

ANNUAL REPORT

BOCHK WEALTH CREATION SERIES

30 JUNE 2023

BOCHK WEALTH CREATION SERIES

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BOCHK WEALTH CREATION SERIES

ADMINISTRATION AND MANAGEMENT

Manager/QFII Holder/RQFII Holder

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

Trustee and Registrar

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

Solicitors to the Manager

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

Auditors

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

BOCHK WEALTH CREATION SERIES

REPORT OF THE TRUSTEE

We hereby confirm that, in our opinion, the Manager, BOCHK Asset Management Limited, has, in all material respects, managed BOCHK Wealth Creation Series for the year ended 30 June 2023 in accordance with the provisions of the Trust Deed dated 4 June 2012, as amended.

On behalf of
BOCI-Prudential Trustee Limited, the Trustee

30 October 2023

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

Report on the audit of financial statements

Opinion

We have audited the financial statements of BOCHK All Weather Global Opportunities Fund, BOCHK All Weather China High Yield Bond Fund, BOCHK All Weather Hong Kong Equity Fund, BOCHK All Weather CNY Equity Fund, BOCHK All Weather Asian Bond Fund, BOCHK All Weather Asia (ex-Japan) Equity Fund, BOCHK All Weather China Income Fund, BOCHK All Weather Asia Pacific High Income Fund, BOCHK All Weather Short Term Bond Fund, BOCHK All Weather Belt and Road Bond Fund, BOCHK All Weather Greater Bay Area Strategy Fund, BOCHK All Weather Asian High Yield Bond Fund, BOCHK All Weather ESG Multi-Asset Fund, BOCHK All Weather China New Dynamic Equity Fund and BOCHK All Weather HKD Money Market Fund (the “Sub-Funds” of BOCHK Wealth Creation Series) set out on pages 6 to 205, which comprise the statements of net assets as at 30 June 2023, and the statements of profit or loss and other comprehensive income, the statements of changes in net assets attributable to unitholders and the statements of cash flows for the year then ended for BOCHK All Weather Global Opportunities Fund, BOCHK All Weather China High Yield Bond Fund, BOCHK All Weather Hong Kong Equity Fund, BOCHK All Weather CNY Equity Fund, BOCHK All Weather Asian Bond Fund, BOCHK All Weather Asia (ex-Japan) Equity Fund, BOCHK All Weather China Income Fund, BOCHK All Weather Asia Pacific High Income Fund, BOCHK All Weather Short Term Bond Fund, BOCHK All Weather Belt and Road Bond Fund, BOCHK All Weather Greater Bay Area Strategy Fund, BOCHK All Weather Asian High Yield Bond Fund, BOCHK All Weather ESG Multi-Asset Fund, for the period from 31 October 2022 (date of commencement of operation) to 30 June 2023 for BOCHK All Weather China New Dynamic Equity Fund and for the period from 9 February 2023 (date of commencement of operation) to 30 June 2023 for BOCHK All Weather HKD Money Market Fund, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Sub-Funds as at 30 June 2023, and of their financial performance and their cash flows for the year then ended for BOCHK All Weather Global Opportunities Fund, BOCHK All Weather China High Yield Bond Fund, BOCHK All Weather Hong Kong Equity Fund, BOCHK All Weather CNY Equity Fund, BOCHK All Weather Asian Bond Fund, BOCHK All Weather Asia (ex-Japan) Equity Fund, BOCHK All Weather China Income Fund, BOCHK All Weather Asia Pacific High Income Fund, BOCHK All Weather Short Term Bond Fund, BOCHK All Weather Belt and Road Bond Fund, BOCHK All Weather Greater Bay Area Strategy Fund, BOCHK All Weather Asian High Yield Bond Fund, BOCHK All Weather ESG Multi-Asset Fund, for the period from 31 October 2022 (date of commencement of operation) to 30 June 2023 for BOCHK All Weather China New Dynamic Equity Fund and for the period from 9 February 2023 (date of commencement of operation) to 30 June 2023 for BOCHK All Weather HKD Money Market Fund in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”).

Basis for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing (“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 HKICPA’s Code of Ethics for Professional Accountants (“the Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Other information included in the Annual Report

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

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

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

Responsibilities of the Trustee and the Manager for the financial statements

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

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

In addition, the Trustee and the Manager of the Sub-Funds are required to ensure that the financial statements have been properly prepared in accordance with the relevant disclosure provisions of the trust deed dated 4 June 2012, as amended (the “Trust Deed”) and the relevant disclosure provisions of Appendix E of the Code on Unit Trusts and Mutual Funds (“the SFC Code”) issued by the Hong Kong Securities and Futures Commission.

Auditor’s responsibilities for the audit of the financial statements

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sub-Funds’ internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustee and the Manager.
- Conclude on the appropriateness of the Trustee’s and the Manager’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Sub-Funds’ ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Sub-Funds to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Certified Public Accountants
Hong Kong
30 October 2023

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF NET ASSETS
30 JUNE 2023**

Notes	BOCHK All Weather Global Opportunities Fund		BOCHK All Weather China High Yield Bond Fund		BOCHK All Weather Hong Kong Equity Fund		BOCHK All Weather CNY Equity Fund		BOCHK All Weather Asian Bond Fund		BOCHK All Weather Asia (ex-Japan) Equity Fund	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	USD	USD	RMB	RMB	HKD	HKD	RMB	RMB	USD	USD	USD	USD
ASSETS												
Financial assets at fair value through												
	profit or loss											
6,7	8,230,595	7,854,406	339,103,369	496,066,440	117,607,463	157,901,943	245,579,970	291,618,528	60,405,524	99,770,683	3,572,076	3,665,188
8	103,327	198,900	-	2,810	8,870,875	1,906,500	614,309	3,288,083	682,119	963,541	-	187,892
	-	3,251	39,934	-	477,624	702,243	31,439	735,863	-	-	24,979	5,449
	11,500	-	626,649	94,633	-	5,318	96,083	4,254	2,486	-	-	-
	-	-	174,193	123,699	-	-	519	598	-	-	8,911	-
	-	-	-	-	-	-	279,965	264,604	-	-	-	-
14	433,469	527,153	2,929,161	39,639,349	5,782,545	20,826,212	5,626,558	12,351,414	1,892,887	6,501,904	40,272	68,336
	8,778,891	8,583,710	342,873,306	535,926,931	132,738,507	181,342,216	252,228,843	308,263,344	62,983,016	107,236,128	3,646,238	3,926,865
LIABILITIES												
Financial liabilities at fair value												
	through profit or loss											
6,7	172	81	4,303,481	1,558,151	253,962	29,025	-	386,374	156,264	62,766	4,635	-
8	152,705	199,522	-	5,198,506	5,961,384	1,409,561	1,186	3,257,877	-	963,910	-	141,799
16	-	-	2,926,279	5,500,281	-	-	-	-	192,448	271,853	-	-
4(a)	6,729	6,322	346,267	449,679	129,884	153,383	353,594	397,837	37,815	67,149	2,246	2,239
4(b)	2,500	2,500	34,627	56,600	20,000	20,000	26,000	29,995	6,432	10,825	2,500	2,500
	7,665	24,573	49,050	161,868	131,474	260,368	379,620	559,666	7,651	23,761	6,936	24,649
	83,585	244,013	1,074,440	4,277,112	554,147	538,007	909,647	2,293,849	480,476	343,779	9,387	4,075
	253,356	477,011	8,734,144	17,202,197	7,050,851	2,410,344	1,670,047	6,925,598	881,086	1,744,043	25,704	175,262
	8,525,535	8,106,699	334,139,162	518,724,734	125,687,656	178,931,872	250,558,796	301,337,746	62,101,930	105,492,085	3,620,534	3,751,603
	Net assets attributable to unitholders											

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES
STATEMENTS OF NET ASSETS (CONTINUED)
30 JUNE 2023

Notes	BOCHK All Weather China Income Fund		BOCHK All Weather Pacific High Income Fund		BOCHK All Weather Short Term Bond Fund		BOCHK All Weather Belt and Road Bond Fund		BOCHK All Weather Bay Area Strategy Fund		BOCHK All Weather Asian High Yield Bond Fund	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	HKD	HKD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
ASSETS												
Financial assets at fair value through												
6,7	46,154,718	62,437,940	5,162,313	7,516,652	22,577,401	26,771,928	10,907,680	15,762,093	80,815,521	120,560,632	11,694,466	15,849,462
8	-	846,000	-	208,916	-	593,652	69,120	821,508	-	963,541	-	-
	211,816	376,385	6,812	22,252	-	-	5,479	-	-	37,024	-	-
	-	-	-	-	58,282	6,533	-	-	-	-	-	-
	-	-	-	-	4,195	2,546	1,075	-	2,316	1,255	626	-
	-	-	-	-	-	-	-	-	-	-	-	-
14	3,970,112	2,454,012	266,033	1,275,074	10,514,096	23,029,082	216,112	351,489	4,503,501	8,120,496	150,748	816,186
Total assets	50,336,646	66,114,337	5,435,158	9,022,894	33,153,974	50,403,741	11,199,466	16,935,090	85,321,338	129,682,948	11,845,840	16,665,648
LIABILITIES												
Financial liabilities at fair value												
6,7	381,024	-	43,775	3,781	-	-	63,451	16,684	157,628	58,780	26,815	12,963
8	15,491	2,435	2,343	128,036	-	593,308	128,537	645,600	-	1,846,732	-	194,131
16	139,069	148,701	19,156	26,139	-	-	36,650	53,442	280,828	400,145	40,830	63,851
4(a)	55,763	67,454	5,971	8,871	7,266	7,439	9,057	13,392	70,356	98,361	9,531	14,764
4(b)	20,000	20,000	2,500	2,500	2,500	3,105	2,500	2,500	8,471	12,452	2,500	2,500
	54,353	192,096	7,229	24,994	6,803	24,398	26,241	44,859	7,167	24,835	68,076	87,223
	21,715	28,719	655	-	51,245	-	208,041	-	192,814	104,970	74,085	9,057
Liabilities (excluding net assets attributable to unitholders)	687,415	459,405	81,629	194,321	67,814	628,250	474,477	776,477	717,264	2,546,275	221,837	384,489
Net assets attributable to unitholders	49,649,231	65,654,932	5,353,529	8,828,573	33,086,160	49,775,491	10,724,989	16,158,613	84,604,074	127,136,673	11,624,003	16,281,159

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES
STATEMENTS OF NET ASSETS (CONTINUED)
30 JUNE 2023

Notes	BOCHK All Weather ESG Multi-Asset Fund	2023	2022	BOCHK All Weather China New Dynamic Equity Fund	2023	BOCHK All Weather HKD Money Market Fund	2023	HKD
	USD	USD	USD	HKD	HKD	HKD	HKD	HKD
ASSETS								
	Financial assets at fair value through profit or loss	13,611,098	26,064,558	57,947,988	99,492,500			
6,7	Amounts due from brokers	252	198,900	—	—			
8	Dividends receivable	4,431	49,588	112,550	—			
	Interest receivable	—	—	—	5,284,631			
	Amounts receivable on subscription	128	—	—	—			
14	Time deposits	—	—	—	480,000,000			
14	Cash and cash equivalents	1,153,309	2,042,808	2,498,067	387,450,496			
	Total assets	14,769,218	28,355,854	60,558,605	972,227,627			
LIABILITIES								
	Financial liabilities at fair value through profit or loss	45,373	35,138	150,414	—			
6,7	Amounts due to brokers	234,868	398,898	44,198	—			
8	Distribution payable	42,821	71,430	—	—			
16	Management fee payable	17,806	31,643	28,731	42,202			
4(a)	Trustee fee payable	2,500	3,028	20,000	57,105			
4(b)	Accrued expenses and other payables	15,407	24,750	143,840	40,022			
	Amounts payable on redemption	48,684	—	—	—			
	Liabilities (excluding net assets attributable to unitholders)	407,459	564,887	387,183	139,329			
	Net assets attributable to unitholders	14,361,759	27,790,967	60,171,422	972,088,298			

Trustee

Manager

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023**

	BOCHK All Weather Global Opportunities Fund		BOCHK All Weather China High Yield Bond Fund		BOCHK All Weather Hong Kong Equity Fund		BOCHK All Weather CNY Equity Fund		BOCHK All Weather Asian Bond Fund		BOCHK All Weather Asia (ex-Japan) Equity Fund	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	USD	USD	RMB	RMB	HKD	HKD	RMB	RMB	USD	USD	USD	USD
INCOME												
Dividend income	77,273	131,004	574,238	467,976	3,873,069	4,981,284	4,124,192	3,289,490	94,686	60,664	58,803	139,687
Interest income on bank deposits	432	19	15,029	1,731	15,576	8,781	38,564	28,213	2,524	127	244	26
Other income	17	16	42,125	51,014	–	–	–	–	4,973	14,256	8,911	–
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss	1,691,050	(2,354,486)	47,970,008	(383,253,606)	(29,384,589)	(67,198,590)	(64,835,850)	(53,002,936)	(1,343,234)	(32,427,736)	(236,009)	(2,181,592)
Net exchange gains/(losses)	(119,927)	(5,739)	(38,949,512)	(2,776,530)	(679,430)	(343,067)	(543,477)	140,610	(144,943)	(19,220)	(7,467)	(5,192)
Total income/(loss)	1,648,845	(2,229,186)	9,651,888	(385,509,415)	(26,175,374)	(62,551,592)	(61,216,571)	(49,544,623)	(1,385,994)	(32,371,909)	(175,518)	(2,047,071)
EXPENSES												
Management fee	75,083	80,027	4,553,869	7,475,548	1,705,498	2,223,323	4,525,370	5,670,369	565,661	1,186,841	26,089	42,840
Trustee fee	30,000	30,000	480,415	934,112	240,000	292,547	335,413	426,826	93,745	175,692	30,000	30,000
Sub-custodian fee	23,078	17,408	74,452	168,174	215,792	288,545	215,986	342,081	22,435	36,162	10,070	9,953
Auditor's remuneration	23,500	23,400	163,616	151,079	259,246	255,983	167,529	151,240	24,970	22,500	23,500	23,400
Commissions and transaction costs	27,563	35,152	32,471	20,160	6,948,829	14,076,899	1,001,850	3,963,587	7,508	7,711	59,429	112,191
Legal and professional fees	333	253	25,619	19,241	18,538	6,383	11,169	9,272	3,708	3,968	2,697	143
Other expenses	8,609	13,641	117,165	230,725	100,491	153,970	97,892	147,492	18,829	34,974	8,281	13,095
Total operating expenses	188,166	199,881	5,447,607	8,999,039	9,488,394	17,297,650	6,355,209	10,710,867	736,856	1,467,848	160,066	231,622
Operating profit/(loss)	1,460,679	(2,429,067)	4,204,281	(394,508,454)	(35,663,768)	(79,849,242)	(67,571,780)	(60,255,490)	(2,122,850)	(33,839,757)	(335,584)	(2,278,693)
FINANCE COST												
Distributions to unitholders	–	–	(12,268,205)	(29,092,094)	–	–	–	–	(2,464,760)	(4,637,706)	–	–
Profit/(loss) before tax	1,460,679	(2,429,067)	(8,063,924)	(423,600,548)	(35,663,768)	(79,849,242)	(67,571,780)	(60,255,490)	(4,587,610)	(38,477,463)	(335,584)	(2,278,693)
Withholding tax	(20,238)	(19,829)	–	–	(269,639)	(255,905)	(385,882)	(272,441)	–	–	(3,430)	(13,267)
Change in net assets attributable to unitholders	1,440,441	(2,448,896)	(8,063,924)	(423,600,548)	(35,933,407)	(80,105,147)	(67,957,662)	(60,527,931)	(4,587,610)	(38,477,463)	(339,014)	(2,291,960)

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023**

	BOCHK All Weather China Income Fund		BOCHK All Weather Pacific High Income Fund		BOCHK All Weather Asia Income Fund		BOCHK All Weather Short Term Bond Fund		BOCHK All Weather Belt and Road Bond Fund		BOCHK All Weather Bay Area Strategy Fund		BOCHK All Weather Greater Asia High Yield Bond Fund	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Notes	HKD	HKD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
INCOME														
Dividend income	1,080,266	1,207,944	274,599	281,771	–	–	39,901	20,555	192,907	186,669	14,830	9,502		
Interest income on bank deposits	3,841	694	631	201	799,702	126,317	749	66	3,317	185	1,007	72		
Other income	5,887	–	–	11,125	–	240	94	1,024	6,029	37,702	1,279	41		
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss	(6,433,772)	(27,152,987)	(1,784,735)	(3,251,800)	976,028	363,216	(639,221)	(4,329,998)	(3,551,574)	(33,147,452)	430,027	(12,440,365)		
Net exchange gains/(losses)	(203,118)	(46,658)	(8,093)	(12,652)	(26,699)	(5,595)	(17,698)	754	(205,607)	(9,326)	(19,842)	17,728		
Total income/(loss)	(5,546,896)	(25,991,007)	(1,517,598)	(2,971,355)	1,749,403	484,178	(616,175)	(4,307,599)	(3,554,928)	(32,932,222)	427,301	(12,413,022)		
EXPENSES														
Management fee	719,370	1,133,183	84,791	137,423	92,994	117,270	133,980	215,396	947,411	1,577,160	131,579	262,887		
Trustee fee	240,000	240,000	30,000	30,000	34,835	42,119	30,000	30,872	115,838	196,078	30,000	34,138		
Sub-custodian fee	54,934	145,830	15,406	27,977	10,721	10,917	10,918	15,818	22,841	41,232	4,290	10,304		
Auditor's remuneration	188,632	182,625	23,500	23,400	24,070	23,400	24,070	23,400	24,070	23,400	24,070	23,960		
Commissions and transaction costs	438,242	959,227	161,580	245,311	3,685	2,954	30,095	17,362	36,713	35,877	1,205	2,184		
Legal and professional fees	2,305	2,300	271	273	2,412	1,159	486	585	3,963	4,567	497	653		
Other expenses	74,235	122,023	11,703	15,551	15,766	23,288	7,162	14,178	26,530	44,896	12,865	19,736		
Total operating expenses	1,717,718	2,785,188	327,251	479,935	184,483	221,107	236,711	317,611	1,177,366	1,923,210	204,506	353,862		
Operating profit/(loss)	(7,264,614)	(28,776,195)	(1,844,849)	(3,451,290)	1,564,920	263,071	(852,886)	(4,625,210)	(4,732,294)	(34,855,432)	222,795	(12,766,884)		
FINANCE COST														
Distributions to unitholders	(1,681,108)	(2,540,328)	(255,714)	(401,024)	–	–	(518,651)	(857,397)	(3,747,048)	(6,257,388)	(554,727)	(1,244,590)		
Profit/(loss) before tax	(8,945,722)	(31,316,523)	(2,100,563)	(3,852,314)	1,564,920	263,071	(1,371,537)	(5,482,607)	(8,479,342)	(41,112,820)	(331,932)	(14,011,474)		
Withholding tax	(80,586)	(55,256)	(34,306)	(57,846)	–	–	(2,747)	(896)	(5,150)	(7,042)	–	–		
Change in net assets attributable to unitholders	(9,026,308)	(31,371,779)	(2,134,869)	(3,910,160)	1,564,920	263,071	(1,374,284)	(5,483,503)	(8,484,492)	(41,119,862)	(331,932)	(14,011,474)		

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023**

	Notes	BOCHK All Weather ESG Multi-Asset Fund	2022 ¹ USD	BOCHK All Weather China New Dynamic Equity Fund 2023 ²	BOCHK All Weather HKD Money Market Fund 2023 ³
		USD	USD	HKD	HKD
INCOME					
Dividend income		233,075	255,716	744,858	–
Interest income on bank deposits		1,124	110	3,787	10,727,925
Other income		21	10	–	–
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss	6	604,243	(7,696,831)	(518,501)	1,248,716
Net exchange gains/(losses)		15,004	32,343	407,434	(8,276)
Total income/(loss)		853,467	(7,408,652)	637,578	11,968,365
EXPENSES					
Management fee	4(a)	279,713	427,737	255,901	168,115
Trustee fee	4(b)	30,622	42,049	160,000	256,499
Sub-custodian fee		13,494	21,063	55,665	7,043
Auditor's remuneration		24,070	24,000	191,867	156,852
Commissions and transaction costs	15	43,620	106,456	397,386	5,460
Preliminary expenses	13	–	62,223	600,000	460,909
Legal and professional fees		584	–	–	1,542
Other expenses		21,084	7,997	30,099	17,797
Total operating expenses		413,187	691,525	1,690,918	1,074,217
Operating profit/(loss)		440,280	(8,100,177)	(1,053,340)	10,894,148
FINANCE COST					
Distributions to unitholders		(607,324)	(831,359)	–	–
Profit/(loss) before tax		(167,044)	(8,931,536)	(1,053,340)	10,894,148
Withholding tax	5	(48,677)	(44,448)	(26,885)	–
Change in net assets attributable to unitholders		(215,721)	(8,975,984)	(1,080,225)	10,894,148

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

- 1 For the period from 29 July 2021 (date of commencement of operation) to 30 June 2022.
- 2 For the period from 31 October 2022 (date of commencement of operation) to 30 June 2023.
- 3 For the period from 9 February 2023 (date of commencement of operation) to 30 June 2023.

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023**

	BOCHK All Weather Global Opportunities Fund		BOCHK All Weather China High Yield Bond Fund		BOCHK All Weather Hong Kong Equity Fund		BOCHK All Weather CNY Equity Fund		BOCHK All Weather Asian Bond Fund		BOCHK All Weather Asia (ex-Japan) Equity Fund	
	Number of units	USD	Number of units	RMB	Number of units	HKD	Number of units	RMB	Number of units	USD	Number of units	USD
Balance at 1 July 2021	4,911,783,840	9,642,294	89,072,906,4850	1,079,596,512	16,125,246,1660	280,669,311	28,094,969,8820	407,733,417	82,057,933,9010	218,348,938	2,908,530,7620	6,587,074
Subscription of units												
- Class A1 units	1,115,8240	13,080	2,009,252,6410	15,581,495	3,629,852,0110	37,934,332	521,909,6880	6,388,092	175,147,4110	1,710,478	2,291,4560	28,286
- Class A2 units	1,607,745,2510	2,290,803	378,899,6530	19,621,618	11,762,4070	1,045,834	240,481,8340	20,163,868	1,962,877,3010	2,358,566	428,283,1430	593,873
- Class A3 units	-	-	5,095,774,9950	34,170,572	33,625,8400	1,792,309	3,094,938,0070	31,700,564	-	-	-	-
- Class A4 units	-	-	36,209,9400	1,152,200	-	-	-	-	-	-	-	-
- Class A7 units	-	-	-	-	244,974,4330	3,559,438	-	-	414,123,6730	660,557	1,603,8190	2,565
- Class A8 units	-	-	581,185,1190	25,368,248	-	-	-	-	-	-	-	-
- Class A9 units	-	-	-	-	-	-	1,812,063,7280	16,964,469	-	-	-	-
- Class I1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I2 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X1 units	-	-	-	-	638,686,1310	7,000,000	-	-	-	-	-	-
- Class X2 units	-	-	-	-	151,515,1510	15,546,200	-	-	-	-	421,568,6270	549,359
- Class X3 units	-	-	-	-	-	-	551,977,9200	4,881,606	-	-	-	-
	1,608,861,0750	2,303,883	8,101,322,3480	95,894,133	4,710,415,9730	66,878,113	6,221,371,1770	80,098,599	2,552,148,3850	4,729,601	853,747,0450	1,174,083
Redemption of units												
- Class A1 units	(10,806,0770)	(118,212)	(8,375,830,4850)	(68,724,234)	(2,544,709,0490)	(29,584,904)	(1,376,001,4190)	(15,538,080)	(3,882,216,7640)	(36,943,376)	(2,727,5950)	(30,473)
- Class A2 units	(902,490,8020)	(1,272,370)	(265,449,6840)	(11,740,761)	(5,136,4810)	(487,009)	(422,673,3540)	(33,245,338)	(16,141,241,5740)	(18,903,760)	(459,867,9260)	(573,246)
- Class A3 units	-	-	(7,485,965,4910)	(44,776,225)	-	-	(5,234,730,0990)	(52,952,766)	-	-	-	-
- Class A4 units	-	-	(90,718,6620)	(2,660,965)	-	-	-	-	-	-	-	-
- Class A7 units	-	-	-	-	(89,951,8580)	(1,302,418)	-	-	(8,874,323,4940)	(13,656,727)	(37,344,2050)	(65,095)
- Class A8 units	-	-	(1,459,231,6390)	(59,963,178)	-	-	(1,464,404,4280)	(13,365,245)	-	-	(97,560,9750)	-
- Class A9 units	-	-	-	-	(394,866,7320)	(33,698,474)	-	-	-	-	-	-
- Class I2 units	-	-	-	-	(2,652,491,3600)	(23,437,600)	-	-	(878,266,5890)	(9,605,128)	-	-
- Class X1 units	-	-	(4,330,561,8210)	(45,300,000)	-	-	-	-	-	-	-	-
- Class X2 units	-	-	-	-	-	-	(1,135,441,4900)	(10,864,910)	-	-	-	(1,048,780)
- Class X3 units	-	-	-	-	-	-	(9,633,250,7900)	(125,966,339)	(29,776,048,4210)	(79,108,991)	(597,500,7010)	(1,717,594)
	(913,296,8790)	(1,390,582)	(22,007,757,7820)	(233,165,363)	(5,687,155,4800)	(88,510,405)	(9,633,250,7900)	(125,966,339)	(29,776,048,4210)	(79,108,991)	(597,500,7010)	(1,717,594)
Increase/(decrease) in net assets attributable to unitholders	-	(2,448,896)	-	(423,600,548)	-	(80,105,147)	-	(60,527,931)	-	(38,477,463)	-	(2,291,960)
Balance at 30 June 2022 and 1 July 2022	5,607,348,0360	8,106,699	75,166,471,0510	518,724,734	15,148,506,6590	178,931,872	24,683,090,2690	301,337,746	54,834,033,8650	105,492,085	3,164,777,1060	3,751,603

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023**

	BOCHK All Weather Global Opportunities Fund		BOCHK All Weather China High Yield Bond Fund		BOCHK All Weather Hong Kong Equity Fund		BOCHK All Weather CNY Equity Fund		BOCHK All Weather Asian Bond Fund		BOCHK All Weather Asia (ex-Japan) Equity Fund	
	Number of units	USD	Number of units	RMB	Number of units	HKD	Number of units	RMB	Number of units	USD	Number of units	USD
Subscription of units												
- Class A1 units	14,736,7810	147,254	1,147,586,4820	6,615,363	2,716,299,2780	22,880,097	3,230,291,6960	31,965,830	18,559,2640	138,357	-	-
- Class A2 units	1,319,165,8960	1,662,197	23,876,7380	863,806	1,193,0320	76,635	98,369,6180	6,042,158	3,412,177,1730	3,242,679	506,692,0350	498,440
- Class A3 units	-	-	2,666,945,9330	12,096,709	3,144,8400	140,954	1,854,302,1240	14,994,659	-	-	-	-
- Class A4 units	-	-	2,799,0060	66,185	-	-	-	-	-	-	-	-
- Class A7 units	-	-	-	-	223,592,9120	2,164,839	-	-	788,065,6930	913,623	686,5490	688
- Class A8 units	-	-	140,020,0860	4,873,397	-	-	-	-	-	-	-	-
- Class A9 units	-	-	-	-	-	-	821,307,4350	6,356,322	-	-	-	-
- Class I1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I2 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X2 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X3 units	-	-	-	-	-	-	-	-	-	-	-	-
	1,333,902,6770	1,809,451	3,981,228,2450	24,515,460	2,944,230,0620	25,262,525	6,004,270,8730	59,358,969	4,218,802,1300	4,294,659	507,378,5840	499,128
Redemption of units												
- Class A1 units	(81,874,8930)	(793,119)	(5,401,471,1890)	(30,369,941)	(2,150,921,0950)	(17,638,646)	(603,547,0830)	(6,102,683)	(2,023,543,5240)	(14,951,381)	(316,1320)	(2,365)
- Class A2 units	(1,036,633,1340)	(1,312,551)	(265,815,4430)	(9,499,685)	(34,900,0900)	(2,179,365)	(164,339,1240)	(10,525,649)	(9,439,365,0450)	(8,981,461)	(273,058,1110)	(274,740)
- Class A3 units	-	-	(5,847,795,9390)	(26,009,532)	(7,334,7350)	(293,020)	(2,228,838,5400)	(17,934,710)	-	-	-	-
- Class A4 units	-	-	(39,661,3770)	(894,139)	-	-	-	-	-	-	-	-
- Class A7 units	-	-	-	-	(105,514,0440)	(1,182,789)	-	-	(9,037,820,1430)	(10,482,705)	(13,667,5310)	(14,078)
- Class A8 units	-	-	(803,773,4000)	(28,421,567)	-	-	-	-	-	-	-	-
- Class A9 units	-	-	-	-	-	-	(485,235,4600)	(3,743,605)	-	-	-	-
- Class I2 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X1 units	-	-	(12,378,103,3610)	(105,842,244)	(1,219,772,4190)	(9,992,309)	-	-	(942,633,7330)	(8,681,657)	-	-
- Class X2 units	(485,440,0000)	(725,386)	-	-	(151,515,1510)	(11,287,205)	-	-	-	-	-	-
- Class X3 units	-	-	-	-	-	-	(491,035,0000)	(3,873,610)	-	-	-	-
	(1,603,948,0270)	(2,831,056)	(24,736,620,7090)	(201,037,108)	(3,669,957,5340)	(42,573,334)	(3,972,995,2000)	(42,180,257)	(21,443,362,4450)	(43,097,204)	(287,041,7740)	(291,183)
Increase/(decrease) in net assets attributable to unitholders	-	1,440,441	-	(8,063,924)	-	(35,933,407)	-	(67,957,662)	-	(4,587,610)	-	(339,014)
Balance at 30 June 2023	5,337,305,6860	8,525,535	54,411,078,5870	334,139,162	14,422,779,1870	125,687,656	26,714,365,9350	250,538,796	37,609,473,5500	62,101,930	3,385,113,9160	3,620,534

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023**

	BOCHK All Weather China Income Fund		BOCHK All Weather Asia Pacific High Income Fund		BOCHK All Weather Short Term Bond Fund		BOCHK All Weather Belt and Road Bond Fund		BOCHK All Weather Greater Bay Area Strategy Fund		BOCHK All Weather Asian High Yield Bond Fund	
	Number of units	HKD	Number of units	USD	Number of units	USD	Number of units	USD	Number of units	USD	Number of units	USD
Balance at 1 July 2021	13,596,539,496	126,036,483	8,071,148,848	14,334,529	29,236,600,209	91,537,492	15,024,930,970	28,480,048	130,073,414,654	223,714,507	19,984,536,520	35,469,520
Subscription of units												
- Class A1 units	634,877,698	4,346,642	7,742,571	71,207	278,712,134	2,895,311	2,690,046	25,995	79,174,659	743,238	12,643,670	103,298
- Class A2 units	1,303,910	67,384	762,184,725	781,331	3,524,394,919	4,667,122	3,10,884,914	393,631	3,447,054,357	4,184,196	1,907,918,110	2,340,093
- Class A3 units	-	-	-	-	75,208,382	113,243	-	-	1,563,512,083	1,826,701	-	-
- Class A4 units	-	-	2,134,614	13,766	-	-	-	-	69,105,867	98,505	10,332,691	75,578
- Class A7 units	-	-	-	-	-	-	-	-	-	-	3,097,874	36,140
- Class A8 units	12,704,870	109,237	106,912,225	149,317	-	-	162,787,890	265,975	-	-	96,834,614	136,106
- Class A9 units	-	-	-	-	-	-	-	-	-	-	1,567,665	15,930
- Class A10 units	-	-	-	-	-	-	-	-	422,665,613	623,710	-	-
- Class A11 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class C1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I6 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X1 units	-	-	761,035,007	639,018	1,052,168,423	11,000,000	-	-	-	-	-	-
- Class X2 units	-	-	-	-	1,820,551,147	2,435,960	-	-	-	-	-	-
	648,886,478	4,523,263	1,640,009,142	1,654,639	6,751,035,005	21,111,636	476,362,850	685,601	5,581,512,579	7,476,350	2,032,394,624	2,707,145
Redemption of units												
- Class A1 units	(2,598,513,891)	(16,304,651)	(74,382,967)	(649,240)	(1,613,479,123)	(16,750,568)	(136,453,903)	(1,298,500)	(996,558,272)	(8,765,400)	(224,309,894)	(1,789,070)
- Class A2 units	(56,172,833)	(2,943,440)	(1,743,860,236)	(1,831,269)	(7,953,336,766)	(10,531,114)	(2,029,943,830)	(2,381,562)	(23,113,348,921)	(26,061,340)	(5,141,906,093)	(4,833,574)
- Class A3 units	-	-	-	-	(30,469,653)	(45,858)	-	-	(4,402,960,669)	(5,043,447)	-	-
- Class A4 units	-	-	(3,307,257)	(17,046)	-	-	-	-	(976,514,700)	(1,316,549)	(26,718,632)	(180,190)
- Class A7 units	-	-	-	-	-	-	-	-	-	-	(6,892,131)	(91,146)
- Class A8 units	(985,074,066)	(8,284,944)	(154,779,721)	(202,880)	-	-	(2,420,034,293)	(3,843,471)	-	-	-	-
- Class A9 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class A10 units	-	-	-	-	-	-	-	-	(4,707,283,736)	(6,807,458)	(754,200,348)	(971,280)
- Class A11 units	-	-	-	-	(3,420,196,628)	(35,646,818)	-	-	(500,000,000)	(5,335,000)	(2,252,256)	(18,772)
- Class C1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I1 units	-	-	-	-	-	-	-	-	(1,005,096,321)	(9,605,128)	-	-
- Class I6 units	(853,485,064)	(6,000,000)	(66,909,975)	(550,000)	-	-	-	-	-	-	-	-
- Class X1 units	-	-	-	-	(121,440,823)	(162,350)	-	-	-	-	-	-
- Class X2 units	(4,493,245,854)	(33,533,035)	(2,043,240,156)	(3,250,435)	(13,138,922,993)	(63,136,708)	(4,586,432,026)	(7,523,533)	(35,701,762,619)	(62,934,322)	(6,156,279,354)	(7,884,032)

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023**

	BOCHK All Weather China Income Fund		BOCHK All Weather Asia Pacific High Income Fund		BOCHK All Weather Short Term Bond Fund		BOCHK All Weather Belt and Road Bond Fund		BOCHK All Weather Greater Bay Area Strategy Fund		BOCHK All Weather Asian High Yield Bond Fund	
	Number of units	HKD	Number of units	USD	Number of units	USD	Number of units	USD	Number of units	USD	Number of units	USD
Increase/(decrease) in net assets attributable to unitholders	-	(31,371,779)	-	(3,910,160)	-	263,071	-	(5,483,503)	-	(41,119,862)	-	(14,011,474)
Balance at 30 June 2022 and 1 July 2022	9,752,180,1200	65,654,932	7,667,917,8340	8,828,573	22,848,712,2210	49,775,491	10,914,861,7940	16,158,613	99,953,164,6140	127,136,673	15,860,651,8120	16,281,159

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023**

Subscription of units	BOCHK All Weather China Income Fund		BOCHK All Weather Asia Pacific High Income Fund		BOCHK All Weather Short Term Bond Fund		BOCHK All Weather Belt and Road Bond Fund		BOCHK All Weather Greater Bay Area Strategy Fund		BOCHK All Weather Asian High Yield Bond Fund	
	Number of units	HKD	Number of units	USD	Number of units	USD	Number of units	USD	Number of units	USD	Number of units	USD
- Class A1 units	656,539	3,433,200	616,240	3,530	387,535	11,700	4,049,738	473,443	3,717	15,713,905	218,377	1,237
- Class A2 units	1,988,063	85,606	550,980	399,778	7,133,207	34,000	9,630,610	121,631	121,436	403,114	391,485	301,500
- Class A3 units	-	-	-	-	1,342,751	44,410	2,050,881	-	-	231,779	-	-
- Class A4 units	-	-	4,378,271	13,601	-	-	-	-	-	12,409	202,013	760
- Class A7 units	-	-	-	-	-	-	-	-	-	111,068	111,068	749
- Class A8 units	247,187	1,540,264	266,743	223,025	-	-	214,349	-	-	-	-	-
- Class A9 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class A10 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class A11 units	-	-	-	-	-	-	-	-	-	673,460	77,669	469
- Class C1 units	-	-	-	-	-	-	-	-	-	744,616	-	-
- Class I1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I6 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class X2 units	-	-	-	-	8,447	352,273	11,418,617	-	-	-	-	-
	905,714	5,059,070	822,718	639,935	17,330	846,171	27,149,846	295,533	339,502	1,336,478	402,685	313,901
Redemption of units												
- Class A1 units	(712,462)	(3,773,526)	(25,331,741)	(149,129)	(669,593)	(7,020)	(7,077,128)	(139,644)	(1,085,799)	(365,071)	(104,294)	(600,898)
- Class A2 units	(69,485)	(2,762,697)	(1,238,914)	(898,162)	(6,926)	(381,304)	(9,324,693)	(2,140,665)	(2,123,373)	(14,388,034)	(3,185,085)	(2,272,800)
- Class A3 units	-	-	-	-	(119,312)	(11,440)	(185,008)	-	-	(1,510,549)	(9,488)	(38,861)
- Class A4 units	-	-	(7,651,362)	(25,513)	-	-	-	-	-	(756,978)	(891,090)	(5,970)
- Class A7 units	(89,332)	(542,240)	(239,208)	(207,305)	-	-	(1,189,669)	(1,025,650)	(1,189,669)	-	-	-
- Class A8 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class A9 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class A10 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class A11 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class C1 units	-	-	-	-	-	-	-	-	-	(7,735,279)	(8,620,426)	-
- Class I1 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I6 units	(847,457)	(5,000,000)	(107,033)	(700,000)	(1,169,678)	(38,600)	(12,355,465)	-	-	(1,022,423)	(8,340,421)	(431,480)
- Class X1 units	-	-	-	-	(12,034)	(592,068)	(16,461,803)	-	-	-	(2,326,156)	(13,477)
- Class X2 units	(1,718,737)	(12,038,463)	(1,618,140)	(1,980,109)	(20,919)	(57,540)	(45,404,097)	(3,305,960)	(4,398,842)	(25,978,336)	(1,362,400)	(1,275,639)
	-	(9,026,308)	-	(2,134,869)	-	-	1,564,920	-	(1,374,284)	-	-	-
Increase/(decrease) in net assets attributable to unitholders	8,939,157	49,649,231	6,872,496	5,353,529	19,260,000	8,180	33,086,160	7,904,434	10,724,989	75,311,306	11,099,369	11,624,003
Balance at 30 June 2023												

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023**

	BOCHK All Weather ESG Multi-Asset Fund ¹		USD	BOCHK All Weather China New Dynamic Equity Fund ²		BOCHK All Weather HKD Money Market Fund ³	
	Number of units			Number of units	HKD	Number of units	HKD
Balance at date of commencement of operation¹							
Subscription of units							
- Class A1 units	733,047.6200	7,307,962	-	N/A	N/A	N/A	N/A
- Class A2 units	11,067,645.0730	14,191,225	-	N/A	N/A	N/A	N/A
- Class A3 units	-	-	-	N/A	N/A	N/A	N/A
- Class A4 units	399,373.8500	2,944,112	-	N/A	N/A	N/A	N/A
- Class A7 units	99,290.2410	1,369,265	-	N/A	N/A	N/A	N/A
- Class A8 units	-	-	-	N/A	N/A	N/A	N/A
- Class A9 units	4,517,167.8030	6,886,294	-	N/A	N/A	N/A	N/A
- Class A10 units	43,321.4290	512,701	-	N/A	N/A	N/A	N/A
- Class I1 units	499,998.0000	4,999,980	-	N/A	N/A	N/A	N/A
- Class I2 units	-	-	-	N/A	N/A	N/A	N/A
- Class X1 units	-	-	-	N/A	N/A	N/A	N/A
- Class X2 units	3,880,000.0000	4,992,408	-	N/A	N/A	N/A	N/A
- Class X3 units	-	-	-	N/A	N/A	N/A	N/A
	21,239,844.0160	43,203,947	-	N/A	N/A	N/A	N/A
Redemption of units							
- Class A1 units	(33,603.6320)	(289,350)		N/A	N/A	N/A	N/A
- Class A2 units	(1,622,844.2410)	(1,832,483)		N/A	N/A	N/A	N/A
- Class A3 units	-	-		N/A	N/A	N/A	N/A
- Class A4 units	(82,509.7420)	(493,543)		N/A	N/A	N/A	N/A
- Class A7 units	(7,623.7210)	(86,660)		N/A	N/A	N/A	N/A
- Class A8 units	-	-		N/A	N/A	N/A	N/A
- Class A9 units	(760,070.9610)	(1,048,608)		N/A	N/A	N/A	N/A
- Class A10 units	(702.1620)	(5,760)		N/A	N/A	N/A	N/A
- Class X1 units	-	-		N/A	N/A	N/A	N/A
- Class X2 units	(2,466,472.4630)	(2,680,592)		N/A	N/A	N/A	N/A
	(4,973,826.9220)	(6,436,996)		N/A	N/A	N/A	N/A
Increase/(decrease) in net assets attributable to unitholders	-	(8,975,984)		N/A	N/A	N/A	N/A
Balance at 30 June 2022 and 1 July 2022 or date of commencement of operation^{2, 3}	16,266,017.0940	27,790,967		-	-	-	-

BOCHK WEALTH CREATION SERIES
STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023

- ¹ The date of commencement of operation of BOCHK All Weather ESG Multi-Asset Fund was 29 July 2021.
- ² The date of commencement of operation of BOCHK All Weather China New Dynamic Equity Fund was 31 October 2022.
- ³ The date of commencement of operation of BOCHK All Weather HKD Money Market Fund was 9 February 2023.

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023**

	BOCHK All Weather ESG Multi-Asset Fund ¹		BOCHK All Weather New Dynamic Equity Fund ²		BOCHK All Weather HKD Money Market Fund ³	
	Number of units	USD	Number of units	HKD	Number of units	HKD
Subscription of units						
- Class A1 units	4,211.7920	32,561	2,121,318.0930	21,761,309	11,161,097.3910	112,699,233
- Class A2 units	37,751.0060	37,520	60,453.9000	4,947,964	-	-
- Class A3 units	-	-	-	-	-	-
- Class A4 units	3,497.0700	17,517	-	-	-	-
- Class A7 units	570.3900	5,239	-	-	-	-
- Class A8 units	-	-	403,213.0690	4,518,551	-	-
- Class A9 units	110,298.0420	122,753	-	-	-	-
- Class A10 units	23.6160	189	-	-	-	-
- Class I1 units	-	-	-	-	104,403,841.8020	1,044,780,000
- Class I2 units	-	-	-	-	-	-
- Class X1 units	-	-	3,950,000.0000	39,500,000	9,121,172.2560	91,300,000
- Class X2 units	-	-	180,000.0000	14,118,840	-	-
- Class X3 units	-	-	-	-	-	-
	156,351.9160	215,779	6,714,985.0620	84,846,664	124,686,111.4490	1,248,779,233
Redemption of units						
- Class A1 units	(142,340.8560)	(1,101,019)	(461,646.6060)	(5,001,823)	(395,659.4150)	(4,004,350)
- Class A2 units	(3,455.400.3540)	(3,414,735)	(17,519.7950)	(1,479,482)	-	-
- Class A3 units	-	-	-	-	-	-
- Class A4 units	(148,696.2050)	(740,393)	-	-	-	-
- Class A7 units	(42,904.1580)	(381,369)	-	-	-	-
- Class A8 units	-	-	(119,105.3530)	(1,419,593)	-	-
- Class A9 units	(1,940,715.1430)	(2,239,445)	-	-	-	-
- Class A10 units	(4,905.8410)	(40,973)	-	-	-	-
- Class I1 units	(499,998.0000)	(4,007,484)	-	-	(28,250,018.0190)	(283,580,733)
- Class X1 units	(1,413,527.5370)	(1,503,848)	(1,336,782.0000)	(15,694,119)	-	-
- Class X2 units	(7,648,488.0940)	(13,429,266)	(1,935,053.7540)	(23,595,017)	(28,645,677.4340)	(287,585,083)
	-	(215,721)	-	(1,080,225)	-	10,894,148
Increase/(decrease) in net assets attributable to unitholders	8,773,880.9160	14,361,759	4,779,931.3080	60,171,422	96,040,434.0150	972,088,298
Balance at 30 June 2023						

BOCHK WEALTH CREATION SERIES
STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023

- ¹ The date of commencement of operation of BOCHK All Weather ESG Multi-Asset Fund was 29 July 2021.
- ² The date of commencement of operation of BOCHK All Weather China New Dynamic Equity Fund was 31 October 2022.
- ³ The date of commencement of operation of BOCHK All Weather HKD Money Market Fund was 9 February 2023.

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)

FOR THE YEAR/PERIOD ENDED 30 JUNE 2023

Number of units in issue	BOCHK All Weather Global Opportunities Fund		BOCHK All Weather China High Yield Bond Fund		BOCHK All Weather Hong Kong Equity Fund		BOCHK All Weather CNY Equity Fund		BOCHK All Weather Asian Bond Fund		BOCHK All Weather Asia (ex-Japan) Equity Fund		
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	
– Class A1 units	63,526,776	130,664,888	23,414,591,753	27,668,476,460	13,584,070,851	13,018,692,668	5,371,489,195	2,744,744,582	1,685,731,947	3,690,716,207	37,391,986	37,708,118	
– Class A2 units	4,067,078,596	3,784,545,834	530,712,617	772,651,322	194,974,977	228,682,035	748,736,900	814,706,406	24,708,035,499	30,735,223,371	1,490,212,372	1,256,578,448	
– Class A3 units	983,477	983,477	28,880,729,210	32,061,579,216	48,779,503	52,969,398	15,583,191,709	15,957,728,124	–	–	–	–	
– Class A4 units	–	–	394,243,779	431,106,150	–	–	–	–	–	–	–	–	
– Class A7 units	–	–	–	–	489,411,429	371,332,561	–	–	9,457,632,683	17,707,387,133	82,336,757	95,317,799	
– Class A8 units	–	–	1,190,801,228	1,854,554,542	–	–	–	–	–	–	–	–	
– Class A9 units	–	–	–	–	–	–	4,757,515,369	4,421,443,980	–	–	–	–	
– Class I1 units	–	–	–	–	–	–	–	–	–	–	–	–	
– Class I2 units	–	–	–	–	105,542,427	105,542,427	253,432,762	253,432,762	–	–	–	–	
– Class X1 units	–	–	–	12,378,103,361	–	1,219,772,419	–	–	1,728,073,421	2,670,707,154	–	–	
– Class X2 units	1,205,713,837	1,691,153,837	–	–	–	151,515,151	–	–	–	–	1,775,172,801	1,775,172,801	
– Class X3 units	–	–	–	–	–	–	–	491,034,997	–	–	–	–	
		BOCHK All Weather China Income Fund		BOCHK All Weather Asia Pacific High Income Fund		BOCHK All Weather Short Term Bond Fund		BOCHK All Weather Belt and Road Bond Fund		BOCHK All Weather Greater Bay Area Strategy Fund		BOCHK All Weather Asian High Yield Bond Fund	
		2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Number of units in issue													
– Class A1 units	6,612,972,647	6,668,894,628	146,310,123	171,025,624	681,039,100	963,097,685	390,360,237	529,531,436	2,272,509,983	2,621,867,321	476,496,284	580,572,109	
– Class A2 units	90,789,958	158,287,364	4,799,377,966	5,487,311,856	14,854,871,436	14,628,045,400	3,767,045,184	5,786,079,030	43,674,624,896	57,859,545,028	5,880,901,598	8,674,501,610	
– Class A3 units	–	–	–	–	1,368,746,160	145,306,833	–	–	16,289,184,362	17,567,933,916	–	–	
– Class A4 units	–	–	–	94,382,580	–	–	–	–	3,123,534,131	3,868,103,324	81,261,499	90,547,534	
– Class A7 units	–	–	–	–	–	–	–	–	–	–	34,884,589	35,664,611	
– Class A8 units	1,268,123,652	1,110,268,735	1,049,602,703	1,022,067,767	–	–	–	4,599,251,328	–	–	–	–	
– Class A9 units	–	–	–	–	–	–	–	–	–	–	1,799,499,508	2,288,391,663	
– Class A10 units	–	–	–	–	–	–	–	–	–	–	31,565,634	33,814,121	
– Class A11 units	–	–	–	–	–	–	–	–	–	–	–	–	
– Class C1 units	–	–	–	–	–	–	–	–	–	–	–	–	
– Class I1 units	–	–	–	–	–	–	–	–	–	–	–	–	
– Class I6 units	–	–	–	–	–	–	–	–	–	–	–	–	
– Class X1 units	967,270,766	1,814,728,393	25,061,361	132,095,000	–	1,169,678,386	–	–	–	–	–	–	
– Class X2 units	–	–	761,035,007	761,035,007	2,355,344,122	5,942,583,917	–	–	9,951,452,712	17,013,271,334	2,794,760,164	4,157,160,164	

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF CHANGES IN NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023**

	BOCHK All Weather ESG Multi-Asset Fund	BOCHK All Weather China New Dynamic Equity Fund	BOCHK All Weather HKD Money Market Fund
	2023	2023	2023
Number of units in issue			
- Class A1 units	561,314.9240	1,659,671.4870	10,765,437.9760
- Class A2 units	6,027,151.4840	42,934.1050	-
- Class A4 units	171,664.9730	-	-
- Class A7 units	49,332.7520	-	-
- Class A8 units	-	284,107.7160	-
- Class A9 units	1,926,679.7410	-	-
- Class A10 units	37,737.0420	-	-
- Class II units	-	-	76,153,823.7830
- Class XI units	-	2,613,218.0000	9,121,172.2560
- Class X2 units	-	180,000.0000	-
	-	1,413,527.5370	-

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES
STATEMENTS OF CASH FLOWS
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023

	BOCHK All Weather Global Opportunities Fund		BOCHK All Weather China High Yield Bond Fund		BOCHK All Weather Hong Kong Equity Fund		BOCHK All Weather CNY Equity Fund		BOCHK All Weather Asia Bond Fund		BOCHK All Weather Asia (ex-Japan) Equity Fund	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Notes	USD	USD	RMB	RMB	HKD	HKD	RMB	RMB	USD	USD	USD	USD
Cash flows from operating activities												
Profit/(loss) before tax	1,460,679	(2,429,067)	(8,063,924)	(423,600,548)	(35,663,768)	(79,849,242)	(67,571,780)	(60,255,490)	(4,587,610)	(38,477,463)	(335,584)	(2,278,693)
Adjustments for:												
Interest income on bank deposits	(432)	(19)	(15,029)	(1,731)	(15,576)	(8,781)	(38,564)	(28,213)	(2,524)	(127)	(244)	(26)
Dividend income	(77,273)	(131,004)	(574,238)	(467,976)	(3,873,069)	(4,981,284)	(41,124,192)	(3,289,490)	(94,686)	(60,664)	(58,803)	(139,687)
Distributions to unitholders	-	-	12,268,205	29,092,094	-	-	-	-	2,464,760	4,637,706	-	-
Proceeds from sale of financial instruments at fair value through profit or loss	24,122,157	28,064,405	384,824,764	849,712,007	1,189,941,313	2,446,530,864	280,422,144	1,186,722,527	148,281,349	164,366,659	13,419,430	23,480,507
Purchase of financial instruments at fair value through profit or loss	(22,807,205)	(28,802,097)	(177,146,354)	(636,457,787)	(1,178,806,485)	(2,441,763,414)	(299,605,810)	(1,134,430,535)	(110,165,926)	(76,373,542)	(13,537,667)	(22,908,950)
Net change in unrealised gain/loss on financial instruments at fair value through profit or loss	(1,960,863)	2,013,598	(37,771,537)	101,366,618	12,980,827	6,319,398	61,550	21,047,640	(4,905,064)	16,192,536	236,134	1,115,241
Net realised (gain)/loss on financial instruments at fair value through profit or loss	269,813	340,888	(10,198,471)	281,886,988	16,403,762	60,879,192	64,774,300	31,955,296	6,248,298	16,233,180	(125)	1,066,351
	1,006,876	(943,296)	163,323,416	201,529,665	967,004	(12,873,267)	(26,082,352)	41,721,735	37,238,597	86,518,305	(296,859)	334,743
Changes in operating assets and liabilities:												
(Increase)/decrease in amounts due from brokers	95,573	795,181	2,810	14,258,541	(6,964,375)	77,136,448	2,673,774	11,629,809	281,422	4,293,595	187,892	(36,510)
(Increase)/decrease in other receivables	-	-	(50,494)	(53,110)	-	-	79	22,841	-	-	-	-
(Increase)/decrease in deposit reserve	-	-	-	-	-	-	(15,361)	(19,800)	-	-	(8,911)	-
Increase/(decrease) in amounts due to brokers	(46,817)	(1,005,473)	(5,198,506)	(22,945,943)	4,551,823	(61,630,547)	(3,256,691)	(16,160,140)	(963,910)	(4,704,571)	(141,799)	(17,068)
Increase/(decrease) in management fee payable	407	(549)	(103,412)	(428,494)	(23,499)	(74,065)	(44,243)	(138,450)	(29,334)	(80,354)	7	(2,442)
Increase/(decrease) in trustee fee payable	-	-	(21,973)	(50,358)	-	(10,177)	(3,995)	(10,626)	(4,393)	(9,107)	(17,713)	949
Increase/(decrease) in accrued expenses and other payables	(16,908)	940	(112,819)	8,798	(128,894)	17,346	(180,046)	59,808	(16,110)	(811)	-	-
Cash provided from/(used in) operating activities	1,039,131	(1,153,197)	157,839,022	192,319,099	(1,597,941)	2,565,738	(26,908,635)	37,105,177	36,506,272	86,017,057	(277,383)	279,672
Interest received	432	19	15,029	1,731	15,576	8,781	38,564	28,213	2,524	127	244	26
Dividend received	80,524	142,680	534,304	555,769	4,097,688	4,572,886	4,828,616	2,752,473	94,686	60,664	38,548	148,071
Taxation paid	(20,238)	(19,829)	-	-	(269,639)	(255,905)	(385,882)	(272,441)	-	-	(2,729)	(13,267)
Net cash generated from/(used in) operating activities	1,099,849	(1,030,327)	158,386,355	192,876,599	2,245,684	6,891,500	(22,427,537)	39,613,422	36,603,462	86,077,848	(241,320)	414,502

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES
STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023

Notes	BOCHK All Weather Global Opportunities Fund		BOCHK All Weather China High Yield Bond Fund		BOCHK All Weather Hong Kong Equity Fund		BOCHK All Weather CNY Equity Fund		BOCHK All Weather Asian Bond Fund		BOCHK All Weather Asia (ex-Japan) Equity Fund	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	USD	USD	RMB	RMB	HKD	HKD	RMB	RMB	USD	USD	USD	USD
Cash flows from financing activities*												
Proceeds from issue of units	1,797,951	2,208,175	20,767,605	89,260,576	25,267,843	66,908,506	59,267,140	81,065,267	4,292,173	4,350,515	499,127	1,186,769
Payments on redemption of units	(2,991,484)	(1,146,569)	(204,239,780)	(231,866,675)	(42,557,194)	(103,071,727)	(43,564,459)	(124,702,192)	(42,960,507)	(80,378,409)	(285,871)	(1,714,172)
Payments on distribution to unitholders	-	-	(11,626,368)	(28,028,748)	-	-	-	-	(2,544,165)	(4,534,583)	-	-
Net cash generated from/(used in) financing activities	(1,193,533)	1,161,606	(195,098,543)	(170,634,847)	(17,289,351)	(36,163,221)	15,702,681	(43,636,925)	(41,212,499)	(80,562,477)	213,256	(527,403)
Net increase/(decrease) in cash and cash equivalents	(93,684)	131,279	(36,710,188)	22,241,752	(15,043,667)	(29,271,721)	(6,724,856)	(4,023,503)	(4,609,017)	5,515,371	(28,064)	(112,901)
Cash and cash equivalents at beginning of the year/period	527,153	395,874	39,639,349	17,397,597	20,826,212	50,097,933	12,351,414	16,374,917	6,501,904	986,533	68,336	181,237
Cash and cash equivalents at end of the year/period	433,469	527,153	2,929,161	39,639,349	5,782,545	20,826,212	5,626,558	12,351,414	1,892,887	6,501,904	40,272	68,336
Analysis of balances of cash and cash equivalents:												
Cash at bank	433,469	527,153	2,929,161	39,639,349	5,782,545	20,826,212	5,626,558	12,351,414	1,892,887	6,501,904	40,272	68,336
Time deposits with original maturity of less than three months when acquired	-	-	-	-	-	-	-	-	-	-	-	-
	433,469	527,153	2,929,161	39,639,349	5,782,545	20,826,212	5,626,558	12,351,414	1,892,887	6,501,904	40,272	68,336

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES
STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023

Notes	BOCHK All Weather China Income Fund		BOCHK All Weather Asia Pacific High Income Fund		BOCHK All Weather Short Term Bond Fund		BOCHK All Weather Belt and Road Bond Fund		BOCHK All Weather Greater Bay Area Strategy Fund		BOCHK All Weather Asian High Yield Bond Fund	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	HKD	HKD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
Cash flows from operating activities												
Profit/(loss) before tax	(8,945,722)	(31,316,523)	(2,100,563)	(3,852,314)	1,564,920	263,071	(1,371,537)	(5,482,607)	(8,479,342)	(41,112,820)	(331,932)	(14,011,474)
Adjustments for:												
Interest income on bank deposits	(3,841)	(694)	(631)	(201)	(799,702)	(126,317)	(749)	(66)	(3,317)	(185)	(1,007)	(72)
Dividend income	(1,080,266)	(1,207,944)	(274,599)	(281,771)	-	-	(39,901)	(20,555)	(192,907)	(186,669)	(14,830)	(9,502)
Distributions to unitholders	1,681,108	2,540,328	253,714	401,024	-	-	518,651	857,397	3,747,048	6,257,388	554,727	1,244,590
Proceeds from sale of financial instruments at fair value through profit or loss	79,798,063	344,762,299	27,283,328	60,918,621	74,289,829	126,687,089	30,360,234	57,110,715	114,270,247	161,907,417	11,645,102	26,643,881
Purchase of financial instruments at fair value through profit or loss	(69,567,589)	(311,147,604)	(26,675,730)	(57,506,416)	(69,119,274)	(98,573,852)	(26,098,275)	(50,973,733)	(77,977,862)	(94,478,264)	(7,046,227)	(19,440,404)
Net change in unrealised gain/loss on financial instruments at fair value through profit or loss	1,386,014	4,056,602	670,297	2,731,156	(311,533)	646,272	(282,532)	1,697,108	(538,622)	12,549,331	(866,154)	5,443,153
Net realised (gain)/loss on financial instruments at fair value through profit or loss	5,047,758	23,096,385	1,114,438	520,644	(664,495)	(1,009,488)	921,753	2,632,890	4,090,196	20,598,121	436,127	6,997,212
	8,315,525	30,782,849	274,254	2,930,743	4,959,745	27,886,775	4,007,644	5,821,149	34,915,441	65,534,319	4,375,806	6,867,384
Changes in operating assets and liabilities:												
(Increase)/decrease in amounts due from brokers	846,000	9,120,760	208,916	1,335,653	593,652	10,682,952	752,388	2,704,903	963,541	14,822,406	-	2,493,612
(Increase)/decrease in other receivables	-	-	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) in amounts due to brokers	13,056	(10,153,728)	(125,693)	(1,433,002)	(593,308)	(6,180,453)	(517,063)	(2,014,174)	(1,846,732)	(9,789,392)	(194,131)	(2,701,957)
Increase/(decrease) in management fee payable	(11,691)	(63,361)	(2,900)	(6,393)	(173)	(11,158)	(4,335)	(10,505)	(28,005)	(71,690)	(5,233)	(16,347)
Increase/(decrease) in trustee fee payable	-	-	-	-	(605)	(2,721)	-	(487)	(3,981)	(8,671)	-	(1,397)
Increase/(decrease) in accrued expenses and other payables	(137,743)	5,277	(17,765)	3	(17,595)	622	(18,618)	155	(17,668)	(33,062)	(19,147)	703
Cash provided from/(used in) operating activities	9,025,147	29,691,797	336,812	2,827,004	4,941,716	32,376,017	4,220,016	6,501,041	33,982,596	70,453,910	4,157,295	6,641,998
Interest received	3,841	694	631	201	747,953	124,603	749	66	3,317	185	1,007	72
Dividend received	1,244,835	1,387,512	291,535	280,942	-	-	34,422	20,555	229,931	149,645	14,830	9,502
Taxation paid	(80,586)	(55,256)	(35,802)	(57,846)	-	-	(2,747)	(896)	(5,150)	(7,042)	-	-
Net cash generated from/(used in) operating activities	10,193,237	31,024,747	593,176	3,050,301	5,689,669	32,500,620	4,252,440	6,520,766	34,210,694	70,596,698	4,173,132	6,651,572

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES
STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023

Notes	BOCHK All Weather China Income Fund		BOCHK All Weather Asia Pacific High Income Fund		BOCHK All Weather Short Term Bond Fund		BOCHK All Weather Bell and Road Bond Fund		BOCHK All Weather Greater Bay Area Strategy Fund		BOCHK All Weather Asian High Yield Bond Fund	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	HKD	HKD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
Cash flows from financing activities*												
Proceeds from issue of units	4,746,726	4,100,874	626,504	1,694,314	27,148,197	21,109,090	294,579	603,486	910,309	6,833,716	282,128	3,038,286
Payments on redemption of units	(12,045,467)	(33,716,675)	(1,979,455)	(3,250,435)	(45,332,852)	(63,193,735)	(4,190,801)	(7,637,554)	(35,423,062)	(67,986,977)	(4,574,097)	(9,806,372)
Payments on distribution to unitholders	(1,378,396)	(2,276,175)	(249,266)	(399,264)	-	-	(491,595)	(817,047)	(3,314,936)	(5,582,041)	(546,601)	(1,265,587)
Net cash generated from/(used in) financing activities	(8,677,137)	(31,891,976)	(1,602,217)	(1,955,385)	(18,204,655)	(42,084,645)	(4,387,817)	(7,851,115)	(37,827,689)	(66,735,302)	(4,838,570)	(8,033,673)
Net increase/(decrease) in cash and cash equivalents	1,516,100	(867,229)	(1,009,041)	1,094,916	(12,514,986)	(9,584,025)	(135,377)	(1,330,349)	(3,616,995)	3,861,396	(665,438)	(1,382,101)
Cash and cash equivalents at beginning of the year/period	2,454,012	3,321,241	1,275,074	180,158	23,029,082	32,613,107	351,489	1,681,838	8,120,496	4,259,100	816,186	2,198,287
Cash and cash equivalents at end of the year/period	3,970,112	2,454,012	266,033	1,275,074	10,514,096	23,029,082	216,112	351,489	4,503,501	8,120,496	150,748	816,186
Analysis of balances of cash and cash equivalents:												
Cash at bank	3,970,112	2,454,012	266,033	1,275,074	514,096	2,984,793	216,112	351,489	4,503,501	8,120,496	150,748	816,186
Time deposits with original maturity of less than three months when acquired	-	-	-	-	10,000,000	20,044,289	-	-	-	-	-	-
	3,970,112	2,454,012	266,033	1,275,074	10,514,096	23,029,082	216,112	351,489	4,503,501	8,120,496	150,748	816,186

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES
STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023

	Notes	BOCHK All Weather ESG Multi-Asset Fund 2023 USD	2022 ¹ USD	BOCHK All Weather China New Dynamic Equity Fund 2023 ² HKD	BOCHK All Weather HKD Money Market Fund 2023 ³ HKD
Cash flows from operating activities					
Profit/(loss) before tax		(167,044)	(8,931,536)	(1,053,340)	10,894,148
Adjustments for:					
Interest income on bank deposits		(1,124)	(110)	(3,787)	(10,727,925)
Dividend income		(233,075)	(255,716)	(744,858)	–
Distributions to unitholders		607,324	831,359	–	–
Proceeds from sale of financial instruments at fair value through profit or loss		39,646,307	89,478,530	49,869,697	63,726,520
Purchase of financial instruments at fair value through profit or loss		(26,578,369)	(123,204,781)	(108,185,772)	(162,264,591)
Net change in unrealised gain/loss on financial instruments at fair value through profit or loss	6	(1,975,501)	2,636,218	742,362	(902,128)
Net realised (gain)/loss on financial instruments at fair value through profit or loss	6	1,371,258	5,060,613	(223,861)	(346,588)
		12,669,776	(34,385,423)	(59,599,559)	(99,620,564)
Changes in operating assets and liabilities:					
Increase in time deposits		–	–	–	(480,000,000)
(Increase)/decrease in amounts due from brokers		198,648	(198,900)	–	–
(Increase)/decrease in other receivables		–	–	–	–
Increase/(decrease) in amounts due to brokers		(164,030)	398,898	44,198	–
Increase/(decrease) in management fee payable		(13,837)	31,643	28,731	42,202
Increase/(decrease) in trustee fee payable		(528)	3,028	20,000	57,105
Increase/(decrease) in accrued expenses and other payables		(9,343)	24,750	143,840	40,022
Cash provided from/(used in) operating activities		12,680,686	(34,126,004)	(59,362,790)	(579,481,235)
Interest received		1,124	110	3,787	5,737,581
Dividend received		278,232	206,128	632,308	–
Taxation paid		(48,677)	(44,448)	(26,885)	–
Net cash generated from/(used in) operating activities		12,911,365	(33,964,214)	(58,753,580)	(573,743,654)

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES
STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEAR/PERIOD ENDED 30 JUNE 2023

	Notes	BOCHK All Weather ESG Multi-Asset Fund	2022 ¹ USD	BOCHK All Weather China New Dynamic Equity Fund	2023 ² RMB	BOCHK All Weather HKD Money Market Fund	2023 ³ HKD
Cash flows from financing activities*							
Proceeds from issue of units		135,599	43,088,696	84,846,664	1,248,779,233		
Payments on redemption of units		(13,380,582)	(6,436,996)	(23,595,017)	(287,585,083)		
Payments on distribution to unitholders	16	(555,881)	(644,678)	–	–		
Net cash generated from/(used in) financing activities		(13,800,864)	36,007,022	61,251,647	961,194,150		
Net increase/(decrease) in cash and cash equivalents		(889,499)	2,042,808	2,498,067	387,450,496		
Cash and cash equivalents at beginning of the year/period		2,042,808	–	–	–		
Cash and cash equivalents at end of the year/period		1,153,309	2,042,808	2,498,067	387,450,496		
Analysis of balances of cash and cash equivalents:							
Cash at bank	14	1,153,309	2,042,808	2,498,067	34,450,496		
Time deposits with original maturity of less than three months when acquired	14	–	–	–	353,000,000		
		1,153,309	2,042,808	2,498,067	387,450,496		

* Dividends of RMB2,595,689 (2022: RMB5,983,436), USD301,159 (2022: USD392,063), HKD313,716 (2022: HKD403,220), USD12,811 (2022: USD19,717), USD42,413 (2022: USD76,235), USD539,502 (2022: USD892,689), USD30,108 (2022: USD56,254) and USD73,246 (2022: USD125,953) were reinvested into BOCHK All Weather China High Yield Bond Fund, BOCHK All Weather Asian Bond Fund, BOCHK All Weather China Income Fund, BOCHK All Weather Asia Pacific High Income Fund, BOCHK All Weather Belt and Road Bond Fund, BOCHK All Weather Greater Bay Area Strategy Fund, BOCHK All Weather Asian High Yield Bond Fund and BOCHK All Weather ESG Multi-Asset Fund, respectively. These non-cash dividend re-investments were excluded in the cash flows of the financing activities.

- ¹ For the period from 29 July 2021 (date of commencement of operation) to 30 June 2022.
- ² For the period from 31 October 2022 (date of commencement of operation) to 30 June 2023.
- ³ For the period from 9 February 2023 (date of commencement of operation) to 30 June 2023.

The notes on pages 29 to 205 form an integral part of these financial statements.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

1 The Fund and the Sub-Funds

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

The Fund is an umbrella unit trust. The Manager may create different sub-funds (“Sub-Funds”) under this umbrella structure. Multiple classes of units, denominated in a different currency, may be issued in respect of each Sub-Fund and the Manager may request the Trustee to create additional classes of units in relation to each Sub-Fund. As at 30 June 2023, there were 15 Sub-Funds in issue (2022: 13).

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

1 The Fund and the Sub-Funds (Continued)

<u>Sub-Funds</u>	<u>Date of commencement of operation</u>	<u>Class of units in issue (issuing currency)</u>
BOCHK All Weather Asia (ex-Japan) Equity Fund	24 April 2017	Class A1 (USD)
	24 April 2017	Class A2 (HKD)
	24 April 2017	Class A7 (RMB)
	25 April 2017	Class X2 (HKD)
	23 May 2019	Class X1 (USD)
	17 October 2019	Class I1 (USD)
BOCHK All Weather China Income Fund	8 September 2017	Class A1 (HKD)
	8 September 2017	Class A2 (USD)
	8 September 2017	Class A8 (RMB)
	15 January 2021	Class X1 (HKD)
BOCHK All Weather Asia Pacific High Income Fund	23 March 2018	Class A1 (USD)
	23 March 2018	Class A2 (HKD)
	23 March 2018	Class A4 (AUD)
	23 March 2018	Class A8 (RMB)
	15 January 2021	Class X1 (USD)
	17 March 2022	Class X2 (USD)
BOCHK All Weather Short Term Bond Fund	3 October 2018	Class A1 (USD)
	3 October 2018	Class A2 (HKD)
	3 October 2018	Class A3 (RMB)
	13 September 2018	Class I1 (USD)
	13 September 2018	Class X1 (USD)
	20 September 2018	Class X2 (HKD)
	2 January 2020	Class C1 (USD)
	30 March 2020	Class I6 (EUR)
BOCHK All Weather Belt and Road Bond Fund	14 March 2019	Class A1 (USD)
	14 March 2019	Class A2 (HKD)
	14 March 2019	Class A8 (RMB)
BOCHK All Weather Greater Bay Area Strategy Fund	8 April 2019	Class A1 (USD)
	8 April 2019	Class A2 (HKD)
	8 April 2019	Class A3 (MOP)
	8 April 2019	Class A4 (RMB)
	8 April 2019	Class I1 (USD)
	8 April 2019	Class A11 (RMB)
	5 May 2020	Class X1 (USD)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

1 The Fund and the Sub-Funds (Continued)

<u>Sub-Funds</u>	<u>Date of commencement of operation</u>	<u>Class of units in issue (issuing currency)</u>
BOCHK All Weather Asian High Yield Bond Fund	29 June 2020	Class A1 (USD)
	29 June 2020	Class A2 (HKD)
	29 June 2020	Class A4 (AUD)
	29 June 2020	Class A7 (GBP)
	29 June 2020	Class A9 (RMB)
	29 June 2020	Class A10 (EUR)
	26 November 2020	Class X2 (HKD)
BOCHK All Weather ESG Multi-Asset Fund	29 July 2021	Class A1 (USD)
	29 July 2021	Class A2 (HKD)
	29 July 2021	Class A4 (AUD)
	29 July 2021	Class A7 (GBP)
	29 July 2021	Class A9 (RMB)
	29 July 2021	Class A10 (EUR)
	30 July 2021	Class I1 (USD)
29 July 2021	Class X2 (HKD)	
BOCHK All Weather China New Dynamic Equity Fund	31 October 2022	Class A1 (HKD)
	31 October 2022	Class A2 (USD)
	31 October 2022	Class A8 (RMB) Class X1 (HKD) Class X2 (USD)
BOCHK All Weather HKD Money Market Fund	9 February 2023	Class A1 (HKD) Class I1 (HKD) Class X1 (HKD)

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

2 Summary of Significant Accounting Policies

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

(a) Basis of preparation

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

2 Summary of Significant Accounting Policies (Continued)

(a) Basis of preparation (Continued)

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

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

Standards and amendments to existing standards which are relevant to the Sub-Funds and effective for the current year or period

There are no changes in accounting policies and disclosures up to the date of issuance of the Sub-Funds' financial statements which, in the opinion of the Manager will clearly impact the Sub-Funds.

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

The Sub-Funds have not early applied any of the new or revised HKFRSs that have been issued but are not yet effective for the accounting year or period ended 30 June 2023 in these financial statements. Among these HKFRSs, the following are expected to be relevant to the Sub-Funds' financial statements upon becoming effective in the opinion of the Manager:

Amendments to HKAS 1 and HKFRS Practice Statement 2	<i>Disclosure of Accounting Policies</i> ¹
Amendments to HKAS 8	<i>Definition of Accounting Estimates</i> ¹

¹ Effective for annual periods beginning on or after 1 January 2023

Amendments to HKAS 1 Disclosure of Accounting Policies require entities to disclose their material accounting policy information rather than their significant accounting policies. Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements. Amendments to HKFRS Practice Statement 2 provide non-mandatory guidance on how to apply the concept of materiality to accounting policy disclosures. Amendments to HKAS 1 are effective for annual periods beginning on or after 1 January 2023 and earlier application is permitted. Since the guidance provided in the amendments to HKFRS Practice Statement 2 is non-mandatory, an effective date for these amendments is not necessary. The Manager is currently assessing the impact of the amendments on the Sub-Funds' accounting policy disclosures.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

2 Summary of Significant Accounting Policies (Continued)

(a) Basis of preparation (Continued)

Amendments to HKAS 8 clarify the distinction between changes in accounting estimates and changes in accounting policies. Accounting estimates are defined as monetary amounts in financial statements that are subject to measurement uncertainty. The amendments also clarify how entities use measurement techniques and inputs to develop accounting estimates. The amendments are effective for annual reporting periods beginning on or after 1 January 2023 and apply to changes in accounting policies and changes in accounting estimates that occur on or after the start of that period. Earlier application is permitted. The amendments are not expected to have any significant impact on the Sub-Funds' financial statements.

(b) Financial instruments

(i) Classification

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

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

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

Financial assets

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

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

Financial assets measured at amortised cost

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

2 Summary of Significant Accounting Policies (Continued)

(b) Financial instruments (Continued)

(i) Classification (Continued)

Financial assets (Continued)

Financial assets measured at fair value through profit or loss

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

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

The Sub-Funds include in this category:

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

Financial liabilities

Financial liabilities measured at fair value through profit or loss

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

Financial liabilities measured at amortised cost

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

2 Summary of Significant Accounting Policies (Continued)

(b) Financial instruments (Continued)

(ii) *Recognition*

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

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

(iii) *Initial measurement*

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

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

(iv) *Subsequent measurement*

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

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

Financial liabilities, other than those classified as FVPL, are measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, as well as through the amortisation process.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

2 Summary of Significant Accounting Policies (Continued)

(b) Financial instruments (Continued)

(iv) *Subsequent measurement (Continued)*

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

(v) *Derecognition*

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

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

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

2 Summary of Significant Accounting Policies (Continued)

(c) Impairment of financial assets

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

General approach

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

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

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

(d) Income

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

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

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

(e) Expenses

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

2 Summary of Significant Accounting Policies (Continued)

(f) Foreign currency translation

(i) *Functional and presentation currency*

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

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

(ii) *Transactions and balances*

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

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

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

2 Summary of Significant Accounting Policies (Continued)

(g) Offsetting financial instruments

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

(h) Cash and cash equivalents

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

(i) Redeemable units

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

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

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

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

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

(k) Preliminary expenses

Preliminary expenses are expensed as incurred.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

2 Summary of Significant Accounting Policies (Continued)

(I) Related parties

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

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

- has control or joint control over the Sub-Funds;
- has significant influence over the Sub-Funds; or
- is a member of the key management personnel of the Sub-Funds or of a parent of the Sub-Funds;

or

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

- the entity and the Sub-Funds are members of the same group;
- one entity is an associate or related party of the other entity (or of a parent, subsidiary or related party of the other entity);
- the entity and the Sub-Funds are related parties of the same third party;
- one entity is a related party of a third entity and the other entity is an associate of the third entity;
- the entity is a post-employment benefit plan for the benefit of employees of either the Sub-Funds or an entity related to the Sub-Funds;
- the entity is controlled or jointly controlled by a person identified in (a);
- a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); and
- the entity, or any member of a Sub-Funds of which it is a part, provides key management personnel services to the Sub-Funds or to the parent of the Sub-Funds.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

2 Summary of Significant Accounting Policies (Continued)

(m) Amounts due from/to brokers

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

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

(n) Distribution to unitholders

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

(o) Taxes

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

(p) Structured entities

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

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

3 Critical Accounting Estimate and Judgements

(a) Critical accounting estimates and assumptions

The Manager makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. Estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Moreover, the Sub-Funds may from time to time hold financial instruments that are not quoted in active markets, such as unquoted securities. Fair values of such instruments are determined by using valuation techniques. Fair value estimates are based on market conditions and information about the financial instruments. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are outlined below.

Fair value of investments

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

(b) Critical judgements

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

Investments suspended as at the end of the reporting period

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

As at 30 June 2023 and 30 June 2022, the Sub-Funds did not hold any listed equities which are suspended from trading.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

3 Critical Accounting Estimate and Judgements (Continued)

(b) Critical judgements (Continued)

Assessment of Investee Funds as structured entities

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

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

4 Fees

(a) Management fee

The Manager is entitled to receive a management fee for each Sub-Fund calculated as a percentage of the net asset value of their relevant class of units. The management fee is deducted from the assets of the relevant Sub-Funds. The current rates of management fee for the year/period ended 30 June 2023 and 2022 are as follows:

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

4 Fees (Continued)

(a) Management fee (Continued)

Sub-Funds	Rate of management fee (p.a.)																
	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	
	A1	A2	A3	A4	A7	A8	A9	A10	A11	C1	X1	X2	X3	I1	I2	I6	
	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	Units	
BOCHK All Weather Short																	
Term Bond Fund	0.300%	0.300%	0.300%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	0.300%	N/A ²	N/A ²	N/A ¹	0.200%	N/A ¹	N/A ¹
BOCHK All Weather Belt																	
and Road Bond Fund	1.000%	1.000%	N/A ¹	N/A ¹	N/A ¹	1.000%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather Greater																	
Bay Area Strategy Fund	1.000%	1.000%	1.000%	1.000%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	1.000%	N/A ¹	N/A ²	N/A ¹	N/A ¹	0.700%	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather Asian																	
High Yield Bond Fund	1.250%	1.250%	N/A ¹	1.250%	1.250%	N/A ¹	1.250%	1.250%	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather ESG																	
Multi-Asset Fund	1.500%	1.500%	N/A ¹	1.500%	1.500%	N/A ¹	1.500%	1.500%	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ¹	1.050%	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather China																	
New Dynamic Equity Fund	1.500%	1.500%	N/A ¹	N/A ¹	N/A ¹	1.500%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ²	N/A ¹	N/A ¹	N/A ¹	N/A ¹
BOCHK All Weather HKD																	
Money Market Fund	0.200%	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ²	N/A ¹	N/A ¹	0.050%	N/A ¹	N/A ¹

¹ These classes of units were not in issue as at 30 June 2023 and 2022.

² Class X units are not subject to management fee.

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

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

(b) Trustee fee

The Trustee is entitled to receive an inception fee in each Sub-Fund's first accounting period. The inception fees are recorded as preliminary expenses in the first accounting period of the Sub-Funds. Inception fee of USD2,500 (equivalents to HKD20,000 and RMB15,000) was charged by the Trustee on each Sub-Fund in its respective first accounting period.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

4 Fees (Continued)

(b) Trustee fee (Continued)

The Trustee is entitled to the following trustee fee in respect of each Sub-Fund. The current levels of the trustee fee for the year/period ended 30 June 2023 and 2022 are set out below:

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

4 Fees (Continued)

(b) Trustee fee (Continued)

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

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

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5 Taxation

Hong Kong

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

People's Republic of China ("PRC")

PRC Corporate Income Tax ("CIT")

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

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

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

PRC withholding tax on capital gains

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

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

5 Taxation (Continued)

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

PRC withholding tax on capital gains (Continued)

The MOF, the STA and the CSRC have also jointly issued a circular concerning the tax treatment for the Shanghai-Hong Kong Stock Connect (Caishui [2014] No. 81 – The Circular Concerning the Tax Treatment for the Pilot Programme of the Shanghai-Hong Kong Stock Connect ("Circular 81") which states that corporate income tax, individual income tax and business tax are temporarily exempt on gains derived by Hong Kong and overseas investors, including the Sub-Funds, on the trading of China A-Shares through the Shanghai-Hong Kong Stock Connect. Separately, the MOF, STA and CSRC have jointly issued a circular concerning the tax treatment for the Shenzhen-Hong Kong Stock Connect (Caishui [2016] No. 127 – The Circular Concerning the Tax Treatment for the Pilot Programme of the Shenzhen-Hong Kong Stock Connect ("Circular 127") which states that corporate income tax and individual income tax are temporarily exempt on gains derived by Hong Kong and overseas investors, including the Sub-Funds, on the trading of China A-Shares through the Shenzhen-Hong Kong Stock Connect.

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

PRC withholding tax on interests/dividends

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

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

	<u>BOCHK All Weather</u> <u>Global Opportunities Fund</u>		<u>BOCHK All Weather</u> <u>China High Yield Bond Fund</u>		<u>BOCHK All Weather</u> <u>Hong Kong Equity Fund</u>	
	2023	2022	2023	2022	2023	2022
	USD	USD	RMB	RMB	HKD	HKD
Financial assets at fair value through profit or loss						
Collective investment schemes	926,587	1,167,634	4,056,871	15,985,894	-	-
Derivatives (Note 7)	-	-	647,684	142,023	-	33,220
Listed equity securities	5,198,607	3,204,759	-	-	117,607,463	157,868,723
Depository receipts	-	396,618	-	-	-	-
Quoted debt securities	2,105,401	3,085,395	334,398,814	479,938,523	-	-
Total financial assets at fair value through profit or loss	<u>8,230,595</u>	<u>7,854,406</u>	<u>339,103,369</u>	<u>496,066,440</u>	<u>117,607,463</u>	<u>157,901,943</u>
Financial liabilities at fair value through profit or loss						
Derivatives (Note 7)	172	81	4,303,481	1,558,151	253,962	29,025
Total financial liabilities at fair value through profit or loss	<u>172</u>	<u>81</u>	<u>4,303,481</u>	<u>1,558,151</u>	<u>253,962</u>	<u>29,025</u>
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss						
Realised	(269,813)	(340,888)	10,198,471	(281,886,988)	(16,403,762)	(60,879,192)
Unrealised	1,960,863	(2,013,598)	37,771,537	(101,366,618)	(12,980,827)	(6,319,398)
Net gains/(losses)	<u>1,691,050</u>	<u>(2,354,486)</u>	<u>47,970,008</u>	<u>(383,253,606)</u>	<u>(29,384,589)</u>	<u>(67,198,590)</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

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

	<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>	
	<u>CNY Equity Fund</u>		<u>Asian Bond Fund</u>		<u>Asia (ex-Japan) Equity Fund</u>	
	2023	2022	2023	2022	2023	2022
	RMB	RMB	USD	USD	USD	USD
Financial assets at fair value through profit or loss						
Collective investment schemes	-	-	-	2,658,143	-	-
Derivatives (Note 7)	1,616,335	-	-	-	-	1,211
Listed equity securities	243,963,635	291,618,528	-	-	3,267,197	3,429,967
Depository receipts	-	-	-	-	304,879	234,010
Quoted debt securities	-	-	60,405,524	97,112,540	-	-
Total financial assets at fair value through profit or loss	<u>245,579,970</u>	<u>291,618,528</u>	<u>60,405,524</u>	<u>99,770,683</u>	<u>3,572,076</u>	<u>3,665,188</u>
Financial liabilities at fair value through profit or loss						
Derivatives (Note 7)	-	386,374	156,264	62,766	4,635	-
Total financial liabilities at fair value through profit or loss	<u>-</u>	<u>386,374</u>	<u>156,264</u>	<u>62,766</u>	<u>4,635</u>	<u>-</u>
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss						
Realised	(64,774,300)	(31,955,296)	(6,248,298)	(16,235,180)	125	(1,066,351)
Unrealised	(61,550)	(21,047,640)	4,905,064	(16,192,556)	(236,134)	(1,115,241)
Net gains/(losses)	<u>(64,835,850)</u>	<u>(53,002,936)</u>	<u>(1,343,234)</u>	<u>(32,427,736)</u>	<u>(236,009)</u>	<u>(2,181,592)</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

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

	<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>	
	<u>China Income Fund</u>		<u>Asia Pacific High Income Fund</u>		<u>Short Term Bond Fund</u>	
	2023	2022	2023	2022	2023	2022
	HKD	HKD	USD	USD	USD	USD
Financial assets at fair value through profit or loss						
Collective investment schemes	1,044,000	1,633,555	453,248	282,603	-	-
Derivatives (Note 7)	-	63,724	-	10,348	91,378	20,958
Listed equity securities	30,834,460	37,223,419	2,762,131	6,041,552	-	-
Depository receipts	-	-	403,680	-	-	-
Quoted debt securities	14,276,258	23,517,242	1,543,254	1,182,149	22,486,023	26,750,970
Total financial assets at fair value through profit or loss	<u>46,154,718</u>	<u>62,437,940</u>	<u>5,162,313</u>	<u>7,516,652</u>	<u>22,577,401</u>	<u>26,771,928</u>
Financial liabilities at fair value through profit or loss						
Derivatives (Note 7)	381,024	-	43,775	3,781	-	-
Total financial liabilities at fair value through profit or loss	<u>381,024</u>	<u>-</u>	<u>43,775</u>	<u>3,781</u>	<u>-</u>	<u>-</u>
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss						
Realised	(5,047,758)	(23,096,385)	(1,114,438)	(520,644)	664,495	1,009,488
Unrealised	(1,386,014)	(4,056,602)	(670,297)	(2,731,156)	311,533	(646,272)
Net gains/(losses)	<u>(6,433,772)</u>	<u>(27,152,987)</u>	<u>(1,784,735)</u>	<u>(3,251,800)</u>	<u>976,028</u>	<u>363,216</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

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

	BOCHK All Weather		BOCHK All Weather		BOCHK All Weather	
	Belt and Road Bond Fund		Greater Bay Area		Asian High Yield Bond Fund	
	2023	2022	2023	2022	2023	2022
	USD	USD	USD	USD	USD	USD
Financial assets at fair value through profit or loss						
Collective investment schemes	-	304,245	5,078,962	2,998,890	-	416,336
Derivatives (Note 7)	-	-	-	-	5,386	-
Listed equity securities	748,825	1,401,379	-	9,570,420	-	-
Depository receipts	128,750	-	-	-	-	-
Quoted debt securities	10,030,105	14,056,469	75,736,559	107,991,322	11,689,080	15,433,126
Total financial assets at fair value through profit or loss	<u>10,907,680</u>	<u>15,762,093</u>	<u>80,815,521</u>	<u>120,560,632</u>	<u>11,694,466</u>	<u>15,849,462</u>
Financial liabilities at fair value through profit or loss						
Derivatives (Note 7)	63,451	16,684	157,628	58,780	26,815	12,963
Total financial liabilities at fair value through profit or loss	<u>63,451</u>	<u>16,684</u>	<u>157,628</u>	<u>58,780</u>	<u>26,815</u>	<u>12,963</u>
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss						
Realised	(921,753)	(2,632,890)	(4,090,196)	(20,598,121)	(436,127)	(6,997,212)
Unrealised	282,532	(1,697,108)	538,622	(12,549,331)	866,154	(5,443,153)
Net gains/(losses)	<u>(639,221)</u>	<u>(4,329,998)</u>	<u>(3,551,574)</u>	<u>(33,147,452)</u>	<u>430,027</u>	<u>(12,440,365)</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

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

	<u>BOCHK All Weather ESG Multi-Asset Fund</u>		<u>BOCHK All Weather China New Dynamic Equity Fund</u>	<u>BOCHK All Weather HKD Money Market Fund</u>
	2023	2022	2023	2023
	USD	USD	HKD	HKD
Financial assets at fair value through profit or loss				
Derivatives (Note 7)	9,978	–	–	–
Listed equity securities	6,330,559	11,643,250	49,270,004	–
Depository receipts	–	408,750	8,677,984	–
Quoted debt securities	7,270,561	14,012,558	–	99,492,500
Total financial assets at fair value through profit or loss	<u>13,611,098</u>	<u>26,064,558</u>	<u>57,947,988</u>	<u>99,492,500</u>
Financial liabilities at fair value through profit or loss				
Derivatives (Note 7)	45,373	35,138	150,414	–
Total financial liabilities at fair value through profit or loss	<u>45,373</u>	<u>35,138</u>	<u>150,414</u>	<u>–</u>
Net gains/(losses) on financial assets and liabilities at fair value through profit or loss				
Realised	(1,371,258)	(5,060,613)	223,861	346,588
Unrealised	1,975,501	(2,636,218)	(742,362)	902,128
Net gains/(losses)	<u>604,243</u>	<u>(7,696,831)</u>	<u>(518,501)</u>	<u>1,248,716</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

7 Derivative financial instruments

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

	<u>BOCHK All Weather Global Opportunities Fund</u>		<u>BOCHK All Weather China High Yield Bond Fund</u>		<u>BOCHK All Weather Hong Kong Equity Fund</u>	
	2023	2022	2023	2022	2023	2022
	USD	USD	RMB	RMB	HKD	HKD
Financial assets						
Foreign currency forward contracts	<u>-</u>	<u>-</u>	<u>647,684</u>	<u>142,023</u>	<u>-</u>	<u>33,220</u>
Financial liabilities						
Foreign currency forward contracts	<u>172</u>	<u>81</u>	<u>4,303,481</u>	<u>1,558,151</u>	<u>253,962</u>	<u>29,025</u>
	<u>BOCHK All Weather CNY Equity Fund</u>		<u>BOCHK All Weather Asian Bond Fund</u>		<u>BOCHK All Weather Asia (ex-Japan) Equity Fund</u>	
	2023	2022	2023	2022	2023	2022
	RMB	RMB	USD	USD	USD	USD
Financial assets						
Foreign currency forward contracts	<u>1,616,335</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,211</u>
Financial liabilities						
Foreign currency forward contracts	<u>-</u>	<u>386,374</u>	<u>156,264</u>	<u>62,766</u>	<u>4,635</u>	<u>-</u>
	<u>BOCHK All Weather China Income Fund</u>		<u>BOCHK All Weather Asia Pacific High Income Fund</u>		<u>BOCHK All Weather Short Term Bond Fund</u>	
	2023	2022	2023	2022	2023	2022
	HKD	HKD	USD	USD	USD	USD
Financial assets						
Foreign currency forward contracts	<u>-</u>	<u>63,724</u>	<u>-</u>	<u>10,348</u>	<u>91,378</u>	<u>20,958</u>
Financial liabilities						
Foreign currency forward contracts	<u>381,024</u>	<u>-</u>	<u>43,775</u>	<u>3,781</u>	<u>-</u>	<u>-</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

7 Derivative financial instruments (Continued)

	<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>	
	<u>Belt and Road Bond Fund</u>		<u>Greater Bay Area</u>		<u>Asian High Yield Bond Fund</u>	
	2023	2022	2023	2022	2023	2022
	USD	USD	USD	USD	USD	USD
Financial assets						
Foreign currency forward contracts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,386</u>	<u>-</u>
Financial liabilities						
Foreign currency forward contracts	<u>63,451</u>	<u>16,684</u>	<u>157,628</u>	<u>58,780</u>	<u>26,815</u>	<u>12,963</u>
					<u>BOCHK All</u>	<u>BOCHK All</u>
					<u>Weather</u>	<u>Weather</u>
					<u>China New</u>	<u>Weather</u>
			<u>BOCHK All Weather</u>		<u>Dynamic</u>	<u>HKD Money</u>
			<u>ESG Multi-Asset Fund</u>		<u>Equity Fund</u>	<u>Market Fund</u>
			2023	2022	2023	2023
			USD	USD	HKD	HKD
Financial assets						
Foreign currency forward contracts		<u>9,978</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Financial liabilities						
Foreign currency forward contracts		<u>45,373</u>	<u>35,138</u>	<u>150,414</u>	<u>-</u>	<u>-</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

7 Derivative financial instruments (Continued)

Foreign currency forward contracts

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

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

BOCHK All Weather Global Opportunities Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u> USD	<u>Liabilities</u> USD
30 June 2023			
Long AUD	AUD13,314	–	154
Long AUD	AUD1,100	–	18
		<u>–</u>	<u>172</u>
30 June 2022			
Long AUD	AUD13,274	–	81

BOCHK All Weather China High Yield Bond Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u> RMB	<u>Liabilities</u> RMB
30 June 2023			
Short USD	USD39,174,537	–	4,302,029
Long AUD	AUD1,999,041	1,645	–
Long AUD	AUD42,000	–	1,452
Long USD	USD6,012,137	<u>646,039</u>	<u>–</u>
		<u>647,684</u>	<u>4,303,481</u>
30 June 2022			
Long USD	USD9,649,717	142,023	–
Long AUD	AUD2,344,041	–	50,591
Short USD	USD79,271,281	<u>–</u>	<u>1,507,560</u>
		<u>142,023</u>	<u>1,558,151</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

7 Derivative financial instruments (Continued)

Foreign currency forward contracts (Continued)

BOCHK All Weather Hong Kong Equity Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u> HKD	<u>Liabilities</u> HKD
30 June 2023			
Long RMB	RMB3,847,441	–	219,847
Long RMB	RMB215,785	–	3,224
Long AUD	AUD334,353	–	28,910
Long AUD	AUD18,788	–	1,981
		–	253,962
		–	253,962
30 June 2022			
Long RMB	RMB3,506,535	33,190	–
Long RMB	RMB212,718	30	–
Long RMB	RMB220,000	–	360
Long AUD	AUD28,000	–	378
Long RMB	RMB176,309	–	409
Long AUD	AUD16,890	–	2,542
Long AUD	AUD21,660	–	4,364
Long AUD	AUD435,710	–	20,972
		33,220	29,025
		33,220	29,025

BOCHK All Weather CNY Equity Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u> RMB	<u>Liabilities</u> RMB
30 June 2023			
Long HKD	HKD39,116,658	1,607,102	–
Long HKD	HKD1,542,287	9,233	–
		1,616,335	–
		1,616,335	–
30 June 2022			
Long HKD	HKD9,665,253	–	386,374
		–	386,374
		–	386,374

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

7 Derivative financial instruments (Continued)

Foreign currency forward contracts (Continued)

BOCHK All Weather Asian Bond Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u> USD	<u>Liabilities</u> USD
30 June 2023			
Long RMB	RMB73,810,720	–	156,264
		<u>–</u>	<u>156,264</u>
30 June 2022			
Long RMB	RMB150,010,720	–	62,766
		<u>–</u>	<u>62,766</u>

BOCHK All Weather Asia (ex-Japan) Equity Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u> USD	<u>Liabilities</u> USD
30 June 2023			
Long RMB	RMB632,341	–	4,635
		<u>–</u>	<u>4,635</u>
30 June 2022			
Long RMB	RMB821,929	1,211	–
		<u>1,211</u>	<u>–</u>

BOCHK All Weather China Income Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u> HKD	<u>Liabilities</u> HKD
30 June 2023			
Long RMB	RMB6,897,505	–	381,024
		<u>–</u>	<u>381,024</u>
30 June 2022			
Long RMB	RMB6,240,180	63,682	–
Long RMB	RMB287,907	42	–
		<u>63,724</u>	<u>–</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

7 Derivative financial instruments (Continued)

Foreign currency forward contracts (Continued)

BOCHK All Weather Asia Pacific High Income Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u> USD	<u>Liabilities</u> USD
30 June 2023			
Long RMB	RMB5,336,489	–	39,119
Long AUD	AUD402,716	–	4,656
		<u>–</u>	<u>43,775</u>
30 June 2022			
Long RMB	RMB7,022,389	10,348	–
Long AUD	AUD577,256	–	3,781
		<u>10,348</u>	<u>3,781</u>

BOCHK All Weather Short Term Bond Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u> USD	<u>Liabilities</u> USD
30 June 2023			
Short RMB	RMB22,800,000	<u>91,378</u>	<u>–</u>
30 June 2022			
Short RMB	RMB4,000,000	<u>20,958</u>	<u>–</u>
		<u>20,958</u>	<u>–</u>

BOCHK All Weather Belt and Road Bond Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u> USD	<u>Liabilities</u> USD
30 June 2023			
Long RMB	RMB29,970,883	<u>–</u>	<u>63,451</u>
30 June 2022			
Long RMB	RMB39,236,883	<u>–</u>	<u>16,684</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

7 Derivative financial instruments (Continued)

Foreign currency forward contracts (Continued)

BOCHK All Weather Greater Bay Area Strategy Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u> USD	<u>Liabilities</u> USD
30 June 2023			
Long RMB	RMB74,454,818	–	157,628
30 June 2022			
Long RMB	RMB128,237,818	–	58,780

BOCHK All Weather Asian High Yield Bond Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u> USD	<u>Liabilities</u> USD
30 June 2023			
Long AUD	AUD548,881	–	4,285
Long AUD	AUD10,000	–	132
Long GBP	GBP193,901	3,271	–
Long RMB	RMB10,390,713	–	21,999
Long RMB	RMB230,000	–	399
Long EUR	EUR173,355	2,082	–
Long EUR	EUR4,000	33	–
		<u>5,386</u>	<u>26,815</u>
30 June 2022			
Long EUR	EUR206,255	–	2,235
Long GBP	GBP215,601	–	2,267
Long AUD	AUD548,881	–	2,463
Long RMB	RMB14,366,713	–	5,998
		<u>–</u>	<u>12,963</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

7 Derivative financial instruments (Continued)

Foreign currency forward contracts (Continued)

BOCHK All Weather ESG Multi-Asset Fund

	<u>Notional amount</u>	<u>Fair value</u>	
		<u>Assets</u>	<u>Liabilities</u>
		USD	USD
30 June 2023			
Long EUR	EUR286,500	3,440	–
Long EUR	EUR7,000	57	–
Long GBP	GBP420,127	6,481	–
Long AUD	AUD1,302,209	–	12,520
Long AUD	AUD33,000	–	681
Long RMB	RMB14,885,255	–	31,513
Long RMB	RMB380,000	–	659
		<u>9,978</u>	<u>45,373</u>
30 June 2022			
Long EUR	EUR330,000	–	3,576
Long GBP	GBP722,427	–	7,596
Long AUD	AUD2,449,209	–	11,256
Long RMB	RMB29,890,255	–	12,710
		<u>–</u>	<u>35,138</u>

BOCHK All Weather China New Dynamic Equity Fund

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

7 Derivative financial instruments (Continued)

Offsetting financial instruments

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

BOCHK All Weather Global Opportunities Fund

	Gross amount of financial assets/ (liabilities) USD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ USD	Net amount presented in the statement of net assets USD	<u>Amount not offset in the statement of net assets²</u> Financial instruments		Cash collateral USD	Net exposure USD
30 June 2023							
Liabilities							
Derivatives	(172)	-	(172)	-	-	-	(172)
30 June 2022							
Liabilities							
Derivatives	(81)	-	(81)	-	-	-	(81)

BOCHK All Weather China High Yield Bond Fund

	Gross amount of financial assets/ (liabilities) RMB	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ RMB	Net amount presented in the statement of net assets RMB	<u>Amount not offset in the statement of net assets²</u> Financial instruments		Cash collateral RMB	Net exposure RMB
30 June 2023							
Assets							
Derivatives	647,684	-	647,684	(647,684)	-	-	-
Liabilities							
Derivatives	(4,303,481)	-	(4,303,481)	647,684	-	-	(3,655,797)
30 June 2022							
Assets							
Derivatives	142,023	-	142,023	(142,023)	-	-	-
Liabilities							
Derivatives	(1,558,151)	-	(1,558,151)	142,023	-	-	(1,416,128)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

7 Derivative financial instruments (Continued)

Offsetting financial instruments (Continued)

BOCHK All Weather Hong Kong Equity Fund

	Gross amount of financial assets/ (liabilities) HKD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ HKD	Net amount presented in the statement of net assets HKD	<u>Amount not offset in the statement of net assets²</u> Financial		Net exposure HKD
				Financial instruments HKD	Cash collateral HKD	
30 June 2023						
Liabilities						
Derivatives	(253,962)	–	(253,962)	–	–	(253,962)
30 June 2022						
Assets						
Derivatives	33,220	–	33,220	(29,025)	–	4,195
Liabilities						
Derivatives	(29,025)	–	(29,025)	29,025	–	–

BOCHK All Weather CNY Equity Fund

	Gross amount of financial assets/ (liabilities) RMB	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ RMB	Net amount presented in the statement of net assets RMB	<u>Amount not offset in the statement of net assets²</u> Financial		Net exposure RMB
				Financial instruments RMB	Cash collateral RMB	
30 June 2023						
Assets						
Derivatives	1,616,335	–	1,616,335	–	–	1,616,335
30 June 2022						
Liabilities						
Derivatives	(386,374)	–	(386,374)	–	–	(386,374)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

7 Derivative financial instruments (Continued)

Offsetting financial instruments (Continued)

BOCHK All Weather Asian Bond Fund

	Gross amount of financial assets/ (liabilities) USD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ USD	Net amount presented in the statement of net assets USD	<u>Amount not offset in the statement of net assets²</u> Financial instruments		Cash collateral USD	Net exposure USD
30 June 2023							
Liabilities							
Derivatives	<u>(156,264)</u>	<u>-</u>	<u>(156,264)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(156,264)</u>
30 June 2022							
Liabilities							
Derivatives	<u>(62,766)</u>	<u>-</u>	<u>(62,766)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(62,766)</u>

BOCHK All Weather Asia (ex-Japan) Equity Fund

	Gross amount of financial assets/ (liabilities) USD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ USD	Net amount presented in the statement of net assets USD	<u>Amount not offset in the statement of net assets²</u> Financial instruments		Cash collateral USD	Net exposure USD
30 June 2023							
Liabilities							
Derivatives	<u>(4,635)</u>	<u>-</u>	<u>(4,635)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,635)</u>
30 June 2022							
Assets							
Derivatives	<u>1,211</u>	<u>-</u>	<u>1,211</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,211</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

7 Derivative financial instruments (Continued)

Offsetting financial instruments (Continued)

BOCHK All Weather China Income Fund

	Gross amount of financial assets/ (liabilities) HKD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ HKD	Net amount presented in the statement of net assets HKD	Amount not offset in the statement of net assets ²		Net exposure HKD
				Financial instruments HKD	Cash collateral HKD	
30 June 2023						
Liabilities						
Derivatives	<u>(381,024)</u>	<u>-</u>	<u>(381,024)</u>	<u>-</u>	<u>-</u>	<u>(381,024)</u>
30 June 2022						
Assets						
Derivatives	<u>63,724</u>	<u>-</u>	<u>63,724</u>	<u>-</u>	<u>-</u>	<u>63,724</u>

BOCHK All Weather Asia Pacific High Income Fund

	Gross amount of financial assets/ (liabilities) USD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ USD	Net amount presented in the statement of net assets USD	Amount not offset in the statement of net assets ²		Net exposure USD
				Financial instruments USD	Cash collateral USD	
30 June 2023						
Liabilities						
Derivatives	<u>(43,775)</u>	<u>-</u>	<u>(43,775)</u>	<u>-</u>	<u>-</u>	<u>(43,775)</u>
30 June 2022						
Assets						
Derivatives	<u>10,348</u>	<u>-</u>	<u>10,348</u>	<u>(3,781)</u>	<u>-</u>	<u>6,567</u>
Liabilities						
Derivatives	<u>(3,781)</u>	<u>-</u>	<u>(3,781)</u>	<u>3,781</u>	<u>-</u>	<u>-</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

7 Derivative financial instruments (Continued)

Offsetting financial instruments (Continued)

BOCHK All Weather Short Term Bond Fund

	Gross amount of financial assets/ (liabilities) USD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ USD	Net amount presented in the statement of net assets USD	Amount not offset in the statement of net assets ²		Net exposure USD
				Financial instruments USD	Cash collateral USD	
30 June 2023						
Assets						
Derivatives	91,378	-	91,378	-	-	91,378
30 June 2022						
Assets						
Derivatives	20,958	-	20,958	-	-	20,958

BOCHK All Weather Belt and Road Bond Fund

	Gross amount of financial assets/ (liabilities) USD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ USD	Net amount presented in the statement of net assets USD	Amount not offset in the statement of net assets ²		Net exposure USD
				Financial instruments USD	Cash collateral USD	
30 June 2023						
Liabilities						
Derivatives	(63,451)	-	(63,451)	-	-	(63,451)
30 June 2022						
Liabilities						
Derivatives	(16,684)	-	(16,684)	-	-	(16,684)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

7 Derivative financial instruments (Continued)

Offsetting financial instruments (Continued)

BOCHK All Weather Greater Bay Area Strategy Fund

	Gross amount of financial assets/ (liabilities) USD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ USD	Net amount presented in the statement of net assets USD	Amount not offset in the statement of net assets ²		Net exposure USD
				Financial instruments USD	Cash collateral USD	
30 June 2023						
Liabilities						
Derivatives	(157,628)	-	(157,628)	-	-	(157,628)
30 June 2022						
Liabilities						
Derivatives	(58,780)	-	(58,780)	-	-	(58,780)

BOCHK All Weather Asian High Yield Bond Fund

	Gross amount of financial assets/ (liabilities) USD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ USD	Net amount presented in the statement of net assets USD	Amount not offset in the statement of net assets ²		Net exposure USD
				Financial instruments USD	Cash collateral USD	
30 June 2023						
Assets						
Derivatives	5,386	-	5,386	(5,386)	-	-
Liabilities						
Derivatives	(26,815)	-	(26,815)	5,386	-	(21,429)
30 June 2022						
Liabilities						
Derivatives	(12,963)	-	(12,963)	-	-	(12,963)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

7 Derivative financial instruments (Continued)

Offsetting financial instruments (Continued)

BOCHK All Weather ESG Multi-Asset Fund

	Gross amount of financial assets/ (liabilities) USD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ USD	Net amount presented in the statement of net assets USD	Amount not offset in the statement of net assets ²		
				Financial instruments USD	Cash collateral USD	Net exposure USD
30 June 2023						
Assets						
Derivatives	9,978	-	9,978	(9,978)	-	-
Liabilities						
Derivatives	(45,373)	-	(45,373)	9,978	-	(35,395)
30 June 2022						
Liabilities						
Derivatives	(35,138)	-	(35,138)	-	-	(35,138)

BOCHK All Weather China New Dynamic Equity Fund

	Gross amount of financial assets/ (liabilities) HKD	Gross amount of financial assets/ (liabilities) offset in the statement of net assets ¹ HKD	Net amount presented in the statement of net assets HKD	Amount not offset in the statement of net assets ²		
				Financial instruments HKD	Cash collateral HKD	Net exposure HKD
30 June 2023						
Liabilities						
Derivatives	(150,414)	-	(150,414)	-	-	(150,414)

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

8 Balances due from/to brokers

	<u>BOCHK All Weather</u> <u>Global Opportunities Fund</u>		<u>BOCHK All Weather</u> <u>China High Yield Bond Fund</u>		<u>BOCHK All Weather</u> <u>Hong Kong Equity Fund</u>	
	2023	2022	2023	2022	2023	2022
	USD	USD	RMB	RMB	HKD	HKD
Due from brokers						
Receivables for securities sold but not yet settled	<u>103,327</u>	<u>198,900</u>	<u>-</u>	<u>2,810</u>	<u>8,870,875</u>	<u>1,906,500</u>
Due to brokers						
Payables for securities purchased but not yet settled	<u>152,705</u>	<u>199,522</u>	<u>-</u>	<u>5,198,506</u>	<u>5,961,384</u>	<u>1,409,561</u>
	<u>BOCHK All Weather</u> <u>CNY Equity Fund</u>		<u>BOCHK All Weather</u> <u>Asian Bond Fund</u>		<u>BOCHK All Weather</u> <u>Asia (ex-Japan) Equity Fund</u>	
	2023	2022	2023	2022	2023	2022
	RMB	RMB	USD	USD	USD	USD
Due from brokers						
Receivables for securities sold but not yet settled	<u>614,309</u>	<u>3,288,083</u>	<u>682,119</u>	<u>963,541</u>	<u>-</u>	<u>187,892</u>
Due to brokers						
Payables for securities purchased but not yet settled	<u>1,186</u>	<u>3,257,877</u>	<u>-</u>	<u>963,910</u>	<u>-</u>	<u>141,799</u>
	<u>BOCHK All Weather</u> <u>China Income Fund</u>		<u>BOCHK All Weather</u> <u>Asia Pacific High Income Fund</u>		<u>BOCHK All Weather</u> <u>Short Term Bond Fund</u>	
	2023	2022	2023	2022	2023	2022
	HKD	HKD	USD	USD	USD	USD
Due from brokers						
Receivables for securities sold but not yet settled	<u>-</u>	<u>846,000</u>	<u>-</u>	<u>208,916</u>	<u>-</u>	<u>593,652</u>
Due to brokers						
Payables for securities purchased but not yet settled	<u>15,491</u>	<u>2,435</u>	<u>2,343</u>	<u>128,036</u>	<u>-</u>	<u>593,308</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

8 Balances due from/to brokers (Continued)

	<u>BOCHK All Weather</u> <u>Belt and Road Bond Fund</u>		<u>BOCHK All Weather</u> <u>Greater Bay Area Strategy Fund</u>		<u>BOCHK All Weather</u> <u>Asian High Yield Bond Fund</u>	
	2023	2022	2023	2022	2023	2022
	USD	USD	USD	USD	USD	USD
Due from brokers						
Receivables for securities sold but not yet settled	<u>69,120</u>	<u>821,508</u>	<u>-</u>	<u>963,541</u>	<u>-</u>	<u>-</u>
Due to brokers						
Payables for securities purchased but not yet settled	<u>128,537</u>	<u>645,600</u>	<u>-</u>	<u>1,846,732</u>	<u>-</u>	<u>194,131</u>

	<u>BOCHK All Weather</u> <u>ESG Multi-Asset Fund</u>		<u>BOCHK All</u> <u>Weather</u> <u>China New</u> <u>Dynamic</u> <u>Equity Fund</u>		<u>BOCHK All</u> <u>Weather</u> <u>HKD Money</u> <u>Market Fund</u>	
	2023	2022	2023	2023	2023	2023
	USD	USD	USD	HKD	HKD	HKD
Due from brokers						
Receivables for securities sold but not yet settled		<u>252</u>	<u>198,900</u>	<u>-</u>	<u>-</u>	<u>-</u>
Due to brokers						
Payables for securities purchased but not yet settled		<u>234,868</u>	<u>398,898</u>	<u>44,198</u>	<u>-</u>	<u>-</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management

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

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

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk

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

(i) Price risk

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

BOCHK All Weather Global Opportunities Fund

	2023		2022	
Financial assets	Fair value USD	% of net assets	Fair value USD	% of net assets
Collective investment schemes				
Hong Kong	–	–	96,078	1.19
United States	926,587	10.87	1,071,556	13.22
	<u>926,587</u>	<u>10.87</u>	<u>1,167,634</u>	<u>14.41</u>
Listed equity securities				
Australia	–	–	85,183	1.05
France	716,612	8.40	406,646	5.02
Hong Kong	–	–	287,314	3.55
Japan	–	–	129,756	1.60
United States	4,481,995	52.58	2,295,860	28.32
	<u>5,198,607</u>	<u>60.98</u>	<u>3,204,759</u>	<u>39.54</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

Financial assets	2023		2022	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Quoted debt securities				
Australia	–	–	279,269	3.44
British Virgin Islands	563,195	6.60	901,259	11.12
Cayman Islands	183,482	2.15	181,408	2.24
China	8,986	0.11	195,122	2.40
France	172,760	2.03	168,016	2.07
Germany	167,240	1.96	166,962	2.06
India	176,856	2.07	160,976	1.98
Indonesia	207,181	2.43	204,963	2.53
Korea	197,038	2.31	–	–
Mauritius	–	–	189,323	2.34
New Zealand	–	–	246,363	3.04
Netherlands	–	–	204,487	2.52
United Kingdom	178,833	2.10	187,247	2.31
United States	249,830	2.93	–	–
	<u>2,105,401</u>	<u>24.69</u>	<u>3,085,395</u>	<u>38.05</u>
Depository receipts				
United States	–	–	355,743	4.39
Taiwan	–	–	40,875	0.50
	<u>–</u>	<u>–</u>	<u>396,618</u>	<u>4.89</u>
	<u>8,230,595</u>	<u>96.54</u>	<u>7,854,406</u>	<u>96.89</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather China High Yield Bond Fund

Financial assets	2023		2022	
	Fair value	% of net	Fair value	% of net
	RMB	assets	RMB	assets
Collective investment schemes				
Luxembourg	4,056,871	1.21	3,765,094	0.73
Hong Kong	–	–	12,220,800	2.36
	<u>4,056,871</u>	<u>1.21</u>	<u>15,985,894</u>	<u>3.09</u>
Quoted debt securities				
Australia	6,712,271	2.01	6,233,045	1.20
Bermuda	10,794,050	3.23	10,364,519	2.00
British Virgin Islands	54,799,053	16.40	74,384,185	14.32
Cayman Islands	81,276,310	24.33	113,351,841	21.86
China	31,538,850	9.44	91,228,475	17.58
Hong Kong	42,382,757	12.69	66,432,009	12.81
India	11,291,607	3.38	18,182,656	3.51
Jersey, C.I.	9,624,536	2.88	9,268,848	1.79
Mauritius	17,376,201	5.20	15,283,707	2.95
Netherlands	4,525,729	1.35	3,833,082	0.74
Pakistan	1,400,882	0.42	1,674,122	0.32
Philippines	8,721,378	2.61	15,789,495	3.05
Singapore	22,048,027	6.59	23,958,907	4.62
Thailand	2,802,486	0.84	2,487,743	0.48
United Kingdom	14,629,971	4.39	7,476,880	1.44
United States	14,474,706	4.33	19,989,009	3.84
	<u>334,398,814</u>	<u>100.09</u>	<u>479,938,523</u>	<u>92.51</u>
	<u>338,455,685</u>	<u>101.30</u>	<u>495,924,417</u>	<u>95.60</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Hong Kong Equity Fund

Financial assets	2023		2022	
	Fair value HKD	% of net assets	Fair value HKD	% of net assets
Listed equity securities				
Hong Kong	101,386,500	80.67	130,597,000	72.99
China	16,220,963	12.91	27,271,723	15.24
	<u>117,607,463</u>	<u>93.58</u>	<u>157,868,723</u>	<u>88.23</u>
	<u>117,607,463</u>	<u>93.58</u>	<u>157,868,723</u>	<u>88.23</u>

BOCHK All Weather CNY Equity Fund

Financial assets	2023		2022	
	Fair value RMB	% of net assets	Fair value RMB	% of net assets
Listed equity securities				
China	214,561,516	85.66	246,870,332	81.93
Hong Kong	29,402,119	11.76	44,748,196	14.85
	<u>243,963,635</u>	<u>97.42</u>	<u>291,618,528</u>	<u>96.78</u>
	<u>243,963,635</u>	<u>97.42</u>	<u>291,618,528</u>	<u>96.78</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Asian Bond Fund

Financial assets	2023		2022	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Collective investment schemes				
Hong Kong	–	–	2,658,143	2.52
	–	–	2,658,143	2.52
Quoted debt securities				
Australia	1,664,726	2.68	3,969,169	3.75
Bermuda	339,476	0.55	145,463	0.14
British Virgin Islands	10,031,169	16.14	23,399,882	22.17
Canada	650,164	1.05	–	–
Cayman Islands	5,603,645	9.03	8,536,318	8.08
China	2,512,023	4.05	6,769,420	6.41
France	1,254,208	2.02	660,629	0.63
Hong Kong	4,470,126	7.20	10,686,548	10.12
India	2,675,896	4.31	9,516,395	9.03
Indonesia	3,559,324	5.73	5,907,771	5.60
Japan	1,641,258	2.64	3,530,255	3.35
Jersey, C.I.	317,195	0.51	746,152	0.71
Korea	2,899,188	4.67	2,062,732	1.95
Macau	485,922	0.78	491,642	0.47
Malaysia	1,185,018	1.91	493,524	0.47
Mauritius	968,032	1.56	1,657,219	1.57
Netherlands	805,560	1.30	2,136,715	2.03
New Zealand	–	–	2,355,740	2.24
Pakistan	240,943	0.39	312,588	0.30
Philippines	3,256,234	5.24	2,896,308	2.75
Singapore	5,247,240	8.45	6,748,299	6.40
Sweden	558,254	0.90	550,934	0.52
Switzerland	–	–	461,275	0.44
Thailand	837,439	1.35	2,273,549	2.16
United Kingdom	378,862	0.61	290,233	0.28
United States	8,823,622	14.20	513,780	0.49
	60,405,524	97.27	97,112,540	92.06
	60,405,524	97.27	99,770,683	94.58

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Asia (ex-Japan) Equity Fund

Financial assets	2023		2022	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Listed equity securities				
China	224,939	6.21	421,832	11.25
Hong Kong	2,236,350	61.79	1,495,650	39.86
Korea	749,122	20.70	176,974	4.72
Singapore	56,786	1.57	686,401	18.29
United States	–	–	649,110	17.31
	<u>3,267,197</u>	<u>90.27</u>	<u>3,429,967</u>	<u>91.43</u>
Depository receipts				
Taiwan	<u>304,879</u>	<u>8.42</u>	<u>234,010</u>	<u>6.24</u>
	<u>304,879</u>	<u>8.42</u>	<u>234,010</u>	<u>6.24</u>
	<u>3,572,076</u>	<u>98.69</u>	<u>3,663,977</u>	<u>97.67</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather China Income Fund

Financial assets	2023		2022	
	Fair value HKD	% of net assets	Fair value HKD	% of net assets
Collective investment schemes				
Hong Kong	1,044,000	2.10	1,633,555	2.49
	<u>1,044,000</u>	<u>2.10</u>	<u>1,633,555</u>	<u>2.49</u>
Listed equity securities				
China	–	–	3,555,819	5.42
Hong Kong	30,834,460	62.10	33,667,600	51.27
	<u>30,834,460</u>	<u>62.10</u>	<u>37,223,419</u>	<u>56.69</u>
Quoted debt securities				
British Virgin Islands	2,730,424	5.50	6,741,980	10.27
Cayman Islands	1,596,562	3.22	2,324,628	3.54
China	3,004,260	6.05	4,582,635	6.98
Hong Kong	1,854,604	3.74	4,675,076	7.11
India	2,793,816	5.63	2,543,131	3.87
Mauritius	1,239,342	2.50	1,462,279	2.23
Switzerland	1,057,250	2.13	1,187,513	1.81
	<u>14,276,258</u>	<u>28.77</u>	<u>23,517,242</u>	<u>35.81</u>
	<u>46,154,718</u>	<u>92.97</u>	<u>62,374,216</u>	<u>94.99</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2023**

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Asia Pacific High Income Fund

Financial assets	2023		2022	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Collective investment scheme				
Hong Kong	–	–	208,168	2.36
Singapore	72,968	1.36	74,435	0.84
United States	380,280	7.10	–	–
	<u>453,248</u>	<u>8.46</u>	<u>282,603</u>	<u>3.20</u>
Listed equity securities				
Australia	375,010	7.01	414,062	4.68
China	420,701	7.86	1,224,231	13.87
Hong Kong	1,966,420	36.74	4,403,259	49.88
	<u>2,762,131</u>	<u>51.61</u>	<u>6,041,552</u>	<u>68.43</u>
Quoted debt securities				
British Virgin Islands	589,171	11.00	352,162	3.99
Cayman Islands	272,349	5.10	316,858	3.59
China	188,130	3.51	–	–
India	176,856	3.30	160,975	1.82
Jersey, C.I.	158,598	2.96	165,812	1.88
Mauritius	158,150	2.95	186,342	2.11
	<u>1,543,254</u>	<u>28.82</u>	<u>1,182,149</u>	<u>13.39</u>
Depository receipts				
Taiwan	403,680	7.54	–	–
	<u>403,680</u>	<u>7.54</u>	<u>–</u>	<u>–</u>
	<u>5,162,313</u>	<u>96.43</u>	<u>7,506,304</u>	<u>85.02</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2023**

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Short Term Bond Fund

Financial assets	2023		2022	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Quoted debt securities				
Australia	157,927	0.48	1,198,429	2.41
British Virgin Islands	4,309,550	13.03	6,468,049	12.99
Canada	–	–	601,847	1.21
Cayman Islands	2,565,273	7.75	2,454,988	4.93
China	2,684,874	8.12	–	–
Hong Kong	4,934,968	14.92	8,853,321	17.79
Japan	777,489	2.34	1,124,546	2.26
Korea	3,823,833	11.56	6,049,790	12.16
Luxembourg	401,367	1.21	–	–
Singapore	1,180,190	3.57	–	–
Thailand	274,764	0.83	–	–
United Kingdom	408,117	1.23	–	–
United States	967,671	2.92	–	–
	<u>22,486,023</u>	<u>67.96</u>	<u>26,750,970</u>	<u>53.75</u>
	<u>22,486,023</u>	<u>67.96</u>	<u>26,750,970</u>	<u>53.75</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Belt and Road Bond Fund

Financial assets	2023		2022	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Collective investment scheme				
Hong Kong	–	–	304,245	1.88
	–	–	304,245	1.88
Listed equities				
China	117,905	1.10	487,932	3.02
Hong Kong	231,985	2.17	913,447	5.65
United States	398,935	3.71	–	–
	748,825	6.98	1,401,379	8.67
Quoted debt securities				
Australia	167,219	1.56	682,834	4.23
Bermuda	169,738	1.58	–	–
British Virgin Islands	2,023,541	18.87	3,403,920	21.06
Cayman Islands	1,372,657	12.79	1,798,238	11.13
China	308,993	2.88	2,005,741	12.41
France	–	–	330,315	2.05
Hong Kong	1,630,801	15.21	613,161	3.79
India	370,516	3.46	706,777	4.37
Indonesia	422,346	3.94	1,218,432	7.54
Japan	416,827	3.89	733,167	4.54
Jersey, C.I.	158,598	1.48	–	–
Malaysia	199,163	1.86	–	–
Mauritius	165,762	1.55	342,857	2.12
Netherlands	–	–	245,384	1.52
New Zealand	–	–	719,893	4.46
Philippines	421,534	3.93	–	–
Singapore	1,110,231	10.35	731,870	4.53
Switzerland	134,914	1.25	151,328	0.94
Thailand	–	–	372,552	2.31
United States	957,265	8.92	–	–
	10,030,105	93.52	14,056,469	87.00
Depository receipts				
United States	128,750	1.20	–	–
	128,750	1.20	–	–
	10,907,680	101.70	15,762,093	97.55

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Greater Bay Area Strategy Fund

Financial assets	2023		2022	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Collective investment scheme				
Hong Kong	5,078,962	6.00	2,998,890	2.36
	<u>5,078,962</u>	<u>6.00</u>	<u>2,998,890</u>	<u>2.36</u>
Listed equities				
Hong Kong	–	–	9,570,420	7.53
	<u>–</u>	<u>–</u>	<u>9,570,420</u>	<u>7.53</u>
Quoted debt securities				
Australia	–	–	1,951,333	1.54
Bermuda	678,952	0.80	707,744	0.56
British Virgin Islands	23,131,635	27.34	34,568,705	27.19
Canada	1,073,565	1.27	1,072,585	0.84
Cayman Islands	20,875,260	24.67	27,900,974	21.93
China	1,083,676	1.28	10,630,702	8.35
France	1,152,565	1.36	–	–
Germany	597,306	0.71	592,914	0.47
Hong Kong	15,291,127	18.08	16,141,075	12.69
India	485,075	0.57	2,631,123	2.08
Indonesia	882,194	1.04	1,675,472	1.33
Jersey, C.I.	1,030,884	1.22	–	–
Luxembourg	–	–	1,018,179	0.80
Mauritius	469,899	0.56	489,259	0.39
Netherlands	–	–	408,974	0.32
New Zealand	–	–	1,064,286	0.84
Philippines	1,209,190	1.43	1,383,038	1.09
Saudi Arabia	2,043,526	2.42	–	–
Singapore	1,776,654	2.10	2,730,050	2.14
Spain	–	–	184,619	0.15
Sweden	–	–	550,934	0.43
United Kingdom	277,192	0.33	290,233	0.23
United States	3,677,859	4.35	1,999,123	1.57
	<u>75,736,559</u>	<u>89.53</u>	<u>107,991,322</u>	<u>84.94</u>
	<u>80,815,521</u>	<u>95.53</u>	<u>120,560,632</u>	<u>94.83</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Asian High Yield Bond Fund

Financial assets	2023		2022	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Collective investment scheme				
Hong Kong	–	–	416,336	2.56
	–	–	416,336	2.56
Quoted debt securities				
Bermuda	339,476	2.92	353,872	2.17
British Virgin Islands	1,861,470	16.02	2,075,363	12.73
Cayman Islands	2,520,583	21.68	3,569,416	21.93
China	126,181	1.09	798,403	4.90
Hong Kong	501,101	4.31	1,690,207	10.39
India	846,347	7.28	1,522,262	9.34
Indonesia	243,725	2.10	238,960	1.47
Jersey	301,335	2.59	315,042	1.94
Mauritius	880,379	7.57	869,214	5.33
Netherlands	629,471	5.42	811,102	4.98
Pakistan	144,584	1.24	405,577	2.49
Philippines	576,369	4.96	648,932	3.99
Singapore	1,048,435	9.02	910,877	5.60
Thailand	192,804	1.66	185,802	1.14
United States	1,036,311	8.91	797,610	4.91
United Kingdom	440,509	3.79	240,487	1.48
	11,689,080	100.56	15,433,126	94.79
	11,689,080	100.56	15,849,462	97.35

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2023**

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather ESG Multi-Asset Fund

Financial assets	2023		2022	
	Fair value USD	% of net assets	Fair value USD	% of net assets
Listed equities				
Hong Kong	990,366	6.90	2,867,420	10.33
United States	5,340,193	37.18	8,775,830	31.57
	<u>6,330,559</u>	<u>44.08</u>	<u>11,643,250</u>	<u>41.90</u>
Quoted debt securities				
Australia	–	–	1,347,768	4.85
British Virgin Islands	171,809	1.20	343,755	1.23
Cayman Islands	1,884,629	13.12	2,329,221	8.39
China	852,957	5.94	2,967,538	10.67
France	–	–	670,344	2.41
German	316,566	2.20	148,228	0.53
Hong Kong	478,221	3.33	1,076,254	3.88
India	181,642	1.26	1,030,759	3.71
Japan	208,414	1.45	528,048	1.90
Korea	179,654	1.25	409,448	1.47
Mauritius	–	–	1,579,915	3.69
Singapore	–	–	501,356	1.81
Sweden	192,124	1.34	–	–
Thailand	621,474	4.33	879,104	3.16
United Kingdom	480,324	3.35	–	–
United States	1,702,747	11.85	200,820	0.72
	<u>7,270,561</u>	<u>50.62</u>	<u>14,012,558</u>	<u>50.42</u>
Deposit Receipt				
Taiwan	–	–	408,750	1.47
	<u>13,601,120</u>	<u>94.70</u>	<u>26,064,558</u>	<u>93.79</u>

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2023****9 Financial risk management (Continued)****(a) Market risk (Continued)****(i) Price risk (Continued)****BOCHK All Weather China New Dynamic Equity Fund**

Financial assets	2023	% of net
	Fair value HKD	assets
Listed equities		
China	23,168,693	38.50
Hong Kong	23,887,500	39.70
United States	2,213,811	3.68
	<u>49,270,004</u>	<u>81.88</u>
Depository Receipts		
United States	8,677,984	14.42
	<u>57,947,988</u>	<u>96.30</u>

BOCHK All Weather HKD Money Market Fund

Financial assets	2023	% of net
	Fair value HKD	assets
Quoted debt securities		
France	99,492,500	10.24
	<u>99,492,500</u>	<u>10.24</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

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

BOCHK All Weather Global Opportunities Fund

	2023 % of net assets	2022 % of net assets
Financial assets		
Collective investment schemes		
Financial	10.87	14.41
	<u>10.87</u>	<u>14.41</u>
Depository receipts		
Communications	–	0.42
Basic Materials	–	2.26
Consumer, Cyclical	–	1.71
Technology	–	0.50
	<u>–</u>	<u>4.89</u>
Listed equity securities		
Basic Materials	–	2.68
Communications	7.85	4.60
Consumer, Cyclical	11.00	13.19
Consumer, Non-cyclical	5.27	2.39
Energy	–	0.71
Financial	11.72	4.49
Industrial	1.49	–
Technology	23.65	11.48
	<u>60.98</u>	<u>39.54</u>
Quoted debt securities		
Basic Materials	4.75	5.01
Communications	2.15	2.24
Consumer, Cyclical	–	2.48
Consumer, Non-cyclical	2.18	2.10
Energy	–	2.34
Financial	12.68	21.36
Government	2.93	–
Utilities	–	2.52
	<u>24.69</u>	<u>38.05</u>
	<u>96.54</u>	<u>96.89</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather China High Yield Bond Fund

	2023 % of net assets	2022 % of net assets
Financial assets		
Collective investment schemes		
Financial	–	–
Others	1.21	3.09
	<u>1.21</u>	<u>3.09</u>
Quoted debt securities		
Basic Materials	7.67	8.37
Communications	1.01	0.60
Consumer, Cyclical	17.50	6.73
Consumer, Non-cyclical	2.62	3.60
Diversified	–	2.47
Energy	8.13	7.36
Financial	43.45	39.16
Government	4.75	9.08
Industrial	4.31	4.95
Utilities	10.65	10.19
	<u>100.09</u>	<u>92.51</u>
	<u>101.30</u>	<u>95.60</u>

BOCHK All Weather Hong Kong Equity Fund

	2023 % of net assets	2022 % of net assets
Financial assets		
Listed equity securities		
Basic Materials	–	0.97
Communications	19.65	24.13
Consumer, Cyclical	15.74	5.41
Consumer, Non-cyclical	2.14	8.64
Energy	3.75	11.60
Financial	29.55	31.31
Industrial	2.82	2.75
Technology	14.72	3.42
Utilities	5.21	–
	<u>93.58</u>	<u>88.23</u>
	<u>93.58</u>	<u>88.23</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather CNY Equity Fund

	2023	2022
	% of net	% of net
Financial assets	assets	assets
Listed equity securities		
Basic Materials	6.02	3.00
Communications	11.84	11.31
Consumer, Cyclical	9.30	17.78
Consumer, Non-cyclical	10.58	21.17
Diversified	1.08	–
Energy	7.39	10.76
Financial	23.61	17.06
Industrial	12.57	11.36
Technology	12.75	2.35
Utilities	2.28	1.99
	<u>97.42</u>	<u>96.78</u>

BOCHK All Weather Asian Bond Fund

	2023	2022
	% of net	% of net
Financial assets	assets	assets
Collective investment schemes		
Financial	–	2.52
Quoted debt securities		
Basic Materials	8.14	7.56
Communications	4.62	4.03
Consumer, Cyclical	3.77	4.90
Consumer, Non-cyclical	1.50	3.51
Diversified	–	0.55
Energy	4.58	6.54
Financial	43.88	43.88
Government	20.97	5.50
Industrial	3.07	5.00
Technology	–	–
Utilities	6.74	10.59
	<u>97.27</u>	<u>92.06</u>
	<u>97.27</u>	<u>94.58</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS 30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Asia (ex-Japan) Equity Fund

	2023	2022
	% of net	% of net
	assets	assets
Financial assets		
Listed equity securities		
Basic Materials	6.21	–
Communications	22.23	18.91
Consumer, Cyclical	5.92	12.27
Consumer, Non-cyclical	10.69	18.99
Energy	4.55	–
Financial	10.70	21.07
Industrial	6.54	6.11
Technology	14.76	11.54
Utilities	8.67	2.54
	<u>90.27</u>	<u>91.43</u>
Depository receipts		
Communications	–	6.24
Technology	8.42	–
	<u>8.42</u>	<u>6.24</u>
	<u>98.69</u>	<u>97.67</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2023**

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather China Income Fund

	2023	2022
	% of net	% of net
	assets	assets
Financial assets		
Collective investment schemes		
Financial	2.10	2.49
Listed equity securities		
Communications	21.21	12.93
Consumer, Cyclical	2.25	2.87
Consumer, Non-cyclical	1.51	4.33
Energy	1.93	–
Financial	28.08	31.79
Industrial	2.36	4.77
Utilities	4.76	–
	<u>62.10</u>	<u>56.69</u>
Quoted debt securities		
Basic Materials	2.84	1.94
Communications	2.96	2.32
Consumer, non-Cyclical	2.79	1.93
Energy	2.50	2.23
Financial	17.68	22.55
Government	–	–
Industrial	–	2.41
Utilities	–	2.43
	<u>28.77</u>	<u>35.81</u>
	<u>92.97</u>	<u>94.99</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2023**

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Asia Pacific High Income Fund

	2023	2022
	% of net	% of net
	assets	assets
Financial assets		
Collective investment schemes		
Financial	1.36	0.85
Funds	7.10	2.36
	<u>8.46</u>	<u>3.21</u>
Listed equity securities		
Basic Materials	2.55	2.80
Communications	17.02	8.08
Consumer, Cyclical	4.47	11.30
Consumer, Non-cyclical	5.54	5.43
Energy	–	1.89
Financial	13.78	34.76
Industrial	8.25	1.94
Utilities	–	2.23
	<u>51.61</u>	<u>68.43</u>
Quoted debt securities		
Basic Materials	3.69	2.10
Consumer, Non-cyclical	3.30	1.82
Energy	2.95	2.12
Financial	10.47	3.13
Industrial	4.73	4.22
Utilities	3.68	–
	<u>28.82</u>	<u>13.39</u>
Depository receipts		
Technology	7.54	–
	<u>96.43</u>	<u>85.03</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Short Term Bond Fund

	2023	2022
	% of net	% of net
	assets	assets
Financial assets		
Quoted debt securities		
Basic Materials	10.07	1.04
Communication	2.37	4.06
Consumer, Cyclical	4.25	2.02
Energy	3.62	1.22
Financial	34.21	26.75
Government	3.21	–
Industrial	3.74	3.26
Technology	2.06	–
Utilities	4.43	15.40
	<u>67.96</u>	<u>53.75</u>

BOCHK All Weather Belt and Road Bond Fund

	2023	2022
	% of net	% of net
	assets	assets
Financial assets		
Collective investment schemes		
Others	–	1.88
	<u>–</u>	<u>1.88</u>
Listed equity securities		
Communications	0.54	0.35
Consumer, Cyclical	2.44	3.15
Consumer, Non-cyclical	1.60	1.51
Energy	0.67	–
Financial	0.45	3.66
Industrial	0.64	–
Technology	0.64	–
	<u>6.98</u>	<u>8.67</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS 30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

	2023 % of net assets	2022 % of net assets
Financial assets		
Quoted debt securities		
Basic Materials	1.93	9.08
Communications	6.46	8.14
Consumer, Cyclical	1.86	2.31
Consumer, Non-cyclical	1.65	1.00
Energy	7.84	5.10
Financial	32.93	38.99
Government	21.73	7.56
Industrial	14.01	5.41
Technology	–	2.11
Utilities	5.11	7.30
	<u>93.52</u>	<u>87.00</u>
Depository receipts		
Communications	0.64	–
Financial	0.56	–
	<u>1.20</u>	<u>87.00</u>
	<u>101.70</u>	<u>97.55</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2023**

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Greater Bay Area Strategy Fund

	2023	2022
	% of net	% of net
	assets	assets
Financial assets		
Collective investment schemes		
Financial	–	0.19
Others	6.00	2.17
	<u>6.00</u>	<u>2.36</u>
Listed equity securities		
Communications	–	1.93
Consumer, Cyclical	–	0.71
Consumer, Non-cyclical	–	0.47
Energy	–	0.19
Financial	–	2.75
Industrial	–	0.59
Technology	–	0.59
Utilities	–	0.30
	<u>–</u>	<u>7.53</u>
Quoted debt securities		
Basic Materials	3.38	6.77
Communications	5.63	4.14
Consumer, Cyclical	4.22	2.29
Consumer, Non-cyclical	2.77	3.78
Diversified	1.53	1.03
Energy	4.73	3.88
Financial	33.89	40.81
Government	4.69	1.57
Industrial	17.12	10.37
Utilities	11.57	10.30
	<u>89.53</u>	<u>84.94</u>
	<u>95.53</u>	<u>94.83</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS 30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Asian High Yield Bond Fund

	2023	2022
	% of net	% of net
	assets	assets
Financial assets		
Collective investment schemes		
Financial	–	2.56
Quoted debt securities		
Basic Materials	6.51	7.63
Communications	1.48	1.06
Consumer, Cyclical	13.38	7.08
Consumer, Non-cyclical	6.14	10.04
Diversified	2.34	1.85
Energy	13.60	8.50
Financial	31.79	36.50
Government	10.16	7.39
Industrial	3.90	3.96
Utilities	11.26	10.78
	<u>100.56</u>	<u>94.79</u>
	<u>100.56</u>	<u>97.35</u>

BOCHK WEALTH CREATION SERIES

**NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2023**

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather ESG Multi-Asset Fund

	2023	2022
	% of net	% of net
	assets	assets
Financial assets		
Listed equity securities		
Communications	14.57	5.69
Consumer, Cyclical	7.55	5.00
Consumer, Non-cyclical	9.28	8.67
Financial	8.16	1.92
Industrial	–	8.40
Technology	2.37	12.22
Utilities	2.15	–
	<u>44.08</u>	<u>41.90</u>
Quoted debt securities		
Basic Materials	2.91	2.13
Communications	12.96	8.27
Consumer, Cyclical	–	2.92
Consumer, Non-cyclical	–	0.58
Energy	2.68	4.97
Financial	18.85	28.60
Government	11.86	–
Technology	–	0.61
Utilities	1.36	2.34
	<u>50.62</u>	<u>50.42</u>
Deposit Receipt		
Technology	–	1.47
	<u>94.70</u>	<u>93.79</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS 30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather China New Dynamic Equity Fund

	2023 % of net assets
Financial assets	
Listed equity securities	
Basic Materials	3.02
Communications	17.29
Consumer, Cyclical	10.44
Consumer, Non-cyclical	6.27
Financial	17.31
Industrial	9.96
Technology	17.59
	<u>81.88</u>
Deposit Receipt	
Communications	7.98
Consumer, Cyclical	3.54
Financial	2.90
	<u>14.42</u>
	<u>96.30</u>

BOCHK All Weather HKD Money Market Fund

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

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

BOCHK All Weather Global Opportunities Fund

	Reasonably possible shift in market index 2023	Estimated possible change in net asset value 2023 USD	Reasonably possible shift in market index 2022	Estimated possible change in net asset value 2022 USD
MSCI Daily Total Return Net World USD Index	±13%	±886,276	±8%	±332,947

BOCHK All Weather Hong Kong Equity Fund

	Reasonably possible shift in market index 2023	Estimated possible change in net asset value 2023 HKD	Reasonably possible shift in market index 2022	Estimated possible change in net asset value 2022 HKD
Hang Seng Total Return Index	±40%	±41,293,633	±15%	±11,929,240

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather CNY Equity Fund

	Reasonably possible shift in market index 2023	Estimated possible change in net asset value 2023 RMB	Reasonably possible shift in market index 2022	Estimated possible change in net asset value 2022 RMB
Shenzhen Stock Exchange Composite Total Return Index	±15%	±45,640,045	±20%	±35,259,840

BOCHK All Weather Asia (ex-Japan) Equity Fund

	Reasonably possible shift in market index 2023	Estimated possible change in net asset value 2023 USD	Reasonably possible shift in market index 2022	Estimated possible change in net asset value 2022 USD
MSCI AC Far East ex Japan Net Total Return USD Index	±32%	±1,067,615	±11%	±301,084

BOCHK All Weather China Income Fund

	Reasonably possible shift in market index 2023	Estimated possible change in net asset value 2023 HKD	Reasonably possible shift in market index 2022	Estimated possible change in net asset value 2022 HKD
Hang Seng Low Volatility Total Return Index	±26%	±6,859,249	±7%	±3,042,121

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

BOCHK All Weather Asia Pacific High Income Fund

	Reasonably possible shift in market index 2023	Estimated possible change in net asset value 2023 USD	Reasonably possible shift in market index 2022	Estimated possible change in net asset value 2022 USD
MSCI AC Asia Pacific ex Japan High Dividend Net Return USD Index	±24%	±645,883	±8%	±390,205

BOCHK All Weather ESG Multi-Asset Fund

	Reasonably possible shift in market index 2023	Estimated possible change in net asset value 2023 USD	Reasonably possible shift in market index 2022	Estimated possible change in net asset value 2022 USD
MSCI World ESG Leaders Net Total Return Index	±13%	±616,685	±10%	±581,411

BOCHK All Weather China New Dynamic Equity Fund

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(i) Price risk (Continued)

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

(ii) Interest rate risk

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(ii) Interest rate risk (Continued)

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

BOCHK All Weather Global Opportunities Fund

	2023	2022
	USD	USD
With remaining maturity dates as follows:		
– Less than 1 year	249,829	–
– 1 to 5 years	569,044	911,900
– Over 5 years	1,286,528	2,173,495
	<u>2,105,401</u>	<u>3,085,395</u>

BOCHK All Weather China High Yield Bond Fund

	2023	2022
	RMB	RMB
With remaining maturity dates as follows:		
– Less than 1 year	81,797,427	108,921,130
– 1 to 5 years	125,873,161	232,214,686
– Over 5 years	126,728,226	138,802,707
	<u>334,398,814</u>	<u>479,938,523</u>

BOCHK All Weather Asian Bond Fund

	2023	2022
	USD	USD
With remaining maturity dates as follows:		
– Less than 1 year	4,290,356	4,639,900
– 1 to 5 years	15,777,564	41,711,403
– Over 5 years	40,337,604	50,761,237
	<u>60,405,524</u>	<u>97,112,540</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(ii) Interest rate risk (Continued)

BOCHK All Weather China Income Fund

	2023	2022
	HKD	HKD
With remaining maturity dates as follows:		
– Less than 1 year	–	5,532,165
– 1 to 5 years	8,526,125	12,364,724
– Over 5 years	5,750,133	5,620,353
	<u>14,276,258</u>	<u>23,517,242</u>

BOCHK All Weather Asia Pacific High Income Fund

	2023	2022
	USD	USD
With remaining maturity dates as follows:		
– Less than 1 year	518,816	17,350
– 1 to 5 years	363,689	857,707
– Over 5 years	660,749	307,092
	<u>1,543,254</u>	<u>1,182,149</u>

BOCHK All Weather Short Term Bond Fund

	2023	2022
	USD	USD
With remaining maturity dates as follows:		
– Less than 1 year	8,970,070	18,065,385
– 1 to 5 years	4,353,088	4,523,612
– Over 5 years	9,162,865	4,161,973
	<u>22,486,023</u>	<u>26,750,970</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(ii) Interest rate risk (Continued)

BOCHK All Weather Belt and Road Bond Fund

	2023	2022
	USD	USD
With remaining maturity dates as follows:		
– Less than 1 year	928,094	1,253,188
– 1 to 5 years	3,721,556	7,406,372
– Over 5 years	5,380,455	5,396,909
	<u>10,030,105</u>	<u>14,056,469</u>

BOCHK All Weather Greater Bay Area Strategy Fund

	2023	2022
	USD	USD
With remaining maturity dates as follows:		
– Less than 1 year	2,028,626	10,929,260
– 1 to 5 years	18,352,682	47,128,730
– Over 5 years	55,355,251	49,933,332
	<u>75,736,559</u>	<u>107,991,322</u>

BOCHK All Weather Asian High Yield Bond Fund

	2023	2022
	USD	USD
With remaining maturity dates as follows:		
– Less than 1 year	2,677,206	3,260,882
– 1 to 5 years	5,183,826	8,082,797
– Over 5 years	3,828,048	4,089,447
	<u>11,689,080</u>	<u>15,433,126</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(ii) Interest rate risk (Continued)

BOCHK All Weather ESG Multi-Asset Fund

	2023 USD	2022 USD
With remaining maturity dates as follows:		
– Less than 1 year	–	602,693
– 1 to 5 years	1,843,144	10,966,007
– Over 5 years	5,427,417	2,443,858
	<u>7,270,561</u>	<u>14,012,558</u>

BOCHK All Weather HKD Money Market Fund

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

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

	Change in Interest rate	Impact on the net asset value 2023	Impact on the net asset value 2022
BOCHK All Weather Global Opportunities Fund	±100 b.p.	±USD216,403	±USD328,444
BOCHK All Weather China High Yield Bond Fund	±100 b.p.	±RMB20,109,345	±RMB28,517,913

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(ii) Interest rate risk (Continued)

	Change in Interest rate	Impact on the net asset value 2023	Impact on the net asset value 2022
BOCHK All Weather Asian Bond Fund	±100 b.p.	±USD6,042,950	±USD8,117,397
BOCHK All Weather China Income Fund	±100 b.p.	±HKD1,270,965	±HKD1,946,102
BOCHK All Weather Asia Pacific High Income Fund	±100 b.p.	±USD124,841	±USD49,009
BOCHK All Weather Short Term Bond Fund	±100 b.p.	±USD2,291,473	±USD398,261
BOCHK All Weather Belt and Road Bond Fund	±100 b.p.	±USD797,561	±USD850,750
BOCHK All Weather Greater Bay Area Strategy Fund	±100 b.p.	±USD7,290,666	±USD9,087,960
BOCHK All Weather Asian High Yield Bond Fund	±100 b.p.	±USD550,370	±USD532,509
BOCHK All Weather ESG Multi-Asset Fund	±100 b.p.	±USD728,439	±USD528,460
BOCHK All Weather HKD Money Market Fund	±100 b.p.	±HKD105,877	–

(iii) Foreign exchange risk

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

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

BOCHK All Weather Global Opportunities Fund

	2023	2022
	USD	USD
<i>Monetary</i>		
Australian Dollar	10,144	2
Euro	8,755	3,747
Great British Pound	278	266
Hong Kong Dollar	199,119	55,853
Japanese Yen	3,578	3,767
New Zealand Dollar	53	54
Renminbi	3,177	78
Singapore Dollar	31	30
<i>Non-monetary</i>		
Australian Dollar	–	85,183
Euro	716,612	406,646
Hong Kong Dollar	–	287,314
Japanese Yen	–	129,756
Renminbi	–	96,077

BOCHK All Weather China High Yield Bond Fund

	2023	2022
	RMB	RMB
<i>Monetary</i>		
Australian Dollar	9,853,581	(85,742)
Euro	77,180	65,173
Hong Kong Dollar	(887,696)	(2,005,364)
United States Dollar	97,698,341	508,172,402
<i>Non-monetary</i>		
United States Dollar	4,056,872	3,765,094

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2023****9 Financial risk management (Continued)****(a) Market risk (Continued)**

(iii) Foreign exchange risk (Continued)

BOCHK All Weather Hong Kong Equity Fund

	2023	2022
	HKD	HKD
<i>Monetary</i>		
Australian Dollar	2,932,592	1,254,096
New Zealand Dollar	1	2
Renminbi	4,650,636	3,981,820
United States Dollar	29,150	306,545
<i>Non-monetary</i>		
Renminbi	16,220,963	130,597,000

BOCHK All Weather CNY Equity Fund

	2023	2022
	RMB	RMB
<i>Monetary</i>		
Hong Kong Dollar	33,668,551	1,747,146
United States Dollar	50,330	116,906
<i>Non-monetary</i>		
Hong Kong Dollar	29,402,120	44,748,197

BOCHK All Weather Asian Bond Fund

	2023	2022
	USD	USD
<i>Monetary</i>		
Euro	598	29
Hong Kong Dollar	441,730	21,496
Renminbi	10,405,845	(59,070)
<i>Non-monetary</i>		
Renminbi	–	2,658,142

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather Asia (ex-Japan) Equity Fund

	2023 USD	2022 USD
<i>Monetary</i>		
Hong Kong Dollar	30,652	77,813
Renminbi	102,681	18,103
Singapore Dollar	1,604	4,803
<i>Non-monetary</i>		
Hong Kong Dollar	2,236,351	1,495,650
Korean Republic Won	749,121	176,974
Renminbi	224,939	421,833
Singapore Dollar	56,786	686,401

BOCHK All Weather China Income Fund

	2023 HKD	2022 HKD
<i>Monetary</i>		
Australian Dollar	8,133	8,447
Euro	60,053	57,787
Renminbi	8,238,388	4,371,861
United States Dollar	14,395,349	20,959,625
<i>Non-monetary</i>		
Renminbi	–	5,189,374
United States Dollar	–	117,913

BOCHK All Weather Asia Pacific High Income Fund

	2023 USD	2022 USD
<i>Monetary</i>		
Australian Dollar	403,044	360,299
Euro	846	826
Hong Kong Dollar	47,025	539,784
New Zealand Dollar	483	493
Renminbi	826,188	208,608
Singapore Dollar	20,069	14,532
<i>Non-monetary</i>		
Australian Dollar	375,010	414,063
Hong Kong Dollar	1,966,420	4,403,260
Renminbi	420,701	1,432,399
Singapore Dollar	72,968	74,435

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2023****9 Financial risk management (Continued)****(a) Market risk (Continued)**

(iii) Foreign exchange risk (Continued)

BOCHK All Weather Short Term Bond Fund

	2023	2022
	USD	USD
<i>Monetary</i>		
Hong Kong Dollar	332,464	50,859
Euro	576	672
Renminbi	239,605	778,170
Singapore Dollar	336	327

BOCHK All Weather Belt and Road Bond Fund

	2023	2022
	USD	USD
<i>Monetary</i>		
Euro	6,992	6,785
Hong Kong Dollar	23,752	178,057
Renminbi	4,185,600	105,191
<i>Non-monetary</i>		
Hong Kong Dollar	231,985	913,448
Renminbi	117,906	792,177

BOCHK All Weather Greater Bay Area Strategy Fund

	2023	2022
	USD	USD
<i>Monetary</i>		
Hong Kong Dollar	(34,249)	1,127,273
Macau Pataca	(17,929)	(54,633)
Renminbi	10,580,105	(26,497)
Euro	11,036	20
<i>Non-monetary</i>		
Renminbi	–	2,754,220
Hong Kong Dollar	5,078,962	9,815,092

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather Asian High Yield Bond Fund

	2023 USD	2022 USD
<i>Monetary</i>		
Australian Dollar	315,558	26,067
Euro	193,337	10,360
Great British Pound	243,079	2,809
Hong Kong Dollar	18,237	687
Renminbi	1,510,764	(2,368)
<i>Non-monetary</i>		
Renminbi	–	416,336

BOCHK All Weather ESG Multi-Asset Fund

	2023 USD	2022 USD
<i>Monetary</i>		
Australian Dollar	909,565	528,489
Euro	343,201	113,745
Great British Pound	520,997	226,136
Hong Kong Dollar	537,855	10,598,479
Renminbi	2,133,345	1,192,909
<i>Non-monetary</i>		
Hong Kong Dollar	990,366	2,867,419

BOCHK All Weather China New Dynamic Equity Fund

	2023 HKD
<i>Monetary</i>	
Renminbi	4,424,939
United States Dollar	81,766
<i>Non-monetary</i>	
Renminbi	23,168,693
United States Dollar	10,891,795

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather HKD Money Market Fund

	2023
	HKD
<i>Monetary</i>	
United States Dollar	81,766

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

BOCHK All Weather Global Opportunities Fund

	Possible reasonable shift	Impact on net asset value	
		2023 USD	2022 USD
	+/-	+/-	+/-
<i>Monetary</i>			
Australian Dollar	5%	507	–
Euro	5%	438	187
Great British Pound	5%	14	13
Hong Kong Dollar	5%	9,956	2,793
Japanese Yen	5%	179	188
New Zealand Dollar	5%	3	3
Renminbi	5%	159	4
Singapore Dollar	5%	2	2
<i>Non-monetary</i>			
Australian Dollar	5%	–	4,259
Euro	5%	35,831	20,332
Hong Kong Dollar	5%	–	14,366
Japanese Yen	5%	–	6,488
Renminbi	5%	–	4,804

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather China High Yield Bond Fund

	Possible reasonable shift	Impact on net asset value	
		2023	2022
		RMB	RMB
	+/-	+/-	+/-
<i>Monetary</i>			
Australian Dollar	5%	492,679	(4,287)
Euro	5%	3,859	3,259
Hong Kong Dollar	5%	(44,385)	(100,268)
United States Dollar	5%	4,884,917	25,408,620
<i>Non-monetary</i>			
United States Dollar	5%	202,844	188,255

BOCHK All Weather Hong Kong Equity Fund

	Possible reasonable shift	Impact on net asset value	
		2023	2022
		HKD	HKD
	+/-	+/-	+/-
<i>Monetary</i>			
Australian Dollar	5%	146,630	62,705
Renminbi	5%	232,532	194,591
United States Dollar	5%	1,458	15,327
<i>Non-monetary</i>			
Renminbi	5%	811,048	1,363,586

BOCHK All Weather CNY Equity Fund

	Possible reasonable shift	Impact on net asset value	
		2023	2022
		RMB	RMB
	+/-	+/-	+/-
<i>Monetary</i>			
Hong Kong Dollar	5%	1,683,428	87,357
United States Dollar	5%	2,516	5,845
<i>Non-monetary</i>			
Hong Kong Dollar	5%	1,470,106	2,237,410

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather Asian Bond Fund

	Possible reasonable shift	Impact on net asset value	
		2023	2022
		USD	USD
	+/-	+/-	+/-
<i>Monetary</i>			
Euro	5%	30	1
Hong Kong Dollar	5%	22,086	1,075
Renminbi	5%	520,292	2,953
<i>Non-monetary</i>			
Renminbi	5%	–	132,907

BOCHK All Weather Asia (ex-Japan) Equity Fund

	Possible reasonable shift	Impact on net asset value	
		2023	2022
		USD	USD
	+/-	+/-	+/-
<i>Monetary</i>			
Hong Kong Dollar	5%	1,533	3,891
Renminbi	5%	5,134	905
Singapore Dollar	5%	80	240
<i>Non-monetary</i>			
Hong Kong Dollar	5%	111,818	74,782
Korean Republic Won	5%	37,456	8,849
Renminbi	5%	11,247	21,092
Singapore Dollar	5%	2,839	34,320

BOCHK All Weather China Income Fund

	Possible reasonable shift	Impact on net asset value	
		2023	2022
		HKD	HKD
	+/-	+/-	+/-
<i>Monetary</i>			
Australian Dollar	5%	407	422
Euro	5%	3,003	2,889
Renminbi	5%	411,919	218,593
United States Dollar	5%	719,767	1,047,981
<i>Non-monetary</i>			
Renminbi	5%	–	259,469
United States Dollar	5%	–	5,896

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather Asia Pacific High Income Fund

	Possible reasonable shift	Impact on net asset value	
		2023 USD	2022 USD
	+/-	+/-	+/-
<i>Monetary</i>			
Australian Dollar	5%	20,152	18,015
Euro	5%	42	41
Hong Kong Dollar	5%	2,351	26,989
New Zealand Dollar	5%	24	25
Renminbi	5%	41,309	10,430
Singapore Dollar	5%	1,003	727
<i>Non-monetary</i>			
Australian Dollar	5%	18,750	20,703
Hong Kong Dollar	5%	98,321	220,163
Renminbi	5%	21,035	71,620
Singapore Dollar	5%	3,648	3,722

BOCHK All Weather Short Term Bond Fund

	Possible reasonable shift	Impact on net asset value	
		2023 USD	2022 USD
	+/-	+/-	+/-
<i>Monetary</i>			
Hong Kong Dollar	5%	16,623	2,543
Euro	5%	29	34
Renminbi	5%	11,980	7,942
Singapore Dollar	5%	17	16

BOCHK All Weather Belt and Road Bond Fund

	Possible reasonable shift	Impact on net asset value	
		2023 USD	2022 USD
	+/-	+/-	+/-
<i>Monetary</i>			
Euro	5%	350	339
Hong Kong Dollar	5%	1,188	8,903
Renminbi	5%	209,280	5,260
<i>Non-monetary</i>			
Hong Kong Dollar	5%	11,599	45,672
Renminbi	5%	5,895	39,609

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather Greater Bay Area Strategy Fund

	Possible reasonable shift	Impact on net asset value	
		2023	2022
		USD	USD
	+/-	+/-	+/-
<i>Monetary</i>			
Hong Kong Dollar	5%	(1,712)	56,364
Macau Pataca	5%	(896)	2,732
Renminbi	5%	529,005	1,325
Euro	5%	552	1
<i>Non-monetary</i>			
Renminbi	5%	–	137,711
Hong Kong Dollar	5%	253,948	490,755

BOCHK All Weather Asian High Yield Bond Fund

	Possible reasonable shift	Impact on net asset value	
		2023	2022
		USD	USD
	+/-	+/-	+/-
<i>Monetary</i>			
Australian Dollar	5%	15,778	1,303
Euro	5%	9,667	518
Great British Pound	5%	12,154	140
Hong Kong Dollar	5%	912	34
Renminbi	5%	75,538	(118)
<i>Non-monetary</i>			
Renminbi	5%	–	20,817

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(a) Market risk (Continued)

(iii) Foreign exchange risk (Continued)

BOCHK All Weather ESG Multi-Asset Fund

	Possible reasonable shift	Impact on net asset value	
		2023 USD	2022 USD
	+/-	+/-	+/-
<i>Monetary</i>			
Australian Dollar	5%	45,478	26,424
Euro	5%	17,160	5,687
Great British Pound	5%	26,050	11,307
Hong Kong Dollar	5%	26,893	529,924
Renminbi	5%	106,667	59,645
<i>Non-monetary</i>			
Hong Kong Dollar	5%	49,518	143,371

BOCHK All Weather China New Dynamic Equity Fund

	Possible reasonable shift	Impact on net asset value 2023 USD
	+/-	+/-
<i>Monetary</i>		
Renminbi	5%	221,247
United States Dollar	5%	4,088
<i>Non-monetary</i>		
Renminbi	5%	1,158,435
United States Dollar	5%	544,590

BOCHK All Weather HKD Money Market Fund

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(b) Liquidity risk

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

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

The Sub-Funds invest the majority portion of the assets in cash, equity securities and debt securities. These securities are issued or guaranteed by government or equivalent public bodies or non-government bodies or other entities and are relatively easier to liquidate. Besides, the Sub-Funds may also invest in equity securities listed in Hong Kong or other countries and such investments are also easily disposed of for cash. As at 30 June 2023 and 2022, except for interest receivable, dividends receivable, other receivables and deposit reserve, the assets of the Sub-Funds are realisable within 7 days.

In accordance with the Sub-Funds' policies, the Manager monitors the Sub-Funds' liquidity position on a daily basis. The Manager may, with the approval of the Trustee, limit the number of units of any Sub-Fund redeemed on any dealing day to 10% of the total number of units of such Sub-Fund in issue. In this event, the limitation will apply pro rata so that all unitholders of the relevant Sub-Fund wishing to redeem units in that Sub-Fund on that dealing day will redeem the same proportion of such units, and units not redeemed will be carried forward for redemption, subject to the same limitation, on the next dealing day. If requests for redemption are so carried forward, the Manager will inform the unitholders concerned. The Manager did not restrict any redemption during the years/periods ended 30 June 2023 and 2022.

All liabilities as at 30 June 2023 and 2022, comprising financial liabilities at fair value through profit or loss, amount due to brokers, distribution payable, management fee payable, trustee fee payable, interest-bearing bank borrowings and accrued expenses and other payables and amounts payable on redemption of units as shown in the statements of net assets, matured within one month, based on their remaining period at the end of reporting period to the contractual maturity date. The amounts are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(b) Liquidity risk (Continued)

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

	2023 Number of unitholders	2022 Number of Unitholders
BOCHK All Weather Global Opportunities Fund	7	6
BOCHK All Weather China High Yield Bond Fund	16	13
BOCHK All Weather Hong Kong Equity Fund	8	10
BOCHK All Weather CNY Equity Fund	7	10
BOCHK All Weather Asian Bond Fund	6	9
BOCHK All Weather Asia (ex-Japan) Equity Fund	9	6
BOCHK All Weather China Income Fund	6	6
BOCHK All Weather Asia Pacific High Income Fund	5	7
BOCHK All Weather Short Term Bond Fund	11	12
BOCHK All Weather Belt and Road Bond Fund	4	4
BOCHK All Weather Greater Bay Area Strategy Fund	12	12
BOCHK All Weather Asian High Yield Bond Fund	9	9
BOCHK All Weather ESG Multi-Asset Fund	10	12
BOCHK All Weather China New Dynamic Equity Fund	4	–
BOCHK All Weather HKD Money Market Fund	–	–

(c) Credit and counterparty risk

The Sub-Funds are exposed to credit risk, which is the risk that the counterparty will be unable to pay amounts in full when they are due. If the issuer of any of the debt securities in which the Sub-Funds invested defaults, the performance of the Sub-Funds will be adversely affected.

The Sub-Funds invest in a diversified portfolio of debt securities, the selection of which is based upon fundamental research analysis, to mitigate this credit risk. The Sub-Funds limit their exposure to credit risk by transacting the majority of their securities issued by issuers with high credit ratings. The Sub-Funds invest in debt securities which have an investment grade as rated by Standard and Poor's or Moody's. The credit ratings are reviewed regularly by the Manager.

Financial assets subject to HKFRS 9's impairment requirements

The Sub-Funds' financial assets subject to the expected credit loss model within HKFRS 9 are amounts due from brokers, dividends receivable, interest receivable, amounts receivable on subscription, other receivables, deposit reserve and cash and cash equivalents. At 30 June 2023 and 2022, no loss allowance had been provided for amounts due from brokers, dividends receivable, interest receivable, amounts receivable on subscription, cash and cash equivalents, other receivables and deposit reserve. 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.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(c) Credit and counterparty risk (Continued)

At 30 June 2023 and 2022, the amounts due from brokers, dividends receivable, interest receivable, amounts receivable on subscription, cash and cash equivalents, other receivables and deposit reserve, which are all relatively short-term receivables with no financing component are impacted by the HKFRS 9 ECL model, the Sub-Funds have adopted the general approach. The loss allowance shown is measured at an amount equal to 12-month ECLs as the credit risk has not increased significantly since initial recognition.

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

Financial assets not subject to HKFRS 9's impairment requirements

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

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

BOCHK All Weather Global Opportunities Fund

Rating	2023		2022	
	USD	% of net assets	USD	% of net assets
AAA ¹ /Aaa ²	197,038	2.31	201,340	2.48
A ¹ /A ²	351,323	4.12	572,261	7.06
BBB ¹ /Baa ²	566,889	6.65	1,126,747	13.90
BB ¹ /Ba ²	176,856	2.07	615,575	7.59
Not rated	813,295	9.54	569,472	7.02
	<u>2,105,401</u>	<u>24.69</u>	<u>3,085,395</u>	<u>38.05</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(c) Credit and counterparty risk (Continued)

BOCHK All Weather China High Yield Bond Fund

Rating	2023		2022	
	RMB	% of net assets	RMB	% of net assets
AAA ¹ /Aaa ²	–	–	19,989,009	3.84
A ¹ /A ²	–	–	29,941,228	5.77
BBB ¹ /Baa ²	42,380,658	12.68	62,089,393	11.97
BB ¹ /Ba ²	199,837,691	59.81	274,436,095	52.91
Not rated	92,180,465	27.60	93,482,798	18.02
Total	<u>334,398,814</u>	<u>100.09</u>	<u>479,938,523</u>	<u>92.51</u>

BOCHK All Weather Asian Bond Fund

Rating	2023		2022	
	USD	% of net assets	USD	% of net assets
AAA ¹ /Aaa ²	7,749,673	12.48	5,340,250	5.06
A ¹ /A ²	7,602,041	12.24	27,638,452	26.20
BBB ¹ /Baa ²	26,883,948	43.30	38,943,281	36.92
BB ¹ /Ba ²	9,183,648	14.79	13,891,864	13.17
Not rated	8,986,214	14.47	11,298,693	10.71
Total	<u>60,405,524</u>	<u>97.28</u>	<u>97,112,540</u>	<u>92.06</u>

BOCHK All Weather China Income Fund

Rating	2023		2022	
	HKD	% of net assets	HKD	% of net assets
A ¹ /A ²	1,261,105	2.55	1,282,524	1.96
BBB ¹ /Baa ²	2,911,854	5.86	4,702,822	7.16
BB ¹ /Ba ²	5,539,692	11.16	5,501,355	8.38
Not rated	4,563,607	9.19	12,030,541	18.32
Total	<u>14,276,258</u>	<u>28.76</u>	<u>23,517,242</u>	<u>35.82</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(c) Credit and counterparty risk (Continued)

BOCHK All Weather Asia Pacific High Income Fund

Rating	2023		2022	
	USD	% of net assets	USD	% of net assets
BB ¹ /Ba ²	1,316,519	24.59	938,203	10.63
Not rated	226,735	4.24	243,946	2.76
Total	<u>1,543,254</u>	<u>28.83</u>	<u>1,182,149</u>	<u>13.39</u>

BOCHK All Weather Short Term Bond Fund

Rating	2023		2022	
	USD	% of net assets	USD	% of net assets
AAA ¹ /Aaa ²	2,708,926	8.19	5,228,218	10.51
A ¹ /A ²	5,599,646	16.92	14,422,213	28.97
BBB ¹ /Baa ²	12,396,409	37.46	6,775,894	13.61
Not rated	1,781,042	5.38	324,645	0.65
Total	<u>22,486,023</u>	<u>67.95</u>	<u>26,750,970</u>	<u>53.74</u>

BOCHK All Weather Belt and Road Bond Fund

Rating	2023		2022	
	USD	% of net assets	USD	% of net assets
AAA ¹ /Aaa ²	1,393,954	13.00	1,224,762	7.59
A ¹ /A ²	1,477,951	13.78	4,378,119	27.09
BBB ¹ /Baa ²	3,683,654	34.34	5,359,174	33.17
BB ¹ /Ba ²	1,735,250	16.18	1,776,210	10.99
Not rated	1,739,296	16.22	1,318,204	8.16
Total	<u>10,030,105</u>	<u>93.52</u>	<u>14,056,469</u>	<u>87.00</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(c) Credit and counterparty risk (Continued)

BOCHK All Weather Greater Bay Area Strategy Fund

Rating	2023		2022	
	USD	% of net assets	USD	% of net assets
AAA ¹ /Aaa ²	1,925,666	2.28	1,991,773	1.58
A ¹ /A ²	22,580,566	26.69	33,324,411	26.22
BBB ¹ /Baa ²	36,930,267	43.65	50,901,967	40.02
BB ¹ /Ba ²	7,071,738	8.36	7,673,380	6.02
Not rated	7,228,322	8.55	14,099,791	11.10
Total	<u>75,736,559</u>	<u>89.53</u>	<u>107,991,322</u>	<u>84.94</u>

BOCHK All Weather Asian High Yield Bond Fund

Rating	2023		2022	
	USD	% of net assets	USD	% of net assets
AAA ¹ /Aaa ²	288,850	2.48	797,610	4.91
A ¹ /A ²	–	–	168,207	1.03
BBB ¹ /Baa ²	672,862	5.79	714,029	4.39
BB ¹ /Ba ²	6,912,221	59.47	10,071,178	61.86
Not rated	3,815,147	32.82	3,682,102	22.60
Total	<u>11,689,080</u>	<u>100.56</u>	<u>15,433,126</u>	<u>94.79</u>

BOCHK All Weather ESG Multi-Asset Fund

Rating	2023		2022	
	USD	% of net assets	USD	% of net assets
AAA ¹ /Aaa ²	1,702,667	11.86	2,630,191	9.47
A ¹ /A ²	1,138,637	7.93	5,856,984	21.08
BBB ¹ /Baa ²	2,461,252	17.13	3,627,252	13.05
BB ¹ /Ba ²	1,472,909	10.26	1,613,572	5.81
Not rated	495,096	3.45	284,559	1.01
Total	<u>7,270,561</u>	<u>50.63</u>	<u>14,012,558</u>	<u>50.42</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(c) Credit and counterparty risk (Continued)

BOCHK All Weather HKD Money Market Fund

Rating	2023	
	HKD	% of net assets
A ¹ /A ²	<u>99,492,500</u>	<u>10.24</u>

¹ Standard and Poor's

² Moody's

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

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

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

As at 30 June 2023 and 2022, the Manager considered that the credit quality and creditworthiness of unrated debt securities are comparable to other debt securities that the Sub-Funds held.

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(c) Credit and counterparty risk (Continued)

The Sub-Funds' assets which are potentially subject to concentrations of counterparties risk consist principally of bank balances and investments held with Bank of China (Hong Kong) Limited and Citi N.A. Hong Kong (the "Custodians") and the amounts due from brokers that are also the Custodians. The counterparty of the foreign forward contracts held by the Sub-Funds is the Custodians. As at 30 June 2023, the credit rating of Bank of China (Hong Kong) Limited is A (2022: A) and the credit rating of Citi N.A. Hong Kong is A (2022: A) from Standard and Poor's.

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

(d) Fair value estimation

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

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

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

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

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

The fair value hierarchy has the following levels:

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

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(d) Fair value estimation (Continued)

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

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

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

BOCHK All Weather Global Opportunities Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2023				
Financial assets				
Collective investment schemes	926,587	–	–	926,587
Listed equity securities	5,198,607	–	–	5,198,607
Quoted debt securities	–	2,105,401	–	2,105,401
	<u>6,125,194</u>	<u>2,105,401</u>	<u>–</u>	<u>8,230,595</u>
Financial liabilities				
Foreign currency forward contracts	–	172	–	172
Redeemable units (at trading value)	–	8,525,535	–	8,525,535
	<u>–</u>	<u>8,525,707</u>	<u>–</u>	<u>8,525,707</u>
30 June 2022				
Financial assets				
Collective investment schemes	1,167,634	–	–	1,167,634
Listed equity securities	3,204,759	–	–	3,204,759
Quoted debt securities	–	3,085,395	–	3,085,395
Depository receipts	396,618	–	–	396,618
	<u>4,769,011</u>	<u>3,085,395</u>	<u>–</u>	<u>7,854,406</u>
Financial liabilities				
Foreign currency forward contracts	–	81	–	81
Redeemable units (at trading value)	–	8,106,699	–	8,106,699
	<u>–</u>	<u>8,106,780</u>	<u>–</u>	<u>8,106,780</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather China High Yield Bond Fund

	Level 1 RMB	Level 2 RMB	Level 3 RMB	Total RMB
30 June 2023				
Financial assets				
Collective investment schemes	–	4,056,871	–	4,056,871
Foreign currency forward contracts	–	647,684	–	647,684
Quoted debt securities	–	334,398,814	–	334,398,814
	<u>–</u>	<u>339,103,369</u>	<u>–</u>	<u>339,103,369</u>
Financial liabilities				
Foreign currency forward contracts	–	4,303,481	–	4,303,481
Redeemable units (at trading value)	–	334,139,162	–	334,139,162
	<u>–</u>	<u>338,442,643</u>	<u>–</u>	<u>338,442,643</u>
	Level 1 RMB	Level 2 RMB	Level 3 RMB	Total RMB
30 June 2022				
Financial assets				
Collective investment schemes	12,220,800	3,765,094	–	15,985,894
Foreign currency forward contracts	–	142,023	–	142,023
Quoted debt securities	–	479,938,523	–	479,938,523
	<u>12,220,800</u>	<u>483,845,640</u>	<u>–</u>	<u>496,066,440</u>
Financial liabilities				
Foreign currency forward contracts	–	1,558,151	–	1,558,151
Redeemable units (at trading value)	–	518,724,734	–	518,724,734
	<u>–</u>	<u>520,282,885</u>	<u>–</u>	<u>520,282,885</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather Hong Kong Equity Fund

	Level 1 HKD	Level 2 HKD	Level 3 HKD	Total HKD
30 June 2023				
Financial assets				
Listed equity securities	117,607,463	–	–	117,607,463
	<u>117,607,463</u>	<u>–</u>	<u>–</u>	<u>117,607,463</u>
Financial liabilities				
Foreign currency forward contracts	–	253,962	–	253,962
Redeemable units (at trading value)	–	125,687,656	–	125,687,656
	<u>–</u>	<u>125,941,618</u>	<u>–</u>	<u>125,941,618</u>
	Level 1 HKD	Level 2 HKD	Level 3 HKD	Total HKD
30 June 2022				
Financial assets				
Listed equity securities	157,868,723	–	–	157,868,723
Foreign currency forward contracts	–	33,220	–	33,220
	<u>157,868,723</u>	<u>33,220</u>	<u>–</u>	<u>157,901,943</u>
Financial liabilities				
Foreign currency forward contracts	–	29,025	–	29,025
Redeemable units (at trading value)	–	178,931,872	–	178,931,872
	<u>–</u>	<u>178,960,897</u>	<u>–</u>	<u>178,960,897</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather CNY Equity Fund

	Level 1 RMB	Level 2 RMB	Level 3 RMB	Total RMB
30 June 2023				
Financial assets				
Listed equity securities	243,963,635	–	–	243,963,635
Foreign currency forward contracts	–	1,616,335	–	1,616,335
	<u>243,963,635</u>	<u>1,616,335</u>	<u>–</u>	<u>245,579,970</u>
Financial liabilities				
Redeemable units (at trading value)	–	250,558,796	–	250,558,796
	<u>–</u>	<u>250,558,796</u>	<u>–</u>	<u>250,558,796</u>
30 June 2022				
Financial assets				
Listed equity securities	291,618,528	–	–	291,618,528
	<u>291,618,528</u>	<u>–</u>	<u>–</u>	<u>291,618,528</u>
Financial liabilities				
Foreign currency forward contracts	–	386,374	–	386,374
Redeemable units (at trading value)	–	301,337,746	–	301,337,746
	<u>–</u>	<u>301,724,120</u>	<u>–</u>	<u>301,724,120</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather Asian Bond Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2023				
Financial assets				
Quoted debt securities	–	60,405,524	–	60,405,524
	–	60,405,524	–	60,405,524
Financial liabilities				
Foreign currency forward contracts	–	156,264	–	156,264
Redeemable units (at trading value)	–	62,101,930	–	62,101,930
	–	62,258,194	–	62,258,194
30 June 2022				
Financial assets				
Collective investment schemes	2,658,143	–	–	2,658,143
Quoted debt securities	–	97,112,540	–	97,112,540
	2,658,143	97,112,540	–	99,770,683
Financial liabilities				
Foreign currency forward contracts	–	62,766	–	62,766
Redeemable units (at trading value)	–	105,492,085	–	105,492,085
	–	105,554,851	–	105,554,851

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather Asia (ex-Japan) Equity Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2023				
Financial assets				
Listed equity securities	3,267,197	–	–	3,267,197
Depository receipts	304,879	–	–	304,879
	<u>3,572,076</u>	<u>–</u>	<u>–</u>	<u>3,572,076</u>
Financial liabilities				
Foreign currency forward contracts	–	4,635	–	4,635
Redeemable units (at trading value)	–	3,620,534	–	3,620,534
	<u>–</u>	<u>3,625,169</u>	<u>–</u>	<u>3,625,169</u>
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2022				
Financial assets				
Listed equity securities	3,429,967	–	–	3,429,967
Depository receipts	234,010	–	–	234,010
Foreign currency forward contracts	–	1,211	–	1,211
	<u>3,663,977</u>	<u>1,211</u>	<u>–</u>	<u>3,665,188</u>
Financial liabilities				
Redeemable units (at trading value)	–	3,751,603	–	3,751,603
	<u>–</u>	<u>3,751,603</u>	<u>–</u>	<u>3,751,603</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather China Income Fund

	Level 1 HKD	Level 2 HKD	Level 3 HKD	Total HKD
30 June 2023				
Financial assets				
Collective investment schemes	1,044,000	–	–	1,044,000
Listed equity securities	30,834,460	–	–	30,834,460
Quoted debt securities	–	14,276,258	–	14,276,258
	<u>31,878,460</u>	<u>14,276,258</u>	<u>–</u>	<u>46,154,718</u>

Financial liabilities				
Foreign currency forward contracts	–	381,024	–	381,024
Redeemable units (at trading value)	–	49,649,231	–	49,649,231
	<u>–</u>	<u>50,030,255</u>	<u>–</u>	<u>50,030,255</u>

	Level 1 HKD	Level 2 HKD	Level 3 HKD	Total HKD
30 June 2022				
Financial assets				
Collective investment schemes	1,633,555	–	–	1,633,555
Listed equity securities	37,223,419	–	–	37,223,419
Foreign currency forward contracts	–	63,724	–	63,724
Quoted debt securities	–	23,517,242	–	23,517,242
	<u>38,856,974</u>	<u>23,580,966</u>	<u>–</u>	<u>62,437,940</u>

Financial liabilities				
Redeemable units (at trading value)	–	65,654,932	–	65,654,932
	<u>–</u>	<u>65,654,932</u>	<u>–</u>	<u>65,654,932</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather Asia Pacific High Income Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2023				
Financial assets				
Collective investment schemes	453,248	–	–	453,248
Listed equity securities	2,762,131	–	–	2,762,131
Depository receipts	–	403,680	–	403,680
Quoted debt securities	–	1,543,254	–	1,543,254
	<u>3,215,379</u>	<u>1,946,934</u>	<u>–</u>	<u>5,162,313</u>
Financial liabilities				
Foreign currency forward contracts	–	43,775	–	43,775
Redeemable units (at trading value)	–	5,353,529	–	5,353,529
	<u>–</u>	<u>5,397,304</u>	<u>–</u>	<u>5,397,304</u>
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2022				
Financial assets				
Collective investment schemes	282,603	–	–	282,603
Foreign currency forward contracts	–	10,348	–	10,348
Listed equity securities	6,041,552	–	–	6,041,552
Quoted debt securities	–	1,182,149	–	1,182,149
	<u>6,324,155</u>	<u>1,192,497</u>	<u>–</u>	<u>7,516,652</u>
Financial liabilities				
Foreign currency forward contracts	–	3,781	–	3,781
Redeemable units (at trading value)	–	8,828,573	–	8,828,573
	<u>–</u>	<u>8,832,354</u>	<u>–</u>	<u>8,832,354</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather Short Term Bond Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2023				
Financial assets				
Quoted debt securities	–	22,486,023	–	22,486,023
Foreign currency forward contracts	–	91,378	–	91,378
	–	22,577,401	–	22,577,401
Financial liabilities				
Redeemable units (at trading value)	–	33,086,160	–	33,086,160
	–	33,086,160	–	33,086,160
30 June 2022				
Financial assets				
Quoted debt securities	–	26,750,970	–	26,750,970
Foreign currency forward contracts	–	20,958	–	20,958
	–	26,771,928	–	26,771,928
Financial liabilities				
Redeemable units (at trading value)	–	49,775,491	–	49,775,491
	–	49,775,491	–	49,775,491

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather Belt and Road Bond Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2023				
Financial assets				
Listed equity securities	748,825	–	–	748,825
Collective investment schemes	128,750	–	–	128,750
Quoted debt securities	–	10,030,105	–	10,030,105
	<u>877,575</u>	<u>10,030,105</u>	<u>–</u>	<u>10,907,680</u>
Financial liabilities				
Foreign currency forward contracts	–	63,451	–	63,451
Redeemable units (at trading value)	–	10,724,989	–	10,724,989
	<u>–</u>	<u>10,788,440</u>	<u>–</u>	<u>10,788,440</u>
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2022				
Financial assets				
Listed equity securities	1,401,379	–	–	1,401,379
Collective investment schemes	304,245	–	–	304,245
Quoted debt securities	–	14,056,469	–	14,056,469
	<u>1,705,624</u>	<u>14,056,469</u>	<u>–</u>	<u>15,762,093</u>
Financial liabilities				
Foreign currency forward contracts	–	16,684	–	16,684
Redeemable units (at trading value)	–	16,158,613	–	16,158,613
	<u>–</u>	<u>16,175,297</u>	<u>–</u>	<u>16,175,297</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather Greater Bay Area Strategy Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2023				
Financial assets				
Collective investment schemes	5,078,962	–	–	5,078,962
Quoted debt securities	–	75,736,559	–	75,736,559
	<u>5,078,962</u>	<u>75,736,559</u>	<u>–</u>	<u>80,815,521</u>
Financial liabilities				
Foreign currency forward contracts	–	157,628	–	157,628
Redeemable units (at trading value)	–	84,604,074	–	84,604,074
	<u>–</u>	<u>84,761,702</u>	<u>–</u>	<u>84,761,702</u>
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2022				
Financial assets				
Collective investment schemes	2,998,890	–	–	2,998,890
Listed equity securities	9,570,420	–	–	9,570,420
Quoted debt securities	–	107,991,322	–	107,991,322
	<u>12,569,310</u>	<u>107,991,322</u>	<u>–</u>	<u>120,560,632</u>
Financial liabilities				
Foreign currency forward contracts	–	58,780	–	58,780
Redeemable units (at trading value)	–	127,136,673	–	127,136,673
	<u>–</u>	<u>127,195,453</u>	<u>–</u>	<u>127,195,453</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather Asian High Yield Bond Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2023				
Financial assets				
Foreign currency forward contracts	–	5,386	–	5,386
Quoted debt securities	–	11,689,080	–	11,689,080
	–	11,694,466	–	11,694,466
	–	11,650,818	–	11,650,818
Financial liabilities				
Foreign currency forward contracts	–	26,815	–	26,815
Redeemable units (at trading value)	–	11,624,003	–	11,624,003
	–	11,650,818	–	11,650,818
	–	16,281,159	–	16,281,159
	–	16,294,122	–	16,294,122
30 June 2022				
Financial assets				
Collective investment schemes	–	416,336	–	416,336
Quoted debt securities	–	15,433,126	–	15,433,126
	–	15,849,462	–	15,849,462
Financial liabilities				
Foreign currency forward contracts	–	12,963	–	12,963
Redeemable units (at trading value)	–	16,281,159	–	16,281,159
	–	16,294,122	–	16,294,122

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather ESG Multi-Asset Fund

	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2023				
Financial assets				
Foreign currency forward contracts	–	9,978	–	9,978
Listed equity securities	6,330,559	–	–	6,330,559
Quoted debt securities	–	7,270,561	–	7,270,561
	<u>6,330,559</u>	<u>7,280,539</u>	<u>–</u>	<u>13,611,098</u>
Financial liabilities				
Foreign currency forward contracts	–	45,373	–	45,373
Redeemable units (at trading value)	–	14,361,759	–	14,361,759
	<u>–</u>	<u>14,407,132</u>	<u>–</u>	<u>14,407,132</u>
	Level 1 USD	Level 2 USD	Level 3 USD	Total USD
30 June 2022				
Financial assets				
Depository receipts	408,750	–	–	408,750
Listed equity securities	11,643,250	–	–	11,643,250
Quoted debt securities	–	14,012,558	–	14,012,558
	<u>12,052,000</u>	<u>14,012,558</u>	<u>–</u>	<u>26,064,558</u>
Financial liabilities				
Foreign currency forward contracts	–	35,138	–	35,138
Redeemable units (at trading value)	–	27,790,967	–	27,790,967
	<u>–</u>	<u>27,826,105</u>	<u>–</u>	<u>27,826,105</u>

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(d) Fair value estimation (Continued)

BOCHK All Weather China New Dynamic Equity Fund

	Level 1 HKD	Level 2 HKD	Level 3 HKD	Total HKD
30 June 2023				
Financial assets				
Listed equity securities	49,270,004	–	–	49,270,004
Depository receipts	8,677,984			8,677,984
	<u>57,947,988</u>	<u>–</u>	<u>–</u>	<u>57,947,988</u>
Financial liabilities				
Foreign currency forward contracts	–	150,414	–	150,414
Redeemable units (at trading value)	–	60,171,422	–	60,171,422
	<u>–</u>	<u>60,321,836</u>	<u>–</u>	<u>60,321,836</u>

BOCHK All Weather HKD Money Market Fund

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(d) Fair value estimation (Continued)

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

Financial instruments that trade in markets that are not considered to be active and are valued based on quoted market prices, dealer quotations or alternative pricing sources supported by observable inputs are classified within Level 2. These include quoted debt securities, foreign currency forward contracts and investment funds not traded publicly. As Level 2 investments include positions that are not traded in active markets and/or are subject to transfer restrictions, valuations may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information.

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

During the years ended 30 June 2023 and 2022, there were no transfer between Level 1 and Level 2, nor transfer into or out of Level 3.

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

9 Financial risk management (Continued)

(d) Fair value estimation (Continued)

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

(e) Capital risk management

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

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

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

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

10 Net Assets Attributable to Unitholders and Number of Units in Issue

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

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

10 Net Assets Attributable to Unitholders and Number of Units in Issue (Continued)

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

As at 30 June 2023

	<u>BOCHK All Weather Global Opportunities Fund</u>		<u>BOCHK All Weather China High Yield Bond Fund</u>		<u>BOCHK All Weather Hong Kong Equity Fund</u>		<u>BOCHK All Weather CNY Equity Fund</u>		<u>BOCHK All Weather Asian Bond Fund</u>		<u>BOCHK All Weather Asia (ex-Japan) Equity Fund</u>	
	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue
- Class A1 units	USD 63,526,7760	11.14	RMB 23,414,591.7530	5.65	HKD 13,584,070.8510	7.50	RMB 5,371,489,1950	8.96	USD 1,685,731,9470	7.26	USD 37,391,9860	7.40
- Class A2 units	HKD 4,067,078,5960	11.25	USD 530,712.6170	4.79	USD 194,974,9770	7.43	USD 748,736,9000	7.65	HKD 24,708,035,4990	7.33	HKD 1,490,212,3720	7.45
- Class A3 units	AUD 983,4770	14.52	HKD 28,880,729,2100	4.85	AUD 48,779,5030	7.17	HKD 15,583,191,7090	7.74	-	-	-	-
- Class A4 units	-	-	AUD 394,243,7790	5.13	-	-	-	-	-	-	-	-
- Class A7 units	-	-	-	-	RMB 489,411,4290	8.21	-	-	RMB 9,457,632,6830	7.78	RMB 82,336,7570	7.46
- Class A8 units	-	-	USD 1,190,801,2280	5.04	-	-	-	-	-	-	-	-
- Class A9 units	-	-	-	-	-	-	HKD 4,757,515,3690	7.83	-	-	-	-
- Class II units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I2 units	-	-	-	-	USD 105,542,4270	7.53	USD 253,432,7620	7.82	-	-	-	-
- Class X1 units	-	-	-	-	-	-	-	-	USD 1,728,073,4210	9.61	-	-
- Class X2 units	HKD 1,205,713,8370	12.79	-	-	-	-	-	-	-	-	HKD 1,775,172,8010	8.13
- Class X3 units	-	-	-	-	-	-	-	-	-	-	-	-

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

10 Net Assets Attributable to Unitholders and Number of Units in Issue (Continued)

As at 30 June 2023 (Continued)

	<u>BOCHK All Weather China Income Fund</u>		<u>BOCHK All Weather Asia Pacific High Income Fund</u>		<u>BOCHK All Weather Short Term Bond Fund</u>		<u>BOCHK All Weather Belt and Road Bond Fund</u>		<u>BOCHK All Weather Greater Bay Area Strategy Fund</u>		<u>BOCHK All Weather Asian High Yield Bond Fund</u>		
	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	
- Class A1 units	HKD 6,612,972,6470	5.05	USD 146,310,1230	4.90	USD 681,039,1000	10.74	USD 390,360,2370	7.65	USD 2,272,509,9830	7.22	USD 476,496,2840	5.63	
- Class A2 units	USD 90,789,9580	5.04	HKD 4,799,377,9660	4.90	HKD 14,854,871,4360	10.74	HKD 3,767,045,1840	7.64	HKD 43,674,624,8960	7.22	HKD 5,880,901,5980	5.69	
- Class A3 units	-	-	-	-	RMB 1,368,746,1600	11.32	-	-	MOP 16,289,184,3620	7.21	-	-	
- Class A4 units	-	5.15	AUD 91,109,4890	4.39	-	-	-	-	RMB 3,123,534,1310	7.81	AUD 81,261,4990	5.59	
- Class A7 units	-	-	-	-	-	-	-	-	-	-	GBP 34,884,5890	5.57	
- Class A8 units	RMB 1,268,123,6520	5.20	RMB 1,049,602,7030	4.94	-	-	RMB 3,747,029,3110	7.88	-	-	-	-	
- Class A9 units	-	-	-	-	-	-	-	-	-	-	-	-	
- Class A10 units	-	-	-	-	-	-	-	-	-	-	RMB 1,799,499,5080	5.81	
- Class A11 units	-	-	-	-	-	-	-	-	-	-	EUR 31,565,6340	5.60	
- Class II units	-	-	-	-	-	-	-	-	RMB 9,951,452,7120	7.36	-	-	
- Class X1 units	HKD 967,270,7660	5.72	USD 25,061,3610	5.70	-	-	-	-	-	-	-	-	
- Class X2 units	-	-	USD 761,035,0070	5.31	HKD 2,355,344,1220	10.90	-	-	-	-	-	HKD 2,794,760,1640	6.98

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

10 Net Assets Attributable to Unitholders and Number of Units in Issue (Continued)

As at 30 June 2023 (Continued)

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

10 Net Assets Attributable to Unitholders and Number of Units in Issue (Continued)

As at 30 June 2022

	<u>BOCHK All Weather Global Opportunities Fund</u>		<u>BOCHK All Weather China High Yield Bond Fund</u>		<u>BOCHK All Weather Hong Kong Equity Fund</u>		<u>BOCHK All Weather CNY Equity Fund</u>		<u>BOCHK All Weather Asian Bond Fund</u>		<u>BOCHK All Weather Asia (ex-Japan) Equity Fund</u>	
	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit
- Class A1 units	130,664,888	9.38	27,668,476,460	5.80	13,018,692,668	9.52	2,744,744,579	11.65	3,690,716,207	7.59	37,708,118	8.14
- Class A2 units	3,784,545,834	9.49	772,651,322	5.33	228,682,035	9.41	814,706,410	10.81	30,735,223,371	7.68	1,256,578,448	8.21
- Class A3 units	983,477	12.64	32,061,579,216	5.40	52,969,398	9.24	15,957,728,128	10.94	-	-	-	-
- Class A4 units	-	-	431,106,150	5.24	-	-	-	-	-	-	-	-
- Class A7 units	-	-	-	-	371,332,561	10.73	-	-	17,707,387,133	8.31	95,317,739	8.47
- Class A8 units	-	-	1,854,554,542	8.84	-	-	-	-	-	-	-	-
- Class A9 units	-	-	-	-	-	-	4,421,443,400	10.12	-	-	-	-
- Class II units	-	-	-	-	-	-	-	-	-	-	-	-
- Class I2 units	-	-	-	-	105,542,427	9.50	253,432,762	10.94	-	-	-	-
- Class X1 units	-	-	12,378,103,361	5.08	1,219,772,419	9.01	-	-	2,670,707,154	9.51	-	-
- Class X2 units	1,691,153,837	10.65	-	-	151,515,151	10.06	-	-	-	-	1,775,172,801	8.88
- Class X3 units	-	-	-	-	-	-	491,035,000	11.20	-	-	-	-

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

10 Net Assets Attributable to Unitholders and Number of Units in Issue (Continued)

As at 30 June 2022 (Continued)

	<u>BOCHK All Weather China Income Fund</u>		<u>BOCHK All Weather Asia Pacific High Income Fund</u>		<u>BOCHK All Weather Short Term Bond Fund</u>		<u>BOCHK All Weather Belt and Road Bond Fund</u>		<u>BOCHK All Weather Greater Bay Area Strategy Fund</u>		<u>BOCHK All Weather Asian High Yield Bond Fund</u>	
	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit	Number of units in issue	Net asset value per unit
- Class A1 units	HKD 6,668,895,6280	5.85	USD 171,025,6240	6.63	USD 963,097,6850	10.37	USD 529,531,4360	8.12	USD 2,621,867,3210	7.68	USD 580,572,1090	5.79
- Class A2 units	USD 158,287,3640	5.82	HKD 5,487,311,8560	6.63	HKD 14,628,045,4000	10.39	HKD 5,786,079,0300	8.12	HKD 57,859,545,0280	7.68	HKD 8,674,501,6070	5.87
- Class A3 units	-	-	-	-	RMB 145,306,8330	10.07	-	-	MOP 17,567,953,9160	7.68	-	-
- Class A4 units	-	-	AUD 94,382,5800	6.09	-	-	-	-	RMB 3,868,103,3240	7.65	AUD 90,547,5340	5.79
- Class A7 units	-	-	-	-	-	-	-	-	-	-	GBP 35,664,6110	5.76
- Class A8 units	RMB 1,110,268,7350	6.16	RMB 1,022,067,7670	6.89	-	RMB 4,599,251,3280	8.54	-	-	-	-	-
- Class A9 units	-	-	-	-	-	-	-	-	-	-	-	-
- Class A10 units	-	-	-	-	-	-	-	-	-	-	RMB 2,288,391,6630	6.02
- Class A11 units	-	-	-	-	-	-	-	-	-	-	EUR 33,814,1210	5.80
- Class II units	-	-	-	-	-	-	-	-	RMB 17,013,271,3340	8.08	-	-
- Class X1 units	HKD 1,814,728,3930	6.29	USD 132,095,0000	7.25	USD 1,169,678,3860	10.47	-	-	USD 1,022,423,6910	8.56	-	-
- Class X2 units	-	-	USD 761,035,0070	6.75	HKD 5,942,583,9170	10.51	-	-	-	-	HKD 4,157,160,1640	6.71

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

10 Net Assets Attributable to Unitholders and Number of Units in Issue (Continued)

	<u>BOCHK All Weather ESG Multi-Asset Fund</u>		
		Number of units in issue	Net asset value per unit
– Class A1 units	USD	699,443.9880	7.80
– Class A2 units	HKD	9,444,800.8320	7.88
– Class A3 units	–	–	–
– Class A4 units	AUD	316,864.1080	7.72
– Class A7 units	GBP	91,666.5200	7.75
– Class A8 units	–	–	–
– Class A9 units	RMB	3,757,096.8420	7.91
– Class A10 units	EUR	42,619.2670	7.75
– Class I1 units	USD	499,998.0000	8.07
– Class I2 units	–	–	–
– Class X1 units	–	–	–
– Class X2 units	HKD	1,413,527.5370	8.22
– Class X3 units	–	–	–

11 Soft dollar arrangements/commission sharing arrangements

During the years ended 30 June 2023 and 2022, the Manager has entered into soft dollar arrangements/commission sharing arrangements with brokers under which certain goods and services used to support investment decision making were received. The Manager has transacted an agreed amount with the brokers on behalf of the Sub-Funds and commission was paid on these transactions in consideration of the goods and services in accordance with the codes and guidelines issued by the SFC. The transaction details were as follows:

		2023		2022	
		Amounts of transactions executed	Commission paid	Amounts of transactions executed	Commission paid
BOCHK All Weather Global Opportunities Fund	USD	4,374,369	3,253	1,789,400	2,371
BOCHK All Weather Hong Kong Equity Fund	HKD	2,114,877,239	2,324,211	2,149,489,258	2,430,892
BOCHK All Weather CNY Equity Fund	RMB	77,528,358	102,438	255,814,755	324,158
BOCHK All Weather Asia (ex-Japan) Equity Fund	USD	1,260,972	1,738	4,087,612	5,632

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

11 Soft dollar arrangements/commission sharing arrangements (Continued)

		2023		2022	
		Amounts of transactions executed	Commission paid	Amounts of transactions executed	Commission paid
BOCHK All Weather China Income Fund	HKD	20,591,348	22,022	69,757,028	88,280
BOCHK All Weather Asia Pacific High Income Fund	USD	33,927,913	44,181	28,194,247	32,945
BOCHK All Weather Belt and Road Bond Fund	USD	6,923,405	8,574	2,929,272	3,549
BOCHK All Weather Greater Bay Area Strategy Fund	USD	1,878,201	2,598	2,224,092	3,058
BOCHK All Weather ESG Multi-Asset Fund	USD	1,491,384	2,058	9,727,813	13,394
BOCHK All Weather China New Dynamic Equity Fund	HKD	106,382,434	94,127	–	–

The goods and services must be of demonstrable benefit to the Sub-Funds and may include research and advisory services, economic and political analysis, portfolio analysis including valuation and performance measurement, market analysis and data and quotation services, computer hardware and software incidental to the above goods and services, clearing and custodian services and investment-related publications.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons

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

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

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

		2023	2022
BOCHK All Weather Global Opportunities Fund	USD	433,469	USD 527,153
BOCHK All Weather China High Yield Bond Fund	RMB	2,929,161	RMB 39,639,349
BOCHK All Weather Hong Kong Equity Fund	HKD	5,782,545	HKD 20,826,212
BOCHK All Weather CNY Equity Fund	RMB	5,047,234	RMB 5,905,712
BOCHK All Weather Asian Bond Fund	USD	1,892,887	USD 6,501,904
BOCHK All Weather Asia (ex-Japan) Equity Fund	USD	40,272	USD 68,336
BOCHK All Weather China Income Fund	HKD	3,970,112	HKD 2,454,012
BOCHK All Weather Asia Pacific High Income Fund	USD	266,033	USD 1,275,074
BOCHK All Weather Short Term Bond Fund	USD	514,096	USD 2,984,793
BOCHK All Weather Belt and Road Bond Fund	USD	285,232	USD 351,489
BOCHK All Weather Greater Bay Area Strategy Fund	USD	4,503,501	USD 8,120,496
BOCHK All Weather Asian High Yield Bond Fund	USD	150,748	USD 816,186
BOCHK All Weather ESG Multi-Asset Fund	USD	1,153,309	USD 2,042,808
BOCHK All Weather China New Dynamic Equity Fund	HKD	2,498,067	HKD –
BOCHK All Weather HKD Money Market Fund	HKD	35,932,346	HKD –

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

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

		2023		2022
BOCHK All Weather Global Opportunities Fund	USD	432	USD	19
BOCHK All Weather China High Yield Bond Fund	RMB	15,029	RMB	1,731
BOCHK All Weather Hong Kong Equity Fund	HKD	15,576	HKD	8,781
BOCHK All Weather CNY Equity Fund	RMB	28,462	RMB	2,710
BOCHK All Weather Asian Bond Fund	USD	2,704	USD	127
BOCHK All Weather Asia (ex-Japan) Equity Fund	USD	244	USD	26
BOCHK All Weather China Income Fund	HKD	3,841	HKD	694
BOCHK All Weather Asia Pacific High Income Fund	USD	631	USD	201
BOCHK All Weather Short Term Bond Fund	USD	1,560	USD	399
BOCHK All Weather Belt and Road Bond Fund	USD	749	USD	66
BOCHK All Weather Greater Bay Area Strategy Fund	USD	3,319	USD	185
BOCHK All Weather Asian High Yield Bond Fund	USD	1,021	USD	72
BOCHK All Weather ESG Multi-Asset Fund	USD	1,137	USD	110
BOCHK All Weather China New Dynamic Equity Fund	HKD	3,787		
BOCHK All Weather HKD Money Market Fund	HKD	1,717,925		

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

Interest income earned from investments in fixed bank deposits issued by connected persons of the Manager and Trustee at normal commercial rates for reporting period were as follows:

		2023		2022
BOCHK All Weather Short Term Bond Fund	USD	–	USD	5,969

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

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

		2023		2022
BOCHK All Weather Short Term Bond Fund	USD	32	USD	1,359
BOCHK All Weather China Income Fund	HKD	57	HKD	1,470

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

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

		2023		2022
BOCHK All Weather Global Opportunities Fund	USD	214	USD	154
BOCHK All Weather China High Yield Bond Fund	RMB	2,655	RMB	6,170
BOCHK All Weather Hong Kong Equity Fund	HKD	2,053	HKD	1,236
BOCHK All Weather CNY Equity Fund	RMB	1,861	RMB	1,131
BOCHK All Weather Asian Bond Fund	USD	737	USD	925
BOCHK All Weather Asia (ex-Japan) Equity Fund	USD	324	USD	136
BOCHK All Weather China Income Fund	HKD	6,589	HKD	5,622
BOCHK All Weather Asia Pacific High Income Fund	USD	215	USD	306
BOCHK All Weather Short Term Bond Fund	USD	2,508	USD	974
BOCHK All Weather Belt and Road Bond Fund	USD	580	USD	376
BOCHK All Weather Greater Bay Area Strategy Fund	USD	1,334	USD	1,159
BOCHK All Weather Asian High Yield Bond Fund	USD	1,312	USD	610
BOCHK All Weather ESG Multi-Asset Fund	USD	2,091	USD	256
BOCHK All Weather China New Dynamic Equity Fund	HKD	180	HKD	–
BOCHK All Weather HKD Money Market Fund	HKD	5,155	HKD	–

(f) Holdings in the Sub-Funds

The Sub-Funds allow the Manager, its connected persons and other funds managed by the Manager to subscribe for and redeem units in the Sub-Funds. The holdings in the Sub-Funds by the Manager and its connected persons as at the end of the reporting period were as follows:

Units held by the Manager and its connected persons ¹ :	Units outstanding at the beginning of year/period	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at end of year/period
30 June 2023				
BOCHK All Weather Global Opportunities Fund				
– Class A1	121,799.4630	15,110.7530	(82,248.8650)	54,661.3510
– Class A2	3,722,024.1940	1,469,720.7730	(1,204,496.3650)	3,987,248.6200
– Class A3	281.8990	–	–	281.8990
– Class X2	1,691,153.8370	–	(485,440.0000)	1,205,713.8370
BOCHK All Weather China High Yield Bond Fund				
– Class A1	24,824,797.9130	1,685,716.3350	(6,178,495.0770)	20,332,019.1710
– Class A2	607,025.7350	73,726.7150	(204,091.3920)	476,661.0580
– Class A3	29,983,610.8090	4,360,572.0210	(6,659,052.0890)	27,685,130.7410
– Class A4	409,272.9830	23,829.9830	(44,530.2640)	388,572.7020
– Class A8	1,830,500.9120	137,831.0490	(746,883.5720)	1,221,448.3890
– Class X1	12,378,103.3610	–	(12,378,103.3610)	–

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

Units held by the Manager and its connected persons ¹ : (continued)	Units outstanding at the beginning of year/period	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at end of year/period
30 June 2023				
BOCHK All Weather Hong Kong Equity Fund				
– Class A1	10,658,086.1190	2,712,794.0940	(1,994,291.2110)	11,376,589.0020
– Class A2	217,346.4150	1,193.0320	(24,368.0680)	194,171.3790
– Class A3	51,787.7390	3,144.8400	(7,334.7350)	47,597.8440
– Class A7	368,121.4420	105,901.0240	(102,360.6140)	371,661.8520
– Class X1	1,219,772.4190	–	(1,219,772.4190)	–
– Class X2	151,515.1510	–	(151,515.1510)	–
BOCHK All Weather CNY Equity Fund				
– Class A1	2,413,347.2990	3,193,435.4970	(588,041.9120)	5,018,740.8840
– Class A2	595,643.6190	98,369.6180	(43,585.6390)	650,427.5980
– Class A3	12,492,966.6720	1,970,391.3540	(1,921,890.2870)	12,541,467.7390
– Class A9	4,406,981.8320	861,482.9850	(576,544.5410)	4,691,920.2760
– Class X3	491,034.9970	–	(491,034.9970)	–
BOCHK All Weather Asian Bond Fund				
– Class A1	3,619,257.1480	18,067.7490	(1,996,413.2310)	1,640,911.6660
– Class A2	30,040,763.3400	3,928,139.4750	(9,841,825.7750)	24,127,077.0400
– Class A7	17,270,039.5970	789,209.1080	(8,886,534.0560)	9,172,714.6490
– Class X1	2,670,707.1540	–	(942,633.7330)	1,728,073.4210
BOCHK All Weather Asia (ex-Japan) Equity Fund				
– Class A1	37,708.1180	529,853.2500	(316.1320)	567,245.2360
– Class A2	1,256,578.4480	686.5490	(296,219.3260)	961,045.6710
– Class A7	95,317.7390	–	(13,667.5310)	81,650.2080
– Class X2	1,775,172.8010	–	–	1,775,172.8010
BOCHK All Weather China Income Fund				
– Class A1	6,668,895.6280	581,323.9240	(711,180.1350)	6,539,039.4170
– Class A2	158,287.3640	1,484.5090	(69,485.4690)	90,286.4040
– Class A8	1,098,213.5600	241,005.1830	(77,277.0740)	1,261,941.6690
– Class X1	1,814,728.3930	–	(847,457.6270)	967,270.7660
BOCHK All Weather Asia Pacific High Income Fund				
– Class A1	171,025.6240	–	(25,331.7410)	145,693.8830
– Class A2	5,487,311.8560	540,617.0330	(1,227,718.1240)	4,800,210.7650
– Class A4	94,382.5800	4,242.4650	(7,651.3620)	90,973.6830
– Class A8	1,022,067.7670	264,295.3760	(237,226.7330)	1,049,136.4100
– Class X1	132,095.0000	–	(107,033.6390)	1,213,916.3610
– Class X2	761,035.0070	–	–	761,035.0070

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

Units held by the Manager and its connected persons ¹ : (continued)	Units outstanding at the beginning of year/period	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at end of year/period
30 June 2023				
BOCHK All Weather Short Term				
Bond Fund				
- Class A1	963,097.6850	387,339.0820	(669,397.6670)	681,039.1000
- Class A2	14,623,026.9680	7,093,353.2270	(6,879,733.8860)	14,836,646.3090
- Class A3	145,306.8330	1,342,751.4410	(119,312.1140)	1,368,746.1600
- Class X1	1,169,678.3860	-	(1,169,678.3860)	-
- Class X2	5,942,583.9170	8,447,352.2730	(12,034,592.0680)	2,355,344.1220
BOCHK All Weather Belt and Road				
Bond Fund				
- Class A1	529,531.436	3,717.1500	(1,085,799.1800)	(552,550.5940)
- Class A2	5,744,900.239	100,809.8089	(2,121,968.6962)	3,723,741.3517
- Class A8	4,599,251.328	214,341.2259	(1,189,669.1779)	3,623,923.3761
BOCHK All Weather Greater Bay				
Area Strategy Fund				
- Class A1	2,556,176.3400	1,278,044.5250	(1,621,466.9450)	2,212,753.9200
- Class A2	56,041,115.4990	33,429,805.6470	(47,019,480.0160)	42,451,441.1300
- Class A3	17,567,953.9160	15,741,800.9220	(17,020,570.4760)	16,289,184.3620
- Class A4	3,778,810.0590	12,265.0270	(735,419.1810)	3,055,655.9050
- Class A11	16,831,522.7380	5,254,480.0640	(12,290,118.8150)	9,795,883.9870
- Class X1	1,022,423.6910	-	(1,022,423.6910)	-
BOCHK All Weather Asian High				
Yield Bond Fund				
- Class A1	580,572.1090	66.9810	(104,294.2020)	476,344.8880
- Class A2	8,623,666.9000	40,991.1150	(2,020,099.7880)	6,644,558.2270
- Class A4	90,547.5340	149.5040	(9,488.0480)	81,208.9900
- Class A7	35,664.6110	111.0680	(891.0900)	34,884.5890
- Class A9	2,288,391.6630	9,734.3470	(477,415.2350)	1,820,710.7750
- Class A10	33,814.1210	77.6690	(2,326.1560)	31,565.6340
- Class X2	4,157,160.1640	-	(1,362,400.0000)	2,794,760.1640

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

Units held by the Manager and its connected persons ¹ : (continued)	Units outstanding at the beginning of year/period	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at end of year/period
30 June 2023				
BOCHK All Weather ESG				
Multi-Asset Fund				
- Class A1	688,503.6680	5,469.1080	(143,598.1720)	550,374.6040
- Class A2	9,444,800.8320	71,224.4250	(3,488,873.7730)	6,027,151.4840
- Class A4	316,864.1080	1,188.4750	(148,696.2050)	169,356.3780
- Class A7	91,666.5200	570.3900	(42,904.1580)	49,332.7520
- Class A9	3,757,096.8420	112,404.5360	(1,942,821.6370)	1,926,679.7410
- Class A10	42,619.2670	23.6160	(4,905.8410)	37,737.0420
- Class X2	1,413,527.5370	-	(1,413,527.5370)	-
BOCHK All Weather China New				
Dynamic Equity Fund				
- Class A1	-	1,989,408.2300	(361,846.2070)	1,627,562.0230
- Class A2	-	46,481.8440	(3,547.7390)	42,934.1050
- Class A8	-	401,689.8400	(119,105.3530)	282,584.4870
- Class X1	-	3,950,000.0000	(1,336,782.0000)	2,613,218.0000
- Class X2	-	180,000.0000	-	180,000.0000
BOCHK All Weather HKD Money				
Market Fund				
- Class A1	-	9,871,768.6310	(395,559.5180)	9,476,209.1130
- Class X1	-	9,121,172.2560	-	9,121,172.2560
- Class I1	-	23,927,540.3600	(7,992,726.6180)	15,934,813.7420

¹ Excluding Directors of the Manager

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

Units held by the Manager and its connected persons ¹ :	Units outstanding at the beginning of year/period	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at end of year/period
30 June 2022				
BOCHK All Weather Global Opportunities Fund				
- Class A1	131,278.8350	1,115.8240	(10,595.1960)	121,799.4630
- Class A2	3,061,693.5280	1,561,875.1930	(901,544.5270)	3,722,024.1940
- Class A3	281.8990	-	-	281.8990
- Class X2	1,691,153.8370	-	-	1,691,153.8370
BOCHK All Weather China High Yield Bond Fund				
- Class A1	1,579,416.5850	1,234,482.6190	(7,989,101.2910)	24,824,797.9130
- Class A2	569,949.3870	196,279.1280	(159,202.7800)	607,025.7350
- Class A3	32,595,935.7810	4,483,404.5580	(7,095,729.5300)	29,983,610.8090
- Class A4	463,162.3890	21,087.9820	(74,977.3880)	409,272.9830
- Class A8	2,731,323.5260	558,409.0250	(1,459,231.6390)	1,830,500.9120
- Class X1	16,708,665.1820	-	(4,330,561.8210)	12,378,103.3610
BOCHK All Weather Hong Kong Equity Fund				
- Class A1	9,260,793.9420	3,565,495.2020	(2,168,203.0250)	10,658,086.1190
- Class A2	210,720.4890	11,762.4070	(5,136.4810)	217,346.4150
- Class A3	18,161.8990	33,625.8400	-	51,787.7390
- Class A7	213,098.8670	244,974.4330	(89,951.8580)	368,121.4420
- Class X1	3,233,577.6480	638,686.1310	(2,652,491.3600)	1,219,772.4190
- Class X2	-	151,515.1510	-	151,515.1510
BOCHK All Weather CNY Equity Fund				
- Class A1	3,336,005.1110	421,659.7270	(1,344,317.5390)	2,413,347.2990
- Class A2	652,447.3480	57,761.7060	(114,565.4350)	595,643.6190
- Class A3	14,223,944.1900	2,425,063.7050	(4,156,041.2230)	12,492,966.6720
- Class A9	4,059,322.5320	1,812,063.7280	(1,464,404.4280)	4,406,981.8320
- Class X3	1,074,498.5670	551,977.9200	(1,135,441.4900)	491,034.9970

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

Units held by the Manager and its connected persons ¹ : (continued)	Units outstanding at the beginning of year/period	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at end of year/period
30 June 2022				
BOCHK All Weather Asian Bond Fund				
– Class A1	7,329,321.3250	144,199.0490	(3,854,263.2260)	3,619,257.1480
– Class A2	44,002,667.1450	1,900,428.6870	(15,862,332.4920)	30,040,763.3400
– Class A7	25,549,332.1990	343,148.8610	(8,622,441.4630)	17,270,039.5970
– Class X1	3,548,973.7430	–	(878,266.5890)	2,670,707.1540
BOCHK All Weather Asia (ex-Japan) Equity Fund				
– Class A1	38,144.2570	2,291.4560	(2,727.5950)	37,708.1180
– Class A2	1,288,163.2310	428,283.1430	(459,867.9260)	1,256,578.4480
– Class A7	131,058.1250	1,603.8190	(37,344.2050)	95,317.7390
– Class X2	1,353,604.1740	421,568.6270	–	1,775,172.8010
BOCHK All Weather China Income Fund				
– Class A1	8,632,530.8210	634,877.6980	(2,598,512.8910)	6,668,895.6280
– Class A2	213,156.2870	1,159.8180	(56,028.7410)	158,287.3640
– Class A8	2,070,582.7560	12,704.8700	(985,074.0660)	1,098,213.5600
– Class X1	2,668,213.4570	–	(853,485.0640)	1,814,728.3930
BOCHK All Weather Asia Pacific High Income Fund				
– Class A1	214,982.7550	7,742.5710	(51,699.7020)	171,025.6240
– Class A2	6,468,987.3670	762,184.7250	(1,743,860.2360)	5,487,311.8560
– Class A4	95,555.2230	2,134.6140	(3,307.2570)	94,382.5800
– Class A8	1,067,962.9700	106,912.2250	(152,807.4280)	1,022,067.7670
– Class X1	199,004.9750	–	(66,909.9750)	132,095.0000
– Class X2	–	761,035.0070	–	761,035.0070
BOCHK All Weather Short Term Bond Fund				
– Class A1	2,297,864.6740	12,505.4740	(1,347,272.4630)	963,097.6850
– Class A2	19,040,363.1350	2,512,440.0820	(6,929,776.2490)	14,623,026.9680
– Class A3	100,568.1040	75,208.3820	(30,469.6530)	145,306.8330
– Class X1	117,509.9630	1,052,168.4230	–	1,169,678.3860
– Class X2	4,243,473.5930	1,820,551.1470	(121,440.8230)	5,942,583.9170

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

Units held by the Manager and its connected persons ¹ : (continued)	Units outstanding at the beginning of year/period	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at end of year/period
30 June 2022				
BOCHK All Weather Belt and Road				
Bond Fund				
- Class A1	663,295.2930	2,690.0460	(136,453.9030)	529,531.436
- Class A2	7,478,344.6210	296,469.9770	(2,029,914.3590)	5,744,900.239
- Class A8	6,856,497.7310	162,787.8900	(2,420,034.2930)	4,599,251.328
BOCHK All Weather Greater Bay				
Area Strategy Fund				
- Class A1	3,450,629.4550	76,750.7230	(971,203.8380)	2,556,176.3400
- Class A2	73,511,632.7350	3,228,452.6890	(20,698,969.9250)	56,041,115.4990
- Class A3	20,407,402.5020	1,563,512.0830	(4,402,960.6690)	17,567,953.9160
- Class A4	4,416,516.8780	66,592.4020	(704,299.2210)	3,778,810.0590
- Class A11	20,730,134.7400	406,615.3470	(4,305,227.3490)	16,831,522.7380
- Class X1	2,027,520.0120	-	(1,005,096.3210)	1,022,423.6910
BOCHK All Weather Asian High				
Yield Bond Fund				
- Class A1	792,238.3330	12,643.6700	(224,309.8940)	580,572.1090
- Class A2	11,861,043.0780	1,904,529.9150	(5,141,906.0930)	8,623,666.9000
- Class A4	106,933.4750	10,332.6910	(26,718.6320)	90,547.5340
- Class A7	39,458.8680	3,097.8740	(6,892.1310)	35,664.6110
- Class A9	2,945,757.3970	96,834.6140	(754,200.3480)	2,288,391.6630
- Class A10	34,498.7120	1,567.6650	(2,252.2560)	33,814.1210
- Class X2	4,157,160.1640	-	-	4,157,160.1640
BOCHK All Weather ESG				
Multi-Asset Fund				
- Class A1	-	722,107.3000	(33,603.6320)	688,503.6680
- Class A2	-	10,768,441.8860	(1,323,641.0540)	9,444,800.8320
- Class A4	-	399,373.8500	(82,509.7420)	316,864.1080
- Class A7	-	99,290.2410	(7,623.7210)	91,666.5200
- Class A9	-	4,517,167.8030	(760,070.9610)	3,757,096.8420
- Class A10	-	43,321.4290	(702.1620)	42,619.2670
- Class X2	-	3,880,000.0000	(2,466,472.4630)	1,413,527.5370

¹ Excluding Directors of the Manager

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

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

	Amount issued during the year/ period end 30 June 2023	Amount redeemed during the year/period end 30 June 2023	Amount issued during the year/ period end 30 June 2022	Amount redeemed during the year/period end 30 June 2022
BOCHK All Weather Global				
Opportunities Fund	USD	USD	USD	USD
– Class A1	147,254	(793,119)	13,080	(115,690)
– Class A2	1,637,310	(1,310,350)	2,223,777	(1,271,066)
– Class X2	–	(725,386)	–	–
BOCHK All Weather China High Yield				
Bond Fund	RMB	RMB	RMB	RMB
– Class A1	6,404,029	(28,422,355)	10,179,632	(65,400,831)
– Class A2	733,889	(5,476,621)	10,798,798	(7,122,677)
– Class A3	11,641,134	(21,576,712)	29,483,716	(42,320,497)
– Class A4	16,750	(457,120)	688,670	(2,166,069)
– Class A8	4,794,816	(26,598,513)	24,433,613	(59,963,178)
– Class X1	–	(105,842,244)	–	(45,300,000)
BOCHK All Weather Hong Kong				
Equity Fund	HKD	HKD	HKD	HKD
– Class A1	22,827,528	(16,365,245)	37,247,865	(25,029,181)
– Class A2	77,182	(1,528,877)	1,045,834	(487,009)
– Class A3	141,233	(293,020)	1,792,309	–
– Class A7	1,036,592	(1,182,789)	3,559,437	(1,302,418)
– Class X1	–	(9,992,309)	7,000,000	(23,437,600)
– Class X2	–	(11,287,205)	15,546,200	–
BOCHK All Weather CNY Equity Fund				
	RMB	RMB	RMB	RMB
– Class A1	31,722,680	(5,819,670)	5,063,953	(15,104,933)
– Class A2	869,851	(383,375)	5,066,963	(8,814,488)
– Class A3	14,836,601	(13,977,332)	24,583,517	(41,543,877)
– Class A9	6,693,628	(4,224,244)	16,964,469	(13,365,245)
– Class X3	–	(4,183,618)	4,881,606	(10,864,910)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

	Amount issued during the year/ period end 30 June 2023	Amount redeemed during the year/period end 30 June 2023	Amount issued during the year/ period end 30 June 2022	Amount redeemed during the year/period end 30 June 2022
BOCHK All Weather Asian Bond Fund	USD	USD	USD	USD
– Class A1	135,982	(14,751,399)	1,431,146	(36,701,482)
– Class A2	25,052,959	(69,050,492)	2,280,251	(18,591,646)
– Class A7	6,170,216	(71,491,098)	549,583	(13,311,317)
– Class X1	–	(8,681,657)	–	(9,605,128)
BOCHK All Weather Asia (ex-Japan)				
Equity Fund	USD	USD	USD	USD
– Class A1	–	(2,365)	28,286	(30,473)
– Class A2	3,907,492	(2,155,533)	593,873	(573,246)
– Class A7	5,000	(98,976)	2,565	(65,095)
– Class X2	–	–	549,359	–
BOCHK All Weather China Income				
Fund	HKD	HKD	HKD	HKD
– Class A1	3,046,503	(3,726,882)	4,346,642	(16,304,651)
– Class A2	64,507	(2,762,697)	59,608	(2,935,656)
– Class A8	1,499,521	(465,788)	109,237	(8,284,944)
– Class X1	–	(5,000,000)	–	(6,000,000)
BOCHK All Weather Asia Pacific High				
Income Fund	USD	USD	USD	USD
– Class A1	–	(149,129)	71,207	(428,985)
– Class A2	392,164	(889,607)	781,331	(1,831,269)
– Class A4	13,126	(25,514)	13,766	(17,046)
– Class A8	220,940	(205,356)	149,317	(200,020)
– Class X1	–	(700,000)	–	(550,000)
– Class X2	–	–	639,018	–

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

	Amount issued during the year/ period end 30 June 2023	Amount redeemed during the year/period end 30 June 2023	Amount issued during the year/ period end 30 June 2022	Amount redeemed during the year/period end 30 June 2022
BOCHK All Weather Short Term Bond				
Fund	USD	USD	USD	USD
– Class A1	4,047,649	(7,075,026)	129,811	(13,989,568)
– Class A2	74,855,619	(72,574,657)	3,325,217	(9,176,282)
– Class A3	14,427,240	(1,283,828)	113,243	(45,857)
– Class X1	–	(12,355,465)	11,000,000	–
– Class X2	89,500,000	(128,681,047)	2,435,960	(162,350)
BOCHK All Weather Belt and Road				
Bond Fund	USD	USD	USD	USD
– Class A1	473	(139,645)	25,995	(1,298,500)
– Class A2	100,961	(2,139,298)	376,660	(2,381,522)
– Class A8	209,343	(1,061,565)	265,975	(3,843,471)
BOCHK All Weather Greater Bay Area				
Strategy Fund	USD	USD	USD	USD
– Class A1	115,404	(2,640,883)	719,504	(8,528,505)
– Class A2	374,009	(13,093,067)	3,935,666	(23,381,257)
– Class A3	210,536	(1,372,508)	1,826,701	(5,043,447)
– Class A4	13,370	(808,998)	95,310	(960,138)
– Class A11	744,616	(8,593,046)	598,688	(6,251,260)
– Class X1	–	(8,340,421)	–	(9,605,128)
BOCHK All Weather Asian High Yield				
Bond Fund	USD	USD	USD	USD
– Class A1	380	(600,898)	103,298	(1,789,070)
– Class A2	30,459	(1,459,620)	2,336,909	(4,833,574)
– Class A4	561	(38,861)	75,578	(180,190)
– Class A7	749	(5,970)	36,140	(91,146)
– Class A9	8,464	(413,000)	136,106	(971,280)
– Class A10	469	(13,476)	15,930	(18,772)
– Class X2	–	(1,275,639)	–	–

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

	Amount issued during the year/ period end 30 June 2023	Amount redeemed during the year/period end 30 June 2023	Amount issued during the year/ period end 30 June 2022	Amount redeemed during the year/period end 30 June 2022
BOCHK All Weather ESG Multi-Asset				
Fund	USD	USD	USD	USD
– Class A1	32,561	(1,101,019)	7,208,952	(289,350)
– Class A2	37,520	(3,414,735)	13,806,214	(1,442,029)
– Class A4	6,039	(740,393)	2,944,112	(493,543)
– Class A7	5,239	(381,369)	1,369,265	(86,660)
– Class A9	122,753	(2,239,445)	6,886,294	(1,048,608)
– Class A10	189	(40,973)	512,701	(5,760)
– Class X2	–	(1,503,848)	4,992,408	(2,680,592)
BOCHK All Weather China New				
Dynamic Equity Fund				
– Class A1	20,372,212	(3,961,903)	–	–
– Class A2	3,851,172	(335,982)	–	–
– Class A8	4,495,376	(1,419,593)	–	–
– Class X1	20,372,212	(335,982)	–	–
– Class X2	3,851,172	–	–	–
BOCHK All Weather HKD Money				
Market Fund				
– Class A1	99,697,243	(4,003,347)	–	–
– Class X1	240,000,000	(80,557,093)	–	–
– Class I1	91,300,000	(4,003,347)	–	–

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

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12 Transactions with the manager, trustee and their connected persons (Continued)

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

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

¹ The units were held by directors who were appointed during the year ended 30 June 2023.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

Units held by the directors of the Manager:	Units outstanding at the beginning of year/period/date of appointment of director	Units issued during the year/period	Units redeemed during the year/period	Units outstanding at the end of year/period/date of resignation of director
30 June 2022				
BOCHK All Weather Hong Kong Equity Fund				
– Class A1	30,033.0820	–	–	30,033.0820 ¹
BOCHK All Weather CNY Equity Fund				
– Class A3	44,768.9170	–	–	44,768.9170 ¹
– Class A9	326,661.3760	–	–	326,661.3760 ¹
BOCHK All Weather Short Term Bond Fund				
– Class A1	17,600.0000	–	–	17,600.0000 ¹
– Class A2	190,474.3320	–	–	190,474.3320 ¹
– Class A3	34,758.9680	–	–	34,758.9680 ¹
BOCHK All Weather Asian High Yield Bond Fund				
– Class A1	1,542.8140	–	–	1,542.8140 ¹

¹ The units were held by a director who was resigned during the year ended 30 June 2022.

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

Certain other funds managed by the Manager invested in certain Sub-Funds. The number of shares and the amount of transactions invested by the respective other funds as at 30 June 2023 and 30 June 2022 were as follows:

	Closing holdings as at 30 June 2023	Purchase USD	Sales USD	Market value as at 30 June 2023 USD	Distribution for the period USD
BOCHK All Weather Greater Bay Area Strategy Fund					
BOCHK All Weather China New Dynamic Equity Fund	2,613,218	5,031,911	(1,999,276)	3,324,671	–
	Closing holdings as at 30 June 2022	Purchase HKD	Sales HKD	Market value as at 30 June 2022 HKD	Distribution for the period HKD
BOCHK All Weather Hong Kong Equity Fund					
BOCHK All Weather Belt and Road Bond Fund	–	–	(523,735)	–	–

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

The number of shares and the amount invested by the respective Sub-Funds as at 30 June 2023 and 30 June 2022 were as follows:

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

	Closing holdings as at 30 June 2023	Market value as at 1 July 2022 USD	Purchase USD	Sales USD	Net gains/(losses) on the investments USD	Market value as at 30 June 2023 USD	% of net assets as at 30 June 2023
BOCHK All Weather Asia Pacific High Income Fund							
BOC HONG KONG (HLDGS) LTD	-	592,561	-	(510,035)	(82,526)	-	-
BANK OF CHINA LTD-H	650,000	159,545	247,703	(143,185)	(3,615)	260,448	4.85%
		USD	USD	USD	USD	USD	
BOCHK All Weather Short Term Bond Fund							
BANK OF CHINA LTD 5% S/A 13NOV2024 REGS	600,000	-	604,150	-	(8,826)	595,324	1.80%
BANK OF CHINA HONG KONG LTD 5.9% S/A PERP REGS	1,200,000	-	1,903,776	(715,336)	31,199	1,219,639	3.68%
BOC AVIATION LTD 2.75% S/A 02DEC2023	1,000,000	-	983,326	-	5,189	988,515	2.98%
BOC AVIATION LTD 2.75% S/A 18SEP2022 REGS	-	-	1,819,198	(1,820,452)	1,254	-	-
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	200,000	-	195,588	-	(3,913)	191,675	0.58%
BOC AVIATION USA CORP 1.625% S/A 29APR2024 REGS	600,000	-	574,161	-	6,080	580,241	1.75%
BOC AVIATION USA CORP 4.875% S/A 03MAY2033 REGS	-	-	197,820	(198,918)	1,098	-	-
		HKD	HKD	HKD	HKD	HKD	
BOCHK All Weather China Income Fund							
BOC HONG KONG (HLDGS) LTD	80,000	-	2,061,900.00	-	(145,900)	1,916,000.00	3.86%
		USD	USD	USD	USD	USD	
BOCHK All Weather Belt and Road Bond Fund							
BOC AVIATION USA CORP 4.875% S/A 03MAY2033 REGS	-	-	197,820	(198,918)	1,098	-	-
BANK OF CHINA/MACAU S+0.78% Q 28APR2025	-	430,824	-	(430,781)	(43)	-	-
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	250,000	-	244,323	-	4,728	239,594	2.23%

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

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

BOCHK WEALTH CREATION SERIES

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30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

	Closing holdings as at 30 June 2022	Market value as at 1 July 2021 USD	Purchase USD	Sales USD	Net gains/(losses) on the investments USD	Market value as at 30 June 2022 USD	% of net assets as at 30 June 2022
BOCHK All Weather Global Opportunities Fund							
BANK OF CHINA HONG KONG LTD							
5.9% S/A PERP REGS	-	-	331,228	(325,349)	(5,879)	-	-
		RMB	RMB	RMB	RMB	RMB	
BOCHK All Weather China High Yield Bond Fund							
BOC (EUROPE) UCITS SICAV –							
BOCHK RMB HIGH YIELD BOND							
FUND-CD USD HEDGED	10,774	6,672,282	-	-	(2,907,188)	3,765,094	0.73%
		HKD	HKD	HKD	HKD	HKD	
BOCHK All Weather Hong Kong Equity Fund							
BOC HONG KONG (HLDGS) LTD							
BANK OF CHINA LTD-H	-	-	33,126,840	(34,405,585)	1,278,745	-	-
		RMB	RMB	RMB	RMB	RMB	
BOCHK All Weather CNY Equity Fund							
BOC AVIATION LTD							
	120,000	-	6,065,013	-	686,489	6,751,502	2.24%

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

	Closing holdings as at 30 June 2022	Market value as at 1 July 2021 USD	Purchase USD	Sales USD	Net gains/(losses) on the investments USD	Market value as at 30 June 2022 USD	% of net assets as at 30 June 2022
BOCHK All Weather Asian Bond Fund							
BANK OF CHINA HONG KONG LTD 2.8% S/A 09JUL2023	-	-	1,390,670	(1,390,207)	(463)	-	-
BANK OF CHINA HONG KONG LTD 1.33% S/A 17FEB2024	1,000,000	-	128,294	-	(4,163)	124,131	0.12%
BANK OF CHINA/MACAU S+0.78% Q 28APR2025	1,710,000	-	1,710,000	-	3,277	1,713,277	1.62%
BANK OF CHINA LTD 5% S/A 13NOV2024 REGS	400,000	2,790,575	-	(2,177,853)	(200,067)	412,655	0.39%
BOC AVIATION LTD 2.375% S/A 15SEP2021 REGS	-	200,296	-	(200,000)	(296)	-	-
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	2,000,000	2,737,514	-	(624,410)	(149,470)	1,963,634	1.86%
		USD	USD	USD	USD	USD	
BOCHK All Weather Asia Pacific High Income Fund							
BOC HONG KONG (HLDGS) LTD	150,000	-	919,493	(337,391)	10,458	592,561	6.71%
BANK OF CHINA LTD-H	400,000	-	430,308	(270,222)	(540)	159,545	1.81%
BOC AVIATION LTD	-	-	187,491	(189,702)	2,211	-	-
		USD	USD	USD	USD	USD	
BOCHK All Weather Short Term Bond Fund							
BANK OF CHINA LTD/HONG KONG 3% S/A 14FEB2022	-	-	1,217,760	(1,200,000)	(17,760)	-	-

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

	Closing holdings as at 30 June 2022	Market value as at 1 July 2021 USD	Purchase USD	Sales USD	Net gains/(losses) on the investments USD	Market value as at 30 June 2022 USD	% of net assets as at 30 June 2022
BOCHK All Weather Belt and Road Bond Fund							
BANK OF CHINA LTD 3.6% A PERP	-	-	422,080	(421,380)	(700)	-	-
BANK OF CHINA/MACAU S+0.78% Q 28APR2025	430,000	-	430,000	-	824	430,824	2.67%
BOCHK WEALTH CREATION SERIES-BOCHK ALL WEATHER HONG KONG EQUITY FUND-X1	-	813,528	-	(523,735)	(289,793)	-	-
		USD	USD	USD	USD	USD	
BOCHK All Weather Greater Bay Area Strategy Fund							
BANK OF CHINA HONG KONG LTD 2.8% S/A 09JUL2023	-	-	1,390,670	(1,390,207)	(463)	-	-
BOC AVIATION LTD 2.75% S/A 02DEC2023	-	777,799	-	(779,596)	1,797	-	-
BANK OF CHINA HONG KONG LTD 1.33% S/A 17FEB2024	4,000,000	-	513,176	-	(16,652)	496,524	0.39%
BOC HONG KONG (HLDGS) LTD	100,000	-	376,748	-	18,292	395,040	0.31%
BOC AVIATION LTD	50,000	-	385,313	-	34,895	420,208	0.33%
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	2,000,000	3,175,462	-	(997,869)	(213,958)	1,963,634	1.54%
BANK OF CHINA LTD/HONG KONG 3.625% S/A 17APR2029	-	700,506	-	(629,069)	(71,437)	-	-
		USD	USD	USD	USD	USD	
BOCHK All Weather ESG Multi-Asset Fund							
BANK OF CHINA LTD 3.6% A PERP	-	-	633,120	(632,070)	(1,050)	-	-
BANK OF CHINA/MACAU S+0.78% Q 28APR2025	430,000	-	430,000	-	824	430,824	1.55%

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

For the years ended 30 June 2023 and 2022, the Manager's connected persons received initial charges and switching fees from investors of the Sub-Funds as follows:

		2023		2022
BOCHK All Weather Global Opportunities Fund	USD	3,128	USD	2,217
BOCHK All Weather China High Yield Bond Fund	RMB	45,275	RMB	553,608
BOCHK All Weather Hong Kong Equity Fund	HKD	126,750	HKD	170,953
BOCHK All Weather CNY Equity Fund	RMB	312,146	RMB	577,554
BOCHK All Weather Asian Bond Fund	USD	33,200	USD	41,489
BOCHK All Weather Asia (ex-Japan) Equity Fund	USD	84	USD	647
BOCHK All Weather China Income Fund	HKD	36,718	HKD	2,972
BOCHK All Weather Asia Pacific High Income Fund	USD	3,801	USD	–
BOCHK All Weather Short Term Bond Fund	USD	221,416	USD	10,233
BOCHK All Weather Belt and Road Bond Fund	USD	3,003	USD	9,424
BOCHK All Weather Greater Bay Area Strategy Fund	USD	11,082	USD	49,400
BOCHK All Weather Asian High Yield Bond Fund	USD	280	USD	11,915
BOCHK All Weather ESG Multi-Asset Fund	USD	1,406	USD	423,670
BOCHK All Weather China New Dynamic Equity Fund	HKD	276,225	–	–
BOCHK All Weather HKD Money Market Fund	HKD	10	–	–

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

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

		2023		2022
BOCHK All Weather China High Yield Bond Fund	RMB	134,198	RMB	201,216
BOCHK All Weather Greater Bay Area Strategy Fund	USD	–	USD	8,665

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NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

12 Transactions with the manager, trustee and their connected persons (Continued)

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

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

		2023		2022
BOCHK All Weather Global Opportunities Fund	USD	–	USD	8,850
BOCHK All Weather Asian Bond Fund	USD	61,847	USD	202,125
BOCHK All Weather Short Term Bond Fund	USD	44,500	USD	18,000
BOCHK All Weather Belt and Road Bond Fund	USD	5,477	USD	–
BOCHK All Weather Greater Bay Area Strategy Fund	USD	56,447	USD	104,450

(k) Dividend handling fee received by the Trustee

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

		2023		2022
BOCHK All Weather China High Yield Bond Fund	RMB	14,250	RMB	14,400
BOCHK All Weather Asian Bond Fund	USD	2,568	USD	2,784
BOCHK All Weather China Income Fund	HKD	10,380	HKD	11,580
BOCHK All Weather Asia Pacific High Income Fund	USD	792	USD	904
BOCHK All Weather Belt and Road Bond Fund	USD	1,048	USD	1,024
BOCHK All Weather Greater Bay Area Strategy Fund	USD	3,008	USD	2,888
BOCHK All Weather Asian High Yield Bond Fund	USD	2,048	USD	2,016
BOCHK All Weather ESG Multi-Asset Fund	USD	1,336	USD	1,184

13 Preliminary expenses

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

BOCHK All Weather Asian High Yield Bond Fund

	2023	2022
	USD	USD
Net assets attributable to unitholders (at trading value)	11,624,003	16,307,801
Adjustment of preliminary expense	–	(26,642)
Net assets attributable to unitholders	<u>11,624,003</u>	<u>16,281,159</u>

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2023****13 Preliminary expenses (Continued)****BOCHK All Weather ESG Multi-Asset Fund**

	2023	2022
	USD	USD
Net assets attributable to unitholders (at trading value)	14,363,077	27,822,532
Adjustment of preliminary expense	(1,318)	(31,565)
Net assets attributable to unitholders	<u>14,361,759</u>	<u>27,790,967</u>

BOCHK All Weather China New Dynamic Equity Fund

	2023
	HKD
Net assets attributable to unitholders (at trading value)	60,632,341
Adjustment of preliminary expense	(450,311)
Adjustment for year-ended valuation	(10,608)
Net assets attributable to unitholders	<u>60,171,422</u>

BOCHK All Weather HKD Money Market Fund

	2023
	HKD
Net assets attributable to unitholders (at trading value)	973,917,867
Adjustment of preliminary expense	(347,719)
Adjustment for year-ended valuation	(1,481,850)
Net assets attributable to unitholders	<u>972,088,298</u>

As at 30 June 2023, the remaining amortisation period of the Sub-funds are as follows:

	Remaining years
BOCHK All Weather ESG Multi-Asset Fund	1.00
BOCHK All Weather China New Dynamic Equity Fund	2.00
BOCHK All Weather HKD Money Market Fund	2.00

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2023****14 Cash and cash equivalents****BOCHK All Weather Global Opportunities Fund**

	2023 USD	2022 USD
Cash at bank	<u>433,469</u>	<u>527,153</u>

BOCHK All Weather China High Yield Bond Fund

	2023 RMB	2022 RMB
Cash at bank	<u>2,929,161</u>	<u>39,639,349</u>

BOCHK All Weather Hong Kong Equity Fund

	2023 HKD	2022 HKD
Cash at bank	<u>5,782,545</u>	<u>20,826,212</u>

BOCHK All Weather CNY Equity Fund

	2023 RMB	2022 RMB
Cash at bank	<u>5,626,558</u>	<u>12,351,414</u>

BOCHK All Weather Asian Bond Fund

	2023 USD	2022 USD
Cash at bank	<u>1,892,887</u>	<u>6,501,904</u>

BOCHK All Weather Asia (ex-Japan) Equity Fund

	2023 USD	2022 USD
Cash at bank	<u>40,272</u>	<u>68,336</u>

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2023****14 Cash and cash equivalents (Continued)****BOCHK All Weather China Income Fund**

	2023 HKD	2022 HKD
Cash at bank	<u>3,970,112</u>	<u>2,454,012</u>

BOCHK All Weather Asia Pacific High Income Fund

	2023 USD	2022 USD
Cash at bank	<u>266,033</u>	<u>1,275,074</u>

BOCHK All Weather Short Term Bond Fund

	2023 USD	2022 USD
Cash at bank	514,096	2,984,793
Time deposits	<u>10,000,000</u>	<u>20,044,289</u>
	<u>10,514,096</u>	<u>23,029,082</u>

BOCHK All Weather Belt and Road Bond Fund

	2023 USD	2022 USD
Cash at bank	<u>216,112</u>	<u>351,489</u>

BOCHK All Weather Greater Bay Area Strategy Fund

	2023 USD	2022 USD
Cash at bank	<u>4,503,501</u>	<u>8,120,496</u>

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2023****14 Cash and cash equivalents (Continued)****BOCHK All Weather Asian High Yield Bond Fund**

	2023 USD	2022 USD
Cash at bank	<u>150,748</u>	<u>816,186</u>

BOCHK All Weather ESG Multi-Asset Fund

	2023 USD	2022 USD
Cash at bank	<u>1,153,309</u>	<u>2,042,808</u>

BOCHK All Weather China New Dynamic Equity Fund

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

BOCHK All Weather HKD Money Market Fund

	2023 HKD
Cash at bank	34,450,496
Time deposits	<u>833,000,000</u>
	<u>867,450,496</u>

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

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

15 Commissions and transaction costs

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

16 Distribution to unitholders

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

BOCHK All Weather China High Yield Bond Fund

	RMB
Undistributed income at 30 June 2021	–
Decrease in net assets attributable to unitholders during the year	(423,600,548)
Add: Finance costs – distribution to unitholders	29,092,094
Add: Net loss on financial assets at fair value through profit or loss	<u>383,253,606</u>
Undistributed income before distribution	(11,254,848)
2022 interim distribution (Class A1: RMB0.12 per unit, Class A2: USD0.12 per unit, Class A3: HKD0.12 per unit, Class A4: AUD 0.11 per unit, Class A8: USD0.11 per unit) distributed on 15 October 2021	(10,086,510)
2022 interim distribution (Class A1: RMB0.10 per unit, Class A2: USD0.10 per unit, Class A3: HKD0.10 per unit, Class A4: AUD 0.09 per unit, Class A8: USD0.09 per unit) distributed on 10 January 2022	(7,658,926)
2022 interim distribution (Class A1: RMB0.08 per unit, Class A2: USD0.08 per unit, Class A3: HKD0.08 per unit, Class A4: AUD 0.07 per unit, Class A8: USD0.07 per unit) distributed on 11 April 2022	(5,846,377)
2022 final distribution (Class A1: RMB0.08 per unit, Class A2: USD0.07 per unit, Class A3: HKD0.07 per unit, Class A4: AUD 0.07 per unit, Class A8: USD0.07 per unit) distributed on 8 July 2022	<u>(5,500,281)</u>

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2023****16 Distribution to unitholders (Continued)****BOCHK All Weather China High Yield Bond Fund (Continued)**

	RMB
Total distributions during the year	
– in cash	(23,108,658)
– for reinvestment	(5,983,436)
Transfer from capital	40,346,942
Undistributed income at 30 June 2022	<u>–</u>
	RMB
Undistributed income at 30 June 2022	–
Decrease in net assets attributable to unitholders during the year	(8,063,924)
Add: Finance costs – distribution to unitholders	12,268,205
Less: Net gain on financial assets at fair value through profit or loss	<u>(47,970,008)</u>
Undistributed income before distribution	(43,765,727)
2023 interim distribution (Class A1: RMB0.04 per unit, Class A2: USD0.03 per unit, Class A3: HKD0.03 per unit, Class A4: AUD 0.03 per unit, Class A8: USD0.03 per unit) distributed on 14 October 2022	(2,428,734)
2023 interim distribution (Class A1: RMB0.05 per unit, Class A2: USD0.05 per unit, Class A3: HKD0.05 per unit, Class A4: AUD 0.05 per unit, Class A8: USD0.05 per unit) distributed on 6 January 2023	(3,488,767)
2023 interim distribution (Class A1: RMB0.06 per unit, Class A2: USD0.05 per unit, Class A3: HKD0.05 per unit, Class A4: AUD 0.05 per unit, Class A8: USD0.05 per unit) distributed on 12 April 2023	(3,424,425)
2023 final distribution (Class A1: RMB0.05 per unit, Class A2: USD0.04 per unit, Class A3: HKD0.04 per unit, Class A4: AUD 0.05 per unit, Class A8: USD0.05 per unit) distributed on 7 July 2023	<u>(2,926,279)</u>
Total distributions during the year	
– in cash	(9,672,516)
– for reinvestment	(2,595,689)
Transfer from capital	56,033,932
Undistributed income at 30 June 2023	<u>–</u>

The final dividend payable (in cash) to the unitholders as of 30 June 2023 was RMB2,338,635 (2022: RMB4,287,063), excluding the dividends for reinvestment of RMB587,644 (2022: RMB1,213,218).

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

16 Distribution to unitholders (Continued)

BOCHK All Weather Asian Bond Fund

	USD
Undistributed income at 30 June 2021	–
Decrease in net assets attributable to unitholders during the year	(38,477,463)
Add: Finance costs – distribution to unitholders	4,637,706
Add: Net loss on financial assets at fair value through profit or loss	32,427,737
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Undistributed income before distribution	(1,412,020)
2022 interim distribution (Class A1: USD0.034 per unit, Class A2: HKD0.034 per unit, Class A8: RMB0.036 per unit) distributed on 6 August 2021	(560,412)
2022 interim distribution (Class A1: USD0.034 per unit, Class A2: HKD0.034 per unit, Class A8: RMB0.036 per unit) distributed on 7 September 2021	(501,370)
2022 interim distribution (Class A1: USD0.033 per unit, Class A2: HKD0.033 per unit, Class A8: RMB0.035 per unit) distributed on 8 October 2021	(464,840)
2022 interim distribution (Class A1: USD0.031 per unit, Class A2: HKD0.031 per unit, Class A8: RMB0.033 per unit) distributed on 5 November 2021	(428,210)
2022 interim distribution (Class A1: USD0.031 per unit, Class A2: HKD0.031 per unit, Class A8: RMB0.033 per unit) distributed on 7 December 2021	(419,444)
2022 interim distribution (Class A1: USD0.030 per unit, Class A2: HKD0.030 per unit, Class A8: RMB0.033 per unit) distributed on 7 January 2022	(396,865)
2022 interim distribution (Class A1: USD0.029 per unit, Class A2: HKD0.030 per unit, Class A8: RMB0.032 per unit) distributed on 10 February 2022	(353,564)
2022 interim distribution (Class A1: USD0.029 per unit, Class A2: HKD0.030 per unit, Class A8: RMB0.032 per unit) distributed on 7 March 2022	(347,708)
2022 interim distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A8: RMB0.029 per unit) distributed on 8 April 2022	(308,084)
2022 interim distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A8: RMB0.029 per unit) distributed on 10 May 2022	(298,033)
2022 interim distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A8: RMB0.029 per unit) distributed on 8 June 2022	(287,323)
2022 final distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A8: RMB0.028 per unit) distributed on 8 July 2022	(271,853)
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Total distributions during the year	
– in cash	(4,245,643)
– for reinvestment	(392,063)
Transfer from capital	6,049,726
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Undistributed income at 30 June 2022	–
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BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

16 Distribution to unitholders (Continued)

BOCHK All Weather Asian Bond Fund (Continued)

	USD
Undistributed income at 30 June 2022	–
Decrease in net assets attributable to unitholders during the year	(4,587,610)
Add: Finance costs – distribution to unitholders	2,464,760
Add: Net loss on financial assets at fair value through profit or loss	<u>1,343,234</u>
Undistributed income before distribution	(779,616)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.026 per unit, Class A8: RMB0.028 per unit) distributed on 5 August 2022	(239,847)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.026 per unit, Class A8: RMB0.028 per unit) distributed on 7 September 2022	(231,449)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A8: RMB0.027 per unit) distributed on 10 October 2022	(211,334)
2023 interim distribution (Class A1: USD0.023 per unit, Class A2: HKD0.024 per unit, Class A8: RMB0.026 per unit) distributed on 7 November 2022	(187,966)
2023 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A8: RMB0.026 per unit) distributed on 7 December 2022	(184,223)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A8: RMB0.027 per unit) distributed on 6 January 2023	(184,010)
2023 interim distribution (Class A1: USD0.031 per unit, Class A2: HKD0.031 per unit, Class A8: RMB0.033 per unit) distributed on 7 February 2023	(225,038)
2023 interim distribution (Class A1: USD0.031 per unit, Class A2: HKD0.031 per unit, Class A8: RMB0.0323 per unit) distributed on 7 March 2023	(222,302)
2023 interim distribution (Class A1: USD0.030 per unit, Class A2: HKD0.031 per unit, Class A8: RMB0.033 per unit) distributed on 12 April 2023	(196,752)
2023 interim distribution (Class A1: USD0.030 per unit, Class A2: HKD0.031 per unit, Class A8: RMB0.033 per unit) distributed on 8 May 2023	(196,973)
2023 interim distribution (Class A1: USD0.030 per unit, Class A2: HKD0.031 per unit, Class A8: RMB0.033 per unit) distributed on 7 June 2023	(192,419)
2023 final distribution (Class A1: USD0.030 per unit, Class A2: HKD0.031 per unit, Class A8: RMB0.033 per unit) distributed on 7 July 2023	<u>(192,447)</u>
Total distributions during the year	
– in cash	(2,163,601)
– for reinvestment	(301,159)
Transfer from capital	<u>3,244,376</u>
Undistributed income at 30 June 2023	<u>–</u>

The final dividend payable (in cash) to the unitholders as of 30 June 2023 was USD166,008 (2022: USD245,223), excluding the dividends for reinvestment of USD26,440 (2022: USD26,630).

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2023****16 Distribution to unitholders (Continued)****BOCHK All Weather China Income Fund**

	HKD
Undistributed income at 30 June 2021	–
Decrease in net assets attributable to unitholders during the year	(31,371,779)
Add: Finance costs – distribution to unitholders	2,540,328
Less: Net loss on financial assets at fair value through profit or loss	<u>27,433,180</u>
Undistributed income before distribution	(1,398,271)
2022 interim distribution (Class A1: HKD0.024 per unit, Class A2: USD0.024 per unit, Class A8: RMB0.024 per unit) distributed on 6 August 2021	(306,228)
2022 interim distribution (Class A1: HKD0.024 per unit, Class A2: USD0.024 per unit, Class A8: RMB0.024 per unit) distributed on 7 September 2021	(301,137)
2022 interim distribution (Class A1: HKD0.023 per unit, Class A2: USD0.023 per unit, Class A8: RMB0.024 per unit) distributed on 8 October 2021	(290,455)
2022 interim distribution (Class A1: HKD0.021 per unit, Class A2: USD0.021 per unit, Class A8: RMB0.021 per unit) distributed on 5 November 2021	(261,533)
2022 interim distribution (Class A1: HKD0.019 per unit, Class A2: USD0.019 per unit, Class A8: RMB0.020 per unit) distributed on 7 December 2021	(214,020)
2022 interim distribution (Class A1: HKD0.017 per unit, Class A2: USD0.017 per unit, Class A8: RMB0.018 per unit) distributed on 7 January 2022	(186,385)
2022 interim distribution (Class A1: HKD0.017 per unit, Class A2: USD0.017 per unit, Class A8: RMB0.018 per unit) distributed on 10 February 2022	(180,368)
2022 interim distribution (Class A1: HKD0.017 per unit, Class A2: USD0.017 per unit, Class A8: RMB0.018 per unit) distributed on 7 March 2022	(180,367)
2022 interim distribution (Class A1: HKD0.016 per unit, Class A2: USD0.016 per unit, Class A8: RMB0.017 per unit) distributed on 8 April 2022	(169,827)
2022 interim distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.016 per unit) distributed on 10 May 2022	(158,774)
2022 interim distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.016 per unit) distributed on 8 June 2022	(142,533)
2022 final distribution (Class A1: HKD0.016 per unit, Class A2: USD0.016 per unit, Class A8: RMB0.017 per unit) distributed on 8 July 2022	<u>(148,701)</u>
Total distributions during the year	
– in cash	(2,137,441)
– for reinvestment	(402,887)
Transfer from capital	<u>3,938,599</u>
Undistributed income at 30 June 2022	<u>–</u>

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2023****16 Distribution to unitholders (Continued)****BOCHK All Weather China Income Fund (Continued)**

	HKD
Undistributed income at 30 June 2022	–
Decrease in net assets attributable to unitholders during the year	(9,026,308)
Add: Finance costs – distribution to unitholders	1,681,108
Less: Net loss on financial assets at fair value through profit or loss	<u>6,433,772</u>
Undistributed income before distribution	(911,428)
2023 interim distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.016 per unit) distributed on 5 August 2022	(139,392)
2023 interim distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.016 per unit) distributed on 7 September 2022	(139,464)
2023 interim distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.016 per unit) distributed on 10 October 2022	(138,759)
2023 interim distribution (Class A1: HKD0.014 per unit, Class A2: USD0.014 per unit, Class A8: RMB0.014 per unit) distributed on 7 November 2022	(125,266)
2023 interim distribution (Class A1: HKD0.014 per unit, Class A2: USD0.014 per unit, Class A8: RMB0.015 per unit) distributed on 7 December 2022	(123,575)
2023 interim distribution (Class A1: HKD0.016 per unit, Class A2: USD0.016 per unit, Class A8: RMB0.017 per unit) distributed on 6 January 2023	(142,037)
2023 interim distribution (Class A1: HKD0.017 per unit, Class A2: USD0.017 per unit, Class A8: RMB0.018 per unit) distributed on 7 February 2023	(152,443)
2023 interim distribution (Class A1: HKD0.017 per unit, Class A2: USD0.017 per unit, Class A8: RMB0.018 per unit) distributed on 7 March 2023	(150,689)
2023 interim distribution (Class A1: HKD0.017 per unit, Class A2: USD0.017 per unit, Class A8: RMB0.017 per unit) distributed on 12 April 2023	(148,583)
2023 interim distribution (Class A1: HKD0.017 per unit, Class A2: USD0.017 per unit, Class A8: RMB0.017 per unit) distributed on 8 May 2023	(149,307)
2023 interim distribution (Class A1: HKD0.015 per unit, Class A2: USD0.015 per unit, Class A8: RMB0.016 per unit) distributed on 7 June 2023	(132,525)
2023 final distribution (Class A1: HKD0.016 per unit, Class A2: USD0.016 per unit, Class A8: RMB0.016 per unit) distributed on 7 July 2023	<u>(139,068)</u>
Total distributions during the year	
– in cash	(1,367,392)
– for reinvestment	(313,716)
Transfer from capital	<u>2,592,536</u>
Undistributed income at 30 June 2023	<u>–</u>

The final dividend payable (in cash) to the unitholders as of 30 June 2023 was HKD111,806 (2022: HKD122,811), excluding the dividends for reinvestment of HKD27,263 (2022: HKD25,890).

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2023****16 Distribution to unitholders (Continued)****BOCHK All Weather Asia Pacific High Income Fund**

	USD
Undistributed income at 30 June 2021	–
Increase in net assets attributable to unitholders during the year	(3,910,160)
Add: Finance costs – distribution to unitholders	401,024
Add: Net loss on financial assets at fair value through profit or loss	<u>3,251,800</u>
Undistributed income before distribution	(257,336)
2022 interim distribution (Class A1: USD0.034 per unit, Class A2: HKD0.034 per unit, Class A4: AUD0.032, Class A8: RMB0.034 per unit) distributed on 6 August 2021	(45,217)
2022 interim distribution (Class A1: USD0.034 per unit, Class A2: HKD0.034 per unit, Class A4: AUD0.032, Class A8: RMB0.034 per unit) distributed on 7 September 2021	(43,576)
2022 interim distribution (Class A1: USD0.035 per unit, Class A2: HKD0.035 per unit, Class A4: AUD0.033, Class A8: RMB0.035 per unit) distributed on 8 October 2021	(39,774)
2022 interim distribution (Class A1: USD0.035 per unit, Class A2: HKD0.035 per unit, Class A4: AUD0.033, Class A8: RMB0.035 per unit) distributed on 5 November 2021	(39,917)
2022 interim distribution (Class A1: USD0.035 per unit, Class A2: HKD0.035 per unit, Class A4: AUD0.033, Class A8: RMB0.035 per unit) distributed on 7 December 2021	(34,400)
2022 interim distribution (Class A1: USD0.037 per unit, Class A2: HKD0.037 per unit, Class A4: AUD0.035, Class A8: RMB0.037 per unit) distributed on 7 January 2022	(31,029)
2022 interim distribution (Class A1: USD0.037 per unit, Class A2: HKD0.037 per unit, Class A4: AUD0.035, Class A8: RMB0.037 per unit) distributed on 10 February 2022	(29,912)
2022 interim distribution (Class A1: USD0.037 per unit, Class A2: HKD0.037 per unit, Class A4: AUD0.035, Class A8: RMB0.037 per unit) distributed on 7 March 2022	(30,046)
2022 interim distribution (Class A1: USD0.036 per unit, Class A2: HKD0.036 per unit, Class A4: AUD0.034, Class A8: RMB0.037 per unit) distributed on 8 April 2022	(27,317)
2022 interim distribution (Class A1: USD0.036 per unit, Class A2: HKD0.036 per unit, Class A4: AUD0.034, Class A8: RMB0.037 per unit) distributed on 10 May 2022	(26,844)

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2023****16 Distribution to unitholders (Continued)****BOCHK All Weather Asia Pacific High Income Fund (Continued)**

	USD
2022 interim distribution (Class A1: USD0.034 per unit, Class A2: HKD0.034 per unit, Class A4: AUD0.032, Class A8: RMB0.035 per unit) distributed on 8 June 2022	(26,853)
2022 final distribution (Class A1: USD0.035 per unit, Class A2: HKD0.034 per unit, Class A4: AUD0.033, Class A8: RMB0.035 per unit) distributed on 8 July 2022	<u>(26,139)</u>
Total distributions during the year	
– in cash	(381,389)
– for reinvestment	(19,635)
Transfer from capital	<u>658,360</u>
Undistributed income at 30 June 2022	<u><u>–</u></u>
	USD
Undistributed income at 30 June 2022	–
Increase in net assets attributable to unitholders during the year	(2,134,869)
Add: Finance costs – distribution to unitholders	255,714
Add: Net loss on financial assets at fair value through profit or loss	<u>1,784,735</u>
Undistributed income before distribution	(94,420)
2023 interim distribution (Class A1: USD0.023 per unit, Class A2: HKD0.023 per unit, Class A4: AUD0.021, Class A8: RMB0.024 per unit) distributed on 5 August 2022	(24,936)
2023 interim distribution (Class A1: USD0.023 per unit, Class A2: HKD0.023 per unit, Class A4: AUD0.021, Class A8: RMB0.024 per unit) distributed on 7 September 2022	(23,169)
2023 interim distribution (Class A1: USD0.022 per unit, Class A2: HKD0.022 per unit, Class A4: AUD0.020, Class A8: RMB0.023 per unit) distributed on 10 October 2022	(21,937)
2023 interim distribution (Class A1: USD0.021 per unit, Class A2: HKD0.021 per unit, Class A4: AUD0.019, Class A8: RMB0.022 per unit) distributed on 7 November 2022	(20,548)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

16 Distribution to unitholders (Continued)

BOCHK All Weather Asia Pacific High Income Fund (Continued)

	USD
2023 interim distribution (Class A1: USD0.021 per unit, Class A2: HKD0.021 per unit, Class A4: AUD0.019, Class A8: RMB0.022 per unit) distributed on 7 December 2022	(20,511)
2023 interim distribution (Class A1: USD0.021 per unit, Class A2: HKD0.021 per unit, Class A4: AUD0.019, Class A8: RMB0.022 per unit) distributed on 6 January 2023	(20,540)
2023 interim distribution (Class A1: USD0.023 per unit, Class A2: HKD0.023 per unit, Class A4: AUD0.021, Class A8: RMB0.023 per unit) distributed on 7 February 2023	(22,375)
2023 interim distribution (Class A1: USD0.022 per unit, Class A2: HKD0.022 per unit, Class A4: AUD0.020, Class A8: RMB0.022 per unit) distributed on 7 March 2023	(21,133)
2023 interim distribution (Class A1: USD0.021 per unit, Class A2: HKD0.021 per unit, Class A4: AUD0.019, Class A8: RMB0.021 per unit) distributed on 12 April 2023	(20,716)
2023 interim distribution (Class A1: USD0.021 per unit, Class A2: HKD0.021 per unit, Class A4: AUD0.019, Class A8: RMB0.021 per unit) distributed on 8 May 2023	(20,417)
2023 interim distribution (Class A1: USD0.021 per unit, Class A2: HKD0.021 per unit, Class A4: AUD0.019, Class A8: RMB0.021 per unit) distributed on 7 June 2023	(20,275)
2023 final distribution (Class A1: USD0.020 per unit, Class A2: HKD0.020 per unit, Class A4: AUD0.018, Class A8: RMB0.020 per unit) distributed on 7 July 2023	<u>(19,157)</u>
Total distributions during the year	
– in cash	(242,903)
– for reinvestment	(12,811)
Transfer from capital	<u>350,134</u>
Undistributed income at 30 June 2023	<u><u>–</u></u>

The final dividend payable (in cash) to the unitholders as of 30 June 2023 was USD18,397 (2022: USD24,760), excluding the dividends for reinvestment of USD759 (2022: USD1,379).

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

16 Distribution to unitholders (Continued)

BOCHK All Weather Belt and Road Bond Fund

	USD
Undistributed income at 30 June 2021	–
Decrease in net assets attributable to unitholders during the year	(5,483,503)
Add: Finance costs – distribution to unitholders	857,397
Add: Net loss on financial assets at fair value through profit or loss	4,329,998
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Undistributed income before distribution	(296,108)
2022 interim distribution (Class A1: USD0.035 per unit, Class A2: HKD0.035 per unit, Class A8: RMB0.036 per unit) distributed on 6 August 2021	(95,007)
2022 interim distribution (Class A1: USD0.035 per unit, Class A2: HKD0.035 per unit, Class A8: RMB0.036 per unit) distributed on 7 September 2021	(86,323)
2022 interim distribution (Class A1: USD0.034 per unit, Class A2: HKD0.033 per unit, Class A8: RMB0.035 per unit) distributed on 8 October 2021	(82,216)
2022 interim distribution (Class A1: USD0.034 per unit, Class A2: HKD0.033 per unit, Class A8: RMB0.035 per unit) distributed on 5 November 2021	(80,198)
2022 interim distribution (Class A1: USD0.032 per unit, Class A2: HKD0.032 per unit, Class A8: RMB0.033 per unit) distributed on 7 December 2021	(76,226)
2022 interim distribution (Class A1: USD0.032 per unit, Class A2: HKD0.032 per unit, Class A8: RMB0.033 per unit) distributed on 7 January 2022	(72,708)
2022 interim distribution (Class A1: USD0.031 per unit, Class A2: HKD0.031 per unit, Class A8: RMB0.032 per unit) distributed on 10 February 2022	(68,719)
2022 interim distribution (Class A1: USD0.031 per unit, Class A2: HKD0.031 per unit, Class A8: RMB0.032 per unit) distributed on 7 March 2022	(67,870)
2022 interim distribution (Class A1: USD0.028 per unit, Class A2: HKD0.028 per unit, Class A8: RMB0.030 per unit) distributed on 8 April 2022	(60,537)
2022 interim distribution (Class A1: USD0.028 per unit, Class A2: HKD0.028 per unit, Class A8: RMB0.030 per unit) distributed on 10 May 2022	(57,713)
2022 interim distribution (Class A1: USD0.028 per unit, Class A2: HKD0.028 per unit, Class A8: RMB0.030 per unit) distributed on 8 June 2022	(56,438)
2022 final distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A8: RMB0.028 per unit) distributed on 8 July 2022	(53,442)
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Total distributions during the year	
– in cash	(781,751)
– for reinvestment	(75,646)
Transfer from capital	1,153,505
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Undistributed income at 30 June 2022	–
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BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

16 Distribution to unitholders (Continued)

BOCHK All Weather Belt and Road Bond Fund (Continued)

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

The final dividend payable (in cash) to the unitholders as of 30 June 2023 was USD33,660 (2022: USD49,016), excluding the dividends for reinvestment of USD2,990 (2022: USD4,426).

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2023****16 Distribution to unitholders (Continued)****BOCHK All Weather Greater Bay Area Strategy Fund**

	USD
Undistributed income at 30 June 2021	–
Decrease in net assets attributable to unitholders during the year	(41,119,862)
Add: Finance costs – distribution to unitholders	6,257,388
Add: Net loss on financial assets at fair value through profit or loss	33,147,452
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Undistributed income before distribution	(1,715,022)
2022 interim distribution (Class A1: USD0.033 per unit, Class A2: HKD0.033 per unit, Class A3: MOP0.033 per unit, Class A4: RMB0.032 per unit, Class A11: RMB0.034 per unit) distributed on 6 August 2021	(665,874)
2022 interim distribution (Class A1: USD0.033 per unit, Class A2: HKD0.033 per unit, Class A3: MOP0.033 per unit, Class A4: RMB0.032 per unit, Class A11: RMB0.034 per unit) distributed on 7 September 2021	(650,796)
2022 interim distribution (Class A1: USD0.032 per unit, Class A2: HKD0.032 per unit, Class A3: MOP0.032 per unit, Class A4: RMB0.031 per unit, Class A11: RMB0.033 per unit) distributed on 8 October 2021	(617,611)
2022 interim distribution (Class A1: USD0.030 per unit, Class A2: HKD0.030 per unit, Class A3: MOP0.030 per unit, Class A4: RMB0.029 per unit, Class A11: RMB0.031 per unit) distributed on 5 November 2021	(565,615)
2022 interim distribution (Class A1: USD0.030 per unit, Class A2: HKD0.030 per unit, Class A3: MOP0.030 per unit, Class A4: RMB0.028 per unit, Class A11: RMB0.031 per unit) distributed on 7 December 2021	(553,411)
2022 interim distribution (Class A1: USD0.030 per unit, Class A2: HKD0.030 per unit, Class A3: MOP0.030 per unit, Class A4: RMB0.028 per unit, Class A11: RMB0.031 per unit) distributed on 7 January 2022	(549,352)
2022 interim distribution (Class A1: USD0.029 per unit, Class A2: HKD0.029 per unit, Class A3: MOP0.029 per unit, Class A4: RMB0.027 per unit, Class A11: RMB0.030 per unit) distributed on 10 February 2022	(489,429)
2022 interim distribution (Class A1: USD0.029 per unit, Class A2: HKD0.029 per unit, Class A3: MOP0.029 per unit, Class A4: RMB0.027 per unit, Class A11: RMB0.030 per unit) distributed on 7 March 2022	(483,844)
2022 interim distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A3: MOP0.027 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.028 per unit) distributed on 8 April 2022	(436,771)
2022 interim distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A3: MOP0.027 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.028 per unit) distributed on 10 May 2022	(425,453)

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2023****16 Distribution to unitholders (Continued)****BOCHK All Weather Greater Bay Area Strategy Fund (Continued)**

	USD
2022 interim distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A3: MOP0.027 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.028 per unit) distributed on 8 June 2022	(419,088)
2022 final distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A3: MOP0.026 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.027 per unit) distributed on 8 July 2022	<u>(400,145)</u>
Total distributions during the year	
– in cash	(5,364,901)
– for reinvestment	(892,487)
Transfer from capital	<u>7,972,410</u>
Undistributed income at 30 June 2022	<u><u>–</u></u>

	USD
Undistributed income at 30 June 2022	–
Decrease in net assets attributable to unitholders during the year	(8,484,492)
Add: Finance costs – distribution to unitholders	3,747,048
Add: Net loss on financial assets at fair value through profit or loss	<u>3,551,574</u>
Undistributed income before distribution	(1,185,870)

2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A3: MOP0.025 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.027 per unit) distributed on 5 August 2022	(365,043)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A3: MOP0.025 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.026 per unit) distributed on 7 September 2022	(355,664)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A3: MOP0.025 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.026 per unit) distributed on 10 October 2022	(340,411)
2023 interim distribution (Class A1: USD0.023 per unit, Class A2: HKD0.023 per unit, Class A3: MOP0.023 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.024 per unit) distributed on 7 November 2022	(292,196)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

16 Distribution to unitholders (Continued)

BOCHK All Weather Greater Bay Area Strategy Fund (Continued)

	USD
2023 interim distribution (Class A1: USD0.023 per unit, Class A2: HKD0.023 per unit, Class A3: MOP0.023 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.024 per unit) distributed on 7 December 2022	(292,975)
2023 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A3: MOP0.024 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.025 per unit) distributed on 6 January 2023	(305,095)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A3: MOP0.025 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.026 per unit) distributed on 7 February 2023	(313,061)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A3: MOP0.025 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.025 per unit) distributed on 7 March 2023	(309,276)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A3: MOP0.025 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.025 per unit) distributed on 12 April 2023	(300,016)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A3: MOP0.025 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.025 per unit) distributed on 8 May 2023	(297,181)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A3: MOP0.025 per unit, Class A4: RMB0.025 per unit, Class A11: RMB0.025 per unit) distributed on 7 June 2023	(295,303)
2023 final distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A3: MOP0.024 per unit, Class A4: RMB0.026 per unit, Class A11: RMB0.024 per unit) distributed on 7 July 2023	<u>(280,827)</u>
Total distributions during the year	
– in cash	(3,207,546)
– for reinvestment	(539,502)
Transfer from capital	<u>4,932,918</u>
Undistributed income at 30 June 2023	<u><u>–</u></u>

The final dividend payable (in cash) to the unitholders as of 30 June 2023 was USD239,079 (2022: USD346,469), excluding the dividends for reinvestment of USD41,749 (2022: USD53,676).

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2023****16 Distribution to unitholders (Continued)****BOCHK All Weather Asian High Yield Bond Fund**

	USD
Undistributed income at 30 June 2021	–
Decrease in net assets attributable to unitholders during the year	(14,011,474)
Add: Finance costs – distribution to unitholders	1,244,590
Add: Net loss on financial assets at fair value through profit or loss	<u>12,538,712</u>
Undistributed income before distribution	(228,172)
2022 interim distribution (Class A1: USD0.050 per unit, Class A2: HKD0.050 per unit, Class A4: AUD0.050 per unit, Class A7: GBP0.050 per unit, Class A9: RMB0.051 per unit, Class A10: EUR0.041 per unit) distributed on 6 August 2021	(146,913)
2022 interim distribution (Class A1: USD0.050 per unit, Class A2: HKD0.050 per unit, Class A4: AUD0.050 per unit, Class A7: GBP0.050 per unit, Class A9: RMB0.051 per unit, Class A10: EUR0.041 per unit) distributed on 7 September 2021	(147,137)
2022 interim distribution (Class A1: USD0.045 per unit, Class A2: HKD0.045 per unit, Class A4: AUD0.045 per unit, Class A7: GBP0.045 per unit, Class A9: RMB0.046 per unit, Class A10: EUR0.040 per unit) distributed on 8 October 2021	(133,095)
2022 interim distribution (Class A1: USD0.041 per unit, Class A2: HKD0.041 per unit, Class A4: AUD0.040 per unit, Class A7: GBP0.041 per unit, Class A9: RMB0.052 per unit, Class A10: EUR0.036 per unit) distributed on 5 November 2021	(119,930)
2022 interim distribution (Class A1: USD0.038 per unit, Class A2: HKD0.038 per unit, Class A4: AUD0.037 per unit, Class A7: GBP0.038 per unit, Class A9: RMB0.045 per unit, Class A10: EUR0.034 per unit) distributed on 7 December 2021	(103,591)
2022 interim distribution (Class A1: USD0.037 per unit, Class A2: HKD0.037 per unit, Class A4: AUD0.036 per unit, Class A7: GBP0.036 per unit, Class A9: RMB0.045 per unit, Class A10: EUR0.031 per unit) distributed on 7 January 2022	(101,025)
2022 interim distribution (Class A1: USD0.036 per unit, Class A2: HKD0.036 per unit, Class A4: AUD0.035 per unit, Class A7: GBP0.036 per unit, Class A9: RMB0.043 per unit, Class A10: EUR0.031 per unit) distributed on 10 February 2022	(95,794)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

16 Distribution to unitholders (Continued)

BOCHK All Weather Asian High Yield Bond Fund (Continued)

	USD
2022 interim distribution (Class A1: USD0.036 per unit, Class A2: HKD0.036 per unit, Class A4: AUD0.035 per unit, Class A7: GBP0.036 per unit, Class A9: RMB0.043 per unit, Class A10: EUR0.031 per unit) distributed on 7 March 2022	(96,107)
2022 interim distribution (Class A1: USD0.031 per unit, Class A2: HKD0.031 per unit, Class A4: AUD0.029 per unit, Class A7: GBP0.033 per unit, Class A9: RMB0.039 per unit, Class A10: EUR0.025 per unit) distributed on 8 April 2022	(79,816)
2022 interim distribution (Class A1: USD0.032 per unit, Class A2: HKD0.032 per unit, Class A4: AUD0.030 per unit, Class A7: GBP0.033 per unit, Class A9: RMB0.040 per unit, Class A10: EUR0.026 per unit) distributed on 10 May 2022	(80,674)
2022 interim distribution (Class A1: USD0.031 per unit, Class A2: HKD0.031 per unit, Class A4: AUD0.028 per unit, Class A7: GBP0.031 per unit, Class A9: RMB0.037 per unit, Class A10: EUR0.023 per unit) distributed on 8 June 2022	(76,657)
2022 final distribution (Class A1: USD0.029 per unit, Class A2: HKD0.029 per unit, Class A4: AUD0.028 per unit, Class A7: GBP0.028 per unit, Class A9: RMB0.03 per unit, Class A10: EUR0.020 per unit) distributed on 8 July 2022	<u>(63,851)</u>
Total distributions during the year	
– in cash	(1,188,370)
– for reinvestment	(56,220)
Transfer from capital	<u>1,472,762</u>
Undistributed income at 30 June 2022	<u>–</u>

BOCHK WEALTH CREATION SERIES**NOTES TO THE FINANCIAL STATEMENTS****30 JUNE 2023****16 Distribution to unitholders (Continued)****BOCHK All Weather Asian High Yield Bond Fund (Continued)**

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

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

16 Distribution to unitholders (Continued)

BOCHK All Weather Asian High Yield Bond Fund (Continued)

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

The final dividend payable (in cash) to the unitholders as of 30 June 2023 was USD38,569 (2022: USD60,551), excluding the dividends for reinvestment of USD2,261 (2022: USD3,300).

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

16 Distribution to unitholders (Continued)

BOCHK All Weather ESG Multi-Asset Fund

	USD
Undistributed income at 30 June 2021	–
Decrease in net assets attributable to unitholders during the year	(8,975,984)
Add: Finance costs – distribution to unitholders	831,359
Add: Net loss on financial assets at fair value through profit or loss	7,696,831
	<hr/>
Undistributed income before distribution	(447,794)
2022 interim distribution (Class A1: USD0.032 per unit, Class A2: HKD0.032 per unit, Class A4: AUD0.031 per unit, Class A7: GBP0.032 per unit, Class A9: RMB0.042 per unit, Class A10: EUR0.026 per unit) distributed on 5 November 2021	(105,608)
2022 interim distribution (Class A1: USD0.032 per unit, Class A2: HKD0.032 per unit, Class A4: AUD0.031 per unit, Class A7: GBP0.032 per unit, Class A9: RMB0.042 per unit, Class A10: EUR0.026 per unit) distributed on 7 December 2021	(103,593)
2022 interim distribution (Class A1: USD0.031 per unit, Class A2: HKD0.031 per unit, Class A4: AUD0.029 per unit, Class A7: GBP0.029 per unit, Class A9: RMB0.039 per unit, Class A10: EUR0.023 per unit) distributed on 7 January 2022	(102,306)
2022 interim distribution (Class A1: USD0.030 per unit, Class A2: HKD0.030 per unit, Class A4: AUD0.029 per unit, Class A7: GBP0.030 per unit, Class A9: RMB0.037 per unit, Class A10: EUR0.023 per unit) distributed on 10 February 2022	(99,017)
2022 interim distribution (Class A1: USD0.030 per unit, Class A2: HKD0.030 per unit, Class A4: AUD0.029 per unit, Class A7: GBP0.030 per unit, Class A9: RMB0.037 per unit, Class A10: EUR0.023 per unit) distributed on 7 March 2022	(97,459)
2022 interim distribution (Class A1: USD0.028 per unit, Class A2: HKD0.028 per unit, Class A4: AUD0.025 per unit, Class A7: GBP0.029 per unit, Class A9: RMB0.040 per unit, Class A10: EUR0.020 per unit) distributed on 8 April 2022	(92,600)
2022 interim distribution (Class A1: USD0.027 per unit, Class A2: HKD0.027 per unit, Class A4: AUD0.024 per unit, Class A7: GBP0.028 per unit, Class A9: RMB0.035 per unit, Class A10: EUR0.019 per unit) distributed on 10 May 2022	(83,915)
2022 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A4: AUD0.022 per unit, Class A7: GBP0.026 per unit, Class A9: RMB0.032 per unit, Class A10: EUR0.015 per unit) distributed on 8 June 2022	(75,431)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

16 Distribution to unitholders (Continued)

BOCHK All Weather ESG Multi-Asset Fund (Continued)

	USD
2022 final distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A4: AUD0.023 per unit, Class A7: GBP0.023 per unit, Class A9: RMB0.028 per unit, Class A10: EUR0.012 per unit) distributed on 8 July 2022	<u>(71,430)</u>
Total distributions during the year	
– in cash	(705,254)
– for reinvestment	(126,105)
Transfer from capital	<u>1,279,153</u>
Undistributed income at 30 June 2022	<u><u>–</u></u>
	USD
Undistributed income at 30 June 2022	–
Decrease in net assets attributable to unitholders during the year	(215,721)
Add: Finance costs – distribution to unitholders	607,324
Less: Net gain on financial assets at fair value through profit or loss	<u>(604,243)</u>
Undistributed income before distribution	(212,640)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A4: AUD0.022 per unit, Class A7: GBP0.020 per unit, Class A9: RMB0.023 per unit, Class A10: EUR0.008 per unit) distributed on 5 August 2022	(66,294)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.022 per unit, Class A7: GBP0.021 per unit, Class A9: RMB0.022 per unit, Class A10: EUR0.009 per unit) distributed on 7 September 2022	(62,481)
2023 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.025 per unit, Class A4: AUD0.021 per unit, Class A7: GBP0.020 per unit, Class A9: RMB0.021 per unit, Class A10: EUR0.009 per unit) distributed on 10 October 2022	(58,236)
2023 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A4: AUD0.020 per unit, Class A7: GBP0.020 per unit, Class A9: RMB0.020 per unit, Class A10: EUR0.008 per unit) distributed on 7 November 2022	(53,657)

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

16 Distribution to unitholders (Continued)

BOCHK All Weather ESG Multi-Asset Fund (Continued)

	USD
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A4: AUD0.023 per unit, Class A7: GBP0.023 per unit, Class A9: RMB0.022 per unit, Class A10: EUR0.019 per unit) distributed on 7 December 2022	(56,096)
2023 interim distribution (Class A1: USD0.024 per unit, Class A2: HKD0.024 per unit, Class A4: AUD0.015 per unit, Class A7: GBP0.017 per unit, Class A9: RMB0.009 per unit, Class A10: EUR0.007 per unit) distributed on 6 January 2023	(45,216)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.025 per unit, Class A4: AUD0.015 per unit, Class A7: GBP0.018 per unit, Class A9: RMB0.011 per unit, Class A10: EUR0.008 per unit) distributed on 7 February 2023	(46,674)
2023 interim distribution (Class A1: USD0.025 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.017 per unit, Class A7: GBP0.021 per unit, Class A9: RMB0.016 per unit, Class A10: EUR0.013 per unit) distributed on 7 March 2023	(45,596)
2023 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.017 per unit, Class A7: GBP0.021 per unit, Class A9: RMB0.013 per unit, Class A10: EUR0.013 per unit) distributed on 12 April 2023	(45,112)
2023 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.017 per unit, Class A7: GBP0.021 per unit, Class A9: RMB0.012 per unit, Class A10: EUR0.014 per unit) distributed on 8 May 2023	(43,574)
2023 interim distribution (Class A1: USD0.026 per unit, Class A2: HKD0.026 per unit, Class A4: AUD0.016 per unit, Class A7: GBP0.021 per unit, Class A9: RMB0.011 per unit, Class A10: EUR0.014 per unit) distributed on 7 June 2023	(41,567)
2023 final distribution (Class A1: USD0.026 per unit, Class A2: HKD0.027 per unit, Class A4: AUD0.018 per unit, Class A7: GBP0.022 per unit, Class A9: RMB0.013 per unit, Class A10: EUR0.014 per unit) distributed on 7 July 2023	(42,821)
Total distributions during the year	
– in cash	(534,078)
– for reinvestment	(73,246)
Transfer from capital	819,964
Undistributed income at 30 June 2023	–

The final dividend payable (in cash) to the unitholders as of 30 June 2023 was USD38,773 (2022: USD60,576), excluding the dividends for reinvestment of USD4,048 (2022: USD10,854).

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

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

During the year ended 30 June 2023 and 2022, there were no cross trading with another collective investment fund managed by the Manager.

18 Events After the Reporting Period

- (a) A new sub-fund, BOCHK All Weather USD Money Market Fund, was launched on 13 July 2023 as a sub-fund of BOCHK Wealth Creation Series.
- (b) Subsequent to the year ended 30 June 2023, BOCHK All Weather China High Yield Bond Fund, BOCHK All Weather Asian Bond Fund, BOCHK All Weather China Income Fund, BOCHK All Weather Asia Pacific High Income Fund, BOCHK All Weather Belt and Road Bond Fund, BOCHK All Weather Greater Bay Area Strategy Fund, BOCHK All Weather Asian High Yield Bond Fund and BOCHK All Weather ESG Multi-Asset Fund made the following interim distributions:

BOCHK All Weather China High Yield Bond Fund

Class A1

- RMB1,093,966 at RMB0.05 per units paid on 13 October 2023

Class A2

- USD18,448 at USD0.04 per units paid on 13 October 2023

Class A3

- HKD1,086,782 at HKD0.04 per units paid on 13 October 2023

Class A4

- AUD19,485 at AUD0.05 per units paid on 13 October 2023

Class A8

- USD45,464 at USD0.05 per units paid on 13 October 2023

BOCHK All Weather Asian Bond Fund

Class A1

- USD50,139 at USD0.030 per units paid on 7 August 2023
- USD45,906 at USD0.029 per units paid on 7 September 2023
- USD45,213 at USD0.029 per units paid on 9 October 2023

Class A2

- HKD725,637 at HKD0.030 per units paid on 7 August 2023
- HKD714,008 at HKD0.030 per units paid on 7 September 2023
- HKD707,890 at HKD0.030 per units paid on 9 October 2023

Class A7

- RMB308,691 at RMB0.032 per units paid on 7 August 2023
- RMB299,229 at RMB0.031 per units paid on 7 September 2023
- RMB295,661 at RMB0.031 per units paid on 9 October 2023

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

18 Events After the Reporting Period (Continued)

BOCHK All Weather China Income Fund

Class A1

- HKD104,238 at HKD0.016 per units paid on 7 August 2023
- HKD104,585 at HKD0.016 per units paid on 7 September 2023
- HKD105,111 at HKD0.016 per units paid on 9 October 2023

Class A2

- USD1,375 at USD0.016 per units paid on 7 August 2023
- USD1,373 at USD0.016 per units paid on 7 September 2023
- USD1,368 at USD0.016 per units paid on 9 October 2023

Class A8

- RMB20,248 at RMB0.016 per units paid on 7 August 2023
- RMB20,254 at RMB0.016 per units paid on 7 September 2023
- RMB20,260 at RMB0.016 per units paid on 9 October 2023

BOCHK All Weather Asia Pacific High Income Fund

Class A1

- USD2,796 at USD0.020 per units paid on 7 August 2023
- USD2,530 at USD0.020 per units paid on 7 September 2023
- USD2,511 at USD0.020 per units paid on 9 October 2023

Class A2

- HKD95,657 at HKD0.020 per units paid on 7 August 2023
- HKD93,250 at HKD0.020 per units paid on 7 September 2023
- HKD95,225 at HKD0.020 per units paid on 9 October 2023

Class A4

- AUD1,641 at AUD0.018 per units paid on 7 August 2023
- AUD1,641 at AUD0.018 per units paid on 7 September 2023
- AUD1,641 at AUD0.018 per units paid on 9 October 2023

Class A8

- RMB21,065 at RMB0.020 per units paid on 7 August 2023
- RMB21,079 at RMB0.020 per units paid on 7 September 2023
- RMB21,093 at RMB0.020 per units paid on 9 October 2023

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

18 Events After the Reporting Period (Continued)

BOCHK All Weather Belt and Road Bond Fund

Class A1

- USD10,150 at USD0.026 per units paid on 7 August 2023
- USD10,140 at USD0.026 per units paid on 7 September 2023
- USD10,141 at USD0.026 per units paid on 9 October 2023

Class A2

- HKD96,507 at HKD0.026 per units paid on 7 August 2023
- HKD95,139 at HKD0.026 per units paid on 7 September 2023
- HKD94,128 at HKD0.026 per units paid on 9 October 2023

Class A8

- RMB101,139 at RMB0.027 per units paid on 7 August 2023
- RMB101,253 at RMB0.027 per units paid on 7 September 2023
- RMB100,614 at RMB0.027 per units paid on 10 October 2023

BOCHK All Weather Greater Bay Area Strategy Fund

Class A1

- USD53,980 at USD0.024 per units paid on 7 August 2023
- USD53,417 at USD0.024 per units paid on 7 September 2023
- USD52,310 at USD0.024 per units paid on 9 October 2023

Class A2

- HKD1,036,814 at HKD0.024 per units paid on 7 August 2023
- HKD1,025,326 at HKD0.024 per units paid on 7 September 2023
- HKD1,015,925 at HKD0.024 per units paid on 9 October 2023

Class A3

- MOP386,778 at MOP0.024 per units paid on 7 August 2023
- MOP381,367 at MOP0.024 per units paid on 7 September 2023
- MOP379,775 at MOP0.024 per units paid on 9 October 2023

Class A4

- RMB80,414 at RMB0.026 per units paid on 7 August 2023
- RMB89,470 at RMB0.026 per units paid on 7 September 2023
- RMB88,519 at RMB0.026 per units paid on 9 October 2023

Class A11

- RMB238,969 at RMB0.024 per units paid on 7 August 2023
- RMB226,900 at RMB0.024 per units paid on 7 September 2023
- RMB226,399 at RMB0.024 per units paid on 9 October 2023

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

18 Events After the Reporting Period (Continued)

BOCHK All Weather Asian High Yield Bond Fund

Class A1

- USD12,866 at USD0.027 per units paid on 7 August 2023
- USD12,390 at USD0.026 per units paid on 7 September 2023
- USD12,390 at USD0.026 per units paid on 9 October 2023

Class A2

- HKD157,885 at HKD0.027 per units paid on 7 August 2023
- HKD129,901 at HKD0.026 per units paid on 7 September 2023
- HKD134,756 at HKD0.027 per units paid on 9 October 2023

Class A4

- AUD1,765 at AUD0.022 per units paid on 7 August 2023
- AUD1,605 at AUD0.020 per units paid on 7 September 2023
- AUD1,685 at AUD0.021 per units paid on 9 October 2023

Class A7

- GBP907 at GBP0.026 per units paid on 7 August 2023
- GBP873 at GBP0.025 per units paid on 7 September 2023
- GBP908 at GBP0.026 per units paid on 9 October 2023

Class A9

- RMB30,598 at RMB0.017 per units paid on 7 August 2023
- RMB28,722 at RMB0.016 per units paid on 7 September 2023
- RMB35,972 at RMB0.020 per units paid on 9 October 2023

Class A10

- EUR600 at EUR0.019 per units paid on 7 August 2023
- EUR600 at EUR0.019 per units paid on 7 September 2023
- EUR600 at EUR0.019 per units paid on 9 October 2023

BOCHK WEALTH CREATION SERIES

NOTES TO THE FINANCIAL STATEMENTS

30 JUNE 2023

18 Events After the Reporting Period (Continued)

BOCHK All Weather ESG Multi-Asset Fund

Class A1

- USD13,897 at USD0.026 per units paid on 7 August 2023
- USD13,445 at USD0.026 per units paid on 7 September 2023
- USD12,470 at USD0.025 per units paid on 9 October 2023

Class A2

- HKD163,179 at HKD0.027 per units paid on 7 August 2023
- HKD154,139 at HKD0.026 per units paid on 7 September 2023
- HKD152,266 at HKD0.026 per units paid on 9 October 2023

Class A4

- AUD3,263 at AUD0.019 per units paid on 7 August 2023
- AUD2,921 at AUD0.017 per units paid on 7 September 2023
- AUD2,922 at AUD0.017 per units paid on 9 October 2023

Class A7

- GBP1,195 at GBP0.025 per units paid on 7 August 2023
- GBP1,148 at GBP0.024 per units paid on 7 September 2023
- GBP1,198 at GBP0.025 per units paid on 9 October 2023

Class A9

- RMB23,217 at RMB0.012 per units paid on 7 August 2023
- RMB20,197 at RMB0.011 per units paid on 7 September 2023
- RMB30,405 at RMB0.016 per units paid on 9 October 2023

Class A10

- EUR604 at EUR0.016 per units paid on 7 August 2023
- EUR604 at EUR0.016 per units paid on 7 September 2023
- EUR566 at EUR0.015 per units paid on 9 October 2023

19 Approval of Financial Statements

The financial statements were approved by the Trustee and the Manager on 30 October 2023.

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

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

30 JUNE 2023

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

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

Companies rated level E will be subject to further assessment of their eligibility. Equity securities are assessed through Refinitiv score, while fixed income securities will be assessed through Refinitiv score, JESG score and ESGRM.

The Refinitiv score assesses an investment’s ESG performance, commitment and effectiveness based on publicly reported information. The ESG score is informed by 10 categories in the environmental, social and governance aspects. These are weighted based on their relative importance, which varies between industry groups for the environmental and social categories. The final ESG score, ranging from 0 to 100, is calculated based on scores and weights of each category, as well as score penalties from any significant ESG controversies captured from global media sources. Investments scored above 50 are categorised as eligible and fall into the eligible ESG investment universe.

The JESG scores measures a fixed-income investment’s ESG performance based on ESG scores from third-party ESG data providers. These data include long-term scores based on fundamental research, as well as event-driven signals that leverage big data techniques. For each issuer, the score is an amalgamation of the relevant data providers on an equal weight basis, which ranges from 0 to 100. Similar to the Refinitiv score, investments scored above 50 are categorised as eligible and will be part of the eligible ESG investment universe.

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

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

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

30 JUNE 2023

Equity securities that are considered eligible under the Refinitiv score framework will fall into the eligible ESG investment universe of the Sub-Fund, while fixed income securities that are considered eligible in any one of the Refinitiv score, JESG score, or ESGRM framework will also be included in the universe. Besides, any green, social and/or sustainability bonds which are aligned with the International Capital Market Association's Green Bond Principles, Social Bond Principles and/or Sustainability Bond Guidelines will also fall into the universe, regardless of the ESG rating of the issuers under each of the aforementioned rating models.

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

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

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

Engagement by Amundi's methodology: IA influences the activities or behaviour of investee companies through regular engagement and voting on 6 ESG themes, most of which are linked to the Sustainable Development Goals (SDGs).

To better carry out stewardship activities, both engagement policy and voting policy have been set by Amundi. A Pro-Active Engagement Policy has been established to seek to contribute to best practice dissemination, drive a better integration of sustainability in the investees' governance and operations, trigger positive change concerning how investees are managing their impacts, support the investees in their own transition towards a more sustainable and low carbon business model. A Demanding Voting Policy has also been adopted to emphasize the need for an accountable and diversified board that grasp the environmental and social challenges, as well as to ensure that boards and corporates are appropriately positioned and prepared to handle the transition towards a sustainable and low carbon economy.

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

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

30 JUNE 2023

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

1. Bloomberg, Refinitiv, JP Morgan ESG (JESG) Global Fixed Income Indices
2. Companies' public information, including annual report, ESG report, etc.
3. The Manager's internal analysis through meetings/calls with the companies, meetings with industry experts

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

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

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

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

30 JUNE 2023

As of 30 June 2023, 89% of the underlying investments (in Net Asset Value) in the portfolio are commensurate with the Sub-Fund's ESG focus. As of 30 June 2023, 14.5% of the investment universe was eliminated as a result of the Sub-Fund's ESG-related screening. To attain the Sub-Fund's ESG focus, the Manager has constructed the portfolio and conducted monthly review and monitoring according to the eligible ESG investment screening and selection process as detailed in disclosure of additional information on how the Sub-Fund has attained its ESG focus during the assessment period. The Sub-Fund's IA has also conducted engagement activities, where necessary and appropriate, by following its well-established engagement policy and voting policy as detailed in section disclosure of additional information on how the Sub-Fund has attained its ESG focus.

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

The actual proportion of the investment universe eliminated as a result of the Sub-Fund's ESG-related screening is also based on factual data, but with limitation on the data coverage. While the eligible ESG investment screening and selection is largely based on the IA's methodology, a small number of potential investments are considered directly through ESGRM because they are not covered by the IA's methodology, and are alternatively assessed based on the supplementary ESG data extracted from other external data providers as described in disclosure of additional information on how the Sub-Fund has attained its ESG focus. However, since there is not a clear initial investment universe with well-defined scope from which these small number of potential investments are extracted, the actual proportion of the investment universe eliminated by the ESGRM cannot be quantified. Because of such limitation, and in consideration of the fact that the eligible ESG investment screening and selection is largely based on the IA's methodology, the actual proportion of the investment universe eliminated as a result of the Sub-fund's ESG-related screening is calculated based only on the initial investment universe of the IA's methodology, as well as the actual number of eliminated investments from such initial investment universe.

As of 30 June 2023, 89% (for comparison: 83.8% as of 30 June 2022) of the underlying investments (in Net Asset Value) in the portfolio are commensurate with the Sub-fund's ESG focus, and 14.5% (for comparison: 18.6% as of 30 June 2022) of the investment universe was eliminated as a result of the Sub-fund's ESG-related screening.

**BOCHK WEALTH CREATION SERIES
PORTFOLIO CARBON FOOTPRINT DISCLOSURE**

Background

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

The remaining sub-fund of BOCHK Wealth Creation Series, namely BOCHK All Weather HKD Money Market Fund, has been identified as irrelevant to climate-related risks due to its investment strategy as of 30 June 2023. Re-evaluation on the relevance of the sub-fund is carried out at least once a year.

Portfolio Carbon Footprint

The following table depicts the portfolio carbon footprints associated with Scope 1 and Scope 2 GHG emissions (in tonnes of carbon dioxide equivalent (“tCO₂e”) per HKD1 million invested), as well as the coverage of underlying investments (in percentage of portfolio value), based on the positions as of 30 June 2023.

No.	Name of Sub-Fund	Portfolio Carbon Footprint (tCO ₂ e/HKD million)	Coverage of Investments Covered (%)
1	BOCHK All Weather Asia (ex-Japan) Equity Fund	7.22	97.75%
2	BOCHK All Weather Asia Pacific High Income Fund	57.67	86.76%
3	BOCHK All Weather Asian Bond Fund	26.64	94.62%
4	BOCHK All Weather Asian High Yield Bond Fund	69.57	96.33%
5	BOCHK All Weather Belt and Road Bond Fund	32.03	95.76%
6	BOCHK All Weather CNY Equity Fund	29.63	96.37%
7	BOCHK All Weather China High Yield Bond Fund	59.10	96.63%
8	BOCHK All Weather China Income Fund	22.40	90.51%
9	BOCHK All Weather China New Dynamic Equity Fund	18.38	95.10%
10	BOCHK All Weather ESG Multi Asset Fund	11.07	94.23%
11	BOCHK All Weather Global Opportunities Fund	8.00	83.48%
12	BOCHK All Weather Great Bay Area Strategy Fund	28.81	91.72%
13	BOCHK All Weather Hong Kong Equity Fund	32.92	91.98%
14	BOCHK All Weather Short Term Bond Fund	15.62	67.80%

**BOCHK WEALTH CREATION SERIES
 PORTFOLIO CARBON FOOTPRINT DISCLOSURE (CONTINUED)**

Calculation Methodology

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

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

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

The parameters are set out as follows:

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

Notes:

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

BOCHK WEALTH CREATION SERIES
PORTFOLIO CARBON FOOTPRINT DISCLOSURE (CONTINUED)

Assumptions and Limitations

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

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

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

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

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

Listed/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBIT SECURITIES			
BRITISH VIRGIN ISLANDS			
CHINALCO CAPITAL HLDGS LTD 4.1% S/A PERP	200,000	198,013	2.32%
NWD FINANCE BVI LTD 6.15% S/A PERP	200,000	186,620	2.19%
SINOCHEM OFFSHORE CAPITAL CO LTD 2.25% S/A 24NOV2026	200,000	178,562	2.09%
		<u>563,195</u>	<u>6.60%</u>
CAYMAN			
MEITUAN DIANPING 2.125% S/A 28OCT2025 REGS	200,000	183,482	2.15%
CHINA			
SHENZHEN EXPRESSWAY CO LTD 1.75% S/A 08JUL2026	10,000	8,986	0.11%
FRANCE			
AXA SA 4.5% S/A PERP	200,000	172,760	2.03%
GERMANY			
ALLIANZ SE 3.5% A PERP	200,000	167,240	1.96%
INDONESIA			
INDONESIA ASAHAN ALUMINIUM TBK 6.53% S/A 15NOV2028 REGS	200,000	207,181	2.43%
KOREA			
KOREA DEVELOPMENT BANK 4.375% S/A 15FEB2033	200,000	197,038	2.31%
UNITED KINGDOM			
PHOENIX GROUP HLDGS PLC 5.625% S/A PERP	200,000	178,833	2.10%
UNITED STATES			
UNITED STATES OF AMERICA TREASURY BILL 0% A 5JUL2023	250,000	249,830	2.93%
		<u>1,928,545</u>	<u>22.62%</u>

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER GLOBAL OPPORTUNITIES FUND

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2023

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
EQUITY SECURITIES			
FRANCE			
HERMES INTL	200	434,178	5.09%
LVMH MOET HENNESSAY LOUIS VUITTON SE	300	282,434	3.31%
		<u>716,612</u>	<u>8.40%</u>
UNITED STATES			
ADVANCED MICRO DEVICES INC	2,400	273,384	3.21%
ALPHABET INC-CL C	1,300	157,261	1.84%
AMAZON.COM INC	1,100	143,396	1.68%
APPLE INC	800	155,176	1.82%
ASML HLDG NV-NY REG	100	72,475	0.85%
ATLASSIAN CORP PLC	500	83,905	0.98%
BANK OF AMERICA CORP	5,000	143,450	1.68%
BOEING CO	600	126,696	1.49%
CARNIVAL CORP	4,000	75,320	0.88%
DATADOG INC-CL A	1,000	98,380	1.15%
GILEAD SCIENCES INC	1,600	123,312	1.45%
GOLDMAN SACHS GROUP INC	400	129,016	1.51%
HERSHEY CO	500	124,850	1.46%
HILTON WORLDWIDE HLDGS INC	1,000	145,550	1.71%
MARVELL TECHNOLOGY INC	2,200	131,516	1.54%
MERCK & CO INC	500	57,695	0.68%
META PLATFORMS INC-CL A	400	114,792	1.35%
METLIFE INC	5,000	282,650	3.32%
MICROSOFT CORP	800	272,432	3.20%
MORGAN STANLEY	1,200	102,480	1.20%
NVIDIA CORP	1,100	465,321	5.46%
REGENERON PHARMACEUTICALS INC	200	143,708	1.69%
SALESFORCE INC	600	126,756	1.49%
SERVICENOW INC	150	84,296	0.99%
SHOPIFY INC-CL A	2,500	161,500	1.89%
TRADE DESK INC-CL A	1,200	92,664	1.09%
WELLS FARGO & CO	8,000	341,440	4.00%
WORKDAY INC-CL A	600	135,534	1.59%
ZSCALER INC	800	117,040	1.38%
		<u>4,481,995</u>	<u>52.58%</u>
		<u>5,198,607</u>	<u>60.98%</u>

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
Collective Investment Schemes			
UNITED STATES			
CONSUMER STAPLES SELECT SECTOR SPDR FUND	1,400	103,838	1.23%
ENERGY SELECT SECTOR SPDR FUND	540	43,832	0.51%
HEALTH CARE SELECT SECTOR SPDR FUND	600	79,638	0.93%
ISHARES INDIA 50 ETF	2,000	90,080	1.06%
ISHARES NASDAQ BIOTECHNOLOGY ETF	400	50,784	0.60%
ISHARES U.S. HOME CONSTRUCTION ETF	1,500	128,160	1.50%
ISHARES U.S. MEDICAL DEVICES ETF	1,200	67,752	0.79%
SPDR EURO STOXX 50 ETF	2,400	110,352	1.29%
UTILITIES SELECT SECTOR SPDR FUND	400	26,176	0.31%
VANECK VECTORS SEMICONDUCTOR ETF	500	76,125	0.89%
WISDOMTREE JAPAN HEDGED EQUITY FUND	1,800	149,850	1.76%
		<u>926,587</u>	<u>10.87%</u>
		<u>8,053,739</u>	<u>94.44%</u>
Unlisted/Quoted Investments			
DEBIT SECURITIES			
INDIA			
JSW INFRASTRUCTURE LTD 4.95% S/A 21JAN2029 REGS	200,000	176,856	2.07%
		<u>176,856</u>	<u>2.07%</u>
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy AUD13,314.00 and Sell USD9,037.54 (Counterparty: Bank of China (Hong Kong) Limited)	–	(154)	0.00%
Buy AUD1,100.00 and Sell USD751.52 (Counterparty: Bank of China (Hong Kong) Limited)	–	(18)	0.00%
		<u>(172)</u>	<u>0.00%</u>
TOTAL INVESTMENTS		8,230,423	96.54%
OTHER NET ASSETS		<u>295,112</u>	<u>3.46%</u>
NET ASSETS AS AT 30 JUNE 2023 (AT TRADING VALUE)		<u>8,525,535</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>7,616,236</u>	

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

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

Listed/Quoted Investments	Holding/ nominal value	Fair value RMB	% of net assets
DEBT SECURITIES			
BERMUDA			
CHINA OIL AND GAS GROUP LTD 4.7% S/A 30JUN2026	1,750,000	10,794,050	3.23%
VIRGIN ISL, BT			
ELECT GLOBAL INVESTMENTS LTD 4.85% S/A PERP	800,000	4,688,451	1.40%
FORTUNE STAR BVI LTD 6.75% S/A 02JUL2023	750,000	5,616,819	1.68%
HAIMEN ZHONGNAN INVESTMENT DEVELOPMENT INTL CO LTD 11.5% S/A 07APR2024	1,560,000	2,832,022	0.85%
HKT CAPITAL NO 6 LTD 3% S/A 18JAN2032	540,000	3,371,365	1.01%
HUARONG FINANCE 2019 CO LTD 2.125% S/A 30SEP2023	500,000	3,608,818	1.08%
LS FINANCE 2025 LTD 4.5% S/A 26JUN2025	600,000	3,787,744	1.13%
NEW METRO GLOBAL LTD 4.625% S/A 15OCT2025	650,000	2,479,897	0.74%
NWD FINANCE BVI LTD 4.8% S/A PERP	60,000	257,705	0.08%
NWD FINANCE BVI LTD 6.15% S/A PERP	430,000	2,916,049	0.87%
NWD FINANCE BVI LTD 6.25% S/A PERP	1,200,000	6,602,168	1.98%
PEAK RE BVI HLDG LTD 5.35% S/A PERP	1,000,000	6,002,848	1.80%
TUSPARK FORWARD LTD 6.95% S/A 13MAY2024 (EXTENDED FROM 18JUN2022)	1,700,000	2,342,185	0.70%
TUSPARK FORWARD LTD 7.95% S/A 13MAY2024 (EXTENDED FROM 15AUG2021)	1,799,000	2,443,184	0.73%
		<u>46,949,255</u>	<u>14.05%</u>
CAYMAN			
CHINA HONGQIAO GROUP LTD 6.25% S/A 08JUN2024	1,570,000	11,255,943	3.37%
CHINA SCE GROUP HLDGS LTD 7.375% S/A 09APR2024	500,000	1,147,274	0.34%
EHI CAR SERVICES LTD 7.75% S/A 14NOV2024	400,000	2,311,879	0.69%
GREENTOWN CHINA HLDGS LTD 4.7% S/A 29APR2025	2,250,000	14,906,851	4.46%
MELCO RESORTS FINANCE LTD 5.75% S/A 21JUL2028 REGS	600,000	3,941,632	1.18%
MGM CHINA HLDGS LTD 4.75% S/A 01FEB2027 REGS	1,150,000	7,748,916	2.32%
MGM CHINA HLDGS LTD 5.875% S/A 15MAY2026 REGS	200,000	1,401,252	0.42%

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value RMB	% of net assets
DEBT SECURITIES (CONTINUED)			
CAYMAN (CONTINUED)			
POWERLONG REAL ESTATE HLDGS LTD 6.25% S/A 10AUG2024	380,000	353,720	0.11%
POWERLONG REAL ESTATE HLDGS LTD 7.125% S/A 15JAN2024	2,200,000	2,162,772	0.65%
RADIANCE HLDGS GROUP CO LTD 7.8% S/A 20MAR2024	800,000	4,400,001	1.32%
REDSUN PROPERTIES GROUP LTD 7.3% S/A 13JAN2025	2,400,000	1,510,868	0.45%
SANDS CHINA LTD 5.9% S/A 08AUG2028	750,000	5,322,879	1.59%
SEAZEN GROUP LTD 6% S/A 12AUG2024	800,000	4,234,143	1.27%
WYNN MACAU LTD 4.875% S/A 01OCT2024 REGS	1,000,000	7,174,801	2.15%
YUZHOU GROUP HLDGS CO LTD 7.85% S/A 12AUG2026	1,000,000	457,429	0.14%
YUZHOU GROUP HLDGS CO LTD 9.95% S/A 08JUN2023	1,200,000	538,624	0.16%
YUZHOU PROPERTIES CO LTD 7.7% S/A 20FEB2025	2,100,000	960,143	0.29%
YUZHOU PROPERTIES CO LTD 8.5% S/A 26FEB2024	700,000	315,469	0.09%
ZHENRO PROPERTIES GROUP LTD 7.1% S/A 10SEP2024	630,000	210,343	0.06%
ZHENRO PROPERTIES GROUP LTD 7.875% S/A 14APR2024	200,000	64,595	0.02%
ZHENRO PROPERTIES GROUP LTD 8.35% S/A 10MAR2024	400,000	127,912	0.04%
		<u>70,547,446</u>	<u>21.12%</u>
CHINA			
CHINA CONSTRUCTION BANK CORP 2.85% S/A 21JAN2032	2,000,000	13,689,973	4.10%
GUANGZHOU FINELAND REAL ESTATE DEVELOPMENT CO LTD 13.6% S/A 27JUL2023	2,200,000	2,716,841	0.81%
INDUSTRIAL & COMMERCIAL BANK OF CHINA LTD 3.2% S/A PERP	2,000,000	13,672,755	4.09%
JINKE PROPERTIES GROUP CO LTD 6.85% S/A 28MAY2024	1,800,000	1,459,281	0.44%
		<u>31,538,850</u>	<u>9.44%</u>

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value RMB	% of net assets
DEBT SECURITIES (CONTINUED)			
HONG KONG			
BANK OF COMMUNICATIONS (HONG KONG)			
LTD 3.725% S/A PERP	1,000,000	7,105,120	2.13%
CATHAY PACIFIC MTN FINANCING HK LTD			
4.875 S/A 17AUG2026	1,710,000	12,258,199	3.67%
CNAC HK FINBRIDGE CO LTD 3.35% S/A PERP	1,000,000	7,283,707	2.18%
GEMDALE EVER PROSPERITY INVESTMENT			
LTD 4.95% S/A 12AUG2024	650,000	4,105,408	1.23%
YANLORD LAND HK CO LTD 6.8% S/A 27FEB2024	1,600,000	11,630,323	3.48%
		<u>42,382,757</u>	<u>12.69%</u>
INDIA			
ADANI GREEN ENERGY LTD 4.375% S/A 08SEP2024 REGS			
	710,000	4,864,925	1.46%
JERSEY, C.I.			
WEST CHINA CEMENT LTD 4.95% S/A 08JUL2026			
	1,670,000	9,624,536	2.88%
MAURITIUS			
AZURE POWER ENERGY LTD 3.575% S/A 19AUG2026 REGS			
	220,000	1,099,413	0.33%
GREENKO POWER II LTD 4.3% S/A 13DEC2028 REGS			
	1,000,000	5,907,293	1.77%
GREENKO WIND PROJECTS MAURITIUS LTD 5.5% S/A 06APR2025 REGS			
	520,000	3,681,761	1.10%
INDIA CLEAN ENERGY HLDGS 4.5% S/A 18APR2027 REGS			
	1,100,000	6,687,734	2.00%
		<u>17,376,201</u>	<u>5.20%</u>
NETHERLANDS			
MONG DUONG FINANCE HLDGS BV 5.125% S/A 07MAY2029 REGS			
	700,000	4,525,729	1.35%
PAKISTAN			
PAKISTAN GOVERNMENT INTL BOND 7.875% S/A 31MAR2036 REGS			
	400,000	1,400,882	0.42%

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value RMB	% of net assets
DEBT SECURITIES (CONTINUED)			
PHILIPPINES			
SMC GLOBAL POWER HLDGS CORP 6.5% S/A PERP	200,000	1,324,257	0.40%
SMC GLOBAL POWER HLDGS CORP 7% S/A PERP	1,170,000	7,397,121	2.21%
		<u>8,721,378</u>	<u>2.61%</u>
SINGAPORE			
CONTINUUM ENERGY LEVANter PTE LTD 4.5% S/A 09FEB2027 REGS	600,000	3,850,175	1.15%
INDIKA ENERGY CAPITAL III PTE LTD 5.875% S/A 09NOV2024 REGS	1,000,000	7,182,567	2.15%
LMIRT CAPITAL PTE LTD 7.25% S/A 16JUN2024	500,000	2,376,199	0.71%
MEDCO BELL PTE LTD 6.375% S/A 30JAN2027 REGS	300,000	2,115,140	0.63%
MEDCO PLATINUM ROAD PTE LTD 6.75% S/A 30JAN2025 REGS	451,000	3,344,017	1.00%
THETA CAPITAL PTE LTD 8.125% S/A 22JAN2025	500,000	3,179,929	0.95%
		<u>22,048,027</u>	<u>6.59%</u>
THAILAND			
BANGKOK BANK PLC/HONG KONG 5% S/A PERP REGS	400,000	2,802,486	0.84%
UNITED KINGDOM			
BARCLAYS PLC 7.75% Q PERP	900,000	6,415,896	1.92%
HSBC HLDGS PLC 4.6% S/A PERP	200,000	1,111,157	0.33%
VEDANTA RESOURCES FINANCE II PLC 13.875% S/A 21JAN2024 REGS	1,000,000	7,102,918	2.14%
		<u>14,629,971</u>	<u>4.39%</u>
		<u>288,206,493</u>	<u>86.27%</u>

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

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

Unlisted/Quoted Investments	Holding/ nominal value	Fair value RMB	% of net assets
DEBT SECURITIES			
AUSTRALIA			
MACQUARIE BANK LTD/LONDON 6.125% S/A PERP REGS	1,000,000	<u>6,712,271</u>	<u>2.01%</u>
VIRGIN ISL, BT			
STUDIO CITY FINANCE LTD 5% S/A 15JAN2029 REGS	1,400,000	<u>7,849,798</u>	<u>2.35%</u>
CAYMAN			
MELCO RESORTS FINANCE LTD 5.625% S/A 17JUL2027 REGS	500,000	3,384,550	1.01%
SUNRISE CAYMAN LTD 5.25% S/A 11MAR2024	1,000,000	<u>7,344,314</u>	<u>2.20%</u>
		<u>10,728,864</u>	<u>3.21%</u>
INDIA			
JSW INFRASTRUCTURE LTD 4.95% S/A 21JAN2029 REGS	1,000,000	<u>6,426,682</u>	<u>1.92%</u>
UNITED STATES			
UNITED STATES OF AMERICA TREASURY BILL 0% A 20JUL2023	1,000,000	7,247,436	2.17%
UNITED STATES OF AMERICA TREASURY BILL 0% A 8AUG2023	1,000,000	<u>7,227,270</u>	<u>2.16%</u>
		<u>14,474,706</u>	<u>4.33%</u>
		<u>46,192,321</u>	<u>13.83%</u>
COLLECTIVE INVESTMENT SCHEMES			
LUXEMBOURG			
BOC (EUROPE) UCITS SICAV – BOCHK RMB HIGH YIELD BOND FUND-CD USD HEDGED	10,774	<u>4,056,871</u>	<u>1.21%</u>

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

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

Unlisted/Quoted Investments (Continued)	Holding/ nominal value	Fair value RMB	% of net assets
FOREIGN CURRENCY FORWARDS			
Buy RMB280,000,000.00 and Sell USD39,174,536.55 (Counterparty: Bank of China (Hong Kong) Limited)	–	(4,302,029)	(1.29%)
Buy AUD1,999,041.00 and Sell RMB9,671,560.26 (Counterparty: Bank of China (Hong Kong) Limited)	–	1,645	0.00%
Buy AUD42,000.00 and Sell RMB204,687.00 (Counterparty: Bank of China (Hong Kong) Limited)	–	(1,452)	0.00%
Buy USD6,012,136.99 and Sell RMB42,985,877.66 (Counterparty: Bank of China (Hong Kong) Limited)	–	646,039	0.19%
		<u>(3,655,797)</u>	<u>(1.10%)</u>
TOTAL INVESTMENTS		334,799,888	100.20%
OTHER NET ASSETS		<u>(660,726)</u>	<u>(0.20%)</u>
NET ASSETS AS AT 30 June 2023 (AT TRADING VALUE)		<u>334,139,162</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>435,680,254</u>	

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

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

Listed/Quoted Investments	Holding/ nominal value	Fair value HKD	% of net assets
EQUITY SECURITIES			
HONG KONG			
AIA GROUP LTD	40,000	3,164,000	2.52%
ALIBABA GROUP HLDG LTD	80,000	6,496,000	5.17%
ANTA SPORTS PRODUCTS LTD	20,000	1,601,000	1.27%
BAIDU INC-SW	40,000	5,312,000	4.23%
BANK OF CHINA LTD-H	2,000,000	6,280,000	5.00%
BYD CO LTD-H	25,000	6,250,000	4.97%
CHINA CONSTRUCTION BANK CORP-H	2,000,000	10,140,000	8.07%
CHINA OVERSEAS LAND & INVESTMENT LTD	200,000	3,416,000	2.72%
HAIDILAO INTL HLDG LTD	100,000	1,724,000	1.37%
HAIER SMART HOME CO LTD -H	120,000	2,958,000	2.35%
HSBC HLDGS PLC	150,000	9,150,000	7.28%
HUANENG POWER INTL INC-H	600,000	2,940,000	2.34%
LENOVO GROUP LTD	400,000	3,268,000	2.60%
LI AUTO INC-CL A	30,000	4,065,000	3.23%
LI NING CO LTD	40,000	1,686,000	1.34%
MEITUAN-CLASS B	40,000	4,892,000	3.89%
NETEASE INC	50,000	7,630,000	6.07%
PETROCHINA CO LTD-H	600,000	3,252,000	2.59%
PING AN INSURANCE GROUP CO OF CHINA LTD-H	100,000	4,985,000	3.97%
SHANGHAI MICROPORT MEDBOT (GROUP) CO LTD-H	50,000	1,215,000	0.97%
SINOPHARM GROUP CO LTD-H	60,000	1,470,000	1.17%
TENCENT HLDGS LTD	20,000	6,632,000	5.28%
TRIP.COM GROUP LTD	5,000	1,363,000	1.08%
ZHONGSHENG GROUP HLDGS LTD	50,000	1,497,500	1.19%
		<u>101,386,500</u>	<u>80.67%</u>
CHINA			
BEIJING KINGSOFT OFFICE SOFTWARE INC-A	5,000	2,545,889	2.03%
CHINA CSSC HLDGS LTD-A	100,000	3,548,567	2.82%
HUADIAN POWER INTL CO-A	500,000	3,606,793	2.87%
IFLYTEK CO LTD-A	20,000	1,465,577	1.17%
NAURA TECHNOLOGY GROUP CO LTD-A	5,000	1,712,553	1.36%
SUZHOU MAXWELL TECHNOLOGIES CO LTD-A	8,000	1,461,091	1.16%
WUHU 37 INTERACTIVE ENTERTAINMENT NETWORK TECHNOLOGY GROUP CO LTD-A	50,000	1,880,493	1.50%
		<u>16,220,963</u>	<u>12.91%</u>
		<u>117,607,463</u>	<u>93.58%</u>

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value HKD	% of net assets
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy RMB3,847,441.00 and Sell HKD4,378,772.60 (Counterparty: Bank of China (Hong Kong) Limited)	–	(219,847)	(0.18%)
Buy RMB215,785.00 and Sell HKD236,478.78 (Counterparty: Bank of China (Hong Kong) Limited)	–	(3,224)	0.00%
Buy AUD334,353.00 and Sell HKD1,775,581.61 (Counterparty: Bank of China (Hong Kong) Limited)	–	(28,910)	(0.02%)
Buy AUD18,788.00 and Sell HKD100,130.65 (Counterparty: Bank of China (Hong Kong) Limited)	–	(1,981)	0.00%
		<u>(253,962)</u>	<u>(0.20%)</u>
TOTAL INVESTMENTS		117,353,501	93.38%
OTHER NET ASSETS		<u>8,334,155</u>	<u>6.62%</u>
NET ASSETS AS AT 30 JUNE 2023 (AT TRADING VALUE)		<u>125,687,656</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>119,982,333</u>	

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

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

Listed/Quoted Investments	Holding/ nominal value	Fair value RMB	% of net assets
EQUITY SECURITIES			
CHINA			
ALUMINUM CORP OF CHINA LTD-A	400,000	2,196,000	0.88%
AVIC HEAVY MACHINERY CO LTD-A	100,000	2,651,000	1.06%
BAOSHAN IRON & STEEL CO LTD-A	1,250,000	7,025,000	2.81%
BEIJING KINGSOFT OFFICE SOFTWARE INC-A	20,000	9,444,400	3.77%
BTG HOTELS (GROUP) CO LTD-A	280,000	5,306,000	2.12%
BYD CO LTD-A	10,000	2,582,700	1.03%
CHAOZHOU THREE-CIRCLE GROUP CO LTD-A	159,907	4,693,271	1.87%
CHINA CITIC BANK CORP LTD-A	500,000	2,990,000	1.19%
CHINA FILM CO LTD-A	150,000	2,107,500	0.84%
CHINA LIFE INSURANCE CO LTD-A	149,907	5,240,749	2.09%
CHINA MERCHANTS BANK CO LTD-A	100,000	3,276,000	1.31%
CHINA MERCHANTS SHEKOU INDUSTRIAL ZONE CO LTD-A	300,000	3,909,000	1.56%
CHINA PETROLEUM & CHEMICAL CORP-A	1,000,000	6,360,000	2.54%
CHINA RAILWAY GROUP LTD-A	800,000	6,064,000	2.42%
CHINA TELECOM CORP LTD-A	1,200,000	6,756,000	2.70%
CHINA YANGTZE POWER CO LTD-A	260,000	5,735,600	2.29%
CHONGQING CHANGAN AUTOMOBILE CO LTD-A	40	517	0.00%
CITIC SECURITIES CO LTD-A	500,000	9,890,000	3.95%
CONTEMPORARY AMPEREX TECHNOLOGY CO LTD-A	10,000	2,287,900	0.91%
FOCUS MEDIA INFORMATION TECHNOLOGY CO LTD-A	1,000,000	6,810,000	2.72%
FOXCONN INDUSTRIAL INTERNET CO LTD-A	380,000	9,576,000	3.82%
GLODON SOFTWARE CO LTD-A	102,877	3,342,474	1.33%
HUMANWELL HEALTHCARE GROUP CO LTD-A	100,000	2,694,000	1.08%
INDUSTRIAL & COMMERCIAL BANK OF CHINA LTD-A	2,500,000	12,050,000	4.81%
JIANGSU HENGRUI MEDICINE CO LTD-A	129,952	6,224,701	2.49%
JIANGSU XINQUAN AUTOMOTIVE TRIM CO LTD-A	100,000	4,389,000	1.75%
JIANGSU ZHONGTIAN TECHNOLOGIES CO LTD-A	20	318	0.00%
KUNLUN TECH CO LTD-A	60,000	2,416,800	0.97%
KWEICHOW MOUTAI CO LTD-A	1,500	2,536,500	1.01%
LUXSHARE PRECISION INDUSTRY CO LTD-A	150,000	4,867,500	1.94%
MANGO EXCELLENT MEDIA CO LTD-A	100,000	3,421,000	1.37%
NAURA TECHNOLOGY GROUP CO LTD-A	38,000	12,070,700	4.82%
NINGBO TUOPU GROUP CO LTD-A	50,000	4,035,000	1.61%
PETROCHINA CO LTD-A	1,000,000	7,470,000	2.98%
PING AN INSURANCE GROUP CO OF CHINA LTD-A	200,000	9,280,000	3.71%
POSTAL SAVINGS BANK OF CHINA CO LTD-A	1,500,000	7,335,000	2.93%
SHANDONG GOLD MINING CO LTD-A	180,000	4,226,400	1.69%

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value RMB	% of net assets
EQUITY SECURITIES (CONTINUED)			
CHINA (CONTINUED)			
SHENZHEN MINDRAY BIO-MEDICAL ELECTRONICS CO LTD-A	10,000	2,998,000	1.20%
SHENZHEN SALUBRIS PHARMACEUTICALS CO LTD-A	199,958	6,236,690	2.49%
SUNGROW POWER SUPPLY CO LTD-A	40,000	4,665,200	1.86%
WULIANGYE YIBIN CO LTD-A	12,000	1,962,840	0.78%
WUXI APPTEC CO LTD-A	35,098	2,186,956	0.87%
YUNNAN ALUMINIUM CO LTD-A	300,000	3,819,000	1.52%
ZHANGZHOU PIENZHEHUANG PHARMACEUTICAL CO LTD-A	5,000	1,431,800	0.57%
		<u>214,561,516</u>	<u>85.66%</u>
HONG KONG			
AIA GROUP LTD	60,000	4,401,520	1.76%
ALIBABA GROUP HLDG LTD	50,000	3,765,311	1.50%
CHINA PACIFIC INSURANCE (GROUP) CO-H	40,000	751,207	0.30%
CHINA RESOURCES BEER HLDGS CO LTD	50,000	2,392,735	0.96%
LI NING CO LTD	10,000	390,906	0.16%
MEITUAN-CLASS B	30,000	3,402,691	1.36%
NETEASE INC	50,000	7,076,189	2.83%
SUNNY OPTICAL TECHNOLOGY GROUP CO LTD	50,000	3,623,880	1.45%
TENCENT HLDGS LTD	10,000	3,075,313	1.23%
WUXI BIOLOGICS CAYMAN INC	30,000	522,367	0.21%
		<u>29,402,119</u>	<u>11.76%</u>
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy HKD39,116,658 and Sell CNY34,421,558 (Counterparty: Bank of China (Hong Kong) Limited)		1,607,102	0.64%
Buy HKD1,542,287 and Sell CNY1,417,543 (Counterparty: Bank of China (Hong Kong) Limited)		9,233	0.00%
		<u>1,616,335</u>	<u>0.64%</u>
TOTAL INVESTMENTS		245,579,970	98.06%
OTHER NET ASSETS		<u>4,978,826</u>	<u>1.94%</u>
NET ASSETS AS AT 30 JUNE 2023 (AT TRADING VALUE)		<u>250,558,796</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>259,973,631</u>	

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

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

Listed/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES			
AUSTRALIA			
AUSTRALIA & NEW ZEALAND BANKING			
GROUP LTD/UK 6.75% S/A PERP REGS	500,000	493,650	0.79%
NEWCASTLE COAL INFRASTRUCTURE GROUP PTY LTD 4.4% S/A 29SEP2027 REGS	300,000	278,434	0.45%
		<u>772,084</u>	<u>1.24%</u>
BERMUDA			
CHINA OIL AND GAS GROUP LTD 4.7% S/A 30JUN2026	400,000	339,476	0.55%
CANADA			
BK OF NOVA SCOTIA 3.625% Q 27OCT2081	900,000	650,164	1.05%
CAYMAN			
AAC TECHNOLOGIES HLDGS INC 3% S/A 27NOV2024	500,000	476,217	0.77%
CHINA RESOURCES LAND LTD 3.75% S/A PERP	2,700,000	2,605,748	4.20%
CK HUTCHISON INTL 23 LTD 4.875% S/A 21APR2033 REGS	900,000	898,163	1.45%
MEITUAN DIANPING 2.125% S/A 28OCT2025 REGS	1,500,000	1,376,113	2.21%
POWERLONG REAL ESTATE HLDGS LTD 6.95% S/A 23JUL2023	1,050,000	156,946	0.25%
REDSUN PROPERTIES GROUP LTD 7.3% S/A 13JAN2025	650,000	56,303	0.09%
ZHENRO PROPERTIES GROUP LTD 7.1% S/A 10SEP2024	550,000	25,267	0.04%
ZHENRO PROPERTIES GROUP LTD 7.875% S/A 14APR2024	200,000	8,888	0.01%
		<u>5,603,645</u>	<u>9.02%</u>
CHINA			
BANK OF CHINA LTD 5% S/A 13NOV2024 REGS	1,400,000	1,389,089	2.24%
JINKE PROPERTIES GROUP CO LTD 6.85% S/A 28MAY2024	1,500,000	167,325	0.27%
		<u>1,556,414</u>	<u>2.51%</u>

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
HONG KONG			
AIA GROUP LTD 2.7% S/A PERP	600,000	536,034	0.86%
AIA GROUP LTD 3.2% S/A 16SEP2040 REGS	600,000	603,824	0.97%
BANK OF CHINA HONG KONG LTD 1.33% S/A 17FEB2024	1,000,000	125,539	0.20%
BANK OF EAST ASIA LTD 4% S/A 29MAY2030	940,000	872,278	1.41%
BANK OF EAST ASIA LTD 6.75% S/A 15MAR2027	250,000	252,326	0.41%
CHONG HING BANK LTD 5.5% S/A PERP	500,000	487,036	0.78%
DAH SING BANK LTD 3% S/A 02NOV2031	380,000	328,224	0.53%
HONG KONG GOVERNMENT INTL BOND 4% S/A 07JUN2033	300,000	295,169	0.48%
NANYANG COMMERCIAL BANK LTD 3.8% S/A 20NOV2029	670,000	642,548	1.03%
XIAOMI BEST TIME INTL LTD 3.375% S/A 29APR2030 REGS	400,000	327,148	0.53%
		<u>4,470,126</u>	<u>7.20%</u>
INDIA			
GMR HYDERABAD INTL AIRPORT LTD 4.75% S/A 02FEB2026 REGS	500,000	484,150	0.78%
JSW HYDRO ENERGY LTD 4.125% S/A 18MAY2031 REGS	600,000	429,417	0.69%
JSW STEEL LTD 3.95% S/A 05APR2027 REGS	340,000	305,417	0.49%
POWER FINANCE CORP LTD 3.35% S/A 16MAY2031	200,000	169,594	0.27%
RELIANCE INDUSTRIES LTD 2.875% S/A 12JAN2032 REGS	750,000	634,722	1.03%
SHRIRAM TRANSPORT FINANCE CO LTD 4.4% S/A 13MAR2024 REGS	300,000	298,884	0.48%
		<u>2,322,184</u>	<u>3.74%</u>

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
INDONESIA			
BANK RAKYAT INDONESIA PERSERO TBK 3.95% S/A 28MAR2024	200,000	199,177	0.32%
BANK TABUNGAN NEGARA PERSERO TBK 4.2% S/A 23JAN2025	310,000	298,131	0.48%
BUKIT MAKMUR MANDIRI UTAMA 7.75% S/A 10FEB2026 REGS	800,000	705,755	1.14%
INDONESIA ASAHAN ALUMINIUM PERSERO 4.75% S/A 15MAY2025 REGS	350,000	344,060	0.55%
INDONESIA ASAHAN ALUMINIUM TBK 6.53% S/A 15NOV2028 REGS	300,000	310,771	0.50%
INDONESIA GOVERNMENT INTL BOND 4.2% S/A 15OCT2050	200,000	173,055	0.28%
PELABUHAN INDONESIA II 5.375% S/A 05MAY2045 REGS	600,000	576,649	0.93%
PERUSAHAAN PENERBIT SBSN INDONESIA III 3.8% S/A 23JUN2050 REGS	1,200,000	951,726	1.53%
		<u>3,559,324</u>	<u>5.73%</u>
JAPAN			
ASAHI MUTUAL LIFE INSURANCE CO 6.9% S/A PERP	1,575,000	1,641,258	2.64%
JERSEY, C.I.			
WEST CHINA CEMENT LTD 4.95% S/A 08JUL2026	400,000	317,195	0.51%
KOREA			
KEB HANA BANK 4.375% S/A 30SEP2024 REGS	800,000	790,303	1.27%
KOREA DEVELOPMENT BANK 4.375% S/A 15FEB2033	260,000	256,149	0.41%
MIRAE ASSET DAEWOO CO LTD 2.125% S/A 30JUL2023	1,180,000	1,186,989	1.92%
SHINHAN BANK CO LTD 4% S/A 23APR2029 REGS	200,000	182,869	0.29%
SHINHAN FINANCIAL GROUP CO LTD 3.34% S/A 05FEB2030 REGS	500,000	482,878	0.78%
		<u>2,899,188</u>	<u>4.67%</u>

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
MACAU			
INDUSTRIAL & COMMERCIAL BANK OF CHINA MACAU LTD 2.875% S/A 12SEP2029	500,000	<u>485,922</u>	<u>0.78%</u>
MALAYSIA			
KHAZANAH CAPITAL LTD 4.876% S/A 1JUN2033	1,190,000	<u>1,185,018</u>	<u>1.91%</u>
MAURITIUS			
CLEAN RENEWABLE POWER MAURITIUS PTE LTD 4.25% S/A 25MAR2027 REGS	400,000	331,524	0.53%
GREENKO WIND PROJECTS MAURITIUS LTD 5.5% S/A 06APR2025 REGS	300,000	292,265	0.47%
UPL CORP LTD 4.625% S/A 16JUN2030	400,000	<u>344,243</u>	<u>0.56%</u>
		<u>968,032</u>	<u>1.56%</u>
NETHERLANDS			
MINEJESA CAPITAL BV 5.625% S/A 10AUG2037 REGS	500,000	405,241	0.65%
MONG DUONG FINANCE HLDGS BV 5.125% S/A 07MAY2029 REGS	450,000	<u>400,319</u>	<u>0.65%</u>
		<u>805,560</u>	<u>1.30%</u>
PAKISTAN			
PAKISTAN GOVERNMENT INTL BOND 7.875% S/A 31MAR2036 REGS	500,000	<u>240,943</u>	<u>0.39%</u>
PHILIPPINES			
PHILIPPINE GOVERNMENT INTL BOND 5% S/A 17JUL2033	800,000	829,150	1.34%
PHILIPPINE GOVERNMENT INTL BOND 5.50% S/A 17JAN2048	1,800,000	1,896,905	3.05%
SMC GLOBAL POWER HLDGS CORP 6.5% S/A PERP	200,000	182,211	0.29%
SMC GLOBAL POWER HLDGS CORP 7% S/A PERP	400,000	<u>347,968</u>	<u>0.56%</u>
		<u>3,256,234</u>	<u>5.24%</u>

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
SINGAPORE			
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	2,000,000	1,916,754	3.10%
CONTINUUM ENERGY LEVANter PTE LTD 4.5% S/A 09FEB2027 REGS	500,000	441,471	0.71%
GLOBAL PRIME CAPITAL PTE LTD 5.95% S/A 23JAN2025	500,000	491,687	0.79%
INDIKA ENERGY CAPITAL III PTE LTD 5.875% S/A 09NOV2024 REGS	250,000	247,072	0.40%
INDIKA ENERGY CAPITAL IV PTE LTD 8.25% S/A 22OCT2025 REGS	500,000	505,586	0.81%
MEDCO BELL PTE LTD 6.375% S/A 30JAN2027 REGS	400,000	388,044	0.62%
THETA CAPITAL PTE LTD 6.75% S/A 31OCT2026	250,000	182,369	0.29%
UNITED OVERSEAS BANK LTD 1.75% S/A 16MAR2031	1,200,000	1,074,257	1.73%
		<u>5,247,240</u>	<u>8.45%</u>
SWEDEN			
SKANDINAVISKA ENSKILDA BANKEN AB 5.125% S/A PERP	600,000	558,254	0.90%
THAILAND			
BANGKOK BANK PCL 3.466% S/A 23SEP2036 REGS	400,000	329,050	0.53%
KASIKORNBANK PCL/HONG KONG 3.343% S/A 02OCT2031	250,000	222,856	0.36%
TMB BANK PCL/CAYMAN ISLANDS 4.9% S/A PERP	300,000	285,533	0.46%
		<u>837,439</u>	<u>1.35%</u>
UNITED KINGDOM			
BARCLAYS PLC 8% Q PERP	400,000	378,862	0.61%
UNITED STATES			
PERIAMA HLDGS LLC 5.95% S/A 19APR2026	200,000	195,410	0.31%
US TREASURY N/B 3.375% S/A 15MAY2033	1,050,000	1,014,612	1.63%
US TREASURY N/B 3.625% S/A 15FEB2053	3,910,000	3,795,548	6.12%
US TREASURY N/B 3.625% S/A 15MAY2053	2,350,000	2,262,657	3.64%
		<u>7,268,227</u>	<u>11.70%</u>

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
VIRGIN ISL, BT			
BLUESTAR FINANCE HLDGS LTD 3.1% S/A PERP	1,000,000	983,723	1.58%
CHEUNG KONG INFRASTRUCTURE FINANCE BVI LTD 4% S/A PERP	400,000	296,184	0.48%
CHINA HUANENG GROUP HONG KONG TREASURY MANAGEMENT HLDG LTD 2.85% S/A PERP	500,000	493,546	0.79%
CHINALCO CAPITAL HLDGS LTD 4.1% S/A PERP	1,000,000	990,068	1.59%
DIANJIAN HAIYU LTD 3.45% S/A PERP	250,000	239,612	0.39%
HKT CAPITAL NO 6 LTD 3% S/A 18JAN2032	1,360,000	1,168,299	1.88%
HUARONG FINANCE 2017 CO LTD 5.5% S/A 27APR2047	200,000	143,048	0.23%
HUARONG FINANCE 2019 CO LTD 2.125% S/A 30SEP2023	500,000	496,556	0.80%
HUARONG FINANCE II CO LTD 4.875% S/A 22NOV2026	550,000	490,161	0.79%
JIC ZHIXIN LTD 1.5% S/A 27AUG2025	500,000	459,313	0.74%
JIC ZHIXIN LTD 2.125% S/A 27AUG2030	80,000	67,328	0.11%
MINMETALS BOUNTEOUS FINANCE BVI LTD 3.375% S/A PERP	610,000	598,161	0.96%
NWD FINANCE BVI LTD 4.125% S/A PERP	1,570,000	1,064,360	1.71%
NWD FINANCE BVI LTD 4.8% S/A PERP	1,000,000	590,983	0.95%
PEAK RE BVI HLDG LTD 5.35% S/A PERP	500,000	412,981	0.67%
TCL TECHNOLOGY INVESTMENTS LTD 1.875% S/A 14JUL2025	1,560,000	1,442,061	2.32%
TUSPARK FORWARD LTD 6.95% S/A 13MAY2024 (EXTENDED FROM 18JUN2022)	500,000	94,785	0.15%
		<u>10,031,169</u>	<u>16.14%</u>

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

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

Unlisted/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES			
AUSTRALIA			
AUSTRALIA & NEW ZEALAND BANKING			
GROUP LTD 2.95% S/A 22JUL2030 REGS	600,000	558,204	0.90%
SANTOS FINANCE LTD 3.649% S/A 29APR2031 REGS	400,000	334,438	0.54%
		<u>892,642</u>	<u>1.44%</u>
CHINA			
YIBIN EMERGING INDUSTRY INVESTMENT			
GROUP CO LTD 2.2% S/A 17JUL2024	1,000,000	955,609	1.54%
		<u>955,609</u>	<u>1.54%</u>
FRANCE			
ELECTRICITE DE FRANCE SA 6.9% S/A 23MAY2053 REGS			
	1,200,000	1,254,208	2.02%
INDIA			
JSW INFRASTRUCTURE LTD 4.95% S/A 21JAN2029 REGS			
	400,000	353,712	0.57%
UNITED STATES			
UNITED STATES OF AMERICA TREASURY BILL 0% A 13JUL2023			
	200,000	199,639	0.32%
UNITED STATES OF AMERICA TREASURY BILL 0% A 16MAY2024			
	800,000	763,254	1.23%
UNITED STATES OF AMERICA TREASURY BILL 0% A 26SEP2023			
	600,000	592,502	0.95%
		<u>1,555,395</u>	<u>2.50%</u>

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

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

Unlisted/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
Total Debt Securities		<u>60,405,524</u>	<u>97.27%</u>
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy RMB73,810,720 and Sell USD10,326,788 (Counterparty: Bank of China (Hong Kong) Limited)		(156,264)	(0.25%)
		<u>(156,264)</u>	<u>(0.25%)</u>
TOTAL INVESTMENTS		60,249,260	97.02%
OTHER NET ASSETS		<u>1,852,670</u>	<u>2.98%</u>
NET ASSETS AS AT 30 JUNE 2023 (AT TRADING VALUE)		<u><u>62,101,930</u></u>	<u><u>100.00%</u></u>
TOTAL INVESTMENTS, AT COST		<u><u>66,454,681</u></u>	

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

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

Listed/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
EQUITY SECURITIES			
CHINA			
SINOMA SCIENCE & TECHNOLOGY CO LTD-A	46,800	132,138	3.65%
YUNNAN ENERGY NEW MATERIAL CO LTD-A	7,000	92,801	2.56%
		<u>224,939</u>	<u>6.21%</u>
HONG KONG			
ALIBABA GROUP HLDG LTD	25,600	265,261	7.33%
ANTA SPORTS PRODUCTS LTD	21,000	214,515	5.92%
ASM PACIFIC TECHNOLOGY LTD	4,000	39,380	1.09%
CHINA OILFIELD SERVICES LTD-H	82,000	84,653	2.34%
CHINA OVERSEAS LAND & INVESTMENT LTD	90,000	196,159	5.42%
CHINA RESOURCES GAS GROUP LTD	91,800	313,944	8.67%
CSPC PHARMACEUTICAL GROUP LTD	164,000	142,518	3.94%
KINGDEE INTL SOFTWARE GROUP CO LTD	47,000	62,855	1.74%
LENOVO GROUP LTD	134,000	139,703	3.86%
MEITUAN-CLASS B	15,400	240,339	6.64%
PETROCHINA CO LTD-H	116,000	80,230	2.22%
PING AN INSURANCE GROUP CO OF CHINA LTD-H	30,000	190,838	5.27%
TENCENT HLDGS LTD	4,300	181,954	5.03%
ZTO EXPRESS CAYMAN INC	3,350	84,001	2.32%
		<u>2,236,350</u>	<u>61.79%</u>
KOREA			
DENTIUM CO LTD	617	67,886	1.88%
KT CORP	5,169	116,883	3.23%
KT&G CORP	2,806	176,297	4.87%
SAMSUNG ELECTRONICS CO LTD	5,332	292,116	8.07%
SAMSUNG HEAVY INDUSTRIES CO LTD	18,956	95,940	2.65%
		<u>749,122</u>	<u>20.70%</u>
SINGAPORE			
AEM HLDGS LTD	20,700	56,786	1.57%
		<u>3,267,199</u>	<u>90.27%</u>

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIA (EX-JAPAN) EQUITY FUND
INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2023

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEPOSITORY RECEIPTS			
TAIWAN			
TAIWAN SEMICONDUCTOR MANUFACTURING CO-ADR	3,021	<u>304,879</u>	<u>8.42%</u>
TOTAL LISTED/QUOTED INVESTMENTS		3,572,078	98.69%
OTHER NET ASSETS		<u>48,456</u>	<u>1.31%</u>
NET ASSETS AS AT 30 JUNE 2023 (AT TRADING VALUE)		<u><u>3,620,534</u></u>	<u><u>100.00%</u></u>
TOTAL INVESTMENTS, AT COST		<u><u>4,015,878</u></u>	

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

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

Unlisted/Quoted Investments	Holding/ nominal value	Fair value HKD	% of net assets
DEBT SECURITIES			
CHINA			
YIBIN EMERGING INDUSTRY INVESTMENT GROUP CO LTD 2.2% S/A 17JUL2024	200,000	<u>1,497,726</u>	<u>3.02%</u>
INDIA			
JSW INFRASTRUCTURE LTD 4.95% S/A 21JAN2029 REGS	200,000	<u>1,385,932</u>	<u>2.79%</u>
Total Unlisted Debt Securities		<u>2,883,658</u>	<u>5.81%</u>
Listed/Quoted Investments			
DEBT SECURITIES			
CAYMAN			
OVERSEAS CHINESE TOWN ASIA HLDGS LTD 4.5% S/A PERP	200,000	<u>1,596,562</u>	<u>3.22%</u>
CHINA			
CHINA CINDA ASSET MANAGEMENT CO LTD 4.4% A PERP	200,000	<u>1,506,534</u>	<u>3.03%</u>
HONG KONG			
CHINA PING AN INSURANCE OVERSEAS HLDGS LTD 2.85% S/A 12AUG2031	300,000	<u>1,854,604</u>	<u>3.74%</u>
INDIA			
JSW STEEL LTD 3.95% S/A 05APR2027 REGS	200,000	<u>1,407,884</u>	<u>2.84%</u>
MAURITIUS			
AZURE POWER ENERGY LTD 3.575% S/A 19AUG2026 REGS	230,000	<u>1,239,342</u>	<u>2.50%</u>

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value HKD	% of net assets
DEBT SECURITIES (CONTINUED)			
SWITZERLAND			
JULIUS BAER GROUP LTD 3.625% S/A PERP	200,000	<u>1,057,250</u>	<u>2.13%</u>
VIRGIN ISL, BT			
PROVEN GLORY CAPITAL LTD 4% S/A 21FEB2027	200,000	1,469,319	2.96%
SINOCHEM OFFSHORE CAPITAL CO LTD 2.375% S/A 23SEP2031	200,000	<u>1,261,105</u>	<u>2.54%</u>
		<u>2,730,424</u>	<u>5.50%</u>
		<u>11,392,600</u>	<u>22.95%</u>
COLLECTIVE INVESTMENT SCHEMES			
HONG KONG			
LINK REAL ESTATE INVESTMENT TRUST	24,000	<u>1,044,000</u>	<u>2.10%</u>
		<u>1,044,000</u>	<u>2.10%</u>

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CHINA INCOME FUND

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2023

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value HKD	% of net assets
EQUITY SECURITIES			
HONG KONG			
AIA GROUP LTD	30,000	2,373,000	4.78%
AIR CHINA LTD-H	200,000	1,116,000	2.25%
ALIBABA GROUP HLDG LTD	40,000	3,248,000	6.54%
BANK OF COMMUNICATIONS CO LTD-H	200,000	1,038,000	2.09%
BOC HONG KONG (HLDGS) LTD	80,000	1,916,000	3.86%
CHINA CONSTRUCTION BANK CORP-H	400,000	2,028,000	4.08%
CHINA LONGYUAN POWER GROUP CORP LTD-H	150,000	1,210,500	2.44%
CHINA MERCHANTS BANK CO LTD-H	50,000	1,780,000	3.59%
CHINA MOBILE LTD	20,000	1,281,000	2.58%
CHINA POWER INTL DEVELOPMENT LTD	400,000	1,152,000	2.32%
CHINA SHENHUA ENERGY CO LTD-H	40,000	958,000	1.93%
HSBC HLDGS PLC	20,000	1,220,000	2.46%
INDUSTRIAL & COMMERCIAL BK OF CHINA-H	500,000	2,090,000	4.21%
MEITUAN-CLASS B	24,700	3,020,810	6.08%
PING AN INSURANCE GROUP CO OF CHINA LTD-H	30,000	1,495,500	3.01%
SUNNY OPTICAL TECHNOLOGY GROUP CO LTD	15,000	1,172,250	2.36%
TENCENT HLDGS LTD	9,000	2,984,400	6.01%
WUXI BIOLOGICS CAYMAN INC	20,000	751,000	1.51%
		<u>30,834,460</u>	<u>62.10%</u>
		30,834,460	62.10%
Foreign Currency Forward Contracts			
Buy CNY6,897,505.00 and sell HKD7,836,945.18 (Counterparty: Bank of China (Hong Kong) Limited)			
		<u>(381,024)</u>	<u>(0.77%)</u>
		(381,024)	(0.77%)
TOTAL INVESTMENTS		45,773,695	92.20%
OTHER NET ASSETS		<u>3,875,536</u>	<u>7.80%</u>
NET ASSETS AS AT 30 JUNE 2023 (AT TRADING VALUE)		<u>49,649,231</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>52,660,186</u>	

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

INVESTMENT PORTFOLIO (UNAUDITED)

30 JUNE 2023

Listed/Quoted Investments	Holding/ nominal value	Fair value HKD	% of net assets
EQUITY SECURITIES			
AUSTRALIA			
BHP GROUP LTD	2,000.00	59,963	1.12%
BORAL LTD	46,000.00	123,537	2.31%
RIO TINTO LTD	1,000.00	76,429	1.43%
WESFARMERS LTD	3,500.00	115,081	2.15%
		<u>375,010</u>	<u>7.01%</u>
CHINA			
BYD CO LTD-A	3,500	124,378	2.32%
JIANGSU HENGRUI MEDICINE CO LTD-A	44,960	296,323	5.54%
		<u>420,701</u>	<u>7.86%</u>
HONG KONG			
AGRICULTURAL BANK OF CHINA LTD-H	700,000	275,123	5.14%
ALIBABA GROUP HLDG LTD	34,000	352,300	6.58%
BANK OF CHINA LTD-H	650,000	260,448	4.86%
CHINA COMMUNICATIONS CONSTRUCTION CO LTD-H	190,000	103,771	1.94%
CHINA MOBILE LTD	9,000	73,560	1.37%
CHINA RAILWAY CONSTRUCTION CORP LTD-H	130,000	95,553	1.78%
CHINA RAILWAY GROUP LTD-H	180,000	118,752	2.22%
HSBC HLDGS PLC	26,000	202,386	3.78%
MEITUAN-CLASS B	8,000	124,852	2.34%
TENCENT HLDGS LTD	8,500	359,675	6.73%
		<u>1,966,420</u>	<u>36.74%</u>
		<u>2,762,131</u>	<u>51.61%</u>
DEBT SECURITIES			
CAYMAN			
CHINA HONGQIAO GROUP LTD 6.25% S/A 08JUN2024	200,000	197,295	3.69%
CHINA SCE GROUP HLDGS LTD 7% S/A 02MAY2025	300,000	46,942	0.88%
YUZHOU PROPERTIES CO LTD 8.5% S/A 04FEB2023	200,000	12,610	0.24%
YUZHOU PROPERTIES CO LTD 8.5% S/A 26FEB2024	250,000	15,502	0.29%
		<u>272,349</u>	<u>5.10%</u>
CHINA			
INDUSTRIAL & COMMERCIAL BANK OF CHINA LTD 3.2% S/A PERP	200,000	188,130	3.51%
INDIA			
JSW INFRASTRUCTURE LTD 4.95% S/A 21JAN2029 REGS	200,000	176,856	3.30%
JERSEY, C.I.			
WEST CHINA CEMENT LTD 4.95% S/A 08JUL2026	200,000	158,598	2.96%

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (Continued)			
MAURITIUS			
AZURE POWER ENERGY LTD 3.575% S/A 19AUG2026 REGS	230,000	<u>158,150</u>	<u>2.95%</u>
VIRGIN ISL, BT			
CHINA HUADIAN OVERSEAS DEVELOPMENT MANAGEMENT CO LTD 4% S/A PERP	200,000	197,227	3.68%
HUARONG FINANCE 2019 CO LTD 2.125% S/A 30SEP2023	200,000	198,622	3.71%
RKP OVERSEAS FINANCE 2016 A LTD 7.95% S/A PERP	300,000	98,536	1.84%
TUSPARK FORWARD LTD 6.95% S/A 13MAY2024 (EXTENDED FROM 18JUN2022)	500,000	<u>94,786</u>	<u>1.77%</u>
		<u>589,171</u>	<u>11.00%</u>
		<u>1,543,254</u>	<u>28.82%</u>
COLLECTIVE INVESTMENT SCHEMES			
UNITED STATES			
ISHARES MSCI SOUTH KOREA ETF	6,000	<u>380,280</u>	<u>7.10%</u>
SINGAPORE			
CAPITALAND ASCENDAS REIT	36,280	<u>72,968</u>	<u>1.36%</u>
		<u>453,248</u>	<u>8.46%</u>
DEPOSIT RECEIPTS			
TAIWAN			
TAIWAN SEMICONDUCTOR MANUFACTURING CO-ADR	4,000	<u>403,680</u>	<u>7.54%</u>

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (Continued)			
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy AUD402,716 and sell USD273,364 (Counterparty: Bank of China (Hong Kong) Limited)		(4,656)	(0.09%)
Buy CNY5,336,489 and sell USD775,901 (Counterparty: Bank of China (Hong Kong) Limited)		<u>(39,119)</u>	<u>(0.73%)</u>
		<u>(43,775)</u>	<u>(0.82%)</u>
TOTAL INVESTMENTS		5,118,538	95.61%
OTHER NET ASSETS		<u>234,991</u>	<u>4.39%</u>
NET ASSETS AS AT 30 JUNE 2023 (AT TRADING VALUE)		<u><u>5,353,529</u></u>	<u><u>100.00%</u></u>
TOTAL INVESTMENTS, AT COST		<u><u>6,299,018</u></u>	

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER SHORT TERM BOND FUND**

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

Listed/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES			
AUSTRALIA			
COMMONWEALTH BANK OF AUSTRALIA 2.688% S/A 11MAR2031 REGS	200,000	157,927	0.48%
BRITISH VIRGIN ISLANDS			
CHINA GREAT WALL INTL HLDGS IV LTD 3.95% S/A PERP	200,000	194,054	0.59%
CHINA HUADIAN OVERSEAS DEVELOPMENT MANAGEMENT CO LTD 4% S/A PERP	500,000	493,068	1.49%
CHINA HUANENG GROUP HONG KONG TREASURY MANAGEMENT HLDGS LTD 3.08% S/A PERP	400,000	378,321	1.14%
CMHI FINANCE BVI CO LTD 3.5% S/A PERP	1,000,000	1,000,972	3.03%
COASTAL EMERALD LTD 4.3% S/A PERP	400,000	396,355	1.20%
SINOCHEM OFFSHORE CAPITAL CO LTD 2.25% S/A 24NOV2026	500,000	446,406	1.35%
SINOCHEM OFFSHORE CAPITAL CO LTD 3% S/A PERP	750,000	746,203	2.26%
TAIHU PEARL ORIENTAL CO LTD 3.15% S/A 30JUL2023	450,000	454,734	1.37%
VERTEX CAPITAL INVESTMENT LTD 4.75% S/A 03APR2024	200,000	199,437	0.60%
		<u>4,309,550</u>	<u>13.03%</u>
CAYMAN			
BAIDU INC 3.875% S/A 29SEP2023	400,000	401,949	1.21%
CCBL CAYMAN 1 CORP LTD 1.99% S/A 21JUL2025	200,000	187,389	0.57%
CHINA MENGNIU DAIRY CO LTD 3% S/A 18JUL2024	200,000	197,021	0.60%
CHINA RESOURCES LAND LTD 3.75% S/A PERP	200,000	193,018	0.58%
MEITUAN DIANPING 2.125% S/A 28OCT2025 REGS	200,000	183,482	0.55%
SPIC PREFERRED CO NO 1 LTD 3.38% S/A PERP	200,000	194,080	0.59%
WEIBO CORP 3.5% S/A 05JUL2024	200,000	197,792	0.60%
		<u>1,554,731</u>	<u>4.70%</u>

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER SHORT TERM BOND FUND

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2023

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
CHINA			
BANK OF CHINA LTD 5% S/A 13NOV2024 REGS	600,000	595,324	1.80%
CHINA CONSTRUCTION BANK CORP 4.25% S/A 27FEB2029	200,000	200,466	0.61%
CHINA MERCHANTS BANK/LUX SOFR+0.50% Q 01SEP2023	200,000	200,886	0.61%
SHOUGANG GROUP CO LTD 4% S/A 23MAY2024	1,000,000	986,182	2.98%
		<u>1,982,858</u>	<u>6.00%</u>
HONG KONG			
AIA GROUP LTD 2.7% S/A PERP	400,000	357,356	1.08%
AIRPORT AUTHORITY HONG KONG 2.1% S/A PERP	350,000	320,870	0.97%
AIRPORT AUTHORITY HONG KONG 2.4% S/A PERP	400,000	353,645	1.07%
BANK OF CHINA HONG KONG LTD 5.9% S/A PERP REGS	1,200,000	1,219,639	3.70%
BANK OF EAST ASIA LTD 5.125% S/A 07JUL2028	250,000	239,160	0.72%
BANK OF EAST ASIA LTD 6.75% S/A 15MAR2027	250,000	252,326	0.76%
CHINA TAIPING NEW HORIZON LTD 6% S/A 18OCT2023	400,000	404,667	1.22%
CNAC HK FINBRIDGE CO LTD 3.35% S/A PERP	500,000	501,101	1.51%
CNAC HK FINBRIDGE CO LTD 4.875% S/A 14MAR2025	200,000	198,492	0.60%
CRCC CHENGAN LTD 3.97% S/A PERP	800,000	783,881	2.37%
		<u>4,631,137</u>	<u>14.00%</u>
JAPAN			
MITSUBISHI UFJ FINANCIAL GROUP INC 5.719% S/A 20FEB2026	200,000	202,865	0.61%
NOMURA HLDGS INC 5.099% S/A 03JUL2025	300,000	302,326	0.91%
SUMITOMO MITSUI TRUST BANK LTD 1.05% S/A 12SEP2025	300,000	272,298	0.82%
		<u>777,489</u>	<u>2.34%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER SHORT TERM BOND FUND**

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
KOREA			
HANWHA LIFE INSURANCE CO LTD 3.379% S/A 04FEB2032 REGS	400,000	362,439	1.10%
HANWHA SOLUTIONS CORP 3% S/A 19APR2024	12,000,000	1,646,981	4.98%
HYUNDAI CAPITAL SERVICES INC 3.2% A 11AUG2024	3,000,000	423,677	1.28%
HYUNDAI CAPITAL SERVICES INC 3.55% A 21SEP2023	5,000,000	707,669	2.14%
SK HYNIX INC 1% S/A 19JAN2024 REGS	700,000	683,067	2.06%
		<u>3,823,833</u>	<u>11.56%</u>
LUXEMBOURG			
SPIC LUXEMBOURG LATIN AMERICA RENEWABLE ENERGY INVESTMENT CO SARL 4.65% S/A 30OCT2023	400,000	401,368	1.21%
SINGAPORE			
BOC AVIATION LTD 2.75% S/A 02DEC2023	1,000,000	988,515	2.99%
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	200,000	191,675	0.58%
		<u>1,180,190</u>	<u>3.57%</u>
THAILAND			
MINOR INTL PCL 2.7% S/A PERP	300,000	274,764	0.83%
UNITED KINGDOM			
HSBC HLGS PLC 8% S/A PERP	400,000	408,117	1.23%
UNITED STATES			
BOC AVIATION USA CORP 1.625% S/A 29APR2024 REGS	600,000	580,241	1.75%
US TREASURY N/B 3.375% S/A 15MAY2033	200,000	193,284	0.58%
US TREASURY N/B 3.625% S/A 15FEB2053	200,000	194,146	0.59%
		<u>967,671</u>	<u>2.92%</u>
		<u>20,469,634</u>	<u>61.87%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER SHORT TERM BOND FUND**

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

Unlisted/Unquoted Investments	Holding/ nominal value	Fair value USD	% of net assets
CAYMAN			
SUNRISE CAYMAN LTD 5.25% S/A 11MAR2024	1,000,000	<u>1,010,542</u>	<u>3.05%</u>
CHINA			
FUBON BANK CHINA CO LTD 4.08% S/A 09JAN2025 FORMOSA	5,000,000	<u>702,016</u>	<u>2.12%</u>
HONG KONG			
BOCOM LEASING MANAGEMENT HONG KONG CO LTD 5.5% A 7MAR2024	300,000	<u>303,831</u>	<u>0.92%</u>
		<u>2,016,389</u>	<u>6.09%</u>
FOREIGN CURRENCY FORWARDS			
Buy USD3,236,728 and Sell CNY22,800,000 (counterparty: Bank of China (HK) Limited)	–	<u>91,378</u>	<u>0.28%</u>
	–	<u>91,378</u>	<u>0.28%</u>
TOTAL INVESTMENTS		<u>22,577,401</u>	<u>68.24%</u>
OTHER NET ASSETS		<u>10,508,759</u>	<u>31.76%</u>
NET ASSETS AS AT 30 JUNE 2023 (AT TRADING VALUE)		<u><u>33,086,160</u></u>	<u><u>100.00%</u></u>
TOTAL INVESTMENTS, AT COST		<u><u>22,156,266</u></u>	

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER BELT AND ROAD BOND FUND**

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

Listed/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
EQUITY SECURITIES			
CHINA			
CHINA LIFE INSURANCE CO LTD-A	10,000	48,103	0.45%
KWEICHOW MOUTAI CO LTD-A	300	69,802	0.65%
		<u>117,905</u>	<u>1.10%</u>
HONG KONG			
CHINA TELECOM CORP LTD-H	120,000	57,424	0.54%
CNOOC LTD	50,000	71,460	0.67%
COFCO JOYCOME FOODS LTD	250,000	59,976	0.56%
WUXI BIOLOGICS CAYMAN INC	9,000	43,125	0.40%
		<u>231,985</u>	<u>2.17%</u>
UNITED STATES			
LOCKHEED MARTIN CORP	150	69,057	0.64%
MICROSOFT CORP	200	68,108	0.63%
TESLA INC	1,000	261,770	2.44%
		<u>398,935</u>	<u>3.71%</u>
		<u>748,825</u>	<u>6.98%</u>
DEBT SECURITIES			
BERMUDA			
CHINA OIL AND GAS GROUP LTD 4.7% S/A 30JUN2026	200,000	169,738	1.58%
BRITISH VIRGIN ISLANDS			
CHEUNG KONG INFRASTRUCTURE FINANCE BVI LTD 4% S/A PERP	400,000	296,184	2.76%
CHINA RAILWAY XUNJIE CO LTD 3.25% S/A 28JUL2026	200,000	190,310	1.77%
DIANJIAN HAIYU LTD 3.45% S/A PERP	200,000	191,689	1.79%
HKT CAPITAL NO 6 LTD 3% S/A 18JAN2032	200,000	171,809	1.60%
HUARONG FINANCE II CO LTD 4.875% S/A 22NOV2026	250,000	222,800	2.08%
NWD FINANCE BVI LTD 4.125% S/A PERP	400,000	271,175	2.53%
PEAK RE BVI HLDG LTD 5.35% S/A PERP	300,000	247,789	2.31%
RH INTL FINANCE LTD 6.5% S/A PERP	400,000	245,365	2.29%
YONGDA INVESTMENT LTD 2.25% S/A 16JUN2025	200,000	186,420	1.74%
		<u>2,023,541</u>	<u>18.87%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER BELT AND ROAD BOND FUND**

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
CAYMAN			
AAC TECHNOLOGIES HLDGS INC 3% S/A 27NOV2024	300,000	285,730	2.66%
CK HUTCHISON INTL 23 LTD 4.875% S/A 21APR2033 REGS	200,000	199,592	1.86%
MEITUAN DIANPING 2.125% S/A 28OCT2025 REGS	300,000	275,222	2.57%
ZHENRO PROPERTIES GROUP LTD 6.63% S/A 07JAN2026	400,000	5,788	0.05%
		<u>766,332</u>	<u>7.14%</u>
CHINA			
JINKE PROPERTIES GROUP CO LTD 6.85% S/A 28MAY2024	200,000	22,310	0.21%
HONG KONG			
AIA GROUP LTD 2.7% S/A PERP	200,000	178,678	1.67%
AIRPORT AUTHORITY HONG KONG 4.875% S/A 12JAN2033 REGS	300,000	311,057	2.90%
CHINA CLEAN ENERGY DEVELOPMENT LTD 4% S/A 05NOV2025	220,000	212,604	1.98%
HONG KONG GOVERNMENT INTL BOND 4% S/A 07JUN2033	200,000	196,779	1.83%
HONG KONG GOVERNMENT INTL BOND 5.25% S/A 11JAN2053	200,000	228,312	2.13%
ICBCIL FINANCE CO LTD 1.75% S/A 25AUG2025	279,000	258,009	2.41%
XIAOMI BEST TIME INTL LTD 3.375% S/A 29APR2030 REGS	300,000	245,362	2.29%
		<u>1,630,801</u>	<u>15.21%</u>
INDIA			
GMR HYDERABAD INTL AIRPORT LTD 4.75% S/A 02FEB2026 REGS	200,000	193,660	1.81%
INDONESIA			
INDONESIA ASAHAN ALUMINIUM TBK 6.53% S/A 15NOV2028 REGS	200,000	207,180	1.93%
REPUBLIC OF INDONESIA 3.85% S/A 11JAN2053 REGS	200,000	215,166	2.01%
		<u>422,346</u>	<u>3.94%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER BELT AND ROAD BOND FUND**

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
JAPAN			
ASAHI MUTUAL LIFE INSURANCE CO 6.9% S/A PERP	400,000	<u>416,827</u>	<u>3.89%</u>
JERSEY, C.I.			
WEST CHINA CEMENT LTD 4.95% S/A 08JUL2026	200,000	<u>158,598</u>	<u>1.48%</u>
MALAYSIA			
KHAZANAH CAPITAL LTD 4.876% S/A 1JUN2033	200,000	<u>199,163</u>	<u>1.86%</u>
MAURITIUS			
CLEAN RENEWABLE POWER MAURITIUS PTE LTD 4.25% S/A 25MAR2027 REGS	200,000	<u>165,762</u>	<u>1.55%</u>
PHILIPPINES			
PHILIPPINE GOVERNMENT INTL BOND 5.50% S/A 17JAN2048	400,000	<u>421,534</u>	<u>3.93%</u>
SINGAPORE			
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	250,000	239,594	2.23%
CONTINUUM ENERGY LEVANter PTE LTD 4.5% S/A 09FEB2027 REGS	200,000	176,588	1.65%
GLOBAL PRIME CAPITAL PTE LTD 5.95% S/A 23JAN2025	200,000	196,675	1.83%
INDIKA ENERGY CAPITAL IV PTE LTD 8.25% S/A 22OCT2025 REGS	300,000	303,352	2.83%
MEDCO BELL PTE LTD 6.375% S/A 30JAN2027 REGS	200,000	<u>194,022</u>	<u>1.81%</u>
		<u>1,110,231</u>	<u>10.35%</u>
SWITZERLAND			
JULIUS BAER GROUP LTD 3.625% S/A PERP	200,000	<u>134,914</u>	<u>1.25%</u>
UNITED STATES			
US TREASURY N/B 3.625% S/A 15FEB2053	390,000	378,584	3.52%
US TREASURY N/B 3.625% S/A 15MAY2053	290,000	279,222	2.60%
		<u>657,806</u>	<u>6.12%</u>
		<u>8,493,563</u>	<u>79.19%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER BELT AND ROAD BOND FUND**

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEPOSIT RECEIPTS			
UNITED STATES			
FUTU HLDGS LTD-SPONSORED ADR	1,500	59,610	0.56%
PINDUODUO INC-SPONSORED ADR	1,000	69,140	0.64%
		<u>128,750</u>	<u>1.20%</u>
Unlisted/Quoted Investments			
DEBT SECURITIES			
AUSTRALIA			
SANTOS FINANCE LTD 3.649% S/A 29APR2031 REGS	200,000	<u>167,219</u>	<u>1.56%</u>
CAYMAN			
SUNRISE CAYMAN LTD 5.25% S/A 11MAR2024	600,000	<u>606,325</u>	<u>5.65%</u>
CHINA			
YIBIN EMERGING INDUSTRY INVESTMENT GROUP CO LTD 2.2% S/A 17JUL2024	300,000	<u>286,683</u>	<u>2.67%</u>
INDIA			
JSW INFRASTRUCTURE LTD 4.95% S/A 21JAN2029 REGS	200,000	<u>176,856</u>	<u>1.65%</u>
UNITED STATES			
UNITED STATES OF AMERICA TREASURY BILL 0% A 13JUL2023	300,000	<u>299,459</u>	<u>2.80%</u>
		<u>1,536,542</u>	<u>14.33%</u>
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy CNY29,970,883 and Sell USD4,193,198		<u>(63,451)</u>	<u>(0.59%)</u>
		<u>(63,451)</u>	<u>(0.59%)</u>
TOTAL INVESTMENTS		10,844,229	101.11%
OTHER NET ASSETS		<u>(119,240)</u>	<u>(1.11%)</u>
NET ASSETS AS AT 30 June 2023 (AT TRADING VALUE)		<u><u>10,724,989</u></u>	<u><u>100.00%</u></u>
TOTAL INVESTMENTS, AT COST		<u><u>11,563,795</u></u>	

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER GREATER BAY AREA STRATEGY FUND**

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

Listed/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES			
BERMUDA			
CHINA OIL AND GAS GROUP LTD 4.7% S/A 30JUN2026	800,000	678,952	0.80%
		<u>678,952</u>	<u>0.80%</u>
BRITISH VIRGIN ISLANDS			
BLUESTAR FINANCE HLDGS LTD 3.1% S/A PERP	510,000	501,699	0.59%
CELESTIAL MILES LTD 5.75% S/A PERP	1,000,000	1,011,628	1.20%
CHEUNG KONG INFRASTRUCTURE FINANCE BVI LTD 4% S/A PERP	4,000,000	2,961,836	3.50%
CHINA HUANENG GROUP HONG KONG TREASURY MANAGEMENT HLDGS LTD 3.08% S/A PERP	1,940,000	1,834,856	2.17%
CHINALCO CAPITAL HLDGS LTD 4.1% S/A PERP	1,000,000	990,068	1.17%
CHOUZHOU INTL INVESTMENT LTD 3.15% S/A 11AUG2023	910,000	918,090	1.09%
CNPC HK OVERSEAS CAP 5.95% S/A 28APR2041 REGS	1,380,000	1,544,085	1.83%
CONTEMPORARY RUIDING DEVELOPMENT LTD 1.875% S/A 17SEP2025	500,000	463,298	0.55%
EASTERN CREATION II INVESTMENT HLDGS LTD 1% S/A 10SEP2023	290,000	288,267	0.34%
FRANSHION BRILLIANT LTD 4.25% S/A 23JUL2029	1,000,000	805,383	0.95%
HUARONG FINANCE 2019 CO LTD 3.375% S/A 24FEB2030	1,000,000	770,796	0.91%
LS FINANCE 2025 LTD 4.5% S/A 26JUN2025	200,000	173,725	0.21%
NEW METRO GLOBAL LTD 4.625% S/A 15OCT2025	200,000	104,991	0.12%
NWD FINANCE BVI LTD 4.125% S/A PERP	1,970,000	1,335,534	1.58%
SF HLDG INVESTMENT 2021 LTD 3.125% S/A 17NOV2031	3,000,000	2,570,458	3.04%
SHANGHAI PORT GROUP BVI DEVELOPMENT CO LTD 2.85% S/A 11SEP2029	500,000	448,024	0.53%
SIHC INTL CAPITAL LTD 4.35% S/A 26SEP2023	500,000	503,590	0.60%
SINOPEC GROUP OVERSEAS DEVELOPMENT 2016 LTD 4.1% S/A 03MAY2046 REGS	500,000	449,299	0.53%
STATE GRID OVERSEAS INVESTMENT 2013 LTD 4.375% S/A 22MAY2043 REGS	2,000,000	1,900,599	2.25%
TALENT YIELD INTL LTD 3.125% S/A 06MAY2031	990,000	864,076	1.01%
VIGOROUS CHAMPION INTL LTD 2.75% S/A 02JUN2025	2,150,000	2,013,228	2.37%
WANDA PROPERTIES GLOBAL CO LTD 11% S/A 13FEB2026	200,000	99,483	0.12%
		<u>22,553,013</u>	<u>26.66%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER GREATER BAY AREA STRATEGY FUND**

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
CANADA			
CNOOC PETROLEUM NORTH AMERICA ULC 5.875% S/A 10MAR2035	1,000,000	1,073,565	1.27%
		<u>1,073,565</u>	<u>1.27%</u>
CAYMAN			
ALIBABA GROUP HLDG LTD 2.125% S/A 09FEB2031	1,000,000	821,222	0.97%
ALIBABA GROUP HLDG LTD 4.4% S/A 06DEC2057	2,000,000	1,574,331	1.86%
BAIDU INC 4.875% S/A 14NOV2028	500,000	491,592	0.58%
CHINA MODERN DAIRY HLDGS LTD 2.125% S/A 14JUL2026	2,190,000	1,898,769	2.24%
CHINA OVERSEAS FINANCE CAYMAN VIII LTD 2.75% S/A 02MAR2030	860,000	746,859	0.88%
CHINA OVERSEAS FINANCE CAYMAN VIII LTD 3.125% S/A 02MAR2035	500,000	389,745	0.46%
CHINA OVERSEAS FINANCE CAYMAN VIII LTD 3.45% S/A 15JUL2029	1,000,000	912,848	1.08%
CHINA OVERSEAS GRAND OCEANS FINANCE IV CAYMAN LTD 2.45% S/A 09FEB2026	2,800,000	2,496,463	2.95%
CHINA RESOURCES LAND LTD 3.75% S/A PERP	1,540,000	1,486,241	1.76%
CHINA STATE CONSTRUCTION FINANCE CAYMAN I LTD 3.4% S/A PERP	1,000,000	940,262	1.11%
CHINA STATE CONSTRUCTION FINANCE CAYMAN III LTD 4% S/A PERP	2,000,000	1,948,322	2.30%
CK HUTCHISON INTL 23 LTD 4.875% S/A 21APR2033 REGS	2,000,000	1,995,918	2.36%
ENN ENERGY HLDGS LTD 4.625% S/A 17MAY2027 REGS	2,200,000	2,151,012	2.54%
PCGI INTERMEDIATE HLDGS III LTD 4.5% S/A 23AUG2026	500,000	448,905	0.53%
POWERLONG REAL ESTATE HLDGS LTD 6.25% S/A 10AUG2024	2,370,000	303,548	0.36%
RADIANCE HLDGS GROUP CO LTD 7.8% S/A 20MAR2024	200,000	151,355	0.18%
SEAZEN GROUP LTD 6% S/A 12AUG2024	200,000	145,649	0.17%
TENCENT HLDGS LTD 3.975% S/A 11APR2029 REGS	2,000,000	1,874,367	2.22%
ZHENRO PROPERTIES GROUP LTD 7.1% S/A 10SEP2024	2,130,000	97,852	0.12%
		<u>20,875,260</u>	<u>24.67%</u>

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER GREATER BAY AREA STRATEGY FUND

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2023

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
CHINA			
GUOREN PROPERTY & CASUALTY INSURANCE CO LTD 3.35% S/A 01JUN2026	1,060,000	916,351	1.08%
JINKE PROPERTIES GROUP CO LTD 6.85% S/A 28MAY2024	1,500,000	167,325	0.20%
		<u>1,083,676</u>	<u>1.28%</u>
GERMANY			
ALLIANZ SE 3.2% A PERP	800,000	597,306	0.71%
		<u>597,306</u>	<u>0.71%</u>
HONG KONG			
BANK OF EAST ASIA LTD 4.875% S/A 22APR2032	3,000,000	2,744,081	3.24%
CHINA PING AN INSURANCE OVERSEAS HLDGS LTD 2.85% S/A 12AUG2031	2,500,000	1,972,185	2.33%
CITIC LTD 2.85% S/A 25FEB2030	650,000	575,377	0.68%
CITIC LTD 3.5% S/A 17FEB2032	800,000	716,094	0.85%
CRCC CHENGAN LTD 3.97% S/A PERP	2,000,000	1,959,702	2.32%
DAH SING BANK LTD 5% S/A 15JAN2029	4,975,000	5,021,992	5.94%
NANYANG COMMERCIAL BANK LTD 3.8% S/A 20NOV2029	1,500,000	1,438,542	1.70%
PINGAN REAL ESTATE CAPITAL LTD 3.45% S/A 29JUL2026	500,000	406,858	0.48%
YAN GANG LTD 1.9% S/A 23MAR2026	500,000	456,296	0.54%
		<u>15,291,127</u>	<u>18.08%</u>
INDIA			
JSW STEEL LTD 3.95% S/A 05APR2027 REGS	540,000	485,075	0.57%
		<u>485,075</u>	<u>0.57%</u>
INDONESIA			
BUKIT MAKMUR MANDIRI UTAMA 7.75% S/A 10FEB2026 REGS	1,000,000	882,194	1.04%
		<u>882,194</u>	<u>1.04%</u>
JERSEY, C.I.			
WEST CHINA CEMENT LTD 4.95% S/A 08JUL2026	1,300,000	1,030,884	1.22%
		<u>1,030,884</u>	<u>1.22%</u>

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER GREATER BAY AREA STRATEGY FUND

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2023

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
MAURITIUS			
AZURE POWER ENERGY LTD 3.575% S/A 19AUG2026 REGS	230,000	158,150	0.19%
GREENKO WIND PROJECTS MAURITIUS LTD 5.5% S/A 06APR2025 REGS	320,000	311,749	0.37%
		<u>469,899</u>	<u>0.56%</u>
PHILIPPINES			
SMC GLOBAL POWER HLDGS CORP 7% S/A PERP	1,390,000	1,209,190	1.43%
		<u>1,209,190</u>	<u>1.43%</u>
SAUDI ARABIA			
SAUDI GOVERNMENT INTL BOND 4.875% S/A 18JUL2033 REGS	2,000,000	2,043,526	2.42%
		<u>2,043,526</u>	<u>2.42%</u>
SINGAPORE			
BOC AVIATION LTD 3.25% S/A 29APR2025 REGS	1,000,000	958,377	1.13%
TML HLDGS PTE LTD 4.35% S/A 09JUN2026	870,000	818,277	0.97%
		<u>1,776,654</u>	<u>2.10%</u>
UNITED KINGDOM			
PHOENIX GROUP HLDGS PLC 5.625% S/A PERP	310,000	277,192	0.33%
		<u>277,192</u>	<u>0.33%</u>
UNITED STATES			
BOC AVIATION USA CORP 4.875% S/A 03MAY2033 REGS	920,000	899,598	1.06%
KUBOTA CREDIT CORP USA 4.958% S/A 31MAY2026	860,000	852,595	1.01%
US TREASURY N/B 3.625% S/A 15MAY2053	2,000,000	1,925,666	2.28%
		<u>3,677,859</u>	<u>4.35%</u>
		<u>74,005,372</u>	<u>87.51%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER GREATER BAY AREA STRATEGY FUND**

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
COLLECTIVE INVESTMENT SCHEMES			
HONG KONG			
BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF	1,500,000	1,754,291	2.07%
BOCHK WEALTH CREATION SERIES-BOCHK ALL WEATHER CHINA NEW DYNAMIC EQUITY FUND-X1	2,613,218	3,324,671	3.93%
		<u>5,078,962</u>	<u>6.00%</u>
TOTAL LISTED/QUOTED INVESTMENTS		<u>79,084,334</u>	<u>93.49%</u>
Unlisted/Quoted Investments			
DEBIT SECURITIES			
BRITISH VIRGIN ISLANDS			
STUDIO CITY FINANCE LTD 5% S/A 15JAN2029 REGS	750,000	578,622	0.68%
FRANCE			
ELECTRICITE DE FRANCE SA 9.125% S/A 15DEC2099 REGS	1,120,000	1,152,565	1.36%
TOTAL UNLISTED/UNQUOTED INVESTMENTS		<u>1,731,187</u>	<u>2.04%</u>
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy RMB74,454,818 and Sell USD10,416,904 (Counterparty: Bank of China (Hong Kong) Limited)	–	(157,628)	(0.19%)
		<u>(157,628)</u>	<u>(0.19%)</u>
TOTAL INVESTMENTS		<u>80,657,893</u>	<u>95.34%</u>
OTHER NET ASSETS		<u>3,946,181</u>	<u>4.66%</u>
NET ASSETS AS AT 30 JUNE 2023 (AT TRADING VALUE)		<u>84,604,074</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>91,079,934</u>	

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

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

Listed/Quoted Investments	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES			
BERMUDA			
CHINA OIL AND GAS GROUP LTD 4.7% S/A 30JUN2026	400,000	339,476	2.92%
CAYMAN			
CHINA HONGQIAO GROUP LTD 6.25% S/A 08JUN2024	520,000	512,965	4.42%
CHINA SCE GROUP HLDGS LTD 7% S/A 02MAY2025	300,000	46,942	0.40%
GREENTOWN CHINA HLDGS LTD 4.7% S/A 29APR2025	500,000	455,802	3.92%
MELCO RESORTS FINANCE LTD 5.75% S/A 21JUL2028 REGS	200,000	180,783	1.56%
MGM CHINA HLDGS LTD 4.75% S/A 01FEB2027 REGS	270,000	250,328	2.15%
POWERLONG REAL ESTATE HLDGS LTD 6.25% S/A 10AUG2024	300,000	38,424	0.33%
POWERLONG REAL ESTATE HLDGS LTD 6.95% S/A 23JUL2023	200,000	29,895	0.26%
RADIANCE HLDGS GROUP CO LTD 7.8% S/A 20MAR2024	200,000	151,355	1.30%
REDSUN PROPERTIES GROUP LTD 7.3% S/A 13JAN2025	350,000	30,317	0.26%
SANDS CHINA LTD 5.9% S/A 08AUG2028	200,000	195,307	1.68%
SEAZEN GROUP LTD 6% S/A 12AUG2024	200,000	145,649	1.25%
WYNN MACAU LTD 4.875% S/A 01OCT2024 REGS	400,000	394,887	3.40%
YUZHOU GROUP HLDGS CO LTD 9.95% S/A 08JUN2023	300,000	18,528	0.16%
YUZHOU PROPERTIES CO LTD 7.7% S/A 20FEB2025	300,000	18,873	0.16%
YUZHOU PROPERTIES CO LTD 8.375% S/A 30OCT2024	350,000	22,425	0.19%
YUZHOU PROPERTIES CO LTD 8.5% S/A 04FEB2023	300,000	18,915	0.16%
ZHENRO PROPERTIES GROUP LTD 7.1% S/A 10SEP2024	200,000	9,188	0.08%
		<u>2,520,583</u>	<u>21.68%</u>
CHINA			
GUANGZHOU FINELAND REAL ESTATE DEVELOPMENT CO LTD 13.6% S/A 27JUL2023	480,000	81,561	0.71%
JINKE PROPERTIES GROUP CO LTD 6.85% S/A 28MAY2024	400,000	44,620	0.38%
		<u>126,181</u>	<u>1.09%</u>

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
HONG KONG			
GEMDALE EVER PROSPERITY INVESTMENT LTD 4.95% S/A 12AUG2024	200,000	173,810	1.49%
YANLORD LAND HK CO LTD 5.125% S/A 20MAY2026	400,000	327,291	2.82%
		<u>501,101</u>	<u>4.31%</u>
INDIA			
ADANI GREEN ENERGY LTD 4.375% S/A 08SEP2024 REGS	200,000	188,560	1.62%
ADANI PORTS & SPECIAL ECONOMIC ZONE LTD 4.2% S/A 04AUG2027 REGS	200,000	174,584	1.50%
SHRIRAM TRANSPORT FINANCE CO LTD 5.1% S/A 16JUL2023 REGS	300,000	306,347	2.64%
		<u>669,491</u>	<u>5.76%</u>
INDONESIA			
ADARO INDONESIA 4.25% S/A 31OCT2024 REGS	250,000	243,725	2.10%
JERSEY, C.I.			
WEST CHINA CEMENT LTD 4.95% S/A 08JUL2026	380,000	301,335	2.59%
MAURITIUS			
AZURE POWER ENERGY LTD 3.575% S/A 19AUG2026 REGS	220,000	151,274	1.30%
GREENKO WIND PROJECTS MAURITIUS LTD 5.5% S/A 06APR2025 REGS	200,000	194,843	1.68%
GREENKO POWER II LTD 4.3% S/A 13DEC2028 REGS	400,000	325,126	2.80%
INDIA CLEAN ENERGY HLDGS 4.5% S/A 18APR2027 REGS	250,000	209,136	1.79%
		<u>880,379</u>	<u>7.57%</u>
NETHERLANDS			
MONG DUONG FINANCE HLDGS BV 5.125% S/A 07MAY2029 REGS	300,000	266,879	2.30%
ROYAL CAPITAL BV 5% S/A PERP	370,000	362,592	3.12%
		<u>629,471</u>	<u>5.42%</u>

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
PAKISTAN			
PAKISTAN GOVERNMENT INTL BOND 6.875% S/A 05DEC2027 REGS	300,000	144,584	1.24%
PHILIPPINES			
SAN MIGUEL CORP 5.5% S/A PERP	300,000	271,897	2.34%
SMC GLOBAL POWER HLDGS CORP 7% S/A PERP	350,000	304,472	2.62%
		<u>576,369</u>	<u>4.96%</u>
SINGAPORE			
CONTINUUM ENERGY LEVANter PTE LTD 4.5% S/A 09FEB2027 REGS	200,000	176,588	1.52%
INDIKA ENERGY CAPITAL III PTE LTD 5.875% S/A 09NOV2024 REGS	250,000	247,072	2.13%
LMIRT CAPITAL PTE LTD 7.25% S/A 16JUN2024	250,000	163,477	1.41%
MEDCO BELL PTE LTD 6.375% S/A 30JAN2027 REGS	250,000	242,527	2.09%
THETA CAPITAL PTE LTD 8.125% S/A 22JAN2025	250,000	218,771	1.87%
		<u>1,048,435</u>	<u>9.02%</u>
THAILAND			
BANGKOK BANK PLC/HONG KONG 5% S/A PERP REGS	200,000	192,804	1.66%
UNITED KINGDOM			
BARCLAYS PLC 7.75% Q PERP	200,000	196,177	1.69%
VEDANTA RESOURCES FINANCE II PLC 13.875% S/A 21JAN2024 REGS	250,000	244,332	2.10%
		<u>440,509</u>	<u>3.79%</u>
UNITED STATES			
US TREASURY N/B 3.625% S/A 15MAY2053	300,000	288,850	2.48%

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
VIRGIN ISL, BT			
ELECT GLOBAL INVESTMENTS LTD 4.85% S/A			
PERP	200,000	161,277	1.40%
FORTUNE STAR BVI LTD 6.75% S/A 02JUL2023	200,000	206,093	1.77%
HKT CAPITAL NO 6 LTD 3% S/A 18JAN2032	200,000	171,809	1.48%
LS FINANCE 2025 LTD 4.5% S/A 26JUN2025	200,000	173,725	1.49%
NEW METRO GLOBAL LTD 4.625% S/A 15OCT2025	200,000	104,991	0.90%
NWD FINANCE BVI LTD 6.15% S/A PERP	200,000	186,621	1.61%
NWD FINANCE BVI LTD 6.25% S/A PERP	300,000	227,107	1.95%
PEAK RE BVI HLDG LTD 5.35% S/A PERP	200,000	165,193	1.42%
RKPF OVERSEAS 2019 A LTD 6.7% S/A 30SEP2024	200,000	158,697	1.37%
TUSPARK FORWARD LTD 6.95% S/A 13MAY2024 (EXTENDED FROM 18JUN2022)	800,000	151,658	1.30%
		<u>1,707,171</u>	<u>14.69%</u>
TOTAL LISTED/QUOTED INVESTMENTS		<u>10,610,464</u>	<u>91.28%</u>
UNLISTED INVESTMENTS			
DEBT SECURITIES			
INDIA			
JSW INFRASTRUCTURE LTD 4.95% S/A 21JAN2029			
REGS	200,000	176,856	1.52%
UNITED STATES			
UNITED STATES OF AMERICA TREASURY BILL			
0% A 13JUL2023	250,000	249,549	2.15%
UNITED STATES OF AMERICA TREASURY BILL			
0% A 20JUL2023	250,000	249,303	2.14%
UNITED STATES OF AMERICA TREASURY BILL			
0% A 8AUG2023	250,000	248,609	2.14%
		<u>747,461</u>	<u>6.43%</u>
VIRGIN ISL, BT			
STUDIO CITY FINANCE LTD 5% S/A 15JAN2029			
REGS	200,000	154,299	1.33%
TOTAL UNLISTED/UNQUOTED INVESTMENTS		<u>1,078,616</u>	<u>9.28%</u>

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER ASIAN HIGH YIELD BOND FUND
INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2023

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy AUD548,881 and Sell USD301,450 (Counterparty: Bank of China (Hong Kong) Limited)		(4,285)	(0.04%)
Buy AUD10,000 and Sell USD6,800 (Counterparty: Bank of China (Hong Kong) Limited)		(132)	0.00%
Buy GBP193,901 and Sell USD243,074 (Counterparty: Bank of China (Hong Kong) Limited)		3,271	0.03%
Buy RMB10,390,713 and Sell USD1,453,755 (Counterparty: Bank of China (Hong Kong) Limited)		(21,999)	(0.19%)
Buy RMB230,000 and Sell USD32,091 (Counterparty: Bank of China (Hong Kong) Limited)		(399)	0.00%
Buy EUR173,355 and Sell USD187,204 (Counterparty: Bank of China (Hong Kong) Limited)		2,082	0.02%
Buy EUR4,000 and Sell USD4,335 (Counterparty: Bank of China (Hong Kong) Limited)		33	0.00%
		<u>(21,429)</u>	<u>(0.18%)</u>
TOTAL INVESTMENTS		11,667,651	100.38%
OTHER NET ASSETS		<u>(43,648)</u>	<u>(0.38%)</u>
NET ASSETS AS AT 30 JUNE 2023 (AT TRADING VALUE)		<u>11,624,003</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>15,771,437</u>	
DEBT SECURITIES			
BRITISH VIRGIN ISLANDS			
HKT CAPITAL NO 6 LTD 3% S/A 18JAN2032	200,000	<u>171,809</u>	<u>1.20%</u>
CAYMAN			
BAIDU INC 2.375% S/A 23AUG2031	600,000	492,771	3.43%
ENN ENERGY HLDGS LTD 4.625% S/A 17MAY2027 REGS	200,000	195,547	1.36%
MEITUAN DIANPING 2.125% S/A 28OCT2025 REGS	600,000	550,445	3.83%
TENCENT HLDGS LTD 4.525% S/A 11APR2049 REGS	200,000	168,749	1.18%
TENCENT MUSIC ENTERTAINMENT GROUP 2% S/A 03SEP2030	600,000	<u>477,117</u>	<u>3.32%</u>
		<u>1,884,629</u>	<u>13.12%</u>

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
DEBT SECURITIES (CONTINUED)			
CHINA			
INDUSTRIAL & COMMERCIAL BANK OF CHINA LTD/SINGAPORE 1% S/A 28OCT2024	600,000	566,274	3.94%
GERMANY			
ALLIANZ SE 3.2% A PERP	200,000	149,326	1.04%
ALLIANZ SE 3.5% A PERP	200,000	167,240	1.16%
		316,566	2.20%
HONG KONG			
BANK OF EAST ASIA LTD 5.875% S/A PERP	250,000	234,106	1.63%
PINGAN REAL ESTATE CAPITAL LTD 3.45% S/A 29JUL2026	300,000	244,115	1.70%
		478,221	3.33%
INDIA			
RELIANCE INDUSTRIES LTD 3.625% S/A 12JAN2052 REGS	250,000	181,642	1.26%
JAPAN			
ASAHI MUTUAL LIFE INSURANCE CO 6.9% S/A PERP	200,000	208,414	1.45%
KOREA			
TONGYANG LIFE INSURANCE CO LTD 5.25% S/A PERP	200,000	179,654	1.25%
SWEDEN			
SWEDBANK AB 5.625% S/A PERP	200,000	192,124	1.34%
THAILAND			
GC TREASURY CENTER CO LTD 2.98% S/A 18MAR2031 REGS	500,000	417,873	2.91%
THAIOIL TREASURY CENTER CO LTD 2.5% S/A 18JUN2030 REGS	250,000	203,601	1.42%
		621,474	4.33%
UNITED KINGDOM			
BARCLAYS PLC 7.75% Q PERP	200,000	196,177	1.37%
BARCLAYS PLC 8% Q PERP	300,000	284,147	1.98%
		480,324	3.35%
UNITED STATES			
US TREASURY N/B 3.5% S/A 15FEB2033	400,000	394,010	2.74%
US TREASURY N/B 3.625% S/A 15FEB2053	640,000	621,266	4.33%
		1,015,276	7.07%
		6,296,407	43.84%

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

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value USD	% of net assets
EQUITY SECURITIES			
HONG KONG			
AIA GROUP LTD	20,000	201,876	1.41%
CHINA CONSTRUCTION BANK CORP-H	500,000	323,486	2.25%
CHINA LONGYUAN POWER GROUP CORP LTD-H	300,000	308,939	2.15%
MEITUAN-CLASS B	10,000	156,065	1.09%
		<u>990,366</u>	<u>6.90%</u>
UNITED STATES			
ALPHABET INC-CL C	4,500	544,365	3.79%
AMAZON.COM INC	4,000	521,440	3.63%
COSTCO WHOLESALE CORP	1,200	646,056	4.50%
HOME DEPOT INC	1,410	438,002	3.05%
JOHNSON & JOHNSON	4,000	662,080	4.61%
JPMORGAN CHASE & CO	2,000	290,880	2.03%
MICROSOFT CORP	1,000	340,540	2.37%
PFIZER INC	10,000	366,800	2.55%
PROCTER & GAMBLE CO	2,000	303,480	2.11%
VERIZON COMMUNICATIONS INC	15,000	557,850	3.88%
VISA INC – A	1,500	356,220	2.48%
WALT DISNEY CO	3,500	312,480	2.18%
		<u>5,340,193</u>	<u>37.18%</u>
		6,330,559	44.08%
UNLISTED DEBIT SECURITIES			
CHINA			
YIBIN EMERGING INDUSTRY INVESTMENT GROUP CO LTD 2.2% S/A 17JUL2024	300,000	286,683	2.00%
		<u>286,683</u>	<u>2.00%</u>
UNITED STATES			
US TREASURY N/B 3% S/A 15AUG2052	800,000	687,471	4.78%
		<u>974,154</u>	<u>6.78%</u>

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

INVESTMENT PORTFOLIO (UNAUDITED) (CONTINUED)
30 JUNE 2023

FOREIGN CURRENCY FORWARD CONTRACTS	Holding/ nominal value	Fair value USD	% of net assets
Buy AUD1,302,209 and Sell USD880,788 (Counterparty: Bank of China (Hong Kong) Limited)	–	(12,520)	(0.09%)
Buy AUD33,000 and Sell USD22,684 (Counterparty: Bank of China (Hong Kong) Limited)	–	(681)	–
Buy GBP420,127 and Sell USD526,671 (Counterparty: Bank of China (Hong Kong) Limited)	–	6,481	0.05%
Buy CNY14,885,255 and Sell USD2,082,582 (Counterparty: Bank of China (Hong Kong) Limited)	–	(31,513)	(0.22%)
Buy CNY380,000 and Sell USD53,020 (Counterparty: Bank of China (Hong Kong) Limited)	–	(659)	–
Buy EUR286,500 and Sell USD309,388 (Counterparty: Bank of China (Hong Kong) Limited)	–	3,440	0.02%
Buy EUR7,000 and Sell USD7,586 (Counterparty: Bank of China (Hong Kong) Limited)	–	57	–
		<u>(35,395)</u>	<u>(0.24%)</u>
TOTAL INVESTMENTS		13,565,725	94.46%
OTHER NET ASSETS		<u>796,034</u>	<u>5.54%</u>
NET ASSETS AS AT 30 JUNE 2023 (AT TRADING VALUE)		<u>14,361,759</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>14,226,442</u>	

BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CHINA NEW DYNAMIC EQUITY FUND

INVESTMENT PORTFOLIO (UNAUDITED)

30 JUNE 2023

Listed/Quoted Investments	Holding/ nominal value	Fair value HKD	% of net assets
EQUITY SECURITIES			
CHINA			
BAOSHAN IRON & STEEL CO LTD-A	300,000	1,817,953	3.02%
BEIJING KINGSOFT OFFICE SOFTWARE INC-A	5,000	2,545,889	4.22%
BTG HOTELS (GROUP) CO LTD-A	40,000	817,324	1.36%
CHINA PACIFIC INSURANCE (GROUP) CO LTD-A	18,000	504,239	0.84%
CHINA RAILWAY GROUP LTD-A	300,000	2,451,973	4.07%
CHINA TELECOM CORP LTD-A	300,000	1,821,188	3.03%
CITIC SECURITIES CO LTD-A	60,000	1,279,684	2.13%
FOCUS MEDIA INFORMATION TECHNOLOGY CO LTD-A	180,000	1,321,736	2.20%
FOXCONN INDUSTRIAL INTERNET CO LTD-A	40,000	1,086,890	1.81%
GLODON SOFTWARE CO LTD-A	35,000	1,226,148	2.04%
INDUSTRIAL & COMMERCIAL BANK OF CHINA LTD-A	300,000	1,559,170	2.59%
KUNLUN TECH CO LTD-A	18,000	781,785	1.30%
LUXSHARE PRECISION INDUSTRY CO LTD-A	30,000	1,049,690	1.74%
NAURA TECHNOLOGY GROUP CO LTD-A	6,000	2,055,064	3.42%
PING AN INSURANCE GROUP CO OF CHINA LTD-A	20,000	1,000,629	1.66%
SHENZHEN SALUBRIS PHARMACEUTICALS CO LTD-A	45,000	1,513,398	2.51%
WUXI APPTEC CO LTD-A	5,000	335,933	0.55%
		<u>23,168,693</u>	<u>38.50%</u>
HONG KONG			
AIA GROUP LTD	10,000	791,000	1.31%
ALIBABA GROUP HLDG LTD	20,000	1,624,000	2.70%
CHINA OVERSEAS LAND & INVESTMENT LTD	50,000	854,000	1.42%
CHINA RESOURCES BEER HLDGS CO LTD	30,000	1,548,000	2.57%
CHINA RESOURCES LAND LTD	20,000	664,000	1.10%
HONG KONG EXCHANGES & CLEARING LTD	4,500	1,328,400	2.21%
KINGDEE INTL SOFTWARE GROUP CO LTD	90,000	943,200	1.57%
LI NING CO LTD	15,000	632,250	1.05%
LONGFOR GROUP HLDGS LTD	50,000	952,000	1.58%
MEITUAN-CLASS B	18,000	2,201,400	3.66%
NETEASE INC	25,000	3,815,000	6.34%
SHENZHOU INTL GROUP HLDGS LTD	15,000	1,121,250	1.86%
SUN HUNG KAI PROPERTIES LTD	15,000	1,480,500	2.46%
SUNNY OPTICAL TECHNOLOGY GROUP CO LTD	18,000	1,406,700	2.34%
TENCENT HLDGS LTD	8,000	2,652,800	4.41%
WUXI BIOLOGICS CAYMAN INC	10,000	375,500	0.62%
ZHONGSHENG GROUP HLDGS LTD	50,000	1,497,500	2.50%
		<u>23,887,500</u>	<u>39.70%</u>

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CHINA NEW DYNAMIC EQUITY FUND**

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

Listed/Quoted Investments (Continued)	Holding/ nominal value	Fair value HKD	% of net assets
EQUITY SECURITIES (CONTINUED)			
UNITED STATES			
YUM CHINA HLDGS INC	5,000	2,213,811	3.68%
		<u>49,270,004</u>	<u>81.88%</u>
DEPOSITORY RECEIPTS			
UNITED STATES			
360 DIGITECH INC-SPONSORED ADR	6,000	812,488	1.35%
BILIBILI INC-ADR	6,000	709,987	1.18%
FUTU HLDGS LTD-SPONSORED ADR	3,000	934,268	1.55%
HUAZHU GROUP LTD-SPONSORED ADR	7,000	2,127,296	3.54%
PINDUODUO INC-SPONSORED ADR	3,000	1,625,447	2.70%
TRIP.COM GROUP LTD-ADR	9,000	2,468,498	4.10%
		<u>8,677,984</u>	<u>14.42%</u>
FOREIGN CURRENCY FORWARD CONTRACTS			
Buy RMB2,589,586 and Sell HKD2,947,208 (Counterparty: Bank of China (HK) Limited)		(147,971)	(0.25%)
Buy RMB163,500 and Sell HKD179,180 (Counterparty: Bank of China (HK) Limited)		(2,443)	0.00%
		<u>(150,414)</u>	<u>(0.25%)</u>
TOTAL LISTED/QUOTED INVESTMENTS		57,797,574	96.05%
OTHER NET ASSETS		<u>2,373,848</u>	<u>3.95%</u>
NET ASSETS AS AT 30 JUNE 2023 (AT TRADING VALUE)		<u>60,171,422</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>58,539,935</u>	

**BOCHK WEALTH CREATION SERIES
BOCHK ALL WEATHER CHINA NEW DYNAMIC EQUITY FUND**

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

Listed/Quoted Investments	Holding/ nominal value	Fair value HKD	% of net assets
DEBT SECURITIES			
FRANCE			
BNP PARIBAS HONG KONG 0% A 14AUG2023	50,000,000	49,727,000	5.12%
NATIXIS SA/SINGAPORE CD 0% A 08AUG2023	50,000,000	49,765,500	5.12%
		<u>99,492,500</u>	<u>10.24%</u>
TOTAL LISTED/QUOTED INVESTMENTS		99,492,500	10.24%
OTHER NET ASSETS		<u>872,595,798</u>	<u>89.76%</u>
NET ASSETS AS AT 30 June 2023 (AT TRADING VALUE)		<u>972,088,298</u>	<u>100.00%</u>
TOTAL INVESTMENTS, AT COST		<u>98,590,372</u>	

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED)
FOR THE YEAR ENDED 30 JUNE 2023**

	<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>	
	<u>Global Opportunities</u>		<u>China High Yield</u>		<u>Hong Kong Equity</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>Asia (ex-Japan)</u>	
	<u>Fund</u>		<u>Bond Fund</u>		<u>Fund</u>		<u>CNY Equity Fund</u>		<u>Asian Bond Fund</u>		<u>Equity Fund</u>	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
%	%	%	%	%	%	%	%	%	%	%	%	
Equity securities												
Australia	-	1.05	-	-	-	-	-	-	-	-	-	-
British Virgin Islands	-	-	-	-	-	-	-	-	-	-	-	-
Cayman Islands	-	-	-	-	-	-	-	-	-	-	-	-
China	-	-	-	-	12.91	15.24	85.66	81.93	-	-	6.21	11.25
France	8.40	5.02	-	-	-	-	-	-	-	-	-	-
Hong Kong	-	3.55	-	-	80.67	72.99	11.76	14.85	-	-	61.79	39.86
India	-	-	-	-	-	-	-	-	-	-	-	-
Indonesia	-	-	-	-	-	-	-	-	-	-	-	-
Japan	-	1.60	-	-	-	-	-	-	-	-	-	-
Korea	-	-	-	-	-	-	-	-	-	-	20.70	4.72
Luxembourg	-	-	-	-	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-	-	-	-	-
Philippines	-	-	-	-	-	-	-	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-	-	-	1.57	18.29
Sri Lanka	-	-	-	-	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-	-	-	-	-
Thailand	-	-	-	-	-	-	-	-	-	-	-	-
United Kingdom	-	-	-	-	-	-	-	-	-	-	-	-
United States	52.58	28.32	-	-	-	-	-	-	-	-	-	17.31

BOCHK WEALTH CREATION SERIES
**STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023**

	<u>BOCHK All Weather</u> <u>Global Opportunities</u>		<u>BOCHK All Weather</u> <u>China High Yield</u>		<u>BOCHK All Weather</u> <u>Hong Kong Equity</u>		<u>BOCHK All Weather</u> <u>CNY Equity Fund</u>		<u>BOCHK All Weather</u> <u>Asian Bond Fund</u>		<u>BOCHK All Weather</u> <u>Asia (ex-Japan)</u> <u>Equity Fund</u>	
	<u>Fund</u>		<u>Bond Fund</u>		<u>Fund</u>						<u>Equity Fund</u>	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	%	%	%	%	%	%	%	%	%	%	%	%
Debt securities												
Australia	-	-	-	-	-	-	-	-	1.24	3.75	-	-
Bahrain	-	-	-	-	-	-	-	-	-	-	-	-
Bermuda	-	-	3.23	2.00	-	-	-	-	0.55	0.14	-	-
British Virgin Islands	6.60	11.12	14.05	12.70	-	-	-	-	16.14	22.17	-	-
Canada	-	-	-	-	-	-	-	-	1.05	-	-	-
Cayman Islands	2.15	2.24	21.12	20.09	-	-	-	-	9.03	8.08	-	-
China	0.11	2.40	9.44	17.58	-	-	-	-	2.51	6.41	-	-
Egypt	-	-	-	-	-	-	-	-	-	-	-	-
France	2.03	2.07	-	-	-	-	-	-	-	0.63	-	-
Germany	1.96	2.06	-	-	-	-	-	-	-	-	-	-
Hong Kong	-	-	12.69	12.81	-	-	-	-	7.20	10.12	-	-
India	-	-	1.46	2.47	-	-	-	-	3.74	9.03	-	-
Indonesia	2.43	2.53	-	-	-	-	-	-	5.73	5.60	-	-
Isle of Man	-	-	-	-	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-	2.64	3.35	-	-
Jordan	-	-	-	-	-	-	-	-	-	-	-	-
Jersey, C.I.	-	-	2.88	1.79	-	-	-	-	0.51	0.71	-	-
Korea	2.31	-	-	-	-	-	-	-	4.67	1.95	-	-
Macau	-	-	-	-	-	-	-	-	0.78	0.47	-	-
Malaysia	-	-	-	-	-	-	-	-	1.91	0.47	-	-
Mauritius	-	2.34	5.20	2.95	-	-	-	-	1.56	1.57	-	-
Mexico	-	-	-	-	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-	-	-	-	-
Netherlands	-	-	1.35	0.74	-	-	-	-	1.30	2.03	-	-
New Zealand	-	2.52	-	-	-	-	-	-	-	2.24	-	-
Nigeria	-	-	-	-	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-	-	-	-	-
Pakistan	-	-	0.42	0.32	-	-	-	-	0.39	0.30	-	-
Philippines	-	-	2.61	3.05	-	-	-	-	5.24	2.75	-	-
Portugal	-	-	-	-	-	-	-	-	-	-	-	-
Saudi Arabia	-	-	-	-	-	-	-	-	-	-	-	-
Singapore	-	-	6.59	4.62	-	-	-	-	8.45	6.40	-	-
Spain	-	-	-	-	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-	-	-	-	-
Supra-National	-	-	-	-	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-	0.90	0.52	-	-
Switzerland	-	-	-	-	-	-	-	-	-	0.44	-	-
Thailand	-	-	0.84	0.48	-	-	-	-	1.35	2.16	-	-
Turkey	-	-	-	-	-	-	-	-	-	-	-	-
United Arab Emirates	-	-	-	-	-	-	-	-	-	-	-	-
United Kingdom	2.10	2.31	4.39	1.44	-	-	-	-	0.61	0.28	-	-
United States	2.93	-	-	-	-	-	-	-	11.70	0.49	-	-
Uzbekistan	-	-	-	-	-	-	-	-	-	-	-	-

BOCHK WEALTH CREATION SERIES
**STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023**

	BOCHK All Weather Global Opportunities		BOCHK All Weather China High Yield		BOCHK All Weather Hong Kong Equity		BOCHK All Weather CNY Equity Fund		BOCHK All Weather Asian Bond Fund		BOCHK All Weather Asia (ex-Japan) Equity Fund	
	Fund		Bond Fund		Fund		Fund		Fund		Fund	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	%	%	%	%	%	%	%	%	%	%	%	%
Debt securities (continued)												
Vietnam	-	-	-	-	-	-	-	-	-	-	-	-
Zambia	-	-	-	-	-	-	-	-	-	-	-	-
Collective investment schemes												
Australia	-	-	-	-	-	-	-	-	-	-	-	-
China	-	-	-	-	-	-	-	-	-	-	-	-
Hong Kong	-	1.19	-	2.36	-	-	-	-	-	2.52	-	-
Japan	-	-	-	-	-	-	-	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-	-	-	-	-
United Kingdom	-	-	-	-	-	-	-	-	-	-	-	-
United States	10.87	13.22	-	-	-	-	-	-	-	-	-	-
Depository receipts												
India	-	-	-	-	-	-	-	-	-	-	-	-
Taiwan	-	0.50	-	-	-	-	-	-	-	-	-	-
United Kingdom	-	-	-	-	-	-	-	-	-	-	8.42	-
United States	-	4.39	-	-	-	-	-	-	-	-	-	6.24
Unlisted/unquoted investment												
Debt securities												
Australia	-	3.44	2.01	1.20	-	-	-	-	1.44	-	-	-
British Virgin Islands	-	-	2.35	1.62	-	-	-	-	-	-	-	-
Cayman Island	-	-	3.21	1.77	-	-	-	-	-	-	-	-
China	-	-	-	-	-	-	-	-	1.54	-	-	-
France	-	-	-	-	-	-	-	-	2.02	-	-	-
India	2.07	1.98	1.92	1.04	-	-	-	-	0.57	-	-	-
New Zealand	-	3.04	-	-	-	-	-	-	-	-	-	-
United States	-	-	4.33	3.84	-	-	-	-	2.50	-	-	-
Collective investment schemes												
Luxembourg	-	-	1.21	0.73	-	-	-	-	-	-	-	-
Foreign currency forward contracts												
	0.00	0.00	(1.10)	(0.27)	(0.20)	0.00	0.64	(0.13)	(0.25)	(0.06)	-	0.03
Total investments	96.54	96.89	100.20	95.33	93.37	88.23	98.06	96.65	97.02	94.52	98.69	97.70
Other net assets	3.46	3.11	(0.20)	4.67	6.63	11.77	1.94	3.35	2.98	5.48	1.31	2.30
Net assets as at 30 June	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

BOCHK WEALTH CREATION SERIES

**STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023**

	<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>		<u>BOCHK All Weather</u>	
	<u>China Income Fund</u>		<u>Asia Pacific High</u>		<u>Short Term Bond</u>		<u>Belt and Road Bond</u>		<u>Greater Bay Area</u>		<u>Asian High Yield</u>	
	<u>Income Fund</u>		<u>Income Fund</u>		<u>Fund</u>		<u>Fund</u>		<u>Strategy Fund</u>		<u>Bond Fund</u>	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
%	%	%	%	%	%	%	%	%	%	%	%	
Equity securities												
Australia	-	-	7.01	4.68	-	-	-	-	-	-	-	-
British Virgin Islands	-	-	-	-	-	-	-	-	-	-	-	-
Cayman Islands	-	-	-	-	-	-	-	-	-	-	-	-
China	-	5.42	7.86	13.87	-	-	1.10	3.02	-	-	-	-
France	-	-	-	-	-	-	-	-	-	-	-	-
Hong Kong	62.10	51.27	36.74	49.88	-	-	2.17	5.65	-	7.53	-	-
India	-	-	-	-	-	-	-	-	-	-	-	-
Indonesia	-	-	-	-	-	-	-	-	-	-	-	-
Korea	-	-	-	-	-	-	-	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-	-	-	-	-
Philippines	-	-	-	-	-	-	-	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-	-	-	-	-
Thailand	-	-	-	-	-	-	-	-	-	-	-	-
United Kingdom	-	-	-	-	-	-	-	-	-	-	-	-
United States	-	-	-	-	-	-	3.71	-	-	-	-	-

BOCHK WEALTH CREATION SERIES
**STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023**

	BOCHK All Weather		BOCHK All Weather		BOCHK All Weather		BOCHK All Weather		BOCHK All Weather		BOCHK All Weather	
	China Income Fund		Asia Pacific High Income Fund		Short Term Bond Fund		Belt and Road Bond Fund		Greater Bay Area Strategy Fund		Asian High Yield Bond Fund	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	%	%	%	%	%	%	%	%	%	%	%	%
Debt securities												
Australia	-	-	-	-	0.48	2.41	-	-	-	1.54	-	-
Bahrain	-	-	-	-	-	-	-	-	-	-	-	-
Bermuda	-	-	-	-	-	-	1.58	-	0.80	0.56	2.92	2.17
British Virgin Islands	5.50	6.69	11.00	3.99	13.03	12.99	18.87	21.07	26.66	27.19	14.69	12.73
Canada	-	-	-	-	-	1.21	-	-	1.27	0.84	-	-
Cayman Islands	3.22	3.54	5.10	3.59	4.70	4.93	7.14	7.33	24.67	21.93	21.68	21.93
China	3.03	4.71	3.51	-	6.00	-	0.21	10.65	1.28	8.35	1.09	4.90
Egypt	-	-	-	-	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-	-	-	-	-
Germany	-	-	-	-	-	-	-	-	0.71	0.47	-	-
Hong Kong	3.74	7.12	-	-	14.00	17.79	15.21	3.79	18.08	12.69	4.31	10.39
India	2.84	1.95	3.30	-	-	-	1.81	3.38	0.57	2.08	5.76	9.34
Indonesia	-	-	-	1.82	-	-	3.94	7.54	1.04	1.33	2.10	1.37
Isle of Man	-	-	-	-	-	-	-	-	-	-	-	-
Japan	-	-	-	-	2.34	2.26	3.89	4.54	-	-	-	-
Jersey, C.I.	-	-	2.96	1.88	-	-	1.48	-	1.22	-	2.59	1.94
Jordan	-	-	-	-	-	-	-	-	-	-	-	-
Korea	-	-	-	-	11.56	12.16	-	-	-	-	-	-
Luxembourg	-	-	-	-	1.21	-	-	-	-	0.80	-	-
Macau	-	-	-	-	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	1.86	-	-	-	-	-
Mauritius	2.50	2.23	2.95	2.11	-	-	1.55	2.12	0.56	0.39	7.57	5.33
Mexico	-	-	-	-	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	-	-	-	1.52	-	0.32	5.42	4.98
New Zealand	-	-	-	-	-	-	-	1.22	-	0.84	-	-
Nigeria	-	-	-	-	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-	-	-	-	-
Pakistan	-	-	-	-	-	-	-	-	-	-	1.24	2.49
Philippines	-	-	-	-	-	-	3.93	-	1.43	1.09	4.96	3.99
Portugal	-	-	-	-	-	-	-	-	-	-	-	-
Saudi Arabia	-	-	-	-	-	-	-	-	2.42	-	-	-
Singapore	-	-	-	-	3.57	-	10.35	2.98	2.10	2.14	9.02	5.60
Spain	-	-	-	-	-	-	-	-	-	0.15	-	-
Sri Lanka	-	-	-	-	-	-	-	-	-	-	-	-
Supra-National	-	-	-	-	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-	-	0.43	-	-
Switzerland	2.13	1.81	-	-	-	-	1.25	0.94	-	-	-	-
Thailand	-	-	-	-	0.83	-	-	2.31	-	-	1.66	1.14
Turkey	-	-	-	-	-	-	-	-	-	-	-	-
United Arab Emirates	-	-	-	-	-	-	-	-	-	-	-	-
United Kingdom	-	-	-	-	1.23	-	-	-	0.33	0.23	3.79	1.48
United States	-	-	-	-	2.92	-	6.12	-	4.35	1.57	2.48	4.91

BOCHK WEALTH CREATION SERIES
**STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023**

	BOCHK All Weather		BOCHK All Weather		BOCHK All Weather		BOCHK All Weather		BOCHK All Weather		BOCHK All Weather	
	China Income Fund		Asia Pacific High Income Fund		Short Term Bond Fund		Belt and Road Bond Fund		Greater Bay Area Strategy Fund		Asian High Yield Bond Fund	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	%	%	%	%	%	%	%	%	%	%	%	%
Debt securities (continued)												
Vietnam	-	-	-	-	-	-	-	-	-	-	-	-
Zambia	-	-	-	-	-	-	-	-	-	-	-	-
Collective investment schemes												
Australia	-	-	-	-	-	-	-	-	-	-	-	-
China	-	-	-	-	-	-	-	-	-	-	-	-
Hong Kong	2.10	2.49	-	2.36	-	-	-	1.88	6.00	2.36	-	2.56
Japan	-	-	-	-	-	-	-	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-	-	-	-	-
Singapore	-	-	1.36	0.84	-	-	-	-	-	-	-	-
United Kingdom	-	-	-	-	-	-	-	-	-	-	-	-
United States	-	-	7.10	-	-	-	-	-	-	-	-	-
Depository receipts												
India	-	-	-	-	-	-	-	-	-	-	-	-
Taiwan	-	-	7.54	-	-	-	-	-	-	-	-	-
United Kingdom	-	-	-	-	-	-	-	-	-	-	-	-
United States	-	-	-	-	-	-	1.20	-	-	-	-	-
Unlisted/unquoted investment												
Debt securities												
Australia	-	-	-	-	-	-	1.56	4.23	-	-	-	-
British Virgin Islands	-	13.57	-	-	-	-	-	-	0.68	-	1.33	-
Cayman Islands	-	-	-	-	3.05	-	5.65	3.80	-	-	-	-
China	3.02	2.27	-	-	2.12	-	2.67	1.76	-	-	-	-
France	-	-	-	-	-	-	-	2.04	1.36	-	-	-
Hong Kong	-	-	-	-	0.92	-	-	-	-	-	-	-
India	2.79	1.92	-	-	-	-	1.65	1.00	-	-	1.52	-
New Zealand	-	-	-	-	-	-	-	3.23	-	-	-	-
Singapore	-	-	-	-	-	-	2.80	1.55	-	-	-	-
United States	-	-	-	-	-	-	-	-	-	-	6.43	-
Foreign currency forward contracts	(0.77)	0.11	(0.82)	0.08	0.28	0.04	(0.59)	(0.10)	(0.19)	(0.05)	(0.18)	(0.08)
Total investments	92.20	95.10	95.61	85.10	68.24	53.79	101.11	97.44	95.34	94.78	100.38	97.27
Other net assets	7.80	4.90	3.57	14.90	31.76	46.21	(1.11)	2.56	4.66	5.22	(0.38)	2.73
Net assets as at 30 June	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

BOCHK WEALTH CREATION SERIES
**STATEMENTS OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023**

	<u>BOCHK All Weather ESG</u>		<u>BOCHK All Weather</u>	<u>BOCHK All Weather</u>
	<u>Multi-Asset Fund</u>		<u>China New Dynamic</u>	<u>HKD Money Market</u>
	<u>2023</u>	<u>2022</u>	<u>Equity Fund</u>	<u>Fund</u>
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>
	<u>%</u>	<u>%</u>	<u>%</u>	<u>%</u>
Equity securities				
China	–	–	38.50	–
France	–	–	–	10.24
Hong Kong	6.90	10.33	39.70	–
United States	37.18	31.57	3.68	–
Debt securities				
British Virgin Islands	1.20	1.23	–	–
Cayman Islands	13.12	8.39	–	–
China	3.94	9.65	–	–
Germany	2.20	0.53	–	–
Hong Kong	3.33	3.88	–	–
India	1.26	1.30	–	–
Japan	1.45	1.90	–	–
Korea	1.25	1.47	–	–
Mauritius	–	3.69	–	–
Sweden	1.34	–	–	–
Thailand	4.33	3.16	–	–
United Kingdom	3.35	–	–	–
United States	7.07	0.72	–	–
Depository receipts				
Taiwan	–	1.47	14.42	–
Unlisted/unquoted investment				
Debt securities				
Australia	–	4.85	–	–
China	2.00	1.02	–	–
France	–	2.41	–	–
India	–	0.58	–	–
New Zealand	–	3.83	–	–
Singapore	4.78	1.81	–	–
United States	4.78	–	–	–
Foreign currency forward contracts				
	(0.24)	(0.13)	(0.25)	–
Total investments	94.46	93.66	96.05	10.24
Other net assets	5.54	6.34	3.95	89.76
Net assets as at 30 June	100.00	100.00	100.00	100.00

**BOCHK WEALTH CREATION SERIES
PERFORMANCE TABLE (UNAUDITED)
NET ASSET VALUES**

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund						
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9
BOCHK All Weather Global Opportunities Fund (Note 1)	30.6.2023	USD762,711	HKD45,755,615	AUD14,278	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	USD1,225,297	HKD35,915,627	AUD12,433	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	USD1,734,422	HKD38,112,186	AUD16,700	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather China High Yield Bond Fund (Note 2)	30.6.2023	RMB132,388,880	USD2,541,576	HKD139,988,444	AUD2,021,706	N/A ²	USD6,007,368	N/A ²
	30.6.2022	RMB160,528,936	USD4,117,578	HKD173,236,664	AUD2,257,323	N/A ²	USD9,425,687	N/A ²
	30.6.2021	RMB341,960,026	USD6,303,183	HKD330,154,244	AUD4,528,564	N/A ²	USD24,794,166	N/A ²
BOCHK All Weather Hong Kong Equity Fund (Note 3)	30.6.2023	HKD101,948,190	USD1,448,461	AUD349,552	N/A ²	RMB4,019,930	N/A ²	N/A ²
	30.6.2022	HKD123,904,466	USD2,151,453	AUD489,331	N/A ²	RMB3,983,842	N/A ²	N/A ²
	30.6.2021	HKD159,604,432	USD2,966,326	AUD255,640	N/A ²	RMB3,207,918	N/A ²	N/A ²
BOCHK All Weather CNY Equity Fund (Note 4)	30.6.2023	RMB48,105,315	USD5,731,389	HKD120,591,055	N/A ²	N/A ²	N/A ²	HKD37,271,175
	30.6.2022	RMB31,976,290	USD8,808,209	HKD176,162,133	N/A ²	N/A ²	N/A ²	HKD45,848,824
	30.6.2021	RMB49,343,070	USD13,129,086	HKD238,796,770	N/A ²	N/A ²	N/A ²	HKD49,359,708
BOCHK All Weather Asian Bond Fund (Note 5)	30.6.2023	USD12,285,602	HKD183,107,326	N/A ²	N/A ²	RMB73,578,357	N/A ²	N/A ²
	30.6.2022	USD28,024,746	HKD236,106,756	N/A ²	N/A ²	RMB147,109,179	N/A ²	N/A ²
	30.6.2021	USD74,342,844	HKD58,186,478	N/A ²	N/A ²	RMB43,342,407	N/A ²	N/A ²
BOCHK All Weather Asia (ex-Japan) Equity Fund (Note 6)	30.6.2023	USD276,615	HKD11,103,698	N/A ²	N/A ²	RMB613,992	N/A ²	N/A ²
	30.6.2022	USD307,070	HKD10,321,383	N/A ²	N/A ²	RMB807,527	N/A ²	N/A ²
	30.6.2021	USD494,633	HKD16,675,168	N/A ²	N/A ²	RMB1,732,333	N/A ²	N/A ²

BOCHK WEALTH CREATION SERIES

**PERFORMANCE TABLE (UNAUDITED) (CONTINUED)
NET ASSET VALUES (CONTINUED)**

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund								
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9		
BOCHK All Weather China Income Fund (Note 7)	30.6.2023	HKD33,424,337	USD457,257	N/A ²	N/A ²	N/A ²	CNY6,589,123	N/A ²	N/A ²	
	30.6.2022	HKD38,992,465	USD921,064	N/A ²	N/A ²	N/A ²	CNY6,835,790	N/A ²	N/A ²	
	30.6.2021	HKD69,694,335	USD1,730,480	N/A ²	N/A ²	N/A ²	RMB17,344,342	N/A ²	N/A ²	
BOCHK All Weather Asia Pacific High Income Fund (Note 8)	30.6.2023	USD717,512	HKD23,496,238	N/A ²	AUD400,144	N/A ²	RMB5,180,470	N/A ²	N/A ²	
	30.6.2022	USD1,133,568	HKD36,360,613	N/A ²	AUD574,706	N/A ²	RMB7,043,997	N/A ²	N/A ²	
	30.6.2021	USD2,268,233	HKD61,087,622	N/A ²	AUD851,725	N/A ²	RMB10,385,676	N/A ²	N/A ²	
BOCHK All Weather Short Term Bond Fund (Note 9)	30.6.2023	USD7,314,460	HKD159,946,947	RMB15,499,120	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	
	30.6.2022	USD9,989,053	HKD151,928,069	RMB1,463,430	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	
	30.6.2021	USD23,785,664	HKD195,940,889	RMB976,487	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	
BOCHK All Weather Belt and Road Bond Fund (Note 10)	30.6.2022	USD2,988,112	HKD28,803,964	N/A ²	N/A ²	N/A ²	RMB29,690,523	N/A ²	N/A ²	
	30.6.2022	USD4,301,030	HKD46,999,125	N/A ²	N/A ²	N/A ²	RMB39,286,414	N/A ²	N/A ²	
	30.6.2021	USD6,975,955	HKD78,123,191	N/A ²	N/A ²	N/A ²	RMB74,015,750	N/A ²	N/A ²	
BOCHK All Weather Greater Bay Area Strategy Fund (Note 11)	30.6.2023	USD16,404,843	HKD315,254,427	MOP117,413,841	RMB24,399,606	N/A ²	N/A ²	N/A ²	N/A ²	
	30.6.2022	USD20,124,583	HKD444,733,310	MOP134,838,402	RMB29,577,938	N/A ²	N/A ²	N/A ²	N/A ²	
	30.6.2021	USD34,832,772	HKD755,697,590	MOP198,742,257	RMB45,207,584	N/A ²	N/A ²	N/A ²	N/A ²	
BOCHK All Weather Asian High Yield Bond Fund (Note 12)	30.6.2023	USD2,681,559	HKD34,039,450	N/A ²	AUD454,203	GBP194,410	N/A ²	RMB10,458,907	N/A ²	
	30.6.2022	USD3,368,868	HKD50,989,596	N/A ²	AUD524,711	GBP205,733	N/A ²	RMB13,807,839	N/A ²	
	30.6.2021 ¹	USD7,981,974	HKD119,189,072	N/A ²	AUD1,076,199	GBP395,651	N/A ²	RMB30,282,114	N/A ²	

BOCHK WEALTH CREATION SERIES

**PERFORMANCE TABLE (UNAUDITED) (CONTINUED)
NET ASSET VALUES (CONTINUED)**

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund						
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9
BOCHK All Weather ESG Multi-Asset Fund (Note 13)	30.6.2023	USD4,437,102	HKD48,043,179	N/A ²	AUD1,325,868	GBP383,856	N/A ²	RMB15,289,413
	30.6.2022 ¹	USD5,461,636	HKD74,484,306	N/A ²	AUD2,448,295	GBP711,131	N/A ²	RMB29,750,483
BOCHK All Weather China New Dynamic Equity Fund (note 14)	30.6.2023 ¹	HKD16,264,609	USD421,442	N/A ²	N/A ²	N/A ²	RMB2,709,478	N/A ²
BOCHK All Weather HKD Money Market Fund (note 15)	30.6.2023 ¹	HKD296,473,413	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

Note 1: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10.5 per unit for Class A3, RMB10.44 per unit for Class A7 and HKD10 per unit for Class X2.

Note 2: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3, AUD10.39 per unit for Class A4, USD9.63 per unit for Class A8, RMB10.19 per unit for Class X1, HKD9.58 per unit for Class X3, HKD9.83 per unit for Class I3, and USD9.64 per unit for Class I4.

Note 3: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, AUD12.63 per unit for Class A3, RMB12.65 per unit for Class A7, HKD10 per unit for Class X1 and USD10.65 per unit for X2.

Note 4: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3 and HKD8 per unit for Class A9.

Note 5: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, USD9.91 per unit for Class X1 and HKD10.01 per unit for Class I2.

Note 6: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, HKD10 per unit for Class X1, HKD10 per unit for Class X2 and USD10.25 per unit for I1.

Note 7: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2 and RMB10 per unit for Class A8.

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED) NET ASSET VALUES (CONTINUED)

Note 8: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10 per unit for Class A4, RMB10 per unit for Class A8, USD10 per unit for Class X1 and HKD10 per unit for Class X2.

Note 9: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A3, USD10.40 per unit for Class C1, USD10 per unit for Class X1, HKD10 per unit for Class X2, USD10 per unit for Class I1 and EUR10.4 per unit for Class I6.

Note 10: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2 and RMB10 per unit for Class A8.

Note 11: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD9.94 per unit for Class A2, MOP9.93 per unit for Class A3, RMB10 per unit for Class A4, RMB10 per unit for Class A11, USD9.78 per unit for Class X1 and USD10 per unit for Class I1.

Note 12: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, RMB 10 per unit for Class A9, EUR10 per unit for Class A10 and HKD10 per unit for Class X2.

Note 13: Unit were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, EUR10 per unit for Class A10, USD10 per unit for Class I1 and HKD10 per unit for Class X2.

Note 14: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, RMB10 per unit for Class A8, HKD10 per unit for Class X1 and USD10 per unit for Class X2.

Note 15: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, HKD10 per unit for Class X1 and HKD10 per unit for Class I1.

¹ Year of commencement of operation.

² These classes of units were not in issue as at reporting date.

BOCHK WEALTH CREATION SERIES

**PERFORMANCE TABLE (UNAUDITED) (CONTINUED)
NET ASSET VALUES (CONTINUED)**

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund						
		Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class I1
BOCHK All Weather Global Opportunities Fund (Note 1)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	HKD15,423,989	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	HKD18,017,360	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	HKD23,206,275	N/A ²	N/A ²
BOCHK All Weather China High Yield Bond Fund (Note 2)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	RMB109,404,487	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	RMB239,650,366	N/A ²	N/A ²	N/A ²
BOCHK All Weather Hong Kong Equity Fund (Note 3)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	HKD10,995,287	USD1,523,559.96	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	HKD40,451,805	N/A ²	N/A ²	N/A ²
BOCHK All Weather CNY Equity Fund (Note 4)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD/N/A	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD5,501,893	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD14,264,525	N/A ²
BOCHK All Weather Asian Bond Fund (Note 5)	30.6.2023	N/A ²	N/A ²	N/A ²	USD16,608,888	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	USD25,405,392	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	USD42,477,207	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asia (ex-Japan) Equity Fund (Note 6)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	HKD14,438,882	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	HKD15,762,336	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	HKD18,659,842	N/A ²	USD1,274,844
BOCHK All Weather China Income Fund (Note 7)	30.6.2023	N/A ²	N/A ²	N/A ²	HKD5,536,786	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	HKD11,421,801	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	HKD22,073,569	N/A ²	N/A ²	N/A ²

BOCHK WEALTH CREATION SERIES

**PERFORMANCE TABLE (UNAUDITED) (CONTINUED)
NET ASSET VALUES (CONTINUED)**

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund						
		Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class I1
BOCHK All Weather Asia Pacific High Income Fund (Note 8)	30.6.2023	N/A ²	N/A ²	N/A ²	USD142,912	HKD4,038,408	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	USD957,207	HKD5,138,807	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	USD1,956,204	N/A ²	N/A ²	N/A ²
BOCHK All Weather Short Term Bond Fund (Note 9)	30.6.2023	N/A ²	N/A ²	N/A ²	USDN/A ²	HKD25,669,539	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	USD12,251,412	HKD62,432,130	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	USD1,224,696	HKD43,902,350	N/A ²	USD35,551,003
BOCHK All Weather Belt and Road Bond Fund (Note 10)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Greater Bay Area Strategy Fund (Note 11)	30.6.2023	N/A ²	RMB73,288,769	N/A ²	USDN/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	RMB137,427,884	N/A ²	USD8,746,850	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	RMB214,999,147	N/A ²	USD21,145,993	N/A ²	N/A ²	USD5,368,226
BOCHK All Weather Asian High Yield Bond Fund (Note 12)	30.6.2023	EUR176,712	N/A ²	N/A ²	N/A ²	HKD19,498,306	N/A ²	N/A ²
	30.6.2022	EUR196,542	N/A ²	N/A ²	N/A ²	HKD27,931,973	N/A ²	N/A ²
	30.6.2021 ¹	EUR347,372	N/A ²	N/A ²	N/A ²	HKD44,634,712	N/A ²	N/A ²
BOCHK All Weather ESG Multi-Asset Fund (Note 13)	30.6.2023	EUR293,668	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022 ¹	EUR330,774	N/A ²	N/A ²	N/A ²	HKD11,638,618	N/A ²	USD4,032,559
BOCHK All Weather China New Dynamic Equity Fund (Note 14)	30.6.2023 ¹	N/A ²	N/A ²	N/A ²	HKD25,858,123	USD1,508,904	N/A ²	N/A ²
BOCHK All Weather HKD Money Market Fund	30.6.2023 ¹	N/A ²	N/A ²	N/A ²	HKD42,386,635	N/A ²	N/A ²	HKD797,003,941

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED) NET ASSET VALUES (CONTINUED)

- Note 1: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10.5 per unit for Class A3, RMB10.44 per unit for Class A7 and HKD10 per unit for Class X2.
- Note 2: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3, AUD10.39 per unit for Class A4, USD9.63 per unit for Class A8, RMB10.19 per unit for Class X1, HKD9.58 per unit for Class X3, HKD9.83 per unit for Class I3, and USD9.64 per unit for Class I4.
- Note 3: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, AUD12.63 per unit for Class A3, RMB12.65 per unit for Class A7, HKD10 per unit for Class X1 and USD10.65 per unit for X2.
- Note 4: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3 and HKD8 per unit for Class A9.
- Note 5: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, USD9.91 per unit for Class X1 and HKD10.01 per unit for Class I2.
- Note 6: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, HKD10 per unit for Class X1, HKD10 per unit for Class X2 and USD10.25 per unit for I1.
- Note 7: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, RMB10 per unit for Class A8 and HKD8.62 per unit for Class X1.
- Note 8: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10 per unit for Class A4, RMB10 per unit for Class A8, USD10 per unit for Class X1 and HKD10 per unit for Class X2.
- Note 9: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A3, USD10.40 per unit for Class C1, USD10 per unit for Class X1, HKD10 per unit for Class X2, USD10 per unit for Class I1 and EUR10.4 per unit for Class I6.
- Note 10: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2 and RMB10 per unit for Class A8.
- Note 11: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD9.94 per unit for Class A2, MOP9.93 per unit for Class A3, RMB10 per unit for Class A4, RMB10 per unit for Class A11, USD9.78 per unit for Class X1 and USD10 per unit for Class I1.
- Note 12: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, RMB10 per unit for Class A9, EUR10 per unit for Class A10 and HKD10 per unit for Class X2.
- Note 13: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, EUR10 per unit for Class A10, USD10 per unit for Class I1 and HKD10 per unit for Class X2.
- Note 14: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, RMB10 per unit for Class A8, HKD10 per unit for Class X1 and USD10 per unit for Class X2.
- Note 15: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, HKD10 per unit for Class X1 and HKD10 per unit for Class I1.

¹ Year of commencement of operation

² These classes of units were not in issue as at reporting date.

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED)

NET ASSET VALUES (CONTINUED)

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund		
		Class I2	Class I4	Class I6
BOCHK All Weather Global Opportunities Fund (Note 1)	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²
BOCHK All Weather China High Yield Bond Fund (Note 2)	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²
BOCHK All Weather Hong Kong Equity Fund (Note 3)	30.6.2023	USD794,820	N/A ²	N/A ²
	30.6.2022	USD1,002,795	N/A ²	N/A ²
	30.6.2021	USD6,725,706	N/A ²	N/A ²
BOCHK All Weather CNY Equity Fund (Note 4)	30.6.2023	USD1,980,739	N/A ²	N/A ²
	30.6.2022	USD2,772,853	N/A ²	N/A ²
	30.6.2021	USD3,348,724	N/A ²	N/A ²
BOCHK All Weather Asian Bond Fund (Note 5)	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asia (ex-Japan) Equity Fund (Note 6)	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²
BOCHK All Weather China Income Fund (Note 7)	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asia Pacific High Income Fund (Note 8)	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²
BOCHK All Weather Short Term Bond Fund (Note 9)	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²
BOCHK All Weather Belt and Road Bond Fund (Note 10)	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²
BOCHK All Weather Greater Bay Area Strategy Fund (Note 11)	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asian High Yield Bond Fund (Note 12)	30.6.2022	N/A ²	N/A ²	N/A ²
	30.6.2021 ¹	N/A ²	N/A ²	N/A ²
BOCHK All Weather ESG Multi-Asset Fund (Note 13)	30.6.2023	N/A ²	N/A ²	N/A ²
	30.6.2022 ¹	N/A ²	N/A ²	N/A ²

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED)

NET ASSET VALUES (CONTINUED)

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund		
		Class I2	Class I4	Class I6
BOCHK All Weather China New Dynamic Equity Fund (note 14)	30.6.2023 ¹	N/A ²	N/A ²	N/A ²
BOCHK All Weather HKD Money Market Fund (Note 15)	30.6.2023 ¹	N/A ²	N/A ²	N/A ²

Note 1: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10.5 per unit for Class A3, RMB10.44 per unit for Class A7 and HKD10 per unit for Class X2.

Note 2: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3, AUD10.39 per unit for Class A4, USD9.63 per unit for Class A8, RMB10.19 per unit for Class X1, HKD9.58 per unit for Class X3, HKD9.83 per unit for Class I3, and USD9.64 per unit for Class I4.

Note 3: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, AUD12.63 per unit for Class A3, RMB12.65 per unit for Class A7, HKD10 per unit for Class X1 and USD10.65 per unit for X2.

Note 4: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3 and HKD8 per unit for Class A9.

Note 5: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, USD9.91 per unit for Class X1 and HKD10.01 per unit for Class I2.

Note 6: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, HKD10 per unit for Class X1, HKD10 per unit for Class X2 and USD10.25 per unit for I1.

Note 7: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2 and RMB10 per unit for Class A8.

Note 8: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10 per unit for Class A4 and RMB10 per unit for Class A8.

Note 9: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A3, USD10.40 per unit for Class C1, USD10 per unit for Class X1, HKD10 per unit for Class X2, USD10 per unit for Class I1 and EUR10.4 per unit for Class I6.

Note 10: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2 and RMB10 per unit for Class A8.

Note 11: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD9.94 per unit for Class A2, MOP9.93 per unit for Class A3, RMB10 per unit for Class A4, RMB10 per unit for Class A11, USD9.78 per unit for Class X1 and USD10 per unit for Class I1.

Note 12: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10 per unit for Class A4, GBP10 per unit for Class A7, RMB10 per unit for Class A9, EUR10 per unit for Class A10 and HKD10 per unit for Class X2.

Note 13: Unit were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10 per unit for Class A4, GBP10 per unit for Class A7, EUR10 per unit for Class A10, USD10 per unit for Class I1 and HKD10 per unit for Class X2.

Note 14: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, RMB10 per unit for Class A8, HKD10 per unit for Class X1 and USD10 per unit for Class X2.

Note 15: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, HKD10 per unit for Class X1 and HKD10 per unit for Class I1.

¹ Year of commencement of operation.

² These classes of units were not in issue as at reporting date.

BOCHK WEALTH CREATION SERIES

**PERFORMANCE TABLE (UNAUDITED) (CONTINUED)
NET ASSET VALUES (CONTINUED)**

Sub-Fund	Financial year/ period ended	Net asset value per unit of the Sub-Fund						
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9
BOCHK All Weather Global Opportunities Fund (Note 1)	30.6.2023	USD11.14	HKD11.25	AUD14.52	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	USD9.38	HKD9.49	AUD12.64	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	USD12.36	HKD12.38	AUD16.98	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather China High Yield Bond Fund (Note 2)	30.6.2023	RMB5.65	USD4.79	HKD4.85	AUD5.13	N/A ²	USD5.04	N/A ²
	30.6.2022	RMB5.80	USD5.33	HKD5.40	AUD5.24	N/A ²	USD8.84	N/A ²
	30.6.2021	RMB10.05	USD9.56	HKD9.58	AUD9.53	N/A ²	USD9.07	N/A ²
BOCHK All Weather Hong Kong Equity Fund (Note 3)	30.6.2023	HKD7.50	USD7.43	AUD7.17	N/A ²	RMB8.21	N/A ²	N/A ²
	30.6.2022	HKD9.52	USD9.41	AUD9.24	N/A ²	RMB10.73	N/A ²	N/A ²
	30.6.2021	HKD13.37	USD13.36	AUD13.22	N/A ²	RMB14.83	N/A ²	N/A ²
BOCHK All Weather CNY Equity Fund (Note 4)	30.6.2023	RMB8.96	USD7.65	HKD7.74	N/A ²	N/A ²	N/A ²	HKD7.83
	30.6.2022	RMB11.65	USD10.81	HKD10.94	N/A ²	N/A ²	N/A ²	HKD10.12
	30.6.2021	RMB13.71	USD13.17	HKD13.19	N/A ²	N/A ²	N/A ²	HKD12.12
BOCHK All Weather Asian Bond Fund (Note 5)	30.6.2023	USD7.26	HKD7.33	N/A ²	N/A ²	RMB7.78	N/A ²	N/A ²
	30.6.2022	USD7.59	HKD7.68	N/A ²	N/A ²	RMB8.31	N/A ²	N/A ²
	30.6.2021	USD10.05	HKD10.06	N/A ²	N/A ²	RMB10.71	N/A ²	N/A ²
BOCHK All Weather Asia (ex-Japan) Equity Fund (Note 6)	30.6.2023	USD7.40	HKD7.45	N/A ²	N/A ²	RMB7.46	N/A ²	N/A ²
	30.6.2022	USD8.14	HKD8.21	N/A ²	N/A ²	RMB8.47	N/A ²	N/A ²
	30.6.2021	USD12.97	HKD12.94	N/A ²	N/A ²	RMB13.22	N/A ²	N/A ²
BOCHK All Weather China Income Fund (Note 7)	30.6.2023	HKD5.05	USD5.04	N/A ²	N/A ²	N/A ²	RMB5.20	N/A ²
	30.6.2022	HKD5.85	USD5.82	N/A ²	N/A ²	N/A ²	RMB6.16	N/A ²
	30.6.2021	HKD8.07	USD8.12	N/A ²	N/A ²	N/A ²	RMB8.33	N/A ²
BOCHK All Weather Asia Pacific High Income Fund (Note 8)	30.6.2023	USD4.90	HKD4.90	N/A ²	AUD4.39	N/A ²	RMB4.94	N/A ²
	30.6.2022	USD6.63	HKD6.63	N/A ²	AUD6.09	N/A ²	RMB6.89	N/A ²
	30.6.2021	USD9.54	HKD9.44	N/A ²	AUD8.91	N/A ²	RMB9.71	N/A ²
BOCHK All Weather Short Term Bond Fund (Note 9)	30.6.2023	USD10.74	HKD10.74	RMB11.32	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	USD10.37	HKD10.39	RMB10.07	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	USD10.35	HKD10.26	RMB9.71	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Belt and Road Bond Fund (Note 10)	30.6.2023	USD7.65	HKD7.64	N/A ²	N/A ²	N/A ²	RMB7.88	N/A ²
	30.6.2022	USD8.12	HKD8.12	N/A ²	N/A ²	N/A ²	RMB8.54	N/A ²
	30.6.2021	USD10.52	HKD10.41	N/A ²	N/A ²	N/A ²	RMB10.79	N/A ²
BOCHK All Weather Greater Bay Area Strategy Fund (Note 11)	30.6.2023	USD7.22	HKD7.22	MOP7.21	RMB7.81	N/A ²	N/A ²	N/A ²
	30.6.2022	USD7.68	HKD7.68	MOP7.68	RMB7.65	N/A ²	N/A ²	N/A ²
	30.6.2021	USD9.67	HKD9.75	MOP9.74	RMB9.47	N/A ²	N/A ²	N/A ²

BOCHK WEALTH CREATION SERIES

**PERFORMANCE TABLE (UNAUDITED) (CONTINUED)
NET ASSET VALUES (CONTINUED)**

Sub-Fund	Financial year/ period ended	Net asset value per unit of the Sub-Fund						
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9
BOCHK All Weather Asian High Yield Bond Fund (Note 12)	30.6.2023 30.6.2022 30.6.2021	USD5.63 USD5.69 USD10.08	HKD5.69 HKD5.87 HKD10.10	N/A ² N/A ² N/A ²	AUD5.59 AUD5.79 AUD10.06	GBP5.57 GBP5.79 GBP10.03	N/A ² N/A ² N/A ²	RMB5.81 RMB6.02 RMB10.28
BOCHK All Weather ESG Multi-Asset Fund (Note 13)	30.6.2023 30.6.2022	USD7.90 USD7.80	HKD7.97 HKD7.88	N/A ² N/A ²	AUD7.72 AUD7.72	GBP7.78 GBP7.75	N/A ² N/A ²	RMB7.94 RMB7.91
BOCHK All Weather China New Dynamic Equity Fund (Note 14)	30.6.2023 ¹	USD9.80	HKD9.82	N/A ²	N/A ²	N/A ²	RMB9.54	N/A ²
BOCHK All Weather HKD Money Market Fund (Note 15)	30.6.2023 ¹	USD10.12	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

Note 1: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10.5 per unit for Class A3, RMB10.44 per unit for Class A7 and HKD10 per unit for Class X2.

Note 2: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3, AUD10.39 per unit for Class A4, USD9.63 per unit for Class A8, RMB10.19 per unit for Class X1, HKD9.83 per unit for Class X3, HKD9.83 per unit for Class I3, and USD9.64 per unit for Class I4.

Note 3: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, AUD12.63 per unit for Class A3, RMB12.65 per unit for Class A7, HKD10 per unit for Class X1 and USD10.65 per unit for X2.

Note 4: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3 and HKD8 per unit for Class A9.

Note 5: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, USD9.91 per unit for Class X1 and HKD10.01 per unit for Class I2.

Note 6: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, HKD10 per unit for Class X1, HKD10 per unit for Class X2 and USD10.25 per unit for I1.

Note 7: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2 and RMB10 per unit for Class A8.

Note 8: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10 per unit for Class A4 and RMB10 per unit for Class A8.

Note 9: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A3, USD10.40 per unit for Class C1, USD10 per unit for Class X1, HKD10 per unit for Class X2, USD10 per unit for Class I1 and EUR10.4 per unit for Class I6.

Note 10: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2 and RMB10 per unit for Class A8.

Note 11: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD9.94 per unit for Class A2, MOP9.93 per unit for Class A3, RMB10 per unit for Class A4, RMB10 per unit for Class A11, USD9.78 per unit for Class X1 and USD10 per unit for Class I1.

Note 12: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, RMB 10 per unit for Class A9, EUR10 per unit for Class A10 and HKD10 per unit for Class X2.

Note 13: Unit were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, EUR10 per unit for Class A10, USD10 per unit for Class I1 and HKD10 per unit for Class X2.

Note 14: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, RMB10 per unit for Class A8, HKD10 per unit for Class X1 and USD10 per unit for Class X2.

Note 15: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, HKD10 per unit for Class X1 and HKD10 per unit for Class I1.

¹ Year of commencement of operation.

² These classes of units were not in issue as at reporting date.

BOCHK WEALTH CREATION SERIES

**PERFORMANCE TABLE (UNAUDITED) (CONTINUED)
NET ASSET VALUES (CONTINUED)**

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund									
		Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class I1			
BOCHK All Weather Global Opportunities Fund (Note 1)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather China High Yield Bond Fund (Note 2)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	RMB5.08	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	RMB14.34	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Hong Kong Equity Fund (Note 3)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	USD 10.06	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather CNY Equity Fund (Note 4)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asian Bond Fund (Note 5)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	USD9.61	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	USD9.51	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asia (ex-Japan) Equity Fund (Note 6)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	USD11.97	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather China Income Fund (Note 7)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asia Pacific High Income Fund (Note 8)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Short Term Bond Fund (Note 9)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Belt and Road Bond Fund (Note 10)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Greater Bay Area Strategy Fund (Note 11)	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED) NET ASSET VALUES (CONTINUED)

Sub-Fund	Financial year/ period ended	Class A10	Class A11	Class C1	Net asset value of the Sub-Fund Class X1	Class X2	Class X3	Class I1
BOCHK All Weather Asian High Yield Bond Fund (Note 12)	30.6.2023 30.6.2022 30.6.2021 ¹	EUR5.60 EUR5.80 EUR10.07	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	HKD6.98 HKD6.71 HKD10.74	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²
BOCHK All Weather ESG Multi-Asset Fund (Note 13)	30.6.2023 30.6.2022 ¹	EUR7.78 EUR7.75	N/A ² N/A ²	N/A ² N/A ²	N/A ² N/A ²	N/A ² HKD8.22	N/A ² N/A ²	N/A ² USD8.07
BOCHK All Weather China New Dynamic Equity Fund (Note 14)	30.6.2023 ¹	N/A ²	N/A ²	N/A ²	HKD9.90	USD8.38	N/A ²	N/A ²
BOCHK All Weather HKD Money Market Fund (Note 15)	30.6.2023 ¹	N/A ²	N/A ²	N/A ²	HKD10.12	N/A ²	N/A ²	USD10.13

Note 1: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10.5 per unit for Class A3, RMB10.44 per unit for Class A7 and HKD10 per unit for Class X2.

Note 2: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3, AUD10.39 per unit for Class A4, USD9.63 per unit for Class A8, RMB10.19 per unit for Class X1, HKD9.58 per unit for Class X3, HKD9.83 per unit for Class I3, and USD9.64 per unit for Class I4.

Note 3: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, AUD12.63 per unit for Class A3, RMB12.65 per unit for Class A7, HKD10 per unit for Class X1 and USD10.65 per unit for X2.

Note 4: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3 and HKD8 per unit for Class A9.

Note 5: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, USD9.91 per unit for Class X1 and HKD10.01 per unit for Class I2.

Note 6: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, HKD10 per unit for Class X1, HKD10 per unit for Class X2 and USD10.25 per unit for I1.

Note 7: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2 and RMB10 per unit for Class A8.

Note 8: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10 per unit for Class A4 and RMB10 per unit for Class A8.

Note 9: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A3, USD10.40 per unit for Class C1, USD10 per unit for Class X1, HKD10 per unit for Class X2, USD10 per unit for Class I1 and EUR10.4 per unit for Class I6.

Note 10: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2 and RMB10 per unit for Class A8.

Note 11: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD9.94 per unit for Class A2, MOP9.93 per unit for Class A3, RMB10 per unit for Class A4, RMB10 per unit for Class A11, USD9.78 per unit for Class X1 and USD10 per unit for Class I1.

Note 12: Units were offered to investors for initial subscription at USD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, RMB 10 per unit for Class A9, EUR10 per unit for Class A10 and HKD10 per unit for Class X2.

Note 13: Unit were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD 10 per unit for Class A4, GBP10 per unit for Class A7, EUR10 per unit for Class A10, USD10 per unit for Class I1 and HKD10 per unit for Class X2.

Note 14: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, RMB10 per unit for Class A8, HKD10 per unit for Class X1 and USD10 per unit for Class X2.

Note 15: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, HKD10 per unit for Class X1 and HKD10 per unit for Class I1.

¹ Year of commencement of operation.

² These classes of units were not in issue as at reporting date.

BOCHK WEALTH CREATION SERIES
PERFORMANCE TABLE (UNAUDITED) (CONTINUED)
NET ASSET VALUES (CONTINUED)

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund		
		Class I2	Class I4	Class I6
BOCHK All Weather Global Opportunities Fund (Note 1)	30.6.2023 30.6.2022 30.6.2021	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²
BOCHK All Weather China High Yield Bond Fund (Note 2)	30.6.2023 30.6.2022 30.6.2021	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²
BOCHK All Weather Hong Kong Equity Fund (Note 3)	30.6.2023 30.6.2022 30.6.2021	USD7.53 USD9.50 USD13.44	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²
BOCHK All Weather CNY Equity Fund (Note 4)	30.6.2023 30.6.2022 30.6.2021	USD7.82 USD10.94 USD13.21	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²
BOCHK All Weather Asian Bond Fund (Note 5)	30.6.2023 30.6.2022 30.6.2021	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²
BOCHK All Weather Asia (ex-Japan) Equity Fund (Note 6)	30.6.2023 30.6.2022 30.6.2021	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²
BOCHK All Weather China Income Fund (Note 7)	30.6.2023 30.6.2022 30.6.2021	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²
BOCHK All Weather Asia Pacific High Income Fund (Note 8)	30.6.2023 30.6.2022 30.6.2021	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²
BOCHK All Weather Short Term Bond Fund (Note 9)	30.6.2023 30.6.2022 30.6.2021	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²
BOCHK All Weather Belt and Road Bond Fund (Note 10)	30.6.2023 30.6.2022 30.6.2021	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²
BOCHK All Weather Greater Bay Area Strategy Fund (Note 11)	30.6.2023 30.6.2022 30.6.2021	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²
BOCHK All Weather Asian High Yield Bond Fund (Note 12)	30.6.2023 30.6.2022 30.6.2021 ¹	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²	N/A ² N/A ² N/A ²

BOCHK WEALTH CREATION SERIES

PERFORMANCE TABLE (UNAUDITED) (CONTINUED)

NET ASSET VALUES (CONTINUED)

Sub-Fund	Financial year/ period ended	Net asset value of the Sub-Fund		
		Class I2	Class I4	Class I6
BOCHK All Weather ESG				
Multi-Asset Fund	30.6.2023	N/A ²	N/A ²	N/A ²
(Note 13)	30.6.2022 ¹	N/A ²	N/A ²	N/A ²
BOCHK All Weather China				
New Dynamic Equity Fund (Note 14)	30.6.2023 ¹	N/A ²	N/A ²	N/A ²
BOCHK All Weather HKD				
Money Market Fund (Note 15)	30.6.2023 ¹	N/A ²	N/A ²	N/A ²

Note 1: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10.5 per unit for Class A3, RMB10.44 per unit for Class A7 and HKD10 per unit for Class X2.

Note 2: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3, AUD10.39 per unit for Class A4, USD9.63 per unit for Class A8, RMB10.19 per unit for Class X1, HKD9.58 per unit for Class X3, HKD9.83 per unit for Class I3, and USD9.64 per unit for Class I4.

Note 3: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, AUD12.63 per unit for Class A3, RMB12.65 per unit for Class A7, HKD10 per unit for Class X1 and USD10.65 per unit for X2.

Note 4: Units were offered to investors for initial subscription at RMB10 per unit for Class A1, USD10 per unit for Class A2, HKD10 per unit for Class A3 and HKD8 per unit for Class A9.

Note 5: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, USD9.91 per unit for Class X1 and HKD10.01 per unit for Class I2.

Note 6: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A7, HKD10 per unit for Class X1, HKD10 per unit for Class X2 and USD10.25 per unit for I1.

Note 7: Units were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2 and RMB10 per unit for Class A8.

Note 8: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10 per unit for Class A4 and RMB10 per unit for Class A8.

Note 9: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, RMB10 per unit for Class A3, USD10.40 per unit for Class C1, USD10 per unit for Class X1, HKD10 per unit for Class X2, USD10 per unit for Class I1 and EUR10.4 per unit for Class I6.

Note 10: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2 and RMB10 per unit for Class A8.

Note 11: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD9.94 per unit for Class A2, MOP9.93 per unit for Class A3, RMB10 per unit for Class A4, RMB10 per unit for Class A11, USD9.78 per unit for Class X1 and USD10 per unit for Class I1.

Note 12: Units were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10 per unit for Class A4, GBP10 per unit for Class A7, RMB10 per unit for Class A9, EUR10 per unit for Class A10 and HKD10 per unit for Class X2.

Note 13: Unit were offered to investors for initial subscription at USD10 per unit for Class A1, HKD10 per unit for Class A2, AUD10 per unit for Class A4, GBP10 per unit for Class A7, EUR10 per unit for Class A10, USD10 per unit for Class I1 and HKD10 per unit for Class X2.

Note 14: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, USD10 per unit for Class A2, RMB10 per unit for Class A8, HKD10 per unit for Class X1 and USD10 per unit for Class X2.

Note 15: Unit were offered to investors for initial subscription at HKD10 per unit for Class A1, HKD10 per unit for Class X1 and HKD10 per unit for Class I1.

¹ Year of commencement of operation.

² These classes of units were not in issue as at reporting date.

**BOCHK WEALTH CREATION SERIES
PERFORMANCE RECORD (UNAUDITED)**

Sub-Fund	Financial year/ period ended	Highest issue price per unit									Lowest redemption price per unit								
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9	Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9				
BOCHK All Weather Global Opportunities Fund	30.6.2023	USD11.25	HKD11.35	AUD14.67	N/A ²	N/A ²	N/A ²	N/A ²	USD8.75	HKD8.86	AUD11.67	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2022	USD12.31	HKD12.33	AUD16.92	N/A ²	N/A ²	N/A ²	USD9.30	HKD9.41	AUD12.53	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2021	USD12.96	HKD12.96	AUD17.95	N/A ²	N/A ²	N/A ²	USD10.90	HKD10.89	AUD15.20	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2020	USD11.22	HKD11.24	AUD16.12	N/A ²	N/A ²	N/A ²	USD8.88	HKD8.88	AUD12.46	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2019	USD10.38	HKD10.46	AUD15.10	N/A ²	N/A ²	N/A ²	USD9.46	HKD9.55	AUD9.23	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2018	USD10.99	HKD11.08	AUD16.68	N/A ²	N/A ²	N/A ²	USD9.71	HKD9.79	AUD9.47	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2017	USD9.80	HKD9.85	AUD 9.58	N/A ²	N/A ²	N/A ²	USD8.98	HKD8.98	AUD8.85	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2016	USD9.35	HKD9.35	AUD 9.71	N/A ²	RMB9.61	N/A ²	USD8.16	HKD8.21	AUD8.05	N/A ²	N/A ²	RMB9.20	N/A ²	N/A ²				
	30.6.2015	USD10.66	HKD10.65	AUD10.58	N/A ²	RMB10.44	N/A ²	USD9.08	HKD9.08	AUD7.88	N/A ²	N/A ²	RMB9.16	N/A ²	N/A ²				
	30.6.2014	USD10.67	HKD10.66	N/A ³	N/A ²	N/A ³	N/A ²	USD9.66	HKD9.66	N/A ³	N/A ²	N/A ²	N/A ³	N/A ²	N/A ²				
	BOCHK All Weather China High Yield Bond Fund	30.6.2023	RMB6.08	USD5.52	HKD5.58	AUD5.49	N/A ²	USD5.36	RMB4.91	USD4.12	HKD4.18	AUD4.42	N/A ²	USD4.31	N/A ²				
		30.6.2022	RMB10.14	USD9.64	HKD9.66	AUD9.40	N/A ²	USD9.15	RMB5.80	USD5.33	HKD5.40	AUD5.24	N/A ²	USD5.08	N/A ²				
		30.6.2021	RMB10.46	USD9.98	HKD10.00	AUD9.77	N/A ²	USD9.55	RMB9.98	USD8.70	HKD8.70	AUD9.33	N/A ²	USD9.07	N/A ²				
		30.6.2020	RMB10.77	USD9.64	HKD9.68	AUD10.37	N/A ²	USD9.98	RMB8.74	USD7.57	HKD7.57	AUD8.27	N/A ²	USD8.10	N/A ²				
30.6.2019		RMB10.76	USD9.88	HKD10.00	AUD10.48	N/A ²	USD10.00	RMB10.07	USD9.96	HKD9.06	AUD9.88	N/A ²	USD9.35	N/A ²					
30.6.2018		RMB10.83	USD10.54	HKD10.65	AUD10.87	N/A ²	USD10.08	RMB10.17	USD9.48	HKD9.58	AUD10.00	N/A ²	USD9.46	N/A ²					
30.6.2017		RMB10.77	USD9.81	HKD9.86	AUD10.96	N/A ²	USD10.09	RMB10.28	USD9.22	HKD9.21	AUD10.62	N/A ²	USD9.82	N/A ²					
30.6.2016		RMB10.41	USD9.88	HKD9.86	AUD10.84	N/A ²	USD9.91	RMB9.47	USD9.05	HKD9.03	AUD10.05	N/A ²	USD9.58	N/A ²					
30.6.2015		RMB10.43	USD10.53	HKD10.52	AUD10.65	N/A ²	N/A ³	RMB9.37	USD9.32	HKD9.31	AUD9.83	N/A ²	N/A ³	N/A ²					
30.6.2014		RMB10.38	USD10.62	HKD10.61	N/A ²	N/A ²	N/A ²	RMB9.79	USD9.89	HKD9.89	N/A ²	N/A ²	N/A ²	N/A ²					
BOCHK All Weather Hong Kong Equity Fund		30.6.2023	HKD9.60	USD9.51	AUD9.23	N/A ²	RMB10.69	N/A ²	HKD6.51	USD6.43	AUD6.30	N/A ²	RMB7.31	N/A ²	N/A ²				
		30.6.2022	HKD13.14	USD13.13	AUD12.99	N/A ²	RMB14.58	N/A ²	HKD8.39	USD8.29	AUD 8.16	N/A ²	RMB9.44	N/A ²	N/A ²				
		30.6.2021	HKD15.16	USD15.17	AUD15.03	N/A ²	RMB16.70	N/A ²	HKD10.85	USD10.86	AUD10.98	N/A ²	RMB11.78	N/A ²	N/A ²				
		30.6.2020	HKD11.64	USD11.62	AUD12.25	N/A ²	RMB12.68	N/A ²	HKD8.95	USD8.94	AUD9.19	N/A ²	RMB9.77	N/A ²	N/A ²				
	30.6.2019	HKD11.77	USD11.63	AUD12.62	N/A ²	RMB12.93	N/A ²	HKD9.56	USD9.47	AUD10.24	N/A ²	RMB10.47	N/A ²	N/A ²					
	30.6.2018	HKD14.60	USD14.49	AUD15.70	N/A ²	RMB16.18	N/A ²	HKD10.13	USD10.06	AUD10.95	N/A ²	RMB11.28	N/A ²	N/A ²					
	30.6.2017	HKD10.29	USD10.23	AUD11.12	N/A ²	RMB11.45	N/A ²	HKD8.39	USD8.39	AUD8.92	N/A ²	RMB9.19	N/A ²	N/A ²					
	30.6.2016	HKD11.62	USD11.63	AUD12.22	N/A ²	RMB12.31	N/A ²	HKD7.00	USD6.97	AUD7.40	N/A ²	RMB7.59	N/A ²	N/A ²					
	30.6.2015	HKD12.75	USD12.77	AUD13.26	N/A ²	RMB13.36	N/A ²	HKD11.00	USD10.99	AUD11.52	N/A ²	RMB11.54	N/A ²	N/A ²					
	30.6.2014	HKD12.40	USD12.41	N/A ³	N/A ²	N/A ³	N/A ²	HKD9.99	USD9.99	N/A ³	N/A ²	N/A ³	N/A ²	N/A ²					

BOCHK WEALTH CREATION SERIES

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

Sub-Fund	Financial year/ period ended	Highest issue price per unit					Lowest redemption price per unit								
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9	Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9
BOCHK All Weather CNY Equity Fund	30.6.2023	RMB11.58	USD10.74	HKD10.87	N/A ²	N/A ²	N/A ²	HKD10.05	RMB8.81	USD7.56	HKD7.63	N/A ²	N/A ²	N/A ²	HKD7.71
	30.6.2022	RMB14.76	USD14.23	HKD14.28	N/A ²	N/A ²	HKD12.97	RMB9.87	USD9.33	HKD9.44	N/A ²	N/A ²	N/A ²	N/A ²	HKD8.62
	30.6.2021	RMB15.90	USD15.36	HKD15.36	N/A ²	N/A ²	HKD14.20	RMB10.77	USD9.46	HKD9.46	N/A ²	N/A ²	N/A ²	N/A ²	HKD9.70
	30.6.2020	RMB10.61	USD9.32	HKD9.32	N/A ²	N/A ²	HKD9.56	RMB7.28	USD6.37	HKD6.44	N/A ²	N/A ²	N/A ²	N/A ²	HKD6.56
	30.6.2019	RMB8.06	USD7.45	HKD7.55	N/A ²	N/A ²	HKD7.27	RMB5.76	USD5.20	HKD5.26	N/A ²	N/A ²	N/A ²	N/A ²	HKD5.23
	30.6.2018	RMB8.94	USD8.46	HKD8.54	N/A ²	N/A ²	HKD8.24	RMB6.99	USD6.54	HKD6.62	N/A ²	N/A ²	N/A ²	N/A ²	HKD6.47
	30.6.2017	RMB9.54	USD8.57	HKD8.58	N/A ²	N/A ²	N/A ²	RMB7.43	USD6.79	HKD6.83	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2016 ¹	RMB10.63	USD10.62	HKD10.62	N/A ²	N/A ²	N/A ²	RMB5.11	USD4.96	HKD4.96	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2023	USD7.63	HKD7.72	N/A ²	N/A ²	RMB8.35	N/A ²	USD6.94	HKD7.02	N/A ²	N/A ²	N/A ²	RMB7.58	N/A ²	N/A ²
	30.6.2022	USD10.12	HKD10.13	N/A ²	N/A ²	RMB10.79	N/A ²	USD7.59	HKD7.68	N/A ²	N/A ²	N/A ²	RMB8.31	N/A ²	N/A ²
30.6.2021	USD10.40	HKD10.39	N/A ²	N/A ²	RMB10.95	N/A ²	USD10.03	HKD10.04	N/A ²	N/A ²	N/A ²	RMB10.50	N/A ²	N/A ²	
30.6.2020	USD10.52	HKD10.57	N/A ²	N/A ²	RMB10.96	N/A ²	USD9.12	HKD9.12	N/A ²	N/A ²	N/A ²	RMB9.50	N/A ²	N/A ²	
30.6.2019	USD10.17	HKD10.25	N/A ²	N/A ²	RMB10.54	N/A ²	USD9.44	HKD9.52	N/A ²	N/A ²	N/A ²	RMB9.80	N/A ²	N/A ²	
30.6.2018	USD10.08	HKD10.15	N/A ²	N/A ²	RMB10.40	N/A ²	USD9.51	HKD9.62	N/A ²	N/A ²	N/A ²	RMB9.86	N/A ²	N/A ²	
30.6.2017	USD10.01	HKD10.04	N/A ²	N/A ²	RMB10.26	N/A ²	USD9.64	HKD9.64	N/A ²	N/A ²	N/A ²	RMB9.64	N/A ²	N/A ²	
30.6.2023	USD9.00	HKD9.00	N/A ²	N/A ²	RMB9.00	N/A ²	USD6.00	HKD6.00	N/A ²	N/A ²	N/A ²	RMB6.00	N/A ²	N/A ²	
30.6.2022	USD12.77	HKD12.74	N/A ²	N/A ²	RMB13.01	N/A ²	USD7.88	HKD7.95	N/A ²	N/A ²	N/A ²	RMB8.17	N/A ²	N/A ²	
30.6.2021	USD15.08	HKD15.03	N/A ²	N/A ²	RMB15.31	N/A ²	USD10.81	HKD10.77	N/A ²	N/A ²	N/A ²	RMB10.84	N/A ²	N/A ²	
30.6.2020	USD11.52	HKD11.51	N/A ²	N/A ²	RMB11.62	N/A ²	USD8.52	HKD8.29	N/A ²	N/A ²	N/A ²	RMB8.36	N/A ²	N/A ²	
30.6.2019	USD11.32	HKD11.42	N/A ²	N/A ²	RMB11.51	N/A ²	USD9.15	HKD9.21	N/A ²	N/A ²	N/A ²	RMB9.29	N/A ²	N/A ²	
30.6.2018 ¹	USD12.46	HKD12.52	N/A ²	N/A ²	RMB12.60	N/A ²	USD9.96	HKD9.97	N/A ²	N/A ²	N/A ²	RMB9.97	N/A ²	N/A ²	
30.6.2023	HKD5.85	USD5.82	N/A ²	N/A ²	N/A ²	RMB6.16	N/A ²	HKD4.57	USD4.55	N/A ²	N/A ²	N/A ²	HKD4.80	N/A ²	
30.6.2022	HKD7.96	USD8.00	N/A ²	N/A ²	N/A ²	RMB8.21	N/A ²	HKD5.47	USD5.82	N/A ²	N/A ²	N/A ²	HKD6.16	N/A ²	
30.6.2021	HKD8.94	USD9.00	N/A ²	N/A ²	N/A ²	RMB9.17	N/A ²	HKD7.94	USD7.98	N/A ²	N/A ²	N/A ²	RMB8.18	N/A ²	
30.6.2020	HKD9.34	USD9.36	N/A ²	N/A ²	N/A ²	RMB9.50	N/A ²	HKD7.40	USD7.46	N/A ²	N/A ²	N/A ²	RMB7.51	N/A ²	
30.6.2019	HKD9.55	USD9.51	N/A ²	N/A ²	N/A ²	RMB9.69	N/A ²	HKD8.49	USD8.45	N/A ²	N/A ²	N/A ²	RMB8.62	N/A ²	
30.6.2018 ¹	HKD10.87	USD10.87	N/A ²	N/A ²	N/A ²	RMB10.99	N/A ²	HKD9.39	USD9.35	N/A ²	N/A ²	N/A ²	RMB9.52	N/A ²	
30.6.2023	USD6.58	HKD6.57	N/A ²	AUD6.04	N/A ²	RMB6.84	N/A ²	USD4.90	HKD4.89	N/A ²	N/A ²	N/A ²	RMB4.94	N/A ²	
30.6.2022	USD9.71	HKD9.62	N/A ²	AUD9.03	N/A ²	RMB9.92	N/A ²	USD6.20	HKD6.18	N/A ²	AUD5.74	N/A ²	RMB6.41	N/A ²	
30.6.2021	USD10.55	HKD10.42	N/A ²	AUD9.92	N/A ²	RMB10.66	N/A ²	USD8.83	HKD8.72	N/A ²	AUD8.37	N/A ²	RMB8.82	N/A ²	
30.6.2020	USD9.62	HKD9.52	N/A ²	AUD9.26	N/A ²	RMB9.60	N/A ²	USD7.27	HKD7.18	N/A ²	AUD6.89	N/A ²	RMB7.25	N/A ²	
30.6.2019	USD9.63	HKD9.63	N/A ²	AUD9.54	N/A ²	RMB9.65	N/A ²	USD8.60	HKD8.58	N/A ²	AUD8.51	N/A ²	RMB8.63	N/A ²	
30.6.2018 ¹	USD10.02	HKD10.03	N/A ²	AUD10.00	N/A ²	RMB10.02	N/A ²	USD9.47	HKD9.48	N/A ²	AUD9.40	N/A ²	RMB9.49	N/A ²	

BOCHK WEALTH CREATION SERIES

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

Sub-Fund	Financial year/ period ended	Highest issue price per unit									Lowest redemption price per unit								
		Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9	Class A1	Class A2	Class A3	Class A4	Class A7	Class A8	Class A9				
BOCHK All Weather Short Term Bond Fund	30.6.2023	USD10.75	HKD10.75	RMB11.32	N/A ²	N/A ²	N/A ²	N/A ²	USD10.37	HKD10.38	RMB10.06	N/A ²	N/A ²	N/A ²	N/A ²				
	30.6.2022	USD10.40	HKD10.40	RMB10.25	N/A ²	N/A ²	N/A ²	USD10.35	HKD10.26	RMB9.50	N/A ²	N/A ²	N/A ²	N/A ²					
	30.6.2021	USD10.63	HKD10.55	RMB10.72	N/A ²	N/A ²	N/A ²	USD10.26	HKD10.17	RMB9.52	N/A ²	N/A ²	N/A ²	N/A ²					
	30.6.2020	USD10.49	HKD10.40	RMB10.87	N/A ²	N/A ²	N/A ²	USD10.25	HKD10.18	RMB10.22	N/A ²	N/A ²	N/A ²	N/A ²					
	30.6.2019 ¹	USD10.24	HKD10.21	RMB10.20	N/A ²	N/A ²	N/A ²	USD10.00	HKD10.00	RMB9.80	N/A ²	N/A ²	N/A ²	N/A ²					
BOCHK All Weather Belt and Road Bond Fund	30.6.2023	USD8.09	HKD8.09	N/A ²	N/A ²	N/A ²	N/A ²	USD7.40	HKD7.41	N/A ²	N/A ²	N/A ²	RMB7.78	N/A ²					
	30.6.2022	USD10.51	HKD10.41	N/A ²	N/A ²	N/A ²	USD8.11	HKD8.11	N/A ²	N/A ²	N/A ²	N/A ²	RMB8.53	N/A ²					
	30.6.2021	USD10.79	HKD10.66	N/A ²	N/A ²	N/A ²	USD10.27	HKD10.14	N/A ²	N/A ²	N/A ²	N/A ²	RMB10.32	N/A ²					
	30.6.2020	USD10.64	HKD10.54	N/A ²	N/A ²	N/A ²	USD9.26	HKD9.15	N/A ²	N/A ²	N/A ²	N/A ²	RMB9.29	N/A ²					
	30.6.2019 ¹	USD10.28	HKD10.23	N/A ²	N/A ²	N/A ²	USD10.00	HKD10.00	N/A ²	N/A ²	N/A ²	N/A ²	RMB10.00	N/A ²					
BOCHK All Weather Greater Bay Area Strategy Fund	30.6.2023	USD7.68	HKD7.69	MOP7.68	RMB7.85	N/A ²	N/A ²	USD6.77	HKD6.78	MOP6.77	RMB7.24	N/A ²	N/A ²	N/A ²					
	30.6.2022	USD9.93	HKD9.84	MOP9.83	RMB9.59	N/A ²	N/A ²	USD7.66	HKD7.67	MOP7.66	RMB7.50	N/A ²	N/A ²	N/A ²					
	30.6.2021	USD10.30	HKD10.18	MOP10.17	RMB10.66	N/A ²	N/A ²	USD9.84	HKD9.74	MOP9.74	RMB9.35	N/A ²	N/A ²	N/A ²					
	30.6.2020 ¹	USD10.47	HKD10.39	MOP10.39	RMB10.97	N/A ²	N/A ²	USD9.33	HKD9.22	MOP9.22	RMB9.86	N/A ²	N/A ²	N/A ²					
BOCHK All Weather Asian High Yield Bond Fund	30.6.2023	USD6.14	HKD6.21	N/A ²	AUD6.11	GBP6.09	RMB6.36	USD4.78	HKD4.85	N/A ²	AUD4.77	GBP4.75	N/A ²	RMB4.98					
	30.6.2022	USD10.08	HKD10.11	N/A ²	AUD10.08	GBP10.03	RMB10.30	USD5.80	HKD5.88	N/A ²	AUD5.79	GBP5.77	N/A ²	RMB6.03					
	30.6.2021 ¹	USD10.46	HKD10.46	N/A ²	AUD10.40	GBP10.42	RMB10.54	USD10.00	HKD10.00	N/A ²	AUD9.95	GBP9.99	N/A ²	RMB9.98					
BOCHK All Weather ESG Multi-Asset Fund	30.6.2023	USD8.10	HKD8.17	N/A ²	AUD8.01	GBP8.04	RMB8.22	USD7.22	HKD7.30	N/A ²	AUD7.11	GBP7.16	N/A ²	RMB7.33					
	30.6.2022 ¹	USD10.16	HKD10.16	N/A ²	AUD10.16	GBP10.18	RMB10.13	USD7.75	HKD7.83	N/A ²	AUD7.99	GBP8.15	N/A ²	RMB7.67					
BOCHK All Weather China New Dynamic Equity Fund	30.6.2023 ¹	HKD13.35	USD13.38	N/A ²	N/A ²	N/A ²	RMB13.13	HKD9.69	USD9.71	N/A ²	N/A ²	N/A ²	RMB9.46	N/A ²					
	30.6.2023 ¹	HKD10.12	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD10.00	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²					
BOCHK All Weather HKD Money Market Fund																			

¹ Year of commencement of operation.

² These classes of units were not in issue as at reporting date.

BOCHK WEALTH CREATION SERIES

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

Sub-Fund	Financial year/ period ended	Highest issue price per unit					Lowest redemption price per unit								
		Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class II	Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class II
BOCHK All Weather Global Opportunities Fund	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	HKD12.90	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD9.98	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	HKD13.68	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD10.56	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	HKD14.30	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD11.93	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	HKD12.25	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD9.69	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	HKD11.31	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD10.27	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	N/A ²	HKD11.78	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD10.37	N/A ²	N/A ²
	30.6.2017	N/A ²	N/A ²	N/A ²	N/A ²	HKD10.43	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD9.97	N/A ²	N/A ²
	30.6.2016	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2015	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2014	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather China High Yield Bond Fund	30.6.2023	N/A ²	N/A ²	N/A ²	RMB8.95	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	RMB14.48	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	RMB14.52	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	RMB13.99	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	RMB13.33	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	RMB12.25	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2017	N/A ²	N/A ²	N/A ²	RMB11.76	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2016	N/A ²	N/A ²	N/A ²	RMB10.67	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2015	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2014 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Hong Kong Equity Fund	30.6.2023	N/A ²	N/A ²	N/A ²	HKD9.16	USD10.24	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD6.90	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	HKD12.30	USD13.20	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD8.85	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	HKD14.11	USD15.41	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD10.94	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	HKD10.69	USD11.65	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD8.98	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	HKD10.61	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	HKD13.09	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2017	N/A ²	N/A ²	N/A ²	HKD9.16	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2016	N/A ²	N/A ²	N/A ²	HKD10.09	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2015	N/A ²	N/A ²	N/A ²	HKD10.96	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2014 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

BOCHK WEALTH CREATION SERIES

PERFORMANCE RECORD (UNAUDITED) (CONTINUED)

Sub-Fund	Financial year/ period ended	Highest issue price per unit					Lowest redemption price per unit								
		Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class II	Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class II
BOCHK All Weather CNY Equity Fund	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
30.6.2017	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	
30.6.2016 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	
BOCHK All Weather Asian Bond Fund	30.6.2023	N/A ²	N/A ²	N/A ²	USD9.76	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD8.84	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	USD12.05	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD9.51	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	USD12.07	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD12.07	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	USD11.70	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD10.17	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	USD10.94	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD9.75	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	USD10.11	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD9.75	N/A ²	N/A ²	N/A ²	N/A ²
30.6.2017 ¹	N/A ²	N/A ²	N/A ²	USD9.91	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD9.91	N/A ²	N/A ²	N/A ²	N/A ²	
BOCHK All Weather Asia (ex-Japan) Equity Fund	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	USD16.07	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD11.41	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	USD12.08	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD8.74	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	USD10.76	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD9.97	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather China Income Fund	30.6.2023	N/A ²	N/A ²	N/A ²	HKD6.38	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD5.00	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	HKD8.15	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD6.29	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	HKD8.97	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD8.07	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

**BOCHK WEALTH CREATION SERIES
PERFORMANCE RECORD (UNAUDITED) (CONTINUED)**

Sub-Fund	Financial year/ period ended	Highest issue price per unit					Lowest redemption price per unit							
		Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class II	Class A10	Class A11	Class C1	Class X1	Class X2	Class X3
BOCHK All Weather Asia Pacific High Income Fund	30.6.2023	N/A ²	N/A ²	N/A ²	USD7.19	HKD6.70	N/A ²	N/A ²	N/A ²	N/A ²	USD5.68	HKD5.28	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	USD10.10	HKD7.24	N/A ²	N/A ²	N/A ²	N/A ²	USD6.65	HKD6.49	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	USD10.60	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	USD9.17	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Short Term Bond Fund	30.6.2023	N/A ²	N/A ²	N/A ²	USD10.76	HKD10.90	N/A ²	N/A ²	N/A ²	N/A ²	USD10.47	HKD10.51	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	USD10.48	HKD10.51	N/A ²	N/A ²	N/A ²	USD10.42	HKD10.35	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	USD10.54	USD10.70	HKD10.63	N/A ²	N/A ²	N/A ²	USD10.33	HKD10.25	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	USD10.49	USD10.52	HKD10.45	N/A ²	N/A ²	N/A ²	USD10.26	HKD10.21	N/A ²	N/A ²	N/A ²
	30.6.2019 ¹	N/A ²	N/A ²	N/A ²	USD10.25	HKD10.24	N/A ²	N/A ²	N/A ²	USD10.00	HKD9.96	N/A ²	N/A ²	N/A ²
	30.6.2018 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Belt and Road Bond Fund	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Greater Bay Area Strategy Fund	30.6.2023	N/A ²	RMB8.08	N/A ²	USD8.56	N/A ²	N/A ²	N/A ²	N/A ²	RMB7.11	USD8.14	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	RMB10.19	N/A ²	USD10.52	N/A ²	N/A ²	N/A ²	N/A ²	RMB8.06	USD8.51	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	RMB10.44	N/A ²	USD10.62	N/A ²	N/A ²	N/A ²	N/A ²	RMB10.06	USD10.14	N/A ²	N/A ²	N/A ²
	30.6.2020 ¹	N/A ²	RMB10.52	N/A ²	USD10.13	N/A ²	N/A ²	N/A ²	N/A ²	RMB9.34	USD9.78	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asian High Yield Bond Fund	30.6.2023	EUR6.11	N/A ²	N/A ²	N/A ²	HKD7.35	N/A ²	N/A ²	N/A ²	EUR4.78	N/A ²	HKD5.67	N/A ²	N/A ²
	30.6.2022	EUR10.07	N/A ²	N/A ²	N/A ²	HKD10.75	N/A ²	N/A ²	N/A ²	EUR5.81	N/A ²	HKD6.72	N/A ²	N/A ²
	30.6.2021 ¹	EUR10.43	N/A ²	N/A ²	N/A ²	HKD10.83	N/A ²	N/A ²	N/A ²	EUR10.00	N/A ²	HKD10.00	N/A ²	N/A ²

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Sub-Fund	Financial year/ period ended	Highest issue price per unit						Lowest redemption price per unit							
		Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class II	Class A10	Class A11	Class C1	Class X1	Class X2	Class X3	Class II
BOCHK All Weather ESG Multi-Asset Fund	30.6.2023	EUR8.04	N/A ²	N/A ²	N/A ²	HKD8.38	N/A ²	USD8.41	EUR7.16	N/A ²	N/A ²	N/A ²	HKD8.24	N/A ²	USD7.58
	30.6.2022 ¹	EUR 10.14	N/A ²	N/A ²	N/A ²	HKD10.12	N/A ²	USD10.18	EUR7.70	N/A ²	N/A ²	N/A ²	HKD7.70	N/A ²	USD7.86
BOCHK All Weather China New Dynamic Equity Fund	30.6.2023 ¹	N/A ²	N/A ²	N/A ²	HKD13.39	USD10.23	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	HKD9.77	USD8.28	N/A ²	N/A ²
BOCHK All Weather HKD Money Market Fund	30.6.2023 ¹	N/A ²	N/A ²	N/A ²	HKD10.12	N/A ²	HKD10.13	N/A ²	N/A ²	N/A ²	HKD10.00	N/A ²	N/A ²	N/A ²	HKD10.00

¹ Year of commencement of operation.

² These classes of units were not in issue as at reporting date.

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Sub-Fund	Financial year/ period ended	Highest issue price per unit				Lowest redemption price per unit			
		Class I2	Class I3	Class I4	Class I6	Class I2	Class I3	Class I4	Class I6
BOCHK All Weather Global Opportunities Fund	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2017	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2016	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2015	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2014	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather China High Yield Bond Fund	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018	USD10.85	HKD10.69	USD10.49	N/A ²	USD9.70	N/A ²	USD10.02	N/A ²
	30.6.2017	N/A ²	HKD9.86	USD10.46	N/A ²	N/A ²	USD9.55	USD9.55	N/A ²
	30.6.2016	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2015	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2014 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

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Sub-Fund	Financial year/ period ended	Highest issue price per unit				Lowest redemption price per unit			
		Class I2	Class I3	Class I4	Class I6	Class I2	Class I3	Class I4	Class I6
BOCHK All Weather Hong Kong Equity Fund	30.6.2023	USD9.63	N/A ²	N/A ²	N/A ²	USD6.50	N/A ²	N/A ²	N/A ²
	30.6.2022	USD13.21	N/A ²	N/A ²	N/A ²	USD8.37	N/A ²	N/A ²	N/A ²
	30.6.2021	USD15.24	N/A ²	N/A ²	N/A ²	USD10.88	N/A ²	N/A ²	N/A ²
	30.6.2020	USD11.63	N/A ²	N/A ²	N/A ²	USD8.95	N/A ²	N/A ²	N/A ²
	30.6.2019	USD10.51	N/A ²	N/A ²	N/A ²	USD10.13	N/A ²	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2017	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2016	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2015	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2014 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather CNY Equity Fund	30.6.2023	USD10.87	N/A ²	N/A ²	N/A ²	USD7.71	N/A ²	N/A ²	N/A ²
	30.6.2022	USD14.30	N/A ²	N/A ²	N/A ²	USD9.42	N/A ²	N/A ²	N/A ²
	30.6.2021	USD14.90	N/A ²	N/A ²	N/A ²	USD11.86	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2017	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
30.6.2016 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	
BOCHK All Weather Asian Bond Fund	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2018	HKD10.32	N/A ²	N/A ²	N/A ²	HKD9.99	N/A ²	N/A ²	N/A ²
	30.6.2017 ¹	HKD10.04	N/A ²	N/A ²	N/A ²	HKD10.00	N/A ²	N/A ²	N/A ²

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Sub-Fund	Financial year/ period ended	Highest issue price per unit				Lowest redemption price per unit			
		Class I2	Class I3	Class I4	Class I6	Class I2	Class I3	Class I4	Class I6
BOCHK All Weather Asia (ex-Japan) Equity Fund	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
30.6.2018 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	
BOCHK All Weather China Income Fund	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
30.6.2018 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	
BOCHK All Weather Asia Pacific High Income Fund	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
30.6.2018 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	
BOCHK All Weather Short Term Bond Fund	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	EUR10.51	N/A ²	N/A ²	N/A ²	EUR10.46
	30.6.2020	N/A ²	N/A ²	N/A ²	EUR10.46	N/A ²	N/A ²	N/A ²	EUR10.40
	30.6.2019 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

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Sub-Fund	Financial year/ period ended	Highest issue price per unit				Lowest redemption price per unit			
		Class I2	Class I3	Class I4	Class I6	Class I2	Class I3	Class I4	Class I6
BOCHK All Weather Belt and Road Bond Fund	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2019 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Greater Bay Area Strategy Fund	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2020 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather Asian High Yield Bond Fund	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2021 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather ESG Multi-Asset Fund	30.6.2023	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
	30.6.2022 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather China New Dynamic Equity Fund	30.6.2023 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
BOCHK All Weather HKD Money Market Fund	30.6.2023 ¹	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

¹ Year of commencement of operation.

² These classes of units were not in issue as at reporting date.

BOCHK WEALTH CREATION SERIES

INFORMATION ON EXPOSURE ARISING FROM FINANCIAL DERIVATIVE INSTRUMENTS (UNAUDITED)

Sub-Fund	Financial year/ period ended	Gross exposure			Net exposure		
		Highest	Lowest	Average exposure	Highest	Lowest	Average exposure
BOCHK All Weather Global Opportunities Fund	30.6.2023	0.36%	0.00%	0.07%	0.34%	0.00%	0.07%
	30.6.2022	0.13%	0.10%	0.12%	0.13%	0.00%	0.08%
	30.6.2021	0.14%	0.11%	0.13%	0.14%	0.11%	0.13%
BOCHK All Weather China High Yield Bond Fund	30.6.2023	278.14%	88.62%	114.66%	2.94%	1.97%	2.60%
	30.6.2022	286.33%	98.24%	133.66%	15.06%	1.78%	2.58%
	30.6.2021	237.22%	112.61%	126.21%	2.30%	1.19%	1.89%
BOCHK All Weather Hong Kong Equity Fund	30.6.2023	5.60%	4.49%	3.38%	4.52%	1.15%	0.42%
	30.6.2022	4.37%	1.92%	2.76%	3.16%	0.46%	0.90%
	30.6.2021	237.22%	112.61%	126.21%	2.30%	1.19%	1.89%
BOCHK All Weather CNY Equity Fund	30.6.2023	15.14%	0.00%	12.68%	15.14%	0.00%	10.57%
	30.6.2022	13.32%	0.00%	10.76%	0.00%	0.00%	0.00%
	30.6.2021	2.14%	0.00%	1.45%	1.38%	0.00%	0.08%
BOCHK All Weather Asian Bond Fund	30.6.2023	22.56%	14.46%	16.98%	0.00%	0.00%	0.00%
	30.6.2022	1.51%	1.12%	1.33%	0.00%	0.00%	0.00%
	30.6.2021	26.43%	0.00%	18.76%	24.64%	0.00%	17.75%
BOCHK All Weather Asia (ex-Japan) Equity Fund	30.6.2023	3.31%	0.00%	2.70%	0.00%	0.00%	0.00%
	30.6.2022	4.30%	2.93%	3.44%	4.00%	0.00%	2.07%
	30.6.2021	0.97%	0.37%	0.57%	0.00%	0.00%	0.00%
BOCHK All Weather China Income Fund	30.6.2023	22.69%	11.53%	15.25%	14.23%	0.00%	2.53%
	30.6.2022	18.72%	10.90%	14.12%	11.46%	0.00%	5.83%
	30.6.2021	22.01%	10.49%	17.65%	18.31%	10.48%	16.71%
BOCHK All Weather Asia Pacific High Income Fund	30.6.2023	21.51%	0.00%	13.05%	0.00%	0.00%	0.00%
	30.6.2022	22.55%	15.13%	17.75%	8.65%	0.00%	2.66%
	30.6.2021	22.21%	15.12%	19.27%	12.74%	0.00%	5.77%
BOCHK All Weather Short Term Bond Fund	30.6.2023	28.63%	0.00%	7.67%	0.00%	0.00%	0.00%
	30.6.2022	30.45%	0.00%	6.23%	5.32%	0.00%	0.28%
	30.6.2021	0.63%	0.04%	0.22%	0.00%	0.00%	0.00%
BOCHK All Weather Belt and Road Bond Fund	30.6.2023	35.58%	30.27%	32.85%	34.43%	19.53%	28.54%
	30.6.2022	63.43%	29.05%	33.20%	53.89%	22.56%	28.04%
	30.6.2021	34.15%	17.00%	24.53%	29.14%	13.30%	19.75%

BOCHK WEALTH CREATION SERIES

INFORMATION ON EXPOSURE ARISING FROM FINANCIAL DERIVATIVE INSTRUMENTS (UNAUDITED) (CONTINUED)

Sub-Fund	Financial year/ period ended	Gross exposure			Net exposure		
		Highest	Lowest	Average exposure	Highest	Lowest	Average exposure
BOCHK All Weather	30.6.2023	16.82%	9.82%	12.56%	14.56%	0.00%	8.87%
Greater Bay Area	30.6.2022	17.91%	14.61%	16.11%	16.06%	12.89%	14.33%
Strategy Fund ¹	30.6.2021	16.08%	8.28%	12.68%	15.87%	7.85%	12.12%
BOCHK All Weather Asian	30.6.2023	41.77%	16.96%	20.33%	41.37%	4.90%	15.12%
High Yield Bond Fund	30.6.2022	19.63%	16.18%	17.53%	16.98%	12.74%	15.05%
	30.6.2021 ¹	237.22%	112.61%	126.21%	2.30%	1.19%	1.89%
BOCHK All Weather ESG	30.6.2023	16.94%	1.31%	2.93%	16.84%	1.28%	2.83%
Multi-Asset Fund	30.6.2022 ¹	44.46%	0.00%	37.96%	60.12%	0.00%	37.23%
BOCHK All Weather	30.6.2023 ¹	19.29%	4.61%	5.58%	19.29%	0.00%	0.12%
China New Dynamic							
Equity Fund							

¹ Year of commencement of operation.