

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: <ul style="list-style-type: none"> • Investment/property type • Region/location • Nature of Investment (life cycle) • Investment structure 	Quarterly	Required	PM.06		
	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		
	Who determines application of Reporting Standards policy	Quarterly	Recommended	PM.10		
Performance and risk	Total Time-Weighted Return (TWR) - Gross and Net of Fees	Quarterly	Required	PR.01		
	Disclosures accompanying TWR	Quarterly	Required	PR.01.1-01.6		
	Benchmark comparisons	Annually	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	Quarterly	Required	PR.06.1-06.3		
	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		
	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			

Performance and risk (cont'd)	Real estate fee and expense ratio (REFER)	Quarterly	Recommended	PR.18		
	Unfunded commitments	Quarterly	Recommended	PR.19		
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	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		
	External Appraisals	Annually	Required	VA.01		