Fédération Internationale de SAMBO (FIAS)

Lausanne

Report of the independent auditors on Financial Statements for the ending December 31st, 2025

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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 2025.

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.

We would like to inform the general meeting that only 26 of the 106 federations affiliated with your association paid their 2025 membership fees.

Geneva, 22 September 2026

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)
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BALANCE SHEET
as of 31. December 2025 **CHF**

	per 31.12.25	per 31.12.24
ASSETS		
Current assets		
Cash and Cash Equivalent	329 630,96	592 425,13
Receivables	-	16 298,38
Other receivables	6 702,77	11 344,54
Accrued assets/income not yet received	64 556,28	7 729,20
Total Current assets	**400 890,01**	**627 797,25**
Fixed assets		
Movable assets	5 502,00	7 370,00
Total Fixed assets	**5 502,00**	**7 370,00**
Intangible assets		
Federation Management System	456 549,00	640 211,15
Total Intangible assets	**456 549,00**	**640 211,15**
Total ASSETS	**862 941,01**	**1 275 378,40**
LIABILITIES		
Liabilities		
Accounts payable	28 183,20	26 058,91
Accrued liabilities	188 354,09	332 932,83
Total Liabilities	**216 537,29**	**358 991,74**
Equity		
Capital of Association	14 011,45	14 011,45
Retained earnings	902 375,21	1 161 368,89
Result of the period	-269 982,94	-258 993,68
Total Equity	**646 403,72**	**916 386,66**
Total LIABILITIES	**862 941,01**	**1 275 378,40**

Fédération Internationale de SAMBO (FIAS)

Lausanne

Profit and Loss-Accounts

1. January till 31. December 2025 **CHF**

	2025	2024
INCOME		
Membership fees	12 547,46	16 781,44
Donations	30 767,05	31 560,06
Other income	2 124 319,48	2 200 643,16
Total INCOME	**2 167 633,99**	**2 248 984,66**
EXPENSES		
Sponsoring expenses	-25 585,83	-94 941,97
Losses on receivables	-	-83 465,77
Event and Championship expenses	-1 356 356,02	-1 161 272,24
Anti-Doping expenses	-135 315,22	-131 346,15
Personnel expenses	-476 577,43	-417 271,54
Rental expenses	-31 907,76	-33 277,95
Office expenses	-6 174,04	-66 036,42
Mandate Agreement expenses	-121 389,70	-166 433,36
Administration expenses	-97 960,19	-41 347,39
Marketing expenses	-9 563,20	-98 466,39
Travel expenses	-13 156,19	-17 081,41
Total EXPENSES	**-2 273 985,58**	**-2 310 940,59**
Operating result	**-106 351,59**	**-61 955,93**
Financial income	1 458,67	-
Financial expenses	-22 809,69	-13 105,58
Net exchange gains/(loss)	-37 789,77	-95 975,68
Depreciations	-106 060,79	-100 116,49
Income not related to the period	1 570,23	12 160,00
Income before tax	**-269 982,94**	**-258 993,68**
Taxes	-	-
RESULT	**-269 982,94**	**-258 993,68**

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).

		31.12.2025	31.12.2024
2.	**Employees fulltime**		
	Average number of fulltime employees during the year	< 10	< 10
3.	**Receivable/(Liability) to pension fund**	CHF 112,25	CHF -9 669,90