Report of the Statutory Auditor

on the Limited Statutory Examination

on the financial statements for the year ended December 31, 2025

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, 2025.

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, August 21, 2026

GFELLER + PARTNER AG

Christian Vogel
Licensed Audit
(Auditor in Charge)

Salvatore Fasciana
Licensed Audit Expert

Enclosures:
- Financial statements (balance sheet and income statement)

Bilanz per 31.12.2025

Konto-Nr.	Bezeichnung	31.12.2025		31.12.2024	
ASSETS					
1000	Cash on hand CHF	143.90	0.1%	0.00	0.0%
1005	Cash on hand EUR	749.85	0.6%	808.03	0.6%
1020	Credit Suisse CHF CH11 0483 5139 0488 6100 0	72'121.64	54.5%	81'125.17	61.6%
1025	Credit Suisse EUR CH74 0483 5139 0488 6200 0	36'694.29	27.7%	27'916.30	21.2%
1030	PayPal	131.52	0.1%	132.64	0.1%
Total Cash and cash equivalents		**109'841.20**	**82.9%**	**109'982.14**	**83.5%**
1300	Prepaid expenses	0.00	0.0%	4'885.02	3.7%
1301	Outstanding income	22'610.00	17.1%	16'892.10	12.8%
Total Outstanding income		**22'610.00**	**17.1%**	**21'777.12**	**16.5%**
Total Current assets		**132'451.20**	**100.0%**	**131'759.26**	**100.0%**
Total ASSETS		**132'451.20**	**100.0%**	**131'759.26**	**100.0%**
LIABILITIES AND EQUITY					
2200	Acquisition tax	7'956.49	6.0%	8'074.80	6.1%
Total Other liabilities		**7'956.49**	**6.0%**	**8'074.80**	**6.1%**
2300	Unpaid expenses	6'051.10	4.6%	30'182.35	22.9%
2301	Income received in advance	9'994.05	7.5%	0.00	0.0%
Total Passive accruals and deferrals		**16'045.15**	**12.1%**	**30'182.35**	**22.9%**
Total Short term foreign capital		**24'001.64**	**18.1%**	**38'257.15**	**29.0%**
2800	Society Capital	93'502.11	70.6%	85'239.05	64.7%
Total Society Capital		**93'502.11**	**70.6%**	**85'239.05**	**64.7%**
	Annual result	14'947.45	11.3%	8'263.06	6.3%
Total Legal Reserves, profit or loss		**14'947.45**	**11.3%**	**8'263.06**	**6.3%**
Total Equity		**108'449.56**	**81.9%**	**93'502.11**	**71.0%**
Total LIABILITIES AND EQUITY		**132'451.20**	**100.0%**	**131'759.26**	**100.0%**

Erfolgsrechnung vom 01.01.2025 - 31.12.2025

Konto-Nr.	Bezeichnung	01.01.2025 - 31.12.2025		01.01.2024 - 31.12.2024	
Net revenues from donations					
3400	Donations	157'398.00	100.0%	179'718.69	100.0%
Total Income from donations		**157'398.00**	**100.0%**	**179'718.69**	**100.0%**
Total Net revenues from donations		**157'398.00**	**100.0%**	**179'718.69**	**100.0%**
Costs for services					
4400	Outreach	-200.76	-0.1%	0.00	0.0%
4402	Youth Participation	-15'497.60	-9.8%	-10'790.57	-6.0%
4405	EuroDIG Meeting	-1'659.50	-1.1%	-21'794.37	-12.1%
Total Costs of service		**-17'357.86**	**-11.0%**	**-32'584.94**	**-18.1%**
4410	Other costs	-1'110.41	-0.7%	-3'364.90	-1.9%
Total Other Expenses for services		**-1'110.41**	**-0.7%**	**-3'364.90**	**-1.9%**
Total Costs for services		**-18'468.27**	**-11.7%**	**-35'949.84**	**-20.0%**
Gross result		**138'929.73**	**88.3%**	**143'768.85**	**80.0%**
Personnel expenses					
5900	Third-party expenses	-103'536.56	-65.8%	-110'346.57	-61.4%
Total Other personnel expenses		**-103'536.56**	**-65.8%**	**-110'346.57**	**-61.4%**
Total Personnel expenses		**-103'536.56**	**-65.8%**	**-110'346.57**	**-61.4%**
Gross result		**35'393.17**	**22.5%**	**33'422.28**	**18.6%**
Other operating expenses, value adjust. and fin. results					
6501	Printing costs	-801.07	-0.5%	-3'415.97	-1.9%
6510	Telephone, internet	-2'733.30	-1.7%	-3'210.79	-1.8%
6530	Accounting, consulting expenses	-2'155.35	-1.4%	-2'676.65	-1.5%
6540	Travel expenses Office	-16'127.27	-10.2%	-15'765.38	-8.8%
Total Administrative costs		**-21'816.99**	**-13.9%**	**-25'068.79**	**-13.9%**
6940	Bank charges	-190.66	-0.1%	-161.19	-0.1%
6942	Exchange losses	-9.86	-0.0%	-53.76	-0.0%
6992	Exchange gains	1'571.79	1.0%	124.52	0.1%
Total Financial costs and revenue		**1'371.27**	**0.9%**	**-90.43**	**-0.1%**

Erfolgsrechnung vom 01.01.2025 - 31.12.2025

Konto-Nr. Bezeichnung	01.01.2025 - 31.12.2025		01.01.2024 - 31.12.2024	
Total Other operating expenses, value adjust. and fin. results	**-20'445.72**	**-13.0%**	**-25'159.22**	**-14.0%**
Operating result	**14'947.45**	**9.5%**	**8'263.06**	**4.6%**
Annual Result	**14'947.45**	**9.5%**	**8'263.06**	**4.6%**