

Financial Report

2025

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Comment

On the Financial Report 2025

The 2025 financial year marked a phase of strategic refinement for the Wyss Academy, following the comprehensive institutional evaluation conducted in 2024. Activities across the Regional Stewardship Hubs largely continued as planned, with the transfer of our operational focus from Laos to Thailand leading to a lower level of implementation in that Hub. Research activities generated scientific evidence in support of Solutionscape implementation and the Policy Outreach activities were dedicated to policy-relevant engagements. At the same time, efforts were increased on strategic alignment, organizational learning, and preparation for the next phase of the Wyss Academy's development. The organization reached a stable size, with the workforce increasing slightly from 92.6 to 94.7 FTE (full-time equivalent) at year-end.

Overall project implementation continued at a high level in 2025, with an implementation rate of 96.5% of the approved budget. Although compared to 2024, total operating expenses decreased by 6% year-on-year. Project expenditures at Hub Bern were below projections, leading to a lower overall income than expected and reaching 70% of the planned amount. Operating income declined compared to the previous year due to the approved no-cost extension of the funding period, which spread funding inflows across 11 instead of 10 years, without reducing the overall core funding commitment. This timing effect is consistent with the Wyss Academy's long-term financial planning.

For the 2025 financial year, the Wyss Academy reported an ordinary result of CHF -13.48 million, driven by operating income of CHF 10.36 million, financial income of CHF 0.04 million, and operating expenses of CHF 23.88 million. Personnel expenses remained the largest cost component at CHF 12.00 million (CHF 12.29 million in 2024), reflecting the stable organizational size, followed by project expenses of CHF 10.15 million (CHF 11.18 million in 2024). Other operating expenses amounted to CHF 1.39 million (CHF 1.46 million in 2024), while depreciation and amortization remained unchanged at CHF 0.35 million.

As a consequence of the annual result and the planned utilization of accumulated funds, the balance sheet total decreased by CHF 12.23 million to CHF 24.79 million at year-end. On the assets side, 97.1% of total assets consisted of current assets, including CHF 16.07 million in cash and cash equivalents and CHF 7.55 million in receivables and other short-term assets. Advance payments to Regional Hubs and prepaid expenses amounted to CHF 0.44 million, while non-current assets amounted to CHF 0.73 million.

On the liabilities side, current liabilities accounted for the full obligations of the organization. Payables for goods and services amounted to CHF 3.76 million, while accruals, deferrals, and other short-term liabilities and provisions remained at a comparable level to the previous year, reaching CHF 3.74 million. No long-term liabilities were recorded.

At the end of 2025, the Wyss Academy for Nature held total foundation capital of CHF 17.29 million, with the negative annual result reducing the carried forward balance to CHF 7.29 million. This reflects the intended use of accumulated equity from the start-up phase. The 2025 financial year also marked the conclusion of the first strategic period, providing a solid foundation for the new strategy phase starting in 2026, aligned with the Academy's long-term mission and extended funding horizon through 2030.



Olatz Artola,
Finance & Controlling
Lead

Olatz Artola
Finance & Controlling Lead

Balance sheet

		31.12.2025	31.12.2024
Assets	Notes	CHF	CHF
Cash and cash equivalents		12,858,882	17,526,017
Current financial assets	4.1	3,215,208	5,006,934
Receivables from services	4.2	2,465,575	2,938,305
Other short-term receivables	4.3	5,081,465	10,203,835
Advance payments Regional Hubs	4.4	353,241	319,932
Prepayments and accrued income		90,536	62,241
Current assets		24,064,907	36,057,264
Tangible fixed assets	4.5	684,610	847,542
Intangible assets	4.6	42,092	119,215
Non-current assets		726,702	966,757
Total assets		24,791,609	37,024,021
Liabilities and foundation capital	Notes	CHF	CHF
Payables from goods and services	4.7	3,765,710	2,543,988
Other short-term liabilities		80,938	87,589
Accrued liabilities and deferred income	4.8	1,836,279	2,130,809
Short-term provisions	4.9	1,822,192	1,492,968
Current liabilities		7,505,120	6,255,354
Foundation capital		10,000,000	10,000,000
Result carried forward		20,768,668	25,510,189
Result of the year		-13,482,178	-4,741,522
Total foundation capital		17,286,489	30,768,668
Total liabilities and foundation capital		24,791,609	37,024,021

Income statement

01.01.–31.12.2025 01.01.–31.12.2024

	Notes	CHF	CHF
Donor contributions	4.10	6,930,000	17,000,000
Income for implementation program Hub Bern	4.11	2,414,544	2,613,011
Other third-party funding by Canton of Bern		794,384	581,974
Other third-party funding for projects, research and services		214,821	172,131
Other operating income		9,256	10,177
Total operating income		10,363,004	20,377,293
Project expenses	4.12	-10,146,316	-11,180,275
Personnel expenses	4.13	-11,997,290	-12,285,694
Other operating expenses	4.14	-1,388,514	-1,461,828
Depreciation of tangible assets		-274,657	-236,505
Amortization on intangible assets		-77,123	-111,904
Total operating expenses		-23,883,900	-25,276,205
Operating result		-13,520,896	-4,898,912
Financial result	4.15	38,718	157,228
Ordinary result		-13,482,178	-4,741,685
Extraordinary result	4.16	0	163
Result of the year		-13,482,178	-4,741,522

Statement of changes in foundation capital

	2025	2024
	CHF	CHF
Foundation capital	10,000,000	10,000,000
Result carried forward	20,768,668	25,510,189
Result of the year	-13,482,178	-4,741,522
Foundation capital as of 31 December	17,286,489	30,768,668

The foundation capital was paid in 2020 by the three founders The Wyss Foundation (CHF 6.0 million), the University of Bern (CHF 2.3 million) and the Canton of Bern (CHF 1.7 million).

Cash flow statement

		2025	2024
Cash flows from operating activities	Notes	CHF	CHF
Result of the year		-13,482,178	-4,741,522
Depreciation of tangible assets		274,657	236,505
Amortization of intangible assets		77,123	111,904
Increase (-) / decrease (+) in receivables	4.2 / 4.3	5,595,100	1,941,863
Increase (-) / decrease (+) in advance payments Regional Hubs	4.4	-33,309	123,536
Increase (-) / decrease (+) in prepayments and accrued income		-28,295	74,816
Decrease (-) / increase (+) in payables	4.7	1,221,722	-1,841,936
Decrease (-) / increase (+) in short-term liabilities		-6,651	-92,141
Decrease (-) / increase (+) in accrued liabilities and deferred income	4.8	-294,530	786,095
Decrease (-) / increase (+) in short-term provisions		329,224	518,295
Cash flows from operating activities		-6,347,136	-2,882,586
Cash flows from investing activities		CHF	CHF
Outflows for purchase of short-term deposits	4.1	-1,215,150	-999,900
Inflows from disposal of short-term deposits	4.1	999,900	0
Outflows for purchase of tangible assets		-111,725	-337,508
Outflows for purchase of intangible assets		0	0
Cash flows from investing activities		-326,975	-1,337,408
Cash flows from financing activities	Notes	CHF	CHF
Payment of foundation capital		0	0
Increase (-) / decrease (+) in current financial assets	4.1	2,006,976	10,893,106
		2,006,976	10,893,106
Change in cash and cash equivalents		-4,667,135	6,673,112
Cash and cash equivalents at 01.01.		17,526,017	10,852,905
Cash and cash equivalents at 31.12.		12,858,882	17,526,017

Notes on the financial statements

1 General information

The Wyss Academy for Nature at the University of Bern is a private organization based in Bern (Switzerland) and was established in 2020 as an independent foundation.

Rapid biodiversity losses, accelerated climate change and a growing demand for land resources – these developments and their consequences are closely inter-related. This is the area in which the Wyss Academy for Nature is working; teams of scientists join forces with experts and representatives from the fields of

policy, business and civil society on four continents to develop innovations aimed at protecting nature and ensuring that it is used sustainably.

The aims of the Wyss Academy for Nature are addressed by four operational units and the synergies between them: regional hubs – in South America, East Africa, Southeast Asia and Switzerland (Canton of Bern) – constitute the cornerstones for developing, testing and applying innovations for the protection of nature and its sustainable use.

2 Organization and governance

The Board

The Foundation Board is called the “Board”.
The current members of the board are:

- Prof. Dr. Christian Leumann (President)
- André Nietlisbach (Vice-President)
- Dr. h.c. Hansjörg Wyss
- Prof. Dr. Peter Messerli
- Dr. Molly McUsic
- Johann Schneider-Ammann
- Prof. Dr. Virginia Richter (as of 1 November 2025)

Director and Deputy-Director

- Prof. Dr. Peter Messerli, Director
- Matthias Schmid-Huberty, COO and Deputy-Director (until 31 December 2025)

Auditor

- KPMG AG, Badenerstrasse 172, 8036 Zurich

3 Basis of preparation and accounting policies

Accounting standard

These financial statements have been prepared in accordance with the Swiss GAAP FER as issued by the Swiss Foundation for Accounting and Reporting Recommendations and the Swiss Code of Obligations. These financial statements give a true and fair view of the financial position, the cash flows and the operational results.

Currency and foreign currency transactions

The presentation currency is CHF (Swiss francs). Assets and liabilities in foreign currency are valued at the closing rate at the balance sheet date. Foreign currency transactions are recorded on initial recog-

inition in the functional currency at the transaction rate. Exchange rate differences are recognized in the income statement.

Revenue recognition

Core funding from founding organizations is recognized in the period when the funding was provided as stipulated in the contract. Operating income from project and research contributions is recognized in the period when the services were provided.

Cash and cash equivalents

This item includes cash balance, post and bank deposits as well as time deposits and fiduciary depos-

3 Basis of preparation and accounting policies (cont.)

its with a maturity of at most 90 days. These are presented as nominal values. Transactions in foreign currencies have been converted according to the daily exchange rates during the business year.

Receivables from services, other short-term receivables and financial assets

These are valued at their nominal value less impairment, if any. Significant receivables are to be valued individually and will be impaired if necessary.

Tangible fixed assets

Tangible fixed assets items are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated lifetime, using the straight-line method. The following annual rates are used for depreciation of tangible fixed assets:

- Furnishings: 8 years
- IT hardware/office machines: 5 years
- Investments in rented offices: 5 years
- Vehicles: 5 years

Fixed assets at costs less than CHF 1,000 are not capitalized. The capitalization of maintenance costs depends on whether they are value-preserving or value-adding respectively extending the useful life of the fixed asset.

If there is an indication that there has been a significant change in the depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

Intangible assets

Intangible assets are purchased computer software that is measured at cost less accumulated amortization and any accumulated impairment losses. The software is amortized over its estimated useful lifetime of five years using the straight-line method.

Payables from goods and services and other short-term liabilities

Payables are recorded at their fair value, represented by the amount to pay.

Accrued liabilities and deferred income

This item includes the liabilities that result from the accrual accounting. These accrued liabilities are principally project payments for project activities that have not yet been carried out.

Short-term provisions

Provisions are determined based on impartial and economically reasonable principles. Risks are taken into account adequately.

Cash flow statement

The cash flow statement shows the changes in the cash and cash equivalents fund, divided into operating, investment and financing activities. It is presented according to the indirect method.

Associated organizations, individuals and institutions

The following organizations and individuals are regarded as associates:

- The Wyss Foundation, Washington
- University of Bern
- Canton of Bern
- Board and Management of The Wyss Academy for Nature at the University of Bern

4 Notes on the balance sheet

4.1 Current financial assets	31.12.2025	31.12.2024
	CHF	CHF
Short-term deposits	3,215,208	5,006,934
Total current financial assets	3,215,208	5,006,934

CHF 2.0 million assets are currently held in short-term money market and CHF 1.21 million in short-term USD bonds.

4.2 Receivables from services	31.12.2025	31.12.2024
	CHF	CHF
Receivables Canton of Bern	2,434,388	2,931,561
Receivables third-party	31,187	6,744
Total receivables from services	2,465,575	2,938,305

4.3 Other short-term receivables	31.12.2025	31.12.2024
	CHF	CHF
University of Bern	0	59,079
Canton of Bern	11,186	33,681
Wyss Foundation	5,000,000	10,000,000
Other short-term receivables third-parties	70,279	111,076
Total other short-term receivables	5,081,465	10,203,835

4.4 Advance payments Regional Hubs	31.12.2025	31.12.2024
	CHF	CHF
Advance payments Hub Laos	26,787	-6,690
Advance payments Hub Kenya	0	168
Advance payments Hub Peru	326,454	326,454
Total advance payments Regional Hubs	353,241	319,932

4 Notes on the balance sheet (cont.)

4.5 Tangible fixed assets					in CHF
	Land and buildings	Facilities and equipment	Vehicle	Assets under construction	Total Tangible fixed assets
1 January 2025	430,044	967,954	96,144	93,767	1,587,910
Additions	158,707	46,784	0	0	205,491
Reclassifications	0	0	0	-93,767	-93,767
Disposals	0	0	0	0	0
31 December 2025	588,751	1,014,739	96,144	0	1,699,634
Accumulated depreciation					
1 January 2025	239,660	460,655	40,052	0	740,368
Annual depreciation	108,741	146,687	19,229	0	274,657
Reclassifications	0	0	0	0	0
Disposals	0	0	0	0	0
31 December 2025	348,401	607,342	59,281	0	1,015,025
Net carrying amount					
31 December 2025	240,350	407,397	36,863	0	684,610
1 January 2024	360,859	793,872	96,144	0	1,250,875
Additions	69,185	176,073	0	93,767	339,025
Reclassifications	0	0	0	0	0
Disposals	0	-1,990	0	0	-1,990
31 December 2024	430,044	967,954	96,144	93,767	1,587,910
Accumulated depreciation					
1 January 2024	164,797	318,716	20,823	0	504,336
Annual depreciation	74,864	142,412	19,229	0	236,505
Reclassifications	0	0	0	0	0
Disposals	0	-473	0	0	-473
31 December 2024	239,660	460,655	40,052	0	740,368
Net carrying amount					
31 December 2024	190,384	507,299	56,092	93,767	847,542

4 Notes on the balance sheet (cont.)

4.6 Intangible fixed assets			in CHF
	Software	Other intangible assets	Total Intangible fixed assets
1 January 2025	255,672	287,269	542,941
Additions	0	0	0
Reclassifications	0	0	0
Disposals	0	0	0
31 December 2025	255,672	287,269	542,941
Accumulated amortization			
1 January 2025	175,864	247,861	423,726
Annual amortization	45,147	31,976	77,123
Reclassifications	0	0	0
Disposals	0	0	0
31 December 2025	221,011	279,838	500,849
Net carrying amount			
31 December 2025	34,660	7,431	42,092
1 January 2024	255,672	287,269	542,941
Additions	0	0	0
Reclassifications	0	0	0
Disposals	0	0	0
31 December 2024	134,231	96,888	542,941
Accumulated amortization			
1 January 2024	121,441	190,381	311,822
Annual amortization	54,424	57,480	111,904
Reclassifications	0	0	0
Disposals	0	0	0
31 December 2024	54,424	57,480	423,726
Net carrying amount			
31 December 2024	79,807	39,408	119,215

4 Notes on the balance sheet (cont.)

4.7 Payables from goods and services	31.12.2025	31.12.2024
	CHF	CHF
Payables third-party	1,545,539	1,628,861
Payables University of Bern	1,910,287	915,127
Payables Canton of Bern	309,884	0
Total payables from goods and services	3,765,710	2,543,988

4.8 Accrued liabilities, deferred income and other short-term liabilities	31.12.2025	31.12.2024
	CHF	CHF
Accrued liabilities third-party	677,610	614,821
Accrued liabilities University of Bern	0	603,576
Wyss Academy Innovation Fund	1,000,000	1,000,000
Wyss Academy Transformation Fund	189,607	0
Wyss Academy Hardship Fund	50,000	603,576
Total accrued liabilities, deferred income and other short-term liabilities	1,917,217	2,218,398

Innovation Fund: This fund is used to finance impact-oriented investments in equity and debt instruments aligned with the Wyss Academy's mission.

Transformation Fund: Fund for financing systemic transformation and climate-related initiatives; in 2025, it was used solely to record the Wyss Academy's CO₂ emissions contribution.

Hardship Fund: Fund financed from operating resources to provide subsidiary financial assistance in cases of hardship affecting employees of the Wyss Academy, partner organizations, and their relatives.

4.9 Short-term provisions	31.12.2025	31.12.2024
	CHF	CHF
Provisions for overtime and untaken holidays	1,802,192	1,492,968
Other provisions	20,000	0
Total short-term provisions	1,822,192	1,492,968

4 Notes on the income statement

4.10 Donor contributions	31.12.2025	31.12.2024
By donor	CHF	CHF
The Wyss Foundation	5,000,000	10,000,000
University of Bern	0	3,000,000
University of Bern (tied funds)	0	2,000,000
Canton of Bern	1,670,000	1,700,000
Canton of Bern (in kind contribution for office)	260,000	300,000
Total donor contributions	6,930,000	17,000,000

A one year no-cost extension was agreed by the funders, prolonging the framework agreement to one year 2030 under unchanged funding conditions. Core funding in 2025 therefore includes a recognised revenue entitlement from the Wyss Foundation of CHF 5.0 million, while the revenue received from the Canton of Bern entailed cash contributions of CHF 1.67 million, in kind contributions of CHF 0.26 million, as well as income from the Implementation Program (see Note 4.11). In the context of the no-cost extension, the University of Bern paused core funding contributions in 2025, and the Canton of Bern will suspend its cash contribution in 2026 instead of 2025 in accordance with bilateral agreements.

4.11 Income for implementation program Hub Bern	31.12.2025	31.12.2024
	CHF	CHF
Canton of Bern	2,414,544	2,613,011
Total income for implementation program Hub Bern	2,414,544	2,613,011

The Canton funds the implementation program for the Hub Bern to the value of CHF 30 million over ten years in accordance with the Cantonal Parliament resolution. If the total for the project amounts settled does not reach the average yearly tranches of CHF 3 million, the remaining funds will be released from the Cantonal Government within the framework of the approved global credit facility for subsequent years as part of the annual approval and financial planning process.

4.12 Project expenses	31.12.2025	31.12.2024
As per nature	CHF	CHF
Project expenses Regional Stewardship Hubs	-3,950,472	-4,442,320
Project expenses Hub Bern	-3,118,491	-3,073,652
Project expenses Research and Innovation Teams	-1,546,606	-1,674,236
Project expenses Global Policy Outreach and Synthesis Center	-1,039,194	-1,135,781
Project expenses Management Center	-491,554	-854,286
Total project expenses	-10,146,316	-11,180,275

4 Notes on the income statement (cont.)

4.13 Personnel expenses	31.12.2025	31.12.2024
As per nature	CHF	CHF
Personnel expenses Wyss Academy	-4,323,801	-4,858,584
Personnel expenses Regional Stewardship Hubs	-664,594	-400,525
Personnel expenses Partners	-955,301	-639,061
Personnel expenses University of Bern (seconded)	-3,567,508	-3,398,025
Other personnel expenses	-1,478,956	-2,104,886
Social security contributions	-1,007,131	-884,613
Total personnel expenses	-11,997,290	-12,285,694

The Wyss Academy averagely employed 88.3 full time equivalents (FTE) in 2025 (vs. 85.2 in 2024) and employed 94.7 FTE on 31 December 2025 (vs. 92.6 on 31 December 2024), representing a workforce of 104 persons (vs. 102 in 2024), including received secondments.

4.14 Other operating expenses	31.12.2025	31.12.2024
As per nature	CHF	CHF
Maintenance and rent	-445,105	-418,056
Informatics	-404,409	-383,531
Marketing and public relations	-23,347	-19,158
Other	-515,652	-641,084
Total other operating expenses	-1,388,514	-1,461,828

Informatics contains procurement for IT hardware and software <CHF 1,000.

4.15 Financial result	31.12.2025	31.12.2024
As per nature	CHF	CHF
Financial income	216,125	273,788
Financial expense	-177,407	-116,560
Total financial result	38,718	157,228

4.16 Extraordinary result	31.12.2025	31.12.2024
As per nature	CHF	CHF
Extraordinary income	0	163
Total extraordinary result	0	163

5 Notes on the business units

5.1 Expenses by business units	31.12.2025	31.12.2024
Hub Southeast Asia	CHF	CHF
Personnel expenses Wyss Academy	-228,656	-217,968
Personnel expenses Partners	-203,636	-188,231
Project expenses	-668,148	-865,212
Other operating expenses	-63,939	-52,122
Depreciation of tangible and intangible assets	-17,632	0
Financial expenses and income	2,767	-3,199
Total expenses Hub Southeast Asia	-1,179,244	-1,326,732
Hub East Africa	CHF	CHF
Personnel expenses Wyss Academy	0	-17,055
Personnel expenses Regional Stewardship Hubs	-950,201	-584,287
Project expenses	-1,603,608	-1,463,947
Other operating expenses	-93,209	-90,220
Depreciation of tangible and intangible assets	-48,842	-28,422
Financial expenses and income	-5,407	1,354
Total expenses Hub East Africa	-2,701,266	-2,182,578
Hub South America	CHF	CHF
Personnel expenses Wyss Academy	0	-67,577
Personnel expenses Partners	-847,835	-712,258
Project expenses	-1,237,062	-1,275,081
Other operating expenses	-274,994	-298,492
Depreciation of tangible and intangible assets	-25,965	-9,186
Financial expenses and income	23,331	-10,585
Total expenses Hub South America	-2,362,526	-2,373,179

5 Notes on the business units (cont.)

5.1 Expenses by business units (cont.)	31.12.2025	31.12.2024
Regional Stewardship Hubs Coordination	CHF	CHF
Personnel expenses Wyss Academy	-855,783	-699,982
Project expenses	-441,654	-838,079
Other operating expenses	-13,990	-22,758
Depreciation of tangible and intangible assets	0	-767
Financial expenses and income	-231	-1,018
Total expenses Regional Stewardship Hubs Coordination	-1,311,659	-1,562,603
Hub Bern	CHF	CHF
Personnel expenses Wyss Academy	-626,208	-651,575
Project expenses	-3,118,491	-3,073,652
Other operating expenses	-9,761	0
Total expenses Hub Bern	-3,754,460	-3,725,227
Global Policy Outreach and Synthesis Center	CHF	CHF
Personnel expenses Wyss Academy	-815,832	-901,621
Project expenses	-1,039,194	-1,135,781
Other operating expenses	-7,311	-14,484
Financial expenses and income	790	-1,269
Total expenses Global Policy Outreach and Synthesis Center	-1,861,547	-2,053,155
Research and Innovation Teams	CHF	CHF
Personnel expenses Wyss Academy	-1,292,190	-1,868,301
Personnel expenses University of Bern (seconded)	-3,324,608	-3,033,838
Project expenses	-1,546,606	-1,674,236
Other operating expenses	-41,744	-23,681
Depreciation of tangible and intangible assets	-743	-21,276
Financial expenses and income	-7,574	-7,350
Total expenses Research and Innovation Teams	-6,213,467	-6,628,682

5 Notes on the business units (cont.)

5.1 Expenses by business units (cont.)	31.12.2025	31.12.2024
Management Center	CHF	CHF
Personnel expenses Wyss Academy	-2,609,441	-2,978,813
Personnel expenses University of Bern (seconded)	-242,899	-364,188
Project expenses	-491,554	-854,286
Other operating expenses	-883,565	-960,071
Depreciation of tangible and intangible assets	-258,598	-288,757
Financial expenses and income	25,042	179,458
Total expenses Management Center	-4,461,015	-5,266,658
Grand total expenses all business units	-23,845,183	-25,118,815

From a business unit perspective, total expenditure at the Regional Stewardship Hubs amounted to CHF 7.54 million (CHF 7.44 million in the prior year), while spending at the Bern Hub remained stable at CHF 3.75 million (CHF 3.72 million). Expenditure for activities within the Global Policy Outreach and Synthesis Center declined slightly to CHF 1.86 million (CHF 2.05 million), and costs in the Research and Innovation teams decreased to CHF 6.21 million (CHF 6.63 million). The Management Centre, including Communication, Monitoring, Learning and Evaluation, and Operations, implemented the institutional set-up with total expenditure of CHF 4.46 million (CHF 5.27 million).

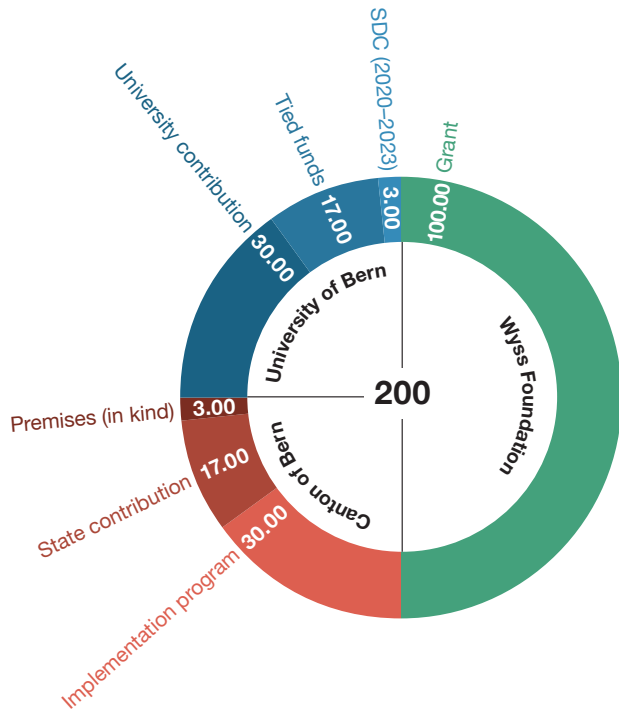
6 Approval financial statements

The financial statements were approved for publication by the Board on 5 May 2026.

7 Subsequent events

There were no events after the balance sheet date that would have resulted in an adjustment of the carrying amounts of assets and liabilities to the annual financial statement.

Funding

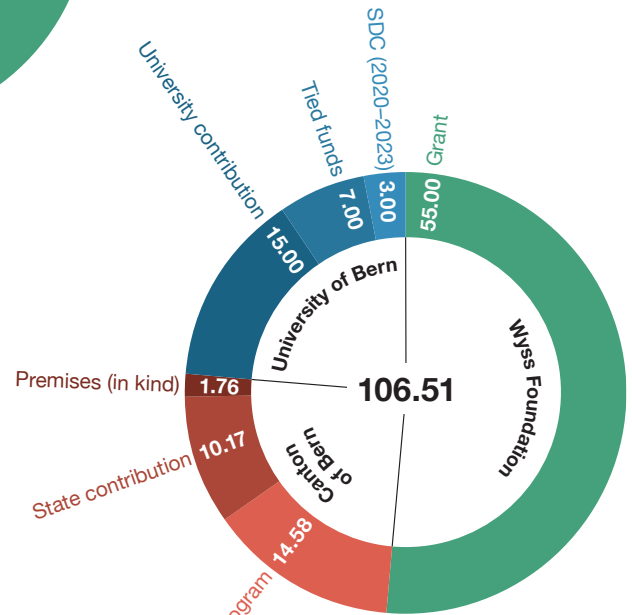
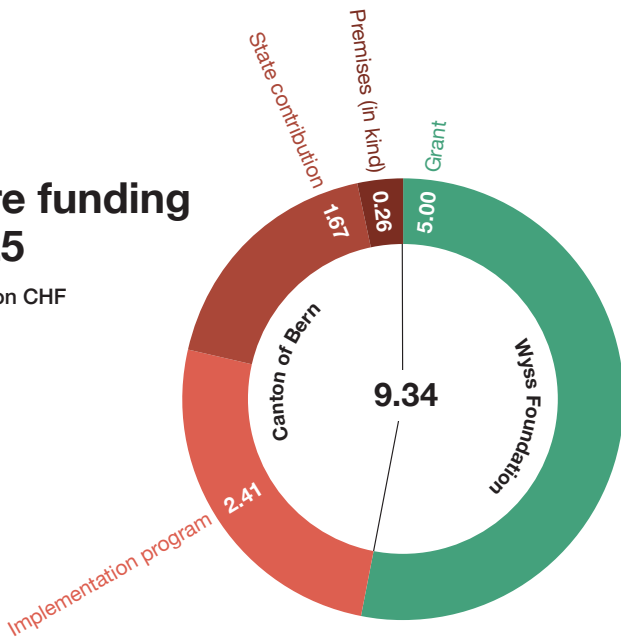


Committed funding 2020-2030*

in million CHF

Core funding 2025

in million CHF



Contributed funding 2020-2025

in million CHF

		in million CHF				
Donor	Purpose	Committed funding 2020-2030*	Average per year	Core funding (Income) 2025	Contributed funding 2020-2025	Remaining commitment 2026-2030
Wyss Foundation	Grant	100.00	10.00	5.00	55.00	45.00
Canton of Bern	Implementation program	30.00	3.00	2.41	14.58	15.42
	State contribution	17.00	1.70	1.67	10.17	6.83
	Premises (in kind)	3.00	0.30	0.26	1.76	1.24
University of Bern	University contribution	30.00	3.00	-	15.00	15.00
	Tied funds	17.00	1.70	-	7.00	10.00
SDC	SDC (2020-2023)	3.00	0.30	-	3.00	-
Total		200.00	20.00	9.34	106.51	93.49

*including one year of no-cost extension

Auditor's report

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Report of the Statutory Auditor to the Board of Trustees of Wyss Academy for Nature at the University of Bern, Bern

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Wyss Academy for Nature at the University of Bern (the Foundation), which comprise the balance sheet as at 31 December 2025 and the statement of income, statement of changes in foundation capital and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Foundation as at 31 December 2025, and its results of operations and its cash flows for the year then ended in accordance with Swiss GAAP FER and comply with Swiss law and the Foundation's charter.

Basis for Opinion

We conducted our audit in accordance with Swiss law and Swiss Standards on Auditing (SA-CH). Our responsibilities under those provisions and standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Foundation in accordance with the provisions of Swiss law and the requirements of the Swiss audit profession. We have also fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



**Wyss Academy for Nature at
the University of Bern, Bern**
Report of the Statutory Auditor
to the Board of Trustees on the
Financial Statements

Board of Trustees' Responsibilities for the Financial Statements

The Board of Trustees is responsible for the preparation of the financial statements that give a true and fair view in accordance with Swiss GAAP FER, the provisions of Swiss law and the Foundation's charter, and for such internal control as the Board of Trustees determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Trustees either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Swiss law and SA-CH will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Swiss law and SA-CH, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Foundation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the Board of Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Foundation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**Wyss Academy for Nature at
the University of Bern, Bern**
Report of the Statutory Auditor
to the Board of Trustees on the
Financial Statements

Report on Other Legal and Regulatory Requirements

In accordance with article 728a para. 1 item 3 CO and PS-CH 890, we confirm that an internal control system exists, which has been designed for the preparation of financial statements according to the instructions of the Board of Trustees.

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

KPMG AG

A handwritten signature in blue ink, appearing to read 'R. Kaufmann', written in a cursive style.

Reto Kaufmann
Licensed Audit Expert
Auditor in Charge

A handwritten signature in blue ink, appearing to read 'L. Gründler', written in a cursive style.

Livia Gründler
Licensed Audit Expert

Zurich, 5 May 2026

Enclosure:

- Financial statements (balance sheet, statement of income, statement of changes in foundation capital, statement of cash flows and notes to the financial statements)

Acknowledgements

Financial Report 2025

Publisher

Wyss Academy for Nature

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Responsible for the content of the financial report

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Together, we create
a new relationship
with nature

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