REFERENCE TABLE Annex 1 in case of application of Annex 4 Prospectus Regulation

Minimum Disclosure Requirements on the basis of Annex 4 for the Registration Document for units of closed-end collective investment undertakings.

*If Annex 4 of the Prospectus Regulation is applicable, disclosure of certain information as indicated in Annex 1 is also required. This reference table only contains the mandatory items from Annex 1 arising from application of Annex 4. It is indicated per item whether the information has to be disclosed relating to the collective investment undertaking (CIU), the fund manager or both. If no fund manager is involved, all mandatory information has to be disclosed in relation to the issuer.*

**Fill in instructions**:

* Please fill in the details in the below table.
* Please indicate per item the page and paragraph in the prospectus where the information can be found. We ask you to refer as specific as possible. If you have also submitted a compare version of the prospectus than please use that version for your references.
* For items that apply to both the CIU and the fund manager, please include references for both entities and indicate to which entity the reference relates.
* If the required information cannot be provided because it is inappropriate to the sphere of activity or to the legal form of the issuer or to the securities, equivalent information must be included in the prospectus.
* If such equivalent information does not exist, please indicate the item as ‘not applicable’ and include a short explanation.

|  |  |  |  |
| --- | --- | --- | --- |
| Name issuing entity: |  | | |
| Title prospectus: |  | | |
| Prospectus Regulation  Annex nos.: |  | | |
| Date draft document: |  | Draft no.: |  |
| Date comments AFM: | *[Please leave blank for the AFM]* | | |
| Readers AFM: | *[Please leave blank for the AFM]* | Tel. no.: | *[Please leave blank for the AFM]* |
| *The AFM reserves the right to make additional comments at a later stage.* | | | |

|  |  |
| --- | --- |
|  | Comments and replies |
|  | *[Please leave blank for the AFM]* |
| Reply: |  |

| Item no. | Annex 1 Item Content | | Page and paragraph |
| --- | --- | --- | --- |
| SECTION 1 | PERSONS RESPONSIBLE, THIRD PARTY INFORMATION, EXPERTS’ REPORTS AND  COMPETENT AUTHORITY APPROVAL | | |
| 1.1  Regarding the CIU | Identify all persons responsible for the information or any parts of it, given in the registration document with, in the latter case, an indication of such parts.   1. In the case of **natural persons**, including members of the issuer’s administrative, management or supervisory bodies, indicate the name and function of the person; 2. in the case of **legal persons** indicate the name and registered office. | | *a ──────*  *b ──────* |
| *Please leave blank* | **AFM 1:** | | |
| 1.2  Regarding the CIU | 1. **A declaration by those responsible for the registration document** that  * to the best of their knowledge, the information contained in the registration document is in accordance with the facts * and that the registration document makes no omission likely to affect its import.  1. **Where applicable, a declaration by those responsible for certain parts of the registration document** that,  * to the best of their knowledge, the information contained in those parts of the registration document for which they are responsible is in accordance with the facts * and that those parts of the registration document make no omission likely to affect their import. | | *a ──────*  *b ──────* |
| *Please leave blank* | **AFM 1:** | | |
| 1.3  Regarding the CIU | **Where a statement or report attributed to a person as an expert, is included in the registration document**, provide the following details for that person:   1. name; 2. business address; 3. qualifications; 4. material interest if any in the issuer   If the statement or report has been produced at the issuer’s request, state that such  statement or report has been included in the registration document with the consent of the  person who has authorised the contents of that part of the registration document for the  purpose of the prospectus. | | *a* ──────  *b* ──────  *c* ──────  *d* ────── |
| *Please leave blank* | **AFM 1:** | | |
| 1.4  Regarding the CIU | **Where information has been sourced from a third party**, provide a confirmation that this  information has been accurately reproduced and that as far as the issuer is aware and is able  to ascertain from information published by that third party, no facts have been omitted which would render the reproduced information inaccurate or misleading.  In addition, **identify the source(s)** of the information. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 1.5  Regarding the CIU | **A statement** that:  a. the [registration document / prospectus] has been approved by the [name of the competent authority], as competent authority under Regulation (EU) 2017/1129;  b. the [name of competent authority] only approves this [registration document prospectus] as meeting the standards of completeness, comprehensibility and consistency imposed by Regulation (EU) 2017/1129;  c. such approval should not be considered as an endorsement of the issuer that is the  subject of this [registration document/ prospectus]. | | *a* ──────  *b* ──────  *c* ────── |
| *Please leave blank* | **AFM 1:** | | |
| SECTION 2 | STATUTORY AUDITORS | | |
| 2.1  Regarding both | **Names** and **addresses** of the issuer’s auditors for the period covered by the historical financial information (together with their **membership in a professional body).** | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 2.2  Regarding both | If auditors have **resigned**, been **removed** or have **not been re-appointed** during the period covered by the historical financial information, indicate details if material. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| SECTION 3 | RISK FACTORS | | |
| 3.1  Regarding the CIU | A description of the **material risks** that are **specific to the issuer**, in a limited number of categories, in a section headed **‘Risk Factors’**.  In each category, the most material risks, in the assessment undertaken by the issuer, offeror or person asking for admission to trading on a regulated market, taking into account the negative impact on the issuer and the probability of their occurrence shall be set out first. The risks shall be corroborated by the content of the registration document. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| SECTION 4 | INFORMATION ABOUT THE ISSUER | | |
| 4.1  Regarding both | 1. the **legal** and      1. **commercial** name of the issuer. | | *a* ──────  *b ──────* |
| *Please leave blank* | **AFM 1:** | | |
| 4.2  Regarding both | 1. the **place of registration** of the issuer 2. its **registration number** and 3. **legal entity identifier** (‘LEI’) | | *a* ──────  *b ──────*  *c ──────* |
| *Please leave blank* | **AFM 1:** | | |
| 4.3  Regarding both | 1. the **date of incorporation** and 2. the **length of life** of the issuer, except where the period is indefinite | | *a* ──────  *b ──────* |
| *Please leave blank* | **AFM 1:** | | |
| 4.4  Regarding both | 1. the **domicile and legal form** of the issuer 2. the **legislation** under which the issuer operates, its country of incorporation 3. the **address, telephone number** of its registered office (or principal place of business if different from its registered office) 4. **website** of the issuer, if any, with a disclaimer that the information on the website does not form part of the prospectus unless that information is incorporated by reference into the prospectus | | *a* ──────  b ──────  *c* ──────  *d* ────── |
| *Please leave blank* | **AFM 1:** | | |
| SECTION 6 | ORGANISATIONAL STRUCTURE | | |
| 6.1  Regarding the fund manager | If the issuer is part of a group,   1. a brief **description of the group** 2. the issuer’s **position** within the group.   This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure. | | *a* ──────  *b* ────── |
| *Please leave blank* | **AFM 1:** | | |
| 6.2  Regarding the fund manager | A **list** of the issuer’s **significant subsidiaries**, including   1. name, 2. country of incorporation or residence, 3. proportion of ownership interest held and, if different, the proportion of **voting** power held. | | *a* ──────  *b* ──────  *c* ────── |
| SECTION 7 | OPERATING AND FINANCIAL REVIEW | | |
| 7.1 | Financial condition | | |
| 7.1.1  Regarding the CIU | To the extent not covered elsewhere in the registration document and to the extent necessary for an understanding of the issuer’s business as a whole, a fair review of   1. the **development and performance** of the issuer’s business, 2. its **position**   for each year and interim period for which historical financial information is required,   1. **including the causes of material changes**.   The review shall be a balanced and comprehensive analysis of the development and performance of the issuer’s business and of its position, consistent with the size and complexity of the business.  To the extent necessary for an understanding of the issuer’s development, performance or position, the analysis shall include both financial and, where appropriate, non-financial Key Performance Indicators relevant to the particular business. The analysis shall, where appropriate, include references to, and additional explanations of, amounts reported in the annual financial statements. | Per financial year  *a ──────*  *b ──────*  *c ──────* | Interim period  *a ──────*  *b ──────*  *c ──────* |
| *Please leave blank* | **AFM 1:** | | |
| 7.1.2  Regarding the CIU | To the extent not covered elsewhere in the registration document and to the extent necessary for an understanding of the issuer’s business as a whole, the review shall also give an indication of:   1. **the issuer's likely future development;** 2. **activities in the field of research and development.**   The requirements set out in item 7.1 may be satisfied by the inclusion of the management report referred to in Articles 19 and 29 of Directive 2013/34/EU of the European Parliament and of the Council[[1]](#footnote-1). | | *a* ──────  *b* ────── |
| *Please leave blank* | **AFM 1:** | | |
| 7.2 | Operating results | | |
| 7.2.1  Regarding the CIU | Information regarding **significant** **factors,** including   1. **unusual or infrequent events or** 2. **new developments**   materially affecting the issuer’s income from operations and   1. indicate the extent to which income was so affected. | | *a* ──────  *b* ──────  *c* ────── |
| *Please leave blank* | **AFM 1:** | | |
| 8.4  Regarding the CIU | Information regarding any **restrictions on the use of capital resources** that have materially affected, or could materially affect, directly or indirectly, the issuer’s operations. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| SECTION 9 | REGULATORY ENVIRONMENT | | |
| 9.1  Regarding the CIU (although the description of the regulatory environment that the issuer operates in, need only relate to the regulatory environment relevant to issuer’s investments) | A **description of the regulatory environment** that the issuer operates in and that may materially affect its business, together with information regarding any governmental, economic, fiscal, monetary or political policies or factors that have materially affected, or could materially affect, directly or indirectly, the issuer’s operations. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| SECTION 11 | PROFIT FORECASTS OR ESTIMATES | | |
| 11.1  Regarding the CIU | Where an issuer has published a **profit forecast** or a **profit estimate** (which is still outstanding and valid) that forecast or estimate shall be included in the registration document. If a profit forecast or profit estimate has been published and is still outstanding, but no longer valid, then provide a statement to that effect and an explanation of why such forecast or estimate is no longer valid. Such an invalid forecast or estimate is not subject to the requirements in items 11.2 and 11.3. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 11.2  Regarding the CIU | Where an issuer chooses to include a new profit forecast or a new profit estimate, or a previously published profit forecast or a previously published profit estimate pursuant to item 11.1, the profit forecast or estimate shall be clear and unambiguous and contain a statement setting out the principal assumptions upon which the issuer has based its forecast, or estimate.  The forecast or estimate shall comply with the following principles:   1. there must be a clear distinction between **assumptions** about factors which the members of the administrative, management or supervisory bodies **can influence** and **assumptions** about factors which are **exclusively outside the influence** of the members of the administrative, management or supervisory bodies; 2. the **assumptions** must be **reasonable**, readily **understandable** by investors**,** **specific** and **precise** and not relate to the general accuracy of the estimates underlying the forecast; 3. in the case of a forecast, the assumptions shall draw the investor’s attention to those uncertain factors which could materially **change** the **outcome of the forecast**. | | *a* ──────  *b* ──────  *c* ────── |
| *Please leave blank* | **AFM 1:** | | |
| 11.3  Regarding the CIU | The prospectus shall include **a statement** that the profit forecast or estimate has been compiled and prepared on a basis which is both:   1. **comparable** with the historical financial information; 2. **consistent** with the issuer’s accounting policies. | | *a* ──────  *b* ────── |
| SECTION 12 | ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES AND SENIOR MANAGEMENT | | |
| 12.1  Regarding the fund manager | **Names, business addresses and functions** within the issuer of the following persons and an indication of the **principal activities** performed by them outside of that issuer where these are significant with respect to that issuer:   1. members of the administrative, management or supervisory bodies; 2. partners with unlimited liability, in the case of a limited partnership with a share capital; 3. founders, if the issuer has been established for fewer than five years; 4. any senior manager who is relevant to establishing that the issuer has the appropriate expertise and experience for the management of the issuer’s business. 5. Details of the nature of any family relationship between any of the persons referred to in points (a) to (d).   In the case of each member of the administrative, management or supervisory bodies of the issuer and of each person referred to in points (b) and (d) of the first subparagraph, details of that person’s **relevant management expertise and experience** and the following information:   1. the **names of all companies and partnerships** where those persons have been a **member** of the administrative, management or supervisory bodies or partner at any time in the previous five years, indicating whether or not the individual is still a member of the administrative, management or supervisory bodies or partner. It is not necessary to list all the subsidiaries of an issuer of which the person is also a member of the administrative, management or supervisory bodies; 2. details of any **convictions** in relation to **fraudulent offences** for at least the previous five years; 3. details of any **bankruptcies, receiverships, liquidations** or**companies** put into administration in respect of those persons described in points (a) and (d) of the first subparagraph who acted in one or more of those capacities for at least the previous five years; 4. details of any **official public incrimination and/or sanctions** involving such persons by statutory or regulatory authorities (including designated professional bodies) and whether they have ever been disqualified by a court from acting as a member of the administrative, management or supervisory bodies of an issuer or from acting in the management or conduct of the affairs of any issuer for at least the previous five years. 5. If there is **no such information required** to be disclosed, **a statement to that effect is to be made**. | | *a* ──────  *b* ──────  *c* ──────  *d* ──────  e ──────  *a* ──────  *b* ──────  *c* ──────  *d* ──────  e ────── |
| *Please leave blank* | **AFM 1:** | | |
| 12.2  Regarding the fund manager | 1. **Administrative, management and supervisory** bodies and senior management conflicts of interests 2. **Potential conflicts of interests** between any duties to the issuer, of the persons referred to in item 12.1, and their private interests and or other duties must be clearly stated. In the event that there are no such conflicts, a statement to that effect must be made. 3. Any **arrangement or understanding** with major shareholders, customers, suppliers or others, pursuant to which any person referred to in item 12.1 was selected as a member of the administrative, management or supervisory bodies or member of senior management. 4. Details of any **restrictions** agreed by the persons referred to in item 12.1 on the disposal within a certain period of time of their holdings in the issuer’s securities. | | *a* ──────  *b* ──────  *c* ──────  *d* ────── |
| *Please leave blank* | **AFM 1:** | | |
| SECTION 13 | REMUNERATION AND BENEFITS | | |
| 13.1  Regarding the fund manager | In relation to the last full financial year for those persons referred to in points (a) and (d) of the first subparagraph of item 12.1:   1. The amount of **remuneration paid** (including any contingent or deferred compensation), and benefits in kind granted to such persons by the issuer and its subsidiaries for services in all capacities to the issuer and its subsidiaries by any person. 2. That information must be provided on an **individual basis** unless individual disclosure is not required in the issuer’s home country and is not otherwise publicly disclosed by the issuer. | | *a* ──────  *b* ────── |
| *Please leave blank* | **AFM 1:** | | |
| 13.2  Regarding the fund manager | In relation to the last full financial year for those persons referred to in points (a) and (d) of the first subparagraph of item 12.1:  The **total amounts** set aside or accrued by the issuer or its subsidiaries to provide for   1. **pension,** 2. **retirement or similar benefits**. | | *a* ──────  *b* ────── |
| *Please leave blank* | **AFM 1:** | | |
| SECTION 14 | BOARD PRACTICES | | |
|  | In relation to the issuer’s last completed financial year, and unless otherwise specified, with respect to those persons referred to in **point (a)** of the first subparagraph **of item 12.1**. | | |
| 14.1  Regarding the fund manager | 1. **Date of expiration** of the current term of office, if applicable, and 2. the **period** during which the person has served in that office. | | *a* ──────  *b* ────── |
| *Please leave blank* | **AFM 1:** | | |
| 14.2  Regarding the fund manager | 1. Information about members of the administrative, management or supervisory bodies’ **service contracts** with the issuer or any of its subsidiaries providing for benefits upon termination of employment, 2. or an **appropriate statement to the effect that no such benefits exist**. | | *a* ──────  *b* ────── |
| *Please leave blank* | **AFM 1:** | | |
| 14.3  Regarding the fund manager | Information about the issuer’s   1. audit committee and 2. remuneration committee,   including the **names** of committee members and a **summary** of the terms of reference under which the committee operates. | | *a* ──────  *b* ────── |
| *Please leave blank* | **AFM 1:** | | |
| 14.4  Regarding the fund manager | A **statement** as to whether or not the issuer complies with the corporate governance regime(s) applicable to the issuer.  In the event that the issuer does not comply with such a regime, a statement to that effect must be included together with an explanation regarding why the issuer does not comply with such regime. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 14.5  Regarding the fund manager | **Potential** material impacts on the corporate governance, including future changes in the board and committees composition (in so far as this has been already decided by the board and/or shareholders meeting). | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| SECTION 15 | EMPLOYEES | | |
| 15.2  Regarding the fund manager | **Shareholdings and stock options**  With respect to each person referred to in points (a) and (d) of the first subparagraph of item 12.1 provide information as to their   1. **share ownership** and 2. any **options** over such shares in the issuer as of the most recent practicable date. | | *a* ──────  *b* ────── |
| *Please leave blank* | **AFM 1:** | | |
| SECTION 16 | MAJOR SHAREHOLDERS | | |
| 16.1  Regarding the fund manager | In so far as is known to the issuer, the **name** of any person other than a member of the administrative, management or supervisory bodies who, directly or indirectly, **has an interest in the issuer’s capital or voting rights** which is notifiable under the issuer’s national law, together with the **amount** of each such person’s interest, as at the date of the registration document  or, if there are no such persons, **an appropriate statement to that that effect that no such person exists**. | | ────────  *or*  ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 16.2  Regarding the fund manager | Whether the issuer’s major shareholders have **different voting rights**,  or an **appropriate statement to the effect that no such voting rights exist**. | | ────────  *or*  ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 16.3  Regarding the fund manager | To the extent known to the issuer, state whether the issuer is   * directly or indirectly **owned** or **controlled** and * by **whom** and * describe the **nature** of such control and * describe the **measures** in place to ensure that such **control** is **not abused**. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 16.4  Regarding the fund manager | A description of any arrangements, known to the issuer, the operation of which may at a subsequent date result in a **change in control** of the issuer. | |  |
| *Please leave blank* | **AFM 1:** | | |
| SECTION 17 | RELATED PARTY TRANSACTIONS | | |
| 17.1  Regarding the CIU | Details of **related party transactions** (which for these purposes are those set out in the Standards adopted in accordance with the Regulation (EC) No 1606/2002 of the European Parliament and of the Council[[2]](#footnote-2)), that the issuer has entered into during the period covered by the **historical financial information and up to the date of the registration document**, must be disclosed in accordance with the respective standard adopted under Regulation (EC) No 1606/2002 if applicable.  **If such standards do not apply** to the issuer the following information must be disclosed:   1. the nature and extent of any **transactions** which are, as a single transaction or in their entirety, material to the issuer. Where such related party transactions are not concluded at arm’s length provide an explanation of why these transactions were not concluded at arm’s length. In the case of outstanding loans including guarantees of any kind indicate the amount outstanding; 2. the **amount** or the **percentage** to which related party transactions form part of the turnover of the issuer. | | ────────  *or*  *a* ──────  *b* ────── |
| *Please leave blank* | **AFM 1:** | | |
| SECTION 18 | FINANCIAL INFORMATION CONCERNING THE ISSUER’S ASSETS AND LIABILITIES, FINANCIAL POSITION AND PROFITS AND LOSSES | | |
| 18.1 | Historical financial information | | |
| 18.1.1  Regarding both | Audited historical **financial information**   1. covering the **latest three financial years** (or such shorter period as the issuer has been in operation) and 2. the audit report **in respect of each year**. | | *a* ──────  *b* ────── |
| *Please leave blank* | **AFM 1:** | | |
| 18.1.2  Regarding both | Change of accounting reference date  If the issuer has changed its **accounting reference date** during the period for which historical financial information is required, the audited historical information shall cover at least **36 months**, or **the entire period** for which the issuer has been in operation, whichever is shorter. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 18.1.3  Regarding both | Accounting standards  The financial information must be prepared according to International Financial Reporting Standards as endorsed in the Union based on Regulation (EC) No 1606/2002.  If Regulation (EC) No 1606/2002 is not applicable, the financial information must be prepared in accordance with:   1. a **Member State's national accounting standards** for issuers from the EEA, as required by Directive 2013/34/ EU; 2. a **third country’s national** accounting standards equivalent to Regulation (EC) No 1606/2002 for third country issuers. If such third country’s national accounting standards are not equivalent to Regulation (EC) No 1606/2002 the financial statements shall be restated in compliance with that Regulation. | | ────────  *or*  *a* ──────  *or*  *b* ────── |
| *Please leave blank* | **AFM 1:** | | |
| 18.1.4  Regarding both | Change of accounting framework  The last audited **historical financial information**, containing comparative information for the previous year, must be presented and prepared in a form consistent with the accounting standards framework that will be adopted in the issuer’s **next published annual financial statements** having regard to accounting standards and policies and legislation applicable to such annual financial statements.  Changes within the accounting framework applicable to an issuer do not require the audited financial statements to be restated solely for the purposes of the prospectus. However, if the issuer intends to adopt a new accounting standards framework in its next published financial statements, at least one complete set of financial statements (as defined by IAS 1 Presentation of Financial Statements as set out in Regulation (EC) No 1606/2002), including comparatives, must be presented in a form consistent with that which will be adopted in the issuer’s next published annual financial statements, having regard to accounting standards and policies and legislation applicable to such annual financial statements. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 18.1.5  Regarding both | Where the audited financial information is prepared according to national accounting standards, it must include at least the following:   1. the **balance sheet**; 2. the **income statement**; 3. a **statement** showing either all changes in equity or changes in equity other than those arising from capital transactions with owners and distributions to owners; 4. the **cash flow statement**; 5. the **accounting policies** and **explanatory** notes. | | *a* ──────  *b* ──────  *c* ──────  *d* ──────  *e* ────── |
| *Please leave blank* | **AFM 1:** | | |
| 18.1.6  Regarding both | Consolidated financial statements  If the issuer prepares both **stand-alone** and **consolidated financial statements**, include at least the consolidated financial statements in the registration document. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 18.1.7  Regarding both | Age of financial information  The balance sheet date of the last year of audited financial information may not be older than one of the following:   1. **18 months** from the date of the registration document if the issuer includes **audited** interim financial statements in the registration document; 2. **16 months** from the date of the registration document if the issuer includes **unaudited** interim financial statements in the registration document. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 18.2 | Interim and other financial information  ­­­ | | |
| 18.2.1  Regarding both | If the issuer has published **quarterly or half-yearly** **financial information** since the date of its last audited financial statements, these **must** be included in the registration document. If the quarterly or half-yearly financial information has been audited or reviewed, the audit or **review report** must also be included. If the quarterly or half-yearly financial information is not audited or has not been reviewed, state that fact.  If the registration document is dated **more than nine months** after the date of the last audited financial statements, it must contain interim financial information, which may be unaudited (in which case that fact must be stated) covering **at least the first six months** of the financial year. Interim financial information prepared in accordance with the requirements of Regulation (EC) No 1606/2002.  For issuers not subject to Regulation (EC) No 1606/2002, the interim financial information must include comparative statements for the same period in the prior financial year, except that the requirement for comparative balance sheet information may be satisfied by presenting the year’s end balance sheet in accordance with the applicable financial reporting framework. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 18.3 | Auditing of historical annual financial information | | |
| 18.3.1  Regarding both | The historical annual financial information must be independently **audited**. The audit report shall be prepared in accordance with the Directive 2014/56/EU of the European Parliament and Council[[3]](#footnote-3) and Regulation (EU) No 537/2014 of the European Parliament and of the Council[[4]](#footnote-4).  Where Directive 2014/56/EU and Regulation (EU) No 537/2014 do not apply:  the historical annual financial information must be audited or reported on as to whether or not, for the purposes of the registration document, it gives a **true and fair view** in accordance with auditing standards applicable in a Member State or an equivalent standard;  If audit reports on the historical financial information have been **refused** by the statutory auditors or if they contain **qualifications**, **modifications** of opinion, disclaimers or an emphasis of matter, such qualifications, modifications, disclaimers or emphasis of matter must be reproduced in full and the reasons given. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 18.3.2  Regarding both | Indication of other information in the registration document that has been **audited** by the auditors. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 18.3.3  Regarding both | Where financial information in the registration document is not extracted from the issuer’s audited financial statements state the **source** of the information and **state** that the information is **not audited**. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 18.4 | REG financial information | | |
| 18.4.1  Regarding both | In the case of a **significant** **gross change**, a description of how the transaction might have affected the assets, liabilities and earnings of the issuer, had the transaction been undertaken at the commencement of the period being reported on or at the date reported.  This requirement will normally be satisfied by the inclusion of pro forma financial information. This pro forma financial information is to be presented as set out in Annex 20 and must include the information indicated therein.  Pro forma financial information must be accompanied by a report prepared by independent accountants or auditors. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 18.5 | Dividend policy | | |
| 18.5.1  Regarding both | A description of the issuer’s policy on **dividend distributions** and any **restrictions** thereon. If the issuer has no such policy, include an appropriate negative statement. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 18.5.2  Regarding both | The **amount** of the **dividend** per share for each financial year for the period covered by the historical financial information adjusted, where the number of shares in the issuer has changed, to make it comparable. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 18.6 | Legal and arbitration proceedings | | |
| 18.6.1  Regarding both | Information on any **governmental, legal or arbitration proceedings** (including any such proceedings which are pending or threatened of which the issuer is aware), during a period covering at least the previous 12 months which **may** **have**, or **have had** in the recent past significant effects on the issuer and/or group’s financial position or profitability, or provide an appropriate negative statement. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 18.7 | Significant change in the issuer’s financial position | | |
| 18.7.1  Regarding both | A description of any **significant change** in the **financial position** of the group which has occurred since the end of the last financial period for which either audited financial statements or interim financial information have been published, or provide an appropriate negative statement. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| SECTION 19 | ADDITIONAL INFORMATION | | |
| 19.1 | Share capital  The information in items 19.1.1 to 19.1.7 in the historical financial information as of the date of the most recent balance sheet: | | |
| 19.1.1  Regarding the CIU | The amount of **issued capital,** and for each class of share capital:   1. the **tota**l of the issuer’s authorised share capital; 2. the **number** of shares issued and fully paid and issued but not fully paid; 3. the **par value** per share, or that the shares have no par value; and 4. a **reconciliation** of the number of shares outstanding at the beginning and end of the year. 5. If more than 10 % of capital has been paid for with assets other than cash within the period covered by the historical financial information, state that fact. | | *a* ──────  *b* ──────  *c* ──────  *d* ──────  *e* ────── |
| *Please leave blank* | **AFM 1:** | | |
| 19.1.2  Regarding the CIU | If there are **shares not representing capital**, state the **number** and **main characteristics** of such shares. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 19.1.3  Regarding the CIU | The **number**, **book value** and **face value** of shares in the issuer held by or on behalf of the issuer **itself** or by subsidiaries of the issuer. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 19.1.4  Regarding the CIU | The **amount** of any convertible securities, exchangeable securities or securities with warrants, with an indication of the conditions governing and the procedures for **conversion**, **exchange** or **subscription**. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 19.1.5  Regarding the CIU | Information about and terms of any **acquisition rights** and or **obligations** **over** **authorised but unissued capital** or an **undertaking to increase the capital**. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 19.1.6  Regarding the CIU | Information about any **capital** of any member of the group which is **under option** or agreed conditionally or unconditionally to be put under option and details of such options including those persons to whom such options relate. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 19.1.7  Regarding the CIU | **A history of share capital**, highlighting information about any changes, for the period covered by the historical financial information. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 19.2 | Memorandum and Articles of Association | | |
| 19.2.1  Regarding the CIU | The **register** and **the entry number therein**, if applicable, and a brief **description** of the issuer’s **objects** and **purposes** and where they can be found in the up to date memorandum and articles of association. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 19.2.2  Regarding the CIU | Where there is **more than one class** of **existing shares**, a **description** of the rights, **preferences** and **restrictions** attaching to each class. | | ──────── |
| *Please leave blank* | **AFM 1:** | | |
| 19.2.3  Regarding the CIU | A brief **description** of any provision of the issuer's **articles of association,** **statutes,** **charter** or **bylaws** that would have an effect of **delaying,** **deferring** or **preventing** a change in control of the issuer. | |  |
| *Please leave blank* | **AFM 1:** | | |
| SECTION 20 | MATERIAL CONTRACTS | | |
| 20.1  Regarding the fund manager | 1. A summary of each **material contract**, other than contracts entered into in the ordinary course of business, to which the issuer or any member of the group is a party, for the two years immediately preceding publication of the registration document. 2. A summary of any other contract (not being a contract entered into in the ordinary course of business) entered into by any member of the group which contains any provision under which any member of the group has any **obligation or entitlement which is material** to the group as at the date of the registration document. | | *a* ──────  *b* ────── |
| *Please leave blank* | **AFM 1:** | | |
| SECTION 21 | DOCUMENTS AVAILABLE | | |
| 21.1  Regarding the CIU | A **statement** that for the term of the registration document the following documents, where applicable, can be inspected:   1. the **up to date** **memorandum** and **articles** of association of the issuer; 2. **all reports**, **letters**, and **other documents**, **valuations** and **statements**  prepared by any expert at the issuer’s request any part of which is included or referred to in the registration document.   An indication of the website on which the documents may be inspected. | | *a* ──────  *b* ────── |
| *Please leave blank* | **AFM 1:** | | |

-= end of reference table =-

1. Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19). [↑](#footnote-ref-1)
2. Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ L 243, 11.9.2002, p. 1). [↑](#footnote-ref-2)
3. Directive 2014/56/EU of the European Parliament and Council of 16 April 2014 amending Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts (OJ L 158, 27.5.2014, p. 196). [↑](#footnote-ref-3)
4. Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC (OJ L 158, 27.5.2014, p. 77). [↑](#footnote-ref-4)