



**Report of the Statutory Auditor**  
**on the Limited Statutory Examination**  
on the financial statements for the year ended December 31, 2023  
**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, 2023.

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, June 18, 2024

GFELLER + PARTNER AG

Licensed Audit Expert  
(Auditor in Charge)

Licensed Audit

Enclosures:

- Financial statements (balance sheet and income statement)

**Balance Sheet 31.12.2023**

Account Number	Description	2023		2022	
<b>ASSETS</b>					
1005	Cash on hand EUR	133.26	0.1%	425.05	0.3%
1020	Credit Suisse CHF CH11 0483 5139 0488 6100 0	61'268.07	61.1%	92'525.99	58.0%
1025	Credit Suisse EUR CH74 0483 5139 0488 6200 0	7'128.19	7.1%	51'399.64	32.2%
1030	PayPal	131.40	0.1%	139.57	0.1%
<b>Total Cash and cash equivalents</b>		<b>68'660.92</b>	<b>68.4%</b>	<b>144'490.25</b>	<b>90.6%</b>
1101	Accounts receivable EUR	12'086.10	12.0%	0.00	0.0%
1109	VA receivables trade and services	-12'086.10	-12.0%	0.00	0.0%
<b>Total Trade receivables</b>		<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
1300	Prepaid expenses	4'939.01	4.9%	0.00	0.0%
1301	Outstanding income	26'752.37	26.7%	15'040.70	9.4%
<b>Total Outstanding income</b>		<b>31'691.38</b>	<b>31.6%</b>	<b>15'040.70</b>	<b>9.4%</b>
<b>Total Current assets</b>		<b>100'352.30</b>	<b>100.0%</b>	<b>159'530.95</b>	<b>100.0%</b>
<b>Total ASSETS</b>		<b>100'352.30</b>	<b>100.0%</b>	<b>159'530.95</b>	<b>100.0%</b>
<b>LIABILITIES AND EQUITY</b>					
1104	Current Account SEEDIG	0.00	0.0%	4'657.92	2.9%
<b>Total Trade payables</b>		<b>0.00</b>	<b>0.0%</b>	<b>4'657.92</b>	<b>2.9%</b>
2200	Acquisition tax	9'188.58	9.2%	9'015.77	5.7%
<b>Total Other liabilities</b>		<b>9'188.58</b>	<b>9.2%</b>	<b>9'015.77</b>	<b>5.7%</b>
2300	Unpaid expenses	5'924.67	5.9%	9'349.50	5.9%
<b>Total Passive accruals and deferrals</b>		<b>5'924.67</b>	<b>5.9%</b>	<b>9'349.50</b>	<b>5.9%</b>
<b>Total Short term foreign capital</b>		<b>15'113.25</b>	<b>15.1%</b>	<b>23'023.19</b>	<b>14.4%</b>
2800	Society Capital	136'507.76	136.0%	153'203.31	96.0%
<b>Total Society Capital</b>		<b>136'507.76</b>	<b>136.0%</b>	<b>153'203.31</b>	<b>96.0%</b>
	Annual result	-51'268.71	-51.1%	-16'695.55	-10.5%
<b>Total Legal Reserves, profit or loss</b>		<b>-51'268.71</b>	<b>-51.1%</b>	<b>-16'695.55</b>	<b>-10.5%</b>
<b>Total Equity</b>		<b>85'239.05</b>	<b>84.9%</b>	<b>136'507.76</b>	<b>85.6%</b>
<b>Total LIABILITIES AND EQUITY</b>		<b>100'352.30</b>	<b>100.0%</b>	<b>159'530.95</b>	<b>100.0%</b>

## Income Statement 01.01.2023 - 31.12.2023

Account Number	Description	2023		2022	
<b>Net revenues from donations</b>					
3400	Donations	183'128.99	107.1%	179'061.67	100.0%
<b>Total Income from donations</b>		<b>183'128.99</b>	<b>107.1%</b>	<b>179'061.67</b>	<b>100.0%</b>
3805	Losses from receivables	-12'086.10	-7.1%	0.00	0.0%
<b>Total Discount from income</b>		<b>12'086.10</b>	<b>7.1%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Net revenues from donations</b>		<b>171'042.89</b>	<b>100.0%</b>	<b>179'061.67</b>	<b>100.0%</b>
<b>Costs for services</b>					
4400	Outreach	410.34	0.2%	1'179.69	0.7%
4402	Youth Participation	16'262.07	9.5%	16'295.41	9.1%
4405	EuroDIG Meeting	48'097.62	28.1%	0.00	0.0%
<b>Total Costs of service</b>		<b>64'770.03</b>	<b>37.9%</b>	<b>17'475.10</b>	<b>9.8%</b>
4410	Other costs	1'587.54	0.9%	4'406.21	2.5%
<b>Total Other Expenses for services</b>		<b>1'587.54</b>	<b>0.9%</b>	<b>4'406.21</b>	<b>2.5%</b>
<b>Total Costs for services</b>		<b>66'357.57</b>	<b>38.8%</b>	<b>21'881.31</b>	<b>12.2%</b>
<b>Gross result</b>		<b>104'685.32</b>	<b>61.2%</b>	<b>157'180.36</b>	<b>87.8%</b>
<b>Personnel expenses</b>					
5900	Third-party expenses	126'340.82	73.9%	120'785.61	67.5%
<b>Total Other personnel expenses</b>		<b>126'340.82</b>	<b>73.9%</b>	<b>120'785.61</b>	<b>67.5%</b>
<b>Total Personnel expenses</b>		<b>126'340.82</b>	<b>73.9%</b>	<b>120'785.61</b>	<b>67.5%</b>
<b>Gross result</b>		<b>-21'655.50</b>	<b>-12.7%</b>	<b>36'394.75</b>	<b>20.3%</b>
<b>Other operating expenses, value adjust. and fin. results</b>					
6501	Printing costs	1'436.87	0.8%	2'713.02	1.5%
6510	Telephone, internet	3'251.61	1.9%	3'808.85	2.1%
6530	Accounting, consulting expenses	2'977.90	1.7%	2'660.75	1.5%
6540	Travel expenses Office	18'585.49	10.9%	16'035.93	9.0%
<b>Total Administrative costs</b>		<b>26'251.87</b>	<b>15.3%</b>	<b>25'218.55</b>	<b>14.1%</b>
6940	Bank charges	196.83	0.1%	221.72	0.1%
6942	Exchange losses	2'843.89	1.7%	2'381.81	1.3%
6992	Exchange gains	-320.62	-0.2%	137.05	0.1%

## Income Statement 01.01.2023 - 31.12.2023

Account Number	Description	2023		2022	
	<b>Total Financial costs and revenue</b>	<b>-3'361.34</b>	<b>-2.0%</b>	<b>-2'466.48</b>	<b>-1.4%</b>
	<b>Total Other operating expenses, value adjust. and fin. results</b>	<b>29'613.21</b>	<b>17.3%</b>	<b>27'685.03</b>	<b>15.5%</b>
	<b>Operating result</b>	<b>-51'268.71</b>	<b>-30.0%</b>	<b>8'709.72</b>	<b>4.9%</b>
	<b>Extraordinary or unique character profit</b>				
8500	Extraordinary expenses	0.00	0.0%	25'405.27	14.2%
	<b>Total Extraordinary items</b>	<b>0.00</b>	<b>0.0%</b>	<b>-25'405.27</b>	<b>-14.2%</b>
	<b>Total Extraordinary or unique character profit</b>	<b>0.00</b>	<b>0.0%</b>	<b>-25'405.27</b>	<b>-14.2%</b>
	<b>Annual Result</b>	<b>-51'268.71</b>	<b>-30.0%</b>	<b>-16'695.55</b>	<b>-9.3%</b>