Report of the statutory auditor to the general assembly of the association

Wikimedia CH
8008 Zürich

Report on the financial statements

As statutory auditor (article 69b lit. 4 Swiss Civil Code), we have audited the financial statements of the association Wikimedia CH, 8008 Zürich, which comprise the balance sheet, income statement and notes for the year ended 31/12/2012.

Committee's Responsibility

The Committee is responsible for the preparation of the financial statements in accordance with the requirements of Swiss law and the company's articles of incorporation. The Committee is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Swiss law and Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of
the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements for the year ended 31/12/2012 comply with Swiss law and the associations' bylaws.

Report on Other Legal Requirements

We confirm that we meet the legal requirements on independence (article 728 CO) and that there are no circumstances incompatible with our independence.

We further confirm that the proposed appropriation of available earnings complies with Swiss law and the associations' bylaws. We recommend that the financial statements submitted to you be approved.

Zutter Treuhand AG

Hans Zutter
Licensed auditor RAB

Münchenbuchsee, 24/04/2013