

# Report of statutory auditors

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# Report of Statutory Auditors.

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## To the General Meeting of Switzerland Tourism, Zurich.

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As statutory auditors, we have audited the accounting records and the financial statements (balance sheet, income statement and notes) of Switzerland Tourism for the year ended December 31, 1999.

These financial statements are the responsibility of the board of directors. Our responsibility is to express an opinion on these financial statements based on our audit. We confirm that we meet the legal requirements concerning professional qualification and independence.

Our assessment is based on the comprehensive audit carried out by PricewaterhouseCoopers AG and their report as delivered to the auditors.

Their audit was conducted in accordance with auditing standards promulgated by the profession, which require that an audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement. They have examined on a test basis evidence supporting the amounts and disclosures in the financial statements. They have also assessed the accounting principles used, significant estimates made and the overall financial statement presentation. They believe that their audit provides a reasonable basis for their opinion.

In our opinion, the accounting records and financial statements comply with legal and statutory regulations including the accounting principles shown in the notes, with the following reservation.

Since 1992, Switzerland Tourism has been showing in its financial statements (contained in the notes under «Contingent liabilities») a cover funds deficit of CHF 6 432 500.- (unchanged) with the Eidg. Versicherungskasse. At the time of submission of our report it is not possible to reach a conclusive assessment of the correctness of this amount, in respect of a complete and correct calculation of the proportion of the cover funds deficit falling to Switzerland Tourism on the balance sheet date, since the Eidg. Versicherungskasse has not supplied the required information since 1992. The board of directors and the board of management informed us that they will request the relevant documents from the Eidg. Versicherungskasse, to ensure inter alia that no further liabilities exist which could restrict Switzerland Tourism financially in the exercise of its mandate.

We recommend that the financial statements submitted to you be approved, despite the above reservation.

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## The Auditors.

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### **Kamber Urs**

Swiss Certified Public Accountant  
Chief Auditor

### **Marbacher Lukas**

Swiss Certified Public Accountant

### **Bantli Armin**

Swiss Certified Public Accountant

Zurich, March 17, 2000