



NOTICE

14 June 2016

AUDITED FINANCIAL STATEMENTS AND FUND ANNUAL RETURN ("FAR") FILINGS

FAR FORM 3.0

The FAR Form version 3.0 (FAR-016-22-03 (T001)) and updated Completion Guide are now available and have been uploaded to the website as at 14 June 2016. FAR Form 3.0 is an updated version and will replace FAR Form version 2.0 (FAR-016-22-02) that was released on 5 February 2016.

Section F12.3 of FAR Form 3.0 has been updated to allow short positions of Long-term Debt Securities to be presented in a separate line as a negative amount. Various sections of the Completion Guide have also been updated to clarify the reporting requirements under those sections.

Funds with a year-end date of 15 September 2015 and later may have already filed FAR Form 2.0 with the Authority. Both FAR Form 2.0 and FAR Form 3.0 will be accepted until 01 July 2016. However, effective 02 July 2016, REEFS will no longer accept FAR Form 2.0 and funds should instead complete FAR Form 3.0 for filings in the Regulatory Enhanced Electronic Forms Submission ("REEFS") reporting portal <https://reefs.cimaconnect.com>.

For funds with a financial year end of 31 December 2014 or later, but prior to 15 September 2015, the previous FAR Form issued on 25 May 2015 should still be used. For funds with a financial year end prior to 31 December 2014, the old FAR Form and E-Reporting Portal will continue to be used.

All four versions of the FAR forms are available on the website at the following link - http://www.cimoney.com.ky/regulated_sectors/reg_sec_ra.aspx?id=248.

If you require further information regarding FAR filings, please contact the Investments and Securities Division by email at ereporting@cimoney.com.ky.