

Report of the Statutory Auditor
to the Foundation Board of

Forest of life Foundation
Saanen

on the financial statements 2024/2025

**Report of the Statutory Auditor
on the limited statutory examination**
to the Foundation Board of
Forest of life Foundation
Saanen

As statutory auditor, we have examined the financial statements (balance sheet, income statement and notes) of Forest of life Foundation for the financial year ended December 31, 2025.

These financial statements are the responsibility of the Foundation Board. Our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law. Employees of our company assisted in the bookkeeping during the reporting year. These persons were not involved in the limited statutory examination.

We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not comply with Swiss law and the company's foundation charter.

Budliger Treuhand AG

Christian Affolter
Auditor in Charge
Licensed Audit Expert

Stefan Forster
Licensed Audit Expert

Zürich, July 29, 2026

Financial statements 2024/2025 (balance sheet, income statement and notes)



Für Sie da.

Financial statements 2024/2025

Forest of life Foundation Saanen

CHE-424.198.314

These financial Statements were prepared by Budliger Treuhand AG based on instructions, records and Information provided by Forest of life Foundation.

Forest of life Foundation, Saanen

Balance sheet as at December 31

(in Swiss francs)

	Notes	2025
Assets		
Cash and cash equivalents		451'234
Short-term assets with market price		133'985
Accrued income and prepaid expenses		720
Total Current assets		585'939
Total Assets		585'939
Liabilities and Equity		
Deferred income and accrued expenses		5'500
Total Current liabilities		5'500
Total liabilities		5'500
Foundation capital		50'000
Retained earnings		530'439
Profit for the period from 29.07.2024 to 31.12.2025		530'439
Total Foundation capital		580'439
Total Liabilities and Equity		585'939

Forest of life Foundation, Saanen

Income statement for the period ended December 31

(in Swiss francs)

	Notes	2024/2025
Income from donations		736'358
Total Income		736'358
Services in fulfillment of the foundation's purpose		-206'149
Administrative and IT expenses	2.1	-23'345
Operating result before financial result		506'864
Financial expenses	2.2	-15'326
Financial income	2.3	38'901
Annual profit		530'439

Forest of life Foundation, Saanen

Notes to the annual financial statements as at December 31

(in Swiss francs)

1 Disclosures on the principles applied in the preparation of the financial Statements

These financial statements have been prepared in accordance with the provisions of Swiss law, in particular the articles on commercial accounting and financial reporting of the Swiss Code of Obligations (Art. 957 to 962).

The foundation was established on July 29, 2024.

The extended fiscal year is beginning on July 29, 2024 and is ending on December 31, 2025.

1.1 Financial assets

Securities held as fixed assets are valued at the closing rate on the balance sheet date. A fluctuation reserve can be formed to take account of fluctuations in the exchange rate.

2 Disclosures and notes on items in the balance sheet and income statement

2.1 Administrative and IT Expenses

	2024/2025
Accounting	-5'201
Legal advice	-10'292
Auditing expenses	-3'000
Other administrative expenses	-4'852
Total Administrative and IT Expenses	-23'345

2.2 Financial expenses

	2024/2025
Financial expenses	-2'725
Foreign currency expenses	-8'258
Capital losses	-4'343
Total financial expenses	-15'326

2.3 Financial income

	2024/2025
Interest income	38'669
Foreign currency income	232
Total financial income	38'901

Forest of life Foundation, Saanen

Notes to the annual financial statements as at December 31

(in Swiss francs)

3 Further information required by law

3.1 Number of employees

	2024/2025
No more than 10 full-time positions	☒
No more than 50 full-time positions	☐
No more than 250 full-time positions	☐
Over 250 full-time positions	☐