

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 2024

(for the period from 1.1. to 31.12.2024)

2 April 2025
17034390/21314087/E/yst/nit

**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 2024.

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, 2 April 2025

BDO Ltd

Marcel Geisser

Licensed Audit Expert

ppa. Yannick Steinger

Auditor in Charge
Licensed Audit Expert

Enclosure
Financial statements

Balance Sheet

Assets	31.12.2024	31.12.2024	31.12.2023	31.12.2023
	EUR	CHF	EUR	CHF
current assets				
bank and cash				
Bank account (CHF)	30'508.52	28'630.72	27'698.70	25'751.48
Bank accounts (Euro)	1'086'385.11	1'019'518.11	1'326'667.40	1'233'402.68
	1'116'893.63	1'048'148.83	1'354'366.10	1'259'154.16
receivables				
Accounts receivables third parties	98'977.73	92'885.65	118'953.89	110'591.43
Provision for doubtful debts	-20'000.00	-18'769.00	-20'000.00	-18'594.00
	78'977.73	74'116.65	98'953.89	91'997.43
other receivables	0.00	0.00	160.22	148.96
short term loan to TYPO3 PLC	255'208.34	239'500.27	100'916.67	93'822.23
total current assets	1'451'079.70	1'361'765.74	1'554'396.88	1'445'122.78
fixed assets				
shareholdings				
TYPO3 PLC	355'000.00	333'149.75	105'000.00	97'618.50
	355'000.00	333'149.75	105'000.00	97'618.50
total fixed assets	355'000.00	333'149.75	105'000.00	97'618.50
total assets	1'806'079.70	1'694'915.49	1'659'396.88	1'542'741.28

Balance Sheet

Equity and liabilities	31.12.2024 EUR	31.12.2024 CHF	31.12.2023 EUR	31.12.2023 CHF
liabilities				
current liabilities				
accounts payable	89'650.03	84'132.07	35'037.52	32'574.38
	89'650.03	84'132.07	35'037.52	32'574.38
short term liabilities to TYPO3 PLC	17'360.86	16'292.30	0.00	0.00
other short term liabilities				
Owed Swiss VAT (sales tax)	81.78	76.75	0.00	0.00
	81.78	76.75	0.00	0.00
accruals/provisions				
membership fee prepayments	342'417.23	321'341.45	286'763.54	266'604.06
not yet paid expenses	6'000.00	5'630.70	6'000.00	5'578.20
	348'417.23	326'972.15	292'763.54	272'182.26
total liabilities	455'509.90	427'473.27	327'801.06	304'756.65
equity				
membership fees				
Registration fees - Individuals	99'485.98	117'557.98	97'185.98	115'399.54
Registration fees - Corporations	372'500.75	431'436.60	359'075.69	419'025.54
	471'986.73	548'994.57	456'261.67	534'425.08
currency translation differences				
currency translation differences	0.00	-245'887.10	0.00	-257'680.98
	0.00	-245'887.10	0.00	-257'680.98
accumulated profit				
brought forward Jan. 01	875'334.15	961'240.53	657'558.93	749'639.10
net profit for the year	3'248.92	3'094.21	217'775.22	211'601.43
	878'583.07	964'334.75	875'334.15	961'240.53
total equity	1'350'569.80	1'267'442.22	1'331'595.82	1'237'984.63
total equity and liabilities	1'806'079.70	1'694'915.49	1'659'396.88	1'542'741.28

Income statement

	2024 EUR	2024 CHF	2023 EUR	2023 CHF
revenues				
annual member contributions				
memberships	705'273.49	671'690.16	665'713.51	646'840.96
	705'273.49	671'690.16	665'713.51	646'840.96
donations				
Income Donations	553.84	527.47	385.00	374.09
	553.84	527.47	385.00	374.09
Reduction in Earnings				
Bad debt loss	-160.22	-152.59	0.00	0.00
	-160.22	-152.59	0.00	0.00
total revenues	705'667.11	672'065.03	666'098.51	647'215.04
expenses				
Expenses Events				
Event Committee	99'148.89	94'427.67	28'118.73	27'321.58
	99'148.89	94'427.67	28'118.73	27'321.58
Expenses Budget				
Product Strategy Implementation	81'538.50	77'655.84	0.00	0.00
Security Team	13'918.23	13'255.48	15'960.02	15'507.56
Strategy Workshop	6'000.00	5'714.30	35'942.75	34'923.80
TYPO3 Documentation, Maintenance, Improvem.	40'263.95	38'346.68	40'373.99	39'229.41
Expenses President TYPO3 Association	5'539.76	5'275.97	3'587.15	3'485.46
Expenses GA Travel and Hotel	8'455.78	8'053.14	50.00	48.58
TYPO3 Accessibility	577.50	550.00	935.00	908.49
Localization Team	2'160.25	2'057.38	857.61	833.30
best practices	3'517.35	3'349.86	963.54	936.22
Out Reach Sprints	11'409.37	10'866.08	33'194.22	32'253.19
Dialogue Day	1'091.57	1'039.59	2'551.49	2'479.16
Motivation Research Team	1'646.25	1'567.86	1'114.99	1'083.38
Content Types	10'109.18	9'627.81	10'637.44	10'335.88
Surfcamp	25'010.86	23'819.91	0.00	0.00
UX Team	4'892.50	4'659.53	10'127.80	9'840.68
TYPO3 Camp Nantes	0.00	0.00	-3'554.28	-3'453.52
Downloadable-Training-Framework	6'944.02	6'613.36	0.00	0.00
Community Projects	113'375.15	107'976.51	0.00	0.00
	336'450.22	320'429.32	152'741.72	148'411.59

Income statement

	2024 EUR	2024 CHF	2023 EUR	2023 CHF
Expenses MarCom				
typo3.org Maintenance	500.00	476.19	1'430.00	1'389.46
Marketing	2'388.83	2'275.08	2'622.44	2'548.10
General Communication	54'624.42	52'023.34	54'090.73	52'557.29
Country Committees (French, NL, AT)	2'035.00	1'938.10	1'870.00	1'816.99
Academic Committee	5'300.40	5'048.01	352.76	342.76
	64'848.65	61'760.72	60'365.93	58'654.59
Expenses Management				
Financial Statement & Audit	4'975.13	4'738.23	5'083.48	4'939.37
Lawyer (Trademark)	17'651.86	16'811.32	16'428.17	15'962.44
Lawyer	2'925.00	2'785.72	6'187.50	6'012.09
Back Office	30'638.03	29'179.12	42'160.19	40'964.98
Data Privacy	10'800.00	10'285.73	10'800.00	10'493.83
Association Compensation	53'700.00	51'142.94	50'700.00	49'262.69
Membership in other organisations	2'475.00	2'357.15	3'375.00	3'279.32
Education Committee / TYPO3 Campus	0.00	0.00	1'970.28	1'914.42
Travel cost for the entire organization	16'569.19	15'780.21	12'982.48	12'614.44
	139'734.21	133'080.42	149'687.10	145'443.57
Expenses Product-Infrastructure				
Server/Infrastructure/Maintenance	47'134.10	44'889.69	46'152.86	44'844.46
	47'134.10	44'889.69	46'152.86	44'844.46
operating expenses				
phone & postage	1'795.18	1'709.70	37.03	35.98
insurance	1'665.26	1'585.96	1'604.69	1'559.20
other administration expenses	2'313.48	2'203.32	792.04	769.59
	5'773.92	5'498.98	2'433.76	2'364.67
total expenses	693'089.99	660'086.81	439'500.10	427'040.55
operating profit	12'577.12	11'978.23	226'598.41	220'174.49
financial income and expenses				
financial income	5'374.97	5'119.03	916.67	890.68
transaction costs / bank interest	-8'978.47	-8'550.94	-9'019.28	-8'763.59
exchange loss	-4'904.25	-4'670.72	-33.05	-32.11
	-8'507.75	-8'102.63	-8'135.66	-7'905.02
Extraordinary income and expenses				
Extraordinary income	0.00	0.00	84.41	82.02
	0.00	0.00	84.41	82.02
taxes	-820.45	-781.38	-771.94	-750.06
net income	3'248.92	3'094.21	217'775.22	211'601.42

Notes

	31.12.2024 CHF	Prior Year CHF
Accounting policies		
<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>		
Accounting in other currency than Swiss Francs		
<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 1.07562 (previous year: EUR/CHF 1.01271) and in the profit and loss accounts at average rate of EUR/CHF 1.02918 (previous year: EUR/CHF 0.99521).</p>		
Participation		
<p>TYPO3 PLC (TYPO3 GmbH) Dusseldorf, Germany Capital Stock TEUR 355 (previous year TEUR 105) Share of capital and votes 100%</p>		
Number of full-time positions		
No more than 10	applicable	applicable
Significant events after the balance sheet date		
	None	None