

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 | | |
| | | | |
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| | | 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 |