

# GB-A Risk Analysis

Version 01/2025

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## General data

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Name of the institution

Authorisation

Custodian bank

Supervisory category

Audit year (prospective)

2025

Start of reporting period

End of reporting period

Audit firm

Leading auditor - Audit year 2024

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## General risk assessment

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## Risk analysis

Audit area		Audit field	
Governance of the custodian bank function		Independence of the custodian bank from the fund management company/SICAV	
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)	

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Audit area		Audit field	
Governance of the custodian bank function		Internal audit	
Explanation			
Related to audits in the area of custodian bank activities.			
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)	

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Audit area		Audit field	
Internal organisation		Internal organisation and internal control system	
Explanation			
Related to audits in the area of custodian bank activities.			
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)	

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Audit area		Audit field	
Internal organisation		Reporting requirements	
Explanation			
Related to audits in the area of custodian bank activities.			

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
Special tasks	Safekeeping of the collective investment scheme's assets and custody of collateral

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
Special tasks	Issue and redemption of units

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
Special tasks	Handling of payment transactions

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
Control tasks	Calculation of the net asset value and issue and redemption prices of the units

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
Control tasks	Investment decisions
Description of the risk	
<input type="text"/>	

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
Control tasks	Appropriation of income
Description of the risk	
<input type="text"/>	

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
Conduct rules	Protection of investor's interest CISA
Description of the risk	
<input type="text"/>	

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
Special duties	Securities lending
Explanation	
If securities lending is permitted.	

Description of the risk
<input type="text"/>

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
Special duties	Repurchase transactions

Explanation

If repurchase transactions are permitted.

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"/>