

ChiroSuisse
Sulgenauweg 38
3007 Bern

Bericht der Revisionsstelle zur Jahresrechnung per 31. Dezember 2025

Revisionsbericht

Jahresrechnung (Bilanz, Erfolgsrechnung, Anhang)

Ergebnisverwendung

Report of the statutory auditor
on the limited statutory examination to the General Assembly of

ChiroSuisse, Bern

As statutory auditor, we have examined the financial statements (balance sheet and income statement) of **ChiroSuisse** for the financial year ended **31.12.2025**.

These financial statements are the responsibility of the executive board. 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.

Baden, 20.04.2026

ORGANISATIONS UND TREUHAND AG

Christoph Suter
licensed audit expert
auditor in Charge

Enclosure: Financial Statements

ChiroSuisse
3007 Bern

Balance Sheet 31.12.2025

Assets	31.12.2025 CHF	31.12.2024 CHF
Cash register and Postfinance	2'081.13	2'929.98
Bank account and Securities	2'849'397.46	2'695'541.95
Cash and Securities	2'851'478.59	2'698'471.93
Pending dues	455'219.05	185'081.60
Demands	455'219.05	185'081.60
Debtors anticipatory tax	59'401.19	138'570.16
Current-account found.	31'634.24	164'358.19
Other short-term receivables	91'035.43	302'928.35
Accrued revenue	202'254.48	264'237.84
Prepaid Expenses	202'254.48	264'237.84
Current Assets	3'599'987.55	3'450'719.72
Securities IMMO Sulgenau AG	1'809'865.00	1'609'865.00
Loan IMMO Sulgenau AG	0.00	87'750.00
Financial Investments	1'809'865.00	1'697'615.00
Operating equipment and Hardware	15'748.05	21'050.30
Movable Tangible Assets	15'748.05	21'050.30
Software	218'172.65	205'482.13
Intangible Assets	218'172.65	205'482.13
Capital Assets	2'043'785.70	1'924'147.43
Total Assets	5'643'773.25	5'374'867.15

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Balance Sheet 31.12.2025

Liabilities & Equity	31.12.2025 CHF	31.12.2024 CHF
Other Current Liabilities, Third Parties	96'114.43	21'220.65
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Transitory liabilities	139'967.98	265'246.70
Deferred Income	139'967.98	265'246.70
Current Liabilities	236'082.41	286'467.35
Obligation members	2'062'500.00	1'985'500.00
Other long-term liabilities	2'062'500.00	1'985'500.00
Education Research	369'000.00	369'000.00
Quality and Digital Transformation	400'000.00	400'000.00
ECU Congress	60'000.00	60'000.00
Long-term provisions	829'000.00	829'000.00
Long-term Liabilities	2'891'500.00	2'814'500.00
Liabilities	3'127'582.41	3'100'967.35
Capital January 1st	2'273'899.80	2'105'779.26
Profit / Loss	242'291.04	168'120.54
Capital	2'516'190.84	2'273'899.80
Capital	2'516'190.84	2'273'899.80
Total Liabilities & Equity	5'643'773.25	5'374'867.15

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Profit & Loss Account 01.01.2025 - 31.12.2025

Profit & Loss	2025 CHF	2024 CHF
Dues	1'240'868.95	1'209'814.55
Services	212'579.68	205'210.00
Trade	51.75	27.00
Various Revenues	462'778.40	409'118.85
Income Loss	0.00	-1'319.70
TOTAL Revenues	1'916'278.78	1'822'850.70
Course Expenses	-246'151.04	-347'129.08
Exam Expenses	-161'796.36	-85'939.27
TOTAL Service Expenses	-407'947.40	-433'068.35
GROSSPROFIT 1	1'508'331.38	1'389'782.35
Wages and Salaries	-644'470.75	-582'147.98
Social Insurances	-103'402.00	-154'591.15
Other Staff Expenses	-48'582.63	-63'276.30
Personnel Expenses	-796'455.38	-800'015.43
GROSSPROFIT 2	711'876.00	589'766.92
Maintenance and Repair	-137'748.40	-130'933.99
Insurance and Fees	-80'403.12	-75'675.52
Administration Expenses	-111'525.00	-89'238.06
Communication	-103'449.00	-101'843.88
Remaining Operating Expenses	-114'955.40	-124'422.69
TOTAL other Operating Expenses	-548'080.92	-522'114.14
PROFIT / LOSS BEFORE DEPRECIATION	163'795.08	67'652.78
Depreciation	-79'440.00	-77'515.00
Depreciation	-79'440.00	-77'515.00
PROFIT / LOSS BEFORE INTERESTS	84'355.08	-9'862.22
Financial Expenses	-3'418.75	-4'405.68
Financial Income	169'582.71	183'041.19
Financial success	166'163.96	178'635.51
Extraordinary Loss	-7'674.60	0.00
Extraordinary Profit / Loss	-7'674.60	0.00
PROFIT / LOSS BEFORE TAX	242'844.44	168'773.29
Tax expenses	-553.40	-652.75
Direct Taxes	-553.40	-652.75
YEARLY RESULT	242'291.04	168'120.54