

Reporting Standards: Debt Funds Checklist

Account Report Name: _____

Account Report Date: _____

Reporting Standards – Debt Funds Checklist							
Disciplines	Element description	Frequency	Required or recommended element	Applicable account type	Reference	Report Name	Notes
Portfolio management	Name or identifier	Quarterly	Required	All	PM.01		
	Contact	Quarterly	Required	All	PM.02		
	Inception date	Quarterly	Required	All	PM.03		
	Structure	Annually	Required	All	PM.04		
	Style and strategy	Annually	Required	All	PM.05		
	Portfolio diversification by: <ul style="list-style-type: none"> Investment/property type Region/location Nature of investment (life cycle) Debt type Interest rate type 	Quarterly	Required	All	PM.06		
	Final closing date	Annually	Required	Closed-end	PM.07		
	Scheduled termination date	Annually	Required	Closed-end	PM.08		
	Management discussion of performance relative to objective	Quarterly	Recommended	All	PM.09		
Performance and Risk	Total and Component Time-Weighted Return (TWR) – Gross of Fees and Total TWR Net of Fees. Periods: quarterly, 1 yr., 3yr., 5yr., 10yr., and since-inception (SI)	Quarterly	Required	Open-end	PR.01		
	Total and Component Time-Weighted Return (TWR) – Gross of Fees and Total TWR Net of Fees. Periods: quarterly, 1 yr., 3yr., 5yr., 10yr., and since-inception (SI)	As requested by investor		Closed-end	PR.01		
	Total and Component Time-Weighted Return (TWR) – Gross of Fees and Total TWR Net of Fees. Periods: quarterly, 1 yr., 3yr., 5yr., 10yr., and since-inception (SI)	As requested by investor		SMA	PR.01		
	Disclosures accompanying TWR	Required when TWR is reported		All	PR.01.1-01.7		
	Net Asset Value	Quarterly	Required	All	PR.03		
	Fund Tier 1 (T1) Total Leverage – at cost	Quarterly	Required	All	PR.04		
	Fund T1 Leverage Percentage	Quarterly	Required	All	PR.05		
	Since-inception Internal Rate of Return (IRR) - Gross and Net of fees	Quarterly	Required	Closed-end	PR.06		
	Since-inception Internal Rate of Return (IRR) - Gross and Net of fees	As requested by investor		SMA	PR.06		
	Disclosures accompanying IRR	Required when IRR is reported		All	PR.06.1-06.5		
	Paid-in capital multiple	Quarterly	Recommended	Closed-end	PR.07		
	Investment multiple	Quarterly	Recommended	Closed-end	PR.08		
	Since-inception paid-in capital	Quarterly	Required	Closed-end	PR.13		
	Weighted average interest rate of Fund T1 Leverage	Quarterly	Recommended	All	PR.15		
	Weighted average remaining term of fixed-rate Fund T1 Leverage	Quarterly	Recommended	All	PR.16		
	Weighted average remaining term of floating rate Fund T1 Leverage	Quarterly	Recommended	All	PR.17		
	Unfunded commitments	Quarterly	Recommended	Closed-end	PR.19		

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	Redemptions for quarter	Quarterly	Recommended	Open-end	PR.20		
	Total subscribed commitments	Quarterly	Recommended	Open-end	PR.21		
	Total redemption requests	Quarterly	Recommended	Open-end	PR.22		
	Total Global Expense Ratio (TGER)	Annually	Recommended in 2023, Required in 2024 and beyond	Open-end and Closed-end	PR.23		
	Disclosures accompanying TGER	Required when TGER is reported			PR.23.1-23.4		
	Financial leverage ratio	Quarterly	Recommended	All	PR.24		
	Distribution yield	Quarterly	Recommended	Open-end	PR.25		
Asset management	Loan to value or loan to cost	Quarterly	Required	All	AM.04		
	Weighted average interest rate	Quarterly	Recommended	All	AM.05		
	Debt yield	Quarterly	Recommended	All	AM.06		
	Debt service coverage ratio	Quarterly	Recommended	All	AM.07		
Financial Reporting	Condensed Fair Value (FV) GAAP-based financial reporting	Quarterly	Required	All	FR.01		
	Fair Value (FV) GAAP-based financial statements	Annually	Required	All	FR.02		
	Financial statement audits	Annually	Required	All	FR.03		
	Schedule of Investments	Annually	Required	All	FR.04		
Valuation	Valuation policy statement	Annually	Required	All	VA.01		
	Valuation policy	Required to be maintained and consistently applied		All	VA.02		
	Internal valuations	Quarterly	Required	All	VA.03		
	External valuation of collateral at origination	One-time	Recommended	All	VA.07		
Compliance	Statement of Compliance	Quarterly	Recommended	All			

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