

To the general meeting of

**TYPO3 Association**

Sihlbruggstrasse 105  
6340 Baar

**Report of the statutory auditor on the limited statutory examination  
of the financial statements for the year 2022**

(for the period from 1.1. to 31.12.2022)

March 16, 2023  
17034390/21314087/E/mag/yst

**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 (balance sheet, operating statement and notes) of TYPO3 Association for the financial year ended December 31, 2022.

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 company personnel and analytical procedures as well as detailed tests of company 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, March 16, 2023

BDO Ltd

Marcel Geisser

Licensed Audit Expert

ppa. Yannick Steinger

Auditor in Charge

Licensed Audit Expert

Enclosure  
Financial statements

## Balance Sheet

<b>Assets</b>	<b>31.12.2022</b>	<b>31.12.2022</b>	<b>31.12.2021</b>	<b>31.12.2021</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)	37'604.12	38'082.07	63'552.11	65'849.52
Bank accounts (Euro)	1'165'951.57	1'180'770.81	1'063'687.52	1'102'139.82
	<b>1'203'555.69</b>	<b>1'218'852.88</b>	<b>1'127'239.63</b>	<b>1'167'989.34</b>
<b>receivables</b>				
Accounts receivables third parties	105'546.09	106'887.58	88'097.93	91'282.67
Provision for doubtful debts	-20'000.00	-20'254.20	-20'000.00	-20'723.00
	<b>85'546.09</b>	<b>86'633.38</b>	<b>68'097.93</b>	<b>70'559.67</b>
<b>other receivables</b>	<b>160.22</b>	<b>162.26</b>	<b>160.22</b>	166.01
<b>total current assets</b>	<b>1'289'262.00</b>	<b>1'305'648.52</b>	<b>1'195'497.78</b>	<b>1'238'715.02</b>
<b>fixed assets</b>				
<b>shareholdings</b>				
TYPO3 PLC	105'000.00	106'334.55	105'000.00	108'795.75
	<b>105'000.00</b>	<b>106'334.55</b>	<b>105'000.00</b>	<b>108'795.75</b>
<b>total fixed assets</b>	<b>105'000.00</b>	<b>106'334.55</b>	<b>105'000.00</b>	<b>108'795.75</b>
<b>total assets</b>	<b>1'394'262.00</b>	<b>1'411'983.07</b>	<b>1'300'497.78</b>	<b>1'347'510.77</b>

## Balance Sheet

<b>Equity and liabilities</b>	<b>31.12.2022</b>	<b>31.12.2022</b>	<b>31.12.2021</b>	<b>31.12.2021</b>
	<b>EUR</b>	<b>CHF</b>	<b>EUR</b>	<b>CHF</b>
<b>liabilities</b>				
<b>current liabilities</b>				
accounts payable	36'149.16	36'608.62	73'989.10	76'663.81
	<b>36'149.16</b>	<b>36'608.62</b>	<b>73'989.10</b>	<b>76'663.81</b>
<b>liabilities direct participation</b>				
TYPO3 PLC	22'724.04	23'012.86	21'419.62	22'193.94
	<b>22'724.04</b>	<b>23'012.86</b>	<b>21'419.62</b>	<b>22'193.94</b>
<b>accruals/provisions</b>				
membership fee prepayments	235'568.20	238'562.27	285'950.80	296'287.92
not yet paid expenses	6'000.00	6'076.26	6'000.00	6'216.90
	<b>241'568.20</b>	<b>244'638.53</b>	<b>291'950.80</b>	<b>302'504.82</b>
<b>total liabilities</b>	<b>300'441.40</b>	<b>304'260.01</b>	<b>387'359.52</b>	<b>401'362.57</b>
<b>equity</b>				
<b>membership fees</b>				
Registration fees - Individuals	96'185.98	114'469.84	94'500.28	112'762.72
Registration fees - Corporations	340'075.69	401'361.24	331'425.69	392'319.10
	<b>436'261.67</b>	<b>515'831.08</b>	<b>425'925.97</b>	<b>505'081.82</b>
<b>currency translation differences</b>				
currency translation differences	0.00	-157'747.13	0.00	-139'042.59
	<b>0.00</b>	<b>-157'747.13</b>	<b>0.00</b>	<b>-139'042.59</b>
<b>accumulated profit / deficit</b>				
brought forward Jan. 01	487'212.29	580'108.97	547'030.77	644'773.39
net profit / loss for the year	170'346.64	169'530.13	-59'818.48	-64'664.42
	<b>657'558.93</b>	<b>749'639.10</b>	<b>487'212.29</b>	<b>580'108.97</b>
<b>total equity</b>	<b>1'093'820.60</b>	<b>1'107'723.06</b>	<b>913'138.26</b>	<b>946'148.20</b>
<b>total equity and liabilities</b>	<b>1'394'262.00</b>	<b>1'411'983.07</b>	<b>1'300'497.78</b>	<b>1'347'510.77</b>

**Income statement**

	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>
	<b>EUR</b>	<b>CHF</b>	<b>EUR</b>	<b>CHF</b>
<b>revenues</b>				
<b>annual member contributions</b>				
memberships	641'160.09	638'086.88	634'933.32	686'369.79
	<b>641'160.09</b>	<b>638'086.88</b>	<b>634'933.32</b>	<b>686'369.79</b>
<b>donations</b>				
Income Donations	2'400.00	2'388.50	6'765.00	7'313.04
	<b>2'400.00</b>	<b>2'388.50</b>	<b>6'765.00</b>	<b>7'313.04</b>
<b>Events</b>				
Events T3CON/T3DD/T3BOARD/Certifunction	0.00	0.00	-97.94	-105.87
	<b>0.00</b>	<b>0.00</b>	<b>-97.94</b>	<b>-105.87</b>
<b>total revenues</b>	<b>643'560.09</b>	<b>640'475.38</b>	<b>641'600.38</b>	<b>693'576.95</b>
<b>expenses</b>				
<b>Expenses Events</b>				
Event Committee	11'198.03	11'144.36	1'083.17	1'170.92
	<b>11'198.03</b>	<b>11'144.36</b>	<b>1'083.17</b>	<b>1'170.92</b>
<b>Expenses Budget</b>				
TYPO3 CMS	58'332.00	58'052.40	204'162.00	220'701.33
Documentation Content Team	0.00	0.00	16'354.40	17'679.28
Security Team	25'541.38	25'418.96	39'403.60	42'595.72
Strategy Workshop	31'419.40	31'268.80	0.00	0.00
Community Expansion Initiative Workgroup	0.00	0.00	3'595.40	3'886.67
TYPO3 Documentation, Maintenance, Improvem.	33'484.43	33'323.93	24'479.15	26'462.23
Expenses President TYPO3 Association	1'630.26	1'622.45	5'657.32	6'115.62
Expenses GA Travel and Hotel	50.00	49.76	722.38	780.90
TYPO3 Accessibility	2'883.65	2'869.83	1'989.35	2'150.51
Documentation should have global search	0.00	0.00	6'820.00	7'372.49
demo typo3. org	3'731.50	3'713.61	11'170.00	12'074.89
Further development of most important extension	0.00	0.00	3'410.00	3'686.25
Wiki Migration	0.00	0.00	7'586.25	8'200.82
OSP: TYPO3 Guidebook promotion	0.00	0.00	2'550.00	2'756.58
Update Outdated Screenshots in the Official Doc.	1'440.00	1'433.10	7'452.27	8'055.98
Microcopy and UI Text	0.00	0.00	2'000.00	2'162.02
Improve EXT: extension_builder	0.00	0.00	12'500.00	13'512.64
Provide QA Best Practices usable by Comm.	0.00	0.00	4'279.25	4'625.92
Translate TYPO3 using Crowdin II	0.00	0.00	1'320.00	1'426.93
Digital TYPO3 contribution workshop	0.00	0.00	1'450.00	1'567.47
Micro Certifications	0.00	0.00	16'687.16	18'039.00
Extension documentation contest	0.00	0.00	1'860.00	2'010.68
Mask + Mask Export	0.00	0.00	4'000.00	4'324.04
TYPO3 Student Grant	0.00	0.00	4'500.00	4'864.55
CoCoMOOn collaborative project	0.00	0.00	19'110.40	20'658.55
UX Team	5'740.61	5'713.09	0.00	0.00
TYPO3 Camp Nantes	-20.61	-20.51	0.00	0.00
	<b>164'232.62</b>	<b>163'445.42</b>	<b>403'058.93</b>	<b>435'711.06</b>

## Income statement

	2022 EUR	2022 CHF	2021 EUR	2021 CHF
<b>Expenses MarCom</b>				
typo3.org Maintenance	28'246.07	28'110.68	7'364.60	7'961.21
Marketing	2'869.67	2'855.92	1'213.18	1'311.46
General Communication	43'663.09	43'453.80	56'225.08	60'779.92
The (official) TYPO3 podcast 2021	0.00	0.00	12'000.00	12'972.13
Increase TYPO3 Association memberships in the United States	1'472.17	1'465.11	0.00	0.00
GDPR-Compliant Member API	285.00	283.63	0.00	0.00
Country Committees (French, NL, AT)	1'980.00	1'970.51	1'540.00	1'664.76
	<b>78'516.00</b>	<b>78'139.66</b>	<b>78'342.86</b>	<b>84'689.48</b>
<b>Expenses Management</b>				
Financial Statement & Audit	4'566.03	4'544.14	4'957.69	5'359.32
Lawyer	28'449.22	28'312.86	22'344.80	24'154.97
Back Office	39'344.26	39'155.68	42'753.35	46'216.83
Association Compensation	54'700.00	54'437.81	57'900.00	62'590.53
Membership in other organisations	3'250.00	3'234.42	4'447.93	4'808.26
Education Committee / TYPO3 Campus	18'474.36	18'385.81	33'749.70	36'483.79
Exp. Education Committee / Campus / Certifications	1'499.05	1'491.86	0.00	0.00
Travel cost for the entire organization	14'080.93	14'013.44	3'204.84	3'464.47
	<b>164'363.85</b>	<b>163'576.02</b>	<b>169'358.31</b>	<b>183'078.17</b>
<b>Expenses Product-Infrastructure</b>				
Server/Infrastructure/Maintenance	42'289.51	42'086.81	41'023.17	44'346.49
	<b>42'289.51</b>	<b>42'086.81</b>	<b>41'023.17</b>	<b>44'346.49</b>
<b>operating expenses</b>				
phone & postage	445.92	443.78	444.04	480.01
insurance	1'437.70	1'430.81	1'448.98	1'566.36
other administration expenses	535.53	532.96	747.46	808.01
	<b>2'419.15</b>	<b>2'407.55</b>	<b>2'640.48</b>	<b>2'854.39</b>
<b>total expenses</b>	<b>463'019.16</b>	<b>460'799.82</b>	<b>695'506.92</b>	<b>751'850.50</b>
<b>operating loss</b>	<b>180'540.93</b>	<b>179'675.56</b>	<b>-53'906.54</b>	<b>-58'273.55</b>
<b>financial income and expenses</b>				
financial income	-1'304.42	-1'298.17	0.00	0.00
transaction costs / bank interest	-7'846.78	-7'809.17	-5'913.69	-6'392.76
exchange lost	-529.44	-526.90	-146.00	-157.83
	<b>-9'680.64</b>	<b>-9'634.24</b>	<b>-6'059.69</b>	<b>-6'550.59</b>
<b>Extraordinary income and expenses</b>				
Extraordinary income	62.00	61.70	807.49	872.91
	<b>62.00</b>	<b>61.70</b>	<b>807.49</b>	<b>872.91</b>
<b>taxes</b>	<b>-575.65</b>	<b>-572.89</b>	<b>-659.74</b>	<b>-713.19</b>
<b>net loss / income</b>	<b>170'346.64</b>	<b>169'530.13</b>	<b>-59'818.48</b>	<b>-64'664.42</b>

## Notes

	<b>31.12.2022</b>	<b>Prior Year</b>
	<b>CHF</b>	<b>CHF</b>
<b>Accounting policies</b>		
<p>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).</p>		
<b>Accounting in other currency than Swiss Francs</b>		
<p>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 1.01271 (previous year: EUR/CHF 1.03615) and in the profit and loss accounts at average rate of EUR/CHF 0.9952068 (previous year: EUR/CHF 1.08101082).</p>		
<b>Participation</b>		
<p>TYPO3 PLC (TYPO3 GmbH)  Dusseldorf, Germany  Capital Stock TEUR 105 (previous year TEUR 105)  Share of capital and votes 100%</p>		
<b>Number of full-time positions</b>		
No more than 10	applicable	applicable
<b>Extraordinary Income</b>		
<p>The extraordinary income 2022 as in 2021 consists of minor reversals of accrued VAT liabilities from previous years.</p>		
<b>Significant events after the balance sheet date</b>		
	None	None