



Commission de Surveillance
du Secteur Financier

Instructions relating to table 01.2

GUIDELINES ON THE MONTHLY
REPORTING (O1.2 REPORT)
TO BE SENT TO THE CSSF BY
UNDERTAKINGS FOR
COLLECTIVE INVESTMENT THAT
OFFER A FORMAL GUARANTEE
TO THEIR INVESTORS

Instructions relating to table O1.2

Undertakings for collective investment (hereinafter referred to as "UCI"), respectively UCI sub-fund, for which the prospectus provides for its investors that certain unit/share classes benefit from a formal guarantee of repayment (hereinafter the "guarantee") are required to provide monthly information on the evolution of the guaranteed fund and the obligations arising from the guarantee on the guarantor side.

The monthly reporting must be submitted electronically using the standardised reporting (see Appendix "O1.2 REPORT").

The monthly information requirements are listed below:

1. Content of the O1.2 report

The following information is to be communicated monthly in electronic form:

- Identification number of the UCI;
- Identification number of the unit/share class;
- Base currency of the unit/share class;
- Net asset value per unit/share as at the last working day of the reference month;
- Net asset value per unit/share guaranteed;
- Number of units/shares outstanding;
- Starting date of the guarantee;
- Ending date of the guarantee;
- Name of the guarantor(s);
- Own funds of the guarantor(s) as at the last working day of the reference month valued in the base currency of the unit/share class guaranteed. For credit institutions, professionals of the financial sector and management companies of the European Union, the determination of own funds must be made in accordance with Articles 25 and seq. of Regulation 2013/575/EU of 26 June 2013. For entities not falling within one of the above-mentioned categories of institutions, own funds must be determined in accordance with the national legal texts applicable to them; and
- Comments, if any.

When the guarantee matures, the information relating to the last reference month should be based on the last NAV used to repay the unitholders/shareholders.

2. Submission of the reporting files to the CSSF

The CSSF requires that the reporting files are submitted exclusively by electronic means through one of the channels accepted by the CSSF (see [File transport and data protection](#) for more detailed information).

This reporting shall be submitted in accordance with the [structures of the XML schema](#) described on the CSSF website.

An [example of the reporting in XML format](#) is provided on the CSSF website.

3. Reference date

In principle, the last day of every month shall be considered as the reference date for drawing up the O1.2 report to be communicated by UCIs.

4. Reporting deadline

UCIs shall submit the O1.2 report to the CSSF within 10 calendar days after month-end.

5. Reporting currency

The O1.2 report shall state the currency in which the financial figures are expressed. That currency shall be the same as the one disclosed in the constitutive documents and the offering document of the UCI.

6. Entry into force

A UCI, respectively UCI sub-fund, that has been activated, shall provide the O1.2 report for the first time as from the following month.

For any question regarding this reporting, please contact the UCI departments at opc@cssf.lu.

Annex

Identification number of the UCI:

Identification number of the sub-fund:

Sender: type CSSF code:

Reference period: year month

Currency:

O 1.2 REPORT version O_L_N

Code	Item	Value/Amount
Index1	Identification number of the unit/share class
010	Base currency of the unit/share class	XXX
020	Net asset value per unit/share at the end of the reference month
030	Net asset value per unit/share guaranteed
040	Number of units/shares outstanding
050	Starting date of the guarantee	YYYY-MM-DD
060	Ending date of the guarantee	YYYY-MM-DD
070	Name of the guarantor(s)
080	Own funds of the guarantor(s)
090	Comments
(...)	(to be filled in separately for each unit/share class that benefits from a formal guarantee of repayment)	(.....)

Name of the employee: Name of the back-up:

Tel:

Tel:

Email:

Email:



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