

To the General Meeting of

## **TYPO3 Association**

Rathausstrasse 14  
6340 Baar

# **Report of the statutory auditor on the limited statutory examination of the financial statements for the year 2025**

(for the period from 01.01.2025 to 31.12.2025)

11 March 2026  
17034390/21314087/E/mag/spl

**Report of the statutory auditor on the limited statutory examination**  
To the General Meeting of

**TYPO3 Association, Baar**

As statutory auditor, we have examined the financial statements (comprising the balance sheet, operating statement and notes) of TYPO3 Association for the financial year ended 31 December 2025.

These financial statements are the responsibility of the Committee. 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.

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 entity personnel and analytical procedures as well as detailed tests of entity 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 articles of association.

Lucerne, 11 March 2026

BDO Ltd

Marcel Geisser

Auditor in Charge  
Licensed Audit Expert

ppa. Ramona Eggerschwiler

Licensed Audit Expert

Enclosure  
Financial statements

## Balance Sheet

<b>Assets</b>	<b>31.12.2025</b>	<b>31.12.2025</b>	<b>31.12.2024</b>	<b>31.12.2024</b>
	<b>EUR</b>	<b>CHF</b>	<b>EUR</b>	<b>CHF</b>
<b>current assets</b>				
<b>bank and cash</b>				
Bank account (CHF)	4'978.96	4'632.92	30'508.52	28'630.72
Bank accounts (Euro)	244'770.24	227'758.71	1'086'385.11	1'019'518.11
	<b>249'749.20</b>	<b>232'391.63</b>	<b>1'116'893.63</b>	<b>1'048'148.83</b>
<b>receivables</b>				
Accounts receivables third parties	94'318.03	87'762.93	98'977.73	92'885.65
Provision for doubtful debts	-20'000.00	-18'610.00	-20'000.00	-18'769.00
	<b>74'318.03</b>	<b>69'152.93</b>	<b>78'977.73</b>	<b>73'488.78</b>
<b>short term loan to TYPO3 PLC</b>	<b>0.00</b>	<b>0.00</b>	<b>255'208.34</b>	<b>239'500.27</b>
<b>total current assets</b>	<b>324'067.23</b>	<b>301'544.56</b>	<b>1'451'079.70</b>	<b>1'361'765.74</b>
<b>fixed assets</b>				
<b>financial assets</b>	<b>1'051'421.39</b>	<b>978'347.60</b>	<b>0.00</b>	<b>0.00</b>
<b>shareholdings</b>				
TYPO3 PLC	355'000.00	330'327.50	355'000.00	333'149.75
	<b>355'000.00</b>	<b>330'327.50</b>	<b>355'000.00</b>	<b>333'149.75</b>
<b>total fixed assets</b>	<b>1'406'421.39</b>	<b>1'308'675.10</b>	<b>355'000.00</b>	<b>333'149.75</b>
<b>total assets</b>	<b>1'730'488.60</b>	<b>1'610'219.64</b>	<b>1'806'079.70</b>	<b>1'694'915.49</b>

## Balance Sheet

<b>Equity and liabilities</b>	<b>31.12.2025</b>	<b>31.12.2025</b>	<b>31.12.2024</b>	<b>31.12.2024</b>
	<b>EUR</b>	<b>CHF</b>	<b>EUR</b>	<b>CHF</b>
<b>liabilities</b>				
<b>current liabilities</b>				
accounts payable	65'895.53	61'315.79	89'650.03	84'132.07
	<b>65'895.53</b>	<b>61'315.79</b>	<b>89'650.03</b>	<b>84'132.07</b>
<b>short term liabilities to TYPO3 PLC</b>	<b>10'952.74</b>	<b>10'191.52</b>	<b>17'360.86</b>	<b>16'292.30</b>
<b>other short term liabilities</b>				
Owed Swiss VAT (sales tax)	0.00	0.00	81.78	76.75
	<b>0.00</b>	<b>0.00</b>	<b>81.78</b>	<b>76.75</b>
<b>accruals/provisions</b>				
membership fee prepayments	361'966.80	336'810.11	342'417.23	321'341.45
not yet paid expenses	6'000.00	5'583.00	6'000.00	5'630.70
	<b>367'966.80</b>	<b>342'393.11</b>	<b>348'417.23</b>	<b>326'972.15</b>
<b>total liabilities</b>	<b>444'815.07</b>	<b>413'900.42</b>	<b>455'509.90</b>	<b>427'473.27</b>
<b>equity</b>				
<b>membership fees</b>				
Registration fees - Individuals	101'185.98	119'139.83	99'485.98	117'557.98
Registration fees - Corporations	387'000.75	444'928.85	372'500.75	431'436.60
	<b>488'186.73</b>	<b>564'068.67</b>	<b>471'986.73</b>	<b>548'994.57</b>
<b>currency translation differences</b>				
currency translation differences	0.00	-256'094.19	0.00	-245'887.10
	<b>0.00</b>	<b>-256'094.19</b>	<b>0.00</b>	<b>-245'887.10</b>
<b>accumulated profit</b>				
brought forward Jan. 01	878'583.07	964'334.75	875'334.15	961'240.53
net profit for the year	-81'096.27	-75'990.02	3'248.92	3'094.21
	<b>797'486.80</b>	<b>888'344.73</b>	<b>878'583.07</b>	<b>964'334.75</b>
<b>total equity</b>	<b>1'285'673.53</b>	<b>1'196'319.21</b>	<b>1'350'569.80</b>	<b>1'267'442.22</b>
<b>total equity and liabilities</b>	<b>1'730'488.60</b>	<b>1'610'219.64</b>	<b>1'806'079.70</b>	<b>1'694'915.49</b>

## Income statement

	2025 EUR	2025 CHF	2024 EUR	2024 CHF
<b>revenues</b>				
<b>annual member contributions</b>				
memberships	767'334.78	719'019.32	705'273.49	671'690.16
	<b>767'334.78</b>	<b>719'019.32</b>	<b>705'273.49</b>	<b>671'690.16</b>
<b>donations</b>				
Income Donations	2'817.00	2'639.63	553.84	527.47
	<b>2'817.00</b>	<b>2'639.63</b>	<b>553.84</b>	<b>527.47</b>
<b>Reduction in Earnings</b>				
Bad debt loss	0.00	0.00	-160.22	-152.59
	<b>0.00</b>	<b>0.00</b>	<b>-160.22</b>	<b>-152.59</b>
<b>total revenues</b>	<b>770'151.78</b>	<b>721'658.94</b>	<b>705'667.11</b>	<b>672'065.03</b>
<b>expenses</b>				
<b>Expenses Events</b>				
Event Committee	112'389.53	105'312.89	99'148.89	94'427.67
	<b>112'389.53</b>	<b>105'312.89</b>	<b>99'148.89</b>	<b>94'427.67</b>
<b>Expenses Budget</b>				
Product Strategy Implementation	102'309.49	95'867.54	81'538.50	77'655.84
Security Team	23'624.41	22'136.89	13'918.23	13'255.48
Strategy Workshop	8'001.58	7'497.76	6'000.00	5'714.30
TYPO3 Documentation, Maintenance, Improvem.	44'976.21	42'144.27	40'263.95	38'346.68
Expenses President TYPO3 Association	7'277.15	6'818.94	5'539.76	5'275.97
Expenses GA Travel and Hotel	2'545.67	2'385.38	8'455.78	8'053.14
TYPO3 Accessibility	2'468.89	2'313.44	577.50	550.00
Localization Team	3'132.16	2'934.94	2'160.25	2'057.38
best practices	1'982.82	1'857.97	3'517.35	3'349.86
Out Reach Sprints	13'299.72	12'462.30	11'409.37	10'866.08
Dialogue Day	2'830.00	2'651.81	1'091.57	1'039.59
Motivation Research Team	0.00	0.00	1'646.25	1'567.86
Content Types	11'434.51	10'714.53	10'109.18	9'627.81
Surfcamp	52'846.49	49'518.99	25'010.86	23'819.91
UX Team	9'349.50	8'760.81	4'892.50	4'659.53
Downloadable-Training-Framework	10'074.20	9'439.87	6'944.02	6'613.36
Community Projects	145'700.00	136'525.96	113'375.15	107'976.51
	<b>441'852.80</b>	<b>414'031.41</b>	<b>336'450.22</b>	<b>320'429.32</b>

## Income statement

	2025 EUR	2025 CHF	2024 EUR	2024 CHF
<b>Expenses MarCom</b>				
typo3.org Maintenance	3'481.54	3'262.32	500.00	476.19
Marketing	15'345.15	14'378.94	2'388.83	2'275.08
General Communication	57'418.80	53'803.41	54'624.42	52'023.34
Country Committees (French, NL, AT)	9'253.01	8'670.39	2'035.00	1'938.10
Academic Committee	5'630.96	5'276.40	5'300.40	5'048.01
	<b>91'129.46</b>	<b>85'391.47</b>	<b>64'848.65</b>	<b>61'760.72</b>
<b>Expenses Management</b>				
Financial Statement & Audit	8'980.44	8'414.98	4'975.13	4'738.23
Lawyer (Trademark)	18'009.00	16'875.06	17'651.86	16'811.32
Lawyer	0.00	0.00	2'925.00	2'785.72
Back Office	30'933.72	28'985.97	30'638.03	29'179.12
Data Privacy	11'897.00	11'147.90	10'800.00	10'285.73
Association Compensation	48'300.00	45'258.78	53'700.00	51'142.94
Membership in other organisations	4'200.00	3'935.55	2'475.00	2'357.15
Education Committee / TYPO3 Campus	7'825.11	7'332.40	0.00	0.00
Travel cost for the entire organization	24'022.89	22'510.28	16'569.19	15'780.21
	<b>154'168.16</b>	<b>144'460.92</b>	<b>139'734.21</b>	<b>133'080.42</b>
<b>Expenses Product-Infrastructure</b>				
Server/Infrastructure/Maintenance	43'237.15	40'514.71	47'134.10	44'889.69
	<b>43'237.15</b>	<b>40'514.71</b>	<b>47'134.10</b>	<b>44'889.69</b>
<b>operating expenses</b>				
phone & postage	38.96	36.51	1'795.18	1'709.70
insurance	1'673.04	1'567.70	1'665.26	1'585.96
other administration expenses	2'039.79	1'911.35	2'313.48	2'203.32
	<b>3'751.79</b>	<b>3'515.56</b>	<b>5'773.92</b>	<b>5'498.98</b>
<b>total expenses</b>	<b>846'528.89</b>	<b>793'226.94</b>	<b>693'089.99</b>	<b>660'086.81</b>
<b>operating profit</b>	<b>-76'377.11</b>	<b>-71'568.00</b>	<b>12'577.12</b>	<b>11'978.23</b>
<b>financial income and expenses</b>				
financial income	7'038.05	6'594.90	5'374.97	5'119.03
transaction costs / bank interest	-10'779.90	-10'101.14	-8'978.47	-8'550.94
exchange loss	-123.58	-115.80	-4'904.25	-4'670.72
	<b>-3'865.43</b>	<b>-3'622.04</b>	<b>-8'507.75</b>	<b>-8'102.63</b>
<b>taxes</b>	<b>-853.73</b>	<b>-799.97</b>	<b>-820.45</b>	<b>-781.38</b>
<b>net income</b>	<b>-81'096.27</b>	<b>-75'990.02</b>	<b>3'248.92</b>	<b>3'094.21</b>

## Notes

**31.12.2025**      **Prior Year**

### Accounting policies

These annual accounts have been prepared in accordance with Swiss law. The most relevant requirements are set out in the Swiss Code of Obligations (Art. 957 - Art. 962).

### Accounting in other currency than Swiss Francs

The bookkeeping is recorded in Euro (EUR). In order to comply with Article 958d of the Swiss Code of Obligations and for tax purposes, the financial statements are presented in CHF and EUR. The corresponding CHF amounts at the year-end in the balance sheet accounts are stated at closing rate of EUR/CHF 1.07469 (previous year: EUR/CHF 1.07562) and in the profit and loss accounts at average rate of EUR/CHF 1.06719 (previous year: EUR/CHF 1.02918).

### Participation

TYPO3 PLC (TYPO3 GmbH)  
Dusseldorf, Germany  
Capital Stock TEUR 355 (previous year TEUR 355)  
Share of capital and votes 100%

### Number of full-time positions

No more than 10	applicable	applicable
-----------------	------------	------------

### Significant events after the balance sheet date

	None	None
--	------	------