

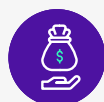
# Calculation and disclosure of costs of private market funds

In Switzerland, pension institutions are required to follow specific instructions regarding the reporting of management costs. If the asset management costs of their investments cannot be reported in the income statement they must be disclosed in the notes to the Financial Statements and are considered to be intransparent. The Occupational Pension Supervisory Commission (OPSC) published a Directive that applies to pension institutions and enables them to include costs in their income statement that are set off against the investment returns instead of being invoiced. The Swiss Private Equity and Corporate Finance Association (SECA) specified the calculation and disclosure of costs of private market funds.



## Our Services

IQ-EQ has extensive experience in the Private Market Funds sector. Our team of dedicated fund experts will help you to calculate the Total Expenses (TE) of your Private Market Funds in line with the requirements of The Occupational Pension and Supervisory Commission. We are happy to deliver tailored reporting solutions that meet the specific needs of every Swiss pension institution.



Calculation and disclosure of the costs of private market funds (direct investing and funds of funds) in line with the SECA guidelines

Possibility to calculate the Total Expenses for highly complex structures including synthetic TEs for fund of funds

Customised reporting solutions tailored to your business needs, helping you make informed decisions and maintain transparency

Regulatory monitoring and updates to ensure you remain in line with the latest Swiss regulations

**Audit support:** Coordination of the TE audit and point of contact for the auditor

**Single Point of Contact:** Possibility to work with one service provider for various fund services across multiple jurisdictions including fund administration and transfer agency services, investor reporting, licensed AIFM services in multiple jurisdictions and compliance services

## Why choose IQ-EQ in Switzerland?

### Compliance-driven

Our deep understanding of Swiss regulations ensures your business stays compliant and avoids costly penalties.

### Highly professional team

Our team comprises local fund experts with extensive experience, ensuring top-tier service delivery.

### World coverage

We have a global network of clients and professionals specialized in various business lines from all continents.

### Flexibility and Scalability

Our services are scalable, adapting to your business growth and evolving needs, whether you are expanding locally or internationally.

### Tech enabled solutions

Utilising technology to make our processes more efficient and effective.

## Key facts and figures\*

People worldwide	Worldwide locations	Assets under administration	Local presence in Switzerland	Services offered in
<b>5800<sup>+</sup></b>	<b>25</b>	<b>\$750<sup>+</sup> bn</b>	<b>30<sup>+</sup> yrs</b>	<b>English, German and French</b>

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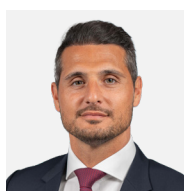


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\*Information correct as of June 2025

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