

INVESTOR REPORTING GUIDELINES

Examples

Example 5 – Individual Capital Account Statement

Investor Statement for <Investor name> for the quarter ending 31 December 2022

1. COMMITMENT	Inception to 31 Dec 2022			Q4 2022
	Fund	Vehicle	<Investor Name>	<Investor Name>
	€000	€000	€000	€000
Commitment	100,000	75,000	10,000	10,000
Contributions from Investor (Paid-in Capital)	(106,331)	(79,748)	(10,633)	(831)
Recallable Distributions	35,830	26,873	3,583	50
Unfunded Commitment available for Capital Calls at 31 December 2022	29,499	22,124	2,950	2,950
Ownership % of Fund		75%	10%	10%
Share of outstanding bridging facility				-

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2. CAPITAL ACCOUNT	Quarter to 31 Dec 2022		Year to 31 Dec 2022		Inception to 31 Dec 2022	
	Fund*	<Investor Name>	Fund*	<Investor Name>	Fund*	<Investor Name>
Current Investment Portfolio	€000	€000	€000	€000	€000	€000
Capital Account at Fair Value opening balance	87,800	8,780	69,432	6,943		
Contributions from Investor (Paid-in Capital)	8,306	831	36,370	3,637	106,331	10,633
Distributions to Investors	(24,947)	(2,495)	(52,144)	(5,214)	(62,736)	(6,274)
Realised portfolio gains/(losses)	5,578	558	17,067	1,707	19,331	1,933
Unrealised portfolio gains/(losses)	4,624	462	10,373	1,037	21,201	1,208
Other investment income/(expense)	791	79	2,404	240	7,575	719
Management fees	(438)	(44)	(1,750)	(175)	(8,750)	(875)
Non-portfolio income/(expense)	(13)	(1)	(50)	(5)	(1,250)	(125)
Net change in provision for carried interest**		(211)		(561)		(580)
Capital Account at Fair Value as of 31 December 2022	81,702	7,959	81,702	7,609	81,702	6,640

Notes

* If there are parallel vehicles this should represent the whole fund. The specific vehicle that the investor is in may also be shown.

** The provision for carried interest is calculated based on the hypothetical share of profits, taking into account the cash already distributed from the fund and the unrealised fair value of its assets in accordance with the terms of the limited partnership agreement.

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3. INVESTMENT SCHEDULE	Investments at Cost		Investments at Fair Value***	
	Fund*	<Investor Name>	Fund*	<Investor Name>
Current Investment Portfolio	€000	€000	€000	€000
Investment G	5,703	570	7,863	786
Investment H	13,814	1,381	18,650	1,865
Investment I	6,414	641	13,489	1,349
Investment J****	17,500	-	25,317	-
Investment K	9,214	2,671	8,527	2,472
Investment L	7,856	786	7,856	786
Total Current Investment Portfolio	60,501	6,050	81,702	7,258
Carried interest accrual				(580)
Share of funds other net assets			-	(39)
Capital Account at Fair Value as of 31 December 2022			81,702	6,640

Notes

* If there are parallel vehicles this should represent the whole fund. The specific vehicle that the investor is in may also be shown.

*** The Fair Value of investments was determined in accordance with the International Private Equity and Venture Capital Valuation Guidelines.

**** An investor was excluded from this investment, with equalisation on the following investment.