Proskauer

AIFMD 2.0 Digest: Investor Disclosures and Reporting

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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-authorised 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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