

GB-A Audit Strategy

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		



Basic audits

Audit depth/periodicity (according to st	nction		he custodian bank from the fund	
	Governance of the custodian bank function		Independence of the custodian bank from the fund management company/SICAV	
	andard audit strategy	')		
Critical assessment every 6 years if r Intervention every 4 years if net risk is Intervention every 2 years if net risk is Annual audit if net risk is very high	s medium, alternating	between critical as tween critical assess	sessment - audit; sment - audit;	
Last intervention				
Year of last intervention with audit depth "audit"	Year of last interver depth "critical asses		Net risk	
Current / planned intervention				
Current / planned intervention	Current / planned in	itervention		
	□ adjusted audit st □ due to subseque	ndard audit strategy rategy due to risk ent controls rategy due to other	reasons	
Justification audit strategy by audit firm	-			
Audit area		Audit field		
Governance of the custodian bank fu	nction	Internal audit		
Explanation				
Related to audits in the area of custo	dian bank activities.			
Audit depth/periodicity (according to st	andard audit strategy	·)		
Critical assessment every 6 years if r Intervention every 4 years if net risk is Intervention every 2 years if net risk is Annual audit if net risk is very high	s medium, alternating			
Last intervention				
Year of last intervention with audit depth "audit"	Year of last interver depth "critical asses		Net risk	
Current / planned intervention				
Current / planned intervention	Current / planned in	itervention		
	□ adjusted audit st □ due to subseque			



Audit area		Audit field	
Internal organisation		Internal organisation and internal control system	
Explanation			
Related to audits in the area of custoo	dian bank activities.		
Audit depth/periodicity (according to st	andard audit strateg	y)	
Critical assessment every 6 years if n Intervention every 4 years if net risk is Intervention every 2 years if net risk is Annual audit if net risk is very high	s medium, alternating	g between critical a stween critical asse	ssessment - audit; ssment - audit;
Last intervention			
Year of last intervention with audit	Year of last interve		
depth "audit"	depth "critical asse	essment"	Net risk
Current / planned intervention			
-			
Current / planned intervention	Current / planned i		
	according to sta □ adjusted audit s □ due to subseque □ adjusted audit s	andard audit strateg strategy due to risk	
	according to sta □ adjusted audit s □ due to subseque □ adjusted audit s	andard audit strateg strategy due to risk ent controls	
	according to sta □ adjusted audit s □ due to subseque □ adjusted audit s	andard audit strateg strategy due to risk ent controls	
Justification audit strategy by audit firm	according to sta □ adjusted audit s □ due to subseque □ adjusted audit s	andard audit strateg strategy due to risk ent controls	
Justification audit strategy by audit firm	according to sta □ adjusted audit s □ due to subseque □ adjusted audit s	andard audit strateg strategy due to risk ent controls strategy due to othe	r reasons
Justification audit strategy by audit firm Audit area Internal organisation	according to sta □ adjusted audit s □ due to subseque □ adjusted audit s	Andard audit strateg strategy due to risk ent controls strategy due to othe Audit field	r reasons
Justification audit strategy by audit firm Audit area Internal organisation	according to sta adjusted audit s due to subseque adjusted audit s	Andard audit strateg strategy due to risk ent controls strategy due to othe Audit field	r reasons
Justification audit strategy by audit firm Audit area Internal organisation Explanation Related to audits in the area of custoo	according to sta adjusted audit s due to subseque adjusted audit s	Audit field Audit field	r reasons
Justification audit strategy by audit firm Audit area Internal organisation Explanation Related to audits in the area of custoo	dian bank activities. andard audit strategy and audit strategy	Audit field Audit field Reporting require	ements
Justification audit strategy by audit firm Audit area Internal organisation Explanation Related to audits in the area of custoo Audit depth/periodicity (according to st Critical assessment every 6 years if n Intervention every 4 years if net risk is Intervention every 2 years if net risk is Annual audit if net risk is very high	dian bank activities. andard audit strategy and audit strategy	Audit field Audit field Reporting require	ements
Explanation Related to audits in the area of custoo Audit depth/periodicity (according to st Critical assessment every 6 years if n Intervention every 4 years if net risk is Intervention every 2 years if net risk is	dian bank activities. andard audit strategy and audit strategy	Audit field Audit field Audit field Reporting require y) g between critical asses	ements



Current / planned intervention	Current / planned intervention			
	 according to standard audit strategy adjusted audit strategy due to risk due to subsequent controls adjusted audit strategy due to other reasons 			
Justification audit strategy by audit firm	า			
Audit area		Audit field		
Special tasks		Safekeeping of the collective investment scheme's assets and custody of collateral		
Audit depth/periodicity (according to st	andard audit strategy	<i>'</i>)		
Intervention every 2 years, alternating	g between critical ass	essment - audit		
Last intervention				
Year of last intervention with audit depth "audit"	Year of last interver depth "critical asses		Net risk	
Current / planned intervention				
Current / planned intervention	_ Current / planned in	itervention		
	 according to standard audit strategy adjusted audit strategy due to risk due to subsequent controls adjusted audit strategy due to other reasons 			
Justification audit strategy by audit firm	n			
Audit area		Audit field		
Special tasks		Issue and redemption of units		
Audit depth/periodicity (according to st	andard audit strategy	') 		
Critical assessment every 6 years if r Intervention every 4 years if net risk is Intervention every 2 years if net risk is Annual audit if net risk is very high	s medium, alternating) between critical as tween critical asses	ssessment - audit; sment - audit;	
Last intervention				
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"		Net risk	
Current / planned intervention				
Current / planned intervention	Current / planned in	tervention		
	 according to standard audit strategy adjusted audit strategy due to risk due to subsequent controls adjusted audit strategy due to other reasons 			



Audit area		Audit field	
Special tasks		Handling of p	payment transactions
Audit depth/periodicity (according to	standard audit strategy	/)	
Critical assessment every 6 years if Intervention every 4 years if net risk Intervention every 2 years if net risk Annual audit if net risk is very high	is medium, alternating	g between critic tween critical a	cal assessment - audit; issessment - audit;
Last intervention			
Year of last intervention with audit depth "audit"	Year of last interve depth "critical asse		Net risk
Current / planned intervention			
Current / planned intervention	Current / planned i	ntervention	
	 according to standard audit strategy adjusted audit strategy due to risk due to subsequent controls adjusted audit strategy due to other reasons 		
Justification audit strategy by audit fir	m		
		Audit field	
		Calculation of	of the net asset value and issue and original of the units
Audit area Control tasks	standard audit strategy	Calculation c redemption p	
Audit area Control tasks		Calculation of redemption p	prices of the units
Audit area Control tasks Audit depth/periodicity (according to s Intervention every 2 years, alternation		Calculation of redemption p	prices of the units
Audit area Control tasks Audit depth/periodicity (according to s		Calculation of redemption p	orices of the units it
Audit area Control tasks Audit depth/periodicity (according to s Intervention every 2 years, alternation Last intervention Year of last intervention with audit	ng between critical ass Year of last interve	Calculation of redemption p	it
Audit area Control tasks Audit depth/periodicity (according to s Intervention every 2 years, alternation Last intervention Year of last intervention with audit depth "audit"	ng between critical ass Year of last interve	Calculation of redemption p	it
Audit area Control tasks Audit depth/periodicity (according to s Intervention every 2 years, alternation Last intervention Year of last intervention with audit depth "audit" Current / planned intervention	ng between critical ass Year of last interve	Calculation of redemption p	it
Audit area Control tasks Audit depth/periodicity (according to s Intervention every 2 years, alternation Last intervention Year of last intervention with audit	Year of last interve depth "critical asse	Calculation of redemption p (/) sessment - aud ntion with audit ssment" ntervention ndard audit stra trategy due to p ent controls	it Net risk ategy risk
Audit area Control tasks Audit depth/periodicity (according to s Intervention every 2 years, alternation Last intervention Year of last intervention with audit depth "audit" Current / planned intervention	Year of last interve depth "critical asse Current / planned in adjusted audit s due to subseque adjusted audit s	Calculation of redemption p (/) sessment - aud ntion with audit ssment" ntervention ndard audit stra trategy due to p ent controls	it Net risk ategy risk



Control tasks Audit depth/periodicity (according to sta Intervention every 2 years, alternating Last intervention Year of last intervention with audit depth "audit" Current / planned intervention Current / planned intervention		essment - audit	Net risk
Intervention every 2 years, alternating Last intervention Year of last intervention with audit depth "audit" Current / planned intervention	between critical ass Year of last interver depth "critical asses	essment - audit	Net risk
Last intervention Year of last intervention with audit depth "audit" Current / planned intervention	Year of last interver depth "critical asses	ntion with audit	Net risk
Year of last intervention with audit depth "audit" Current / planned intervention	depth "critical asses		Net risk
Year of last intervention with audit depth "audit" Current / planned intervention	depth "critical asses		Net risk
•	Current / planned in		
-	Current / planned in		
-	Current / planned in		
		itervention	
	 adjusted audit st due to subseque 	ndard audit strategy rategy due to risk ent controls rategy due to other	reasons
Justification audit strategy by audit firm			
Audit area		Audit field	
Control tasks		Appropriation of in	come
Audit depth/periodicity (according to sta	ndard audit strategy	<i>(</i>)	
Critical assessment every 6 years if ne Intervention every 4 years if net risk is Intervention every 2 years if net risk is Annual audit if net risk is very high	medium, alternating		
Last intervention			
Year of last intervention with audit depth "audit"	Year of last interver depth "critical asses		Net risk
Current / planned intervention			
Current / planned intervention	Current / planned in	itervention	
	 according to standard audit strategy adjusted audit strategy due to risk due to subsequent controls adjusted audit strategy due to other reasons 		reasons
Justification audit strategy by audit firm			
Audit area		Audit field	
Conduct rules		Protection of investor's interest CISA	



Audit depth/periodicity (according to s	tandard audit strategy	y)		
Critical assessment every 6 years if Intervention every 4 years if net risk Intervention every 2 years if net risk Annual audit if net risk is very high	is medium, alternating	j between critical as tween critical asses	sessment - audit; sment - audit;	
Last intervention				
Year of last intervention with audit depth "audit"	Year of last interver depth "critical asses		Net risk	
Current / planned intervention Current / planned intervention	Current / planned it	atomontion		
	d intervention Current / planned intervention according to standard audit strategy adjusted audit strategy due to risk due to subsequent controls adjusted audit strategy due to other reasons			
Justification audit strategy by audit fin	n			
Audit area		Audit field		
Special duties	Special duties Securities lending			
Explanation				
If securities lending is permitted.				
Audit depth/periodicity (according to s	tandard audit strategy	<i>y</i>)		
Critical assessment every 6 years if Intervention every 4 years if net risk Intervention every 2 years if net risk Annual audit if net risk is very high	is medium, alternating	g between critical as tween critical asses	sessment - audit; sment - audit;	
Last intervention				
Last intervention Year of last intervention with audit depth "audit"	Year of last interver depth "critical asses		Net risk	
Year of last intervention with audit			Net risk	
Year of last intervention with audit			Net risk	
Year of last intervention with audit depth "audit"		ssment"	Net risk	
Year of last intervention with audit depth "audit" Current / planned intervention	Current / planned ir	ssment" ntervention ndard audit strategy trategy due to risk	,	
Year of last intervention with audit depth "audit" Current / planned intervention	depth "critical asses Current / planned ir according to sta adjusted audit st due to subseque adjusted audit st	ssment" ntervention ndard audit strategy trategy due to risk ent controls	,	
Year of last intervention with audit depth "audit" Current / planned intervention Current / planned intervention	depth "critical asses Current / planned ir according to sta adjusted audit st due to subseque adjusted audit st	ssment" ntervention ndard audit strategy trategy due to risk ent controls	,	
Year of last intervention with audit depth "audit" Current / planned intervention Current / planned intervention	depth "critical asses Current / planned ir according to sta adjusted audit st due to subseque adjusted audit st	ssment" ntervention ndard audit strategy trategy due to risk ent controls	,	



Explanation

If repurchase transactions are permit	ted.			
Audit depth/periodicity (according to st	andard audit strategy)			
	net rik is low; s medium, alternating between critical as s high, alternating between critical asses			
Last intervention				
Year of last intervention with audit	Year of last intervention with audit			
depth "audit"	depth "critical assessment"	Net risk		
Current / planned intervention				
Current / planned intervention	Current / planned intervention			
 according to standard audit strategy adjusted audit strategy due to risk due to subsequent controls adjusted audit strategy due to other reasons 				
Justification audit strategy by audit firn	n			

Additional audits

Additional audits

● Yes ○ No

Audit area / audit field	Legal basis	
Specific instructions		
Audit depth	Initiated by	
Justification additional audit		
Ex ante cost/hours estimation		
	Hours Senior Manager/Manager	
Hours Partner/Director	/Assistant Manager	Hours Senior/Assistant/Team



Ex ante cost/hours estimation

Ex ante cost/hours estimation basic audits aggregated

Hours Partner/Director	Hours Senior Manager/Manager /Assistant Manager	Hours Senior/Assistant/Team
Hourly rate in CHF Partner/Director	Hourly rate in CHF Senior Manager	Hourly rate in CHF Senior/Assistant /Team
Total in CHF Partner/Director	Total in CHF Senior Manager/Manager Assistant Manager 0	Total in CHF Senior/Assistant/Team

Ex ante cost/hours estimation additional audits aggregated

Hours Partner/Director	Hours Senior Manager/Manager] /Assistant Manager 0	Hours Senior/Assistant/Team
Hourly rate in CHF Partner/Director	Hourly rate in CHF Senior Manager /Manager/Assistant Manager	Hourly rate in CHF Senior/Assistant /Team
Total in CHF Partner/Director	Total in CHF Senior Manager/Manager /Assistant Manager 0	Total in CHF Senior/Assistant/Team