,472	165,485,819	18,800,964
Distribution to unitholders 向單位投資者派息	15	-	-	(33,865,178)	(41,355,873)
<b>Balance at the end of the year</b> 年終結餘		-	6,129,490	645,304,228	698,126,531
		BOCIP China Bond Fund 中銀保誠中國債券基金		BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	
		2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>Balance at the beginning of the year</b> 年初結餘		100,240,359	191,669,120	33,467,642	28,963,050
Proceeds from issue of units 認購收入		-	-	149,703	120,000
Payments on redemption of units 贖回支出		(98,397,322)	(90,100,000)	(2,422,299)	(1,119,763)
Net redemption 贖回淨額		(98,397,322)	(90,100,000)	(2,272,596)	(999,763)
(Loss)/profit and total comprehensive income (虧損)/溢利及全面收入總額		(317,145)	(1,328,761)	8,952,578	5,504,355
<b>Balance at the end of the year</b> 年終結餘		1,525,892	100,240,359	40,147,624	33,467,642

<sup>1</sup> For the period from 1st January 2024 to 30th December 2024 (date of termination)

<sup>1</sup> 自二零二四年一月一日至二零二四年十二月卅日(終止日期)止期間

For the number of units in issue and the net asset value per unit, please refer to Note 9 for details.  
有關發行單位數目和每單位資產淨值的詳情，請參閱附註9。

The notes on pages 56 to 267 form an integral part of these financial statements.  
載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	Note 附註	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
		2024 二零二四年	2023 二零二三年	2024 <sup>1</sup> 二零二四年 <sup>1</sup>	2023 二零二三年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>Balance at the beginning of the year</b> 年初結餘		181,982,103	215,966,576	11,013,460	12,783,736
Proceeds from issue of units 認購收入		11,396,017	4,255,898	577,127	612,362
Payments on redemption of units 贖回支出		(68,000,000)	(41,000,000)	(12,825,894)	(475,208)
Net (redemption)/subscription (贖回)/認購淨額		(56,603,983)	(36,744,102)	(12,248,767)	137,154
Profit/(loss) and total comprehensive income 溢利/(虧損)及全面收入總額		6,163,275	7,005,771	1,812,434	(1,275,113)
Distribution to unitholders 向單位投資者派息	15	(8,252,636)	(4,246,142)	(577,127)	(632,317)
<b>Balance at the end of the year</b> 年終結餘		123,288,759	181,982,103	-	11,013,460
	Note 附註	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
		2024 二零二四年	2023 二零二三年	2024 二零二四年	2023 二零二三年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>Balance at the beginning of the year</b> 年初結餘		6,223,833	6,495,744	5,010,807	6,203,384
Proceeds from issue of units 認購收入		323,401	322,008	2,972	124,054
Payments on redemption of units 贖回支出		-	(15,283)	(100,740)	-
Net subscription/(redemption) 認購/(贖回)淨額		323,401	306,725	(97,768)	124,054
Profit/(loss) and total comprehensive loss 溢利/(虧損)及全面收入總額		752,292	(256,322)	(941,558)	(1,203,393)
Distribution to unitholders 向單位投資者派息	15	(323,402)	(322,314)	(87,747)	(113,238)
<b>Balance at the end of the year</b> 年終結餘		6,976,124	6,223,833	3,883,734	5,010,807

<sup>1</sup> For the period from 1st January 2024 to 30th December 2024 (date of termination)

<sup>1</sup> 自二零二四年一月一日至二零二四年十二月卅日(終止日期)止期間

For the number of units in issue and the net asset value per unit, please refer to Note 9 for details.  
有關發行單位數目和每單位資產淨值的詳情，請參閱附註9。

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# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	Note 附註	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
		2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>Balance at the beginning of the year 年初結餘</b>		9,733,618	15,930,715	30,456,171	30,982,828
Proceeds from issue of units 認購收入		11,881	11,881	600,576	646,366
Payments on redemption of units 贖回支出		-	(4,922,313)	-	-
Net subscription/(redemption) 認購/(贖回)淨額		11,881	(4,910,432)	600,576	646,366
Profit/(loss) and total comprehensive loss 溢利/(虧損)及全面收入總額		1,502,877	(1,286,665)	(349,353)	(524,182)
Distribution to unitholders 向單位投資者派息	15	-	-	(602,829)	(648,841)
<b>Balance at the end of the year 年終結餘</b>		11,248,376	9,733,618	30,104,565	30,456,171

  

	Note 附註	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
		2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
<b>Balance at the beginning of the year 年初結餘</b>		6,548,372	7,051,496	2,478,455	2,352,806
Proceeds from issue of units 認購收入		119,747	140,300	77,898	67,968
Payments on redemption of units 贖回支出		-	-	-	-
Net subscription 認購淨額		119,747	140,300	77,898	67,968
Profit/(loss) and total comprehensive income 溢利/(虧損)及全面收入總額		324,986	(521,124)	257,582	125,649
Distribution to unitholders 向單位投資者派息	15	(83,748)	(122,300)	(77,898)	(67,968)
<b>Balance at the end of the year 年終結餘</b>		6,909,357	6,548,372	2,736,037	2,478,455

For the number of units in issue and the net asset value per unit, please refer to Note 9 for details.  
有關發行單位數目和每單位資產淨值的詳情，請參閱附註9。

The notes on pages 56 to 267 form an integral part of these financial statements.  
載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	Note 附註	BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	
		2024 二零二四年	2023 二零二三年	2024 二零二四年	2023 二零二三年
		US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
<b>Balance at the beginning of the year</b> 年初結餘		35,459,322	23,994,027	20,902,842	22,006,968
Proceeds from issue of units 認購收入		2,774,511	10,494,607	1,895,970	867,075
Payments on redemption of units 贖回支出		(3,000,000)	-	(8,800,000)	(850,000)
Net (redemption)/subscription (贖回)/認購淨額		(225,489)	10,494,607	(6,904,030)	17,075
Profit/(loss) and total comprehensive income 溢利/(虧損)及全面收入總額		1,552,656	1,604,033	1,402,559	(254,126)
Distribution to unitholders 向單位投資者派息	15	(1,266,842)	(633,345)	(1,045,970)	(867,075)
<b>Balance at the end of the year</b> 年終結餘		35,519,647	35,459,322	14,355,401	20,902,842

For the number of units in issue and the net asset value per unit, please refer to Note 9 for details.

有關發行單位數目和每單位資產淨值的詳情，請參閱附註9。

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**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**STATEMENT OF CHANGES IN EQUITY (continued) 權益變動表 (續)**  
 FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金			
	Note 附註	2024	2023
		二零二四年 HK\$ 港元	二零二三年 HK\$ 港元
Balance at the beginning of year 年初結餘		5,390,241	5,191,432
Proceeds from issue of units 認購收入		40,000	10,000
Payments on redemption of units 贖回支出		(106,976)	(19,676)
Net redemption 贖回淨額		(66,976)	(9,676)
Profit and total comprehensive income 溢利及全面收入總額		222,687	208,485
Balance at the end of the year 年終結餘		5,545,952	5,390,241

For the number of units in issue and the net asset value per unit, please refer to Note 9 for details.  
 有關發行單位數目和每單位資產淨值的詳情，請參閱附註9。

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 載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

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

以下為各分支基金有關類別的認購／(贖回)數量：

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
	2024 <sup>1</sup> 二零二四年 <sup>1</sup> Class A A類	2023 二零二三年 Class A A類	2024 二零二四年 Class A A類	2023 二零二三年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	513,219.3650	505,234.3158	130,329,485.9235	157,861,828.7052
Units issued 已發行單位	9,691.9155	7,985.0492	40,512,003.8742	30,628,939.9283
Units redeemed 已贖回單位	(522,911.2805)	-	(71,878,709.0488)	(58,161,282.7100)
Units outstanding at the end of the year 年終單位數量	-	513,219.3650	98,962,780.7489	130,329,485.9235
			Class A – RMB Hedged Currency Class Units A類 – 人民幣對沖 貨幣類別單位	Class A – RMB Hedged Currency Class Units A類 – 人民幣對沖 貨幣類別單位
Units outstanding at the beginning of the year 年初單位數量			1,487,519.1688	2,193,371.3203
Units issued 已發行單位			689,021.1387	26,539.3136
Units redeemed 已贖回單位			(1,211,017.1653)	(732,391.4651)
Units outstanding at the end of the year 年終單位數量			965,523.1422	1,487,519.1688
			BOCIP China Bond Fund 中銀保誠中國債券基金	BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金
	2024 二零二四年 Class C C類	2023 二零二三年 Class C C類	2024 二零二四年 Class A A類	2023 二零二三年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	9,085,944.5038	17,388,534.8483	1,308,748.9993	1,355,343.4541
Units issued 已發行單位	-	-	5,182.8531	5,147.7161
Units redeemed 已贖回單位	(9,085,944.5038)	(8,302,590.3445)	(87,932.6675)	(51,742.1709)
Units outstanding at the end of the year 年終單位數量	-	9,085,944.5038	1,225,999.1849	1,308,748.9993

<sup>1</sup> For the period from 1st January 2024 to 30th December 2024 (date of termination)

<sup>1</sup> 自二零二四年一月一日至二零二四年十二月卅日(終止日期)止期間

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

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

以下為各分支基金有關類別的認購／(贖回)數量：(續)

	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
	2024 二零二四年 Class A A類	2023 二零二三年 Class A A類	2024 <sup>1</sup> 二零二四年 <sup>1</sup> Class A A類	2023 二零二三年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	21,851,782.9440	26,360,325.9337	2,467,207.8460	2,447,527.0471
Units issued 已發行單位	1,368,400.2226	517,008.4046	129,186.9068	119,680.7989
Units redeemed 已贖回單位	(8,188,696.0509)	(5,025,551.3943)	(2,596,394.7528)	(100,000.0000)
Units outstanding at the end of the year 年終單位數量	15,031,487.1157	21,851,782.9440	-	2,467,207.8460
			Class A - RMB Hedged Currency Class Units A類－人民幣對沖 貨幣類別單位	Class A - RMB Hedged Currency Class Units A類－人民幣對沖 貨幣類別單位
Units outstanding at the beginning of the year 年初單位數量			2,291.2836	4,078.2294
Units issued 已發行單位			47.0627	65.8143
Units redeemed 已贖回單位			(2,338.3463)	(1,852.7601)
Units outstanding at the end of the year 年終單位數量			-	2,291.2836

<sup>1</sup> For the period from 1st January 2024 to 30th December 2024 (date of termination)

<sup>1</sup> 自二零二四年一月一日至二零二四年十二月卅日(終止日期)止期間

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月三十一日止年度

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

以下為各分支基金有關類別的認購／(贖回)數量：(續)

	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
	2024 二零二四年 Class A A類	2023 二零二三年 Class A A類	2024 二零二四年 Class A A類	2023 二零二三年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	853,792.5809	812,228.1877	1,057,320.1223	1,034,215.9178
Units issued 已發行單位	44,465.4945	41,564.3932	722.5236	23,104.2045
Units redeemed 已贖回單位	-	-	(25,000.0000)	-
Units outstanding at the end of the year 年終單位數量	898,258.0754	853,792.5809	1,033,042.6459	1,057,320.1223
	Class A – RMB Hedged Currency Class Units A類 – 人民幣對沖 貨幣類別單位	Class A – RMB Hedged Currency Class Units A類 – 人民幣對沖 貨幣類別單位		
Units outstanding at the beginning of the year 年初單位數量	1,361.1227	2,971.9272		
Units issued 已發行單位	27.8629	39.7642		
Units redeemed 已贖回單位	-	(1,650.5687)		
Units outstanding at the end of the year 年終單位數量	1,388.9856	1,361.1227		
	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波動股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
	2024 二零二四年 Class A A類	2023 二零二三年 Class A A類	2024 二零二四年 Class A A類	2023 二零二三年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	796,295.9096	1,156,397.7136	6,544,135.6604	6,416,514.2590
Units issued 已發行單位	926.9281	898.8535	135,142.5715	127,621.4014
Units redeemed 已贖回單位	-	(361,000.6575)	-	-
Units outstanding at the end of the year 年終單位數量	797,222.8377	796,295.9096	6,679,278.2319	6,544,135.6604

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

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

以下為各分支基金有關類別的認購／(贖回)數量：(續)

	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
	2024 二零二四年 Class A A類	2023 二零二三年 Class A A類	2024 二零二四年 Class A A類	2023 二零二三年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	885,027.4800	868,136.4178	314,218.6374	305,896.4718
Units issued 已發行單位	17,037.1221	16,891.0622	9,587.6707	8,322.1656
Units redeemed 已贖回單位	-	-	-	-
Units outstanding at the end of the year 年終單位數量	902,064.6021	885,027.4800	323,806.3081	314,218.6374
	BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	
	2024 二零二四年 Class A A類	2023 二零二三年 Class A A類	2024 二零二四年 Class A A類	2023 二零二三年 Class A A類
Units outstanding at the beginning of the year 年初單位數量	3,703,771.6285	2,580,839.4943	2,812,334.6047	2,811,894.3346
Units issued 已發行單位	290,250.5450	1,122,932.1342	137,453.8394	114,815.1775
Units redeemed 已贖回單位	(310,293.2314)	-	(1,047,600.4922)	(114,374.9074)
Units outstanding at the end of the year 年終單位數量	3,683,728.9421	3,703,771.6285	1,902,187.9519	2,812,334.6047

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**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**STATEMENT OF CHANGES IN EQUITY (continued) 權益變動表 (續)**  
 FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

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

	<b>BOCIP Short Term HKD</b> <b>Money Market Fund</b> 中銀保誠短期港元貨幣市場基金	
	<b>2024</b> 二零二四年 <b>Class A</b> <b>A類</b>	<b>2023</b> 二零二三年 <b>Class A</b> <b>A類</b>
Units outstanding at the beginning of the year 年初單位數量	510,983.6647	511,898.4306
Units issued 已發行單位	3,645.7763	984.1647
Units redeemed 已贖回單位	(9,999.5000)	(1,898.9306)
Units outstanding at the end of the year 年終單位數量	504,629.9410	510,983.6647

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# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### STATEMENT OF CASH FLOWS 現金流量表

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
	2024 <sup>1</sup> 二零二四年 <sup>1</sup> HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>Cash flows from operating activities</b>				
營運活動產生的現金流量				
Profit and total comprehensive income				
溢利及全面收入總額	250,685	245,472	165,485,819	18,800,964
Adjustments for: 調整:				
Dividend income 股息收入	-	-	(36,599,720)	(48,895,735)
Interest income on bank deposits 銀行存款的利息收入	(36,216)	(2,219)	(76,259)	(94,395)
Net (gains)/losses on financial assets and liabilities at fair value through profit or loss				
按公平價值透過損益列賬的財務資產及負債的淨(收益)/虧損	(212,666)	(230,932)	(145,874,723)	9,397,192
Withholding tax 預扣稅	-	-	3,163,295	4,288,135
	1,803	12,321	(13,901,588)	(16,503,839)
Increase/(decrease) in management fee rebate receivable				
管理費退還應收賬款增加/(減少)	1,242	(45)	-	-
Decrease in accrued expenses and other payables				
累計支出及其他應付款項減少	-	-	(44,597)	(323,551)
Increase in prepaid expenses and other receivables				
預付支出及其他應收款項增加	(14,627)	-	-	-
Dividend income received (net of withholding tax)				
已收股息收入(扣除預扣稅)	-	-	33,307,525	44,112,783
Interest income received (net of withholding tax)				
已收利息收入(扣除預扣稅)	36,216	2,219	76,259	94,395
Payments on purchase of financial assets at fair value through profit or loss				
購買按公平價值透過損益列賬的財務資產的支出	-	-	(97,992,222)	(57,732,725)
Proceeds from sale of financial assets at fair value through profit or loss				
出售按公平價值透過損益列賬的財務資產的收益	6,088,856	-	299,106,094	238,266,319
<b>Net cash flows from operating activities</b>				
營運活動產生的淨現金流量	6,113,490	14,495	220,551,471	207,913,382

<sup>1</sup> For the period from 1st January 2024 to 30th December 2024 (date of termination)

<sup>1</sup> 自二零二四年一月一日至二零二四年十二月卅日(終止日期)止期間

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
	2024 <sup>1</sup> 二零二四年 <sup>1</sup> HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>Cash flows from financing activities</b>				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	116,890	94,000	251,625,212	172,930,215
Payment on redemption of units 贖回支出	(280,554)	-	(438,484,864)	(341,805,381)
Distribution to unitholders 向單位投資者派息	-	-	(33,865,178)	(38,478,102)
	<u>-</u>	<u>-</u>	<u>(119,724,830)</u>	<u>(107,353,268)</u>
<b>Net cash flows (used in)/from financing activities</b>				
融資活動(所用)/產生的淨現金流量	<u>(163,664)</u>	<u>94,000</u>	<u>(220,724,830)</u>	<u>(207,353,268)</u>
Net increase/(decrease) in cash and cash equivalents 淨現金及現金等價物增加/(減少)	5,949,826	108,495	(173,359)	560,114
Cash and cash equivalents at beginning of the year 年初現金及現金等價物	<u>252,058</u>	<u>143,563</u>	<u>1,255,310</u>	<u>695,196</u>
<b>Cash and cash equivalents at end of the year</b>				
年終現金及現金等價物	<u>6,201,884</u>	<u>252,058</u>	<u>1,081,951</u>	<u>1,255,310</u>
<b>Analysis of balances of cash and cash equivalents</b>				
現金及現金等價物結餘分析				
Cash at bank 銀行現金	<u>6,201,884</u>	<u>252,058</u>	<u>1,081,951</u>	<u>1,255,310</u>

<sup>1</sup> For the period from 1st January 2024 to 30th December 2024 (date of termination)

<sup>1</sup> 自二零二四年一月一日至二零二四年十二月卅日(終止日期)止期間

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP China Bond Fund 中銀保誠中國債券基金		BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	
	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>Cash flows from operating activities</b>				
營運活動產生的現金流量				
(Loss)/profit and total comprehensive income (虧損)/溢利及全面收入總額	(317,145)	(1,328,761)	8,952,578	5,504,355
Adjustments for: 調整:				
Dividend income 股息收入	-	-	(895,403)	(711,808)
Interest income on bank deposits 銀行存款的利息收入	(230,186)	(619,305)	(53,864)	(29,999)
Interest income on financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產的利息收入	(1,236,907)	(4,570,980)	-	-
Net losses/(gains) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列賬的財務資產及負債的淨虧損/(收益)	233,017	4,257,562	(8,293,050)	(4,937,055)
Withholding tax 預扣稅	937	979	89,540	70,912
	(1,550,284)	(2,260,505)	(200,199)	(103,595)
Capital gain tax paid 已付資本增值稅	(937)	(979)	-	-
Decrease in restricted deposits paid 已付有限制存款減少	57,666	103,353	-	-
Increase/(decrease) in accrued expenses and other payables 累算支出及其他應付款項增加/(減少)	37,285	(75,447)	1,812	459
Decrease/(increase) in prepaid expenses and other receivables 預付支出及其他應收款項減少/(增加)	4,528	(14)	-	-
Dividend income received (net of withholding tax) 已收股息收入(扣除預扣稅)	-	-	805,533	634,961
Interest income received (net of withholding tax) 已收利息收入(扣除預扣稅)	2,709,667	6,766,592	53,864	29,999
Payments on purchase of financial assets at fair value through profit or loss 購買按公平值透過損益列賬的財務資產的支出	(11,071,747)	-	(4,543,296)	(7,263,126)
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益列賬的財務資產的收益	88,751,647	100,734,404	6,514,406	9,279,730
<b>Net cash flows from operating activities</b>				
營運活動產生的淨現金流量	78,937,825	105,267,404	2,632,120	2,578,428

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP China Bond Fund 中銀保誠中國債券基金		BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	
	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>Cash flows from financing activities</b>				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	-	-	149,703	120,000
Payment on redemption of units 贖回支出	(108,397,323)	(80,100,000)	(2,422,299)	(1,119,763)
<b>Net cash flows used in financing activities</b>				
融資活動所用的淨現金流量	(108,397,323)	(80,100,000)	(2,272,596)	(999,763)
Net (decrease)/increase in cash and cash equivalents 淨現金及現金等價物 (減少)/ 增加	(29,459,498)	25,167,404	359,524	1,578,665
Cash and cash equivalents at beginning of the year 年初現金及現金等價物	31,256,049	6,088,645	2,818,699	1,240,034
<b>Cash and cash equivalents at end of the year</b>				
年終現金及現金等價物	1,796,551	31,256,049	3,178,223	2,818,699
<b>Analysis of balances of cash and cash equivalents</b>				
現金及現金等價物結餘分析				
Cash at bank 銀行現金	1,796,551	14,056,049	3,178,223	2,818,699
Fixed deposits with original maturities of three months or less 原到期日為三個月或以內的定期存款	-	17,200,000	-	-
	1,796,551	31,256,049	3,178,223	2,818,699

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 <sup>1</sup> 二零二四年 <sup>1</sup> HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>Cash flows from operating activities</b>				
營運活動產生的現金流量				
Profit/(loss) and total comprehensive income 溢利/(虧損)及全面收入總額	6,163,275	7,005,771	1,812,434	(1,275,113)
Adjustments for: 調整:				
Dividend income 股息收入	-	-	(378,009)	(446,688)
Interest income on bank deposits 銀行存款的利息收入	(48,192)	(124,331)	(14,822)	(8,938)
Interest income on financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產的利息收入	(11,730,643)	(9,995,228)	-	-
Net losses/(gains) on financial assets and liabilities at fair value through profit or loss 按公平值透過損益列賬的財務資產及負債的淨虧損/(收益)	4,057,058	1,006,933	(1,526,046)	1,632,853
Withholding tax 預扣稅	-	-	27,936	29,033
	(1,558,502)	(2,106,855)	(78,507)	(68,853)
(Decrease)/increase in accrued expenses and other payables 累計支出及其他應付款項(減少)/增加	(40,163)	(17,620)	2,113	(2,744)
Increase in prepaid expenses and other receivables 預付支出及其他應收款項增加	(1)	-	-	-
Dividend income received (net of withholding tax) 已收股息收入(扣除預扣稅)	-	-	361,786	405,942
Interest income received (net of withholding tax) 已收利息收入(扣除預扣稅)	12,555,755	10,170,719	14,822	8,938
Payments on purchase of financial assets at fair value through profit or loss 購買按公平值透過損益列賬的財務資產的支出	(19,052,308)	(96,209,087)	(2,010,018)	(5,812,420)
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益列賬的財務資產的收益	75,522,749	124,509,038	13,940,667	6,192,419
<b>Net cash flows from operating activities</b>				
營運活動產生的淨現金流量	67,427,530	36,346,195	12,230,863	723,282

<sup>1</sup> For the period from 1st January 2024 to 30th December 2024 (date of termination)

<sup>1</sup> 自二零二四年一月一日至二零二四年十二月卅日(終止日期)止期間

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)**

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	<b>BOCIP Flexi HKD Income Fund</b> 中銀保誠港元靈活收益基金		<b>BOCIP China Wealth Fund</b> 中銀保誠中國財富基金	
	<b>2024</b> 二零二四年 HK\$ 港元	<b>2023</b> 二零二三年 HK\$ 港元	<b>2024<sup>1</sup></b> 二零二四年 <sup>1</sup> HK\$ 港元	<b>2023</b> 二零二三年 HK\$ 港元
<b>Cash flows from financing activities</b>				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	11,405,773	-	577,127	-
Payment on redemption of units 贖回支出	(68,000,000)	(41,000,000)	(12,810,093)	(475,208)
Distribution to unitholders 向單位投資者派息	(8,252,636)	-	(577,127)	(19,955)
<b>Net cash flows used in financing activities</b>				
融資活動所用的淨現金流量	(64,846,863)	(41,000,000)	(12,810,093)	(495,163)
Net increase/(decrease) in cash and cash equivalents 淨現金及現金等價物增加／(減少)	2,580,667	(4,653,805)	(579,230)	228,119
Cash and cash equivalents at beginning of the year 年初現金及現金等價物	586,782	5,240,587	598,753	370,634
<b>Cash and cash equivalents at end of the year</b>				
年終現金及現金等價物	3,167,449	586,782	19,523	598,753
<b>Analysis of balances of cash and cash equivalents</b>				
現金及現金等價物結餘分析				
Cash at bank 銀行現金	3,167,449	586,782	19,523	598,753

<sup>1</sup> For the period from 1st January 2024 to 30th December 2024 (date of termination)<sup>1</sup> 自二零二四年一月一日至二零二四年十二月卅日(終止日期)止期間

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>Cash flows from operating activities</b>				
營運活動產生的現金流量				
Profit/(loss) and total comprehensive income 溢利／(虧損) 及全面收入總額	752,292	(256,322)	(941,558)	(1,203,393)
Adjustments for: 調整：				
Dividend income 股息收入	(415,186)	(355,240)	(80,262)	(64,386)
Interest income on bank deposits 銀行存款的利息收入	(943)	(1,165)	(1,932)	(1,277)
Net (gains)/losses on financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產的淨(收益)／虧損	(358,045)	589,349	966,529	1,215,165
Withholding tax 預扣稅	7,924	7,494	7,101	5,340
	(13,958)	(15,884)	(50,122)	(48,551)
Increase/(decrease) in accrued expenses and other payables 累算支出及其他應付款項增加／(減少)	122	(234)	2,275	(995)
Dividend income received (net of withholding tax) 已收股息收入(扣除預扣稅)	410,792	343,866	73,161	59,046
Interest income received (net of withholding tax) 已收利息收入(扣除預扣稅)	943	1,165	1,932	1,277
Payments on purchase of financial assets at fair value through profit or loss 購買按公平值透過損益列賬的財務資產的支出	(354,520)	(391,944)	(2,815,852)	(1,884,126)
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益列賬的財務資產的收益	-	131,483	2,892,477	1,862,065
<b>Net cash flows from/(used in) operating activities</b>				
營運活動產生／(所用)的淨現金流量	43,379	68,452	103,871	(11,284)

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>Cash flows from financing activities</b>				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	323,401	-	2,972	120,000
Payment on redemption of units 贖回支出	-	(15,283)	(100,740)	-
Distribution to unitholders 向單位投資者派息	(323,402)	(306)	(87,747)	(109,184)
<b>Net cash flows (used in)/from financing activities</b>				
融資活動(所用)/產生的淨現金流量	(1)	(15,589)	(185,515)	10,816
Net increase/(decrease) in cash and cash equivalents 淨現金及現金等價物增加/(減少)	43,378	52,863	(81,644)	(468)
Cash and cash equivalents at beginning of the year 年初現金及現金等價物	84,300	31,437	130,137	130,605
<b>Cash and cash equivalents at end of the year</b>				
年終現金及現金等價物	127,678	84,300	48,493	130,137
<b>Analysis of balances of cash and cash equivalents</b>				
現金及現金等價物結餘分析				
Cash at bank 銀行現金	127,678	84,300	48,493	130,137

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>Cash flows from operating activities</b>				
營運活動產生的現金流量				
Profit/(loss) and total comprehensive income				
溢利/(虧損) 及全面收入總額	1,502,877	(1,286,665)	(349,353)	(524,182)
Adjustments for: 調整:				
Dividend income 股息收入	(574,140)	(756,693)	(672,445)	(574,851)
Interest income on bank deposits 銀行存款的利息收入	(1,671)	(6,188)	(3,046)	(907)
Net (gains)/losses on financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產的淨(收益)/虧損	(990,538)	1,948,493	783,342	870,230
Withholding tax 預扣稅	32,825	52,003	67,672	59,586
	(30,647)	(49,050)	(173,830)	(170,124)
Increase/(decrease) in accrued expenses and other payables 累算支出及其他應付款項增加/(減少)	209	(2,049)	847	(107)
Dividend income received (net of withholding tax) 已收股息收入(扣除預扣稅)	519,637	704,690	604,773	515,265
Interest income received (net of withholding tax) 已收利息收入(扣除預扣稅)	1,671	6,188	3,046	907
Payments on purchase of financial assets at fair value through profit or loss 購買按公平值透過損益列賬的財務資產的支出	(4,113,491)	(4,508,654)	(26,616,580)	(21,236,729)
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益列賬的財務資產的收益	3,619,772	7,669,823	25,840,741	21,258,608
<b>Net cash flows (used in)/from operating activities</b>				
營運活動(所用)/產生的淨現金流量	(2,849)	3,820,948	(341,003)	367,820

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>Cash flows from financing activities</b>				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	11,881	11,881	600,576	-
Payment on redemption of units 贖回支出	-	(4,922,313)	-	-
Distribution to unitholders 向單位投資者派息	-	-	(602,829)	(2,475)
<b>Net cash flows from/(used in) financing activities</b>				
融資活動產生/(所用)的淨現金流量	11,881	(4,910,432)	(2,253)	(2,475)
Net increase/(decrease) in cash and cash equivalents 淨現金及現金等價物增加/(減少)	9,032	(1,089,484)	(343,256)	365,345
Cash and cash equivalents at beginning of the year 年初現金及現金等價物	34,971	1,124,455	480,029	114,684
<b>Cash and cash equivalents at end of the year</b>				
年終現金及現金等價物	44,003	34,971	136,773	480,029
<b>Analysis of balances of cash and cash equivalents</b>				
現金及現金等價物結餘分析				
Cash at bank 銀行現金	44,003	34,971	136,773	480,029

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
<b>Cash flows from operating activities</b>				
營運活動產生的現金流量				
Profit/(loss) and total comprehensive income 溢利／(虧損) 及全面收入總額	324,986	(521,124)	257,582	125,649
Adjustments for: 調整：				
Dividend income 股息收入	(196,993)	(135,204)	(82,292)	(64,912)
Interest income on bank deposits 銀行存款的利息收入	(795)	(522)	(1,662)	(3,039)
Net (gains)/losses on financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產的淨(收益)／虧損	(175,221)	603,878	(186,529)	(70,682)
Withholding tax 預扣稅	19,699	13,520	6,773	5,836
	(28,324)	(39,452)	(6,128)	(7,148)
Decrease in management fee rebate receivable 管理費退還應收賬款減少	-	-	21	4
Increase/(decrease) in accrued expenses and other payables 累計支出及其他應付款項增加／(減少)	84	(66)	46	2
Dividend income received (net of withholding tax) 已收股息收入(扣除預扣稅)	177,294	121,684	76,622	57,973
Interest income received (net of withholding tax) 已收利息收入(扣除預扣稅)	795	522	1,662	3,039
Payments on purchase of financial assets at fair value through profit or loss 購買按公平值透過損益列賬的財務資產的支出	(1,881,974)	(851,077)	(241,817)	(494,298)
Proceeds from sale of financial assets at fair value through profit or loss 出售按公平值透過損益列賬的財務資產的收益	1,888,571	788,375	214,147	564,332
<b>Net cash flows from operating activities</b>				
營運活動產生的淨現金流量	156,446	19,986	44,553	123,904

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
<b>Cash flows from financing activities</b>				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	119,747	15,000	77,898	-
Distribution to unitholders 向單位投資者派息	(83,748)	-	(77,898)	-
<b>Net cash flows from financing activities</b>				
融資活動產生的淨現金流量	35,999	15,000	-	-
Net increase/(decrease) in cash and cash equivalents 淨現金及現金等價物增加／(減少)	192,445	34,986	44,553	123,904
Cash and cash equivalents at beginning of the year 年初現金及現金等價物	74,609	39,623	134,401	10,497
<b>Cash and cash equivalents at end of the year</b> 年終現金及現金等價物	267,054	74,609	178,954	134,401
<b>Analysis of balances of cash and cash equivalents</b>				
現金及現金等價物結餘分析				
Cash at bank 銀行現金	267,054	74,609	178,954	134,401

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	
	2024	2023	2024	2023
	二零二四年	二零二三年	二零二四年	二零二三年
	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
<b>Cash flows from operating activities</b>				
營運活動產生的現金流量				
Profit/(loss) and total comprehensive income				
溢利/(虧損) 及全面收入總額	1,552,656	1,604,033	1,402,559	(254,126)
Adjustments for: 調整:				
Interest income on bank deposits 銀行存款的利息收入	(14,583)	(43,334)	(24,519)	(37,836)
Interest income on financial assets at fair value through profit or loss				
按公平值透過損益列賬的財務資產的利息收入	(1,338,238)	(1,037,536)	(973,347)	(1,234,893)
Net (gains)/losses on financial assets at fair value through profit or loss				
按公平值透過損益列賬的財務資產的淨(收益)/虧損	(553,074)	(849,567)	(588,752)	1,303,787
	(353,239)	(326,404)	(184,059)	(223,068)
Increase/(decrease) in accrued expenses and other payables 累算支出及其他應付款項增加/(減少)	1,536	8,487	(11,656)	7,040
(Increase)/decrease in prepaid expenses and other receivables				
預付支出及其他應收款項(增加)/減少	(3)	1	(2)	758
Interest income received 已收利息收入	1,247,264	962,448	1,124,132	1,246,969
Payments on purchase of financial assets at fair value through profit or loss				
購買按公平值透過損益列賬的財務資產的支出	(19,399,182)	(18,020,425)	(2,247,774)	(7,529,893)
Proceeds from sale of financial assets at fair value through profit or loss				
出售按公平值透過損益列賬的財務資產的收益	19,993,166	7,679,202	9,091,717	6,913,350
<b>Net cash flows from/(used in) operating activities</b>				
營運活動產生/(所用)的淨現金流量	1,489,542	(9,696,691)	7,772,358	415,156

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	
	2024	2023	2024	2023
	二零二四年	二零二三年	二零二四年	二零二三年
	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
<b>Cash flows from financing activities</b>				
融資活動產生的現金流量				
Proceeds from issue of units 認購收入	2,774,511	9,861,281	1,895,970	-
Payment on redemption of units 贖回支出	(3,000,000)	-	(9,650,000)	-
Distribution to unitholders 向單位投資者派息	(1,266,842)	(19)	(1,045,970)	-
<b>Net cash flows (used in)/from financing activities</b>				
融資活動(所用)/產生的淨現金流量	(1,492,331)	9,861,262	(8,800,000)	-
Net (decrease)/increase in cash and cash equivalents 淨現金及現金等價物(減少)/增加	(2,789)	164,571	(1,027,642)	415,156
Cash and cash equivalents at beginning of the year 年初現金及現金等價物	294,133	129,562	1,651,713	1,236,557
<b>Cash and cash equivalents at end of the year</b>				
年終現金及現金等價物	291,344	294,133	624,071	1,651,713
<b>Analysis of balances of cash and cash equivalents</b>				
現金及現金等價物結餘分析				
Cash at bank 銀行現金	291,344	294,133	624,071	484,015
Fixed deposits with original maturities of three months or less 原到期日為三個月或以內的定期存款	-	-	-	1,167,698
	291,344	294,133	624,071	1,651,713

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。



**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)**

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	<b>BOCIP Short Term HKD Money Market Fund</b> 中銀保誠短期港元貨幣市場基金	
	<b>2024</b> 二零二四年 HK\$ 港元	<b>2023</b> 二零二三年 HK\$ 港元
<b>Cash flows from operating activities</b>		
營運活動產生的現金流量		
Profit and total comprehensive income 溢利及全面收入總額	222,687	208,485
Adjustment for: 調整：		
Interest income on bank deposits 銀行存款的利息收入	(226,779)	(212,454)
	(4,092)	(3,969)
(Decrease)/increase in accrued expenses and other payables		
累算支出及其他應付款項 (減少)／增加	(220)	253
Decrease/(increase) in prepaid expenses and other receivables		
預付支出及其他應收款項減少／(增加)	5,086	(4,022)
Interest income received 已收利息收入	234,046	217,499
<b>Net cash flows from operating activities</b>		
營運活動產生的淨現金流量	234,820	209,761

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****STATEMENT OF CASH FLOWS (continued) 現金流量表 (續)**

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

**BOCIP Short Term HKD  
Money Market Fund  
中銀保誠短期港元貨幣市場基金**

	<b>2024</b> 二零二四年 HK\$ 港元	<b>2023</b> 二零二三年 HK\$ 港元
<b>Cash flows from financing activities</b>		
融資活動產生的現金流量		
Proceeds from issue of units 認購收入	40,000	10,000
Payment on redemption of units 贖回支出	(106,976)	(19,676)
	<u>(66,976)</u>	<u>(9,676)</u>
<b>Net cash flows used in financing activities</b>		
融資活動所用的淨現金流量	<u>(66,976)</u>	<u>(9,676)</u>
Net increase in cash and cash equivalents		
淨現金及現金等價物增加	167,844	200,085
Cash and cash equivalents at beginning of the year		
年初現金及現金等價物	5,367,470	5,167,385
	<u>5,367,470</u>	<u>5,167,385</u>
<b>Cash and cash equivalents at end of the year</b>		
年終現金及現金等價物	<u>5,535,314</u>	<u>5,367,470</u>
<b>Analysis of balances of cash and cash equivalents</b>		
現金及現金等價物結餘分析		
Cash at bank 銀行現金	1,069,207	439,190
Fixed deposits with original maturities of three months or less		
原到期日為三個月或以內的定期存款	4,466,107	4,928,280
	<u>5,535,314</u>	<u>5,367,470</u>

The notes on pages 56 to 267 form an integral part of these financial statements.

載於第56頁至第267頁之附註構成財務報表的重要部分。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

## NOTES TO THE FINANCIAL STATEMENTS

### 1 The Fund and the Sub-Funds

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

The Fund is an umbrella unit trust. Currently, there are 13 sub-funds (2023: 15 sub-funds). No sub-fund (2023: no sub-fund) was launched and 2 sub-funds (2023: no sub-fund) was terminated during the year ended 31st December 2024.

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

#### Sub-Fund

##### 分支基金

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

## 財務報表附註

### 1 本基金及分支基金

中銀保誠資產管理投資基金(「本基金」)是一項單位信託基金，並由中銀國際英國保誠資產管理有限公司作為基金經理(「基金經理」)及中銀國際英國保誠信託有限公司作為信託人(「信託人」)根據於二零一零年三月卅一日簽訂的信託契約管理。本基金根據香港法例成立並受香港法例監管。

本基金是一項傘子單位信託基金。目前，共有13隻分支基金(二零二三年：15隻分支基金)。截至二零二四年十二月卅一日止年度，概無成立分支基金(二零二三年：無成立分支基金)，並終止2隻分支基金(二零二三年：無終止分支基金)。

分支基金的個別成立日期如下：

#### Date of commencement of operations 開始經營日期

21st January 1911
二零一一年一月廿一日
15th February 2013
二零一三年二月十五日
27th February 2013
二零一三年二月廿七日
20th December 2013
二零一三年十二月廿日
30th September 2014
二零一四年九月卅日
12th June 2015
二零一五年六月十二日
21st August 2015
二零一五年八月廿一日
8th November 2016
二零一六年十一月八日
10th March 2017
二零一七年三月十日
22nd December 2017
二零一七年十二月廿二日
16th November 2018
二零一八年十一月十六日
28th October 2019
二零一九年十月廿八日
5th March 2021
二零二一年三月五日
9th April 2010
二零一零年四月九日
28th March 2014
二零一四年三月廿八日

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

Two classes of units, namely Class A Units and Class B Units, are available for all the Sub-Funds except for BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Flexi HKD Income Fund, BOCIP Flexi USD Bond Fund and BOCIP Short Term HKD Money Market Fund that only Class A Units are available. Class C Units are only available for BOCIP China Bond Fund. For BOCIP China Wealth Fund, BOCIP China Value Fund and BOCIP Hong Kong Value Fund issued Class A – RMB Hedged Currency Class Units which the units are denominated in RMB and considered a separate class from Class A Units.

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

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

#### 財務報表附註 (續)

##### 1 本基金及分支基金 (續)

除中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠港元靈活收益基金、中銀保誠美元靈活債券基金及中銀保誠短期港元貨幣市場基金僅提供A類單位，及中銀保誠中國債券基金僅提供C類單位外，所有基金均提供兩類單位，稱為A類單位及B類單位。中銀保誠中國財富基金、中銀保誠中國價值基金及中銀保誠香港價值基金發行A類－人民幣對沖貨幣類別單位，其為人民幣計價的單位，視為獨立於A類單位之類別。

基金經理將來可能會要求信託人設立更多分支基金，或就每項分支基金發行更多類別的單位。A類、B類和C類單位的認購費用、贖回費用、轉換費用和服務費用都不相同。只有A類和C類單位可以選擇參與由基金經理提供的定期儲蓄計劃。

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

Pursuant to the announcement made on 24th September 2024 from the BOCIP China Wealth Fund and BOCIP HK Dollar Money Market Fund, the Manager has, decided to exercise its power under Clause 26.02(a) of the Trust Deed, and seek termination of the BOCIP China Wealth Fund and BOCIP HK Dollar Money Market Fund with effect from 30th December 2024 (the "date of termination").

Pursuant to the announcement made on 24th September 2024 from the BOCIP China Bond Fund, the Manager has, decided to exercise its power under Clause 26.02(a) of the Trust Deed, and seek termination of BOCIP China Bond Fund with effect from 24th March 2025. As at 28th February 2025, the Manager has further announced the termination date of the BOCIP China Bond Fund will postpone to 25th August 2025 due to the delay of the tax clearance process in the People's Republic of China ("PRC").

For BOCIP China Wealth Fund and BOCIP HK Dollar Money Market Fund, the term of "2024" means the period from 1st January 2024 to 30th December 2024 (date of termination) or as of 30th December 2024 (date of termination).

Due to the fact that the comparative amounts of financial statements of BOCIP China Wealth Fund and BOCIP HK Dollar Money Market Fund presented covered for the period from 1st January 2024 to 30th December 2024 (date of termination), the amount presented in financial statements of these Sub-Funds and related explanatory notes presented are not entirely comparable as the prior period cover a full year. The financial statements for the period from 1st January 2024 to 30th December 2024 (date of termination) are the last set of financial statements of these Sub-Funds.

#### 財務報表附註 (續)

##### 1 本基金及分支基金 (續)

根據中銀保誠中國財富基金及中銀保誠港元貨幣市場基金於二零二四年九月廿四日刊發之公告，基金經理已決定行使其在信託契約第26.02(a)條項下的權力，自二零二四年十二月卅日(「終止日期」)起終止中銀保誠中國財富基金及中銀保誠港元貨幣市場基金。

根據中銀保誠中國債券基金於二零二四年九月廿四日刊發之公告，基金經理已決定行使其在信託契約第26.02(a)條項下的權力，自二零二五年三月廿四日起終止中銀保誠中國債券基金。於二零二五年二月廿八日，基金經理進一步宣布，由於中華人民共和國(「中國」)稅務清關程序延遲，中銀保誠中國債券基金的終止日期將推遲至二零二五年八月廿五日。

就中銀保誠中國財富基金及中銀保誠港元貨幣市場基金而言，「二零二四年」乃指自二零二四年一月一日至二零二四年十二月卅日(終止日期)止期間或截至二零二四年十二月卅日(終止日期)的時期。

由於所呈列的中銀保誠中國財富基金及中銀保誠港元貨幣市場基金之財務報表比較金額乃涵蓋自二零二四年一月一日至二零二四年十二月卅日(終止日期)止期間，故該等分支基金的財務報表呈列的金額及相關解釋附註不完全可作比較，因為上個期間涵蓋了全年。自二零二四年一月一日至二零二四年十二月卅日(終止日期)止期間的財務報表為該等分支基金的最後一份財務報表。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

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

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 BOCIP Hong Kong Dollar Money Market Fund, BOCIP China Wealth Fund and BOCIP China Bond Fund. Accordingly, the financial statements of these Sub-Funds have been prepared on a liquidation basis. The termination expense provision amount to HK\$10,700, HK\$12,200 and HK\$217,000 for BOCIP Hong Kong Dollar Money Market Fund, BOCIP China Wealth Fund and BOCIP China Bond Fund respectively. If there are additional termination costs, the fee will be borne by the Manager.

#### 財務報表附註(續)

##### 2 重大會計政策

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

###### (a) 編製基準

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

除按公平值透過損益列賬的財務資產及負債(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。

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保誠港元貨幣市場基金、中銀保誠中國財富基金及中銀保誠中國債券基金於當期的財務報表。因此，該等分支基金的財務報表均按清盤基礎編製。中銀保誠港元貨幣市場基金、中銀保誠中國財富基金及中銀保誠中國債券基金的終止開支撥備分別為10,700港元、12,200港元及217,000港元。倘有產生額外的終止成本，該費用將由基金經理承擔。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 2 Material accounting policies (continued)

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

All assets and liabilities of the BOCIP Hong Kong Dollar Money Market Fund, BOCIP China Wealth Fund and BOCIP China Bond Fund have been measured at their estimated net realisable values and estimated settlement amounts, respectively, and no adjustments were required. The Manager will bear the unamortised preliminary expenses and all costs and expenses associated with the termination, deauthorization and delisting of these Sub-Funds from the date of the Announcement up to and including the date of termination.

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

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

*Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the financial year beginning on 1st January 2024*

There are no standards, amendments to standards or interpretations that are effective for annual periods beginning on or after 1st January 2024 that have a material effect on the financial statements of the Sub-Funds.

#### 財務報表附註(續)

#### 2 重大會計政策(續)

##### (a) 編製基準(續)

中銀保誠港元貨幣市場基金、中銀保誠中國財富基金及中銀保誠中國債券基金的所有資產及負債均已分別按其預計可變現淨值及估計結算金額計量，且無須進行調整。基金經理將承擔自公告日期起直至終止日期（包括終止日期當日）與分支基金終止、撤銷認可資格及除牌相關的未攤銷前期費用以及所有成本及開支。

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

除非另有說明，財務報表中有關淨資產的一切提述，均指單位投資者應佔的淨資產。

*於二零二四年一月一日開始財政年度生效與分支基金相關的準則及現有準則修訂*

概無於二零二四年一月一日或之後開始年度期間生效且對分支基金的財務報表產生重大影響的準則、準則修訂或詮釋。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

#### 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 January 2024 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 December 2024 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

香港財務報告準則第18號

##### Amendments to HKFRS 9 and HKFRS 7

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

##### Annual Improvements to HKFRS Accounting Standards – Volume 11

香港財務報告準則會計準則年度改進  
— 第11卷

##### *Presentation and Disclosure in Financial Statements<sup>2</sup>*

財務報表的呈列及披露<sup>2</sup>

##### *Amendments to the Classification and Measurement of Financial Instruments<sup>1</sup>*

金融工具分類及計量的修訂<sup>1</sup>

##### *Amendments to HKFRS 1, HKFRS 7, HKFRS 9, HKFRS 10 and HKAS 7<sup>1</sup>*

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<sup>1</sup>

#### 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二零二四年一月一日開始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二零二四年十二月卅一日止會計年度已頒布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：

<sup>1</sup> Effective for annual periods beginning on or after 1st January 2026

<sup>2</sup> Effective for annual/reporting periods beginning on or after 1st January 2027

<sup>1</sup> 二零二六年一月一日或之後開始的年度期間生效。

<sup>2</sup> 二零二七年一月一日或之後開始的年度／報告期間生效。



## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

#### 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，包括指定的總計和的小計。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。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

#### 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。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

#### 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號的指引並無說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，並允許提早應用。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號確定租賃負債已予取消，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，並允許提早應用。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。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 2 Material accounting policies (continued)

###### (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.

###### (b) Financial instruments

###### Financial assets

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

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

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

#### 財務報表附註 (續)

##### 2 重大會計政策 (續)

###### (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。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) 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賬。

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賬，則以交易成本計量。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 2 Material accounting policies (continued)

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

###### Financial assets (continued)

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

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

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

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

As at 31st December 2024 and 2023, all the listed equity securities, collective investment schemes, foreign currency forward contracts, debt securities and real estate investment trust are classified, at initial recognition, as financial assets at fair value through profit or loss while amounts due from brokers, dividends receivable and interest receivable, management fee rebate receivable, amounts receivable on subscription of units, restricted deposits, fixed deposits, bank balances and other receivables are classified as financial assets at amortised cost.

#### 財務報表附註 (續)

#### 2 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)*

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。

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。

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應於交易日（即分支基金承諾購買或銷售資產當日）確認。

於二零二四年及二零二三年十二月卅一日，所有上市股本證券、集體投資計劃、外匯遠期合約、債務證券及房地產投資信託基金於初始確認時分類為按公平值透過損益列賬的財務資產，而應收經紀款項、應收股息及應收利息、管理費退還應收賬款、認購單位應收款項、有限制存款、定期存款、銀行結餘及其他應收款項則分類為按攤銷成本計算的財務資產。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 2 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 profit or loss 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，收益及虧損於損益中確認。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 2 Material accounting policies (continued)

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

###### Financial assets (continued)

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

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

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

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

#### 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(續)*

###### *按公平值透過損益列賬的財務資產*

按公平值透過損益列賬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賬的財務資產，或強制要求按公平值計量的財務資產。倘財務資產乃基於短期出售或購回而收購，則該等財務資產分類為持作買賣。現金流量並非僅支付本金及利息的財務資產，不論其業務模式如何，均按公平值透過損益列賬分類及計量。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賬。

按公平值透過損益列賬的財務資產按公平值於淨資產報表列賬，而公平值變動淨額於損益中確認。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 2 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。

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

符合財務負債定義的可認沽財務工具，在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。



## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 2 Material accounting policies (continued)

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

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

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

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

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

As at 31st December 2024 and 2023, the Sub-Funds' financial liabilities include relating to amounts due to brokers, accrued expenses and other payables and amounts payable on redemption of units which are measured at amortised cost and loss position of foreign currency forward contracts being measured at fair value.

##### *Subsequent measurement*

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

#### 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)

##### *初始確認及計量(續)*

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

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

於二零二四年及二零二三年十二月卅一日，分支基金的財務負債包括應付經紀款項、累算支出及其他應付款項及贖回單位應付款項，按攤銷成本計量及外匯遠期合約的虧損持倉以公平值計量。

##### *其後計量*

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 2 Material accounting policies (continued)

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

##### Financial liabilities and equity instruments (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 fair value through profit or loss, of which interest income is included in interest income on interest bearing securities.

Interest expense is recognised on an effective interest basis.

#### 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)

##### *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期限內或（如適當時）較短期間內估計得到的未來現金付款或收入貼現至財務資產或財務負債初始確認時的賬面淨值。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基準確認，除按公平值透過損益列賬的財務資產，其利息收入計入利息證券的利息收入。

利息支出按實際利率基準確認。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 2 Material accounting policies (continued)

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

###### Derecognition

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

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

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

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

#### 財務報表附註 (續)

#### 2 重大會計政策 (續)

##### (b) 金融工具 (續)

###### 終止確認

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

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

分支基金使用加權平均法以釐定終止確認時已變現的損益。

一項財務負債僅會於合約所指定的責任被解除、註銷或屆滿時被取消確認。取消確認的財務負債賬面值與已付及應付代價之間的差額會於損益中確認。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 2 Material accounting policies (continued)

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

###### Impairment of financial assets

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

###### *General approach*

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

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

#### 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

分支基金確認對並非按公平值透過損益列賬的所有債務工具預期信貸虧損作出撥備。預期信貸虧損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品或組成合約條款的其他信貸提升措施的現金流量。

###### *一般方式*

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

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 2 Material accounting policies (continued)

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

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

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

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

##### (c) Offsetting financial instruments

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

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

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

#### 財務報表附註 (續)

#### 2 重大會計政策 (續)

##### (b) 金融工具 (續)

###### 財務資產減值 (續)

###### *一般方式 (續)*

當內部或外來資料顯示分支基金不大可能於考慮分支基金所持的任何信貸提升措施前全數收到尚未償還合約款項時，分支基金可以把有關財務資產視作違約。當概無合理預期可收回合約現金流量時，該項財務資產即被撇銷。

##### (c) 金融工具抵銷

若存在法律上可行使的權利，可對已確認入賬的項目進行抵銷，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賬。

##### (d) 應收及應付經紀款項

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 2 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 accruals basis and are charged to the profit or loss.

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

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

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

#### 財務報表附註(續)

##### 2 重大會計政策(續)

###### (e) 收入

按公平值透過損益表列賬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基準以實際利率方法在損益表確認入賬，包括現金及現金等價物和按公平值透過損益表列賬的債務證券的利息收入。

其他收入以應計基準入賬，並計入損益。

###### (f) 支出

所有支出均以應計基準入賬，並計入損益。

###### (g) 外幣換算

###### (i) 功能及呈列貨幣

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 2 Material accounting policies (continued)

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

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

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

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

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

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

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

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

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

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

#### 財務報表附註(續)

#### 2 重大會計政策(續)

##### (g) 外幣換算(續)

###### (i) 功能及呈列貨幣(續)

分支基金已採納功能貨幣為呈列貨幣，財務報表亦以相關功能貨幣呈列。

###### (ii) 交易及結餘

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

由折算產生的匯兌收益及虧損計入損益。

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

與按公平值透過損益列賬的財務資產及負債有關的匯兌收益及虧損於損益及其他全面收益表的「按公平值透過損益列賬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，以及銀行透支(如有)。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 2 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 except for BOCIP China Bond Fund which is computed monthly. Prices for issues and redemptions are based on the latest available valuation. Proceeds and payments for units issued and redeemed are shown in the statement of changes in equity.

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

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

#### 財務報表附註(續)

#### 2 重大會計政策(續)

##### (i) 可贖回單位

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

如果可贖回單位的條款或條件出現變動，且並不符合修訂本所述的嚴格條件，可贖回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。權益工具賬面價值與重新分類當日負債的公平值之任何差額將確認為權益。

可贖回單位可於任何時候撥回相關分支基金，而現金價為相當於相關分支基金根據相關信託契約釐定的應佔交易資產淨值。

##### (j) 發行及贖回單位的收款和付款

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

##### (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賬。



## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 2 Material accounting policies (continued)

##### (I) Related parties

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

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

or

- (b) the party is an entity where any of the following conditions applies:
  - (i) the entity and the Sub-Funds are members of the same group;
  - (ii) one entity is an associate or joint venture of the other entity (or of a parent, subsidiary or fellow subsidiary of the other entity);
  - (iii) the entity and the Sub-Funds are joint ventures of the same third party;
  - (iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity;
  - (v) the entity is a post-employment benefit plan for the benefit of employees of either the Sub-Funds or an entity related to the Sub-Funds;

#### 財務報表附註(續)

#### 2 重大會計政策(續)

##### (I) 關聯方

一方將被視為與分支基金有關聯，條件為：

- (a) 該方為某一人士或該人士家屬及該人士之直系親屬
  - (i) 該人士控制或共同控制分支基金；
  - (ii) 該人士對分支基金擁有重大影響力；或
  - (iii) 該人士為分支基金或分支基金母公司之主要管理人員；

或

- (b) 倘該方為符合以下任何條件之實體：
  - (i) 該實體及分支基金為同一集團成員；
  - (ii) 一家實體為另一家實體(或另一家實體之母公司、附屬公司或同系附屬公司)之聯營公司或合營企業；
  - (iii) 實體及分支基金為同一第三方之合營企業；
  - (iv) 一家實體為第三方實體之合營企業，而另一家實體為第三方實體之聯營公司；
  - (v) 實體為分支基金或與分支基金有關聯之實體為其僱員福利而設立之退休福利計劃；

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 2 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提供主要管理人員服務予分支基金或分支基金的母公司。

##### (m) 結構化實體

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 2 Material accounting policies (continued)

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

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

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

#### 3 Significant accounting judgements and estimates

##### Judgements

In the process of applying the Sub-Funds' accounting policies, the Manager has made the following judgements apart from those involving estimations which have the most significant effect on the amounts recognised in the financial statements.

#### 財務報表附註(續)

#### 2 重大會計政策(續)

##### (m) 結構化實體(續)

分支基金認為在其他基金(「被投資基金」)的所有投資屬於在非合併結構化實體的投資。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投資。被投資基金由同一資產經理管理及採用不同的投資策略，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，並賦予其持有人於相關分支基金淨資產應佔份額之權利。分支基金持有被投資基金的可贖回股份。

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

#### 3 主要會計判斷及估計

##### 判斷

於應用分支基金會計政策的過程中，除涉及估計的該等判斷外，基金經理已作出以下對財務報表內已確認金額構成最重大影響的判斷。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

##### Judgements (continued)

##### *Capital gains tax on gains on debt securities in the PRC*

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

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

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

#### 財務報表附註(續)

#### 3 主要會計判斷及估計(續)

##### 判斷(續)

##### *中國債務證券收益的資本增值稅*

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

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

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

##### Judgements (continued)

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

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

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

##### Estimation uncertainty

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 key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

#### 財務報表附註(續)

#### 3 主要會計判斷及估計(續)

##### 判斷(續)

##### *增值稅*

中銀保誠中國債券基金主要通過QFII計劃投資債務證券。

基金經理已為分支基金是否須就至今由投資非政府債券所得利息收入承擔稅務責任及潛在負債金額行使判斷。然而，仍有不明確之處，基金經理的判斷可能不正確，因實際事件可能出現重大偏差。基金經理認為如果中國國家稅務總局將來澄清規定，而結果有別於原先理解，則可能會影響其判斷。進一步詳情請參閱財務報表附註5。

##### 估計不確定因素

基金經理對未來作出估計及假設，所得出的會計估計或會與實際結果有異。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。

有關未來之主要假設以及其他於報告期末會為下個財政年度資產與負債賬面值帶來重大調整風險之主要估計不確定因素討論如下。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

##### Estimation uncertainty (continued)

##### *Fair value of investments*

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

#### 4 Fees

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

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

#### 財務報表附註 (續)

#### 3 主要會計判斷及估計 (續)

##### 估計不確定因素 (續)

##### *投資的公平值*

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

#### 4 費用

##### (a) 管理費及服務費

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

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 4 Fees (continued)

#### 4 費用 (續)

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

##### (a) 管理費及服務費 (續)

2024 and 2023

二零二四年及二零二三年

Sub-Fund 分支基金	Rate of Management Fee (p.a.) 管理費率 (每年)				
	Class A – RMB Hedged Currency Class Units A類 – 人民幣對沖 貨幣類別單位	Class A – RMB Units A類 – 人民幣單位	Class B Units B類單位	Class C Units C類單位	
BOCIP China Value Fund 中銀保誠中國價值基金	1.80%	1.80%	1.80%	–	NA 不適用
BOCIP China Bond Fund 中銀保誠中國債券基金	–	–	–	–	1.00%
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	1.80%	–	–	1.80%	NA 不適用
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	0.75%	–	–	–	NA 不適用
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	1.80%	1.80%	–	–	NA 不適用
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	1.80%	–	–	–	NA 不適用
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	1.50%	–	–	–	NA 不適用
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	1.80%	–	–	NA 不適用	NA 不適用
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	1.80%	–	–	NA 不適用	NA 不適用
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	1.50%	–	–	NA 不適用	NA 不適用
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	0.75%	–	–	NA 不適用	NA 不適用
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	0.75%	–	–	NA 不適用	NA 不適用
BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金	0.30%	–	–	NA 不適用	NA 不適用
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	0.25%	–	–	0.25%	NA 不適用
BOCIP China Wealth Fund 中銀保誠中國財富基金	1.80%	1.80%	–	–	NA 不適用

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 4 Fees (continued)

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

The Manager is entitled to receive a servicing fee for the Class B Units of BOCIP HK Dollar Money Market Fund and BOCIP Japan Small & Mid Cap Opportunity Fund calculated as a percentage of the net asset value of such Class B Units. The servicing fee will be deducted from the assets of the Class B Units. The current servicing fee the Manager levies is 1% (2023: 1%) per annum of the net asset value of the relevant Class B Units. No servicing fee will be levied for the Class A Units, Class A – RMB Hedged Currency Class Units, Class A – RMB Units and Class C Units.

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

A policy for fee waiver and expenses absorption by the Manager for the Sub-Funds has been placed on and after 1st July 2013. Under the policy, the management fee will be charged on the Sub-Funds with Gross Asset Value greater than HK\$50 million, and for fee waiver decision the Manager will take into consideration the fund size, amount of management fee and other criteria to determine a Sub-Fund's eligibility for expense absorption. The management fee has been waived for BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP Hong Kong Low Volatility Equity Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund, BOCIP Short Term HKD Money Market, BOCIP HK Dollar Money Market fund and BOCIP China Wealth Fund for the years ended 31st December 2024 and 2023.

In addition, redemption charges may be levied on the Class B Units if they are redeemed within 4 years of their issue. No redemption charge was received for the Class B Units for the years ended 31st December 2024 and 2023.

#### 財務報表附註 (續)

#### 4 費用 (續)

##### (a) 管理費及服務費 (續)

基金經理有權就中銀保誠港元貨幣市場基金及中銀保誠日本中小企業機遇基金的B類單位收取服務費，該費用以該等B類單位淨資產值的某一百分比計算。服務費會從有關基金B類單位的資產中扣除。目前基金經理收取的每年服務費為有關B類單位淨資產值的1% (二零二三年：1%)。概不就A類單位、A類—人民幣對沖貨幣類別單位、A類—人民幣單位及C類單位收取任何服務費。

管理費及服務費根據每個交易日計算和累算，並按月到期支付。

分支基金經理於二零一三年七月一日或之後採用有關豁免費用及分擔支出的政策。根據該政策，如分支基金總資產值超過50,000,000港元，則收取管理費，而基金經理決定是否豁免費用時將考慮基金規模、管理費金額及其他標準，以釐定分支基金可分擔費用的能力。中銀保誠日本中小企業機遇基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠香港低波幅股票基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金、中銀保誠短期港元貨幣市場基金、中銀保誠港元貨幣市場基金及中銀保誠中國財富基金於截至二零二四年及二零二三年十二月卅一日止年度的管理費獲豁免。

此外，若B類單位在發行後四年內贖回，可能被收取贖回費用。截至二零二四年及二零二三年十二月卅一日止年度，並無就B類單位收取贖回費用。



## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 4 Fees (continued)

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

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

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

###### (b) Trustee fee

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

**For the year ended 31st December 2024** 截至二零二四年十二月卅一日止年度

Nil 無

**For the year ended 31st December 2023** 截至二零二三年十二月卅一日止年度

Nil 無

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

#### 財務報表附註(續)

##### 4 費用(續)

###### (a) 管理費及服務費(續)

如附註10(f)所披露，基金經理及其關連人士收取起始收費和轉換收費。

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

###### (b) 信託費

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

###### Inception Fee 起始收費

Nil 無

###### Inception Fee 起始收費

Nil 無

有關基金經理承擔起始收費的詳情，請參閱附註10(f)。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

財務報表附註 (續)

#### 4 Fees (continued)

#### 4 費用 (續)

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

##### (b) 信託費 (續)

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

信託人有權就每項分支基金收取下列信託費。信託費目前的收費率如下：

#### For the years ended 31st December 2024 and 2023

截至二零二四年及二零二三年十二月卅一日止年度

##### Sub-Funds

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

分支基金

信託費率 (每年)

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

Up to 0.125% p.a. of the net asset  
value of the Sub-Fund

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

最多為分支基金資產淨值的0.125%

BOCIP Short Term HKD Money Market Fund

Up to 0.075% p.a. the net asset  
value of the Sub-Fund

中銀保誠短期港元貨幣市場基金

最多為分支基金資產淨值的0.075%

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 4 Fees (continued)

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

The trustee fee of BOCIP HK Dollar Money Market Fund has been waived for the period from 1st January 2024 to date of termination and for the year ended 31st December 2023.

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

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

###### (c) Performance fee

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

In respect of each dealing day, if the change in the net asset value per unit of the relevant class of the Sub-Fund on that dealing day is a positive value and exceeds the Performance Hurdle and the net asset value per unit on that dealing day is higher than the High Water Mark, a performance fee accrual will be calculated at 20% (2023: 20%) of the difference between the change in the net asset value per unit since last dealing day and the Performance Hurdle provided that on such dealing day, the net asset value per unit is higher than the High Water Mark.

#### 財務報表附註(續)

##### 4 費用(續)

###### (b) 信託費(續)

自二零二四年一月一日至終止日期止期間及截至二零二三年十二月卅一日止年度，中銀保誠港元貨幣市場基金獲豁免信託費。

信託費根據每個交易日計算和累算，並按月到期支付。

信託人亦有權根據信託人與基金經理之間達成的協議，不時收取交易費和分託管費，並在損益及其他全面收益表中披露其金額以及在財務報表附註11披露其性質。

###### (c) 投資表現費

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

就每一個交易日而言，如於該交易日分支基金的有關類別的每單位資產淨值的變動為正值，並超過表現關口以及於該交易日每單位資產淨值超過高水位指標，應計投資表現費將以每單位資產淨值自上一個交易日的變化與表現關口之間的差異的20%（二零二三年：20%）計算，但前提是於該交易日，每單位的資產淨值乃高於高水位指標。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 4 Fees (continued)

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

On initial issue of the units of the Sub-Fund, the High Water Mark will be equal to the initial issue price, that is, HK\$10.00 (2023: HK\$10.00) per unit. The High Water Mark will not be set at a level below this initial issue price of the unit of the Sub-Fund.

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

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

There was no performance fee for the Sub-Funds for the years ended 31st December 2024 and 2023.

#### 財務報表附註(續)

##### 4 費用(續)

###### (c) 投資表現費(續)

在首次發行分支基金的單位時，高水位指標將相等於首次發行價，即每單位10.00港元(二零二三年：10.00港元)。高水位指標不會被設定為低於分支基金單位的首次發行價的水平。

在計算每單位資產淨值時，自投資表現期開始的累積應計投資表現費將在計算之內。如分支基金的有關類別的每單位資產淨值的任何變動少於相等於指定的每日百分比增長，應計每日投資表現費將為負數，並且將扣減累積的應計投資表現費，直至該應計費達至零水平下限為止。如累積的應計投資表現費於投資表現期達至零，分支基金的有關類別將不會計算收取進一步的每日應計投資表現費，直至分支基金的每單位資產淨值高於高水位指標為止。

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

於截至二零二四年及二零二三年十二月卅一日止年度，並無支付投資表現費予分支基金。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 5 Taxation

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

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

For the years ended 31st December 2024 and 2023, BOCIP China Bond Fund invests debt securities in the PRC through the Manager, as an QFII license holder. Under the PRC Corporate Income Tax Law, the Sub-Funds may be liable to pay all PRC taxes and duties on the capital gains realised in the trading of debt securities in respect of the assets held through the quota granted to them (the "Quota"), value-added tax and withholding income tax on interest income received by QFIIs from investments in certain PRC debt securities.

For the years ended 31st December 2024 and 2023, BOCIP China Value Fund, BOCIP China Health Care Fund, BOCIP China-A Small and Mid-Cap Fund, BOCIP Shenzhen Growth Fund and BOCIP Asia Quality Equity Fund invest in China A-Shares through the Shanghai-Hong Kong Stock Connect and Shenzhen-Hong Kong Stock Connect respectively. Under the PRC Corporate Income Tax Law, the Sub-Funds may be liable to pay all PRC taxes and duties on the capital gains realised in the trading of equity securities in respect of the assets acquired held and withholding income tax on dividend income received by from investments in certain PRC equity securities.

#### 財務報表附註(續)

##### 5 稅項

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

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

截至二零二四年及二零二三年十二月卅一日止年度，中銀保誠中國債券基金通過作為QFII執照持有人的基金經理在中國投資債務證券。根據中國企業所得稅法，分支基金有關通過獲授配額（「配額」）而持有的資產，於買賣債務證券時，可能須就已變現的資本收益支付所有中國稅項及徵費。及須就QFII於若干中國債務證券的投資所得的利息收入支付增值稅和預扣所得稅。

截至二零二四年及二零二三年十二月卅一日止年度，中銀保誠中國價值基金、中銀保誠中國健康護理基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金及中銀保誠亞洲優質股票基金分別透過滬港通及深港通投資中國A股。根據中國企業所得稅法，分支基金有關通過收購持有的資產，於買賣債務證券時，可能須就已變現的資本收益支付所有中國稅項及徵費，及須就若干中國股票證券的投資所得的股息收入支付預扣所得稅。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 5 Taxation (continued)

###### PRC taxes on capital gains tax

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

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

#### 財務報表附註(續)

##### 5 稅項(續)

###### 中國資本增值稅

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

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 5 Taxation (continued)

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

Under the prevailing PRC CIT Law, there is no specific provision on whether capital gains derived by a non-resident investor (including the BOCIP China Bond Fund) from disposal of PRC debt securities would be considered as PRC sourced income and subject to PRC WIT at 10%. Based on the current interpretation of the SAT and the local tax authorities, gains derived by foreign investors (including the Fund) from investment in PRC debt securities should not be treated as PRC sourced income thus should not be subject to PRC WIT. The Sub-Fund therefore did not accrue any PRC WIT and VAT provisions related to the capital gains on disposal of PRC debt securities for during the years ended 31st December 2024 and 2023.

Equally, there is a possibility that additional provision may be required in relation to the position as at 31st December 2024 and 2023. The Manager continues to monitor the position and will make an appropriate adjustment if and when it is considered that there are sufficient grounds to do so. Which such adjustment could be significant.

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

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

#### 財務報表附註 (續)

##### 5 稅項 (續)

###### 中國資本增值稅 (續)

根據現行的中國《企業所得稅法》，並無明確條文列明由非居民投資者（包括中銀保誠中國債券基金）出售中國債務證券所得的資本增值是否被視為中國來源收入並須被徵收10%中國預扣所得稅。根據目前國稅局及地方稅務機關的詮釋，境外投資者（包括相關基金）就投資中國債務證券所得之收益不應視作中國來源收入，因此不須被徵收中國預扣所得稅。因此於截至二零二四年及二零二三年十二月卅一日止年度，分支基金並未有就出售中國債務證券相關所得的資本增值作出任何中國預扣所得稅和增值稅的撥備。

同樣，就截至二零二四年及二零二三年十二月卅一日的狀況可能須額外作出撥備。基金經理將繼續監察有關狀況，如果或當認為有足夠理由行事，會作出適當調整。有關調整可能屬重要者。

###### 增值稅

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 5 Taxation (continued)

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

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

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

#### 財務報表附註(續)

##### 5 稅項(續)

###### 增值稅(續)

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

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



## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 5 Taxation (continued)

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

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

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

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

For the Circular Caishui [2018] No. 108 jointly issued by MOF and SAT on 7th November 2018, the foreign institutional investors are temporarily exempt from VAT with respect to bond interest income derived in the domestic bond market for the period from 7th November 2018 to 6th November 2021. On 22nd November 2021, the MOF and SAT jointly Bulletin [2021] No. 34 (Bulletin 34), which extended VAT exemptions for foreign institutional investors on bond interest derived from mainland China's bond market for the period from 7th November 2021 to 31st December 2025.

Regarding the BOCIP China Bond Fund, the Manager made no provision for all the VAT for the years ended 31st December 2024 and 2023.

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

#### 財務報表附註(續)

##### 5 稅項(續)

###### 增值稅(續)

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

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

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

根據於二零一八年十一月七日,由財政部和國家稅務總局聯合頒布的財稅[2018]108號通知,境外機構投資者於二零一八年十一月七日至二零二一年十一月六日期間就透過國內債券市場所得之債券利息收入獲暫時豁免繳付增值稅。於二零二一年十一月廿二日,財政部和國家稅務總局聯合發佈公告[2021]34號(34號公告),將境外機構投資者來源於中國內地債券市場的債券利息免徵增值稅的期限由二零二一年十一月七日延長至二零二五年十二月卅一日。

基金經理並無就中銀保誠中國債券基金於截至二零二四年及二零二三年十二月卅一日止年度作出任何增值稅的撥備。

基金經理仍繼續監察狀況,如果認為有充分理由時將作適當的調整。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 5 Taxation (continued)

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

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

For the Circular Caishui [2018] No. 108 issued on 7th November 2018 jointly by MOF and SAT discussed above, the 3-year PRC tax exemption treatment of bond interest derived by foreign institutional investors would not include the WIT with respect to bond interest income derived in the domestic bond market for the period from 7th November 2018 to 6th November 2021. On 22nd November 2021, the MOF and SAT jointly Bulletin [2021] No. 34 (Bulletin 34), which extended VAT exemptions for foreign institutional investors on bond interest derived from mainland China’s bond market for the period from 7th November 2021 to 31st December 2025. Therefore, there is no 10% distribution tax accrued and paid for the years ended 31st December 2024 and 2023 for BOCIP China Bond Fund.

#### 財務報表附註 (續)

##### 5 稅項 (續)

###### 預扣所得稅

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

就上述財政部和國家稅務總局於二零一八年十一月七日聯合頒布的財稅[2018]108號通知，境外機構投資者獲中國豁免三年債券利息的稅項待遇將不包括自二零一八年十一月七日至二零二一年十一月六日期間為透過國內債券市場產生債券利息收入繳付的預扣所得稅。於二零二一年十一月廿二日，財政部和國家稅務總局聯合發佈公告[2021]34號(34號公告)，將境外機構投資者來源於中國內地債券市場的債券利息免徵增值稅的期限由二零二一年十一月七日延長至二零二五年十二月卅一日。因此，中銀保誠中國債券基金於截至二零二四年及二零二三年十二月卅一日止年度並無累計及支付10%的派息稅項。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 6 Financial assets and liabilities at fair value through profit or loss 6 按公平值透過損益列賬的財務資產及財務負債

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金	
	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>Financial assets held for trading</b>				
持作交易的財務資產				
– listed equity securities 上市股票證券	–	–	640,407,919	699,848,504
– collective investment schemes 集體投資計劃	–	5,876,190	–	–
– foreign currency forward contracts 外匯遠期合約	–	–	–	30,321
	<u>–</u>	<u>–</u>	<u>–</u>	<u>30,321</u>
<b>Total financial assets at fair value through profit or loss</b>				
按公平值透過損益列賬的財務資產總額	<u>–</u>	<u>5,876,190</u>	<u>640,407,919</u>	<u>699,878,825</u>
<b>Financial liabilities held for trading</b>				
持作交易的財務負債				
– foreign currency forward contracts 外匯遠期合約	–	–	46,008	–
	<u>–</u>	<u>–</u>	<u>46,008</u>	<u>–</u>
<b>Gains/(losses) recognised in relation to financial assets at fair value through profit or loss</b>				
就按公平值透過損益列賬的財務資產確認的收益/(虧損)				
– realised 已變現	937,342	–	(16,588,388)	(71,119,994)
– unrealised 未變現	(724,676)	230,932	162,463,111	61,722,802
	<u>212,666</u>	<u>230,932</u>	<u>145,874,723</u>	<u>(9,397,192)</u>
<b>Net gains/(losses)</b> 淨收益/(虧損)	<u>212,666</u>	<u>230,932</u>	<u>145,874,723</u>	<u>(9,397,192)</u>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

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

6 按公平值透過損益列賬的財務資產及財務負債 (續)

	BOCIP China Bond Fund 中銀保誠中國債券基金		BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	
	2024	2023	2024	2023
	二零二四年	二零二三年	二零二四年	二零二三年
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
<b>Financial assets held for trading</b>				
持作交易的財務資產				
– listed equity securities 上市股票證券	–	–	36,155,070	32,167,703
– debt securities 債務證券	–	77,912,917	–	–
– foreign currency forward contracts 外匯遠期合約	–	–	796,870	–
	–	–	–	–
<b>Total financial assets at fair value through profit or loss</b>				
按公平值透過損益列賬的財務資產總額	–	77,912,917	36,951,940	32,167,703
	–	–	–	–
<b>Financial liabilities held for trading</b>				
持作交易的財務負債				
– foreign currency forward contracts 外匯遠期合約	–	–	–	1,570,596
	–	–	–	–
<b>(Losses)/gains recognised in relation to financial assets and liabilities at fair value through profit or loss</b>				
就按公平值透過損益列賬的財務資產及財務負債確認的(虧損)/收益				
– realised 已變現	(3,903,539)	(3,762,664)	3,221,104	1,360,678
– unrealised 未變現	3,670,522	(494,898)	5,071,946	3,576,377
	–	–	–	–
<b>Net (losses)/gains</b> 淨(虧損)/收益	(233,017)	(4,257,562)	8,293,050	4,937,055

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 6 Financial assets and liabilities at fair value through profit or loss (continued) 6 按公平值透過損益列賬的財務資產及財務負債 (續)

	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>Financial assets held for trading</b>				
持作交易的財務資產				
– listed equity securities 上市股票證券	–	–	–	10,404,494
– debt securities 債務證券	118,833,850	179,361,349	–	–
– foreign currency forward contracts 外匯遠期合約	–	–	–	33
<b>Total financial assets at fair value through profit or loss</b>				
按公平值透過損益列賬的財務資產總額	118,833,850	179,361,349	–	10,404,527
<b>Gains/(losses) recognised in relation to financial assets at fair value through profit or loss</b>				
就按公平值透過損益列賬的財務資產確認的 收益／(虧損)				
– realised 已變現	(2,561,712)	(11,022,734)	(1,368,057)	(2,266,123)
– unrealised 未變現	(1,495,346)	10,015,801	2,894,103	633,270
<b>Net losses 淨虧損</b>	(4,057,058)	(1,006,933)	1,526,046	(1,632,853)

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

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

#### 6 按公平值透過損益列賬的財務資產及財務負債 (續)

	BOCIP Hong Kong Value Fund		BOCIP China Health Care Fund	
	中銀保誠香港價值基金		中銀保誠中國健康護理基金	
	2024	2023	2024	2023
	二零二四年	二零二三年	二零二四年	二零二三年
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
<b>Financial assets held for trading</b>				
持作交易的財務資產				
– listed equity securities 上市股票證券	6,845,468	6,132,810	3,838,044	4,881,198
– foreign currency forward contracts 外匯遠期合約	–	30	–	–
<b>Total financial assets at fair value through profit or loss</b>				
按公平值透過損益列賬的財務資產總額	<u>6,845,468</u>	<u>6,132,840</u>	<u>3,838,044</u>	<u>4,881,198</u>
<b>Financial liabilities held for trading</b>				
持作交易的財務負債				
– foreign currency forward contracts 外匯遠期合約	63	–	–	–
<b>(Losses)/gains recognised in relation to financial assets at fair value through profit or loss</b>				
就按公平值透過損益列賬的財務資產確認的(虧損)/收益				
– realised 已變現	(523)	(9,768)	(1,715,449)	(551,914)
– unrealised 未變現	<u>358,568</u>	<u>(579,581)</u>	<u>748,920</u>	<u>(663,251)</u>
<b>Net losses 淨虧損</b>	<u>358,045</u>	<u>(589,349)</u>	<u>(966,529)</u>	<u>(1,215,165)</u>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 6 Financial assets and liabilities at fair value through profit or loss (continued) 6 按公平值透過損益列賬的財務資產及財務負債 (續)

	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
	2024	2023	2024	2023
	二零二四年	二零二三年	二零二四年	二零二三年
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
<b>Financial assets held for trading</b>				
持作交易的財務資產				
– listed equity securities 上市股票證券	11,178,721	9,087,174	29,971,855	29,979,358
– real estate investment trust 房地產投資信託基金	5,190	612,480	–	–
<b>Total financial assets at fair value through profit or loss</b>				
按公平值透過損益列賬的財務資產總額	11,183,911	9,699,654	29,971,855	29,979,358
<b>Gains/(losses) recognised in relation to financial assets at fair value through profit or loss</b> 就按公平值透過損益列賬的 財務資產確認的收益/(虧損)				
– realised 已變現	(979,495)	(2,158,257)	(6,356,017)	1,454,320
– unrealised 未變現	1,970,033	209,764	5,572,675	(2,324,550)
<b>Net gains/(losses)</b> 淨收益/(虧損)	990,538	(1,948,493)	(783,342)	(870,230)

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 6 Financial assets and liabilities at fair value through profit or loss (continued) 6 按公平值透過損益列賬的財務資產及財務負債 (續)

	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
<b>Financial assets held for trading</b>				
持作交易的財務資產				
– listed equity securities 上市股票證券	6,640,072	6,471,448	2,213,904	1,967,862
– real estate investment trust 房地產投資信託基金	–	–	99,614	123,664
– collective investment schemes 集體投資計劃	–	–	243,865	251,658
<b>Total financial assets at fair value through profit or loss</b>				
按公平值透過損益列賬的財務資產總額	6,640,072	6,471,448	2,557,383	2,343,184
<b>(Losses)/gains recognised in relation to financial assets at fair value through profit or loss</b> 就按公平值透過損益列賬的財務資產確認的(虧損)/收益				
– realised 已變現	(535,446)	303,835	68,724	96,687
– unrealised 未變現	710,667	(907,713)	117,805	(26,005)
<b>Net (losses)/gains</b> 淨(虧損)/收益	175,221	(603,878)	186,529	70,682



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 6 Financial assets and liabilities at fair value through profit or loss (continued) 6 按公平值透過損益列賬的財務資產及財務負債 (續)

	BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	
	2024	2023	2024	2023
	二零二四年	二零二三年	二零二四年	二零二三年
	US\$	US\$	US\$	US\$
	美元	美元	美元	美元
<b>Financial assets held for trading</b>				
持作交易的財務資產				
– debt securities 債務證券	34,857,536	34,898,446	13,534,638	19,373,407
<b>Total financial assets at fair value through profit or loss</b>				
按公平值透過損益列賬的財務資產總額	34,857,536	34,898,446	13,534,638	19,373,407
<b>Gains/(losses) recognised in relation to financial assets at fair value through profit or loss</b>				
就按公平值透過損益列賬的財務資產確認的收益/(虧損)				
– realised 已變現	95,031	(268,274)	1,150,890	(1,555,484)
– unrealised 未變現	458,043	1,117,841	(562,318)	251,697
<b>Net gains/(losses) 淨收益/(虧損)</b>	553,074	849,567	588,752	(1,303,787)

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 7 Derivative financial instruments

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

##### Foreign currency forward contract

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

#### 7 衍生金融工具

分支基金於年終持有以下衍生金融工具：

##### 外匯遠期合約

外匯遠期合約為根據既定日期及既定匯率在場外市場買入或賣出外幣的合約責任。

As at 31st December 2024 於二零二四年十二月卅一日

			Fair values	
	Settlement date	Notional amount	Assets	Liabilities
	結算日	名義金額	資產	負債
			HK\$	HK\$
			港元	港元
BOCIP China Value Fund				
中銀保誠中國價值基金				
Buy CNY and Sell HKD	31st March 2025	CNY7,775,258人民幣		
買入人民幣及賣出港元	二零二五年三月卅一日	HKD8,282,230港元	-	46,008
BOCIP Japan Small & Mid Cap Opportunity Fund				
中銀保誠日本中小企業機遇基金				
Buy HKD and Sell JPY	10th January 2025	HKD31,060,718港元		
買入港元及賣出日圓	二零二五年一月十日	JPY611,600,000日圓	796,870	-
BOCIP Hong Kong Value Fund				
中銀保誠香港價值基金				
Buy CNY and Sell HKD	31st March 2025	CNY10,646人民幣		
買入人民幣及賣出港元	二零二五年三月卅一日	HKD11,340港元	-	63

Other than BOCIP China Value Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, and BOCIP Hong Kong Value Fund, no other Sub-Funds held any derivative financial instruments as at 31st December 2024.

除中銀保誠中國價值基金、中銀保誠日本中小企業機遇基金及中銀保誠香港價值基金外，並無其他分支基金於二零二四年十二月卅一日持有任何衍生金融工具。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 7 Derivative financial instruments (continued)

#### 7 衍生金融工具 (續)

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

分支基金於年終持有以下衍生金融工具：(續)

*Foreign currency forward contract (continued)*

*外匯遠期合約 (續)*

**As at 31st December 2023** 於二零二三年十二月卅一日

	Settlement date	Notional amount	Fair values	
	結算日	名義金額	Assets	Liabilities
			資產	負債
			HK\$	HK\$
			港元	港元
BOCIP China Value Fund				
中銀保誠中國價值基金				
Buy CNY and Sell HKD	28th March 2024	CNY9,434,185人民幣		
買入人民幣及賣出港元	二零二四年三月廿八日	HKD10,358,130港元	30,321	-
BOCIP Japan Small & Mid Cap Opportunity Fund				
中銀保誠日本中小企業機遇基金				
Buy HKD and Sell JPY	12th January 2024	HKD28,088,419港元		
買入港元及賣出日圓	二零二四年一月十二日	JPY534,600,000日圓	-	1,570,596
BOCIP China Wealth Fund				
中銀保誠中國財富基金				
Buy CNY and Sell HKD	28th March 2024	CNY10,137人民幣		
買入人民幣及賣出港元	二零二四年三月廿八日	HKD11,130港元	33	-
BOCIP Hong Kong Value Fund				
中銀保誠香港價值基金				
Buy CNY and Sell HKD	28th March 2024	CNY9,445人民幣		
買入人民幣及賣出港元	二零二四年三月廿八日	HKD10,370港元	30	-

Other than BOCIP China Value Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP China Wealth Fund and BOCIP Hong Kong Value Fund, no other Sub-Funds held any derivative financial instruments as at 31st December 2023.

除中銀保誠中國價值基金、中銀保誠日本中小企業機遇基金、中銀保誠中國財富基金及中銀保誠香港價值基金外，並無其他分支基金於二零二三年十二月卅一日持有任何衍生金融工具。

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

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

**7 Derivative financial instruments (continued)**  
**Offsetting financial instruments**

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

**As at 31st December** 於十二月卅一日：

	Gross amounts of recognised financial assets/ (liabilities)	Gross amounts of financial assets/ (liabilities) offset in the statement of net assets <sup>1</sup> 於淨資產報表內抵 銷的財務資產/ (負債)總額 <sup>1</sup>	Net amounts of presented in the statement of net assets 列載於淨資產 報表內的淨額	Amounts not offset in the statement of net assets <sup>2</sup> 於淨資產報表 內沒有抵銷的金額 <sup>2</sup>		Net exposure 淨風險
				Financial instruments 金融工具	Cash collateral 現金抵押品	
	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>BOCIP China Value Fund</b> 中銀保誠中國價值基金	已確認財務資產/ (負債)總額	銷的財務資產/ (負債)總額 <sup>1</sup>	列載於淨資產 報表內的淨額	金融工具	現金抵押品	淨風險
<b>2024 二零二四年</b> <b>Liabilities 負債</b>						
Derivative 衍生工具	(46,008)	-	(46,008)	-	-	(46,008)
<b>2023 二零二三年</b> <b>Assets 資產</b>						
Derivative 衍生工具	30,321	-	30,321	-	-	30,321

**財務報表附註 (續)**

**7 衍生金融工具 (續)**  
**金融工具抵銷**

待財務資產和負債予以抵銷後，可強制執行主淨額結算安排和類似的協議如下：

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 7 Derivative financial instruments (continued)

7 衍生金融工具 (續)

#### Offsetting financial instruments (continued)

金融工具抵銷 (續)

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

	Gross amounts of recognized financial assets/ (liabilities)	Gross amounts of financial assets/ (liabilities) offset in the statement of net assets <sup>1</sup> 於淨資產報表內 抵銷的財務資產/ (負債) 總額 <sup>1</sup>	Net amounts of presented in the statement of net assets 列載於淨資產 報表內的淨額	Amounts not offset in the statement of net assets <sup>2</sup> 於淨資產報表 內沒有抵銷的金額 <sup>2</sup>		Net exposure 淨風險
	HK\$ 港元	HK\$ 港元	HK\$ 港元	Financial instruments 金融工具 HK\$ 港元	Cash collateral 現金抵押品 HK\$ 港元	HK\$ 港元
<b>2024 二零二四年</b>						
<b>Assets 資產</b>						
Derivative 衍生工具	796,870	-	796,870	-	-	796,870
<b>2023 二零二三年</b>						
<b>Liabilities 負債</b>						
Derivative 衍生工具	(1,570,596)	-	(1,570,596)	-	-	(1,570,596)

中銀保誠資產管理投資基金

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 7 Derivative financial instruments (continued)

#### 7 衍生金融工具 (續)

##### Offsetting financial instruments (continued)

##### 金融工具抵銷 (續)

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

	Gross amounts of recognized financial assets/ (liabilities)	Gross amounts of financial assets/ (liabilities) offset in the statement of net assets <sup>1</sup> 於淨資產報表內 抵銷的財務資產/ (負債) 總額 <sup>1</sup>	Net amounts of presented in the statement of net assets 列載於淨資產 報表內的淨額	Amounts not offset in the statement of net assets <sup>2</sup> 於淨資產報表 內沒有抵銷的金額 <sup>2</sup>		Net exposure 淨風險
				Financial instruments 金融工具	Cash collateral 現金抵押品	
	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>2024 二零二四年</b>						
<b>Liabilities 負債</b>						
Derivative 衍生工具	(63)	-	(63)	-	-	(63)
<b>2023 二零二三年</b>						
<b>Assets 資產</b>						
Derivative 衍生工具	30	-	30	-	-	30

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

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

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

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 8 Financial risk management

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

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

Sub-Funds	Investment objectives
BOCIP HK Dollar Money Market Fund	To provide an investment vehicle which invests in a managed portfolio of short-term money market investments.
BOCIP China Value Fund	To achieve long-term capital growth by investing primarily in securities issued by or linked to companies whose activities and business are closely related to the economy of PRC.
BOCIP China Bond Fund	To provide investors with stable income and long-term capital appreciation by investing primarily in onshore RMB denominated and settled debt and fixed income instruments which are traded on the Shanghai Stock Exchange, the Shenzhen Stock Exchange and/or the interbank bond market of Mainland China through the QFII Quota granted under the name of the Manager for the account of the Sub-Fund.
BOCIP Japan Small & Mid Cap Opportunity Fund	To provide investors with long-term capital growth by investing primarily in small and medium-sized companies which are domiciled in Japan or are engaged in commercial activities in Japan.

#### 財務報表附註 (續)

##### 8 財務風險管理

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

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時波動，因此，可贖回參與單位的價值可升可跌。

分支基金	投資目標
中銀保誠港元貨幣市場基金	旨在提供一個投資於短期貨幣市場投資管理組合的投資工具。
中銀保誠中國價值基金	旨在透過主要投資於其活動或業務與中國經濟密切相關的公司所發行的證券或與這些公司相關的證券，從而取得長期的資本增長。
中銀保誠中國債券基金	透過以基金經理名義獲授的QFII配額為分支基金賬戶主要投資在上海證券交易所、深圳證券交易所及／或中國內地銀行間債券市場交易並以人民幣計值和結算的境內債務及定息工具，為投資者提供穩定的收入及長期資本增值。
中銀保誠日本中小企業機遇基金	透過主要投資常駐日本或於日本從事商業活動的中小型公司，為投資者提供長期資本增值。



## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 8 Financial risk management (continued)

Sub-Funds	Investment objectives
BOCIP Flexi HKD Income Fund	To provide long-term capital appreciation through a portfolio which mainly (at least 70% of its Net Asset Value) consists of Hong Kong dollar denominated and settled bonds and other fixed income securities. Such bonds and fixed income securities are issued by a variety of issuers such as government, quasi-government entities, financial institutions or other corporations.
BOCIP China Wealth Fund	To provide investors with long-term capital growth by primarily investing in securities issued by or linked to companies which are related to the economy of the PRC.
BOCIP Hong Kong Value Fund	To provide investors with long-term capital growth by investing primarily in equity securities listed or to be listed on the Stock Exchange of Hong Kong Limited ("SEHK") (including H shares, shares of red-chip companies, shares of other companies, exchange traded funds ("ETFs") (including ETFs managed by Manager) and real estate investment funds ("REITs") listed on the SEHK) or listed equities issued by companies which have business or operations or interests in Hong Kong.
BOCIP China Health Care Fund	To provide investors with long-term capital appreciation by investing in securities that design, make or sell products and services related to health care industry in the People's Republic of China ("PRC").

#### 財務報表附註(續)

#### 8 財務風險管理(續)

分支基金	投資目標
中銀保誠港元靈活收益基金	透過主要(至少為其資產淨值的70%)由港元計值和結算的債券及其他定息證券組成的投資組合,尋求提供長期資本增值。該等債券及定息證券由不同發行人發行,例如政府、半政府機構、財務機構或其他公司。
中銀保誠中國財富基金	透過主要投資於由與中國經濟相關的公司發行的證券或與這些公司掛鉤的證券,尋求為投資者提供長期資本增值。
中銀保誠香港價值基金	透過主要投資於已在或將在香港聯合交易所有限公司(「聯交所」)上市的股本證券(包括在聯交所上市的H股、紅籌公司股份、其他公司股份、交易所買賣基金(「ETF」)(包括由基金經理管理的ETF)及房地產投資信託基金(「REIT」))或由在香港擁有業務或經營或利益的公司所發行的上市股票,尋求為投資者提供長期資本增值。
中銀保誠中國健康護理基金	透過投資於在中華人民共和國(「中國」)設計、製造或出售與健康護理行業有關的產品和服務公司所發行的證券,尋求為投資者提供長期資本增值。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 8 Financial risk management (continued)

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

#### 財務報表附註 (續)

#### 8 財務風險管理 (續)

分支基金	投資目標
中銀保誠香港低波幅股票基金	透過主要投資於已在或將在香港聯合交易所有限公司(「聯交所」)上市的股本證券,包括H股、紅籌公司、交易所買賣基金(「ETF」)(包括由基金經理管理的ETF)及房地產投資信託基金(「REIT」),尋求為投資者提供中期資本增值。
中銀保誠中國A股中小企業基金	透過主要投資於由其活動及業務與中華人民共和國(「中國」)經濟密切相關的中小型資本公司所發行的或與該等公司掛鉤的證券,尋求為投資者提供長期資本增值。基金經理所挑選的公司,是市值低於該公司獲歸類的特定行業中間市值的公司。分支基金至少以其非現金資產的70%直接透過滬港通投資於A股。
中銀保誠深圳增長基金	透過主要投資於與中華人民共和國(「中國」)經濟密切相關的公司所發行的或與該等公司掛鉤的股本證券,尋求為投資者提供長期資本增值。本分支基金將主要(至少以其非現金資產的70%)投資於在深圳證券交易所(「深交所」)上市的公司股票或由在深圳擁有業務或經營或利益而具備增長潛力的公司所發行的上市股票或股票相關證券。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 8 Financial risk management (continued)

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

#### 財務報表附註(續)

#### 8 財務風險管理(續)

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 8 Financial risk management (continued)

#### 財務報表附註(續)

#### 8 財務風險管理(續)

Sub-Funds	Investment objectives	分支基金	投資目標
BOCIP Flexi USD Bond Fund	To generate income and achieve long-term capital growth, by primarily (at least 70% of net asset value) investing in U.S. dollar ("USD") denominated and settled debt securities. Such debt instruments may include but are not limited to fixed rate or floating rate debt securities such as government bonds, commercial papers, convertible bonds, bank certificate of deposit, negotiated term deposits, short-term bills and notes, which may be listed or unlisted. The issuers of the debt instruments include governments, quasi-governmental bodies, banks, financial institutions or other corporate entities. The Sub-Fund's investments are not confined to any particular geographic region or market.	中銀保誠美元靈活債券基金	透過主要(至少以其資產淨值的70%)投資於美元(「美元」)計價及結算的債務證券,旨在產生收入及達到長期資本增值。該等債務工具可包括但不限於定息或浮息債務證券,例如政府債券、商業票據、可換股債券、銀行存款證、議定定期存款、短期匯票及票據,不論是已上市或未上市。債務工具的發行人包括政府、半政府機構、銀行、財務機構或其他企業實體。分支基金的投資並不局限於任何特定的地區或市場。
BOCIP Short Term HKD Money Market Fund	To achieve a return in Hong Kong dollars in line with prevailing money market rates in Hong Kong by investing not less than 70% of its Net Asset Value in Hong Kong dollar denominated and settled short-term deposits and high quality money market instruments which include but not limited to debt securities, government bills, fixed and floating rate short-term notes, bankers' acceptances, commercial papers, certificates of deposits and commercial bills. In assessing whether a money market instrument is of high quality, as a minimum, the credit quality and the liquidity profile of the money market instruments will be taken into account.	中銀保誠短期港元貨幣市場基金	透過投資不少於其資產淨值的70%於以港元計價及結算的短期存款及優質貨幣市場工具,以取得符合香港現行貨幣市場利率的港元回報,該等工具包括但不限於債務證券、政府票據、定息及浮息短期票據、銀行承兌票據、商業票據、存款證及商業匯票。當評估貨幣市場工具是否優質時,至少必須考慮貨幣市場工具的信貸質素及流動性概況。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

###### (a) Market risk

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

###### (i) Price risk

The Sub-Funds' policy is to manage price risk through diversification of the investment portfolio as well as investing in securities with strong fundamentals. The table below summarises the overall market exposures of the Sub-Funds by market and the impact of increases/decreases from the Sub-Funds' financial assets at fair value through profit or loss on the Sub-Funds' net assets attributable to unitholders as at 31st December 2024 and 2023 other than BOCIP China Bond Fund, BOCIP Flexi HKD Income Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund. They are subject to interest rate risk only and the impact on their net assets attributable to unitholders as at 31st December 2024 and 2023 is summarised in the cash flow and fair value interest rate risk below. The analysis is based on the assumption that the underlying investments in equity securities and collective investment schemes increased/decreased by a reasonable possible shift, with all other variables held constant. The Manager has used its view of what would be a "reasonable possible shift" in each key market to estimate the change in the sensitivity analysis below. However, this does not represent a prediction of the future movement in the corresponding key markets.

#### 財務報表附註(續)

##### 8 財務風險管理(續)

###### (a) 市場風險

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

###### (i) 價格風險

各分支基金的策略是透過多元化的投資組合，以及投資於有良好基本因素的證券，管理其價格風險。下表摘錄分析截至二零二四年及二零二三年十二月卅一日，按市場劃分的分支基金整體市場風險及分支基金在按公平值透過損益列賬的財務資產的升跌，對分支基金單位投資者應佔淨資產的影響，惟中銀保誠中國債券基金、中銀保誠港元靈活收益基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金除外。該等分支基金僅承擔利率風險，對於二零二四年及二零二三年十二月卅一日分支基金單位投資者應佔淨資產的影響於以下現金流量及公平值利率風險概述。該分析是假設在股票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其認為是「合理可能範圍」的觀點來估計以下市場敏感分析中所使用的變動。然而，這不代表是對相應關鍵市場未來變動的預測。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

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

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

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

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

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

#### 財務報表附註(續)

##### 8 財務風險管理(續)

###### (a) 市場風險(續)

###### (i) 價格風險(續)

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

中銀保誠港元貨幣市場基金要求贖回其於被投資基金的投資之權利可每日執行。該等投資已計入淨資產報表中按公平值透過損益列賬的財務資產及負債。

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

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (a) 市場風險 (續)

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

###### (i) 價格風險 (續)

As at 31st December 2024 於二零二四年十二月卅一日	NAV of the financial instrument 金融工具的 淨資產值 HK\$ 港元	Net financial assets at fair value through profit or loss 按公平值透過 損益列賬 的財務 資產淨額 HK\$ 港元	% of net assets 佔淨資產 百分比 %	Reasonable possible shift in underlying securities 相關證券的 合理可能升跌 % +/-	Estimated possible change in net asset value 淨資產值的 估計可能變動 HK\$ 港元 +/-
<b>BOCIP China Value Fund</b>					
中銀保誠中國價值基金					
- Listed equity securities					
上市股票證券					
Hong Kong 香港	N/A 不適用	633,203,295			
China 中國內地	N/A 不適用	7,204,624			
		<u>640,407,919</u>	<u>99.24%</u>	23.92%	153,185,574
<b>BOCIP Japan Small &amp; Mid Cap Opportunity Fund</b>					
中銀保誠日本中小企業機遇基金					
- Listed equity securities					
上市股票證券					
Japan 日本	N/A 不適用	<u>36,155,070</u>	<u>90.06%</u>	13.90%	5,025,555
<b>BOCIP Hong Kong Value Fund</b>					
中銀保誠香港價值基金					
- Listed equity securities					
上市股票證券					
Hong Kong 香港	N/A 不適用	<u>6,845,468</u>	<u>98.13%</u>	21.04%	1,440,286
<b>BOCIP China Health Care Fund</b>					
中銀保誠中國健康護理基金					
- Listed equity securities					
上市股票證券					
Hong Kong 香港	N/A 不適用	865,016			
China 中國內地	N/A 不適用	<u>2,973,028</u>			
		<u>3,838,044</u>	<u>98.82%</u>	26.32%	1,010,173

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (a) 市場風險 (續)

(i) Price risk (continued)

(i) 價格風險 (續)

As at 31st December 2024 於二零二四年十二月卅一日	NAV of the financial instrument 金融工具的 淨資產值 HK\$ 港元	Net financial assets at fair value through profit or loss 按公平值透過 損益列賬 的財務 資產淨額 HK\$ 港元	% of net assets 佔淨資產 百分比 %	Reasonable possible shift in underlying securities 相關證券的 合理可能升跌 % +/-	Estimated possible change in net asset value 淨資產值的 估計可能變動 HK\$ 港元 +/-
<b>BOCIP Hong Kong Low Volatility Equity Fund</b> 中銀保誠香港低波幅股票基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	11,178,721			
- Real estate investment trust 房地產投資信託基金					
Hong Kong 香港	N/A 不適用	5,190			
		<u>11,183,911</u>	<u>99.43%</u>	21.04%	2,353,095
<b>BOCIP China-A Small and Mid Cap Fund</b> 中銀保誠中國A股中小企業基金					
- Listed equity securities 上市股票證券					
China 中國內地	N/A 不適用	29,971,855			
		<u>29,971,855</u>	<u>99.56%</u>	23.92%	7,169,268
<b>BOCIP Shenzhen Growth Fund</b> 中銀保誠深圳增長基金					
- Listed equity securities 上市股票證券					
China 中國內地	N/A 不適用	6,640,072	96.10%	23.92%	1,588,305



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (a) 市場風險 (續)

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

###### (i) 價格風險 (續)

As at 31st December 2024 於二零二四年十二月卅一日	NAV of the financial instrument 金融工具的 淨資產值 US\$ 美元	Net financial assets at fair value through profit or loss 按公平值透過 損益列賬 的財務 資產淨額 US\$ 美元	% of net assets 佔淨資產 百分比 %	Reasonable possible shift in underlying securities 相關證券的 合理可能升跌 %	Estimated possible change in net asset value 淨資產值的 估計可能變動 US\$ 美元 +/-
<b>BOCIP Asia Quality Equity Fund</b>					
中銀保誠亞洲優質股票基金					
- Listed equity securities					
上市股票證券					
China 中國內地	N/A 不適用	265,532			
Hong Kong 香港	N/A 不適用	1,384,488			
South Korea 南韓	N/A 不適用	270,260			
Malaysia 馬來西亞	N/A 不適用	34,306			
Philippines 菲律賓	N/A 不適用	2,910			
Singapore 新加坡	N/A 不適用	58,927			
Thailand 泰國	N/A 不適用	46,881			
United States of America 美國	N/A 不適用	150,600			
- Real estate investment trust					
房地產投資信託基金					
Hong Kong 香港	N/A 不適用	20,299			
Singapore 新加坡	N/A 不適用	79,315			
- Collective investment schemes					
集體投資計劃					
Hong Kong 香港	N/A 不適用	243,865			
		<u>2,557,383</u>	<u>93.47%</u>	18.56%	474,650

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (a) 市場風險 (續)

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

###### (i) 價格風險 (續)

As at 31st December 2023 於二零二三年十二月卅一日	NAV of the financial instrument 金融工具的 淨資產值 HK\$ 港元	Net financial assets at fair value through profit or loss 按公平值透過 損益列賬 的財務 資產淨額 HK\$ 港元	% of net assets 佔淨資產 百分比 %	Reasonable possible shift in underlying securities 相關證券的 合理可能升跌 % +/-	Estimated possible change in net asset value 淨資產值的 估計可能變動 HK\$ 港元 +/-
<b>BOCIP HK Dollar Money Market</b>					
<b>Fund 中銀保誠港元貨幣市場基金</b>					
- Collective investment schemes 集體投資計劃					
Hong Kong 香港	2,169,961,583	5,876,190	95.87%	-	-
<b>BOCIP China Value Fund</b>					
<b>中銀保誠中國價值基金</b>					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	693,503,715			
China 中國內地	N/A 不適用	6,344,790			
		699,848,505	100.24%	23.14%	161,944,944
<b>BOCIP Japan Small &amp; Mid Cap Opportunity Fund</b>					
<b>中銀保誠日本中小企業機遇基金</b>					
- Listed equity securities 上市股票證券					
Japan 日本	N/A 不適用	32,167,703	96.13%	13.71%	4,410,192
<b>BOCIP China Wealth Fund</b>					
<b>中銀保誠中國財富基金</b>					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	10,404,494	94.47%	23.14%	2,407,600

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (a) 市場風險 (續)

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

###### (i) 價格風險 (續)

As at 31st December 2023 於二零二三年十二月卅一日	NAV of the financial instrument 金融工具的 淨資產值 HK\$ 港元	Net financial assets at fair value through profit or loss 按公平值透過 損益列賬 的財務 資產淨額 HK\$ 港元	% of net assets 佔淨資產 百分比 %	Reasonable possible shift in underlying securities 相關證券的 合理可能升跌 % +/-	Estimated possible change in net asset value 淨資產值的 估計可能變動 HK\$ 港元 +/-
<b>BOCIP Hong Kong Value Fund</b>					
中銀保誠香港價值基金					
- Listed equity securities					
上市股票證券					
Hong Kong 香港	N/A 不適用	6,132,810	98.54%	20.15%	1,235,761
<b>BOCIP China Health Care Fund</b>					
中銀保誠中國健康護理基金					
- Listed equity securities					
上市股票證券					
Hong Kong 香港	N/A 不適用	1,260,570			
China 中國內地	N/A 不適用	3,620,628			
		4,881,198	97.41%	24.37%	1,189,548

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (a) 市場風險 (續)

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

###### (i) 價格風險 (續)

As at 31st December 2023 於二零二三年十二月卅一日	NAV of the financial instrument 金融工具的淨資產值 HK\$ 港元	Net financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產淨額 HK\$ 港元	% of net assets 佔淨資產百分比 %	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 % +/-	Estimated possible change in net asset value 淨資產值的估計可能變動 HK\$ 港元 +/-
<b>BOCIP Hong Kong Low Volatility Equity Fund</b> 中銀保誠香港低波幅股票基金					
- Listed equity securities 上市股票證券					
Hong Kong 香港	N/A 不適用	9,087,174			
- Real estate investment trust 房地產投資信託基金					
Hong Kong 香港	N/A 不適用	612,480			
		<u>9,699,654</u>	<u>99.65%</u>	20.15%	1,954,480
<b>BOCIP China-A Small and Mid Cap Fund</b> 中銀保誠中國A股中小企業基金					
- Listed equity securities 上市股票證券					
China 中國內地	N/A 不適用	<u>29,979,358</u>	<u>98.43%</u>	23.14%	6,937,223
<b>BOCIP Shenzhen Growth Fund</b> 中銀保誠深圳增長基金					
- Listed equity securities 上市股票證券					
China 中國內地	N/A 不適用	<u>6,471,448</u>	<u>98.87%</u>	23.14%	1,497,493

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (a) 市場風險 (續)

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

###### (i) 價格風險 (續)

As at 31st December 2023 於二零二三年十二月卅一日	NAV of the financial instrument 金融工具的淨資產值 US\$ 美元	Net financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產淨額 US\$ 美元	% of net assets 佔淨資產百分比 %	Reasonable possible shift in underlying securities 相關證券的合理可能升跌 %	Estimated possible change in net asset value 淨資產值的估計可能變動 US\$ 美元
				+/-	+/-
<b>BOCIP Asia Quality Equity Fund</b> 中銀保誠深圳增長基金					
- Listed equity securities 上市股票證券					
China 中國內地	N/A 不適用	344,167			
Hong Kong 香港	N/A 不適用	1,080,144			
South Korea 南韓	N/A 不適用	257,641			
Malaysia 馬來西亞	N/A 不適用	33,243			
Philippines 菲律賓	N/A 不適用	3,003			
Singapore 新加坡	N/A 不適用	48,872			
Thailand 泰國	N/A 不適用	44,513			
United States of America 美國	N/A 不適用	156,280			
- Real estate investment trust 房地產投資信託基金					
Hong Kong 香港	N/A 不適用	26,955			
Singapore 新加坡	N/A 不適用	96,709			
- Collective investment schemes 集體投資計劃					
Hong Kong 香港	N/A 不適用	251,658			
		<u>2,343,185</u>	<u>94.54%</u>	18.18%	425,991

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 8 Financial risk management (continued)

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

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

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

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

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

No subscription (2023: Nil) for the Investee Funds was incurred during the year ended 31st December 2024. As at 31st December 2024 and 2023, there were no capital commitment obligations and no amounts due to the Investee Funds for unsettled purchases.

During the period from 1st January 2024 to 30th December 2024 (date of termination) and the year ended 2023, total net gains earned on investments in the Investee Fund for BOCIP HK Dollar Money Market Fund were HK\$212,894 (2023: HK\$230,932) as disclosed in Note 2(m).

#### 財務報表附註(續)

#### 8 財務風險管理(續)

##### (a) 市場風險(續)

###### (i) 價格風險(續)

中銀保誠港元貨幣市場基金於其  
在被投資基金的利益的最大損失  
風險相當於附註2(m)中披露的其  
於被投資基金投資的公平值總額  
及相關淨收益。

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

中銀保誠港元貨幣市場基金的投  
資策略包括定期買賣其他基金。

於截至二零二四年十二月卅一日  
止年度，概無認購的被投資基金  
(二零二三年：零港元)。於二零  
二四年及二零二三年十二月卅一  
日，對被投資基金並無就未結算  
買賣盤，有任何資本承諾責任及應  
付款項。

於自二零二四年一月一日至二零  
二四年十二月卅日(終止日期)止  
期間及截至二零二三年止年度，  
於附註2(m)中詳載中銀保誠港元  
貨幣市場基金投資被投資基金的  
淨收益總額為212,894港元(二零  
二三年：230,932港元)。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

###### (a) 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 and restricted deposits 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 to the portfolio.

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

#### 財務報表附註(續)

##### 8 財務風險管理(續)

###### (a) 市場風險(續)

###### (ii) 現金流量及公平值利率風險

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

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率。相反，倘利率下跌，過往所購入的債務證券的價值通常會上升。基金經理將定期評估經濟狀況、監察利率展望的變動，並因應採取適當措施，以控制利率風險的影響。在利率上升的情況下，分支基金將購入到期時間較短的債務證券，將組合所受到的負面影響減至最低。

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

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

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

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

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

### 財務報表附註 (續)

#### 8 財務風險管理 (續)

##### (a) 市場風險 (續)

###### (ii) 現金流量及公平值利率風險 (續)

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

#### BOCIP China Bond Fund

##### 中銀保誠中國債券基金

Fixed rate debt securities, with remaining maturity dates  
as follows:

定息債務證券，到期日如下：

- Less than 1 year 少於1年	-	22,096,670
- 1 to 3 years 1年至3年	-	44,627,688
- 3 to 5 years 3年至5年	-	11,188,559
- Over 5 years 超過5年	-	-
	-	77,912,917

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	-	10,000,000
- 1 to 3 months 1個月至3個月	-	7,200,000
	-	17,200,000

**2024**  
二零二四年  
**HK\$**  
港元

**2023**  
二零二三年  
**HK\$**  
港元



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

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

##### (a) 市場風險(續)

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

(ii) 現金流量及公平值利率風險(續)

2024	2023
二零二四年	二零二三年
HK\$	HK\$
港元	港元

#### BOCIP Flexi HKD Income Fund

中銀保誠港元靈活收益基金

Fixed rate debt securities, with remaining maturity dates  
as follows:

定息債務證券，到期日如下：

- Less than 1 year 少於1年	25,156,239	51,169,760
- 1 to 3 years 1年至3年	60,248,967	53,925,859
- 3 to 5 years 3年至5年	20,982,543	55,859,426
- Over 5 years 超過5年	12,446,101	16,405,804

Floating rate debt securities, with remaining maturity dates  
as follows:

浮息債務證券，到期日如下：

- Less than 1 year 少於1年	-	-
- 1 to 3 years 1年至3年	-	2,000,500
	<u>118,833,850</u>	<u>179,361,349</u>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

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

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

### 財務報表附註 (續)

#### 8 財務風險管理 (續)

##### (a) 市場風險 (續)

(ii) *現金流量及公平值利率風險 (續)*

2024	2023
二零二四年	二零二三年
US\$	US\$
美元	美元

#### BOCIP USD Short Duration Bond Fund

中銀保誠美元短存續期債券基金

Fixed rate debt securities, with remaining maturity dates  
as follows:

定息債務證券，到期日如下：

- Less than 1 year 少於1年	3,477,045	15,718,663
- 1 to 3 years 1年至3年	21,468,030	11,278,980
- 3 to 5 years 3年至5年	8,526,750	6,069,179
- Over 5 years 超過5年	1,385,711	1,831,624

Floating rate debt securities, with remaining maturity dates  
as follows:

浮息債務證券，到期日如下：

- 1 to 3 years 1年至3年	-	-
	34,857,536	34,898,446

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

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

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

### 財務報表附註 (續)

#### 8 財務風險管理 (續)

##### (a) 市場風險 (續)

- (ii) *現金流量及公平值利率風險 (續)*

#### BOCIP Flexi USD Bond Fund

##### 中銀保誠美元靈活債券基金

Fixed rate debt securities, with remaining maturity dates as follows:

定息債務證券，到期日如下：

- Less than 1 year 少於1年	1,345,110	1,864,227
- 1 to 3 years 1年至3年	3,128,666	5,736,857
- 3 to 5 years 3年至5年	2,142,162	2,980,203
- Over 5 years 超過5年	6,918,700	8,792,120

Floating rate debt securities, with remaining maturity dates as follows:

浮息債務證券，到期日如下：

- 3 to 5 years 3年至5年	-	-
- Over 5 years 超過5年	-	-
	<u>13,534,638</u>	<u>19,373,407</u>

Short-term deposits, with remaining maturity dates as follows:

短期存款，到期日如下：

- Less than 1 month 少於1個月	-	1,167,698
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# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

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

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

### 財務報表附註 (續)

#### 8 財務風險管理 (續)

##### (a) 市場風險 (續)

- (ii) 現金流量及公平值利率風險 (續)

#### BOCIP Short Term HKD Money Market Fund

##### 中銀保誠短期港元貨幣市場基金

Fixed deposits, with remaining maturity dates as follows:

定期存款，到期日如下：

- Less than 1 month 少於1個月
- 1 to 3 months 1個月至3個月

2024 二零二四年	2023 二零二三年
HK\$ 港元	HK\$ 港元
982,472	2,303,917
3,483,635	2,624,363
<u>4,466,107</u>	<u>4,928,280</u>

As at 31st December 2024 and 2023, 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:

於二零二四年及二零二三年及十二月卅一日，倘利率下跌或上升100個基點而所有其他變數維持不變，每日淨資產受現金流量及公平值影響的增加或減少將會如下：

	Change in interest rate 利率變動	Impact on the net asset value 對資產淨值的影響 2024 二零二四年 HK\$/US\$'000 <sup>1</sup> 千港元／美元 <sup>1</sup>
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	+/-100 bp基點	+/- 2,716
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	+/-100 bp基點	+/- 722
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	+/-100 bp基點	+/- 390

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 8 Financial risk management (continued)

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

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

BOCIP China Bond Fund 中銀保誠中國債券基金	+/-100 bp基點	+/- 1,252
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	+/-100 bp基點	+/- 3,724
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	+/-100 bp基點	+/- 538
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	+/-100 bp基點	+/- 553

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

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

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

### 財務報表附註 (續)

#### 8 財務風險管理 (續)

##### (a) 市場風險 (續)

- (ii) 現金流量及公平值利率風險 (續)

Change in interest rate 利率變動	Impact on the net asset value 對資產淨值的影響 2023 二零二三年 HK\$/US\$'000 <sup>1</sup> 千港元／美元 <sup>1</sup>
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+/-100 bp基點	+/- 1,252
+/-100 bp基點	+/- 3,724
+/-100 bp基點	+/- 538
+/-100 bp基點	+/- 553

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

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

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

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

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

BOCIP HK Dollar Money Market Fund, BOCIP China Value Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP Hong Kong Low Volatility Equity Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund and BOCIP Short Term HKD Money Market Fund are not subject to fair value interest rate risk as they do not have any investments in debt securities. These Sub-Funds have invested in cash and short-term deposits, the income generated from deposits would be affected by changes in interest rates. As the cash and short-term deposits have contractual re-pricing or maturity dates within three months, the Manager considers the movement in interest rates will have insignificant cash flow impact on the net asset value as at 31st December 2024 and 2023, and therefore no sensitivity analysis is presented.

For 2024 and 2023, the underlying collective investment scheme of BOCIP HK Dollar Money Market Fund and the investment of BOCIP China Value Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP Hong Kong Low Volatility Equity Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund and BOCIP Short Term HKD Money Market Fund do not have any investments in debt securities, therefore no sensitivity analysis is presented.

#### 財務報表附註(續)

##### 8 財務風險管理(續)

###### (a) 市場風險(續)

###### (ii) 現金流量及公平值利率風險(續)

中銀保誠港元貨幣市場基金、中銀保誠中國價值基金、中銀保誠日本中小企業機遇基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠香港低波幅股票基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金及中銀保誠短期港元貨幣市場基金均沒有投資任何債務證券，因此並不承受公平值利率風險。有關分支基金投資於現金及短期存款，存款產生的收入將受利率變動的影響。由於現金及短期存款的合約重新訂價或到期日不超過三個月，基金經理認為利率變動不會對於二零二四年及二零二三年十二月卅一日資產淨值產生的現金流量造成重大影響，因此並無呈報敏感度分析。

就二零二四年及二零二三年而言，中銀保誠港元貨幣市場基金的相關集體投資計劃及中銀保誠中國價值基金、中銀保誠日本中小企業機遇基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠香港低波幅股票基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金及中銀保誠短期港元貨幣市場基金的投資計劃並無投資任何債務證券，因此並無呈報敏感度分析。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

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

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

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

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

#### 財務報表附註(續)

##### 8 財務風險管理(續)

###### (a) 市場風險(續)

###### (iii) 外匯風險

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

分支基金盡量避免投資在有資本匯出管制的海外國家。

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

NOTES TO THE FINANCIAL STATEMENTS  
(continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

下表摘錄分支基金面對外匯風險的貨幣資產及負債：

BOCIP China Bond Fund 中銀保誠中國債券基金  
As at 31st December 2024 於二零二四年十二月卅一日  
(Presented in HK\$)(以港元為單位)

	CNY 人民幣	CNY (Onshore) 人民幣 (在岸)	HKD 港元	USD 美元	Total 合計
<b>Monetary assets 貨幣資產</b>					
Bank balances 銀行結餘	-	407,616	1,388,935	-	1,796,551
<b>Total monetary assets</b> 貨幣資產總額	-	407,616	1,388,935	-	1,796,551
<b>Total monetary liabilities</b> 貨幣負債總額	-	-	270,671	-	270,671
<b>Net monetary assets/(liabilities)</b> 貨幣資產／(負債)淨額	-	407,616	1,118,264	-	1,525,880
<b>% change in currency</b> 貨幣變動百分比	10%	10%			
<b>Impact on net assets</b> 對淨資產的影響	-	40,762			



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

8 財務風險管理 (續)

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

(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

**As at 31st December 2023** 於二零二三年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	CNY (Onshore) 人民幣 (在岸)	HKD 港元	USD 美元	Total 合計
<b>Monetary assets</b> 貨幣資產					
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	-	77,912,917	-	-	77,912,917
Interest receivable 應收利息	-	1,180,669	61,905	-	1,242,574
Bank balances 銀行結餘	22,597	13,141,034	18,092,418	-	31,256,049
Restricted deposits 有限制存款	-	57,666	-	-	57,666
<b>Total monetary assets</b> 貨幣資產總額	22,597	92,292,286	18,154,323	-	110,469,206
<b>Total monetary liabilities</b> 貨幣負債總額	-	66,359	166,481	547	233,387
Net monetary assets/(liabilities) 貨幣資產/(負債)淨額	22,597	92,225,927	17,987,842	(547)	110,235,819
% change in currency 貨幣變動百分比	10%	10%			
Impact on net assets 對淨資產的影響	2,260	9,222,593			

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

**As at 31st December 2024** 於二零二四年十二月卅一日

(Presented in HK\$) (以港元為單位)

	JPY 日圓	HKD 港元	USD 美元	Total 合計
<b>Monetary assets</b> 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	36,155,070	796,870	–	36,951,940
Dividends receivable and interest receivable 應收股息及應收利息	61,902	–	–	61,902
Bank balances 銀行結餘	628,524	2,544,436	5,263	3,178,223
<b>Total monetary assets</b> 貨幣資產總額	36,845,496	3,341,306	5,263	40,192,065
<b>Total monetary liabilities</b>				
貨幣負債總額	6,190	4,270	1,088	11,548
Net monetary assets 貨幣資產淨額	36,839,306	3,337,036	4,175	40,180,517
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	3,683,931			

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

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

##### (a) 市場風險(續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險(續)

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

中銀保誠日本中小企業機遇基金(續)

As at 31st December 2023 於二零二三年十二月卅一日

(Presented in HK\$) (以港元為單位)

	JPY 日圓	HKD 港元	Total 合計
<b>Monetary assets 貨幣資產</b>			
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	32,167,703	–	32,167,703
Dividends receivable and interest receivable 應收股息及應收利息	61,536	–	61,536
Bank balances 銀行結餘	202,791	2,615,908	2,818,699
<b>Total monetary assets 貨幣資產總額</b>	32,432,030	2,615,908	35,047,938
<b>Total monetary liabilities 貨幣負債總額</b>	6,154	3,546	9,700
Net monetary assets 貨幣資產淨額	32,425,876	2,612,362	35,038,238
% change in currency 貨幣變動百分比	10%		
Impact on net assets 對淨資產的影響	3,242,588		

BOCIP ASSET MANAGEMENT INVESTMENT FUNDS
中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS
(continued)

財務報表附註 (續)

8
Financial risk management (continued)
(a) Market risk (continued)

8
財務風險管理 (續)
(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

As at 31st December 2024
於二零二四年十二月卅一日

(Presented in HK\$)
(以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
<b>Monetary assets</b> 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	-	100,773,071	18,060,779	118,833,850
Dividends receivable and interest receivable 應收股息及應收利息	-	1,197,536	243,403	1,440,939
Bank balances 銀行結餘	6	2,091,341	1,076,102	3,167,449
<b>Total monetary assets</b> 貨幣資產總額	6	104,061,948	19,380,284	123,442,238
<b>Total monetary liabilities</b> 貨幣負債總額	-	157,293	699	157,992
Net monetary assets 貨幣資產淨額	6	103,904,655	19,379,585	123,284,246
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	1			

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

**As at 31st December 2023** 於二零二三年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
<b>Monetary assets</b> 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	-	150,139,360	29,221,989	179,361,349
Dividends receivable and interest receivable 應收股息及應收利息	-	1,751,062	466,797	2,217,859
Bank balances 銀行結餘	6	532,354	54,422	586,782
<b>Total monetary assets</b> 貨幣資產總額	6	152,422,776	29,743,208	182,165,990
<b>Total monetary liabilities</b> 貨幣負債總額	-	197,765	390	198,155
Net monetary assets 貨幣資產淨額	6	152,225,011	29,742,818	181,967,835
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	1			

BOCIP ASSET MANAGEMENT INVESTMENT FUNDS
中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)		財務報表附註 (續)			
8 Financial risk management (continued)		8 財務風險管理 (續)			
(a) Market risk (continued)		(a) 市場風險 (續)			
(iii) Foreign exchange risk (continued)		(iii) 外匯風險 (續)			
<b>BOCIP China Health Care Fund</b> 中銀保誠中國健康護理基金 <b>As at 31st December 2024</b> 於二零二四年十二月卅一日 (Presented in HK\$) (以港元為單位)					
	CNY 人民幣	HKD 港元	USD 美元	Total 合計	
<b>Monetary assets</b> 貨幣資產					
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	2,973,028	865,016	-	3,838,044	
Bank balances 銀行結餘	18,170	30,138	185	48,493	
<b>Total monetary assets</b> 貨幣資產總額	2,991,198	895,154	185	3,886,537	
<b>Total monetary liabilities</b> 貨幣負債總額	-	441	2,361	2,803	
Net monetary assets/(liabilities) 貨幣資產／(負債)淨額	2,991,198	894,713	(2,176)	3,883,734	
% change in currency 貨幣變動百分比	10%				
Impact on net assets 對淨資產的影響	299,120				

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

**As at 31st December 2023** 於二零二三年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
<b>Monetary assets</b> 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	3,620,628	1,260,570	–	4,881,198
Bank balances 銀行結餘	64,531	58,827	6,779	130,137
<b>Total monetary assets</b> 貨幣資產總額	3,685,159	1,319,397	6,779	5,011,335
<b>Total monetary liabilities</b> 貨幣負債總額	–	528	–	528
Net monetary assets 貨幣資產淨額	3,685,159	1,318,869	6,779	5,010,807
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	368,516			

BOCIP ASSET MANAGEMENT INVESTMENT FUNDS
中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS
(continued)

財務報表附註 (續)

8
Financial risk management (continued)
(a) Market risk (continued)

8
財務風險管理 (續)
(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

As at 31st December 2024
於二零二四年十二月卅一日

(Presented in HK\$)
(以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
<b>Monetary assets</b> 貨幣資產				
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	29,971,855	-	-	29,971,855
Bank balances 銀行結餘	123,556	9,756	3,461	136,773
<b>Total monetary assets</b> 貨幣資產總額	30,095,411	9,756	3,461	30,108,628
<b>Total monetary liabilities</b> 貨幣負債總額	-	3,473	590	4,063
Net monetary assets 貨幣資產淨額	30,095,411	6,283	2,871	30,104,565
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	3,009,541			



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

**As at 31st December 2023** 於二零二三年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	Total 合計
<b>Monetary assets</b> 貨幣資產			
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	29,979,358	–	29,979,358
Bank balances 銀行結餘	468,882	11,147	480,029
<b>Total monetary assets</b> 貨幣資產總額	30,448,240	11,147	30,459,387
<b>Total monetary liabilities</b> 貨幣負債總額	–	3,216	3,216
Net monetary assets 貨幣資產淨額	30,448,240	7,931	30,456,171
% change in currency 貨幣變動百分比	10%		
Impact on net assets 對淨資產的影響	3,044,824		

中銀保誠資產管理投資基金

## 財務報表附註(續)

## 8 財務風險管理(續)

(a) 市場風險(續)

(iii) 外匯風險(續)

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	USD 美元	Total 合計
<b>Monetary assets 貨幣資產</b>				
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	6,640,072	–	–	6,640,072
Bank balances 銀行結餘	235,306	30,323	1,425	267,054
<b>Total monetary assets 貨幣資產總額</b>	6,875,378	30,323	1,425	6,907,126
<b>Total monetary liabilities</b>				
貨幣負債總額	–	769	–	769
Net monetary assets 貨幣資產淨額	6,875,378	29,554	1,425	6,906,357
% change in currency 貨幣變動百分比	10%			
Impact on net assets 對淨資產的影響	687,538			

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

**As at 31st December 2023** 於二零二三年十二月卅一日

(Presented in HK\$) (以港元為單位)

	CNY 人民幣	HKD 港元	Total 合計
<b>Monetary assets</b> 貨幣資產			
Financial assets at fair value through profit or loss 按公平值透過損益列賬的財務資產	6,471,448	–	6,471,448
Bank balances 銀行結餘	59,536	15,073	74,609
<b>Total monetary assets</b> 貨幣資產總額	6,530,984	15,073	6,546,057
<b>Total monetary liabilities</b> 貨幣負債總額	–	685	685
Net monetary assets 貨幣資產淨額	6,530,984	14,388	6,545,372
% change in currency 貨幣變動百分比	10%		
Impact on net assets 對淨資產的影響	653,098		

BOCIP ASSET MANAGEMENT INVESTMENT FUNDS  
中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS  
(continued)

財務報表附註 (續)

8 Financial risk management (continued)

8 財務風險管理 (續)

(a) Market risk (continued)

(a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日

(Presented in US\$) (以美元為單位)

	KRW	MYR	PHP	SGD	THB	CNY	HKD	USD	Total
	韓圓	馬來西亞 令吉	菲律賓 披索	新加坡元	泰銖	人民幣	港元	美元	合計
<b>Monetary assets 貨幣資產</b>									
Financial assets at fair value through profit or loss 按公平值透過損益列賬的 財務資產	270,260	34,306	2,910	138,243	46,881	265,532	1,415,587	383,664	2,557,383
Bank balances 銀行結餘	-	-	-	15,781	-	105,889	10,928	46,356	178,954
Management fee rebate receivable 管理費退還應收賬款	-	-	-	-	-	-	-	1	1
<b>Total monetary assets 貨幣資產總額</b>	<b>270,260</b>	<b>34,306</b>	<b>2,910</b>	<b>154,024</b>	<b>46,881</b>	<b>371,421</b>	<b>1,426,515</b>	<b>430,021</b>	<b>2,736,338</b>
<b>Total monetary liabilities</b>									
貨幣負債總額	-	-	-	-	-	-	-	301	301
<b>Net monetary assets 貨幣資產淨額</b>	<b>270,260</b>	<b>34,306</b>	<b>2,910</b>	<b>154,024</b>	<b>46,881</b>	<b>371,421</b>	<b>1,426,515</b>	<b>429,720</b>	<b>2,736,037</b>
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	27,026	3,431	291	15,402	4,688	37,142			

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (a) 市場風險 (續)

(iii) Foreign exchange risk (continued)

(iii) 外匯風險 (續)

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

As at 31st December 2023 於二零二三年十二月卅一日

(Presented in US\$) (以美元為單位)

	KRW	MYR	PHP	SGD	THB	CNY	HKD	USD	Total
	韓圓	馬來西亞 令吉	菲律賓 披索	新加坡元	泰銖	人民幣	港元	美元	合計
<b>Monetary assets 貨幣資產</b>									
Financial assets at fair value through profit or loss 按公平值透過損益列賬的 財務資產	257,641	33,243	3,003	145,581	44,513	344,167	1,146,604	368,432	2,343,184
Dividends receivable 應收股息	-	-	-	-	-	-	128	975	1,103
Bank balances 銀行結餘	-	-	-	8,600	-	6,587	6,150	113,064	134,401
Management fee rebate receivable 管理費退還應收賬款	-	-	-	-	-	-	-	22	22
<b>Total monetary assets 貨幣資產總額</b>	<b>257,641</b>	<b>33,243</b>	<b>3,003</b>	<b>154,181</b>	<b>44,513</b>	<b>350,754</b>	<b>1,152,882</b>	<b>482,493</b>	<b>2,478,710</b>
<b>Total monetary liabilities</b>									
貨幣負債總額	-	-	-	-	-	-	-	255	255
<b>Net monetary assets 貨幣資產淨額</b>	<b>257,641</b>	<b>33,243</b>	<b>3,003</b>	<b>154,181</b>	<b>44,513</b>	<b>350,754</b>	<b>1,152,882</b>	<b>482,238</b>	<b>2,478,455</b>
% change in currency 貨幣變動百分比	10%	10%	10%	10%	10%	10%			
Impact on net assets 對淨資產的影響	25,764	3,324	300	15,418	4,451	35,075			

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

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

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

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

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

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

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

###### (b) Liquidity risk

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

#### 財務報表附註(續)

##### 8 財務風險管理(續)

###### (a) 市場風險(續)

###### (iii) 外匯風險(續)

基金經理會定期檢討分支基金所投資的國家的經濟狀況，評估它們的貨幣前景。

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

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

以上所示的披露為絕對值，變動和影響可能是正面或負面。匯率變動百分比是根據基金經理現行對匯率波動和其他相關因素的觀點每年調整。

###### (b) 流動性風險

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

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

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

In accordance with the Sub-Funds' policies, the Manager monitors the Sub-Funds' liquidity position on a daily basis, and the Chief Investment Officer reviews them on a regular basis. The Manager may, with the approval of the Trustee, limit the number of units of any Sub-Fund redeemed on any dealing day to 10% of the latest available net asset value of such Sub-Fund. In this event, the limitation will apply pro rata so that all unitholders of the relevant class or classes wishing to redeem units in that Sub-Fund on that dealing day will redeem the same proportion by value of such units, and units not redeemed will be carried forward for redemption, subject to the same limitation, on the next dealing day. If requests for redemption are so carried forward, the Manager will inform the unitholders concerned. The Manager did not restrict any redemption during the year ended 31st December 2024 and 2023.

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

#### 財務報表附註(續)

##### 8 財務風險管理(續)

###### (b) 流動性風險(續)

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

根據分支基金的政策，基金經理每日監察分支基金的流動資金狀況，而投資總監則定期檢討相關情況。基金經理可以在信託人的同意下，將任何分支基金在任何交易日可被贖回的單位數目限制為該分支基金對上一個交易日淨資產值的10%。在此情況下，該限額會按比例計算，以使在交易日希望贖回該分支基金的相關類別單位投資者，可按該等單位價值的相同比例贖回基金單位，而未被贖回的單位將可在相同的限制下供下一個交易日贖回。如贖回的要求按以上方法結轉，基金經理將通知受影響的單位投資者。截至二零二四年及二零二三年十二月卅一日止年度，基金經理並無限制任何贖回。

下表根據淨資產報表日期至合約到期日的剩餘期間，按有關到期組別分析分支基金之非衍生財務負債。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賬面值結餘。外匯遠期合約的到期日分析詳載於附註7。

BOCIP ASSET MANAGEMENT INVESTMENT FUNDS
中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS (continued)		財務報表附註 (續)				
8 Financial risk management (continued)		8 財務風險管理 (續)				
(b) Liquidity risk (continued)		(b) 流動性風險 (續)				
BOCIP HK Dollar Money Market Fund		中銀保誠港元貨幣市場基金				
There are no current liabilities for the BOCIP HK Dollar Money Market Fund as at 30th December 2024.		於二零二四年十二月卅日，中銀保誠港元貨幣市場基金並無流動負債。				
As at 31st December 2023 於二零二三年十二月卅一日		Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元	
Amounts payable on redemption of units 贖回單位應付款項		6,216,511	-	-	6,216,511	
Contractual cash outflows 合約現金流出		6,216,511	-	-	6,216,511	



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (b) 流動性風險 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Amount due to brokers 應付經紀款項	8,938	–	–	8,938
Accrued expenses and other payables 累算支出及其他應付款項	–	1,060,210	61,850	1,122,060
Amounts payable on redemption of units 贖回單位應付款項	1,124	–	–	1,124
Contractual cash outflows 合約現金流出	10,062	1,060,210	61,850	1,132,122
As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	–	1,110,557	56,100	1,166,657
Amounts payable on redemption of units 贖回單位應付款項	2,342,256	–	–	2,342,256
Contractual cash outflows 合約現金流出	2,342,256	1,110,557	56,100	3,508,913

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

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

##### (b) 流動性風險(續)

#### BOCIP China Bond Fund 中銀保誠中國債券基金

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	200,002	70,669	270,671
Contractual cash outflows 合約現金流出	-	200,002	70,669	270,671
As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	100,752	132,635	233,387
Amounts payable on redemption of units 贖回單位應付款項	10,000,000	-	-	10,000,000
Contractual cash outflows 合約現金流出	10,000,000	100,752	132,635	10,233,387

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (b) 流動性風險 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Amount due to brokers 應付經紀款項	1,235,433	–	–	1,235,433
Accrued expenses and other payables 累算支出及其他應付款項	–	5,358	–	5,358
Contractual cash outflows 合約現金流出	1,235,433	5,358	–	1,240,791
As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	–	3,546	–	3,546
Contractual cash outflows 合約現金流出	–	3,546	–	3,546

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

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

##### (b) 流動性風險(續)

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

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	95,019	62,973	157,992
Contractual cash outflows 合約現金流出	-	95,019	62,973	157,992
As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	138,860	59,295	198,155
Contractual cash outflows 合約現金流出	-	138,860	59,295	198,155

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

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

##### (b) 流動性風險(續)

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

As at 30th December 2024 於二零二四年十二月卅日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Amount due to brokers 應付經紀款項	15,878	–	–	15,878
Accrued expenses and other payables 累算支出及其他應付款項	–	3,646	–	3,646
Amounts payable on redemption of units 贖回單位應付款項	15,801	–	–	15,801
Contractual cash outflows 合約現金流出	31,679	3,646	–	35,325
As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	–	1,533	–	1,533
Contractual cash outflows 合約現金流出	–	1,533	–	1,533

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

NOTES TO THE FINANCIAL STATEMENTS (continued)		財務報表附註 (續)			
8 Financial risk management (continued)		8 財務風險管理 (續)			
(b) Liquidity risk (continued)		(b) 流動性風險 (續)			
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金					
As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元	
Accrued expenses and other payables 累算支出及其他應付款項	—	759	—	759	
Contractual cash outflows 合約現金流出	—	759	—	759	
As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元	
Accrued expenses and other payables 累算支出及其他應付款項	—	637	—	637	
Contractual cash outflows 合約現金流出	—	637	—	637	

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (b) 流動性風險 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	2,803	-	2,803
Contractual cash outflows 合約現金流出	-	2,803	-	2,803
As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	528	-	528
Contractual cash outflows 合約現金流出	-	528	-	528

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (b) 流動性風險 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	1,216	-	1,216
Contractual cash outflows 合約現金流出	-	1,216	-	1,216
As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	1,007	-	1,007
Contractual cash outflows 合約現金流出	-	1,007	-	1,007



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (b) 流動性風險 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	4,063	-	4,063
Contractual cash outflows 合約現金流出	-	4,063	-	4,063
As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	3,216	-	3,216
Contractual cash outflows 合約現金流出	-	3,216	-	3,216

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (b) 流動性風險 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	769	-	769
Contractual cash outflows 合約現金流出	-	769	-	769
As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	Total 合計 HK\$ 港元
Accrued expenses and other payables 累算支出及其他應付款項	-	685	-	685
Contractual cash outflows 合約現金流出	-	685	-	685

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

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

##### (b) 流動性風險(續)

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

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 US\$ 美元	7 days to 1 month 7日至1個月 US\$ 美元	1-12 months 1至12個月 US\$ 美元	Total 合計 US\$ 美元
Accrued expenses and other payables 累算支出及其他應付款項	-	301	-	301
Contractual cash outflows 合約現金流出	-	301	-	301
As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 US\$ 美元	7 days to 1 month 7日至1個月 US\$ 美元	1-12 months 1至12個月 US\$ 美元	Total 合計 US\$ 美元
Accrued expenses and other payables 累算支出及其他應付款項	-	255	-	255
Contractual cash outflows 合約現金流出	-	255	-	255

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (b) 流動性風險 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 US\$ 美元	7 days to 1 month 7日至1個月 US\$ 美元	1-12 months 1至12個月 US\$ 美元	Total 合計 US\$ 美元
Accrued expenses and other payables 累算支出及其他應付款項	-	27,119	7,962	35,081
Contractual cash outflows 合約現金流出	-	27,119	7,962	35,081
As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 US\$ 美元	7 days to 1 month 7日至1個月 US\$ 美元	1-12 months 1至12個月 US\$ 美元	Total 合計 US\$ 美元
Accrued expenses and other payables 累算支出及其他應付款項	-	26,001	7,544	33,545
Contractual cash outflows 合約現金流出	-	26,001	7,544	33,545

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

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

##### (b) 流動性風險(續)

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

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 US\$ 美元	7 days to 1 month 7日至1個月 US\$ 美元	1-12 months 1至12個月 US\$ 美元	Total 合計 US\$ 美元
Accrued expenses and other payables 累算支出及其他應付款項	-	11,110	7,962	19,072
Contractual cash outflows 合約現金流出	-	11,110	7,962	19,072
As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 US\$ 美元	7 days to 1 month 7日至1個月 US\$ 美元	1-12 months 1至12個月 US\$ 美元	Total 合計 US\$ 美元
Accrued expenses and other payables 累算支出及其他應付款項	-	23,185	7,543	30,728
Amounts payable on redemption of units 贖回單位應付款項	850,000	-	-	850,000
Contractual cash outflows 合約現金流出	850,000	23,185	7,543	880,728

中銀保誠資產管理投資基金

As at 31st December 2024	Less than 7 days	7 days to 1 month	1-12 months	Total
於二零二四年十二月卅一日	少於7日	7日至1個月	1至12個月	合計
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
Accrued expenses and other payables				
累算支出及其他應付款項	—	363	—	363
Contractual cash outflows 合約現金流出	—	363	—	363
As at 31st December 2023	Less than 7 days	7 days to 1 month	1-12 months	Total
於二零二三年十二月卅一日	少於7日	7日至1個月	1至12個月	合計
	HK\$	HK\$	HK\$	HK\$
	港元	港元	港元	港元
Accrued expenses and other payables				
累算支出及其他應付款項	—	583	—	583
Contractual cash outflows 合約現金流出	—	583	—	583

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

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

**8 Financial risk management (continued)**

**(b) Liquidity risk (continued)**

The Sub-Funds invest a majority portion of the assets in cash, equity securities, debt securities and collective investment schemes. In particular, the Sub-Funds may invest in equities listed in Hong Kong or other countries and such investments are also easily disposed for cash.

The following table illustrates the expected liquidity of assets held:

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

<b>As at 30th December 2024</b> 於二零二四年十二月卅日	<b>Less than 7 days</b> 少於7日 <b>HK\$</b> 港元	<b>7 days to 1 month</b> 7日至1個月 <b>HK\$</b> 港元	<b>1-12 months</b> 1至12個月 <b>HK\$</b> 港元	<b>1-3 years</b> 1至3年 <b>HK\$</b> 港元	<b>Total</b> 合計 <b>HK\$</b> 港元
Total assets 總資產	6,201,884	-	-	-	6,201,884

  

<b>As at 31st December 2023</b> 於二零二三年十二月卅一日	<b>Less than 7 days</b> 少於7日 <b>HK\$</b> 港元	<b>7 days to 1 month</b> 7日至1個月 <b>HK\$</b> 港元	<b>1-12 months</b> 1至12個月 <b>HK\$</b> 港元	<b>1-3 years</b> 1至3年 <b>HK\$</b> 港元	<b>Total</b> 合計 <b>HK\$</b> 港元
Total assets 總資產	6,128,248	1,242	-	-	6,129,490

**財務報表附註 (續)**

**8 財務風險管理 (續)**

**(b) 流動性風險 (續)**

分支基金的資產投資主要包括現金、股票證券、債務證券及集體投資計劃。特別是，分支基金可能投資於香港或其他國家的上市股票，而該等投資均可輕易出售套現。

下表載有所持資產的預期流動性：

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (b) 流動性風險 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	641,562,171	4,901,482	–	–	646,463,653
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As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	701,105,794	494,817	30,321	–	701,630,932
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#### BOCIP China Bond Fund 中銀保誠中國債券基金

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	1,796,551	–	–	–	1,796,551
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As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	102,007,436	–	8,461,770	–	110,469,206
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# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (b) 流動性風險 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	40,130,163	1,202,540	61,902	–	41,394,605
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As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	34,986,402	–	61,536	–	35,047,938
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#### BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	122,069,036	44,023	1,329,179	–	123,442,238
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As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	179,994,587	431,310	1,749,849	–	182,175,746
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# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (b) 流動性風險 (續)

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

As at 30th December 2024 於二零二四年十二月卅日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	35,325	-	-	-	35,325
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As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	11,014,960	-	33	-	11,014,993
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#### BOCIP Hong Kong Value Fund 中銀保誠香港價值基金

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	6,973,146	3,800	-	-	6,976,946
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As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	6,222,000	2,440	30	-	6,224,470
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# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (b) 流動性風險 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	3,886,537	-	-	-	3,886,537
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As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	5,011,335	-	-	-	5,011,335
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#### BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	11,252,001	-	-	-	11,252,001
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As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	9,734,625	-	-	-	9,734,625
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# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (b) 流動性風險 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	30,108,628	-	-	-	30,108,628
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As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	30,459,387	-	-	-	30,459,387
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#### BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	6,910,126	-	-	-	6,910,126
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As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	6,549,057	-	-	-	6,549,057
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# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

8 財務風險管理 (續)

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

(b) 流動性風險 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 US\$ 美元	7 days to 1 month 7日至1個月 US\$ 美元	1-12 months 1至12個月 US\$ 美元	1-3 years 1至3年 US\$ 美元	Total 合計 US\$ 美元
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Total assets 總資產	2,736,337	1	-	-	2,736,338
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As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 US\$ 美元	7 days to 1 month 7日至1個月 US\$ 美元	1-12 months 1至12個月 US\$ 美元	1-3 years 1至3年 US\$ 美元	Total 合計 US\$ 美元
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Total assets 總資產	2,477,585	1,125	-	-	2,478,710
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#### BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 US\$ 美元	7 days to 1 month 7日至1個月 US\$ 美元	1-12 months 1至12個月 US\$ 美元	1-3 years 1至3年 US\$ 美元	Total 合計 US\$ 美元
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Total assets 總資產	35,149,165	6,813	398,171	-	35,554,149
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As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 US\$ 美元	7 days to 1 month 7日至1個月 US\$ 美元	1-12 months 1至12個月 US\$ 美元	1-3 years 1至3年 US\$ 美元	Total 合計 US\$ 美元
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Total assets 總資產	35,240,142	53,550	198,599	-	35,492,291
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# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

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

##### (b) 流動性風險 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 US\$ 美元	7 days to 1 month 7日至1個月 US\$ 美元	1-12 months 1至12個月 US\$ 美元	1-3 years 1至3年 US\$ 美元	Total 合計 US\$ 美元
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Total assets 總資產	14,159,172	2,027	212,790	-	14,373,989
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As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 US\$ 美元	7 days to 1 month 7日至1個月 US\$ 美元	1-12 months 1至12個月 US\$ 美元	1-3 years 1至3年 US\$ 美元	Total 合計 US\$ 美元
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Total assets 總資產	21,447,519	150,930	184,639	-	21,783,088
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#### BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金

As at 31st December 2024 於二零二四年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	2,054,732	-	3,491,583	-	5,546,315
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As at 31st December 2023 於二零二三年十二月卅一日	Less than 7 days 少於7日 HK\$ 港元	7 days to 1 month 7日至1個月 HK\$ 港元	1-12 months 1至12個月 HK\$ 港元	1-3 years 1至3年 HK\$ 港元	Total 合計 HK\$ 港元
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Total assets 總資產	836,718	1,922,728	2,631,378	-	5,390,824
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## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

###### (c) Credit and counterparty risk

The Sub-Funds are exposed to credit risk, which is the risk that the counterparty will be unable to pay amounts in full when they fall due.

If the issuer of any of the debt securities in which the Sub-Funds invested defaults, the performance of the Sub-Funds will be adversely affected.

###### *Financial assets subject to HKFRS 9's impairment requirements*

The Sub-Funds' financial assets subject to the ECL model within HKFRS 9 are amounts due from brokers, dividends receivable and interest receivable, management fee rebate receivable, amounts receivable on subscription of units, restricted deposits, fixed deposits, bank balances and other receivables. At 31st December 2024 and 2023, no loss allowance has been provided for as there is not considered to be any concentration of credit risk within these assets. No assets are considered impaired and no amounts have been written off in the period.

At 31st December 2024 and 2023, the amounts due from brokers, dividends receivable and interest receivable, management fee rebate receivable, amounts receivable on subscription of units, restricted deposits, fixed deposits, bank balances and other receivables which are all relatively short-term receivables with no financing component are impacted by the HKFRS 9 ECL model, the Sub-Funds have adopted the general approach. The loss allowance shown is measured at an amount equal to 12-month ECLs as the credit risk has not increased significantly since initial recognition.

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

#### 財務報表附註(續)

##### 8 財務風險管理(續)

###### (c) 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違約，該分支基金的表現將會受到不利影響。

###### *受香港財務報告準則第9號減值要求限制的財務資產*

分支基金受香港財務報告準則第9號項下的預期信貸損失模式限制的財務資產為應收經紀款項、應收股息及應收利息、管理費退還應收賬款、認購單位應收款項、有限制存款、定期存款、銀行結餘及其他應收款項。於二零二四年及二零二三年十二月卅一日，並無作出損失撥備。這些資產視作並無任何集中的信貸風險。期內資產視作並無減值及並無註銷金額。

於二零二四年及二零二三年十二月卅一日，應收經紀款項、應收股息及應收利息、管理費退還應收賬款、認購單位應收款項、有限制存款、定期存款、銀行結餘及其他應收款項均為相對較短期的應收賬款，並無受香港財務報告準則第9號項下的預期信貸損失模式限制的融資部分，分支基金已採納一般方式處理。所示的損失撥備乃按金額相當於12個月的預期信貸損失計算，因自初始確認後，信貸風險並無顯著增加。

在計算損失撥備時，根據過往可觀察的損失率，經前瞻性估計調整後，使用撥備矩陣來釐定於預期年期內的應收款項。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

###### (c) Credit and counterparty risk (continued)

*Financial assets not subject to HKFRS 9's impairment requirements*

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

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

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

#### 財務報表附註 (續)

##### 8 財務風險管理 (續)

###### (c) 信貸及交易對手風險 (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*

分支基金承擔債務證券和衍生資產的信貸風險。這類財務資產按公平值透過損益列賬，因此不受香港財務報告準則第9號減值要求規限。這些資產根據香港財務報告準則第9號計算的賬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。

中銀保誠中國債券基金、中銀保誠港元靈活收益基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金的分支基金投資於多元化組合的債務證券，此等證券的選取是根據基本的研究分析進行，以減輕信貸風險。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。分支基金僅與由管理層授權信譽良好的經紀進行交易。

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



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及交易對手風險 (續)

		As at 31st December 2024		As at 31st December 2023	
		於二零二四年十二月卅一日		於二零二三年十二月卅一日	
Sub-Fund 分支基金	Credit Rating 信貸評級	HK\$	% of net assets	HK\$	% of net assets
		佔淨資產值		佔淨資產值	
		百分比		百分比	
		港元	百分比	港元	百分比
BOCIP China Bond Fund					
中銀保誠中國債券基金	A <sup>1</sup> /A <sup>2</sup>	-	-	77,912,917	77.73%

		As at 31st December 2024		As at 31st December 2023	
		於二零二四年十二月卅一日		於二零二三年十二月卅一日	
Sub-Fund 分支基金	Credit Rating 信貸評級	HK\$	% of net assets	HK\$	% of net assets
		佔淨資產值		佔淨資產值	
		百分比		百分比	
		港元	百分比	港元	百分比
BOCIP Flexi HKD Income Fund					
中銀保誠港元靈活收益基金	AA <sup>1</sup> /Aa <sup>2</sup>	14,614,573	11.85%	18,344,032	10.08%
	A <sup>1</sup> /A <sup>2</sup>	55,944,607	45.38%	72,915,338	40.07%
	BBB <sup>1</sup> /Baa <sup>2</sup>	15,526,443	12.59%	40,015,176	21.99%
	BB <sup>1</sup> /Ba <sup>2</sup>	5,259,803	4.27%	11,216,818	6.16%
	B <sup>1</sup> /B <sup>2</sup>	1,549,100	1.26%	1,538,191	0.85%
	Not rated 並無評級	25,939,324	21.04%	35,331,794	19.41%
		118,833,850	96.39%	179,361,349	98.56%

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及交易對手風險 (續)

		As at 31st December 2024		As at 31st December 2023	
		於二零二四年十二月卅一日		於二零二三年十二月卅一日	
		US\$	% of net assets	US\$	% of net assets
		美元	佔淨資產值百分比	美元	佔淨資產值百分比
Sub-Fund	Credit Rating				
分支基金	信貸評級				
BOCIP USD Short Duration Bond Fund					
中銀保誠美元短存續期債券基金	AA <sup>1</sup> /Aa <sup>2</sup>	9,081,225	25.57%	7,208,663	20.33%
	A <sup>1</sup> /A <sup>2</sup>	24,620,751	69.32%	21,565,253	60.82%
	BBB <sup>1</sup> /Baa <sup>2</sup>	1,155,560	3.25%	6,124,530	17.27%
	Not rated 並無評級	–	–	–	–
		<u>34,857,536</u>	<u>98.14%</u>	<u>34,898,446</u>	<u>98.42%</u>
		As at 31st December 2024		As at 31st December 2023	
		於二零二四年十二月卅一日		於二零二三年十二月卅一日	
		US\$	% of net assets	US\$	% of net assets
		美元	佔淨資產值百分比	美元	佔淨資產值百分比
Sub-Fund	Credit Rating				
分支基金	信貸評級				
BOCIP Flexi USD Bond Fund					
中銀保誠美元靈活收益基金	AA <sup>1</sup> /Aa <sup>2</sup>	498,195	3.47%	509,080	2.44%
	A <sup>1</sup> /A <sup>2</sup>	3,002,382	20.91%	2,864,917	13.71%
	BBB <sup>1</sup> /Baa <sup>2</sup>	5,510,202	38.39%	8,621,099	41.24%
	BB <sup>1</sup> /Ba <sup>2</sup>	2,551,530	17.77%	4,744,633	22.70%
	B <sup>1</sup> /B <sup>2</sup>	398,844	2.78%	393,976	1.88%
	Not rated 並無評級	1,573,485	10.96%	2,239,702	10.71%
	<u>13,534,638</u>	<u>94.28%</u>	<u>19,373,407</u>	<u>92.68%</u>	

<sup>1</sup>Standard and Poor's/<sup>2</sup> Moody's

<sup>1</sup>標準普爾/<sup>2</sup>穆迪

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

###### (c) Credit and counterparty risk (continued)

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

The Sub-Funds' financial assets which are potentially subject to concentrations of counterparty risk consist principally of bank deposits, amounts due from brokers and assets held with the custodians. The table below summarises the credit rating of banks and custodians with which the Sub-Funds' assets are held as at 31st December 2024 and 2023.

#### 財務報表附註 (續)

##### 8 財務風險管理 (續)

###### (c) 信貸及交易對手風險 (續)

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

至於信貸風險主要來自對有關集體投資計劃的投資。信貸風險同時來自應付經紀款項、銀行結餘、財務機構所持有的定期存款及有限制存款。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。

分支基金有機會受到交易對手風險影響的財務資產主要是銀行存款、應收經紀款項及由託管人持有的資產。下表摘述在二零二四年及二零二三年十二月卅一日，持有分支基金資產的銀行和託管人的信貸評級。

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

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

財務報表附註 (續)

**8 Financial risk management (continued)**

**8 財務風險管理 (續)**

**(c) Credit and counterparty risk (continued)**

**(c) 信貸及交易對手風險 (續)**

**As at 30th December 2024** 於二零二四年十二月卅日

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

	<b>HK\$</b> 港元	<b>Credit rating</b> 信貸評級	<b>Source of credit rating</b> 信貸評級機構
<i>Bank 銀行</i>			
Bank of China 中國銀行	6,201,884	P-1	Bloomberg 彭博

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

	<b>HK\$</b> 港元	<b>Credit rating</b> 信貸評級	<b>Source of credit rating</b> 信貸評級機構
<i>Bank 銀行</i>			
Bank of China 中國銀行	19,523	P-1	Bloomberg 彭博

**As at 31st December 2024** 於二零二四年十二月卅一日

**BOCIP China Value Fund** 中銀保誠中國價值基金

	<b>HK\$</b> 港元	<b>Credit rating</b> 信貸評級	<b>Source of credit rating</b> 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	1,060,377	P-1	Bloomberg 彭博
ICBC (Asia) 中國工商銀行 (亞洲)	21,574	P-1	Bloomberg 彭博
<i>Custodian 託管人</i>			
Bank of China 中國銀行	640,407,919	P-1	Bloomberg 彭博

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及交易對手風險 (續)

As at 31st December 2024 於二零二四年十二月卅一日

#### BOCIP China Bond Fund 中銀保誠中國債券基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	1,388,935	P-1	Bloomberg 彭博
Standard Chartered Bank, China 中國渣打銀行	407,616	A-1	Bloomberg 彭博

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	1,153,891	P-1	Bloomberg 彭博
ICBC (Asia) 中國工商銀行(亞洲)	2,024,331	P-1	Bloomberg 彭博
<i>Custodian 託管人</i>			
Bank of China 中國銀行	36,951,940	P-1	Bloomberg 彭博

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	1,163,478	P-1	Bloomberg 彭博
ICBC (Asia) 中國工商銀行(亞洲)	2,003,971	P-1	Bloomberg 彭博
<i>Custodian 託管人</i>			
Bank of China 中國銀行	118,833,850	P-1	Bloomberg 彭博

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

NOTES TO THE FINANCIAL STATEMENTS (continued)		財務報表附註 (續)	
8 Financial risk management (continued)		8 財務風險管理 (續)	
(c) Credit and counterparty risk (continued)		(c) 信貸及交易對手風險 (續)	
As at 31st December 2024 於二零二四年十二月卅一日			
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金			
	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Bank 銀行			
Bank of China 中國銀行	127,678	P-1	Bloomberg 彭博
Custodian 託管人			
Bank of China 中國銀行	6,845,468	P-1	Bloomberg 彭博
BOCIP China Health Care Fund 中銀保誠中國健康護理基金			
	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China 中國銀行	48,322	P-1	Bloomberg 彭博
ICBC (Asia) 中國工商銀行 (亞洲)	171	P-1	Bloomberg 彭博
Custodian 託管人			
Bank of China 中國銀行	3,838,044	P-1	Bloomberg 彭博
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金			
	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Bank 銀行			
Bank of China 中國銀行	44,003	P-1	Bloomberg 彭博
Custodian 託管人			
Bank of China 中國銀行	11,183,911	P-1	Bloomberg 彭博

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

NOTES TO THE FINANCIAL STATEMENTS (continued)		財務報表附註(續)	
8 Financial risk management (continued)		8 財務風險管理(續)	
(c) Credit and counterparty risk (continued)		(c) 信貸及交易對手風險(續)	
As at 31st December 2024 於二零二四年十二月卅一日			
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金			
	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China 中國銀行	136,762	P-1 Bloomberg	彭博
ICBC (Asia) 中國工商銀行(亞洲)	11	P-1 Bloomberg	彭博
Custodian 託管人			
Bank of China 中國銀行	29,971,855	P-1 Bloomberg	彭博
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金			
	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China 中國銀行	267,043	P-1 Bloomberg	彭博
ICBC (Asia) 中國工商銀行(亞洲)	11	P-1 Bloomberg	彭博
Custodian 託管人			
Bank of China 中國銀行	6,640,072	P-1 Bloomberg	彭博
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金			
	US\$ 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
Banks 銀行			
Bank of China 中國銀行	168,510	P-1 Bloomberg	彭博
The Bank of New York Mellon	10,432	P-1 Bloomberg	彭博
ICBC (Asia) 中國工商銀行(亞洲)	12	P-1 Bloomberg	彭博
Custodian 託管人			
Bank of China 中國銀行	2,557,383	P-1 Bloomberg	彭博

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

<b>NOTES TO THE FINANCIAL STATEMENTS</b> <b>(continued)</b>	財務報表附註 (續)
<b>8 Financial risk management (continued)</b>	<b>8 財務風險管理 (續)</b>
<b>(c) Credit and counterparty risk (continued)</b>	<b>(c) 信貸及交易對手風險 (續)</b>

**As at 31st December 2024** 於二零二四年十二月卅一日

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

	<b>US\$</b> 美元	<b>Credit rating</b> 信貸評級	<b>Source of credit rating</b> 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	290,183	P-1	Bloomberg 彭博
ICBC (Asia) 中國工商銀行 (亞洲)	1,161	P-1	Bloomberg 彭博
<i>Custodian 託管人</i>			
Bank of China 中國銀行	34,857,536	P-1	Bloomberg 彭博

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

	<b>US\$</b> 美元	<b>Credit rating</b> 信貸評級	<b>Source of credit rating</b> 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	170,515	P-1	Bloomberg 彭博
ICBC (Asia) 中國工商銀行 (亞洲)	453,556	P-1	Bloomberg 彭博
<i>Custodian 託管人</i>			
Bank of China 中國銀行	13,534,638	P-1	Bloomberg 彭博

**BOCIP Short Term HKD Money Market Fund** 中銀保誠短期港元貨幣市場基金

	<b>HK\$</b> 港元	<b>Credit rating</b> 信貸評級	<b>Source of credit rating</b> 信貸評級機構
<i>Banks 銀行</i>			
Agricultural Bank of China, HK 中國農業銀行香港分行	976,104	P-1	Bloomberg 彭博
Bank of China 中國銀行	51,504	P-1	Bloomberg 彭博
China Construction Bank (Asia) 中國建設銀行 (亞洲)	511,049	P-1	Bloomberg 彭博
Dah Sing Bank 大新銀行	982,472	BBB+	Bloomberg 彭博
ICBC (Asia) 中國工商銀行 (亞洲)	1,017,703	P-1	Bloomberg 彭博
Nanyang Commercial Bank 南洋商業銀行	903,718	P-2	Bloomberg 彭博
Sumitomo Mitsui Banking Corp. 三井住友銀行	1,092,764	P-1	Bloomberg 彭博



## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及交易對手風險 (續)

As at 31st December 2023 於二零二三年十二月卅一日

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Bank 銀行</i>			
Bank of China 中國銀行	252,058	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
BOCI-Prudential Trustee Limited 中銀國際英國保誠信託有限公司	5,876,190	P-1 <sup>1</sup>	Moody's 穆迪

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	1,212,647	P-1	Moody's 穆迪
The Bank of New York Mellon	42,663	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	699,878,825	P-1	Moody's 穆迪

#### BOCIP China Bond Fund 中銀保誠中國債券基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Agricultural Bank of China 中國農業銀行	4,800,000	P-1	Moody's 穆迪
Bank of China 中國銀行	836,033	P-1	Moody's 穆迪
ICBC (Asia) 中國工商銀行(亞洲)	12,400,000	P-1	Moody's 穆迪
Standard Chartered Bank, China 中國渣打銀行	13,141,034	A-1	S&P 標準普爾
The Bank of New York Mellon	78,982	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Standard Chartered Bank, China 中國渣打銀行	77,912,917	A-1	S&P 標準普爾

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及交易對手風險 (續)

As at 31st December 2023 於二零二三年十二月卅一日

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	2,345,245	P-1	Moody's 穆迪
The Bank of New York Mellon	476,453	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	32,167,703	P-1	Moody's 穆迪

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	569,141	P-1	Moody's 穆迪
The Bank of New York Mellon	17,641	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	179,361,349	P-1	Moody's 穆迪

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	454,297	P-1	Moody's 穆迪
The Bank of New York Mellon	144,456	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	10,404,527	P-1	Moody's 穆迪

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及交易對手風險 (續)

As at 31st December 2023 於二零二三年十二月卅一日

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	81,380	P-1	Moody's 穆迪
The Bank of New York Mellon	2,854	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	6,132,840	P-1	Moody's 穆迪

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	117,825	P-1	Moody's 穆迪
The Bank of New York Mellon	12,312	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	4,881,198	P-1	Moody's 穆迪

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	34,759	P-1	Moody's 穆迪
The Bank of New York Mellon	212	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	9,699,654	P-1	Moody's 穆迪

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及交易對手風險 (續)

As at 31st December 2023 於二零二三年十二月卅一日

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	480,022	P-1	Moody's 穆迪
The Bank of New York Mellon	7	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	29,979,358	P-1	Moody's 穆迪

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

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Bank 銀行</i>			
Bank of China 中國銀行	74,609	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	6,471,448	P-1	Moody's 穆迪

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

	US\$ 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	16,015	P-1	Moody's 穆迪
The Bank of New York Mellon	118,386	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	344,167	P-1	Moody's 穆迪
The Bank of New York Mellon	1,999,017	P-1	Moody's 穆迪

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及交易對手風險 (續)

As at 31st December 2023 於二零二三年十二月卅一日

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

	US\$ 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	233,912	P-1	Moody's 穆迪
The Bank of New York Mellon	60,221	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	34,898,446	P-1	Moody's 穆迪

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

	US\$ 美元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Bank of China 中國銀行	482,998	P-1	Moody's 穆迪
The Bank of New York Mellon	1,017	P-1	Moody's 穆迪
Sumitomo Mitsui Banking Corp. 三井住友銀行	1,167,698	P-1	Moody's 穆迪
<i>Amounts due from brokers 應收經紀款項</i>			
Citigroup Global Markets Inc.	206,192	P-1	Moody's 穆迪
HSBC Hong Kong 香港上海滙豐銀行	210,230	P-1	Moody's 穆迪
<i>Custodian 託管人</i>			
Bank of China 中國銀行	19,373,407	P-1	Moody's 穆迪

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (c) Credit and counterparty risk (continued)

##### (c) 信貸及交易對手風險 (續)

As at 31st December 2023 於二零二三年十二月卅一日

#### BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金

	HK\$ 港元	Credit rating 信貸評級	Source of credit rating 信貸評級機構
<i>Banks 銀行</i>			
Banco Santander, HK Branch 西班牙桑坦德銀行香港分行	958,463	P-1	Moody's 穆迪
Bank of China 中國銀行	439,190	P-1	Moody's 穆迪
China CITIC Bank International 中信銀行	910,548	P-2	Moody's 穆迪
CMB Wing Lung Bank 招商永隆銀行	396,810	P-1	Moody's 穆迪
ICBC (Asia) 中國工商銀行 (亞洲)	948,644	P-1	Moody's 穆迪
Nanyang Commercial Bank 南洋商業銀行	865,528	P-2	Moody's 穆迪
Sumitomo Mitsui Banking Corp. 三井住友銀行	848,287	P-1	Moody's 穆迪

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

###### (d) Fair value estimation

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

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

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

Investments in quoted unlisted collective investment schemes are valued at their last traded prices as provided by the administrators of such schemes. Where last traded prices are not available, investments in these schemes are valued at their net asset value per unit as provided by the administrators of such schemes.

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

#### 財務報表附註 (續)

##### 8 財務風險管理 (續)

###### (d) 公平值估計

在活躍市場交易的財務資產（如公開買賣的衍生工具和持作買賣用途證券）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。

並非在活躍市場上交易的財務資產，其公平價值是以估值技術來釐定。分支基金基於各報告日市場現況採用各種方法和作出假設。估值技術用於非標準化的金融工具，其中包括使用市場參與者常用的估值技術，最大限度地利用市場的數據及盡可能減少依靠個別公司的數據。

於有掛牌非上市集體投資計劃的投資根據該等計劃管理人提供的最後交易價估值。如未能獲得最後交易價，該等計劃的投資根據該等計劃管理人提供的每單位資產淨值估值。

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

###### (d) Fair value estimation (continued)

The fair value hierarchy has the following levels:

- Level 1 – inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 – inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3 – inputs are unobservable inputs for the asset or liability.

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

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

#### 財務報表附註(續)

##### 8 財務風險管理(續)

###### (d) 公平值估計(續)

公平值計量機制之分級如下：

- 第一級別 – 輸入數據為實體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 – 輸入數據為不包括第一級別的報價，為可直接或間接可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級別輸入數據而釐定。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，則該計量列為第三級別。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。



BOCIP ASSET MANAGEMENT INVESTMENT FUNDS  
中銀保誠資產管理投資基金

NOTES TO THE FINANCIAL STATEMENTS  
(continued)

8 Financial risk management (continued)

(d) Fair value estimation (continued)

The following table analyses within the fair value hierarchy the Sub-Funds' assets (by class) measured at fair value at 31st December 2024 and 2023:

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

As at 30th December 2024, the Sub-Fund does not hold any financial assets at fair value through profit or loss.

As at 31st December 2023 於二零二三年十二月卅一日

財務報表附註 (續)

8 財務風險管理 (續)

(d) 公平值估計 (續)

下表顯示分支基金的資產 (分等級) 按二零二四年及二零二三年十二月卅一日計量的公平值分級：

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
Assets 資產				
Financial assets held for trading: 持作買賣的財務資產：				
– Collective investment schemes 集體投資計劃	-	5,876,190	-	5,876,190
Total financial assets 總財務資產	-	5,876,190	-	5,876,190

於二零二四年十二月卅日，分支基金並無持有任何按公平值透過損益列賬的財務資產。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (d) Fair value estimation (continued)

##### (d) 公平值估計 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
<b>Assets</b>				
資產				
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	640,407,919	–	–	640,407,919
<b>Total financial assets 總財務資產</b>	<u>640,407,919</u>	<u>–</u>	<u>–</u>	<u>640,407,919</u>
<b>Liabilities</b>				
負債				
Financial liabilities held for trading:				
持作買賣的財務負債：				
– Foreign exchange forward contracts 外匯遠期合約	–	46,008	–	46,008
<b>Total financial liabilities 總財務負債</b>	<u>–</u>	<u>46,008</u>	<u>–</u>	<u>46,008</u>

As at 31st December 2023 於二零二三年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
<b>Assets</b>				
資產				
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	699,848,504	–	–	699,848,504
– Foreign exchange forward contracts 外匯遠期合約	–	30,321	–	30,321
<b>Total financial assets 總財務資產</b>	<u>699,848,504</u>	<u>30,321</u>	<u>–</u>	<u>699,878,825</u>

中銀保誠資產管理投資基金

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading:				
持作買賣的財務資產：				
– Debt securities 債務證券	77,912,917	–	–	77,912,917
<b>Total financial assets 總財務資產</b>	<b>77,912,917</b>	<b>–</b>	<b>–</b>	<b>77,912,917</b>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (d) Fair value estimation (continued)

##### (d) 公平值估計 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
<b>Assets</b>				
資產				
Financial assets held for trading:				
持作買賣的財務資產：				
- Equity securities 股票證券	36,155,070	-	-	36,155,070
- Foreign exchange forward contracts				
外匯遠期合約	-	796,870	-	796,870
<b>Total financial assets 總財務資產</b>	<b>36,155,070</b>	<b>796,870</b>	<b>-</b>	<b>36,951,940</b>

As at 31st December 2023 於二零二三年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
<b>Assets</b>				
資產				
Financial assets held for trading:				
持作買賣的財務資產：				
- Equity securities 股票證券	32,167,703	-	-	32,167,703
<b>Total financial assets 總財務資產</b>	<b>32,167,703</b>	<b>-</b>	<b>-</b>	<b>32,167,703</b>
<b>Liabilities</b>				
負債				
Financial liabilities held for trading:				
持作買賣的財務負債：				
- Foreign exchange forward contracts				
外匯遠期合約	-	1,570,596	-	1,570,596
<b>Total financial liabilities 總財務負債</b>	<b>-</b>	<b>1,570,596</b>	<b>-</b>	<b>1,570,596</b>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理(續)

##### (d) Fair value estimation (continued)

##### (d) 公平值估計(續)

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

As at 31st December 2024 於二零二四年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產：				
- Debt securities 債務證券	-	118,833,850	-	118,833,850
<b>Total financial assets 總財務資產</b>	<b>-</b>	<b>118,833,850</b>	<b>-</b>	<b>118,833,850</b>

As at 31st December 2023 於二零二三年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產：				
- Debt securities 債務證券	-	179,361,349	-	179,361,349
<b>Total financial assets 總財務資產</b>	<b>-</b>	<b>179,361,349</b>	<b>-</b>	<b>179,361,349</b>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

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

**8 Financial risk management (continued)**  
**(d) Fair value estimation (continued)**

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

As at 30th December 2024, the Sub-Fund does not hold any financial assets at fair value through profit or loss.

**As at 31st December 2023** 於二零二三年十二月卅一日

財務報表附註 (續)

**8 財務風險管理 (續)**  
**(d) 公平值估計 (續)**

於二零二四年十二月卅日，分支基金並無持有任何按公平值透過損益列賬的財務資產。

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
<b>Assets</b> 資產				
Financial assets held for trading:				
持作買賣的財務資產：				
- Equity securities 股票證券	10,404,494	-	-	10,404,494
- Foreign exchange forward contracts 外匯遠期合約	-	33	-	33
<b>Total financial assets</b> 總財務資產	<u>10,404,494</u>	<u>33</u>	<u>-</u>	<u>10,404,527</u>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (d) Fair value estimation (continued)

##### (d) 公平值估計 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
<b>Assets</b> 資產				
Financial assets held for trading: 持作買賣的財務資產：				
- Equity securities 股票證券	6,845,468	-	-	6,845,468
- Foreign exchange forward contracts 外匯遠期合約	-	-	-	-
<b>Total financial assets 總財務資產</b>	<u>6,845,468</u>	<u>-</u>	<u>-</u>	<u>6,845,468</u>
<b>Liabilities</b> 負債				
Financial liabilities held for trading: 持作買賣的財務負債：				
- Foreign exchange forward contracts 外匯遠期合約	-	63	-	63
<b>Total financial liabilities 總財務負債</b>	<u>-</u>	<u>63</u>	<u>-</u>	<u>63</u>

As at 31st December 2023 於二零二三年十二月卅一日

	Level 1 第一級 HK\$ 港元	Level 2 第二級 HK\$ 港元	Level 3 第三級 HK\$ 港元	Total 總計 HK\$ 港元
<b>Assets</b> 資產				
Financial assets held for trading: 持作買賣的財務資產：				
- Equity securities 股票證券	6,132,810	-	-	6,132,810
- Foreign exchange forward contracts 外匯遠期合約	-	30	-	30
<b>Total financial assets 總財務資產</b>	<u>6,132,810</u>	<u>30</u>	<u>-</u>	<u>6,132,840</u>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (d) Fair value estimation (continued)

##### (d) 公平值估計 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產：				
- Equity securities 股票證券	3,838,044	-	-	3,838,044
<b>Total financial assets 總財務資產</b>	<b>3,838,044</b>	<b>-</b>	<b>-</b>	<b>3,838,044</b>

As at 31st December 2023 於二零二三年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產：				
- Equity securities 股票證券	4,881,198	-	-	4,881,198
<b>Total financial assets 總財務資產</b>	<b>4,881,198</b>	<b>-</b>	<b>-</b>	<b>4,881,198</b>



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (d) Fair value estimation (continued)

##### (d) 公平值估計 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產：				
- Equity securities 股票證券	11,178,721	-	-	11,178,721
- Real estate investment trust 房地產投資信託基金	5,190	-	-	5,190
<b>Total financial assets 總財務資產</b>	<b>11,183,911</b>	<b>-</b>	<b>-</b>	<b>11,183,911</b>

As at 31st December 2023 於二零二三年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產：				
- Equity securities 股票證券	9,087,174	-	-	9,087,174
- Real estate investment trust 房地產投資信託基金	612,480	-	-	612,480
<b>Total financial assets 總財務資產</b>	<b>9,699,654</b>	<b>-</b>	<b>-</b>	<b>9,699,654</b>

中銀保誠資產管理投資基金

## 財務報表附註(續)

## 8 財務風險管理(續)

(d) 公平值估計(續)

**As at 31st December 2024** 於二零二四年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產：				
– Equity securities 股票證券	29,971,855	–	–	29,971,855
<b>Total financial assets 總財務資產</b>	<b>29,971,855</b>	<b>–</b>	<b>–</b>	<b>29,971,855</b>

	Level 1	Level 2	Level 3	Total
	第一級	第二級	第三級	總計
Assets	HK\$	HK\$	HK\$	HK\$
資產	港元	港元	港元	港元
Financial assets held for trading:				
持作買賣的財務資產：				
– Equity securities 股票證券	29,979,358	–	–	29,979,358
<b>Total financial assets 總財務資產</b>	<b>29,979,358</b>	<b>–</b>	<b>–</b>	<b>29,979,358</b>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

NOTES TO THE FINANCIAL STATEMENTS  
(continued)

財務報表附註 (續)  
  
8 財務風險管理 (續)  
  
(d) 公平值估計 (續)

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

**As at 31st December 2024 於二零二四年十二月卅一日**

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產：				
- Equity securities 股票證券	6,640,072	-	-	6,640,072
<b>Total financial assets 總財務資產</b>	<b>6,640,072</b>	<b>-</b>	<b>-</b>	<b>6,640,072</b>

**As at 31st December 2023 於二零二三年十二月卅一日**

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
Financial assets held for trading: 持作買賣的財務資產：				
- Equity securities 股票證券	6,471,448	-	-	6,471,448
<b>Total financial assets 總財務資產</b>	<b>6,471,448</b>	<b>-</b>	<b>-</b>	<b>6,471,448</b>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (d) Fair value estimation (continued)

##### (d) 公平值估計 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
Financial assets held for trading: 持作買賣的財務資產：				
- Equity securities 股票證券	2,213,904	-	-	2,213,904
- Real estate investment trust 房地產投資信託基金	99,614	-	-	99,614
- Collective investment schemes 集體投資計劃	243,865	-	-	243,865
<b>Total financial assets 總財務資產</b>	<b>2,557,383</b>	<b>-</b>	<b>-</b>	<b>2,557,383</b>

As at 31st December 2023 於二零二三年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
Financial assets held for trading: 持作買賣的財務資產：				
- Equity securities 股票證券	1,967,862	-	-	1,967,862
- Real estate investment trust 房地產投資信託基金	123,664	-	-	123,664
- Collective investment schemes 集體投資計劃	251,658	-	-	251,658
<b>Total financial assets 總財務資產</b>	<b>2,343,184</b>	<b>-</b>	<b>-</b>	<b>2,343,184</b>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 8 Financial risk management (continued)

#### 8 財務風險管理 (續)

##### (d) Fair value estimation (continued)

##### (d) 公平值估計 (續)

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

As at 31st December 2024 於二零二四年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
Financial assets held for trading: 持作買賣的財務資產：				
- Debt securities 債務證券	-	34,857,536	-	34,857,536
<b>Total financial assets 總財務資產</b>	<b>-</b>	<b>34,857,536</b>	<b>-</b>	<b>34,857,536</b>

As at 31st December 2023 於二零二三年十二月卅一日

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
Financial assets held for trading: 持作買賣的財務資產：				
- Debt securities 債務證券	-	34,898,446	-	34,898,446
<b>Total financial assets 總財務資產</b>	<b>-</b>	<b>34,898,446</b>	<b>-</b>	<b>34,898,446</b>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

NOTES TO THE FINANCIAL STATEMENTS  
(continued)

財務報表附註 (續)  
  
8 財務風險管理 (續)  
  
(d) 公平值估計 (續)

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

**As at 31st December 2024 於二零二四年十二月卅一日**

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
Financial assets held for trading: 持作買賣的財務資產：				
- Debt securities 債務證券	-	13,534,638	-	13,534,638
<b>Total financial assets 總財務資產</b>	-	13,534,638	-	13,534,638

**As at 31st December 2023 於二零二三年十二月卅一日**

	Level 1 第一級	Level 2 第二級	Level 3 第三級	Total 總計
Assets 資產	US\$ 美元	US\$ 美元	US\$ 美元	US\$ 美元
Financial assets held for trading: 持作買賣的財務資產：				
- Debt securities 債務證券	-	19,373,407	-	19,373,407
<b>Total financial assets 總財務資產</b>	-	19,373,407	-	19,373,407

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

#### 8 Financial risk management (continued)

##### (d) Fair value estimation (continued)

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

Financial instruments that trade in markets that are not considered to be active and are valued based on quoted market prices, dealer quotations or alternative pricing sources supported by observable inputs are classified within Level 2. These include collective investment schemes, certain quoted debt securities and foreign currency forward contracts. As Level 2 investments include positions that are not traded in active markets and/or are subject to transfer restrictions, valuation may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information. Investments classified within Level 3 have significant unobservable inputs, as they trade infrequently.

##### *Transfers between Level 1 and Level 3*

As at 31 December 2024, no transfers between levels of the fair value hierarchy are deemed to have occurred at the end of the reporting period (2023: nil).

Transfers between levels of the fair value hierarchy, are deemed to have occurred at the end of the reporting period. As it was deemed that the impact of reasonable changes in unobservable inputs would not be significant, the quantitative analysis was not presented.

#### 財務報表附註(續)

#### 8 財務風險管理(續)

##### (d) 公平值估計(續)

基於活躍市場的報價而釐定，因此分類為第一級別的投資，包括活躍上市股票證券、房地產投資信託基金及若干上市債務證券。分支基金沒有調整這些工具的報價。

於不視為活躍的市場內交易的金融工具，由於其價值是基於市場報價、經紀商報價或其他有可觀察輸入數據支持的報價來源，因此屬第二級別，其中包括集體投資計劃、若干掛牌債務證券及外匯遠期合約。屬第二級等級的投資持倉如並非於活躍市場買賣及／或轉讓受到限制，則估值可能會根據一般現有的市場資料調整，以反映非流通性及／或不可轉讓性。屬第三級別的投資因為不常交易，因此有重大非可觀察輸入數據。

##### *第一級與第三級之間的轉移*

於二零二四年十二月卅一日，本報告期末並無已完成於公平值計量機制轉換不同分級水平(二零二三年：無)。

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。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

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

###### (d) Fair value estimation (continued)

###### *Transfers between Level 1 and Level 3 (continued)*

The assets and liabilities excluding the financial assets at fair value through profit or loss included in the statement of net assets are carried at amortised cost; their carrying values are a reasonable approximation of fair value.

###### (e) Capital risk management

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

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

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

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

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

#### 財務報表附註(續)

##### 8 財務風險管理(續)

###### (d) 公平值估計(續)

###### *第一級與第三級之間的轉移(續)*

按公平值透過損益列賬的財務資產以外的資產及負債於淨資產報表按攤銷成本入賬；其賬面值為公平值之合理近似值。

###### (e) 資本風險管理

分支基金的資本指單位投資者應佔的淨資產。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帶來利益，並且維持穩健資本基礎以支持分支基金進行投資活動。

為維持或調整資本結構，分支基金的政策是執行以下事項：

- 每日監察有關流動資產認購及贖回水平；及
- 按照基金的信託契約贖回及發行新單位。

信託人及基金經理根據單位投資者應佔的淨資產值監察資本。



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 9 Number of units in issue and the net asset value per unit

#### 9 已發行單位數目及每單位淨資產值

		BOCIP HK Dollar		BOCIP China Value Fund	
	Note	Money Market Fund		中銀保誠中國價值基金	
	附註	中銀保誠港元貨幣市場基金			
		2024	2023	2024	2023
		二零二四年	二零二三年	二零二四年	二零二三年
		HK\$	HK\$	HK\$	HK\$
		港元	港元	港元	港元
Units in issue 已發行單位					
Class A A類	9	–	513,219.3650	98,962,780.7489	130,329,485.9235
Class A – RMB Hedged Currency Class Units					
A類 – 人民幣對沖貨幣類別單位	9	–	–	965,523.1422	1,487,519.1688
Class A – RMB A類 – 人民幣	9	–	–	–	–
Class B B類	9	–	–	–	–
Class C C類	9	–	–	–	–
Net asset value as at 31st December attributable to 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		–	6,129,490	636,415,844	686,733,437
Class A – RMB Hedged Currency Class Units					
A類 – 人民幣對沖貨幣類別單位		–	–	8,888,384	11,393,094
Class A – RMB A類 – 人民幣		–	–	–	–
Class B B類		–	–	–	–
Class C C類		–	–	–	–
		–	6,129,490	645,304,228	698,126,531
Net asset value per unit 每單位淨資產值					
Class A A類		–	11.9432	6.4309	5.2692
Class A – RMB Hedged Currency Class Units					
A類 – 人民幣對沖貨幣類別單位		–	–	9.2058	7.6591
Class A – RMB A類 – 人民幣		–	–	–	–
Class B B類		–	–	–	–
Class C C類		–	–	–	–
Net asset value per unit (RMB) 每單位淨資產值 (人民幣)					
Class A – RMB Hedged Currency Class Units					
A類 – 人民幣對沖貨幣類別單位		–	–	8.7004	6.9843
Class A – RMB A類 – 人民幣		–	–	–	–

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 9 Number of units in issue and the net asset value per unit (continued)

#### 9 已發行單位數目及每單位淨資產值 (續)

	Note 附註	BOCIP China Bond Fund		BOCIP Japan Small & Mid Cap Opportunity Fund	
		中銀保誠中國債券基金		中銀保誠日本中小企業機遇基金	
		2024	2023	2024	2023
		二零二四年	二零二三年	二零二四年	二零二三年
		HK\$	HK\$	HK\$	HK\$
		港元	港元	港元	港元
<b>Units in issue</b> 已發行單位					
Class A A類	9	-	-	1,225,999.1849	1,308,748.9993
Class B B類	9	-	-	-	-
Class C C類	9	-	9,085,944.5038	-	-
<b>Net asset value as at 31st December attributable to</b> 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		-	-	40,147,624	33,467,642
Class B B類		-	-	-	-
Class C C類		1,542,519	100,240,359	-	-
		<u>1,525,892</u>	<u>100,240,359</u>	<u>40,147,624</u>	<u>33,467,642</u>
<b>Net asset value per unit</b> 每單位淨資產值					
Class A A類		-	-	32.7469	25.5722
Class B B類		-	-	-	-
Class C C類		-	11.0325	-	-
		<u>-</u>	<u>11.0325</u>	<u>-</u>	<u>-</u>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 9 Number of units in issue and the net asset value per unit (continued)

#### 9 已發行單位數目及每單位淨資產值 (續)

	Note 附註	BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金		BOCIP China Wealth Fund 中銀保誠中國財富基金	
		2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>Units in issue 已發行單位</b>					
Class A A類	9	15,031,487.1157	21,851,782.9440	-	2,467,207.8460
Class A – RMB Hedged Currency Class Units A類 – 人民幣對沖貨幣類別單位	9	-	-	-	2,291.2836
Class B B類	9	-	-	-	-
Class C C類	9	-	-	-	-
<b>Net asset value as at 31st December attributable to 於十二月卅一日下列類別單位的應佔淨資產值</b>					
Class A A類		123,288,759	181,982,103	-	11,001,473
Class A – RMB Hedged Currency Class Units A類 – 人民幣對沖貨幣類別單位		-	-	-	11,987
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>123,288,759</u>	<u>181,982,103</u>	<u>-</u>	<u>11,013,460</u>
<b>Net asset value per unit 每單位淨資產值</b>					
Class A A類		8.2020	8.3280	-	4.4591
Class A – RMB Hedged Currency Class Units A類 – 人民幣對沖貨幣類別單位		-	-	-	5.2317
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net asset value per unit (RMB) 每單位淨資產值 (人民幣)</b>					
Class A – RMB Hedged Currency Class Units A類 – 人民幣對沖貨幣類別單位		-	-	-	4.7708
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 9 Number of units in issue and the net asset value per unit (continued)

#### 9 已發行單位數目及每單位淨資產值 (續)

	Note 附註	BOCIP Hong Kong Value Fund 中銀保誠香港價值基金		BOCIP China Health Care Fund 中銀保誠中國健康護理基金	
		2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>Units in issue 已發行單位</b>					
Class A A類	9	898,258,0754	853,792.5809	1,033,042.6459	1,057,320.1223
Class A – RMB Hedged Currency Class Units A類 – 人民幣對沖貨幣類別單位	9	1,388.9856	1,361.1227	–	–
Class B B類	9	–	–	–	–
Class C C類	9	–	–	–	–
<b>Net asset value as at 31st December attributable to 於十二月卅一日下列類別單位的應佔淨資產值</b>					
Class A A類		6,964,098	6,212,542	3,883,734	5,010,807
Class A – RMB Hedged Currency Class Units A類 – 人民幣對沖貨幣類別單位		12,026	11,291	–	–
Class B B類		–	–	–	–
Class C C類		–	–	–	–
		<u>6,976,124</u>	<u>6,223,833</u>	<u>3,883,734</u>	<u>5,010,807</u>
<b>Net asset value per unit 每單位淨資產值</b>					
Class A A類		7.7529	7.2764	3.7595	4.7392
Class A – RMB Hedged Currency Class Units A類 – 人民幣對沖貨幣類別單位		8.6580	8.2954	–	–
Class B B類		–	–	–	–
Class C C類		–	–	–	–
<b>Net asset value per unit (RMB) 每單位淨資產值 (人民幣)</b>					
Class A – RMB Hedged Currency Class Units A類 – 人民幣對沖貨幣類別單位		<u>8.1827</u>	<u>7.5646</u>	<u>–</u>	<u>–</u>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 9 Number of units in issue and the net asset value per unit (continued)

#### 9 已發行單位數目及每單位淨資產值 (續)

	Note 附註	BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金		BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	
		2024	2023	2024	2023
		二零二四年	二零二三年	二零二四年	二零二三年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>Units in issue</b> 已發行單位					
Class A A類	9	797,222.8377	796,295.9096	6,679,278.2319	6,544,135.6604
Class B B類	9	-	-	-	-
Class C C類	9	-	-	-	-
<b>Net asset value as at 31st December attributable to</b> 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		11,248,376	9,733,618	30,104,565	30,456,171
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>11,248,376</u>	<u>9,733,618</u>	<u>30,104,565</u>	<u>30,456,171</u>
<b>Net asset value per unit</b> 每單位淨資產值					
Class A A類		14.1094	12.2236	4.5072	4.6540
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>14.1094</u>	<u>12.2236</u>	<u>4.5072</u>	<u>4.6540</u>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 9 Number of units in issue and the net asset value per unit (continued) 9 已發行單位數目及每單位淨資產值 (續)

	Note 附註	BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
		2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
<b>Units in issue</b> 已發行單位					
Class A A類	9	902,064.6021	885,027.4800	323,806.3081	314,218.6374
Class B B類	9	-	-	-	-
Class C C類	9	-	-	-	-
<b>Net asset value as at 31st December attributable to</b> 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		6,909,357	6,548,372	2,736,037	2,478,455
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>6,909,357</u>	<u>6,548,372</u>	<u>2,736,037</u>	<u>2,478,455</u>
<b>Net asset value per unit</b> 每單位淨資產值					
Class A A類		7.6595	7.3991	8.4496	7.8877
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 9 Number of units in issue and the net asset value per unit (continued)

#### 9 已發行單位數目及每單位淨資產值 (續)

		BOCIP USD Short		BOCIP Flexi USD Bond Fund	
	Note	Duration Bond Fund		中銀保誠美元靈活債券基金	
	附註	中銀保誠美元短存續期債券			
		2024	2023	2024	2023
		二零二四年	二零二三年	二零二四年	二零二三年
		US\$	US\$	US\$	US\$
		美元	美元	美元	美元
Units in issue 已發行單位					
Class A A類	9	3,683,728.9421	3,703,771.6285	1,902,187.9519	2,812,334.6047
Class B B類	9	-	-	-	-
Class C C類	9	-	-	-	-
Net asset value as at 31st December attributable to 於十二月卅一日下列類別單位的應佔淨資產值					
Class A A類		35,519,647	35,459,322	14,355,401	20,902,842
Class B B類		-	-	-	-
Class C C類		-	-	-	-
		<u>35,519,647</u>	<u>35,459,322</u>	<u>14,355,401</u>	<u>20,902,842</u>
Net asset value per unit 每單位淨資產值					
Class A A類		9.6423	9.5738	7.5468	7.4326
Class B B類		-	-	-	-
Class C C類		-	-	-	-

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 9 Number of units in issue and the net asset value per unit (continued)

#### 9 已發行單位數目及每單位淨資產值 (續)

	Note 附註	BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金	
		2024	2023
		二零二四年	二零二三年
		HK\$ 港元	HK\$ 港元
<b>Units in issue</b> 已發行單位			
Class A A類	9	504,629.9410	510,983.6647
Class B B類	9	—	—
Class C C類	9	—	—
<b>Net asset value as at 31st December attributable to</b> 於十二月卅一日下列類別單位的應佔淨資產值			
Class A A類		5,545,952	5,390,241
Class B B類		—	—
Class C C類		—	—
		<u>5,545,952</u>	<u>5,390,241</u>
<b>Net asset value per unit</b> 每單位淨資產值			
Class A A類		10.9901	10.5488
Class B B類		—	—
Class C C類		—	—
		<u>10.9901</u>	<u>10.5488</u>

For BOCIP China Bond Fund, there were no Class A and Class B units in issue during the years ended 31st December 2024 and 2023. For other Sub-Funds, there were no Class B and Class C units in issue during the year ended 31st December 2024 and 2023. For the years ended 31st December 2024 and 2023, only BOCIP China Value Fund, BOCIP China Wealth Fund and BOCIP Hong Kong Value Fund issued Class A – RMB Hedged Currency Class Units.

中銀保誠中國債券基金於截至二零二四年及二零二三年十二月卅一日止年度內沒有發行A類和B類單位。其他分支基金於截至二零二四年及二零二三年十二月卅一日止年度內沒有發行B類及C類單位。於截至二零二四年及二零二三年十二月卅一日止年度，僅中銀保誠中國價值基金、中銀保誠中國財富基金及中銀保誠香港價值基金發行A類—人民幣對沖貨幣類別單位。



## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 10 Transactions with the Manager, Trustee and Custodians and their connected persons

Connected persons of the Manager and Trustee are those as defined in the SFC Code. All transactions entered into during the year between the Sub-Funds and the Manager and Trustee and their connected persons were carried out in the normal course of business and on normal commercial terms. To the best of the Manager's and Trustee's knowledge, the Sub-Funds do not have any other transactions with connected persons except for what is disclosed in Note 4, Note 11 and below.

##### (a) Bank balances with a connected person of the Manager and Trustee

Bank balances maintained with the connected person of the Manager and Trustee as at 31st December 2024 and 2023 were as follows:

#### 財務報表附註 (續)

##### 10 與基金經理、信託人及託管人與其關連人士的交易

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及信託人與其關連人士進行的交易，均於一般業務範圍內按正常商業條款進行。就基金經理及信託人所知，除附註4、附註11及下文所披露外，分支基金並無與關連人士進行任何其他交易。

##### (a) 存放於基金經理及信託人的關連人士的銀行結餘

於二零二四年及二零二三年十二月卅一日，存放於基金經理及信託人的關連人士的銀行結餘如下：

	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	6,201,884	252,058
BOCIP China Value Fund 中銀保誠中國價值基金	1,060,377	1,212,647
BOCIP China Bond Fund 中銀保誠中國債券基金	1,680,289	836,033
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	1,153,892	2,342,246
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	1,163,478	569,141
BOCIP China Wealth Fund 中銀保誠中國財富基金	19,523	454,297
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	127,678	81,380
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	48,322	117,825
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	44,003	34,759
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	136,762	480,022
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	267,043	74,609
BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金	51,504	439,190

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

##### (a) Bank balances with a connected person of the Manager and Trustee (continued)

(a) 存放於基金經理及信託人的關連人士的銀行結餘 (續)

	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	168,510	16,015
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	290,183	233,912
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	170,515	482,998

##### (b) Interest income earned from bank balances with a connected person 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 a connected person of the Manager and Trustee as at 31st December 2024 and 2023 were as follows:

於二零二四年及二零二三年十二月卅一日，存放於基金經理及信託人的關連人士的銀行結餘所賺取的利息收入如下：

	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	5,197	2,219
BOCIP China Value Fund 中銀保誠中國價值基金	57,205	48,455
BOCIP China Bond Fund 中銀保誠中國債券基金	33,249	21,945
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	29,453	9,073
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	44,103	35,730
BOCIP China Wealth Fund 中銀保誠中國財富基金	12,563	1,701
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	1,010	211
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	1,914	711
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	1,671	803
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	3,046	907
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	795	522
BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金	3,396	7,663

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

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

**10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)**

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

BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	
BOCIP USD Short Duration Bond Fund	
中銀保誠美元短存續期債券基金	
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	

**(c) Holdings in the Sub-Funds**

The Sub-Funds allow the Manager and Trustee, their connected persons and other funds managed by the Manager and Trustee to subscribe for, and redeem, units in the Sub-Funds. As at 31st December 2024 and 2023, no units were held by the Manager and Trustee and their connected persons.

財務報表附註 (續)

**10 與基金經理、信託人及託管人與其關連人士的交易 (續)**

**(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)**

	<b>2024</b>	<b>2023</b>
	二零二四年	二零二三年
	<b>US\$</b>	<b>US\$</b>
	美元	美元
	1,439	65
	11,878	6,823
	15,110	13,766

**(c) 持有分支基金單位**

分支基金容許基金經理及信託人、其關連人士及由基金經理及信託人管理的其他基金認購和贖回分支基金的單位。於二零二四年及二零二三年十二月卅一日，基金經理及信託人及其關連人士並無持有單位。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

##### (c) Holdings in the Sub-Funds (continued)

Certain other funds managed by the Manager invested in certain Sub-Funds. The number of shares and the amount of transactions invested by the respective other funds as at 31st December 2024 were as follows:

### 財務報表附註 (續)

#### 10 與基金經理、信託人及託管人與其關連人士的交易 (續)

##### (c) 持有分支基金單位 (續)

基金經理管理的若干其他基金投資於若干分支基金。其他各個基金於二零二四年十二月卅一日所投資的股份數量和交易金額如下：

	Closing holdings as at 31st December 2024 截至二零二四年 十二月卅一日的 期末持股量	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Market value as at 31st December 2024 截至二零二四年 十二月卅一日的 市值 HK\$ 港元	Distribution for the year ended 31st December 2024 截至二零二四年 十二月卅一日止 年度的派息 HK\$ 港元
<b>BOCIP HK Dollar Money Market Fund</b>					
中銀保誠港元貨幣市場基金					
BOCI-Prudential Provident Fund Schemes					
Investment Fund	-	-	(6,216,512)	-	-
<b>BOCIP China Bond Fund 中銀保誠中國債券基金</b>					
BOCHK Hong Kong Dollar Income Fund					
中銀香港港元收入基金	-	-	(98,397,324)	-	-
<b>BOCIP Japan Small &amp; Mid Cap Opportunity Fund</b>					
中銀保誠日本中小企業機遇基金					
BOCHK Global Equity Fund 中銀香港環球股票基金	957,117	-	(2,422,299)	31,342,626	-
BOCHK Japan Equity Fund 中銀香港日本股票基金	248,614	-	-	8,141,349	-
<b>BOCIP Flexi HKD Income Fund</b>					
中銀保誠港元靈活收益基金					
BOCHK Hong Kong Dollar Income Fund					
中銀香港港元收入基金	14,650,055	8,236,361	(68,000,000)	120,159,754	8,236,361 <sup>2</sup>
<b>BOCIP China Wealth Fund 中銀保誠中國財富基金</b>					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金					
	-	315,585	(7,007,820)	-	315,585 <sup>2</sup>
BOCHK Balanced Growth Fund 中銀香港均衡增長基金					
	-	200,421	(4,450,513)	-	200,421 <sup>2</sup>
BOCHK Conservative Growth Fund					
中銀香港保守增長基金	-	60,874	(1,351,759)	-	60,874 <sup>2</sup>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

#### 10 與基金經理、信託人及託管人與其關連人士的交易 (續)

##### (c) Holdings in the Sub-Funds (continued)

##### (c) 持有分支基金單位 (續)

	Closing holdings as at 31st December 2024 截至二零二四年 十二月卅一日的 期末持股量	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Market value as at 31st December 2024 截至二零二四年 十二月卅一日的 市值 HK\$ 港元	Distribution for the year ended 31st December 2024 截至二零二四年 十二月卅一止 年度的派息 HK\$ 港元
<b>BOCIP Hong Kong Value Fund 中銀保誠香港價值基金</b>					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	414,240	149,033	-	3,211,558	149,033 <sup>2</sup>
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	368,904	132,722	-	2,860,075	132,722 <sup>2</sup>
BOCHK Conservative Growth Fund 中銀香港保守增長基金	115,115	41,415	-	892,472	41,415 <sup>2</sup>
<b>BOCIP China Health Care Fund</b>					
中銀保誠中國健康護理基金					
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	1,004,447	-	-	3,776,220	84,775 <sup>2</sup>
<b>BOCIP Hong Kong Low Volatility Equity Fund</b>					
中銀保誠香港低波動股票基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	273,172	-	-	3,854,299	-
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	235,497	-	-	3,322,728	-
BOCHK Conservative Growth Fund 中銀香港保守增長基金	79,146	-	-	1,116,698	-
<b>BOCIP China-A Small and Mid Cap Fund</b>					
中銀保誠中國A股中小企業基金					
BOCHK China Equity Fund 中銀香港中國股票基金	6,654,631	600,576	-	29,993,751	600,576 <sup>2</sup>
<b>BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金</b>					
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	894,623	83,360	-	6,852,368	83,360 <sup>2</sup>
<b>BOCIP Short Term HKD Money Market Fund</b>					
中銀保誠短期港元貨幣市場基金					
BOCI-Prudential Provident Fund Schemes Investment Fund	500,000	-	-	5,495,050	-

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

##### (c) Holdings in the Sub-Funds (continued)

### 財務報表附註 (續)

#### 10 與基金經理、信託人及託管人與其關連人士的交易 (續)

##### (c) 持有分支基金單位 (續)

	Closing holdings as at 31st December 2024 截至二零二四年 十二月卅一日的 期末持股量	Purchase 買入 US\$ <sup>1</sup> 美元 <sup>1</sup>	Sales 出售 US\$ <sup>1</sup> 美元 <sup>1</sup>	Market value as at 31st December 2024 截至二零二四年 十二月卅一日的 市值 US\$ <sup>1</sup> 美元 <sup>1</sup>	Distribution for the year ended 31st December 2024 截至二零二四年 十二月卅一日止 年度的派息 US\$ <sup>1</sup> 美元 <sup>1</sup>
<b>BOCIP Asia Quality Equity Fund</b>					
中銀保誠亞洲優質股票基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	204,908	49,294	-	1,731,387	49,294 <sup>2</sup>
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	100,184	24,101	-	846,512	24,101 <sup>2</sup>
BOCHK Conservative Growth Fund 中銀香港保守增長基金	18,715	4,502	-	158,135	4,502 <sup>2</sup>
<b>BOCIP USD Short Duration Bond Fund</b>					
中銀保誠美元短存續期債券基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	67,522	22,302	-	651,070	22,302 <sup>2</sup>
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	1,376,448	1,883,072	-	13,272,128	433,072 <sup>2</sup>
BOCHK Conservative Growth Fund 中銀香港保守增長基金	803,162	265,274	-	7,744,331	265,274 <sup>2</sup>
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	1,430,486	545,652	(3,000,000)	107,144,695	545,652 <sup>2</sup>
<b>BOCIP Flexi USD Bond Fund</b>					
中銀保誠美元靈活債券基金					
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	1,902,188	1,045,970	(7,950,000)	14,355,432	1,045,970 <sup>2</sup>

Note 1: Only the BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund are measured in US\$.

附註1：僅中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金以美元計值。

Note 2: Certain distributions provided during the year ended 31st December 2024 will be fully re-invested back to the Sub-Funds as additional purchases.

附註2：截至二零二四年十二月卅一止年度提供的若干派息將作為額外買入而全數再投資分支基金。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

##### (c) Holdings in the Sub-Funds (continued)

Certain other funds managed by the Manager invested in certain Sub-Funds. The number of shares and the amount of transactions invested by the respective other funds as at 31st December 2023 were as follows:

### 財務報表附註 (續)

#### 10 與基金經理、信託人及託管人與其關連人士的交易 (續)

##### (c) 持有分支基金單位 (續)

基金經理管理的若干其他基金投資於若干分支基金。其他各個基金於二零二三年十二月卅一日所投資的股份數量和交易金額如下：

	Closing holdings as at 31st December 2023 截至二零二三年 十二月卅一日的 期末持股量	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Market value as at 31st December 2023 截至二零二三年 十二月卅一日的 市值 HK\$ 港元	Distribution for the year ended 31st December 2023 截至二零二三年 十二月卅一日止 年度的派息 HK\$ 港元
<b>BOCIP HK Dollar Money Market Fund</b> 中銀保誠港元貨幣市場基金 BOCI-Prudential Provident Fund Schemes Investment Fund	500,000	-	-	5,971,550	-
<b>BOCIP China Bond Fund</b> 中銀保誠中國債券基金 BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	9,085,945	-	(90,100,000)	100,240,683	-
<b>BOCIP Japan Small &amp; Mid Cap Opportunity Fund</b> 中銀保誠日本中小企業機遇基金 BOCHK Global Equity Fund 中銀香港環球股票基金 BOCHK Japan Equity Fund 中銀香港日本股票基金	1,045,050 248,614	- -	(1,119,763) -	26,717,958 6,356,124	- -
<b>BOCIP Flexi HKD Income Fund</b> 中銀保誠港元靈活收益基金 BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	21,850,609	4,246,142	(41,000,000)	181,952,204	4,246,142 <sup>2</sup>
<b>BOCIP China Wealth Fund</b> 中銀保誠中國財富基金 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	1,349,697 857,163 260,347	334,770 212,605 64,575	- - -	6,018,436 3,822,177 1,160,914	334,770 <sup>2</sup> 212,605 <sup>2</sup> 64,575 <sup>2</sup>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

#### (c) Holdings in the Sub-Funds (continued)

(c) 持有分支基金單位 (續)

	Closing holdings as at 31st December 2023 截至二零二三年 十二月卅一日的 期末持股量	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Market value as at 31st December 2023 截至二零二三年 十二月卅一日的 市值 HK\$ 港元	Distribution for the year ended 31st December 2023 截至二零二三年 十二月卅一止 年度的派息 HK\$ 港元
<b>BOCIP Hong Kong Value Fund 中銀保誠香港價值基金</b>					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	393,734	148,329	-	2,865,005	148,329 <sup>2</sup>
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	350,642	132,096	-	2,551,449	132,096 <sup>2</sup>
BOCHK Conservative Growth Fund 中銀香港保守增長基金	109,416	41,220	-	796,167	41,220 <sup>2</sup>
<b>BOCIP China Health Care Fund</b>					
中銀保誠中國健康護理基金					
BOCHK China Consumption Growth Fund 中銀香港中國豐盛消費基金	1,004,447	-	-	4,760,277	109,183 <sup>2</sup>
<b>BOCIP Hong Kong Low Volatility Equity Fund</b>					
中銀保誠香港低波動股票基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	273,172	-	-	3,339,178	-
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	235,497	-	-	2,878,651	-
BOCHK Conservative Growth Fund 中銀香港保守增長基金	79,146	-	-	967,453	-
<b>BOCIP China-A Small and Mid Cap Fund</b>					
中銀保誠中國A股中小企業基金					
BOCHK China Equity Fund 中銀香港中國股票基金	6,519,488	646,366	-	30,341,698	646,366 <sup>2</sup>
<b>BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金</b>					
BOCHK China Golden Dragon Fund 中銀香港中國金龍基金	882,679	122,266	-	6,531,031	122,266 <sup>2</sup>
<b>BOCIP Short Term HKD Money Market Fund</b>					
中銀保誠短期港元貨幣市場基金					
BOCI-Prudential Provident Fund Schemes Investment Fund	500,000	-	-	5,273,100	-



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

#### 10 與基金經理、信託人及託管人與其關連人士的交易 (續)

##### (c) Holdings in the Sub-Funds (continued)

##### (c) 持有分支基金單位 (續)

	Closing holdings as at 31st December 2023 截至二零二三年 十二月卅一日的 期末持股量	Purchase 買入 US\$ <sup>1</sup> 美元 <sup>1</sup>	Sales 出售 US\$ <sup>1</sup> 美元 <sup>1</sup>	Market value as at 31st December 2023 截至二零二三年 十二月卅一日的 市值 US\$ <sup>1</sup> 美元 <sup>1</sup>	Distribution for the year ended 31st December 2023 截至二零二三年 十二月卅一止 年度的派息 US\$ <sup>1</sup> 美元 <sup>1</sup>
<b>BOCIP Asia Quality Equity Fund</b>					
中銀保誠亞洲優質股票基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	198,840	43,011	-	1,568,393	43,011 <sup>2</sup>
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	97,217	21,029	-	766,821	21,029 <sup>2</sup>
BOCHK Conservative Growth Fund 中銀香港保守增長基金	18,161	3,928	-	143,248	3,928 <sup>2</sup>
<b>BOCIP USD Short Duration Bond Fund</b>					
中銀保誠美元短存續期債券基金					
BOCHK Aggressive Growth Fund 中銀香港進取增長基金	65,185	12,051	-	624,046	12,051 <sup>2</sup>
BOCHK Balanced Growth Fund 中銀香港均衡增長基金	1,179,533	8,306,169	-	11,292,258	176,169 <sup>2</sup>
BOCHK Conservative Growth Fund 中銀香港保守增長基金	775,357	1,863,856	-	7,422,883	133,856 <sup>2</sup>
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	1,683,559	311,251	-	16,117,552	311,251 <sup>2</sup>
<b>BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金</b>					
BOCHK Hong Kong Dollar Income Fund 中銀香港港元收入基金	2,812,335	867,075	(850,000)	20,900,427	867,075 <sup>2</sup>

Note 1: Only the BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund are measured in US\$.

附註1：僅中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金以美元計值。

Note 2: Certain distributions provided during the year ended 31st December 2024 will be fully re-invested back to the Sub-Funds as additional purchases.

附註2：截至二零二四年十二月卅一日止年度提供的若干派息將作為額外買入而全數再投資分支基金。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

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

Certain Sub-Funds invested in listed equity securities and quoted debt securities issued by connected persons of the Manager and Trustee. The number of shares and the amount invested by the respective Sub-Funds as at 31st December 2024 were as follows:

	Closing holdings as at 31st December 2024	Market value as at 1st January 2024	Purchase	Sales	Net gains/ (losses) on the investments	Market value as at 31st December 2024	% of net assets as at 31st December 2024
	截至二零二四年 十二月卅一日的 期末持股量	截至二零二四年 一月一日的 市值	買入 HK\$ 港元	出售 HK\$ 港元	投資淨收益/ (虧損) HK\$ 港元	截至二零二四年 十二月卅一日的 市值 HK\$ 港元	截至二零二四年 十二月卅一日 佔資產淨值之 百分比
<b>BOCIP HK Dollar Money Market</b>							
<b>Fund 中銀保誠港元貨幣市場基金</b>							
BOCHK HKD Money Market Fund							
中銀香港港元貨幣市場基金	-	5,876,190	-	(6,088,856)	212,666	-	-
<b>BOCIP China Value Fund</b>							
<b>中銀保誠中國價值基金</b>							
Bank of China Limited							
中國銀行股份有限公司	4,509,000	26,250,820	-	-	(8,350,090)	17,900,730	2.77%
<b>BOCIP China Wealth Fund</b>							
<b>中銀保誠中國財富基金</b>							
Bank of China Limited							
中國銀行股份有限公司	-	375,480	-	(483,676)	108,196	-	-

### 財務報表附註 (續)

#### 10 與基金經理、信託人及託管人與其關連人士 的交易 (續)

##### (d) 基金經理及信託人的關連人士發行的證 券投資

若干分支基金投資於基金經理及信託人的關連人士所發行的上市股票證券及掛牌債務證券。相關分支基金於二零二四年十二月卅一日所投資的股份數目及投資金額如下：

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

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

(d) 基金經理及信託人的關連人士發行的證券投資 (續)

	Closing holdings as at 31st December 2024 截至二零二四年 十二月卅一日的 期末持股量	Market value as at 1st January 2024 截至二零二四年 一月一日的 市值 HK\$ 港元	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Net gains/ (losses) on the investments 投資淨收益/ (虧損) HK\$ 港元	Market value as at 31st December 2024 截至二零二四年 十二月卅一日的 市值 HK\$ 港元	% of net assets as at 31st December 2024 截至二零二四年 十二月卅一日 佔資產淨值之 百分比
<b>BOCIP Hong Kong Value Fund</b>							
中銀保誠香港價值基金							
Bank of China Limited 中國銀行股份有限公司	48,000	143,040	-	(16,428,850)	16,476,370	190,560	2.73%
BOC Aviation Ltd 中銀航空租賃有限公司	1,700	101,490	-	-	1,105	102,595	1.47%
BOC Hong Kong (Holdings) Limited 中銀香港(控股)有限公司	12,500	144,250	-	(332,922)	500,487	311,815	4.47%
<b>BOCIP Hong Kong Low Volatility Equity Fund</b>							
中銀保誠香港低波動股票基金							
Bank of China Limited 中國銀行股份有限公司	94,000	280,120	-	-	93,060	373,180	3.32%

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

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

(d) 基金經理及信託人的關連人士發行的證券投資 (續)

	Closing holdings as at 31st December 2024	Market value as at 1st January 2024			Net gains/ (losses) on the investments	Market value as at 31st December 2024	% of net assets as at 31st December 2024
	截至二零二四年 十二月三十一日 期末持股量	截至二零二四年 一月一日的 市值	Purchase	Sales	投資淨收益／ (虧損)	截至二零二四年 十二月三十一日的 市值	截至二零二四年 十二月三十一日 佔資產淨值之 百分比
		US\$ <sup>1</sup> 美元 <sup>1</sup>	US\$ <sup>1</sup> 美元 <sup>1</sup>	US\$ <sup>1</sup> 美元 <sup>1</sup>	US\$ <sup>1</sup> 美元 <sup>1</sup>		
<b>BOCIP Asia Quality Equity Fund</b>							
中銀保誠亞洲優質股票基金							
WISE-CSI 300 China Tracker							
標智滬深300中國指數基金	200	31,184	-	(413,800)	383,553	937	0.03%
WISE-SSE 50 China Tracker							
標智上證50中國指數基金	3,000	8,322	-	-	1,542	9,864	0.36%
<b>BOCIP Flexi USD Bond Fund</b>							
中銀保誠美元靈活債券基金							
PRUDENTIAL PLC 2.95% S/A							
03NOV2033	500,000	440,195	-	-	17,066	457,261	3.19%

Note 1: Only the BOCIP Asia Quality Equity Fund and BOCIP Flexi USD Bond Fund are measured in US\$.

附註1：僅中銀保誠亞洲優質股票基金及中銀保誠美元靈活債券基金以美元計值。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

#### 10 與基金經理、信託人及託管人與其關連人士的交易 (續)

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

##### (d) 基金經理及信託人的關連人士發行的證券投資 (續)

Certain Sub-Funds invested in listed equity securities and quoted debt securities issued by connected persons of the Manager and Trustee. The number of shares and the amount invested by the respective Sub-Funds as at 31st December 2023 was as follows:

若干分支基金投資於基金經理及信託人的關連人士所發行的上市股票證券及掛牌債務證券。相關分支基金於二零二三年十二月卅一日所投資的股份數目及投資金額如下：

	Closing holdings as at 31st December 2023 截至二零二三年 十二月卅一日的 期末持股量	Market value as at 1st January 2023 截至二零二三年 一月一日的 市值 HK\$ 港元	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Net gains/ (losses) on the investments 投資淨收益/ (虧損) HK\$ 港元	Market value as at 31st December 2023 截至二零二三年 十二月卅一日的 市值 HK\$ 港元	% of net assets as at 31st December 2023 截至二零二三年 十二月卅一日 佔資產淨值之 百分比
<b>BOCIP HK Dollar Money Market</b>							
<b>Fund 中銀保誠港元貨幣市場基金</b>							
BOCHK HKD Money Market Fund							
中銀香港港元貨幣市場基金	456,658	5,645,258	-	-	230,932	5,876,190	95.87%
<b>BOCIP China Value Fund</b>							
<b>Fund 中銀保誠中國價值基金</b>							
Bank of China Limited							
中國銀行股份有限公司	8,809,000	27,877,440	-	(2,990,790)	1,364,170	26,250,820	3.76%
<b>BOCIP Flexi HKD Income Fund</b>							
<b>Fund 中銀保誠港元靈活收益基金</b>							
Bank of China Ltd 1.33% S/A							
17FEB2024	-	3,839,480	-	(3,932,140)	92,660	-	-
<b>BOCIP China Wealth Fund</b>							
<b>Fund 中銀保誠中國財富基金</b>							
Bank of China Limited							
中國銀行股份有限公司	126,000	426,000	79,560	(144,000)	13,920	375,480	3.41%

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

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

(d) 基金經理及信託人的關連人士發行的證券投資 (續)

	Closing holdings as at 31st December 2023 截至二零二三年 十二月卅一日的 期末持股量	Market value as at 1st January 2023 截至二零二三年 一月一日的 市值 HK\$ 港元	Purchase 買入 HK\$ 港元	Sales 出售 HK\$ 港元	Net gains/ (losses) on the investments 投資淨收益/ (虧損) HK\$ 港元	Market value as at 31st December 2023 截至二零二三年 十二月卅一日的 市值 HK\$ 港元	% of net assets as at 31st December 2023 截至二零二三年 十二月卅一日 佔資產淨值之 百分比
<b>BOCIP Hong Kong Value Fund</b>							
中銀保誠香港價值基金							
Bank of China Limited 中國銀行股份有限公司	48,000	136,320	-	-	6,720	143,040	2.30%
BOC Aviation Ltd 中銀航空租賃有限公司	1,700	110,755	-	-	(9,265)	101,490	1.63%
BOC Hong Kong (Holdings) Limited 中銀香港(控股)有限公司	12,500	332,500	-	-	144,250	265,000	4.26%
<b>BOCIP Hong Kong Low Volatility Equity Fund</b>							
中銀保誠香港低波動股票基金							
Bank of China Limited 中國銀行股份有限公司	94,000	533,920	-	(257,560)	3,760	280,120	2.88%

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

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

(d) 基金經理及信託人的關連人士發行的證券投資 (續)

	Closing holdings as at 31st December 2023	Market value as at 1st January 2023			Net gains/ (losses) on the investments	Market value as at 31st December 2023	% of net assets as at 31st December 2023
	截至二零二三年 十二月卅一日的 期末持股量	截至二零二三年 一月一日的 市值	Purchase 買入	Sales 出售	投資淨收益/ (虧損)	截至二零二三年 十二月卅一日的 市值	截至二零二三年 十二月卅一日的 佔資產淨值之 百分比
		US\$ <sup>1</sup> 美元 <sup>1</sup>	US\$ <sup>1</sup> 美元 <sup>1</sup>	US\$ <sup>1</sup> 美元 <sup>1</sup>	US\$ <sup>1</sup> 美元 <sup>1</sup>	US\$ <sup>1</sup> 美元 <sup>1</sup>	
<b>BOCIP Asia Quality Equity Fund</b>							
中銀保誠亞洲優質股票基金							
WISE-CSI 300 China Tracker 標智滬深300中國指數基金	7,600	35,503	-	-	(4,319)	31,184	1.26%
WISE-SSE 50 China Tracker 標智上證50中國指數基金	3,000	9,494	-	-	(1,172)	8,322	0.34%
<b>BOCIP USD Short Duration Bond Fund</b>							
中銀保誠美元短存續期債券基金							
BOC Aviation Ltd 2.625% S/A 17 JAN2024	-	470,920	-	(477,780)	6,860	-	-
BOC Aviation Ltd 3.25% S/A 29 APR2025	-	378,932	-	(383,432)	4,500	-	-
<b>BOCIP Flexi USD Bond Fund</b>							
中銀保誠美元靈活債券基金							
PRUDENTIAL PLC 2.95% S/A 03NOV2033	500,000	569,086	-	(176,800)	47,909	440,195	2.11%

Note 1: Only the BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund are measured in US\$.

附註1：僅中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金以美元計值。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

###### (e) Fees earned by the Manager and its connected persons

In addition to the management and servicing fees earned by the Manager as disclosed in Note 4(a), the Manager and its connected persons received switching fees and initial charges of HK\$1,275 (2023: HK\$302) and HK\$2,430,579.06 (2023: HK\$1,850,915) respectively from unitholders of BOCIP China Value Fund, HK\$nil (2023: HK\$nil) and HK\$344 (2023: HK\$244) respectively from unitholders of BOCIP Flexi HKD Income Fund, and HK\$59 (2023: HK\$59) and HK\$59 (2023: HK\$59) respectively from unitholders of BOCIP Hong Kong Low Volatility Equity Fund for the year ended 31st December 2024.

For the years ended 31st December 2024 and 2023, no switching fees and initial charges were earned by the Manager and its connected persons for other Sub-Funds except for the abovementioned.

###### (f) Fees borne by the Manager

The following table represents fees and expenses in relation to BOCIP HK Dollar Money Market Fund, BOCIP Japan Small & Mid Cap Opportunity Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP Hong Kong Low Volatility Equity Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund and BOCIP Short Term HKD Money Market Fund which were borne by the Manager and not by the Sub-Funds, and therefore are not included in these financial statements.

#### 財務報表附註(續)

##### 10 與基金經理、信託人及託管人與其關連人士的交易(續)

###### (e) 基金經理及其關連人士收取的費用

除了上述附註4(a)所列基金經理獲得的管理費及服務費外，截至二零二四年十二月卅一日止年度，基金經理及其關連人士從中銀保誠中國價值基金的單位投資者分別收取1,275港元(二零二三年：302港元)及2,430,579.06港元(二零二三年：1,850,915港元)的轉換費用及首次認購費，從中銀保誠港元靈活收益基金的單位投資者分別收取零港元(二零二三年：零港元)及344港元(二零二三年：244港元)的轉換費用及首次認購費，以及從中銀保誠香港低波幅股票基金的單位投資者分別收取59港元(二零二三年：59港元)及59港元(二零二三年：59港元)的轉換費用及首次認購費。

截至二零二四年及二零二三年十二月卅一日止年度，除上述分支基金外，基金經理及其關連人士並無從其他分支基金收取轉換費用及首次認購費。

###### (f) 基金經理承擔的費用

下表載列有關中銀保誠港元貨幣市場基金、中銀保誠日本中小企業機遇基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠香港低波幅股票基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金及中銀保誠短期港元貨幣市場基金的費用及開支，其由基金經理而非分支基金承擔，故此未有包括在本財務報表中。



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

10 與基金經理、信託人及託管人與其關連人士的交易 (續)

##### (f) Fees borne by the Manager (continued)

(f) 基金經理承擔的費用 (續)

	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
<b>BOCIP HK Dollar Money Market Fund</b> 中銀保誠港元貨幣市場基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	65,143	63,599
<b>BOCIP Japan Small &amp; Mid Cap Opportunity Fund</b> 中銀保誠日本中小企業機遇基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	90,063	87,329
<b>BOCIP China Wealth Fund</b> 中銀保誠中國財富基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	113,276	110,753
<b>BOCIP Hong Kong Value Fund</b> 中銀保誠香港價值基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	113,276	110,753
<b>BOCIP China Health Care Fund</b> 中銀保誠中國健康護理基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	92,483	89,639
<b>BOCIP Hong Kong Low Volatility Equity Fund</b> 中銀保誠香港低波幅股票基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	90,063	87,329
<b>BOCIP China-A Small and Mid Cap Fund</b> 中銀保誠中國A股中小企業基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	92,483	89,639
<b>BOCIP Shenzhen Growth Fund</b> 中銀保誠深圳增長基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	92,483	89,639
<b>BOCIP Asia Quality Equity Fund</b> 中銀保誠亞洲優質股票基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	92,483	89,639
<b>BOCIP Short Term HKD Money Market Fund</b> 中銀保誠短期港元貨幣市場基金		
Audit fee, publishing fee and SFC annual fee 審計費用、印刷費用及證監會年費	69,443	71,700

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

###### (f) Fees borne by the Manager (continued)

For the years ended 31st December 2024 and 2023, no fees or expenses were born by the Manager for BOCIP China Value Fund, BOCIP China Bond Fund, BOCIP Flexi HKD Income Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund.

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

BOCIP HK Dollar Money Market Fund and BOCIP Asia Quality Equity Fund (the “investing Sub-Funds”) invest into BOCHK HKD Money Market Fund, W.I.S.E. – CSI 300 China Tracker and W.I.S.E. – SSE 50 China Tracker (the “invested Sub-Funds”) respectively and which are also managed by the Manager.

During the years ended 31st December 2024 and 2023, the Manager paid a rebate to the investing Sub-Funds amounting to the management fee paid by the invested Sub-Funds that are directly attributable to the holdings of the investing Sub-Funds. The total management fee rebate were as follows: HK\$12,783 for BOCIP HK Dollar Money Market Fund (2023: HK\$14,356) and US\$208 for BOCIP Asia Quality Equity Fund for the year ended 31st December 2024 (2023: US\$299).

#### 財務報表附註 (續)

##### 10 與基金經理、信託人及託管人與其關連人士的交易 (續)

###### (f) 基金經理承擔的費用 (續)

截至二零二四年及二零二三年十二月卅一日止年度，基金經理並無為中銀保誠中國價值基金、中銀保誠中國債券基金、中銀保誠港元靈活收益基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金承擔任何費用或支出。

###### (g) 由基金經理管理的其他集體投資計劃的投資及管理費退還

中銀保誠港元貨幣市場基金及中銀保誠亞洲優質股票基金（「投資的分支基金」）投資於同樣由基金經理管理的中銀香港港元貨幣市場基金、標智滬深300中國指數基金及標智上證50中國指數基金（「獲投資的分支基金」）。

截至二零二四年及二零二三年十二月卅一日止年度，基金經理向投資的分支基金退還直接歸屬於投資的分支基金持股量已收取由獲投資的分支基金支付的管理費用。於二零二四年十二月卅一日止年度，退還的管理費用總金額如下：中銀保誠港元貨幣市場基金為12,783港元（二零二三年：14,356港元），及中銀保誠亞洲優質股票基金為208美元（二零二三年：299美元）。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

##### (h) Dividend income earned from investments in securities issued by a connected person of the Manager and Trustee

Dividend income earned from investments in securities issued by a connected person of the Manager and Trustee as at 31st December 2024 and 2023 were as follows:

	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
BOCIP China Value Fund 中銀保誠中國價值基金	1,643,564	1,997,102
BOCIP China Wealth Fund 中銀保誠中國財富基金	29,378	28,566
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	36,629	28,845
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	21,917	42,622
	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	801	493

##### (i) Interest Income earned from investments in debt securities issued by a connected person of the Manager and Trustee

	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	—	53,200
	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	—	19,625

### 財務報表附註 (續)

#### 10 與基金經理、信託人及託管人與其關連人士的交易 (續)

##### (h) 從基金經理及信託人的關連人士發行的證券投資所賺取的股息收入

於二零二四年及二零二三年十二月卅一日，從基金經理及信託人的關連人士發行的證券投資所賺取的股息收入如下：

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

#### 10 與基金經理、信託人及託管人與其關連人士的交易 (續)

##### (j) Investment transactions with connected persons of the Manager

##### (j) 與基金經理的關連人士進行的投資交易

During the year, the Manager executed several investing transactions with Bank of China (Hong Kong) Ltd. and BOCI Securities Ltd., connected persons of the Manager with details as follows:

年內，基金經理與其關連人士中國銀行（香港）有限公司及中銀國際證券有限公司進行多項投資交易，詳情如下：

	Aggregate value of purchases and sales of securities 買賣證券 總值 HK\$ 港元	% of the Sub-Fund's total value of transactions during the year 佔分支基金於年內 交易總額百分比	Total brokerage commission paid 支付的經紀 佣金總額 HK\$ 港元	Average rate of commission 平均 佣金率
<b>Equity Securities</b>				
<b>股票證券</b>				
2024 二零二四年				
BOCIP China Wealth Fund				
中銀保誠中國財富基金	1,559,530	9.76%	2,339	0.15%
BOCIP China Health Care Fund				
中銀保誠中國健康護理基金	36,200	0.63%	54	0.15%
2023 二零二三年				
BOCIP China Wealth Fund				
中銀保誠中國財富基金	2,008,440	16.73%	3,013	0.15%
<b>Debt Securities</b>				
<b>債務證券</b>				
2024 二零二四年				
BOCIP Flexi HKD Income Fund				
中銀保誠港元靈活收益基金	10,800,715	15.44%	-	-
2023 二零二三年				
BOCIP Flexi HKD Income Fund				
中銀保誠港元靈活收益基金	17,204,066	11.79%	-	-

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

#### 10 與基金經理、信託人及託管人與其關連人士的交易 (續)

##### (k) Bank charges with a connected person of the Manager and Trustee

##### (k) 基金經理及信託人的關連人士的銀行費用

Bank charges with a connected person of the Manager and Trustee as at 31st December 2024 and 2023 were as follows:

於二零二四年及二零二三年十二月卅一日，基金經理及信託人的關連人士的銀行費用如下：

	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	600	600
BOCIP China Value Fund 中銀保誠中國價值基金	2,125	1,813
BOCIP China Bond Fund 中銀保誠中國債券基金	6,779	6,295
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	747	625
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	852	925
BOCIP China Wealth Fund 中銀保誠中國財富基金	952	625
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	667	650
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	657	705
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	642	630
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	682	600
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	642	600
BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金	15	2,825
	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	162	77
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	156	607
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	91	202

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 10 Transactions with the Manager, Trustee and Custodians and their connected persons (continued)

###### (I) Dividend handling fee received by the Trustee

Dividend handling fee received by the Trustee as at 31st December 2024 and 2023 were as follows:

	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
BOCIP China Value Fund 中銀保誠中國價值基金	11,840	12,560
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	920	480
BOCIP China Wealth Fund 中銀保誠中國財富基金	640	920
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	640	800
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	480	480
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	480	480
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	320	200
	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	60	60
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	105	95
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	60	20

##### 11 Transaction costs and transaction handling fee

The transaction costs pertain the fees incurred during the transactions of buy or sell financial assets and liabilities through profit or loss paid to brokers or other service providers.

The transaction handling fee is charged by Trustee as agreed from time to time between the Trustee and the Manager per each transaction of financial assets and liabilities through profit or loss.

#### 財務報表附註 (續)

##### 10 與基金經理、信託人及託管人與其關連人士的交易 (續)

###### (I) 信託人收取的股息處理費

於二零二四年及二零二三年十二月卅一日信託人收取的股息處理費如下：

	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
BOCIP China Value Fund 中銀保誠中國價值基金	11,840	12,560
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	920	480
BOCIP China Wealth Fund 中銀保誠中國財富基金	640	920
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	640	800
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	480	480
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	480	480
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	320	200
	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	60	60
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	105	95
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	60	20

##### 11 交易成本及交易處理費

交易成本涉及在買賣財務資產及負債過程中，透過損益列賬支付經紀或其他服務提供商產生的費用。

信託人根據每筆透過損益列賬的財務資產及負債交易，就信託人與基金經理之間達成的協議，不時收取交易處理費。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 12 Formation costs

In accordance with the provisions of the Explanatory Memorandum, formation costs are amortised over its first accounting period from each Sub-Fund's date of commencement of operations to 31st December of first audited financial statements date.

#### 12 成立費用

根據解釋備忘的條文，成立費用在每個分支基金開始經營之日至十二月卅一日第一個經審核的財務報表日期的首個會計期間內攤銷。

#### 13 Changes in liabilities arising from financing activities

#### 13 融資活動產生的負債變動

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

	1st January 2024 二零二四年 一月一日 HK\$ 港元	Cash flows 現金流量 HK\$ 港元	Increase in amounts payable on redemption 贖回應付 款項增加 HK\$ 港元	31st December 2024 二零二四年 十二月卅一日 HK\$ 港元
Amounts payable on redemption 贖回應付款項	2,342,256	(2,342,256)	1,124	1,124

	1st January 2023 二零二三年 一月一日 HK\$ 港元	Cash flows 現金流量 HK\$ 港元	Increase in amounts payable on redemption 贖回應付 款項增加 HK\$ 港元	31st December 2023 二零二三年 十二月卅一日 HK\$ 港元
Amounts payable on redemption 贖回應付款項	3,852,316	(3,852,316)	2,342,256	2,342,256

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 13 Changes in liabilities arising from financing activities (continued)

#### 13 融資活動產生的負債變動(續)

BOCIP China Bond Fund 中銀保誠中國債券基金

	1st January 2024 二零二四年 一月一日 HK\$ 港元	Cash flows 現金流量 HK\$ 港元	Increase in amounts payable on redemption 贖回應付 款項增加 HK\$ 港元	31st December 2024 二零二四年 十二月卅一日 HK\$ 港元
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Amounts payable on redemption

贖回應付款項

10,000,000	(10,000,000)	-	-
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	1st January 2023 二零二三年 一月一日 HK\$ 港元	Cash flows 現金流量 HK\$ 港元	Increase in amounts payable on redemption 贖回應付 款項增加 HK\$ 港元	31st December 2023 二零二三年 十二月卅一日 HK\$ 港元
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Amounts payable on redemption

贖回應付款項

-	-	10,000,000	10,000,000
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# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 13 Changes in liabilities arising from financing activities (continued)

#### 13 融資活動產生的負債變動 (續)

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

	1st January 2024 二零二四年 一月一日 US\$ 美元	Cash flows 現金流量 US\$ 美元	Increase in amounts payable on redemption 贖回應付 款項增加 US\$ 美元	31st December 2024 二零二四年 十二月卅一日 US\$ 美元
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Amounts payable on redemption

贖回應付款項

850,000	(850,000)	-	-
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	1st January 2023 二零二三年 一月一日 US\$ 美元	Cash flows 現金流量 US\$ 美元	Increase in amounts payable on redemption 贖回應付 款項增加 US\$ 美元	31st December 2023 二零二三年 十二月卅一日 US\$ 美元
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Amounts payable on redemption

贖回應付款項

-	-	850,000	850,000
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# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 13 Changes in liabilities arising from financing activities (continued)

#### 13 融資活動產生的負債變動(續)

BOCIP China Wealth Fund 中銀保誠中國財富基金

	1st January 2024 二零二四年 一月一日 HK\$ 港元	Cash flows 現金流量 HK\$ 港元	Increase in amounts payable on redemption 贖回應付 款項增加 HK\$ 港元	30th December 2024 二零二四年 十二月卅日 HK\$ 港元
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Amounts payable on redemption

贖回應付款項

-	-	15,801	15,801
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	1st January 2023 二零二三年 一月一日 HK\$ 港元	Cash flows 現金流量 HK\$ 港元	Increase in amounts payable on redemption 贖回應付 款項增加 HK\$ 港元	31st December 2023 二零二三年 十二月卅一日 HK\$ 港元
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Amounts payable on redemption

贖回應付款項

-	-	-	-
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## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 14 Soft commission arrangements

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

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

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

##### 15 Distributions to unitholders

Except for BOCIP China Value Fund, BOCIP Flexi HKD Income Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond Fund and BOCIP Flexi USD Bond Fund, the Manager does not intend to make distributions in respect of any Sub-Funds and any income earned by a Sub-Fund will be reinvested in that Sub-Fund and reflected in the value of units of the relevant classes of that Sub-Fund.

#### 財務報表附註(續)

##### 14 非金錢佣金安排

基金經理及其關連人士可與經紀訂立非金錢佣金安排，並據此收取用以協助作出投資決定的若干貨品和服務。基金經理及其關連人士不會直接就此等服務付款，但會代分支基金與經紀就協定數量的業務進行交易，並就此等交易支付佣金。

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

由分支基金成立日起，基金經理並無就分支基金賬戶的任何交易參與任何非金錢佣金安排。

##### 15 向單位投資者的派息

除中銀保誠中國價值基金、中銀保誠港元靈活收益基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金、中銀保誠美元短續期債券基金及中銀保誠美元靈活債券基金外，基金經理不擬就任何分支基金作出派息而分支基金賺取的任何收入，將會再投資於該分支基金內，並於該分支基金有關類別的單位價值中反映。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註(續)

#### 15 Distributions to unitholders (continued)

In respect of the BOCIP Flexi HKD Income Fund and BOCIP Flexi USD Bond Fund, the Manager may in its discretion make distributions to unitholders on a monthly basis as the Manager considers appropriate, having regard to the net income and capital assets of the Sub-Fund. In respect of, BOCIP China Value Fund, BOCIP China Wealth Fund, BOCIP Hong Kong Value Fund, BOCIP China Health Care Fund, BOCIP China-A Small and Mid Cap Fund, BOCIP Shenzhen Growth Fund, BOCIP Asia Quality Equity Fund and BOCIP USD Short Duration Bond Fund, the Manager may in its discretion make distributions to unitholders on a quarterly basis as the Manager considers appropriate, having regard to the net income and capital assets of the Sub-Fund.

#### 15 向單位投資者的派息(續)

就中銀保誠港元靈活收益基金及中銀保誠美元靈活債券基金而言，基金經理經考慮該分支基金的淨收入及資本資產後如認為合適，可於每月酌情向單位投資者派息。就中銀保誠中國價值基金、中銀保誠中國財富基金、中銀保誠香港價值基金、中銀保誠中國健康護理基金、中銀保誠中國A股中小企業基金、中銀保誠深圳增長基金、中銀保誠亞洲優質股票基金及中銀保誠美元短存續期債券基金而言，基金經理經考慮該分支基金的淨收入及資本資產後如認為合適，可於每季酌情向單位投資者派息。

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

	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
HK\$0.0687 on 157,861,829 of Class A units paid on 10th January 2023 於二零二三年一月十日就157,861,829個A類單位每單位支付0.0687港元	-	10,845,108
HK\$0.0738 on 143,647,120 of Class A units paid on 13th April 2023 於二零二三年四月十三日就143,647,120個A類單位每單位支付0.0738港元	-	10,601,157
HK\$0.0710 on 138,533,765 of Class A units paid on 10th July 2023 於二零二三年七月十日就138,533,765個A類單位每單位支付0.0710港元	-	9,835,897
HK\$0.0705 on 136,245,281 of Class A units paid on 10th October 2023 於二零二三年十月十日就136,245,281個A類單位每單位支付0.0705港元	-	9,605,293
HK\$0.0659 on 130,251,084 of Class A units paid on 9th January 2024 於二零二四年一月九日就130,251,084個A類單位每單位支付0.0659港元	8,583,547	-
HK\$0.0683 on 122,948,760 of Class A units paid on 10th April 2024 於二零二四年四月十日就122,948,760個A類單位每單位支付0.0683港元	8,397,400	-
HK\$0.0768 on 105,264,996 of Class A units paid on 9th July 2024 於二零二四年七月九日就105,264,996個A類單位每單位支付0.0768港元	8,084,352	-
HK\$0.0825 on 100,219,655 of Class A units paid on 9th October 2024 於二零二四年十月九日就100,219,655個A類單位每單位支付0.0825港元	8,268,122	-
Distributions for Class A units A類單位派息	33,333,421	40,887,455

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 15 Distributions to unitholders (continued)

15 向單位投資者的派息 (續)

#### BOCIP China Value Fund (continued) 中銀保誠中國價值基金 (續)

	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
RMB0.1087 (approximated HK\$0.1227) on 2,193,371 of Class A – RMB Hedge Currency Class units paid on 10th January 2023 於二零二三年一月十日就2,193,371個A類 – 人民幣對沖貨幣類別單位每單位支付0.1087人民幣 (約0.1227港元)	–	269,128
RMB0.0386 (approximated HK\$0.0440) on 1,685,161 of Class A – RMB Hedge Currency Class units paid on 13th April 2023 於二零二三年四月十三日就1,685,161個A類 – 人民幣對沖貨幣類別單位每單位支付0.0386人民幣 (約0.0440港元)	–	74,185
RMB0.0374 (approximated HK\$0.0404) on 1,493,606 of Class A – RMB Hedge Currency Class units paid on 10th July 2023 於二零二三年七月十日就1,493,606個A類 – 人民幣對沖貨幣類別單位每單位支付0.0374人民幣 (約0.0404港元)	–	60,373
RMB0.0373 (approximated HK\$0.0399) on 1,487,399 of Class A – RMB Hedge Currency Class units paid on 10th October 2023 於二零二三年十月十日就1,487,399個A類 – 人民幣對沖貨幣類別單位每單位支付0.0373人民幣 (約0.0399港元)	–	59,376
RMB0.0350 (approximated HK\$0.0383) on 1,487,519 of Class A – RMB Hedge Currency Class units paid on 9th January 2024 於二零二四年一月九日就1,487,519個A類 – 人民幣對沖貨幣類別單位每單位支付0.0350人民幣 (約0.0383港元)	56,898	–
RMB0.0362 (approximated HK\$0.0391) on 487,725 of Class A – RMB Hedge Currency Class units paid on 10th April 2024 於二零二四年四月十日就487,725個A類 – 人民幣對沖貨幣類別單位每單位支付0.0362人民幣 (約0.0391港元)	19,048	–
RMB0.0410 (approximated HK\$0.0438) on 487,838 of Class A – RMB Hedge Currency Class units paid on 9th July 2024 於二零二四年七月九日就487,838個A類 – 人民幣對沖貨幣類別單位每單位支付0.0410人民幣 (約0.0438港元)	21,391	–
RMB0.0441 (approximated HK\$0.0487) on 448,930 of Class A – RMB Hedge Currency Class units paid on 9th October 2024 於二零二四年十月九日就448,930個A類 – 人民幣對沖貨幣類別單位每單位支付0.0441人民幣 (約0.0487港元)	21,849	–
Distributions for Class A – RMB Hedge Currency Class units A類 – 人民幣對沖貨幣類別單位派息	119,186	463,062

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註(續)

#### 15 Distributions to unitholders (continued)

15 向單位投資者的派息(續)

#### BOCIP China Value Fund (continued) 中銀保誠中國價值基金(續)

	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
US\$0.0091 (approximated HK\$0.0713) on 37,574 of Class A – USD units paid on 10th July 2023 於二零二三年七月十日就37,574個A類 – 美元類別單位每單位支付0.0091美元 (約0.0713港元)	-	2,678
US\$0.0091 (approximated HK\$0.0713) on 37,574 of Class A – USD units paid on 10th October 2023 於二零二三年十月十日就37,574個A類 – 美元類別單位每單位支付0.0091美元 (約0.0713港元)	-	2,678
US\$0.0085 (approximated HK\$0.0664) on 78,401 of Class A – USD units paid on 9th January 2024 於二零二四年一月九日就78,401個A類 – 美元類別單位每單位支付0.0085美元 (約0.0664港元)	5,208	-
US\$0.0088 (approximated HK\$0.0689) on 78,401 of Class A – USD units paid on 10th April 2024 於二零二四年四月十日就78,401個A類 – 美元類別單位每單位支付0.0088美元 (約0.0689港元)	5,401	-
US\$0.0099 (approximated HK\$0.0774) on 2,560,170 of Class A – USD units paid on 9th July 2024 於二零二四年七月九日就2,560,170個A類 – 美元類別單位每單位支付0.0099 美元(約0.0774港元)	198,050	-
US\$0.0106 (approximated HK\$0.0823) on 2,423,162 of Class A – USD units paid on 9th October 2024 於二零二四年十月九日就2,423,162個A類 – 美元類別單位每單位支付0.0106 美元(約0.0823港元)	199,402	-
Distributions for Class A – USD units A類 – 美元類別單位派息	408,061	5,356
RMB0.0634 (approximated HK\$0.0684) on 11,723 of Class A – RMB units paid on 10th April 2024 於二零二四年四月十日就11,723個A類 – 人民幣類別單位每單位支付0.0634 人民幣(約0.0684港元)	802	-
RMB0.0719 (approximated HK\$0.0769) on 19,357 of Class A – RMB units paid on 9th July 2024 於二零二四年七月九日就19,357個A類 – 人民幣類別單位每單位支付0.0719 人民幣(約0.0769港元)	1,488	-
RMB0.0748 (approximated HK\$0.0825) on 26,896 of Class A – RMB units paid on 9th October 2024 於二零二四年十月九日就26,896個A類 – 人民幣類別單位每單位支付0.0748 人民幣(約0.0825港元)	2,220	-
Distributions for Class A – RMB units A類 – 人民幣類別單位派息	4,510	5,356
Total distributions 總派息	33,865,178	41,355,873

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 15 Distributions to unitholders (continued)

#### 15 向單位投資者的派息 (續)

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

	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
HK\$0.0137 on 26,360,326 units paid on 10th January 2023 於二零二三年一月十日就26,360,326個單位每單位支付0.0137港元	-	361,136
HK\$0.0140 on 26,403,964 units paid on 8th February 2023 於二零二三年二月八日就26,403,964個單位每單位支付0.0140港元	-	369,655
HK\$0.0139 on 26,448,145 units paid on 8th March 2023 於二零二三年三月八日就26,448,145個單位每單位支付0.0139港元	-	367,630
HK\$0.0139 on 26,492,358 units paid on 13th April 2023 於二零二三年四月十三日就26,492,358個單位每單位支付0.0139港元	-	368,244
HK\$0.0139 on 26,536,495 units paid on 9th May 2023 於二零二三年五月九日就26,536,495個單位每單位支付0.0139港元	-	368,857
HK\$0.0138 on 26,580,906 units paid on 8th June 2023 於二零二三年六月八日就26,580,906個單位每單位支付0.0138港元	-	366,816
HK\$0.0138 on 26,625,244 units paid on 10th July 2023 於二零二三年七月十日就26,625,244個單位每單位支付0.0138港元	-	367,429
HK\$0.0137 on 26,000,568 units paid on 8th August 2023 於二零二三年八月八日就26,000,568個單位每單位支付0.0137港元	-	356,208
HK\$0.0136 on 26,044,052 units paid on 11th September 2023 於二零二三年九月十一日就26,044,052個單位每單位支付0.0136港元	-	354,199
HK\$0.0136 on 24,049,535 units paid on 10th October 2023 於二零二三年十月十日就24,049,535個單位每單位支付0.0136港元	-	327,074
HK\$0.0135 on 24,090,026 units paid on 8th November 2023 於二零二三年十一月八日就24,090,026個單位每單位支付0.0135港元	-	325,215
HK\$0.0137 on 22,896,303 units paid on 8th December 2023 於二零二三年十二月八日就22,896,303個單位每單位支付0.0137港元	-	313,679
HK\$0.0139 on 21,851,783 units paid on 9th January 2024 於二零二四年一月九日就21,851,783個單位每單位支付0.0139港元	303,740	-
HK\$0.0419 on 20,681,975 units paid on 8th February 2024 於二零二四年二月八日就20,681,975個單位每單位支付0.0419港元	866,575	-
HK\$0.0417 on 19,577,990 units paid on 8th March 2024 於二零二四年三月八日就19,577,990個單位每單位支付0.0417港元	816,402	-
HK\$0.0418 on 19,675,697 units paid on 10th April 2024 於二零二四年四月十日就19,675,697個單位每單位支付0.0418港元	822,444	-
HK\$0.0414 on 18,562,186 units paid on 9th May 2024 於二零二四年五月九日就18,562,186個單位每單位支付0.0414港元	768,474	-
HK\$0.0416 on 17,441,929 units paid on 11th June 2024 於二零二四年六月十一日就17,441,929個單位每單位支付0.0416港元	725,584	-
HK\$0.0418 on 16,811,053 units paid on 9th July 2024 於二零二四年七月九日就16,811,053個單位每單位支付0.0418港元	702,701	-
HK\$0.0422 on 15,817,915 units paid on 8th August 2024 於二零二四年八月八日就15,817,915個單位每單位支付0.0422港元	667,516	-
HK\$0.0423 on 15,542,198 units paid on 9th September 2024 於二零二四年九月九日就15,542,198個單位每單位支付0.0423港元	657,435	-
HK\$0.0423 on 15,087,548 units paid on 9th October 2024 於二零二四年十月九日就15,087,548個單位每單位支付0.0423港元	638,203	-
HK\$0.0418 on 15,163,890 units paid on 8th November 2024 於二零二四年十一月八日就15,163,890個單位每單位支付0.0418港元	633,851	-
HK\$0.0416 on 15,618,058 units paid on 9th December 2024 於二零二四年十二月九日就15,618,058個單位每單位支付0.0416港元	649,711	-
Total distributions 總派息	8,252,636	4,246,142

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS  
(continued)**

財務報表附註 (續)

**15 Distributions to unitholders (continued)****15 向單位投資者的派息 (續)****BOCIP China Wealth Fund 中銀保誠中國財富基金**

	<b>2024</b> 二零二四年 <b>HK\$</b> 港元	<b>2023</b> 二零二三年 <b>HK\$</b> 港元
HK\$0.0652 on 2,447,527 of Class A units paid on 10th January 2023 於二零二三年一月十日就2,447,527個A類單位每單位支付0.0652港元	–	159,579
HK\$0.0682 on 2,474,683 of Class A units paid on 13th April 2023 於二零二三年四月十三日就2,474,683個A類單位每單位支付0.0682港元	–	168,773
HK\$0.0638 on 2,505,064 of Class A units paid on 10th July 2023 於二零二三年七月十日就2,505,064個A類單位每單位支付0.0638港元	–	159,823
HK\$0.0589 on 2,436,242 of Class A units paid on 10th October 2023 於二零二三年十月十日就2,436,242個A類單位每單位支付0.0589港元	–	143,495
HK\$0.0558 on 2,467,208 of Class A units paid on 9th January 2024 於二零二四年一月九日就2,467,208個A類單位每單位支付0.0558港元	137,670	–
HK\$0.0539 on 2,499,838 of Class A units paid on 10th April 2024 於二零二四年四月十日就2,499,838個A類單位每單位支付0.0539港元	134,741	–
HK\$0.0565 on 2,530,927 of Class A units paid on 9th July 2024 於二零二四年七月九日就2,530,927個A類單位每單位支付0.0565港元	142,997	–
HK\$0.0630 on 2,563,047 of Class A units paid on 9th October 2024 於二零二四年十月九日就2,563,047個A類單位每單位支付0.0630港元	161,472	–
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Distributions for Class A units A類單位派息	576,880	631,670
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# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 15 Distributions to unitholders (continued)

15 向單位投資者的派息 (續)

#### BOCIP China Wealth Fund (continued) 中銀保誠中國財富基金 (續)

	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
RMB0.0835 (approximated HK\$0.0944) on 4,078 of Class A – RMB Hedge Currency Class units paid on 10th January 2023 於二零二三年一月十日就4,078個A類－人民幣對沖貨幣類別單位每單位支付0.0835人民幣 (約0.0944港元)	–	384
RMB0.0289 (approximated HK\$0.0329) on 4,109 of Class A – RMB Hedge Currency Class units paid on 13th April 2023 於二零二三年四月十三日就4,109個A類－人民幣對沖貨幣類別單位每單位支付0.0289人民幣 (約0.0329港元)	–	135
RMB0.0272 (approximated HK\$0.0294) on 2,268 of Class A – RMB Hedge Currency Class units paid on 10th July 2023 於二零二三年七月十日就2,268個A類－人民幣對沖貨幣類別單位每單位支付0.0272人民幣 (約0.0294港元)	–	67
RMB0.0252 (approximated HK\$0.0271) on 2,280 of Class A – RMB Hedge Currency Class units paid on 10th October 2023 於二零二三年十月十日就2,280個A類－人民幣對沖貨幣類別單位每單位支付0.0252人民幣 (約0.0271港元)	–	61
RMB0.0239 (approximated HK\$0.0262) on 2,291 of Class A – RMB Hedge Currency Class units paid on 9th January 2024 於二零二四年一月九日就2,291個A類－人民幣對沖貨幣類別單位每單位支付0.0239人民幣 (約0.0262港元)	60	–
RMB0.0232 (approximated HK\$0.0252) on 2,303 of Class A – RMB Hedge Currency Class units paid on 10th April 2024 於二零二四年四月十日就2,303個A類－人民幣對沖貨幣類別單位每單位支付0.0232人民幣 (約0.0252港元)	58	–
RMB0.0245 (approximated HK\$0.0263) on 2,315 of Class A – RMB Hedge Currency Class units paid on 9th July 2024 於二零二四年七月九日就2,315個A類－人民幣對沖貨幣類別單位每單位支付0.0245人民幣 (約0.0263港元)	61	–
RMB0.0266 (approximated HK\$0.0292) on 2,327 of Class A – RMB Hedge Currency Class units paid on 9th October 2024 於二零二四年十月九日就2,327個A類－人民幣對沖貨幣類別單位每單位支付0.0266人民幣 (約0.0292港元)	68	–
Distributions for Class A – RMB Hedge Currency Class units A類－人民幣對沖貨幣類別單位派息	247	647
Total distributions 總派息	577,127	632,317

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS  
(continued)****財務報表附註 (續)****15 Distributions to unitholders (continued)****15 向單位投資者的派息 (續)****BOCIP Hong Kong Value Fund 中銀保誠香港價值基金**

	<b>2024</b> 二零二四年 <b>HK\$</b> 港元	<b>2023</b> 二零二三年 <b>HK\$</b> 港元
HK\$0.0996 on 812,228 of Class A units paid on 10th January 2023 於二零二三年一月十日就812,228個A類單位每單位支付0.0996港元	–	80,898
HK\$0.0996 on 822,107 of Class A units paid on 13th April 2023 於二零二三年四月十三日就822,107個A類單位每單位支付0.0996港元	–	81,882
HK\$0.0982 on 832,257 of Class A units paid on 10th July 2023 於二零二三年七月十日就832,257個A類單位每單位支付0.0982港元	–	81,728
HK\$0.0915 on 843,034 of Class A units paid on 10th October 2023 於二零二三年十月十日就843,034個A類單位每單位支付0.0915港元	–	77,138
HK\$0.0910 on 853,793 of Class A units paid on 9th January 2024 於二零二四年一月九日就853,793個A類單位每單位支付0.0910港元	77,695	–
HK\$0.0870 on 865,058 of Class A units paid on 10th April 2024 於二零二四年四月十日就865,058個A類單位每單位支付0.0870港元	75,260	–
HK\$0.0913 on 875,639 of Class A units paid on 9th July 2024 於二零二四年七月九日就875,639個A類單位每單位支付0.0913港元	79,946	–
HK\$0.1018 on 886,731 of Class A units paid on 9th October 2024 於二零二四年十月九日就886,731個A類單位每單位支付0.1018港元	90,269	–
	<hr/>	<hr/>
Distributions for Class A units A類單位派息	323,170	321,646
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# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 15 Distributions to unitholders (continued)

15 向單位投資者的派息 (續)

#### BOCIP Hong Kong Value Fund (continued) 中銀保誠香港價值基金 (續)

	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
RMB0.1238 (approximately HK\$0.1397) on 2,972 of Class A – RMB Hedge Currency Class units paid on 10th January 2023 於二零二三年一月十日就2,972個A類 – 人民幣對沖貨幣類別單位每單位支付0.1238人民幣 (約0.1397港元)	–	415
RMB0.0410 (approximately HK\$0.0468) on 2,991 of Class A – RMB Hedge Currency Class units paid on 13th April 2023 於二零二三年四月十三日就2,991個A類 – 人民幣對沖貨幣類別單位每單位支付0.0410人民幣 (約0.0468港元)	–	139
RMB0.0406 (approximately HK\$0.0439) on 1,347 of Class A – RMB Hedge Currency Class units paid on 10th July 2023 於二零二三年七月十日就1,347個A類 – 人民幣對沖貨幣類別單位每單位支付0.0406人民幣 (約0.0439港元)	–	59
RMB0.0379 (approximately HK\$0.0406) on 1,354 of Class A – RMB Hedge Currency Class units paid on 10th October 2023 於二零二三年十月十日就1,354個A類 – 人民幣對沖貨幣類別單位每單位支付0.0379人民幣 (約0.0406港元)	–	55
RMB0.0379 (approximated HK\$0.0411) on 1,361 of Class A – RMB Hedge Currency Class units paid on 9th January 2024 於二零二四年一月九日就1,361個A類 – 人民幣對沖貨幣類別單位每單位支付0.0379人民幣 (約0.0411港元)	56	–
RMB0.0363 (approximated HK\$0.0395) on 1,368 of Class A – RMB Hedge Currency Class units paid on 10th April 2024 於二零二四年四月十日就1,368個A類 – 人民幣對沖貨幣類別單位每單位支付0.0363人民幣 (約0.0395港元)	54	–
RMB0.0384 (approximated HK\$0.0407) on 1,375 of Class A – RMB Hedge Currency Class units paid on 9th July 2024 於二零二四年七月九日就1,375個A類 – 人民幣對沖貨幣類別單位每單位支付0.0384人民幣 (約0.0407港元)	56	–
RMB0.0428 (approximated HK\$0.0470) on 1,382 of Class A – RMB Hedge Currency Class units paid on 9th October 2024 於二零二四年十月九日就1,382個A類 – 人民幣對沖貨幣類別單位每單位支付0.0428人民幣 (約0.0470港元)	65	–
Distributions for Class A – RMB Hedge Currency Class units A類 – 人民幣對沖貨幣類別單位派息	231	668
Total distributions 總派息	323,401	322,314

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS  
(continued)****財務報表附註 (續)****15 Distributions to unitholders (continued)****15 向單位投資者的派息 (續)****BOCIP China Health Care Fund 中銀保誠中國健康護理基金**

	<b>2024</b> 二零二四年 <b>HK\$</b> 港元	<b>2023</b> 二零二三年 <b>HK\$</b> 港元
HK\$0.0300 on 1,034,216 units paid on 10th January 2023 於二零二三年一月十日就1,034,216個單位每單位支付0.0300港元	–	31,026
HK\$0.0291 on 1,039,142 units paid on 13th April 2023 於二零二三年四月十三日就1,039,142個單位每單位支付0.0291港元	–	30,239
HK\$0.0249 on 1,044,642 units paid on 10th July 2023 於二零二三年七月十日就1,044,642個單位每單位支付0.0249港元	–	26,012
HK\$0.0247 on 1,051,005 units paid on 10th October 2023 於二零二三年十月十日就1,051,005個單位每單位支付0.0247港元	–	25,960
HK\$0.0237 on 1,057,320 units paid on 9th January 2024 於二零二四年一月九日就1,057,320個單位每單位支付0.0237港元	25,059	–
HK\$0.0200 on 1,032,607 units paid on 10th April 2024 於二零二四年四月十日就1,032,607個單位每單位支付0.0200港元	20,652	–
HK\$0.0182 on 1,032,751 units paid on 9th July 2024 於二零二四年七月九日就1,032,751個單位每單位支付0.0182港元	18,796	–
HK\$0.0225 on 1,032,897 units paid on 9th October 2024 於二零二四年十月九日就1,032,897個單位每單位支付0.0225港元	23,240	–
	<hr/>	<hr/>
Total distributions 總派息	<hr/> <b>87,747</b> <hr/>	<hr/> <b>113,237</b> <hr/>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS  
(continued)****財務報表附註 (續)****15 Distributions to unitholders (continued)****15 向單位投資者的派息 (續)****BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金**

	<b>2024</b> 二零二四年 HK\$ 港元	<b>2023</b> 二零二三年 HK\$ 港元
HK\$0.0242 on 6,416,514 units paid on 10th January 2023 於二零二三年一月十日就6,416,514個單位每單位支付0.0242港元	-	155,280
HK\$0.0267 on 6,446,634 units paid on 13th April 2023 於二零二三年四月十三日就6,446,634個單位每單位支付0.0267港元	-	172,126
HK\$0.0261 on 6,477,983 units paid on 10th July 2023 於二零二三年七月十日就6,477,983個單位每單位支付0.0261港元	-	169,075
HK\$0.0234 on 6,511,131 units paid on 10th October 2023 於二零二三年十月十日就6,511,131個單位每單位支付0.0234港元	-	152,360
HK\$0.0233 on 6,544,136 units paid on 9th January 2024 於二零二四年一月九日就6,544,136個單位每單位支付0.0233港元	152,478	-
HK\$0.0226 on 6,579,222 units paid on 10th April 2024 於二零二四年四月十日就6,579,222個單位每單位支付0.0226港元	148,690	-
HK\$0.0212 on 6,612,203 units paid on 9th July 2024 於二零二四年七月九日就6,612,203個單位每單位支付0.0212港元	140,179	-
HK\$0.0243 on 6,645,318 units paid on 9th October 2024 於二零二四年十月九日就6,645,318個單位每單位支付0.0243港元	161,482	-
Total distributions 總派息	<u>602,829</u>	<u>648,841</u>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS  
(continued)**

財務報表附註 (續)

**15 Distributions to unitholders (continued)****15 向單位投資者的派息 (續)****BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金**

	<b>2024</b> 二零二四年 <b>HK\$</b> 港元	<b>2023</b> 二零二三年 <b>HK\$</b> 港元
HK\$0.0400 on 868,136 units paid on 10th January 2023 於二零二三年一月十日就868,136個單位每單位支付0.0400港元	–	34,725
HK\$0.0300 on 872,127 units paid on 13th April 2023 於二零二三年四月十三日就872,127個單位每單位支付0.0300港元	–	26,164
HK\$0.0400 on 875,004 units paid on 10th July 2023 於二零二三年七月十日就875,004個單位每單位支付0.0400港元	–	35,000
HK\$0.0300 on 880,356 units paid on 10th October 2023 於二零二三年十月十日就880,356個單位每單位支付0.0300港元	–	26,411
HK\$0.0360 on 885,028 units paid on 9th January 2024 於二零二四年一月九日就885,028個單位每單位支付0.0360港元	31,861	–
HK\$0.0060 on 890,887 units paid on 10th April 2024 於二零二四年四月十日就890,887個單位每單位支付0.0060港元	5,345	–
HK\$0.0330 on 892,887 units paid on 9th July 2024 於二零二四年七月九日就892,887個單位每單位支付0.0330港元	29,465	–
HK\$0.0190 on 898,716 units paid on 9th October 2024 於二零二四年十月九日就898,716個單位每單位支付0.0190港元	17,076	–
	<hr/>	<hr/>
Total distributions 總派息	<hr/> <b>83,747</b> <hr/>	<hr/> <b>122,300</b> <hr/>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS  
(continued)**

財務報表附註 (續)

**15 Distributions to unitholders (continued)****15 向單位投資者的派息 (續)****BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金**

	<b>2024</b>	<b>2023</b>
	二零二四年	二零二三年
	<b>US\$</b>	<b>US\$</b>
	美元	美元
US\$0.0500 on 305,896 units paid on 10th January 2023 於二零二三年一月十日就305,896個單位每單位支付0.0500美元	–	15,295
US\$0.0600 on 307,768 units paid on 13th April 2023 於二零二三年四月十三日就307,768個單位每單位支付0.0600美元	–	18,466
US\$0.0600 on 309,955 units paid on 10th July 2023 於二零二三年七月十日就309,955個單位每單位支付0.0600美元	–	18,597
US\$0.0500 on 312,202 units paid on 10th October 2023 於二零二三年十月十日就312,202個單位每單位支付0.0500美元	–	15,610
US\$0.0590 on 314,219 units paid on 9th January 2024 於二零二四年一月九日就314,219個單位每單位支付0.0590美元	18,539	–
US\$0.0580 on 316,699 units paid on 10th April 2024 於二零二四年四月十日就316,699個單位每單位支付0.0580美元	18,369	–
US\$0.0600 on 319,005 units paid on 9th July 2024 於二零二四年七月九日就319,005個單位每單位支付0.0600美元	19,140	–
US\$0.0680 on 321,321 units paid on 9th October 2024 於二零二四年十月九日就321,321個單位每單位支付0.0680美元	21,850	–
	<hr/>	<hr/>
Total distributions 總派息	<hr/> <b>77,898</b> <hr/>	<hr/> <b>67,968</b> <hr/>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 15 Distributions to unitholders (continued)

15 向單位投資者的派息 (續)

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

	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
US\$0.0465 on 2,580,839 of Class A - USD units paid on 10th January 2023 於二零二三年一月十日就2,580,839個A類－美元類別單位每單位支付 0.0465美元	-	120,009
US\$0.0470 on 3,593,236 of Class A - USD units paid on 13th April 2023 於二零二三年四月十三日就3,593,236個A類－美元類別單位每單位支付 0.0470美元	-	168,882
US\$0.0468 on 3,666,707 of Class A - USD units paid on 10th July 2023 於二零二三年七月十日就3,666,707個A類－美元類別單位每單位支付 0.0468美元	-	171,602
US\$0.0469 on 3,685,145 of Class A - USD units paid on 10th October 2023 於二零二三年十月十日就3,685,145個A類－美元類別單位每單位支付 0.0469美元	-	172,833
US\$0.0479 on 3,703,634 of Class A - USD units paid on 9th January 2024 於二零二四年一月九日就3,703,634個A類－美元類別單位每單位支付 0.0479美元	177,404	-
US\$0.0960 on 3,722,277 of Class A - USD units paid on 10th April 2024 於二零二四年四月十日就3,722,277個A類－美元類別單位每單位支付 0.0960美元	357,339	-
US\$0.0960 on 3,911,502 of Class A - USD units paid on 9th July 2024 於二零二四年七月九日就3,911,502個A類－美元類別單位每單位支付 0.0960美元	375,504	-
US\$0.0978 on 3,645,687 of Class A - USD units paid on 9th October 2024 於二零二四年十月九日就3,645,687個A類－美元類別單位每單位支付 0.0978美元	356,548	-
Distributions for Class A - USD units A類－美元類別單位派息	1,266,795	633,326



# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 15 Distributions to unitholders (continued)

15 向單位投資者的派息 (續)

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

	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
HK\$0.3690 (approximately US\$0.0470) on 138 of Class A - HKD units paid on 13th April 2023 於二零二三年四月十三日就138個A類－港元類別單位每單位支付0.3690港元 (約0.0470美元)	-	6
HK\$0.3666 (approximately US\$0.0468) on 138 of Class A - HKD units paid on 10th July 2023 於二零二三年七月十日就138個A類－港元類別單位每單位支付0.3666港元 (約0.0468美元)	-	6
HK\$0.3674 (approximately US\$0.0469) on 138 of Class A - HKD units paid on 10th October 2023 於二零二三年十月十日就138個A類－港元類別單位每單位支付0.3674港元 (約0.0469美元)	-	6
HK\$0.3744 (approximated US\$0.0507) on 138 of Class A - HKD units paid on 9th January 2024 於二零二四年一月九日就138個A類－港元類別單位每單位支付0.3744港元 (約0.0507美元)	7	-
HK\$0.7516 (approximated US\$0.0942) on 138 of Class A - HKD units paid on 10th April 2024 於二零二四年四月十日就138個A類－港元類別單位每單位支付0.7516港元 (約0.0942美元)	13	-
HK\$0.7502 (approximated US\$0.0942) on 138 of Class A - HKD units paid on 9th July 2024 於二零二四年七月九日就138個A類－港元類別單位每單位支付0.7502港元 (約0.0942美元)	13	-
HK\$0.7592 (approximated US\$0.0942) on 138 of Class A - HKD units paid on 9th October 2024 於二零二四年十月九日就138個A類－港元類別單位每單位支付0.7592港元 (約0.0942美元)	13	-
Distributions for Class A – HKD units A類－港元類別單位派息	46	18
Total distributions 總派息	1,266,842	633,344

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 15 Distributions to unitholders (continued)

15 向單位投資者的派息 (續)

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

	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
US\$0.0261 on 2,811,894 units paid on 10th January 2023 於二零二三年一月十日就2,811,894個單位每單位支付0.0261美元	-	73,390
US\$0.0274 on 2,820,987 units paid on 8th February 2023 於二零二三年二月八日就2,820,987個單位每單位支付0.0274美元	-	77,296
US\$0.0267 on 2,830,417 units paid on 8th March 2023 於二零二三年三月八日就2,830,417個單位每單位支付0.0267美元	-	75,572
US\$0.0261 on 2,839,858 units paid on 13th April 2023 於二零二三年四月十三日就2,839,858個單位每單位支付0.0261美元	-	74,120
US\$0.0259 on 2,849,324 units paid on 9th May 2023 於二零二三年五月九日就2,849,324個單位每單位支付0.0259美元	-	73,797
US\$0.0251 on 2,858,984 units paid on 8th June 2023 於二零二三年六月八日就2,858,984個單位每單位支付0.0251美元	-	71,760
US\$0.0253 on 2,868,410 units paid on 10th July 2023 於二零二三年七月十日就2,868,410個單位每單位支付0.0253美元	-	72,571
US\$0.0249 on 2,878,200 units paid on 8th August 2023 於二零二三年八月八日就2,878,200個單位每單位支付0.0249美元	-	71,667
US\$0.0238 on 2,887,939 units paid on 11th September 2023 於二零二三年九月十一日就2,887,939個單位每單位支付0.0238美元	-	68,733
US\$0.0238 on 2,897,591 units paid on 10th October 2023 於二零二三年十月十日就2,897,591個單位每單位支付0.0238美元	-	68,963
US\$0.0234 on 2,907,348 units paid on 8th November 2023 於二零二三年十一月八日就2,907,348個單位每單位支付0.0234美元	-	68,032
US\$0.0244 on 2,916,962 units paid on 8th December 2023 於二零二三年十二月八日就2,916,962個單位每單位支付0.0244美元	-	71,174

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 15 Distributions to unitholders (continued)

15 向單位投資者的派息 (續)

BOCIP Flexi USD Bond Fund (continued) 中銀保誠美元靈活債券基金 (續)

	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
US\$0.0248 on 2,812,335 units paid on 9th January 2024 於二零二四年一月九日就2,812,335個單位每單位支付0.0248美元	69,746	-
US\$0.0376 on 2,821,733 units paid on 8th February 2024 於二零二四年二月八日就2,821,733個單位每單位支付0.0376美元	106,097	-
US\$0.0377 on 2,703,006 units paid on 8th March 2024 於二零二四年三月八日就2,703,006個單位每單位支付0.0377美元	101,903	-
US\$0.0381 on 2,584,271 units paid on 10th April 2024 於二零二四年四月十日就2,584,271個單位每單位支付0.0381美元	98,461	-
US\$0.0376 on 2,462,555 units paid on 9th May 2024 於二零二四年五月九日就2,462,555個單位每單位支付0.0376美元	92,592	-
US\$0.0382 on 2,341,463 units paid on 11th June 2024 於二零二四年六月十一日就2,341,463個單位每單位支付0.0382美元	89,444	-
US\$0.0384 on 2,248,722 units paid on 9th July 2024 於二零二四年七月九日就2,248,722個單位每單位支付0.0384美元	86,351	-
US\$0.0388 on 2,129,207 units paid on 8th August 2024 於二零二四年八月八日就2,129,207個單位每單位支付0.0388美元	82,613	-
US\$0.0389 on 2,139,902 units paid on 9th September 2024 於二零二四年九月九日就2,139,902個單位每單位支付0.0389美元	83,242	-
US\$0.0392 on 2,073,073 units paid on 9th October 2024 於二零二四年十月九日就2,073,073個單位每單位支付0.0392美元	81,264	-
US\$0.0387 on 2,019,007 units paid on 8th November 2024 於二零二四年十一月八日就2,019,007個單位每單位支付0.0387美元	78,136	-
US\$0.0385 on 1,977,149 units paid on 9th December 2024 於二零二四年十二月九日就1,977,149個單位每單位支付0.0385美元	76,120	-
Total distributions 總派息	1,045,969	867,075

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，在權益變動表中列賬。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 15 Distributions to unitholders (continued)

#### 15 向單位投資者的派息 (續)

The following is the statement of distribution in the respective Sub-Funds:

以下為各分支基金的分派陳述：

	BOCIP China Value Fund 中銀保誠 中國價值基金 HK\$ 港元	BOCIP Flexi HKD Income Fund 中銀保誠 港元靈活收益基金 HK\$ 港元	BOCIP China Wealth Fund 中銀保誠 中國財富基金 HK\$ 港元	BOCIP Hong Kong Value Fund 中銀保誠 香港價值基金 HK\$ 港元
Undistributed income/(loss) at 1st January 2023 於二零二三年一月一日的未分派收入／(虧損)	-	-	-	-
Total comprehensive income/(loss) for the year 年度全面收入／(虧損)總額	18,800,964	7,005,771	(1,275,113)	(256,322)
Net change in unrealised (gain)/loss on investments 未變現之投資(收益)／虧損的淨變動	(61,722,802)	(10,015,801)	(633,270)	579,581
Undistributed gain/(loss) before distribution 派息前的未分派收益／(虧損)	(42,921,838)	(3,010,030)	(1,908,383)	323,259
Less: total distribution declared* 減：宣布分派總額*	(41,355,873)	(4,246,142)	(632,317)	(322,314)
	(84,277,711)	(7,256,172)	(2,540,700)	945
Transfer from/(to) capital 轉移自／(至)資本	84,277,711	7,256,172	2,540,700	(945)
Undistributed income/(loss) at 31st December 2023 and 1st January 2024 於二零二三年十二月卅一日及二零二四年一月一日未分 派收入／(虧損)	-	-	-	-
Total comprehensive income/(loss) for the year 年度全面收入／(虧損)總額	165,485,819	6,163,275	1,812,434	752,292
Net change in unrealised (gain)/loss on investments 未變現之投資(收益)／虧損的淨變動	(162,463,111)	1,495,346	(2,894,103)	(358,568)
Undistributed gain/(loss) before distribution 派息前的未分派收益／(虧損)	3,022,708	7,658,621	(1,081,669)	393,724
Less: total distribution declared* 減：宣布分派總額*	(33,865,178)	(8,252,636)	(577,127)	(323,402)
	(30,842,470)	(594,015)	(1,658,796)	70,322
Transfer from/(to) capital 轉移自／(至)資本	30,842,470	594,015	1,658,796	(70,322)
Undistributed income/(loss) at 31st December 2024 於二零二四年十二月卅一日的未分派收入／(虧損)	-	-	-	-

\* The total distribution declared of Sub-Funds are disclosed accordingly in page 241-256.

\* 分支基金宣布的分派總額已於第241頁至256頁披露。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 15 Distributions to unitholders (continued)

#### 15 向單位投資者的派息 (續)

The following is the statement of distribution in the respective Sub-Funds (continued):

以下為各分支基金的分派陳述 (續) :

	BOCIP China Health Care Fund 中銀保誠 中國健康護理基金 HK\$ 港元	BOCIP China-A Small and Mid Cap Fund 中銀保誠中國 A股中小企業基金 HK\$ 港元	BOCIP Shenzhen Growth Fund 中銀保誠 深圳增長基金 HK\$ 港元	BOCIP Asia Quality Equity Fund 中銀保誠 亞洲優質股票基金 US\$ 美元
Undistributed income/(loss) at 1st January 2023 於二零二三年一月一日的未分派收入/(虧損)	-	-	-	-
Total comprehensive (loss)/income for the year 年度全面(虧損)/收入總額	(1,203,393)	(524,182)	(521,124)	125,649
Net change in unrealised loss on investments 未變現之投資虧損的淨變動	663,251	2,324,550	907,713	26,005
Undistributed (loss)/gain before distribution 派息前的未分派(虧損)/收益	(540,142)	1,800,368	386,589	151,654
Less: total distribution declared* 減: 宣布分派總額*	(113,238)	(648,841)	(122,300)	(67,968)
	(653,380)	1,151,527	264,289	83,686
Transfer from/(to) capital 轉移自/(至)資本	653,380	(1,151,527)	(264,289)	(83,686)
Undistributed income/(loss) at 31st December 2023 and 1st January 2024 於二零二三年十二月卅一日及二零二四年一月一日未分派收入/(虧損)	-	-	-	-
Total comprehensive (loss)/income for the year 年度全面(虧損)/收入總額	(941,558)	(349,353)	324,986	257,582
Net change in unrealised loss on investments 未變現之投資虧損的淨變動	(748,920)	(5,572,675)	(710,667)	(117,805)
Undistributed (loss)/gain before distribution 派息前的未分派(虧損)/收益	(1,690,478)	(5,922,028)	(385,681)	139,777
Less: total distribution declared* 減: 宣布分派總額*	(87,747)	(602,829)	(83,748)	(77,898)
	(1,778,225)	(6,524,857)	(469,429)	61,879
Transfer from/(to) capital 轉移自/(至)資本	1,778,225	6,524,857	469,429	(61,879)
Undistributed income/(loss) at 31st December 2024 於二零二四年十二月卅一日的未分派收入/(虧損)	-	-	-	-

\* The total distribution declared of Sub-Funds are disclosed accordingly in page 241-256.

\* 分支基金宣布的分派總額已於第241頁至256頁披露。

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

### 財務報表附註 (續)

#### 15 Distributions to unitholders (continued)

#### 15 向單位投資者的派息 (續)

The following is statement of distribution in the respective Sub-Funds (continued):

以下為各分支基金的分派陳述 (續) :

	BOCIP USD Short Duration Bond Fund 中銀保誠美元 短存續期債券基金 US\$ 美元	BOCIP Flexi USD Bond Fund 中銀保誠美元 靈活債券基金 US\$ 美元
Undistributed income/(loss) at 1st January 2023 於二零二三年一月一日的未分派收入／(虧損)	-	-
Total comprehensive income/(loss) for the year 年度全面收入／(虧損) 總額	1,604,033	(254,126)
Net change in unrealised loss/(gain) on investments 未變現之投資虧損／(收益) 的淨變動	(1,117,841)	(251,697)
Undistributed gain/(loss) before distribution 派息前的未分派收益／(虧損)	486,192	(505,823)
Less: total distribution declared* 減：宣布分派總額*	(633,345)	(867,075)
	(147,153)	(1,372,898)
Transfer from capital 轉移自資本	147,153	1,372,898
Undistributed income/(loss) at 31st December 2023 and 1st January 2024 於二零二三年十二月卅一日及二零二四年一月一日未分派收入／(虧損)	-	-
Total comprehensive income/(loss) for the year 年度全面收入／(虧損) 總額	1,552,656	1,402,559
Net change in unrealised loss/(gain) on investments 未變現之投資虧損／(收益) 的淨變動	(458,043)	562,318
Undistributed gain/(loss) before distribution 派息前的未分派收益／(虧損)	1,094,613	1,964,877
Less: total distribution declared* 減：宣布分派總額*	(1,266,842)	(1,045,970)
	(172,229)	918,907
Transfer from capital 轉移自資本	172,229	(918,907)
Undistributed income/(loss) at 31st December 2024 於二零二四年十二月卅一日的未分派收入／(虧損)	-	-

\* The total distribution declared of Sub-Funds are disclosed accordingly in page 241-256.

\* 分支基金宣布的分派總額已於第241頁至256頁披露。

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS  
(continued)****財務報表附註(續)****16 Cash and cash equivalents****16 現金及現金等價物****BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金**

	<b>2024</b>	<b>2023</b>
	二零二四年	二零二三年
	<b>HK\$</b>	<b>HK\$</b>
	港元	港元
Cash at bank 銀行現金	6,201,884	252,058
	<u>6,201,884</u>	<u>252,058</u>

**BOCIP China Value Fund 中銀保誠中國價值基金**

	<b>2024</b>	<b>2023</b>
	二零二四年	二零二三年
	<b>HK\$</b>	<b>HK\$</b>
	港元	港元
Cash at bank 銀行現金	1,081,951	1,255,310
	<u>1,081,951</u>	<u>1,255,310</u>

**BOCIP China Bond Fund 中銀保誠中國債券基金**

	<b>2024</b>	<b>2023</b>
	二零二四年	二零二三年
	<b>HK\$</b>	<b>HK\$</b>
	港元	港元
Cash at bank 銀行現金	1,796,551	14,056,049
Fixed deposits 定期存款	-	17,200,000
	<u>1,796,551</u>	<u>31,256,049</u>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS  
(continued)****財務報表附註 (續)****16 Cash and cash equivalents (continued)****16 現金及現金等價物 (續)****BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金**

	<b>2024</b>	<b>2023</b>
	二零二四年	二零二三年
	<b>HK\$</b>	<b>HK\$</b>
	港元	港元
Cash at bank 銀行現金	3,178,223	2,818,699
	<u>3,178,223</u>	<u>2,818,699</u>

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

	<b>2024</b>	<b>2023</b>
	二零二四年	二零二三年
	<b>HK\$</b>	<b>HK\$</b>
	港元	港元
Cash at bank 銀行現金	3,167,449	586,782
	<u>3,167,449</u>	<u>586,782</u>

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

	<b>2024</b>	<b>2023</b>
	二零二四年	二零二三年
	<b>HK\$</b>	<b>HK\$</b>
	港元	港元
Cash at bank 銀行現金	19,523	598,753
	<u>19,523</u>	<u>598,753</u>



**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

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

財務報表附註 (續)

**16 Cash and cash equivalents (continued)**

**16 現金及現金等價物 (續)**

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

	<b>2024</b>	<b>2023</b>
	二零二四年	二零二三年
	<b>HK\$</b>	<b>HK\$</b>
	港元	港元
Cash at bank 銀行現金	127,678	84,300
	<u>127,678</u>	<u>84,300</u>

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

	<b>2024</b>	<b>2023</b>
	二零二四年	二零二三年
	<b>HK\$</b>	<b>HK\$</b>
	港元	港元
Cash at bank 銀行現金	48,493	130,137
	<u>48,493</u>	<u>130,137</u>

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

	<b>2024</b>	<b>2023</b>
	二零二四年	二零二三年
	<b>HK\$</b>	<b>HK\$</b>
	港元	港元
Cash at bank 銀行現金	44,003	34,971
	<u>44,003</u>	<u>34,971</u>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****NOTES TO THE FINANCIAL STATEMENTS  
(continued)****財務報表附註 (續)****16 Cash and cash equivalents (continued)****16 現金及現金等價物 (續)****BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金**

	<b>2024</b>	<b>2023</b>
	二零二四年	二零二三年
	<b>HK\$</b>	<b>HK\$</b>
	港元	港元
Cash at bank 銀行現金	136,773	480,029
	<u>136,773</u>	<u>480,029</u>

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

	<b>2024</b>	<b>2023</b>
	二零二四年	二零二三年
	<b>HK\$</b>	<b>HK\$</b>
	港元	港元
Cash at bank 銀行現金	267,054	74,609
	<u>267,054</u>	<u>74,609</u>

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

	<b>2024</b>	<b>2023</b>
	二零二四年	二零二三年
	<b>US\$</b>	<b>US\$</b>
	美元	美元
Cash at bank 銀行現金	178,954	134,401
	<u>178,954</u>	<u>134,401</u>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

### NOTES TO THE FINANCIAL STATEMENTS (continued)

財務報表附註 (續)

#### 16 Cash and cash equivalents (continued)

#### 16 現金及現金等價物 (續)

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

	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
Cash at bank 銀行現金	291,344	294,133
	<u>291,344</u>	<u>294,133</u>

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

	2024 二零二四年 US\$ 美元	2023 二零二三年 US\$ 美元
Cash at bank 銀行現金	624,071	484,015
Fixed deposits 定期存款	-	1,167,698
	<u>624,071</u>	<u>1,651,713</u>

##### BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金

	2024 二零二四年 HK\$ 港元	2023 二零二三年 HK\$ 港元
Cash at bank 銀行現金	1,069,207	439,190
Fixed deposits 定期存款	4,466,107	4,928,280
	<u>5,535,314</u>	<u>5,367,470</u>

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 16 Cash and cash equivalents (continued)

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

##### 17 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.

#### 財務報表附註(續)

##### 16 現金及現金等價物(續)

短期定期存款介乎一日至三個月，視乎分支基金的即時現金需要，以及按相關短期定期存款利率賺取利息。銀行結餘存放於近期並無違約記錄的信譽良好的銀行。

##### 17 擺動定價政策

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，以保障單位投資者的最佳利益。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。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 17 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) BOCIP HK Dollar Money Market Fund

(b) BOCIP Short Term HKD Money Market Fund

There were no swing pricing adjustments affecting the Sub-Funds' NAV per unit on 31st December 2024 and 2023.

##### 18 Subsequent events

Distributions of HK\$7,613,738, RMB15,723 (approximately HK\$16,663), RMB42,097 (approximately HK\$44,613) and US\$41,791 (approximately HK\$325,019) were declared on 3rd January 2025 and paid on 9th January 2025 for BOCIP China Value Fund's Class A units holders, Class A – RMB Units and Class A – RMB Hedge Currency Class units holders and Class A – USD units holders respectively.

Distribution of HK\$617,794 was declared on 3rd January 2025 and paid on 9th January 2025 for BOCIP Flexi HKD Income Fund.

Distributions of HK\$87,131 and RMB57 (approximately HK\$60) were declared on 3rd January 2025 and paid on 9th January 2025 for BOCIP Hong Kong Value Fund Class A units holders and Class A – RMB Hedge Currency Class units holders respectively.

#### 財務報表附註(續)

##### 17 擺動定價政策(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) 中銀保誠港元貨幣市場基金

(b) 中銀保誠短期港元貨幣市場基金

於二零二四年及二零二三年十二月卅一日，並沒有影響分支基金的每單位資產淨值的擺動定價調整。

##### 18 後續事項

中銀保誠中國價值基金於二零二五年一月三日分別向A類單位持有人、A類－人民幣單位、A類－人民幣對沖貨幣類別單位持有人及A類－美元單位持有人宣布派息7,613,738港元、15,723人民幣(約16,663港元)、42,097人民幣(約44,613港元)及41,791美元(約325,019港元)，於二零二五年一月九日派付。

中銀保誠港元靈活收益基金於二零二五年一月三日宣布派息617,794港元，於二零二五年一月九日派付。

中銀保誠香港價值基金於二零二五年一月三日分別向A類單位持有人及A類－人民幣對沖貨幣類別單位持有人宣布派息87,131港元及57人民幣(約60港元)，於二零二五年一月九日派付。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

##### 18 Subsequent events (continued)

Distribution of HK\$19,421 was declared on 3rd January 2025 and paid on 9th January 2025 for BOCIP China Health Care Fund.

Distribution of HK\$150,952 was declared on 3rd January 2025 and paid on 9th January 2025 for BOCIP China-A Small and Mid Cap Fund.

Distribution of HK\$1,804 was declared on 3rd January 2025 and paid on 9th January 2025 for BOCIP Shenzhen Growth Fund.

Distribution of US\$20,400 was declared on 3rd January 2025 and paid on 9th January 2025 for BOCIP Asia Quality Equity Fund.

Distributions of US\$355,453, HK\$103 (approximately US\$13) and RMB102 (approximately US\$14) were declared on 3rd January 2025 and paid on 9th January 2025 for BOCI USD Short Duration Bond Fund's Class A units holders, Class A – HKD units holders and Class A – RMB units holders respectively.

Distribution of US\$71,903 was declared on 3rd January 2025 and paid on 9th January 2025 for BOCIP Flexi USD Bond Fund.

The final distribution for BOCIP Hong Kong Dollar Money Market Fund and BOCIP China Wealth Fund on 3rd January 2025 are HK\$6,216,512 and HK\$15,802 respectively.

##### 19 Approval of financial statements

The financial statements were approved by the Trustee and the Manager on 25th April 2025.

#### 財務報表附註(續)

##### 18 後續事項(續)

中銀保誠中國健康護理基金於二零二五年一月三日宣布派息19,421港元，於二零二五年一月九日派付。

中銀保誠中國A股中小企業基金於二零二五年一月三日宣布派息150,952港元，於二零二五年一月九日派付。

中銀保誠深圳增長基金於二零二五年一月三日宣布派息1,804港元，於二零二五年一月九日派付。

中銀保誠亞洲優質股票基金於二零二五年一月三日宣布派息20,400美元，於二零二五年一月九日派付。

中銀保誠美元短存續期債券基金於二零二五年一月三日分別向A類單位持有人、A類－港元類別單位持有人及A類－人民幣類別單位持有人派息355,453美元、103港元(約13美元)及102人民幣(約14美元)，於二零二五年一月九日派付。

中銀保誠美元靈活債券基金於二零二五年一月三日宣布派息71,903美元，於二零二五年一月九日派付。

中銀保誠港元貨幣市場基金及中銀保誠中國財富基金於二零二五年一月三日之末期派息分別為6,216,512港元及15,802港元。

##### 19 財務報表通過

本財務報表已於二零二五年四月廿五日獲信託人及基金經理通過。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

#### INVESTMENT PORTFOLIO (unaudited) 投資組合 (未經審核)

AS AT DATE OF TERMINATION 於終止日期

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

	Holding	Fair value	% of net
	持股量	公平值	佔資產淨值
		HK\$	之百分比
		港元	
Unlisted/Quoted Investments 非上市／掛牌投資			
Collective Investment Scheme 集體投資計劃			
Hong Kong 香港			
	-	-	-
TOTAL INVESTMENTS PORTFOLIO 投資組合總額		-	-
OTHER NET ASSETS 其他資產淨值		-	-
NET ASSETS AS AT DATE OF TERMINATION			
於終止日期的資產淨值		-	-
TOTAL INVESTMENT, AT COST 投資總額，按成本值		-	

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

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

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Equity Securities</b> 股票證券			
<b>Hong Kong</b> 香港			
AAC Technologies Hldgs Inc	534,000	20,025,000	3.10%
Agricultural Bank Of China Ltd-H	2,637,000	11,681,910	1.81%
Alibaba Group Hldg Ltd	315,000	25,956,000	4.02%
Aluminum Corp Of China Ltd-H	1,882,000	8,450,180	1.31%
Anhui Conch Cement Co Ltd-H	136,500	2,713,620	0.42%
Baidu Inc-SW	107,950	8,927,465	1.38%
Bank Of China Ltd-H	4,509,000	17,900,730	2.77%
Bank Of Communications Co Ltd-H	2,278,000	14,556,420	2.26%
Beijing Capital Intl Airport Co Ltd-H	1,174,000	3,287,200	0.51%
Beijing Enterprises Water Group Ltd	2,622,000	6,581,220	1.02%
CGN Power Co Ltd-H	1,055,000	3,006,750	0.47%
China Communications Construction Co Ltd-H	2,406,000	13,208,940	2.05%
China Construction Bank Corp-H	2,842,000	18,416,160	2.85%
China Galaxy Securities Co Ltd-H	400,000	2,836,000	0.44%
China Gas Hldgs Ltd	490,000	3,317,300	0.51%
China Life Insurance Co Ltd-H	1,394,000	20,463,920	3.17%
China Mengniu Dairy Co Ltd	350,000	6,146,000	0.95%
China Merchants Bank Co Ltd-H	161,000	6,440,000	1.00%
China Merchants Port Hldgs Co Ltd	696,000	9,632,640	1.49%
China Mobile Ltd	387,000	29,644,200	4.59%
China National Building Material Co Ltd-H	2,686,000	9,508,440	1.47%
China Overseas Land & Investment Ltd	567,000	7,030,800	1.09%
China Petroleum & Chemical Corp-H	5,472,000	24,350,400	3.77%
China Power Intl Development Ltd	1,395,000	4,422,150	0.69%
China Railway Construction Corp Ltd-H	2,384,000	13,660,320	2.12%
China Railway Group Ltd-H	3,658,000	14,485,680	2.24%
China Resources Cement Hldgs Ltd	3,036,000	4,827,240	0.75%
China Resources Land Ltd	226,500	5,107,575	0.79%
China Resources Power Hldgs Co Ltd	520,000	9,817,600	1.52%



## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

#### BOCIP China Value Fund (continued) 中銀保誠中國價值基金 (續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
China Shenhua Energy Co Ltd-H	722,500	24,276,000	3.76%
China Telecom Corp Ltd-H	5,038,000	24,535,060	3.80%
China Unicom (Hong Kong) Ltd	3,442,000	25,436,380	3.94%
CITIC Ltd	1,286,000	11,844,060	1.84%
CITIC Securities Co Ltd-H	280,000	5,978,000	0.93%
CNOOC Ltd	1,093,000	20,898,160	3.24%
CRRC Corp Ltd-H	1,525,000	7,640,250	1.18%
Dongfeng Motor Group Co Ltd-H	964,000	3,586,080	0.56%
Industrial & Commercial Bk Of China Ltd-H	3,031,000	15,791,510	2.45%
JD.com Inc	60,800	8,268,800	1.28%
Jiangxi Copper Co Ltd-H	1,742,000	21,705,320	3.36%
Kunlun Energy Co Ltd	1,310,000	11,004,000	1.71%
PetroChina Co Ltd-H	3,428,000	20,945,080	3.25%
PICC Property & Casualty Co Ltd-H	762,000	9,342,120	1.45%
Ping An Insurance (Group) Co of China Ltd-H	417,000	19,202,850	2.98%
Postal Savings Bank of China Co Ltd-H	1,800,000	8,244,000	1.28%
Sinopharm Group Co Ltd-H	250,000	5,325,000	0.83%
Trip.com Group Ltd	23,900	12,906,000	2.00%
WH Group Ltd	540,000	3,245,400	0.50%
Xiaomi Corp-Class B Share	1,076,000	37,122,000	5.75%
Yankuang Energy Group Co Ltd-H	226,900	2,030,755	0.31%
Yuexiu Property Co Ltd	679,000	3,456,110	0.54%
Zoomlion Heavy Industry Science And Technology Co Ltd-H	705,000	4,018,500	0.62%
		<u>633,203,295</u>	<u>98.12%</u>
<b>China 中國內地</b>			
Bengang Steel Plates Co Ltd-A	683,000	2,312,556	0.36%
Sansteel Minguang Co Ltd Fujian-A	350,000	1,229,498	0.19%
		<u>3,542,054</u>	<u>0.55%</u>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合（未經審核）（續）  
AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP China Value Fund (continued)** 中銀保誠中國價值基金（續）

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Collective investment schemes 集體投資計劃</b>			
<b>China 中國內地</b>			
Bosera CSI Central-SOEs Innovation Driven ETF	2,300,000	3,662,570	0.57%
		3,662,570	0.57%
<b>Unlisted/Quoted Investments 非上市／掛牌投資</b>			
<b>Foreign currency forward contracts 外匯遠期合約</b>			
Bank of New York Mellon/Hong Kong			
Buy CNY7,775,258.14 Sell HKD8,282,230.00			
買入7,775,258.14人民幣及賣出8,282,230.00港元		(46,008)	(0.01%)
		(46,008)	(0.01%)
<b>TOTAL INVESTMENTS PORTFOLIO 投資組合總額</b>		640,361,911	99.23%
<b>OTHER NET ASSETS 其他資產淨值</b>		4,942,317	0.77%
<b>NET ASSETS AS AT 31ST DECEMBER 2024</b>			
於二零二四年十二月卅一日的資產淨值		645,304,228	100.00%
<b>TOTAL INVESTMENT, AT COST 投資總額，按成本值</b>			
		612,786,722	

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

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合（未經審核）（續）  
AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP China Bond Fund** 中銀保誠中國債券基金

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Unlisted/Quoted Investments</b> 非上市／掛牌投資			
<b>Fixed Rate Debt Securities</b> 定息債務證券			
<b>China</b> 中國內地	-	-	-
		-	-
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		-	-
<b>OTHER NET ASSETS</b> 其他資產淨值		1,525,892	100.00%
<b>NET ASSETS AS AT 31ST DECEMBER 2024</b> 於二零二四年十二月卅一日的資產淨值		1,525,892	100.00%
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值		-	

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

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核) (續)**

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP Japan Small & Mid Cap Opportunity Fund**

中銀保誠日本中小企業機遇基金

			<b>% of net assets</b>
	<b>Holding</b>	<b>Fair value</b>	<b>佔資產淨值</b>
	<b>持股量</b>	<b>公平值</b>	<b>之百分比</b>
		<b>HK\$</b>	
		<b>港元</b>	
<b>Listed/Quoted Investments 上市／掛牌投資</b>			
<b>Equity Securities 股票證券</b>			
<b>Japan 日本</b>			
Amano Corporation	4,800	1,016,852	2.53%
Bandai Namco Hldgs Inc	9,400	1,755,776	4.37%
Credit Saison Co Ltd	11,200	2,047,148	5.10%
Daiwa House Industry Co Ltd	6,000	1,440,699	3.59%
Dena Co Ltd	11,100	1,719,986	4.28%
Dexerials Corp	18,900	2,308,803	5.76%
Ebara Corp	18,000	2,189,073	5.45%
Haseko Corp	18,600	1,869,023	4.66%
JEOL Ltd	6,300	1,754,995	4.37%
Matsumotokiyoshi Hldgs Co Ltd	16,500	1,879,833	4.68%
Meitec Corp	10,800	1,582,752	3.94%
Nexon Co Ltd	9,800	1,151,140	2.87%
Pan Pacific Intl Hldgs Corp	9,600	2,047,939	5.10%
Persol Hldgs Co Ltd	146,800	1,716,017	4.27%
Raito Kogyo Co Ltd	16,600	1,821,484	4.54%
Rohto Pharmaceutical Co Ltd	10,400	1,479,153	3.68%
Ryohin Keikaku Co Ltd	13,300	2,365,251	5.90%
Shionogi & Co Ltd	7,200	789,686	1.97%
Taisei Corp	5,600	1,837,617	4.58%
Toyo Suisan Kaisha Ltd	3,200	1,701,871	4.24%
Yamaha Motor Co Ltd	24,200	1,679,970	4.18%
		<u>36,155,068</u>	<u>90.06%</u>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合（未經審核）（續）  
AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

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

	<b>Holding</b> 持股量	<b>Fair value</b> 公平值 <b>HK\$</b> 港元	<b>% of net</b> <b>assets</b> 佔資產淨值 之百分比
<b>Unlisted/Quoted Investments</b> 非上市／掛牌投資			
<b>Foreign currency forward contracts</b> 外匯遠期合約			
Bank of New York Mellon/Hong Kong			
Buy HKD31,060,717.60 Sell JPY611,600,000.00			
買入31,060,717.60港元及賣出611,600,000.00日圓		796,870	1.98%
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		36,951,938	92.04%
<b>OTHER NET ASSETS</b> 其他資產淨值		3,195,686	7.96%
<b>NET ASSETS AS AT 31ST DECEMBER 2024</b>			
於二零二四年十二月卅一日的資產淨值		40,147,624	100%
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值		28,734,625	

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

#### BOCIP Flexi HKD Income Fund

中銀保誠港元靈活收益基金

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Fixed Rate Debt Securities</b> 定息債務證券			
<b>Australia</b> 澳洲			
National Australia Bank Ltd 4.7% Q 03Aug2032 Regs	2,000,000	1,999,313	1.62%
		<u>1,999,313</u>	<u>1.62%</u>
<b>Bermuda</b> 百慕達			
China Oil and Gas Group Ltd 4.7% S/A 30Jun2026	200,000	1,442,167	1.17%
Li & Fung Ltd 5.25% S/A 18Aug2025	300,000	2,314,725	1.88%
		<u>3,756,891</u>	<u>3.05%</u>
<b>Cayman Islands</b> 開曼群島			
China Overseas Finance Cayman VIII Ltd 2.9% A 15Jan2025	5,000,000	4,996,899	4.05%
MGM China Hldgs Ltd 5.875% S/A 15May2026 Regs	200,000	1,549,100	1.26%
Sands China Ltd 5.125% S/A 08Aug2025	200,000	1,549,380	1.26%
		<u>8,095,379</u>	<u>6.57%</u>
<b>Hong Kong</b> 香港			
HK Govt 1.49% S/A 22Feb2028	5,000,000	4,732,500	3.84%
Swire Properties MTN Financing Ltd 3.8% Q 31Jan2028	2,000,000	1,973,650	1.60%
		<u>6,706,150</u>	<u>5.44%</u>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合（未經審核）（續）  
AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

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

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>India 印度</b>			
Adani Ports & Special Economic Zone Ltd 4.2% S/A 04Aug2027 Regs	300,000	2,104,268	1.71%
		2,104,268	1.71%
<b>United Kingdom 英國</b>			
HSBC Hldgs Plc 1.55% A 03Jun2027	11,000,000	10,194,351	8.27%
Mitsubishi HC Capital UK Plc 1.3% A 26Jan2026	2,000,000	1,930,702	1.57%
Standard Chartered Plc 4.7% A 21Mar2027 Regs	5,000,000	5,031,956	4.07%
		17,157,009	13.91%
<b>Virgin Islands, BT 英屬處女群島</b>			
Estate Sky Ltd 5.45% S/A 21Jul2025	200,000	1,363,011	1.11%
LS Finance 2017 Ltd 4.8% S/A 18Jun2026	500,000	3,340,257	2.70%
NWD Finance BVI Ltd 6.15% S/A Perp	300,000	1,395,714	1.13%
Sun Hung Kai & Co BVI Ltd 5% S/A 07Sep2026	200,000	1,499,245	1.22%
		7,598,228	6.16%

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

#### BOCIP Flexi HKD Income Fund (continued)

中銀保誠港元靈活收益基金 (續)

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Unlisted/Quoted Investments</b> 非上市／掛牌投資			
<b>Fixed Rate Debt Securities</b> 定息債務證券			
<b>Cayman Islands</b> 開曼群島			
CK Property Finance MTN Ltd 2.69% Q 1Sep2027	1,000,000	959,880	0.78%
CK Property Finance MTN Ltd 3.57% Q 05Sep2028	3,000,000	2,897,402	2.35%
Melco Resorts Finance Ltd 5.625% S/A 17Jul2027 Regs	200,000	1,502,912	1.22%
QNB Finance Ltd 1.4% A 01Sep2025	2,000,000	1,962,346	1.59%
Sun Hung Kai Properties Capital Market Ltd 1.87% A 20Sep2028	5,000,000	4,574,050	3.71%
		<u>11,896,590</u>	<u>9.65%</u>
<b>Hong Kong</b> 香港			
AIA Group Ltd 3.78% Q 10Sep2029	2,000,000	1,950,435	1.58%
HKCG Finance Ltd 4.72% Q 23Sep2039	2,000,000	2,085,904	1.69%
HKCG Finance Ltd 4.85% Q 8Aug2039	2,000,000	2,097,072	1.70%
Hong Kong Mortgage Corp Ltd 4.78% A 28Feb2034	3,000,000	3,001,860	2.43%
Swire Properties MTN Financing Ltd 2.65% Q 07Jun2027	4,000,000	3,852,520	3.12%
Swire Properties MTN Financing Ltd 3% Q 07Apr2027	4,000,000	3,890,720	3.17%
Wharf Finance Ltd 4.7% A 2Mar2027	2,000,000	1,988,758	1.61%
		<u>18,867,268</u>	<u>15.30%</u>



## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

#### BOCIP Flexi HKD Income Fund (continued)

中銀保誠港元靈活收益基金 (續)

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Japan 日本</b>			
Sumitomo Mitsui Banking Corp/Hong Kong 4.3% A 5Apr2028 FXCD	3,000,000	2,986,715	2.42%
		2,986,715	2.42%
<b>South Korea 南韓</b>			
Korea Hydro & Nuclear Power Co Ltd 5.16% A 06Oct2032	2,000,000	2,049,080	1.66%
		2,049,080	1.66%
<b>United Arab Emirates 阿拉伯聯合酋長國</b>			
First Abu Dhabi Bank PJSC/Hong Kong 1.28% A 10Feb2026 FXCD	5,000,000	4,831,133	3.92%
		4,831,133	3.92%
<b>Virgin Islands, BT 英屬處女群島</b>			
CLP Power HK Fin 4.1% A 20Jun2041	3,000,000	2,819,018	2.29%
Henderson Land MTN Ltd 2.35% S/A 06May2027	5,000,000	4,729,270	3.84%
Henderson Land MTN Ltd 3.092% A 22Jan2025	5,000,000	4,994,968	4.05%
HLP Finance Ltd 2.68% S/A 07Apr2027	7,000,000	6,628,099	5.38%
Hysan MTN Ltd 2.1% Q 17Mar2025	5,000,000	4,973,050	4.03%
Hysan MTN Ltd 3.05% Q 10Jun2029	2,000,000	1,867,790	1.51%
Wharf REIC Finance BVI Ltd 1.5% A 24Aug2026	3,000,000	2,868,469	2.33%
Wharf REIC Finance BVI Ltd 2.1% Q 16Mar2027	2,000,000	1,905,160	1.55%
		30,785,825	24.98%

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合（未經審核）（續）  
AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

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

	Nominal Value 面值	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		118,833,850	96.39%
<b>OTHER NET ASSETS</b> 其他資產淨值		4,454,909	3.61%
<b>NET ASSETS AS AT 31ST DECEMBER 2024</b>			
於二零二四年十二月卅一日的資產淨值		123,288,759	100.00%
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值		120,329,195	

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

BOCIP ASSET MANAGEMENT INVESTMENT FUNDS  
中銀保誠資產管理投資基金

INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合（未經審核）（續）  
AS AT DATE OF TERMINATION 於終止日期

BOCIP China Wealth Fund  
中銀保誠中國財富基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Listed/Quoted Investments 上市／掛牌投資			
Equity Securities 股票證券			
Hong Kong 香港			
		—	—

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

AS AT DATE OF TERMINATION 於終止日期

#### BOCIP China Wealth Fund (continued)

中銀保誠中國財富基金(續)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
Unlisted/Quoted Investments 非上市／掛牌投資			
Foreign currency forward contracts 外匯遠期合約			
<b>TOTAL INVESTMENTS PORTFOLIO 投資組合總額</b>		-	-
<b>OTHER NET ASSETS 其他資產淨值</b>		-	-
		<hr/>	<hr/>
<b>NET ASSETS AS AT DATE OF TERMINATION</b>			
於終止日期的資產淨值		-	-
		<hr/> <hr/>	<hr/> <hr/>
<b>TOTAL INVESTMENT, AT COST 投資總額，按成本值</b>		-	
		<hr/> <hr/>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列賬。

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP Hong Kong Value Fund**

中銀保誠香港價值基金

	<b>Holding</b> 持股量	<b>Fair value</b> 公平值 <b>HK\$</b> 港元	<b>% of net assets</b> 佔資產淨值之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Equity Securities</b> 股票證券			
<b>Hong Kong</b> 香港			
AIA Group Ltd	3,600	202,680	2.91%
Alibaba Group Hldg Ltd	2,500	206,000	2.95%
Bank of China Ltd-H	48,000	190,560	2.73%
BOC Aviation Ltd	1,700	102,595	1.47%
BOC Hong Kong (Hldgs) Ltd	12,500	311,875	4.46%
China Construction Bank Corp-H	23,000	149,040	2.14%
China Life Insurance Co Ltd-H	5,000	73,400	1.05%
China Mobile Ltd	1,500	114,900	1.65%
China Overseas Land & Investment Ltd	12,500	155,000	2.22%
China Resources Land Ltd	6,000	135,300	1.94%
China Telecom Corp Ltd-H	18,000	87,660	1.26%
CITIC Telecom Intl Hldgs Ltd	41,000	95,530	1.37%
CK Asset Hldgs Ltd	7,236	230,828	3.31%
CK Hutchison Hldgs Ltd	3,000	124,500	1.78%
CK Infrastructure Hldgs Ltd	4,000	231,000	3.31%
CLP Hldgs Ltd	3,500	228,550	3.28%
Hang Seng Bank Ltd	1,400	133,770	1.92%
Henderson Land Development Co Ltd	8,618	203,385	2.92%
HSBC Hldgs Plc	7,200	545,760	7.81%
Industrial & Commercial Bk Of China Ltd-H	29,000	151,090	2.17%
Kingboard Hldgs Ltd	6,500	121,420	1.74%
Kingboard Laminates Hldgs Ltd	10,000	72,100	1.03%
MTR Corp Ltd	6,500	176,150	2.53%
New World Development Co Ltd	8,500	43,860	0.63%
NWS Hldgs Ltd	16,000	123,840	1.78%
PCCW Ltd	41,672	188,357	2.70%
PetroChina Co Ltd-H	52,000	317,720	4.55%
Ping An Insurance (Group) Co of China Ltd-H	2,000	92,100	1.32%
Power Assets Hldgs Ltd	4,000	216,800	3.11%
Standard Chartered Plc	4,100	391,755	5.61%
Sun Hung Kai Properties Ltd	3,000	223,950	3.21%

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合（未經審核）（續）

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP Hong Kong Value Fund (continued)**

中銀保誠香港價值基金（續）

	<b>Holding</b> 持股量	<b>Fair value</b> 公平值 HK\$ 港元	<b>% of net assets</b> 佔資產淨值 之百分比
Swire Properties Ltd	8,600	136,052	1.95%
Techtronic Industries Co Ltd	2,000	205,000	2.94%
Tencent Hldgs Ltd	500	208,500	2.99%
VTech Hldgs Ltd	3,000	158,400	2.27%
WH Group Ltd	8,000	48,080	0.69%
Wharf Hldgs Ltd	8,000	174,800	2.51%
Wharf Real Estate Investment Co Ltd	6,000	119,160	1.71%
Yuexiu Transport Infrastructure Ltd	40,000	154,000	2.21%
		<u>6,845,468</u>	<u>98.13%</u>

**Unlisted/Quoted Investments** 非上市／掛牌投資**Foreign currency forward contracts** 外匯遠期合約

Bank of New York Mellon/Hong Kong

Buy CNY10,645.99 Sell HKD11,340.00

買入10,645.99人民幣及賣出11,340.00港元

(63) -(63) -**TOTAL INVESTMENTS PORTFOLIO** 投資組合總額**OTHER NET ASSETS** 其他資產淨值

6,845,405 98.13%

130,719 1.87%**NET ASSETS AS AT 31ST DECEMBER 2024**

於二零二四年十二月卅一日的資產淨值

6,976,124 100%**TOTAL INVESTMENT, AT COST** 投資總額，按成本值8,344,296

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列賬。

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP China Health Care Fund**

中銀保誠中國健康護理基金

	<b>Holding</b> 持股量	<b>Fair value</b> 公平值 <b>HK\$</b> 港元	<b>% of net assets</b> 佔資產淨值之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Equity Securities</b> 股票證券			
<b>China</b> 中國內地			
Aier Eye Hospital Group Co Ltd-A	7,560	105,989	2.73%
Asymchem Laboratories (Tianjin) Co Ltd-A	1,760	141,697	3.65%
Beijing Tiantan Biological Products Corp Ltd-A	1,800	39,043	1.01%
Beijing Tongrentang Co Ltd-A	1,300	55,832	1.44%
Changchun High-Tech Industry (Group) Co Ltd-A	600	63,130	1.63%
China Resources Sanjiu Medical & Pharmaceutical Co Ltd-A	1,020	47,854	1.23%
Chongqing Zhifei Biological Products Co Ltd-A	1,600	44,524	1.15%
Dong-E-E-Jiao Co Ltd-A	900	59,727	1.54%
Gan&Lee Pharmaceuticals Co Ltd-A	1,200	55,994	1.44%
Guangzhou Baiyunshan Pharmaceutical Hldgs Co Ltd-A	1,500	45,106	1.16%
Hangzhou Tigermed Consulting Co Ltd-A	1,700	98,248	2.53%
Huadong Medicine Co Ltd-A	4,700	172,066	4.43%
Hualan Biological Engineering Inc-A	7,060	125,871	3.24%
Imeik Technology Development Co Ltd-A	480	92,688	2.39%
Jiangsu Hengrui Medicine Co Ltd-A	6,467	314,078	8.08%
Jiangsu Yuyue Medical Equipment & Supply Co Ltd-A	1,300	50,193	1.29%
Joincare Pharmaceutical Group Industry Co Ltd-A	3,800	45,314	1.17%
Pharmaron Beijing Co Ltd-A	5,500	149,561	3.85%
Shanghai Fosun Pharmaceutical Group Co Ltd-A	3,800	99,915	2.57%
Shanghai Pharmaceuticals Hldg Co Ltd-A	2,115	46,995	1.21%
Shanghai United Imaging Healthcare Co., Ltd-A	850	113,681	2.93%
Shenzhen Mindray Bio-Medical Electronics Co Ltd-A	1,200	323,775	8.33%
Shenzhen New Industries Biomedical Engineering Co Ltd-A	1,200	89,959	2.32%
Sichuan Kelun Pharmaceutical Co Ltd-A	2,400	76,005	1.96%
WuXi Apptec Co Ltd-A	4,076	237,375	6.10%
Yunnan Baiyao Group Co Ltd-A	2,100	133,208	3.43%
Zhangzhou Pientzehuang Pharmaceutical Co Ltd-A	400	90,784	2.34%
Zhejiang Huahai Pharmaceutical Co Ltd-A	2,878	54,417	1.40%
		<u>2,973,028</u>	<u>76.55%</u>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合（未經審核）（續）  
AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

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

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Hong Kong 香港</b>			
Akeso Inc	1,000	60,700	1.56%
BeiGene Ltd	2,400	262,080	6.75%
CSPC Pharmaceutical Group Ltd	19,200	91,776	2.36%
Hansoh Pharmaceutical Group Co Ltd	4,000	69,120	1.78%
Innovent Biologics Inc (B)	3,500	128,100	3.30%
Sino Biopharmaceutical Ltd	24,750	79,200	2.04%
Sinopharm Group Co Ltd-H	2,400	51,120	1.32%
WuXi Biologics (Cayman) Inc	7,000	122,920	3.16%
		<u>865,016</u>	<u>22.27%</u>
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		3,838,044	98.82%
<b>OTHER NET ASSETS</b> 其他資產淨值		<u>45,690</u>	<u>1.18%</u>
<b>NET ASSETS AS AT 31ST DECEMBER 2024</b> 於二零二四年十二月卅一日的資產淨值		<u><u>3,883,734</u></u>	<u><u>100.00%</u></u>
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值		<u><u>5,585,860</u></u>	

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



## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

#### BOCIP Hong Kong Low Volatility Equity Fund

中銀保誠香港低波幅股票基金

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Equity Securities</b> 股票證券			
<b>Hong Kong</b> 香港			
Agricultural Bank Of China Ltd-H	163,000	722,090	6.42%
AIA Group Ltd	7,600	427,880	3.80%
Bank of China Ltd-H	94,000	373,180	3.32%
Bank of Communications Co Ltd-H	98,000	626,220	5.57%
BYD Co Ltd-H	700	186,620	1.66%
China CITIC Bank Corp Ltd-H	122,000	655,140	5.82%
China Construction Bank Corp-H	69,000	447,120	3.97%
China Petroleum & Chemical Corp-H	44,000	195,800	1.74%
China Railway Group Ltd-H	83,000	328,680	2.92%
CK Hutchison Hldgs Ltd	7,000	290,500	2.58%
CK Infrastructure Hldgs Ltd	7,500	433,125	3.85%
Guangzhou Automobile Group Co Ltd-H	26,000	88,660	0.79%
Hong Kong Exchanges & Clearing Ltd	2,400	707,520	6.29%
Industrial & Commercial Bk Of China Ltd-H	82,000	427,220	3.80%
Jiangxi Copper Co Ltd-H	57,000	710,220	6.31%
MTR Corp Ltd	12,500	338,750	3.01%
PCCW Ltd	208,790	943,731	8.40%
PetroChina Co Ltd-H	50,000	305,500	2.72%
Ping An Insurance (Group) Co Of China Ltd-H	4,500	207,225	1.84%
Shandong Gold Mining Co Ltd-H	25,750	323,420	2.88%
Shanghai Industrial Hldgs Ltd	33,000	390,720	3.47%
Shenzhen Expressway Corp. Ltd-H	20,000	146,400	1.30%
Sino Biopharmaceutical Ltd	93,000	297,600	2.65%
Tencent Hldgs Ltd	2,300	959,100	8.53%
Wharf Hldgs Ltd	22,000	480,700	4.27%
Xiaomi Corp-Class B Share	4,800	165,600	1.47%
		<u>11,178,721</u>	<u>99.38%</u>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合（未經審核）（續）  
AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP Hong Kong Low Volatility Equity Fund (continued)**  
中銀保誠香港低波幅股票基金（續）

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Real Estate Investment Trust</b> 房地產投資信託基金			
<b>Hong Kong</b> 香港			
Champion Real Estate Investment Trust	3,000	5,190	0.05%
		5,190	0.05%
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		11,183,911	99.43%
<b>OTHER NET ASSETS</b> 其他資產淨值		64,465	0.57%
<b>NET ASSETS AS AT 31ST DECEMBER 2024</b>			
於二零二四年十二月卅一日的資產淨值		11,248,376	100%
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值		11,145,276	

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

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

#### BOCIP China-A Small and Mid Cap Fund (Unaudited)

中銀保誠中國A股中小企業基金 (未經審核)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Equity Securities</b> 股票證券			
<b>China</b> 中國內地			
Anhui Hengyuan Coal Industry & Electricity Power Co Ltd-A	22,600	225,019	0.75%
Anji Microelectronics Technology (Shanghai) Co Ltd-A	3,887	573,158	1.89%
Bank of Qingdao Co Ltd-A	95,800	393,295	1.31%
Beijing Sanlian Hope Shin-Gosen Technical Service Co Ltd-A	22,000	433,435	1.44%
Beijing Winsunny Pharmaceutical Co Ltd-A	19,500	330,123	1.10%
NKY Medical Holdings Ltd-A	22,050	372,127	1.24%
Cangzhou Dahua Co Ltd-A	25,700	291,507	0.97%
Chengdu CORPRO Technology Co Ltd-A	24,000	550,036	1.83%
Chengdu Guibao Science & Technology Co Ltd-A	19,400	300,514	1.00%
Chengdu Kanghua Biological Products Co Ltd-A	6,000	346,122	1.15%
China Design Group Co Ltd-A	33,800	293,617	0.98%
China Haisum Engineering Co Ltd-A	32,200	340,023	1.13%
CITIC Offshore Helicopter Co Ltd-A	14,000	390,477	1.30%
COFCO Technology & Industry Co Ltd-A	30,000	334,885	1.11%
Tianyu Digital Technology (Dalian) Group Co., Ltd.	52,000	295,460	0.98%
Dongguan Aohai Technology Co Ltd-A	9,200	399,111	1.33%
Eaglerise Electric & Electronic (China) Co Ltd-A	15,900	299,796	1.00%
EIT Environmental Development Group Co Ltd-A	25,000	412,390	1.37%
Eoptolink Technology Inc Ltd-A	21,800	2,666,004	8.85%
Fanli Digital Technology Co Ltd-A	41,800	272,887	0.91%
Goldcup Electric Apparatus Co Ltd-A	35,000	364,405	1.21%
Guangdong Orient Zirconic Ind Sci & Tech Co Ltd-A	33,500	260,173	0.86%
Guangzhou Hi-Target Navigation Tech Co Ltd-A	23,500	271,278	0.90%
Guangzhou Metro Design & Research Institute Co Ltd-A	20,200	323,165	1.07%
Guangzhou Wondfo Biotech Co Ltd-A	13,900	329,593	1.09%
Hailir Pesticides And Chemicals Group Co Ltd-A	18,900	247,973	0.82%
Hangzhou Huawang New Material Technology Co Ltd-A	17,920	253,128	0.84%
Hangzhou Huaxing Chuangye Communication Technology Co Ltd-A	22,300	253,650	0.84%
Harbin Electric Corp Jiamusi Electric Machine Co Ltd-A	25,300	302,229	1.00%
Hualan Biological Vaccine Inc-A	17,500	324,224	1.08%

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP China-A Small and Mid Cap Fund (Unaudited) (continued)**

中銀保誠中國A股中小企業基金(未經審核)(續)

	<b>Holding</b> 持股量	<b>Fair value</b> 公平值 <b>HK\$</b> 港元	<b>% of net assets</b> 佔資產淨值 之百分比
Huangshan Novel Co Ltd-A	27,300	316,588	1.05%
Hubei Chutian Smart Communication Co Ltd-A	72,700	353,846	1.18%
Hunan Zhongke Electric Co Ltd-A	21,500	340,096	1.13%
Jiangsu Asia-Pacific Light Alloy Technology Co Ltd-A	49,400	321,980	1.07%
Jiangsu Bojun Industrial Technology Co Ltd-A	12,300	286,449	0.95%
Jiangsu Changshu Rural Commercial Bank Co Ltd-A	52,360	419,389	1.39%
Jiangsu Jiangnan Water Co Ltd-A	59,000	345,222	1.15%
Jiangsu Jiangyin Rural Commercial Bank Co Ltd-A	85,000	391,228	1.30%
Jiangsu Tongrun Equipment Technology Co Ltd-A	22,500	295,206	0.98%
Kidswant Children Products Co Ltd-A	25,900	311,863	1.04%
Kunshan Huguang Auto Harness Co Ltd-A	9,600	331,444	1.10%
Nanjing Les Information Technology Co Ltd-A	2,600	239,587	0.80%
Nanjing Tanker Corp-A	87,600	290,115	0.96%
New Trend Intl Logis-Tech Co Ltd-A	38,550	465,814	1.55%
Jiaze Renewables Corp Ltd-A	94,000	330,208	1.10%
POCO Hldg Co Ltd-A	9,324	531,855	1.77%
Qingdao Hiron Commercial Cold Chain Co Ltd-A	24,500	290,080	0.96%
Qingdao Rural Commercial Bank Corp-A	121,000	389,207	1.29%
Shaanxi Provincial Natural Gas Co Ltd-A	43,000	384,456	1.28%
Shaanxi Intl Trust Co Ltd-A	115,500	435,064	1.45%
Shanghai Beite Technology Co Ltd-A	10,400	430,041	1.43%
Shanxi Lanhua Sci-Tech Venture Co Ltd-A	41,210	373,248	1.24%
Shengda Resources Co Ltd-A	25,900	328,580	1.09%
Shenzhen Envicool Technology Co Ltd-A	10,500	448,841	1.49%
Shenzhen Tellus Hldg Co Ltd-A	17,800	311,137	1.03%
Shijiazhuang Changshan Beiming Technology Co Ltd-A	12,400	264,243	0.88%
Sino Wealth Electronic Ltd-A	10,700	277,038	0.92%
State Power Rixin Tech Co Ltd-A	6,400	308,115	1.02%
Suzhou TFC Optical Communication Co Ltd-A	22,580	2,182,738	7.25%
Suzhou TZTEK Technology Co Ltd-A	7,500	343,614	1.14%
Three Squirrels Inc-A	10,900	425,227	1.41%
Tibet Urban Development And Investment Co Ltd-A	21,000	239,530	0.80%
Weihai Honglin Electronic Co Ltd-A	23,500	341,895	1.14%
Wuxi Xinje Electric Co Ltd-A	10,700	474,938	1.58%
Xiamen Jihong Technology Ltd-A	25,000	335,414	1.11%
Yantai China Pet Foods Co Ltd-A	10,000	377,737	1.25%

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP China-A Small and Mid Cap Fund (Unaudited) (continued)**

中銀保誠中國A股中小企業基金(未經審核)(續)

	<b>Holding</b> 持股量	<b>Fair value</b> 公平值 <b>HK\$</b> 港元	<b>% of net assets</b> 佔資產淨值之百分比
ZBOM Home Collection Co Ltd-A	19,700	267,016	0.89%
Zhejiang International Group Co Ltd-A	32,400	365,104	1.21%
Noblelift Intelligent Equipment Co Ltd-A	16,500	313,379	1.04%
Zhejiang Shaoxing Ruifeng Rural Commercial Bank Co Ltd-A	66,000	393,164	1.31%
Zhejiang Shibao Co Ltd-A	23,800	286,325	0.95%
ZJMI Environmental Energy Co Ltd-A	19,000	259,739	0.86%
		<u>28,866,564</u>	<u>95.89%</u>

**Collective investment schemes** 集體投資計劃**China** 中國內地

Bosera CSI Central-SOEs Innovation Driven ETF	230,000	366,257	1.22%
ChinaAMC CSI Central-SOEs Strc Refm ETF	250,000	364,776	1.21%
ChinaAMC CSI 5G Communications Theme ETF	310,000	374,256	1.24%
		<u>1,105,289</u>	<u>3.67%</u>

**TOTAL INVESTMENTS PORTFOLIO** 投資組合總額**OTHER NET ASSETS** 其他資產淨值**NET ASSETS AS AT 31ST DECEMBER 2024**

於二零二四年十二月卅一日的資產淨值

**TOTAL INVESTMENT, AT COST** 投資總額，按成本值

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列賬。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

#### BOCIP Shenzhen Growth Fund (Unaudited)

中銀保誠深圳增長基金 (未經審核)

	Holding 持股量	Fair value 公平值 HK\$ 港元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Equity Securities</b> 股票證券			
<b>China</b> 中國內地			
37 Interactive Entertainment Network Technology Group Co Ltd-A	9,600	158,866	2.30%
Anhui Zhongding Sealing Parts Co Ltd-A	3,500	48,587	0.70%
Beijing New Building Materials Plc-A	4,300	137,904	2.00%
Beijing Originwater Technology Co Ltd-A	6,300	33,730	0.49%
Beijing Shiji Information Technology Co Ltd-A	3,567	26,948	0.39%
BlueFocus Intelligent Communications Group Co Ltd-A	10,600	104,082	1.51%
BOE Technology Group Co Ltd-A	46,700	216,922	3.14%
China Resources Sanjiu Medical & Pharmaceutical Co Ltd-A	4,290	201,268	2.91%
China TransInfo Technology Co Ltd-A	2,900	31,114	0.45%
China Vanke Co Ltd-A	7,200	55,308	0.80%
Contemporary Amperex Technology Co Ltd-A	1,260	354,629	5.13%
Fujian Star-Net Communication Co Ltd-A	3,800	76,354	1.11%
Ganfeng Lithium Co Ltd-A	2,940	108,908	1.58%
Goertek Inc-A	1,600	43,695	0.63%
GRG Banking Equipment Co Ltd-A	6,000	74,024	1.07%
Guangzhou Haige Communications Group Inc Co-A	10,400	120,825	1.75%
Hangzhou Great Star Industrial Co Ltd-A	10,300	352,560	5.09%
Hangzhou Hikvision Digital Technology Co Ltd-A	10,400	337,826	4.89%
Hangzhou Tigermed Consulting Co Ltd-A	4,131	238,742	3.46%
Huadong Medicine Co Ltd-A	3,600	131,795	1.91%
Joyoung Co Ltd-A	2,400	26,308	0.38%
Livzon Pharmaceutical Group Inc-A	8,400	337,742	4.89%
Muyuan Foods Co Ltd-A	4,800	195,230	2.83%
Ningbo Huaxiang Electronic Co Ltd-A	1,400	18,694	0.27%
Ping An Bank Co Ltd-A	19,600	242,641	3.51%
Himile Mechanical Science & Technology (Shangdong) Co Ltd-A	4,600	244,285	3.54%
Shenzhen Jinjia Group Co Ltd-A	10,900	48,439	0.70%
Shenzhen MTC Co Ltd-A	20,700	126,596	1.83%
Shenzhen Sunlord Electronics Co Ltd-A	4,800	159,881	2.31%
Shenzhen YUTO Packaging Technology Co Ltd-A	4,000	114,697	1.66%
Shenzhen Zhaowei Machinery & Electronic Co Ltd-A	4,800	375,376	5.43%
Siyeuan Electric Co Ltd-A	1,800	138,461	2.00%

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合（未經審核）（續）

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP Shenzhen Growth Fund (Unaudited) (continued)**

中銀保誠深圳增長基金（未經審核）（續）

	<b>Holding</b> 持股量	<b>Fair value</b> 公平值 <b>HK\$</b> 港元	<b>% of net assets</b> 佔資產淨值 之百分比
Songcheng Performance Development Co Ltd-A	6,172	60,669	0.88%
Canmax Technologies Co Ltd-A	5,590	136,334	1.97%
TCL Technology Group Corp-A	46,300	246,417	3.56%
Valiant Co Ltd-A	5,700	72,373	1.05%
Weichai Power Co Ltd-A	11,300	163,803	2.37%
Weifu High-Technology Group Co Ltd-A	2,600	51,939	0.75%
Wens Foodstuff Group Co Ltd-A	2,520	44,022	0.64%
XJ Electric Co Ltd-A	2,300	66,997	0.97%
Yangzhou Yangjie Electronic Technology Co Ltd-A	5,000	230,240	3.33%
Yantai Dongcheng Biochemicals Co Ltd-A	4,400	56,891	0.82%
Yunnan Baiyao Group Co Ltd-A	2,240	142,088	2.06%
Yixintang Pharmaceutical Co Ltd-A	3,600	49,595	0.72%
Zhejiang Dahua Technology Co Ltd-A	3,900	66,025	0.96%
Zhejiang Jingxin Pharmaceutical Co Ltd-A	2,749	37,231	0.54%
Zhejiang Semir Garment Co Ltd-A	7,200	53,480	0.77%
Zhejiang Supor Co Ltd-A	1,690	95,148	1.38%
Zhejiang Weixing New Building Materials Co Ltd-A	7,400	98,891	1.43%
ZTE Corp-A	2,000	85,493	1.24%
		<u>6,640,073</u>	<u>96.10%</u>
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		6,640,073	96.10%
<b>OTHER NET ASSETS</b> 其他資產淨值		<u>269,284</u>	<u>3.90%</u>
<b>NET ASSETS AS AT 31ST DECEMBER 2024</b>			
於二零二四年十二月卅一日的資產淨值		<u>6,909,357</u>	<u>100%</u>
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值		<u>6,964,303</u>	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列賬。

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合 (未經審核) (續)

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP Asia Quality Equity Fund (Unaudited)**

中銀保誠亞洲優質股票基金 (未經審核)

	<b>Holding</b> 持股量	<b>Fair value</b> 公平值 <b>US\$</b> 美元	<b>% of net assets</b> 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Equity Securities</b> 股票證券			
<b>China</b> 中國內地			
Shandong Gold Mining Co Ltd-A	30,900	95,249	3.48%
Zhongjin Gold Corp Ltd-A	103,918	170,283	6.22%
		<u>265,532</u>	<u>9.70%</u>
<b>Hong Kong</b> 香港			
Agricultural Bank of China Ltd-H	63,000	35,928	1.31%
Alibaba Group Hldg Ltd	7,800	82,740	3.02%
BYD Co Ltd-H	1,000	34,321	1.25%
China Communications Services Corp-H	284,000	166,716	6.10%
China Longyuan Power Group Corp Ltd-H	49,000	40,623	1.48%
China Minsheng Banking Corp Ltd-H	42,000	18,600	0.68%
China Resources Power Hldgs Co Ltd	2,000	4,861	0.18%
CK Asset Hldgs Ltd	4,000	16,426	0.60%
Dongfeng Motor Group Co Ltd-H	238,000	113,976	4.17%
Fuyao Glass Industry Group Co Ltd-H	8,400	60,502	2.21%
Ganfeng Lithium Group Co Ltd-H	18,480	47,818	1.75%
Hang Seng Bank Ltd	1,400	17,221	0.63%
HKT Trust And HKT Ltd	28,000	34,604	1.26%
Hong Kong Exchanges & Clearing Ltd	2,800	106,262	3.88%
Huaneng Power Intl Inc-H	2,000	1,102	0.04%
Huatai Securities Co Ltd-H	17,600	29,726	1.09%
JD.com Inc	6,345	111,087	4.07%
PICC Property & Casualty Co Ltd-H	27,000	42,614	1.56%
Sino Biopharmaceutical Ltd	182,000	74,975	2.74%
WuXi Biologics (Cayman) Inc	55,000	124,331	4.54%
ZTE Corp-H	70,200	220,054	8.05%
		<u>1,384,487</u>	<u>50.61%</u>



## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

#### BOCIP Asia Quality Equity Fund (Unaudited) (continued)

中銀保誠亞洲優質股票基金 (未經審核) (續)

	Holding 持股量	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>South Korea 南韓</b>			
KT&G Corp	1,177	85,628	3.13%
LG Chem Ltd	465	78,966	2.89%
Samsung Electronics Co Ltd	2,924	105,666	3.86%
		<u>270,260</u>	<u>9.88%</u>
<b>Malaysia 馬來西亞</b>			
Sime Darby BHD	65,000	34,306	1.25%
		<u>34,306</u>	<u>1.25%</u>
<b>Philippines 菲律賓</b>			
PLDT Inc	130	2,910	0.11%
		<u>2,910</u>	<u>0.11%</u>
<b>Singapore 新加坡</b>			
Singapore Telecommunications Ltd	26,100	58,927	2.15%
		<u>58,927</u>	<u>2.15%</u>
<b>Thailand 泰國</b>			
Advanced Info Service PCL-NVDR	3,400	28,620	1.05%
PTT Global Chemical PCL-NVDR	7,300	5,224	0.19%
PTT PCL-NVDR	14,000	13,037	0.48%
		<u>46,881</u>	<u>1.72%</u>
<b>United States of America 美國</b>			
Chunghwa Telecom Co Ltd-Sponsored ADR	4,000	150,600	5.50%
		<u>150,600</u>	<u>5.50%</u>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP Asia Quality Equity Fund (Unaudited) (continued)**

中銀保誠亞洲優質股票基金(未經審核)(續)

	<b>Holding</b> 持股量	<b>Fair value</b> 公平值 <b>US\$</b> 美元	<b>% of net assets</b> 佔資產淨值 之百分比
<b>Real Estate Investment Trust</b> 房地產投資信託基金			
<b>Hong Kong</b> 香港			
Link Real Estate Investment Trust	4,800	20,299	0.74%
		20,299	0.74%
<b>Singapore</b> 新加坡			
Capitaland Ascendas REIT	42,102	79,315	2.90%
		79,315	2.90%
<b>Collective Investment Schemes</b> 集體投資計劃			
<b>Hong Kong</b> 香港			
WISE-CSI 300 China Tracker	200	937	0.03%
WISE-SSE 50 China Tracker	3,000	9,864	0.36%
iShares Core MSCI Taiwan ETF-USD	8,300	233,064	8.52%
		243,865	8.91%
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		2,557,383	93.47%
<b>OTHER NET ASSETS</b> 其他資產淨值		178,655	6.53%
<b>NET ASSETS AS AT 31ST DECEMBER 2024</b>			
於二零二四年十二月卅一日的資產淨值		2,736,037	100.00%
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值			
		2,792,242	

Note: Investments are accounted for on a trade-date basis.

附註：投資按買賣日基準列賬。

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

#### BOCIP USD Short Duration Bond Fund (Unaudited)

中銀保誠美元短存續期債券基金 (未經審核)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Fixed Rate Debt Securities</b> 定息債務證券			
<b>Australia</b> 澳洲			
Macquarie Bank Ltd 5.208% S/A 15Jun2026 Regs	600,000	604,806	1.70%
Macquarie Group Ltd 1.935% S/A 14Apr2028 Regs	400,000	372,912	1.05%
Mirvac Group Finance Ltd 3.625% S/A 18Mar2027	1,200,000	1,160,796	3.27%
		<u>2,138,514</u>	<u>6.02%</u>
<b>Cayman Islands</b> 開曼群島			
CK Hutchison Intl 17 Ltd 3.5% S/A 05Apr2027 Regs	1,500,000	1,461,480	4.12%
CK Hutchison Intl 19 Ltd 3.625% S/A 11Apr2029 Regs	600,000	569,730	1.60%
		<u>2,031,210</u>	<u>5.72%</u>
<b>Ireland</b> 愛爾蘭			
SMBC Aviation Capital Finance DAC 1.9% S/A 15Oct2026 Regs	800,000	758,424	2.14%
		<u>758,424</u>	<u>2.14%</u>

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

#### BOCIP USD Short Duration Bond Fund (Unaudited) (continued)

中銀保誠美元短存續期債券基金 (未經審核) (續)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>Japan 日本</b>			
Jera Co Inc 3.665% S/A 14Apr2027	1,800,000	1,748,160	4.92%
Mitsubishi HC Capital Inc 3.637% S/A 13Apr2025 Regs	300,000	298,767	0.84%
Mitsubishi HC Capital Inc 5.08% S/A 15Sep2027 Regs	500,000	501,045	1.41%
Mitsui & Co Ltd 2.194% S/A 19Jan2027	500,000	474,785	1.34%
Mizuho Financial Group Inc 1.234% S/A 22May2027	1,500,000	1,428,480	4.02%
NTT Finance Corp 4.372% S/A 27Jul2027 Regs	1,000,000	990,840	2.79%
NTT Finance Corp 5.104% S/A 02Jul2027 Regs	1,000,000	1,008,440	2.84%
Sumitomo Mitsui Finance & Leasing Co Ltd 5.109% S/A 23Jan2029	900,000	898,677	2.53%
Sumitomo Mitsui Financial Group Inc 5.464% S/A 13Jan26	1,000,000	1,007,370	2.84%
Sumitomo Mitsui Trust Bank Ltd 1.05% S/A 12Sep2025	200,000	194,952	0.55%
Sumitomo Mitsui Trust Bank Ltd 4.95% S/A 15Sep2027	500,000	501,630	1.41%
		<u>9,053,146</u>	<u>25.49%</u>
<b>South Korea 南韓</b>			
Export-Import Bank Of Korea 2.875% S/A 21Jan2025	300,000	299,643	0.84%
Hana Bank 3.25% S/A 30Mar2027 Regs	400,000	387,848	1.09%
Kodit Global 2023-1 Ltd 4.954% S/A 25May2026	400,000	399,464	1.12%
Korea Hydro & Nuclear Power Co Ltd 5% S/A 18Jul2028 Regs	400,000	399,808	1.13%
Korea Mine Rehabilitation & Mineral Resources Corp 4.125% S/A 20Apr2027	1,200,000	1,178,652	3.33%
Korea National Oil Corp 4.875% S/A 03Apr2028 Regs	1,000,000	995,980	2.80%
Korea National Oil Corp 5.25% S/A 14Nov2026 Regs	600,000	604,050	1.70%
POSCO 4.375% S/A 04Aug2025 Regs	700,000	696,423	1.96%
SK Broadband Co Ltd 4.875% S/A 28Jun2028	700,000	693,105	1.95%
SK On Co Ltd 5.375% S/A 11May2026	200,000	200,920	0.57%
		<u>5,855,893</u>	<u>16.49%</u>

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

#### BOCIP USD Short Duration Bond Fund (Unaudited) (continued)

中銀保誠美元短存續期債券基金 (未經審核) (續)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>Netherlands 荷蘭</b>			
Cooperative Rabobank UA 1.106% S/A 24Feb2027 Regs	800,000	766,112	2.16%
		766,112	2.16%
<b>New Zealand 紐西蘭</b>			
Westpac New Zealand Ltd 4.902% S/A 15Feb2028 Regs	2,000,000	1,996,400	5.62%
		1,996,400	5.62%
<b>United Kingdom 英國</b>			
HSBC Hldgs Plc 5.546% S/A 04Mar2030	1,000,000	1,007,180	2.84%
		1,007,180	2.84%
<b>United States of America 美國</b>			
Hyundai Capital America 2.65% S/A 10Feb2025 Regs	1,000,000	997,120	2.81%
Kubota Credit Corp USA 4.958% S/A 31May2026	600,000	600,636	1.69%
Macquarie Group 4.098% S/A 21Jun2028	800,000	782,648	2.20%
SK Battery America Inc 4.875% S/A 23Jan2027	1,300,000	1,297,621	3.65%
		3,678,025	10.35%
<b>Virgin Islands, BT 英屬處女群島</b>			
Wharf REIC Finance BVI Ltd 2.375% S/A 07May2025	1,000,000	990,140	2.79%
		990,140	2.79%

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

#### BOCIP USD Short Duration Bond Fund (Unaudited) (continued)

中銀保誠美元短存續期債券基金 (未經審核) (續)

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>Unlisted/Quoted Investments</b> 非上市／掛牌投資			
<b>Fixed Rate Debt Securities</b> 定息債務證券			
<b>Australia</b> 澳洲			
Natl Aust Bk/NY 5.087% S/A 11Jun2027 Regs	800,000	809,088	2.27%
NBN Co Ltd 1.625% S/A 08Jan2027 Regs	800,000	751,840	2.12%
		1,560,928	4.39%
<b>France</b> 法國			
BNP Paribas SA 5.335% S/A 12Jun2029 Regs	800,000	802,840	2.26%
Credit Agricole SA 5.589% S/A 05Jul2026 Regs	800,000	809,640	2.28%
		1,612,480	4.54%
<b>Japan</b> 日本			
Mitsubishi UFJ Financial Group Inc 5.422% S/A 22Feb2029	1,000,000	1,014,650	2.86%
Mitsui Fudosan Co Ltd 3.65% S/A 20Jul2027 Regs	1,100,000	1,068,023	3.00%
		2,082,673	5.86%
<b>New Zealand</b> 紐西蘭			
ASB Finance Ltd 1.625% S/A 22Oct2026	1,000,000	947,880	2.67%
		947,880	2.67%

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合（未經審核）（續）  
AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP USD Short Duration Bond Fund (Unaudited) (continued)**  
中銀保誠美元短存續期債券基金（未經審核）（續）

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>United Kingdom 英國</b>			
US Treasury N/B 3.875% S/A 15Aug2034	400,000	378,531	1.07%
		378,531	1.07%
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		34,857,536	98.15%
<b>OTHER NET ASSETS</b> 其他資產淨值		662,111	1.85%
<b>NET ASSETS AS AT 31ST DECEMBER 2024</b> 於二零二四年十二月卅一日的資產淨值		35,519,647	100.00%
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值		34,399,493	

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

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合（未經審核）（續）  
AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

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

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>Listed/Quoted Investments</b> 上市／掛牌投資			
<b>Fixed Rate Debt Securities</b> 定息債務證券			
<b>Bermuda</b> 百慕達			
China Oil and Gas Group Ltd 4.7% S/A 30Jun2026	300,000	278,484	1.94%
Li & Fung Ltd 5.25% S/A 18Aug2025	200,000	198,656	1.38%
		477,140	3.32%
<b>Cayman Islands</b> 開曼群島			
Melco Resorts Finance Ltd 5.25% S/A 26Apr2026 Regs	200,000	196,898	1.37%
MGM China Hldgs Ltd 5.875% S/A 15May2026 Regs	400,000	398,844	2.78%
Sands China Ltd 5.125% S/A 08Aug2025	300,000	299,187	2.08%
Sands China Ltd 5.4% S/A 08Aug2028	400,000	396,104	2.76%
Wynn Macau Ltd 5.5% S/A 15Jan2026 Regs	400,000	396,644	2.76%
Zhongsheng Group Hldgs Ltd 5.98% S/A 30Jan2028	500,000	494,600	3.45%
		2,182,277	15.20%
<b>Germany</b> 德國			
Allianz SE 3.2% A Perp	600,000	520,524	3.63%
		520,524	3.63%



**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP Flexi USD Bond Fund (continued)**

中銀保誠美元靈活債券基金(續)

	<b>Nominal Value</b> 面值	<b>Fair value</b> 公平值 <b>US\$</b> 美元	<b>% of net assets</b> 佔資產淨值 之百分比
<b>Hong Kong 香港</b>			
Bank of East Asia Ltd 4.875% S/A 22Apr2032	250,000	242,703	1.69%
Bank of East Asia Ltd 6.75% S/A 27Jun2034	250,000	250,875	1.75%
GLP China Hldgs Ltd 2.95% S/A 29Mar2026	400,000	361,404	2.52%
		<u>854,982</u>	<u>5.96%</u>
<b>India 印度</b>			
Adani Ports & Special Economic Zone Ltd 4.2% S/A 04Aug2027 Regs	500,000	451,485	3.15%
		<u>451,485</u>	<u>3.15%</u>
<b>Isle of Man 曼島</b>			
GOHL Capital Ltd 4.25% S/A 24Jan2027	400,000	389,044	2.71%
		<u>389,044</u>	<u>2.71%</u>
<b>Japan 日本</b>			
Nippon Life Insurance Co 5.95% S/A 16Apr2054 Regs	200,000	202,754	1.41%
Sumitomo Life Insurance Co 5.875% S/A Perp Regs	300,000	300,384	2.09%
		<u>503,138</u>	<u>3.50%</u>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合(未經審核)(續)

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP Flexi USD Bond Fund (continued)**

中銀保誠美元靈活債券基金(續)

	<b>Nominal Value</b> 面值	<b>Fair value</b> 公平值 <b>US\$</b> 美元	<b>% of net assets</b> 佔資產淨值 之百分比
<b>South Korea 南韓</b>			
Korea Electric Power Corp 5.125% S/A 23Apr2034 Regs	500,000	498,195	3.48%
Mirae Asset Securities Co Ltd 6.875% S/A 26Jul2026	200,000	204,384	1.42%
SK Hynix Inc 6.375% S/A 17Jan2028 Regs	400,000	412,428	2.87%
		<u>1,115,007</u>	<u>7.77%</u>
<b>Singapore 新加坡</b>			
GLP Pte Ltd 4.5% S/A Perp	500,000	<u>293,130</u>	<u>2.04%</u>
		<u>293,130</u>	<u>2.04%</u>
<b>Switzerland 瑞士</b>			
UBS Group AG 5.959% S/A 12Jan2034 Regs	400,000	<u>408,852</u>	<u>2.85%</u>
		<u>408,852</u>	<u>2.85%</u>
<b>Thailand 泰國</b>			
Minor Intl PCL 2.7% S/A Perp	200,000	<u>192,876</u>	<u>1.34%</u>
		<u>192,876</u>	<u>1.34%</u>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS****中銀保誠資產管理投資基金****INVESTMENT PORTFOLIO (unaudited) (continued) 投資組合 (未經審核) (續)**

AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP Flexi USD Bond Fund (continued)**

中銀保誠美元靈活債券基金 (續)

	<b>Nominal Value</b> 面值	<b>Fair value</b> 公平值 US\$ 美元	<b>% of net assets</b> 佔資產淨值 之百分比
<b>United Kingdom 英國</b>			
HSBC Hldgs Plc 4% S/A Perp	600,000	585,324	4.08%
HSBC Hldgs Plc 6.254% S/A 9Mar2034	200,000	207,862	1.45%
Prudential Plc 2.95% S/A 03Nov2033	500,000	454,885	3.17%
Standard Chartered Plc 7.767% S/A 16Nov2028 Regs	500,000	534,365	3.72%
		<u>1,782,436</u>	<u>12.42%</u>
<b>United States of America 美國</b>			
Mitsubishi HC Finance America LLC 5.658% S/A 28Feb2033 Regs	200,000	200,656	1.40%
Morgan Stanley 5.948% S/A 19Jan2038	600,000	601,770	4.19%
		<u>802,426</u>	<u>5.59%</u>
<b>Virgin Islands, BT 英屬處女群島</b>			
Elect Global Investments Ltd 4.1% S/A Perp	393,000	374,305	2.61%
Estate Sky Ltd 5.45% S/A 21Jul2025	400,000	350,932	2.44%
Fortune Star BVI Ltd 5.95% S/A 19Oct2025	500,000	496,335	3.46%
LS Finance 2017 Ltd 4.8% S/A 18Jun2026	300,000	258,003	1.80%
NWD Finance BVI Ltd 4.125% S/A Perp	200,000	70,448	0.49%
NWD Finance BVI Ltd 6.15% S/A Perp	400,000	239,568	1.67%
Standard Chartered Plc 7.875% S/A Perp Regs	400,000	416,732	2.90%
		<u>2,206,323</u>	<u>15.37%</u>

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合（未經審核）（續）  
AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP Flexi USD Bond Fund (continued)**  
中銀保誠美元靈活債券基金（續）

	Nominal Value 面值	Fair value 公平值 US\$ 美元	% of net assets 佔資產淨值 之百分比
<b>Unlisted/Quoted Investments</b> 非上市／掛牌投資			
<b>Fixed Rate Debt Securities</b> 定息債務證券			
<b>Australia</b> 澳洲			
Newcastle Coal Infrastructure Group Pty Ltd 4.7% S/A 12May2031 Regs	500,000	455,058	3.17%
		455,058	3.17%
<b>Cayman Islands</b> 開曼群島			
Melco Resorts Finance Ltd 5.625% S/A 17Jul2027 Regs	200,000	193,476	1.35%
		193,476	1.35%
<b>United States of America</b> 美國			
Hyundai Capital America 5.68% S/A 26Jun2028 Regs	300,000	304,665	2.12%
Toyota Motor Credit Corp 5.1% S/A 21Mar2031	400,000	401,800	2.80%
		706,465	4.92%
<b>TOTAL INVESTMENTS PORTFOLIO</b> 投資組合總額		13,534,639	94.29%
<b>OTHER NET ASSETS</b> 其他資產淨值		820,762	5.71%
<b>NET ASSETS AS AT 31ST DECEMBER 2024</b> 於二零二四年十二月卅一日的資產淨值		14,355,401	100.00%
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值		14,096,957	

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

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**INVESTMENT PORTFOLIO (unaudited) (continued)** 投資組合（未經審核）（續）  
AS AT 31ST DECEMBER 2024 於二零二四年十二月卅一日

**BOCIP Short Term HKD Money Market Fund**  
中銀保誠短期港元貨幣市場基金

	<b>Fair value</b> 公平值 <b>HK\$</b> 港元	<b>% of net assets</b> 佔資產淨值之百分比
<b>NET ASSETS AS AT 31ST DECEMBER 2024</b>		
於二零二四年十二月卅一日的資產淨值	5,545,952	100.00%
<b>TOTAL INVESTMENT, AT COST</b> 投資總額，按成本值	–	
		<b>Days</b> 日數
Portfolio weighted average maturity in days 組合加權平均到期日數		46
Portfolio weighted average life in days 組合加權平均期限日數		46
	<b>Market Value</b> 市值 <b>HK\$</b> 港元	<b>% of net assets</b> 佔資產淨值之百分比
Daily liquid assets 每日流動資產	1,069,207	19.28%
Weekly liquid assets 每週流動資產	2,054,731	37.05%

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

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

投資組合變動表 (未經審核)

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金		BOCIP China Value Fund 中銀保誠中國價值基金		BOCIP China Bond Fund 中銀保誠中國債券基金	
	date of termination	2023	2024	2023	2024	2023
	終止日期	二零二三年	二零二四年	二零二三年	二零二四年	二零二三年
	%	%	%	%	%	%
<b>Listed/Quoted Investments</b>						
上市／掛牌投資						
<b>Equity securities 股票證券</b>						
Hong Kong 香港	-	-	98.12	99.34	-	-
China 中國內地	-	-	0.55	0.91	-	-
<b>Collective investment schemes</b>						
集體投資計劃						
China 中國內地	-	-	0.57	-	-	-
Total listed/quoted investments						
上市／掛牌投資總額	-	-	99.24	100.25	-	-
<b>Unlisted/Quoted Investment</b>						
非上市／掛牌投資						
<b>Collective investment schemes</b>						
集體投資計劃						
Hong Kong 香港	-	95.87	-	-	-	-
<b>Fixed Rate Debt Securities</b>						
定息債務證券						
China 中國內地	-	-	-	-	-	77.73
<b>Foreign currency forward contracts</b>						
外匯遠期合約						
	-	-	(0.01)	0.00	-	-
Total Unlisted/Quoted Investments						
非上市／掛牌投資總額	-	95.87	(0.01)	0.00	-	77.73
Other net assets 其他資產淨值	100.00	4.13	(0.77)	(0.25)	100.00	22.27
Net assets at 31st December						
於十二月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

投資組合變動表（未經審核）（續）

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇 基金		BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益 基金		BOCIP China Wealth Fund 中銀保誠中國財富 基金	
	2024 二零二四年 %	2023 二零二三年 %	2024 二零二四年 %	2023 二零二三年 %	date of termination 終止日期 %	2023 二零二三年 %
<b>Listed/Quoted Investments</b> 上市／掛牌投資						
<b>Equity Securities</b> 股票證券						
Japan 日本	90.06	96.11	-	-	-	-
Hong Kong 香港	-	-	-	-	-	94.47
<b>Fixed Rate Debt Securities</b> 定息債務證券						
Australia 澳洲	-	-	1.62	1.11	-	-
Bermuda 百慕達	-	-	3.05	2.00	-	-
Cayman Islands 開曼群島	-	-	6.57	5.61	-	-
Hong Kong 香港	-	-	5.44	6.79	-	-
India 印度	-	-	1.71	1.16	-	-
Japan 日本	-	-	-	1.32	-	-
South Korea 南韓	-	-	-	1.64	-	-
United Kingdom 英國	-	-	13.91	12.34	-	-
Virgin Islands, BT 英屬處女群島	-	-	6.16	4.93	-	-
Total listed/quoted investments 上市／掛牌投資總額	90.06	96.11	38.46	36.90	-	94.47

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

投資組合變動表（未經審核）（續）

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇 基金		BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益 基金		BOCIP China Wealth Fund 中銀保誠中國財富 基金	
	2024 二零二四年 %	2023 二零二三年 %	2024 二零二四年 %	2023 二零二三年 %	date of termination 終止日期 %	2023 二零二三年 %
<b>Unlisted/Quoted Investment</b> 非上市／掛牌投資						
<b>Fixed Rate Debt Securities</b> 定息債務證券						
Cayman Islands 開曼群島	-	-	9.65	8.62	-	-
Hong Kong 香港	-	-	15.30	21.72	-	-
Japan 日本	-	-	2.42	4.34	-	-
South Korea 南韓	-	-	1.66	-	-	-
United Arab Emirates 阿拉伯聯合酋長國	-	-	3.92	2.57	-	-
Virgin Islands, BT 英屬處女群島	-	-	24.98	24.42	-	-
<b>Foreign currency forward contracts</b> 外匯遠期合約	1.98	(4.69)	-	-	-	0.00
Total Unlisted/Quoted Investments 非上市／掛牌投資總額	1.98	(4.69)	57.93	61.67	-	0.00
Other net assets 其他資產淨值	7.96	8.58	3.61	1.43	100.00	5.53
Net assets at 31st December 於十二月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00



## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

投資組合變動表 (未經審核) (續)

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP Hong Kong Value Fund 中銀保誠香港價值 基金		BOCIP China Health Care Fund 中銀保誠中國健康護理 基金		BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票 基金	
	2024 二零二四年 %	2023 二零二三年 %	2024 二零二四年 %	2023 二零二三年 %	2024 二零二四年 %	2023 二零二三年 %
<b>Listed/Quoted Investments</b> 上市／掛牌投資						
<b>Equity Securities 股票證券</b>						
China 中國內地	-	-	76.55	72.26	-	-
Hong Kong 香港	98.13	98.54	22.27	25.16	99.38	93.36
<b>Real Estate Investment Trust</b> 房地產投資信託基金						
Hong Kong 香港	-	-	-	-	0.05	6.29
Total listed/quoted investments 上市／掛牌投資總額	98.13	98.54	98.82	97.42	99.43	99.65
<b>Unlisted/Quoted Investment</b> 非上市／掛牌投資						
<b>Foreign currency forward contracts</b> 外匯遠期合約	0.00	0.00	-	-	-	-
Total Unlisted/Quoted Investments 非上市／掛牌投資總額	0.00	0.00	-	-	-	-
Other net assets 其他資產淨值	1.87	1.46	1.18	2.58	0.57	0.35
Net assets at 31st December 於十二月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

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

投資組合變動表 (未經審核) (續)

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP China-A Small and Mid Cap Fund 中銀保誠 中國A股中小企業基金		BOCIP Shenzhen Growth Fund 中銀保誠 深圳增長基金		BOCIP Asia Quality Equity Fund 中銀保誠 亞洲優質股票基金	
	2024	2023	2024	2023	2024	2023
	二零二四年	二零二三年	二零二四年	二零二三年	二零二四年	二零二三年
	%	%	%	%	%	%
<b>Listed/Quoted Investments</b>						
上市／掛牌投資						
<b>Equity Securities 股票證券</b>						
China 中國內地	95.89	98.43	96.10	98.81	9.70	13.88
Hong Kong 香港	-	-	-	-	50.61	43.58
South Korea 南韓	-	-	-	-	9.88	10.40
Malaysia 馬來西亞	-	-	-	-	1.25	1.34
Philippines 菲律賓	-	-	-	-	0.11	0.12
Singapore 新加坡	-	-	-	-	2.15	1.97
Thailand 泰國	-	-	-	-	1.72	1.80
United States of America 美國	-	-	-	-	5.50	6.31
<b>Real Estate Investment Trust</b>						
房地產投資信託基金						
Hong Kong 香港	-	-	-	-	0.74	1.09
Singapore 新加坡	-	-	-	-	2.90	3.90
<b>Collective investment schemes</b>						
集體投資計劃						
Hong Kong 香港	-	-	-	-	8.91	10.15
China 中國內地	3.67	-	-	-	-	-
Total listed/quoted investments						
上市／掛牌投資總額	99.56	98.43	96.10	98.81	93.47	94.54
Other net assets 其他資產淨值	0.44	1.57	3.90	1.19	6.53	5.46
Net assets at 31st December						
於十二月卅一日的資產淨值	100.00	100.00	100.00	100.00	100.00	100.00

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

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

投資組合變動表 (未經審核) (續)

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP USD Short Duration Bond Fund 中銀保誠美元 短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元 靈活債券基金	
	2024	2023	2024	2023
	二零二四年 %	二零二三年 %	二零二四年 %	二零二三年 %
<b>Listed/Quoted Investments 上市／掛牌投資</b>				
<b>Fixed Rate Debt Securities 定息債務證券</b>				
Australia 澳洲	6.02	1.70	-	3.50
Bermuda 百慕達	-	-	3.32	3.57
Cayman Islands 開曼群島	5.72	10.86	15.20	10.22
Germany 德國	-	-	3.63	2.28
Hong Kong 香港	-	6.78	5.96	7.12
India 印度	-	-	3.15	4.47
Ireland 愛爾蘭	2.14	2.06	-	-
Isle of Man 曼島	-	-	2.71	3.22
Jersey, C.I. 澤西島	-	-	-	1.74
Japan 日本	25.49	13.83	3.50	5.43
South Korea 南韓	16.49	14.67	7.77	6.85
Mauritius 毛里裘斯	-	-	-	2.34
Mexico 墨西哥	-	2.80	-	-
Netherlands 荷蘭	2.16	2.07	-	-
New Zealand 紐西蘭	5.62	5.64	-	-
Saudi Arabia 沙地阿拉伯	-	-	-	-
Singapore 新加坡	-	1.12	2.04	0.75
Switzerland 瑞士	-	-	2.85	1.99
Thailand 泰國	-	-	1.34	0.89
United Kingdom 英國	2.84	5.56	12.42	10.20
United States of America 美國	10.35	8.85	5.59	6.25
Virgin Islands, BT 英屬處女群島	2.79	9.93	15.37	15.23
<b>Floating Rate Debt Securities 浮息債務證券</b>				
Virgin Islands, BT 英屬處女群島	-	-	-	-
Total listed/quoted investments 上市／掛牌投資總額	79.62	85.87	84.85	86.05

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
 投資組合變動表 (未經審核) (續)  
 FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

	BOCIP USD Short Duration Bond Fund 中銀保誠美元 短存續期債券基金		BOCIP Flexi USD Bond Fund 中銀保誠美元 靈活債券基金	
	2024	2023	2024	2023
	二零二四年	二零二三年	二零二四年	二零二三年
	%	%	%	%
<b>Unlisted/Quoted Investment 非上市／掛牌投資</b>				
<b>Fixed Rate Debt Securities 定息債務證券</b>				
Australia 澳洲	4.39	1.36	3.17	4.24
Cayman Islands 開曼群島	-	-	1.35	0.93
France 法國	4.54	4.59	-	-
Japan 日本	5.86	2.87	-	-
New Zealand 紐西蘭	2.67	2.58	-	-
United Kingdom 英國	1.07	1.15	-	-
United States of America 美國	-	-	4.92	1.46
Total Unlisted/Quoted Investments 非上市／掛牌投資總額	18.53	12.55	9.44	6.63
Other net assets 其他資產淨值	1.85	1.58	5.71	7.32
Net assets at 31st December 於十二月卅一日的資產淨值	100.00	100.00	100.00	100.00

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

#### PERFORMANCE TABLE (UNAUDITED) 投資表現報表 (未經審核)

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

#### NET ASSET VALUES 淨資產值

##### Sub-Fund

分支基金

##### Financial year ended

截至以下日期止財政年度

BOCIP HK Dollar Money Market Fund (Note 1)

中銀保誠港元貨幣市場基金 (附註1)

date of termination 終止日期

31.12.2023 二零二三年十二月卅一日

31.12.2022 二零二二年十二月卅一日

BOCIP China Value Fund (Note 1)

中銀保誠中國價值基金 (附註1)

31.12.2024 二零二四年十二月卅一日

31.12.2023 二零二三年十二月卅一日

31.12.2022 二零二二年十二月卅一日

BOCIP China Bond Fund (Note 1)

中銀保誠中國債券基金 (附註1)

31.12.2024 二零二四年十二月卅一日

31.12.2023 二零二三年十二月卅一日

31.12.2022 二零二二年十二月卅一日

BOCIP Japan Small & Mid Cap Opportunity Fund (Note 1)

中銀保誠日本中小企業機遇基金 (附註1)

31.12.2024 二零二四年十二月卅一日

31.12.2023 二零二三年十二月卅一日

31.12.2022 二零二二年十二月卅一日

BOCIP Flexi HKD Income Fund (Note 1)

中銀保誠港元靈活收益基金 (附註1)

31.12.2024 二零二四年十二月卅一日

31.12.2023 二零二三年十二月卅一日

31.12.2022 二零二二年十二月卅一日

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

Net asset value of the Sub-Fund 分支基金的淨資產值						Net asset value per unit 每單位淨資產值				
Class A - RMB Hedged Currency						Class A - RMB Hedged Currency				
Class A	Class Units	Class A - RMB	Class B	Class C	Class A	Class Units	Class A - RMB	Class B	Class C	
A類	A類－人民幣對沖貨幣類別	A類－人民幣	B類	C類	A類	A類－人民幣對沖貨幣類別	A類－人民幣	B類	C類	
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	
港元	港元	港元	港元	港元	港元	港元	港元	港元	港元	
-	-	-	-	-	-	-	-	-	-	
6,129,490	-	-	-	-	11.9432	-	-	-	-	
5,790,018	-	-	-	-	11.4601	-	-	-	-	
636,415,844	8,888,384	-	-	-	6.4309	9.2058 (equivalent to RMB8.7004) (相等於8.7004人民幣)	-	-	-	
686,733,437	11,393,094	-	-	-	5.2692	7.6591 (equivalent to RMB6.9843) (相等於6.9843人民幣)	-	-	-	
867,239,778	17,927,018	-	-	-	5.4937	8.1733 (equivalent to RMB7.2454) (相等於7.2454人民幣)	-	-	-	
-	-	-	-	1,525,892	-	-	-	-	-	
-	-	-	-	100,240,359	-	-	-	-	11.0325	
-	-	-	-	191,669,120	-	-	-	-	11.0227	
40,147,624	-	-	-	-	-	32.7469	-	-	-	
33,467,642	-	-	-	-	-	25.5722	-	-	-	
28,963,050	-	-	-	-	-	21.3695	-	-	-	
123,288,759	-	-	-	-	-	8.2020	-	-	-	
181,982,103	-	-	-	-	-	8.3280	-	-	-	
215,966,576	-	-	-	-	-	8.1929	-	-	-	

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**PERFORMANCE TABLE (UNAUDITED) (continued)** 投資表現報表(未經審核)(續)  
FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

**NET ASSET VALUES (continued)** 淨資產值(續)

Sub-Fund 分支基金	Financial year ended 截至以下日期止財政年度
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BOCIP China Wealth Fund (Note 1) 中銀保誠中國財富基金(附註1)	date of termination 終止日期 31.12.2023 二零二三年十二月卅一日
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31.12.2022 二零二二年十二月卅一日

BOCIP Hong Kong Value Fund (Note 1) 中銀保誠香港價值基金(附註1)	31.12.2024 二零二四年十二月卅一日
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31.12.2023 二零二三年十二月卅一日

31.12.2022 二零二二年十二月卅一日

BOCIP China Health Care Fund (Note 1) 中銀保誠中國健康護理基金(附註1)	31.12.2024 二零二四年十二月卅一日
	31.12.2023 二零二三年十二月卅一日
	31.12.2022 二零二二年十二月卅一日

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

Net asset value of the Sub-Fund 分支基金的淨資產值					Net asset value per unit 每單位淨資產值				
Class A - RMB Hedged Currency Class A -					Class A - RMB Hedged Currency Class A -				
Class A	Class Units	RMB	Class B	Class C	Class A	Class Units	RMB	Class B	Class C
A類	A類 – 人民幣 對沖貨幣類別	A類 – 人民幣	B類	C類	A類	A類 – 人民幣 對沖貨幣類別	A類 – 人民幣	B類	C類
HK\$	單位 HK\$	HK\$	HK\$	HK\$	HK\$	單位 HK\$	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元	港元	港元
-	-	-	-	-	-	-	-	-	-
11,001,473	11,987	-	-	-	4.4591	5.2317 (equivalent to RMB4.7708) (相等於 4.7708人民幣)	-	-	-
12,758,148	25,588	-	-	-	5.2127	6.2742 (equivalent to RMB5.5619) (相等於 5.5619人民幣)	-	-	-
6,964,098	12,026	-	-	-	7.7529	8.6581 (equivalent to RMB8.1827) (相等於 8.1827人民幣)	-	-	-
6,212,542	11,291	-	-	-	7.2764	8.2954 (equivalent to RMB7.5646) (相等於 7.5646人民幣)	-	-	-
6,468,080	27,664	-	-	-	7.9634	9.3086 (equivalent to RMB8.2518) (相等於 8.2518人民幣)	-	-	-
3,883,734	-	-	-	-	3.7595	-	-	-	-
5,010,807	-	-	-	-	4.7392	-	-	-	-
6,203,384	-	-	-	-	5.9982	-	-	-	-



## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

#### PERFORMANCE TABLE (UNAUDITED) (continued) 投資表現報表(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

#### NET ASSET VALUES (continued) 淨資產值(續)

##### Sub-Fund

分支基金

##### Financial year ended

截至以下日期止財政年度

BOCIP Hong Kong Low Volatility Equity Fund (Note 1)

中銀保誠香港低波幅股票基金(附註1)

31.12.2024 二零二四年十二月卅一日

31.12.2023 二零二三年十二月卅一日

31.12.2022 二零二二年十二月卅一日

BOCIP China-A Small and Mid Cap Fund (Note 1)

中銀保誠中國A股中小企業基金(附註1)

31.12.2024 二零二四年十二月卅一日

31.12.2023 二零二三年十二月卅一日

31.12.2022 二零二二年十二月卅一日

BOCIP Shenzhen Growth Fund (Note 1)

中銀保誠深圳增長基金(附註1)

31.12.2024 二零二四年十二月卅一日

31.12.2023 二零二三年十二月卅一日

31.12.2022 二零二二年十二月卅一日

BOCIP Short Term HKD Money Market Fund (Note 1)

中銀保誠短期港元貨幣市場基金(附註1)

31.12.2024 二零二四年十二月卅一日

31.12.2023 二零二三年十二月卅一日

31.12.2022 二零二二年十二月卅一日

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

Net asset value of the Sub-Fund 分支基金的淨資產值					Net asset value per unit 每單位淨資產值				
Class A - RMB Hedged Currency Class A -					Class A - RMB Hedged Currency Class A -				
Class A	Class Units	RMB	Class B	Class C	Class A	Class Units	RMB	Class B	Class C
A類	A類－人民幣 對沖貨幣類別 單位	A類－ 人民幣	B類	C類	A類	A類－人民幣 對沖貨幣類別 單位	A類－ 人民幣	B類	C類
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元	港元	港元
11,248,376	-	-	-	-	14.1094	-	-	-	-
9,733,618	-	-	-	-	12.2236	-	-	-	-
15,930,715	-	-	-	-	13.7762	-	-	-	-
30,104,565	-	-	-	-	4.5072	-	-	-	-
30,456,171	-	-	-	-	4.6540	-	-	-	-
30,982,828	-	-	-	-	4.8286	-	-	-	-
6,909,357	-	-	-	-	7.6595	-	-	-	-
6,548,372	-	-	-	-	7.3991	-	-	-	-
7,051,496	-	-	-	-	8.1226	-	-	-	-
5,545,952	-	-	-	-	10.9901	-	-	-	-
5,390,241	-	-	-	-	10.5488	-	-	-	-
5,191,432	-	-	-	-	10.1415	-	-	-	-

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

#### PERFORMANCE TABLE (UNAUDITED) (continued) 投資表現報表(未經審核)(續)

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

#### NET ASSET VALUES (continued) 淨資產值(續)

##### Sub-Fund

分支基金

##### Financial year/period ended

截至以下日期止財政年度／期間

##### BOCIP Asia Quality Equity Fund (Note 1)

中銀保誠亞洲優質股票基金(附註1)

31.12.2024 二零二四年十二月卅一日

31.12.2023 二零二三年十二月卅一日

31.12.2022 二零二二年十二月卅一日

##### BOCIP USD Short Duration Bond Fund (Note 1)

中銀保誠美元短存續期債券基金(附註1)

31.12.2024 二零二四年十二月卅一日

31.12.2023 二零二三年十二月卅一日

31.12.2022 二零二二年十二月卅一日

##### BOCIP Flexi USD Bond Fund (Note 1)

中銀保誠美元靈活債券基金(附註1)

31.12.2024 二零二四年十二月卅一日

31.12.2023 二零二三年十二月卅一日

31.12.2022<sup>1</sup> 二零二二年十二月卅一日<sup>1</sup>

Note 1: Units of the Sub-Funds, except for the BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond and BOCIP Flexi USD Bond Fund, were offered to investors at inception at HK\$10 per unit. Units of the BOCIP Asia Quality Equity Fund, BOCIP USD Short Duration Bond and BOCIP Flexi USD Bond Fund were offered to investors at inception at US\$10 per unit.

附註1：除中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金外，該分支基金的單位於成立時按每單位10港元發售予投資者。

中銀保誠亞洲優質股票基金、中銀保誠美元短存續期債券基金及中銀保誠美元靈活債券基金的單位於成立時按每單位10美元發售予投資者。

<sup>1</sup> 成立年度

<sup>1</sup> Year of inception

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

Net asset value of the Sub-Fund 分支基金的淨資產值						Net asset value per unit 每單位淨資產值			
Class A - RMB Hedged Currency Class A - RMB Class A - Units A類 - 人民幣 對沖貨幣類別						Class A - RMB Hedged Currency Class A - Units A類 - 人民幣 對沖貨幣類別			
Class A	Class Units	RMB	Class B	Class C	Class A	Class Units	RMB	Class B	Class C
A類	單位	A類 - 人民幣	B類	C類	A類	單位	A類 - 人民幣	B類	C類
US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
美元	美元	美元	美元	美元	美元	美元	美元	美元	美元
2,736,037	-	-	-	-	8.4496	-	-	-	-
2,478,455	-	-	-	-	7.8877	-	-	-	-
2,352,806	-	-	-	-	7.6915	-	-	-	-
35,519,647	-	-	-	-	9.6423	-	-	-	-
35,459,322	-	-	-	-	9.5738	-	-	-	-
23,994,027	-	-	-	-	9.2970	-	-	-	-
14,355,401	-	-	-	-	7.5468	-	-	-	-
20,902,842	-	-	-	-	7.4326	-	-	-	-
22,006,968	-	-	-	-	7.8264	-	-	-	-

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**PERFORMANCE RECORD (UNAUDITED) 投資表現記錄 (未經審核)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度**

**HIGHEST ISSUE/LOWEST REDEMPTION PRICE PER UNIT 每單位最高發行價／最低贖回價**

<b>Sub-Fund</b> 分支基金	<b>Financial year ended</b> 截至以下日期止財政年度
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BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	date of termination 終止日期
	31.12.2023 二零二三年十二月卅一日
	31.12.2022 二零二二年十二月卅一日
	31.12.2021 二零二一年十二月卅一日
	31.12.2020 二零二零年十二月卅一日
	31.12.2019 二零一九年十二月卅一日
	31.12.2018 二零一八年十二月卅一日
	31.12.2017 二零一七年十二月卅一日
	31.12.2016 二零一六年十二月卅一日
BOCIP China Value Fund 中銀保誠中國價值基金	31.12.2015 二零一五年十二月卅一日
	31.12.2024 二零二四年十二月卅一日
	31.12.2023 二零二三年十二月卅一日
	31.12.2022 二零二二年十二月卅一日
	31.12.2021 二零二一年十二月卅一日

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價					Lowest redemption price per unit 每單位最低贖回價				
Class A	Class A – RMB Hedged Currency	Class A			Class A	Class A – RMB Hedged Currency	Class A		
	Class Units	– RMB	Class B	Class C		Class Units	– RMB	Class B	Class C
	A類 – 人民幣 對沖貨幣類別	A類 –				A類 – 人民幣 對沖貨幣類別	A類 –		
	單位	人民幣	B類	C類		單位	人民幣	B類	C類
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元	港元	港元
12.3573	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.9504	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
11.9432	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.4657	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
11.4601	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.3150	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
11.3147	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.2860	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
11.2853	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.1496	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
11.1478	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.9322	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.9305	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.7621	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.7613	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.6674	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.6662	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.5913	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
10.5903	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.5120	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
7.2705	10.7540	N/A 不適用	N/A 不適用	N/A 不適用	4.7135	6.8264	N/A 不適用	N/A 不適用	N/A 不適用
	(equivalent to RMB9.7807) 相當於					(equivalent to RMB6.2879) 相當於			
	9.7807人民幣					6.2879人民幣			
6.3010	9.3981	N/A 不適用	N/A 不適用	N/A 不適用	5.0149	7.2420	N/A 不適用	N/A 不適用	N/A 不適用
	(equivalent to RMB8.2890) (相等於					(equivalent to RMB6.6601) (相等於			
	8.2890人民幣)					6.6601人民幣)			
6.9233	11.1948	N/A 不適用	N/A 不適用	N/A 不適用	4.3602	6.2308	N/A 不適用	N/A 不適用	N/A 不適用
	(equivalent to RMB9.1265) (相等於					(equivalent to RMB5.8183) (相等於			
	9.1265人民幣)					5.8183人民幣)			
7.4126	11.5487	N/A 不適用	N/A 不適用	N/A 不適用	5.8842	9.4264	N/A 不適用	N/A 不適用	N/A 不適用
	(equivalent to RMB9.6262) (相等於					(equivalent to RMB7.7440) (相等於			
	9.6262人民幣)					7.7440人民幣)			

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**PERFORMANCE RECORD (UNAUDITED) (continued)** 投資表現記錄(未經審核)(續)  
FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

**HIGHEST ISSUE/LOWEST REDEMPTION PRICE PER UNIT (continued)**  
每單位最高發行價／最低贖回價(續)

Sub-Fund 分支基金	Financial year ended 截至以下日期止財政年度
	31.12.2020 二零二零年十二月卅一日
	31.12.2019 二零一九年十二月卅一日
	31.12.2018 二零一八年十二月卅一日
	31.12.2017 二零一七年十二月卅一日
	31.12.2016 二零一六年十二月卅一日
	31.12.2015 二零一五年十二月卅一日

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價					Lowest redemption price per unit 每單位最低贖回價				
Class A	Class A – RMB Hedged Currency	Class A	Class B	Class C	Class A	Class A – RMB Hedged Currency	Class A	Class B	Class C
	Class Units	– RMB			Class Units	– RMB			
	A類 – 人民幣 對沖貨幣類別	A類 –	B類	C類	A類 – 人民幣 對沖貨幣類別	A類 –	B類	C類	
	單位 HK\$ 港元	人民幣 HK\$ 港元	HK\$ 港元	HK\$ 港元	單位 HK\$ 港元	人民幣 HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
7.4197	10.6941 (equivalent to RMB9.5082) (相等於 9.5082人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	5.3373	7.4470 (equivalent to RMB6.8582) (相等於 6.8582人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
8.0564	11.9810 (equivalent to RMB10.2597) (相等於 10.2597人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	6.3962	9.0848 (equivalent to RMB8.1582) (相等於 8.1582人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
9.6940	14.9251 (equivalent to RMB12.0813) (相等於 12.0813人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	6.9694	10.0811 (equivalent to RMB8.8612) (相等於 8.8612人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
8.5498	12.6294 (equivalent to RMB10.6847) (相等於 10.6847人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	7.2152	9.7002 (equivalent to RMB8.7169) (相等於 8.7169人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
8.0546	11.2570 (equivalent to RMB9.7059) (相等於 9.7059人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	6.4388	9.1693 (equivalent to RMB7.6905) (相等於 7.6905人民幣)	N/A 不適用	N/A 不適用	N/A 不適用
11.7184	12.4291 (equivalent to RMB10.2154) (相等於 10.2154人民幣)	N/A 不適用	N/A 不適用	N/A 不適用	7.8791	10.8579 (equivalent to RMB9.1861) (相等於 9.1861人民幣)	N/A 不適用	N/A 不適用	N/A 不適用



**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**PERFORMANCE RECORD (UNAUDITED) (continued)** 投資表現記錄 (未經審核) (續)  
FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

**HIGHEST ISSUE/LOWEST REDEMPTION PRICE PER UNIT (continued)**  
每單位最高發行價／最低贖回價 (續)

Sub-Fund 分支基金	Financial year ended 截至以下日期止財政年度
BOCIP China Bond Fund 中銀保誠中國債券基金	31.12.2024 二零二四年十二月卅一日
	31.12.2023 二零二三年十二月卅一日
	31.12.2022 二零二二年十二月卅一日
	31.12.2021 二零二一年十二月卅一日
	31.12.2020 二零二零年十二月卅一日
	31.12.2019 二零一九年十二月卅一日
	31.12.2018 二零一八年十二月卅一日
	31.12.2017 二零一七年十二月卅一日
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	31.12.2016 二零一六年十二月卅一日
	31.12.2015 二零一五年十二月卅一日
	31.12.2024 二零二四年十二月卅一日
	31.12.2023 二零二三年十二月卅一日
	31.12.2022 二零二二年十二月卅一日
	31.12.2021 二零二一年十二月卅一日
	31.12.2020 二零二零年十二月卅一日
	31.12.2019 二零一九年十二月卅一日
	31.12.2018 二零一八年十二月卅一日
	31.12.2017 二零一七年十二月卅一日
	31.12.2016 二零一六年十二月卅一日
	31.12.2015 二零一五年十二月卅一日

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價					Lowest redemption price per unit 每單位最低贖回價				
Class A – RMB Hedged Currency					Class A – RMB Hedged Currency				
Class A	Class Units	Class A – RMB	Class B	Class C	Class A	Class Units	Class A – RMB	Class B	Class C
A類 – 人民幣 對沖貨幣類別		A類 –			A類 – 人民幣 對沖貨幣類別		A類 –		
A類	單位	人民幣	B類	C類	A類	單位	人民幣	B類	C類
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元	港元	港元
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.1826	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	9.8523
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.3857	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.7316
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	12.0217	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.6209
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.8293	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.1744
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	11.1744	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.3196
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.7506	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.1512
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.9997	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.1520
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.4795	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	9.8747
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.6043	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	9.8430
N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.6961	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	10.3593
32.9241	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	24.7073	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
26.0205	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	20.5359	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
22.7571	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	19.6376	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
25.3116	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	22.0119	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
23.7099	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	13.8045	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
19.5711	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	15.5405	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
20.6863	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	15.7386	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
20.2334	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	15.2860	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
15.8738	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	12.1786	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用
16.4704	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用	13.4794	N/A 不適用	N/A 不適用	N/A 不適用	N/A 不適用

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**PERFORMANCE RECORD (UNAUDITED) (continued)** 投資表現記錄 (未經審核) (續)  
FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

**HIGHEST ISSUE/LOWEST REDEMPTION PRICE PER UNIT (continued)**  
每單位最高發行價／最低贖回價 (續)

Sub-Fund 分支基金	Financial year/period ended 截至以下日期止財政年度／期間
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	31.12.2024 二零二四年十二月卅一日 31.12.2023 二零二三年十二月卅一日 31.12.2022 二零二二年十二月卅一日 31.12.2021 二零二一年十二月卅一日 31.12.2020 二零二零年十二月卅一日 31.12.2019 二零一九年十二月卅一日 31.12.2018 二零一八年十二月卅一日 31.12.2017 二零一七年十二月卅一日 31.12.2016 二零一六年十二月卅一日 31.12.2015 二零一五年十二月卅一日
BOCIP China Wealth Fund 中銀保誠中國財富基金	date of termination 終止日期  31.12.2023 二零二三年十二月卅一日  31.12.2022 二零二二年十二月卅一日  31.12.2021 二零二一年十二月卅一日

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價				Lowest redemption price per unit 每單位最低贖回價			
Class A	Class A – RMB Hedged Currency Class Units	Class B	Class C	Class A	Class A – RMB Hedged Currency Class Units	Class B	Class C
	A類 – 人民幣對 沖貨幣類別單位				A類 – 人民幣對 沖貨幣類別單位		
	A類 HK\$				A類 HK\$		
	港元				港元		
8.4716	N/A 不適用	N/A 不適用	N/A 不適用	8.1836	N/A 不適用	N/A 不適用	N/A 不適用
8.3865	N/A 不適用	N/A 不適用	N/A 不適用	8.0453	N/A 不適用	N/A 不適用	N/A 不適用
8.9543	N/A 不適用	N/A 不適用	N/A 不適用	7.7836	N/A 不適用	N/A 不適用	N/A 不適用
9.4458	N/A 不適用	N/A 不適用	N/A 不適用	8.8851	N/A 不適用	N/A 不適用	N/A 不適用
9.4451	N/A 不適用	N/A 不適用	N/A 不適用	9.1414	N/A 不適用	N/A 不適用	N/A 不適用
9.3243	N/A 不適用	N/A 不適用	N/A 不適用	9.2617	N/A 不適用	N/A 不適用	N/A 不適用
9.4837	N/A 不適用	N/A 不適用	N/A 不適用	9.2501	N/A 不適用	N/A 不適用	N/A 不適用
9.6250	N/A 不適用	N/A 不適用	N/A 不適用	9.4832	N/A 不適用	N/A 不適用	N/A 不適用
9.7864	N/A 不適用	N/A 不適用	N/A 不適用	9.5303	N/A 不適用	N/A 不適用	N/A 不適用
9.8901	N/A 不適用	N/A 不適用	N/A 不適用	9.7002	N/A 不適用	N/A 不適用	N/A 不適用
5.3374	6.2904 (equivalent to RMB5.7210) 相當於 5.7210人民幣	N/A 不適用	N/A 不適用	3.9222	4.5831 (equivalent to RMB4.2216) 相當於 4.2216人民幣	N/A 不適用	N/A 不適用
6.1146	7.4715 (equivalent to RMB6.4587) (相等於 6.4587人民幣)	N/A 不適用	N/A 不適用	4.2329	4.9545 (equivalent to RMB4.5355) (相等於 4.5355人民幣)	N/A 不適用	N/A 不適用
7.3564	9.7309 (equivalent to RMB7.9333) (相等於 7.9333人民幣)	N/A 不適用	N/A 不適用	4.0716	4.6928 (equivalent to RMB4.3821) (相等於 4.3821人民幣)	N/A 不適用	N/A 不適用
11.0373	14.1305 (equivalent to RMB11.7484) (相等於 11.7484人民幣)	N/A 不適用	N/A 不適用	6.8461	9.0222 (equivalent to RMB7.3826) (相等於 7.3826人民幣)	N/A 不適用	N/A 不適用

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**PERFORMANCE RECORD (UNAUDITED) (continued)** 投資表現記錄(未經審核)(續)  
FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

**HIGHEST ISSUE/LOWEST REDEMPTION PRICE PER UNIT (continued)**  
每單位最高發行價／最低贖回價(續)

<b>Sub-Fund</b> 分支基金	<b>Financial year ended</b> 截至以下日期止財政年度
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31.12.2020 二零二零年十二月卅一日

31.12.2019 二零一九年十二月卅一日

31.12.2018 二零一八年十二月卅一日

31.12.2017 二零一七年十二月卅一日

31.12.2016 二零一六年十二月卅一日

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價				Lowest redemption price per unit 每單位最低贖回價			
Class A – RMB Hedged Currency				Class A – RMB Hedged Currency			
Class A	Class Units	Class B	Class C	Class A	Class Units	Class B	Class C
A類	A類 – 人民幣對 沖貨幣類別單位	B類	C類	A類	A類 – 人民幣對 沖貨幣類別單位	B類	C類
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元
10.1667	12.3142 (equivalent to RMB10.8820) (相等於 10.8820人民幣)	N/A 不適用	N/A 不適用	7.8052	9.0736 (equivalent to RMB8.3561) (相等於 8.3561人民幣)	N/A 不適用	N/A 不適用
9.8848	11.8584 (equivalent to RMB10.6160) (相等於 10.6160人民幣)	N/A 不適用	N/A 不適用	7.7025	9.4596 (equivalent to RMB8.3132) (相等於 8.3132人民幣)	N/A 不適用	N/A 不適用
11.3794	15.2411 (equivalent to RMB12.3370) (相等於 12.3370人民幣)	N/A 不適用	N/A 不適用	7.9188	9.6395 (equivalent to RMB8.5644) (相等於 8.5644人民幣)	N/A 不適用	N/A 不適用
10.4058	13.3728 (equivalent to RMB11.3136) (相等於 11.3136人民幣)	N/A 不適用	N/A 不適用	7.4506	8.8736 (equivalent to RMB7.9741) (相等於 7.9741人民幣)	N/A 不適用	N/A 不適用
8.6707	10.8008 (equivalent to RMB9.3126) (相等於 9.3126人民幣)	N/A 不適用	N/A 不適用	6.8858	8.8273 (equivalent to RMB7.4036) (相等於 7.4036人民幣)	N/A 不適用	N/A 不適用

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**PERFORMANCE RECORD (UNAUDITED) (continued)** 投資表現記錄(未經審核)(續)  
FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

**HIGHEST ISSUE/LOWEST REDEMPTION PRICE PER UNIT (continued)**  
每單位最高發行價／最低贖回價(續)

Sub-Fund 分支基金	Financial year/period ended 截至以下日期止財政年度／期間
	31.12.2015 二零一五年十二月卅一日
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	31.12.2024 二零二四年十二月卅一日
	31.12.2023 二零二三年十二月卅一日
	31.12.2022 二零二二年十二月卅一日
	31.12.2021 二零二一年十二月卅一日
	31.12.2020 二零二零年十二月卅一日

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價				Lowest redemption price per unit 每單位最低贖回價			
Class A	Class A – RMB Hedged Currency	Class B	Class C	Class A	Class A – RMB Hedged Currency	Class B	Class C
	Class Units				Class Units		
	A類 – 人民幣對 沖貨幣類別單位				A類 – 人民幣對 沖貨幣類別單位		
	A類 HK\$ 港元	B類 HK\$ 港元	C類 HK\$ 港元		A類 HK\$ 港元	B類 HK\$ 港元	C類 HK\$ 港元
12.5954	12.3830 (equivalent to RMB10.1876) (相等於 10.1876人民幣)	N/A 不適用	N/A 不適用	8.5644	11.0789 (equivalent to RMB9.3375) (相等於 9.3375人民幣)	N/A 不適用	N/A 不適用
8.4328	9.8200 (equivalent to RMB8.9313) 相當於 8.9313人民幣	N/A 不適用	N/A 不適用	6.4032	7.2716 (equivalent to RMB6.6980) 相當於 6.6980人民幣	N/A 不適用	N/A 不適用
8.6144	10.2321 (equivalent to RMB8.8451) (相等於 8.8451人民幣)	N/A 不適用	N/A 不適用	6.8012	7.7403 (equivalent to RMB7.0906) (相等於 7.0906人民幣)	N/A 不適用	N/A 不適用
9.2357	11.7457 (equivalent to RMB9.5756) (相等於 9.5756人民幣)	N/A 不適用	N/A 不適用	6.4270	7.1949 (equivalent to RMB6.7185) (相等於 6.7185人民幣)	N/A 不適用	N/A 不適用
9.6051	12.0457 (equivalent to RMB9.8838) (相等於 9.8838人民幣)	N/A 不適用	N/A 不適用	8.1135	10.0879 (equivalent to RMB8.3947) (相等於 8.3947人民幣)	N/A 不適用	N/A 不適用
10.2136	11.9017 (equivalent to RMB10.5175) (相等於 10.5175人民幣)	N/A 不適用	N/A 不適用	7.3545	8.2425 (equivalent to RMB7.5742) (相等於 7.5742人民幣)	N/A 不適用	N/A 不適用



**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**PERFORMANCE RECORD (UNAUDITED) (continued)** 投資表現記錄(未經審核)(續)  
FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

**HIGHEST ISSUE/LOWEST REDEMPTION PRICE PER UNIT (continued)**  
每單位最高發行價／最低贖回價(續)

Sub-Fund 分支基金	Financial year/period ended 截至以下日期止財政年度／期間
	31.12.2019 二零一九年十二月卅一日
	31.12.2018 二零一八年十二月卅一日
	31.12.2017 二零一七年十二月卅一日
	31.12.2016 二零一六年十二月卅一日
	31.12.2015 二零一五年十二月卅一日

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價				Lowest redemption price per unit 每單位最低贖回價			
Class A – RMB Hedged Currency				Class A – RMB Hedged Currency			
Class A	Class Units	Class B	Class C	Class A	Class Units	Class B	Class C
A類	A類 – 人民幣對 沖貨幣類別單位	B類	C類	A類	A類 – 人民幣對 沖貨幣類別單位	B類	C類
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元
11.3308	13.7334 (equivalent to RMB11.7509) (相等於 11.7509人民幣)	N/A 不適用	N/A 不適用	9.2854	10.6215 (equivalent to RMB9.5956) (相等於 9.5956人民幣)	N/A 不適用	N/A 不適用
12.6194	16.6136 (equivalent to RMB13.2052) (相等於 13.2052人民幣)	N/A 不適用	N/A 不適用	9.6336	11.2884 (equivalent to RMB10.0294) (相等於 10.0294人民幣)	N/A 不適用	N/A 不適用
11.8298	14.9378 (equivalent to RMB12.4427) (相等於 12.4427人民幣)	N/A 不適用	N/A 不適用	9.4731	10.8866 (equivalent to RMB9.7830) (相等於 9.7830人民幣)	N/A 不適用	N/A 不適用
10.4384	12.5320 (equivalent to RMB10.8053) (相等於 10.8053人民幣)	N/A 不適用	N/A 不適用	8.1558	9.9356 (equivalent to RMB8.3993) (相等於 8.3993人民幣)	N/A 不適用	N/A 不適用
11.9050	12.3561 (equivalent to RMB10.1554) (相等於 10.1554人民幣)	N/A 不適用	N/A 不適用	9.2276	11.2052 (equivalent to RMB9.4511) (相等於 9.4511人民幣)	N/A 不適用	N/A 不適用

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

#### PERFORMANCE RECORD (UNAUDITED) (continued) 投資表現記錄 (未經審核) (續)

FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

#### HIGHEST ISSUE/LOWEST REDEMPTION PRICE PER UNIT (continued)

每單位最高發行價／最低贖回價 (續)

##### Sub-Fund

分支基金

##### Financial year/period ended

截至以下日期止財政年度／期間

##### BOCIP China Health Care Fund

中銀保誠中國健康護理基金

31.12.2024 二零二四年十二月卅一日  
31.12.2023 二零二三年十二月卅一日  
31.12.2022 二零二二年十二月卅一日  
31.12.2021 二零二一年十二月卅一日  
31.12.2020 二零二零年十二月卅一日  
31.12.2019 二零一九年十二月卅一日  
31.12.2018 二零一八年十二月卅一日  
31.12.2017 二零一七年十二月卅一日  
31.12.2016 二零一六年十二月卅一日  
31.12.2015<sup>1</sup> 二零一五年十二月卅一日<sup>1</sup>

##### BOCIP Hong Kong Low Volatility Equity Fund

中銀保誠香港低波幅股票基金

31.12.2024 二零二四年十二月卅一日  
31.12.2023 二零二三年十二月卅一日  
31.12.2022 二零二二年十二月卅一日  
31.12.2021 二零二一年十二月卅一日  
31.12.2020 二零二零年十二月卅一日  
31.12.2019 二零一九年十二月卅一日  
31.12.2018 二零一八年十二月卅一日  
31.12.2017 二零一七年十二月卅一日  
31.12.2016<sup>1</sup> 二零一六年十二月卅一日<sup>1</sup>

##### BOCIP China-A Small and Mid Cap Fund

中銀保誠中國A股中小企業基金

31.12.2024 二零二四年十二月卅一日  
31.12.2023 二零二三年十二月卅一日  
31.12.2022 二零二二年十二月卅一日  
31.12.2021 二零二一年十二月卅一日  
31.12.2020 二零二零年十二月卅一日  
31.12.2019 二零一九年十二月卅一日  
31.12.2018 二零一八年十二月卅一日  
31.12.2017<sup>1</sup> 二零一七年十二月卅一日<sup>1</sup>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價				Lowest redemption price per unit 每單位最低贖回價			
Class A – RMB Hedged Currency				Class A – RMB Hedged Currency			
Class A	Class Units	Class B	Class C	Class A	Class Units	Class B	Class C
A類	A類 – 人民幣對 沖貨幣類別單位	B類	C類	A類	A類 – 人民幣對 沖貨幣類別單位	B類	C類
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元
4.7221	N/A 不適用	N/A 不適用	N/A 不適用	3.5297	N/A 不適用	N/A 不適用	N/A 不適用
6.8250	N/A 不適用	N/A 不適用	N/A 不適用	4.5627	N/A 不適用	N/A 不適用	N/A 不適用
8.3947	N/A 不適用	N/A 不適用	N/A 不適用	4.9900	N/A 不適用	N/A 不適用	N/A 不適用
12.2459	N/A 不適用	N/A 不適用	N/A 不適用	8.3129	N/A 不適用	N/A 不適用	N/A 不適用
10.3029	N/A 不適用	N/A 不適用	N/A 不適用	5.9626	N/A 不適用	N/A 不適用	N/A 不適用
6.7529	N/A 不適用	N/A 不適用	N/A 不適用	4.7218	N/A 不適用	N/A 不適用	N/A 不適用
9.3574	N/A 不適用	N/A 不適用	N/A 不適用	5.0531	N/A 不適用	N/A 不適用	N/A 不適用
7.6903	N/A 不適用	N/A 不適用	N/A 不適用	5.9753	N/A 不適用	N/A 不適用	N/A 不適用
6.8980	N/A 不適用	N/A 不適用	N/A 不適用	5.6013	N/A 不適用	N/A 不適用	N/A 不適用
10.0000	N/A 不適用	N/A 不適用	N/A 不適用	6.0969	N/A 不適用	N/A 不適用	N/A 不適用
15.5423	N/A 不適用	N/A 不適用	N/A 不適用	10.7020	N/A 不適用	N/A 不適用	N/A 不適用
15.0550	N/A 不適用	N/A 不適用	N/A 不適用	11.4859	N/A 不適用	N/A 不適用	N/A 不適用
15.1251	N/A 不適用	N/A 不適用	N/A 不適用	11.0586	N/A 不適用	N/A 不適用	N/A 不適用
15.1569	N/A 不適用	N/A 不適用	N/A 不適用	13.8213	N/A 不適用	N/A 不適用	N/A 不適用
15.2149	N/A 不適用	N/A 不適用	N/A 不適用	11.2650	N/A 不適用	N/A 不適用	N/A 不適用
15.7127	N/A 不適用	N/A 不適用	N/A 不適用	13.2719	N/A 不適用	N/A 不適用	N/A 不適用
15.9935	N/A 不適用	N/A 不適用	N/A 不適用	13.5984	N/A 不適用	N/A 不適用	N/A 不適用
15.3264	N/A 不適用	N/A 不適用	N/A 不適用	11.1266	N/A 不適用	N/A 不適用	N/A 不適用
11.6493	N/A 不適用	N/A 不適用	N/A 不適用	8.8133	N/A 不適用	N/A 不適用	N/A 不適用
5.2174	N/A 不適用	N/A 不適用	N/A 不適用	3.6780	N/A 不適用	N/A 不適用	N/A 不適用
5.6378	N/A 不適用	N/A 不適用	N/A 不適用	4.2423	N/A 不適用	N/A 不適用	N/A 不適用
7.3592	N/A 不適用	N/A 不適用	N/A 不適用	4.3855	N/A 不適用	N/A 不適用	N/A 不適用
7.4012	N/A 不適用	N/A 不適用	N/A 不適用	5.2055	N/A 不適用	N/A 不適用	N/A 不適用
6.4907	N/A 不適用	N/A 不適用	N/A 不適用	4.9577	N/A 不適用	N/A 不適用	N/A 不適用
7.2758	N/A 不適用	N/A 不適用	N/A 不適用	4.8231	N/A 不適用	N/A 不適用	N/A 不適用
8.6799	N/A 不適用	N/A 不適用	N/A 不適用	4.4528	N/A 不適用	N/A 不適用	N/A 不適用
10.1593	N/A 不適用	N/A 不適用	N/A 不適用	8.2400	N/A 不適用	N/A 不適用	N/A 不適用

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**PERFORMANCE RECORD (UNAUDITED) (continued)** 投資表現記錄 (未經審核) (續)  
FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

**HIGHEST ISSUE/LOWEST REDEMPTION PRICE PER UNIT (continued)**  
每單位最高發行價／最低贖回價 (續)

Sub-Fund 分支基金	Financial year/period ended 截至以下日期止財政年度／期間
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	31.12.2024 二零二四年十二月卅一日 31.12.2023 二零二三年十二月卅一日 31.12.2022 二零二二年十二月卅一日 31.12.2021 二零二一年十二月卅一日 31.12.2020 二零二零年十二月卅一日 31.12.2019 二零一九年十二月卅一日 31.12.2018 二零一八年十二月卅一日 31.12.2017 <sup>1</sup> 二零一七年十二月卅一日 <sup>1</sup>
BOCIP Short Term HKD Money market Fund 中銀保誠短期港元貨幣市場基金	31.12.2024 二零二四年十二月卅一日 31.12.2023 二零二三年十二月卅一日 31.12.2022 二零二二年十二月卅一日 31.12.2021 <sup>1</sup> 二零二一年十二月卅一日 <sup>1</sup>

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價				Lowest redemption price per unit 每單位最低贖回價			
Class A – RMB Hedged Currency				Class A – RMB Hedged Currency			
Class A	Class Units	Class B	Class C	Class A	Class Units	Class B	Class C
A類	A類 – 人民幣對 沖貨幣類別單位	B類	C類	A類	A類 – 人民幣對 沖貨幣類別單位	B類	C類
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
港元	港元	港元	港元	港元	港元	港元	港元
8.4951	N/A 不適用	N/A 不適用	N/A 不適用	6.2291	N/A 不適用	N/A 不適用	N/A 不適用
9.2567	N/A 不適用	N/A 不適用	N/A 不適用	7.1144	N/A 不適用	N/A 不適用	N/A 不適用
11.3845	N/A 不適用	N/A 不適用	N/A 不適用	7.2468	N/A 不適用	N/A 不適用	N/A 不適用
11.4237	N/A 不適用	N/A 不適用	N/A 不適用	9.8514	N/A 不適用	N/A 不適用	N/A 不適用
11.0884	N/A 不適用	N/A 不適用	N/A 不適用	8.1822	N/A 不適用	N/A 不適用	N/A 不適用
10.2015	N/A 不適用	N/A 不適用	N/A 不適用	6.8259	N/A 不適用	N/A 不適用	N/A 不適用
11.2446	N/A 不適用	N/A 不適用	N/A 不適用	6.7419	N/A 不適用	N/A 不適用	N/A 不適用
11.0384	N/A 不適用	N/A 不適用	N/A 不適用	9.4394	N/A 不適用	N/A 不適用	N/A 不適用
10.9901	N/A 不適用	N/A 不適用	N/A 不適用	10.5530	N/A 不適用	N/A 不適用	N/A 不適用
10.5462	N/A 不適用	N/A 不適用	N/A 不適用	10.1460	N/A 不適用	N/A 不適用	N/A 不適用
10.1404	N/A 不適用	N/A 不適用	N/A 不適用	10.0100	N/A 不適用	N/A 不適用	N/A 不適用
10.0098	N/A 不適用	N/A 不適用	N/A 不適用	10.0000	N/A 不適用	N/A 不適用	N/A 不適用

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**PERFORMANCE RECORD (UNAUDITED) (continued)** 投資表現記錄 (未經審核) (續)  
FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

**HIGHEST ISSUE/LOWEST REDEMPTION PRICE PER UNIT (continued)**  
每單位最高發行價／最低贖回價 (續)

Sub-Fund 分支基金	Financial year/period ended 截至以下日期止財政年度／期間
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	31.12.2024 二零二四年十二月卅一日 31.12.2023 二零二三年十二月卅一日 31.12.2022 二零二二年十二月卅一日 31.12.2021 二零二一年十二月卅一日 31.12.2020 二零二零年十二月卅一日 31.12.2019 二零一九年十二月卅一日 31.12.2018 <sup>1</sup> 二零一八年十二月卅一日 <sup>1</sup>
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	31.12.2024 二零二四年十二月卅一日 31.12.2023 二零二三年十二月卅一日 31.12.2022 二零二二年十二月卅一日 31.12.2021 二零二一年十二月卅一日 31.12.2020 二零二零年十二月卅一日
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	31.12.2024 二零二四年十二月卅一日 31.12.2023 二零二三年十二月卅一日 31.12.2022 二零二二年十二月卅一日 31.12.2021 二零二一年十二月卅一日 31.12.2020 二零二零年十二月卅一日 31.12.2019 <sup>1</sup> 二零一九年十二月卅一日 <sup>1</sup>

<sup>1</sup> Year of inception  
<sup>1</sup> 成立年度

# BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

## 中銀保誠資產管理投資基金

Highest issue price per unit 每單位最高發行價				Lowest redemption price per unit 每單位最低贖回價			
Class A – RMB Hedged Currency				Class A – RMB Hedged Currency			
Class A	Class Units	Class B	Class C	Class A	Class Units	Class B	Class C
A類 – 人民幣對 沖貨幣類別單位				A類 – 人民幣對 沖貨幣類別單位			
A類 US\$	US\$	B類 US\$	C類 US\$	A類 US\$	US\$	B類 US\$	C類 US\$
美元	美元	美元	美元	美元	美元	美元	美元
9.6335	N/A 不適用	N/A 不適用	N/A 不適用	6.9917	N/A 不適用	N/A 不適用	N/A 不適用
8.6945	N/A 不適用	N/A 不適用	N/A 不適用	7.4034	N/A 不適用	N/A 不適用	N/A 不適用
9.6868	N/A 不適用	N/A 不適用	N/A 不適用	6.5876	N/A 不適用	N/A 不適用	N/A 不適用
10.2229	N/A 不適用	N/A 不適用	N/A 不適用	9.0901	N/A 不適用	N/A 不適用	N/A 不適用
9.0421	N/A 不適用	N/A 不適用	N/A 不適用	6.5197	N/A 不適用	N/A 不適用	N/A 不適用
9.4075	N/A 不適用	N/A 不適用	N/A 不適用	8.0045	N/A 不適用	N/A 不適用	N/A 不適用
10.8834	N/A 不適用	N/A 不適用	N/A 不適用	8.2290	N/A 不適用	N/A 不適用	N/A 不適用
7.8231	N/A 不適用	N/A 不適用	N/A 不適用	7.4093	N/A 不適用	N/A 不適用	N/A 不適用
8.2117	N/A 不適用	N/A 不適用	N/A 不適用	6.9611	N/A 不適用	N/A 不適用	N/A 不適用
9.4912	N/A 不適用	N/A 不適用	N/A 不適用	6.5861	N/A 不適用	N/A 不適用	N/A 不適用
10.5561	N/A 不適用	N/A 不適用	N/A 不適用	9.2097	N/A 不適用	N/A 不適用	N/A 不適用
10.5481	N/A 不適用	N/A 不適用	N/A 不適用	9.3843	N/A 不適用	N/A 不適用	N/A 不適用
9.7743	N/A 不適用	N/A 不適用	N/A 不適用	9.4549	N/A 不適用	N/A 不適用	N/A 不適用
9.5738	N/A 不適用	N/A 不適用	N/A 不適用	9.2550	N/A 不適用	N/A 不適用	N/A 不適用
9.8251	N/A 不適用	N/A 不適用	N/A 不適用	9.1754	N/A 不適用	N/A 不適用	N/A 不適用
10.1264	N/A 不適用	N/A 不適用	N/A 不適用	9.8692	N/A 不適用	N/A 不適用	N/A 不適用
10.2877	N/A 不適用	N/A 不適用	N/A 不適用	10.1136	N/A 不適用	N/A 不適用	N/A 不適用
10.2196	N/A 不適用	N/A 不適用	N/A 不適用	9.9981	N/A 不適用	N/A 不適用	N/A 不適用



**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**INFORMATION ON EXPOSURE ARISING FROM FINANCIAL DERIVATIVE INSTRUMENTS (UNAUDITED)**

有關金融衍生工具所產生的之風險資訊（未經審核）  
 FOR THE YEAR ENDED 31ST DECEMBER 2024 截至二零二四年十二月卅一日止年度

Sub-Fund 分支基金	Financial year ended 截至以下日期止財政年度	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
BOCIP China Value Fund 中銀保誠中國價值基金	31.12.2024	1.69%	0.49%	0.84%	0.68%	0.00%	0.01%
	二零二四年十二月卅一日						
	31.12.2023	2.01%	1.37%	1.60%	0.37%	0.00%	0.01%
BOCIP China Wealth Fund 中銀保誠中國財富基金	二零二三年十二月卅一日						
	date of termination	0.11%	0.00%	0.09%	0.00%	0.00%	0.00%
	終止日期						
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	31.12.2023	0.19%	0.09%	0.13%	0.04%	0.00%	0.00%
	二零二三年十二月卅一日						
	31.12.2024	0.18%	0.15%	0.17%	0.01%	0.00%	0.00%
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	二零二四年十二月卅一日						
	31.12.2023	0.41%	0.00%	0.24%	0.09%	0.00%	0.00%
	二零二三年十二月卅一日						
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	31.12.2024	109.97%	74.25%	82.63%	9.04%	0.00%	0.04%
	二零二四年十二月卅一日						
	31.12.2023	95.54%	76.22%	83.25%	0.00%	0.00%	0.00%
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	二零二三年十二月卅一日						
	31.12.2024	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	二零二四年十二月卅一日						
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波幅股票基金	31.12.2023	0.22%	0.00%	0.02%	0.00%	0.00%	0.00%
	二零二三年十二月卅一日						
	31.12.2024	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	二零二四年十二月卅一日						
	31.12.2023	0.97%	0.00%	0.06%	0.00%	0.00%	0.00%
	二零二三年十二月卅一日						
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	31.12.2024	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	二零二四年十二月卅一日						
	31.12.2023	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	二零二三年十二月卅一日	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%

**BOCIP ASSET MANAGEMENT INVESTMENT FUNDS**  
**中銀保誠資產管理投資基金**

**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 DECEMBER 2024 截至二零二四年十二月卅一日止年度

Name of the Terminating Sub-Funds and the Sub-Funds 分支基金名稱	Financed Carbon Emissions tons CO <sub>2</sub> e/\$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%
BOCIP HK Dollar Money Market Fund 中銀保誠港元貨幣市場基金	N/A 不適用	N/A 不適用
BOCIP China Value Fund 中銀保誠中國價值基金	513.3	98.1%
BOCIP China Bond Fund 中銀保誠中國債券基金	N/A 不適用	N/A 不適用
BOCIP Japan Small & Mid Cap Opportunity Fund 中銀保誠日本中小企業機遇基金	16.2	90%
BOCIP Flexi HKD Income Fund 中銀保誠港元靈活收益基金	45	86.4%
BOCIP China Wealth Fund 中銀保誠中國財富基金	N/A 不適用	N/A 不適用
BOCIP Hong Kong Value Fund 中銀保誠香港價值基金	111	98.1%
BOCIP China Health Care Fund 中銀保誠中國健康護理基金	22.7	97.4%
BOCIP Hong Kong Low Volatility Equity Fund 中銀保誠香港低波動股票基金	68.7	99.4%
BOCIP China-A Small and Mid Cap Fund 中銀保誠中國A股中小企業基金	57.3	25.5%
BOCIP Shenzhen Growth Fund 中銀保誠深圳增長基金	53.4	83.1%
BOCIP Asia Quality Equity Fund 中銀保誠亞洲優質股票基金	81.5	89.3%
BOCIP USD Short Duration Bond Fund 中銀保誠美元短存續期債券基金	228.7	73.2%
BOCIP Flexi USD Bond Fund 中銀保誠美元靈活債券基金	92.4	80.5%
BOCIP Short Term HKD Money Market Fund 中銀保誠短期港元貨幣市場基金	N/A 不適用	N/A 不適用

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

#### 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 DECEMBER 2024 截至二零二四年十二月卅一日止年度

Note

附註

- |   |  |
|---|--|
| <p>1. The above data is from MSCI ESG Carbon Footprint Calculator ("MSCI") as of 14 January 2025, based on the holdings of the Sub-Fund as of 31 December 2024.</p> <p>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.</p> <p>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.</p> <p>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, data coverage for bond funds which mainly invest in sovereign debts and money market funds which primarily hold cash and deposits, is generally very low or not applicable at all.</p> <p>5. For BOCIP China-A Small and Mid Cap Fund, the Carbon Footprint figures have been switched to use information provided by MSCI from December 2024 due to termination of subscriptions on WIND services since November 2024.</p> <p>6. BOCIP HK Dollar Money Market Fund, BOCIP China Bond Fund, and BOCIP China Wealth Fund were in termination process and therefore not applicable in the calculation of Financed Carbon Emissions as of 31 December 2024.</p> | <p>1. 以上數據由MSCI ESG碳足跡計算器（「MSCI」）截至二零二五年一月十四日基於分支基金於二零二四年十二月卅一日所持有的投資計算。</p> <p>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。</p> <p>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。</p> <p>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，以投資主權債券為主的債券基金及以持有現金和存款為主的貨幣市場基金的數據覆蓋率普遍很低或完全不適用。</p> <p>5. 就中銀保誠中國A股中小企業基金而言，由於自二零二四年十一月起終止訂購WIND服務，碳足跡數據已自二零二四年十二月轉換至使用由MSCI提供的資料。</p> <p>6. 截至二零二四年十二月卅一日，中銀保誠港元貨幣市場基金、中銀保誠中國債券基金及中銀保誠中國財富基金處於終止程序中，因此不適用於計算融資碳排放量。</p> |
|---|--|

## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

#### 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 DECEMBER 2024 截至二零二四年十二月卅一日止年度

##### Definition & Methodology

##### 定義與編製方法

**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).

**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）。

**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.

**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。

**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%.

**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%。

**Scope 1 GHG Emissions:** Direct GHG emissions from sources owned or controlled by the company.

**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。

**Scope 2 GHG Emissions:** Indirect GHG emissions from consumption of purchased electricity, heat, or steam of the company.

**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。

##### Disclaimer

##### 免責聲明

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## BOCIP ASSET MANAGEMENT INVESTMENT FUNDS

### 中銀保誠資產管理投資基金

#### 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 DECEMBER 2024 截至二零二四年十二月卅一日止年度

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