

ANNEX<sup>[F1]</sup>**Textual Amendments**

- F1** Inserted by Directive 2001/107/EC of the European Parliament and of the Council of 21 January 2002 amending Council Directive 85/611/EEC on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) with a view to regulating management companies and simplified prospectuses.

## SCHEDULE A

1.Information concerning the unit trust	1.Information concerning the management company	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 unit trust. Indication of duration, if limited.	1.2. Date of incorporation of the company. Indication of duration, if limited.	1.2. Date of the incorporation of the company. Indication of duration, if limited.
	1.3. If the company manages other unit trusts, indication of those other trusts.	<sup>[F1]</sup> 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.
1.5. Brief indications relevant to unit-holders of the tax		1.5. Brief indications relevant to unit-holders of the tax

- a** Investment companies within the meaning of Article 14 (5) of the 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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	system applicable to the unit trust. Details of whether deductions are made at source from the income and capital gains paid by the trust to unit-holders.		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 31.		1.7. Names of the persons responsible for auditing the accounting information referred to in Article 31.
	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.		1.8. 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. Amount of the subscribed capital with an indication of the capital paid-up		1.9. Capital
1.10.	Details of the types and main characteristics of the units and in particular:		1.10. Details of the types and main characteristics of the units and in particular:

- a** Investment companies within the meaning of Article 14 (5) of the Directive shall also indicate:
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<ul style="list-style-type: none"> <li>— the nature of the right (real, personal or other) represented by the unit,</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 if these exist,</li> <li>— circumstances in which winding-up of the unit trust 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>— 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>
<p>1.11. Where applicable, indication of stock exchanges or markets where the units are listed or dealt in.</p>		<p>1.11. Where applicable, indication of stock exchanges or markets where the units are listed or dealt in.</p>
<p>1.12. Procedures and conditions of issue and sale of units.</p>		<p>1.12. Procedures and conditions of issue and sale of units.</p>
<p>1.13. Procedures and conditions for re-purchase or redemption of units, and circumstances in</p>		<p>1.13. Procedures and conditions for re-purchase or redemption of units, and circumstances in which re-</p>
<p><b>a</b> Investment companies within the meaning of Article 14 (5) of the Directive shall also indicate:</p> <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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	which re-purchase or redemption may be suspended.		purchase or redemption may be suspended. <sup>[F1]</sup> 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 unit trust's investment objectives, including its financial objectives (e.g. capital growth or income), investment policy (e.g. specialization 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 unit trust.		1.15. Description of the company's investment objectives, including its financial objectives (e.g. capital growth or income), investment policy (e.g. specialization 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.
1.17.	Determination of the sale or issue price and the re-purchase		1.17. Determination of the sale or issue price and the re-purchase

- a** Investment companies within the meaning of Article 14 (5) of the Directive shall also indicate:
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<ul style="list-style-type: none"> <li>— or redemption price of units, in particular:</li> <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 re-purchase or redemption of units,</li> <li>— the means, places and frequency of the publication of those prices.</li> </ul>		<ul style="list-style-type: none"> <li>— or redemption price of units, in particular:</li> <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 re-purchase 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 unit trust to the management company, the depositary or third parties, and reimbursement of costs by the unit trust to the management company, to the depositary or to third parties.</p>		<p>1.18. Information concerning the manner, amount and calculation of remuneration paid 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>

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- the method and frequency of calculation of the net asset value of units,
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  - the stock exchange in the country of marketing the price on which determines the price of transactions effected outwith stock exchanges in that country.

2. Information concerning the depositary:
  - 2.1. Name or style, form in law, registered office and head office if different from the registered office;
  - 2.2. Main activity.
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;

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- 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 situated. 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.
- [<sup>F15</sup> Other investment information:
  - 5.1. Historical performance of the unit trust/common fund or of the investment company (where applicable) — such information may be either included in or attached to the prospectus.
  - 5.2. Profile of the typical investor for whom the unit trust/common fund or the investment company is designed.
- 6. Economic information:
  - 6.1. Possible expenses or fees, other than the charges mentioned in paragraph 1.17, distinguishing between those to be paid by the unit-holder and those to be paid out of the unit trust's/common fund's or of the investment company's assets.]

#### SCHEDULE Information to be included in the periodic reports

##### B

- I. Statement of assets and liabilities
  - transferable securities,
  - debt instruments of the type referred to in Article 19 (2) (b),
  - 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 19 (1) (d);
  - (d) other transferable securities of the type referred to in Article 19 (2) (a);
  - (e) debt instruments treated as equivalent in accordance with Article 19 (2) (b);

and analyzed 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 should be stated.

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.
- 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 21 carried out by the UCITS during the reference period, of the resulting amount of commitments.

## **CONTENTS** of the simplified prospectus

### **C**

#### Brief presentation of the UCITS

- when the unit trust/common fund or the investment company was created and indication of the Member State where the unit trust/common fund or the investment company has been registered/incorporated,
- in the case of UCITS having different investment compartments, the indication of this circumstance,
- management company (when applicable),
- expected period of existence (when applicable),
- depositary,
- auditors,
- financial group (e.g. a bank) promoting the UCITS.

#### Investment information

- short definition of the UCITS' objectives,
- the unit trust's/common fund's or the investment company's investment policy and a brief assessment of the fund's risk profile (including, if applicable, information according to Article 24a and by investment compartment),
- historical performance of the unit trust/common fund/investment company (where applicable) and a warning that this is not an indicator of future performance — such information may be either included in or attached to the prospectus,
- profile of the typical investor the unit trust/common fund or the investment company is designed for.

#### Economic information

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- tax regime,
- entry and exit commissions,
- other possible expenses or fees, distinguishing between those to be paid by the unit-holder and those to be paid out of the unit trust's/common fund's or the investment company's assets.

Commercial information

- how to buy the units,
- how to sell the units,
- in the case of UCITS having different investment compartments how to pass from one investment compartment into another and the charges applicable in such cases,
- when and how dividends on units or shares of the UCITS (if applicable) are distributed,
- frequency and where/how prices are published or made available.

Additional information

- statement that, on request, the full prospectus, the annual and half-yearly reports may be obtained free of charge before the conclusion of the contract and afterwards,
- competent authority,
- indication of a contact point (person/department, timing, etc.) where additional explanations may be obtained if needed,
- publishing date of the prospectus.]