



Vista Benchmark Administration

Restatement Policy

Vista Benchmark Administration (VISTA) strives to provide information of the highest accuracy, and is committed both to minimizing the risk of inaccuracies in the publication of VISTA CRT Indices™ and to providing transparency to stakeholders about any errors in calculating the indices. However, VISTA recognizes that in some situations inaccuracies can arise that may warrant a restatement of the indices. These inaccuracies may be caused by a range of factors including:

- Late data delivery or data updates from market sources,
- Receipt of incorrect data, or
- Unavailability of up-to-date pricing data at the time of index calculation.

VISTA has implemented a wide range of automated and manual checks to capture and validate exceptions during daily post-submission compliance checks, which could indicate an error or data problem. These include variance checks on security-level price movements and index-level movements. Additional comparative and consistency checks are also in place. Any exception or warning alert is reviewed by VISTA and analyzed for potential problems. In the event that the alert is caused by an error, VISTA will correct the error before official publication.

In the instance where an inaccuracy is not caught and resolved before index calculation and publication, or if revised data is received after publication, VISTA will review the impact on affected index values. Several factors are taken into consideration in order to decide whether to restate an index including, but not limited to, deviation from published index levels, restatement period(s), and user impact.

If VISTA decides to revise an index value, the reason for the revision together with revised materials will be published in a timely manner. To further promote and maintain the integrity and transparency of VISTA CRT Indices™, VISTA will also publish on a quarterly basis, an Error Report noting the incidences of errors that did not lead to a recalculation of an index value.

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