



**MANUAL FOR COMPILING Quarterly Reports
for Senior Private Credit Funds (SPC)
signed under Invest EU**

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1. Background

This document provides guidelines for the preparation of the Quarterly Reports to be provided by the financial intermediaries (“FIs”) relating to the financing facilities (the “Final Recipient Transactions”) to be included in the portfolios.

DDF Agreement	Sections of the Quarterly Report
Schedule 6	Part A - New Operations - A1 – New Final Recipient Part A - New Operations - A2 - New Final Recipient Transactions Part B – List of included Final Recipient Transactions Part D – Expired Final Recipient Transactions Part F – Modifications Part G – Fund investment Summary

This manual mainly focuses on the formats, the field definitions, the quality standards, the associated syntactical and business related checks of the FIs’ reports.

The tables contain guidelines for filling the fields in: ‘*Field No*’ displays the number of the fields, ‘*Field Code*’ and ‘*Field Name*’ display the code and the name of the fields respectively, ‘*Data format*’ shows the data type, ‘*Mandatory*’ shows data that must be supplied and ‘*Contents*’ provides a short explanation of the relevant field. Those introductory tables are followed by a detailed description of the information to be supplied.

2. Quarterly Report

2.1. Format

The recommended format of the Quarterly Report is **XLS or CSV**.

It is also required to supply the fields in the same order as the tables depicted in the following sections.

No additional columns should be added and no additional information/explanations should be inserted outside the required fields.

2.2. Frequency

The Intermediary shall send a Quarterly Report to EIF within 45 days of the end of each quarter or as agreed in fund formation documents (e.g. an LPA).

Report Date	Final Recipient Transactions to be included (Signature date of the Transaction Field code A.2.7)	
	From	To
30/04/Y	01/10/Y-1	31/03/Y
30/07/Y	01/01/Y	30/06/Y
30/10/Y	01/04/Y	30/09/Y
20/01/Y+1	01/07/Y	31/12/Y

Notes: Y = relevant year; Y+1 = year following the relevant year; Y-1 = previous year

2.3. Periodicity

The Quarterly Report should contain the detailed financial and non-financial information on Final Recipient Transactions and Final Recipients as stipulated in the relevant Agreement. It should contain the complete set of Final Recipients and included Final Recipient Transactions of the relevant period (as per the above table).

Data on new operations, i.e. tables A1 – New Final Recipient and A2 - New Final Recipient Transactions, and on the actual portfolio, i.e. Part B – List of included Final Recipient Transactions, Part C – Guarantee Calls and Recoveries, Part D – Expired Final Recipient Transactions, Part F – Modifications, Part G – Fund investment Summary should be reported until the termination of the Fund.

If data has been modified, the new record(s) with the complete set of information should be supplied to EIF; except if changes are related to specific data according to Part F. However, if the number of changes is ‘significant’, the corrections shall consist of a new report i.e. a complete set of portfolio’s operations of the appropriate quarter period (including data that has not been changed). The new results will replace as a whole the information transferred previously.

2.4. Delivery Address

Quarterly Reports should be sent via the Portal EIF will provide you with log in details for the portal in advance of the due date for the first EIF quarterly report. Alternately they can be sent to the following email address:

vc-admin@eif.org and dh-reporting@eif.org

Please find hereafter portal user manual which should facilitate the upload of the reports.



EIF_Portal_User_ma
nual_for_Fund_Man

3. Part A – New Portfolio Companies and Transactions

The sections A1 and A2 contain guidelines for the provision of data on *New Portfolio Companies and Transactions* to be included in the portfolio during the specific quarter.

3.1.A1 – Final Recipient

The required information about the borrowers (Final Recipient or “FR”) that are included in the portfolio during the relevant quarter is as follows:

Field No	Field Code	Field Name	Data Format	Mandatory Y/N	Contents
1	A.1.1	<u>Final Recipient ID</u>	Text	Y	ID code of the Final Recipient
2	A.1.2	<u>Final Recipient Name</u>	Text	Y	Name of the Final Recipient
3	A.1.3	<u>Legal Type</u>	Text	Y	Legal Type of the Final Recipient
4	A.1.4	<u>Establishment Date</u>	Date	Y	Date of establishment of the Final Recipient (dd/mm/yyyy or yyyy)
5	A.1.5	<u>Country of Establishment</u>	Text	Y	Country
6	A.1.5.1	Region of establishment of the Final Recipient	Text	Y	Region of establishment of the Final Recipient (NUTS level 3)
7	A.1.6	<u>Country of main operations</u>	Text	Y	Country
8	A.1.7	<u>Sector (NACE Code)</u>	Text	Y	NACE code; standard nomenclature for economic activities
9	A.1.8	<u>Sector (as per LPA definition)</u>	Text	Y	Standard nomenclature for economic activities as indicated in relevant clause of the Limited Partnership Agreement
10	A.1.9	Stage of Final Recipient	Text	Y	Stage of Final Recipient at the time of first investment (InvestEurope classification)
11	A.1.10	<u>Number of employees</u>	Number	Y	Number of employees in the Final Recipient at time of investment (FRE)
12	A.1.11	<u>Total turnover (EUR)</u>	Number	Y	Final Recipient turnover in EUR
13	A.1.12	<u>Total assets (EUR)</u>	Number	Y	Final Recipient total assets in EUR
14	A.1.13	<u>EBITDA EUR</u>	Number	Y	Earnings before interest, taxes, depreciation, and amortization in EUR
15	A.1.14	<u>Net Debt/EBITDA</u>	Number	Y	The ratio of Net Debt over EBITDA, where Net Debt means financial indebtedness of the FR

					less the aggregate of all cash and cash equivalent investments.
16	A.1.15	<u>Classification (SME, Small MidCap, other)</u>	Text	Y	SME, Small MidCap, other
17	A.1.16	<u>Company Website</u>	Text	Y	The website address of the Final Recipient
18	A.1.17	<u>Social Enterprise (Y/N)</u>	Text	Y	Whether the Final Recipient is a Social Enterprise or not
19	A.1.18	<u>Social Sector Organisation</u>	Text	Y	Whether the Final Recipient is a Social Sector Organisation
20	A.1.19	<u>Holding Company (Y/N)</u>	Text	Y	Whether the Final Recipient is a Holding Company or not
21	A.1.20	Eligible FR (Y/N)	Boolean	Y	Whether the Final Recipient is eligible
21	A.1.21.1	Listed company (Y/N)	Boolean	Y	Whether the Final Recipient is a company listed on a stock exchange
21	A.1.21.2	Listed company ticker number	Text	Y	Ticker number of the FR

A.1.1 Final Recipient ID

The Final Recipient ID is the identification code assigned to a Final Recipient as a unique identifier. This code is the number assigned by an individual country to business entities (see the list below).

Country	Country iso code	BvD ID based on	Available identification numbers
Austria	AT	Crefo number	Trade register number (Trade register number), UID number (Tax Number)
Belgium	BE	VAT	VAT (VAT Number), NSSO code (Statistical Code)
Bulgaria	BG	UIC	UIC (Trade register number)
Croatia	HR	NIN	NIN (National Code), MBS (Trade register number), OIB (VAT Number)
Cyprus	CY	Trade register number	Trade register number (National Code)
Czech Republic	CZ	Register number	Register number (National Code), VAT number (VAT Number)
Denmark	DK	CVR	CVR (Trade register number)
Estonia	EE	Trade register number	Trade register number (Trade register number), KMKR (VAT number)
Finland	FI	Business ID	Business ID (Business ID)
France	FR	SIREN	SIREN (Trade register number), SIRET (Trade register number)
Germany	DE	Crefo number	Trade register number (Trade register number), UID number (Tax code)
Greece	GR	AFM	AFM (VAT number)
Guernsey	GBGG	Trade register number	Trade register number (Trade register number)
Hungary	HU	Statistical number	Statistical number (Statistical Code), Trade register number (Trade register number)
Ireland	IE	Trade register number	Trade register number (Trade register number)
Italy	IT	CCIAA	CCIAA (National Code), Codice fiscale (Tax Code), Partita IVA (VAT Number)
Isle of Man	GBIM	Trade register number	Trade register number (Trade register number)
Israel	IL	D&B	Trade register number (Trade register number)
Jersey	GBJE	Trade register number	Trade Register number (Trade register number)
Latvia	LV	Trade register number	Trade register number (Trade register number), VAT number (VAT number)
Lithuania	LT	JAR	JAR (National Code), PVM kodas (VAT Number)
Luxembourg	LU	Trade register number	Trade register number (Trade register number), VAT number (VAT number)
Malta	MT	Trade register number	Trade register number (Trade register number)
Netherlands	NL	CoC number	CoC number (Trade register number)
Norway	NO	Business number	Business number (Trade register number)
Poland	PL	REGON	REGON (National Code), NIP (VAT Number), NCR number (Trade register number)
Portugal	PT	NIF	NIF (National Code)
Romania	RO	VAT	VAT (VAT Number), Trade register number (Trade register number)
Slovakia	SK	Trade register number	Trade register number (Trade register number), VAT number (VAT Number)
Slovenia	SI	Trade register number	Trade register number (Trade register number), VAT number (VAT Number)
Spain	ES	NIF	NIF (National Code)
Sweden	SE	Trade register number	Trade register number (Trade register number)
Switzerland	CH	CH-number	CH-number (Trade register number), UID number (Tax Code)
Turkey	TR	Finar ID	Trade Register number (Trade register number), Mersis number (National Code)
United Kingdom	GB	British register number	British register number (National Code)
United States	US	EIN	EIN (Tax Code)

A.1.2 Final Recipient Name

The name is the registered trade name of the Final Recipient.

A.1.3 Legal Type

This data relates to the legal form of the SME. The codes to be used are as follows:

Code	Description
SP	Sole proprietors: personally owned and no limit to personal responsibility
LL	Limited liability companies: private or publicly quoted joint stock companies with limited liability for those owning shares
PO	Partnerships and other legal forms: both unlimited and limited liability partnerships (owned by more than one natural person, not as growth oriented as limited liability companies) should be included in this group as well as cooperatives, associations etc.
NA	Not available

If the Intermediary uses a different classification, the complete list of legal status and the relevant labels in English should be provided to the EIF.

A.1.4 Establishment Date

The establishment date of the Final Recipient should be provided in the format dd/mm/yyyy – where dd = day, mm = month and yyyy = year. If this format date is not available, only the relevant year (yyyy) should be reported. For avoidance of doubt, in the event a Final Recipient receives a second financing for a further project, the original establishment date of the Final Recipient should be reported, not the start date of the new project.

A.1.5 Country of Establishment

The country is the geographical location of the Final Recipient seat.

Code	Description		Code	Description
			PL	Poland
AT	Austria		PT	Portugal
BE	Belgium		RO	Romania
BG	Bulgaria		SE	Sweden
CY	Cyprus		SI	Slovenia
HR	Croatia		SK	Slovakia
CZ	Czech Republic			
DE	Germany			
DK	Denmark			
EE	Estonia		AL	Albania
ES	Spain		BA	Bosnia & Herzegovina
FI	Finland		CH	Switzerland
FR	France		FO	Faroe Islands
GB	United Kingdom			
GR	Greece		IL	Israel
HU	Hungary		IS	Iceland
IE	Ireland		LI	Liechtenstein
IT	Italy		ME	Montenegro
LT	Lithuania		MD	Republic of Moldova
LU	Luxembourg		MK	Republic of North Macedonia
LV	Latvia		NO	Norway
MT	Malta		RS	Serbia
NL	Netherlands		TR	Turkey

A.1.5.1 Region of establishment

Region of establishment of the Final Recipient in line with the A.1.5 Country of Establishment and the NUTS level 3 classification.

The location code refers to the region where the relevant Final Recipient's head office is located. This code should be identified by using the Nomenclature of Territorial Units for Statistics (NUTS) – NUTS level 3.- see the detailed list on: <https://ec.europa.eu/eurostat/web/nuts/background>, and in the file below:



NUTS2021.xlsx

A.1.6 Country of Main Operations

The country is the geographical location of the Final Recipient seat.

Code	Description		Code	Description
			PL	Poland
AT	Austria		PT	Portugal
BE	Belgium		RO	Romania
BG	Bulgaria		SE	Sweden
CY	Cyprus		SI	Slovenia
HR	Croatia		SK	Slovakia
CZ	Czech Republic			
DE	Germany			
DK	Denmark			
EE	Estonia		AL	Albania
ES	Spain		BA	Bosnia & Herzegovina
FI	Finland		CH	Switzerland
FR	France		FO	Faroe Islands
GB	United Kingdom			
GR	Greece		IL	Israel
HU	Hungary		IS	Iceland
IE	Ireland		LI	Liechtenstein
IT	Italy		ME	Montenegro
LT	Lithuania		MD	Republic of Moldova
LU	Luxembourg		MK	The former Yugoslav Republic of Macedonia
LV	Latvia		NO	Norway
MT	Malta		RS	Serbia
NL	Netherlands		TR	Turkey

A.1.7 Sector (NACE) Code

The sector refers to the economic sector of the relevant Final Recipient and it should be according to the NACE Rev. 2 Level 4¹.

NACE Rev. 2 is the classification of economic activities corresponding to ISIC Rev. 4 at European level. Though more disaggregated than ISIC Rev. 4, NACE Rev. 2 is completely in line with it and can thus be regarded as its European version.

Below embedded the list of NACE codes to be used:



NACE level4

A.1.8 Sector (as per LPA Definition)

The sector refers to the economic sector of the relevant Final Recipient as per the definition in the relevant clause of the LPA/Regulations of the Fund.

A.1.9 Stage of Final Recipient

Stage of Final Recipient at the time of first investment per the InvestEurope classification should be reported based on the following codes:

Code	Invest definition Europe	Company Launched	Purpose of financing (most important criteria)	Product (service) developed	Product sold commercially	Revenues (Turnover)	Profits
Seed	Funding provided before the investee company has started mass production/distribution with the aim to complete research, product definition or product design, also including market tests and creating prototypes. This funding will not be used to start mass production/distribution.	YES	Research, product definition or product design, also including market tests and creating prototypes	NO	NO	NO	NO

¹ http://ec.europa.eu/eurostat/ramon/index.cfm?TargetUrl=DSP_PUB_WELC

Start-Up	<p>Funding provided to companies, once the product or service is fully developed, to start mass production/distribution and to cover initial marketing. Companies may be in the process of being set up or may have been in business for a shorter time, but have not sold their product commercially yet. The destination of the capital would be mostly to cover capital expenditures and initial working capital.</p> <p>This stage contains also the investments reported as “Other early stage” which represents funding provided to companies that have initiated commercial manufacturing but require further funds to cover additional capital expenditures and working capital before they reach the break-even point. They will not be generating a profit yet.</p>	YES	<p>Start mass production/distribution and cover initial marketing, capital expenditures and working capital</p> <p>It is also possible that the company has already initiated commercial manufacturing but require further funds to cover additional capital expenditures and working capital before it reaches the break-even point.</p>	YES	YES or NO	YES or NO	YES or NO
Later stage venture	Financing provided for an operating company, which may or may not be profitable. Late stage venture tends to be financing into companies already backed by VCs. Typically in C or D rounds.	YES	Financing for an operating company. Often the company has already been backed by VCs	YES	YES	YES	YES or NO
Growth	A type of private equity investment (often a minority investment) in relatively mature companies that are looking for primary capital to expand and improve operations or enter new markets to accelerate the growth of the business.	YES	Relatively mature companies that are looking for primary capital to expand and improve operations or enter new markets to accelerate the growth of the business (often minority investment)	YES	YES	YES	Most probably YES but can be also NO
Replacement Capital	Minority stake purchase from another private equity investment organisation or from another shareholder or shareholders.	YES	Minority purchase from another private equity organisation or another shareholder	n/a	n/a	n/a	n/a

Buyout	Financing provided to acquire a company. It may use a significant amount of borrowed capital to meet the cost of acquisition. Typically by purchasing majority or controlling stakes.	YES	Financing to acquire a company, usually using significant amount of debt , typically majority or controlling stakes	n/a	n/a	n/a	n/a
Rescue/Turnaround	Financing made available to an existing business, which has experienced financial distress, with a view to re-establishing prosperity.	YES	Financing to re-establish prosperity for a company in distress	n/a	n/a	n/a	n/a

AGE of the enterprise: While early stage companies are typically young, there are differences among sectors that need to be taken into account. For example, it takes longer, sometimes 10 or more years for a life science company to establish a product.

Investment Rounds: There is no need to associate certain investment rounds with the Investment Stage. What is important to consider is the purpose of the financing (what the money will be used for). Invest Europe will consider removing the reference to C and D rounds in the stage 'Later Stage Venture'.

A.1.10 Number of employees

The number of employees (on the day of the first investment) as defined in the article 5 "Staff headcount" of the Commission Recommendation on the definition of SMEs of 6 May 2003. The headcount corresponds to the number of annual work units (AWU), i.e. the number of persons who worked fulltime within the enterprise in question or on its behalf during the entire reference year under consideration. The work of persons who have not worked the full year, the work of those who have worked part-time, regardless of duration, and the work of seasonal workers are counted as fractions of AWU.

The staff consists of:

- (a) employees;
- (b) persons working for the enterprise being subordinated to it and deemed to be employees under national law;
- (c) owner-managers;
- (d) partners engaging in a regular activity in the enterprise and benefiting from financial advantages from the enterprise.

Apprentices or students engaged in vocational training with an apprenticeship or vocational training contract are not included as staff. The duration of maternity or parental leaves is not counted.

The number of employees cannot be less than 1.

A.1.11 Total turnover (EUR)

The turnover should correspond to the amount reported in the latest available annual financial statement of the relevant Final Recipient covering the previous financial year, and it should be expressed in EUR. In the case of newly established enterprises whose accounts have not yet been

approved, the data to apply is to be derived from a bona fide estimate made in the course of the financial year.

A.1.12 Total assets (EUR)

The total assets should correspond to the amount reported on the latest available financial statement of the relevant Final Recipient, and it should be expressed in EUR. In the case of newly established enterprises whose accounts have not yet been approved, the data to apply is to be derived from a bona fide estimate made in the course of the financial year.

A.1.13 EBITDA (EUR)

EBITDA stands for earnings before interest, taxes, depreciation and amortization. EBITDA is a measure of a company's financial performance². EBITDA should be expressed in EUR.

A.1.14 Net Debt/EBITDA

Net Debt/EBITDA is the ratio of Net Debt over EBITDA, where Net Debt means financial indebtedness of the FR less the aggregate of all cash and cash equivalent investments.

A.1.15 Final Recipient type (Classification)

The codes to be used are as follows:

Code	Description
SME	Small and medium enterprise
Small Mid-cap	Small and medium capitalization enterprise
Other	Enterprises other than SME and Small Mid-cap

This value is linked to the data on number of employees (A.1.10), total turnover (A.1.11) and total assets (A.1.12) of the enterprise.

SME is an enterprise as defined in the Commission Recommendation 2003/361/EC (OJ No L 124 of 20 May 2003).

Small Mid-caps means any enterprise, other than an SME as defined above, with up to 499 employees measured on a full time equivalent basis and complying with autonomy requirements as further described in the Commission Recommendation 2003/361/EC.

The main factors determining whether a company is an SME are:

1. **number of employees** and
2. either **turnover** or **balance sheet total**.

² <https://www.investopedia.com/terms/e/ebitda.asp>

The only factor determining whether a company is a Small Mid-cap is the number of employees (for avoidance of doubt criteria relating to balance sheet total or turnover are not relevant).

Company category	Headcount	Turnover	or	Balance sheet total
SME	< 250	≤ € 50 m		≤ € 43 m
Small Mid-cap	≤499	N/A		N/A
Other	>499	N/A		N/A

The above ceilings apply to the figures for individual companies only. With respect to a company which is a part of group it may be necessary to consider employee/turnover/balance sheet data from that group too (for details refer to the Commission Recommendation 2003/361/EC).

A.1.16 Company Website

This field refers to the website of the Final Recipient.

A.1.17 Social Enterprise

“Social Enterprise” means an undertaking, regardless of its legal form, which:

- (a) in accordance with its articles of association, statutes or with any other legal document by which it is established, has as its primary objective the achievement of measurable, positive social impacts rather than generating profit for its owners, members and shareholders, and which:
 - a. provides services or goods which generate a social return; and/or
 - b. employs a method of production of goods or services that embodies its social objective;
- (b) uses its profits first and foremost to achieve its primary objective and has predefined procedures and rules covering any distribution of profits to shareholders and owners that ensure that such distribution does not undermine the primary objective; and
- (c) is managed in an entrepreneurial, accountable and transparent way, in particular by involving workers, customers and stakeholders affected by its business activities.

A.1.18 Social Sector Organisation

“Social Sector Organization” means an organization or a consortium of organizations, regardless of its legal form, that is responsible for social services delivery and pursues defined social missions, including Social Impact objectives.

A.1.19 Holding Company

This field shall be populated with “Y” or “N” depending on whether the Final Recipient is a holding company or not.

A.1.20 Eligible Final Recipient

Please indicate if the Final Recipient is an Eligible Equity Final Recipient as defined in your Side Letter:

Eligible Equity Final Recipient(s) means any entity that at the time of first investment by the Fund is a SME and/or Small Mid-Cap which is:

- (i) active in any of the areas listed under Annex II of the InvestEU Regulation;
- (ii) incorporated in a Member State or in an OCT or has legal presence in a Member State or an OCT through a subsidiary or other form of legal entity; and
- (iii) exercising its main activities in one or more Member States or OCTs.

For avoidance of doubt, in this context attention is raised to the Minimum Eligible Allocation as defined in your Side Letter. The field should be populated with the following codes:

Code	Description
Y	Eligible Final Recipient
N	Not eligible Final Recipient

A.1.21.1 Listed company (Y/N)

Please indicate if the Final Recipient is a company listed on a stock exchange.

Code	Description
Y	Company listed on a stock exchange
N	Company not listed on a stock exchange

A.1.21.2 Listed company ticker number

Please provide the stock exchange ticker number if the Final Recipient is a company listed on a stock exchange. In case it is not, please populate with N/A.

3.2.A2 - New Final Recipient Transactions

This section refers to the new Final Recipient Transactions included in the Portfolio during the relevant quarter.

Field No	Field code	Field Name	Data Format	Mandatory Y/N	Contents
1	A.1.1	<u>Final Recipient ID</u>	Text	Y	ID code of the Final Recipient
2	A.2.1	<u>Final Recipient Transaction ID</u>	Text	Y	ID used by the Intermediary for the Transaction
3	A.2.2	<u>Currency</u>	Text	Y	Currency of the underlying Final Recipient Transaction
4	A.2.3	<u>Financing contract (Senior Loan / Lease, etc.)</u>	Text	Y	Legal type of financing contract
5	A.2.4	<u>Initial Principal amount</u>	Number	Y	Initial Final Recipient Transaction amount
6	A.2.5	<u>First Disbursement Date</u>	Date	Y	Date of first disbursement of Final Recipient Transaction
7	A.2.6	<u>Payment frequency</u>	Text	Y	Frequency of the Final Recipient Transaction payment of interest and/or principal
8	A.2.7	<u>Grace period (months)</u>	Number	Y If applicable	The time before the first principal repayment has to be made
9	A.2.8	<u>Final Maturity Date</u>	Date	Y	Date when the principal amount of the Final Recipient Transaction becomes due and is repaid
10	A.2.9	<u>Amortization type</u>	Text	Y	Type of instalments repayment
11	A.2.10	<u>Balloon Amount</u>	Number	Y If applicable	Amount of the balloon repayment
12	A.2.11	<u>Aggregate Co-Lenders Financing</u>	Number	Y If applicable	Amount financed by other lenders participating to the same financing package to the same FR
13	A.2.12	<u>Number of Co-lenders</u>	Number	Y If applicable	Number of the other lenders participating to the same financing package to the same FR
14	A.2.13	<u>Interest Rate Type</u>	Text	Y	The interest Rate Type can be floating or fixed
15	A.2.14	<u>Reference rate</u>	Text	Y if applicable	Benchmark interest rate
16	A.2.15	<u>Interest rate</u>	Number	Y	Interest rate
16	A.2.16	<u>Margin</u>	Number	Y if applicable	Interest Margin

18	A.2.17	<u>Commitment fee on undrawn amounts</u>	Number	Y If applicable	Fees associated with unused credit lines or undisbursed loans, in %
19	A.2.18	<u>Original Issue Discount</u>	Number	Y if applicable	Original Issue Discount
20	A.2.19	<u>Prepayment Penalty</u>	Number	Y if applicable	Prepayment Penalty
21	A.2.20	<u>Up-front Fee</u>	Number	Y if applicable	Up-front Fee
22	A.2.21	<u>PIK Interest</u>	Number	Y if applicable	PIK interest rate
23	A.2.22	<u>PIK frequency</u>	Number	Y if applicable	Frequency of the Final Recipient Transaction PIK interest
24	A.2.23	<u>Equity Kickers & Performance linked income</u>	Text	Y if applicable	Equity kicker
25	A.2.24	<u>Security/Collateral Type</u>	Text	Y	This field relates to the main type of collateral of the relevant Final Recipient Transaction
26	A.2.25	<u>Collateral Valuation</u>	Number	Y	This field relates to the value of the collateral at signature date
28	A.2.26	<u>Purchased Price of the Asset (if Lease)</u>	Number	Y if applicable	Amount paid for an asset leased by the Financial Intermediary to a Final Recipient under a Final Recipient Transaction.
29	A.2.27	<u>Residual Value (if Lease)</u>	Number	Y if applicable	Amount of residual value as per lease contract
30	A.2.28	<u>Third Party Guarantor</u>	Text	Y if applicable	Third party providing the guarantee
31	A.2.29	<u>Guaranteed Percentage</u>	Number	Y if applicable	Percentage of the principal amount protected by the guarantee
32	A.2.30	<u>Primary Investment</u>	Text	Y	Please see: egf-annex-vii-senior-privatecredit-termsheet.pdf (eif.org)
33	A.2.31	<u>Senior debt</u>	Text	Y	
34	A.2.32	CA&ES objective	Text	Y	CA&ES objective (Code as per CA&ES Dictionary (column A))
35	A.2.33	CA&ES activity	Text	Y	CA&ES activity (Code as per CA&ES Dictionary (column C))
36	A.2.33	CA&ES sub-activity	Text	Y	CA&ES sub-activity (Code as per CA&ES Dictionary (column E))
37	A.2.34	CA&ES linked to Purpose of financing	Text	Y	CA&ES linked to Purpose of financing (Y/N/NA)

38	A.2.35	Share of company revenues compliant with CA&ES	Number	Y	Share of company revenues compliant with CA&ES
39	A.2.36	Taxonomy aligned	Text	Y	Taxonomy aligned (Y/N)
40	A.2.37	Share of taxonomy-alignment	Number	Y	Share of taxonomy-alignment
41	A.2.38	A.2.38 Green Results Indicator metrics	Number	Y	Green Results Indicator
42	A.2.38	A.2.38 Green Results Indicator value	Number	Y	Green Results Indicator

Please note that when a follow-on or repeated transaction is done during the quarter to a FR already in portfolio, an additional line with the fields above should be completed (i.e. each follow-on or repeated transaction is a new Transaction).

A.1.1 Final Recipient ID

See field [A.1.1 Final Recipient ID](#).

A.2.1 Final Recipient Transaction ID

This ID is the identification code assigned by the Financial Intermediary to a Final Recipient Transaction as a unique identifier.

A.2.2 Currency

This data relates to the currency of the relevant Final Recipient Transaction (A.2.4 Initial Principal amount). The currency codes shall be according to the ISO 4217 classification³ as follows:

Code	Description	Code	Description
EUR	Euro	LVL	Latvian lats
ALL	Albanian lek	LTL	Lithuanian litas
BAM	Bosnia and Herzegovina convertible mark	MDL	Moldovan leu
BGN	Bulgarian lev	MKD	Macedonian denar
CHF	Swiss franc	NOK	Norwegian krone
CZK	Czech koruna	PLN	Polish zloty
DKK	Danish krone	RON	Romanian new leu
GBP	Pound sterling	RSD	Serbian dinar
HRK	Croatian kuna	SEK	Swedish krona/kronor
HUF	Hungarian forint	TRY	Turkish lira
ISK	Icelandic króna	USD	US Dollar
ILS	Israeli new sheqel		

A.2.3 Financing contract

This field refers to the typology of contract of the Final Recipient Transaction:

Code

³ <http://publications.eu.int/code/en/en-5000700.htm>

Senior Unsecured Loan
Senior Secured Loan
Senior Unsecured Bond
Senior Secured Bond
Senior Second lien Loan
Senior Second lien Bond
Lease
Invoice Receivable
Subordinated loan/bond
Senior Loan - RCL
Hybrid instrument

A.2.4 Initial Principal amount

This field is the total notional/principal amount of a specified Final Recipient Transaction ([A.2.1 Final Recipient Transaction ID](#)) granted to the relevant Final Recipient (borrower i.e. [A.1.1 Final Recipient ID](#)). This amount must be:

- expressed in the same currency as it is reported in the [A.2.2 Currency](#) field,
- In case of an invoice receivable, the amount disbursed by the Fund to the FR
- In case of a revolving credit line (RCL) the committed amount of the FR transaction, In case of revolving facilities),

as set out in the relevant Agreement (if applicable).

In case of a bond issued below par, this A.2.4 Initial principal Amount corresponds to the par value (or actual liability of the FR).

In case of a Lease transaction the Principal amount refers to the Capital Amount i.e. the difference between the Purchase price (A.2.27) and the Down-payment.

Down-payment, in a lease Transaction, is the one-off amount, expressed in the same currency as it is reported in the [A.2.2 Currency](#) field, paid in advance by the FR according to the lease contract.

A.2.5 First Disbursement Date

This field refers to the date of the first disbursement of the Final Recipient Transaction amount in case of a loan or the lease period start date.

The disbursement date (within the quarter or future) is mandatory. If the Final Recipient Transaction is not yet disbursed or the first disbursement date not yet available, the field should be left blank.

The date should be reported in the following format: dd/mm/yyyy – where dd = day, mm = month and yyyy = year.

A.2.6 Payment frequency

This field refers to the repayment frequency of a Final Recipient Transaction granted to a specific Final Recipient. The values (codes) to be used are as follows:

Code
Monthly
Quarterly
Semi-annually
Annually

One-off
Non regular

A.2.7 Grace period (months)

The grace period is the period during which the borrower pays interest only; interest and principal are paid from the end of the grace period onwards. This period should be expressed in months.

A.2.8 Final Maturity Date

This field refers to the date when the principal amount of the Final Recipient Transaction becomes due and is (should be) repaid.

The date should be reported in the following format: dd/mm/yyyy – where dd = day, mm = month and yyyy = year.

A.2.9 Amortization Type

This field refers to the process of repaying the principal amount and interest on the unpaid balance, in periodic instalments over a predetermined period of time. The values (codes) to be used are as follows:

Code
Balloon
Bullet
Linear
Annuity

A.2.10 Balloon Amount

This field refers to the amount of the balloon repayment of a Final Recipient Transaction, as per definition in the Regulations of the Fund. To be reported in the A.2.2 Currency.

A.2.11 Aggregate Co-Lenders Financing

This is the aggregate amount invested by other lenders participating to the same financing package to the same FR. To be reported in the A.2.2 Currency.

A.2.12 Number of Co-lenders

This is the number of the other lenders participating to the same financing package to the same FR.

A.2.13 Interest Rate Type

This field refers to the Interest Rate Type that can be either floating or fixed:

Code
Floating
Fixed

A.2.14 Reference rate

The interest rate benchmark upon which the interest rate is based, e.g. EURIBOR 3m.
In case of a fixed rate this field should be set as N/A.

A.2.15 Interest rate

It is a total interest rate charged by the Intermediary to the Final Recipient under the Final Recipient Transaction included in the Portfolio. This is the sum of the reference rate and margin.

The interest rate or margin should be expressed as decimal number. E.g. to indicate 1.8%, it should be reported as 0.018. A period (.) is used as the decimal separator.

A.2.16 Interest Margin

It is a margin charged by the Intermediary to the Final Recipient under the Final Recipient Transaction included in the Portfolio in addition to the specific Reference rate ([A.2.14 Reference rate](#)).

A.2.17 Commitment fee on undrawn amounts

This field refers to the fees charged to the Final Recipient for the unused credit lines or undisbursed part of a loan.

The Commitment fee should be expressed as decimal number. E.g. to indicate 1.8%, it should be reported as 0.018. A period (.) is used as the decimal separator.

A.2.18 Original Issue Discount

The original issue discount (OID) is the difference between a) the stated redemption price at maturity (A.2.4 Initial Principal Amount) and b) the actual issue price at issuance (if lower), expressed as a percentage to the Initial Principal Amount itself.

The OID should be expressed as decimal number. E.g. to indicate 1.8%, it should be reported as 0.018. A period (.) is used as the decimal separator.

A.2.19 Prepayment Penalty

This field refers to the fees charged to the Final Recipient in case of reimbursement or prepayment of principal ahead of the contractual deadline.

The Prepayment Penalty should be expressed as decimal number. E.g. to indicate 1.8%, it should be reported as 0.018. A period (.) is used as the decimal separator.

A.2.20 Up-front Fee

This field refers to the fees charged to the Final Recipient for the structuring or arrangement of the Transaction, as a one off fee at the moment of the initial disbursement.

The Up-front fee should be expressed as decimal number. E.g. to indicate 1.8%, it should be reported as 0.018. A period (.) is used as the decimal separator.

A.2.21 PIK Interest

This field refers to the PIK (paid in kind) interest charged to the Final Recipient in addition to the specific Interest rate (A.2.15 Interest rate) and paid by the FR at expiration of the financing.

The PIK interest should be expressed as decimal number. E.g. to indicate 1.8%, it should be reported as 0.018. A period (.) is used as the decimal separator.

A.2.22 PIK frequency

This field refers to the accrual frequency of the PIK interest a Final Recipient Transaction granted to a specific Final Recipient. The values (codes) to be used are as follows:

Code
Monthly
Quarterly
Semi-annually
Annually
One-off
Non regular

This field needs to be completed only in case such frequency is different from A.2.6.

A.2.23 Equity Kickers & Performance linked income

This is any source of income received by the FR for a given Transaction in addition to the Interest rate and the PIK interest, as a remuneration related to the performance of the FR. It can be chosen amount the following options:

Code
Performance linked fees
Option
Shares
Warrant
Other

A.2.24 Security/Collateral Type

This field relates to the main type of collateral of the relevant Final Recipient Transaction. The values (codes) to be used are as follows:

Code	Description
1	None
2	Residential real estate
3	Commercial real estate
4	Inventory
5	Equipment
6	Company Shares
7	Company bank accounts
8	Personal guarantee from the owner
9	Multiple

In case the Transaction is assisted by more than one form of collateral, please chose “Multiple”.

A.2.25 Collateral Valuation

This field relates to the value (as assessed by the Financial Intermediary in accordance with its standard collateral valuation policies) of the collateral acquired in relation to the relevant Final Recipient Transaction at the moment of signature of the Final Recipient Transaction. It should be expressed as an amount in the Final Recipient Transaction currency. In case of more than one collateral, this should be the aggregate value.

A.2.26 Purchased Price of the Asset (if Lease)

This field is the amount paid for an asset leased by the Financial Intermediary to a Final Recipient under a Final Recipient Transaction. This amount must be expressed in the same currency as it is reported in the A.2.2 Currency field.

This field is mandatory in case of a lease transaction. In case of a loan transaction, this field should be reported as “0”.

A.2.27 Residual Value (if Lease)

This field means in relation to the equipment related to a Lease Transaction, the difference between the purchase price (excluding VAT) of such equipment and the sum of (i) the Down-payment (A.2.4.2) and (i) the Initial Principal Amount (A.2.4).

This amount must be expressed in the same currency as it is reported in the A.2.2 Currency field.

This field is mandatory in case of a lease transaction. In case of a loan, bond or receivable transaction, this field should be reported as “0”.

A.2.28 Third Party Guarantor

The Third Party Guarantor is the private or public institution providing a guarantee to protect against credit risk of the financing.

A.2.29 Guaranteed Percentage

This value refers to the percentage of principal amount of the FR Transaction covered by the Third Party Guarantor if the Final Recipient defaults. E.g. to indicate 1.8%, it should be reported as 0.018. A period (.) is used as the decimal separator.

A.2.30 Primary Investments

Means a direct or indirect investment (including in the form of debt) in a Final Recipient resulting in financing flowing directly or indirectly into the final beneficiary. Any investment entailing a transfer of an existing financing from an existing lender to a Private Credit Financial Intermediary not resulting in financing flowing directly or indirectly into the Final Recipient shall not be considered as a Primary Investment, unless such transfer to the EGF Private Credit Financial Intermediary has occurred within 4 months from the date such financing has initially been funded by the existing lender (provided that such financings comply with the requirements set out in the EGF guidelines).

To be populated with: Yes / No

A.2.31 Senior debt

Means a non-contractually subordinated, non-distressed, secured or unsecured, debt in any legal form including, but not limited to, facilities in the form of loan, bond, unitranche and asset-based financing.

To be populated with: Yes / No

A.2.32 CA&ES objective

Please use codes as per CA&ES Dictionary (column A) provided in the reporting template.



IEU - CA&ES
Dictionary.xlsx

For transactions, which are (partially or fully) aligned to EIF CA&ES criteria as published on EIF's website, please indicate as per CA&ES Dictionary in reporting template the applicable code.

For avoidance of doubt, this field and the following on CA&ES are directly linked to the CA&ES target in the Side Letter.

For transactions, which are not aligned with the EIF CA&ES criteria, please select "0", i.e. the code corresponding to not applicable.

More details could be found in the publication:

https://www.eif.org/news_centre/publications/climate-action-sustainability-criteria.pdf.

A.2.33 CA&ES activity

Please use codes as per CA&ES Dictionary (column C) provided in the reporting template. Please see field A.2.32 for further details.

A.2.33 CA&ES sub-activity

Please use codes as per CA&ES Dictionary (column E) provided in the reporting template. Please see field A.2.32 for further details.

A.2.34 CA&ES linked to Purpose of financing

Following codes should be used:

Code	Description
Y	CA&ES alignment thanks to the purpose of finance (i.e. investment loan aligned with the CA&ES criteria)
N	CA&ES alignment linked to the company's activity, which corresponds to one of the CA&ES criteria.
N/A	The financing is not CA&ES aligned.

A.2.35 Share of company revenues compliant with CA&ES

Share of company revenues compliant with CA&ES is a calculated percentage of share that should be reported as number (value 0.00-1.00).

In line with the CA&ES methodology on the EIF's website, the share of the financing aligned with the CA&ES will be linked to the share of revenues aligned with the CA&ES criteria.

If field A.2.34 CA&ES linked to Purpose of financing is marked with "N", value reported needs to be higher than 0.

If field A.2.34 indicates N/A, this value would be 0.

A.2.36 Taxonomy aligned

This field relates to the taxonomy-alignment (<https://ec.europa.eu/sustainable-finance-taxonomy/>) of the relevant Final Recipient Transaction. The values (codes) to be used are as follows:

Code	Description
Y	Taxonomy aligned
N	Not taxonomy aligned

A.2.37 Share of taxonomy-alignment

Please indicate the share of taxonomy-alignment based on the applicable KPI (turnover, capital expenditure or operational expenditure).

The assessment is to be carried out taking into account whether taxonomy alignment is achieved through the company's activity and/or the purpose of finance (linked also to field A.2.34).

The field should be represent calculated share (reported as number from 0.00-1.00).

A.2.38 Green Results Indicator metrics

Please select appropriate code of the relevant green result indicator metrics for each transaction reported.

The codes to be used for the reporting are as follows:

Code	Description
0	None
1	Energy savings (kWh/ year)
2	Installed capacity (kW)
3	Estimated energy production (kWh/ year)
4	Storage capacity (kWh)
5	Estimated GHG emission savings (tCO2/year)

Indicator will depend on the A.2.33 CA&ES activity selected, more details could be found in the publication:https://www.eif.org/news_centre/publications/climate-action-sustainability-criteria.pdf.

A.2.39 Green Results Indicator Value

The Green Results Value field is the value related to the selected indicator in the A.2.38 (Green Results Indicator) field. When code 0-None is selected (in A.2.38), value reported should be 0 and when codes 1-5 are selected the value should be higher than 0.

3.3.A5 – List of Target areas of the new Final Recipients Transactions

Field No	Field code	Field Name	Data Format	Mandatory Y/N	Contents
1	A.1.1	<u>Final Recipient ID</u>	Text	Y	ID code of the Final Recipient
2	A.2.1	<u>Final Recipient Transaction ID</u>	Text	Y	Transaction ID used by the Intermediary
3	A.5.1	<u>Target areas</u>	Number	Y	This field relates to the assigned Target area(s)

A.1.1 Final Recipient ID

See field A.1.1 Final Recipient ID.

A.2.1 Final Recipient Transaction ID

See field A.2.1 Final Recipient Transaction ID.

A.5.1 – Target Areas

In accordance with the InvestEU Equity Thematic Strategies and Target Areas ([annex-ii-growth-innovation-socialimpact-termsheet.pdf \(eif.org\)](#)), please provide the target area by using codes as per the table below.

Each transaction reported in A2 table should have at least one target area assigned, while in case multiple target areas are applicable for a transaction, you should add as many lines as needed to cover all the target areas applicable to the reported transaction.

Code	Target Areas Label
1	Growth and expansion funds
2	Debt and hybrid debt-equity funds
3	Life science and health
4	Space
5	Defence
6	Industrial technologies
7	Semiconductor technologies
8	Semiconductor chips
9	Mobility and transport solutions
10	Energy and built environment solutions
11	Industrial decarbonisation & environmental sustainability
12	Agriculture, food, natural capital preservation and use of land resources
13	Blue economy
14	Other adaptation solutions
15	Artificial Intelligence (AI)
16	Blockchain and Distributed Ledger Technologies (BT/DLT)
17	Cybersecurity
18	Quantum Computing
19	Cultural and Creative Sectors (CCS)
20	Education technology

21	Other Digital
22	Social Entrepreneurship
23	Social impact Investing & Social Innovation
24	Skills and Education

4. Part B – List of included Portfolio Companies Transactions

This section lists the operations (Final Recipient Transactions) included in the Portfolio **irrespective of the date of inclusion in the Portfolio**. For the avoidance of doubt, cancelled/not eligible Final Recipient Transactions must not be reported in this table.

Field No	Field code	Field Name	Data Format	Mandatory Y/N	Contents
1	A.1.1	<u>Final Recipient ID</u>	Text	Y	ID code of the Final Recipient
2	A.2.1	<u>Final Recipient Transaction ID</u>	Text	Y	Transaction ID used by the Intermediary
3	B.1	<u>Current Outstanding Amount</u>	Number	Y	Total amount that has been disbursed to a Final Recipient and which has not been repaid yet
4	B.1.1	<u>Current Outstanding Amount (EUR)</u>	Number	Y – if applicable	As above, amount expressed in EUR (if original currency differs)
5	B.2	<u>Repaid Principal</u>	Number	Y	Total disbursement
6	B.2.1	<u>Repaid Principal (EUR)</u>	Number	Y – if applicable	As above, amount expressed in EUR (if original currency differs)
7	B.2.2	<u>Repaid Interest & Income</u>	Number	Y	Total cash income proceeds received by the fund
8	B.2.3	<u>Repaid Interest & Income (EUR)</u>	Number	Y – if applicable	As above, amount expressed in EUR (if original currency differs)
9	B.2.4	Current interest rate	Number	Y – if applicable	Current interest rate
10	B.2.5	<u>Fair Value</u>	Number	Y	Outstanding principal increased for accrued interest
11	B.2.6	<u>Fair Value (EUR)</u>	Number	Y – if applicable	As above, amount expressed in EUR (if original currency differs)
12	B.3	<u>End of Disbursement Period</u>	Boolean	Y	Y = disbursement period is over N = disbursement period is not over

13	B.4	<u>Date of Last Internal Review of the Rating</u>	Date	Y	Date when the internal rating reported in B.5 has been assigned
14	B.5	<u>Internal Rating Assigned</u>	Number	Y – if applicable	Score given by the Financial Intermediary to a Final Recipient, as applicable at reporting date
15	B.6	<u>Provisioned Amount</u>	Number	Y – if applicable	In case of Transaction whose valuation has been revised downward, the amount of the valuation provision set aside
16	B.7	<u>Cumulative Recoveries</u>	Number	Y – if applicable	Total amount of recoveries occurred with respect to a defaulted Final Recipient Transaction
17	B.8	<u>Equity Kicker Valuation</u>	Number	Y - if applicable	The Valuation assigned to the relevant equity kicker
18	B.9	<u>Collateral valuation</u>	Number	Y	This field relates to the value of the collateral at reporting date
19	B.10	<u>Delinquent period</u>	Number	Y	Failure in repayment expressed in number of calendar days
20	B.11	<u>Forbearance</u>	Number	Y	Payments differing from original schedule

A.1.1 Final Recipient ID

See field [A.1.1 Final Recipient ID](#).

A.2.1 Final Recipient Transaction ID

See field [A.2.1 Final Recipient Transaction ID](#).

B.1 Current Outstanding Amount

This field refers to the current principal cost of a FR transaction at the end of reporting period. Current cost should be calculated as the difference between A.2.4 Initial Principal amount and B.2 Repaid Principal (see definition below) at report date.

The value should be expressed in the same currency as the relevant principal amount of the included Final Recipient Transaction ([A.2.2 Currency](#)).

Note: In case of bonds issued below par, this B.1 Current Outstanding amount is the cost amount disbursed $[A.2.4 \text{ Initial Principal Amount} * (1 - \text{OID})]$, minus B.2 Repaid Principal at the report date.

Note: for RCL transactions, the outstanding amount field should reflect the real outstanding amount on the last day of the quarter.

B.1.1 Current Outstanding Amount (EUR)

This field equals to B.1 above converted into EUR, as per internal methodology of the Manager, in case the original amount is expressed in a currency different from EUR.

B.2 Repaid Principal

This data relates to the actual cumulative principal amount repaid by a FR Transaction in line with its respective repayment schedule as of the end of the quarter preceding the relevant Report Date.

The value should be expressed in the same currency as the relevant principal amount of the included Final Recipient Transaction (A.2.2 Currency).

B.2.1 Repaid Principal (EUR)

This field equals to B.2 above converted into EUR, as per internal methodology of the Manager, in case the original amount is expressed in a currency different from EUR.

B.2.2 Repaid Interest & Income

This field represent total cash income proceeds received by the fund in respect of the FR Transaction since the initial investment date (e.g. interest, income fees, waiver fees, prepayment fees, premiums, etc.), excluding any repayment of principal. For the avoidance of doubt, repaid proceeds since inception should not include income accrued proceeds.

B.2.3 Repaid Interest & Income (EUR)

This field equals to B.2.2 above converted into EUR, as per internal methodology of the Manager, in case the original amount is expressed in a currency different from EUR.

B.2.4 Current interest rate

It is a total interest rate charged by the Intermediary to the Final Recipient under the Final Recipient Transaction included in the Portfolio. This is the sum of the reference rate and margin applicable at the end of the reporting quarter. This interest rate may vary from quarter to quarter linked to, inter alia, margin rate adjustments.

The interest rate or margin should be expressed as decimal number. E.g. to indicate 1.8%, it should be reported as 0.018. A period (.) is used as the decimal separator.

B.2.5 Fair Value

This field refers to value of outstanding principal increased for accrued interest.

B.2.6 Fair Value (EUR)

This field equals to B.2.5 above converted into EUR, as per internal methodology of the Manager, in case the original amount is expressed in a currency different from EUR.

B.3 End of Disbursement D Period

This field is a Boolean variable (Y or N):

Y: when the disbursement period of the relevant Final Recipient Transaction is over

N: when the disbursement period of the relevant Final Recipient Transaction is still ongoing.

B.4 Date of Last Internal Review of the Rating

This field refers to the last date when the Financial Intermediary has reviewed the score of a Final Recipient.

The date should be reported in the following format: dd/mm/yyyy – where dd = day, mm = month and yyyy = year.

B.5 Internal Rating/scoring Assigned

This field refers to the score assigned by the Financial Intermediary to a Final Recipient according to its internal credit policy guidelines or, if available according to an external rating provider, at report date.

For sake of clarity, this field shall be filled in at the moment of the initial transaction, and updated at each reporting date, if this is envisaged in the Fund LPA and / or in the Financial intermediary internal policies.

B.6 Provisioned Amount

Valuation, as per applicable methodology, of the amount written off/down of a Transaction.

B.7 Cumulative Recoveries

This field relates to the total amount of recoveries occurred with respect to a defaulted Final Recipient Transaction, net of recovery and foreclosure costs. This field must be in the same currency as the Initial Principal amount, see A.2.2

B.8 Equity Kicker Valuation

Valuation, as per applicable methodology, of the Equity Kicker (A.2.24), if an Equity Kicker is envisaged.

B.9 Collateral Valuation

This field refers to the valuation of the collateral of a Final Recipient Transaction at the moment of each inclusion exercise.

B.10. Delinquent period (nbr of days)

This field corresponds to the number of calendar days a Final Recipient has failed to meet any payment obligation under the relevant Final Recipient Transaction as of the end of the relevant reporting quarter (i.e. as of 31/03, 30/06, 30/09 and 31/12). Once the transaction becomes defaulted, last recorded delinquency period (in number of calendar days) prior to default, should be consistently reported.

B.11 Forbearance

This field refers to the temporary postponement or change of the loan payments originally set in the loan agreement.

In order to reflect appropriate type of forbearance granted to the Final Recipient, please use one of the codes provided below:

Code
Interest only
Reduced payments
Grace period
Arrears
Extension of maturity
Rescheduled payments
Reduced interests
Other type of forbearance
None

5. Part C – Defaulted Final Recipient Transactions

This section refers to Final Recipient Transactions which went defaulted during the reference quarter.

Field No	Field code	Field Name		Data Format	Mandatory Y/N	Contents
1	A.1.1	<u>Final Recipient ID</u>		Text	Y	ID code of the Final Recipient
2	A.2.1	<u>Final Recipient Transaction ID</u>		Text	Y	Transaction ID used by the Intermediary
3	C.1	<u>Performance status</u>		Text	Y	Classification provided by the Fund Manager in respect to the performance status of the FRFR Transaction
4	C.2	<u>Reason for Default</u>		Text	Y, if applicable	Default event
5	C.3	<u>Default Date</u>		Date	Y, if applicable	Date when the default/acceleration/restructuring occurs

A.1.1 Final Recipient ID

See field [A.1.1 Final Recipient ID](#).

A.2.1 Final Recipient Transaction ID

See field [A.2.1 Final Recipient Transaction ID](#).

C.1 Performance status

This field refers to the status of a specific Final Recipient Transaction. The codes to be used are as follows:

Code
Defaulted
Restructured

C.2 Reason for Default

This field refers to the event occurred on a specific Final Recipient Transaction for which the Financial Intermediary is calling upon the Guarantee. The codes to be used are as follows:

Code
Missed payment of interest and / or principal
Liquidation or entering of the FR into judicial proceedings
Uncured breach of covenants
Restructuring
Other

C.3 Default Date

This field refers to the date when, in accordance with its internal procedures, the Financial Intermediary considers the Final Recipient Transaction as defaulted/Accelerated/Restructured, see B.7 Reason for Default. The Default Date should be reported in the following format: dd/mm/yyyy – where dd = day, mm = month and yyyy = year.

6. Part D – Expired Final Recipient Transactions

This section refers to Final Recipient Transactions for which the full repayment date (including the earlier repayment) is within the reference quarter.

Field No	Field code	Field Name		Data Format	Mandatory Y/N	Contents
1	A.1.1	<u>Final Recipient ID</u>		Text	Y	ID code of the Final Recipient
2	A.2.1	<u>Final Recipient Transaction ID</u>		Text	Y	Transaction ID used by the Intermediary
3	D.1	<u>Repayment date</u>		Date	Y	Date of the repayment of the outstanding principal amount
4	D.2	<u>Sale Date</u>		Date	Y, if applicable	Date of the sale
5	D.3	<u>Sale Price</u>		Number	Y, if applicable	Price of the sale
6	D.4	<u>Write-off Date</u>		Date	Y, if applicable	Date of the write-off
7	D.5	<u>Write-off amount</u>		Number	Y, if applicable	Amount of the write off

A.1.1 Final Recipient ID

See field A.1.1 Final Recipient ID.

A.2.1 Final Recipient Transaction ID

See field [A.2.1 Final Recipient Transaction ID](#).

D.1 Repayment date

This field refers to the date of full repayment of the outstanding principal amount of the Final Recipient Transaction. This date should be reported in the following format: dd/mm/yyyy – where dd = day, mm = month and yyyy = year.

D.2 Sale Date

This field refers to the Sale date. The sale date should be reported in the following format: dd/mm/yyyy – where dd = day, mm = month and yyyy = year.

D.3 Sale Price

This field refers to the Sale Price, to be reported in the same currency as A.2.2.

Sale amount should not be mixed with the repayment, which is reported in the B.2 Repaid Principal (and B.2.1 Repaid Principal (EUR)).

D.4 Write-off Date

This field refers to the Write-off date. The date should be reported in the following format: dd/mm/yyyy – where dd = day, mm = month and yyyy = year.

D.5 Write-off amount

This field refers to the Write-off amount, to be reported in the same currency as A.2.2.

Sale amount should not be mixed with the repayment, which is reported in the B.2 Repaid Principal (and B.2.1 Repaid Principal (EUR)).

Sum of (B.2) Repaid principal amount, (D.3) Sale Price and D.5 Write-off amount should not be higher than the (A.2.4) Initial Principal amount value.

For avoidance of doubt, write-off amount shall only refer to the share of the loan which has been fully written off as a result of a default (i.e. no recoveries obtained).

7. Part F – Modifications

Changes of included Final Recipient Transactions such as increase/decrease of loan amounts, loan maturity extension, change of the guarantee rate etc. must be reported to the EIF as soon as the information is available.

The Financial Intermediary has to provide EIF with an electronic file containing information on “A.1.1 Final Recipient ID”, “A.2.1 Final Recipient Transaction ID” as identifiers followed by the data where change has been occurred. This latter must be duplicated: the original data (old) followed by the adjusted one (new).

Field No	Field code	Field Name	Data Format	Mandatory Y/N	Contents
1	A.1.1	<u>Final Recipient ID</u>	Text	Y	ID code of the Final Recipient
2	A.2.1	<u>Final Recipient Transaction ID</u>	Text	Y	Transaction ID used by the Intermediary
3	F.1	<u>Reference field name with OLD value</u>	Text	Y	The old value of a reference
4	F.2	<u>Reference field name with NEW value</u>	Text	Y	The new value of a reference

A.1.1 Final Recipient ID

See field [A.1.1 Final Recipient ID](#).

A.2.1 Final Recipient Transaction ID

See field [A.2.1 Final Recipient Transaction ID](#).

F.1 Reference field name with OLD value

It is any value previously reported in any field of a given quarterly report i.e. values of fields in Part A1, A2, B, etc.

F.2. Reference field name with NEW value

It is the correct value to be used to replace the previous erroneously reported i.e. F.1.

8. Part G - Fund Investment summary

Reference	Field Name	Data Format	Mandatory Y/N	Contents
1.	<u>Fund name</u>	Text	Y	Legal name of the fund
2.	<u>Report date</u>	Date	Y	End date of the reporting period
3.	<u>Total commitment at fund's level</u>	Number	Y	Total amount that investors committed to invest in the fund
4.	<u>Commitment of vehicle where EIF participates</u>	Number	Y	Total amount that investors committed to invest in the vehicle where EIF participates
5.	<u>EIF commitment</u>	Number	Y	Total amount that EIF committed to invest in the fund
6.	<u>% held by EIF</u>	Number	Y	EIF commitment over total fund's commitment
7.	<u>Fund's NAV</u>	Number	Y	Total fund's net asset value
8.	<u>EIF NAV (net of carried interest)</u>	Number	Y	Net asset value allocated to EIF, net of unrealized carried interest
9.	<u>Net IRR (Fund)</u>	Number	Y	Net internal rate of return at fund's level
10.	<u>Net IRR (EIF)</u>	Number	N	Net internal rate of return at EIF level
11.	<u>TVPI (Fund)</u>	Number	Y	Total value to paid in capital at fund's level
12.	<u>TVPI (EIF)</u>	Number	N	Total value to paid in capital in at EIF level
13.	<u>Drawdowns at report date (EIF only)</u>	Number	Y	Total amount drawn from EIF (including drawings from callable distributions) at reporting period end
14.	<u>Distributions at report date (EIF only)</u>	Number	Y	Total amount distributed (including callable distributions) to EIF at reporting period end
15.	<u>Callable distributions at report date (EIF only)</u>	Number	Y	Total distributed capital at EIF level, which may increase unfunded commitment and can be recalled
16.	<u>Total carried interest at fund's level - paid</u>	Number	Y	Total carried interest paid to the GP / manager since

				inception to reporting period end
17.	<u>Total carried interest at fund's level - unrealized</u>	Number	Y	Total fund's unrealized carried interest allocated to the GP / manager at reporting period end
18.	<u>Total carried interest at EIF level - paid</u>	Number	Y	EIF share of carried interest paid to the GP / manager since inception to reporting period end
19.	<u>Total carried interest at EIF level - unrealized</u>	Number	Y	EIF share of unrealized carried interest allocated to the GP / manager at reporting period end
20.	<u>Management fees paid for a reporting period (Fund)</u>	Number	Y	Management fees paid for a reporting period
21.	<u>Management fees paid for a reporting period (EIF share)</u>	Number	Y	EIF share of management fees paid for a reporting period
22.	<u>Cash</u>	Number	Y	Cash and cash equivalent
23.	<u>Total borrowing outstanding</u>	Number	Y	Borrowing and cash advances
24.	<u>Total borrowing costs</u>	Number	Y	Costs (interests and fees) on borrowing and cash advances
25.	<u>Comments</u>	Text	N	Additional information or explanation of any discrepancies in reported information

1.1. Fund name

Full registered name of the fund.

1.2. Report date

End date of the reporting period should have dd/mm/yyyy format.

1.3. Total commitment at fund's level

Total commitment at fund's level is an amount that all investors in the fund have committed to invest (including parallel partnerships).

1.4. Commitment of vehicle where EIF participates

Total commitment of the vehicle where EIF participates is a total amount that all investors in that vehicle have committed to invest. In case there are no parallel partnership, amount in 1.4 should be equal to amount presented in 1.3

1.5. EIF commitment

EIF commitment is a total amount that EIF has committed to invest in the fund. In case where EIF acts as advisor for other investors (e.g. fund of funds), EIF commitment should also include commitment of that other investor.

1.6. % held by EIF (if applicable, in the vehicle where EIF participates)

Interest held by EIF should be expressed as % (percentage) and represents EIF committed capital over fund's total commitment (or, if applicable, over the commitment of the vehicle where EIF participates). E.g. to indicate 1.8%, it should be reported as 0.018. A period (.) is used as the decimal separator.

In case where EIF acts as advisor for other investors (e.g. fund of funds), % held by EIF should also include holding of that other investor.

1.7. Fund NAV

Fund NAV is the amount estimated as being attributable to the investors in the fund on the basis of the fair value of the underlying investments and other assets and liabilities. For the avoidance of doubt, fund NAV should exclude any amounts already distributed to LPs.

1.8. EIF NAV (net of carried interest)

EIF NAV is the amount estimated as being attributable to EIF on the basis of the fair value of the underlying investments and other assets and liabilities. EIF NAV should be presented net of unrealized carried interest attributable to the GP / manager. For the avoidance of doubt, EIF NAV should exclude any distributions already made by the fund to EIF.

In case where EIF acts as advisor for other investors (e.g. fund of funds), EIF NAV should also include NAV of that other investor.

1.9. Net IRR (Fund)

Net IRR at fund's level is an IRR which considers the actual cash inflows and outflows from/to all investors in the fund up to and including reporting period end, including fund NAV (net of unrealized carried interest) as at reporting period end.

E.g. to indicate 1.8%, it should be reported as 0.018. A period (.) is used as the decimal separator.

1.10. Net IRR (EIF)

Net IRR at EIF level is an IRR which considers the actual cash inflows and outflows from/to EIF up to and including reporting period end, including EIF NAV (net of unrealized carried interest) as at reporting period end.

E.g. to indicate 1.8%, it should be reported as 0.018. A period (.) is used as the decimal separator.

In case where EIF acts as advisor for other investors (e.g. fund of funds), EIF IRR should be calculated on consolidated basis i.e. including cash flows and NAV of that other investor as well.

1.11. TVPI (Fund)

TVPI at funds level represents the ratio of the cumulative distributions to LPs and remaining undistributed NAV (net of unrealized carried interest) of the fund to paid in capital. TVPI should be in a number format rounded to two decimal places. E.g. to indicate 1.8%, it should be reported as 0.018. A period (.) is used as the decimal separator.

1.12. TVPI (EIF)

TVPI at EIF level represents the ratio of EIF's cumulative distributions and remaining undistributed NAV (net of unrealized carried interest) to paid in capital. TVPI should be in a number format rounded to two decimal places. E.g. to indicate 1.8%, it should be reported as 0.018. A period (.) is used as the decimal separator.

In case where EIF acts as advisor for other investors (e.g. fund of funds), EIF TVPI should be calculated on consolidated basis i.e. including cash flows and NAV of that other investor as well.

1.13. Drawdowns at report date (EIF share only)

Drawdowns at report date represent total amount called from EIF (including drawings from recallable distributions) since inception to reporting period end. Drawdown actual payment date (e.g. value date of drawdown notice) should define whether to include the drawdown in the current quarter or the next one. For the avoidance of doubt, drawdowns at reporting period end should exclude any drawdowns where notice was issued before reporting period end but the payment was made after reporting period end (e.g. drawdown issued on 20th of December current year with value date 5th of January next year should be excluded from the Q4 current year reporting).

1.14. Distributions at report date (EIF share only)

Distributions at report date represent total amount repaid to EIF (including recallable distributions) since inception to reporting period end. Distribution actual payment date (e.g. date when cash was distributed to LPs) should define whether to include the distribution in the current quarter or the next one. For the avoidance of doubt, distributions at reporting period end should exclude any distributions where notice was issued before reporting period end and the payment was made after reporting period end (e.g. repayment notice issued on 20th of December current year with actual payment date 5th of January next year should be excluded from the Q4 current year reporting).

1.15. Recallable distributions at report date (EIF share only)

Recallable distribution at report date represents a capital distributed to EIF that may be recalled subsequently in accordance with fund formation documents (and therefore increases unfunded commitment). For the avoidance of doubt, recallable distribution at reporting period end should exclude any recallable amount paid after reporting period end.

1.16. Total carried interest at fund's level – paid

Total carried interest at fund's level – paid represent total carried interest paid by the fund to a GP / manager since inception to reporting period end.

1.17. Total carried interest at fund's level - unrealized

Total carried interest at fund's level – unrealized represents unrealised carried interest allocated to the GP / manager. Unrealized carried interest should be accounted for in fund NAV as soon as the

fund IRR is in excess of hurdle rate. Consequently, LP's NAV should be reported net of unrealised carried interest which would be attributable to the GP / manager assuming all the investments are realised at their reported fair value at the reporting date.

1.18. Total carried interest at EIF level – paid

Total carried interest at EIF level – paid represent EIF share of carried interest paid by the fund to a GP / manager since inception to reporting period end.

1.19. Total carried interest at EIF level - unrealized

Total carried interest at EIF level – unrealized represent EIF share of unrealised carried interest allocated to the GP / manager. Unrealized carried interest should be accounted for in fund NAV as soon as the fund IRR is in excess of hurdle rate. Consequently, EIF NAV should be reported net of unrealised carried interest which would be attributable to the GP / manager assuming all the investments are realised at their reported fair value at the reporting date.

1.20. Management fees paid for a reporting period (Fund level)

Please state management fees, profit priority share or advanced profit distribution paid to the managing company for the reporting period.

1.21. Management fees paid for a reporting period (EIF share)

Please state EIF share of management fees, profit priority share or advanced profit distribution paid to the managing company for the reporting period.

1.22. Cash

Any cash, cash equivalents and liquidity held by the Fund at the end of the reporting period.

1.23. Total borrowing outstanding

Amount of borrowing or cash advances by a credit institution or depositary bank at the end of the reporting period.

1.24. Total borrowing cost

The cost (interest and fees, including on the undrawn amount if applicable) of borrowing or cash advances by a credit institution or depositary bank incurred during the reporting period.

1.25. Comments

Any comments explaining discrepancies between the information requested in the above definitions and fund actual information.