DRP FIDUCIAIRE

Fédération Internationale de SAMBO (FIAS)

Lausanne

Report of the independent auditors on Financial Statements for the ending December 31st, 2024

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Report of the statutory auditor on
the limited statutory examination

to annual general meeting

of Fédération Internationale de SAMBO (FIAS), Lausanne

As statutory auditors, we have examined the financial statements (balance sheet, income statement and notes) of Fédération Internationale de SAMBO (FIAS), Lausanne for the year ended 31st December 2024.

These financial statements are the responsibility of the board of the association. 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 company's articles of incorporation.

Geneva, 23st October 2025

Fiduciaire DRP SA

Christian RAVAL
Expert-comptable diplômé
(Réviseur Responsable)

Appendices Financial statements (balance sheet, income statement and notes)

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Fédération Internationale de SAMBO (FIAS)

Lausanne

BALANCE SHEET

as of 31. December 2024 **CHF**

	per 31.12.24	per 31.12.23
A S S E T S		
Current assets		
Cash and Cash Equivalent	592 425,13	373 009,73
Receivables	16 298,38	141 040,36
Other receivables	11 344,54	-
Accrued assets	7 729,20	41 188,55
Total Current assets	**627 797,25**	**555 238,64**
Fixed assets		
Movable assets	7 370,00	9 870,00
Total Fixed assets	**7 370,00**	**9 870,00**
Intangible assets		
Federation Management System	640 211,15	685 488,01
Total Intangible assets	**640 211,15**	**685 488,01**
Total A S S E T S	**1 275 378,40**	**1 250 596,65**
L I A B I L I T I E S		
Liabilities		
Accounts payable	26 058,91	62 190,04
Accrued liabilities	332 932,83	13 026,27
Total Liabilities	**358 991,74**	**75 216,31**
Equity		
Capital of Association	14 011,45	14 011,45
Retained earnings	1 161 368,89	1 800 835,37
Result of the period	-258 993,68	-639 466,48
Total Equity	**916 386,66**	**1 175 380,34**
Total L I A B I L I T I E S	**1 275 378,40**	**1 250 596,65**

Fédération Internationale de SAMBO (FIAS)

Lausanne

Profit and Loss-Accounts

1. January till 31. December 2024 **CHF**

	2024	2023
INCOME		
Membership fees	16 781,44	52 310,25
Donations	31 560,06	53 863,94
Other income	2 200 643,16	1 444 894,25
Total INCOME	**2 248 984,66**	**1 551 068,44**
EXPENSES		
Sponsoring expenses	-94 941,97	-71 097,10
Losses on receivables	-83 465,77	-29 985,97
Event and Championship expenses	-1 161 272,24	-815 368,22
Anti-Doping expenses	-131 346,15	-149 639,13
Personnel expenses	-417 271,54	-379 423,35
Rental expenses	-33 277,95	-26 251,62
Office expenses	-66 036,42	-46 055,30
Mandate Agreement expenses	-166 433,36	-180 259,23
Administration expenses	-41 347,39	-42 647,21
Marketing expenses	-98 466,39	-177 761,77
Travel expenses	-17 081,41	-24 223,68
Total EXPENSES	**-2 310 940,59**	**-1 942 712,58**
Operating result	**-61 955,93**	**-391 644,14**
Financial expenses	-13 105,58	-21 178,51
Exchange loss	-95 975,68	-132 382,58
Depreciations	-100 116,49	-94 261,25
Income not related to the period	12 160,00	-
Income before tax	**-258 993,68**	**-639 466,48**
Taxes	-	-
RESULT	**-258 993,68**	**-639 466,48**

Fédération Internationale de SAMBO (FIAS)	**Notes to the financial statement**	
Lausanne	**as of 31. December 2024**	**CHF**

1. Information on the principles applied in the financial statement

This financial statement was drawn up in accordance with Swiss Law, particularly the articles about commercial accounting and accounting regulations of the Swiss Code of Obligations (Art. 957 to 962).

		31.12.2024	31.12.2023
2.	**Employees fulltime**		
	Average number of fulltime employees during the year	< 10	< 10
3.	**Liability to pension fund**	CHF 9 669,90	CHF 9 563,85