

8.2 Audits and Reports.

(a) Financial Reports. The books and records of account of the Fund shall be audited as of the end of each Fiscal Year in accordance with U.S. Generally Accepted Accounting Principles or International Financial Reporting Standards by any one of PricewaterhouseCoopers LLP, Deloitte Touche Tohmatsu, KPMG or Ernst & Young LLP, which is chosen by the General Partner. During the Term, the General Partner shall use its reasonable best efforts to prepare and mail, deliver by fax, email or other electronic means or otherwise make available (including by way of posting on a password-protected website) a financial report (audited in the case of a report sent as of the end of a Fiscal Year including a report from the Manager on the Fund's Portfolio Investments) and unaudited in the case of a report sent as of the end of a quarter) to each Limited Partner as soon as practicable, but in any event (i) in the case of the audited financial reports, within 150 days after the end of each Fiscal Year (the first annual audited report will be issued for the period ending 31 December 2014) and (ii) in the case of the unaudited financial reports, within 60 days after the end of each quarter of each Fiscal Year (the first unaudited report will be issued for the quarter after the end of the quarter in which the Initial Closing takes place). Financial reports to be delivered in accordance with clauses (i) and (ii) above will be based on and limited by the financial information provided to the General Partner from the Portfolio Investments. Financial reports prepared in accordance with this Section 8.2 will set forth for each quarter ending March 31 and December 31 such Limited Partner's closing Partner Account balance (including changes to such balance made during the course of the applicable Fiscal Year). Financial reports prepared in accordance with this Section 8.2 will set forth for each Fiscal Year and for each quarter ending June 30 and September 30, as applicable:

- (A) the assets and liabilities of the Fund as of the end of such Fiscal Year or quarter;
- (B) the net profit or net loss of the Fund for such Fiscal Year or quarter;
- (C) such Limited Partner's closing Partner Account balance (including changes to such balance made during the course of such Fiscal Year) and any information requested that is relevant to Section 6.1 as of the end of each quarter and such Fiscal Year;
- (D) an income statement and statement of cash flows of the Fund as of the end of such Fiscal Year; and
- (E) the fair market value of Portfolio Investments and amount of distributions made as of the end of such quarter.