

## Annex G

### INVESTMENT COMPANY BUILDING BLOCK

Brief details of the experience of the directors of the investment entity and any investment managers in the management of investments should be disclosed in the prospectus.

The issuer should disclose the name of any company or group (if other than the issuer) which manages the investments, together with an indication of the terms and duration of its appointment, the basis for its remuneration and any arrangements relating to the termination of its appointment.

The prospectus should contain relevant details of all investments made (including debt securities or derivatives) that have a value of greater than 5% of gross assets of the investment entity.

In circumstances where local tax law permits controlling stakes to be taken in companies or businesses by an investment entity, the issuer should provide justification for the valuation attributed to those investments.

A description of the dividend policy of the issuer including details of the policy on the distribution of surpluses arising from the realisation of investments.

A description of the investment policy to be followed. If it is intended that investments will be made in fewer than 20 companies there should be a statement of that fact.