FOUNDATION RIGHT TO PLAY, ZURICH

Financial Statements for the year ended
31 December 2025 and Report of the Statutory
Auditor on the Limited Statutory Examination

Deloitte.

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REPORT OF THE STATUTORY AUDITOR ON THE LIMITED STATUTORY EXAMINATION

To the Board of the Foundation of
FOUNDATION RIGHT TO PLAY, ZURICH

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

These financial statements are the responsibility of the Board of the Foundation. 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.

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 charter of the foundation.

Deloitte AG

Chris Krämer	Nicolas Bieli
Licensed Audit Expert	Licensed Audit Expert
Auditor in Charge	

Zurich, 28 May 2026

Enclosures
- Financial statements (balance sheet, income statement and notes)

FOUNDATION RIGHT TO PLAY SWITZERLAND

BALANCE SHEET AS OF 31 DECEMBER 2025 AND 2024

	Notes	2025 CHF	2024 CHF
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents		799,699	407,096
Accounts receivables	1	171,888	182,561
Accrued income and prepaid expenses	2	620,775	1,906,540
Total current assets		1,592,362	2,496,197
TOTAL ASSETS		**1,592,362**	**2,496,197**
LIABILITIES AND FOUNDATION CAPITAL			
CURRENT LIABILITIES			
Deferred Income and accrued expenses	3	691,718	1,813,622
Total current liabilities		691,718	1,813,622
FOUNDATION CAPITAL			
Paid-in capital		50,000	50,000
Retained earnings		632,575	460,530
Net surplus for the year		218,069	172,045
Total voluntary retained earnings		850,644	632,575
Total foundation capital		900,644	682,575
TOTAL LIABILITIES AND FOUNDATION CAPITAL		**1,592,362**	**2,496,197**

See notes to the financial statements

FOUNDATION RIGHT TO PLAY SWITZERLAND

STATEMENT OF OPERATIONS FOR THE YEAR ENDED 31 DECEMBER 2025 AND 2024

	Notes	2025	2024
DONATIONS			
Restricted - programs		4,160,892	3,957,109
Unrestricted		2,432,146	2,243,048
Total donations		**6,593,038**	**6,200,157**
EXPENSES			
Program expenses			
International programs	4	(5,319,592)	(4,971,725)
Public awareness and education		(234,787)	(179,086)
Total program expenses		(5,554,379)	(5,150,811)
Non-program expenses			
Administrative expenses		(450,660)	(405,059)
Fundraising expenses		(369,930)	(472,242)
Total non-program expenses		(820,590)	(877,301)
Total expenses		**(6,374,969)**	**(6,028,112)**
NET SURPLUS FOR THE YEAR		**218,069**	**172,045**
VOLUNTARY RETAINED EARNINGS, BEGINNING OF YEAR		**632,575**	**460,530**
VOLUNTARY RETAINED EARNINGS, END OF THE YEAR		**850,644**	**632,575**

FOUNDATION RIGHT TO PLAY SWITZERLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
DECEMBER 31, 2025

GENERAL INFORMATION

Legal form, registered office and capital	Foundation Right To Play, a Swiss foundation, was constituted on June 20, 2007 in Zurich, Switzerland. It is a humanitarian organization supporting sport and play programs to encourage the healthy physical, social and emotional development of the world's most disadvantaged children. Foundation Right To Play was constituted as a national office of Right To Play International, domiciled in Toronto, Canada. The foundation capital amounts to CHF 50'000.
Information on full-time positions on annual average	Foundation Right To Play has an annual average of 6 full-time positions (previous year: below 10 full-time positions).

KEY ACCOUNTING AND VALUATION PRINCIPLES

Principles of financial reporting	The present annual accounts for Foundation Right To Play have been prepared in accordance with the regulations of Swiss financial reporting law. Some prior year figures have been restated to properly reflect the financial situation. The main accounting and valuation principles used, which are not already specified by the Code of Obligations, are described as follows:
Foreign currency items	The currency in which Foundation Right To Play operates is Swiss Francs (CHF). Transactions in foreign currencies are converted into the currency in which the company operates (CHF) at the exchange rate on the day the transaction takes place. Short-term monetary assets and liabilities in foreign currencies are converted into the currency in which the company operates at the exchange rate on the balance sheet date. Any profits and losses resulting from the exchange are recorded in the statement of operations. Long-term monetary assets and liabilities are recorded with the initial FX-rate. Any gains resulting from the exchange are recorded in the balance sheet as currency gain provisions according to the principle of prudence.
Related parties	Related parties include parent company Right To Play International, Canada, associated Right To Play **and management bodies**. Transactions with related parties must take place under proper market conditions (dealing at arm's length) and are disclosed separately.
Revenue recognition	The Corporation follows the deferral method of accounting for contributions. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions are deferred and recognized as revenue in the year in which the related expenses are incurred
Program expenses	Program expenses include expenses for restricted programs, contributions to Right To Play International and operating expenses related to the programs.

FOUNDATION RIGHT TO PLAY SWITZERLAND

INFORMATION RELATING TO ITEMS ON THE BALANCE SHEET AND STATEMENT OF OPERATIONS

	31. December 2025	31. December 2024
	CHF	CHF
1. Trade receivables		
Grants Receivable	80,945	2,042
Receivables from parent company	90,942	180,519
Total	**171,887**	**182,561**
2. Accrued income and prepaid expenses		
From third parties	11,767	129,946
From parent company	609,008	1,776,594
Total	**620,775**	**1,906,540**
3. Deferred income and accrued expenses		
Against third parties	1,766	34,986
Against parent company	609,007	1,776,594
Payable Against parent company	80,945	2,042
Total	**691,718**	**1,813,622**
4. Expenses international programs		
Restricted programs	4,070,162	3,791,469
Contribution Right To Play International	1,163,514	948,310
Salary & employee benefits	1,628	141,579
Operating expenses	84,288	90,367
Total	**5,319,592**	**4,971,725**
5. Salary & employee benefits		
Swiss Administration	347,667	326,009
Swiss Public Education and Awareness	175,728	120,802
Swiss Fund Raising	297,377	370,119
Total	**820,772**	**816,930**
6. Public donations		
Swisslos-Fond Kanton Aargau	-	10,000
Gemeinde Zollikon	5,000	5,000
Gemeinde Kusnacht	20,000	20,000
Liechtenstein Ministry of Foreign Affairs	100,000	100,000
Evang.-ref. Kirchgemeinde Zollikon	-	1,000
Evang.-ref. Kirchgemeinde Küsnacht	2,000	2,000
Total	**127,000**	**138,000**

7. Other Key Grants

Right to Play received USD 50,000 (CHF 45,588) during the year (2024: USD 50,000 equivalent to CHF 43,797) from Green Leave Education Foundation which contributes to our international programs.

8. Future liabilities from rental contracts		
< year	73,866	74,076
1 - 5 years	295,464	73,866

No other disclosure requirements according article 959c CO.