

FEDERACIÓN NACIONAL DE FUTBOL DE GUATEMALA

FIFA Development Programme

Report of the independent auditors,
on the compliance by the Federación Nacional de Futbol to the regulations of the FIFA
Forward Development Programme (<<FIFA Forward 2.0>>)
as of December 31, 2021

REPORT OF THE INDEPENDENT AUDITORS

To
Executive Committee
Federación Nacional de Fútbol de Guatemala

We have audited the financial statements of the Federación Nacional de Fútbol de Guatemala -FEDEFUT- comprising the general balance as of December 31, 2021 and the corresponding statement of results, changes in the patrimony and cash flow for the year ending on that date, as well as a summary of the significant accounting policies and other explanatory notes. We have emitted our report on June 17, 2022, expressing our unqualified opinion.

We conducted our audit with the purpose to express our opinion on the financial statements of the Federación Nacional de Fútbol de Guatemala -FEDEFUT- as of December 31, 2021 and for the year ending on that date.

As part of our audit we have examined the compliance by the Federación Nacional de Fútbol de Guatemala -FEDEFUT- to the regulations of the FIFA Forward Development Programme 2.0 (<<FIFA Forward 2.0>>), for the period from January 1 to December 31, 2021.

We have carried out our audit in accordance with the International Standards on Auditing, issued by the International Federation of Accountants -IFAC-, relevant to the audit of compliance. Those policies require planning and execution of our audit with the objective to obtain a reasonable certainty that the Federación Nacional de Fútbol de Guatemala -FEDEFUT- has fulfilled with the pertinent clauses of the regulation in reference. The audit includes the examination of the appropriate evidence based on selective tests.

We consider that the audit evidence we have obtained is sufficient and adequate for providing a basis for our audit opinion.

In our opinion, the Federación Nacional de Fútbol de Guatemala -FEDEFUT- has fulfilled with all the important aspects of the clauses pertaining to the regulations of the FIFA Forward Development Programme FIFA 2.0 (<<FIFA Forward 2.0>>) during the year ending on December 31, 2021, valid to that date.

This report is for the knowledge and use of the Federación Nacional de Fútbol de Guatemala -FEDEFUT- and the Federación Internacional de Fútbol Asociado -FIFA; however, this limitation does not restrict its distribution, which can be done with the approval of the parties.



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Guatemala, June 17, 2022.