

Reporting Standards: Closed-end Fund Checklist

Account Report Name: _____

Account Report Date: _____

Reporting Standards Closed-end Fund Checklist						
Disciplines	Element description	Frequency	Required or recommended element	Handbook Reference	Report Name	Notes
Portfolio management	Name or identifier	Quarterly	Required	PM.01		
	Contact	Quarterly	Required	PM.02		
	Inception date	Quarterly	Required	PM.03		
	Structure	Annually	Required	PM.04		
	Style and strategy	Annually	Required	PM.05		
	Portfolio diversification by:	Quarterly	Required	PM.06		
	• Investment/property type					
	• Region/location					
	• Nature of Investment (life cycle)					
Performance and risk	• Investment structure					
	Final closing date	Annually	Required	PM.07		
	Scheduled termination date	Annually	Required	PM.08		
	Management discussion of performance relative to objective	Quarterly	Recommended	PM.09		
	Total and Component Time-Weighted Return (TWR) – Gross of Fees and Total TWR Net of Fees. Periods: quarterly, 1yr., 3yr., 5yr., 10yr., and since-inception (SI)	As requested by investor		PR.01		
	Disclosures accompanying TWR	Required when TWR is reported		PR.01.1-01.7		
	Benchmark comparisons	Quarterly	Required	PR.02		
	Net Asset Value	Quarterly	Required	PR.03		
	Fund Tier 1 (T1) Total Leverage-at cost	Quarterly	Required	PR.04		
	Fund T1 Leverage Percentage	Quarterly	Required	PR.05		
	Since-inception Internal Rate of Return (IRR) – Gross and Net of Fees	Quarterly	Required	PR.06		
	Disclosures accompanying IRR	Required when IRR is reported		PR.06.1-06.5		
	Paid in Capital Multiple	Quarterly	Required	PR.07		
	Investment Multiple	Quarterly	Required	PR.08		
	Realization Multiple	Quarterly	Required	PR.09		
	Residual Multiple	Quarterly	Required	PR.10		
	Distributions since-inception	Quarterly	Required	PR.11		
	Aggregate Capital Commitments	Quarterly	Required	PR.12		
	Since-inception paid-in capital	Quarterly	Required	PR.13		
	Fund T1 Leverage Yield	Quarterly	Recommended	PR.14		

April 5, 2023

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	Weighted average interest rate of Fund T1 Leverage	Quarterly	Recommended	PR.15		
	Weighted average remaining term of fixed-rate Fund T1 Leverage	Quarterly	Recommended	PR.16		
	Weighted average remaining term of floating rate Fund T1 Leverage	Quarterly	Recommended	PR.17		
	Unfunded commitments	Quarterly	Recommended	PR.19		
	Total Global Expense Ratio (TGER)	Annually	Required for Funds formed in 2020 and beyond	PR.23		
	Disclosures accompanying TGER	Required when TGER is reported		PR.23.1-23.4		
Asset management	Occupancy level by property type	Quarterly	Required	AM.01		
	Portfolio lease expiration statistics	Quarterly	Required	AM.02		
	Top 10 tenants	Quarterly	Recommended	AM.03		
Financial Reporting	Condensed Fair Value (FV) GAAP-based financial reporting	Quarterly	Required	FR.01		
	Fair Value (FV) GAAP-based financial statements	Annually	Required	FR.02		
	Financial statement audits	Annually	Required	FR.03		
	Schedule of investments	Annually	Required	FR.04		
Valuation	Valuation policy statement	Annually	Required	VA.01		
	Valuation policy	Required to be maintained and consistently applied		VA.02		
	Internal Valuations	Quarterly	Required	VA.03		
	External Valuations	As provided in governance agreements		VA.05		
Compliance	Statement of Compliance	Quarterly	Recommended			

Note: Compliance Checklists have been created as quick reference guides that should be used in conjunction with and not without reference to Volume I.