The following tables set out an example of the way in which information could be usefully presented to investors. Whilst the information disclosed will be expected to cover many of the existing fund GAAP requirements, there may be other items required to be disclosed. The information should be disclosed both in the year end accounts and in quarterly management information provided to investors.

Consider customising each table depending on the characteristics of the fund’s financial instruments, as well as disclosing explanatory text.

Many of the tables provide information for each arrangement. Aggregation might be more appropriate in case of more than 20 arrangements.

A. Loans and borrowings

A.1 Analysis by category

Provide an analysis of the fund’s loans and borrowings.

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **The following table provides an overview of the Fund’s interest-bearing loans and borrowings:** | | | | | | |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | **20X1** |  | **20X0** |  |  |
| Debt from credit institutions | | | | |  |  |  | 2.185.000 |  | 825.000 |  |  |
| Shareholder loans | |  |  |  |  |  |  |  |  | 1.200.000 |  |  |
| Loans from associate | |  |  |  |  |  |  | 250.000 |  | 25.000 |  |  |
| Other loans | |  |  |  |  |  |  | 15.000 |  | - |  |  |
|  |  |  |  |  |  |  |  | 2.450.000 |  | 2.050.000 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

A.2 Analysis of maturity for each loan

Provide a maturity analysis at period-end for each of the fund’s debt categories.

[For year-end accounts purposes, the names of the lenders could be replaced by Loan 1, Loan 2, Loan 3 etc. if this information is sensitive.]

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **The following table provides an overview of the Fund’s [debt from credit institutions]:** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | |  | |  |  | | |  | |  | | |  | |  | | |  | |  | | |  | |  | | |  | |  | | |  | |  | | |  | |  |
| **Name lender** | | **Currency** | | **Principal** | | |  | | | **Principal** | | |  | | **Repayments** | | |  | | **Repayments** | | |  | | **Repayments** | | |  | | **Repayments** | | |  | | **Repayments** | | |  | | **Repayments** | |
|  |  | |  | | **31 Dec. 20X1** | | |  | **31 Dec 20X1** | | |  | | **< 1 year** | | |  | | **1-2 years** | | |  | | **2-3 years** | | |  | | **3-4 years** | | |  | | **4-5 years** | | |  | | **> 5 years** | | |
|  |  | |  | |  | | |  | EUR | | |  | | EUR | | |  | | EUR | | |  | | EUR | | |  | | EUR | | |  | | EUR | | |  | | EUR | | |
| Name |  | | EUR | | 45.000 | | |  | 45.000 | | |  | | - | | |  | | - | | |  | | - | | |  | | 45.000 | | |  | | - | | |  | |  | | |
| Name |  | | SEK | | 900.000 | | |  | 85.000 | | |  | | 5.000 | | |  | | 5.000 | | |  | | - | | |  | | - | | |  | | 75.000 | | |  | | - | | |
| … |  | |  | |  | | |  |  | | |  | |  | | |  | |  | | |  | |  | | |  | |  | | |  | |  | | |  | |  | | |
| … |  | |  | |  | | |  |  | | |  | |  | | |  | |  | | |  | |  | | |  | |  | | |  | |  | | |  | |  | | |
|  |  | |  | |  | | |  |  | | |  | |  | | |  | |  | | |  | |  | | |  | |  | | |  | |  | | |  | |  | | |
|  |  | |  | |  | | |  | 130.000 | | |  | | 5.000 | | |  | | 5.000 | | |  | | - | | |  | | 45.000 | | |  | | 75.000 | | |  | | - | | |
|  |  | |  | |  | | |  |  | | |  | |  | | |  | |  | | |  | |  | | |  | |  | | |  | |  | | |  | |  | | |

Provide comparatives figures:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Currency** | **Currency** |  | **Principal** |  | **Principal** |  | **Repayments** | | **Repayments** | | **Repayments** | | **Repayments** | | | **Repayments** | | **Repayments** | |
|  |  |  |  | **31 Dec. 20X0** |  | **31 Dec 20X0** |  | **< 1 year** | | **1-2 years** | | **2-3 years** | | **3-4 years** | | | **4-5 years** | | **> 5 years** | |
|  |  |  |  |  |  | EUR |  | EUR | | EUR | | EUR | | EUR | | | EUR | | EUR | |
| Name |  | EUR |  | 45.000 |  | 45.000 |  | - | | - | | - | | - | | | 45.000 | | - | |
| Name |  | EUR |  | 150.000 |  | 150.000 |  | 150.000 | | - | | - | | - | | | - | | - | |
| … |  |  |  |  |  |  |  |  | |  | |  | |  | | |  | |  | |
| … |  |  |  |  |  |  |  |  | |  | |  | |  | | |  | |  | |
|  |  |  |  |  |  |  |  |  | |  | |  | |  | | |  | |  | |
|  |  |  |  |  |  | 195.000 |  | 150.000 | | - | | - | | - | | | 45.000 | | - | |
|  |  |  |  |  |  |  |  |  |  | |  | |  | |  |  | |  | |  | |

A.3 Analysis of interest and fair value for each loan

Provide an interest and fair value analysis at period-end for each of the fund’s debt categories on.

[For year-end accounts purposes, the names of the lenders could be replaced by Loan 1, Loan 2, Loan 3 etc. if this information is sensitive.]

The fair value of all loans is provided, even if these are included at (amortised) cost in the fund’s accounts.

Reference to IFRS 13 *Fair Value Measurements* which defines “fair value” and sets out in a single framework for measuring fair value along with the disclosures necessary to understand what underpins the fair value measurements.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **The following table provides and overview of the Fund's [debt from credit institutions]:** | | | | | | | | | | | | | | | | |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Name lender | Currency |  |  | Principal |  | Principal |  | Amortised |  | Maturity |  | Nominal |  |  |  | Fair value |  |
|  |  |  |  | 31 Dec. 20X1 |  | 31 Dec 20X1 |  | financing |  | date |  | interest rate % |  |  |  | 31 Dec. 20X1 |  |
|  |  |  |  |  |  |  |  | expenses |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | EUR |  | EUR |  |  |  |  |  |  |  |  |  |
| Name |  | EUR |  | 45.000 |  | 45.000 |  | -536 |  | 10-02-2015 |  | 3M Euribor + 0.45 |  |  |  | 45.000 |  |
| Name |  | SEK |  | 900.000 |  | 85.000 |  | -233 |  | 03-07-2014 |  | 3M Stibor + 1.10 |  |  |  | 85.000 |  |
| … |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| … |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | 130.000 |  | -769 |  |  |  |  |  |  |  | 130.000 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Provide comparatives figures:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Name lender** | **Currency** |  | **Principal** |  | **Principal** |  | **Amortised** |  | **Maturity** |  | **Nominal** |  |  |  | **Fair value** |  |
|  |  |  | **31 Dec. 20X0** |  | **31 Dec 20X0** |  | **financing** |  | **date** |  | **interest rate %** |  |  |  | **31 Dec. 20X0** |  |
|  |  |  |  |  |  |  | **expenses** |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | EUR |  | EUR |  |  |  |  |  |  |  |  |  |
| Name | EUR |  | 45.000 |  | 45.000 |  | -290 |  | 10-02-2015 |  | 3M Euribor + 0.45 |  |  |  | 45.000 |  |
| Name | EUR |  | 150.000 |  | 150.000 |  | -1.000 |  | 28-11-2011 |  | 3,55% |  |  |  | 140.000 |  |
| … |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| … |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 195.000 |  | -1.290 |  |  |  |  |  |  |  | 185.000 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

A.4 Overview of quantitative covenants applicable for loans and borrowings

Provide an overview of quantitative loan covenants.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **The following table provides an overview of the Fund’s quantitative loan covenants:** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | | |  | | |  | | |  | | |  | | |  | | |  | | |  | | |  | | |  | |  | | |  | | |  | | |  | | |  | | |  | | |  | |  | | | |  | |  | | | |  | |  | | | |  | |  | | |
| **Investment** | | |  | | | **Name lender** | | **Currency** | | | |  | | | **Principal** | | |  | | **% of total** | | |  | | | **Maturity date** | | |  | | | **Type of facility** | | |  | | | **LTV** | | |  | | **LTV** | | | |  | | **ICR** | | | |  | | **ICR** | | | |  | | **DSCR** | | | |  | | **DSCR** | | | |
|  | | |  | | |  | |  | | | |  | | | **31 Dec 20X1** | | |  | | **debt** | | |  | | |  | | |  | | |  | | |  | | | **covenant** | | |  | | **31 Dec 20X1** | | | |  | | **covenant** | | | |  | | **31 Dec 20X1** | | | |  | | **covenant** | | | |  | | **31 Dec 20X1** | | | |
|  | | |  | | |  | |  | | | |  | | |  | | |  | | **%** | | |  | | |  | | |  | | |  | | |  | | | % | | |  | | % | | | |  | |  | | | |  | |  | | | |  | |  | | | |  | |  | | | |
| **Property** | | |  | | |  | |  | | | |  | | |  | | |  | |  | | |  | | |  | | |  | | |  | | |  | | |  | | |  | |  | | | |  | |  | | | |  | |  | | | |  | |  | | | |  | |  | | | |
| Oval Tower one | | | | | West Cap.Bank | | | | EUR | |  | | | 45.000 | | |  | | | | 16,1% | | |  | | | 10-02-2015 | | | |  | | | Loan | | |  | | | 60,0 | | | |  | | 43,2 | | | | |  | 1,75 | | | | |  | 2,12 | | | | |  | n/a | | | | |  | n/a |
|  | |  | | |  | | | |  | |  | | |  | | |  | | | |  | | |  | | |  | | | |  | | |  | | |  | | |  | | | |  | |  | | | | |  |  | | | | |  |  | | | | |  |  | | | | |  |  |
|  | |  | | |  | | | |  | |  | | |  | | |  | | | |  | | |  | | |  | | | |  | | |  | | |  | | |  | | | |  | |  | | | | |  |  | | | | |  |  | | | | |  |  | | | | |  |  |
| **Portfolio and other** | | | | |  | | | |  | |  | | |  | | |  | | | |  | | |  | | |  | | | |  | | |  | | |  | | |  | | | |  | |  | | | | |  |  | | | | |  |  | | | | |  |  | | | | |  |  |
| … | |  | | |  | | | |  | |  | | |  | | |  | | | |  | | |  | | |  | | | |  | | |  | | |  | | |  | | | |  | |  | | | | |  |  | | | | |  |  | | | | |  |  | | | | |  |  |
| … | |  | | |  | | | |  | |  | | |  | | |  | | | |  | | |  | | |  | | | |  | | |  | | |  | | |  | | | |  | |  | | | | |  |  | | | | |  |  | | | | |  |  | | | | |  |  |
|  | |  | | |  | | | |  | |  | | |  | | |  | | | |  | | |  | | |  | | | |  | | |  | | |  | | |  | | | |  | |  | | | | |  |  | | | | |  |  | | | | |  |  | | | | |  |  |
|  | |  | | |  | | | |  | |  | | |  | | |  | | | |  | | |  | | |  | | | |  | | |  | | |  | | |  | | | |  | |  | | | | |  |  | | | | |  |  | | | | |  |  | | | | |  |  |

Provide comparatives figures:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Investment** | |  | **Name lender** |  | **Currency** |  | **Principal** |  | **% of total** |  | **Maturity date** |  | **Type of facility** |  | **LTV** |  | **LTV** |  | **ICR** |  | **ICR** |  | **DSCR** |  | **DSCR** |
|  |  | |  |  |  |  | **31 Dec 20X0** |  | **debt** |  |  |  |  |  | **covenant** |  | **31 Dec 20X0** |  | **covenant** |  | **31 Dec 20X0** |  | **covenant** |  | **31 Dec 200X** |
|  |  | |  |  |  |  |  |  | **%** |  |  |  |  |  | **%** |  | **%** |  |  |  |  |  |  |  |  |
| **Property** |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Oval Tower one | | | West Cap.  Bank |  | EUR |  | 45.000 |  | 16,1% |  | 10-02-2015 |  | Loan |  | 60,0 |  | 43,2 |  | 1,75 |  | 2,12 |  | n/a |  | n/a |
| … |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Portfolio and other** | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| … |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| … |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

If loan agreements have been breached disclose details of the default, the carrying amount of loans in default at the balance sheet date and whether the default was remedied or the terms of the loans were renegotiated before the financial statements were approved by the board.

* Disclose cross guarantee and collateralisation arrangements as applicable
* Consider disclosing other covenants as applicable
* Consider amending the table to include other specific covenants
* Consider disclosing how covenants are calculated, if not obvious

B. Foreign Currency

B.1 Analysis of foreign currency exposure

Provide an analysis of the Fund’s foreign currency exposure.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **The following table provides a breakdown of the Fund’s foreign currency exposure:** | | | | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Currency** |  | **Investment** |  | **Interest-bearing** |  | **Exposure before** |  | **Exposure before** |  | **[Foreign currency** |  | **Net exposure** |  |
|  |  |  |  | **loans and** |  | **[foreign currency** |  | **[foreign currency** |  | **forward contracts]** |  |  |  |
|  |  |  |  | **borrowings** |  | **forward contacts]** |  | **forward contacts]** |  |  |  |  |  |
|  |  |  |  |  |  |  |  | EUR |  | EUR |  | EUR |  |
| SEK |  | 710.500 |  | -350.000 |  | 360.500 |  | 40.056 |  | 39.350 |  | 706 |  |
| GBP |  | 61.000 |  | -55.700 |  | 5.300 |  | 6.625 |  | - |  | 6.625 |  |
| … |  |  |  |  |  |  |  |  |  |  |  |  |  |
| … |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | 46.681 |  | 39.350 |  | 7.331 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |

C. Derivative financial instruments

C.1 Analysis of derivative financial instruments

Provide an analysis of the Fund’s derivative financial instruments.

[For year-end accounts purposes, the names of the counterparties could be replaced by Counterparty 1, Counterparty 2, Counterparty 3 etc. if this information is sensitive.]

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **The following table provides a breakdown of the vehicle's interest derivatives:** | | | | | | | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Interest rate swaps** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Counter party | Currency |  | Principal |  | Effective |  | Maturity |  | Fixed rate |  | Floating rate |  | Fair value |  | Fair value |  |
|  |  |  | 31 Dec 20X1 |  | date |  | date |  | paid |  | received |  | 31 Dec 20X1 |  | 31 Dec 20XX |  |
|  |  |  |  |  |  |  |  |  | % |  | % |  | EUR |  | EUR |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Frankfurt Alg. Bank | SEK |  | 350.000 |  | 14-02-2011 |  | 14-02-2016 |  | 3,25% |  | 3M Stibor + 0,45 |  | 2.140 |  | -1.125 |  |
| NY Central Insurance Co | EUR |  | 15.000 |  | 03-01-2013 |  | 03-01-2016 |  | 1,90% |  | 3M Euribor + 1.00 |  | - |  | - |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 2.140 |  | -1.125 |  |
| **Interest rate options** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Counter party | Currency |  | Principal |  | Effective |  | Maturity |  | Cap rate |  | Floor rate |  | Fair value |  | Fair value |  |
|  |  |  | 31 Dec 20X1 |  | date |  | date |  |  |  |  |  | 31 Dec 20X1 |  | 31 Dec 20XX |  |
|  |  |  |  |  |  |  |  |  | % |  | % |  | EUR |  | EUR |  |
| UBF West | EUR |  | 28.500 |  | 18-10-2006 |  | 15-12-2013 |  | 5,00% |  | 4,10% |  | 325 |  | -250 |  |
| … |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 325 |  | -250 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

The average interest rate on fixed rate debt is [ ]% (20X0: [ ]%) and the average term is [ ] years (20X0: [ ] years).

Consider disclosing prices paid and received for derivatives over the period.

C.2 Interest rate sensitivity analysis

Provide an analysis of the effect of a 1% decrease in interest rates, holding all other variables constant.

A change of 1% in interest rates at the balance sheet date would have increased/(decreased) equity and profit or loss by the amounts shown below. This calculation assumes that the change occurred at the balance sheet date and had been applied to risk exposures existing at that date.

This analysis assumes that all other variables, in particular foreign currency rates, remain constant.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **The following table provides the vehicle's sensitivity to a X [%/bp] parallel shift in interest rates:** | | | | | | | | | | | | | | | |
| **Currency** |  |  |  |  |  |  |  | **20X1** |  | **20X1** |  | **20X0** |  | **20X0** |  |
|  |  |  |  |  |  |  |  | **+ X [%/bp]** |  | **- X [%/bp]** |  | **+ X [%/bp]** |  | **- X [%/bp]** |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Interest-bearing loans and borrowings | | |  |  |  |  |  | 500 |  | -500 |  | - |  | - |  |
| Interest derivatives |  |  |  |  |  |  |  | -400 |  | 400 |  | - |  | - |  |
| Net interest impact |  |  |  |  |  |  |  | 100 |  | -100 |  | - |  | - |  |
| Fair value changes interest derivatives | | |  |  |  |  |  | 300 |  | -300 |  | - |  | - |  |
| Impact on equity |  |  |  |  |  |  |  | 400 |  | -400 |  | - |  | - |  |
| Impact on net result [assuming derivatives accounted for as effective hedges] | | | | | | |  | 100 |  | -100 |  | - |  | - |  |

C.3 Analysis of foreign exchange derivative financial instruments

Provide an analysis of the fund’s foreign exchange derivative financial instruments.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **The following table provides a breakdown of the vehicle's foreign exchange** | | | | | | | | | | | | | | | | |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Counter party** |  |  |  | **Currency** |  | **Principal** |  | **Effective** |  | **Maturity** |  | **Strike** |  | **Fair value** |  | **Fair value** |  |
|  |  |  |  |  |  | **31 Dec 20X1** |  | **date** |  | **date** |  |  |  | **31 Dec 20X1** |  | **31 Dec 20X0** |  |
|  |  |  |  |  |  | EUR |  |  |  |  |  |  |  | EUR |  | EUR |  |
| **Forward exchange contracts**  **for currencies** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |
| East West OK Bank |  |  |  | GBP |  | 39.350 |  | 23-12-2011 |  | 23-01-2012 |  | 1.60 |  | 659 |  | 17 |  |
| …. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Currency future contacts** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| …. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  | 659 |  | 17 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**C.4 Foreign exchange sensitivity analysis**

Provide an analysis of the effect of a change in fund currency of [X]% against the respective foreign currencies, holding all other variables constant.

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **The following table provides an overview of the vehicle's sensitivity to a X% increase in [Fund currency] versus foreign currencies:** | | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | **20X1** |  | **20X0** |  |
|  |  |  |  |  |  |  |  | **+X% EUR** |  | **+X% EUR** |  |
| Non euro investment properties | |  |  |  |  |  |  | -10.000 |  | - |  |
| Non euro interest-bearing loans and borrowings | | | | |  |  |  | 4.350 |  | - |  |
| Non euro financial instruments |  |  |  |  |  |  |  | 15 |  | - |  |
| Net foreign currency mismatch |  |  |  |  |  |  |  | -5.635 |  | - |  |
| Foreign exchange derivatives |  |  |  |  |  |  |  | 5.625 |  | - |  |
| Impact on equity |  |  |  |  |  |  |  | -10 |  | - |  |
| Impact on net result |  |  |  |  |  |  |  | -10 |  | - |  |
|  |  |  |  |  |  |  |  |  |  |  |  |