

## Financial audit report

### 1. Summary of audit results

- 1.1 Notices of reservation with their set deadlines
  - 1.1.1 Notices of reservation with their set deadlines relating to the year under review
  - 1.1.2 Notices of reservation with their set deadlines relating to the previous year
- 1.2 Confirmations relating to the annual financial statements and supervisory reporting
  - 1.2.1 Confirmations relating to the annual financial statements
  - 1.2.2 Confirmations relating to supervisory reporting
- 1.3 Confirmations relating to the SFBC's recommendations and formal decisions
- 1.4 Summary statement regarding net assets, financial position and results of operations
- 1.5 Important information

### 2. Audit firm's opinions

- 2.1 Opinion on the organisation and internal control in the preparation of annual and interim financial statements
- 2.2 Valuation of assets and off-balance-sheet exposures and policies on value adjustments and provisions
- 2.3 Budgeting and planning
- 2.4 Response to the previous year's financial audit by the institution's governing bodies

### 3. Net assets, financial position and results of operations

- 3.1 Balance sheet analysis and commentary on net assets and financial position
- 3.2 Analysis of income statement and commentary on income situation
- 3.3 Profitability

### 4. Additional information

### 5. Enclosures

- List of participations, including details of the company name, registered office, business activity, capital stock, equity stake (voting rights/capital), consolidation obligation (yes/no), audit firm, supervisory authority (yes/no; if yes, details of the supervisory authority);
- Calculation of key figures for chapter 3;
- Confirmations relating to Art. 44 and 45 BO  
The points listed in Art. 44 and 45 BO that also apply to securities firms under Art. 8 SESTO-SFBC must be presented in a table enclosed with the financial audit report and annotated with "yes", "no" or "not applicable";
- Other documents and detailed information deemed relevant by the audit firm.