

## INTERNATIONAL HANDBALL FEDERATION

### AUDITORS' REPORT ON THE 2018 FINANCIAL YEAR

In our capacity as the IHF internal auditors elected by the Congress held in Antalya (11<sup>th</sup> and 12<sup>th</sup> of November 2017), our audit for the financial year 2018 was held by means of three visits to the IHF Head office in 2018 & 2019. We verified the bookkeeping and annual accounts (balance sheet and profit- and loss accounts) of the International Handball Federation for the financial year ending on 31 December 2018.

Our audit was conducted in accordance with standard accounting principles, which state that an audit has to be planned and carried out in such a manner that any misrepresentations in the annual accounts are ascertained with an appropriate degree of certainty. We verified the items and amounts set out in the annual accounts using analyses and random sample investigations. We also assessed the use of the principles guiding the rendering of accounts, the main valuation-related decisions and the presentation of the annual accounts as a whole. In our opinion, the checks undertaken constitute a sufficient basis for the verdict we reached.

In our view, the bookkeeping and annual accounts are consistent with the provisions of the Swiss law, IHF statutes, IHF council and executive committee decisions.

We would advise the XXXVII IHF Congress approving the present 2018 annual accounts and would like to express our thanks to the Financial Department for clear and excellent bookkeeping.

The Auditors

Günal Ensari



Basel, 16<sup>th</sup> of May 2019

Ulisses Pereira

