

GB-A Risk Analysis

Version 01/2025

Name of the institution		
Authorisation		
Limited partnership for collective investm	ent schemes	
Supervisory category		
Closure of financial year		
Audit year (prospective)		
2025		
Start of reporting period	End of reporting period	
Audit firm		
Leading auditor - Audit year 2024		
General risk assessment		



Risk analysis

Audit area		Audit field	
Internal organisation		Internal organisation / Internal control system / Partnership agreement	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk		Risk ranking (net, top 5)
Audit area		Audit field	
Internal organisation		Information technology	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk		Risk ranking (net, top 5)
Audit area Audit field			
Internal organisation		Risk management	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk		Risk ranking (net, top 5)
Audit area		Audit field	
Internal organisation		Compliance	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk		Risk ranking (net, top 5)
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Audit area		Audit field	
Internal organisation		Delegation of tasks / Outsourcing	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk		Risk ranking (net, top 5)
Audit area		Audit field	
Internal organisation		Investment decision process	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk		Risk ranking (net, top 5)
Audit area		Audit field	
Internal organisation		Compliance with investment guidelines	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk		Risk ranking (net, top 5)
Audit area		Audit field	
Internal organisation		Valuation and NAV calculation	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk		Risk ranking (net, top 5)
Audit area		Audit field	
Internal organisation		Duties in relation to derivative transactions	



Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	1	Risk ranking (net, top 5)
Audit area		Audit field	
Internal organisation		Notification obligations	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	1	Risk ranking (net, top 5)
Audit area Audit field			
Internal organisation		Offering of financial instruments FinSA	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	1	Risk ranking (net, top 5)
Audit area		Audit field	
Capital of the general partner		Capital of the general partner	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	1	Risk ranking (net, top 5)
Audit area		Audit field	
Rules of conduct		Anti-money laundering provisions	
Description of the risk		I L	
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Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)



Control risk	Net risk		Risk ranking (net, top 5)	
Audit area		Audit field		
Rules of conduct		Protection of investors' i	Protection of investors' interests CISA	
Description of the risk				
Impact/aytant	Drahahility of accurrance	Inharant riak (graca)	Diek renking (groen ton E)	
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)	
Control risk	Net risk		Risk ranking (net, top 5)	
Audit area		Audit field		
Rules of conduct		Conduct rules FinSA		
Description of the risk				
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)	
Control risk	Net risk		Risk ranking (net, top 5)	
Audit area		Audit field		
Rules of conduct		Market conduct rules and market integrity		
Description of the risk				
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)	
Control risk	Net risk		Risk ranking (net, top 5)	