

Stokke Revisjon

Registrert Revisor Jan Martin Øvland

ORG.NR.: 996 311 171 MVA

Til årsmøtet WIKIMEDIA NORGE

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of WIKIMEDIA NORGE, which comprise the balancesheet as at December 31, 2014, and the income statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

The Board of Directors and the Management's Responsibility for the Financial Statements

The Board of Directors and the Managing Director are responsible for the preparation and fair presentation of these financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as the Board of Directors and the Managing Director determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about 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. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, 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.

Postadresse

Kornmagasingt. 5
3160 Stokke

Besøksadresse

Kornmagasingt. 5
3160 Stokke

Telefon

+47 33 33 77 73
+47 906 41 509

Hjemmeside

www.stokkerevisjon.com

E-mail

joevland@online.no

Stokke Revisjon

Registrert Revisor Jan Martin Øvland

ORG.NR.: 996 311 171 MVA

Opinion

In our opinion, the financial statements are prepared in accordance with the law and regulations and presentfairly, in all material respects, the financial position of WIKIMEDIA NORGE as at December 31, 2014, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Report on Other Legal and Regulatory Requirements

Opinion on the Board of Directors' report

Based on our audit of the financial statements as described above, it is our opinion that the information presented in the Board of Directors report concerning the financial statements the going concern assumption is consistent with the financial statements and complies with the law and regulations.

Opinion on Registration and Documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements 3000, «Assurance Engagements Other than Audits or Reviews of Historical Financial Information», it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Stokke, 17. april 2015



Jan Martin Øvland
Registrert revisor

Postadresse

Kornmagasingt. 5
3160 Stokke

Besøksadresse

Kornmagasingt. 5
3160 Stokke

Telefon

+47 33 33 77 73
+47 906 41 509

Hjemmeside

www.stokkerevisjon.com

E-mail

joevland@online.no