Business Report for the Year 2025

2025 Business Report for the World Green Infrastructure Network (Društvo WGIN)

1. General Section:

1.1. Introduction of the Association

Association WGIN
Tax No.: SI-84998911
ID No.: 2709481000

1.2. Brief Description of Development

The Association was established on June 7, 2023. The reason for the establishment of the Association was to transfer operations and jurisdiction from the previously existing World Green Infrastructure Network in Canada to the EU, as the EU is a leader in the implementation of green infrastructure and related legislation and serves as an example to other countries around the world.

The decision to transfer jurisdiction was unanimously approved at the annual assembly of the World Green Infrastructure Network in 2022 and was unanimously confirmed by voting by Advisory Board, also in 2022.

In accordance with its statute, the WGIN Association established the conditions for the Association's successful long-term operation in 2023 & 2024 and further enhanced its work in 2025.

Within the Association, the following working groups and bodies were active, focusing on specific areas:

- Group of experts in the field of green infrastructure (Chapter of Professionals),
- Group for students and young professionals (Chapter for Emerging Professionals),
- Group for organizing WGIN Award Competition - the annual selection of the best projects in the field of green urban infrastructure (WGIN Award Group)
- Group for organizing WGIN World congress (WGIC Liaison Group)
- Regional Chapters (European Division, Asian Division)
- Working Group for green infrastructure in post-conflict reconstruction,
- Bio-Solar Working Group with an emphasis on the effective integration of green roofs and photovoltaic (PV) systems
- Professional Development Working Group
- Group for Marketing and Digitalization

1.3. Introduction to Leadership

President of the Management Committee: Jure Šumi, (Slovenia)
Chairman of the International Advisory Board: Steven Peck (Canada)

1.4. Introduction of the Main Bodies of the Association

Management Committee composed of:

President: Jure Šumi (Slovenia)
Vice President: Marta Weber Siwirska (Poland)
Supervisor: David Vernon Brasfield (Norway)

Advisory Board:

Chairman: Manfred Köhler (Germany), superseded on June 2025 by Steven Peck (Canada)
Vice Chairman: Hema Kumar (India)
Vice Chairman: Marta Weber Siwirska (Poland), since June 2025
Secretary: David Vernon Brasfield (Norway), superseded on January 2026 by Zoe Avery
Treasurer: Jure Šumi (Slovenia)

Other Acting Members:
Leila Tolderlund (Denmark)
Corné Van Garderen (Netherlands)
Yi-Yiung Lin (Taiwan)
R. Senthil Nathan (United Arab Emirates)
Benedict Essuman-Quainoo (Hong Kong)
Aslan Jonoubi (Iran)
Sylvia van Meegen (Germany)
Damian Tang (Singapore)
Luna Rodriguez (Colombia)

1.5. Brief Overview of Activities in 2025:

The WGIN Association has:

1. Actively contributed proposals to the preparation of European policies concerning green infrastructure.
   As support to EU Member States, WGIN, among other things, issued a dedicated guide with scientific and pragmatic advice on green infrastructure to help Member States implement EU legislation related to green infrastructure (Making European cities healthier, more resilient and beautiful - **EU Policy Guidance**).

2. In cooperation with the University of Bern and a Swiss association, organized the "World Congress on Green Roofs and Facades," which took place on 5–6 June 2025 in Basel, Switzerland.

3. Organized the "WGIN Awards 2025," selecting the seven best projects in the field of green infrastructure implementation from 95 nominations across seven categories. To support the initiative, WGIN further refined the interactive promotional platform dedicated to the project.

Classified as Internal and General Business

4. Published a new professional guide for the effective installation of green roofs in combination with PV solar panels (Solar Green Roofs Resource Guide)

5. Maintained the Association's website (www.wgin.org) and managed the global promotion of the Association through social media and the website.

6. Introduced a new online marketing concept using the HubSpot marketing and CRM platform.

7. Implemented the MS365 platform for better internal collaboration among members, and also adopted the MS Teams communication platform for organizing external online meetings, webinars, and events.

8. Continued close cooperation with other international like-minded associations and societies, including AIPH and IFLA.

2. Conclusion

The Business report was reviewed by the Management Committee on 16 March 2026 which found no irregularities during its oversight.
The Business report was adopted by the association's member on correspondence session, which last from Monday, 16th of March 2026 2PM CET till Tuesday, 24th of March 2026, 12AM CET.

Explanations to the Financial Statements for the Year 2025

The Association's material and financial operations are regulated by the Association's Statute. In valuing items in the financial statements, we applied Slovenian Accounting Standard SRS 33. We kept single-entry books in 2025.

In 2025, from non-profit activities we generated €97.820 in revenue and €114.262,10 in expenses, resulting in a deficit from non-profit activities of €16.441,38.
The €16.441,10 deficit was covered by the association fund, which thus amounted to €48.508,61 as of 31 December 2025. In 2026, we intend to use at least part of the association fund for the purposes and objectives, i.e., for carrying out the non-profit activity, as set out in the Statute.

The Association is not required to have its financial statements audited.

President of Management Committee

Jure Šumi



Škofja Loka, 24.3.2026

Appendix 1

World Green Infrastructure Network's Balance Sheet as per 31.12.2025

AOP		Item	Reporting year	Previous year
1		ASSETS (002+032+053)	49.507,29	108.869,01
2	A.	LONG-TERM ASSETS (003+010+018+019+027)	0,00	0,00
3	I.	Intangible assets and long-term deferred costs and accrued revenue (004+009)	0,00	0,00
4	1.	Intangible assets	0,00	0,00
9	2.	Long-term deferred costs and accrued revenue	0,00	0,00
10	II.	Tangible assets	0,00	0,00
18	III.	Investments in real estate	0,00	0,00
19	IV.	Long-term financial investments (020+024)	0,00	0,00
20	1.	Long-term financial investments other than loans	0,00	0,00
24	2.	Long-term loans	0,00	0,00
27	V.	Long-term operating receivables	0,00	0,00
32	B.	CURRENT ASSETS (033+034+040+048+052)	49.507,29	108.869,01
33	I.	Assets (disposal groups) intended for sale	0,00	0,00
34	II.	Inventories	0,00	0,00
40	III.	Short-term financial investments (041+045)	0,00	0,00
41	1.	Short-term financial investments other than loans	0,00	0,00
45	2.	Short-term loans	0,00	0,00
48	IV.	Short-term operating receivables	700,00	7.250,00
52	V.	Cash	48.807,29	101.619,01
53	C.	SHORT-TERM DEFERRED COSTS (EXPENSES) AND ACRRUED REVENUE	0,00	0,00
54		Off-balance assets	0,00	0,00
55	b)	LIABILITIES (056+072+075+085+095)	49.507,29	108.869,01
56	A.	FUND (056a+067+301)	48.508,61	97.204,65
56A	I.	Societys fund	48.508,61	97.204,65
67	II.	Revaluation reserves	0,00	0,00
301	III.	Fair value reserves	0,00	0,00
72	B.	PROVISIONS AND LONG-TERM ACCRUED COSTS AND DEFERRED REVENUE (073+074)	0,00	0,00
73	1.	Provisions	0,00	0,00
74	2.	Long-term accrued costs and deferred revenue	0,00	0,00
75	C.	LONG-TERM LIABILITIES (076+080)	0,00	0,00
76	I.	Long-term financial liabilities	0,00	0,00
80	II.	Long-term operating liabilities	0,00	0,00
85	Č.	SHORT-TERM LIABILITIES (086+087+091)	998,68	11.664,36
86	I.	Liabilities included in the disposal groups	0,00	0,00
87	II.	Short-term financial liabilities	0,00	0,00
91	III.	Short-term operating liabilities	998,68	11.664,36
95	D.	SHORT-TERM ACCRUED COSTS (EXPENSES) AND DEFERRED REVENUE	0,00	0,00
96		Off-balance liabilities	0,00	0,00

Škofja Loka, 13.3.2026



Classified as Internal and General Business

Appendix 2

World Green Infrastructure Network's Income Statement for period from 01.01.2025 to 31.12.2025

AOP		Item	Reporting year	Previous year
110	A.	NET SALES	0,00	0,00
121	B.	INCREASED VALUE OF STOCK PRODUCTS AND WORK IN PROGRESS	0,00	0,00
122	C.	DECREASED VALUE OF STOCK PRODUCTS AND WORK IN PROGRESS	0,00	0,00
123	Č.	CAPITALIZED OWN PRODUCTS AND SERVICE	0,00	0,00
124	D.	SUBSIDIES, DOTATIONS, GRANTS, COMPENSATIONS AND OTHER RELATED REVENUE	97.820,00	143.015,00
125	E.	OTHER OPERATING REVENUE	0,00	0,00
126	F.	GROSS OPERATING REVENUE (110+121-122+123+124+125)	97.820,00	143.015,00
127	G.	OPERATING EXPENSES (128+139+144+148)	114.262,10	104.310,90
128	I.	Costs of goods, material and services (129+130+134)	114.262,10	104.310,90
129	1.	Costs of goods and materials sold	0,00	0,00
130	2.	Costs of materials used	0,00	0,00
134	3.	Cost of services	114.262,10	104.310,90
139	II.	Labor costs (140 to 143)	0,00	0,00
140	1.	Wages and salaries	0,00	0,00
141	2.	Retirement insurance costs	0,00	0,00
142	3.	Other social insurance costs	0,00	0,00
143	4.	Other labor costs	0,00	0,00
144	III.	Write-downs in value (145 to 147)	0,00	0,00
145	1.	Amortisation and depreciation costs	0,00	0,00
146	2.	Revaluatory operating expenses associated with intangible fixed assets and tangible fixed assets	0,00	0,00
147	3.	Revaluatory operating expenses associated with operating current assets	0,00	0,00
148	IV.	Other operating expenses	0,00	0,00
151	H.	OPERATING REVENUE SURPLUS(126-127)	0,00	38.704,10
152	I.	OPERATING EXPENSES SURPLUS (127-126)	16.442,10	0,00
153	J.	FINANCIAL REVENUE (155+160+163)	0,72	0,77
155	I.	Financial revenue from equity capital interests	0,00	0,00
160	II.	Financial revenue from loans granted	0,00	0,00
163	III	Financial revenue from operating receivables	0,72	0,77
166	K.	FINANCIAL EXPENSES (168+169+174)	0,00	0,00
168	I.	Financial expenses attributable to impairments and write-offs of financial investments	0,00	0,00
169	II.	Financial expenses from financial liabilities	0,00	0,00
174	III.	Financial expenses from operating liabilities	0,00	0,00
178	L.	OTHER REVENUE	0,00	0,00
181	M.	OTHER EXPENSES	0,00	0,00
182	N.	SURPLUS OF REVENUE (151-152+153-166+178-181)	0,00	38.704,87
183	O.	SURPLUS OF EXPENSES (152-151-153+166-178+181)	16.441,38	0,00
184	P.	INCOME TAX	0,00	0,00
186	R.	NET SURPLUS OF REVENUE FOR THE PERIOD (182-184)	0,00	38.704,87
187	S.	NET SURPLUS OF EXPENSES FOR THE PERIOD (183+184) or (184-182)	16.441,38	0,00
187A	Š.	Surplus of revenue from previous periods used to cover surplus of expenses or selected costs for the period	0,00	0,00
188		AVERAGE NUMBER OF EMPLOYEES BASED ON THE NUMBER OF WORK HOURS IN THE PERIOD	0,00	0,00
189		NUMBER OF MONTHS OF OPERATION	12,00	12,00

Škofja Loka, 13.3.2026

Classified as Internal and General Business