

To the general assembly of

International Floorball Federation

Stockholm 1th September 2015

Report of the statutory auditor on the financial statements

As statutory auditor, I have audited the accompanying financial statements of International Floorball Federation (IFF) which comprise the balance sheet, income statement and notes for the year ended 31 December 2014.

Executive board responsibility

The Executive board is responsible for the preparation of the financial statements in accordance with the requirements of generally accepted accounting standards and the consolidation and valuation principles as set out in the notes. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of the financial statements that are free from material misstatements, whether due to fraud or error. The Executive board is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstance.

Auditor's responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International standards of auditing (ISA). Those standards require that I plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements for the year ended 31 December 2014 comply with generally accepted accounting standards and the consolidation and valuation principles as set out in the notes.

I recommend that the financial statements submitted to you be approved.

Brandstams Revisionsbyrå AB



Mikael Brandstam
Approved public accountant