

# Audit strategy - Financial market infrastructures

Version 01/2025

| Base data   |                |                    |   |                           |                              |
|---|----------------|--------------------|---|---------------------------|------------------------------|
| Institut  |                |                    |   | Supervisory categ         | ory                          |
|   |                |                    |   |                           |                              |
| Audit firm  |                |                    |   | Lead auditor              |                              |
|   |                |                    |   |                           |                              |
| Start of audit yea  | r (prospective | <del>)</del>       |   | End of audit year (       | (prospective)                |
|   |                |                    |   |                           |                              |
| _evel   |                |                    | Financial market in                               | frastructure type         | Additional audit             |
| O Single-entity level O Group-level (holding structure /atypical structure)  O Central counterp O Central securitie O Trade repository O Payment system |                | es depository<br>y | ○ Yes ○ No  |                           |                              |
|   | <del>-</del>   |                    | acy and risk di                                   |                           |                              |
| Year of last interv   | /ention "audit |                    |   | Year of last interve      | ention "critical assessment" |
| Net risk  |                | Audit dep          | th  | Intervention              |                              |
|   |                |                    |   |                           |                              |
| Rationale behind  | the audit stra | itegy / bri        | ef description of au                              | dit areas                 |                              |
|   |                |                    |   |                           |                              |
| Ex ante cost/hou  | ure actimatic  | \n                 |   |                           |                              |
|   |                |                    | area in accordance with                           | the audit strategy should | d be indicated.              |
| Audit hours for audit area Partner  Director  Audit hours for audit Manager/Manager/  |                |                    | Audit hours for audit area Senior /Assistant/Team |                           |                              |
|   |                |                    |   |                           |                              |
| _iquidity   |                |                    |   |                           |                              |
| -   | vention "audit | 1                  |   | Year of last interve      | ention "critical assessment" |
| <b>_iquidity</b> Year of last interv  |                | "<br>Audit dep     | fh  | Year of last interve      | ention "critical assessment" |



| Rationale behind the   | e audit strategy / br    | ief description of aud                  | dit areas                                       |  |
|--|--------------------------|---|---|--|
| Ex ante cost/hours   | s estimation             |   |   |  |
| The audit hours that can   | be allocated to the audi | area in accordance with                 | the audit strategy should                       | be indicated.  |
|  |                          | Audit hours for aud<br>Manager/Manager/ | lit area Senior<br>'Assistant Manager           | Audit hours for audit area Senior<br>/Assistant/Team |
|  |                          |   |   |  |
| Self-regulation  | and organizatio          | n of trading                            |   |  |
| Year of last interver  | ntion "audit"            |   | Year of last interve                            | ntion "critical assessment"                          |
|  |                          |   |   |  |
| Net risk   | Audit de                 | oth                                     | Intervention                                    |  |
|  |                          |   |   |  |
| Rationale behind the   | e audit strategy / br    | ief description of aud                  | dit areas                                       |  |
| /Director  |                          |   | lit area Senior<br>'Assistant Manager           | Audit hours for audit area Senior /Assistant/Team    |
| Assurance of pi  | roper and trans          | parent trading                          |   |  |
| Year of last interver  | ntion "audit"            |   | Year of last intervention "critical assessment" |  |
| Net risk   | Audit de                 | oth                                     | Intervention                                    |  |
| Rationale behind th  | e audit strategy / br    | ief description of aud                  | l Ldit areas                                    |  |
| Ex ante cost/hours   | s estimation             |   |   |  |
| The audit hours that can   | he allocated to the audi | area in accordance with                 | the audit strategy should                       | be indicated.  |
| The audit hours that can be allocated to the audit area in accordance with a Audit hours for audit area Partner  Audit hours for audit area Partner  Audit hours for audit hou |                          |   |   |  |
| Audit hours for audi<br>/Director  |                          | Audit hours for aud<br>Manager/Manager/ |   | Audit hours for audit area Senior /Assistant/Team    |



### Reporting office and trade supervision 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 Ex ante cost/hours estimation The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated. Audit hours for audit area Partner Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager /Assistant/Team Admission and monitoring of participants 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 Ex ante cost/hours estimation The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated. Audit hours for audit area Partner Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager / Assistant/Team Admission of securities and supervision of issuers 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

### Ex ante cost/hours estimation



The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated. Audit hours for audit area Partner Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager /Assistant/Team Risk models collateral and margin 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 Ex ante cost/hours estimation The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated. Audit hours for audit area Partner Audit hours for audit area Senior Audit hours for audit area Senior Manager/Manager/Assistant Manager /Assistant/Team /Director Collateral and margin management: process recovery and management 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 Ex ante cost/hours estimation The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated. Audit hours for audit area Partner Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager / Assistant/Team Interoperability Year of last intervention "audit" Year of last intervention "critical assessment"



| Net risk                              | Audit de              | oth                  | Intervention                                  |  |
|---------------------------------------|-----------------------|----------------------|---|--|
|                                       |                       |                      |   |  |
| Rationale behind the a                | udit strategy / bi    | ief description c    | of audit areas                                |  |
|                                       |                       |                      |   |  |
| Ex ante cost/hours es                 | stimation             |                      |   |  |
| The audit hours that can be           | allocated to the audi | t area in accordance | e with the audit strategy should              | be indicated.  |
| Audit hours for audit ar<br>/Director |                       |                      | r audit area Senior<br>ager/Assistant Manager | Audit hours for audit area Senior /Assistant/Team    |
|                                       |                       |                      |   |  |
| Default manageme                      | <u>-</u>              |                      |   |  |
| Year of last intervention             | n "audit"             |                      | Year of last interve                          | ntion "critical assessment"                          |
| N                                     | A 114 1               |                      |   |  |
| Net risk                              | Audit de              | oth                  | Intervention                                  |  |
| Dationale babied the e                |                       | infolonomintino o    |   |  |
| Rationale behind the a                | udit strategy / bi    | ter description of   | or audit areas                                |  |
|                                       |                       |                      |   |  |
| Ex ante cost/hours es                 | stimation             |                      |   |  |
| The audit hours that can be           | allocated to the audi | t area in accordance | e with the audit strategy should              | be indicated.  |
| Audit hours for audit ar<br>/Director | ea Partner            |                      | r audit area Senior<br>ager/Assistant Manager | Audit hours for audit area Senior<br>/Assistant/Team |
|                                       |                       |                      |   |  |
|                                       |                       |                      |   |  |
| nvestment portfo                      | lio                   |                      |   |  |
| ·                                     |                       |                      |   |  |
| Year of last intervention "audit"     |                       |                      | Year of last interve                          | ntion "critical assessment"                          |
|                                       |                       |                      |   |  |
| Net risk                              | Audit de              | oth                  | Intervention                                  |  |
|                                       |                       |                      |   |  |
| Rationale behind the a                | udit strategy / bi    | ief description of   | of audit areas                                |  |
|                                       |                       |                      |   |  |

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.



|   |                | Audit hours for aud Manager/Manager/    |                                     | Audit hours for audit area Senior /Assistant/Team |  |
|---|----------------|---|-------------------------------------|---|--|
|   |                |   |                                     |   |  |
|   |                |   |                                     |   |  |
| Settlement                              |                |   |                                     |   |  |
| Year of last intervention "aud          | it"            |   | Year of last interve                | ntion "critical assessment"                       |  |
| Net risk                                | Audit dep      | th                                      | Intervention                        |   |  |
|   |                |   |                                     |   |  |
| Rationale behind the audit str          | ategy / bri    | ef description of aud                   | dit areas                           |   |  |
|   |                |   |                                     |   |  |
| Ex ante cost/hours estimati             | ion            |   |                                     |   |  |
| The audit hours that can be allocated   | d to the audit | area in accordance with                 | the audit strategy should           | be indicated.                                     |  |
| Audit hours for audit area Par/Director | rtner          | Audit hours for aud<br>Manager/Manager/ | it area Senior<br>Assistant Manager | Audit hours for audit area Senior /Assistant/Team |  |
|   |                |   |                                     |   |  |
|   |                |   |                                     |   |  |
| Custody function                        |                |   |                                     |   |  |
| Year of last intervention "aud          | it"            |   | Year of last interver               | ntion "critical assessment"                       |  |
|   |                |   |                                     |   |  |
| Net risk                                | Audit dep      | th                                      | Intervention                        |   |  |
|   |                |   |                                     |   |  |
| Rationale behind the audit str          | ategy / bri    | ef description of aud                   | dit areas                           |   |  |
|   |                |   |                                     |   |  |
| Ex ante cost/hours estimati             | ion            |   |                                     |   |  |
| The audit hours that can be allocated   | d to the audit | area in accordance with                 | the audit strategy should           | be indicated.                                     |  |
| Audit hours for audit area Par/Director | rtner          | Audit hours for aud<br>Manager/Manager/ |                                     | Audit hours for audit area Senior /Assistant/Team |  |
|   |                |   |                                     |   |  |
|   |                |   |                                     |   |  |
| Segregation and portal                  | oilitv         |   |                                     |   |  |
|   |                |   |                                     |   |  |
| Year of last intervention "aud          | <u>ιτ"</u>     |   | Year of last intervel               | ntion "critical assessment"                       |  |
|   |                |   |                                     |   |  |



| Net risk                           | Audit de                 | pth  | Intervention                               |  |  |
|------------------------------------|--------------------------|--|--|--|--|
|                                    |                          |  |  |  |  |
| Rationale behind the               | e audit strategy / br    | rief description of  | audit areas                                |  |  |
|                                    |                          |  |  |  |  |
| Ex ante cost/hours                 | estimation               |  |  |  |  |
| The audit hours that can           | be allocated to the audi | t area in accordance v   | with the audit strategy should             | be indicated.  |  |
| Audit hours for audit<br>/Director | area Partner             | Audit hours for audit area Senior<br>Manager/Manager/Assistant Manager |  | Audit hours for audit area Senior<br>/Assistant/Team |  |
|                                    |                          | ]  |  | ]  |  |
| Data manageme                      | -                        | itory  |  |  |  |
| Year of last interven              | tion "audit"             |  | Year of last interve                       | ention "critical assessment"                         |  |
| N                                  | A 15 1                   | d  |  |  |  |
| Net risk                           | Audit de                 | oth  | Intervention                               | Intervention   |  |
| Dada sala kakis dika               |                          | dat da a adata a at  | - Pt                                       |  |  |
| Rationale behind the               | e audit strategy / br    | rief description of  | audit areas                                |  |  |
|                                    |                          |  |  |  |  |
| Ex ante cost/hours                 | estimation               |  |  |  |  |
| The audit hours that can           | be allocated to the audi | t area in accordance v   | with the audit strategy should             | be indicated.  |  |
| Audit hours for audit<br>/Director | area Partner             |  | audit area Senior<br>ger/Assistant Manager | Audit hours for audit area Senior /Assistant/Team    |  |
|                                    |                          |  |  |  |  |
|                                    |                          | -  |  |  |  |
| Specific require                   | ments related            | to the provision   | on of ancillary ser                        | vices  |  |
| Year of last intervention "audit"  |                          |  | Year of last interve                       | ention "critical assessment"                         |  |
|                                    |                          |  |  |  |  |
| Net risk                           | Audit de                 | oth  | Intervention                               |  |  |
|                                    |                          |  |  |  |  |
| Rationale behind the               | e audit strategy / br    | rief description of  | audit areas                                |  |  |
|                                    |                          |  |  |  |  |
|                                    |                          | · · · · · · · · · · · · · · · · · · ·                                  |  | <del></del>  |  |

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.



| Audit hours for audit area Pa<br>/Director  | rtner          | Audit hours for aud<br>Manager/Manager/ |                           | Audit hours for audit area Senior /Assistant/Team |  |
|---|----------------|---|---------------------------|---|--|
|   |                |   |                           |   |  |
|   |                |   |                           |   |  |
| Other risks from the leg                    | gal, litiga    | ation and compl                         | iance area                |   |  |
| Year of last intervention "aud              | it"            |   | Year of last interver     | ntion "critical assessment"                       |  |
| Net risk                                    | Audit dep      | oth                                     | Intervention              |   |  |
|   |                |   |                           |   |  |
| Rationale behind the audit str              | rategy / bri   | ef description of aud                   | dit areas                 |   |  |
|   |                |   |                           |   |  |
| Ex ante cost/hours estimat                  |                |   |                           |   |  |
| The audit hours that can be allocated       |                |   |                           |   |  |
| Audit hours for audit area Par/<br>Director | rtner          | Audit hours for aud<br>Manager/Manager/ |                           | Audit hours for audit area Senior /Assistant/Team |  |
|   |                |   |                           |   |  |
|   |                |   |                           |   |  |
| General rules of condu                      | ct             |   |                           |   |  |
| Year of last intervention "aud              | it"            |   | Year of last interver     | ntion "critical assessment"                       |  |
|   |                |   |                           |   |  |
| Net risk                                    | Audit dep      | oth                                     | Intervention              |   |  |
|   |                |   |                           |   |  |
| Rationale behind the audit str              | rategy / bri   | ef description of aud                   | dit areas                 |   |  |
|   |                |   |                           |   |  |
| Ex ante cost/hours estimat                  | ion            |   |                           |   |  |
| The audit hours that can be allocated       | d to the audit | area in accordance with                 | the audit strategy should | be indicated.                                     |  |
| Audit hours for audit area Par/Director     | rtner          | Audit hours for aud<br>Manager/Manager/ |                           | Audit hours for audit area Senior /Assistant/Team |  |
|   |                |   |                           |   |  |
|   |                |   |                           |   |  |
| Corporate governance                        |                |   |                           |   |  |
| Year of last intervention "aud              | it"            |   | Year of last interver     | ntion "critical assessment"                       |  |
|   |                |   |                           |   |  |
|   |                |   |                           |   |  |



| Net risk  | Audit dep              | oth                                 | Intervention              |   |
|---|------------------------|-------------------------------------|---------------------------|---|
|   |                        |                                     |                           |   |
| Rationale behind the a  | audit strategy / bri   | ef description of au                | dit areas                 |   |
|   |                        |                                     |                           |   |
| Ex anto acat/bauro a  | otimotion              |                                     |                           |   |
| Ex ante cost/hours e The audit hours that can be                          |                        | area in accordance with             | the audit strategy should | he indicated                                      |
|   |                        |                                     | -                         |   |
| Audit hours for audit a /Director   | rea Partner            | Audit hours for aud Manager/Manager | Assistant Manager         | Audit hours for audit area Senior /Assistant/Team |
|   |                        | <u> </u>                            |                           |   |
|   |                        |                                     |                           |   |
|   |                        |                                     |                           |   |
| Overarching oper  | ational risk m         | anagement                           |                           |   |
| Year of last intervention   | nn "audit"             |                                     | Vear of last interve      | ntion "critical assessment"                       |
| Tear or last intervention   | n addit                |                                     | Tear or last interve      | THIOT CHICAL ASSESSMENT                           |
| Net risk  | Audit dep              |                                     | Intervention              |   |
| THO CHOICE  | 7 dan dep              | 7411                                |                           |   |
| Rationale behind the a  | audit strategy / bri   | of description of au                | dit areas                 |   |
| Trationale bening the a   | dulit strategy / bit   | er description or ad                | uit areas                 |   |
|   |                        |                                     |                           |   |
| Ex ante cost/hours e  | stimation              |                                     |                           |   |
| The audit hours that can be   | allocated to the audit | area in accordance with             | the audit strategy should | be indicated.                                     |
| Audit hours for audit a   | rea Partner            | Audit hours for aud                 |                           | Audit hours for audit area Senior                 |
| /Director   |                        | Manager/Manager/Assistant Manager   |                           | /Assistant/Team                                   |
|   |                        |                                     |                           |   |
|   |                        |                                     |                           |   |
| Internal organisat  | ion / ICS              |                                     |                           |   |
|   |                        |                                     |                           |   |
| Year of last intervention   | on "audit"             |                                     | Year of last interve      | ntion "critical assessment"                       |
|   |                        |                                     |                           |   |
| Net risk  | Audit dep              | th                                  | Intervention              |   |
|   |                        |                                     |                           |   |
| ☐ Adequacy of the over responsibilities and                               |                        | anisation (organisa-                | tional structure, segr    | egation of duties, job descriptions,              |
| ☐ Adequacy of the in  | ternal directives (    |                                     |                           | dic review and approval process, etc.)            |
| and reporting, impl   | ementation of cor      | ntrols)                             |                           | essment, measurement, monitoring                  |
| <ul> <li>□ Measures to adequ</li> <li>□ Internal reporting (or</li> </ul> |                        |                                     |                           | nemes) and corporate governance disclosures       |
| □ Risk policy and prir □ Other element                                    |                        |                                     |                           |   |
| - Other element   |                        |                                     |                           |   |



| Description other eleme   | ent:                  |   |                           |  |
|---|-----------------------|---|---------------------------|--|
|   |                       |   |                           |  |
| Rationale behind the au   | ıdit strategy / bri   | ef description of aud                   | dit areas                 |  |
|   |                       |   |                           |  |
| Ex ante cost/hours est  | timation              |   |                           |  |
| The audit hours that can be a   | llocated to the audit | area in accordance with                 | the audit strategy should | be indicated.  |
| Audit hours for audit are /Director   | ea Partner            |   |                           | Audit hours for audit area Senior /Assistant/Team    |
|   |                       |   |                           |  |
| ICT risk manageme   | ent                   |   |                           |  |
| Year of last intervention   |                       |   | Year of last interve      | ntion "critical assessment"                          |
|   |                       |   |                           |  |
| Net risk  | Audit dep             | th                                      | Intervention              |  |
|   |                       |   |                           |  |
| □ ICT strategy and gov<br>□ Change managemen<br>□ ICT operations (run,<br>□ Incident managemen<br>□ Other element | nt<br>maintenance)    |   |                           |  |
| Description other eleme   | ent:                  |   |                           |  |
|   |                       |   |                           |  |
| Rationale behind the au   | idit strategy / bri   | ef description of aud                   | dit areas                 |  |
| Ex ante cost/hours es   | timation              |   |                           |  |
| The audit hours that can be a   |                       | area in accordance with                 | the audit strategy should | be indicated.  |
| Audit hours for audit are<br>/Director  | ea Partner            | Audit hours for aud<br>Manager/Manager/ |                           | Audit hours for audit area Senior<br>/Assistant/Team |
|   |                       |   |                           |  |
| O I am atal   |                       |   |                           |  |
| Cyber risk manage   | ment                  |   |                           |  |
| Year of last intervention   | "audit"               |   | Year of last interve      | ntion "critical assessment"                          |
| Net risk  | Audit dep             | th                                      | Intervention              |  |
|   |                       |   |                           |  |



| Rationale behind the audit strat                           | tegy / brie   | ef description of aud   | it areas                 |  |
|--|---------------|---|--------------------------|--|
| Ex ante cost/hours estimation                              | n             |   |                          |  |
| The audit hours that can be allocated to                   | o the audit a | area in accordance with t   | he audit strategy should | be indicated.  |
| Audit hours for audit area Partner /Director               |               | Audit hours for audi<br>Manager/Manager/                              |                          | Audit hours for audit area Senior<br>/Assistant/Team             |
|  |               |   |                          |  |
| Critical data risk manage                                  | ement         |   |                          |  |
| Year of last intervention "audit"                          |               |   | Year of last interve     | ntion "critical assessment"                                      |
| Net risk A   | Audit dept    | th  | Intervention             |  |
|  |               |   |                          |  |
| Rationale behind the audit strat                           | tegy / brie   | ef description of aud   | it areas                 |  |
|  |               |   |                          |  |
|  |               | area in accordance with t<br>Audit hours for audi<br>Manager/Manager/ | t area Senior            | be indicated.  Audit hours for audit area Senior /Assistant/Team |
| BCM (business continuit  Year of last intervention "audit" |               | agement)  | Year of last interve     | ntion "critical assessment"                                      |
|  |               |   |                          |  |
| Net risk A   | Audit dept    | th  | Intervention             |  |
| Rationale behind the audit strat                           | tegy / brie   | ef description of aud   | it areas                 |  |
| Ex ante cost/hours estimation                              | n             |   |                          |  |
| The audit hours that can be allocated to                   | o the audit a | area in accordance with t   | he audit strategy should | be indicated.  |
| Audit hours for audit area Partn<br>/Director              |               | Audit hours for audi<br>Manager/Manager/A                             |                          | Audit hours for audit area Senior<br>/Assistant/Team             |
|  |               |   |                          |  |



### **Operational resilience**

| Year of last intervention "audit"                                |                |   | Year of last interver     | ntion "critical assessment"                       |
|--|----------------|---|---------------------------|---|
| Net risk   | Audit dep      | oth                                     | Intervention              |   |
|  |                |   |                           |   |
| Rationale behind the audit st                                    | rategy / bri   | ef description of aud                   | lit areas                 |   |
|  |                |   |                           |   |
| Ex ante cost/hours estimat                                       | ion            |   |                           |   |
| The audit hours that can be allocated                            | d to the audit | area in accordance with                 | the audit strategy should | be indicated.                                     |
| Audit hours for audit area Pa<br>/Director                       | rtner          | Audit hours for aud<br>Manager/Manager/ |                           | Audit hours for audit area Senior /Assistant/Team |
|  |                |   |                           |   |
| Outsourcing Net risk   |                |   | Intervention              |   |
| Element  |                |   |                           | Audit depth                                       |
|  |                |   |                           |   |
| Element  |                |   |                           | Audit depth                                       |
|  |                |   |                           |   |
| Rationale behind the audit st                                    | rategy / bri   | ef description of aud                   | lit areas                 |   |
| Ex ante cost/hours estimat The audit hours that can be allocated |                | area in accordance with                 | the audit strategy should | be indicated.                                     |
| Audit hours for audit area Pa<br>/Director                       | rtner          | Audit hours for aud<br>Manager/Manager/ |                           | Audit hours for audit area Senior /Assistant/Team |
|  |                |   |                           |   |
| Internal audit function  |                |   |                           |   |
|  |                |   |                           |   |
| Year of last intervention "aud                                   | it"            |   | Year of last interver     | ntion "critical assessment"                       |
| Net risk   | Audit dep      | oth                                     | Intervention              |   |
|  |                |   |                           |   |



|                                 | e audit strategy / br              | •  | air areas  |  |
|---------------------------------|------------------------------------|--|--|--|
| Ex ante cost/hour               | s estimation                       |  |  |  |
| The audit hours that car        | be allocated to the audi           | area in accordance with                        | the audit strategy should                          | be indicated.  |
|                                 |                                    | Audit hours for aud<br>Manager/Manager         | dit area Senior<br>/Assistant Manager              | Audit hours for audit area Senior /Assistant/Team    |
|                                 |                                    |  |  |  |
| Risk control fu                 | nction                             |  |  |  |
| Year of last interve            | ntion "audit"                      |  | Year of last interve                               | ntion "critical assessment"                          |
|                                 |                                    |  |  |  |
| Net risk                        | Audit de                           | oth  | Intervention                                       |  |
|                                 |                                    |  | <u></u>  |  |
| Rationale behind th             | e audit strategy / br              | ief description of au                          | dit areas  |  |
| /Director                       |                                    |  | dit area Senior<br>:/Assistant Manager             | Audit hours for audit area Senior<br>/Assistant/Team |
| Year of last interve            | ntion "audit"                      |  |  |  |
| rear or last intervention addit |                                    | Year of last interve                           | ntion "critical assessment"                        |  |
|                                 |                                    |  | Year of last interve                               | ntion "critical assessment"                          |
| Net risk                        | Audit de                           | oth  | Year of last interve                               | ntion "critical assessment"                          |
| Net risk                        | Audit de                           | oth  |  | ntion "critical assessment"                          |
|                                 | Audit de<br>Le audit strategy / br |  | Intervention                                       | ntion "critical assessment"                          |
| Net risk  Rationale behind the  | ne audit strategy / br             |  | Intervention                                       | ntion "critical assessment"                          |
| Rationale behind the            | ne audit strategy / br             | ief description of au                          | Intervention                                       |  |
| Rationale behind the            | ne audit strategy / br             | ief description of au tarea in accordance with | Intervention  dit areas  the audit strategy should |  |



## Compliance with money laundering regulations

| Year of last intervention "audit"   |   | Year of last intervention "critical assessment" |  |  |
|---|---|---|--|--|
| Net risk Audit dep  | Audit depth                             |   |  |  |
| Rationale behind the audit strategy / bri   | ef description of aud                   | dit areas                                       |  |  |
| Ex ante cost/hours estimation   | area in accordance with                 | the audit etrategy should                       | ha indicated   |  |
| The audit hours that can be allocated to the audit Audit hours for audit area Partner /Director | Audit hours for aud                     |   | Audit hours for audit area Senior /Assistant/Team    |  |
| Compliance with reporting duti  | es                                      |   |  |  |
| Year of last intervention "audit"   |   | Year of last interver                           | ntion "critical assessment"                          |  |
| Net risk Audit dep  | oth                                     | Intervention                                    |  |  |
| Rationale behind the audit strategy / bri   | ef description of aud                   | dit areas                                       |  |  |
| Ex ante cost/hours estimation The audit hours that can be allocated to the audit                | area in accordance with                 | the audit strategy should                       | be indicated.  |  |
| Audit hours for audit area Partner<br>/Director   | Audit hours for aud<br>Manager/Manager/ | it area Senior<br>Assistant Manager             | Audit hours for audit area Senior<br>/Assistant/Team |  |
| Compliance with obligations re  | elating to the ad                       | ditional operation                              | on of an organised trading                           |  |
| facility  |   |   |  |  |
| Year of last intervention "audit"   |   | Year of last interver                           | ntion "critical assessment"                          |  |
| Net risk Audit dep  | oth                                     | Intervention                                    |  |  |
| Rationale behind the audit strategy / bri   | ef description of aud                   | dit areas                                       |  |  |



| The audit hours that can be allocated        | d to the audit | area in accordance with  | the audit strategy should   | be indicated.                                     |
|--|----------------|--|-----------------------------|---|
| Audit hours for audit area Partner /Director |                | Audit hours for audit area Senior<br>Manager/Manager/Assistant Manager |                             | Audit hours for audit area Senior /Assistant/Team |
|  |                |  |                             |   |
|  |                |  |                             |   |
| Corporate governance                         | at grou        | o level  |                             |   |
| Year of last intervention "aud               | it"            |  | Year of last interve        | ntion "critical assessment"                       |
|  |                |  |                             |   |
| Net risk                                     | Audit der      | oth  | Intervention                |   |
|  |                |  |                             |   |
| Rationale behind the audit st                | rategy / br    | ief description of aud   | dit areas                   |   |
|  |                |  |                             |   |
| Ex ante cost/hours estimat                   | ion            |  |                             |   |
| The audit hours that can be allocated        |                | area in accordance with  | the audit strategy should   | be indicated.                                     |
| Audit hours for audit area Pa<br>/Director   |                | Audit hours for aud<br>Manager/Manager/                                | it area Senior              | Audit hours for audit area Senior /Assistant/Team |
|  |                |  |                             |   |
|  |                |  |                             |   |
| Crown functions for vis                      | le a a mére    | al and vials with  | etion. Diek sont            | ral function                                      |
| Group functions for ris                      | K Contro       | n and risk mitig   | ation: Risk cont            | rortunction                                       |
| Year of last intervention "audit"            |                | Year of last interve   | ntion "critical assessment" |   |
|  |                |  |                             |   |
| Net risk Audit depth                         |                | Intervention   |                             |   |
|  |                |  |                             |   |
| Rationale behind the audit st                | rategy / br    | ief description of aud   | dit areas                   |   |
|  |                |  |                             |   |
| Ex ante cost/hours estimat                   | ion            |  |                             |   |
| The audit hours that can be allocated        |                | area in accordance with  | the audit strategy should   | be indicated.                                     |
| Audit hours for audit area Pa                |                | Audit hours for aud  |                             | Audit hours for audit area Senior                 |
|  |                | Manager/Manager/   |                             | /Assistant/Team                                   |
|  |                |  |                             |   |
|  |                |  |                             |   |



### Group functions for risk control and risk mitigation: Compliance function

| Manager/Manager/Assistant Manager /Assistant/Team  Group internal audit  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  Ex ante cost/hours estimation  The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.   | Year of last intervention "audit" |                      |                          | Year of last interve        | ntion "critical assessment"                       |
|--|-----------------------------------|----------------------|--------------------------|-----------------------------|---|
| Ex ante cost/hours estimation  The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.  Audit hours for audit area Partner Audit hours for audit area Senior Audit hours for audit area Partner  Ex ante cost/hours estimation The audit hours for audit area Partner Audit hours for audit area Senior   | Net risk                          | Audit depth          |                          | Intervention                |   |
| The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.  Audit hours for audit area Partner Audit hours for audit area Senior /Assistant/Team /Assi | Rationale behind the audi         | strategy / br        | ief description of aud   | dit areas                   |   |
| Audit hours for audit area Partner /Director  Manager/Manager/Assistant Manager /Assistant/Team  Group internal audit  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  Ex ante cost/hours estimation  The audit hours for audit area Partner  Audit hours for audit area Senior  Audit hours for audit hours for audit area Senior   | Ex ante cost/hours estin          | nation               |                          |                             |   |
| /Director Manager/Manager/Assistant Manager /Assistant/Team  Group internal audit  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  Ex ante cost/hours estimation  The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.  Audit hours for audit area Partner Audit hours for audit area Senior Audit hours for audit area Senior   | The audit hours that can be alloc | ated to the audit    | area in accordance with  | the audit strategy should   | be indicated.                                     |
| Year of last intervention "audit"  Net risk  Audit depth  Intervention  Rationale behind the audit strategy / brief description of audit areas  Ex ante cost/hours estimation  The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.  Audit hours for audit area Partner  Audit hours for audit area Senior  Audit hours for audit area Senior  |                                   | Partner              |                          |                             | Audit hours for audit area Senior /Assistant/Team |
| Net risk  Audit depth  Intervention  Rationale behind the audit strategy / brief description of audit areas  Ex ante cost/hours estimation  The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.  Audit hours for audit area Partner  Audit hours for audit area Senior  Audit hours for audit area Senior   |                                   |                      |                          |                             |   |
| Net risk  Audit depth  Intervention  Rationale behind the audit strategy / brief description of audit areas  Ex ante cost/hours estimation  The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.  Audit hours for audit area Partner  Audit hours for audit area Senior  Audit hours for audit area Senior   | Group internal audit              |                      |                          |                             |   |
| Rationale behind the audit strategy / brief description of audit areas  Ex ante cost/hours estimation  The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.  Audit hours for audit area Partner  Audit hours for audit area Senior  Audit hours for audit area Senior  | Year of last intervention "a      | udit"                |                          | Year of last interve        | ntion "critical assessment"                       |
| Ex ante cost/hours estimation  The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.  Audit hours for audit area Partner  Audit hours for audit area Senior  Audit hours for audit area Senior  | Net risk                          | Audit dep            | oth                      | Intervention                |   |
| The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.  Audit hours for audit area Partner  Audit hours for audit area Senior  Audit hours for audit area Senior   | Rationale behind the audi         | strategy / br        | ief description of aud   | dit areas                   |   |
| Audit hours for audit area Partner Audit hours for audit area Senior Audit hours for audit area Senio  |                                   |                      | corpo in appardance with | the guidit etrategy should  | ha indicated                                      |
|  | Audit hours for audit area        |                      | Audit hours for aud      | it area Senior              | Audit hours for audit area Senior                 |
| Group-wide liquidity management measures   | Group-wide liquidity              | managem              | ent measures             |                             |   |
| Year of last intervention "audit"  Year of last intervention "critical assessment"   | Year of last intervention "audit" |                      | Year of last interve     | ntion "critical assessment" |   |
| Net risk Audit depth Intervention  | Net risk                          | Net risk Audit depth |                          | Intervention                |   |
|  |                                   |                      |                          |                             |   |
| Rationale behind the audit strategy / brief description of audit areas   | Rationale behind the audi         | strategy / br        | ief description of aud   | dit areas                   |   |

Ex ante cost/hours estimation



The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated. Audit hours for audit area Partner Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager /Assistant/Team Compliance with capital adequacy and risk diversification requirements at group level 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 Ex ante cost/hours estimation The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated. Audit hours for audit area Partner Audit hours for audit area Senior Audit hours for audit area Senior Manager/Manager/Assistant Manager /Assistant/Team /Director 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 Ex ante cost/hours estimation The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated. Audit hours for audit area Senior Audit hours for audit area Partner Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager / Assistant/Team Credit risks at group level Year of last intervention "audit" Year of last intervention "critical assessment"



| Net risk  | Audit de              | pth                       | Intervention   |                             |  |
|---|-----------------------|---------------------------|--|-----------------------------|--|
|   |                       |                           |  |                             |  |
| Rationale behind the a  | audit strategy / bi   | rief description of aud   | dit areas  |                             |  |
|   |                       |                           |  |                             |  |
| Ex ante cost/hours e  | stimation             |                           |  |                             |  |
| The audit hours that can be   | allocated to the audi | t area in accordance with | the audit strategy should                            | be indicated.               |  |
| Audit hours for audit area Partner Audit hours for audit Audit hours for audit Manager/Manager/   |                       |                           | Audit hours for audit area Senior<br>/Assistant/Team |                             |  |
|   |                       |                           |  |                             |  |
|   |                       |                           |  |                             |  |
| Market risks at gr  | oup level             |                           |  |                             |  |
| Year of last intervention   | on "audit"            |                           | Year of last interver                                | ntion "critical assessment" |  |
|   |                       |                           |  |                             |  |
| Net risk  | Audit de              | pth                       | Intervention   |                             |  |
|   |                       |                           |  |                             |  |
| Rationale behind the a  | audit strategy / bi   | rief description of aud   | dit areas  |                             |  |
|   |                       |                           |  |                             |  |
| Ex ante cost/hours e  | stimation             |                           |  |                             |  |
| The audit hours that can be   | allocated to the audi | t area in accordance with | the audit strategy should                            | be indicated.               |  |
| Audit hours for audit area Partner /Director  Audit hours for |                       |                           | Audit hours for audit area Senior /Assistant/Team    |                             |  |
|   |                       |                           |  |                             |  |
|   |                       | _                         |  |                             |  |
| Legal risks at gro  | up level              |                           |  |                             |  |
|   | •                     |                           |  |                             |  |
| Year of last intervention "audit"   |                       |                           | Year of last intervention "critical assessment"      |                             |  |
|   |                       |                           |  |                             |  |
| Net risk  | Audit de              | ptn                       | Intervention   |                             |  |
| Detionals habited the   | andit atrata and / ha | inf denovirties of -      | L  |                             |  |
| Rationale behind the a  | audit strategy / bi   | ter description of aud    | areas  |                             |  |
|   |                       |                           |  |                             |  |

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.



| Audit hours for audit area Partner  Director  Audit hours for aud  Manager/Manager/  |   |   | Audit hours for audit area Senior<br>/Assistant/Team  |   |  |
|--|---|---|---|---|--|
|  |   |   |   |   |  |
|  |   |   |   |   |  |
| General rules of conduc  | t at gro                                    | oup level   |   |   |  |
| Year of last intervention "audit"  |   |   | Year of last interve  | ntion "critical assessment"                       |  |
| Net risk A   | Audit dep                                   | th  | Intervention  |   |  |
|  |   |   |   |   |  |
| Rationale behind the audit stra  | tegy / bri                                  | ef description of aud   | dit areas   |   |  |
|  |   |   |   |   |  |
| Ex ante cost/hours estimatio   | n   |   |   |   |  |
| The audit hours that can be allocated to   | o the audit                                 | area in accordance with   | the audit strategy should   | be indicated.                                     |  |
| Audit hours for audit area Partr<br>/Director  | ner   | Audit hours for aud<br>Manager/Manager/   |   | Audit hours for audit area Senior /Assistant/Team |  |
|  |   |   |   |   |  |
|  |   |   |   |   |  |
|  |   |   |   |   |  |
| <b>Group-wide overarching</b>  | operat                                      | tional risk mana  | gement  |   |  |
|  |   | tional risk mana  | _   | ntion "critical assessment"                       |  |
| Group-wide overarching  Year of last intervention "audit"  |   | tional risk mana  | _   | ntion "critical assessment"                       |  |
| Year of last intervention "audit"  |   |   | _   | ntion "critical assessment"                       |  |
| Year of last intervention "audit"  |   |   | Year of last interve  | ntion "critical assessment"                       |  |
| Year of last intervention "audit"  | Audit dep                                   | ıth   | Year of last interve  | ntion "critical assessment"                       |  |
| Year of last intervention "audit"  Net risk  | Audit dep                                   | ıth   | Year of last interve  | ntion "critical assessment"                       |  |
| Year of last intervention "audit"  Net risk  | Audit dep                                   | ıth   | Year of last interve  | ntion "critical assessment"                       |  |
| Year of last intervention "audit"  Net risk  Rationale behind the audit stra   | Audit dep<br>tegy / bri                     | ef description of aud   | Year of last interver Intervention dit areas  |   |  |
| Year of last intervention "audit"  Net risk  Rationale behind the audit stra  Ex ante cost/hours estimatio   | Audit deptegy / bri                         | ef description of aud   | Year of last interver Intervention dit areas the audit strategy should                                    |   |  |
| Year of last intervention "audit"  Net risk  Rationale behind the audit stra  Ex ante cost/hours estimatio  The audit hours that can be allocated to Audit hours for audit area Partr          | Audit deptegy / bri                         | ef description of aud<br>area in accordance with<br>Audit hours for aud                     | Year of last interver Intervention dit areas the audit strategy should                                    | be indicated.  Audit hours for audit area Senior  |  |
| Year of last intervention "audit"  Net risk  Rationale behind the audit stra  Ex ante cost/hours estimatio  The audit hours that can be allocated to Audit hours for audit area Partr          | Audit deptegy / bri                         | ef description of aud<br>area in accordance with<br>Audit hours for aud                     | Year of last interver Intervention dit areas the audit strategy should                                    | be indicated.  Audit hours for audit area Senior  |  |
| Year of last intervention "audit"  Net risk  Rationale behind the audit stra  Ex ante cost/hours estimatio  The audit hours that can be allocated to Audit hours for audit area Partr          | Audit dep<br>tegy / bri<br>n<br>o the audit | ef description of aud<br>area in accordance with<br>Audit hours for aud<br>Manager/Manager/ | Year of last interver Intervention dit areas the audit strategy should                                    | be indicated.  Audit hours for audit area Senior  |  |
| Year of last intervention "audit"  Net risk  Rationale behind the audit stra  Ex ante cost/hours estimatio  The audit hours that can be allocated to Audit hours for audit area Partr/Director | Audit dep  tegy / bri  n o the audit ner    | ef description of aud<br>area in accordance with<br>Audit hours for aud<br>Manager/Manager/ | Year of last interver Intervention  dit areas  the audit strategy should it area Senior Assistant Manager | be indicated.  Audit hours for audit area Senior  |  |



| Net risk  | Audit depth  |  | Intervention   |  |  |  |
|---|--|--|--|--|--|--|
|   |  |  |  |  |  |  |
| responsibilities and compe  Adequacy of the internal of Adequacy of the internal of and reporting, implementa  Measures to adequately lir | tences) irectives (struction of a proper it conflicts of recipient, per items. | cture, clarity, up-<br>(methods for risk<br>er framework and<br>interest(incl. ren<br>iodicity, escalation | to-datedness, period<br>identification, asse<br>definition of control<br>nuneration schemes<br>on processes, etc.) a | egation of duties, job descriptions,<br>dic review and approval process, etc.)<br>ssment, measurement, monitoring<br>ls)<br>and corporate governance disclosures |  |  |
| Description other element:  |  |  |  |  |  |  |
|   |  |  |  |  |  |  |
| Rationale behind the audit str  | ategy / brief de   | escription of aud  | it areas   |  |  |  |
|   |  |  |  |  |  |  |
| Ex ante cost/hours estimati   | on   |  |  |  |  |  |
| The audit hours that can be allocated   | to the audit area  | in accordance with t   | he audit strategy should   | be indicated.  |  |  |
| Audit hours for audit area Par/Director   |  | dit hours for audi<br>nager/Manager/   | t area Senior<br>Assistant Manager   | Audit hours for audit area Senior /Assistant/Team  |  |  |
|   |  |  |  |  |  |  |
|   |  |  |  |  |  |  |
| Group-wide ICT risk ma  | nagement   |  |  |  |  |  |
| Year of last intervention "audi   | t"   |  | Year of last interver  | ntion "critical assessment"  |  |  |
|   |  |  |  |  |  |  |
| Net risk  | Audit depth  |  | Intervention   |  |  |  |
|   |  |  |  |  |  |  |
| □ ICT strategy and governar □ Change management □ ICT operations (run, maint □ Incident management □ Other element                        |  |  |  |  |  |  |
| Description other element:  |  |  |  |  |  |  |
|   |  |  |  |  |  |  |
| Rationale behind the audit str  | ategy / brief de   | escription of aud  | it areas   |  |  |  |
| Ex ante cost/hours estimati   | on   |  |  |  |  |  |
| The audit hours that can be allocated   | to the audit area  | in accordance with t   | he audit strategy should   | be indicated.  |  |  |
| Audit hours for audit area Par/Director   |  | dit hours for audi<br>nager/Manager/ <i>F</i>  | t area Senior<br>Assistant Manager   | Audit hours for audit area Senior /Assistant/Team  |  |  |
|   |  |  |  |  |  |  |



## **Group-wide cyber risk management** 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 Ex ante cost/hours estimation The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated. Audit hours for audit area Partner Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager /Assistant/Team **Group-wide critical data risk management** 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 Ex ante cost/hours estimation The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated. Audit hours for audit area Partner Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager /Assistant/Team **Group-wide BCM (business continuity management)** Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Intervention Audit depth Rationale behind the audit strategy / brief description of audit areas Ex ante cost/hours estimation



The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated. Audit hours for audit area Partner Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager /Assistant/Team Operational resilience at group level 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 Ex ante cost/hours estimation The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated. Audit hours for audit area Partner Audit hours for audit area Senior Audit hours for audit area Senior Manager/Manager/Assistant Manager / Assistant/Team /Director Outsourcing at group level 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 Ex ante cost/hours estimation The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated. Audit hours for audit area Partner Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager / Assistant/Team Group-wide measures to combat money laundering Year of last intervention "audit" Year of last intervention "critical assessment"



| Net risk  | Audit depth      |                                      | Intervention                |   |
|---|------------------|--------------------------------------|-----------------------------|---|
|   |                  |                                      |                             |   |
| Rationale behind the audit s                                      | strategy / bri   | ief description of aud               | dit areas                   |   |
|   |                  |                                      |                             |   |
|   | 4:               |                                      |                             |   |
| Ex ante cost/hours estima  The audit hours that can be allocated. |                  | area in accordance with              | the audit stratogy should   | he indicated                                      |
|   |                  |                                      |                             |   |
| Audit hours for audit area P /Director                            | artner           | Audit hours for aud Manager/Manager/ |                             | Audit hours for audit area Senior /Assistant/Team |
| / 51100101  |                  | Manager/Manager/                     | 7 toolotant Wanager         | , resistant ream                                  |
|   |                  |                                      |                             | J []  |
|   |                  |                                      |                             |   |
| Compliance with cons  | olidated         | reporting duties                     | 8                           |   |
|   | 12411            |                                      |                             |   |
| Year of last intervention "au                                     | dit"             |                                      | Year of last interve        | ntion "critical assessment"                       |
|   |                  | _                                    |                             |   |
| Net risk  | Audit dep        | oth                                  | Intervention                |   |
|   |                  |                                      |                             |   |
| Rationale behind the audit s                                      | strategy / bri   | ief description of aud               | dit areas                   |   |
|   |                  |                                      |                             |   |
| Ex ante cost/hours estima   | ition            |                                      |                             |   |
| The audit hours that can be allocat                               |                  | area in accordance with              | the audit strategy should   | be indicated.                                     |
| Audit hours for audit area P                                      |                  | Audit hours for aud                  |                             | Audit hours for audit area Senior                 |
| /Director   | artifei          | Manager/Manager/Assistant Manager    |                             | /Assistant/Team                                   |
|   |                  |                                      |                             |   |
|   |                  |                                      |                             |   |
|   |                  |                                      |                             |   |
| Additional audit  |                  |                                      |                             |   |
| More rows can be added to   | the table        |                                      |                             |   |
|   |                  |                                      |                             |   |
| Audit areas / audit fields  |                  | Specific requirements                |                             |   |
|   |                  |                                      |                             |   |
| Legal basis   |                  | Audit depth                          |                             |   |
|   |                  |                                      |                             |   |
|   | 4.               |                                      |                             |   |
| Ex ante cost/hours estima   |                  |                                      | the englished to the second | One testing a                                     |
| The audit hours that can be allocated                             | ted to the audit | area in accordance with              | tne audit strategy should   | be indicated.                                     |
| Audit hours for audit area P /Director                            | artner           | Audit hours for aud                  |                             | Audit hours for audit area Senior /Assistant/Team |
| /Dilector   |                  | Manager/Manager/                     | Assistant wanayer           | // realif   |
|   |                  |                                      |                             |   |



| Audit areas / audit fields  | Specific requirem   | Specific requirements                             |  |
|---|---|---|--|
|   |   |   |  |
| Legal basis   | Audit depth   | Audit depth                                       |  |
|   |   |   |  |
| Ex ante cost/hours estimation  The audit hours that can be allocated to the audit | t area in accordance with the audit strategy shou                     | ld be indicated.                                  |  |
| Audit hours for audit area Partner /Director                                      | Audit hours for audit area Senior<br>Manager/Manager/Assistant Manage | Audit hours for audit area Senior /Assistant/Team |  |
|   |   |   |  |



## ex ante cost/hours estimation aggregated

| ex ante cost/hours estimation   | on basic audits aggregated                |                       |
|---------------------------------|---|-----------------------|
| Total audit hours for audit are | pas:                                      |                       |
| Partner/Director                | Senior Manager/Manager/Assistant Manager  | Senior/Assistant/Team |
| Total other hours (planning, r  | eporting, 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 |
| Total expenses for basic audi   | it in CHF:                                |                       |
| Partner/Director                | Senior Manager/Manager/Assistant Manager  | Senior/Assistant/Team |
|                                 |   |                       |
| ex ante cost/hours estimation   | on additional audits aggregated           |                       |
| Total audit hours for additiona | al audits:                                |                       |
| Partner/Director                | Senior Manager/Manager/Assistant Manager  | Senior/Assistant/Team |
|                                 |   |                       |
| Total other hours (planning, re | eporting, 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 |
|                                 |   |                       |
| Total expenses for additional   | audits in CHF:                            |                       |
| Partner/Director                | Senior Manager/Manager/Assistant Manager  | Senior/Assistant/Team |
|                                 |   |                       |



| ex ante cost/hours estimation  | basic audits aggregated                   |                       |
|--|---|-----------------------|
| Total audit hours for audit areas  | v.  |                       |
| Partner/Director   | Senior Manager/Manager/Assistant Manager  | Senior/Assistant/Team |
| Total all and a section of the secti |   |                       |
| Total other hours (planning, rep   | orting, 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 |
| Total expenses for basic audit in  |   |                       |
| Partner/Director   | Senior Manager/Manager/Assistant Manager  | Senior/Assistant/Team |
|  |   |                       |
| ex ante cost/hours estimation  | additional audits aggregated              |                       |
| Total audit hours for additional a   |   |                       |
| Partner/Director   | Senior Manager/Manager/Assistant Manager  | Senior/Assistant/Team |
|  |   |                       |
| Total other hours (planning, rep   | orting, 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 |
|  |   |                       |
| Total expenses for additional au   | udits in CHF:                             |                       |
| Partner/Director   | Senior Manager/Manager/Assistant Manager  | Senior/Assistant/Team |
|  |   |                       |