

BOC Sustainable Growth Mixed Securities Investment Fund*
(*The name of the fund is not indicative of the fund's performance and return)
BOC Income Mixed Securities Investment Fund
(collectively, the "Funds")

This announcement is important and requires your immediate attention. If you are in any doubt about the contents of this announcement, you should consult your bank manager, legal adviser, accountant or other independent financial adviser. Bank of China Investment Management Co., Ltd. accepts full responsibility for the accuracy of the information contained in this announcement at the date of publication, and confirms, having made all reasonable enquires, that to the best of its knowledge and belief there are no other facts the omission of which would make any statement in this announcement misleading.

Announcement on relevant matters regarding the VAT payable by the Funds

According to "*The Notice on Value-added Tax Policies for Financial, Real Estate Development, Educational Ancillary Services and Other Services* (Caishui [2016] No.140)", "*The Supplementary Notice on Issues concerning Value-Added Tax Policies for Asset Management Products* (Caishui [2017] No.2)", and "*The Notice on Issues concerning the Value-Added Tax on Asset Management Products* (Caishui [2017] No. 56)" issued jointly by the Ministry of Finance and the State Administration of Taxation and the relevant regulations, with effect from 1 January 2018, the Value-added Tax ("VAT") taxable activities arising from the operation of asset management products by the managers of asset management products shall be temporarily subject to VAT at the 3% tax rate according to the simple tax computation method. Bank of China Investment Management Co., Ltd. (the Manager of the Funds) is writing to inform you of the following matters concerning VAT:

1. With effect from 1 January 2018, the VAT taxable activities arising from the operation of the Funds shall be subject to VAT and the relevant surcharges in accordance with the applicable laws and regulations. The relevant tax will be borne by the Funds' assets.

2. The specific collecting methods of the VAT payable by the Funds shall be subject to the relevant laws and regulations and the regulations of the state competent authorities.

3. Matters that are not covered in this announcement shall be subject to the relevant laws and regulations or the relevant regulations of the regulatory authorities.

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Bank of China Investment Management Co., Ltd.

2nd January, 2018

If you have any questions with regard to the contents of this announcement, please do not hesitate to contact your bank or financial adviser or contact our Hong Kong Representative “BOCHK Asset Management Limited” at 5/F, Bank of China Building, 2A Des Voeux Road, Central, Hong Kong.