

Filing of Annual and Interim Financial Statements under Consultation Paper (CP) 59.

Appendix A – Questionnaires

| Field No. | Field Name | Dropdown Menu Options | CFR Comments |
|-----------|---|--|--|
| 1 | Umbrella / Standalone Scheme Central Bank Entity Code (C Code) of Umbrella Scheme | Pre-populated (based on user selection in order to reach this form) | Ok |
| 2 | Umbrella / Standalone Scheme Covered By Return | Pre-populated (based on user selection in order to reach this form) | Would there be "add" button to add many sub funds? If all sub funds registered with CBI auto populated, would there be "delete" button to remove fund which sought reporting exemption due to short reporting period. |
| 3 | Return Type (Annual Accounts / Interim Accounts) | Pre-populated (based on user selection in order to reach this form) | Ok |
| 4 | Termination Accounts | A. Yes B. No | If one of the sub fund is terminating under umbrella company, how that situation will be addressed. |
| 5 | Return For Period Ending | Pre-populated (based on user selection in order to reach this form) | Can we mention If different sub funds have different periods? |
| 6 | Are All Sub-Funds of the Scheme Included in the Return? | A. Yes B. No | Is this to cover question 2. There is no further option to select the sub fund/s not reported. |
| 7 | Registered Office Address | Pre-populated from data held on Central Bank records. User editable. | Ok |
| 8 | Directors to the Company / Fund Management Company at fiscal year end | Pre-populated from data held on Central Bank records. User editable. | Ok |
| 9 | Fund Manager | Pre-populated from data held on Central Bank records. User editable. | Ok |
| 10 | Investment Manager | Pre-populated from data held on Central Bank records. User editable. | Ok |
| 11 | Sub-Investment Managers | Pre-populated from data held on Central Bank records. User editable. | Ok |
| 12 | Investment Advisor | Pre-populated from data held on Central Bank records. User editable. | Ok |

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|-------|------------|-----------------------|--------------|
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| No. | | | |
|-----|--|---|--|
| 13 | Sub-Investment Advisors | Pre-populated from data held on Central Bank records. User editable. | Ok |
| 14 | Administrator | Pre-populated from data held on Central Bank records. User editable. | Ok |
| 16 | Legal Advisors | Pre-populated from data held on Central Bank records. User editable. | Ok |
| 17 | Statutory Auditors | Pre-populated from data held on Central Bank records. User editable. | Ok |
| 18 | Company Secretary | Pre-populated from data held on Central Bank records. User editable. | Ok |
| 19 | Promoter | Pre-populated from data held on Central Bank records. User editable. | Ok |
| 20 | Prime Broker | Pre-populated from data held on Central Bank records. User editable. | Ok |
| 21 | Going Concern "Are the financial statements prepared on a going concern basis?" | A. Yes B. No | Ok |
| 22 | Directors/Fund Managers Report "Did the Directors/Fund Manager, on date of approval of the financial statements, highlight any significant events/issues or make reference to specific Notes in the Accounts with significant importance that they wish to bring to the attention of the Central Bank?" | A. Yes B. No | Ok |
| 23 | Independent Auditors Report "Is the Independent Auditors report anything other than an unqualified audit report?" | A. Yes B. No | Ok |
| 24 | Custodian/Trustee Report "Is the trustee's/custodian's report qualified?" | A. Yes B. No | Ok |
| 25 | Percentage of Total Assets – Valuation Category "Please state which percentage of total net assets falls under each Pricing Category." | Level 1: Quoted Prices in Active Markets ___% Level 2: Significant Other Observable Inputs ___% Level 3: Significant Unobservable Inputs ___% | Is this at Sub Fund level or Umbrella company? |
| 26 | Subsequent Events "Are any subsequent events noted in the accounts, other than change in directors of the company/fund management company?" | A. Yes B. | Ok |

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Other Questions/ Suggestions

- ❖ Will the CBI be exploring a facility to upload questioner in excel to cater the needs of administrators who are responsible for multiple clients' funds reporting? Also this will assist Administrator to prepare in excel and get approval from client before uploading the same on CBI website.
- ❖ There is no question in Appendix relating consolidation basis. Can preparer use consolidated assets to calculate the % of net assets for a sub fund which is consolidated with other sub funds for question 25.
- ❖ Would there be an option to delegate preparer, reviewer and submitting personnel responsibilities to ensure correctness.
- ❖ A provision to input additional / other information to bring attention of CIB is required.