



Jahresrechnung for the fiscal year from 01.01.2025–31.12.2025

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Balance sheet

Assets in CHF	Notes	31.12.2025	31.12.2024
Cash and cash equivalents	2.1	129'054	195'460
Other receivables	2.2	1'337	4'591
Accrued assets		0	200
Total current assets		130'391	200'251
Total assets		130'391	200'251

Liabilities in CHF	Notes	31.12.2025	31.12.2024
Other short term liabilities		2'918	184
Accrued liabilities	2.3	86'057	160'157
Total liabilities		88'975	160'341
Owners account	2.4	39'910	36'811
Profit of the period		1'506	3'099
Total equity		41'416	39'910
Total liabilities		130'391	200'251

Income statement

in CHF	Notes	01.01.2025 -31.12.2025	01.01.2024 -31.12.2024
Net revenue	2.5	82'408	28'789
Gross profit		82'408	28'789
Personell expenses		-68'689	-15'975
Rental fees		-1'200	-1'200
Administrative and advisory expenses	2.6	-5'900	-6'281
IT expenditure		-2'136	-1'061
Advertising expenditure		-2'882	-1'083
Earnings before interest, taxes, depreciation and amortization (EBITDA)		1'600	3'189
Earnings before interest and taxes (EBIT)		1'600	3'189
Financial expenses		-94	-90
Earnings before taxes (EBT)		1'506	3'099
Result of the year		1'506	3'099

Notes to the financial statements

1. General comments

Internet Society Switzerland Chapter is an associated partner of the Horizon Europe project NGI0 Commons Fund, No. 101135429, for the topic HORIZON-CL4-2023-HUMAN-01-11.

Due to the special agreement between Switzerland and the European Commission, ISOC-CH is considered an associated partner, whose funding is covered by the Swiss Confederation's State Secretariat for Education, Research and Innovation (SERI), as follows:

- Approved duration: 42 months (from 01.01.2024 to 30.06.2027)
- Maximum contribution granted: 367'535.00 CHF

According to the SERI policy, the budget will be transferred in 3 parts, independently from the allocation of actual work throughout the duration of the project:

- 50% at the beginning of the project
- 30% after the mid-term report
- 20% after the end of the project.

Due to the nature of the work of ISOC-CH in the project, the documentation and communication of the results of the project in the form of a "Compendium of Tech dossiers" (Deliverable 1.10), the majority of personnel budget, travel, and other costs will be concentrated toward the end of the project.

The income received in 2024 was therefore deferred for the above reasons.

2. Details and explanations of items in the balance sheet and income statement

2.1 Cash and cash equivalents in CHF	31.12.2025	31.12.2024
Postal giro account	128'911	195'355
Paypal	143	105
Total	129'054	195'460

Notes to the financial statements

2.2 Other receivables in CHF	31.12.2025	31.12.2024
Current account pension fund	0	3'001
Current account accident insurance	1'337	1'067
Current account daily sickness allowance insurance	0	524
Total	1'337	4'591

2.3 Accrued liabilities in CHF	31.12.2025	31.12.2024
Expenses not yet paid	2'600	2'700
Income received for the following year	83'457	157'457
Total	86'057	160'157

2.4 Owners account in CHF	31.12.2025	31.12.2024
ISOC Geneva Fund	19'000	19'000
ISOC.CH Capital	20'910	17'811
Total	39'910	36'811

2.5 Net revenue in CHF	01.01.2025 -31.12.2025	01.01.2024 -31.12.2024
ISOC repayments	6'945	2'546
Membership Fees	1'463	0
Project „NGI0 Commons Fund“	74'000	26'243
Total	82'408	28'789

2.6 Administrative and advisory expenses in CHF	01.01.2025 -31.12.2025	01.01.2024 -31.12.2024
Office materials	0	-72
Contributions	-100	-175
Accounting	-3'888	-3'582
Rounding Differences	0	0
Other administrative expenses	-1'912	-2'452
Total	-5'900	-6'281