

AIFMD 2.0 Digest: Investor Disclosures and Reporting

Regulatory & Compliance on **February 4, 2026**

The AIFMD 2.0 regime will take effect across EU member states on 16 April 2026. While most of the reforms will apply to EU-authorized alternative investment fund managers and EU funds, certain elements will also affect non-EU managers. In this third podcast in our AIFMD 2.0 series, funds partner [Joshua Jones](#) and special regulatory counsel [Rachel Lowe](#) discuss the changes to investor disclosure, periodic reporting and regulatory reporting requirements under AIFMD 2.0. They explore updates to Article 23 pre-investment disclosures, including liquidity management tools, costs and expenses, loan origination disclosures and fund naming, as well as the implications for both EU and non-EU managers marketing funds in the EU. The podcast also considers upcoming changes to Annex IV reporting and highlights key practical steps managers should be taking now to prepare for implementation.

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Over the coming months, Proskauer will release a series of podcasts and client alerts exploring the practical implications of AIFMD 2.0 implementation. See our [first update](#), our [first podcast on expectations for credit managers](#), and our [second podcast on expectations for non-EU managers](#) for further background.

For further information on AIFMD 2.0 or more generally, please contact ukreg@proskauer.com – and look out for further features in our **AIFMD 2.0 Digest** series.

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