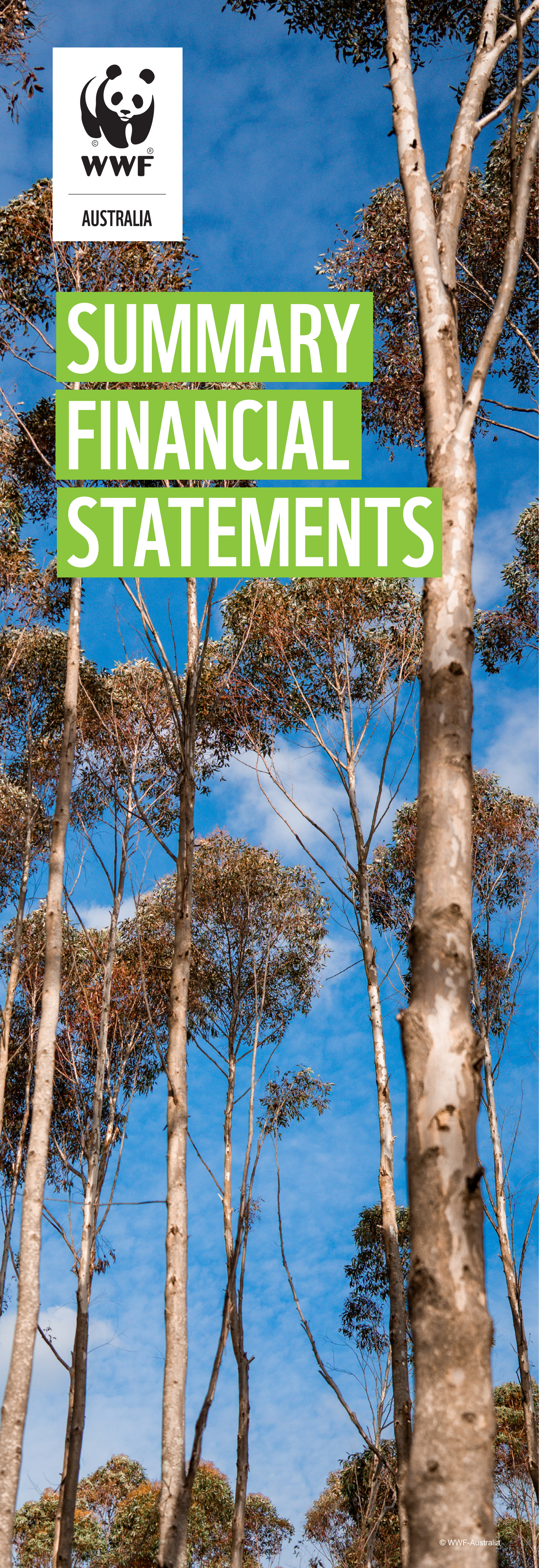
SUMMARY FINANCIAL STATEMENTS



WWF-AUSTRALIA FINANCIAL OVERVIEW 2025

In FY25, WWF-Australia's total revenue was $58.6m, up from $52.2m in FY24. Bequests revenue, in particular, performed exceptionally well with a single bequest of $6.8m. The organisation made an operating surplus of $4.8m in FY25 (surplus in FY24 $0.6m, deficit in FY23 -$7.3m). The total comprehensive income for the year was $4.8m (Comprehensive income in FY24 $0.8m, comprehensive loss in FY23 -$7.1m). The reserves and equity position have remained strong, exceeding WWF-Australia's benchmarks.

In FY25, $39.5m (FY24, $38.5m, FY23: $40m) was spent on conservation projects and community education.

During the year, WWF-Australia transferred $2.1m (net) to earmarked reserves (2024: $0.15m from reserves). These reserves represent monies set aside to be utilised on the designated projects at a subsequent date.

WWF-Australia's Strategic Plan has been extended to FY27 and is grounded in a bold vision to regenerate nature by 2030 through solutions that operate at the intersection of nature, communities and climate.

A new Risk Management Framework, including a Risk Appetite Statement, was developed and approved by the Board in FY25. It represents a significant evolution in how the organisation approaches enterprise and functional risk. It reframes risk not just as a compliance obligation but as a strategic enabler for regenerative impact.

WWF-Australia also established an AI policy and rolled out Microsoft Copilot across the organisation.

INDEPENDENT AUDITOR'S REPORT ON THE SUMMARY FINANCIAL STATEMENTS

To the members of World Wide Fund for Nature Australia

OUR OPINION

In our opinion, the summary financial statements are consistent, in all material respects, with the audited financial report, in accordance with the basis of preparation described in Note 1 to the summary financial statements.

WHAT WE HAVE AUDITED

The summary financial statements are derived from the audited financial report of World Wide Fund for Nature Australia for the year ended 30 June 2025. The summary financial statements comprises:

- the statement of financial position as at 30 June 2025
- the statement of changes in equity for the year then ended
- the statement of comprehensive income for the year then ended
- the related notes to the summary financial statements
- the directors' declaration.

EMPHASIS OF MATTER - BASIS OF ACCOUNTING AND RESTRICTION ON DISTRIBUTION AND USE

We draw attention to Note 1 to the summary financial statements, which describes the basis of accounting. The summary financial statements have been prepared to assist World Wide Fund for Nature Australia in complying with the reporting provisions of the ACFID Code of Conduct. As a result, the summary financial statements may not be suitable for another purpose. Our report is intended solely for World Wide Fund for Nature Australia and its members and should not be distributed to or used by parties other than World Wide Fund for Nature Australia and its members. Our opinion is not modified in respect of this matter.

SUMMARY FINANCIAL STATEMENTS

The summary financial statements do not contain all the disclosures required by Australian Accounting Standards applied in preparation of the audited financial report of World Wide Fund for Nature Australia. Reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial report of World Wide Fund for Nature Australia and the auditor's report thereon.

THE AUDITED FINANCIAL REPORT AND OUR REPORT THEREON

We expressed an unmodified audit opinion on the financial report in our report dated 29 October 2025.

MANAGEMENT RESPONSIBILITY FOR THE SUMMARY FINANCIAL STATEMENTS

Management is responsible for the preparation of the summary financial statements in accordance with the basis of preparation described in Note 1.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion whether the summary financial statements are consistent, in all material respects, with the audited financial report based on our procedures, which were conducted in accordance with Auditing Standard ASA 810 *Engagements to Report on Summary Financial Statements*.

PricewaterhouseCoopers

PricewaterhouseCoopers

Eliza Penny
Partner

28 October 2025

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STATEMENT OF COMPREHENSIVE INCOME

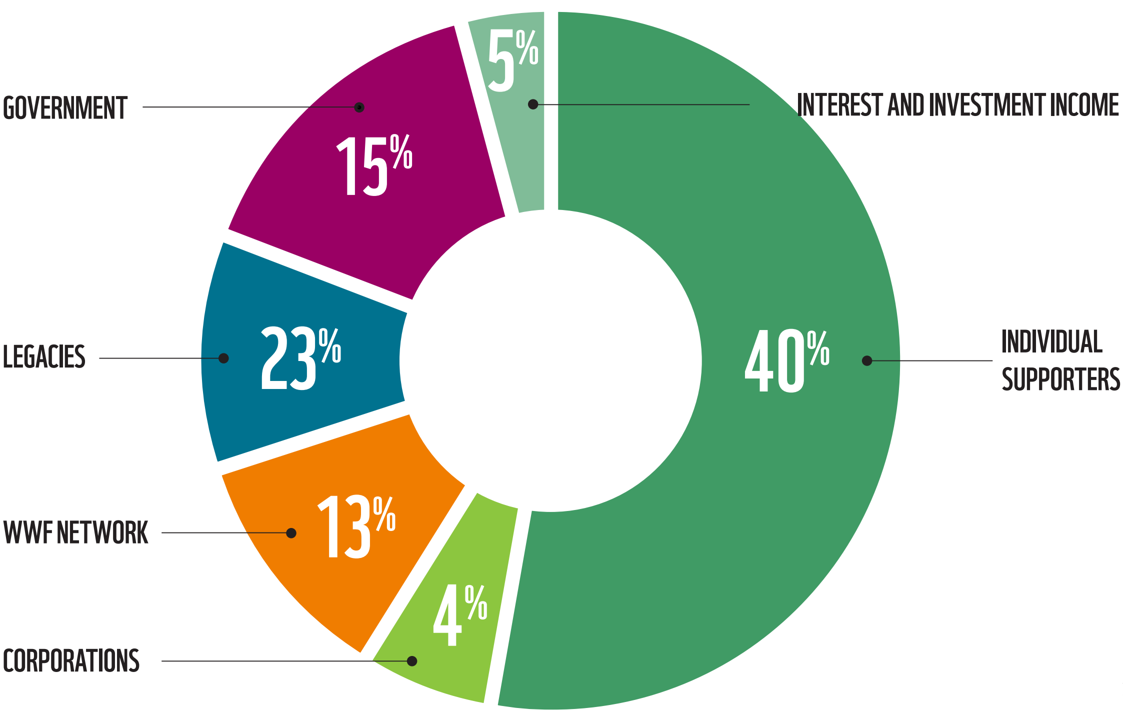
For the year ended 30 June 2025

	Notes	2025 $	2024 $
Revenue from continuing operations		55,399,466	48,734,295
Other revenue		3,162,158	3,490,985
TOTAL REVENUE	3	58,561,624	52,225,280
INTERNATIONAL AID AND DEVELOPMENT PROGRAMS EXPENDITURE			
Funds to international programs		4,945,201	4,959,075
Community education		85,794	1,076
Program support costs		1,813,379	988,225
TOTAL INTERNATIONAL AID AND DEVELOPMENT PROGRAMS EXPENDITURE		6,844,374	5,958,376
Other international programs		2,875,614	4,088,624
Funds to domestic programs		25,751,373	24,595,356
Community education		3,979,194	3,841,792
Public fundraising costs		9,710,299	8,594,957
Accountability and administration		4,439,931	4,473,592
Share of losses of associate company		153,823	122,374
TOTAL EXPENDITURE		53,754,609	51,675,071
OPERATING SURPLUS / (DEFICIT) FOR THE YEAR	13(b)	4,807,015	550,209
OTHER COMPREHENSIVE INCOME *Items that will not be reclassified to profit or loss* Changes in the fair value of equity investments at fair value through other comprehensive income		16,045	222,516
TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR		4,823,060	772,725

The Statement of Comprehensive Revenue should be read in conjunction with the notes to financial statements.

For the purposes of the ACFID Code of Conduct, at the end of 30 June 2025, WWF- Australia had no transactions in the following categories: Revenue for International Political or Religious Adherence Promotion Programs and Expenditure for International Political or Religious Adherence Promotion Programs.

REVENUE ANALYSIS 2025



The percentage analysis is derived by dividing the relevant type of Revenue by the total Revenue for the year and expressing it as a percentage.

BALANCE SHEET

As at 30 June 2025

	Notes	2025 $	2024 $
CURRENT ASSETS			
Cash assets	7	5,847,671	17,170,414
Financial Asset	7	56,497,050	42,894,435
Receivables	8	1,116,844	1,227,677
Other assets	9	305,704	463,579
Total Current Assets		63,767,269	61,756,105
NON-CURRENT ASSETS			
Property, plant and equipment	10(a)	234,453	282,982
Investments at Fair Value through OCI	10(b)	-	6,034,695
Right-of-use assets	10(c)	833,787	1,302,467
Other Assets	10(d)	-	300,000
Total Non-Current Assets		1,068,240	7,920,144
TOTAL ASSETS		64,835,509	69,676,249
CURRENT LIABILITIES			
Lease Liabilities	11(b)	436,715	387,812
Payables	11(a)	3,043,852	5,073,248
Provisions	12(a)	2,378,851	2,900,900
Other Liabilities	11(c)	2,061,812	8,700,645
Total Current Liabilities		7,921,230	17,062,605
NON-CURRENT LIABILITIES			
Lease Liabilities	11(b)	660,184	1,096,899
Provisions	12 (b)	467,775	553,486
Total Non-Current Liabilities		1,127,959	1,650,385
TOTAL LIABILITIES		9,049,189	18,712,990
NET ASSETS		55,786,320	50,963,259
EQUITY			
Reserves	13(a)	28,562,990	26,976,395
Accumulated Surplus	13(b)	27,223,330	23,986,864
TOTAL EQUITY		55,786,320	50,963,259

The Balance Sheet should be read in conjunction with the notes to financial statements.

As at 30 June 2025, WWF-Australia had no category of Assets or Liability required to be disclosed in accordance with the ACFID Code of Conduct other than as shown above.

STATEMENT OF CHANGES IN EQUITY

for the Year Ended 30 June 2025

	Retained earnings	Reserves			Total
		Earmarked funds	Australian Wildlife & Nature Recovery Fund	Investments revaluation	
Balance at 1 July 2024 (commencing balance)	23,986,864	15,870,077	10,591,496	514,823	50,963,259
Excess of revenue over expenses	4,807,015				4,807,015
Amount transferred to / (from) reserves	(1,570,549)	6,076,462	(3,975,045)	(530,868)	
Investment revaluation				16,045	16,045
Balance at 30 June 2025 (year-end balance)	27,223,330	21,946,539	6,616,451	0	55,786,320

Extracted from financial statement - 30 June 2025. Full financial statements available on request, or via download from WWF-Australia's website www.wwf.org.au

Note 1
The Summary Financial statements have been prepared in accordance with the accounting policies disclosed in the audited financial report of World Wide Fund for Nature Australia for the year ended 30 June 2025, as relevant to preparing such statements, and the requirements set out in the ACFID Code of Conduct. For further information on the Code please refer to the ACFID Code of Conduct Implementation Guidance available at www.acfid.asn.au

AUSTRALIAN WILDLIFE AND NATURE RECOVERY FUND (AW&NRF)

Established in FY20, WWF-Australia's AW&NRF is a restricted fund to respond to the bushfire crisis.

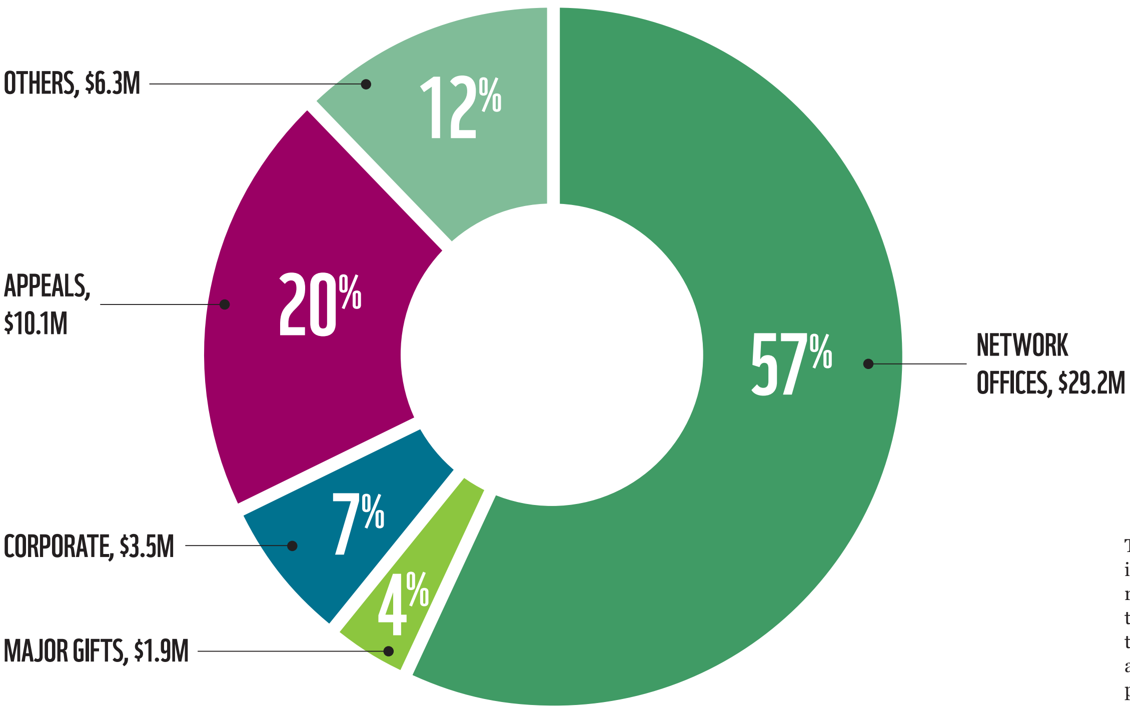
The initial fundraising target was $30m; however, at the end of FY25, the fund accumulated $51m. WWF-Australia is not projecting the fund to grow further and has, in principle, allocated these funds to future projects across eight bushfire themes, as detailed below, and over multiple years.

BUSHFIRE RESPONSE THEME	DESCRIPTION OF THE THEME	$M
WILDLIFE RESPONDERS / RECOVERY	Partner with reputable wildlife response organisations to enhance Australia's capacity to allow a swift and effective wildlife response.	7
SPECIES RECOVERY AND ADAPTATION	Identify key species across high-risk landscapes and habitats that provide refugia to trial innovative solutions that will better enable recovery and resilience to warming.	9
LANDSCAPE RESTORATION AND PROTECTION	Protect critical unburnt habitat, accelerating WWF-Australia's Towards Two Billion Trees Plan and working urgently to restore what we have lost.	6
STRENGTHEN NATURE LAWS	Harness the EPBC Act review opportunity to ensure a strong case is made to enhance the effectiveness of Australian law in protecting our natural assets.	1
GLOBAL CLIMATE DISASTER EMERGENCY	Global collaboration and best practice in fires and climate disasters, working with WWF International.	1
STABILISE CLIMATE CHANGE	Draw on leading climate science to assist in mobilising critical and urgent interventions to help stabilise our climate and support WWF International climate initiatives.	5
SOCIAL DEVELOPMENT INCLUDING INDIGENOUS ENGAGEMENT	Enhance the number of Indigenous rangers, bolster the capacity of Indigenous ranger groups and draw on Traditional Owner knowledge.	7
INNOVATION AND ENGAGEMENT	Support innovative solutions globally. Position Australia as the best testbed for impactful and regenerative solutions that prioritise community-led actions and are capable of replication globally.	6
LEGACY PROJECTS	To be scoped as projects when the above 8 themes come to an end.	9
TOTAL		51

REVENUE AND EXPENSES AW&NRF

	2025	2024
	$	$
BALANCE BROUGHT FORWARD	10,591,495	15,996,185
DONATIONS TO AW&NRF		
Donations in Australia		-
Funds from overseas through other WWF offices	-	379,147
TOTAL REVENUE	10,591,495	
EXPENSES FROM THE FUND	3,975,045	5,783,837
BALANCE CARRIED FORWARD	6,616,450	10,591,495

REVENUE RECEIVED : A$51M



The percentage analysis is derived by dividing the relevant type of Revenue by the total Revenue attributed to AW&NRF for the year and expressing it as a percentage.

254 projects approved and committed

THEME	AW&NRF PROJECTS SUMMARY BY THEMES	TOTAL
1	Wildlife responders / recovery	44
2	Species recovery and adaptation	41
3	Landscape restoration and protection	30
4	Strengthen nature laws	10
5	Global climate disaster emergency	5
6	Stabilise climate change	50
7	Indigenous engagement	34
8	Innovation and engagement	40
TOTAL		254

DIRECTORS' DECLARATION

The Directors declare that the summary financial statements and notes set out on pages 1 to 6:

(a) comply with Accounting Standards and other mandatory professional reporting requirements; and

(b) give a true and fair view of the entity's financial position as at 30 June 2025 and of its performance, as represented by the results of its operations and its cash flows, for the financial year ended on that date.

In the Directors' opinion:

(a) the financial statements and notes are in accordance with the *ACNC Act 2012*;

(b) there are reasonable grounds to believe that the entity will be able to pay its debts as and when they fall due;

(c) the provisions of the *Charitable Fundraising Act 1991* and the regulations under this Act and the conditions attached to the authority to fundraise have been complied with;

(d) the provisions of the *NSW Charitable Fundraising Regulation 2021* have been complied with;

(e) the internal controls exercised by World Wide Fund for Nature Australia are appropriate and effective in accounting for all Revenue received; and

(f) the entity has complied with the requirements of the Australian Council for International Development Code of Conduct.

Signed at Sydney this 28th day of October 2025 in accordance with a resolution of Directors.

Judy Slatyer
Director

Joanne Lupton
Director

Working to sustain the natural world for the benefit of people and wildlife.

together possible. wwf.org.au

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