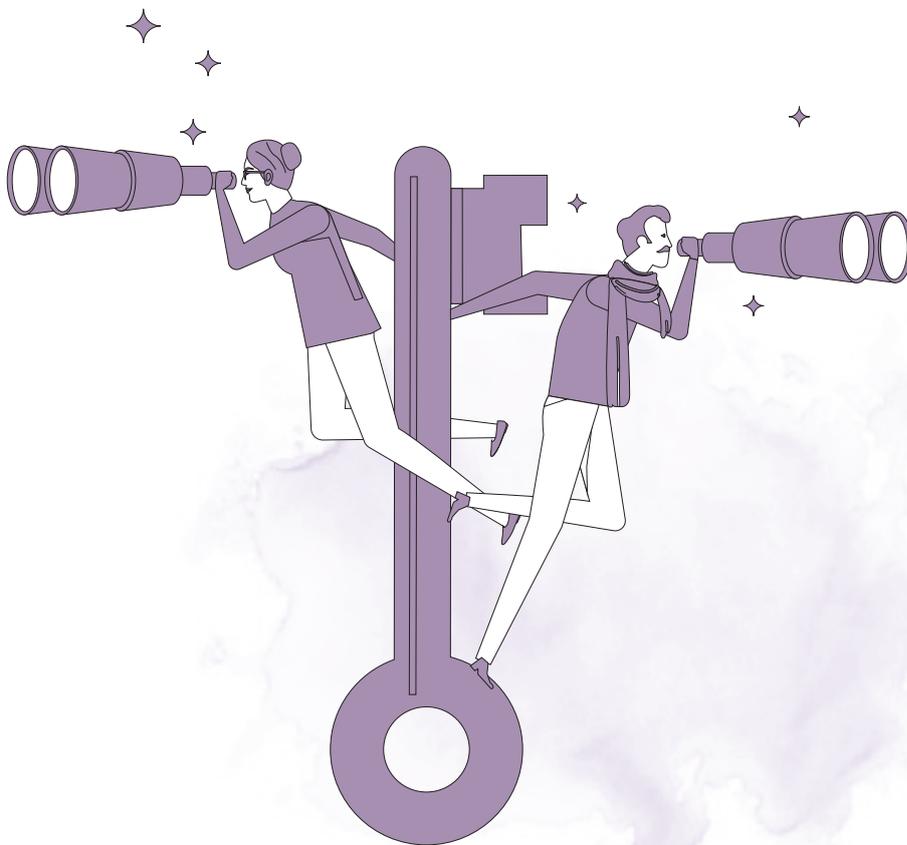




SWISS PHILANTHROPY

Foundation

Creating and Managing Philanthropic Funds



More than a donation, a legacy

Give your wealth wings
and make a positive impact after you are gone



There's a right time for everything

By planning and structuring your legacy giving during your lifetime, with the help of Swiss Philanthropy Foundation, you get to choose the

- causes
- regions
- themes
- groups
- personal projects

you wish to support after you are gone, ensuring your giving has the desired impact.

Migrant children

Georges

Age 79, married
to Nicole

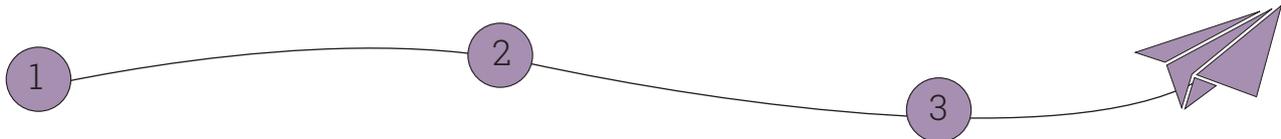
We decided to leave a piece of land belonging to our family to the Mémoire Fund, a passive philanthropic fund we created for this purpose, which will become active only after both of us have passed away.

"The proceeds from the sale of the property will be used to support unaccompanied migrant children in Switzerland"

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Swiss Philanthropy Foundation helped us clarify our wishes in a letter of intent. We then asked our notary to formally include the legacy in our will.

Your legacy giving in 3 steps



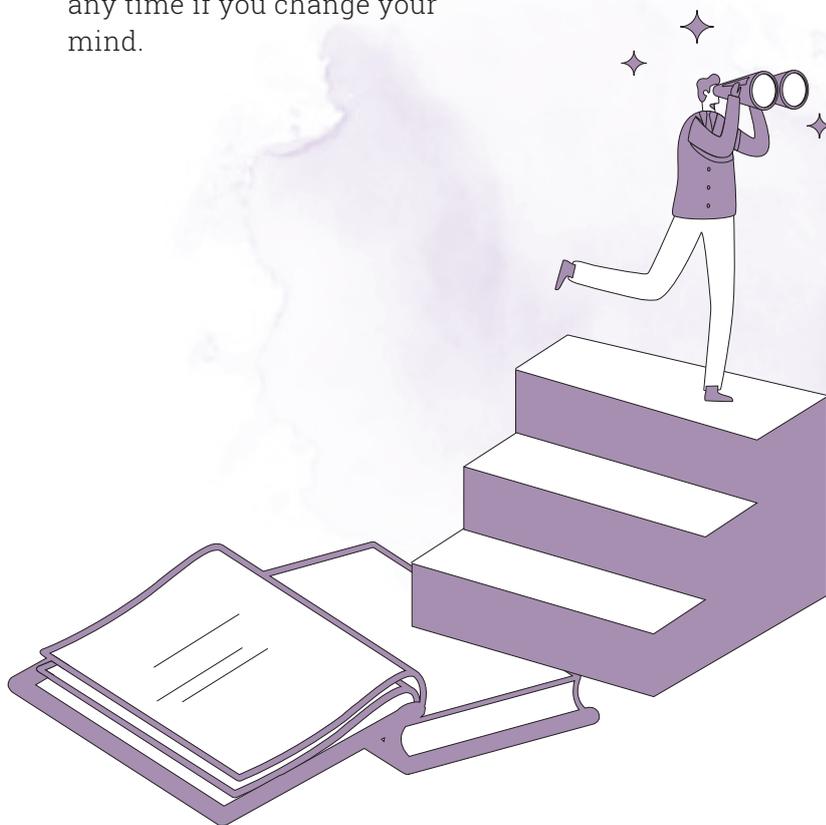
A discussion with us to clarify your intentions and choose the solution that will ensure your legacy achieves the desired long-term impact.

You can leave a legacy to a philanthropic fund you set up for this purpose, in your name or that of a person close to you, which will become active in supporting specific causes after your estate is settled. Depending on your charitable objectives, the legacy can also take the form of a donation to one or several of the thematic funds managed by the Foundation.

A meeting with your notary to include the legacy in your will.

Adding a legacy bequest to your will places no obligations on you during your lifetime. It simply states your intentions regarding your future giving, and ensures they reflect your wishes and values. It can be revoked at any time if you change your mind.

After your passing, Swiss Philanthropy Foundation will begin making donations from your legacy in accordance with your wishes in your letter of intent.



5 key advantages of leaving a legacy to Swiss Philanthropy Foundation

1. **We are dedicated to philanthropy.** Our sole mission is to empower high-impact philanthropy. Good governance is a priority for us: we take every measure to ensure and monitor the proper use of all funds managed and distributed by the Foundation. We have more than 16 years of experience, and our reputation speaks for itself.
2. **You control how your gift is used.** Our solutions empower you to define the causes, regions, themes, or groups you wish to support, or to develop your own philanthropic project. You take all the important decisions during your lifetime, ensuring your gift is used as you intended, when the time comes. Swiss Philanthropy Foundation handles all the practicalities, from administration to accounting to monitoring the use of your donations.

Biodiversity and animals

Michael

Age 54, no children or other heirs, after a period of illness

After becoming increasingly aware of the importance of biodiversity and endangered species preservation, in 2018 I set up a philanthropic fund that supports non-profits working in this area.

"To continue giving after I am gone, I recently named my fund as my beneficiary in my will"

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I informed Swiss Philanthropy Foundation of my decision so they can take all the necessary steps to ensure my intentions are carried out when the time comes – which could be 30 years from now. I've also specified some expenses I would like covered from my legacy, such as the care of my dog and the maintenance of my parents' graves.

3. **A rigorously independent approach.** Our independence from any corporation or public or private institution guarantees that your legacy will be used exactly as you intended. We work closely with a network of trusted partners to provide the solutions that best meet your requirements.
4. **We make things easy for you.** Making donations from your legacy over several years, where they are most needed and can achieve the most impact, while ensuring your wishes are carried out, is a complex task. We draw on our deep expertise to make this process easily accessible, and we provide full transparency on how we work.
5. **A tax-efficient solution.** In principle, no inheritance or transfer taxes apply to legacies from Swiss residents to foundations such as Swiss Philanthropy Foundation, whether in the form of cash, shares, real estate, art, royalties, or other assets.

Classical music education

Anna

Age 68, widow

I love classical music and opera, and I want to encourage younger generations to learn an instrument and engage with this music.

My will includes a legacy bequest of CHF 1.5 million to Swiss Philanthropy Foundation, which will be used to fund music schools and support talented young musicians for a period of 20 years after my death.

"To support music schools and talented young musicians for a period of 20 years after my death"

The legacy includes a building, which Swiss Philanthropy Foundation can decide to keep to generate income, or to sell and use the proceeds.



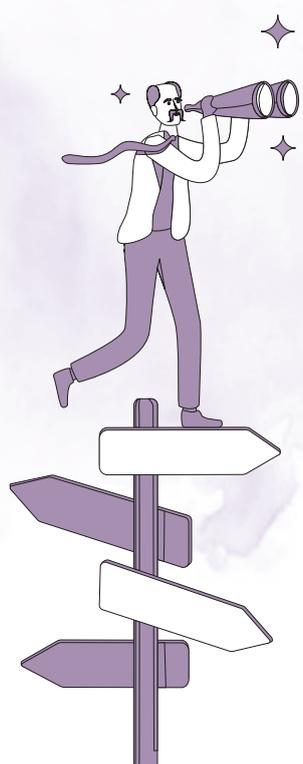
Leave a legacy to a thematic fund

Building on decades of experience, Swiss Philanthropy Foundation has created several thematic philanthropic funds that aim to achieve sustainable impact.

Instead of creating your personal fund, you may opt to leave a legacy gift to a thematic fund focusing on :

- Education and employment
- Health
- Social impact
- Promoting philanthropy

Our Board of Trustees will ensure your gift is allocated to rigorously selected projects run by non-profits and monitored by philanthropy experts.



Jacqueline and Charles, 5 grandchildren

Celebrating their golden anniversary in 2025

We have been blessed in life, and our grandchildren are a big part of that. We were also fortunate to spend many years living in South America.

For our golden anniversary, we decided to make a legacy gift to several non-profits focusing on children in Colombia and Mexico.

"Some of our grandchildren sit on the steering committee of the philanthropic fund created with our legacy"

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Legacy giving with Swiss Philanthropy Foundation

- ✦ A legacy fund can be set up **in a matter of weeks**.
- ✦ The legacy is distributed to the fund after the death of the donor, when their estate is settled. **A will can be revoked, modified, or amended at any time during one's lifetime.**
- ✦ The legacy can include **cash, shares, real estate** (apartments, buildings, land), **items of value** (jewellery, art), or **all of the above**, provided it does not infringe on the legal heirs' reserved share.
- ✦ There is **no minimum amount**. The size of the legacy determines which solution is most appropriate.
- ✦ Depending on the size of the legacy, **the capital can be invested** by the donor's bank of choice.
- ✦ A **one-time opening fee** is charged upon creation of the legacy fund, followed by an **annual fee** covering administrative costs. Depending on the type of fund, the annual fee can be defined as a **percentage of annual donations** or as a **percentage of the total capital** in the fund. The most appropriate fee structure is determined at time of creation.
- ✦ Legacy funds can be named after yourself, a loved one, a family, or a group of friends. **The choice of name is yours.**
- ✦ The Foundation can **manage the payment of expenses from the legacy** (such as grave maintenance or the ongoing care of a pet).

A leading Swiss umbrella foundation

Swiss Philanthropy Foundation is an independent, Swiss public-utility foundation established in 2006 and based in Geneva. We support and promote philanthropy by helping private and institutional donors adopt a structured, committed approach to their philanthropy, in line with our public-utility objectives.

Our mission is to facilitate philanthropic initiatives in Switzerland, Europe and globally. We offer bespoke solutions that empower you to realise your charitable aims and maximize the impact of your giving, through simple and flexible alternatives to a traditional foundation.

Legacy gifts can be left to a personal philanthropic fund set up for this purpose or to one or more of our existing thematic funds.

Since the creation of the Foundation, our hosted funds have received CHF 356 million in donations (as of the end of 2022) and contributed to 500 non-profit organizations per year.

Our Board of Trustees work closely with our operational team to ensure that the management of our client mandates meet the most stringent ethical and professional standards.

Through its ecosystem of partners in Switzerland and around the world, Swiss Philanthropy Foundation keeps abreast of the latest social and regulatory developments. The Foundation is a member of Transnational Giving Europe, SwissFoundations, proFonds, Philea, Swiss Sustainable Finance, and a founding member of Sustainable Finance Geneva.

Do you want to find out more about legacy giving?

Our team will be happy to answer any questions you may have.

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