

Balance sheet as at 31.12.2025

Currency CHF
Verein ISOC

Number	Appellation	Balance	Preceding year
Assets			
10	Liquid assets		
100	Cash		
1010	Postal giro account	128'910.73	195'354.75
1020	Paypal	143.28	105.19
100	Total Cash	129'054.01	195'459.94
130	Accrued income		
1300	Prepaid expenses for the following year	0.00	199.75
130	Total Accrued income	0.00	199.75
10	Total Liquid assets	129'054.01	195'659.69
Total Assets		129'054.01	195'659.69

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Number	Appellation	Balance	Preceding year
Liabilities			
20	Short-term debt capital		
220	Other current liabilities		
2270	Social Security Current Account	-2'525.96	3'000.83
2272	Pension Fund Current account	-392.10	-183.60
2273	Current account employee insurances (Accident & Health)	1'337.35	1'066.61
2274	Current account daily sickness allowance insurance	0.00	523.50
220	Total Other current liabilities	-1'580.71	4'407.34
230	Deferred income and short-term provisions		
2300	Expenses not yet paid	-2'600.00	-2'700.00
2301	Income received for the following year	-83'457.00	-157'457.00
230	Total Deferred income and short-term provisions	-86'057.00	-160'157.00
20	Total Short-term debt capital	-87'637.71	-155'749.66
28	Equity (legal entity)		
280	Capital stock, partnership or endowment capital, separately by participation categories where applic		
2800	ISOC.CH Capital	-20'910.03	-17'810.77
2810	ISOC Geneva Fund	-19'000.00	-19'000.00
280	Total Capital stock, partnership or endowment capital, separately by participation categories where	-39'910.03	-36'810.77
290	Reserves and annual profit or loss		
2979	Annual profit or loss	0.00	-3'099.26
290	Total Reserves and annual profit or loss	0.00	-3'099.26
28	Total Equity (legal entity)	-39'910.03	-39'910.03
Liabilities before net profit		-127'547.74	-195'659.69
Net profit		-1'506.27	0.00
Total Liabilities		-129'054.01	-195'659.69

Income statement 1.1.2025 - 31.12.2025

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Number	Appellation	Balance	Preceding year
Income statement			
3	Operating revenue from deliveries and services		
34	Service revenues		
340	Service revenues division A		
3400	ISOC repayments	6'944.66	2'545.63
3410	Membership Fees	1'463.08	0.00
340	Total Service revenues division A	8'407.74	2'545.63
34	Total Service revenues	8'407.74	2'545.63
36	Other revenues from deliveries and services		
368	Other revenues		
3680	Project „NGI0 Commons Fund“	74'000.00	26'243.00
368	Total Other revenues	74'000.00	26'243.00
36	Total Other revenues from deliveries and services	74'000.00	26'243.00
3	Total Operating revenue from deliveries and services	82'407.74	28'788.63
4.9	Gross profit 1	82'407.74	28'788.63
5	Personnel expenses		
50	Personnel expenses production		
500	Wage costs production division A		
5000	Wages	-62'400.00	-14'400.00
500	Total Wage costs production division A	-62'400.00	-14'400.00
50	Total Personnel expenses production	-62'400.00	-14'400.00
57	Costs social insurance		
5700	OASI, DI, EO (replacement of earnings), UI	-4'699.34	-1'092.82
5720	Pension funds	-682.50	-183.60
5730	Accident & health insurances	-907.24	-147.52
5740	Daily sickness allowance insurance	0.00	-150.77
57	Total Costs social insurance	-6'289.08	-1'574.71
57.1	Gross profit 2	13'718.66	12'813.92
5	Total Personnel expenses	-68'689.08	-15'974.71
5.9	Gross profit 3	13'718.66	12'813.92
6	Other operating expenses, depreciation, value adjustments and financial result		
60	Expenses for premises		
600	Third-party rent business premises		
6000	Rent	-1'200.00	-1'200.00
600	Total Third-party rent business premises	-1'200.00	-1'200.00
60	Total Expenses for premises	-1'200.00	-1'200.00
65	Administrative and IT expenses		
650	Administrative expenses		
6500	Office materials	0.00	-71.67

Income statement 1.1.2025 - 31.12.2025

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Number	Appellation	Balance	Preceding year
6520	Contributions	-100.00	-175.00
6530	Accounting	-3'887.80	-3'582.35
6558	Rounding Differences	0.18	0.00
6559	Other administrative expenses	-1'912.36	-2'452.15
650	Total Administrative expenses	-5'899.98	-6'281.17
657	IT expenses		
6572	Hardware rental	0.00	-660.50
6580	Licenses, updates	-1'936.47	0.00
6582	Software maintenance/hotline	-199.75	-400.00
657	Total IT expenses	-2'136.22	-1'060.50
65	Total Administrative and IT expenses	-8'036.20	-7'341.67
66	Advertising expenditure		
664	Travel expenses, customer support		
6640	Expenses	-2'882.28	-1'082.99
664	Total Travel expenses, customer support	-2'882.28	-1'082.99
66	Total Advertising expenditure	-2'882.28	-1'082.99
67.1	Operating income 1	1'600.18	3'189.26
68.1	Operating income 2	1'600.18	3'189.26
69	Financial expenses and income		
690	Financial expenses		
6940	Bank charges	-93.91	-90.00
690	Total Financial expenses	-93.91	-90.00
69	Total Financial expenses and income	-93.91	-90.00
6	Total Other operating expenses, depreciation, value adjustments and financial result	-12'212.39	-9'714.66
6.9	Operating income 3	1'506.27	3'099.26
7.9	Operating income 4	1'506.27	3'099.26
85.1	Result before taxes	1'506.27	3'099.26
8.9	Result after taxes	1'506.27	3'099.26
9	Result		
92	Appropriation of profits		
9200	Annual profit or loss	0.00	-3'099.26
92	Total Appropriation of profits	0.00	-3'099.26
9	Total Result	0.00	-3'099.26
Total Income statement		1'506.27	0.00