

Financial Statements 2025

Balance Sheet as of December 31, 2025 (in CHF)

Assets	2025	2024
Cash and Cash Equivalents	5,690,547.58	1,130,565.86
Other Short-term Receivables	58,674.75	63,026.65
Prepaid Expenses and Accrued Income	29,145.88	38,357.30
Total Current Assets	5,778,368.21	1,231,949.81
Financial Assets	19,869,883.38	20,169,984.28
Tangible Fixed Assets	2,763.38	3,684.49
Total Non-current Assets	19,872,646.76	20,173,668.77
Total Assets	25,651,014.97	21,405,618.58
Liabilities and Equity		
Other Short-term Liabilities	117,720.92	37,352.13
Accrued Expenses	30,338.54	83,692.15
Total Current Liabilities	148,059.46	121,044.28
Restricted Funds		
▪ Engagement Switzerland	704,431.12	370,543.26
▪ School Readiness Initiatives Africa	3,307,572.56	1,648,291.28
Total Fund Capital	4,012,003.68	2,018,834.54
Initial Capital	50,000.00	50,000.00
Tied Capital		
▪ School Readiness Initiative Lesotho	1,249,504.74	295,384.68
▪ School Readiness Initiative Malawi	2,145,574.63	3,526,900.46
▪ School Readiness Initiative Namibia	526,506.77	1,102,382.42
▪ School Readiness Initiative South Africa	1,335,422.87	1,901,574.09
▪ School Readiness Initiative Switzerland	621,621.10	1,942,383.24
▪ School Readiness Initiative Zambia	2,206,683.42	3,021,611.57
▪ School Readiness Initiative Zimbabwe	4,279,428.93	1,557,446.83
Total Tied Capital	12,364,742.46	13,347,683.29
Free Capital	9,076,209.37	5,868,056.47
Total Organisation Capital	21,490,951.83	19,265,739.76
Total Liabilities and Equity	25,651,014.97	21,405,618.58

PricewaterhouseCoopers AG, Zürich, has audited the financial statements 2025 of the Roger Federer Foundation in accordance with the Swiss GAAP FER 21 Standard for the attention of the Foundation Board. We publish the key figures in our annual report.

Operating Statement January 1 to December 31, 2025 (in CHF)

Donations	2025	2024
Income from Free Donations	2,781,630.87	2,802,842.50
Income from Tied Donations		
▪ Thomas and Doris Ammann Foundation	6,000,000.00	7,000,000.00
▪ Other Tied Donations	3,926,459.97	2,658,918.00
Total Donations received	12,708,090.84	12,461,760.50
Expenses for Programme Activities		
Project Expenses		
▪ School Readiness Initiative Lesotho	-495,879.94	-385,211.47
▪ School Readiness Initiative Malawi	-1,381,325.83	-1,998,332.84
▪ School Readiness Initiative Namibia	-575,875.65	-984,200.84
▪ School Readiness Initiative South Africa	-1,416,151.22	-1,171,522.16
▪ School Readiness Initiative Switzerland	-1,395,762.14	-1,812,638.66
▪ School Readiness Initiative Zambia	-1,089,928.15	-1,100,264.09
▪ School Readiness Initiative Zimbabwe	-1,408,017.90	-851,095.32
▪ Swiss Donation Fund	-170,350.00	-166,102.18
Knowledge Transfer / Advocacy / Monitoring / Coordination	-775,573.04	-484,460.77
Total Expenses for Program Activities	-8,708,863.87	-8,953,828.33
Administrative Expenses	-938,825.28	-923,273.46
Total Administrative Expenses	-938,825.28	-923,273.46
Operating Result	3,060,401.69	2,584,658.71
Financial result		
▪ Interest Income	73,661.73	139,486.83
▪ Dividend Income	116,794.68	47,062.71
▪ Other Financial Expenses	-12,370.22	-30,028.24
▪ Capital and exchange Gains	1,723,678.55	1,577,395.38
▪ Capital and exchange Losses	-743,785.22	-356,720.24
Total Financial Result	1,157,979.52	1,377,196.44
Result before Change in Fund Capital	4,218,381.21	3,961,855.15
Change in Fund Capital	-1,993,169.14	-1,189,550.44
Annual Result before Allocation to Organisation Capital	2,225,212.07	2,772,304.71
Allocation to Free Capital	-10,158,502.90	-11,241,672.27
Appropriation from Free Capital	6,950,350.00	5,391,102.18
Allocation to Tied Capital	-6,950,350.00	-5,391,102.18
Appropriation from Tied Capital	7,933,290.83	8,469,367.56
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