

#### Audit strategy - DLT trading facilities

Version 02/2025

Base data			
Institut			
Audit firm		Lead auditor	
Start of audit year (prospective	e)	End of audit year (prospective)	
Services according to FinfraG  □ Trading □ Settlement □ Custody  □		d consolidated npany structure) I (holding structure	
Minimum capital, capita  Year of last intervention "audit		versification  Year of last intervention "critical assessment"	
Net risk	Audit depth	Intervention	
Rationale behind the audit stra	ategy / brief description of aud	dit areas	
Liquidity			
Year of last intervention "audit	п	Year of last intervention "critical assessment"	
Net risk	Audit depth	Intervention	
	<del></del>		
Rationale behind the audit stra	ategy / brief description of aud	lit areas	



# Trading: self-regulation and supervision Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas Trade – organisation and guarantee of orderly and transparent trading Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas Compliance with obligations relating to the additional operation of an organised trading facility Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas Admission of participants: operational Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas



#### **Admission of DLT securities and other assets**

Year of last intervention "audit"		Year of last intervention "critical assessment"	
Net risk	Audit depth	Intervention	
Rationale behind the audit strategy / brief description o		on of audit areas	
		cess recovery and management	
Year of last interve	ntion "audit"	Year of last intervention "critical assessment"	
Net risk	Audit depth	Intervention	
Rationale behind the	he audit strategy / brief description	on of audit areas	
<b>Default manag</b> o	ement process ention "audit"	Year of last intervention "critical assessment"	
Net risk	Audit depth	Intervention	
Rationale behind tl	he audit strategy / brief description	on of audit areas	
Pattlam aut			
Settlement			
Year of last interve	ntion "audit"	Year of last intervention "critical assessment"	
	Audit depth	Year of last intervention "critical assessment"  Intervention	
Year of last interve		Intervention	



### **Custody function** Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas Segregation and portability Year of last intervention "critical assessment" Year of last intervention "audit" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas Specific requirements related to the provision of ancillary services Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas Other risks from the legal, litigation and compliance area Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas



#### General rules of conduct Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas Corporate governance Year of last intervention "critical assessment" Year of last intervention "audit" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas Qualitative requirements for the management of operational risks Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas Compliance with obligations relating to the additional operation of an organised trading facility Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention



Rationale behind	the audit strategy / brief descript	ion of audit areas
Compliance w	rith obligations relating to	the additional operation of an organised trading
Year of last interv	ention "audit"	Year of last intervention "critical assessment"
Net risk	Audit depth	Intervention
Rationale behind	the audit strategy / brief descript	ion of audit areas
Compliance w facility  Year of last interv		the additional operation of an organised trading  Year of last intervention "critical assessment"
Net risk	Audit depth	Intervention
Rationale behind	the audit strategy / brief descript	ion of audit areas
Compliance w	rith obligations relating to	the additional operation of an organised trading
Year of last interv	rention "audit"	Year of last intervention "critical assessment"
<del>-</del>	Audit depth	Year of last intervention "critical assessment"  Intervention
Year of last interv	Audit depth	Intervention
Year of last interv		Intervention



# **BCM** (business continuity management) Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas Compliance with obligations relating to the additional operation of an organised trading facility Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas **Outsourcing** Net risk Intervention Element Audit depth Element Audit depth Rationale behind the audit strategy / brief description of audit areas Internal audit function Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Critical assessment



Rationale behind the audit strategy / brief description of audit areas		
Risk control fu	nction	
Year of last interve	ention "audit"	Year of last intervention "critical assessment"
Net risk	Audit depth	Intervention
Rationale behind t	he audit strategy / brief descript	ion of audit areas
Transman bornina t	no addit ottatogy / bitol addolipt	ion of addit areas
Compliance fu	nction	
Year of last intervention "audit"		Year of last intervention "critical assessment"
Year of last interve	ention audit	rear of last intervention critical assessment
Net risk	Audit depth	Intervention
TVOC HOIC	Tradit dopin	
Rationale behind t	he audit strategy / brief descript	ion of audit areas
Compliance wi	th money laundering reg	ulations and other supervisory regulations
Year of last interve	ention "audit"	Year of last intervention "critical assessment"
Net risk	Audit depth	Intervention
Rationale behind t	he audit strategy / brief descript	ion of audit areas
Compliance wi	th reporting duties	
Year of last interve	ention "audit"	Year of last intervention "critical assessment"
Net risk	Audit depth	Intervention
Rationale behind t	he audit strategy / brief descript	ion of audit areas



# Compliance with obligations relating to the additional operation of an organised trading facility

lit"	Year of last intervention "critical assessment"
Audit depth	Intervention
Tradit doptii	
rategy / brief description of	audit areas
at group level	
lit"	Year of last intervention "critical assessment"
Audit denth	Intervention
Critical assessment	THE VEHLIOH
rategy / brief description of	audit areas
sk control and risk mit	igation
lit"	Year of last intervention "critical assessment"
Audit depth	Intervention
rategy / brief description of	audit areas
ek control and rick mit	igation
ok control and risk init	
lit"	Year of last intervention "critical assessment"
Audit dopth	Intervention
Audit deptri	Intervention
rategy / brief description of a	audit areas
	Audit depth  at group level dit"  Audit depth Critical assessment crategy / brief description of  sk control and risk mit dit"  Audit depth



#### **Group internal audit** Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Critical assessment Rationale behind the audit strategy / brief description of audit areas **Group-wide liquidity management measures** Year of last intervention "critical assessment" Year of last intervention "audit" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas Group-wide measures to ensure compliance with capital adequacy and risk diversification requirements Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas Intra-group financing structures and contingent liabilities Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas



### Group functions for risk control and risk mitigation Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas Group functions for risk control and risk mitigation Year of last intervention "critical assessment" Year of last intervention "audit" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas Group functions for risk control and risk mitigation Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention

#### Corporate governance at group level

Rationale behind the audit strategy / brief description of audit areas

Year of last intervention "audit"		Year of last intervention "critical assessment"
Net risk	Audit depth	Intervention
Rationale behind th	ne audit strategy / brief description	on of audit areas



#### Group functions for risk control and risk mitigation Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas Group functions for risk control and risk mitigation Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas Group functions for risk control and risk mitigation Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Audit depth Intervention Rationale behind the audit strategy / brief description of audit areas



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Intervention

Audit depth

Rationale behind the audit strategy / brief description of audit areas

Net risk



#### Group functions for risk control and risk mitigation

Year of last intervention "audit"		Year of last intervention "critical assessment"
Net risk	Audit depth	Intervention
Rationale behind the audit str	rategy / brief description of au	ıdit areas
Group-wide measures supervisory regulations	_	dering and comply with Swiss and foreign
Year of last intervention "aud	it"	Year of last intervention "critical assessment"
Net risk	Audit depth	Intervention
Rationale behind the audit str	rategy / brief description of au	udit areas
		Year of last intervention "critical assessment"  Intervention
Net risk	Audit depth	
Rationale behind the audit st	rategy / brief description of au	idit areas
Additional audit  More rows can be added to the	ne table.	
Audit areas / audit fields		Specific requirements
Legal basis		Audit depth
Audit areas / audit fields		Specific requirements



Legal basis	Audit depth



#### ex ante cost/hours estimation

ex ante cost/hours estimat	ion basic audits aggregated	
Total audit hours for audit ar	eas:	
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
		]
Total other hours (planning,	reporting, quality assurance etc.):	_
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
Hourly rat in CHF:		
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
		7
Total expenses for basic aud	dit in CHF:	
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
		7
ex ante cost/hours estimat	ion additional audits aggregated	
Total audit hours for addition	aal audits:	
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
Total other hours (planning,	reporting, quality assurance etc.):	
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
		7
Hourly rat in CHF:		_
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
		]
Total expenses for additional	l audits in CHF:	_
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team