

Auditing report

To the association
Wikimedia Österreich -
Gesellschaft zur Förderung freien Wissens
Siebensterngasse 25/15
1070 Vienna

We have done the auditing of the association Wikimedia Österreich – Gesellschaft zur Förderung freien Wissens (in the following called the „association“) for the financial year dating from September 1st, 2012 to August 31st, 2013.

Responsibility of the management body for the management of finances

The management of finances according to the rules with special regard to the correctness of accounting and the allocation of resources according to the bylaws is in the responsibility of the associations president. He has to take care of the accounting fulfilling the requirements of the association and that the financial state of the association is opportune and sufficiently noticeable.

Responsibility of the auditor

Our assignment is to give an assessment on the base of our auditing actions whether the correctness of accounting is given in all significant points and if the resources of the association were used according to the bylaws. Determined deficits or risks for the existence of the association have to be pointed out in our report and special attention has to be paid towards unusual revenues and expenditures.

We have done our auditing under full awareness of the restrictions by Austrian law and the conventions for auditings by associations-law of our business. Therefore we have to keep strictly to the duties of our business including rules for independence and to plan and execute the order, considering the principle of essentiality, in a way, that we are able to give our assignment with a sufficient security.

The selection of auditing actions is part of the dutiful judgement of the auditor while being aware of his rating of the risk of upcoming significant false statements. When setting up this risk assessment the auditor is considering the internal control-system to set up appropriate auditing actions but not to give an assessment of the effectiveness of the internal control-system of the association. The allocation of resources according to the bylaws is given if resources are used to reach goals of the association as defined in the bylaws, especially when they are used to finance actions which are made to reach the realisation of such goals. An assessment of the associations frugality and efficiency is not part of the auditing.

An auditing inspection of the financial overview including the statement of assets and liabilities or the exposure and clarification of criminally liable acts is also not

part of the auditing.

We think that the evidence given to us are sufficient and appropriate to have a base for our assessment decision.

Assessment decision

Based on the evidence gotten during the auditing process for the financial year dating from September 1st, 2012 to August 31st, 2013 the correctness of the accounting is given in all significant points and the allocation of resources has been according to the bylaws. There have been no unusual revenues and expenditures. Regarding one self-dealing of the association there has been an overwhelming approbation at the general meeting.

Because of the strong growth of the association however there is a need for a restructuring of the accounting.

Restriction of usage

This report is exclusively produced for the client and is no base for a reliance of a third party on its content. The report is only made to meet the requirements of the associations-law. It may not be given – partially or as a whole – to third parties without our explicit agreement. Therefore no titles for third parties can be derived from it.

Terms and conditions

We give this report basing on the contract with you. You and third parties may also be effected by the enclosed general terms and conditions for economical trustees.

/signature/

Mag. Helfried Heidinger

Steirische Wirtschaftstreuhand GmbH & CoKG

Graz, November 14th 2013