

Lesotho

LSO

CR360 CLASSIFICATION

LOW RISK

Assessment date 22 October 2026

Assessment reference CR360-LSO-C48BDDBEED

Methodology CR360 Methodology Standard v0.3

Assessment type Point-in-time snapshot

Point-in-time assessment. This report records the CR360 jurisdiction assessment applicable on the assessment date shown above. It does not automatically update after download and it does not carry a fixed expiry date. The user should determine an appropriate refresh interval under its own risk-based methodology.

Why this classification?

No elevated risk indicators identified.

Risk indicators

CR360 evaluates the approved jurisdiction-risk domains below using authoritative public evidence and the current documented methodology.

Domain	Evidence observed	CR360 effect	Source
FATF Strategic Deficiencies	Not listed	No trigger	FATF Strategic Deficiencies
Corruption	CPI score: 37	No trigger	Transparency International CPI
Rule of Law	Score: 51.40	No trigger	Worldwide Governance Indicators - Rule of Law
OECD Tax Transparency	Phase 1 only	No trigger	OECD Global Forum EOIR Ratings
Targeted Sanctions	None identified	No trigger	OFAC, United Nations, United Kingdom and European Union
Comprehensive Sanctions	None identified	No trigger	CR360 reviewed sanctions evidence

Interpretation. Triggered means that the observed evidence met the relevant CR360 methodology rule or threshold. No trigger means that the evidence did not meet that rule or threshold for this assessment. It should not be interpreted as meaning that the jurisdiction or indicator is free from risk.

Evidence and source notes

The notes below explain what each evidence domain measures and identify the authoritative source used by CR360. Where the engine supplies a source date, vintage or reference, it is reproduced here.

FATF Strategic Deficiencies Observed evidence: Not listed FATF identifies jurisdictions with strategic deficiencies in their systems for combating money laundering, terrorist financing and proliferation financing. Authoritative source: FATF Strategic Deficiencies CR360 effect: No CR360 trigger
Corruption Observed evidence: CPI score: 37 Corruption risk is assessed using a recognised international measure of perceived public-sector corruption. Authoritative source: Transparency International CPI CR360 effect: No CR360 trigger
Rule of Law Observed evidence: Score: 51.40 Rule-of-law evidence considers confidence in and adherence to legal institutions, including contract enforcement, property rights, policing and the courts. Authoritative source: Worldwide Governance Indicators - Rule of Law CR360 effect: No CR360 trigger
OECD Tax Transparency Observed evidence: Phase 1 only Tax-transparency evidence considers a jurisdiction's implementation of the international standard for exchange of information on request. Authoritative source: OECD Global Forum EOIR Ratings CR360 effect: No CR360 trigger Assessment note: this evidence did not meet a CR360 tax-transparency trigger under the current methodology.
Targeted Sanctions Observed evidence: None identified CR360 reviews jurisdiction-specific sanctions regimes maintained by major international sanctions authorities. Targeted measures may apply only to particular persons, entities, sectors or activities. Authoritative source: OFAC, United Nations, United Kingdom and European Union CR360 effect: No CR360 trigger
Comprehensive Sanctions Observed evidence: None identified CR360 separately reviews broad sanctions restrictions that may materially restrict or prohibit dealings with a jurisdiction. Authoritative source: CR360 reviewed sanctions evidence CR360 effect: No CR360 trigger

Methodology overview

Evidence-based CR360 converts approved public evidence into a jurisdiction-risk classification using documented rules and thresholds.	Deterministic Identical approved inputs and the same methodology produce the same classification.	Point-in-time The assessment records the evidence and methodology position applicable on the stated assessment date.
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Methodology reference: CR360 Methodology Standard v0.3. CR360 applies the methodology to the approved evidence set; the source itself does not assign the CR360 classification.

Using this assessment

CR360 is designed to provide the geographic-risk input to a broader customer, institutional or product risk methodology. The user remains responsible for deciding how that input is weighted and applied.

Customer onboarding Use the CR360 classification where nationality, residence, incorporation or another geographic connection forms part of client risk grading.	RMCP / institutional methodology Reference CR360 as an external jurisdiction-risk methodology while retaining control over internal weighting, escalation and treatment.	Customer file / EDD Retain this dated report as evidence of the jurisdiction-risk assessment applicable when the relevant decision was made.
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Refresh and retention

No fixed expiry. CR360 does not prescribe a universal validity period for this report. A user's appropriate refresh cycle will depend on its own risk appetite, product exposure, customer profile and internal methodology.

Retain the dated snapshot. Where this assessment is used in a compliance, customer or governance decision, retain the report as evidence of the geographic-risk input relied upon at that point in time.

Important limitations

CR360 provides a jurisdiction-risk assessment. It does not replace an institution's overall customer-risk assessment, sanctions or PEP screening, identity verification, source-of-funds assessment, subnational or regional geographic-risk assessment, legal advice, or other CDD / EDD controls required under the user's own risk management framework.

Report provenance

Jurisdiction	Lesotho (LSO)
Assessment date	22 October 2026
Assessment reference	CR360-LSO-C48BDDBEED
Methodology	CR360 Methodology Standard v0.3
Publisher	Country Risk 360
Website	countryrisk360.com

Country Risk 360

Current, explainable jurisdiction-risk assessments for use within your own risk methodology.