

Annex A

Requirements in the OPS of the SFC Handbook and UT Code to be complied with by all Recognised Swiss Funds

1. General requirements	
Mention of SFC authorization	1.10 of OPS of the SFC Handbook
Naming of a Recognised Swiss Fund	5.1 and 5.2 of the OPS of the SFC Handbook
Availability of constitutive documents	5.10(c) of the UT Code
Accompaniment to offering documents	6.3 and 6.4 of the UT Code
Dealing	6.14 of the UT Code
Performance fee	6.17 of the UT Code
Jurisdiction	9.10 of the UT Code
2. Disclosure requirements in relation to offering documents	
Language	5.6 of the OPS of the SFC Handbook
Product key facts statement	6.5 – 6.8 of the OPS of the SFC Handbook and 6.2A of the UT Code
Enquiries and complaints handling	7.4 of the OPS of the SFC Handbook
Information to be disclosed in the offering document	Appendix C of the UT Code (paragraphs 2, 2A, 2C, 3(c), 3(d), 3(e), 3(g), 8, 10, 11, 12, 16, 18, 18A, 19, 19A, 20, 23 and 25)
Disclosure on securities financing transactions	FAQ 21 in the Frequently Asked Questions on the Code on Unit Trusts and Mutual Funds (in respect of unlisted funds) and FAQ 7 in the Frequently Asked Questions on the Exchange Traded Funds and Listed Funds (in respect of physical index-tracking ETFs)
Disclosure on information to investors regarding US Foreign Account Tax Compliance Act	FAQ 35 in the Frequently Asked Questions on the Code on Unit Trusts and Mutual Funds and the Circular to issuers of SFC-authorized investment products concerning the US Foreign Account Tax Compliance Act
3. Disclosure requirements in relation to ongoing disclosure	
Notices to holders	11.2 (bilingual notice and notice period for unitholder meetings), 11.2A and 11.2B of the UT Code
Disclosure of withdrawal of authorization	11.4 of the UT Code
Disclosure on merger or termination	11.5 of the UT Code

Reporting to holders	11.6 of the UT Code (notification of availability of financial reports)
Disclosure on securities financing transactions	FAQ 7 in the Frequently Asked Questions on the Exchange Traded Funds and Listed Funds (in respect of physical index-tracking ETFs)
Constitutive documents	All constitutive documents of a Recognised Swiss Fund shall be made available to Hong Kong investors in either English or Chinese
Other documents to be made available to Hong Kong investors as specified in the offering documents	Upon request by investors, specific information regarding these documents should be made available to Hong Kong investors in English or Chinese. Information regarding how investors can make such information requests should also be clearly disclosed in the Hong Kong offering documents
4. Disclosure requirements in relation to financial reports	
Language	Financial reports of a Recognised Swiss Fund shall be made available to Hong Kong investors in either English or Chinese
Revenue statement	Items 4(d) and 4(k) of the “Revenue statement” Section of the Appendix E of the UT Code
Notes to the accounts	Items 1(b), 1(f), 2, 6, 7 and 10 of the “Notes to the accounts” Section of the Appendix E of the UT Code and any changes to the principal accounting policies
Investment portfolio	Items 2, 4 and 7 of the “Investment portfolio” Section of the Appendix E of the UT Code
Holdings of collateral	Items 1(b) and 1(d) of the “Holdings of collateral” Section of the Appendix E of the UT Code
Performance table	Item 2 of the “Performance table” Section of the Appendix E of the UT Code
Inclusion of the investment portfolio of the underlying fund for feeder fund	7.12(b)(iii) of the UT Code
Mention of any unauthorized schemes in the financial reports must be indicated as “Not authorized in Hong Kong and not available to Hong Kong Residents”	Appendix E of the UT Code

Requirements in the UT Code to be complied with by each specific type of Recognised Swiss Funds

Feeder funds	7.12(a) – 7.12(d) of the UT Code
MMFs	8.2 of the UT Code
Unlisted index funds	8.6(c)(a), 8.6(e), 8.6(j) and 8.6(m) of the UT Code
Structured funds	8.8(a), 8.8(b), 8.8(d) and 8.8(h) of the UT Code
Funds that invest extensively in FDIs	8.9(a) of the UT Code
Index tracking ETFs	Requirements applicable to unlisted index funds as set out above 8.6(p), 8.6(q), 8.6(r), 8.6(s)(i), 8.6(u), 8.6(v), 8.6(w), 8.6(x) of the UT Code