

# GB-A Risk Analysis

Version 01/2025

---

## General data

---

Name of the institution

Authorisation

Supervisory category

Closure of financial year

Audit year (prospective)

Start of reporting period

End of reporting period

Audit firm

Leading auditor - Audit year 2024

## General risk assessment

---

## Risk analysis

Audit area		Audit field	
Corporate Governance		Independence of SICAV and custodian bank	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area		Audit field	
Corporate Governance		Internal audit	
Explanation			
Only applicable in the case of a self-managed SICAV pursuant to Art. 51 para. 1 CISO.			
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area		Audit field	
Internal organisation		Internal organisation and internal control system	
Explanation			
Only applicable in the case of a self-managed SICAV pursuant to Art. 51 para. 1 CISO.			
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area		Audit field	
Internal organisation		Information technology	
Explanation			
Only applicable in the case of a self-managed SICAV pursuant to Art. 51 para. 1 CISO.			
Description of the risk			

Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Control risk	Net risk		Risk ranking (net, top 5)
<input type="text"/>	<input type="text"/>		<input type="text"/>

Audit area	Audit field
Internal organisation	Risk management

Explanation

Only applicable in the case of a self-managed SICAV pursuant to Art. 51 para. 1 CISO.

Description of the risk

Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Control risk	Net risk		Risk ranking (net, top 5)
<input type="text"/>	<input type="text"/>		<input type="text"/>

Audit area	Audit field
Internal organisation	Compliance

Explanation

Only applicable in the case of a self-managed SICAV pursuant to Art. 51 para. 1 CISO.

Description of the risk

Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Control risk	Net risk		Risk ranking (net, top 5)
<input type="text"/>	<input type="text"/>		<input type="text"/>

Audit area	Audit field
Internal organisation	Delegation of tasks / Outsourcing

Description of the risk

Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Control risk	Net risk		Risk ranking (net, top 5)
<input type="text"/>	<input type="text"/>		<input type="text"/>

Audit area	Audit field
Internal organisation	Investment decision process

Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area	Audit field
Internal organisation	Compliance with investment guidelines

Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area	Audit field
Internal organisation	Valuation and NAV calculation

Explanation

Only applicable in the case of a self-managed SICAV pursuant to Art. 51 para. 1 CISO.

Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area	Audit field
Internal organisation	Duties in relation to derivative transactions

Explanation

Only applicable in the case of a self-managed SICAV pursuant to Art. 51 para. 1 CISO.

Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area		Audit field	
Internal organisation		Notification obligations (institution and product level)	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area		Audit field	
Internal organisation		Offering of financial instruments FinSA	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area		Audit field	
Minimum capital and capital adequacy requirements		Minimum capital and capital adequacy requirements	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area		Audit field	
Code of conduct		Anti-money laundering provisions	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area		Audit field	
Code of conduct		Protection of investors' interests CISA	

Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk		Risk ranking (net, top 5)
Audit area		Audit field	
Code of conduct		Conduct rules FinSA	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk		Risk ranking (net, top 5)
Audit area		Audit field	
Code of conduct		Market conduct rules and market integrity	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk		Risk ranking (net, top 5)