



**Report of the Statutory Auditor**  
**on the Limited Statutory Examination**  
on the financial statements for the year ended December 31, 2018  
**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, 2018. The corresponding figures in the financial statements were not examined.

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.

Bern, May 21, 2019

CZ/digital signed

GFELLER + PARTNER AG

Christian Zwahlen  
Swiss Certified Accountant  
Licensed Audit Expert  
(Auditor in Charge)

Salvatore Fasciana  
Swiss Certified Fiduciary  
Licensed Audit Expert

Enclosures:

- Financial statements (balance sheet and income statement)

<b>Balance Sheet 31.12.2018</b>					
Account Number	Description	2018		2017	
<b>ASSETS</b>					
1020	Credit Suisse CHF CH11 0483 5139 0488 6100 0	42'077.37	26.0%	33'881.69	20.4%
1025	Credit Suisse EUR CH74 0483 5139 0488 6200 0	92'864.30	57.4%	108'672.86	65.5%
<b>Total Cash and cash equivalents</b>		<b>134'941.67</b>	<b>83.4%</b>	<b>142'554.55</b>	<b>85.9%</b>
<b>Total Trade receivables</b>		<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Other receivables</b>		<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
1301	Outstanding income	26'772.42	16.6%	23'408.00	14.1%
<b>Total Outstanding income</b>		<b>26'772.42</b>	<b>16.6%</b>	<b>23'408.00</b>	<b>14.1%</b>
<b>Total Current assets</b>		<b>161'714.09</b>	<b>100.0%</b>	<b>165'962.55</b>	<b>100.0%</b>
<b>Total ASSETS</b>		<b>161'714.09</b>	<b>100.0%</b>	<b>165'962.55</b>	<b>100.0%</b>
<b>LIABILITIES AND EQUITY</b>					
1103	Current Account SEEDIG	0.00	0.0%	-9'995.46	-6.0%
<b>Total Trade payables</b>		<b>0.00</b>	<b>0.0%</b>	<b>9'995.46</b>	<b>6.0%</b>
<b>Total Payables due to banks</b>		<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Other liabilities</b>		<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
2300	Unpaid expenses	8'047.07	5.0%	20'433.44	12.3%
<b>Total Passive accruals and deferrals</b>		<b>8'047.07</b>	<b>5.0%</b>	<b>20'433.44</b>	<b>12.3%</b>
<b>Total Short term foreign capital</b>		<b>8'047.07</b>	<b>5.0%</b>	<b>30'428.90</b>	<b>18.3%</b>
2800	Society Capital	135'533.65	83.8%	135'533.65	81.7%
<b>Total Society Capital</b>		<b>135'533.65</b>	<b>83.8%</b>	<b>135'533.65</b>	<b>81.7%</b>
	Annual result	18'133.37	11.2%	0.00	0.0%
<b>Total Legal Reserves, profit or loss</b>		<b>18'133.37</b>	<b>11.2%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Equity</b>		<b>153'667.02</b>	<b>95.0%</b>	<b>135'533.65</b>	<b>81.7%</b>
<b>Total LIABILITIES AND EQUITY</b>		<b>161'714.09</b>	<b>100.0%</b>	<b>165'962.55</b>	<b>100.0%</b>

Income Statement 01.01.2018 - 31.12.2018					
Account Number	Description	2018		2017	
<b>Net revenues from donations</b>					
3400	Donations	244'545.94	100.0%	0.00	0.0%
<b>Total Income from donations</b>		<b>244'545.94</b>	<b>100.0%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Other revenues and services</b>		<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Discount from income</b>		<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Net revenues from donations</b>		<b>244'545.94</b>	<b>100.0%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Costs for services</b>					
4400	Outreach	4'194.29	1.7%	0.00	0.0%
4401	Travel Support to Participants	31'792.80	13.0%	0.00	0.0%
4402	Travel Support to youth Participants	15'328.50	6.3%	0.00	0.0%
4404	Retreat	10'610.81	4.3%	0.00	0.0%
<b>Total Costs of service</b>		<b>61'926.40</b>	<b>25.3%</b>	<b>0.00</b>	<b>0.0%</b>
4410	Other costs	25'991.51	10.6%	0.00	0.0%
<b>Total Other Expenses for services</b>		<b>25'991.51</b>	<b>10.6%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Direct purchase expenses</b>		<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Reduction of costs</b>		<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Costs for services</b>		<b>87'917.91</b>	<b>36.0%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Gross result</b>		<b>156'628.03</b>	<b>64.0%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Personnel expenses</b>					
<b>Total Personnel expenses</b>		<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Contribution to social insurance</b>		<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
5900	Third-party expenses	95'222.63	38.9%	0.00	0.0%
<b>Total Other personnel expenses</b>		<b>95'222.63</b>	<b>38.9%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Personnel expenses</b>		<b>95'222.63</b>	<b>38.9%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Gross result</b>		<b>61'405.40</b>	<b>25.1%</b>	<b>0.00</b>	<b>0.0%</b>
<b>Other operating expenses, value adjust. and fin. results</b>					

Income Statement 01.01.2018 - 31.12.2018					
Account Number	Description	2018		2017	
	<b>Total Rental</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
	<b>Total Maintenance, repairs, replacem. of tangible assets</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
	<b>Total Vehicle and transportation expenses</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
	<b>Total Insurance for damage of items</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
	<b>Total Energy and waste disposal costs</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
6501	Printing costs	6'526.97	2.7%	0.00	0.0%
6510	Telephone, internet	3'315.55	1.4%	0.00	0.0%
6530	Accounting, consulting expenses	1'794.19	0.7%	0.00	0.0%
6540	Travel expenses Office	25'426.02	10.4%	0.00	0.0%
	<b>Total IT costs</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
	<b>Total Administrative costs</b>	<b>37'062.73</b>	<b>15.2%</b>	<b>0.00</b>	<b>0.0%</b>
	<b>Total Advertising</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
	<b>Total Other expenses</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
	<b>Total Depreciation and value adjustments of fixed assets</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
6940	Bank charges	1'449.32	0.6%	0.00	0.0%
6942	Exchange losses	4'912.44	2.0%	0.00	0.0%
6992	Exchange gains	152.46	0.1%	0.00	0.0%
	<b>Total Financial costs and revenue</b>	<b>-6'209.30</b>	<b>-2.5%</b>	<b>0.00</b>	<b>0.0%</b>
	<b>Total Other operating expenses, value adjust. and fin. results</b>	<b>43'272.03</b>	<b>17.7%</b>	<b>0.00</b>	<b>0.0%</b>
	<b>Non-operating items</b>				
	<b>Total Non-operating items</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
	<b>Operating result</b>	<b>18'133.37</b>	<b>7.4%</b>	<b>0.00</b>	<b>0.0%</b>
	<b>Extraordinary or unique character profit</b>				
	<b>Total Non-company related expenditures</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
	<b>Total Extraordinary items</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>

**Income Statement 01.01.2018 - 31.12.2018**

Account Number	Description	2018		2017	
	<b>Total Taxes</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
	<b>Total Extraordinary or unique character profit</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.0%</b>
	<b>Annual Result</b>	<b>18'133.37</b>	<b>7.4%</b>	<b>0.00</b>	<b>0.0%</b>