



Young Enterprise Switzerland (YES) Schlieren

**Report of the statutory auditor
to the General Meeting
on the financial statements 2025 / 2026**



Report of the statutory auditor on the limited statutory examination to the General Meeting of Young Enterprise Switzerland (YES), Schlieren

As statutory auditor, we have examined the financial statements (balance sheet and income statement) of Young Enterprise Switzerland (YES) for the year ended 30 June 2026.

These financial statements are the responsibility of the Association 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.

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 association personnel and analytical procedures as well as detailed tests of association 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 association's articles of incorporation.

PricewaterhouseCoopers AG

Diego Alvarez
Licensed audit expert
Auditor in charge

Fabian Gschwend
Licensed audit expert

Zürich, 17 July 2026

Enclosure:

- Financial statements (balance sheet and income statement)

PricewaterhouseCoopers AG, Birchstrasse 160, 8050 Zürich
+41 58 792 44 00

Young Enterprise Switzerland

Balance sheet as of	30.06.2026	30.06.2025
Assets	CHF	CHF
Cash	3'017'577.18	3'162'525.04
Trade accounts receivable	13'320.00	13'350.00
Other current receivables	14'449.06	16'331.00
Inventories	3'600.00	3'600.00
Prepaid expenses	63'523.67	62'491.40
Current assets	3'112'469.91	3'258'297.44
Tangible fixed assets	1.00	1.00
Intangible fixed assets	1.00	1.00
Fixed assets	2.00	2.00
Total assets	3'112'471.91	3'258'299.44
Liabilities		
Trade accounts payable	24'813.97	66'909.17
Other current liabilities		
due to third parties	32'103.85	32'000.00
due to pension fund	13'513.70	8'091.20
Deferred income	2'123'254.99	2'279'586.59
Short-term liabilities	2'193'686.51	2'386'586.96
Accumulated funds	871'712.48	834'008.05
Surplus	47'072.92	37'704.43
Association's equity	918'785.40	871'712.48
Total liabilities	3'112'471.91	3'258'299.44

Young Enterprise Switzerland

Income statement for the period of	01.07.2025 30.06.2026	01.07.2024 30.06.2025
	CHF	CHF
Income		
Donation Income general for Association	226'207.16	177'074.21
Donation Income Company Programme	642'354.75	612'713.14
Donation Income Jugend Debattiert	348'893.50	307'600.00
Donation Income Volunteering	477'775.15	330'845.61
Donation Income Pintolino	34'020.00	69'111.00
Donation Income Economics Olympiad	29'495.15	43'642.25
Membership fees	88'567.50	103'919.80
Income Company Programme and events	157'913.24	134'624.22
Contributions from the public sector ¹	114'579.00	92'209.00
Total Income	2'119'805.45	1'871'739.23
Expenses		
Programme costs general	-103'990.75	-65'014.92
Programme costs Company Programme	-254'562.80	-258'401.26
Programme costs Jugend Debattiert	-48'394.18	-40'211.97
Programme costs Fit für die Wirtschaft	-11'647.57	-10'023.46
Programme costs Unsere Gemeinde	-5'048.75	-1'378.95
Programme costs Pintolino	-9'129.90	-5'410.60
Programme costs Economics Olympiad	-19'591.20	-13'242.95
Staff costs	-1'351'838.99	-1'188'084.57
Other operating costs	-270'228.33	-261'083.59
Operating profit before financial result	45'372.98	28'886.96
Financial income	1'924.34	8'998.91
Financial expense	-224.40	-181.44
Surplus	47'072.92	37'704.43

1 Publication of financial aid received from the Federal Social Insurance Office (FSIO) in accordance with Articles 7 - 11 KJFG. Of this amount, CHF 57.289,50 (PY: CHF 46.104,50 Swiss francs are allocated to the Company Programme and CHF 57.289,50 (PY: CHF 46.104,50) Swiss francs to Jugend Debattiert.