



**LIETUVOS BANKAS
BANK OF LITHUANIA
FINANCIAL SERVICES AND MARKETS SUPERVISION DEPARTMENT**

Financial Supervision Authority,
Estonia
Latvijas Banka, Latvia

2024-03-06 No S 2024/(34.57.E-3900)-12-1066
[data] No

**Certificate of Approval of a Prospectus
pursuant to Prospectus Regulation (EU) 2017/1129 of the European Parliament and of the
Council
Certificate Reference 441-41**

We hereby certify that the Base Prospectus detailed below has been drawn up pursuant to Prospectus Regulation (EU) 2017/1129 of the European Parliament and of the Council and was approved by us on 5 March 2024

Name of Issuer: UTIISIB UAB "CAPITALICA Z114 REAL ESTATE FUND"

LEI: 89450045YHYZZZHDH8551

Registered Office: Žalgirio g. 114, Vilnius, Republic of Lithuania

Type of Securities: Bonds

National Prospectus Identifier: 2024-441-41

Reference to the annexes of Commission Delegated Regulation 2019/980 used:
Annexes VI and XIV

Name of the Guarantor (if any): N/A

We have authorised, in accordance with Article 18 of Prospectus Regulation (EU) 2017/1129, the omission of the information required under Item 11.1.1 of Annex VI – two-year audited financial statements on the following grounds:

On the grounds of Article 18(1)(c) of Prospectus Regulation (EU) 2017/1129, the issuer was authorised incorporate by reference in the base prospectus the audited financial statements for 2022, together with the comparable unaudited data for 2021 (instead of required two-year audited financial statements). Such a decision was taken on the basis of that the following:

- (a) prior to the authorisation of the issuer to engage in the activity of an investment company (IC) in mid-2022, national legislation did not impose an obligation on the issuer to audit its financial statements;
- (b) when the issuer became an IC, its accounting policy was changed, and the investment property began to be accounted for at fair value based on market value;
- (c) financial statements for the year ending 31 December 2022 were audited (incorporated in the prospectus by reference);

(d) the change in the accounting policy of the issuer was carried out retrospectively (when recalculating the financial data for 2021) and reflected in the audited financial statements for 2022, and the impact of the change in the auditor's 2022 year report.

Attachments:

- 1) Base Prospectus.

Vaidas Cibas

Director

Aurelija Gasiūnienė, phone +370 668 77061, email: agasiuniene@lb.lt

METADUOMENYS

Autoriai	Lietuvos bankas, Gedimino pr. 6, LT-01103 Vilnius
Dokumento pavadinimas	Certificate of Approval of a Prospectus
Dokumento registracijos data ir numeris	S 2024/(34.57.E-3900)-12-1066, 2024-03-06 13:46:09
Dokumento formatas	ADOC-V1.0
Parašas #1	
Parašo galiojimas	GALIOJA
Parašo tipas	pasirašymas
Formatas	XAdES-T
Parašantysis	Vaidas Cibas, Direktorius
Parašymo laikas	2024-03-06T12:34:47+02:00
Sertifikatas	VAIDAS,CIBAS, EID-SK 2016, AS Sertifitseerimiskeskus
Sertifikato galiojimo laikas	2019-05-15 12:07:04 - 2024-05-13 23:59:59
Parašas #2	
Parašo galiojimas	GALIOJA
Parašo tipas	registracija
Formatas	XAdES-T
Parašantysis	Danguolė Jašinskienė, Dokumentų valdymo specialistė
Parašymo laikas	2024-03-06T13:48:26+02:00
Sertifikatas	DANGUOLĖ,JAŠINSKIENĖ, EID-SK 2016, AS Sertifitseerimiskeskus
Sertifikato galiojimo laikas	2020-09-18 11:28:52 - 2025-09-17 23:59:59
Priedai	-
Pridedami dok.	-
Programa	Avilys SDP eDocs
Paieškos nuoroda	https://nds.lbank.lt/ndsdoc/ADMN-59CH74.nsf/(InternalAdmin)/Frameset?OpenDocument&docID=8716E682D52DC4B1C2258AD80040A678
Papildomi metaduomenys	Suformavo Danguolė Jašinskienė, 2024-03-06 13:49:51

[Atsisiųsti metaduomenis](#)