



Report of the Statutory Auditor
on the Limited Statutory Examination
on the financial statements for the year ended December 31, 2021
EuroDIG Support Association, Dietikon

GFELLER+ PARTNER AG



To the General Assembly of
EuroDIG Support Association, Dietikon

GFELLER + PARTNER AG

Report of the Statutory Auditor on the Limited Statutory Examination

As statutory auditors, we have examined the financial statements (balance sheet and income statement) of EuroDIG Support Association for the year ended December 31, 2021.

These financial statements are the responsibility of the Multistakeholder Board. Our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law. An employee of our company assisted in the bookkeeping during the reporting year. This individual was not involved in the limited statutory examination.

We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not comply with Swiss law and the company's articles of incorporation.

Langenthal, May 18, 2022
CZ/digital signed

GFELLER + PARTNER AG

Christian Zwahlen
Swiss Certified Accountant
Licensed Auditor Expert

i.V. Christian Vogel
Trustee with federal certificate
Licensed Auditor

Enclosures:

- Financial statements (balance sheet and income statement)

Balance Sheet 31.12.2021

Account Number	Description	2021		2020	
ASSETS					
1005	Cash on hand EUR	2'262.03	1.2%	2'506.63	1.6%
1020	Credit Suisse CHF CH11 0483 5139 0488 6100 0	74'089.21	39.2%	72'345.19	45.1%
1025	Credit Suisse EUR CH74 0483 5139 0488 6200 0	86'751.93	45.9%	69'214.94	43.2%
1030	PayPal	107.45	0.1%	0.00	0.0%
Total Cash and cash equivalents		163'210.62	86.3%	144'066.76	89.8%
1301	Outstanding income	25'955.13	13.7%	16'288.50	10.2%
Total Outstanding income		25'955.13	13.7%	16'288.50	10.2%
Total Current assets		189'165.75	100.0%	160'355.26	100.0%
Total ASSETS		189'165.75	100.0%	160'355.26	100.0%
LIABILITIES AND EQUITY					
1104	Current Account SEEDIG	10'267.14	5.4%	12'555.58	7.8%
Total Trade payables		10'267.14	5.4%	12'555.58	7.8%
2200	Acquisition tax	8'267.73	4.4%	9'096.64	5.7%
Total Other liabilities		8'267.73	4.4%	9'096.64	5.7%
2300	Unpaid expenses	17'427.57	9.2%	9'393.60	5.9%
Total Passive accruals and deferrals		17'427.57	9.2%	9'393.60	5.9%
Total Short term foreign capital		35'962.44	19.0%	31'045.82	19.4%
2800	Society Capital	129'309.44	68.4%	145'783.41	90.9%
Total Society Capital		129'309.44	68.4%	145'783.41	90.9%
	Annual result	23'893.87	12.6%	-16'473.97	-10.3%
Total Legal Reserves, profit or loss		23'893.87	12.6%	-16'473.97	-10.3%
Total Equity		153'203.31	81.0%	129'309.44	80.6%
Total LIABILITIES AND EQUITY		189'165.75	100.0%	160'355.26	100.0%

Income Statement 01.01.2021 - 31.12.2021

Account Number	Description	2021		2020	
Net revenues from donations					
3400	Donations	182'166.87	100.0%	139'773.22	100.0%
Total Income from donations		182'166.87	100.0%	139'773.22	100.0%
Total Net revenues from donations		182'166.87	100.0%	139'773.22	100.0%
Costs for services					
4400	Outreach	0.00	0.0%	297.29	0.2%
4402	Youth Participation	1'647.09	0.9%	1'625.25	1.2%
Total Costs of service		1'647.09	0.9%	1'922.54	1.4%
4410	Other costs	1'274.34	0.7%	709.82	0.5%
Total Other Expenses for services		1'274.34	0.7%	709.82	0.5%
Total Costs for services		2'921.43	1.6%	2'632.36	1.9%
Gross result		179'245.44	98.4%	137'140.86	98.1%
Personnel expenses					
5821	Catering expenses	330.23	0.2%	0.00	0.0%
5900	Third-party expenses	118'651.31	65.1%	118'899.22	85.1%
Total Other personnel expenses		118'981.54	65.3%	118'899.22	85.1%
Total Personnel expenses		118'981.54	65.3%	118'899.22	85.1%
Gross result		60'263.90	33.1%	18'241.64	13.1%
Other operating expenses, value adjust. and fin. results					
6501	Printing costs	2'936.22	1.6%	136.54	0.1%
6510	Telephone, internet	2'871.62	1.6%	10'134.94	7.3%
6530	Accounting, consulting expenses	1'667.20	0.9%	3'420.79	2.4%
6540	Travel expenses Office	605.01	0.3%	5'307.72	3.8%
Total Administrative costs		8'080.05	4.4%	18'999.99	13.6%
6940	Bank charges	204.53	0.1%	183.06	0.1%
6942	Exchange losses	4'400.40	2.4%	-218.38	-0.2%
6992	Exchange gains	922.43	0.5%	177.02	0.1%
Total Financial costs and revenue		-3'682.50	-2.0%	212.34	0.2%

Income Statement 01.01.2021 - 31.12.2021

Account Number	Description	2021		2020	
	Total Other operating expenses, value adjust. and fin. results	11'762.55	6.5%	18'787.65	13.4%
	Operating result	48'501.35	26.6%	-546.01	-0.4%
	Extraordinary or unique character profit				
8500	Extraordinary expenses	24'607.48	13.5%	15'927.96	11.4%
	Total Extraordinary items	-24'607.48	-13.5%	-15'927.96	-11.4%
	Total Extraordinary or unique character profit	-24'607.48	-13.5%	-15'927.96	-11.4%
	Annual Result	23'893.87	13.1%	-16'473.97	-11.8%