

# 中銀香港 ETF 系列 BOCHK ETF SERIES

## 年報 Annual Report

截至二零二三年十二月三十一日  
As of 31 December 2023

基金經理及報告刊發人  
Fund Manager and Report Issuer



中銀國際  
BOC INTERNATIONAL



PRUDENTIAL  
保誠集團

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

# **BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES)**

中銀香港大灣區氣候轉型 **ETF** (其為中銀香港 **ETF** 系列的子基金)

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

# **BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES)**

中銀香港大灣區氣候轉型 **ETF** (其為中銀香港 **ETF** 系列的子基金)

## **MANAGEMENT AND ADMINISTRATION**

### **Manager and Listing Agent**

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

### **Directors of the Manager and Listing Agent**

Tse Yung Hoi  
Lee Yui Leung  
Yeo Whay Nee  
Lim Wendy Hwee Ching (resigned on 13 September 2023)  
Liu Min  
Qi Wenqing  
Wang Ying (appointed on 23 May 2023)

### **Investment Adviser**

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

### **Trustee, Registrar, Custodian and Administrator**

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

### **Auditor**

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

## **管理及行政**

### **基金經理及上市代理人**

中銀國際英國保誠資產管理有限公司  
香港  
中環  
花園道1號  
中銀大廈27樓

### **基金經理及上市代理人之董事**

謝湧海  
李銳良  
楊惠妮  
林慧菁(於二零二三年九月十三日辭任)  
劉敏  
齊文清  
王穎(於二零二三年五月廿三日委任)

### **投資顧問**

中銀香港資產管理有限公司  
香港  
中環  
花園道1號  
中銀大廈40樓

### **受託人、名冊保管人、託管人及行政管理人**

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

### **核數師**

安永會計師事務所  
香港  
鰂魚涌  
英皇道979號  
太古坊一座27樓

**BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF  
(A SUB-FUND OF BOCHK ETF SERIES)**

中銀香港大灣區氣候轉型 **ETF** (其為中銀香港 **ETF** 系列的子基金)

**Service Agent**

HK Conversion Agency Services Limited  
8th Floor, Two Exchange Square  
8 Connaught Place  
Central  
Hong Kong

服務代理人

香港證券兌換代理服務有限公司  
香港  
中環  
康樂廣場 8 號  
交易廣場二期 8 樓

**Legal Adviser to the Manager**

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

基金經理法律顧問

貝克 • 麥堅時律師事務所  
香港  
鰂魚涌  
英皇道 979 號  
太古坊一座 14 樓

# REPORT OF THE MANAGER

## TO THE UNITHOLDERS OF BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES)

### Fund Performance

The BOCHK Greater Bay Area Climate Transition ETF (the "Sub-Fund") is an index-tracking exchange traded fund which seeks to provide investment performance (before fees and expenses) that tracks the performance of the S&P BOCHK China Hong Kong Greater Bay Area Net Zero 2050 Climate Transition Index ("Underlying Index"). As of 31 December 2023, the net asset value ("NAV") per unit of the Sub-Fund was HKD 8.1657 and RMB 7.4133 for the HKD and RMB counter, with a total of 11,500,000 units outstanding and total assets under management ("AUM") of HKD 93,906,062.

The BOCHK Greater Bay Area Climate Transition ETF primarily adopts a full replication strategy through investing all or substantially all in constituent securities of the Underlying Index ("Index Securities"), broadly in proportion to the respective weightings of the Index Securities<sup>1</sup>.

The Manager may also use a representative sampling strategy where it is not possible to acquire certain securities which are Index Securities due to restrictions or limited availability where the Manager considers appropriate in its absolute discretion. Please refer to the information of the Sub-Fund published on the Manager's website<sup>2</sup> ([www.boci-pru.com.hk](http://www.boci-pru.com.hk)) for details.

# 基金經理報告

致：中銀香港大灣區氣候轉型ETF  
(其為中銀香港ETF系列的子基金)  
單位持有人

### 基金表現

中銀香港大灣區氣候轉型ETF(「子基金」)是一個跟蹤指數交易所買賣基金，力求提供跟蹤標普中銀香港中國香港大灣區淨零2050氣候轉型指數(「相關指數」)表現的投資表現(扣除費用及開支之前)。截至二零二三年十二月卅一日，子基金每基金單位資產淨值為8.1657港元(港元櫃台)及人民幣7.4133元(人民幣櫃台)，已發行的基金單位總計為11,500,000個，管理資產規模(「AUM」)總計為93,906,062港元。

中銀香港大灣區氣候轉型ETF主要採用全面複製策略，投資於全部或大致上全部相關指數的成分證券(「指數證券」)，而投資比例與指數證券各自的比重大致相同<sup>1</sup>。

若基於各項限制或因可用性有限而無法認購作為指數證券的若干證券，在基金經理絕對酌情認為適當的情況下，基金經理亦可採用代表性抽樣策略。詳情請參考基金經理網站<sup>2</sup> ([www.boci-pru.com.hk](http://www.boci-pru.com.hk))所載的子基金資料。

1 The Manager may invest other securities that are not included in the Underlying Index under the following circumstances: (i) substitutes may be used as replacement if the original constituents are not tradeable for whatever reason, including where trading in a constituent security has been suspended or if such holding results from a corporate action of a constituent security; (ii) in anticipation or response to a rebalance of the Underlying Index, new constituents in the updated index portfolio or existing constituents in the previous index portfolio may be held by the Sub-Fund during short transitional periods before or after each index rebalancing.

在下列情況下，基金經理可投資於未被納入相關指數的其他證券：(i) 若原有成分證券因任何原因不可交易，包括成分證券暫停交易，或若有關持倉是由成分證券的公司行動引致，則可使用其他證券作為替代；(ii) 預期或為應對相關指數進行重整，子基金在每次指數重整前後的短暫過渡期內，可持有經更新指數組合的新成分證券或早前指數組合的現有成分證券。

2 The Manager's website has not been reviewed by the SFC.  
基金經理網站並未經證監會審閱。

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES) (continued)

#### Fund Performance (continued)

A summary of the performance of the BOCHK Greater Bay Area Climate Transition ETF is shown below.

Total Return <sup>(a)</sup> in HKD 全收益 <sup>(a)</sup> (以港元計值)	1-month 1個月	3-month 3個月	6-month 6個月	Since Inception <sup>(e)</sup> 自成立以來 <sup>(e)</sup>
S&P BOCHK China Hong Kong Greater Bay Area Net Zero 2050 Climate Transition Index (HKD) <sup>(b)</sup> 標普中銀香港中國香港大灣區淨零2050氣候轉型指數(港元) <sup>(b)</sup>	-0.56%	-2.91%	-10.43%	-18.06%
BOCHK Greater Bay Area Climate Transition ETF NAV-to-NAV <sup>(c)</sup> 中銀香港大灣區氣候轉型ETF資產淨值對資產淨值 <sup>(c)</sup>	-0.62%	-3.09%	-10.72%	-18.34%
BOCHK Greater Bay Area Climate Transition ETF Market-to-Market <sup>(d)</sup> 中銀香港大灣區氣候轉型ETF市值對市值 <sup>(d)</sup>	-1.22%	-3.73%	-11.29%	-18.70%

as of 29 December 2023 (last dealing date of December, 2023)

Past performance figures shown are not indicative of the future performance of the Sub-Fund.

- (a) Total returns represent the rate that an investor would have earned (or lost) on an investment, assuming reinvestment of all dividends and distributions.
- (b) The index performance is calculated in total return with dividend reinvested, net of withholding tax. An investor cannot invest directly in an index and the index performance returns do not reflect management fees, transaction costs or other expenses, which would reduce performance returns of the Sub-Fund.
- (c) Units in the Sub-Fund are issued and redeemed at NAV. The Sub-Fund performance is calculated on NAV-to-NAV basis with gross distribution reinvested.
- (d) Market returns are calculated using historical market closing prices in HKD counter, and do not represent the returns you would receive if you traded units at other times.
- (e) This is the return since the Sub-Fund inception. The Sub-Fund inception date is 29 March 2023.

Sources: BOCI-Prudential Asset Management Ltd. and S&P Dow Jones Indices LLC.

## 基金經理報告(續)

致：中銀香港大灣區氣候轉型ETF  
(其為中銀香港ETF系列的子基金)  
單位持有人(續)

#### 基金表現(續)

中銀香港大灣區氣候轉型ETF表現概要如下。

截至二零二三年十二月廿九日(二零二三年十二月的最後交易日)

過往的表現並不代表子基金未來的表現。

- (a) 全收益代表投資者賺取(或損失)回報率，當中假設再投資所有股息及分派。
- (b) 指數表現按全收益計值，股息用作再投資，並已扣除預扣稅。投資者不能直接投資於一個指數，且指數的回報表現並不反映管理費用、交易成本或其他開支，該等因素均會降低子基金回報的表現。
- (c) 子基金的基金單位可按其資產淨值發行及贖回。子基金的表現按資產淨值對資產淨值計值，總分派用作再投資。
- (d) 市值回報率按歷史收盤價(港元櫃台)計算，並不代表閣下在其他時間買賣基金單位收取的回報。
- (e) 這是自子基金成立以來的回報率。子基金成立日期為二零二三年三月廿九日。

資料來源：中銀國際英國保誠資產管理有限公司及標普道瓊斯指數有限公司。

## REPORT OF THE MANAGER (continued)

### TO THE UNITHOLDERS OF BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES) (continued)

#### Fund Activities

On 3 April 2023, Bank of China (Hong Kong) Limited, BOCHK Asset Management Limited and BOCI-Prudential Asset Management Limited jointly announced the successful listing of the BOCHK Greater Bay Area Climate Transition ETF on the main board of The Stock Exchange of Hong Kong Limited ("SEHK"). The HKD counter stock code is 03129 and RMB counter stock code is 83129. On 30 March 2023, the Manager announced the indicative net asset value ("NAV") of the Sub-Fund as of 30 March 2023 at 4:10 pm.

On 23 May 2023, the Manager announced there was a change in the composition of the board of directors of the Manager with immediate effect. Other update to the Prospectus (the "Prospectus") and the Key Facts Statement (the "KFS") of the Sub-Fund have also been made with immediate effect.

On 27 July 2023, the Manager announced that China Merchants Securities (HK) Co., Limited was appointed as a Participating Dealer of the Sub-Fund with effect from 28 July 2023.

On 11 September 2023, the Manager announced modifications and/or enhancement have been made to the risk disclosure in the Prospectus and the KFS of the Sub-Fund. Further, certain disclosures relating to the Underlying Index of the Sub-Fund in the Prospectus and the KFS will be updated with effect from 18 September 2023.

On 13 September 2023, the Manager announced there was a change in the composition of the board of directors of the Manager with effect from 13 September 2023.

On 28 December 2023, the Manager announced that the Prospectus of the Sub-Fund has been updated.

Please refer to the relevant announcements published on the Manager's website<sup>2</sup> ([www.boci-pru.com.hk](http://www.boci-pru.com.hk)) for details.

#### Index Activities

The S&P BOCHK China Hong Kong Greater Bay Area Net Zero 2050 Climate Transition Index underwent four regular index reviews in 2023.

## 基金經理報告(續)

致：中銀香港大灣區氣候轉型ETF  
(其為中銀香港ETF系列的子基金)  
單位持有人(續)

#### 基金活動

於二零二三年四月三日，中國銀行(香港)有限公司、中銀香港資產管理有限公司及中銀國際英國保誠資產管理有限公司聯合公佈，中銀香港大灣區氣候轉型ETF於香港聯合交易所有限公司(「聯交所」)主板成功上市。港元櫃台股份代號為03129，人民幣櫃台股份代號為83129。於二零二三年三月卅日，基金經理於下午4時10分公佈子基金截至二零二三年三月卅日的指示性資產淨值。

於二零二三年五月廿三日，基金經理公佈，基金經理的董事會成員作出變更，並即時生效。子基金的基金認購章程(「章程」)及產品資料概要(「產品資料概要」)亦已作出其他更新，並即時生效。

於二零二三年七月廿七日，基金經理宣佈，自二零二三年七月廿八日起，招商證券(香港)有限公司獲委任為子基金的參與證券商。

於二零二三年九月十一日，基金經理宣佈，子基金的章程及產品資料概要中的風險披露已作出修改及/或增補。此外，章程及產品資料概要中有關子基金相關指數的若干披露將作更新，並於二零二三年九月十八日生效。

於二零二三年九月十三日，基金經理宣佈，基金經理的董事會成員作出變更，並於二零二三年九月十三日生效。

於二零二三年十二月廿八日，基金經理宣佈，子基金的章程已作更新。

詳情請參考基金經理網站<sup>2</sup> ([www.boci-pru.com.hk](http://www.boci-pru.com.hk)) 所載的相關公告。

#### 指數活動

於二零二三年，標普中銀香港中國香港大灣區淨零2050氣候轉型指數經歷四次定期的指數調整。

## REPORT OF THE TRUSTEE

### TO THE UNITHOLDERS OF BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES)

We hereby confirm that, in our opinion, the Manager of BOCHK Greater Bay Area Climate Transition ETF (the "Sub-Fund") has, in all material respects, managed the Sub-Fund in accordance with the provisions of the Trust Deed dated 10 March 2023, as amended from time to time, for the period from 29 March 2023 (date of inception) to 31 December 2023.

For and on behalf of  
BOCI-Prudential Trustee Limited

24 April 2024

## 受託人報告

致：中銀香港大灣區氣候轉型ETF  
(其為中銀香港ETF系列的子基金)  
之單位持有人

我們謹此確認，我們認為，自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間，中銀香港大灣區氣候轉型ETF(「子基金」)之基金經理在各個重要項目方面，已根據日期為二零二三年三月十日所訂立之信託契約(經不時修訂)的條文管理子基金。

中銀國際英國保誠信託有限公司  
代表

二零二四年四月廿四日



# INDEPENDENT AUDITOR'S REPORT

## TO THE UNITHOLDERS OF BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES)

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of BOCHK Greater Bay Area Climate Transition ETF (a sub-fund of BOCHK ETF Series (the "Trust") and referred to as the "Sub-Fund") set out on pages 15 to 46, which comprise the statements of financial position as at 31 December 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 period from 29 March 2023 (date of inception) to 31 December 2023, and notes to the financial statements, including material accounting policy information.

In our opinion, the financial statements give a true and fair view of the financial disposition of the Sub-Fund as at 31 December 2023 and of their financial transactions and cash flows for the period from 29 March 2023 (date of inception) to 31 December 2023 in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

#### Basis for Opinion

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

# 獨立核數師報告

致：中銀香港大灣區氣候轉型ETF  
(其為中銀香港ETF系列的子基金)

之單位持有人

財務報表的核數報告

#### 意見

我們已完成審核中銀香港大灣區氣候轉型ETF(其為中銀香港ETF系列(「本信託基金」)的子基金)載於第15頁至第46頁的財務報表，其中包括於二零二三年十二月卅一日之財務狀況表及自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間的損益及其他全面收益表、單位持有人應佔資產淨值變動表及現金流量表，以及財務報表附註，包括重大會計政策資料。

我們認為，該等財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而中肯地反映了子基金於二零二三年十二月卅一日的財務狀況以及自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間的財務交易及現金流量。

#### 意見的基礎

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

## INDEPENDENT AUDITOR'S REPORT (continued)

### TO THE UNITHOLDERS OF BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES) (continued)

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have fulfilled the responsibilities described in the *Auditor's responsibilities for the audit of the financial statements* section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial statements.

## 獨立核數師報告(續)

致：中銀香港大灣區氣候轉型ETF  
(其為中銀香港ETF系列的子基金)  
之單位持有人(續)

#### 關鍵審計事項

關鍵審計事項是根據我們的專業判斷，認為對本期財務報表的審計最為重要的事項。這些事項是在我們對財務報表整體進行審計並提供意見的背景處理。我們不會對這些事項提供個別意見。我們對下述每一事項在審計中是如何應對的描述也以此為背景。

我們已經履行了本報告中「核數師就審計財務報表承擔的責任」部分所闡述的責任，包括與這些關鍵審計事項相關的責任。相應地，我們的審計工作包括執行為應對評估的財務報表重大錯誤陳述風險而設計的審計程序。我們執行審計程序的結果，包括應對下述關鍵審計事項所執行的程序，為財務報表整體發表審計意見提供了基礎。

**INDEPENDENT AUDITOR'S REPORT (continued)****獨立核數師報告(續)****TO THE UNITHOLDERS OF  
BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF  
(A SUB-FUND OF BOCHK ETF SERIES) (continued)**

致：中銀香港大灣區氣候轉型ETF  
(其為中銀香港ETF系列的子基金)  
之單位持有人(續)

**Key Audit Matters (continued)****關鍵審計事項(續)**

<b>Key audit matter</b> 關鍵審計事項	<b>How our audit addressed the key audit matter</b> 關鍵審計事項在審計中是如何應對的
<p><b><i>Existence and valuation of financial assets at fair value through profit or loss</i></b> 按公平值透過損益列帳財務資產的列帳及估值</p>	
<p>As at 31 December 2023, the financial assets at fair value through profit or loss were valued at HK\$93,171,991, which represented 99.70% of the net asset value of the Sub-Fund. 於二零二三年十二月卅一日，按公平值透過損益列帳財務資產的價值為93,171.991港元，佔子基金資產淨值的99.70%。</p> <p>The financial assets at fair value through profit or loss were listed shares traded in the Shenzhen stock exchange and Hong Kong stock exchange comprising 173 constituent securities of S&amp;P BOCHK China Hong Kong Greater Bay Area Net Zero 2050 Climate Transition Index. 按公平值透過損益列帳的財務資產為在深圳證券交易所和香港證券交易所買賣的上市股票，包括標普中銀香港中國香港大灣區淨零2050氣候轉型指數的173隻成份股。</p> <p>We focused on this area because the financial assets at fair value through profit or loss represented the principal element of the financial statements. 我們之所以關注此領域，是因為按公平值透過損益列帳的財務資產是財務報表的主要組成部分。</p> <p>Disclosures in respect of the financial assets at fair value through profit or loss are set out in the summary of accounting policies, notes 5 and 12 to the financial statements. 有關按公平值透過損益列帳財務資產的披露載於會計政策摘要、財務報表附註5及附註12。</p>	<p>The procedures we performed to address the key audit matter included: 我們應對關鍵審計事項所執行的程序包括：</p> <ul style="list-style-type: none"> <li>• Obtained independent confirmations from the custodians of the financial assets at fair value through profit or loss held at 31 December 2023 and agreed the quantities held to the Sub-Fund's accounting records. 獲得於二零二三年十二月卅一日持有按公平值透過損益列帳財務資產的託管人獨立確認及同意會計記錄所載子基金的持有量。</li> <li>• Obtained an understanding of the valuation process of financial assets at fair value through profit or loss. 了解按公平值透過損益列帳財務資產的估值過程。</li> <li>• Tested the valuation of the financial assets at fair value through profit or loss that were quoted in active markets by independently agreeing the valuation of financial assets and financial liabilities to third-party sources at 31 December 2023. 通過與第三方來源獨立商定財務資產和財務負債於二零二三年十二月卅一日的估值，測試於活躍市場報價的按公平值透過損益列帳資產的估值。</li> <li>• Assessed the adequacy of disclosures relating to financial assets at fair value through profit or loss in the financial statements. 評估財務報表中有關按公平值透過損益列帳的財務資產是否妥善披露。</li> </ul>

## INDEPENDENT AUDITOR'S REPORT (continued)

### TO THE UNITHOLDERS OF BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES) (continued)

#### Other Information included in the Annual Report

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

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

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

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

The Manager and the Trustee of the Sub-Fund is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA, and for such internal control as the Manager and the Trustee determine 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 Manager and the Trustee of the Sub-Fund is responsible for assessing the Sub-Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Manager and the Trustee either intend to liquidate the Sub-Fund or to cease operations, or have no realistic alternative but to do so.

## 獨立核數師報告(續)

致：中銀香港大灣區氣候轉型ETF  
(其為中銀香港ETF系列的子基金)  
之單位持有人(續)

#### 載入年報的其他信息

基金經理及受託人需對其他信息負責。其他信息包括刊載於年度報告內的信息，但不包括財務報表及我們的核數師報告。

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

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

#### 基金經理及受託人須承擔財務報表的責任

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

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

## INDEPENDENT AUDITOR'S REPORT (continued)

### TO THE UNITHOLDERS OF BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES) (continued)

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

In addition, the Manager and the Trustee of the Sub-Fund is required to ensure that the financial statements have been properly prepared in accordance with the relevant disclosure provisions of the Trust Deed dated 10 March 2023 ("Trust Deed"), as amended from time to time, and the relevant disclosure provisions of Appendix E of the Code on Unit Trusts and Mutual Funds (the "SFC Code") issued by the Hong Kong Securities and Futures Commission.

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

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

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

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

## 獨立核數師報告(續)

致：中銀香港大灣區氣候轉型ETF  
(其為中銀香港ETF系列的子基金)  
之單位持有人(續)

#### 基金經理及受託人士須承擔財務報表的責任(續)

另外，子基金的基金經理及受託人須要確保財務報表乃根據日期為二零二三年三月十日所訂立之信託契約(「信託契約」)(經不時修訂)的相關披露條文及香港證券及期貨事務監察委員會制定的單位信託及互惠基金守則(「證監會守則」)附錄E所列明之相關披露規定適當地編製。

基金經理及受託人須負責監督子基金的財務報告過程。

#### 核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並頒佈包括我們意見的核數師報告。我們僅向全體單位持有人(作為一個整體)作出報告，除此以外，本報告並無其他用途。我們不會就本報告的內容向任何其他人士負責或承擔任何責任。

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

## INDEPENDENT AUDITOR'S REPORT (continued)

### TO THE UNITHOLDERS OF BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF 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-Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Manager and the Trustee.
- Conclude on the appropriateness of the Manager's and the Trustee's use of the going concern basis of accounting 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-Fund's 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-Fund to cease to continue as a going concern.

## 獨立核數師報告(續)

致：中銀香港大灣區氣候轉型ETF  
(其為中銀香港ETF系列的子基金)  
之單位持有人(續)

#### 核數師就審計財務報表承擔的責任(續)

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

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的依據。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對子基金內部控制的有效性發表意見。
- 評價基金經理及受託人所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對基金經理及受託人採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對子基金的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露，或假若有關的披露不足，則我們應當發表修改意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致子基金不能持續經營。



## INDEPENDENT AUDITOR'S REPORT (continued)

### TO THE UNITHOLDERS OF BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES) (continued)

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

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

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

We also provide the Manager and the Trustee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the Manager and the Trustee, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## 獨立核數師報告(續)

致：中銀香港大灣區氣候轉型ETF  
(其為中銀香港ETF系列的子基金)  
之單位持有人(續)

#### 核數師就審計財務報表承擔的責任(續)

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

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

我們還向基金經理及受託人提交聲明，說明我們已符合有關獨立性的相關職業道德要求，並與他們溝通有可能合理地被認為會影響我們獨立性的所有關係和其他事項，以及在適用的情況下，為消除威脅而採取相關防範措施。

從與基金經理及受託人溝通的事項中，我們確定哪些事項對本期財務報表的審計最為重要，因而構成關鍵審計事項。我們在核數師報告中描述這些事項，除非法律或法規不允許公開披露這些事項，或在極端罕見的情況下，如果合理預期在我們報告中溝通某事項造成的負面後果超過產生的公眾利益，我們決定不應在報告中溝通該事項。

**INDEPENDENT AUDITOR'S REPORT (continued)**

**TO THE UNITHOLDERS OF  
BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF  
(A SUB-FUND OF BOCHK ETF SERIES) (continued)**

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

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

The engagement partner on the audit resulting in this independent auditor's report is Mr. Au Chi Pang Ivan.

Certified Public Accountants  
Hong Kong

24 April 2024

**獨立核數師報告(續)**

致：中銀香港大灣區氣候轉型 **ETF**  
(其為中銀香港 **ETF** 系列的子基金)  
之單位持有人(續)

就信託契約的相關披露條文及《證監會守則》附錄 E 的  
相關披露條文報告

我們認為，財務報表在各重大方面已按照信託契約的  
相關披露條文及《證監會守則》附錄 E 所列明之相關披  
露條文妥為編製。

出具本獨立核數師報告的審計項目合夥人是 Au Chi  
Pang Ivan 先生。

註冊會計師  
香港

二零二四年四月廿四日



**Sub-Fund of BOCHK ETF Series**  
**中銀香港 ETF 系列的子基金**

**STATEMENTS OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME**

FOR THE PERIOD FROM 29 MARCH 2023  
(DATE OF INCEPTION) TO 31 DECEMBER 2023

**損益及其他全面收益表**

自二零二三年三月廿九日(成立日期)起至  
二零二三年十二月卅一日止期間

**BOCHK GREATER BAY AREA  
CLIMATE TRANSITION ETF**

中銀香港大灣區氣候轉型 ETF

**For the period  
from 29 March  
2023 (date of  
inception) to 31  
December 2023**

自二零二三年  
三月廿九日  
(成立日期)起  
至二零二三年  
十二月卅一日  
止期間

	<b>NOTES</b> 附註	<b>HKD</b> 港元
<b>INCOME 收入</b>		
Dividend income 股息收入	10(d)	2,441,527
Interest income 利息收入	10(c)	13,856
		<u>2,455,383</u>
<b>EXPENSE 開支</b>		
Management fee 管理費	10(a)	349,714
Transaction costs on investments 投資交易成本	11	64,737
Formation costs 成立成本	8, 9	630,021
		<u>1,044,472</u>
<b>NET PROFIT BEFORE INVESTMENT, EXCHANGE LOSS</b> 計及投資及外匯虧損前之溢利淨額		<u>1,410,911</u>
<b>NET INVESTMENT, EXCHANGE LOSS 投資淨額及外匯虧損</b>		
Net exchange loss 外匯虧損淨額		(69,134)
Realised loss on sale of investments 出售投資之已變現虧損		(7,435,858)
Unrealised diminution in value of investments 投資中之未變現減值		<u>(14,995,639)</u>
<b>LOSS BEFORE TAX 稅前虧損</b>		(21,089,720)
Tax 稅項	7	<u>(143,967)</u>
<b>LOSS AND TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b> 期內虧損及全面收益總額		<u><u>(21,233,687)</u></u>

**Sub-Fund of BOCHK ETF Series**  
**中銀香港ETF系列的子基金**

**STATEMENTS OF FINANCIAL POSITION**

31 DECEMBER 2023

**財務狀況表**

於二零二三年十二月卅一日

**BOCHK GREATER BAY AREA  
 CLIMATE TRANSITION ETF**  
 中銀香港大灣區氣候轉型ETF  
**2023**  
 二零二三年

	<b>NOTES</b> 附註	<b>HKD</b> 港元
<b>CURRENT ASSETS</b> 流動資產		
Investments 投資	10(d) & 12	93,171,991
Prepayments 預付款項		213,234
Dividend and other receivables 股息及其他應收款項		104,760
Bank balances 銀行結餘	10(c) & 13	64,427
<b>Total current assets</b> 流動資產總值		<u>93,554,412</u>
<b>CURRENT LIABILITIES</b> 流動負債		
Management fee payable 應付管理費		<u>105,649</u>
<b>Total current liabilities</b> 流動負債總值		<u>105,649</u>
<b>Net current assets</b> 流動資產淨值	8	<u>93,448,763</u>
<b>Net assets attributable to unitholders</b> 單位持有人應佔資產淨值		<u>93,448,763</u>
<b>Units in issue</b> 已發行單位	8	<u>11,500,000</u>
<b>Net asset value per unit</b> 每單位資產淨值	8	<u>8.1260</u>

**Sub-Fund of BOCHK ETF Series**  
**中銀香港 ETF 系列的子基金**

**STATEMENTS OF CHANGES IN NET  
ASSETS ATTRIBUTABLE TO  
UNITHOLDERS**

FOR THE PERIOD FROM 29 MARCH 2023  
(DATE OF INCEPTION) TO 31 DECEMBER 2023

**單位持有人應佔資產淨值變動表**

自二零二三年三月廿九日(成立日期)起至  
二零二三年十二月卅一日止期間

	<b>BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF</b>	<b>Total</b>
		<b>總計</b>
	<b>NOTES</b>	<b>HKD</b>
	附註	港元
Balance as at 29 March 2023 (date of inception) 於二零二三年三月廿九日(成立日期)的結餘		-
Loss and total comprehensive income for the period 期內虧損及全面收益總額		(21,233,687)
Issue of units 發行單位		134,457,450
Redemption of units 贖回單位		(19,775,000)
Balance as at 31 December 2023 於二零二三年十二月卅一日的結餘	8	<u>93,448,763</u>
		<b>For the period from 29 March 2023 (date of inception) to 31 December 2023</b>
<b>Number of units in issue</b>	<b>NOTES</b>	<b>自二零二三年 三月廿九日 (成立日期)起 至二零二三年 十二月卅一日 止期間</b>
已發行單位數目	附註	
Units in issue at the beginning of the period 期初已發行單位	8	-
Issue of units 發行單位	8	14,000,000
Redemption of units 贖回單位	8	(2,500,000)
Units in issue at the end of the period 期末已發行單位	8	<u>11,500,000</u>

**Sub-Fund of BOCHK ETF Series**  
**中銀香港ETF系列的子基金**

**STATEMENTS OF CASH FLOWS**

FOR THE PERIOD FROM 29 MARCH 2023  
 (DATE OF INCEPTION) TO 31 DECEMBER 2023

**現金流量表**

自二零二三年三月廿九日(成立日期)起至  
 二零二三年十二月卅一止期間

**BOCHK GREATER BAY AREA  
 CLIMATE TRANSITION ETF**  
 中銀香港大灣區氣候轉型ETF  
**Period from  
 29 March 2023  
 (date of inception)  
 to 31 December  
 2023**

自二零二三年  
 三月廿九日  
 (成立日期)起  
 至二零二三年  
 十二月卅一日  
 止期間

<b>NOTES</b> 附註	<b>HKD</b> 港元
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b> 營運活動產生的現金流量	
Loss before tax 稅前虧損	(21,089,720)
Adjustments for 以下項目的調整：	
Dividend income 股息收入	(2,441,527)
Interest income 利息收入	(13,856)
	<u>(23,545,103)</u>
Increase in financial assets at fair value through profit or loss 按公平值透過損益列帳財務資產增加	(93,171,991)
Increase in prepayments 預付款項增加	(213,234)
Increase in management fee payable 應付管理費增加	105,649
	<u>(116,824,679)</u>
Cash used in operations 營運使用的現金	(116,824,679)
Dividend received, net of withholding tax 扣除預扣稅後的已收股息	2,192,800
Interest received 已收利息	13,856
	<u>13,856</u>
Net cash flows used in operating activities 營運活動使用的淨現金流量	<u>(114,618,023)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b> 融資活動產生的現金流量	
Proceeds from issue of units 發行單位所得款項	134,457,450
Payments on redemption of units 贖回單位付款款項	(19,775,000)
	<u>114,682,450</u>
Net cash flows from financing activities 融資活動產生的淨現金流量	<u>114,682,450</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b> 現金及現金等價物增加淨額	64,427
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b> 期初之現金及現金等價物	-
	<u>64,427</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b> 期末之現金及現金等價物	<u>64,427</u>
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b> 現金及現金等價物的結餘分析	
Bank balances 銀行結餘	13 <u>64,427</u>

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD FROM 29 MARCH 2023  
(DATE OF INCEPTION) TO 31 DECEMBER 2023

#### 1. THE FUND

BOCHK ETF Series (the "Trust") is a unit trust established by a trust deed dated 10 March 2023 (as may be amended, modified or supplemented from time to time) with BOCI-Prudential Asset Management Limited as the Manager and BOCI-Prudential Trustee Limited as the Trustee of the Trust. The Trust is established under and governed by the laws of Hong Kong. The Trustee is also the custodian, administrator and registrar of the Trust and the Sub-Fund.

The Trust is an umbrella fund under which index-tracking sub-funds will be established. The Sub-Fund is a sub-fund of the Trust. Only one (1) class of Units, the Listed Unit Class, is currently available in relation to the Sub-Fund.

The BOCHK Greater Bay Area Climate Transition ETF (the "Sub-Fund") is an index-tracking exchange traded fund which seeks to provide investment performance (before fees and expenses) that tracks the performance of the S&P BOCHK China Hong Kong Greater Bay Area Net Zero 2050 Climate Transition Index ("Underlying Index"). In order to achieve the investment objective of the Sub-Fund, the Sub-Fund primarily adopts a full replication strategy through investing all or substantially all in constituent securities of the Underlying Index ("Index Securities"), broadly in proportion to the respective weightings of the Index Securities. The Manager may also use a representative sampling strategy where it is not possible to acquire certain securities which are Index Securities due to restrictions or limited availability where the Manager considers appropriate in its absolute discretion. Please refer to the information of the Sub-Fund published on the Manager's website ([www.boci-pru.com.hk](http://www.boci-pru.com.hk)) for details.

### 財務報表附註

自二零二三年三月廿九日(成立日期)起至  
二零二三年十二月卅一日止期間

#### 1. 基金

中銀香港ETF系列(「本信託基金」)是根據日期為二零二三年三月十日由中銀國際英國保誠資產管理有限公司(作為基金經理)與中銀國際英國保誠信託有限公司(作為信託受託人)訂立的信託契據(經不時修訂、修改或補充)成立的單位信託基金。信託基金按照香港法律成立，並受香港法律管轄。受託人亦為信託基金及子基金的託管人、行政管理人及名冊保管人。

本信託基金是一個傘子基金，在該基金之下將成立追蹤指數的子基金。本子基金是信託基金的一個子基金，現時只提供一(1)個類別的基金單位，即上市基金單位類別。

中銀香港大灣區氣候轉型ETF(「子基金」)是一個追蹤指數交易所買賣基金，力求提供追蹤標普中銀香港中國香港大灣區淨零2050氣候轉型指數(「相關指數」)表現的投資表現(扣除費用及開支之前)。為達致子基金的投資目標，本子基金主要採用全面複製策略，投資於全部或大致上全部相關指數的成分證券(「指數證券」)，而投資比例與指數證券各自的比重大致相同。若基於各項限制或因供應有限而無法認購作為指數證券的若干證券，基金經理有絕對酌情權在認為適當的情況下，採用代表性抽樣策略。詳情請參考基金經理網站([www.boci-pru.com.hk](http://www.boci-pru.com.hk))所載的子基金資料。

## Sub-Fund of BOCHK ETF Series

### 中銀香港ETF系列的子基金

#### 2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”)

##### Changes in accounting policies and disclosures

There are no new and revised HKFRSs that are effective for the period from 29 March 2023 (date of inception) which impacts the Sub-Fund and have been applied by the Sub-Fund for the first time.

##### Impact of issued but not yet effective HKFRS

There are no new and amended standards and interpretations that are issued, but not yet effective, as of issuance date of the Sub-Fund’s financial statements that are expected to have material impact on the Sub-Fund’s financial statements.

#### 3. MATERIAL ACCOUNTING POLICIES

The financial statements have been prepared in accordance with HKFRSs issued by Hong Kong Institute of Certified Public Accountants (“HKICPA”), the relevant disclosure provisions of the Trust Deed and the relevant financial statement disclosure requirements specified in Appendix E of the Code on Unit Trusts and Mutual Funds (the “Code”) issued by the SFC.

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values, as explained in the accounting policies set out below. Historical cost is generally based on the fair value of the consideration given in exchange for goods. The financial statements are presented in Hong Kong dollars (“HKD”) and all values are rounded to the nearest dollar, except when otherwise indicated.

##### Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Sub-Fund takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis.

#### 2. 應用新訂及經修訂香港財務報告準則（「香港財務報告準則」）

##### 會計政策及披露的變動

由二零二三年三月廿九日（成立日期）起，並無已生效的新訂及經修訂香港財務報告準則對子基金構成影響且獲子基金首次採用。

##### 已頒佈但尚未生效香港財務報告準則的影響

截至子基金的財務報表刊發日期，並無預期會對子基金的財務報表產生重大影響之已頒佈但尚未生效的新訂及經修訂準則及詮釋。

#### 3. 重大會計政策

財務報表乃按照香港會計師公會頒佈之香港財務報告準則、信託契約之相關披露規定以及證監會頒佈之《單位信託及互惠基金守則》（「守則」）附錄E所列明之相關財務報表披露規定編製。

財務報表乃根據歷史成本原則編製，惟若干金融工具以下文所載會計政策闡述之公平值計量者除外。歷史成本一般是基於交換商品代價的公平值釐定。除非另有說明，否則財務報表以港元呈示，以四捨五入的方式把金額湊合至最接近的整元數。

##### 公平值計量

公平值為於計量日市場參與者按有序交易出售一項資產而將收取或轉移一項負債而將支付的價格，而不論該價格是否可直接觀察或須運用另一種估值技術作出估計。倘市場參與者於計量日對資產或負債定價時會考慮資產或負債的特點，則子基金於估計資產或負債的公平值時將考慮該等特點。本財務報表中作計量及／或披露用途的公平值乃按此基準釐定。

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

#### Fair value measurement (continued)

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

The principal accounting policies are set out below.

#### Financial instruments

##### **Financial assets**

##### *Initial recognition and measurement*

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

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

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

### 3. 重大會計政策(續)

#### 公平值計量(續)

此外，就財務報告而言，按公平值計量的輸入數據的可觀察程度及公平值計量的輸入數據對其整體的重要性而定，公平值計量可分類為第一級、第二級或第三級，詳情如下：

- 第一級－按相同資產或負債於活躍市場之報價(未經調整)計量
- 第二級－按所有對公平值計量而言屬重要的最低級別輸入數據均直接或間接根據可觀察市場數據得出之估值方法計量
- 第三級－按所有對公平值計量而言屬重要的最低級別輸入數據均並非根據可觀察市場數據得出之估值方法計量

主要會計政策載列如下。

#### 金融工具

##### **財務資產**

##### *初始確認及計量*

財務資產於初始確認時分類為其後按攤銷成本及按公平值透過損益列帳。

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

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



## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

Financial instruments (continued)

#### Financial assets (continued)

*Initial recognition and measurement (continued)*

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

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

*Subsequent measurement*

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

*Financial assets at amortised cost (debt instruments)*

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

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

Financial assets at amortised cost are subsequently measured using the effective interest method and are subject to impairment. Gains and losses are recognised in the statement of profit or loss when the asset is derecognised, modified or impaired.

### 3. 重大會計政策(續)

金融工具(續)

財務資產(續)

*初始確認及計量(續)*

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

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

*後續計量*

財務資產的後續計量取決於分類如下：

*按攤銷成本計量的財務資產(債務工具)*

倘滿足以下兩個條件，子基金將按攤銷成本計量財務資產：

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

按攤銷成本計量的財務資產其後使用實際利率法計量，並可能受減值影響。當資產終止確認、修訂或減值時，收益及虧損於損益表中確認。



## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

##### Financial assets (continued)

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

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

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

##### Impairment of financial assets

The Sub-Fund recognises 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-Fund expects 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.

### 3. 重大會計政策(續)

#### 金融工具(續)

##### 財務資產(續)

##### *按公平值透過損益列帳的財務資產*

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

按公平值透過損益列帳的財務資產按公平值於財務狀況表列帳，而公平值變動淨額於損益表中確認。

##### 財務資產減值

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

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

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

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

##### Financial liabilities and equity instruments

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

#### Equity instruments

Redeemable shares are classified as equity instruments when:

- the redeemable shares entitle the holder to a pro rata share of the Sub-Fund's net assets in the event of the Sub-Fund's liquidation
- the redeemable shares are in the class of instruments that is subordinate to all other classes of instruments
- all redeemable shares in the class of instruments that is subordinate to all other classes of instruments have identical features
- the redeemable shares do not include any contractual obligation to deliver cash or another financial asset other than the holder's rights to a pro rata share of the Sub-Fund's net assets

### 3. 重大會計政策(續)

#### 金融工具(續)

##### 財務資產減值(續)

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

##### 財務負債及權益工具

子基金發行的債務及權益工具乃根據有關合約安排中所闡釋及財務負債和權益工具之定義分類為財務負債或權益。

#### 權益工具

如屬以下情況，可贖回股份分類為權益工具：

- 倘子基金清盤，可贖回股份授權持有人按比例取得子基金資產淨值
- 可贖回股份於所有其他工具類別中屬最後償類別
- 於所有其他工具類別中屬最後償類別之所有可贖回股份擁有相同特徵
- 可贖回股份並不包括任何合約責任以交付持有人於子基金資產淨值應佔份額以外的現金或其他財務資產

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

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

##### Equity instruments (continued)

- the total expected cash flows attributable to the redeemable shares over the life of the instrument are based substantially on the profit or loss, the change in the recognised net assets or the change in the fair value of the recognised and unrecognised net assets of the Sub-Fund over the life of the instrument

In addition to the redeemable shares having all of the above features, the Sub-Fund must have no other financial instrument or contract that has:

- total cash flows based substantially on the profit or loss, the change in the recognised net assets or the change in the fair value of the recognised and unrecognised net assets of the Trust.
- the effect of substantially restricting or fixing the residual return to the redeemable unitholders.

The Sub-Fund's redeemable units meet these conditions and are classified as equity.

##### Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or, where appropriate, a shorter period, to the net carrying amount on initial recognition. Interest expense is recognised on an effective interest basis.

##### Financial liabilities

Financial liabilities including trustee fee payable and other accounts payable and accruals are subsequently measured at amortised cost, using the effective interest method.

### 3. 重大會計政策(續)

#### 金融工具(續)

#### 財務負債及權益工具(續)

##### 權益工具(續)

- 可贖回股份於其年期應佔之預期現金流總額大體上按損益、已確認資產淨值變動或子基金於有關工具年期之已確認及未確認資產淨值之公平值變動計算

除了具有上述所有特徵的可贖回股份外，子基金不應有其他金融工具或合約而有：

- 預期現金流總額大體上按信託基金的損益、已確認資產淨值變動或已確認及未確認資產淨值之公平值變動計算。
- 重大限制或固定可贖回單位持有人剩餘回報的影響。

子基金之可贖回單位符合有關條件而分類為權益。

##### 實際利率法

實際利率法是在相關期間用於計算財務負債之攤銷成本以及分配利息支出的計算方法。實際利率是將財務負債在預計年限或更短期間(如適用)內的估計未來現金付款(包括組成實際利率其中部分之已付或已收之所有定點子費用、交易成本及其他溢價或折扣)精確貼現至初始確認時的帳面淨值的利率。利息支出按實際利率確認入帳。

##### 財務負債

財務負債包括應付受託人費用及其他應付和累計帳項，其後採用實際利率法按攤銷成本計算。

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

##### **Derecognition**

The Sub-Fund derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when they transfer the financial asset and substantially all the risks and rewards of ownership of the asset to another entity.

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

The Sub-Fund derecognises financial liabilities when, and only when, the Sub-Fund's obligations are discharged, cancelled or expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

#### Cash and cash equivalents

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

#### Net gain or loss on financial assets at FVPL

Net gains or losses on financial assets at FVPL are changes in the fair value of financial assets held for trading or designated upon initial recognition as at FVPL and exclude interest and dividend income and expense.

Unrealised gains and losses comprise changes in the fair value of financial instruments for the period and from reversal of prior period's unrealised gains and losses for financial instruments which were realised in the reporting period. Realised gains and losses on disposals of financial instruments classified as at FVPL are calculated using the first-in, first-out (FIFO) method. They represent the difference between an instrument's initial carrying amount and disposal amount.

### 3. 重大會計政策(續)

#### 金融工具(續)

##### **取消確認**

子基金僅在自資產收取現金流量的合約權利屆滿或於其轉讓財務資產及該資產所有權的絕大部分風險及回報予另一實體時，會取消確認財務資產。

於悉數取消確認一項財務資產時，資產帳面值與已收及應收代價總和之間的差額，以及確認於其他全面收益表之上及累計權益的累計損益被確認於損益表之上。

倘子基金的責任被解除、註銷或屆滿，子基金將取消確認財務負債。取消確認的財務負債帳面值與已付及應付代價之間的差額會被確認於損益表之上。

#### 現金及現金等價物

現金及現金等價物包括手頭現金、銀行通知存款及於活躍市場之其他短期投資(原到期日為三個月或以下)及銀行透支(如有)。

#### 按公平值透過損益列帳財務資產的淨損益

按公平值透過損益列帳財務資產的淨損益是指持作交易的財務資產或於初始確認時指定按公平值透過損益列帳的財務資產的公平值變動，當中不包括利息和股息收入和支出。

未變現損益包括期內金融工具公平值的變動，以及撥回過去期間未變現但於報告期內變現的金融工具的損益。出售按公平值透過損益列帳所分類金融工具的已變現損益採用先進先出(FIFO)法計算，其代表工具的初始帳面價值與出售金額之間的差額。

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

#### Revenue recognition

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Sub-Fund and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Dividend income from investments is recognised when the shareholders' rights to receive payment have been established (provided that it is probable that the economic benefits will flow to the Sub-Fund and the amount of revenue can be measured reliably).

#### Expenses

All expenses are recognised in profit or loss in the period in which they are incurred.

#### Distribution payable to unitholders

Distribution to unitholders is recognised as a liability in the statement of financial position in the period in which the distributions are approved by the Manager.

#### Foreign currencies

In preparing the financial statements of the Sub-Fund, transactions in currencies other than the functional currency of the Sub-Fund (foreign currencies) are recorded in the functional currency (i.e. the currency of the primary economic environment in which the Sub-Fund operates) at the rates of exchanges prevailing on the dates of the transactions. At the end of the reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing on the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences arising on the settlement of monetary items, and on the retranslation of monetary items, are recognised in profit or loss in the period in which they arise. Exchange difference arising on the retranslation of non-monetary items carried at fair value are included in profit or loss for the period.

### 3. 重大會計政策(續)

#### 收入確認

如財務資產的經濟利益將流入子基金及收入的金額能可靠計算，則財務資產的利息收入確認入帳。利息收入按未提取本金及適用實際利率以時間基準計算，有關利率乃於財務資產預期年期將估計日後現金收款貼現至該資產於初始確認時帳面值淨額的利率。

投資產生之股息收入於股東收取股息的權利確立時予以確認(前提是子基金可能取得經濟利益及收入金額能夠可靠地計量)。

#### 支出

所有支出於產生期內在損益表內確認。

#### 應付單位持有人之股息分派

單位持有人之股息分派於其獲基金經理批准期間於財務狀況表中確認為負債。

#### 外幣

編製子基金的財務報表時，以子基金功能貨幣以外的貨幣(外幣)進行的交易，按交易日期的匯率換算為功能貨幣(即子基金營運的主要經濟環境所使用的貨幣)呈列。於報告期末，以外幣計值的貨幣項目按當日的匯率重新換算。以外幣計值並按公平值列帳的非貨幣項目按釐定公平值當日的匯率重新換算。以外幣結算歷史成本計量的非貨幣項目不會重新換算。

因結算及重新換算貨幣項目產生的匯兌差額於產生期間於損益表中確認。由按公平值入帳的非貨幣項目重新換算所產生的換算差額於期內計入損益。

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

#### Related parties

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

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

or

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

### 3. 重大會計政策(續)

#### 關聯方

一方將被視為與子基金有關聯，條件為：

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

或

- (b) 倘該方為符合以下任何條件之實體：
  - (i) 該實體及子基金為同一集團成員；
  - (ii) 一家實體為另一家實體(或另一家實體之母公司、附屬公司或同系附屬公司)之聯營公司或合營企業；
  - (iii) 該實體及子基金為同一第三方之合營企業；
  - (iv) 一家實體為第三方實體之合營企業，而另一家實體為第三方實體之聯營公司；
  - (v) 實體為子基金或與子基金有關聯之實體為其僱員福利而設立之退休福利計劃；
  - (vi) 實體受(a)項所述之人士控制或共同控制；



## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 3. MATERIAL ACCOUNTING POLICIES (continued)

#### Related parties (continued)

- (vii) a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); and
- (viii) the entity, or any member of a group of which it is a part, provides key management personnel services to the Sub-Fund or to the parent of the Sub-Fund.

#### Income taxes

In some jurisdictions, investment income and capital gains are subject to withholding tax deducted at the source of the income. The Sub-Fund presents the withholding tax separately from the gross investment income in profit or loss. For the purpose of the statement of cash flows, cash inflows from investments are presented gross of withholding taxes, when applicable.

### 4. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Sub-Fund's accounting policies, which are described in note 3, the Manager and the Trustee are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

### 3. 重大會計政策(續)

#### 關聯方(續)

- (vii) (a)(i)項所述之人士對實體擁有重大影響力或為實體(或其母公司)之主要管理人員;及
- (viii) 實體或同一集團的任何成員提供主要管理人員服務予子基金或子基金的母公司。

#### 所得稅

於若干司法權區,投資收入和資本增值須繳付預扣稅,並從收入來源扣除。子基金以獨立於損益帳內總投資收入之項目呈示預扣稅。就現金流量表而言,投資所產生的現金流量以扣除預扣稅前呈示(如適用)。

### 4. 重要會計判斷及估計不明朗因素之主要來源

採納附註3所述子基金之會計政策時,基金經理及受託人須對未能透過其他來源確定之資產及負債之帳面值作出判斷、估計及假設。所作出之估計及相關假設以過往歷史經驗及其他被視為相關之因素為基準,實際結果或會有差異。

估計及相關假設會被持續檢討。倘對會計估計之修訂僅影響進行修訂之期間,則於該期間確認,或倘修訂會影響目前及未來期間,則會於目前及未來期間確認。

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 4. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (continued)

#### Critical accounting estimates and assumptions

In preparing these financial statements, the Manager and the Trustee have made certain assumptions and used various estimates concerning the liability arising from the tax exposure which may vary dependent on what will happen in the future. The resulting accounting estimates may not equal the related actual results.

#### *Taxation*

Caishui [2014] No. 81 - Circular on issues relating to the tax policy of the pilot inter-connected mechanism for trading on the Shanghai and Hong Kong stock markets ("Circular 81") and Caishui [2016] No.127 - Circular on issues relating to the tax policy of the pilot inter-connected mechanism for trading on the Shenzhen and Hong Kong stock markets ("Circular 127") went into effect on 17 November 2014 and 5 December 2016, respectively. Circular 81 and Circular 127 allows non-Chinese investors to invest in certain listed A-shares through Hong Kong securities firms. Under Circular 81 and Circular 127, business tax is temporarily exempted on realised gains from trading A-shares listed on the Shanghai Stock Exchange ("SSE") and Shenzhen Stock Exchange ("SZSE") derived by Hong Kong investors through the Shanghai-Hong Kong Stock Connect and Shenzhen-Hong Kong Stock Connect (collectively the "Stock Connects") Program. In addition, when Hong Kong investors trade A-shares listed on the SSE and SZSE through the Stock Connects, the stamp duty shall be paid according to currently effective mainland tax laws and regulations.

#### PRC taxes on dividends

The Sub-Fund is subject to PRC withholding income tax ("WIT") at a rate of 10% on the dividend income received from China A-Shares and Hong Kong H-shares.

The Sub-Fund accrued the PRC WIT provision on these dividend income during the period and is included in "Tax" in the statements of profit or loss and other comprehensive income of the Sub-Fund.

### 4. 重要會計判斷及估計不明朗因素之主要來源 (續)

#### 重要會計估計及假設

編製該等財務報表時，基金經理及受託人已就稅務負債風險作出若干假設及採納各種估計，而稅務風險視乎未來可能發生之事宜而定。所得出的會計估計或會不同於實際結果。

#### *稅項*

《財稅[2014]81號－關於滬港股票市場交易互聯互通機制試點有關稅收政策的通知》(「81號通知」)，以及《財稅[2016]127號－關於深港股票市場交易互聯互通機制試點有關稅收政策的通知》(「127號通知」)亦分別於二零一四年十一月十七日及二零一六年十二月五日起生效。81號通知和127號通知允許非中國投資者通過香港證券公司投資若干上市的A股。根據81號通知和127號通知，香港投資者通過滬港股票市場交易互聯互通機制和深港股票市場交易互聯互通機制(統稱「滬港通及深港通」)於上海證券交易所(「上交所」)和深圳證券交易所(「深交所」)買賣上市A股所變現的收益暫時獲豁免繳付營業稅。此外，如果香港投資者通過滬港通及深港通買賣於上交所及深交所上市的A股，須按照現行生效的內地稅務法律和法規繳付印花稅。

#### 中國股息稅

本子基金須就中國A股和香港H股所收取的股息收入按10%之稅率繳付中國預扣所得稅。

本子基金就期內股息收入作出中國預扣所得稅的撥備，並於本子基金的損益及其他全面收益表計入「稅項」項下。



## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 5. FINANCIAL INSTRUMENTS

#### Financial risk management objectives and policies

The objective of the Sub-Fund is to provide investment results that closely correspond to the performance of their respective indices. The Sub-Fund's investing activities expose them to various types of risk that are associated with the financial instruments and markets in which they invest. The risk exposures inherent in the Sub-Fund and the risk management policies employed by the Sub-Fund are discussed below.

#### (i) Market risk

##### *Interest rate risk*

Interest rate risk is the risk that the value of a financial instrument or future cash flows will fluctuate due to changes in market interest rates. The majority of the Sub-Fund's financial assets and financial liabilities are non-interest bearing. As a result, the Sub-Fund is not subject to significant amount of risk due to fluctuations in the prevailing levels of market interest rates.

The Manager is of the opinion that the Sub-Fund's sensitivity to the change in interest rate is low.

##### *Price risk*

Price risk is the risk that value of the underlying securities will fluctuate as a result of changes in market price and foreign exchange rate (other than those arising from interest rate risk), whether caused by factors specific to an individual underlying investment, its issuers or all factors affecting all instruments traded in the market.

The Sub-Fund is designated to track the performance of the relevant index, therefore the exposures to market risk in the Sub-Fund will be substantially the same as the tracked index. The Manager manages the Sub-Fund's exposures to market risk by ensuring that the key characteristics of the portfolio, such as security weighting and industry weighting, is closely aligned to the characteristics of the tracked indices as mentioned in respective prospectus.

### 5. 金融工具

#### 財務風險管理目標及政策

子基金旨在提供與各自指數表現極為接近之投資回報。子基金投資活動面臨與投資金融工具及投資市場有關的各種風險。下文討論子基金的內在風險及所採用的風險管理政策。

#### (i) 市場風險

##### *利率風險*

利率風險是指金融工具的價值或未來現金流量將因市場利率變動而發生波動的風險。子基金大多數財務資產及財務負債均不計息。因此，子基金所受現行市場利率波動影響的風險不大。

基金經理認為子基金對利率變動的敏感度偏低。

##### *價格風險*

價格風險為相關證券的價值因市場價格及匯率上落(因利率風險而產生者除外)而波動的風險，由個別相關投資或其發行人的特定因素，或影響所有市場交易工具的所有因素導致。

子基金乃為追蹤相關指數的表現而設，因此，其所面臨的市場風險與所追蹤指數的風險大致相同。基金經理透過確保投資組合的主要特徵(例如證券及行業比重)，與各基金認購章程所述追蹤指數的特徵緊密聯繫，管理子基金受到的市場風險。

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies  
(continued)

#### (i) Market risk (continued)

Price risk (continued)

At 31 December 2023, the Sub-Fund's investments are concentrated in the following industries:

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (i) 市場風險(續)

價格風險(續)

於二零二三年十二月卅一日，子基金投資主要集中於以下行業：

	<b>BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF</b>	
	中銀香港大灣區氣候轉型ETF	
	<b>Fair value of underlying shares</b>	<b>% of net asset value</b>
	相關股份公平值	佔資產淨值 百分比(%)
	<b>HKD</b>	
	港元	
<i>Investments – By Industry Sector</i>		
<i>投資 – 以行業分類</i>		
Communication Services 電訊服務	7,652,053	8.19
Consumer Discretionary 非必需消費品	23,467,592	25.11
Consumer Staples 主要消費品	6,112,828	6.54
Energy 能源	150,492	0.16
Financials 金融	23,127,822	24.75
Health Care 醫藥衛生	6,636,135	7.10
Industrials 工業	7,056,175	7.55
Information Technology 信息技術	8,243,035	8.82
Materials 原材料	3,027,698	3.24
Real Estate 房地產	5,101,976	5.46
Utilities 公用事業	2,596,185	2.78
Total 總計	<u>93,171,991</u>	<u>99.70</u>

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies (continued)

#### (i) Market risk (continued)

*Price risk (continued)*

For the period from 29 March 2023 (date of inception) to 31 December 2023, the Sub-Fund invested all, or substantially all, of its assets directly in the constituents comprising the S&P BOCHK China Hong Kong Greater Bay Area Net Zero 2050 Climate Transition Index. The Sub-Fund is therefore exposed to substantially the same market price risk as the S&P BOCHK China Hong Kong Greater Bay Area Net Zero 2050 Climate Transition Index. If the S&P BOCHK China Hong Kong Greater Bay Area Net Zero 2050 Climate Transition Index component share prices in local currency were to increase/decrease by 10% with all other variables held constant, this would increase/decrease the profit before taxation for the period by approximately HKD9,317,199.

The 10% represents the Manager and the Trustee's assessment of the reasonably possible change in market prices.

*Currency risk*

Currency risk is the risk that the value of financial instruments denominated in foreign currencies will fluctuate due to the changes in exchange rates.

The Sub-Fund holds monetary assets and investments denominated in currencies other than HKD which is a bank account denominated in RMB, they are exposed to currency risk related to RMB against HKD.

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (i) 市場風險(續)

*價格風險(續)*

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間,子基金將所有或絕大部分資產直接投資於標普中銀香港中國香港大灣區淨零2050氣候轉型指數的成份股。因此,子基金與標普中銀香港中國香港大灣區淨零2050氣候轉型指數面對的市場價格風險大致相同。倘標普中銀香港中國香港大灣區淨零2050氣候轉型指數成份股的股價按當地貨幣計上漲/下跌10%,而其他變量維持不變,則期內稅前溢利將會增加/減少約9,317,199港元。

10%代表基金經理及受託人對市場價格可能的合理變動的評估。

*貨幣風險*

貨幣風險指以外幣計值之金融工具,其價值會因外匯匯率變動而波動的風險。

子基金持有以港元以外的貨幣計值的貨幣資產及投資,其銀行帳戶以人民幣計值,因此須承受與人民幣兌港元相關的貨幣風險。

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies  
(continued)

#### (i) Market risk (continued)

*Market price (continued)*

*Currency risk (continued)*

The table below summarises the Sub-Fund's exposure to currency risk on the statements of financial position.

At 31 December 2023

Currency exposure to – RMB

於二零二三年十二月卅一日

下列貨幣之貨幣風險－人民幣

Monetary assets 貨幣資產

23,886

If the period end RMB spot exchange rate was to appreciate/depreciate by 4% against the HKD with all other variables held constant, it would increase/decrease profit for the period by approximately HKD955. The 4% represents the Manager and the Trustee's assessment of the reasonably possible change in foreign exchange rates.

倘期末人民幣即期匯率兌港元升值／貶值4%，而所有其他變量維持不變，期內溢利將增加／減少約955港元。4%代表基金經理及受託人對外匯匯率可能的合理變動之評估。

#### (ii) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Sub-Fund.

#### (ii) 信貸風險

信貸風險指交易對手不履約責任，引致子基金財務虧損的風險。

For the period from 29 March 2023 (date of inception) to 31 December 2023, financial assets which potentially subject the Sub-Fund to concentrations of credit risk consist principally of bank balances.

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間，可能令子基金面臨信貸風險的財務資產主要包括銀行結餘。

**BOCHK GREATER BAY  
AREA CLIMATE  
TRANSITION ETF**  
中銀香港大灣區氣候轉型ETF  
**HKD equivalent**  
等值港元

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies  
(continued)

#### (ii) Credit risk (continued)

At the reporting date, the Sub-Fund's maximum exposure to credit risk is mainly as follows:

At 31 December 2023 於二零二三年十二月卅一日

Bank balances 銀行結餘

Investments 投資

Dividend and other receivables 股息及其他應收款項

Total 總計

64,427

93,171,991

104,760

93,341,178

The bank balances are held with Bank of China (Hong Kong) Limited. The Manager and Trustee consider the associated credit risk is not significant as the counterparty is reputable bank in Hong Kong.

The Sub-Fund invests directly in index constituent shares listed on the SEHK and Shenzhen Stock Exchange. All transactions in securities are settled or paid for upon delivery using approved and reputable brokers.

#### *Financial assets subject to HKFRS 9's impairment requirements*

The Sub-Fund's financial assets subject to the ECL model within HKFRS 9 are bank balances and dividend and other receivables. At 31 December 2023, no loss allowance had been provided for bank balances and dividend and other receivables. There is not considered to be any concentration of credit risk within these assets. No assets are considered impaired and no amounts have been written off in the period.

As only bank balances and dividend and other receivables are impacted by the HKFRS 9 ECL model, the Sub-Fund has adopted the simplified approach. The loss allowance shown, if any, is therefore based on lifetime ECLs.

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (ii) 信貸風險(續)

於報告日期，子基金面對的最大信貸風險主要為：

**BOCHK GREATER BAY  
AREA CLIMATE  
TRANSITION ETF**  
中銀香港大灣區氣候轉型ETF  
**HKD**  
港元

銀行結餘由中國銀行(香港)有限公司持有。基金經理及受託人認為相關信貸風險並非重大，因對手方為香港聲譽良好的銀行。

子基金直接投資於聯交所及深圳證券交易所上市的指數成份股。所有證券交易均聘用經核准且聲譽良好的經紀於交付時進行結算或支付。

#### *受香港財務報告準則第9號減值要求限制的財務資產*

子基金受香港財務報告準則第9號項下的預期信貸損失模式限制的財務資產為銀行結餘和股息及其他應收款項。於二零二三年十二月卅一日，就銀行結餘和股息及其他應收款項並無作出損失撥備。這些資產視作並無任何集中的信貸風險。期內資產視作並無減值及並無註銷金額。

由於香港財務報告準則第9號的預期信貸損失模式僅影響銀行結餘和股息及其他應收款項，本子基金已採納簡化的方法。因此，所示的損失撥備(如有)乃基於全期的預期信貸損失計算。

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

#### Financial risk management objectives and policies (continued)

##### (ii) Credit risk (continued)

###### *Financial assets subject to HKFRS 9's impairment requirements (continued)*

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-Fund is exposed to credit risk on investments. 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-Fund's maximum exposure to credit risk on financial instruments not subject to the HKFRS 9's impairment requirements on the respective reporting dates.

The Sub-Fund only trades with reputable brokers authorised by management. The bank balances are held with reputable banks in Hong Kong. The Manager and Trustee consider the associated credit risk is not significant. The maximum exposure to credit risk at the period end is the carrying amount of financial assets as shown in the statement of net assets. None of the assets is impaired nor past due but not impaired.

##### (iii) Liquidity risk

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

Although the units of the Sub-Fund are listed on the SEHK and are readily transferable in the open market, the participating dealer ("PD") may also demand the Sub-Fund to redeem their units at the PD's discretion. The underlying investments of the Sub-Fund are listed shares which can be readily disposed of for cash. Thus, the liquidity risk is considered low.

### 5. 金融工具(續)

#### 財務風險管理目標及政策(續)

##### (ii) 信貸風險(續)

###### *受香港財務報告準則第9號減值要求限制的財務資產(續)*

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

###### *不受香港財務報告準則第9號減值要求限制的財務資產*

子基金承擔投資的信貸風險。這類財務資產不受香港財務報告準則第9號減值要求規限，因為其按公平值透過損益列帳。根據香港財務報告準則第9號，這些資產的帳面值為本子基金於相關報告日期就不受香港財務報告準則第9號減值要求限制的財務工具承擔的最大信貸風險值。

子基金僅與由管理層授權信譽良好的經紀進行交易。銀行結餘由香港聲譽良好的銀行持有。基金經理及受託人認為相關信貸風險並非重大。期末最大信貸風險為資產淨值報表所示財務資產的帳面價值。概無資產已減值或逾期但未減值。

##### (iii) 流動性風險

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

儘管子基金單位在聯交所上市，並可隨時於公開市場轉讓，然而參與證券商亦可行使其酌情權要求子基金贖回其單位。子基金的相關投資為上市股份，可隨時出售套現。因此流動性風險較低。

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies  
(continued)

#### (iii) Liquidity risk (continued)

The table below analyses the Sub-Fund's financial liabilities into relevant maturity groupings based on the remaining period at the reporting date to the contractual maturity date. The amounts in the table are the contractual undiscounted cash flows and on the basis of the earliest date on which the Sub-Fund can be required to pay. Balances due within 12 months equal their carrying balances, as the impact of discounting is insignificant.

At 31 December 2023 於二零二三年十二月卅一日

*Less than 1 month* 少於一個月

Financial liabilities 財務負債

Management fee payable 應付管理費

105,649

105,649

#### Fair value

The fair value of financial assets and financial liabilities are determined by the Manager and the Trustee as follows:

- the fair value of financial assets with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market bid prices, adjusted for potential tax exposure, if any.
- the fair value of other financial assets and financial liabilities are determined in accordance with generally accepted pricing models based on discounted cash flows analysis.

The Manager and the Trustee considered that the fair value of other financial assets and financial liabilities approximate their amortised cost.

### 5. 金融工具(續)

財務風險管理目標及政策(續)

#### (iii) 流動性風險(續)

下表根據報告日期至合約到期日之餘下期間，以相關到期組別劃分，分析子基金的財務負債。表中所載數額為合約性未貼現的現金流量，以可要求子基金付款之最早日期為基準。由於貼現的影響不大，故此十二個月內到期的結餘等於其帳面值。

**BOCHK GREATER BAY  
AREA CLIMATE  
TRANSITION ETF**  
中銀香港大灣區氣候轉型ETF  
**HKD**  
港元

#### 公平值

財務資產及財務負債的公平值由基金經理及受託人按以下方式釐定：

- 具有標準條款及條件並於活躍流通市場買賣的財務資產，其公平值乃參考市場所報買入價釐定，並經潛在稅務風險(如有)調整。
- 其他財務資產及財務負債的公平值乃根據普遍接受的定價模式，按貼現現金流量分析。

基金經理及受託人認為，其他財務資產及財務負債的公平值約相當於其攤銷成本。



## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 5. FINANCIAL INSTRUMENTS (continued)

Fair value measurements recognised in the statement of financial position

#### (iv) Fair value of financial assets that are measured at fair value on a recurring basis

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Level 1, Level 2 and Level 3 based on the degree to which the fair value is observable.

At 31 December 2023 於二零二三年十二月卅一日  
Financial assets at FVTPL 按公平值透過損益列帳的財務資產

#### Investments – Level 1 投資 – 第一級

- Listed equities in Hong Kong 於香港上市股票
- Listed equities in PRC 於中國內地上市股票

71,926,650  
21,245,341

93,171,991

#### Investments – Level 2 投資 – 第二級

- Listed equities in Hong Kong 於香港上市股票
- Listed equities in PRC 於中國內地上市股票

–

–

–

#### Investments – Level 3 投資 – 第三級

- Listed equities in Hong Kong 於香港上市股票
- Listed equities in PRC 於中國內地上市股票

–

–

–

There were no transfers of fair value measurements between Level 1 and Level 2 and no transfers into or out of Level 3 during the period.

期內並無第一級與第二級之間公平值計量的轉移，也沒有轉入或轉出第三級的情況。

### 6. CAPITAL RISK MANAGEMENT

The Sub-Fund is an index-tracking fund seeking to track the performance of the respective benchmark index. The capital is represented by the redeemable units outstanding. The Sub-Fund does not have any internally and externally imposed capital requirements and therefore the Sub-Fund is not subject to significant capital risk.

### 5. 金融工具(續)

於財務狀況表確認之公平值計量

#### (iv) 財務資產之公平值(按持續基準計量公平值)

下表提供初始確認後以公平值計量之金融工具之分析，該等金融工具根據公平值可觀察的程度，分為第一級、第二級及第三級。

**BOCHK GREATER BAY  
AREA CLIMATE  
TRANSITION ETF  
中銀香港大灣區氣候轉型ETF  
HKD  
港元**

### 6. 資本風險管理

子基金是一個指數追蹤基金，旨在追蹤其基準指數之表現。其資本乃以未贖回的可贖回單位代表。子基金對內並無任何資本規定，對外亦無承受任何資本規定，因此子基金無須承擔重大資本風險。



## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 6. CAPITAL RISK MANAGEMENT (continued)

The Sub-Fund's units entitle the holders of the units to dividends when declared and to payment of a proportionate share of the Sub-Fund's net asset value on redemption date or upon winding up of the Trust. The total expected cash outflow on redemption of all the Sub-Fund's units equals the Sub-Fund's equity.

The Sub-Fund's objective in managing the capital is to maximise returns to all investors, and to manage liquidity risk arising from the redemptions. The Manager manages the capital of the Sub-Fund in accordance with the respective Sub-Fund's investment objectives and policies stated in the prospectus, and may suspend the creation and redemption of units under certain circumstances stipulated in the prospectus.

### 7. TAXATION

No provision for Hong Kong Profits Tax has been made for the Sub-Fund as the bank interest, dividend income and realised gain on sale of investments of the Sub-Fund are excluded from the charge to profits tax under Section 14, Section 26 or Section 26A of the Hong Kong Inland Revenue Ordinance.

#### PRC corporate income tax ("CIT") on capital gains

With Circular 81 and Circular 127, effective from 17 November 2014 and 5 December 2016 respectively, the gains derived by Hong Kong investors on the trading of A-shares through the Stock Connects program shall be temporarily be exempted from PRC CIT.

#### PRC WIT on dividend income and interest income

BOCHK Greater Bay Area Climate Transition ETF is also subjected to WIT on dividend income derived from investments in China A-Shares and Hong Kong H-Shares and on interest income derived from PRC bank accounts where applicable. The WIT on investment income described above is included in taxation in the statements of profit or loss and other comprehensive income.

### 6. 資本風險管理(續)

子基金的基金單位賦予單位持有人權利於其派息時享有有關分紅，及於贖回日或信託基金清盤時按子基金資產淨值比例劃分利益。子基金所有單位於贖回時的預計現金流出總額相等於子基金的權益。

子基金管理資本的目標是為所有投資者帶來最大回報，並管理由贖回而產生的流動性風險。基金經理根據認購章程所載子基金的投資目標及政策管理子基金的資本，並可以在認購章程規定的若干情況下暫停增設及贖回基金單位。

### 7. 稅項

根據香港稅務條例第14條、第26條或第26A條，子基金的銀行利息、股息收入及出售子基金投資已變現的盈利毋須繳納香港利得稅，故並無就香港利得稅作出撥備。

#### 資本增值的中國企業所得稅

根據81號通知及127號通知，分別由二零一四年十一月十七日及二零一六年十二月五日起，香港投資者通過滬港通及深港通買賣A股所得的收益獲暫免繳付中國企業所得稅。

#### 股息收入的中國預扣稅及利息收入

中銀香港大灣區氣候轉型ETF就投資中國A股和香港H股所得股息收入及來自中國銀行帳戶(如適用)產生的利息收入亦須繳付預扣稅。上述投資收益有關的預扣稅計入損益及其他全面收益表的稅項內。

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 8. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS AND NUMBER OF UNITS IN ISSUE

Number of units in issue

Units in issue at the beginning of the period 期初已發行單位  
Units issued 已發行單位  
Units redeemed 已贖回單位

Units in issue at the end of the period 期末已發行單位

A reconciliation of the net assets attributable to unitholders as reported in the statement of financial position to the net assets attributable to unitholders as determined for the purposes of processing unit subscriptions and redemptions is provided below:

Net assets attributable to unitholders (Note) 單位持有人應佔資產淨值(附註)  
Recognition of formation costs 確認成立費用

Net assets attributable to unitholders (per HKFRSs)  
單位持有人應佔資產淨值(根據香港財務報告準則)

#### Note:

The net assets attributable to unitholders are calculated in accordance with the provisions of the prospectus where formation costs are capitalised and to be amortised over the first three financial years of the operation of the Sub-Fund, while for the net assets attributable to unitholders per HKFRSs, the formation costs had to be deducted as they were incurred in the inception year. As at 31 December 2023, the unamortised amount was HKD457,299 and the remaining amortisation period was 24 months.

Net asset value per unit

Net asset value per unit  
每單位資產淨值  
Net asset value per unit (per financial statement)  
每單位資產淨值(根據財務報表)

### 8. 單位持有人應佔資產淨值及已發行單位數目

已發行單位數目

**2023**  
二零二三年

-  
14,000,000  
(2,500,000)

11,500,000

財務狀況表中報告的單位持有人應佔資產淨值，與為處理單位認購和贖回而確定的可贖回單位的單位持有人應佔資產淨值的對帳如下：

**2023**  
二零二三年  
**HKD**  
港元

93,906,062  
(457,299)

93,448,763

#### 附註：

單位持有人應佔資產淨值是根據基金認購章程的規定計算，其中成立費用資本化並於子基金營運的首三個財政年度攤銷，而單位持有人應佔資產淨值則根據香港財務報告準則計算，成立費用須在成立當年產生時扣除。於二零二三年十二月卅一日，未攤銷金額為457,299港元，而剩餘攤銷期為24個月。

每單位資產淨值

**2023**  
二零二三年

8.1657

8.1260

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 9. FORMATION COSTS

In accordance with the provisions of the prospectus, formation costs determined by the Manager to be borne by the Sub-Fund will be expensed in the first three financial years.

The formation cost amortised during the period ended 31 December 2023 amounted to HKD172,722 and the remaining amortisation period was 24 months.

### 10. RELATED PARTY TRANSACTIONS

#### Transactions with the manager, trustee, custodian and their connected persons

Connected persons of the Manager, Trustee and Custodian are those as defined in the Code issued by the SFC. All transactions entered into during the period between the Sub-Fund and the Manager, Trustee and Custodian 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, the Trustee's and the Custodian's knowledge, the Sub-Fund do not have any other transactions with connected persons except those disclosed below.

#### **(a) Management fee paid to and servicing fee waived or absorbed by the Manager**

The Manager is entitled to receive a management fee, the maximum management fee the Manager may levy shall be 2.0% per annum of the net asset value of the Sub-Fund. Currently the Manager levies at the rate of 0.5% per annum for BOCHK Greater Bay Area Climate Transition ETF, accrued daily and calculated as at each dealing day and payable monthly in arrears.

In addition, the Manager is entitled to receive a servicing fee calculated at maximum 1% per annum of the net asset value of BOCHK Greater Bay Area Climate Transition ETF. This fee currently waived by the Manager.

Apart from the fees and expenses stated in the statements of profit or loss and other comprehensive income, all other fees and expenses of the Sub-Fund, including but not limited to (i) the auditor's remuneration of HKD70,730, (ii) the trustee fee of HKD31,469, (iii) transaction handling fee of HKD47,000 and (iv) registrar fee HKD36,129 were absorbed by the Manager.

### 9. 成立費用

根據基金認購章程之條文規定，基金經理所釐定的成立費用會由子基金承擔，並於首三個財政年度內支銷。

於截至二零二三年十二月卅一日止期間攤銷的成立費用為172,722港元，而剩餘攤銷期為24個月。

### 10. 關連方交易

#### 與基金經理、受託人及託管人及其關連人士之交易

基金經理、受託人及託管人的關連人士指證監會制定的守則所界定的人士。期內所有由子基金與基金經理、受託人及託管人及其關連人士訂立的交易，均於日常業務過程中按正常商業條款進行。就基金經理、受託人及託管人所知，除下文所披露者外，子基金並無與關連人士進行任何其他交易。

#### **(a) 向基金經理支付的管理費及豁免或承擔的服務費**

基金經理有權收取管理費用，每年最高的管理費用為子基金的資產淨值的2.0%。目前，基金經理就中銀香港大灣區氣候轉型ETF每年收取的管理費用為0.5%，於每個交易日計算和累算，並按月到期支付。

此外，基金經理有權收取服務費，服務費最多按中銀香港大灣區氣候轉型ETF資產淨值每年1%計算，而基金經理目前豁免服務費。

除損益及其他全面收益表中列明的費用及開支外，子基金的所有其他費用及開支，包括但不限於(i)核數師酬金70,730港元，(ii)受託人費用31,469港元，(iii)交易手續費47,000港元及(iv)名冊登記費36,129港元，由基金經理承擔。

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 10. RELATED PARTY TRANSACTIONS (continued)

Transactions with the manager, trustee, custodian and their connected persons (continued)

#### (b) Fees and charges paid and payable to the trustee, custodian and their connected person

The Trustee is entitled to receive a trustee fee, which is calculated as a percentage of the net asset value of the Sub-Fund, accrued daily and calculated as at each dealing day and payable monthly in arrears. The trustee fee of BOCHK Greater Bay Area Climate Transition ETF is absorbed by the Manager, details are set up in note 10(a) of the financial statements.

During the year, the Trustee has received an inception fee of HKD40,000 from the Sub-Fund for the establishment of the Trust and the Sub-Fund.

#### (c) Bank balances, interest income and bank charges

The bank balances of the Sub-Fund are maintained with the affiliate of the Custodian, and carry interest at normal commercial rates. During the period, interest income of HKD13,856 was earned by the Sub-Fund.

#### (d) Investments and dividend income

##### 2023

During the period, the Sub-Fund made investments in the stocks of the indirect holding company of the Manager, Bank of China Limited, and the fellow subsidiary of the Manager, BOC Hong Kong (Holdings) Limited, details as follows.

### 10. 關連方交易 (續)

與基金經理、受託人及託管人及其關連人士之交易 (續)

#### (b) 支付及應付予受託人、託管人及其關連人士之費用及收費

受託人有權按子基金資產淨值以按年的比率收取受託人費用，且於每個交易日計算和累算，並按月到期支付。中銀香港大灣區氣候轉型ETF的受託人費用已由基金經理承擔，詳情載於財務報表附註10(a)。

年內，受託人已從子基金收取40,000港元的成立費，用以設立信託基金及子基金。

#### (c) 銀行結餘、利息收入及銀行手續費

子基金的銀行結餘由託管人的聯屬公司保管，並以一般商業利率計息。期內，子基金賺取利息收入13,856港元。

#### (d) 投資及股息收入

##### 二零二三年

期內，子基金投資於基金經理的間接控股公司(中國銀行股份有限公司)的股票及基金經理同系附屬公司(中銀香港(控股)有限公司)的股票，其詳情載列如下：

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 10. RELATED PARTY TRANSACTIONS (continued)

Transactions with the manager, trustee, custodian and their connected persons (continued)

#### (d) Investments and dividend income (continued)

2023 (continued)

BOCHK Greater Bay Area Climate Transition ETF  
中銀香港大灣區氣候轉型ETF

Bank of China Limited-H 中國銀行股份有限公司—H股  
BOC Hong Kong (Holdings) Limited  
中銀香港(控股)有限公司

During the period, dividend income of HKD123,931 was earned by the Sub-Fund for investment in the stocks of the indirect holding company of the Manager, Bank of China Limited. Dividend income of HKD23,245 was earned by the Sub-Fund for investments in the stocks of the fellow subsidiary of the Manager, BOC Hong Kong (Holdings) Limited. The dividend income from the investments are fully received.

### 11. TRANSACTION COSTS ON INVESTMENTS AND TRANSACTION HANDLING FEE

The transaction costs on investments and the transaction handling fee pertain to the fees incurred during the transactions of purchase or sell investments. The transaction costs on investments are paid to brokers or other service providers. The transaction handling fee are paid to the Trustee, details are set up in note 10(a) of the financial statements.

### 10. 關連方交易(續)

與基金經理、受託人及託管人及其關連人士之交易(續)

#### (d) 投資及股息收入(續)

二零二三年(續)

Purchase 買入 HKD 港元	Sales 賣出 HKD 港元
-----------------------------	--------------------------

2,432,016	(479,357)
-----------	-----------

704,160	(189,431)
---------	-----------

期內，子基金投資於基金經理的間接控股公司(中國銀行股份有限公司)的股票，賺取股息收入123,931港元。子基金投資於基金經理同系附屬公司(中銀香港(控股)有限公司)的股票，賺取股息收入23,245港元。該等投資的股息收入已悉數收取。

### 11. 投資交易成本及交易手續費

投資交易成本及交易手續費乃有關買賣投資交易所涉及的費用。投資交易成本向經紀或其他服務提供者支付，交易手續費則向受託人支付，其詳情載於財務報表附註10(a)。

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 12. INVESTMENTS

Listed equities in Hong Kong 於香港上市股票  
Listed equities in PRC 於中國內地上市股票

The Sub-Fund classifies its investments as financial assets at fair value through profit or loss. These financial assets are designated by the Manager and the Trustee at fair value through profit or loss upon initial recognition. Financial assets designated at fair value through profit or loss upon initial recognition are those that are managed and their performance evaluated on a fair value basis in accordance with the Sub-Fund's documented investment strategy. The Sub-Fund's policy requires the Manager and the Trustee to evaluate the information about these financial assets on a fair value basis together with other related financial information.

The fair value of listed equities with standard terms and conditions and traded on active markets are determined with reference to quoted market closing prices or bid prices, as applicable at the reporting date.

### 13. BANK BALANCES

Bank balances carry floating interest rates quoted by Bank of China (Hong Kong) Limited.

### 14. SEGMENTAL INFORMATION

In the opinion of the Manager and the Trustee, all activities of the Sub-Fund are in the single business of investment activities conducted mainly in Hong Kong. The chief operating decision maker of the Sub-Fund is its Manager.

### 12. 投資

2023  
二零二三年

HKD  
港元

71,926,650  
21,245,341

93,171,991

子基金將投資分類為按公平值透過損益列帳的財務資產。該等財務資產於初始確認時由基金經理及受託人按公平值透過損益列帳。於初始確認時按公平值透過損益列帳的財務資產為根據子基金投資策略文件所載的公平值基準管理及評估其表現的財務資產。子基金的政策要求基金經理及受託人根據公平值基準及其他相關的財務資料評估有關財務資產的資料。

於活躍市場買賣並具標準條款及條件的上市股票，其公平值乃參考於報告日期市場所報的收市價或買入價（如適用）釐定。

### 13. 銀行結餘

銀行結餘按中國銀行（香港）有限公司所報的浮動利率計算。

### 14. 分類資料

基金經理及受託人認為，子基金的全部業務乃單一的投資業務，該等投資業務主要在香港進行。子基金的主要營運決策由其基金經理決定。

## Sub-Fund of BOCHK ETF Series 中銀香港ETF系列的子基金

### 15. INVESTMENT LIMITATION AND PROHIBITIONS UNDER THE CODE

According to Chapter 7.1 of the investment limitations and prohibitions of a collective investment scheme, the value of the Sub-Fund's holding of securities issued by any single issuer may not exceed 10% of its total net asset value.

The SFC Code allows the Sub-Fund to invest in constituent securities issued by a single issuer for more than 10% of the Sub-Fund's net asset value provided that:

- (a) the investment is limited to any constituent securities that each accounts for more than 10% of the weighting of the index; and
- (b) the Sub-Fund's holding of any such constituent securities may not exceed their respective weightings in the index, except where weightings are exceeded as a result of changes in the composition of the index and the excess is only transitional and temporary in nature.

The SFC Code further provides that, if the investment limits stated above are breached, the management company should take as a priority objective all steps as are necessary within a reasonable period of time to remedy the situation, taking due account of the interests of the holders.

There were no constituent securities that individually accounted for more than 10% of the net asset value of the Sub-Fund and their respective weightings of the Index as at 31 December 2023.

Please refer to prospectus to see the details of investment restrictions.

### 16. DISTRIBUTIONS

The Sub-Fund did not make any distribution during the period ended 31 December 2023.

### 15. 《守則》下的投資限制及禁項

根據集體投資計劃的投資限制及禁項第7.1章，子基金持有任何單一發行人發行的證券的價值不得超過其資產淨值總額的10%。

證監會守則允許子基金投資於單一發行人發行的成份證券金額超過子基金資產淨值的10%，前提是：

- (a) 投資僅限於各自佔指數比重10%以上的成份證券；及
- (b) 子基金持有的任何該等成份證券不得超過其在指數中各自的比重，除非因指數成份發生變動而超過比重，且超額只是過渡性和暫時性。

證監會守則進一步規定，如果違反上述投資限額，管理公司應優先考慮在合理時間內採取一切必要措施以糾正這種情況，同時適當考慮持有人的利益。

於二零二三年十二月卅一日，概無成份證券單獨佔子基金資產淨值及其各自指數比重超過10%。

有關投資限制詳情，請參閱認購章程。

### 16. 派息

截至二零二三年十二月卅一日止期間，子基金並無任何派息。



## **Sub-Fund of BOCHK ETF Series**

### **中銀香港 ETF 系列的子基金**

#### **17. SOFT COMMISSION ARRANGEMENTS**

The Manager and any of its connected persons may affect transactions by or through the agency of another person with whom the Manager or any of its connected persons have a soft commission arrangement. Under such arrangements, that party will from time to time provide to or procure for the Manager or any of its connected persons, goods, services or other benefits. The nature of their provision can reasonably be expected to benefit the Sub-Fund as a whole and may contribute to an improvement in the Sub-Fund's performance. No direct payment is made for the provision of goods, services or other benefits to that party, but instead the Manager or any of its connected persons undertake to place business with that party.

There were no soft commission arrangements in connection with directing transactions of the Sub-Fund through a broker or dealer during the period.

#### **18. APPROVAL OF THE FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Manager and the Trustee on 24 April 2024.

#### **17. 非金錢佣金安排**

基金經理及其任何關連人士可由其他人士的代理人或透過該代理人進行交易，而該等其他人士已與基金經理或其任何關連人士訂立非金錢佣金安排。根據該項安排下，該等人士將不時為基金經理或其任何關連人士提供或採購商品、服務或其他利益。所提供服務性質可合理被預期有利於子基金整體及可能改善子基金的表現。基金經理或其任何關連人士不會就提供商品、服務或其他利益作出直接付款，但會承諾與該等人士進行業務交易。

期內概無透過經紀或證券商指示子基金交易而作出任何非金錢佣金安排。

#### **18. 批准財務報表**

本財務報表於二零二四年四月廿四日獲基金經理及受託人批准並授權發佈。

# BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES)

中銀香港大灣區氣候轉型ETF (其為中銀香港ETF系列的子基金)

## INVESTMENT PORTFOLIO (UNAUDITED)

投資組合 (未經審核)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比 (%)
Listed equities 上市股票		HKD 港元	
China (Stock Connect) 中國內地 (滬港通/深港通)			
37 Interactive Entertainment Network Technology Group Co Ltd-A 三七互娛網絡科技集團股份有限公司-A股	38,600	799,762	0.86
Aier Eye Hospital Group Co Ltd-A 愛爾眼科醫院集團股份有限公司-A股	23,347	406,839	0.44
Anhui Gujing Distillery Co Ltd-A 安徽古井貢酒股份有限公司-A股	800	205,143	0.22
Asymchem Laboratories (Tianjin) Co Ltd-A 凱萊英醫藥集團(天津)股份有限公司-A股	800	102,307	0.11
Avary Hldg (Shenzhen) Co Ltd-A 鵬鼎控股(深圳)股份有限公司-A股	4,100	100,800	0.11
Bank of Ningbo Co Ltd-A 寧波銀行股份有限公司-A股	13,900	307,901	0.33
Beijing Oriental Yuhong Waterproof Technology Co Ltd-A 北京東方雨虹防水技術股份有限公司-A股	7,600	160,731	0.17
BOE Technology Group Co Ltd-A 京東方科技集團股份有限公司-A股	92,116	395,717	0.42
CGN Power Co Ltd-A 中國廣核電力股份有限公司-A股	45,300	155,183	0.17
Changchun High-Tech Industry (Group) Co Ltd-A 長春高新技術產業(集團)股份有限公司-A股	800	128,479	0.14
Chaozhou Three-Circle (Group) Co Ltd-A 潮州三環(集團)股份有限公司-A股	3,500	113,537	0.12
China Merchants Expressway Network & Technology Hldgs Co Ltd-A 招商局公路網絡科技控股股份有限公司-A股	14,300	153,892	0.16
China Merchants Shekou Industrial Zone Holdings Co Ltd-A 招商局蛇口工業區控股股份有限公司-A股	21,700	227,791	0.24
China Vanke Co Ltd-A 萬科企業股份有限公司-A股	15,200	175,130	0.19
Chongqing Zhifei Biological Products Co Ltd-A 重慶智飛生物製品股份有限公司-A股	5,400	363,488	0.39
CNGR Advanced Material Co Ltd-A 中偉新材料股份有限公司-A股	2,100	113,645	0.12
Contemporary Amperex Technology Co Ltd-A 寧德時代新能源科技股份有限公司-A股	10,000	1,798,309	1.92
East Money Information Co Ltd-A 東方財富信息股份有限公司-A股	30,920	478,180	0.51
EVE Energy Co Ltd-A 惠州億緯鋰能股份有限公司-A股	3,876	180,169	0.19
Focus Media Information Technology Co Ltd-A 分眾傳媒信息技術股份有限公司-A股	25,700	178,910	0.19

**BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF  
(A SUB-FUND OF BOCHK ETF SERIES)**

中銀香港大灣區氣候轉型ETF (其為中銀香港ETF系列的子基金)

**INVESTMENT PORTFOLIO (UNAUDITED) (continued)**

投資組合(未經審核)(續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比(%)
Listed equities (continued) 上市股票(續)		HKD 港元	
China (Stock Connect) (continued) 中國內地(滬港通/深港通)(續)			
Ganfeng Lithium Group Co Ltd-A 江西贛鋒鋰業集團股份有限公司-A股	4,600	216,863	0.23
GF Securities Co Ltd-A 廣發證券股份有限公司-A股	16,100	253,421	0.27
Goertek Inc-A 歌爾股份有限公司-A股	12,000	277,710	0.30
Guangzhou Tinci Materials Technology Co Ltd-A 廣州天賜新材料股份有限公司-A股	3,800	104,977	0.11
Guosen Securities Co Ltd-A 國信證券股份有限公司-A股	17,300	162,738	0.17
Hangzhou Tigermed Consulting Co Ltd-A 杭州泰格醫藥科技股份有限公司-A股	1,600	96,879	0.10
Hithink RoyalFlush Information Network Co Ltd-A 浙江核新同花順網絡信息股份有限公司-A股	1,100	190,072	0.20
Huadong Medicine Co Ltd-A 華東醫藥股份有限公司-A股	3,300	150,705	0.16
Huali Industrial Group Co Ltd-A 中山華利實業集團股份有限公司-A股	2,000	115,966	0.12
Huizhou Desay SV Automotive Co Ltd-A 惠州市德賽西威汽車電子股份有限公司-A股	1,100	156,921	0.17
iFLYTEK Co Ltd-A 科大訊飛股份有限公司-A股	4,500	229,894	0.25
Imeik Technology Development Co Ltd-A 愛美客技術發展股份有限公司-A股	600	194,523	0.21
IEIT Systems Co Ltd-A 浪潮電子信息產業股份有限公司-A股	5,300	193,820	0.21
Jiangsu Eastern Shenghong Co Ltd-A 江蘇東方盛虹股份有限公司-A股	11,400	120,548	0.13
Jiangsu Yanghe Brewery Joint-Stock Co Ltd-A 江蘇洋河酒廠股份有限公司-A股	4,100	496,325	0.53
Luxshare Precision Industry Co Ltd-A 立訊精密工業股份有限公司-A股	12,500	474,333	0.51
Luzhou Laojiao Co Ltd-A 瀘州老窖股份有限公司-A股	2,900	573,130	0.61
Mango Excellent Media Co Ltd-A 芒果超媒股份有限公司-A股	31,543	875,564	0.93
Maxscend Microelectronics Co Ltd-A 江蘇卓勝微電子股份有限公司-A股	900	139,780	0.15
Muyuan Foods Co Ltd-A 牧原食品股份有限公司-A股	9,000	408,238	0.44
NAURA Technology Group Co Ltd-A 北方華創科技集團股份有限公司-A股	1,000	270,650	0.29
Pharmaron Beijing Co Ltd-A 康龍化成(北京)新藥技術股份有限公司-A股	3,300	105,341	0.11

# BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES)

中銀香港大灣區氣候轉型ETF (其為中銀香港ETF系列的子基金)

## INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比 (%)
Listed equities (continued) 上市股票 (續)		HKD 港元	
China (Stock Connect) (continued) 中國內地 (滬港通/深港通) (續)			
Ping An Bank Co Ltd-A 平安銀行股份有限公司-A股	49,400	510,948	0.55
Qinghai Salt Lake Industry Co Ltd-A 青海鹽湖工業股份有限公司-A股	9,800	172,175	0.18
S F Hldg Co Ltd-A 順豐控股股份有限公司-A股	12,100	538,457	0.58
Satellite Chemical Co Ltd-A 衛星化學股份有限公司-A股	6,200	100,732	0.11
SG Micro Corp-A 聖邦微電子(北京)股份有限公司-A股	1,500	147,067	0.16
Shanxi Meijin Energy Co Ltd-A 山西美錦能源股份有限公司-A股	12,400	90,966	0.10
Shennan Circuits Co Ltd-A 深南電路股份有限公司-A股	1,300	101,654	0.11
Shenwan Hongyuan Group Co Ltd-A 申萬宏源集團股份有限公司-A股	41,600	203,451	0.22
Shenzhen Inovance Technology Co Ltd-A 深圳市匯川技術股份有限公司-A股	9,500	660,713	0.71
Shenzhen Mindray Bio-Medical Electronics Co Ltd-A 深圳邁瑞生物醫療電子股份有限公司-A股	3,000	960,288	1.03
Shenzhen New Industries Biomedical Engineering Co Ltd-A 深圳市新產業生物醫學工程股份有限公司-A股	1,900	163,661	0.18
Sungrow Power Supply Co Ltd-A 陽光電源股份有限公司-A股	2,800	270,145	0.29
Suzhou Maxwell Technologies Co Ltd-A 蘇州邁為科技股份有限公司-A股	700	99,859	0.11
TCL Technology Group Corp-A TCL科技集團股份有限公司-A股	42,760	202,531	0.22
TCL Zhonghuan Renewable Energy Technology Co Ltd-A TCL中環新能源科技股份有限公司-A股	8,375	144,280	0.15
Tianqi Lithium Corp-A 天齊鋰業股份有限公司-A股	11,900	731,287	0.78
Unigroup Guoxin Microelectronics Co Ltd-A 紫光國芯微電子股份有限公司-A股	1,600	118,874	0.13
Unisplendour Corp Ltd-A 紫光股份有限公司-A股	5,600	119,359	0.13
Weichai Power Co Ltd-A 濰柴動力股份有限公司-A股	22,200	333,788	0.36
Wens Foodstuff Group Co Ltd-A 溫氏食品集團股份有限公司-A股	17,295	382,152	0.41
Wuliangye Yibin Co Ltd-A 宜賓五糧液股份有限公司-A股	7,500	1,159,136	1.24
WUS Printed Circuit (Kunshan) Co Ltd-A 滬士電子股份有限公司-A股	4,400	107,207	0.11
XCMG Construction Machinery Co Ltd-A 徐工集團工程機械股份有限公司-A股	19,700	118,480	0.13

# BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES)

中銀香港大灣區氣候轉型ETF (其為中銀香港ETF系列的子基金)

## INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比 (%)
Listed equities (continued) 上市股票 (續)		HKD 港元	
China (Stock Connect) (continued) 中國內地 (滬港通/深港通) (續)			
Yunnan Baiyao Group Co Ltd-A 雲南白藥集團股份有限公司-A股	3,200	173,244	0.19
Yunnan Energy New Material Co Ltd-A 雲南恩捷新材料股份有限公司-A股	1,700	106,398	0.11
Zhejiang Dahua Technology Co Ltd-A 浙江大華技術股份有限公司-A股	5,700	115,839	0.12
Zhejiang Jingsheng Mechanical & Electrical Co Ltd-A 浙江晶盛機電股份有限公司-A股	3,600	174,834	0.19
Zhejiang NHU Co Ltd-A 浙江新和成股份有限公司-A股	6,200	115,825	0.12
Zhejiang Sanhua Intelligent Controls Co Ltd-A 浙江三花智能控制股份有限公司-A股	11,800	382,132	0.41
Zhongji Innolight Co Ltd-A 中際旭創股份有限公司-A股	3,100	385,548	0.41
Hong Kong 香港			
Agricultural Bank of China Ltd-H 中國農業銀行股份有限公司-H股	241,340	726,433	0.78
AIA Group Ltd 友邦保險控股有限公司	72,873	4,959,007	5.30
Alibaba Group Hldg Ltd 阿里巴巴集團控股有限公司	88,567	6,695,665	7.16
Alibaba Health Information Technology Ltd 阿里健康信息技術有限公司	33,148	140,548	0.15
ANTA Sports Products Ltd 安踏體育用品有限公司	11,714	887,336	0.95
Bank of China Ltd-H 中國銀行股份有限公司-H股	655,119	1,952,254	2.09
Bank of Communications Co Ltd-H 交通銀行股份有限公司-H股	70,261	342,171	0.37
BeiGene Ltd 百濟神州有限公司	6,623	729,192	0.78
Beijing Enterprises Hldgs Ltd 北京控股有限公司	5,000	135,750	0.15
Bilibili Inc-Cl Z 哔哩哔哩股份有限公司-Z類	1,695	158,652	0.17
BOC Hong Kong (Hldgs) Ltd 中銀香港(控股)有限公司	21,327	452,132	0.48
Bosideng Intl Hldgs Ltd 波司登國際控股有限公司	41,113	144,307	0.15
Budweiser Brewing Co APAC Ltd 百威亞太控股有限公司	19,285	281,947	0.30
CGN Power Co Ltd-H 中國廣核電力股份有限公司-H股	65,682	133,991	0.14
China CITIC Bank Corp Ltd-H 中信銀行股份有限公司-H股	75,319	277,174	0.30
China Construction Bank Corp-H 中國建設銀行股份有限公司-H股	803,683	3,737,125	3.99
China Feihe Ltd 中國飛鶴有限公司	24,000	102,480	0.11
China Gas Hldgs Ltd 中國燃氣控股有限公司	36,025	277,753	0.30

# BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES)

中銀香港大灣區氣候轉型ETF (其為中銀香港ETF系列的子基金)

## INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比 (%)
Listed equities (continued) 上市股票 (續)		HKD 港元	
Hong Kong (continued) 香港 (續)			
China Life Insurance Co Ltd-H 中國人壽保險股份有限公司-H股	51,426	520,431	0.56
China Longyuan Power Group Corp Ltd-H 龍源電力集團股份有限公司-H股	23,213	137,421	0.15
China Mengniu Dairy Co Ltd 中國蒙牛乳業有限公司	31,238	655,998	0.70
China Merchants Bank Co Ltd-H 招商銀行股份有限公司-H股	27,626	751,427	0.80
China Overseas Land & Investment Ltd 中國海外發展有限公司	24,659	339,308	0.36
China Pacific Insurance (Group) Co-H 中國太平洋保險(集團)股份有限公司-H股	20,397	321,457	0.34
China Resources Beer (Hldgs) Co Ltd 華潤啤酒(控股)有限公司	10,154	347,267	0.37
China Resources Gas Group Ltd 華潤燃氣控股有限公司	15,237	390,067	0.42
China Resources Land Ltd 華潤置地有限公司	24,533	686,924	0.74
China Resources Mixc Lifestyle Services Ltd 華潤萬象生活有限公司	6,216	173,116	0.19
China State Construction Intl Hldgs Ltd 中國建築國際集團有限公司	16,121	145,573	0.16
China Tower Corp Ltd-H 中國鐵塔股份有限公司-H股	570,666	467,946	0.50
Chow Tai Fook Jewellery Group Ltd 周大福珠寶集團有限公司	25,119	291,883	0.31
CITIC Ltd 中國中信股份有限公司	59,699	465,652	0.50
CITIC Securities Co Ltd-H 中信證券股份有限公司-H股	8,733	139,204	0.15
CK Asset Hldgs Ltd 長江實業集團有限公司	10,599	415,481	0.44
CK Hutchison Hldgs Ltd 長江和記實業有限公司	13,698	573,261	0.61
CK Infrastructure Hldgs Ltd 長江基建集團有限公司	4,768	205,978	0.22
CSPC Pharmaceutical Group Ltd 石藥集團有限公司	81,773	593,672	0.64
ESR Group Ltd	23,949	258,649	0.28
Galaxy Entertainment Group Ltd 銀河娛樂集團有限公司	19,312	844,900	0.90
Ganfeng Lithium Group Co Ltd-H 江西贛鋒鋰業集團股份有限公司-H股	3,756	110,802	0.12
Genscript Biotech Corp 金斯瑞生物科技股份有限公司	8,803	174,828	0.19
H World Group Ltd 華住集團有限公司	7,964	209,055	0.22
Haidilao Intl Hldg Ltd 海底撈國際控股有限公司	13,289	193,222	0.21
Hang Lung Properties Ltd 恒隆地產有限公司	11,157	121,388	0.13
Hang Seng Bank Ltd 恒生銀行有限公司	3,866	351,999	0.38
Hansoh Pharmaceutical Group Co Ltd 翰森製藥集團有限公司	8,000	126,080	0.13
Henderson Land Development Co Ltd 恒基兆業地產有限公司	9,177	220,707	0.24
Hengan Intl Group Co Ltd 恒安國際集團有限公司	4,279	124,305	0.13



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**INVESTMENT PORTFOLIO (UNAUDITED) (continued)**

投資組合 (未經審核) (續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比 (%)
Listed equities (continued) 上市股票 (續)		HKD 港元	
Hong Kong (continued) 香港 (續)			
HKT Trust And Hkt Ltd 香港電訊信託與香港電訊有限公司	21,353	199,010	0.21
Hong Kong Exchanges & Clearing Ltd 香港交易及結算所有限公司	8,118	2,175,624	2.32
Industrial & Commercial Bk of China-H 中國工商銀行股份有限公司-H股	569,040	2,173,732	2.33
Innovent Biologics, Inc (B) 信達生物製藥-B類	6,716	287,109	0.31
JD Health Intl Inc 京東健康股份有限公司	6,325	247,308	0.26
JD Logistics, Inc 京東物流股份有限公司	12,622	123,443	0.13
JD.Com, Inc 京東集團股份有限公司	31,320	3,523,500	3.77
Kingdee Intl Software Group Co Ltd 金蝶國際軟件集團有限公司	39,883	453,869	0.49
Kingsoft Corp Ltd 金山軟件有限公司	30,856	743,630	0.80
Kuaishou Technology 快手科技	47,486	2,514,383	2.69
Kunlun Energy Co Ltd 昆侖能源有限公司	51,594	363,222	0.39
Lenovo Group Ltd 聯想集團有限公司	48,647	531,225	0.57
Li Auto Inc-CI A 理想汽車公司-A類	16,245	2,389,639	2.55
Li Ning Co Ltd 李寧有限公司	30,586	639,247	0.68
Longfor Group Hldgs Ltd 龍湖集團控股有限公司	11,461	143,263	0.15
Meituan-Class B 美團-B類	32,500	2,661,750	2.85
MTR Corp Ltd 香港鐵路有限公司	13,795	417,989	0.45
NetEase, Inc 網易股份有限公司	12,192	1,714,195	1.83
New Oriental Education & Technology Group Inc 新東方教育科技集團有限公司	7,803	431,116	0.46
New World Development Co Ltd 新世界發展有限公司	4,358	52,819	0.06
NIO Inc-CI A 蔚來集團-A類	7,580	557,888	0.60
Nongfu Spring Co Ltd-H 農夫山泉股份有限公司-H股	14,857	670,794	0.72
Orient Overseas (Intl) Ltd 東方海外(國際)有限公司	3,179	346,511	0.37
PICC Property & Casualty Co Ltd-H 中國人民財產保險股份有限公司-H股	39,919	370,448	0.40
Ping An Insurance (Group) Co of China, Ltd-H 中國平安保險(集團)股份有限公司-H股	44,640	1,578,024	1.69
Postal Savings Bank of China Co Ltd-H 中國郵政儲蓄銀行股份有限公司-H股	51,599	192,464	0.21
Power Assets Hldgs Ltd 電能實業有限公司	7,807	353,267	0.38
Sands China Ltd 金沙中國有限公司	19,854	453,664	0.49



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## INVESTMENT PORTFOLIO (UNAUDITED) (continued)

投資組合 (未經審核) (續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

Securities name 證券名稱	Holdings 持股量	Fair value 公平值	% of net asset value 佔資產淨值 百分比 (%)
Listed equities (continued) 上市股票 (續)		HKD 港元	
Hong Kong (continued) 香港 (續)			
Shenzhou Intl Group Hldgs Ltd 申洲國際集團控股有限公司	4,869	391,468	0.42
Sino Biopharmaceutical Ltd 中國生物製藥有限公司	82,054	284,727	0.30
Sino Land Co Ltd 信和置業有限公司	21,590	183,299	0.20
SITC Intl Hldgs Co Ltd 海豐國際控股有限公司	21,060	283,889	0.30
Sun Hung Kai Properties Ltd 新鴻基地產發展有限公司	10,769	909,442	0.97
Sunny Optical Technology (Group) Co Ltd 舜宇光學科技(集團)有限公司	9,707	687,741	0.74
The Hong Kong & China Gas Co Ltd 香港中華煤氣有限公司	74,173	443,555	0.47
Tianqi Lithium Corp-H 天齊鋰業股份有限公司-H股	3,309	142,783	0.15
Tingyi (Cayman Islands) Hldg Corp 康師傅控股有限公司	10,446	99,446	0.11
Tongcheng Travel Hldgs Ltd 同程旅行控股有限公司	7,600	109,744	0.12
Topsports Intl Hldgs Ltd 滔搏國際控股有限公司	27,959	169,991	0.18
Trip.Com Group Ltd 攜程集團有限公司	3,581	994,086	1.06
Tsingtao Brewery Co Ltd-H 青島啤酒股份有限公司-H股	4,172	218,613	0.23
Weichai Power Co Ltd-H 濰柴動力股份有限公司-H股	20,228	263,773	0.28
Wharf Real Estate Investment Co Ltd 九龍倉置業地產投資有限公司	12,197	322,001	0.34
WuXi AppTec Co Ltd-H 無錫藥明康德新藥開發股份有限公司-H股	3,120	247,884	0.27
WuXi Biologics (Cayman) Inc 藥明生物技術有限公司	41,590	1,231,064	1.32
Xiaomi Corp-Class B Share 小米集團-B類股份	160,389	2,502,068	2.67
Xinyi Solar Hldgs Ltd 信義光能控股有限公司	33,956	154,839	0.17
XPeng Inc 小鵬汽車有限公司	14,105	799,754	0.86
Yadea Group Hldgs Ltd 雅迪集團控股有限公司	10,066	138,106	0.15
Yankuang Energy Group Co Ltd-H 兗礦能源集團股份有限公司-H股	10,141	150,492	0.16
Yum China Hldgs Inc 百勝中國控股有限公司	2,012	668,386	0.72
Zijin Mining Group Co Ltd-H 紫金礦業集團股份有限公司-H股	67,279	855,789	0.92
Collective Investment Schemes 集體投資計劃			
Hong Kong 香港			
Link Real Estate Investment Trust 領展房地產投資信託基金	19,901	872,659	0.93

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**INVESTMENT PORTFOLIO (UNAUDITED) (continued)**

投資組合(未經審核)(續)

AS AT 31 DECEMBER 2023

於二零二三年十二月卅一日

<b>Securities name</b> 證券名稱	<b>Holdings</b> 持股量	<b>Fair value</b> 公平值	<b>% of net asset value</b> 佔資產淨值 百分比(%)
<b>Listed equities (continued)</b> 上市股票(續)		<b>HKD</b> 港元	
Total Investments 投資總額		93,171,991	99.70
Other Net Assets 其他資產淨值		276,772	0.30
Net assets value as at 31 December 2023 於二零二三年十二月卅一日的資產淨值		<u>93,448,763</u>	<u>100.00</u>
Total Investments, at Cost 投資總額(按成本)		<u>108,167,630</u>	

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中銀香港大灣區氣候轉型ETF (其為中銀香港ETF系列的子基金)

## STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED)

投資組合變動表 (未經審核)

For the period from 29 March 2023 (date of inception) to 31 December 2023

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間

	Holdings as at 29.03.2023 於二零二三年 三月廿九日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2023 於二零二三年 十二月卅一日 之持股量
<b>Listed equities</b>					
上市股票					
China (Stock Connect)					
中國內地(滬港通/深港通)					
37 Interactive Entertainment Network Technology Group Co Ltd-A 三七互娛網絡科技集團股份有限公司-A股	-	53,000	-	(14,400)	38,600
Aier Eye Hospital Group Co Ltd-A 愛爾眼科醫院集團股份有限公司-A股	-	30,090	3,957	(10,700)	23,347
Anhui Gujing Distillery Co Ltd-A 安徽古井貢酒股份有限公司-A股	-	1,100	-	(300)	800
Asymchem Laboratories (Tianjin) Co Ltd-A 凱萊英醫藥集團(天津)股份有限公司-A股	-	1,200	-	(400)	800
Avary Hldg (Shenzhen) Co Ltd-A 鵬鼎控股(深圳)股份有限公司-A股	-	4,100	-	-	4,100
Bank Of Ningbo Co Ltd-A 寧波銀行股份有限公司-A股	-	16,600	-	(2,700)	13,900
Beijing Oriental Yuhong Waterproof Technology Co Ltd-A 北京東方雨虹防水技術股份有限公司-A股	-	7,600	-	-	7,600
BOE Technology Group Co Ltd-A 京東方科技集團股份有限公司-A股	-	111,916	-	(19,800)	92,116
BYD Co Ltd-A 比亞迪股份有限公司-A股	-	1,800	-	(1,800)	-
CGN Power Co Ltd-A 中國廣核電力股份有限公司-A股	-	59,600	-	(14,300)	45,300
Changchun High-Tech Industry (Group) Co Ltd-A 長春高新技術產業(集團)股份有限公司-A股	-	1,100	-	(300)	800
Chaozhou Three-Circle (Group) Co Ltd-A 潮州三環(集團)股份有限公司-A股	-	4,300	-	(800)	3,500
China Merchants Expressway Network & Technology Hldgs Co Ltd-A 招商局公路網絡科技控股股份有限公司-A股	-	14,300	-	-	14,300
China Merchants Shekou Industrial Holdings Zone Co Ltd-A 招商局蛇口工業區控股股份有限公司-A股	-	28,500	-	(6,800)	21,700

**BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF  
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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
投資組合變動表 (未經審核) (續)

For the period from 29 March 2023 (date of inception) to 31 December 2023

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間

	<b>Holdings as at 29.03.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 三月廿九日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票 (續)					
China (Stock Connect) (continued)					
中國內地(滬港通/深港通)(續)					
China Resources Sanjiu Medical & Pharmaceutical Co Ltd-A 華潤三九醫藥股份有限公司-A股	-	1,600	-	(1,600)	-
China Vanke Co Ltd-A 萬科企業股份有限公司-A股	-	32,800	-	(17,600)	15,200
China Zhenhua (Group) Science & Technology Co Ltd-A 中國振華(集團)科技股份有限公司-A股	-	800	-	(800)	-
Chongqing Changan Automobile Co Ltd-A 重慶長安汽車股份有限公司-A股	-	13,700	-	(13,700)	-
Chongqing Zhifei Biological Products Co Ltd-A 重慶智飛生物製品股份有限公司-A股	-	5,900	1,200	(1,700)	5,400
CNGR Advanced Material Co Ltd-A 中偉新材料股份有限公司-A股	-	2,600	-	(500)	2,100
Contemporary Amperex Technology Co Ltd-A 寧德時代新能源科技股份有限公司-A股	-	13,700	4,000	(7,700)	10,000
East Money Information Co Ltd-A 東方財富信息股份有限公司-A股	-	35,100	4,220	(8,400)	30,920
EVE Energy Co Ltd-A 惠州億緯鋰能股份有限公司-A股	-	5,476	-	(1,600)	3,876
Focus Media Information Technology Co Ltd-A 分眾傳媒信息技術股份有限公司-A股	-	31,200	-	(5,500)	25,700
Ganfeng Lithium Group Co Ltd-A 江西贛鋒鋰業集團股份有限公司-A股	-	5,600	-	(1,000)	4,600
GEM Co Ltd-A 格林美股份有限公司-A股	-	15,300	-	(15,300)	-
GF Securities Co Ltd-A 廣發證券股份有限公司-A股	-	19,600	-	(3,500)	16,100

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
投資組合變動表 (未經審核) (續)

For the period from 29 March 2023 (date of inception) to 31 December 2023

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間

	<b>Holdings as at 29.03.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 三月廿九日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票 (續)					
China (Stock Connect) (continued)					
中國內地(滬港通/深港通)(續)					
Ginlong Technologies Co Ltd-A 錦浪科技股份有限公司-A股	-	600	-	(600)	-
Goertek Inc-A 歌爾股份有限公司-A股	-	13,500	-	(1,500)	12,000
Goldwind Science & Technology Co Ltd-A 金風科技股份有限公司-A股	-	12,179	-	(12,179)	-
Gotion High-Tech Co Ltd -A 國軒高科股份有限公司-A股	-	8,200	-	(8,200)	-
Gree Electric Appliances, Inc of Zhuhai Co Ltd-A 珠海格力電器股份有限公司-A股	-	7,600	-	(7,600)	-
Guangdong Haid Group Co Ltd-A 廣東海大集團股份有限公司-A股	-	2,400	-	(2,400)	-
Guangzhou Tinci Materials Technology Co Ltd-A 廣州天賜新材料股份有限公司-A股	-	4,800	-	(1,000)	3,800
Guosen Securities Co Ltd-A 國信證券股份有限公司-A股	-	23,400	-	(6,100)	17,300
Hangzhou Tigermed Consulting Co Ltd-A 杭州泰格醫藥科技股份有限公司-A股	-	3,200	-	(1,600)	1,600
Henan Shuanghui Investment & Development Co Ltd-A 河南雙匯投資發展股份有限公司-A股	-	4,500	-	(4,500)	-
Hithink RoyalFlush Information Network Co Ltd-A 浙江核新同花順網絡信息股份有限公司-A股	-	1,300	-	(200)	1,100
Huadong Medicine Co Ltd-A 華東醫藥股份有限公司-A股	-	4,500	-	(1,200)	3,300
Huali Industrial Group Co Ltd-A 中山華利實業集團股份有限公司-A股	-	2,000	-	-	2,000
Huizhou Desay SV Automotive Co Ltd-A 惠州市德賽西威汽車電子股份有限公司-A股	-	1,500	-	(400)	1,100

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
投資組合變動表 (未經審核) (續)

For the period from 29 March 2023 (date of inception) to 31 December 2023

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間

	<b>Holdings as at 29.03.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 三月廿九日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票 (續)					
China (Stock Connect) (continued)					
中國內地(滬港通/深港通)(續)					
iFLYTEK Co Ltd-A 科大訊飛股份有限公司-A股	-	6,300	-	(1,800)	4,500
Imeik Technology Development Co Ltd-A 愛美客技術發展股份有限公司-A股	-	800	-	(200)	600
IEIT Systems Co Ltd-A 浪潮電子信息產業股份有限公司-A股	-	11,500	-	(6,200)	5,300
JA Solar Technology Co Ltd-A 晶澳太陽能科技股份有限公司-A股	-	3,700	1,480	(5,180)	-
Jiangsu Eastern Shenghong Co Ltd-A 江蘇東方盛虹股份有限公司-A股	-	15,500	-	(4,100)	11,400
Jiangsu Yanghe Brewery Joint-Stock Co Ltd-A 江蘇洋河酒廠股份有限公司-A股	-	5,200	-	(1,100)	4,100
LB Group Co Ltd-A 龍佰集團股份有限公司-A股	-	3,700	-	(3,700)	-
Luxshare Precision Industry Co Ltd-A 立訊精密工業股份有限公司-A股	-	26,800	-	(14,300)	12,500
Luzhou Laojiao Co Ltd-A 瀘州老窖股份有限公司-A股	-	3,600	-	(700)	2,900
Mango Excellent Media Co Ltd-A 芒果超媒股份有限公司-A股	-	48,443	-	(16,900)	31,543
Maxscend Microelectronics Co Ltd-A 江蘇卓勝微電子股份有限公司-A股	-	1,900	-	(1,000)	900
Muyuan Foods Co Ltd-A 牧原食品股份有限公司-A股	-	14,600	-	(5,600)	9,000
NAURA Technology Group Co Ltd-A 北方華創科技集團股份有限公司-A股	-	1,300	-	(300)	1,000
Ninestar Corp-A 納思達股份有限公司-A股	-	2,200	-	(2,200)	-
Pharmaron Beijing Co Ltd-A 康龍化成(北京)新藥技術股份有限公司-A股	-	3,300	-	-	3,300

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## STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued) 投資組合變動表 (未經審核) (續)

For the period from 29 March 2023 (date of inception) to 31 December 2023

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間

	Holdings as at 29.03.2023 於二零二三年 三月廿九日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2023 於二零二三年 十二月卅一日 之持股量
<b>Listed equities (continued)</b> 上市股票 (續)					
China (Stock Connect) (continued) 中國內地(滬港通/深港通)(續)					
Ping An Bank Co Ltd-A 平安銀行股份有限公司-A股	-	59,600	-	(10,200)	49,400
Qinghai Salt Lake Industry Co Ltd-A 青海鹽湖工業股份有限公司-A股	-	13,400	-	(3,600)	9,800
Rongsheng Petro Chemical Co Ltd-A 榮盛石化股份有限公司-A股	-	28,800	-	(28,800)	-
S F Hldg Co Ltd-A 順豐控股股份有限公司-A股	-	19,700	-	(7,600)	12,100
Sangfor Technologies Inc-A 深信服科技股份有限公司-A股	-	600	-	(600)	-
Satellite Chemical Co Ltd-A 衛星化學股份有限公司-A股	-	11,600	-	(5,400)	6,200
SG Micro Corp-A 聖邦微電子(北京)股份有限公司-A股	-	2,000	150	(650)	1,500
Shanxi Meijin Energy Co Ltd-A 山西美錦能源股份有限公司-A股	-	12,400	-	-	12,400
Shennan Circuits Co Ltd-A 深南電路股份有限公司-A股	-	1,600	-	(300)	1,300
Shenwan Hongyuan Group Co Ltd-A 申萬宏源集團股份有限公司-A股	-	58,100	-	(16,500)	41,600
Shenzhen Inovance Technology Co Ltd-A 深圳市匯川技術股份有限公司-A股	-	12,500	-	(3,000)	9,500
Shenzhen Mindray Bio-Medical Electronics Co Ltd-A 深圳邁瑞生物醫療電子股份有限公司-A股	-	4,700	-	(1,700)	3,000
Shenzhen New Industries Biomedical Engineering Co Ltd-A 深圳市新產業生物醫學工程股份有限公司-A股	-	1,900	-	-	1,900
Sungrow Power Supply Co Ltd-A 陽光電源股份有限公司-A股	-	4,100	-	(1,300)	2,800
Suzhou Maxwell Technologies Co Ltd-A 蘇州邁為科技股份有限公司-A股	-	1,100	180	(580)	700



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For the period from 29 March 2023 (date of inception) to 31 December 2023

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間

	<b>Holdings as at 29.03.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 三月廿九日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票 (續)					
China (Stock Connect) (continued)					
中國內地(滬港通/深港通)(續)					
TCL Technology Group Corp-A	-	74,100	2,760	(34,100)	42,760
TCL 科技集團股份有限公司-A 股					
TCL Zhonghuan Renewable Energy Technology Co Ltd-A	-	13,400	1,675	(6,700)	8,375
TCL 中環新能源科技股份有限公司-A 股					
Tianqi Lithium Corp-A	-	19,100	-	(7,200)	11,900
天齊鋰業股份有限公司-A 股					
Unigroup Guoxin Microelectronics Co Ltd-A	-	2,700	-	(1,100)	1,600
紫光國芯微電子股份有限公司-A 股					
Unisplendour Corp Ltd-A	-	6,700	-	(1,100)	5,600
紫光股份有限公司-A 股					
Walvax Biotechnology Co Ltd-A	-	2,000	-	(2,000)	-
雲南沃森生物技術股份有限公司-A 股					
Weichai Power Co Ltd-A	-	28,800	-	(6,600)	22,200
濰柴動力股份有限公司-A 股					
Wens Foodstuff Group Co Ltd-A	-	25,095	-	(7,800)	17,295
溫氏食品集團股份有限公司-A 股					
Wuliangye Yibin Co Ltd-A	-	12,200	-	(4,700)	7,500
宜賓五糧液股份有限公司-A 股					
WUS Printed Circuit (Kunshan) Co Ltd-A	-	4,400	-	-	4,400
瀧士電子股份有限公司-A 股					
WuXi Lead Intelligent Equipment Co Ltd-A	-	2,400	-	(2,400)	-
無錫先導智能裝備股份有限公司-A 股					
XCMG Construction Machinery Co Ltd-A	-	27,100	-	(7,400)	19,700
徐工集團工程機械股份有限公司-A 股					
Yealink Network Technology Corp Ltd-A	-	800	320	(1,120)	-
廈門億聯網絡技術股份有限公司-A 股					
Yihai Kerry Arawana Holdings Co Ltd-A	-	6,800	-	(6,800)	-
益海嘉裡金龍魚糧油食品股份有限公司-A 股					
Yunnan Baiyao Group Co Ltd-A	-	4,300	-	(1,100)	3,200
雲南白藥集團股份有限公司-A 股					

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自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間

	Holdings as at 29.03.2023 於二零二三年 三月廿九日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2023 於二零二三年 十二月卅一日 之持股量
<b>Listed equities (continued)</b> 上市股票 (續)					
China (Stock Connect) (continued) 中國內地(滬港通/深港通)(續)					
Yunnan Energy New Material Co Ltd-A 雲南恩捷新材料股份有限公司-A股	-	2,800	-	(1,100)	1,700
Zhejiang Dahua Technology Co Ltd-A 浙江大華技術股份有限公司-A股	-	7,200	-	(1,500)	5,700
Zhejiang Jingsheng Mechanical & Electrical Co Ltd-A 浙江晶盛機電股份有限公司-A股	-	4,500	-	(900)	3,600
Zhejiang NHU Co Ltd-A 浙江新和成股份有限公司-A股	-	7,700	-	(1,500)	6,200
Zhejiang Sanhua Intelligent Controls Co Ltd-A 浙江三花智慧控制股份有限公司-A股	-	14,300	-	(2,500)	11,800
Zhongji Innolight Co Ltd-A 中際旭創股份有限公司-A股	-	3,100	-	-	3,100
ZTE Corp-A 中興通訊股份有限公司-A股	-	6,800	-	(6,800)	-
Hong Kong 香港					
Agricultural Bank Of China Ltd-H 中國農業銀行股份有限公司-H股	-	314,130	-	(72,790)	241,340
AIA Group Ltd 友邦保險控股有限公司	-	92,940	-	(20,067)	72,873
Alibaba Group Hldg Ltd 阿里巴巴集團控股有限公司	-	113,915	-	(25,348)	88,567
Alibaba Health Information Technology Ltd 阿里健康信息技術有限公司	-	38,783	-	(5,635)	33,148
ANTA Sports Products Ltd 安踏體育用品有限公司	-	15,270	-	(3,556)	11,714
Bank Of China Ltd-H 中國銀行股份有限公司-H股	-	824,329	-	(169,210)	655,119

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For the period from 29 March 2023 (date of inception) to 31 December 2023

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間

	<b>Holdings as at 29.03.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 三月廿九日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票 (續)					
Hong Kong (continued)					
香港 (續)					
Bank Of Communications Co Ltd-H 交通銀行股份有限公司-H股	-	178,056	-	(107,795)	70,261
BeiGene Ltd 百濟神州有限公司	-	9,948	-	(3,325)	6,623
Beijing Enterprises Hldgs Ltd 北京控股有限公司	-	5,000	-	-	5,000
Bilibili Inc-Cl Z 哔哩哔哩股份有限公司-Z類	-	2,219	-	(524)	1,695
BOC Hong Kong (Hldgs) Ltd 中銀香港(控股)有限公司	-	29,873	-	(8,546)	21,327
Bosideng Intl Hldgs Ltd 波司登國際控股有限公司	-	67,093	-	(25,980)	41,113
Budweiser Brewing Co APAC Ltd 百威亞太控股有限公司	-	23,475	-	(4,190)	19,285
BYD Co Ltd-H 比亞迪股份有限公司-H股	-	2,718	-	(2,718)	-
CGN Power Co Ltd-H 中國廣核電力股份有限公司-H股	-	81,527	-	(15,845)	65,682
China CITIC Bank Corp Ltd-H 中信銀行股份有限公司-H股	-	98,201	-	(22,882)	75,319
China Construction Bank Corp-H 中國建設銀行股份有限公司-H股	-	1,034,637	-	(230,954)	803,683
China Feihe Ltd 中國飛鶴有限公司	-	40,560	-	(16,560)	24,000
China Gas Hldgs Ltd 中國燃氣控股有限公司	-	59,680	-	(23,655)	36,025
China Life Insurance Co Ltd-H 中國人壽保險股份有限公司-H股	-	86,917	-	(35,491)	51,426
China Longyuan Power Group Corp Ltd-H 龍源電力集團股份有限公司-H股	-	31,701	-	(8,488)	23,213
China Mengniu Dairy Co Ltd 中國蒙牛乳業有限公司	-	37,353	-	(6,115)	31,238

# BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES)

中銀香港大灣區氣候轉型ETF (其為中銀香港ETF系列的子基金)

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

投資組合變動表 (未經審核) (續)

For the period from 29 March 2023 (date of inception) to 31 December 2023

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間

	Holdings as at 29.03.2023 於二零二三年 三月廿九日 之持股量	Additions 新增	Bonus 紅股	Disposals 出售	Holdings as at 31.12.2023 於二零二三年 十二月卅一日 之持股量
<b>Listed equities (continued)</b>					
上市股票 (續)					
Hong Kong (continued)					
香港 (續)					
China Merchants Bank Co Ltd-H 招商銀行股份有限公司-H股	-	34,833	-	(7,207)	27,626
China Overseas Land & Investment Ltd 中國海外發展有限公司	-	44,272	-	(19,613)	24,659
China Pacific Insurance (Group) Co-H 中國太平洋保險(集團)股份有限公司-H股	-	27,473	-	(7,076)	20,397
China Resources Beer (Hldgs) Co Ltd 華潤啤酒(控股)有限公司	-	12,399	-	(2,245)	10,154
China Resources Gas Group Ltd 華潤燃氣控股有限公司	-	18,756	-	(3,519)	15,237
China Resources Land Ltd 華潤置地有限公司	-	32,298	-	(7,765)	24,533
China Resources Mixc Lifestyle Services Ltd 華潤萬象生活有限公司	-	8,410	-	(2,194)	6,216
China Shenhua Energy Co Ltd-H 中國神華能源股份有限公司-H股	-	16,218	-	(16,218)	-
China State Construction Intl Hldgs Ltd 中國建築國際集團有限公司	-	22,401	-	(6,280)	16,121
China Tower Corp Ltd-H 中國鐵塔股份有限公司-H股	-	1,092,219	-	(521,553)	570,666
China Vanke Co Ltd-H 萬科企業股份有限公司-H股	-	22,103	-	(22,103)	-
Chow Tai Fook Jewellery Group Ltd 周大福珠寶集團有限公司	-	35,204	-	(10,085)	25,119
CITIC Ltd 中國中信股份有限公司	-	68,744	-	(9,045)	59,699
CITIC Securities Co Ltd-H 中信證券股份有限公司-H股	-	10,708	-	(1,975)	8,733
CK Asset Hldgs Ltd 長江實業集團有限公司	-	15,944	-	(5,345)	10,599

**BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF  
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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
投資組合變動表 (未經審核) (續)

For the period from 29 March 2023 (date of inception) to 31 December 2023

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間

	<b>Holdings as at 29.03.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 三月廿九日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票 (續)					
Hong Kong (continued)					
香港 (續)					
CK Hutchison Hldgs Ltd 長江和記實業有限公司	-	22,415	-	(8,717)	13,698
CK Infrastructure Hldgs Ltd 長江基建集團有限公司	-	6,999	-	(2,231)	4,768
Country Garden Hldgs Co Ltd 碧桂園控股有限公司	-	56,034	-	(56,034)	-
Country Garden Services Hldgs Co Ltd 碧桂園服務控股有限公司	-	10,830	-	(10,830)	-
CSPC Pharmaceutical Group Ltd 石藥集團有限公司	-	121,633	-	(39,860)	81,773
East Buy Hldg Ltd 東方甄選控股有限公司	-	4,058	-	(4,058)	-
ENN Energy Hldgs Ltd 新奧能源控股有限公司	-	13,959	-	(13,959)	-
ESR Group Ltd	-	28,384	-	(4,435)	23,949
Galaxy Entertainment Group Ltd 銀河娛樂集團有限公司	-	27,162	-	(7,850)	19,312
Ganfeng Lithium Group Co Ltd-H 江西贛鋒鋰業集團股份有限公司-H股	-	5,048	-	(1,292)	3,756
GCL Technology Hldgs Ltd 協鑫科技控股有限公司	-	137,144	-	(137,144)	-
Geely Automobile Hldgs Ltd 吉利汽車控股有限公司	-	22,464	-	(22,464)	-
Genscript Biotech Corp 金斯瑞生物科技股份有限公司	-	11,954	-	(3,151)	8,803
Guangdong Investment Ltd 粵海投資有限公司	-	11,250	-	(11,250)	-
H World Group Ltd 華住集團有限公司	-	13,469	-	(5,505)	7,964
Haidilao Intl Hldg Ltd 海底撈國際控股有限公司	-	15,189	-	(1,900)	13,289

**BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF  
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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
投資組合變動表(未經審核)(續)

For the period from 29 March 2023 (date of inception) to 31 December 2023

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間

	<b>Holdings as at 29.03.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 三月廿九日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票(續)					
Hong Kong (continued)					
香港(續)					
Haier Smart Home Co Ltd -H	-	12,456	-	(12,456)	-
海爾智家股份有限公司-H股					
Hang Lung Properties Ltd	-	13,562	-	(2,405)	11,157
恒隆地產有限公司					
Hang Seng Bank Ltd	-	5,516	-	(1,650)	3,866
恒生銀行有限公司					
Hansoh Pharmaceutical Group Co Ltd	-	8,000	-	-	8,000
翰森製藥集團有限公司					
Henderson Land Development Co Ltd	-	12,023	-	(2,846)	9,177
恒基兆業地產有限公司					
Hengan Intl Group Co Ltd	-	5,209	-	(930)	4,279
恒安國際集團有限公司					
HKT Trust And Hkt Ltd	-	54,800	-	(33,447)	21,353
香港電訊信託與香港電訊有限公司					
Hong Kong Exchanges & Clearing Ltd	-	11,584	-	(3,466)	8,118
香港交易及結算所有限公司					
Industrial & Commercial Bk Of China-H	-	703,904	-	(134,864)	569,040
中國工商銀行股份有限公司-H股					
Innovent Biologics, Inc (B)	-	9,383	-	(2,667)	6,716
信達生物製藥-B類					
JD Health Intl Inc	-	8,266	-	(1,941)	6,325
京東健康股份有限公司					
JD Logistics, Inc	-	15,372	-	(2,750)	12,622
京東物流股份有限公司					
JD.Com, Inc	-	39,498	-	(8,178)	31,320
京東集團股份有限公司					
Kingdee Intl Software Group Co Ltd	-	64,378	-	(24,495)	39,883
金蝶國際軟件集團有限公司					
Kingsoft Corp Ltd	-	55,115	-	(24,259)	30,856
金山軟件有限公司					
Kuaishou Technology	-	64,586	-	(17,100)	47,486
快手科技					

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

投資組合變動表 (未經審核) (續)

For the period from 29 March 2023 (date of inception) to 31 December 2023

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間

	<b>Holdings as at 29.03.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 三月廿九日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票 (續)					
Hong Kong (continued)					
香港 (續)					
Kunlun Energy Co Ltd 昆侖能源有限公司	-	75,927	-	(24,333)	51,594
Lenovo Group Ltd 聯想集團有限公司	-	141,955	-	(93,308)	48,647
Li Auto Inc-Cl A 理想汽車公司-A類	-	18,601	-	(2,356)	16,245
Li Ning Co Ltd 李寧有限公司	-	47,581	-	(16,995)	30,586
Longfor Group Hldgs Ltd 龍湖集團控股有限公司	-	20,448	-	(8,987)	11,461
Meituan-Class B 美團-B類	-	39,435	-	(6,935)	32,500
MicroPort Scientific Corp 微創醫療科學有限公司	-	4,752	-	(4,752)	-
MTR Corp Ltd 香港鐵路有限公司	-	20,524	-	(6,729)	13,795
NetEase, Inc 網易股份有限公司	-	14,797	-	(2,605)	12,192
New Oriental Education & Technology Group Inc 新東方教育科技集團有限公司	-	11,658	-	(3,855)	7,803
New World Development Co Ltd 新世界發展有限公司	-	6,228	-	(1,870)	4,358
NIO Inc-Cl A 蔚來集團-A類	-	10,706	-	(3,126)	7,580
Nongfu Spring Co Ltd-H 農夫山泉股份有限公司-H股	-	25,307	-	(10,450)	14,857
Orient Overseas (Intl) Ltd 東方海外(國際)有限公司	-	4,484	-	(1,305)	3,179
PICC Property & Casualty Co Ltd-H 中國人民財產保險股份有限公司-H股	-	52,911	-	(12,992)	39,919



**BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF  
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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**

投資組合變動表(未經審核)(續)

For the period from 29 March 2023 (date of inception) to 31 December 2023

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間

	<b>Holdings as at 29.03.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 三月廿九日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票(續)					
Hong Kong (continued)					
香港(續)					
Ping An Insurance (Group) Co of China Ltd-H 中國平安保險(集團)股份有限公司—H股	–	63,976	–	(19,336)	44,640
Postal Savings Bank Of China Co Ltd-H 中國郵政儲蓄銀行股份有限公司—H股	–	62,814	–	(11,215)	51,599
Power Assets Hldgs Ltd 電能實業有限公司	–	10,802	–	(2,995)	7,807
Sands China Ltd 金沙中國有限公司	–	25,629	–	(5,775)	19,854
Shandong Weigao Group Medical Polymer Co Ltd-H 山東威高集團醫用高分子製品股份有限公司—H股	–	11,764	–	(11,764)	–
Shenzhou Intl Group Hldgs Ltd 申洲國際集團控股有限公司	–	6,189	–	(1,320)	4,869
Sino Biopharmaceutical Ltd 中國生物製藥有限公司	–	107,700	–	(25,646)	82,054
Sino Land Co Ltd 信和置業有限公司	–	28,819	–	(7,229)	21,590
SITC Intl Hldgs Co Ltd 海豐國際控股有限公司	–	25,875	–	(4,815)	21,060
Sun Hung Kai Properties Ltd 新鴻基地產發展有限公司	–	12,779	–	(2,010)	10,769
Sunny Optical Technology (Group) Co Ltd 舜宇光學科技(集團)有限公司	–	17,172	–	(7,465)	9,707
Techtronic Industries Co Ltd 創科實業有限公司	–	8,190	–	(8,190)	–
The Hong Kong & China Gas Co Ltd 香港中華煤氣有限公司	–	113,649	–	(39,476)	74,173
Tianqi Lithium Corp-H 天齊鋰業股份有限公司—H股	–	4,104	–	(795)	3,309
Tingyi (Cayman Islands) Hldg Corp 康師傅控股有限公司	–	12,656	–	(2,210)	10,446

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
投資組合變動表(未經審核)(續)

For the period from 29 March 2023 (date of inception) to 31 December 2023

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間

	<b>Holdings as at 29.03.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 三月廿九日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票(續)					
Hong Kong (continued)					
香港(續)					
Tongcheng Travel Hldgs Ltd	-	7,600	-	-	7,600
同程旅行控股有限公司					
Topsports Intl Hldgs Ltd	-	55,949	-	(27,990)	27,959
滔搏國際控股有限公司					
Trip.Com Group Ltd	-	4,336	-	(755)	3,581
攜程集團有限公司					
Tsingtao Brewery Co Ltd-H	-	5,092	-	(920)	4,172
青島啤酒股份有限公司-H股					
Want Want China Hldgs Ltd	-	25,859	-	(25,859)	-
中國旺旺控股有限公司					
Weichai Power Co Ltd-H	-	26,699	-	(6,471)	20,228
濰柴動力股份有限公司-H股					
Wharf Real Estate Investment Co Ltd	-	16,958	-	(4,761)	12,197
九龍倉置業地產投資有限公司					
WuXi AppTec Co Ltd-H	-	4,660	-	(1,540)	3,120
無錫藥明康德新藥開發股份有限公司-H股					
WuXi Biologics (Cayman) Inc	-	52,029	-	(10,439)	41,590
藥明生物技術有限公司					
Xiaomi Corp-Class B Share	-	182,758	-	(22,369)	160,389
小米集團-B類股份					
Xinyi Solar Hldgs Ltd	-	53,511	-	(19,555)	33,956
信義光能控股有限公司					
XPeng Inc	-	17,655	-	(3,550)	14,105
小鵬汽車有限公司					
Yadea Group Hldgs Ltd	-	19,556	-	(9,490)	10,066
雅迪集團控股有限公司					
Yankuang Energy Group Co Ltd-H	-	12,988	2,443	(5,290)	10,141
兗礦能源集團股份有限公司-H股					
Yum China Hldgs Inc	-	2,626	-	(614)	2,012
百勝中國控股有限公司					
Zhongsheng Group Hldgs Ltd	-	5,310	-	(5,310)	-
中升集團控股有限公司					

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**STATEMENT OF MOVEMENTS IN PORTFOLIO HOLDINGS (UNAUDITED) (continued)**  
投資組合變動表 (未經審核) (續)

For the period from 29 March 2023 (date of inception) to 31 December 2023

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間

	<b>Holdings as at 29.03.2023</b>				<b>Holdings as at 31.12.2023</b>
	於二零二三年 三月廿九日 之持股量	<b>Additions</b>	<b>Bonus</b>	<b>Disposals</b>	於二零二三年 十二月卅一日 之持股量
		新增	紅股	出售	
<b>Listed equities (continued)</b>					
上市股票 (續)					
Hong Kong (continued)					
香港 (續)					
Zijin Mining Group Co Ltd-H 紫金礦業集團股份有限公司-H股	-	88,052	-	(20,773)	67,279
ZTE Corp-H 中興通訊股份有限公司-H股	-	4,536	-	(4,536)	-
Collective Investment Schemes					
集體投資計劃					
Hong Kong					
香港					
Link Real Estate Investment Trust 領展房地產投資信託基金	-	23,576	-	(3,675)	19,901
Rights					
供股權					
Hong Kong					
香港					
WuXi Biologics (Cayman) Inc-Rts (Ex Date 06 Nov2023) 藥明生物技術有限公司-H股 (除淨日：二零 二三年十一月六日)	-	81	-	(81)	-

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中銀香港大灣區氣候轉型ETF (其為中銀香港ETF系列的子基金)

## PERFORMANCE TABLE (UNAUDITED)

投資表現報表 (未經審核)

FOR THE PERIOD FROM 29 MARCH 2023 (DATE OF INCEPTION) TO 31 DECEMBER 2023

自二零二三年三月廿九日(成立日期)起至二零二三年十二月卅一日止期間

### 1. NET ASSET VALUE – PUBLISHED

資產淨值 – 已公佈

	<b>Net asset value</b>	<b>Net asset value per unit</b>
<b>At the end of financial period</b>	<b>資產淨值</b>	<b>每單位 資產淨值</b>
截至下列日期止之財政期	<b>HKD</b>	<b>HKD</b>
	港元	港元
31 December 2023 二零二三年十二月卅一日	<u>93,906,062</u>	<u>8.1657</u>

### 2. HIGHEST ISSUE/LOWEST REDEMPTION PRICE PER UNIT

每單位最高發行價/最低贖回價

	<b>Highest issue unit price</b>	<b>Lowest redemption unit price</b>
<b>Financial period ended</b>	<b>每單位最高 發行價</b>	<b>每單位最低 贖回價</b>
截至下列日期止之財政期	<b>HKD</b>	<b>HKD</b>
	港元	港元
31 December 2023 二零二三年十二月卅一日	<u>10.1636</u>	<u>7.8122</u>

# BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES)

中銀香港大灣區氣候轉型ETF (其為中銀香港ETF系列的子基金)

## INFORMATION ON EXPOSURE ARISING FROM FINANCIAL DERIVATIVE INSTRUMENTS (UNAUDITED)

有關金融衍生工具所產生的風險資訊 (未經審核)

FOR THE PERIOD FROM 29 MARCH 2023 (DATE OF INCEPTION) TO 31 DECEMBER 2023

自二零二三年三月廿九日 (成立日期) 起至二零二三年十二月卅一日止期間

The lowest, highest and average gross exposure arising from the use of financial derivative instruments for any purpose as a proportion to the Sub-Fund's total net asset value for the period ended 31 December 2023.

截至二零二三年十二月卅一日止期間，因任何目的使用金融衍生工具而產生的最低、最高及平均總風險佔子基金資產淨值總額的比例。

Financial year 財政年度	Gross exposure 總風險			Net exposure 淨風險		
	Highest 最高	Lowest 最低	Average exposure 平均風險	Highest 最高	Lowest 最低	Average exposure 平均風險
31 December 2023 二零二三年十二月卅一日	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

# BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES)

中銀香港大灣區氣候轉型ETF (其為中銀香港ETF系列的子基金)

## PERIODIC ASSESSMENT AND REPORTING ON HOW BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF ("SUB-FUND") HAS ATTAINED ITS ENVIRONMENTAL, SOCIAL AND GOVERNANCE ("ESG") FOCUS (UNAUDITED)

有關中銀香港大灣區氣候轉型ETF (「子基金」) 如何達至其環境、社會及管治 (「ESG」) 焦點的定期評估及報告 (未經審核)

### Introduction

This disclosure is prepared by BOCI-Prudential Asset Management Limited, the manager of the Sub-Fund (the "Manager").

The Sub-Fund seeks to provide investment performance (before fees and expenses) that tracks the performance of the S&P BOCHK China Hong Kong Greater Bay Area Net Zero 2050 Climate Transition Index ("Underlying Index") by primarily (not less than 70% of its NAV) invests in eligible securities that are commensurate with the Sub-Fund's ESG focus, which include China-domiciled and/or Hong Kong-domiciled companies listed on stock exchanges in the Guangdong-Hong Kong-Macao Greater Bay Area ("GBA") (including A-Shares) that are within the Underlying Index. The key investment theme of the Sub-Fund is climate change. The Underlying Index's major ESG focus is the reduction of greenhouse gas ("GHG", expressed in CO2 equivalents) emissions at the index level.

### Actual proportion of underlying investments that are commensurate with the Sub-Fund's ESG focus / elimination based on ESG-related screening / comparison of designated benchmark (if applicable)

The Manager primarily adopts a full replication strategy through investing all or substantially all in constituent securities of the Underlying Index (the "Index Securities"), broadly in proportion to the respective weightings of the Index Securities. As of the last trading day of the financial year ended 2023 (i.e. 29 December 2023), around 99.21% of the Sub-Fund's Net Asset Value was invested in securities that are commensurate with the Sub-Fund's ESG focus (i.e. Index Securities).

### 引言

本披露由子基金的基金經理中銀國際英國保誠資產管理有限公司 (「基金經理」) 編製。

子基金力求提供跟蹤標普中銀香港中國香港大灣區淨零2050氣候轉型指數 (「相關指數」) 表現的投資表現 (扣除費用及開支之前)。子基金主要 (不少於70%的資產淨值) 投資於符合子基金重點關注的ESG因素的合資格證券，包括在粵港澳大灣區 (「大灣區」) 證券交易所上市且獲納入相關指數的中國內地註冊成立及／或香港註冊成立的公司 (包括A股)。子基金的主要投資主題是氣候變化。相關指數關注的主要ESG焦點是在指數層面減少溫室氣體 (「溫室氣體」，以二氧化碳當量表示) 排放。

符合子基金重點關注的ESG因素的基礎投資之實際比例／基於與ESG相關的篩選而作出的剔除／與指定基準之比較 (如適用)

基金經理主要採用全面複製策略，投資於全部或大致上全部相關指數的成分證券 (「指數證券」)，而投資比例與指數證券各自的比重大致相同。截至二零二三年財政年度最後一個交易日 (即二零二三年十二月廿九日)，子基金約99.21%的資產淨值投資於與子基金的ESG焦點相符的證券 (即指數證券)。

## BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES)

中銀香港大灣區氣候轉型ETF (其為中銀香港ETF系列的子基金)

### PERIODIC ASSESSMENT AND REPORTING ON HOW BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF ("SUB-FUND") HAS ATTAINED ITS ENVIRONMENTAL, SOCIAL AND GOVERNANCE ("ESG") FOCUS (UNAUDITED) (continued)

有關中銀香港大灣區氣候轉型ETF (「子基金」) 如何達至其環境、社會及管治 (「ESG」) 焦點的定期評估及報告 (未經審核) (續)

#### Actual proportion of underlying investments that are commensurate with the Sub-Fund's ESG focus / elimination based on ESG-related screening / comparison of designated benchmark (if applicable) (continued)

It should be noted that the index methodology of the Underlying Index ("**Index Methodology**") is determined by the Index Provider<sup>1</sup> and reliance would be reasonably placed on the index provider for developing the Index Methodology with an aim to achieve an ESG focus on the index level. For example, one of the Underlying Index's ESG focus is to consider the extent of reduction of GHG emissions at the Underlying Index level as compared to S&P China-Hong Kong Greater Bay Area Index ("**Parent Index**"). The Underlying Index is designed to measure the performance of eligible equity securities in GBA and is based on the Parent Index.

In constructing the Underlying Index, it was noted that the Underlying Index seeks to, at each rebalancing reference date, achieve the following: (i) reduce the overall GHG emissions intensity of the Underlying Index as compared with the Parent Index by at least 30%; and (ii) maintain a self-decarbonization rate of GHG emissions intensity at a target level of at least 7% reduction on average per annum. Against the background of the aforesaid ESG criteria, it was noted that as of the last trading day of the financial year ended 2023 (i.e. 29 December 2023), around 44% of the securities in the Parent Index was eliminated as a result of the ESG-based exclusionary criteria and inclusion criteria (through the use of optimization with multiple constraints) referred in the Index Methodology.

Given the Manager adopts a full replication strategy, the comparison of designated benchmark for comparison of the Sub-Fund's ESG focus other than those mentioned above, is not strictly applicable in this case.

符合子基金重點關注的ESG因素的基礎投資之實際比例／基於與ESG相關的篩選而作出的剔除／與指定基準之比較 (如適用) (續)

務須注意，相關指數的指數編製方法 (「**指數編製方法**」) 是由指數提供者<sup>1</sup> 決定，並且合理地依賴指數提供者來制定旨在於指數層面達到ESG焦點的指數編製方法。例如，相關指數的ESG焦點之一是考慮與標普中國香港大灣區指數 (「**母指數**」) 相比，相關指數層面的溫室氣體排放減少程度。相關指數旨在量度大灣區合資格股本證券的表現，並以母指數為基礎。

在構建相關指數時，注意到相關指數尋求在每個重整參考日實現以下目標：(i) 與母指數相比，相關指數的整體溫室氣體排放強度至少降低30%；及(ii) 自行減碳率維持於溫室氣體排放強度每年平均至少降低7%的目標水平。在上述ESG標準的背景下，注意到，截至二零二三年財政年度最後一個交易日 (即二零二三年十二月廿九日)，由於指數編製方法中提及的基於ESG的排除標準和納入標準 (通過使用多重限制的最佳化)，母指數中約44%的證券被剔除。

鑒於基金經理採納全面複製策略，除上述以外，子基金ESG重點的指定基準比較在這種情況下並不嚴格適用。

<sup>1</sup> S&P Dow Jones Indices LLC or its affiliates (the "Index Provider")

<sup>1</sup> S&P Dow Jones Indices LLC或其聯屬公司 (「指數提供者」)



## BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES)

中銀香港大灣區氣候轉型ETF (其為中銀香港ETF系列的子基金)

### PERIODIC ASSESSMENT AND REPORTING ON HOW BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF ("SUB-FUND") HAS ATTAINED ITS ENVIRONMENTAL, SOCIAL AND GOVERNANCE ("ESG") FOCUS (UNAUDITED) (continued)

有關中銀香港大灣區氣候轉型ETF (「子基金」) 如何達至其環境、社會及管治 (「ESG」) 焦點的定期評估及報告 (未經審核)

#### Actions taken by the Sub-Fund in attaining the Sub-Fund's ESG focus (e.g. shareholder engagement activities, proxy voting records of the ESG fund with respect to its investee companies, etc.)

- As mentioned above, the key investment theme of the Sub-Fund is climate change and the Underlying Index's major ESG focus is the reduction of GHG emissions at the index level.
- In assessing how the Sub-Fund attained its ESG focus, the Manager gathered information from the index provider and various sources, and also applied other tools, such as monitoring the deviation of the stock weighting of the Sub-Fund's investment portfolio as compared to the Underlying Index.
- The Manager has engaged an independent third-party proxy voting advisory firm to provide advice on voting related services, voting recommendations and execution services for the Sub-Fund. The Manager has opted for the use of "Sustainability Policy"<sup>2</sup> developed by the proxy voting advisory firm, which is oriented from United Nations Principles for Responsible Investment, as the basis of the voting decisions. During the period from 29 March 2023 (date of inception) to 31 December 2023, 100% of the proxy votes were casted in accordance with the proxy voting guideline adopted by the Manager.

#### Other relevant information

- The above is the first periodic ESG assessment conducted in respect of the Sub-Fund. As such, a comparison of assessment results between the current and the previous assessment period is not applicable.

子基金為達至子基金的ESG焦點而採取的行動 (例如股東參與活動、ESG基金就其所投資公司的代理投票記錄等)

- 如上文所述，子基金的主要投資主題是氣候變化，而相關指數的主要ESG焦點是在指數層面減少溫室氣體排放。
- 在評估子基金如何實現ESG焦點時，基金經理從指數提供者和各種來源收集信息，並應用其他工具，例如監察子基金投資組合的股份比重與相關指數相比之偏差。
- 基金經理已聘請獨立第三方代理投票顧問公司，為子基金就投票相關服務、投票建議及執行服務提供意見。基金經理選擇使用代理投票顧問公司制定的「可持續發展政策」<sup>2</sup>作為投票決策的基礎，該政策以聯合國負責任投資原則為本。自二零二三年三月廿九日 (成立日期) 起至二零二三年十二月卅一日止期間，100%的代理投票均按照基金經理所採納的代理投票指引進行。

#### 其他相關信息

- 上文是對子基金進行的首次定期ESG評估。因此，本評估期與上個評估期之間的評估結果比較並不適用。

<sup>2</sup> Sustainability Policy seeks to promote support for recognized global governing bodies promoting sustainable business practices advocating for stewardship of environment, fair labor practices, non-discrimination, and the protection of human rights.

<sup>2</sup> 可持續發展政策旨在促進對獲認可的全球監管機構的支持，該等機構促進提倡環境管理、公平勞動實踐、非歧視和保護人權的可持續商業實踐。

# BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES)

中銀香港大灣區氣候轉型ETF (其為中銀香港ETF系列的子基金)

## DISCLOSURE OF PORTFOLIO CARBON FOOTPRINTS (UNAUDITED)

投資組合碳足跡的披露 (未經審核)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

Name of the Sub-Fund 子基金名稱	Financed Carbon Emissions tons CO <sub>2</sub> e / \$M invested (Scope 1+2 Greenhouse Gas ("GHG") Emissions) 融資碳排放量	Data Coverage % 數據覆蓋率 %
BOCHK Greater Bay Area Climate Transition ETF 中銀香港大灣區氣候轉型ETF	以噸計的二氧化碳當量 / 百萬美元投資額 (範圍 1+2 溫室氣體排放)	22.6 98.9%

### Note

- The above data is from MSCI ESG Carbon Footprint Calculator ("MSCI") as of 1 March 2024, based on the holdings of the Sub-Fund as of 31 December 2023.
- Based on the information provided by MSCI, if a company does not report its Scope 1 or 2 carbon emissions data, MSCI may estimate it using their proprietary Scope 1 or 2 carbon emissions estimation model, where applicable.
- As defined below, the calculation of Financed Carbon Emissions only covers investment in shares and corporate bonds and excludes other types of assets including sovereign debts, cash and deposits with banks.

### 附註

- 以上數據由 MSCI ESG 碳足跡計算器 (「MSCI」) 截至二零二四年三月一日基於子基金於二零二三年十二月卅一日所持有的投資計算。
- 根據 MSCI 提供的資料，如果公司未有報告其範圍 1 或 2 的碳排放數據，MSCI 可能會在適用的情況下使用其專有的範圍 1 或 2 碳排放估算模型對其進行估算。
- 如下文所定義，融資碳排放量的計算僅涵蓋股票和公司債券投資，不包括主權債券、現金和銀行存款等其他類型的資產。

### Definition & Methodology

**Financed Carbon Emissions:** It measures the proportionate carbon emissions, for which an investor is responsible per USD million invested, by their total overall financing where emissions are apportioned across all outstanding shares and bonds of the investee company (i.e. % Enterprise Value including cash).

### 定義與編製方法

**融資碳排放量：**衡量按比例計算的碳排放量，以投資者每投資 100 萬美元所負責的碳排放量按其總投資總額分配于被投資公司所有已發行股票和債券 (即包括現金在內的企業價值的百分比)。

**Enterprise Value including cash (EVIC):** The enterprise value including cash (EVIC) is defined as the sum of market capitalization of common stock and preferred equity, and the book values of total debt and minority interest, at fiscal year-end. EVIC is used as an allocation base in the above portfolio footprint calculation.

**包括現金在內的企業價值 (EVIC)：**包括現金在內的企業價值 (EVIC) 定義為普通股和優先股的市值，以及總債務和少數權益在財政年度末的賬面價值之總和。EVIC 在上述投資組合足跡計算中用作分配基礎。

**Data Coverage:** It is percentage of the Sub-Fund's holdings for which the MSCI data is available or applicable. Companies outside of the MSCI's coverage are excluded from the analysis while the weights of the remaining companies are rebalanced such that the "covered" portfolio weight equals 100%.

**數據覆蓋率：**此乃子基金所持有投資 (當中 MSCI 數據可用或適用) 的百分比。MSCI 涵蓋範圍之外的公司不包括在此分析內，並重新調整其餘公司的權重，使得「涵蓋」的投資組合權重等於 100%。

# BOCHK GREATER BAY AREA CLIMATE TRANSITION ETF (A SUB-FUND OF BOCHK ETF SERIES)

中銀香港大灣區氣候轉型ETF (其為中銀香港ETF系列的子基金)

## DISCLOSURE OF PORTFOLIO CARBON FOOTPRINTS (UNAUDITED) (continued)

投資組合碳足跡的披露 (未經審核) (續)

FOR THE YEAR ENDED 31 DECEMBER 2023

截至二零二三年十二月卅一日止年度

**Scope 1 GHG Emissions:** Direct GHG emissions from sources owned or controlled by the company.

**Scope 2 GHG Emissions:** Indirect GHG emissions from consumption of purchased electricity, heat, or steam of the company.

### Disclaimer

The information contained herein is based on sources believed to be reliable and has not been independently verified by BOCI-Prudential Asset Management Limited. BOC-Prudential Asset Management Limited makes no representation, warranty or undertaking, whether express or implied, in relation to the information contained herein, and will not be responsible for damages arising out of any person's reliance upon such information. Information contained herein reflect the data based on the holdings of the Sub-Fund as of 31 December 2023 and Financed Carbon Emissions data provided by MSCI as of 1 March 2024, and are subject to change without notice.

Certain information contained herein (the "Information") is sourced from/copyright of MSCI Inc., MSCI ESG Research LLC, or their affiliates ("MSCI"), or information providers (together the "MSCI Parties") and may have been used to calculate scores, signals, or other indicators. The Information is for internal use only and may not be reproduced or disseminated in whole or part without prior written permission. The Information may not be used for, nor does it constitute, an offer to buy or sell, or a promotion or recommendation of, any security, financial instrument or product, trading strategy, or index, nor should it be taken as an indication or guarantee of any future performance. Some funds may be based on or linked to MSCI indexes, and MSCI may be compensated based on the fund's assets under management or other measures. MSCI has established an information barrier between index research and certain Information. None of the Information in and of itself can be used to determine which securities to buy or sell or when to buy or sell them. The Information is provided "as is" and the user assumes the entire risk of any use it may make or permit to be made of the Information. No MSCI Party warrants or guarantees the originality, accuracy and/or completeness of the Information and each expressly disclaims all express or implied warranties. No MSCI Party shall have any liability for any errors or omissions in connection with any Information herein, or any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) even if notified of the possibility of such damages.

Any opinion contained in this Annual Report represents the Manager's view as at the date of this report and is given in good faith but is subject to change without notice. The information contained in this Annual Report does not constitute recommendation nor is it intended to provide any investment advice. Investors should refer to the Prospectus of the relevant sub-fund for further details (including risk factors, fees and charges and other fund information). The Prospectus of the relevant sub-fund is available for viewing on the website of the Manager at [www.boci-pru.com.hk](http://www.boci-pru.com.hk). Information contained in the Manager's website has not been reviewed by the SFC.

本年報內所包含之任何意見，乃代表基金經理於本年報日期之見解，並以真誠作出，並可在未作另行通知下修改。本年報所載資料並不構成任何推薦意見，亦非擬用作提供投資建議。有關詳情(包括風險因素、費用和收費及其他基金資料)，投資者請參閱有關子基金的基金認購章程。有關子基金的基金認購章程載於基金經理的網站(網址為：[www.boci-pru.com.hk](http://www.boci-pru.com.hk))，以供閱覽。基金經理的網站所載資料並未經證監會審閱。

**範圍 1 溫室氣體排放：**公司擁有或控制的來源所產生的直接溫室氣體排放。

**範圍 2 溫室氣體排放：**公司購買的電力、熱力或蒸汽消耗產生的間接溫室氣體排放。

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