

INDEPENDENT AUDITOR'S REPORT

To the Annual Congress of the Federation of International Bandy

I have audited the annual report and the administration of the Federation of International Bandy, or "FIB" (business identity code 802414-6592), for the 12-month period ended 30 June 2023. Audit in this report means lay audit.

The Executive Committee and General Secretary are responsible for the preparation of annual report in accordance with Accounting Act in Sweden. They are also responsible for such internal control as they determine is necessary so that the annual report is free from material misstatement, whether due to fraud or error. They are also responsible of the management of the FIB.

I planned and carried out the audit to obtain reasonable assurance on whether the annual report is free from material misstatements. I have also audited the administration by obtaining audit evidence to be able to judge with a reasonable degree of certainty if any member of the Executive committee or the General Secretary in any material respect are guilty of an act or negligence which may result in liability in damages to the FIB. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with good auditing practice will always detect a material misstatement when it exists, or any actions or omissions that may cause liability to the FIB.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion below.

Remark

As a remark, I want to point out that the annual report has not been prepared in accordance with the timeline mentioned in the Accounting Act, i.e. within six months after the end of the financial year.

Opinion

In my opinion, the annual report has been prepared, except as described above, in all material respects, in accordance with the Accounting Act in Sweden. Furthermore, I recommend to the Annual Congress that the members of the Executive Committee and General Secretary be discharged from liability for the financial year 2022/2023.

Helsinki, 8 June 2024



Juha Nenonen