

## ANNEX I

## SCHEDULE A

1.	Information concerning the common fund	1.	Information concerning the management company including an indication whether the management company is established in a Member State other than the UCITS home Member State	1.	Information concerning the investment company
1.1.	Name	1.1.	Name or style, form in law, registered office and head office if different from the registered office.	1.1.	Name or style, form in law, registered office and head office if different from the registered office.
1.2.	Date of establishment of the common fund. Indication of duration, if limited.	1.2.	Date of incorporation of the company. Indication of duration, if limited.	1.2.	Date of incorporation of the company. Indication of duration, if limited.
		1.3.	If the company manages other common funds, indication of those other funds.	1.3.	In the case of investment companies having different investment compartments, the indication of the compartments.
1.4.	Statement of the place where the fund rules, if they are not annexed, and periodic reports may be obtained.			1.4.	Statement of the place where the instruments of incorporation, if they are not annexed, and periodical reports may be obtained.

- a** Investment companies within the meaning of Article 32(5) of this Directive shall also indicate:
- the method and frequency of calculation of the net asset value of units,
  - the means, place and frequency of the publication of that value,
  - the stock exchange in the country of marketing the price on which determines the price of transactions effected outwith stock exchanges in that country.
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1.5.	Brief indications relevant to unit-holders of the tax system applicable to the common fund. Details of whether deductions are made at source from the income and capital gains paid by the common fund to unit-holders.		1.5.	Brief indications relevant to unit-holders of the tax system applicable to the company. Details of whether deductions are made at source from the income and capital gains paid by the company to unit-holders.
1.6.	Accounting and distribution dates		1.6.	Accounting and distribution dates.
1.7.	Names of the persons responsible for auditing the accounting information referred to in Article 73.		1.7.	Names of the persons responsible for auditing the accounting information referred to in Article 73.
		1.8.	1.8.	Names and positions in the company of the members of the administrative, management and supervisory bodies. Details of their main activities outside the company where these are of significance with respect to that company.
		1.9.	1.9.	Amount of the subscribed capital with an indication of the capital paid-up
1.10.	Details of the types and main		1.10.	Details of the types and main
a	Investment companies within the meaning of Article 32(5) of this Directive shall also indicate: <ul style="list-style-type: none"> <li>— the method and frequency of calculation of the net asset value of units,</li> <li>— the means, place and frequency of the publication of that value,</li> <li>— the stock exchange in the country of marketing the price on which determines the price of transactions effected outwith stock exchanges in that country.</li> </ul>			

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	<ul style="list-style-type: none"> <li>— characteristics of the units and in particular:</li> <li>— the nature of the right (real, personal or other) represented by the unit,</li> <li>— characteristics of the units: registered or bearer. Indication of any denominations which may be provided for,</li> <li>— original securities or certificates providing evidence of title; entry in a register or in an account,</li> <li>— indication of unit-holders' voting rights if these exist,</li> <li>— circumstances in which winding-up of the common fund can be decided on and winding-up procedure, in particular as regards the rights of unit-holders.</li> </ul>		<ul style="list-style-type: none"> <li>— characteristics of the units and in particular:</li> <li>— original securities or certificates providing evidence of title; entry in a register or in an account,</li> <li>— characteristics of the units: registered or bearer. Indication of any denominations which may be provided for,</li> <li>— indication of unit-holders' voting rights,</li> <li>— circumstances in which winding-up of the investment company can be decided on and winding-up procedure, in particular as regards the rights of unit-holders.</li> </ul>
1.11.	Where applicable, indication of stock exchanges or markets where the units are listed or dealt in.		1.11. Where applicable, indication of stock exchanges or markets where the units are listed or dealt in.
1.12.	Procedures and conditions of issue and sale of units.		1.12. Procedures and conditions of issue and sale of units.
1.13.	Procedures and conditions for repurchase or		1.13. Procedures and conditions for repurchase or
<b>a</b>	Investment companies within the meaning of Article 32(5) of this Directive shall also indicate: <ul style="list-style-type: none"> <li>— the method and frequency of calculation of the net asset value of units,</li> <li>— the means, place and frequency of the publication of that value,</li> <li>— the stock exchange in the country of marketing the price on which determines the price of transactions effected outwith stock exchanges in that country.</li> </ul>		

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	redemption of units, and circumstances in which repurchase or redemption may be suspended.		redemption of units, and circumstances in which repurchase or redemption may be suspended. In the case of investment companies having different investment compartments, information on how a unit-holder may pass from one compartment into another and the charges applicable in such cases.
1.14.	Description of rules for determining and applying income.		1.14. Description of rules for determining and applying income.
1.15.	Description of the common fund's investment objectives, including its financial objectives (e.g. capital growth or income), investment policy (e.g. specialisation in geographical or industrial sectors), any limitations on that investment policy and an indication of any techniques and instruments or borrowing powers which may be used in the management of the common fund.		1.15. Description of the company's investment objectives, including its financial objectives (e.g. capital growth or income), investment policy (e.g. specialisation in geographical or industrial sectors), any limitations on that investment policy and an indication of any techniques and instruments or borrowing powers which may be used in the management of the company.
1.16.	Rules for the valuation of assets.		1.16. Rules for the valuation of assets.

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<p>1.17. Determination of the sale or issue price and the repurchase or redemption price of units, in particular:</p> <ul style="list-style-type: none"> <li>— the method and frequency of the calculation of those prices,</li> <li>— information concerning the charges relating to the sale or issue and the repurchase or redemption of units,</li> <li>— the means, places and frequency of the publication of those prices.</li> </ul>		<p>1.17. Determination of the sale or issue price and the repurchase or redemption price of units, in particular:</p> <ul style="list-style-type: none"> <li>— the method and frequency of the calculation of those prices,</li> <li>— information concerning the charges relating to the sale or issue and the repurchase or redemption of units,</li> <li>— the means, places and frequency of the publication of those prices<sup>a</sup>.</li> </ul>
<p>1.18. Information concerning the manner, amount and calculation of remuneration payable by the common fund to the management company, the depositary or third parties, and reimbursement of costs by the common fund to the management company, to the depositary or to third parties.</p>		<p>1.18. Information concerning the manner, amount and calculation of remuneration payable by the company to its directors, and members of the administrative, management and supervisory bodies, to the depositary, or to third parties, and reimbursement of costs by the company to its directors, to the depositary or to third parties.</p>

- a** Investment companies within the meaning of Article 32(5) of this Directive shall also indicate:
- the method and frequency of calculation of the net asset value of units,
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[<sup>F12</sup>2. Information concerning the depositary:

- 2.1. the identity of the depositary of the UCITS and a description of its duties and of conflicts of interest that may arise;

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- 2.2. a description of any safekeeping functions delegated by the depositary, the list of delegates and sub-delegates and any conflicts of interest that may arise from such a delegation;
- 2.3. a statement to the effect that up-to-date information regarding points 2.1 and 2.2 will be made available to investors on request.]

#### **Textual Amendments**

**F1** Substituted by [Directive 2014/91/EU of the European Parliament and of the Council of 23 July 2014 amending Directive 2009/65/EC on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities \(UCITS\)](#) as regards depositary functions, remuneration policies and sanctions (Text with EEA relevance).

3. Information concerning the advisory firms or external investment advisers who give advice under contract which is paid for out of the assets of the UCITS:
  - 3.1. Name or style of the firm or name of the adviser;
  - 3.2. Material provisions of the contract with the management company or the investment company which may be relevant to the unit-holders, excluding those relating to remuneration;
  - 3.3. Other significant activities.
4. Information concerning the arrangements for making payments to unit-holders, repurchasing or redeeming units and making available information concerning the UCITS. Such information must in any case be given in the Member State in which the UCITS is established. In addition, where units are marketed in another Member State, such information shall be given in respect of that Member State in the prospectus published there.
5. Other investment information:
  - 5.1. Historical performance of the UCITS (where applicable) — such information may be either included in or attached to the prospectus;
  - 5.2. Profile of the typical investor for whom the UCITS is designed.
6. Economic information:
  - 6.1. Possible expenses or fees, other than the charges mentioned in point 1.17, distinguishing between those to be paid by the unit-holder and those to be paid out of the assets of the UCITS.

SCHEDULE 1 Information to be included in the periodic reports

B

- I. Statement of assets and liabilities:
  - transferable securities,
  - bank balances,
  - other assets,
  - total assets,
  - liabilities,
  - net asset value.

II. *Number of units in circulation*

III. *Net asset value per unit*

IV. Portfolio, distinguishing between:

- (a) transferable securities admitted to official stock exchange listing;
- (b) transferable securities dealt in on another regulated market;
- (c) recently issued transferable securities of the type referred to in Article 50(1)(d);
- (d) other transferable securities of the type referred to in Article 50(2)(a);

and analysed in accordance with the most appropriate criteria in the light of the investment policy of the UCITS (e.g. in accordance with economic, geographical or currency criteria) as a percentage of net assets; for each of the above investments the proportion it represents of the total assets of the UCITS.

Statement of changes in the composition of the portfolio during the reference period.

V. Statement of the developments concerning the assets of the UCITS during the reference period including the following:

- income from investments,
- other income,
- management charges,
- depositary's charges,
- other charges and taxes,
- net income,
- distributions and income reinvested,
- changes in capital account,
- appreciation or depreciation of investments,
- any other changes affecting the assets and liabilities of the UCITS,
- transaction costs, which are costs incurred by a UCITS in connection with transactions on its portfolio.

VI. A comparative table covering the last three financial years and including, for each financial year, at the end of the financial year:

- the total net asset value,
- the net asset value per unit.

VII. *Details, by category of transaction within the meaning of Article 51 carried out by the UCITS during the reference period, of the resulting amount of commitments.*