

Report of the Auditors to the General Assembly of the Association

Wikimedia CH
8008 Zürich

Report of the Auditors on the Financial Statements

As auditors in accordance with article 69b lit. 4 Swiss Civil Code, we have audited the financial statements of the association Wikimedia CH, 8008 Zurich, consisting of the balance sheet, income statement and statement of changes in capital for the year ended on 31/12/2017.

Responsibility of the Committee

The Committee is responsible for the preparation of the financial statements in accordance with the requirements of Swiss law and the associations' bylaws. This responsibility includes the design, implementation and maintenance of an internal control system with regard to the preparation of an annual statement that is free from material misstatement, whether due to fraud or error. In addition, the Committee is responsible for the selection and application of appropriate accounting policies and the making of reasonable estimates.

Responsibility of the Auditor

Our responsibility is to express an opinion on the financial statements based on our audit. We have conducted our audit in accordance with Swiss law and general commercial principles. We have planned and implemented the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

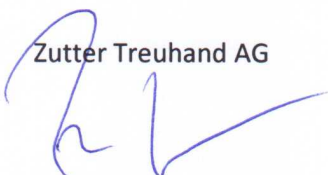
An audit involves carrying out auditing procedures to obtain audit evidence for the amounts and other disclosures in the financial statements. The selection of the examination procedures is at the discretion of the auditor. This includes an assessment of the risks of material misstatement of the financial statements as a result of any breach or error. In assessing these risks, the auditor considers the internal control system to be relevant to the preparation of the financial statements in order to determine the audit procedures that are appropriate to the circumstances, but not to issue an opinion on the effectiveness of the internal control system. The audit also includes assessing the appropriateness of the accounting policies used, the plausibility of the estimates made, and an assessment of the overall presentation of the financial statements. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our audit opinion.

Opinion

In our opinion, the financial statements for the year ended 31/12/2017 comply 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, 21/03/2018