



恒生投資

HANG SENG INVESTMENT

恒生人民幣黃金 ETF
HANG SENG RMB GOLD ETF

中期財務報告 INTERIM FINANCIAL REPORT

2022

目錄

Contents

- 2 投資組合 Investment Portfolio
- 3 投資組合變動表 Statement of Movements in Portfolio Holdings
- 4 簡明資產負債表 Condensed Statement of Assets and Liabilities
- 5 簡明全面收入表 Condensed Statement of Comprehensive Income
- 6 簡明權益變動表 Condensed Statement of Changes in Equity
- 7 LBMA上午黃金價及恒生人民幣黃金ETF之表現
Performance of the LBMA Gold Price AM and Hang Seng RMB Gold ETF
- 8 恒生人民幣黃金ETF - 每日收市價及每單位資產淨值之比較
Hang Seng RMB Gold ETF - Comparison of Daily Closing Price and Net Asset Value per Unit
- 9 管理及行政 Management and Administration

本中期財務報告已採用基金的年報中所採用的相同會計政策及計算方法。

The interim financial report has applied the same accounting policies and methods of computation as are applied in the annual report of the ETF.

本中期財務報告為中英文本。如有歧義，以英文本為準。

The interim financial report is presented in English and Chinese. In case of discrepancy, the original version in English shall prevail.

投資組合

Investment Portfolio

2022年6月30日 as at 30 June 2022

投資 Investments	單位數目 Holdings (金衡盎司) (Troy ounce)	市值 Market Value (人民幣) (RMB)	佔屬於單位持有 人之 資產淨值百分比 % of Net Assets Attributable to Unitholders
商品 Commodity			
金條 Gold Bullion	4,750	57,676,470	98.29%
外匯掉期 Foreign exchange swaps			
買入 Buy	賣出 Sell	結算日 Settlement date	交易對手 Counterparty
RMB58,000,000 人民幣	USD8,647,295 美金	06/07/2022	恒生銀行 Hang Seng Bank
USD8,663,181 美金	RMB58,000,000 人民幣	06/07/2022	恒生銀行 Hang Seng Bank
			104,416 0.18%
			117,429 0.20%
			221,845 0.38%
外匯掉期 Foreign exchange swaps			
買入 Buy	賣出 Sell	結算日 Settlement date	交易對手 Counterparty
RMB58,000,000 人民幣	USD8,680,815 美金	05/07/2022	恒生銀行 Hang Seng Bank
RMB58,000,000 人民幣	USD8,663,311 美金	07/07/2022	恒生銀行 Hang Seng Bank
			(119,796) (0.21%)
			(118,476) (0.20%)
			(238,272) (0.41%)
總投資市值 Total Investments		57,660,043	98.26%
<i>(總投資成本 Total cost of investments - RMB 51,186,168 人民幣)</i>			
其他資產淨值 Other Net Assets		1,022,269	1.74%
屬於單位持有 人之資產淨值 Net Assets Attributable to Unitholders		58,682,312	100.00%

投資組合變動表

Statement of Movements in Portfolio Holdings

由2022年1月1日至2022年6月30日止期間 for the period from 1 January 2022 to 30 June 2022

	佔屬於單位持有人之 資產淨值百分比 % of Net Assets Attributable to Unitholders	
	30-06-2022	31-12-2021
商品 Commodity	98.29%	98.33%
非融資資產掉期 Unfunded asset swaps	-	0.00%
外匯掉期 Foreign exchange swaps	(0.03%)	(0.01%)
總投資市值 Total investments	98.26%	98.32%
其他資產淨值 Other net assets	1.74%	1.68%
屬於單位持有人之資產淨值 Net Assets Attributable to Unitholders	100.00%	100.00%

簡明資產負債表

Condensed Statement of Assets and Liabilities

2022年6月30日 as at 30 June 2022

	30-06-2022 (未經審核) (Unaudited) (人民幣) (RMB)	31-12-2021 (已經審核) (Audited) (人民幣) (RMB)
資產 Assets		
商品 Commodity	57,676,470	58,582,057
按公平價值列入收入或虧損的金融資產 Financial assets at fair value through profit or loss	221,845	1,151
其他應收款項 Other accounts receivable	3	13,403
現金及現金等價物 Cash and cash equivalents	1,327,199	1,331,879
資產總值 Total Assets	<u>59,225,517</u>	<u>59,928,490</u>
負債 Liabilities		
按公平價值列入收入或虧損的金融負債 Financial liabilities at fair value through profit or loss	238,272	6,261
預提費用及其他應付款項 Accrued expenses and other payables	304,933	346,494
負債總值 Total Liabilities	<u>543,205</u>	<u>352,755</u>
屬於單位持有人之資產淨值 Net assets attributable to unitholders	<u>58,682,312</u>	<u>59,575,735</u>
代表 Representing:		
權益總值 Total Equity	<u>58,682,312</u>	<u>59,575,735</u>
已發行單位數目 Total number of units in issue	1,953,300	1,953,300
每單位資產淨值 Net asset value per unit	30.0427	30.5000

簡明全面收入表

Condensed Statement of Comprehensive Income

截至2022年6月30日止半年 for the half-year ended 30 June 2022

	截至 2022年6月30日 止半年 Half-year ended 30 June 2022 (未經審核) (Unaudited) (人民幣) (RMB)	截至 2021年6月30日 止半年 Half-year ended 30 June 2021 (未經審核) (Unaudited) (人民幣) (RMB)
費用 Expenses		
核數師酬金 Auditor's remuneration	(24,895)	(25,600)
管理費 Management fees	(45,410)	(44,755)
託管及銀行費用 Safe custody and bank charges	(20,679)	(17,583)
雜項費用 Sundry expenses	(125,899)	(112,910)
付予受託人之交易費 Transaction fees paid to trustee	(50,600)	(48,600)
受託人費 Trustee's fees	(211,413)	(211,413)
	<u>(478,896)</u>	<u>(460,861)</u>
計算投資虧損前的損失 Loss before losses on investments	<u>(478,896)</u>	<u>(460,861)</u>
投資虧損 Losses on investments		
商品淨收益/(虧損) Net gains/(losses) on commodity	2,650,294	(4,828,253)
衍生工具淨(虧損)/收益 Net (losses)/gains on derivatives	(3,170,936)	64,462
匯兌淨收益 Net foreign exchange gains	108,429	79,586
證券費用 Securities expenses	(2,314)	(2,302)
	<u>(414,527)</u>	<u>(4,686,507)</u>
屬於單位持有人的損失及期間總全面虧損 Loss attributable to unitholders and total comprehensive loss for the period	<u><u>(893,423)</u></u>	<u><u>(5,147,368)</u></u>

簡明權益變動表

Condensed Statement of Changes in Equity

截至2022年6月30日止半年 for the half-year ended 30 June 2022

	截至 2022年6月30日 止半年 Half-year ended 30 June 2022 (未經審核) (Unaudited) (人民幣) (RMB)	截至 2021年6月30日 止半年 Half-year ended 30 June 2021 (未經審核) (Unaudited) (人民幣) (RMB)
期初餘額 Balance at beginning of period	59,575,735	63,340,434
屬於單位持有人的損失及期間總全面虧損 Loss attributable to unitholders and total comprehensive loss for the period	(893,423)	(5,147,368)
期末餘額 Balance at period end	<u>58,682,312</u>	<u>58,193,066</u>

基金之已發行單位如下：

Movement of units in issue is listed below:

	截至 2022年6月30日 止半年 Half-year ended 30 June 2022 單位數目 (Number of units)	截至 2021年6月30日 止半年 Half-year ended 30 June 2021 單位數目 (Number of units)
期初單位結餘 Balance brought forward	1,953,300	1,953,300
期末單位結餘 Balance carried forward	<u>1,953,300</u>	<u>1,953,300</u>

LBMA上午黃金價及恒生人民幣黃金ETF之表現

Performance of the LBMA Gold Price AM and Hang Seng RMB Gold ETF

由2022年1月1日至2022年6月30日期間與2021年同期之比較

For the period from 1 January 2022 to 30 June 2022 and the comparison with the same period in 2021

基金/指標 Fund/Benchmark	由2022年1月1日至 2022年6月30日期間 For the period from 1 January 2022 to 30 June 2022	由2021年1月1日至 2021年6月30日期間 For the period from 1 January 2021 to 30 June 2021
恒生人民幣黃金ETF * Hang Seng RMB Gold ETF *	0.54%	(6.74%)
LBMA上午黃金價 # LBMA Gold Price AM #	1.71%	(5.70%)

資料來源: 滙豐機構信託服務(亞洲)有限公司及彭博資訊。
Source: HSBC Institutional Trust Services (Asia) Limited and Bloomberg.

* 表現以報價貨幣之單位價格對單位價格計算。
* Performance is calculated in base currency with unit price to unit price.

表現以黃金價格對黃金價格(美元)計算。
Performance is calculated on gold price to gold price (in USD).

投資者須注意，所有投資均涉及風險(包括可能會損失投資本金)，基金單位價格可升亦可跌，過往表現並不可作為日後表現的指引。投資者在作出任何投資決定前，應詳細閱讀有關基金之銷售文件(包括當中所載之風險因素之全文)。
Investors should note that all investment involves risks (including the possibility of loss of the capital invested), prices of fund units may go up as well as down and past performance is not indicative of future performance. Investors should read the relevant fund's offering documents (including the full text of the risk factors stated therein) in detail before making any investment decision.

恒生人民幣黃金ETF - 每日收市價及每單位資產淨值之比較

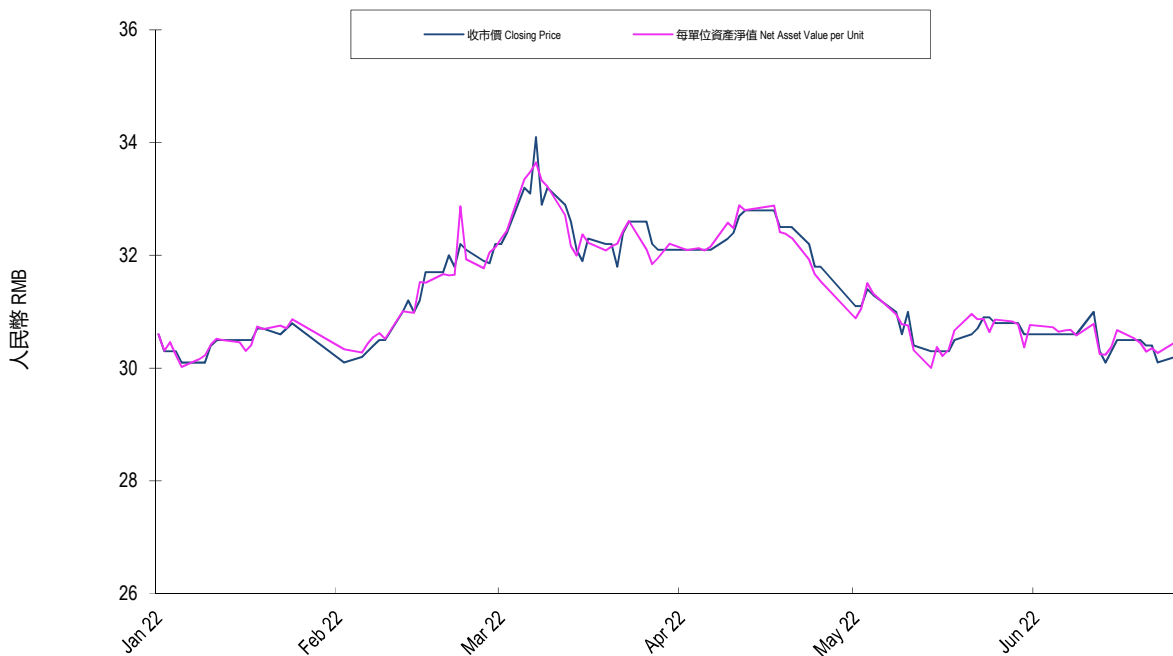
Hang Seng RMB Gold ETF - Comparison of Daily Closing Price and Net Asset Value per Unit

由2022年1月1日至2022年6月30日期間與2021年同期之比較

For the period from 1 January 2022 to 30 June 2022 and the comparison with the same period in 2021

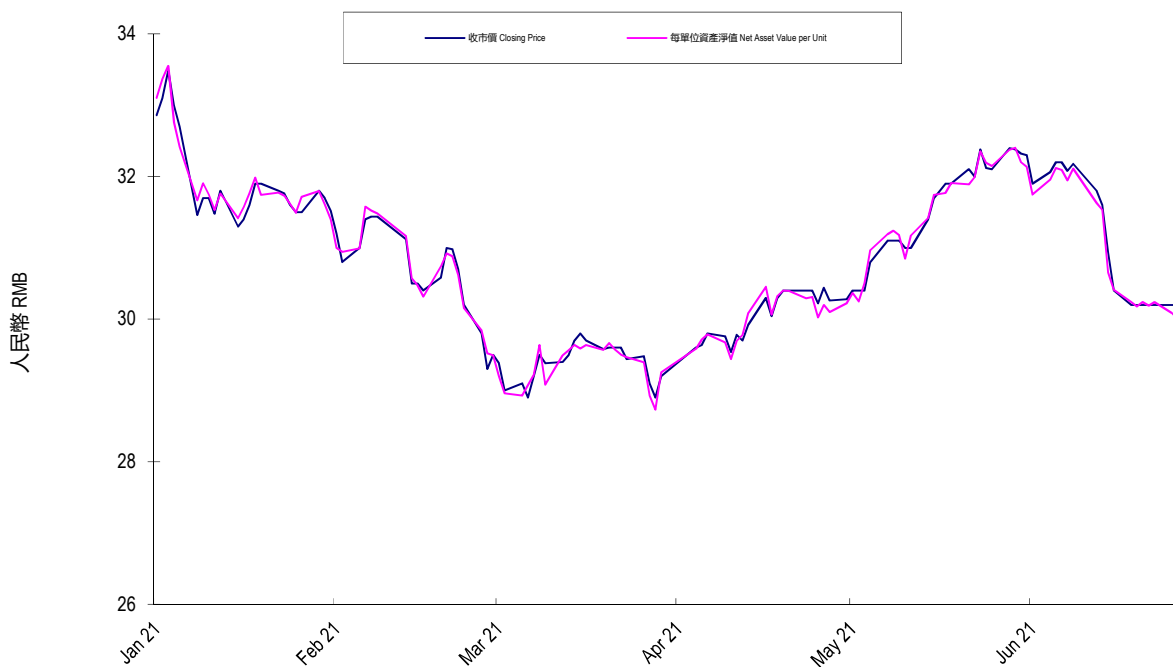
由2022年1月1日至2022年6月30日之每日收市價及每單位資產淨值之比較

Comparison of Daily Closing Price and Net Asset Value per Unit for the period from 1 January 2022 to 30 June 2022



由2021年1月1日至2021年6月30日之每日收市價及每單位資產淨值之比較

Comparison of Daily Closing Price and Net Asset Value per Unit for the period from 1 January 2021 to 30 June 2021



管理及行政

Management and Administration

基金經理及上市代理

恒生投資管理有限公司
香港
中環德輔道中83號

Manager and Listing Agent

Hang Seng Investment Management Limited
83 Des Voeux Road Central
Hong Kong

基金經理及上市代理人之董事

趙蕙雯
李樺倫
梁永樂
曾慶強
張家慧
李佩珊
薛永輝
WHITE Stuart Kingsley

Directors of the Manager and Listing Agent

CHIU Wai Man, Vivien
LEE Wah Lun, Rannie
LEUNG Wing Lok
TSANG Hing Keung
CHEUNG Ka Wai, Kathy
LEE Pui Shan
SIT Wing Fai, Wilfred
WHITE Stuart Kingsley

受託人及登記處

滙豐機構信託服務(亞洲)有限公司
香港
中環皇后大道中1號

Trustee and Registrar

HSBC Institutional Trust Services (Asia) Limited
1 Queen's Road Central
Hong Kong

託管人

HSBC Bank plc
8 Canada Square
London E14 5HQ
United Kingdom

Custodian

HSBC Bank plc
8 Canada Square
London E14 5HQ
United Kingdom

服務代理

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

Service Agent

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

核數師

畢馬威會計師事務所
執業會計師
於《財務匯報局條例》下的註冊公眾利益實體核數師
香港
中環遮打道10號
太子大廈8樓

Auditor

KPMG
Certified Public Accountants
Public Interest Entity Auditor registered in accordance with the Financial Reporting Council Ordinance
8th Floor, Prince's Building
10 Chater Road
Central Hong Kong

