

GB-A Risk Analysis

Version 01/2025

General data		
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		
General risk assessment		



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)
Audit area		Audit field	
Governance of the custodian	n 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)
Audit area		Audit field	
Audit area Internal organisation		Audit field Internal organisation and internal	ernal control system
			ernal control system
Internal organisation Explanation	a of custodian bank activities.		ernal control system
Internal organisation Explanation	a of custodian bank activities.		ernal control system
Internal organisation Explanation Related to audits in the area	a of custodian bank activities.		ernal control system
Internal organisation Explanation Related to audits in the area	of custodian bank activities. Probability of occurrence		ernal control system Risk ranking (gross, top 5)
Internal organisation Explanation Related to audits in the area Description of the risk Impact/extent	Probability of occurrence	Internal organisation and internal	Risk ranking (gross, top 5)
Internal organisation Explanation Related to audits in the area Description of the risk		Internal organisation and internal	
Internal organisation Explanation Related to audits in the area Description of the risk Impact/extent	Probability of occurrence	Internal organisation and internal	Risk ranking (gross, top 5)
Internal organisation Explanation Related to audits in the area Description of the risk Impact/extent	Probability of occurrence	Internal organisation and internal	Risk ranking (gross, top 5)
Internal organisation Explanation Related to audits in the area Description of the risk Impact/extent Control risk	Probability of occurrence	Internal organisation and internal organisat	Risk ranking (gross, top 5)
Internal organisation Explanation Related to audits in the area Description of the risk Impact/extent Control risk Audit area	Probability of occurrence	Internal organisation and internal organisat	Risk ranking (gross, top 5)
Internal organisation Explanation Related to audits in the area Description of the risk Impact/extent Control risk Audit area Internal organisation Explanation	Probability of occurrence	Internal organisation and internal organisat	Risk ranking (gross, top 5)
Internal organisation Explanation Related to audits in the area Description of the risk Impact/extent Control risk Audit area Internal organisation Explanation	Probability of occurrence Net risk	Internal organisation and internal organisat	Risk ranking (gross, top 5)



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 assets and custody of collate	e investment scheme's eral
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 uni	is
Description of the risk			
Lucia et la contra de la contra del la contra de la contra del la contra de la contra de la contra de la contra de la contra del la contra de la contra del la contra de la contra del la contra dela contra del la contra del la contra del la contra del la contra	Deal al West of a second	Table and the state of the stat	D'al
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control riok	Net risk		Diak ranking (not tan E)
Control risk	Net fisk		Risk ranking (net, top 5)
Audit area		Audit field	
Special tasks		Handling of payment transaction	ctions
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
Control tasks		redemption prices of the uni	
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		Investment decisions	
Description of the risk			
Import/ovtont	Drobability of accurrance	Inharant riak (graca)	Diak ranking (gross ton E)
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk		Risk ranking (net, top 5)
			(100, 100, 100, 100, 100, 100, 100, 100,
Audit area		Audit field	
Control tasks		Appropriation of income	
Description of the risk] [
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	1	Risk ranking (net, top 5)
Audit area		Audit field	
Audit area Conduct rules		Audit field Protection of investor's inter-	est CISA
] [est CISA
Conduct rules] [est CISA
Conduct rules	Probability of occurrence] [est CISA Risk ranking (gross, top 5)
Conduct rules Description of the risk Impact/extent		Protection of investor's inter-	Risk ranking (gross, top 5)
Conduct rules Description of the risk	Probability of occurrence Net risk	Protection of investor's inter-	
Conduct rules Description of the risk Impact/extent		Protection of investor's inter-	Risk ranking (gross, top 5)
Conduct rules Description of the risk Impact/extent Control risk Audit area		Inherent risk (gross) Audit field	Risk ranking (gross, top 5)
Conduct rules Description of the risk Impact/extent Control risk		Inherent risk (gross)	Risk ranking (gross, top 5)
Conduct rules Description of the risk Impact/extent Control risk Audit area Special duties Explanation	Net risk	Inherent risk (gross) Audit field	Risk ranking (gross, top 5)
Conduct rules Description of the risk Impact/extent Control risk Audit area Special duties	Net risk	Inherent risk (gross) Audit field	Risk ranking (gross, top 5)
Conduct rules Description of the risk Impact/extent Control risk Audit area Special duties Explanation	Net risk	Inherent risk (gross) Audit field	Risk ranking (gross, top 5)
Conduct rules Description of the risk Impact/extent Control risk Audit area Special duties Explanation If securities lending is permi	Net risk	Inherent risk (gross) Audit field	Risk ranking (gross, top 5)



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 duties		Repurchase transactions	
Explanation			
If repurchase transactions a	are permitted.		
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)