university of groningen

Annual Report 2025

University of Groningen

university of groningen

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This is an English translation of the original Dutch version of the annual report, including the financial statements. In case of any discrepancies or different interpretations between this translated version and the original Dutch annual report, the latter will prevail. The Dutch version is published online as well.

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Opening of the Academic Year 2025: the procession of professors is preparing to go to the Martini Church

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Report of the Supervisory Board

As an independent body, the Supervisory Board oversees the governance and management of the University of Groningen (hereinafter also referred to as 'the University' or 'the UG') as conducted by the Board of the University. The composition of the Supervisory Board is such that its members are independent and critical in respect of each other and of the Board of the University.

As always, in 2025, we monitored developments in key areas, i.e. teaching, research, and impact, as well as finances and the University's business operations. In exercising its role, the Board is always attuned to the broader context of social and (geo)political developments. It acts as a sparring partner for the Executive Board in interpreting the impact of these developments on the UG and determining the strategy. The composition of the Supervisory Board remained unchanged in 2025. The Ministry of of Education, Culture and Science appointed Relinde Weil and Henk de Jong for a second term. Both are also members of the Finance Audit Committee.

In many ways, the Supervisory Board looks back on a turbulent year. We are facing conflicts in different parts of the world, geopolitical tensions and a changed power relationship with the United States. These developments obviously have an impact on our university, its staff and its students. The same applies to the drastic cuts made by the Schoof cabinet in higher education and academic research. The new cabinet' policies might harbour new opportunities and less uncertainty. The € 1.5 billion investment in education and internationalization announced by the new coalition is good news for our university and for knowledge institutions in the broad sense. The Board hopes that this will restore a sense of calm and stability. However, the exact details of the investments in education are not yet clear and many of the issues covered by the coalition agreement still need to be fleshed out.

At the moment, therefore, the cutbacks and a declining student intake have become a reality. The short- and longer-term impact on the UG's finances, as well as the necessary corrective measures, are important and recurring themes for the Board. Within the Board there are concerns about the UG's financial development and its liquidity position. We will therefore continue to closely monitor the developments and how the UG responds.

The Board welcomes the fact that, in view of the picture emerging from the 2026 budget, the Executive Board has announced additional short-term measures. These additional measures should ensure, as previously agreed, at least a zero result in 2026. The Board wants this spending balance to be also achieved from a long-term perspective. At the same time, we are well aware of the impact and consequences of cutbacks and the uncertainties that this entails for our University community and, in particular, on those affected by the cuts.

At various times in 2025, the Board was briefed and discussed the plans for UG governance with various parties. The world is changing rapidly. That is why we need an agile and powerful university capable of responding effectively to the changes around us. Thus, continued cooperation between our faculties and standardization and centralization of processes and structures are necessary. Financial considerations also play an increasingly important role as the University is forced by politicians to implement major cuts. What is more, the number of students is expected to decrease further in the future than is currently the case. This applies in particular to the faculties in the field of Social Sciences & Humanities. The Board also talked about the current organizational issue in its meeting with the local consultative body and considers it important to engage in regular, informal and individual discussions. The Board will keep monitoring developments in governance closely, also in 2026.

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Several discussions have taken place with the Executive Board on the procedure regarding the Institutional Plan 2026-2031. The narrative for the Executive Board's long-term strategy formed the basis for the plan and was widely discussed within the UG. The Board also reflected on this and has suggested a number of points for discussion. We welcome the involvement of the entire academic community in drawing up the plan, in which academic freedom, integrity, inclusiveness, sustainability and openness are core values. These determine the culture of the University and guide decisions and the way staff, students and other stakeholders work together.

In terms of business operations and facilities, in 2025 the Board devoted attention to the real estate portfolio several times in light of the cuts and investments. The Feringa Building and the progress of the new Sports Centre building were regularly on our agenda. As regards the last topic, the public-private discussion was an additional complicating factor. The Board, in particular the Finance Audit Committee, is closely monitoring developments in the area of investment.

There were a number of recurring issues for the Supervisory Board to address in 2025. In particular, I would like to mention the attention that has been paid to integrated safety. We have been informed about the results of the SURF audit and how to accelerate towards a higher maturity level that is in line with the UG' s ambition. The Board welcomes the steps that are now being taken in this respect. We also brought ourselves up to date of the state of affairs regarding the Institutional Quality Assurance Assessment. The Board is pleased with the positive assessment that the UG received from the Accreditation Organisation of the Netherlands and Flanders (NVAO) for the Institutional Quality Assurance Assessment. The developments and initiatives in the organization in the field of AI and digital sovereignty were discussed in detail. The Board is satisfied that the UG is firmly committed to these issues.

Each year the Board evaluates its own functioning. The agreements following from the internal self-assessment in 2024 have now been implemented. The point remaining from the external self-assessment 2023, the holding of talks with clusters of deans, was also addressed in the Board's external self-assessment 2025 and will be addressed later in 2026. We are pleased to note that the Board and its committees are functioning well and have the right expertise. It has once again been noted that mutual cooperation and relationships are good. The OC is monitoring this at arm's length. There is much appreciation on the Board for the so-called 'deep dives'. Special thematic sessions, often organized through the Board's audit committees, which enhance the Board's insight. Topics can be discussed openly, and everyone sticks to their role. In 2025, the deep dives focused on tackling teacher shortages and real estate in the light of austerity measures and investment.

With the new Institutional Plan, the UG demonstrates its willingness to respond optimally to the opportunities offered by the external world, but also to seize the opportunities to shape that world itself. With its vision for 2040, the University builds on its unique character, strengthens its position as a powerful, international university firmly rooted in the region, and is ready to make an impact. The UG boasts committed and enthusiastic staff, and a lively student community, as well as a discerning and active consultative participation body. I am positive about its constructive dialogue with the Committee of Deans and the University Council, which is the joint merit of the UG's administrators, staff, and students. Coming from their own specific roles and responsibilities, they all contributed to this dialogue.

With an eye to the future, and despite the rapidly changing context and uncertainties, we are taking steps toward the next generation university. The Board thanks everyone — staff and students — for their efforts and achievements during these difficult and uncertain times. We are especially thankful to the Board of the University for its unwavering commitment under continually difficult circumstances.

J.W. Remkes
Chair of the Supervisory Board

Photo by P. Schrijen, Provincie Limburg

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Foreword
By the President of the Board of the University

The year 2025 was once again marked by geopolitical tensions, such as the continuing war on the European border, the armed conflicts in the Middle East and elsewhere, the shift of power in the United States and natural disasters in various parts of the world.

These events, the accompanying polarization and hardening of views naturally have an impact on our University community. The Board of the University considers it essential to have a socially safe university for all students and all staff members, regardless of their background and personal convictions. When the space for research, dialogue and doubt is restricted by repression or taboos, a university loses its essence. Academics should be free to choose their research, to publish their results and to be critical. The principle (and safeguarding) of academic freedom is a core value of the UG for a reason.

I am proud of the fact that the UG Institutional Plan 2026-2031 almost reached completion in 2025. The plan builds on previously established connections, but also has a particular interest in the future with the first elaboration of our vision for 2040: The transition to a fifth generation university. A university that strengthens cooperation with society and that actively engages top-quality teaching and research for societal challenges, in co-creation with society.

We have three strong areas: Social Sciences and Humanities , Medical Sciences and technical sciences. This is an excellent starting position to make the transition to a multi-, inter- and transdisciplinary university and to meet the societal challenges from this perspective. The plan provides a framework to respond to the opportunities offered by the external world, but also provides the opportunity to shape that world. Because the 'road to 2040' requires innovative thinking and the courage to push boundaries. In this way, we continue to build on the UG's unique character and to strengthen our position as a powerful, international university with solid roots in the region.

The Institutional Plan sets the course for the next six years, taking into account the dynamic context in which the UG operates. Strategic ambitions in times of geopolitical tensions, financial uncertainty and demographic shrinkage force us to make choices. In the coming years, the UG will focus on the continuation and further development of strategic initiatives such as the four interdisciplinary Schools for Science and Society and the University of the North. In view of our financial situation, financial resources need to be found to support new initiatives.

Apart from the new Institutional Plan and the cutbacks, the year 2025 was also marked by the discussion on a new governance structure. In view of the changes the UG is facing, a new governance structure is needed to remain future-proof. With this new governance structure, we are making the organization sustainable at a time when student numbers are decreasing, societal challenges are increasing and funding is on the decline. By better aligning processes, keeping the budget sound and merging faculties, the UG can remain resolute, agile and future-proof. With the new governance structure, we strive to better accommodate the cooperation between the various disciplines and to respond even better to societal developments.

A rough sketch was shared with the University Council and university administrators in which the Board of the University's vision on the new governance structure is given. This sketch is based on six new faculties, divided over the three aforementioned areas: Social Sciences and Humanities, Technical Sciences and Medical Sciences. All faculties are part of this change. This entails that the organizational principles of all faculties will change. At the beginning of 2026, discussions will continue within the University to explore together how we can further shape this governance

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structure, and to listen to the concerns people may have. Decisions will be made in 2026.

The circumstances in which we have to operate can be characterized as turbulent. Since 2022, the UG has been struggling with deficits mainly due to high inflation and further cutbacks in government funding. Our goal with the Back to Balance programme 2026 was to achieve budget equilibrium in 2026 and positive results in the years thereafter. However, this target came under pressure in 2024 as a result of the substantial cuts made in the governing programme of the Schoof cabinet. In the meantime, the University is facing even more cutbacks due to dropping student numbers. In order to cope with these additional cuts, the Action Plan Framework Coalition Agreement (HLA) has been in place since 2024, and the UG 2026-2030 austerity programme ((BPR 2026-2030) was launched at the end of 2025. The latter programme builds on the objectives of the two previous austerity programmes and should lead to the realization of additional cutbacks of € 45 million in 2030. Through capacity reduction, improvement of processes and natural staff turnover, among other measures, we believe that this is feasible without compulsory redundancies.

The first results of the BPR 2026-2030 are expected from 2027 onwards. Therefore, at the beginning of 2026, the UG adopted a number of additional measures (mainly in HR) aimed at improving short-term results. This will prevent future cuts from being made unnecessarily severe, and the original objective of a spending balance by 2026 will still be achieved.

Despite the changes and cutbacks, our ambitions of high-quality teaching, excellent (fundamental) research and professional business operations remain intact. In doing so, we will monitor work pressure and social safety closely.

The new government coalition plans to invest heavily in teaching, research and innovation. The Schoof cabinet's cutbacks are thus reversed. This is good news and a recognition of the value of academic teaching and research. The emphasis on knowledge valorization and the coalition's course of action in the area of internationalization are also positive. What the announced investments are exactly targeted at, and what this means for the UG's cutbacks, has yet to be determined. But I am hopeful.

Finally, let me mention some of the highlights in 2025. I am proud of the positive decision by the Accreditation Organization of the Netherlands and Flanders (NVAO) regarding the Institutional Assessment for Quality Assurance (ITK). The ITK Panel describes the UG as an organization that is agile in teaching, is supported by a strong community and is focused on continuous improvement. Examples of participation in technological developments are the arrival of an AI factory in Groningen in which the UG will be closely involved, and the strategic collaboration with ASML. I would also like to mention the steps we are taking with the city of Emmen towards academic teaching in this region and the ongoing development of the Greenwise Campus, the security campus Assen, the final decision that from 2026 onwards a full bachelor programme Frisian will be offered at the UG, and the opening of the Feringa Building, the University's newest and most advanced building.

Achieving the necessary and sometimes painful measures and changes demands a lot from everyone involved. I am grateful to see that administrators, staff, students, consultative bodies and the Local Consultative Committee continue to work tirelessly in a constructive and positive way to get the best out of this organization. Together we can make sure that our university is agile and future-proof. The breadth and resilience of the UG provides many opportunities, and therefore I am positive and confident about the future.

The UG positions itself as an open, agile and independent university. For us, values such as connection, diversity and mutual respect are essential. As a university, we need one another to form an inclusive and united academic community. The successes we achieve are our shared responsibility and our shared reward.

Prof. Jouke de Vries
President of the Board of the University of Groningen

I. REPORT OF THE BOARD OF THE UNIVERSITY

Management Board 2025-2026
Left to right: Lana Fahham (student assessor), Hans Biemans, Jacquelien Scherpen, Jouke de Vries

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1. Strategy

Academy Square

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1. Strategy

1.1 Mission

The University of Groningen is a broad-based university, where teaching and research are inextricably linked. The UG operates at an international level and leverages its innovative strengths to address academic and societal challenges, and train students to become global citizens. The University is committed to regional initiatives and actively contributes to bolstering and shaping the regional knowledge system.

1.2 Vision

The UG is a close-knit, open academic community that gives all its members the opportunity to reach their full potential. Its students and staff are open-minded, committed, and motivated; they take ownership and are keen to excel. They abide by the UG's core values when cultivating knowledge to enhance their understanding of the world and sustainably applying their knowledge for the benefit of people and society.

The UG's robust disciplines, which span the entire academic spectrum, form the basis for talent and collaboration to flourish. We team up in interdisciplinary partnerships as well as collaborations with the non-academic world. Our excellent networks allow us to forge alliances with partners in the North and the rest of the Netherlands, and with universities and institutions across the globe. This is how we create added value for today's and tomorrow's world.

The UG attracts talented individuals from around the globe to the Northern Netherlands, boosting both the University and the region. Thanks to the diversity of the academic community and access to international experience, students at the UG have the opportunity to acquire a global perspective and intercultural skills, which fosters social engagement during their academic years and instils in them a drive to help tackle societal issues later on in their professional life.

Core values

The UG's core values define the University's institutional culture. They inform the decision-making process and the relationships and interactions between staff, students, and other stakeholders.

Academic freedom

The teaching and research environments are characterized by freedom of opinion and expression as defined by UNESCO.

Integrity

Integrity is about honesty, respect, truthfulness, openness, transparency, and responsibility. This definition is based on the UG's internal rules of conduct for academic integrity and the Netherlands Code of Conduct for Research Integrity. See also the Netherlands Code of Conduct for Research Integrity (2018) of the Royal Netherlands Academy of Arts and Sciences (KNAW), the Netherlands Federation of University Medical Centers (NFU), Netherlands Organisation for Scientific Research (NWO), Collaborating Organizations in Applied Research, Association of Universities of Applied Sciences, and the Universities of the Netherlands (UNL). The code is binding and therefore the UG adheres to it.

Diversity/inclusion

The UG seeks to be a university where all students and staff feel respected, safe, and comfortable, regardless of differences in background, experience, perspectives, and identity. Diversity and inclusion are also recognized as key factors in achieving academic success.

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Sustainability
The UG respects the environment and the ecosystem through the rational use of natural resources and reducing the eco-footprint of all University processes. The UN's Sustainable Development Goals (SDGs) and the UG's own Sustainability Roadmap serve as the guiding principles in our sustainability drive.

Openness
The UG aims to be an academic community with an open culture. Research results are made available to the entire academic community as well as society at large. Our governance culture is transparent and we have a consultative model by which input is sought from all stakeholders.

1.3 Strategic plan

Strategic Plan 2021-2026
Making connections – in teaching, research, and impact – is the title and the central theme of the Strategic Plan 2021-2026. This theme is reflected in the responsibility we feel and the connections we have with the world around us, through our focus on societal issues, globalization, and sustainable business practices. It is also mirrored in our connection with our local region and in our interdisciplinary approach to issues.

In addition, the Strategic Plan addresses the systematic monitoring of the well-being of students and staff, with particular emphasis on the workload of staff in the context of employee vitality. Obviously, a healthy work environment and a sound work-life balance for our staff are prerequisites for achieving the results the UG is looking for. In this context, the UG focuses on communities, such as Young Academy Groningen (YAG), Teaching Academy Groningen (TAG), and YoungRUG.

High-quality fundamental and applied research and teaching excellence are our utmost priorities. The UG is always looking to shore up its research and teaching capabilities. We offer interdisciplinary programmes so as to increase the scope and depth of our teaching and research.

Institutional Plan 2026-2031
In 2025 and 2026, the UG worked on the preparation of an Institutional Plan 2026-2031, which will be a continuation of the Strategic Plan 2021-2026. The Institutional Plan, entitled 'Creating impact together', outlines planned policies for the next six years. It is primarily a reflection of ambitions. The decision-making on underlying activities will take place later, while respecting the rights of the consultative participation bodies.

The Institutional Plan sets the course for the next six years, taking into account the dynamic context. The aim is continuation or further development of previously launched strategic initiatives. For new initiatives, funding needs to be found. Financial feasibility requires more efficient and targeted (co-operative) work procedures.

The vision in the Institutional Plan is based on the thematic pillars of openness, agility and independence. The policies and goals of the UG will be further elaborated in the separate plans of faculties and service units. Thus, the Institutional Plan and the decentralized plans together form an integral strategy. This fosters unity in planning and makes it easier to achieve common goals, choices and implementation paths.

1.4 Internationalization

The UG considers internationalization to be the driving force for groundbreaking teaching and research. Since its foundation in 1614, the UG has developed into a successful university with global reach. Every student and staff member is part of this international environment. Our international focus and our foreign connections improve the job opportunities of our students and staff.

ENLIGHT
The UG participates in ENLIGHT (European university Network to promote equitable quality of Life, sustainability and Global engagement through Higher education Transformation). It is a European university alliance of ten leading research-intensive universities. ENLIGHT's partners are spread across ten European countries (Belgium, Estonia, France, Germany, Ireland, the Netherlands, Slovakia, Spain, Sweden and Switzerland). Collectively, they teach more than 300,000 students each year and strive for a

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fundamental transformation of European higher education, removing all barriers to learning, research and cooperation.

In 2025, the ENLIGHT alliance was firmly anchored in the core processes of the UG. This has further shaped the transition from project-based activities to structural embedding in teaching, research and governance. This embedding is becoming increasingly visible in the institutional structures of the UG, where ENLIGHT is integrated in administrative frameworks, teaching innovation and mobility programmes. The development of a broad-based UG strategy for ENLIGHT underlines both internal commitment and the strategic importance that the UG attaches to this European Alliance (see also 2.4).

The year was marked by the growing involvement of UG academics and other staff members in the Incubator Grants for future-proof education and thematic networks of ENLIGHT. A total of nine new Incubator Grants (IGs), eight new Thematic Networks (ETNs) and 20 ENLIGHT+ projects (supported by institutional seed money) have been selected. The UG is also committed to the further development of some promising, unsuccessful initiatives.

Students too play a central role by helping to streamline procedures and to eliminate barriers to participation in the ENLIGHT activities. In close cooperation with colleagues in (faculty) international departments, the aim is to simplify the processes for, for example, participating in (virtual) international exchanges of staff and students and joint educational initiatives of ENLIGHT. Meanwhile, several students are actively involved in the various ENLIGHT processes.

In addition to the involvement of students and academics, ENLIGHT also offered professional development opportunities for both support and management staff at the UG. For example, administrative staff were able to participate in the ENLIGHT Staff Weeks, which covered knowledge exchange, skills development and networking opportunities with international colleagues. In addition, higher management participated in the ENLIGHT Leadership Programme, which is organized on a rotational basis by the partner universities. This programme promotes strategic collaboration, leadership development and alignment to ENLIGHT's long-term vision. Thus, the institutional leadership of the UG will remain actively involved in shaping the future of this European University Alliance. More details about ENLIGHT can be found in chapter 2 on Teaching.

Global Engagement Plan

In 2025, the Global Engagement Plan, adopted by the Board of the University in 2023, was further elaborated and clarified. The fleshing-out of the plan can be regarded as planning work for the development of the UG's new Institutional Plan. Under the Global Engagement Plan, priority is given to strengthening relationships in the European University Alliance ENLIGHT, The Guild, and the Strategic Partner Framework (for institutions outside Europe). The UG's active internationalization policy also has a positive impact on rebuilding international mobility after the Covid period. The knowledge safety policy also received considerable attention again (see also Chapter 8). This can be seen, for instance, in the expansion of the team, which is now called the advisory team on Knowledge Safety and Sensitive Partnerships.

Strategic Partner Framework

The pilot phase of the Strategic Partner Framework (SPF) was completed in 2025 and the project has been evaluated. The SPF's goal is to promote in-depth, sustainable, and impactful partnerships with key global partners in Latin America, Africa, Asia, and Oceania. In 2021, nine partners were identified for this purpose, with whom we intensified cooperation.

The SPF has contributed to a more focused and coherent international cooperation. Partnerships in which structural investments have been made, appear to result in a more stable intake of PhD candidates and a marked growth of joint research output. The analysis shows that SPF partners account for a substantial share of the total international PhD intake at the UG, especially in cases where national or institutional scholarship programmes can be used. This form of cooperation thus provides a relatively sustainable way to strengthen international talent acquisition within the current financial frameworks.

In addition, there is a marked increase in joint publications with SPF partners, both in numbers and in impact. These co-publications fit in well with the research profiles and priorities of the UG and show a strong thematic overlap, which opens up new perspectives for further deepening

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the cooperation. Although the full impact of strategic partnerships often takes several years to materialize, current trends point to a positive development that is consistent across regions and disciplines.

Sub-Saharan Africa Strategy
Three and a half years after the launch of the Sub-Saharan Africa Strategy (SSA, 2022-2026), the UG has made great progress in strengthening its internal SSA network and building equal, impactful relationships and strategically aligned partnerships with and within Sub-Saharan Africa. Thanks to targeted investments, the strategy has led to many concrete results and to the growing recognition of the UG as a reliable European partner in African Higher Education Ecosystems.

Partly thanks to the SSA strategy, the number of African PhD candidates has risen, despite diminishing external funding programmes. In particular, the number of so-called double and joint doctorate PhD candidates has increased significantly. Meanwhile, the UG, together with African researchers and universities, is represented in more than 15 research consortia, almost all of which are focused on contributing to the Strategic Development Goals (SDGs).

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Lecture

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2. Teaching

2.1 Vision and objectives

The aim of the UG's teaching strategy is to impart to students the values, knowledge, and skills they need to develop into global citizens who are able to tackle today's challenges in academia and society. To achieve this, they are taught in an environment that focuses on personal development and ambition, and feeds their curiosity, creativity, flexibility, critical thinking, teamwork, and entrepreneurship. This teaching philosophy rests on the following pillars:

› Building close-knit learning communities: active, contextualized, and blended learning
› Increasing the innovation potential and promoting evidence-informed teaching
› Designing physical spaces that support learning
› Enhancing focus on interdisciplinarity and diversity of learning
› Maintaining international focus: preparing students for the global job market
› Fostering lifelong development

2.2 Innovation

Platform for Teaching & Learning

In 2025, an important step forward was taken in the development of a university-wide Platform for Teaching & Learning. It was an essential part of the successful grant application in the NPuls GetConnected programme. As far as the further development of the programme's content is concerned, the focus will be on AI support for teachers, with the aim of strengthening educational development and innovation in daily teaching practice.

In parallel, a second NPuls application was submitted in October 2025 for the establishment of a university Center for Teaching & Learning. This application builds on the need for coherence, professionalization and sustainable support of teachers identified in previous years, and positions the platform as an important pillar in this wider infrastructure.

These steps initiated the Platform's transition from design to implementation and institutional anchoring in 2025, strengthening both internal cooperation and external funding and laying a solid foundation for further development in the coming years.

National Growth Fund Programme Npuls

Within Npuls, the UG collaborates with vocational education, university of applied sciences, and other universities to achieve the following goals:

› Learning without Obstacles: The student has control over his/her own learning and development pathway and faces no administrative barriers.
› Always the best teaching: The student always enjoys the best teaching. Teaching that is accessible, up-to-date and of high quality.
› Full application of AI and data value(s): The student and teaching professional use AI responsibly and safely. AI and data are applied in a valuable and value-oriented manner.

These goals and promises have been further specified in 27 sector goals, to which all educational institutions have committed themselves. On the basis of the priorities set by the Board of the University, the UG Npuls Sleutelteam has submitted proposals for several projects, which were subsequently awarded: OpenUp, GetConnected, Eduwallet, Microcredentials and Sleutelpositie. Also, an Npuls application for a Center for Teaching & Learning was submitted. No decision has yet been taken on this application. To support implementation, a project coordinator for the Sleutelteam was

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appointed (0.4 FTE for the duration of one year). This allowed the members of the Sleutelteam to more actively engage in national consultations and initiatives, especially within the course unit Learning without Obstacles. This made it possible to structurally involve the faculties and service units in the work activities.

The Sleutelteam has also established a substantive link between the Npuls sector goals and the priorities of the new UG Institutional Plan, in preparation for the administrative decision-making in spring 2026 on targeted follow-up steps at the UG. In 2025, this inter-institutional interrelationship was extended to the partners within the University of the North, especially in the field of digital literacy.

AI policy

The UG policy for AI in teaching provides a basic framework for when AI can and cannot be used in teaching. The faculties and degree programmes are free to adjust and/or expand upon this policy as appropriate to their teaching situation. The UG's Privacy & Security Guild has drawn up general guidelines that point out to those involved what the main risks are when using AI. Additional support for students and teachers has also been made available. For example, an e-learning module Critical AI Literacy is available to promote basic AI literacy. The module is available to all UG staff members and lecturers. In 2025, workshops for employees were also developed , such as the AI for Instructors course.

The impact of AI is broad and affects not only teaching. This is why the UG started preparing a University-wide approach in 2024. In 2025, this was further fleshed out into a proposal for a UG AI network, aimed at:

› Encouraging a responsible and efficient use of AI with central service provision from an AI Office;
› Strengthening AI communities in the domains of teaching, operations and Research & Impact;
› Improved sharing and leveraging of internal expertise and examples;
› Unburdening of faculties and reducing duplication of work.
› Following feedback from the University Council, the distribution of substantive tasks in the AI network was adapted.

In 2025, a first version of an AI office was launched to support the University-wide pilot with Mistral. In this pilot, the UG acquired 1,000 licenses for the GenAI tool Le Chat of Mistral and distributed them to staff members of various faculties and service units. The aim of this pilot, which runs until the end of 2027, is to enable staff to experiment more safely with chatbots in their work and to evaluate outcomes in a structured way.

In 2025 , work on developing a UG AI teaching portal was started to make it easier for teaching staff to share knowledge and use cases on AI. The development costs are largely covered by a Npuls grant. The goal of the AI teaching portal is to provide a starting point and to strengthen mutual cooperation through a single, recognizable platform for Teaching & Learning.

Open Education

In 2025, the UG made progress in the field of Open Education (OE), in conjunction with the broader Recognizing and Rewards and Open Science (EWOS) programme. University College Groningen participates in this project with a specific focus on recognizing and rewarding Open Education practices. The programme will identify which forms of Open Education already exist, how they relate to the new framework for Continuing Professional Development (CPD), and to what extent they can be embedded in faculty promotion policy. The insights gained are translated into a scalable advice for institutionalization of Open Education at universities. Completion is planned for 2026.

In parallel, the Open Education Community of Practice (OE CoP) is serving as a content-based sounding board and catalyst. The Open Education CoP is working on a shared vision on Open Education, fulfils an advisory role for the Open Science programme and the Teaching Academy Groningen, and acts as an ambassador within the faculties. In 2025, the CoP worked on the preparation of an incubator fund for Open Education initiatives. This fund will be launched in 2026. Workshops are also being developed to support faculties in translating the Open Education vision into concrete implementation plans.

In 2025, the NPuls OpenUp programme included a university-wide vision on Open Education. This vision has also been taken on board in the UG's new Institutional Plan. The extended funding through NPuls has been granted, which supports the continuity of the programme. At the same time, staff absences and cutbacks have led to a re-phasing of some activities.

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Academic minors
The Minors Policy includes procedures on the start of new minors and on the evaluation of existing minors. In 2025, the first group of seven minors was evaluated, with all seven being granted a new term of up to six years. The other existing minors will be evaluated in the coming years. After that, all minors will be re-evaluated according to a six-year cycle, with a mid-term after three years. In 2025, three new minors started.

Smarter Academic Year
The Smarter Academic Year pilot is an initiative of the Ministry of Education, Culture and Science. In 2025, all pilots were running and one was completed. One of the biggest drawbacks of the various pilots that ran simultaneously, for both staff and students, was operating with multiple calendars at the same time. Adaptation of the existing University-wide academic calendar has therefore been brought forward. Through basic principles, the Steering Group has reached agreement on a UG-wide annual calendar. In the meantime, all faculties (with the exception of medical degree programmes) have reached an agreement. The intention is for the faculties to move to the new academic calendar as of 1 September 2027.

Ballot and selection
As of the academic year 2025-2026, the UG has again introduced unweighted balloting as the standard for bachelor programmes with fixed quotas. Degree programmes can only apply a qualitative selection if they state the reasons for the need to do so. This request for a derogation will also be assessed in the internal planing letter procedure and submitted to the consultative participation bodies.

The degree programmes Medicine, Dentistry, International Relations and International Organization have already been converted to unweighted balloting. International Business has opted for selection for the time being. The degree programme in Psychology has taken account of the Martens-America amendment (capacity quota on paths) by dealing differently with the capacity limitations of the Dutch and English language variant of the programme from the academic year 2026-2027 onwards. This is in line with the wishes of the Dutch House of Representatives for more self-direction. In the Dutch-language variant of the Psychology programme, unweighted balloting will also be used as from academic year 2026-2027.

Analytics for teaching and learning
The use of student data is becoming increasingly important in higher education. Learning Analytics provides support to lecturers and management in data-informed teaching improvement and helps students take control of their own study success. It can also improve study advice to students. For that purpose, the Analytics for Teaching & Learning project was launched in 2024. The insights gained in the project will be developed into dashboards for students, study advisors, lecturers and programme management. 2025 saw the start of testing a first dashboard at degree programme level in the beta phase with future users. The dashboard is kept on secure servers of the UG and based on anonymized, aggregated data. In order to protect the privacy of students, no identifiable student data will be used. The analyses are universally applicable for all participating faculties and the dashboard is currently being tested by approximately 70 users with a focus on functionality and data quality. The first experiences show that insights are actually being used in discussions about teaching improvements, showing that the step towards more data-informed working has in effect been taken.

In addition, course unit-level dashboards are being developed and predictive models are being tested for future dashboards for students and study advisors. In 2026, these will be developed in further detail together with the target groups. The emphasis will be on support and careful application. In parallel with technical developments, a legal and ethical framework for learning analytics has been developed. This framework will be formulated in a clear and accessible way, so that both students and staff understand how and why data are being used.

Learning environment and teaching logistics
The digital learning environment Brightspace is the central platform for teaching at the UG. In conjunction with related facilities such as Kaltura for video-platform services and various e-learning tools, including 'Slim Stampen', Brightspace supports the teaching process from preparation to testing. In 2025, lectures, seminars and assessments took place without major disturbances in the learning environment.

In addition to ensuring stability and continuity, work was done in 2025 on the targeted further development of teaching applications. An important strategic priority was the further renewal of the course catalogue Ocasys.

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It was about transferring information provision to a central place in the teaching process, bringing together course unit information, academic planning and teaching logistics. The first faculties have started pilots in 2025 in which (parts of) the registration process for courses is done through Ocasys. These pilots are a first step towards structural time-saving for faculty staff. For students, this step resulted in a more transparent and user-friendly process, in which course unit information, entry conditions and registration come together in one place. The experience gained from the pilots in 2025 forms the basis for further development, with the aim of structurally reducing the administrative burden and further standardizing teaching processes at the faculties.

New Timetabling

Timetabling is a crucial activity for the University. It is about uniting lecturers, students, teaching activities, and facilities like rooms, equipment, and support software in the right way. Apart from teaching, many research activities and (administrative) meetings take place within the UG. Some of the rooms used for these purposes are the same and some are different. The way the UG organizes and supports these activities needs to be adapted on a regular basis to ensure that the organization remains up to date, can comply with university decisions, can respond to the changing needs of students and lecturers and can continue to act in accordance with legislation and regulations.

The New Timetabling project was launched in 2021. The scheduling principles have been established, and with the procurement of a new timetabling application the entire timetabling function and scheduling practices have also been reviewed in order to further unify and optimize the processes. Eventually, this should lead to a less vulnerable timetabling function and to better use of the rooms. The new timetabling method also makes it possible to reduce the hiring of external locations. Further steps were taken in 2025. Thanks to joint efforts of experts from the central service units and faculty teams, the institution-wide start of the new timetabling application was achieved as at 1 January 2026. In addition to this IT innovation, a harmonization of timetabling processes has been implemented at institutional level.

Learning environment

In addition to the digital learning environment, the UG supports its educational vision by providing teaching rooms that are aimed at promoting active learning. The final phase of the Active Learning Classrooms strategic programme was completed in 2025. In this phase informal learning places in co-creation with students, lecturers and managers have been designed. These places between teaching rooms are designed in such a way that students also stay in the building to work together outside of regular contact hours. In addition, in collaboration with lecturers, assessment experts and IT experts, a start was made with facilitating the assessment of group work in a controlled environment within an active learning classroom. The lessons learned were used independently by the faculties in 2025, and were thus sustainably anchored. This knowledge has been applied to the redesign of existing teaching rooms, both on the Zernike Campus and in the city centre.

Project Beethoven

In 2025, within the Beethoven Noord programme, the UG actively contributed to the strengthening of the regional high-tech and semicon ecosystem. In the context of the collaboration with the University of the North, the UG was involved in joint activities with vocational education and universities of applied sciences, aimed at talent development, progress and a better connection between education and the job market. In this context, premasters were developed in 2025 to strengthen the influx into technical Master's degree programmes. In addition, the UG, together with other universities of technology, contributed to a joint nationwide positioning through the international 'The High-Tech Universities of the Netherlands' campaign.

The Zernike campus saw the start of the design phase for the new interfaculty teaching building Nijenborgh Learning Centre (NLC). The building houses technical labs such as the makerspace, workplaces, the robotics lab and the innovation hub, strengthening the technical profile of UG teaching. The NLC accommodates and promotes collaboration between students, science and business as the hallmark of a fifth generation university.

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Quality Agreements
In the Sector Agreement of 9 April 2018, the Ministry of Education, Culture and Science (OCW) and Universities of the Netherlands (UNL) reached agreements on the quality of higher education, ways for universities to boost their public profile, and shared priorities. In 2025, the UG completed the Quality Agreement track with a positive assessment by the Accreditation Organization of the Netherlands and Flanders (NVAO). Since 2018, the year in which the plans were adopted in a central and decentralized dialogue between faculties, the Board of the University and consultative participation bodies, the implementation of the plans has been monitored extensively. This monitoring has shown that the vast majority of the plans have been carried out as planned and that the intended objectives have been achieved. Most of the activities developed as part of the quality arrangements have been completed or anchored in the regular organization. The funding for the quality arrangements will be continued after 2025 and included in the government funding (lumpsum). The already anchored activities are being financed from these funds. As regards the completed activities, new plans have been made, which will be monitored again.

2.3 Interdisciplinary programmes

Interdisciplinary Schools for Science & Society
In 2025, the four Schools for Science and Society continued their interdisciplinary teaching and research efforts, focusing on deepening, scaling up and strengthening the regional and societal impact. The Schools offer students the opportunity to gain experience with interdisciplinary and challenge-based learning, focused on societal challenges.

The Wubbo Ockels School for Energy and Climate (WOS) focused on interdisciplinary teaching activities, with the successful launch of the minor Climate Change and Inequality as one of the highlights. This minor started in September 2025 with twelve students from various disciplines. In addition, the WOS organized three interdisciplinary summer schools (Energy Challenges, Public Participation in Sustainable Transitions and The Future of Climate Adaptation), which together attracted 40 participants. The WOS was also involved in the UG Impact Challenge, where six out of 50 teams focused on energy and climate, and the Innokite Weekend where energy was the central theme. Finally, the WOS worked on Life Long Learning activities in seven hydrogen projects, resulting in two online modules on the basic knowledge and safety regarding hydrogen and multilevel collaboration across the entire educational range of vocational education, universities of applied sciences and universities.

In 2025, the Jantina Tammes School (JTS) for Digitization and AI developed several initiatives to stimulate interdisciplinary and societal AI teaching. The summer school 'AI in Higher Education' is an example. In addition, the development of a new interdisciplinary minor AI was started in collaboration with the Faculty of Science and Engineering, the Faculty of Arts and Faculty of Law. The JTS further stimulated challenge-based education with the first Open Day Student Challenges, where students were introduced to multidisciplinary projects and could explore ways of getting involved. Finally, the JTS, together with AI Hub Noord, AIC4NL and AiGrunn, organized an event called 'Responsible use of AI tools in education', with lectures, workshops and networking opportunities to promote conscious and ethical AI use in teaching.

In 2025, the Aletta Jacobs School of Public Health (AJS) committed itself to collaboration across the entire educational range, focusing on the societal challenges in the field of public health. This is reflected in concrete programmes (vocational education, universities of applied sciences and universities) such as the Aletta's Year in collaboration with Lifelines, expansion with new partners of the minor Expedition Healthy North, and joining the northern vocational education on the LEEF platform set up by Hanze, UG, UMCG and NHL Stenden University designed to promote a healthy society. In addition to activities in regular teaching, the AJS designed an interdisciplinary course for the Senior Academy (HOVO) in the Northern Netherlands in 2025, and organized the summer school Arts in Health.

Thanks to its engaged community of fellows, the Rudolf Agricola School for Sustainable Development (RAS) has been able to support and organize various interdisciplinary degree programmes in the field of sustainability. In 2025, twelve summer and winter schools, organized by fellows, were highlighted and RAS actively contributed to the summer school Sustainable Landscapes – The Wadden Experience. In addition, four interdisciplinary minors were linked to fellows of RAS in 2025. In 2025, a teaching-related

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event on creating social impact was organized for the PhD community, for which participants could earn five ECTS. Two rounds of PhD Grants were organized as well. Nine winners were selected for their interdisciplinary and socially relevant proposals.

The Schools strengthen their regional function through cooperation with all northern (vocational education/universities of applied sciences) institutions through the University of the North.

2.4 Flexibilization

Digital credentials
The UG distinguishes between digital certificates for microcredentials and proof of competence credentials. Both meet recognized quality standards. A proof of competence (PoC) is used at the UG to certify various forms of (skills) training. The number of modules for which a proof of competence is awarded, keeps on growing. In 2025, proof of competence credentials were awarded for eleven modules. These include five UG summer and winter schools, the Student Kwalificatie Onderwijs (StuKO) and modules in the field of professional development of teaching staff, including three courses for PhD candidates focused on teaching, and a module for providing supervision to PhD students.

In 2025, the UG again awarded microcredentials for the Rudolf Agricola summer school "Land Acquisition, Resettlement and Social Sustainability." Also, for the first time, microcredentials were awarded for the course 'AI for policy-makers' at the Jantina Tammes School.

The UG cooperates closely with the partner universities in the European university network ENLIGHT. ENLIGHT has provided funding for a joint pilot in the field of microcredentials. This pilot was launched in 2025 and focuses on the development of a module aimed at increasing the expertise of healthcare professionals with regard to the effective use of humour in different healthcare contexts, among different target groups, in healthcare interactions and in daily communication.

2.5 Teaching Academy Groningen

The Teaching Academy Groningen (TAG) is a platform where good practices are shared and knowledge is developed to promote interdisciplinary and innovative teaching at the UG. Several new communities of practice for lecturers and education professionals were started in 2025 including a community on Virtual Exchange and Open Education. In addition, the TAG plays a key role in the planned establishment of a Center for Teaching & Learning that will combine various activities involving professional development of teaching staff, research into higher education, and teaching innovations.

Teaching grants
In 2025, the UG was awarded eight Comenius Teaching Fellows and one Comenius Senior Fellow. In addition, three more Virtual International Exchange project applications were accepted. The TAG has awarded six TAG Scholarships of Teaching and Learning scholarships and organized five workshops and presentations to support lecturers in their teaching innovations and grant applications. In total, the TAG has supported 40 grant applications.

Events
In 2025, the TAG organized the EuroSoTL conference 2025, in addition to the Education Festival and various workshops for and by lecturers. This conference takes place once every two years at a European university. The conference attracted 300 visitors from all over Europe and was sold out. During the conference, lecturers discussed the challenges and opportunities in education. Experiences were exchanged and new contacts were made.
The annual Education Festival took place at the House of Connections. The theme was 'Inspiration, Interaction & Impact'. One of the more memorable moments of this multi-day festival was the presentation of the Best Practice Award, which is granted in recognition of lecturers who are committed to innovating and improving their teaching. The festival was opened and closed with an interactive poster session featuring posters about innovation in education and new academic perspectives on teaching in higher education.

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2.6 Internationalization

Dutch Balanced Internationalization Act

In 2025, the UG continued to prepare for the introduction of the Internationalization in Balance Act (WIB). Scenarios regarding the impact of the WIB on degree programmes and student influx have been incorporated in the UG's broader savings package. As part of the universities' self-direction to better control the international influx, the UG has taken measures, including the conversion of degree programmes from English to Dutch (Pharmacy), the discontinuation of English-language tracks (Medicine) and the introduction of English-language tracks (Psychology). The measures take into account the implementation of the Bontenbal amendment, which asked for more leeway in attracting international students in depopulation and border regions, including Groningen.

Language policy and Dutch proficiency

The UG language policy takes into account the changing expectations in society regarding the language of instruction in higher education, without denying the international nature of science. Dutch proficiency of Dutch and international students is becoming increasingly important. In 2025, instruments for Dutch language proficiency were developed, with a mix of existing and new offerings to achieve a comprehensive curricular and extracurricular language teaching for the various target groups. The extent to which these instruments are used, depends on the political developments surrounding the Internationalization in Balance Act.

Summer and Winter Schools

Summer and winter schools attracted around 1,000 participants in 2025 and achieved an average satisfaction score of 8.8 on a scale of 10. Including the medical summer schools, a total of 47 schools were organized in 2025. Six of these schools participated in the microcredential pilot, which focused on various themes in teaching, healthcare and well-being, economy and sustainability.

The focus in 2025 was inter alia on promoting effective and inclusive teaching, including through peer learning and sharing of educational practices. The composition of the participants in the schools was diverse, varying from PhD students and Bachelor's and Master's students (about 66%) to professionals (20%). More than 81% of the participants were not affiliated with the UG and a total of 86 different nationalities were represented.

These results underline both the high international reach and the great academic appeal of summer and winter schools. It can also be concluded that, following the sharp decline during the Covid-19 pandemic, the number of schools and the number of participants has remained stable in recent years. Also in 2025, the majority of schools were research-oriented, distinguishing them from other academic teaching activities.

Erasmus+ projects

Erasmus+ projects are an important impetus for teaching innovations. The projects support capacity building and promote student and staff mobility. The UG actively worked on various Erasmus+ Key Actions in 2025. Project proposals for Key Action 1 (individual mobility), Key Action 2 (cooperation partnerships, capacity building, knowledge alliances), and Jean Monnet were accepted. The UG participates in these projects as a coordinator or partner. The UG also offers nine prestigious Erasmus Mundus Joint Master Programmes that attract talent from across the globe. The introduction of blended intensive programmes (BIPs) paved the way for closer collaboration with partners and inclusion of students who are on limited stay. In 2025, the UG primarily participated in BIPs that were organized in the context of ENLIGHT.

Student mobility

Outbound mobility refers to UG students who temporarily stay abroad during their studies in Groningen to study at universities or do a work placement at companies. Incoming and outgoing mobility both in and outside Europe is fairly balanced. There are more European students coming to the UG than UG students going to our European partners. The numbers are opposite for non-European exchanges.

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Outgoing mobility

Type of mobility	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Marco Polo	617	703	16	172	507	710	747
Erasmus +	854	795	132	648	862	823	775
Erasmus + ICM	15	6				3	
Not registered (approximately)	625	625	625	625	625		
Total	**2.111**	**2.129**	**773**	**1.445**	**1.994**	**1.536**	**1.522**

ENLIGHT
In 2025, the UG was involved as a partner or coordinator with the ENLIGHT educational incubator grants in nine of the 23 successful grant applications for teaching innovation projects and in two of the four successful grant applications for the development of new joint degree programmes. In 2025, ENLIGHT continued to support and implement joint programmes by organizing seminars that increase the capacity to support the development of new joint programmes. The UG is co-leader of a newly established team at ENLIGHT that proactively supports consortia within ENLIGHT that are setting up a joint programme or that want to obtain the European Degree Label, which may be awarded in the summer of 2026.

The UG was also involved in ENLIGHT's Teacher Education Network in 2025. The Teacher Education Module (TEM) developed in that network is designed as a rotating module that will be offered alternately by all ENLIGHT partners. This module was successfully implemented at the UG in 2025.

2.7 Quality assurance

External quality assurance
In 2025, several teaching visitations of degree programmes took place. The following degree programmes received a positive assessment and renewal of accreditation:

- Bachelor Liberal Arts and Sciences
- Master Water Technology (joint degree with Wageningen University & Research)
- Master Sustainable Entrepreneurship
- Master Mechanical Engineering
- Bachelor Biomedical Engineering
- Cluster WO Communication and Information Sciences and Media
- Cluster WO Modern Literature II
- Cluster WO Social Geography and Urban and Regional Planning
- The decision on five degree programmes in the cluster WO Modern Language and Literature I will follow in the course of 2026.

Institutional Quality Assurance Assessment
In 2025, the Institutional Assessment for Quality Assurance took place and the UG received a positive assessment from the Accreditation Organization of the Netherlands and Flanders (NVAO). The UG fully complies with the four standards, vision and policy, implementation, evaluation and development. The report appreciates the student-oriented approach, the involvement of students in policy and decision-making, and the

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professionalism of lecturers. The administrative and policy structures are also positively assessed. This allows the UG to react rapidly and carefully to current developments, such as when formulating policies for generative artificial intelligence (GenAI).

It also includes some recommendations for the coming years to further improve teaching and processes. The positive assessment means that the University will retain its ITK certification for the next six years.

Internal quality assurance

As in previous years, the faculties reported on teaching quality in their faculty teaching monitors in 2025. These teaching monitors were discussed during the Annual Education Interviews the Teaching Strategy department conducts annually, with the Faculty Board members for education and the directors of education of all faculties, among others. Topics covered during the discussions included teaching innovation and strategy, including and how to deal with generative AI in teaching. The principal findings and action points from these academic year interviews were shared with the Board of the University and the Supervisory Board.

Quality assurance microcredentials

In 2025, the Microcredentials Committee set up by the UG held an assessment meeting with the relevant lecturers of the "AI for policy-makers" course after the first edition of the course. The findings will be taken on board in recommendations on the necessary structure for teaching quality assurance for professionals after the completion of the project phase.

The UG participates actively in the part of the National Growth Fund Programme Npuls that focuses on the development and implementation of microcredentials. Partly based on the experiences and input of the UG, the national experiment has been adapted to better fit the needs of universities. It was decided to set the lower limit of the number of ECTS in accordance with the single ECTS threshold used in Europe.

2.8 Support of disciplines

Sustainable Humanities

Humanities faculties in the Netherlands have received extra government funding since 2009. This extra funding is meant to improve the programme offering, resolve teaching and research challenges, foster up-and-coming talent, and provide training to incumbent staff. The UG received nearly € 2.4 million in extra funding 2025. The funding was spread across the three relevant faculties using a fixed ratio: Arts, Philosophy, and Religion, Culture and Society. The funding contributes to a better balance between teaching and research time of academic staff and is an essential income stream for humanities faculties in the Netherlands to guarantee the continuity of humanities.

Dutch Studies

The Ministry of Education has allocated €0.3 million per year to the UG for a four-year period (2021-2024) to be invested in strengthening the Dutch Studies programme. Originally, the project was to end in 2025, but a reserve has been built up which will be used until 2027 for:

- Closing the gap between university-level Dutch Studies and the level of preparation provided by secondary education in the Northern Netherlands.
- Updating the Bachelor's and Master's curricula.
- Bringing research in Dutch Studies into the public eye.
- Organizing a range of events with community partners.

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3. Research

3.1 Vision and objectives

The UG is committed to realizing its vision of being an innovative and ground-breaking research university. We want to be a university that leverages the full potential of a broad spectrum of disciplines to address the most challenging multidimensional research questions and complex societal issues Through intensive collaboration between the disciplines, and by creating the best conditions for close interdisciplinary collaboration and fundamental and curiosity-driven as well as strategic and applied research. This is realized in an ethical and transparent manner, in which Open Science plays a key role.

3.2 Quality

PhD Ceremonies

In 2025, 758 PhDs were awarded, 46 of which with cum laude distinction (respectively 691 and 37 in 2024). Of the PhD graduates, 425 are women (56%), 22 of which with cum laude distinction. At 12%, the UG's share of total PhDs awarded in the Netherlands as a whole was stable. The total intake of non-Dutch PhD students at the UG in 2025, excluding UMCG R&E, is 68%.

Top-up grants to foreign PhD students

As of 1 September 2024, foreign PhD students will receive a supplement to their scholarship, a so-called top-up, up to an amount of € 1,875 net. As a result of increases in some foreign scholarships, the number of incoming PhD students receiving a top-up has fallen sharply, from 131 in 2024 to 72 in 2025. Since the end of the PhD Scholarship Experiment as per 1 September 2024, these PhD students no longer have student status, but guest status.

Double and Joint Degrees

Double and Joint Degrees (DD/JD) enable international cooperation in the field of research. With a Double-degree programme, the PhD student receives a certificate from both the UG and the partner institution, and the PhD student defends the thesis at the two universities separately. With a Joint-degree programme, the PhD student receives one certificate in the name of the UG and the partner university. In both the Double-degree and Joint-degree programme, the PhD student is supervised jointly by the UG and the partner university. The UG invests in setting up and rolling out new DD/JD programmes. In 2025, 74 DD/JD PhDs were awarded at the UG (compared to 58 in 2024).

External PhD agreements with northern universities of applied sciences
The UG has an arrangement with the northern universities of applied sciences (UASs) to support external lecturers earning a PhD. In 2025, eleven programmes were launched and 17 external lecturers earned their PhD.

PhD tracks for community partners

A significant part of the PhD tracks are organized in cooperation with community partners, including through the revenues from work for third parties.

Types of PhD students

The percentages of the various types of PhD students in the influx in 2025 were as follows:

- PhD candidates with employee status: 59%,
- Staff members studying for a PhD: 2%,
- International PhD scholarship students (international PhD scholarship students who have a scholarship from their home country): 19%,
- Externally funded PhD students (e.g. by research institutes or UASs): 11%,
- External PhD students (no funding or time allowance granted): 9%.

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Awards and distinctions

Within the Talent Programme of the Dutch Research Council (NWO), a number of grant applications from the UG were accepted in 2025. In two of the three Rubicon rounds in 2025, four researchers who recently got a PhD received a grant to continue research from Groningen at a host institution abroad (at the Harvard Medical School, Yale School of Medicine, ETH Zürich and the Universität zu Köln). Ten Veni grants, nine Vidi grants and two Vici grants were awarded as well.

In 2025, five European Research Council (ERC) Starting Grants and two ERC Consolidator Grants were awarded to researchers from the UG. The faculty of Science and Engineering was very successful with no less than three Advanced Grants. As regards the ERC Synergy Grant, the UG was successful with one researcher from the Faculty of Behavioural and Social Sciences. Two researchers from the faculty of Science and Engineering received an ERC Proof of Concept Grant to turn the results of previous ERC research into applications.

In 2025, five Incoming Marie Sklodowska-Curie Actions (MSCA) Postdoctoral Fellowships started, with the UG or UMCG as host institute. Also in 2025, several academics were admitted to the Royal Netherlands Academy of Arts and Sciences (three), the Young Academy (two), the Royal Holland Society of Sciences and Humanities (two) and the Netherlands Academy of Engineering (one), established in 2023. A researcher from the faculty of UMCG R&E received the New Scientist Science Talent award.

EU projects

In 2025, 49 new projects were funded by Horizon Europe (HEU), launched by researchers from the UG and the UMCG. In total, UG and UMCG were actively involved in 295 HEU projects in 2025. Of these projects, 159 qualified as Pillar 1 projects (Excellent Science, funded under the ERC, Marie Skłodowska-Curie Actions, and Research Infrastructures schemes). 186 projects were carried out in a consortium with other partners in Europe (under Pillar 1, 2 and 3), 27 of which were co-ordinated by the UG or the UMCG.

Allocation of Matching Horizon Europe funding

Matching Horizon Europe funding was used to set up a support programme to help UG researchers improve their position in Horizon Europe. This funding is spent on instruments to achieve this, including a self-managed financial matching programme, support for large grant applications, and development of a training programme for researchers and support staff.

Evaluation based on Strategy Evaluation Protocol

The reports of the external Peer Review Committees (PRCs) are the most reliable and independent source for monitoring the quality and impact of our research and improving it where necessary. The PRCs assess the operation and effectiveness of our research institutes every six years using the national Strategy Evaluation Protocol (SEP) as a basis.

In the year under review, assessment reports of three UG research units that were evaluated in 2024 were published: The Faculty of Religion, Culture and Society; the Groningen Research Institute for Philosophy (GRIPh); and the Nieuwenhuis Institute for Pedagogy and Educational Science. The first two involved on-site visits, the third involved a national visitation, together with seven sister institutions.
All three UG units were evaluated as very good and were also given some suggestions for improvement. The full reports, summaries of self-assessments and impact narratives are available on the UG website .

In 2025, preparations were started for a joint assessment of the sociology research of the UG, Utrecht University and the University of Amsterdam. The self-assessment of the Department of Sociology (ICS Groningen) will be delivered in 2026 and the assessment report is expected at the end of 2026.

Ranking

The UG has featured as a top-100 university in two of the best-known global rankings for many years. In 2023, we placed 73rd in the Shanghai Academic Ranking of World Universities (ARWU) and 82nd in the Times Higher Education World University Ranking (THE). Both rankings lean heavily on bibliometric indicators.

Although, at the UG, we are proud of our excellent position internationally, we are fully aware that the rankings are just a snapshot. They provide only a limited picture and are not representative of the full spectrum of our research, teaching, and societal impact. That is why the UG endorses the recommendations of the national UNL Working Group on Rankings to develop a more layered approach to international league tables.

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This led to a number of follow-up steps in the year under review, including the publication of a San Francisco Declaration on Research Assessment (DORA) statement and a Coalition for Advancing Research Assessment (CoARA) action plan. In addition, institutional data were provided for the next edition of the European Higher Education Sector Observatory (EHESO). This is a publicly funded and managed database that should enable reliable comparison of institutions.

3.3 Support

Open Science

The UG has taken important steps to promote Open Science practices in the four key areas of the Open Science programme, in which 2025 was a crucial year of consolidation. Building on the institutional strategic plan Making Connections, the UG focused on anchoring Open Science principles in research, teaching and social involvement, through structured policies and process improvements as well as community-driven initiatives.

In the area of external funding, 2025 was a very successful year for the Open Science programme: the programme's pillars alone have raised € 1.1 million in grants, and the UG research community raised another € 2.5 million – for example for replication studies, data infrastructure and open science meetings – indicating strong commitment.

The highlight of the year was the organization of the national Open Science Festival in Groningen. The festival was funded by Dutch Research Council (NWO) and took place at the University Medical Center Groningen (UMCG). The event attracted more than 400 participants from all over the Netherlands and beyond and included 30 workshops and an extensive plenary programme, including keynote contributions by our Rector Magnificus, the dean of the Faculty of Medical Sciences and the international UNESCO Chair of Open Science.

1. Societal involvement

In 2025, the UG took steps to further anchor its social involvement in its broader mission in the field of research and teaching, thanks to the deployment of the broad and interdisciplinary Public Engagement (PE) pillar team of the Open Science Programme. Building on the Making Connections strategy, the UG focused on developing a more structured and co-creation approach to public engagement and partnerships.

2. Open Education

In 2025, Open Education (OE) gained further traction at the UG, in particular in strategic discussions and the development of a vision. The Open Science Programme laid a solid foundation for a broader institutional anchoring of Open Educational Resources (OER) and related practices.

3. Open academic communication

Building on earlier policy developments, the UG has taken concrete steps to further anchor Open Access (OA) principles in institutional practice. Important results include securing sustainable investments in Diamond OA initiatives and the University of Groningen Press, as well as launching new support initiatives for fair academic publication, such as the Open Book Collective. These initiatives provide the basis for a more sustainable, more inclusive and research-friendly landscape for academic communication.

4. Findable, Accessible, Interoperable and Reusable (FAIR) Data & Software and matching IT solutions

The UG continued its steady development in FAIR Data and Software in 2025, mainly through its two Digital Competence Centres (DCC) at the UG and at the UMCG. The focus was on supporting and operationalizing FAIR data practices across the institution, with an emphasis on strengthening infrastructure, integrating research workflows at faculties and raising awareness to drive cultural change. The UMCG has now firmly integrated FAIR data stewardship.

Research Support Portal

The Research Support Portal (RSP) makes research support at the UG transparent. The RSP refers the user to the right expert or service unit. Support is available in the following areas: research strategy, personal development, funding, open science, research integrity, FAIR data, DCC, ethical screening, and administrative and legal procedures. In 2025 portal has been viewed more than 26,000 times. It has about 2,100 visitors per month on average. In cooperation with the faculty liaisons and with the users, the RSP is continuously being improved and expanded with new information.

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3.4 Details of Administrative Agreement

Starting and incentive grants

In 2022, the Ministry of Education signed an administrative agreement with all Dutch universities, In this agreement starting and incentive grants, as well as the sector plans, are featured prominently. The goal of the grants is to lighten the workload by offering researchers flexibility and breathing space, and to encourage unhampered research. A starting grant will typically provide funding to early-career tenure track assistant professors so that they can get their academic career off to a flying start. Incentive grants are used to reduce the workload in the academic community.

With the cuts announced by the Schoof cabinet in 2024, many of the investments from the Administrative Agreement have been reversed. These cuts affect, among other things, the starting and incentive grants. Therefore, no grants have been awarded as of 2025.

In total, the Ministry had granted the UG € 75 million in starting and incentive grants until year-end 2025. The Administrative Agreement in general terms, the associated university-specific arrangements and frameworks, and the allocation of funds were discussed with the central participation body. The funds were allocated based on the following principles:

- The incentive grant funds available 2022 have been used to starting grants.
- 20% of the grant funding is reserved for overheads. This is in line with the principle of full absorption costing, which requires us to cap the overhead rate for the grants at 20%. Actual overhead rates are higher. Ten percent is intended to cover faculty overhead costs and another ten percent to cover overhead costs at central service units. The provision for overheads will be released to income over a six-year period, in proportion to the actual spending.
- Starting grant funding is distributed across the faculties based on enrolment numbers.
- Incentive grant funding is distributed based on the number of tenure track academics in each faculty.

Based on the above assumptions, the funds available per year are as follows:

	Starters grants (amounts in € * million)			Incentive grant resources (amounts in € * million)			Total
Tranche	Grants	Overhead	Total	Grants	Overhead	Total	
2022	€ 7,94	€ 1,99	€ 9,93	€ -	€ -	€ -	€ 9,93
2023	€ 12,81	€ 3,20	€ 16,02	€ 12,56	€ 3,14	€ 15,71	€ 31,72
2024	€ 13,48	€ 3,36	€ 16,85	€ 13,24	€ 3,28	€ 16,52	€ 33,37
2025	€ -	€ -	€ -	€ -	€ -	€ -	€ -
Total	**€ 34,24**	**€ 8,55**	**€ 42,79**	**€ 25,80**	**€ 6,42**	**€ 32,23**	**€ 75,02**

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Grant awards

The faculties started to award grants in 2023. The faculty procedure for distributing starting and incentive grants was discussed with the faculty councils. In total, 635 grants, 253 start-up grants and 382 incentive grants were awarded in 2025. Of these, 292 were awarded to female researchers and 344 to male researchers.

Number of grants awarded

Tranche	Starters	Incentive	Total
2022	35	-	35
2023	69	17	86
2024	82	14	96
2025	67	351	418
Total	**253**	**382**	**635**

Sector	Starters	Incentive	Total
Agriculture	-	-	-
Nature	44	28	72
Engineering	8	9	17
Health	36	-	36
Economics	37	-	37
Law	31	284	315
Behaviour & Society	48	11	59
Language & Culture	43	46	89
Cross-sector	6	4	10
Total	**253**	**382**	**635**

Gender	Starters	Incentive	Total
M	133	211	344
F	121	171	292
Total	**253**	**382**	**635**

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Application of funds

In 2025, € 8.1 million was spent on grant funding. The total application of funds up to and including 31 December 2025 was € 21.4 million and the balance sheet position at the end of 2025 was € 53.6 million.

A further breakdown is provided in the table below. The available funding was mainly spent on the appointment of PhD students and for purchasing research facilities. Some of it was released to cover overheads.

Expenditures

Starters grants (amounts in € * million)				Incentive grant resources (amounts in € * million)			Total
Expenditures in years	**Grants**	**Overhead**	**Total**	**Grants**	**Overhead**	**Total**	
2022	€ 1,02	€ 0,68	€ 1,70	€ -	€ -	€ -	€ 1,70
2023	€ 2,38	€ -	€ 2,38	€ 2,24	€ 0,45	€ 2,69	€ 5,07
2024	€ 3,19	€ 0,93	€ 4,12	€ 1,96	€ 0,49	€ 2,45	€ 6,57
2025	€ 4,80	€ 1,23	€ 6,03	€ 1,72	€ 0,33	€ 2,05	€ 8,08
Total	**€ 11,38**	**€ 2,84**	**€ 14,23**	**€ 5,92**	**€ 1,27**	**€ 7,19**	**€ 21,41**

Balance sheet 31/12/25

	Grants	Overhead	Total	Grants	Overhead	Total	Total
Totaal	**€ 22,85**	**€ 5,71**	**€ 28,57**	**€ 19,89**	**€ 5,15**	**€ 25,04**	**€ 53,60**

Expenditures per category (amounts in € * mln)

Category	Starters grants	Incentive grants	Total
PhD	€ 9,85	€ 2,12	€ 11,98
Research facilities	€ 2,64	€ 1,93	€ 4,56
Extension of research time	€ 0,25	€ 0,65	€ 0,90
Overhead	€ 2,84	€ 1,27	€ 4,11
Total	**€ 15,58**	**€ 5,98**	**€ 21,56**
Release of grants	€ 14,23	€ 7,19	€ 21,41
Difference	€ 1,36	€ -1,21	€ 0,14
Use of incentive grants for starters grants	€ 1,21	€ -1,21	€ -
Own funds	€ 0,14		€ 0,14
Total	**€ 1,36**	**€ -1,21**	**€ 0,14**

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In 2025, the awarding of incentive grants focused on grants in the category up to € 50,000. This largely concerns the approved increase in research time granted to university lecturers (5%). A further breakdown is provided in the table below.

Sector plans

As outlined in the Administrative Agreement, the sector plans are meant to increase the quality of teaching and research by encouraging partnerships and having partners make bold choices between and within universities and university medical centres about the division of duties and signature areas (teaching and research). The plans are also intended to create more flexibility and breathing space for teaching staff and researchers, not only by capacity expansion and more permanent contracts, but also by establishing a sound balance between teaching and research duties.

In the Administrative Agreement 2022, the UG participates in the sector plan Science II: For a stronger foundation, sector plan Technology II, sector plan Social Sciences and Humanities (SSH) II: Stronger Together and sector plan Medical and Health Sciences.

The deans of the faculties have been involved in preparing the plans through the various national sector and discipline meetings. Therefore, the faculties are responsible for developing and implementing the sector plans. The plans mostly involve appointing new academic staff, whether in tenure track or non-tenure track positions, and acquiring research facilities in support of signature themes in teaching and research.

To implement the sector plans, the UG received € 6.1 million in 2022, € 22.2 million in 2023, € 23.4 million in 2024, and € 24.3 million in 2025. This brings the total funding for implementing the sector plans to € 76 million. The current sector plan funding will continue until 2029. If the sector plan committees issue a positive opinion on the UG's implementation of the plans, the funding will be added to the University's fixed base. The implementation of the sector plans continued in 2025 on the basis of the expenditure plans. The table below breaks down the funding received by sector plan and the spend by sector plan until year-end 2025:

Amount of incentive grants

Tranches	2022	2023	2024	2025	Total
<= €50.000	-	-	2	312	314
€50.001 - €100.000	-	1	-	7	8
€100.001 - €150.000	-	3	3	8	14
€150.001 - €200.000	-	11	1	1	13
€200.001 - €250.000	-	2	4	2	8
€250.001 - €300.000	-	-	4	21	25
>= €300.000	-	-	-	-	-
Total	**-**	**17**	**14**	**351**	**382**

Category researcher incentive grants

Category researcher	2022	2023	2024	2025	Total
Professor	-	6	4	-	10
Associate professor	-	7	6	14	27
Assistant professor	-	4	4	337	345
Other staff	-	-	-	-	-
Total	**-**	**17**	**14**	**351**	**382**

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The funding received in 2022 and 2023 has been fully allocated. € 16.3 million of the funds received in 2024 and € 5.8 million of the funds received in 2025 have meanwhile been spent. On balance, an amount of € 25.6 million from previous years remains at the end of 2025. This amount was recognized in the financial statements for 2025 as a balance sheet reserve for government grants. It will be applied to the purpose it was meant to serve in 2026 and beyond.

Available funding for sector plans

Available funding (amounts in € * 1.000)	2022	2023	2024	2025	Total
BETA	€ 1.390	€ 5.646	€ 5.938	€ 6.158	€ 19.132
Engineering CTW	€ 410	€ 1.331	€ 1.400	€ 1.452	€ 4.593
Engineering OIW	€ 220	€ 639	€ 672	€ 697	€ 2.228
Medical	€ 1.582	€ 5.779	€ 6.078	€ 6.304	€ 19.743
Social	€ 750	€ 2.662	€ 2.800	€ 2.904	€ 9.116
Arts	€ 1.284	€ 4.580	€ 4.817	€ 4.994	€ 15.675
Cross-sectional SSH	€ 452	€ 1.597	€ 1.680	€ 1.742	€ 5.471
Total	**€ 6.088**	**€ 22.234**	**€ 23.385**	**€ 24.251**	**€ 75.958**

Spending of sector plan funding

Spending (amounts in € * 1.000)	2022	2023	2024	2025	Total
2022	€ 2.111				€ 2.111
2023	€ 2.025	€ 8.887			€ 10.912
2024	€ 1.952	€ 8.701	€ 6.809		€ 17.462
2025		€ 4.646	€ 9.502	€ 5.766	€ 19.915
Total	**€ 6.088**	**€ 22.234**	**€ 16.311**	**€ 5.766**	**€ 50.400**
Balance sheet ultimo 2025	**€ 0**	**€ 0**	**€ 7.074**	**€ 18.485**	**€ 25.559**

4. Impact

Inside of the House of Connections

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4. Impact

4.1 Vision and objectives

As an academic community, the UG is part of society, which is facing enormous challenges in the areas of climate change, sustainability, societal resilience, healthy ageing and digital developments. The UG feels it has the role and responsibility to contribute to well-founded and structural solutions through academic research and teaching, based on the conviction that an interdisciplinary approach makes the most valuable contribution.

The ambition is to create social impact through teaching and research, particularly in the Northern Netherlands. This has led, among other things, to the establishment of the four Schools for Science & Society. The UG will identify relevant teaching and research topics together with community partners, This involves working in close collaboration with partners in the Northern innovation ecosystem. The main priorities are creating sustainable value, and generating and transferring knowledge to society. The UN's Sustainable Development Goals (SDGs) serve as the guiding principles in this effort.

4.2 Support

A central staff department supports researchers and students in their social activities. It provides an infrastructure that is also aimed at acquiring more external research funding and more intensive selection and marketing of intellectual property through licensing and university-wide start-ups.

Consortia
In 2025 the grant advisors coordinated several faculty applications at regional, national and European levels (Top Sectors, RFO and Horizon Europe programmes). This includes large-scale consortia, often within the framework of public-private partnership (PPP). This brings opportunities for the UG to increase the revenues from work for third parties at the Netherlands Organisation for Scientific Research (NWO).

In addition, this impact organization has provided support, evaluation and improvement for the procedures for calls with a submission limit. Furthermore, the subjects for the administrative meetings between the UG and the NWO have been prepared. The National Technology Strategy dossier has also been transferred to the impact organization. At the end of 2025, it supported the Faculty of Science and Engineering in an important step towards full participation of the UG at the discussion table with the four technical universities in the Netherlands. This strengthens the university's engineering profile.

External collaboration and ecosystems
An important ambition of the impact organization is to strengthen cooperation with external partners, with a specific focus on the northern region. To this end, an ecosystem-based approach is used. In this context, campus development is an important activity, as campuses are the physical locations where public-private collaboration in thematic ecosystems is reflected in concrete terms. In 2025, regional initiatives and projects included:

- Master plan for campuses (within the framework of Nij Begun): Intensive commitment to the development of a common vision on thematic programming at the campuses, as well as active support in competence development and planning at various campus locations.
- Portlands Campus Groningen: Contribution to the establishment and

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development of the campus, including support for the Just Transition Fund application (JTF) for physical campus development and programming.

- Greenwise Campus Emmen: Support in the further development of the governance structure and wider area development, the start of (re) construction of the innovation centre with the use of JTF funds, and the exploration of teaching activities in Emmen.
- Campus Drachten: Support in shaping the governance structure and creating work packages.
- Security campus Assen: In a so-called 'fan-shaped' structure, a unique programme for the Northern Netherlands is being developed in the field of international relations, resilience and security.
- Digital&Green Maritime Coalition: Further development of the network through the initiation of the University of the North (UvhN) Booster Fund for hybrid research groups, organization of intensive meet & match meetings between industry and knowledge institutions, and integration in the programming of, among others, Portlands Campus.
- Konnect 2.0 programme with the participation of all knowledge institutions and first-line organizations for SMEs. The programme focuses on transparency in the regional innovation landscape and structural cooperation in thematic ecosystems.
- Participation in the second phase of the AI Hub Northern Netherlands, in close collaboration with the Jantina Tammes School. This also involves a new type of governance, in which the UG has the coordinating role.
- Supporting the Board of the University in submitting the AI Factory application.

As a result of the launch of the regional Nij Begun programme, the Taskforce Nij Begun was set up. It serves as a link between the faculties and the Nij Begun organization. The organization has also contributed to the establishment of Northern Netherlands structures for active participation in European Regional Innovation Valleys, in particular the European Circular Innovation Valley (ECIV) and the Regional Innovation Valley (RIV) in the context of the circular economy. The UG yields insights into regional innovation and ecosystems, while interregional cooperation structures are methodically guided and evaluated on the basis of mission-driven innovation theory.

A bilateral cooperation agreement with ASML was signed and cooperation with KPN was explored. Both initiatives have been undertaken in close coordination with the Faculty of Science and Engineering. On the regional stage there were strategic administrative meetings with the Northern Netherlands Development Agency (NOM) and Hanze.

4.3 Schools

The UG has four interdisciplinary Schools for Society & Science. Each School has a specific focus area, related to international challenges (such as the UN Sustainable Development Goals and the Grand Challenges Europe) as well as regional issues. They provide a centralized platform for research, teaching, and innovation in respect of the four major societal challenges that UG researchers and teaching staff are attempting to resolve: Artificial Intelligence and digitization, energy and climate, sustainable society and more healthy years. All faculties are involved in one or more Schools.

Jantina Tammes School of Digital Society, Technology and AI (JTS)

- Award for ELSA Lab for Technical Industry. The JTS is involved in the ELSA Lab for Technical Industry (ELSA4TI) with a project budget of more than € 2 million. This lab focuses on the responsible implementation of AI in the Dutch industrial sector, with an emphasis on ethical, legal and societal aspects.
- The AI Hub Northern Netherlands received € 3 million in funding from the European Union (ERDF) and was officially launched. The hub is a partnership of knowledge institutions, public-sector bodies and businesses in the Northern Netherlands.
- Organization of the 12th International Conference on Multimodality (#12ICOM).

Wubbo Ockels School for Energy and Climate (WOS)

- In 2025, the JTF proposal for the Northern Learning Community Participation for the Public Participation Centre was approved.
- The Knowledge and Innovation Hub (€ 15.2 million; campus scheme) for the Hydrogen Valley Campus Europe (HVCE) was also approved.
- In addition, preparations were made for three major applications for the Climate Adaptation Platform, Twin Transition and SIM HUB

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(expected submission in Q1 of 2026). The HVCE, the Climate Adaptation Platform and the Public Participation Centre (PPC) are affiliated to the UvhN.

- The HVCE is part of an international network. The UG collaborates with the universities of Oldenburg and Bremen for the submission of an Excellence Center Proposal; with the University of São Paulo for the submission of the Hydrogen Excellent Centrum Proposal; and it collaborates with 19 technical universities in India (DSN-India-Netherlands Partnership).
- In the field of hydrogen economy and climate adaptation, the WOS contributed to the drafting of the Energy Theme in the Economic Agenda that was published in March 2025. This was done in collaboration with the project leader of Nij Begun, Groningen Agreement, NPG and SNN.
- The WOS contributed to the research agendas for Masterplan Campuses, the Economic Agenda Northern Netherlands, JTF, NPG, NERA (and via NERA NWO), the top sector HTMS and Hydrogen Research Europe (HER), and to those of GUILD, ARUA and COIMBRA. The WOS is also involved in the Klimaatonderzoek Initiatief Nederland (KIN).

Rudolf Agricola School for Sustainable Development (RAS)

- The RAS community increased to more than 385 researchers, with 30 new Fellows and 30 new PhD students.
- International PhD programmes include the I-Brains programme and bilateral cooperation with sister institutions in Indonesia, South Africa and China. Currently, ten such projects are underway. In addition, the RAS facilitates an interdisciplinary PhD community with 60 members from seven faculties and offers additional impact scholarships for PhD students. Nine of these scholarships were awarded in 2025.
- RAS contributes to the recruitment and development of large-scale consortia at the SNN, NWO and Horizon Europe level. 17 projects were awarded in 2025. PlesTic Ready and Northern Netherlands deserves Circular 2.0 are examples of regional projects. With Horizon Europe and NWA projects such as PRESILIENT, GLITSS and CurveBend, RAS is strengthening the international position of the UG in research into inequality, biodiversity, informal economies, democratic innovation and resilient societies.

Aletta Jacobs School of Public Health

- In 2025, Aletta identified five themes:
  - Future-proof healthcare
  - Technology for public health
  - Planetary health
  - Healthy living environment
  - Health as a lived experience
- 'Gezondheidstop Groningen / Kick-off Koploperscoalitie voor een Gezond Nederland' is an initiative of Samenwerkende Gezondheidsfondsen (SGF, a collaboration of healthcare funds). In the SGF, 58 national organizations join forces for a national health transition.
- The Health4DE-NL project, led by the Cross-border Institute of Healthcare Systems and Prevention (CBI), aims to improve people's health in the northern regions of Germany and the Netherlands.
- Aletta is also a partner in Regio Deal Het Hogeland. In Regio Deal Het Hogeland, the municipality of Het Hogeland, social partners and the Dutch government work together to strengthen broad-based prosperity in the region.

4.4 University of the North

The University of the North (UvhN) is the knowledge and innovation network of Northern knowledge , institutions. It includes the UG. By working together in the fields of teaching, research and innovation, the affiliated organizations aim to make a contribution to the broad-based prosperity in the Northern Netherlands and help solve societal challenges.

In 2025, a number of existing collaboration initiatives were continued or further developed. For example, a new 'Booster Fund' round has taken place in which four proposals were accepted, with cooperation from the MBO-HBO-WO knowledge chain. The UG is a partner in three projects.

The Northern knowledge institutions have submitted various applications for the LLD Catalyst Project Building Blocks 2 and 3. For Building Block 2, four applications have been accepted totalling € 6 million. The application for Building Block 3 to organize joint activities through the APLLONN network was not accepted.

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Beethoven Noord is a partnership in the Northern Netherlands between educational institutions, public-sector bodies and businesses. The goal is to train technical talent for the semicon and microchip industries. In 2025, a JTF grant was allocated to the Engineering Doctorates Autonomous Systems and Sustainable Process Design. 2025 also saw the launch of the international recruitment campaign Study Tech in NL, the start of the BBL-training Verspaning organized by Firda and the business cooperative Technic Noord, and the signing of the framework agreement between the UG and ASML.

In 2025, the KONNECT 2.0 was awarded a subsidy and was able to start as a third programme under the flag of UvhN. It builds on KONNECT 1.0 and focuses on the collaboration between all UvhN partners. A unique aspect is the use of so-called 'Konnectoren', i.e. professionals from the participating first-line organizations and knowledge institutions. They help companies formulate their innovation needs and connect entrepreneurs to the right knowledge partner or hub.

Partners of the UvhN work together in the (programme) development of campuses, such as those in Emmen, Drachten and Eemsdelta. In 2025, the Security campus Assen also became affiliated with the UvhN. Furthermore, the UvhN, together with SNN (the provinces) and VNO NCW Noord/ MKB Noord, is carrying out lobbying activities in subject areas that are relevant to the Northern Netherlands.

4.5 Entrepreneurship and start-ups

Take-off is a funding instrument that is designed to promote economic activity and entrepreneurship at Dutch knowledge institutions. This funding instrument is offered by the NWO. Academic entrepreneurs can use a Take-off grant to take their first steps towards taking innovative research findings to market. Take-off grants are available for: Phase 1 (feasibility study, € 0.04 million) and Phase 2 (proof-of-concept programme, risk-bearing loan of €0.25 million). In 2025, two Take-off Phase 1 feasibility study grants was awarded to UG researchers and two Take-off Phase 2 proof-of-concept grants were awarded to spin-offs of the UG.

The objective of RUG Houdstermaatschappij (RHM) is to turn the UG's impact into real and tangible outcomes. RHM invests in start-ups harnessing UG expertise by providing loans and acquiring equity interests. Many of these start-ups are located at Zernike Campus, the Healthy Ageing Campus, or elsewhere in the Municipality of Groningen. At year-end 2025, RHM participated in 40 spin-off companies, the Innovation Centre for Chemistry and Engineering, and Innolab Agrifood, Innolab Chemistry, and Innolab Engineering.

RHM is an independent entity and qualifies as a revolving fund. Revenue from providing loans and equity interests is used to invest in new start-ups. The timing of the exit event from businesses that have lived up to their potential is determined based on commercial considerations. The UG's valorization objective takes precedence in this decision-making.

During 2025, RHM invested in SG Papertronics, Danu, Ameretat, Sencilea, Circolide, Modalgae, ForensifyAI and IMChip (the latter involved an ongoing investment). In 2025, Oceangrazer unfortunately went bankrupt. RHM has an equity surplus. In 2025 streams were used to invest in new UG spin-off companies.

4.6 Patents, licences, and IP

The joint policy of the UG and UMCG in the areas of IP (Intellectual Property) and BD (Business Development) is aimed at actively protecting (where possible) knowledge developed there with IP rights. The goal is to enable a successful transfer to society and thus generate impact.

In 2025, 24 patent applications were (co-)filed in the name of UG/UMCG. The inventions cover a wide range of disciplines, including chemistry, development of medicines and semiconductor technologies, proton therapy and quantum-dot inks.

The total number of applications for 2025 was up from the previous year. The number of initial contacts with researchers also increased, suggesting that the strategies and initiatives implemented to improve the valorization process are effective.

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22 licensing agreements were signed with corporates. As in previous years, the licensing agreements were concluded with existing businesses, but in 2025 with relatively many start-ups emerging from the northern innovation ecosystem. In addition, there are four other agreements with companies.

In 2025, several partnerships were also established with other universities and with industrial partners, both within consortia and through contract research. Existing collaborations and licenses continue to lead to the development of new technologies at the UG and with community partners, resulting in joint patents.

Apart from patentable inventions, the IP&BD team explicitly focuses on the valorization of other forms of intellectual property. Whereas previously the impact mainly came from patent applications, transfer of knowledge and software is currently more successful.

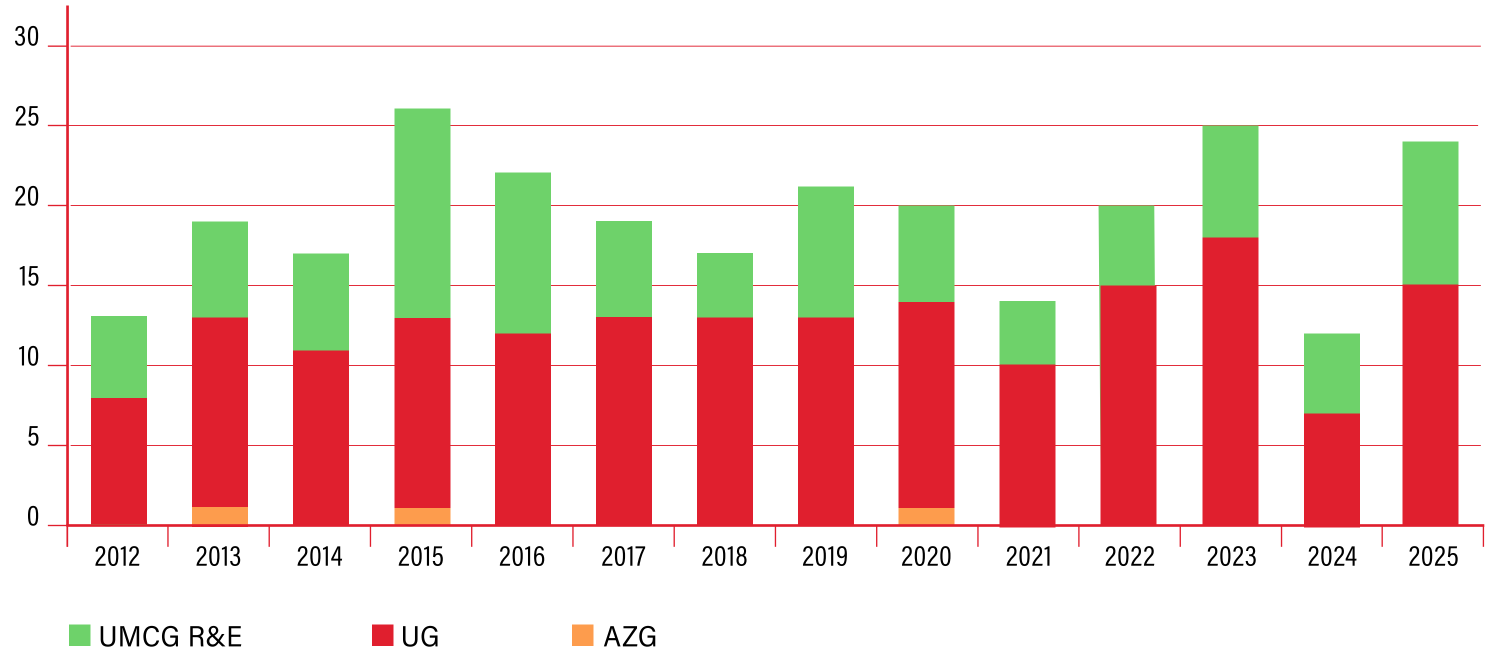
4.7 Contract teaching and research

In 2025, revenues from contract teaching and research was up € 35.6 million from 2024. This brings the total revenue to € 233.5 million, approximately 22.9% of the University's total income. The increase compared to 2024 is largely owing to higher project revenue of € 17.6 million at UMCG R&E and € 12.9 million at the Faculty of Science and Engineering. Campus Fryslân saw an increase of € 1.1 million in project revenues.

In the statement of income and expenditure, contract revenue is broken down into income and changes in work in progress. Actual UG-wide income rose by € 36.5 million, while work in progress, including accrued income, was down by €0.96 million compared to 2024 (overall increase in total UG-wide income: € 35.6 million).

UMCG R&E saw a rise in contract revenue from national governments (€ 10.1 million), EU income (€ 2.7 million), NWO (€ 2.2 million), other non-profit organizations (€ 1.5 million), other income (€0.6 million) and corporates (€0.4 million). The increase with national governments is mainly linked to the implementation of the CAR-T project. The total increase is therefore € 17.6 million.

First applications 01-01-2012 – 31-12-2025



Project revenue from Science and Engineering was up on balance mainly thanks to higher income from the national governments (€ 7.0 million), NWO (€ 4.0 million), other income (€ 1.7 million), and EU income (€ 1.4 million). This was offset by a € 1.1 million decrease in revenues from corporates.

The increase of € 1.1 million at Campus Fryslân can be explained by €0.9 million higher project revenues from national governments. The UG participates in Re-Ge-NL, a large-scale National Growth Fund project aimed at the transition to regenerative agriculture.

The UG saw the highest increase in project revenues in 2025 with national governments (€ 19.7 million), NWO (€ 8.0 million) and income from the European Union (€ 5.0 million).

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For several years the University has been in partnership with Freia/AOG, which is also responsible for providing some of the contract teaching. This partnership has been formalized at administrative and management level through the AOG Foundation.

4.8 Fundraising

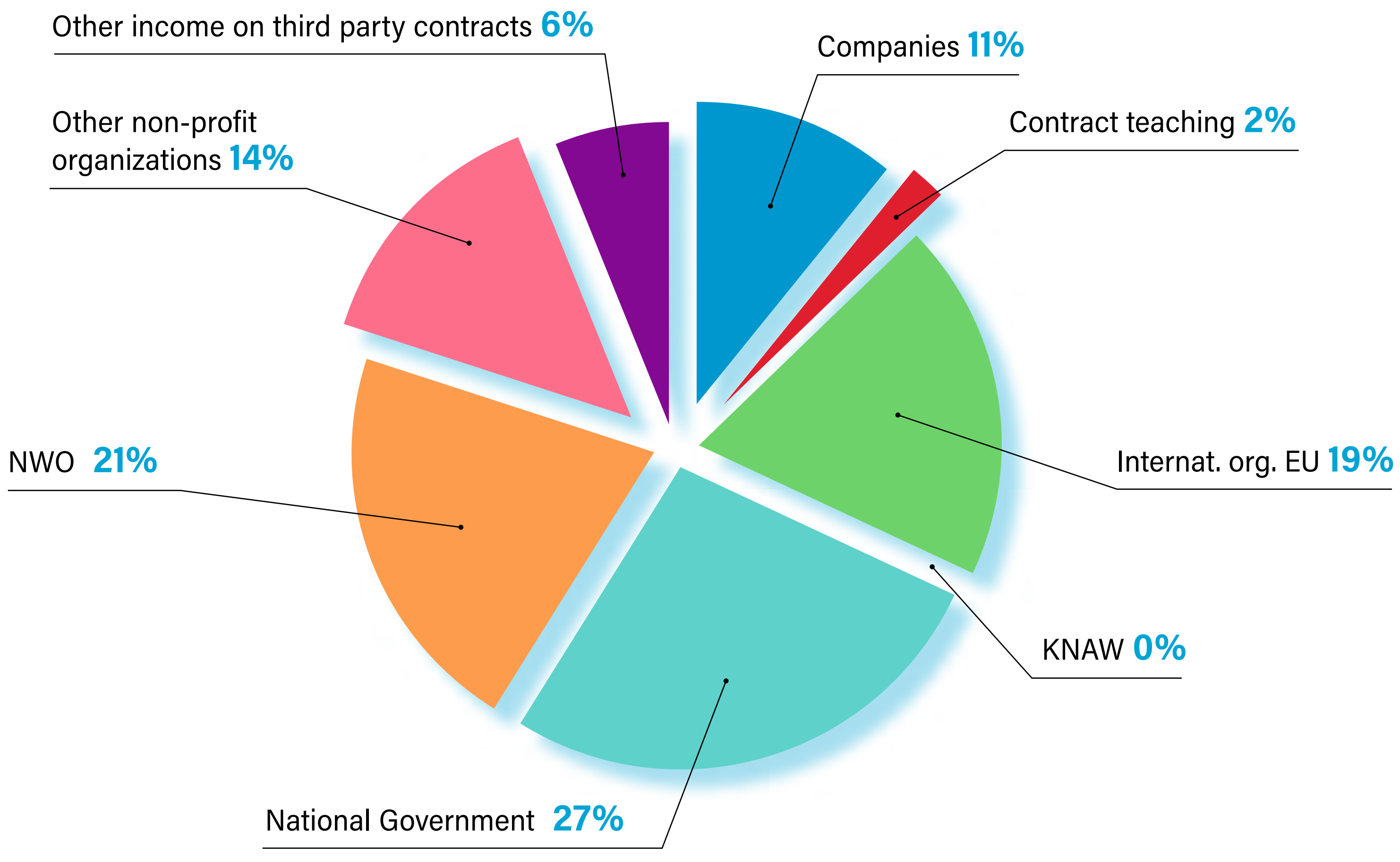
The Ubbo Emmius Foundation (UEF) is an independent foundation with Public Benefit Organization (PBO) status providing financial support for research and teaching at the UG. Its Board is largely made up of UG alumni. The projects supported by the UEF range from individual student grants to multi-year large-scale research projects. The focus is on projects that have high academic and societal ambitions. In 2025, the UEF provided a total of € 4.5 million in funding to the UG.

Most of this went to the M20 PhD Scholarship Programme, a large, multi-annual project launched in 2022. Over a five-year period, 50 grants will be awarded to young, talented researchers in a variety of fields to allow them to explore societal issues from an interdisciplinary perspective and come up with fundamental answers to today's challenges. Also after this first phase, the intention is to continue the M20 PhD Scholarship Programme. Twelve grants were awarded in 2025.

Other projects supported through the UEF, sometimes in cooperation with (international) co-financiers, include the North Digifonds, fundamental research in the field of Posthumanism and Classical Literature and into Prehistoric communities in Southeast Friesland and ecological research led by Han Olff in the Serengeti region in Kenya and Tanzania.

The Eric Bleumink Fellowship, a fund that comes under the UEF, awarded one fellowships to a talented student from a low-income country.

Income on third party contracts by funding source



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5. Students

5.1 Vision and objectives

The UG has fostered a diverse, lively, and active student community for many years. We are committed to imparting to students the knowledge and skills they need to become successful and responsible global citizens. For this reason, the UG offers a wide variety of academic pursuits and extracurricular activities to allow students to learn and grow.

The goal is to facilitate and steer student success by creating an environment for students that offers scope for individuality, personal and talent development, and participation in all aspects of student life, including sports, culture, and student facilities. That is why, as a university, we support student life, monitor and improve student well-being, and provide a safe environment. The UG offers individual support and counselling, assigning a prominent role to confidential advisors and study advisors, building a diverse and inclusive community, and expanding the amenities that facilitate these services.

5.2 Well-being

The well-being of students is under pressure nationwide. This was also again confirmed in 2025 by the Mental Health and Substance Use Monitor of the Trimbos Institute. Through the Student Well-being Action Plan, the UG actively focuses on strengthening student success and promoting a safe and inclusive learning environment. For this purpose, the UG receives annual funding from the Ministry of Education, Culture and Science (OCW) in the period 2023 to 2030, through the Administrative Agreement 2022. The funds must be spent within the guidelines of the National Student wellbeing Framework and the UG vision on student wellbeing. Focal points are increasing the sense of belonging, strengthening prevention alongside existing support, promoting information and knowledge sharing, and stimulating internal and external collaboration. OCW carried out an interim evaluation in 2025, the results of which are expected in the course of 2026.

In 2025, an advisory report for the implementation of the Action Plan was adopted by the Board of the University and the University Council. With the input from faculties and students, tools have been developed to strengthen the mentor programme, reduce unnecessary stress among students by improving organizational processes, and promote personal and professional development in curricula. In addition, the action lines Communication, Duty of care, Learning pathway for newly qualified study advisors and Inclusive teaching training programmes have been further elaborated and implemented.

Most of the funds have been allocated to the faculties in proportion to student numbers. The focus is on strengthening the mentor programme (additional staff, training, buddy programmes), including teaching, consent training sessions, career orientation, curriculum development focused on personal and professional development, improvement of introduction and information activities and professionalization of study advisors.

To stimulate knowledge sharing, two internal good practices sessions were organized in 2025 for all faculties and relevant departments of service units. The UG is structurally communicating with the municipality of Groningen, other educational institutions and student associations in Groningen. The public servant for student affairs appointed by the municipality of Groningen in 2025 plays a central role in this.

In addition, an institution-wide communication campaign was launched at the end of 2025, developed in collaboration with students. This campaign increases visibility and accessibility of the support offering, including

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through a new student well-being portal that focuses on both internal and external help and preventive self-care.

The focus and ambition of student care set out in 2024 was further aligned with internal stakeholders, including study advisors and lecturers, in 2025. The learning pathway for newly qualified study advisors was reviewed and re-launched. The workshops and intervision meetings were evaluated positively. Training in inclusive teaching and 'worrisome behaviour' has been widely publicized, and emphasis was put on train-the-trainer programmes.

Finally, the funding arrangement for student associations was continued to promote initiatives aimed at student well-being, healthy lifestyles and social security.

5.3 Facilities

Collaboration and support of active student life
Together with the Hanze, the UG supports an active student life. The advisory committee on the Introduction Period & Incidents organized several workshops for student associations. For example, a training programme was offered to complaints contact persons and one for confidential contact persons. In addition, support was given to several student associations in handling incidents. The annual signing ceremony of the Code of behaviour for student associations and organisations also took place again. More than 150 student associations have signed the Code of behaviour.

Healthy and safe student years project (Groningen Agreement)
The UG, together with other Groningen educational and knowledge institutions and students, has drawn up a plan of action to promote healthy and safe student years. On 1 September 2025, the first public servant for student affairs started at the municipality of Groningen. The role of public servant for student affairs was created to establish a link between the policies of municipality, knowledge institutions and students (of vocational, university of applied sciences and university education). Every six weeks, representatives of the educational institutions and the municipality meet with the public servant for student affairs to discuss the progress of cooperation in the fields of student well-being, student safety and alcohol and substance abuse.

Students with disabilities
In 2025, the focus was on continuing activities and streamlining processes. The Advisory Committee on Students with a Functional Impairment and experience experts (students) were actively involved in projects and policy testing. Much attention has been paid to accessibility, both physical and digital.

A total of 17 reports were received at the Accessibility Reporting Point. Most of the reports concerned inaccessible wheelchair entrances and the lack of designated parking spaces. Since then, several buildings have been equipped with automatic doors, and a parking policy for adapted bicycles has been put in place. The report also looked into the accessibility of new-builds. In terms of digital accessibility, the coordinator of digital accessibility tested nine UG websites and apps against international rules in 2025 (WCAG 2.2 guidelines). The average score was 66%. The EDU support website has now been made fully accessible.

Work was put into the professionalization of personnel as well, i.e. through training and workshops for lecturers, study advisors, boards of examinors, and other staff members. These include issues such as inclusive teaching, the application procedure for and implementation of provisions, and guidance for students with a functional impairment. Awareness regarding career orientation for students with a functional impairment has been reinforced by providing information from external organizations and experience experts. A lecturer toolkit with quick tips for guidance is also being developed. Finally, a new student well-being portal was launched with a specific focus on study supervision and teaching and examination facilities.

Student housing
In Groningen, the UG actively participates in the Student and Youth Housing Covenant. The covenant involves the Municipality of Groningen, the municipal housing construction companies, the SSH (Student Housing Foundation), the student unions, and Hanze University. The role of the educational institutions is primarily the communication with the target group and to furnish adequate forecasts of student influx numbers.

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Several webinars were organized to inform potential international students about the possibilities and impossibilities on the private rental market in Groningen. Thus, new international students came to Groningen generally well prepared and were more successful in their search for a room. In September 2025, it appeared that there was a decrease in the intake of international students and for the first time in years the private rental market in Groningen was less tense.

Furthermore, this year's peak absorption went well again. This concerns temporary accommodation of international students looking for a room in the city in September, while graduates have not yet left their rooms. As in 2024, this year's peak absorption was organized in the Proxima building of the Student Housing Foundation (SSH) on the Zernike Campus. The building has 401 student rooms, all of which can be double-occupied from August to the end of October. Only a few students has to make use of this double occupancy, and thus peak absorption was resolved this year as well. Evaluations in hindsight showed that students found this a pleasant form of accommodation, because in addition to having a place to live, it enabled them to make new contacts and thus counter loneliness.

Both the knowledge institutions and student unions received hardly any questions or complaints about housing. In 2025 there was some vacancy, as tenants prefer (prematurely terminable) campus contracts to short-stay contracts. This is due to the fact that on 1 August more rooms are needed for the new cohort of international students.

5.4 Employability

Career Services

The UG supports its students with career and labour market preparation and offers a wide range of tools in this area. Career preparation workshops for students are offered three times a week. These range from practical workshops in writing CVs and letters of motivation, LinkedIn, to training in the areas of self-analysis, skills, competences and labour market, job interviews and assessments. Workshops are offered in Dutch and in English, via its own range of offerings or on request of faculties and study associations. In addition, Career Services organizes parts of degree programmes related to employability, for example in the minors Humanities at work (Faculty of Literature) and Entrepreneurship (Faculty of Economics and Business), in the Artificial Intelligence programme and in Human Movement Sciences.

Every working day, students can get personal advice and support at the Career Services Desk desk in the University Library and every Thursday at the desk in the Bernoulliborg building. These desks are popular with students and frequently visited. Once every month, a photo opportunity is organized (Photobooth Friday), where students can have a professional photo taken for their CV or LinkedIn profile. In addition to regular support, career events are organized as well.

More than 14,000 students use the RUGconnect platform, which includes job vacancies and internships, as well as student support. The UG communicates on opportunities and interesting career events for students through various channels.

The UG participates in various labour market programmes in the Northern Netherlands, e.g. the project 'Talent in the Region' of the National Programme Groningen. It aims to create a digitally connected ecosystem where job-seekers and employers will be optimally matched and linked, including through skills language. In the run-up to this, the RUGconnect, the Talent's Matching and Career tool of 'Talent in the Region' and the employers platform Noorderlink will be interlinked. In addition, the initiative "Student & Noordelijke Arbeidsmarkt' has been launched with the aim of facilitating UG students' connections with the labour market and bringing the opportunities in the North to their attention. Special focus is put on supporting international students to improve the 'stay rate' of this group. In 2025, pilots were held in collaboration with Hanze and Make it in the North/International Welcome Center North (IWCN). In this context, information meetings on the (Northern) Netherlands labour market for international students were organized at UG locations and advice was given to internationals looking for a job. The pilots were successful and will be continued in 2026.

WIJS

From 2019 onwards, the UG participates in Wijk Inzet door Jongeren en Studenten (WIJS, a collaboration in which students and youth provide neighbourhood assistance). The aim of WIJS is to link questions from

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residents and organizations in the Municipality of Groningen to students through teaching and projects. This can be done with support desks in the neighbourhood, research projects and degree programmes. The participation of the UG in WIJS was largely started with national subsidies (City Deal) and then continued with the UG's own resources. Activities were further scaled up in 2025.

Thanks to a boost from the City Deal Kennis Maken (2023-2026), WIJS has also been introduced as a concept in the municipality of Midden-Groningen. In the meantime, WIJS Midden-Groningen operates as a separate regional coalition, with contributions from the municipality of Midden-Groningen, the UG and Hanze. A transdisciplinary neighbourhood atelier is up and running, a legal support service has been set up and there are several research projects with students.

Through WIJS, students work individually or in teams (comprising students from the various institutions). UG students can participate in WIJS in the form of research, internships and projects for credits (provided that they are approved by the UG Board of Examiners) or extracurricularly. In line with the UG strategy, this gives students the opportunity to engage in (transdisciplinary) teaching and contribute to solving the problems of people in Groningen.

5.5 Bridge between secondary and higher education

Pre-University Academy

In 2025, the Pre-University Academy further developed the ambitions formulated in the Regional Ambition Plan. The Academy focuses on strengthening the link between primary and secondary education and the university, with the aim of promoting the scientific literacy of pupils in primary and secondary education. This will improve the connection between primary and secondary education and higher education and will introduce pupils to methodical and critical thinking and also teach them about the value of scientific research.

The Pre-University Academy realizes this ambition by developing teaching materials for both primary and secondary education in collaboration with teachers from the Northern Netherlands. A few lecturers worked at the Pre-University Academy one to two days a week during the school year, in addition to their regular teaching activities. They have contributed to educational development. In addition, teachers from the Northern Netherlands were able to participate in so-called development teams for a short period of time. In collaboration with UG academics who want to translate their knowledge into teaching, these teams determine the content and didactic design of the teaching materials in interactive exchange meetings. The Pre-University Academy guides and supports this development process from initiation to completion (final product).

In addition to the development of teaching materials, the Pre-University Academy actively introduces science in the classroom by supporting scientists in designing interactive 'Science dates' that fit in with pupil's experiences and perceptions. In 2025, Science dates were developed aimed at analysing conspiracy theories and identifying misinformation, and research into insulin-producing cells.

The Alpha, Beta and Gamma support desks of the Pre-University Academy focus mainly on connecting the last three years of secondary school and higher education. This is done through a wide range of workshops focusing on research skills that are relevant to the various stages of the school project. In 2025, the support desks offered eight different workshops, and two new workshops were developed: Verwondering en Onderwerpkeuze and Profielwerkstuk en AI. In total, the support desks reached more than 2,300 pupils.

In addition to providing workshops, the support desks provide information to secondary schools in the Northern Netherlands about scientific research at the university and the available support for school projects. They also organize an annual national school project prize (in 2025 for the first time in collaboration with Hanze), answered 345 questions from pupils, and the bèta support desk facilitated 44 practical experiments for school projects that are geared to the subjects biology, physics and chemistry.

After the subsidy period for the Regional Ambition Plan ended, the Pre-University Academy has been examining how activities in the region may be continued.

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Taskforce Tackling Teacher Shortages
In 2024, the UG set up the Taskforce Tackling Teacher Shortages. This taskforce has examined the various ways in which the UG can contribute to solving teacher shortages. This is important for the UG, because the challenges facing primary education could eventually pose a threat to the quantity and quality of student influx at the University. In addition, the UG, as the only trainer of academically qualified teachers in the Northern Netherlands, has a specific responsibility when it comes to training teachers.

5.6 Legal certainty

The University has adopted the rules and procedures prescribed by law for the handling of appeals, objections and complaints – not just official appeals and objections under the Dutch General Administrative Law Act, but other types of complaints as well. In the event of legal or policy changes, the rules prevailing at the University will be amended. Students who wish to make a complaint or who believe that their rights have been violated can engage informally with their study advisor or a student counsellor.

A formal procedure will be instigated when an official complaint, objection, or appeal is submitted to the online Central Portal for the Legal Protection of Student Rights (CLRS). It may concern various matters, ranging from inappropriate behaviour by a UG staff member to a lecturer's failure to mark a thesis by the set deadline.

Objections
In 2025, 202 objections were submitted to the Disputes Advisory Committee (compared to 193 in 2024):

	2024	2025
Number of objections	**193**	**202**
of which:		
- declared founded	2	
- partially declared founded		3
- declared unfounded	25	21
- declared manifestly unfounded	0	
- settled (withdrawn and closed)	81	74
- not settled (withdrawn and closed)	34	52
- withdrawn	6	7
- declared inadmissible	4	
- declared manifestly inadmissible	8	3
- closed	17	23
other (GAC not competent to rule, appeal, complaint, or question)	13	16
- pending	3	3

There was an increase in the number of objections compared to 2024. The main reason for the increase is the number of objections against decisions regarding the cancellation of registration and regarding financial support from the Student Support Fund. Notably, a large number of cases were again settled in 2025. Settlement takes place if additional evidence is submitted in the objection procedure.

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Appeals

In 2025, 560 appeals were lodged with the Board of Appeal for Examinations (CBE) (2024: 499):

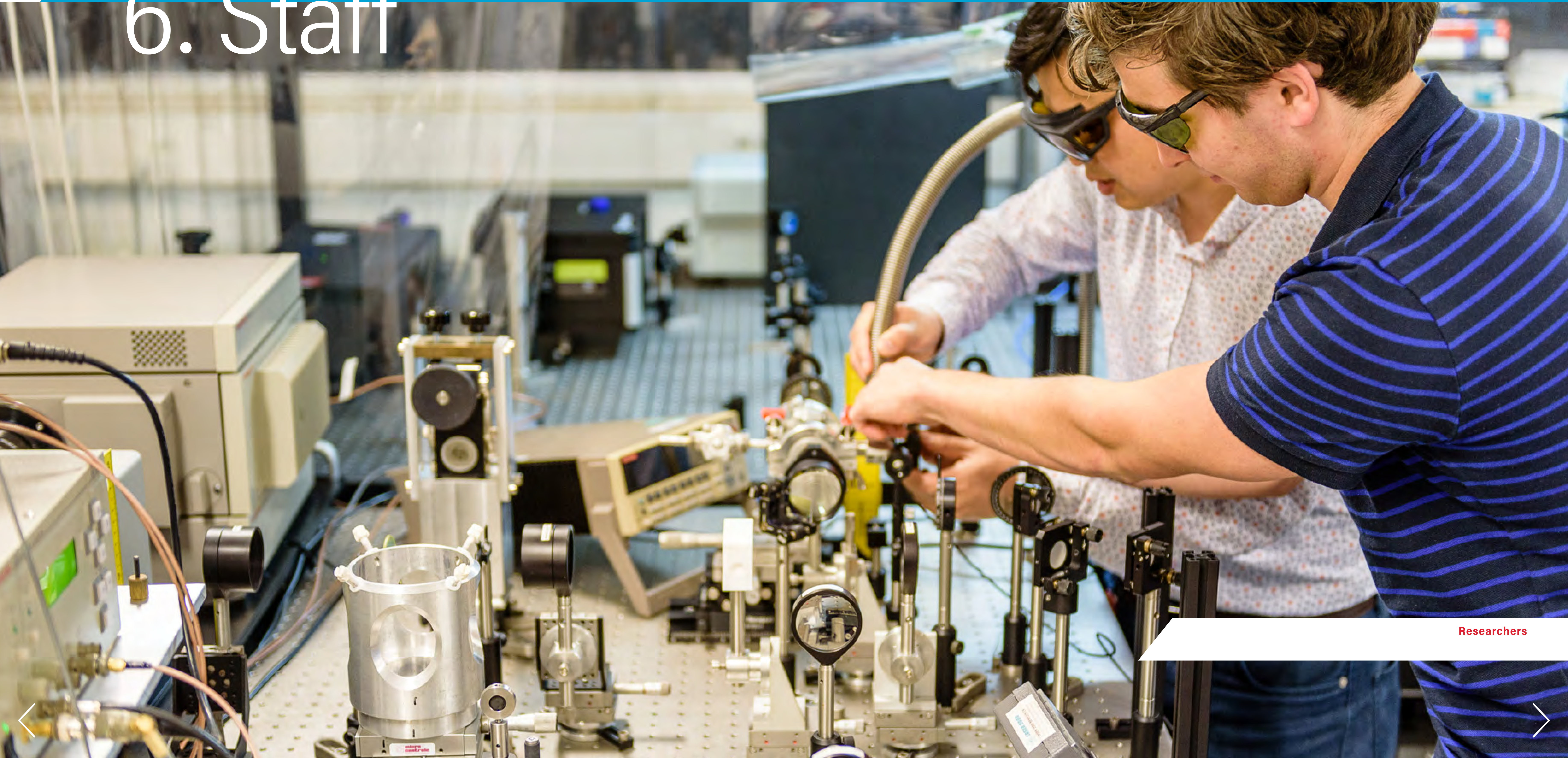
	2024	2025
Appeals	**499**	**560**
Of which		
Declared founded	9	11
Declared unfounded	40	38
Settled	122	146
Withdrawn	147	160
Declared inadmissable	9	5
Closed	164*	173
Pending	8	27

* One appeal from 2024 had mistakenly ended up with a complaints officer of a faculty. As a result, this appeal was addressed by the CBE at a later stage. The appeal has been closed because the appellant failed to respond.

The number of appeals rose by 12% in 2025 compared to the previous year. In 2025, a clear development can be discerned in the course of appeal cases. Appeal procedures are increasingly settled amicably, allowing cases to be quicker resolved in good consultation. This will provide greater clarity for all concerned.

It is also noteworthy that, after an appeal has been lodged, appellants are less likely to respond. This may indicate that the need for further procedural steps is diminishing, or that appellants had different expectations going into the proceedings.

6. Staff



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6. Staff

6.1 Vision and objectives

The UG's human capital is the key to the University's success in teaching, research, and societal impact. At the UG, we are committed to fostering a community that allows talent to rise to the top and flourish. Students at all levels and staff are given every opportunity to train and develop their specific interests and strengths. The UG also seeks to be a responsible and inspiring employer by offering a safe and sustainable work and learning environment. These are the pillars of our human capital agenda.

6.2 Strategic HR policy

Recruitment
The number of vacancies at the UG was slightly up in 2025 compared to 2024, standing at 648 (2024: 621). There were 346 vacancies for academic positions and 302 vacancies for OBP positions (: 278 academic functions and 343 OBP positions). A total of 347 vacancies were filled up to October (66%). In view of the launch of the new recruitment and selection system, the figures for the last part of the year are currently difficult to obtain. If we assume a constant percentage, the number of vacancies filled is 428.

The stringent job vacancy policy introduced in June 2024 was continued in 2025. This has led to a decrease in the number of vacancies financed by direct government funding. Research projects with external funding have continued and have led to a different ratio in academic positions and OBP positions.

To fill vacancies, the UG uses the support of, among others, Academic Transfer and regional networking organizations for labour market issues, such as Make it in the North and International Welcome Center North.

Recognition and Rewards
In 2025, work continued on the implementation of the national Recognition and Rewards (E&W)programme, aimed at creating a new system for assessing academic performance. The responsibility for implementation lies mainly with the faculties. The Committee
The E&W programme organizes meetings for this purpose, e.g. the 'reflection afternoons' in 2025. During these meetings, several faculties shared their efforts and dilemmas with each other. In 2025, the dialogue on team spirit and academic citizenship was developed into an institution-wide vision.

After the faculties of Science and Engineering, Economics and Business, Law and Conduct and Behavioural Social Sciences, the Faculty of Literature also aligned its academic career track policy with the E&W programme in 2025. As a result, there is more room for variation in career tracks and more attention to quality and the importance of leadership development and team spirit. Together with the programmes aimed at reducing work pressure and improving social safety, these activities are aimed at achieving a better working climate.

The E&W programme runs until the end of 2026. In order to measure the impact of all dialogue sessions and policy initiatives, a repeated measurement of the culture barometer will take place in the first quarter of 2026.

Leadership
Leadership is considered a catalyst for our strategic principles and our core tasks (research, teaching, and impact). Good leadership is needed to achieve excellent results and a stimulating, challenging and safe work and learning environment for staff and students. That is why the UG invests

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in strengthening leadership skills, consistent with the university's vision of leadership. The UG has developed a new onboarding programme for managers, for example. This programme is designed to share knowledge and provide new managers with concrete tools to perform their managerial tasks and responsibilities properly.

In addition, a mandatory leadership programme has been initiated for all managers at the UG. The aim is to be able to perform tasks and responsibilities more efficiently and effectively. The programme will be put into effect in 2026.

In mid-2025, the programme for the implementation of the Vision on Leadership was completed. All existing training programmes have been assessed against the leadership vision of the UG. On the basis of four leadership roles, defined in the vision, a continuous development line has been established, covering all roles and offering appropriate training opportunities.

Aletta Jacobs-chairs
A new round of Aletta Jacobs-chairs was completed in 2025. In this round, started in 2024, the various faculties have filled a total of 23 chairs. The Aletta Jacobs-chairs have thus given an extra boost to the advancement of women at the UG and have contributed to surpassing the 30% threshold of female professors. In 2025, the target of 33% female professors was achieved. At the end of 2024, the percentage of female professors was still 30.4% . At the UG, these staff members are stimulated to form an active community.

At the end of 2025, a total of 3,386 positions for academic staff were filled. Almost 47% of these positions are held by females.

Male/female/other ratio per academic position UMCG Teaching and Research).
Reference date 31 December 2025

Academic staff (# appointments)	Male	Female	Other	Male %	Female %	Other %
Professor	243	119	1	66,9%	32,8%	0,3%
Associate professor	206	118	0	63,6%	36,4%	0,3%
Assistant professor	366	341	0	51,8%	48,2%	0,1%
PhD	527	587	1	47,3%	52,6%	0,1%
Lecturer	225	238	0	48,6%	51,4%	0,2%
Researcher	212	170	2	55,2%	44,3%	0,3%
Other staff	15	8	0	65,2%	34,8%	4,3%
Chair Capacity Group	5	2	0	71,4%	28,6%	0,0%
Total	**1.799**	**1.583**	**4**	**53,1%**	**46,8%**	**0,1%**

6.3 Diversity and inclusion

The UG seeks to be a university where staff feel respected and comfortable, regardless of visible or invisible differences in background, experience, perspective, and identity. We believe that student diversity elevates academic discourse and enhances the quality of our teaching and research. In 2025, the Diversity and Inclusion (D&I) programme was evaluated. The recommendations will be taken into account in the Diversity, Inclusion and Equality follow-up plan. In addition, the ongoing activities were continued in accordance with the 2025 plan of action.

D&I Office
In the context of the University Action Plan Belonging in the University of Groningen (2021-2025), initiatives have been implemented, structures have been developed and D&I has become more visible over the past five years. At the same time, the scope and perception of D&I has widened. Previous diversity policies were mainly focused on gender in academia, but the

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current framework covers all identities protected from discrimination by Dutch law.

In 2025, the D&I Office focused mainly on the original objectives of the five-year plan, ensuring institutional continuity and preparing a renewed D&I policy in line with the forthcoming National Plan of Action 2026-2031. In addition, the D&I Office participated in the steering committee for the national consultation diversity officers (LanDo), contributing to a coordinated institutional dialogue and policy alignment for all Dutch universities.

In 2025, several substantive objectives were achieved. A Dutch style guide for inclusive language was developed. In addition, practical Guidelines for Language Usage have been finalized to complement the University's language policy and to provide accessible recommendations for daily academic and management communication. The lhbtq+ Action Plan has been further elaborated in concrete themes, including gender neutral facilities, recording of gender data, review of leave policies and promotion of inclusive practices at the University.

In 2025, recurrent activities were undertaken, focussing on awareness, skills development and cultural change. Examples include the network of diversity officers at faculties, Diversity Day, summer schools, the nominations for the ECHO Award and ENLIGHT Inclusion Award, and the Grassroots Grants programme to support student initiatives to improve inclusion.

Strengthening data-based policies remains a key priority. Previous efforts focused on analysing existing institutional data (including staff satisfaction surveys and the National Student Survey (NSE)) and this resulted in the Diversity Measurement Report. As the National Agenda prioritizes data collection, there was a renewed focus on systemic monitoring in 2025. A Data Protection Impact Analysis (DPIA) was performed in preparation of the implementation of the Atlas instrument of Cultural Infusion. This step supports a careful, legally compliant and evidence-based development of D&I policies.

After the period 2021-2025, the D&I policy at the UG will change from a mainly activity-based programme to a more integrated model for cultural change. This next phase emphasizes a more data-based policy and structural accountability, with equitability in research as an emerging domain. The year 2025 has shown that explicit commitment to counter-movements and politicization is necessary. D&I is not presented as an ideological position, but as an intrinsic part of the University's academic and democratic values.

Participation jobs (also known as 'Afspraakbanen')

At the UG, approximately 95 staff members are covered by the Occupational Disability (Employment Targets and Quotas) Act . This number falls short of the 200 target figure. This is due, among other things, to the lack of awareness of this target group and the available schemes and procedures. The nature of the jobs also plays a role. People in the target group are more likely to report for certain activities, for example in ICT, administrative work, or front office. It is not always possible to find places where a particular[type of work can be performed. Cuts in higher education also play a role.

Approximately half of the staff members with a participation job ('afspraakbaan') at the UG are employed in Facility Support. They control traffic, keep the squares clean and perform various tasks, for instance. The other half works at faculties and service units, for example as a communication assistant, lecturer or PhD student.

There is a central budget for the appointment jobs, out of which the jobs at Facility Support, faculties and other service units are funded. The other places are paid for by the faculties and service units themselves. The central budget is also used for the team accompanying Facility Support and the participation jobs team at HR & Health.

Over the past year, energy was spent on promoting the possibilities for the Occupational Disability (Employment Targets and Quotas) Act and on updating the administrative processes. The focus was also more on creating support in the organization, with the aim of filling more regular vacancies with people in an appointment job. There are regular contacts with external partners such as municipalities and the UWV, to ensure that the placement and supervision of candidates goes as smoothly as possible.

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6.4 Social safety

The UG wants to be a study and work environment in which people are aware, open, equal and treat each other respectfully. This is a prerequisite for well-being, effective teamwork, quality teaching and research, and general and academic integrity. It requires a constant commitment to this theme.

The four-year social security programme, launched in January 2024, focuses on both staff and students. The programme focusses on prevention, which revolves around a cultural change that is anchored in structures and systems. In 2025, the programme focused on the following projects and activities:

- On 1 September 2025, the Central information and reporting desk for social safety issues was launched. Here, staff and students can find accurate information and be properly referred to the University's confidential advisors and other info desks.
- The network of local confidential advisors under the coordination of the central Confidential Advisor office was launched. This will further strengthen the support structure for staff and students.
- Facilitating and stimulating structured dialogues on the theme of social safety with the aim of establishing a culture of greater resilience, solidarity and inclusion. In 2025, monthly dialogues were organized on different themes for both staff and students, a large group of staff members discussed the code of behaviour on positive behaviour, and dialogues were organized at various faculties and service units.
- A number of staff members has been trained in the Art of Hosting, with an emphasis on methods and techniques to start a discussion on a wide range of topics with a focus on social safety. The purpose of this training programme is also to enable participants to facilitate and supervise these discussions themselves.

Office of the Confidential Advisor

The duties of the Office of the Confidential Advisor are laid down by the UG in the Confidential Advisor Regulations. The UG confidential advisors are certified with the National Association of Confidential Advisors (LVV) and must adhere to the Code of Conduct for the Confidential Advisor. The most important task of the confidential advisor is being the first port of call for those reporting an incident, and offering guidance and support to them.

The independent confidential advisor stands beside reporting persons and supports them in seeking an informal solution. If necessary, the confidential advisor refers the reporting person to other professionals in the internal or external care structure.

The confidential advisor can also offer support in a formal complaints procedure. The reporting person remain in control; the confidential advisor does not act as a mediator and does not conduct a fact-finding investigation. In most cases reporting persons have a one-off meeting with the confidential advisor. Other tasks of the confidential advisor are providing information in the organization, and giving solicited and unsolicited advice. The confidential advisor is alert to signals about social safety in the organization and makes recommendations on this in its annual report.

UG staff and students can consult the Confidential Advisor if they experience issues regarding social safety and inappropriate behaviour, such as (sexual) intimidation, aggression, violence, discrimination, or other inappropriate behaviour such as stalking or bullying. In addition, staff and students can approach the confidential advisor if they suspect malpractice, irregularities or unethical behaviour of the University. As regards issues of academic integrity, separate confidential advisors are available specialized in academic integrity. On the instigation of the UNL, the Dutch Universities Whistleblower Policy 2025 entered into force on 1 January 2025. The Policy oversees (suspected) malpractice with a social impact or which violate EU legislation.

In 2025, the total number of reports submitted to the Confidential Advisor office amounted to 182, the same level as in 2024 (187). About half of the reports concern inappropriate behaviour and this number also appears to stabilize.

Over the years, it has become common for staff members to contact the confidential advisor when they encounter problems at work. This often involves a combination of work-related problems and inappropriate behaviour. Some of these reports appear to be related to leadership styles. The share of reports by students is just under a third of the total.

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Ombudsperson

The position of Ombudsperson is now a structurally embedded and independent service at the UG. The Ombudsperson provides staff and students with a confidential path for discussing bottlenecks and contributes to the organization's learning capacity by identifying patterns and structural risks. The systematic registration of signals is being further refined, with explicit attention to recurring themes at faculties and service units. The goal is timely identification of patterns and reinforcement of preventive advice towards governance and organization.

Following the establishment of the Reporting desk for social safety issues in 2025, the focus is on a clear positioning of the Ombudsperson within the existing system of confidential advisors, HR and complaint procedures. Transparent triage, clear roles and careful referral are key elements.

In the wider debate on social safety, there is a field of tension between protection of reporters, protection of defendants and managers, and the responsibility of the organization as a whole. The ombudsperson looks at signals and issues from this triangle, with an eye for coherence and proportionality. Balancing individual protection, due care and institutional responsibility contributes to a balanced, sustainable and learning social safety structure at the UG.

Apart from individual cases, the ombudsperson is committed to strengthening the preventive function. Structural consultation with faculties and service units and reflection on anonymized individual cases, contributes to developing leadership, a culture of accountability and organizational due care.

In 2025, the Ombudsperson received 82 reports. Of the reports, 58 were from staff members, 19 from students and five from external reporters. The reports concerned issues of social safety, working relationships, leadership, work pressure, procedural diligence and governance. Staff members were particularly concerned about issues of power and dependency dynamics, organizational decision-making and integrity. As for students, the reports mainly concerned social safety in supervision relationships and experienced vulnerability in hierarchical relationships.

6.5 Well-being

Working pressure and work balance

The approach to and prevention of work pressure is a permanent concern at the UG. Work pressure is addressed by focusing on measures that affect the content and organization of work. Progress was made in 2025 on the renewal of statutory Risk Inventory and Evaluation (RI&E), which started in 2024. Work pressure was included as a theme in a University-wide Occupational Health and Safety policy statement in 2025, as a permanent point of discussion in organizational changes and budget choices, and in progress discussions between managers and staff. To alleviate work pressure at faculties and service units, the courses, standardization of hours and timetabling of the academic year have been adapted. In addition, the focus has been on automating processes and optimizing the support of staff and managers. The evaluation in 2025 showed that these measures have indeed contributed to a reduction of the administrative burden in the primary process.

The regular funding for alleviating workload pressures was distributed across the faculties and services (€ 5 million per year). In consultation with the local consultative body, they are using these resources to further reduce the workload at their unit.

Absenteeism

In 2025, the focus was on addressing absenteeism and absenteeism prevention. For example, an interdisciplinary absenteeism-team has provided information for managers to support them in guiding staff members who are ill. The absence protocol has been revised and a new absenteeism policy is in the making, with greater focus on prevention. Various faculties and service units have been actively engaged in providing information to managers, doing absence analyses, and making action plans to reduce absenteeism. The faculties and service units receive support in this from the (internal) health and safety service department and HR.

The absenteeism rate at the UG was 5.7% in 2025. This is comparable to the national absenteeism rate for the education sector (CBS: 5.6% in the first three quarters 2025). Despite the above-mentioned efforts, the absenteeism rate has remained almost unchanged compared to 2024 (2024: 5.8%). As in 2023 and 2024, the absenteeism rate among administrative and support

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staff (OBP) (9.4%) was higher than among academic staff (WP) (4.1%). This may be due to the composition of the population, the nature of the work and the degree of control possibilities and a difference in perceived absence threshold.

Vitality
The UG is committed to supporting employee vitality with a wide range of activities. The Balans programme is the name of the UG's preventive health and lifestyle programme. The programme supports both the physical and mental health of employees through a fixed offering of sports, joint sports tournaments and expert lectures and training sessions on specific themes that touch on vitality and work. In addition to the Balans programme, the UG offers open consultation hours with the occupational physician and a staff welfare team, vitality coaching and an informal carers office hour. There is also the possibility for staff to request a health check and an eye test.

6.6 Staffing

At year-end 2025, the UG's headcount was 5,229.8 FTEs. This figure does not include the 1,862.3 UMCG R&E FTEs, which falls under the UMCG, and student assistants. The UMCG R&E headcount figures are consistent with the UMCG R&E staffing costs as incorporated in the UG 2025 financial statements. Taking into account the total headcount impact of UMCG Care on teaching and research activities of UMCG R&E, the total staffing at UMCG R&E is estimated at 2,050.6 FTEs (excluding student assistants) in 2025.

The UG headcount (exclusive of UMCG R&E) has decreased by 207.8 FTEs since the end of 2024 (5,437.5 FTEs). This decrease is due to the austerity measures taken by the faculties and units and the stringent vacancy policy, which was introduced in June 2024 as a result of cuts in higher education and continued in 2025.

A total of 1,760.5 FTEs have temporary appointments, 33.7% of the total workforce (excl. UMCG Teaching and Research). This rate is similar to that of 2024 (33.3%).

		2025 Male # Appointments	2025 Male FTEs	2025 Female # Appointments	2025 Female FTEs	2025 Other # Appointments	2025 Other FTEs
Permanent	Academic staff	959	845,6	719	618,7	2	2,0
	Non academic staff	992	877,4	1.419	1.124,8	1	0,8
Total permanent		1.951	1.723,0	2.138	1.743,5	3	2,8
Temporary	Academic staff	833	770,6	861	762,6	2	1,8
	Non academic staff	134	92,0	209	133,5	0	0,0
Total temporary		967	862,6	1.070	896,1	2	1,8
Total		**2.918**	**2.585,6**	**3.208**	**2.639,6**	**5**	**4,6**

Breakdown of temporary and permanent employment contracts (excl. UMCG Teaching and Research). Reference date 31 December 2025.

Personnel expenses in 2025 amounted to € 744,4 million (including UMCG R&E). These expenses included an amount of € 38,8 million for staff insourced in 2025 (including contingent hires).

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6.7 Legal certainty

Severance pay

The UG's policy regarding severance pay is based on the agreements laid down in the Collective Labour Agreement for Dutch Universities and the associated schemes, including the Netherlands Universities Enhanced Unemployment Scheme (BWNU). In this policy, allowance is made for the Early Retirement Scheme and the Dutch Senior Officials in the Public and Semi-Public Sector (Standards for Remuneration) Act. The level of severance pay is determined based on the individual circumstances of a case.

Academic integrity

Complaints regarding suspected violation of academic integrity can be submitted to the Academic Integrity Committee (CWI), either through the Board of the University or other channels. The CWI will investigate the complaint and, on the basis of its investigation, advise the Board of the University as to the validity of the complaint and any measures that may need to be taken to remedy the situation. The parties may then go on to seek a further opinion from the National Board for Research Integrity (LOWI). Two new complaints regarding suspected violations of academic integrity were filed with the CWI in 2025. The first complaint is still being handled by the CWI. The second complaint was withdrawn after a settlement had been reached.

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Feringa Building

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7. Infrastructure

7.1 Sustainability

Sustainability is a core value of the UG, which it wants to integrate not only in teaching and research, but also in business operations. The UG feels responsible for future generations and a sustainable society, and wants to actively make an contribution to this end. The UG hopes to inspire by setting an example and encouraging sustainable behaviour among staff and students.

The sustainability policy of the UG is based on the Sustainability Roadmap 2021-2026, which identifies four key areas: Planet, Performance, People and Communication. The topic People is covered in Chapter 6. In 2025, the UG's efforts were rewarded with a sixth place in the global UI GreenMetric Ranking. 1,745 universities from 105 countries participated in this ranking in 2025.

Planet

The table below summarizes the situation regarding the ambitions for the Planet in the Roadmap. The themes are linked to the UN's Sustainable Development Goals (SDGs). The degree of achievement is expressed as a percentage. The reference year is 2019, because the 2020 and 2021 results were distorted as a result of the corona crisis.

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Theme	SDG	Ambition Roadmap 2021 -2026	Total realized % 2025 vs. 2019
CO_2 emissions	13 CLIMATE ACTION	30% CO_2-reduction in 2025 compared to 2019; CO_2-neutral in 2035	Behind target: instead of a decrease, there has been an increase of 59% compared to 2019.
Energy use	7 AFFORDABLE AND CLEAN ENERGY	Energy saving of 2% per year	Target almost reached: in 2026, less than 1% additional savings are still required to achieve the target.
Production renewable energy		25% energy from renewable sources in 2026	Target almost reached: in 2025, 22% renewable energy was generated (88% of the target achieved).
Newbuild/Renovation		BENG/BREEAM excellent	In progress
	11 SUSTAINABLE CITIES AND COMMUNITIES	Energy label C offices	Target achieved
		Gas-free Zernike by 2026	Target almost reached: in 2026, nine out of a total of 14 building clusters are gas-free; however, it should be noted that one of the largest gas consumers (the Linnaeusborg) has not yet been connected, and there are still no definite plans for connecting the former KVI building to WarmteStad.

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Water consumption	6 CLEAN WATER AND SANITATION	10% reduction in 2026 vs. 2019	Target achieved: Water consumption has decreased by more than 32% compared to 2019.
Waste reduction	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	15% reduction in 2026 vs. 2019	Target achieved: in 2025, a total waste reduction of more than 35% was realized.
Waste separation		95% separation of all waste	In 2025, a total of 65% of waste was collected separately.
Commuting	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	Promoting sustainable transportation staff	Target achieved: Introduction new bicycle scheme and additional parking restrictions
Business travel		30% reduction in air travel vs. 2019	Target not achieved: in 2025, the emission ceiling for air travel was exceeded by just over 2%.
Logistics transport	11 SUSTAINABLE CITIES AND COMMUNITIES	Emission-free in 2025	In progress
CO_2 compensation		100% compensation for all air travel	In progress: in 2026, the implementation of CO_2 compensation for air travel was started.

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Biodiversity	15 LIFE ON LAND	Ecologically valuable campus and city centre locations	Together with Ground Maintenance, VSO Campus Groningen, Hanze and the Municipality of Groningen there is a policy on green space management, nature-inclusive building. Plan for food forest at Zernike
Nutrition	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	95% of the meat has 'Beter Leven' (animal welfare) label ☆☆☆	Not achieved, only 4% of product groups meet 'Beter Leven' 3 stars-label.
Food supply in the canteens	3 GOOD HEALTH AND WELL-BEING	60-95% plant-based or vegetarian	The Program of Requirements stipulates that at least one-third of the offerings must be plant-based, at least one-third vegetarian, and one-third may contain meat components. There is also a fully vegetarian canteen in the Bernoulliborg. In 2025, 78% of catering orders were vegetarian or plant-based.

Legend
Green: target achieved
Orange: target within reach
Red: target not yet achieved.

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CO2 emission and reduction

Total CO_2 emissions of the UG are traced back to three forms of Scopes:

- Scope 1: Direct emissions (combustion of gas, emissions of UG-cars, etc.)
- Scope 2: Energy purchased
- Scope 3: Indirect emissions (commuting, business flights, waste etc.)

Scope 1 emissions have decreased by 45% compared to 2019. This decrease is mainly due to reduced gas consumption by connecting to Warmtestad, the deployment of geothermal heat system, the all-electric design of the Feringa Building and other measures. A notable reduction of 64% has also been achieved within Scope 3.

Emissions within Scope 2 have increased. This is related to the UG's decision to not green the purchased energy in 2025 through Guarantee of Origin certificates (GO certificates), but instead to invest directly in sustainability. A GO, or green certificate, is a digital proof that energy has been produced sustainably. Overall, this results in an increase in CO_2 emissions (Scope 1+2+3) of 59% in 2025 compared to 2019. UG's target was 30% CO_2 reduction in 2026, compared to 2019.

Policies and developments

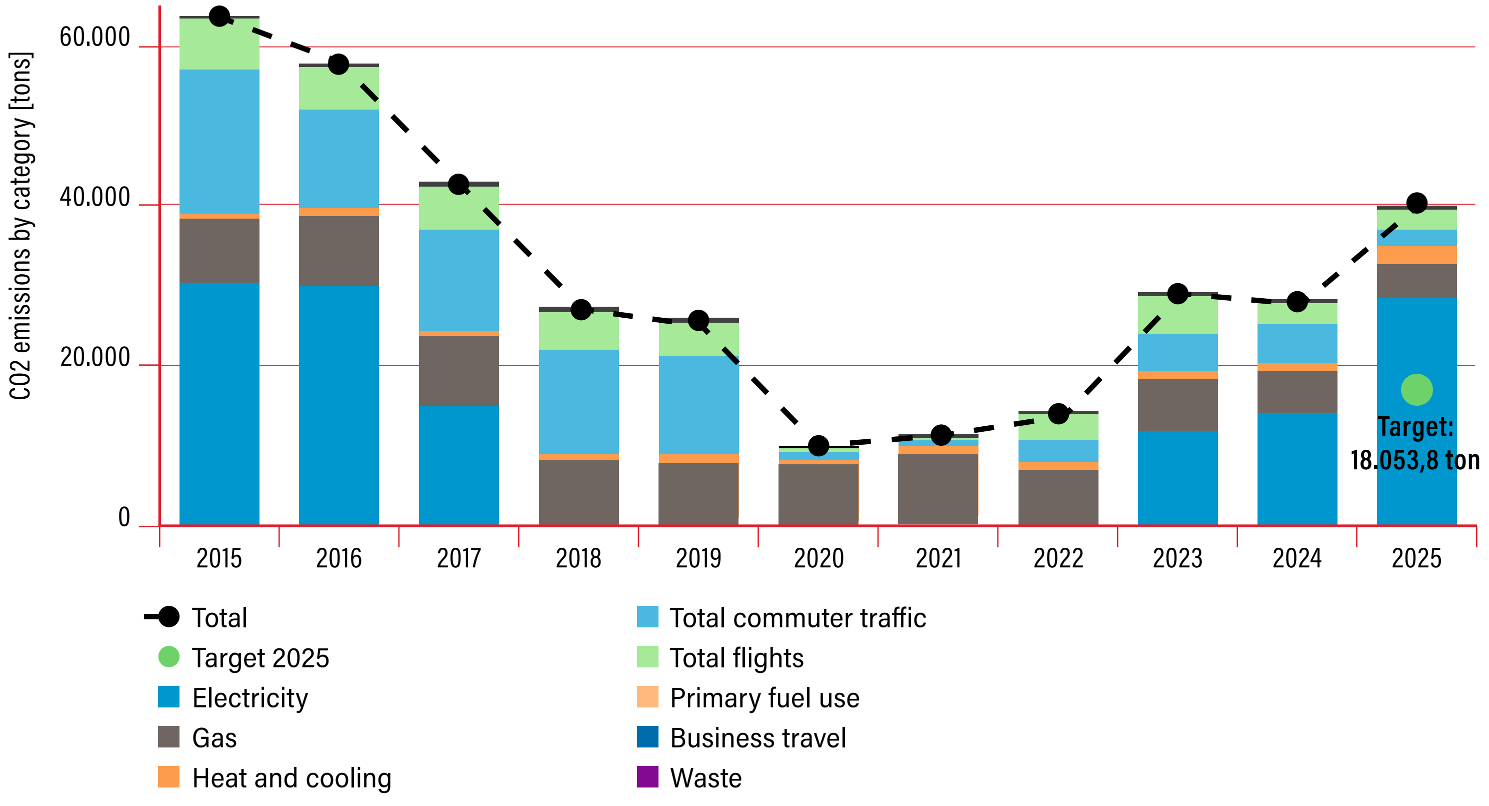
The chart below shows CO2 emissions of the UG between 2015 and 2025. Until 2022, it decreased gradually, partly due to the compensation of electricity consumption with GO certificates. However, from 2023 onwards, an increase is visible, as the UG has chosen to reallocate the budget for GO certificates to measures actually increasing the sustainability of buildings and installations.

In 2023 and 2024, around 50% of electricity consumption was no longer compensated, leading to a visible increase in CO2 emissions. This trend continued in 2025, with emissions doubling compared to 2024, due to the complete shift towards physical sustainability measures. This concerns the aforementioned actual sustainability measures for buildings and installations, including thermal energy storage, the connection of UG buildings to WarmteStad, and sustainable new construction. The sustainability of a building not only relates to sustainable development, construction, and use, but also, for example, to the sustainable demolition of a building.

Scope Emission in tons of CO2

Scope	Reference year (2019) (tons CO2)	Current year (2025) (tons CO2)	Change
Scope 1	8.076	4.470	-45%
Scope 2	869	30.400	+3.397%
Scope 3	16.846	6.004	-64%
Total	**25.791**	**40.874**	**+59%**

Total CO2 emissions by category (2015-2025)



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WarmteStad

The UG is in the process of connecting buildings on the Zernike Campus to the sustainable heat network of WarmteStad. The UG thus saves three million kg of CO_2 emissions per year, which is equivalent to the gas consumption of 1,200 households in Groningen.

Total energy consumption

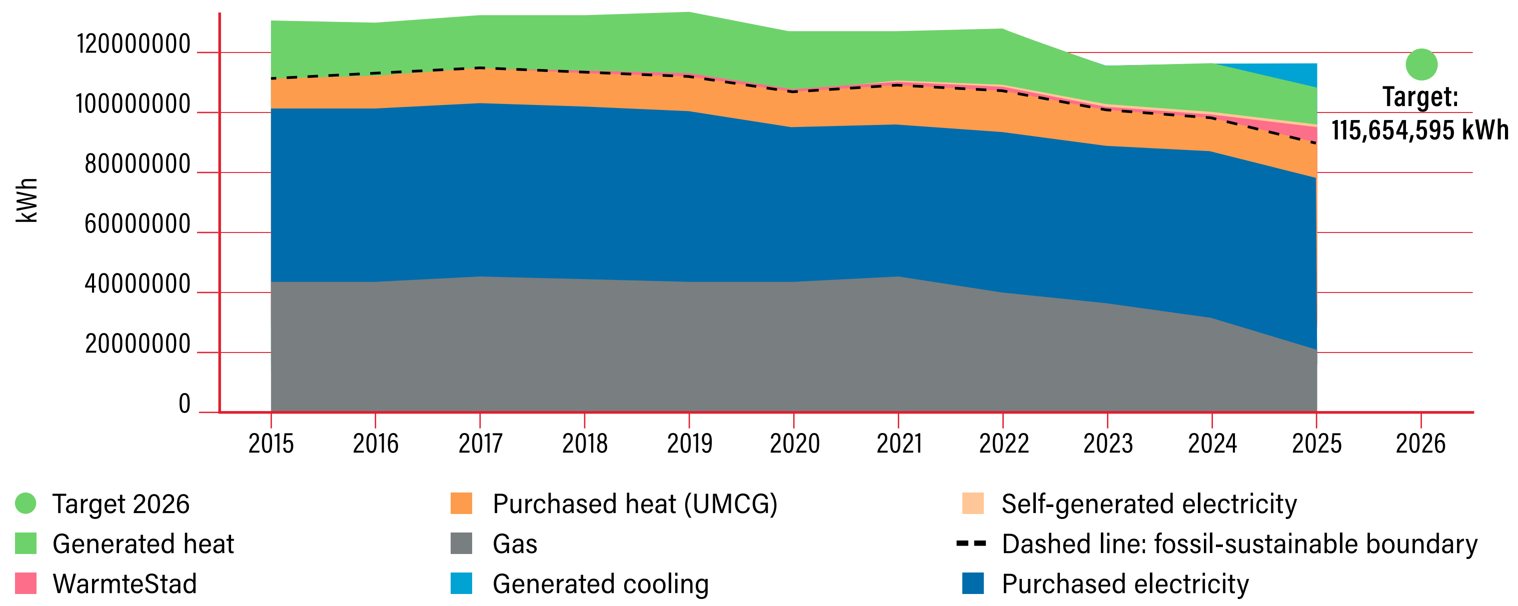
The target is 2% energy savings per year compared to reference year 2019 (target in 2026: max. kWh 115,654.595). In 2025, about kWh 116,600,000 was consumed. So the UG is well on track.

The UG's energy consumption shows a marked decrease in 2023. This is mainly caused by the energy-saving measures implemented in the buildings. Since then, the buildings have been heated to 19 degrees instead of 21 degrees, cooled from 26 degrees instead of 24 degrees, and comfort schedules have been introduced. This means that the period during which the buildings are fully heated to 19 degrees is alternated with periods for which other heating (and cooling) standards apply. After 2023, total energy consumption remained almost stable, but there was a significant decrease (gray trajectory) in gas consumption. This is mainly owing to the connection of the buildings (on the Zernike Campus) to Warmtestad, new energy storage systems (WKO) and an all-electric design of the Feringa Building, plus several other sustainability measures.

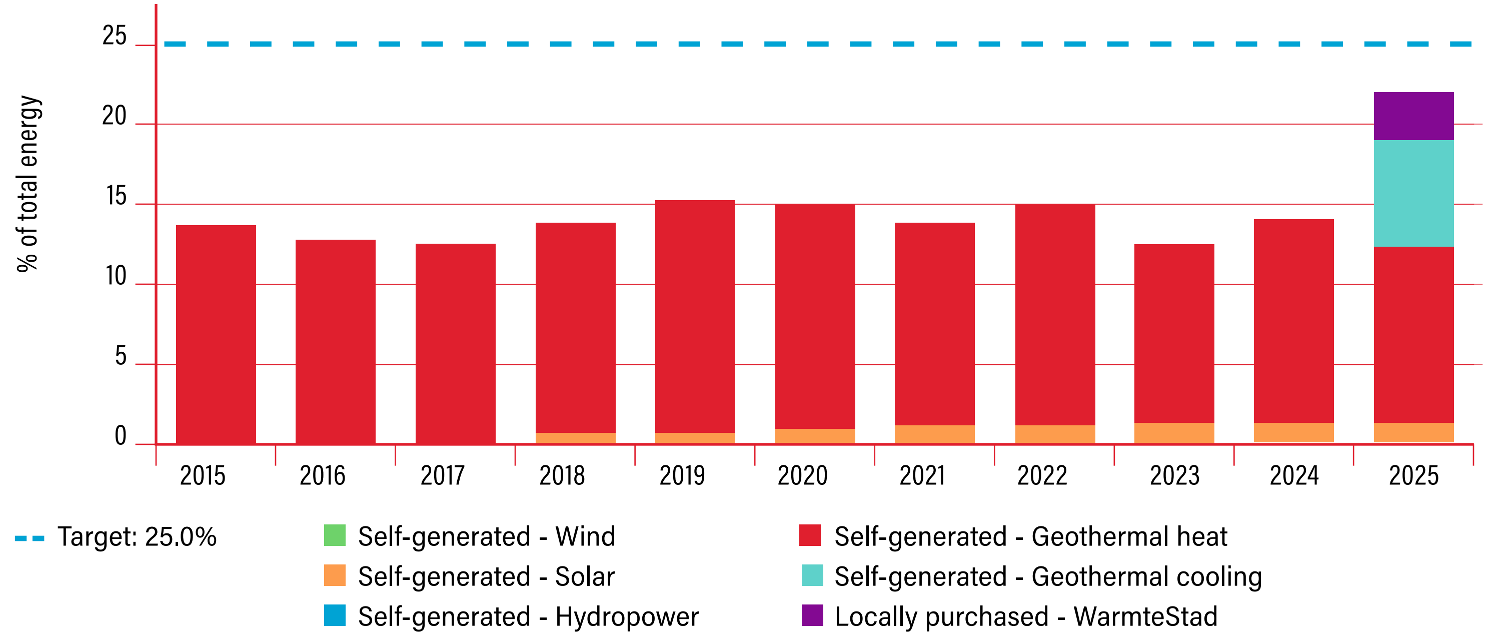
Energy production

The objective is that the UG produces 25% of the consumed energy itself, using renewable sources (including locally produced energy from Warmtestad). By applying a conservative calculation methodology, a misleading picture emerged in previous years (2015 to 2024) of the amount of energy produced by the University itself. From 2025 onwards, a different calculation method has been applied that gives a more accurate picture. The chart below shows that the amount of sustainably produced energy is 22%. The increase is caused by the sustainability measures mentioned above.

Total energy concumption: composition by energy flow (kWh, degree-day cerrected)



Share of self-generated + locally sustainably generated energy (purchased)



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Water

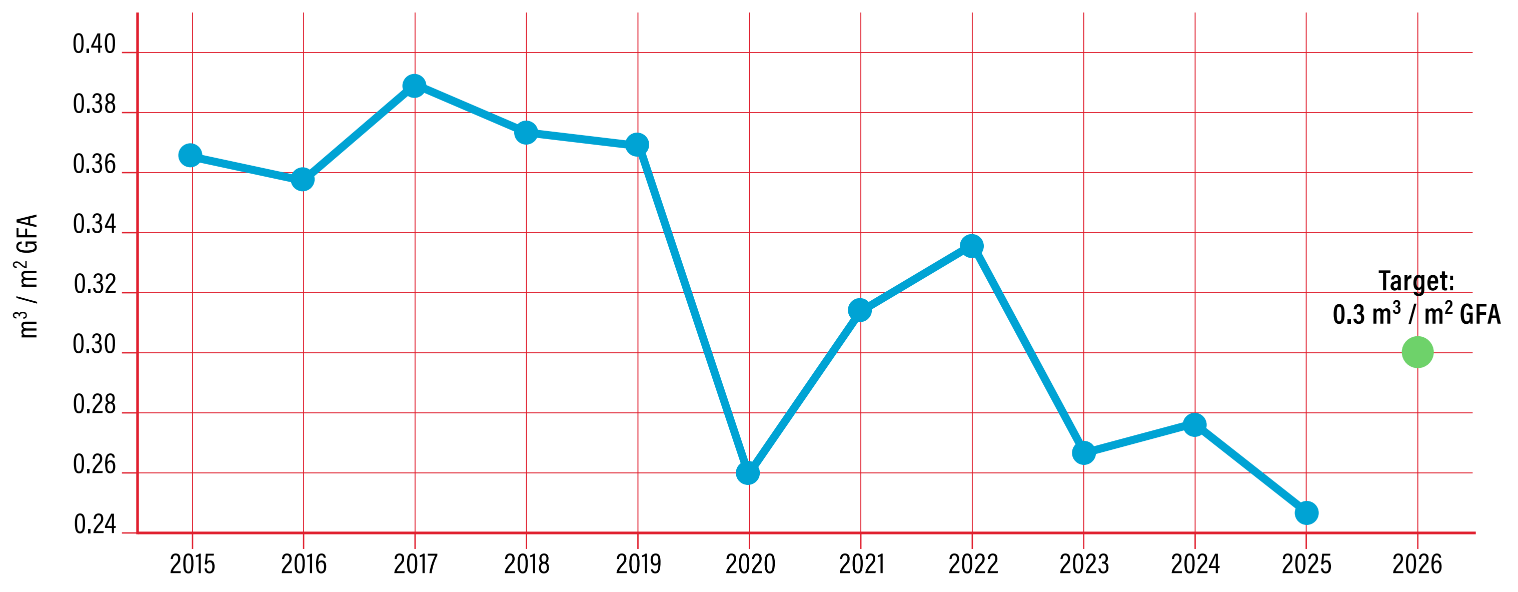
For water, a target of 10% consumption reduction in 2026 applies (compared to 2019). The chart below shows the total water consumption from 2015 to 2025. Compared to 2019, water consumption decreased with 32.4% drop. The objective has thus been amply achieved. It also meets the ambition of the Nationaal Plan Aanpak Drinkwaterbesparing (National Drinking Water Conservation Action Plan), i.e. water savings of 20% by 2035 compared to 2016.

Waste

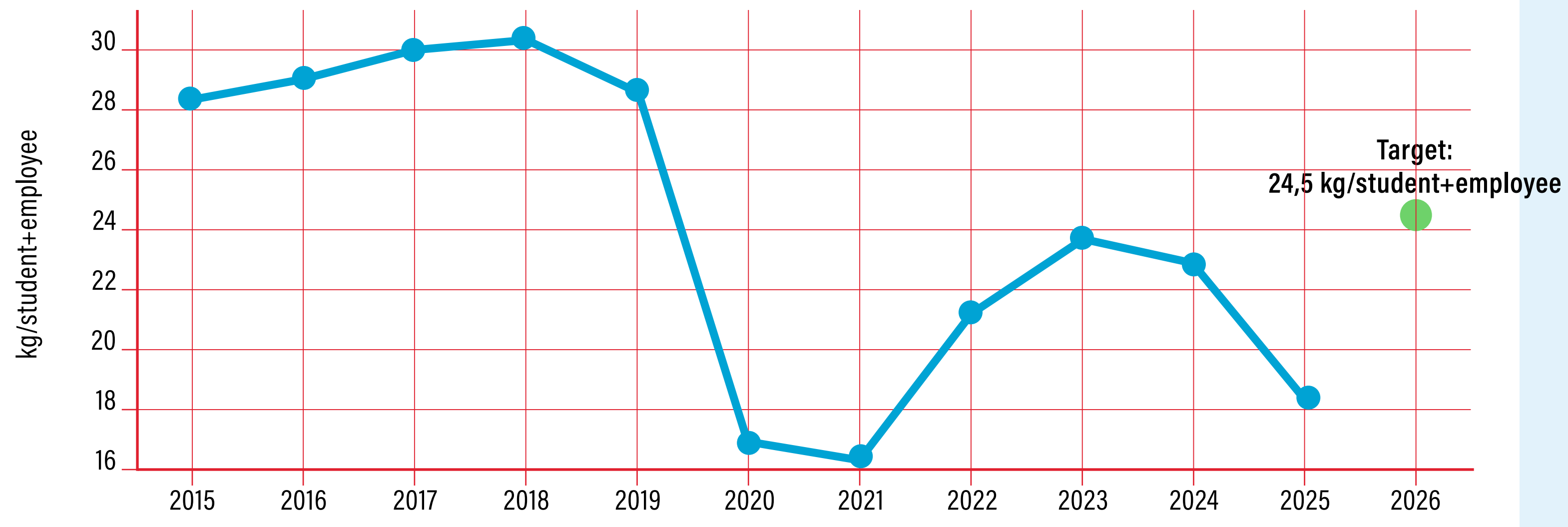
The target for 2026 was to reduce waste by 15% compared to 2019. At that time, waste production was 28 kg per student and staff member, which dropped to 18 kg per student and staff member in 2025. The target of a maximum of 24,5 kg per student and staff member by 2026 has thus been amply achieved. The chart below shows the total waste production (both hazardous and non-hazardous).

The target for 2025 was to separate 95% of the waste, but this came out at only 65%. In 2026, the UG will aim at a higher separation rate in collaboration with the new waste processor. It wants to achieve this by, among other things, communicating better and more on this topic.

Water trend 2015-2025



Waste trend 2015-2025



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Mobility

Commuting and work-related transport

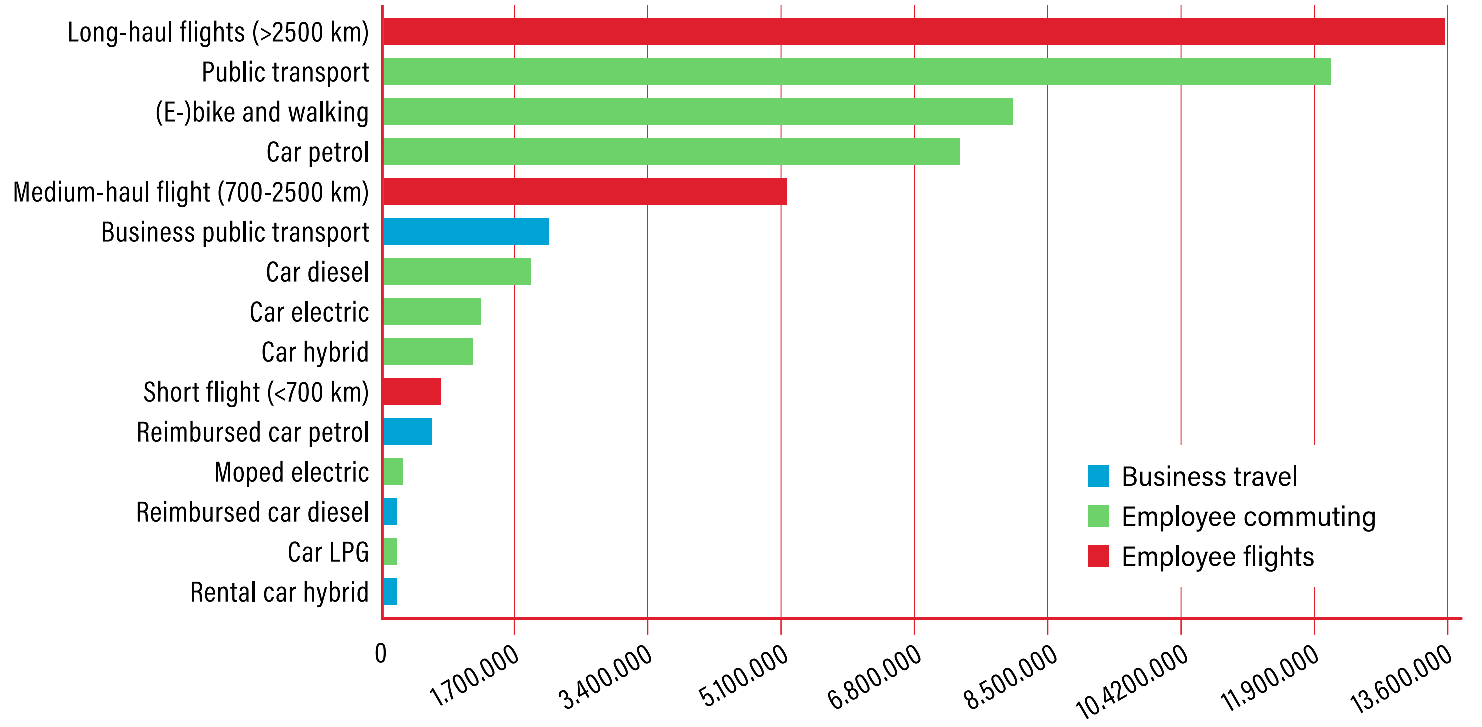
Mobility is a focal point of the UG's sustainability policy. In 2025, total mobility (staff commuting, student mobility, business travel and business flights) accounted for an average emission of 14.3% of total CO2 emissions at the UG.

Air travel

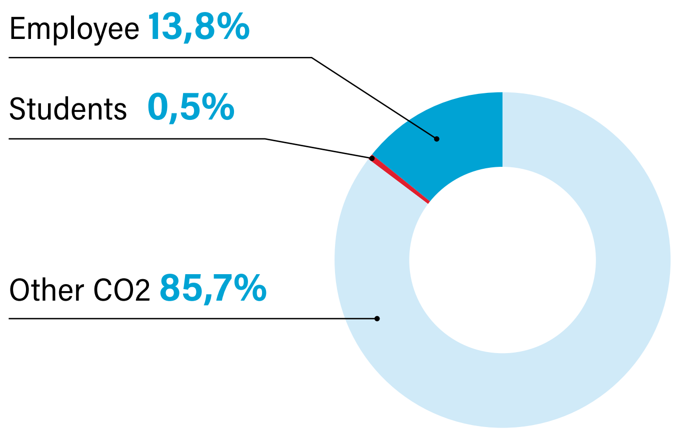
In reference year 2019, air travel accounted for 12.3% of the UG's total carbon footprint. The diagram above gives an overview of the total number of kilometres travelled by mode of transport. The UG has introduced a CO_2 cap for each faculty and service unit as of 2024. The goal is to reduce CO2 emissions from air travel by 30% compared to 2019.

The figure to the right shows the total CO2 emissions from UG staff flights from 2019 to 2025. This shows that the UG exceeded the CO_2 cap by a small margin: In total 102.3% of the identified emissions budget has been used (3,157 tons vs. 3,086 tons). There was an increase of 13% compared to 2024. Since emissions from air travel cannot be reduced to zero, the UG will compensate for the remaining emissions. On the advice of four UG scientists, it was decided to adopt a temporary compensation strategy through the Climate Neutral Group in 2026 and 2027.

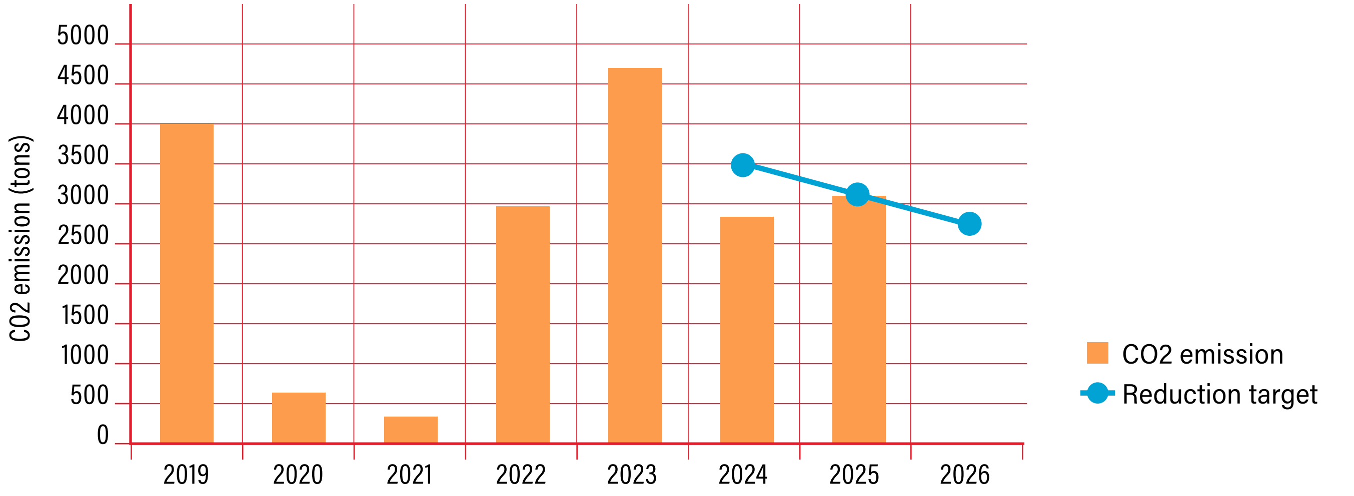
Top 15 employee mobility activities (km)



Mobility vs total CO2 emission



CO2eq Emission Flight travel



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Environmental compliance & permits

Permits and exemptions
In 2025, various exemptions for flora and fauna activities were requested and granted. In addition, an application was submitted for the realization of a geothermal heat system for the sports center and for operating drones in specific zones. The exemption for substances regulated under the Opium Act was also extended.

Environmental audits
Several environmental audits were carried out in 2025. These concerned the storage of hazardous substances, laboratories, energy systems, and technical installations (wet cooling towers and cooling installations at the Feringa Building). No major deficiencies were identified during the audits. In addition, the compliance status of the current environmental regulations of the Faculty of Science & Engineering was mapped out and largely secured.

Wastewater sampling
Wastewater originating from UG laboratories is analyzed periodically. The results of the wastewater analyses showed that in 2025, significantly elevated levels of zinc and copper were measured several times at the Linnaeusborg and Medical Sciences buildings. This was most likely the result of work carried out on the technical installations in the respective buildings.

Participation
The Green Office offers students the opportunity to contribute to sustainability by conducting research in Living Labs (at both master's and bachelor's level). In 2025, 12 projects were carried out. Students can also join the Green Ambassadors Network. By the end of 2025, more than 130 students were actively involved in making the UG more sustainable through the ambassador program. Together, they organized 28 events.

The Green Office also offers a subsidy and labeling program to support the sustainability efforts of student organizations. In 2025, 45 student associations participated in the labeling program for student organizations. A total of 34 associations applied for a sustainability subsidy, of which 18 grants were awarded. Altogether, these initiatives reached 9,545 students.

7.2 Real estate

Suitable real estate is essential for the University community to function properly, which is why the UG is investing in its buildings and campuses. In 2025, the focus shifted further to real estate optimization, and increasing effort is being put in more effective use of space in existing real estate. This will (in time) allow the disposal of excess real estate. This is also beneficial in terms of the sustainability objectives. In order to achieve greater synergy in this area, programmes in this field were integrated in 2025.

The area management policy per campus was continued in 2025 to further shape campus development. This provides more insight into the accommodation needs in relation to the currently available real estate. This methodology produces the change assignment that serves as input for the investment planning. This planning is reviewed in full annually. In 2025, the ongoing and planned projects were again critically reviewed in relation to the financial position of the UG.

Energy and Sustainability projects
In 2025, projects contributing to the objective of being CO2 neutral by 2035 and reducing energy consumption, were further implemented. In addition to several small-scale adjustments to the real estate, this includes:

- The multi-year LED project in which all non-energy-efficient indoor lighting in the buildings will be replaced by smart LED lighting.
- The construction of the geothermal energy system on the site of the Healthy Ageing Campus. This system will heat and cool UMCG and UG buildings without using fossil fuels.
- Several buildings are connected to the WarmteStad heat grid to achieve the goal of a gas-free Zernike Campus in 2026.

Construction projects and development of the real estate portfolio
The real estate portfolio is mainly clustered in three sub-areas. These campuses form the heart of the UG's physical infrastructure. In the countryside, the Allersmaborg site has not been part of the real estate portfolio since the end of 2025. The ground lease agreement with the owner Staatsbosbeheer (the National Forest Service) was terminated at the request of the UG, because the building was not used very often.

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1. City Centre Campus
The project to renovate the monumental Administrative Building continued in 2025. This not only makes the quality and functionality of this building future proof, but it also makes it possible to divest other sites. This is in line with the UG's objective to optimize its real estate portfolio in terms of quality and size. Several similar projects contributing to this objective, were prepared in 2025.

In 2025, the UG agreed with the municipality of Groningen to jointly develop an integrated master plan for the city centre campus. A scenario study was launched for this purpose, which runs until 2026. The study combines spatial, functional and strategic development paths in conjunction.

2. Healthy Ageing Campus
In 2025, the construction of the new housing for the University College Groningen (UCG) was continued. The monumental part of the building is being carefully renovated and made more sustainable. The new-build on the north side provides for a transparent and flexible building and connects to the new campus square.

In addition, an integrated area vision for the Healthy Ageing Campus was developed over the past year. The vision provides direction to future spatial and sustainable developments. In cooperation with stakeholders, this has provided a solid basis for the area's further development.

3. Zernike campus
The construction of the last part of the Feringa Building progressed steadily in 2025. As soon as users can move to this part of the building, several parts of Nijenborgh 4 will become unoccupied. Scenario studies for the redevelopment of this piece of real estate have been initiated.

The tender procedure for the construction of the new Sports Centre building was completed at the end of 2025 and the contractors were selected. In collaboration with Hanze and the ACLO, a sustainable and multifunctional sports complex is being developed to replace the existing building.

On the basis of the Zernike Campus development plan, follow-up was given jointly with, among others, the municipality of Groningen and the Hanze University of Applied Sciences to further campus development.

7.3 Integrated safety

Institutions of higher education in the Netherlands have significantly upped their integrated safety efforts in recent years. This is fuelled in particular by a rising number of security incidents and risks. The Ministry of Education, Culture and Sciences has stressed that university administrators are responsible for the overall safety and security of their institution in the broadest sense. For this reason, it is important that we never fail to weigh safety and security concerns against the core values of academic freedom, openness, and accessibility. At present, knowledge security, information security, physical security, and crisis management are priorities for the UG, as is social safety (see Section 6.4). In 2025, the issue of resilience and continuity in teaching, research and business operations became topical. Resilience and continuity refer to the UG's ability to anticipate, adapt to, and effectively recover from disturbances or incidents. It is a proactive approach that goes beyond risk management alone.

Knowledge security
In 2025, the growing awareness of knowledge security again caused an increase in the number of questions addressed to the Knowledge Security Advisory Team. In addition, the Knowledge Security and Sensitive Partnerships Advisory Team was established to advise the Board of the University on sensitive partnerships. In 2025, CIT purchased and made available secure phones and laptops to staff travelling to high-risk countries to minimize the risk of data breaches, hacking or unwanted access to knowledge.

Information Security
In recent years, the foundation has been laid to increase the UG's maturity in the area of information security. An updated strategic information security policy has been established, setting out clear roles, responsibilities and decision-making lines for information security at all levels of the UG. Risk management is a key element in this. Risks relating to confidentiality, integrity and availability of information are systematically identified,

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assessed and managed, and support the prioritization of measures. By using a maturity model (SURF/Norea testing framework), processes, controls and measures are assessed, improvement plans are drawn up and progress is measured. The annual external audit has shown a significant increase in the maturity level to 2.9 on a scale of 5. This increase is bigger than in recent years and brings us closer to achieving the goal of maturity level 3.

Physical security

The Physical Security Organization (FBO) has also taken steps in 2025 in the areas of physical security and health and safety. A new reporting system was introduced and calls for tenders were launched in the field of a BHV (In-House Emergency Services) app and BHV courses. Finally, the FBO's budget was increased to further develop policy frameworks.

Crisis management

In 2025, the UG faced a variety of crises and threatening situations. They ranged from digital incidents, social unrest to questions relating to physical and social safety. These developments called for continued alertness and further professionalization of the crisis organization and the picket duty of the University's central crisis team. Social and (geo)political unrest played a prominent role as well. The UG was confronted with strikes, sit-ins and noise demo's, including against cutbacks and international developments such as the war in Gaza. There was also heightened alertness in the run-up to and during the NATO Summit and the opening of the academic year. These actions had an impact on day-to-day business and required careful trade-offs between facilitating the right to demonstrate and ensuring safety and continuity.

The organization also addressed individual and group-based safety issues. There were several cases of worrisome behaviour and threatened academics, with particular attention given to the safety of staff and students. In order to further enhance preparedness, a focus was put in 2025 on training and learning from the crisis organization. Among other things, an emergency drill was organized at the Faculty of BSS, and in collaboration with SURF the OZON cyber security emergency drill was carried out. Finally, the policy on international calamities has been further elaborated.

7.4 Privacy and security

In recent years, the UG has invested in strengthening the framework conditions for a mature privacy organization. Efforts have been made to appoint more privacy and security officials at faculties and services, for example, and to promote closer cooperation between these officials. In addition, an awareness and training coordinator was appointed at the end of 2024, through which the UG wants to increase awareness and knowledge among both staff and students. Also, the organization actively uses data breach reports to improve processes and practices. The UG has also taken important steps in the area of risk management and the strengthening of ownership. Sound risk management enables the organization to take targeted measures to reduce data protection risks. Ownership of processes, systems, data and risks is an important premise.

These developments have resulted in a maturity growth spurt at the UG from 2.5 in 2023 to around 2.9 in 2025 (self-assessment based on the CIP and SURF frameworks). The target set in recent years has thus almost been reached. At the same time, it is important to stress that a maturity level of 2.9 alone is not sufficient to fully meet the obligations arising from the GDPR. The maturity level should therefore be seen by the organization as a means of managing the personal data of students, staff and research participants more and more carefully. At its current level, the UG has laid a solid foundation for necessary further improvement. In order to raise the level of maturity beyond this point, it is necessary to anchor the established policies and processes in day-to-day practices.

Artificial Intelligence (AI)

The AI Act entered into force on 1 August 2024 and entails obligations for the UG with regard to responsible deployment and development of AI. However, at the moment, the UG does not yet have a complete view of, and consequently no complete control over, the deployment and development of AI within the organization. This complicates compliance with the obligations arising from the AI Act. To improve this situation, an AI Office has been set up, which will focus on mapping out the use and development of AI at the University and on supporting staff with advice about responsible use and development of AI. This provides an important foundation for compliance with the AI Act and for careful treatment of personal data when the UG processes these using AI technology.

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Digital autonomy

The UG is also taking steps in the field of digital autonomy. The organization has set itself the goal of being digitally independent by 2030, and thus have the freedom of choice to process its data with IT systems from suppliers that subscribe to the values and laws to which the UG is committed. A potential risk in this regard is that the University focuses mainly on large suppliers, often based in the United States ('Big Tech'). However, it is also important to consider smaller suppliers, possibly located within the European Economic Area, on which the UG still depends at present.

Data Protection Officer

At the UG, the Data Protection Officer (FG) is not yet in all cases involved in a timely and structured manner in matters relating to the protection of personal data. This may be due in part to a lack of clarity among staff, including administrators, about when data protection issues arise. Furthermore, awareness of the obligation to involve the FG under Article 38(1) GDPR does not seem to be sufficiently anchored in the organization in all areas and in the appropriate manner. It is therefore important to focus on raising awareness and anchoring the FG's involvement in the relevant (decision-making) processes of the UG, so that the FG can play her role as an independent data protection advisor in the best possible way.

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Zernike Campus

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8.1 Rules of procedure

The UG has adopted a consultative model to generate and increase engagement in its strategic objectives and policies. Faculties and service units have a mandate that allows them, within certain parameters, to tailor the UG's strategies and policies to their own specific disciplines and circumstances and to more or less define their own agenda.

The Supervisory Board and the Board of the University fulfil the statutory roles assigned to them in the planning and control cycle. The effects of the pursued policies are reflected in the target-driven budget and the annual report. Faculties and services are responsible for their own financial performance. They operate autonomously within the frameworks and guidelines stipulated by the Board of the University.

The UG has in place a robust management information system and a control cycle based on the Plan-Do-Check-Act (PCDA) method at all levels of the University (Board, faculty, and University services). These tools are used to assess the effectiveness of plans and actions taken. Results are reported and discussed during administrative meetings between the Board of the University and the faculty boards, and between the Board of the University and the management teams (MTs) of the University service units, at which time it is decided whether the UG will continue, change, or discontinue actions. Funding is contingent on this decision.
In addition to administrative meetings between the Board of the University and the organizational units, the UG's strategy and policies are discussed at University level by the Committee of Deans, the University Council, the University Committees for Academic Practice, Education, Student Policy, and Disabled Students, as well as student organizations and the Management Council. This approach is the embodiment of the Govern Together principle.

Central consultative participation body – right of consent

The Dutch Student Loan Act addresses the right of consent that consultative participation bodies possess with regard to the main points of the University Budget. The UG, in cooperation with the University Council, has formalized the processes and procedures governing the right of consent in the University Council Regulations. In 2026, an adapted method for the implementation of the right of consent will be developed in consultation with the University Council.

Administrative Agreement 2022

In mid-July 2022, the Ministry of Education signed an administrative agreement with all Dutch universities, in which starting and incentive grants for unhampered research, as well as the sector plans, are featured prominently.

Governing programme Schoof

The former Schoof cabinet had made substantial cuts in higher education in the Framework Coalition Agreement, including the scrapping of sector plan funds, reducing the Funding for research and science, the phasing out of the National Growth Fund and reducing the intake of international bachelor students. The final coalition agreement resulted in the termination of the starting and incentive grants in favour of the continuation of sector plan funds.
The agreements under the Administrative Agreement 2022 have thus been reviewed. These cuts mean that from 2025 onwards, the UG will receive € 16.5 million less income from incentive grants and € 16.8 million less income from starting grants.
The new Jetten cabinet, which was sworn in on 23 February 2026, appears intent on changing the austerity measures imposed. At the moment, however, it is not clear which plans the new minority government will be able to get accepted by the Dutch Senate and House of Representatives.

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Moreover, some measures taken by the Schoof cabinet remain in force for the time being.

In 2025, the discussions on the Internationalization in Balance Act led to a proposal for self-direction regarding the internationalization of universities. In this proposal, universities themselves take measures to balance the internationalization and switching to English of Bachelor's teaching. While the Jetten cabinet takes a more positive stance towards education by, for example, scrapping the Toets Anderstalig Onderwijs (non-Dutch-taught programme assessment), it insists on limiting the influx of international students. However, there is more scope for self-direction within the established frameworks, giving universities more leeway in how they want to achieve this objective in a reasonable way.

Employability Fund

In the current Collective Labour Agreement, agreements were made in 2025 to establish an Employability Fund for each university. The aim of the Fund is twofold: To strengthen the development of staff and to increase career mobility within and outside the University. The UG wants to help staff continue to develop themselves in order to remain agile in the labour market. In addition, staff members are supported in finding new opportunities, especially if their current job is under pressure from organizational developments, changes in work, or cutbacks. The size of the Fund for the UG is € 4.15 million in total and will be used in the period 2026-2029, on the basis of a spending plan drawn up with the trade unions in the Local Consultative Committee (LO). The spending of the funds and the outcomes will be evaluated annually in the LO.

Joint Policy Body

To promote effective cooperation in the field of academic medical teaching, academic medical research, specialist medical training, and patient care, the Joint Policy Body (GBO) was established. The GBO comprises the Chair of the Board of Management of the Academic Hospital Groningen, the President of the Board of the University of the UG, and the Dean of the Faculty of Medical Sciences. The GBO met four times in 2025. During this administrative meeting, developments in the fields of teaching, research and management were discussed and agreements were made to promote effective cooperation in these areas.

Planning and control

The UG follows a transparent centralized planning and control cycle. Based on this cycle, our spend under the University Budget, developments in balance sheet items, and the cash position are monitored throughout the reporting period using period cut-offs and actual spend figures. For Finance and Real Estate, group-level quarterly reports are released in which units, if applicable, provide an up-to-date forecast for the current year and which, besides breakdowns of actual and budget spend (or previous up-to-date forecast), also include an analysis of developments, risks, and potential measures. This enables the Board of the University to make timely adjustments when necessary. Administrative meetings between the Board of the University and the faculty boards, and between the Board of the University and the MTs of the University services are held in the autumn. These meetings serve to discuss the financials, and to discuss the budget targets for the next year and beyond.

The UG's liquidity position is continuously monitored based on a detailed liquidity schedule that is updated every week. Our cash position has deteriorated in recent years due to major capital expenditures. Given that significant investments will be made in sustainability improvements and building renovations in the years to come, the UG raised loan capital. This loan has meanwhile been received in full in two tranches (one in 2023 and one 2024). Also, the interest paid on this loan has been accounted for in the statement of income and expenditure with effect from mid-2023. The UG has started repaying the loan in 2025. Despite this loan, liquidity in the 2026-2030 budget is showing an undesired development. The Board of the University has therefore decided to slow down the planned investments in real estate.

The UG maintains reserves so as to safeguard its ability to continue as a going concern and to absorb risks, such as those associated with funding and changes in enrolment figures. The Dutch Inspectorate of Education has introduced a cap on the level of public equity to be held by an institution. This cap is not a hard and fast number. Rather, it is an indication of a reasonable level of equity. The UG does not hold excessive levels of equity.

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Open Government Act
The premise of the Dutch Open Government Act (the WOO) is that everyone has the right to access public information. It expands upon this principle in different ways, for instance by introducing an extensive active disclosure requirement, Under the new Act, citizens can continue to file a request for the public disclosure of information (passive disclosure requirement). Such requests are often extensive in nature. The requests we receive tend to be made by journalists and concern all manner of issues, such as international partnerships, completed investigations or sponsored chairs. The UG also receives requests from other administrative bodies where a request under the Open Government Act has been made, asking to give its own view as party concerned. In 2025, 11 requests were processed, either for publicly disclosing information or for an opinion (12 in 2024).

8.2 Code for Good Governance

The rules, guidelines, and agreements pertaining to transparent governance and reporting practices are set out in the University's Administrative Regulations and other documents. Complementing the relevant statutory provisions, these are detailed regulations on aspects such as the official positions of the Supervisory Board, the Board of the University, and the faculty boards.

Dutch universities are subject to the Code for Good Governance of umbrella organization UNL. The current Code has been in effect since 1 January 2020. This code embodies the social mission of universities. By adopting the Code, administrators and supervisory board members of all Dutch universities endorse its nine principles.

The UNL monitors the implementation of the Code by the universities annually, based on their annual reports and the information they publish on their websites. The UG has had an internal mechanism for reporting on compliance with the Code since 2022. Reporting takes place by way of the existing financial planning and control cycle. On this basis, the conclusion is that all nine principles are met.

The Code further states that an evaluation will take place after four years. In October 2025 , the UNL board decided to not (yet) publish the evaluation report on the Code for Good Governance and to report to the evaluation committee that all supervisory boards should be adequately consulted. At the time the 2025 Management Report was drawn up, the results of the evaluation were therefore not yet known.

8.3 Transparency document

Theme 1: Outsourcing of degree programmes
The UG does not outsource to private organizations any teaching in degree programmes listed in the national register Registration of Institutions and Degree Programmes (RIO).

Policy Rule on Investing Public Funding in Private Sector Activities (formerly Theme 2)
Subject to conditions, universities are permitted to invest public funding in private activities such as contract teaching and research. In its policy rule, the Ministry of Education, Culture and Science (OCW) defines private activities as any activities performed under the co-responsibility of the governing body of a funded educational institution, to the extent that these activities are aimed at more than just the performance of its funded statutory duty.

With this policy rule, the Ministry wants to prevent public funding from leaking to private activities and upsetting the market balance. In recent years, the rules and regulations on this issue have been further tightened by means of the OCW policy rule of April 2021 on Investing Public Funding in Private Sector Activities. The policy rule supersedes Theme 2 of the Transparency Documents for 2003 and 2004, and the Ministry's subsequent publications on transparency. Since the publication of the policy rule in 2021, the Ministry has engaged with umbrella organizations, auditors, the Inspectorate, and educational institutions about the interpretation, application, feasibility, and auditability of this policy rule.

In recent years, the UG has carried out intensive research into all its activities in order to identify which activities are public and which activities are to be classified as private. By assessing the activities both from the benefit point of view and by asking specific questions to all organizational units, a working group has identified which activities within the UG can be

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classified as private. Subsequently, this working group went on to review whether the activities classified as private met the conditions of the new policy rule.

Classification

The UG has formulated the following principles for the purpose of accountability. These principles are:

- The Faculty of Medical Sciences (hereafter referred to as UMCG R&E) and the Academic Hospital Groningen (AZG) are connected through the UMCG partnership. Teaching and research are mainly conducted within UMCG R&E and care within the AZG, but due to the interconnectedness of activities, mutual settlements takes place. Settlements in the context of clerkships and other forms of cooperation in the field of teaching, research and valorization, are considered by the UG as public activities that fall outside the scope of the policy rule.
- UMCG R&E provides accredited degree programmes not funded by OCW. This concerns the programmes in General Practice Medicine and Geriatric Medicine for which the UG receives a contribution from the Stichting Beroepsopleiding Huisartsen (SBOH) of € 8.0 million. The SBOH is a non-profit/semi-public organization that acts as an employer of trainee specialists. In order to achieve its objectives, the SBOH receives an availability contribution under the Long-Term Care Act (Wlz) and the Health Insurance Act (Zvw), implemented by the Dutch Healthcare Authority (NZa). For the trainee specialists, the SBOH receives a grant from the Ministry of Health, Welfare and Sport. The funds received by the UG are thus funds to finance the degree programmes General Practice Medicine and Geriatric Medicine. Such programmes are offered at a cost-covering rate. Because of the nature of the activities and the way in which they are funded, we believe that this concerns a public activity.
- UMCG R&O offers the degree programmes Dentistry and Dental Hygiene funded by OCW. As part of these programmes, students perform treatments for remuneration and under the supervision of a qualified dentist. Doing these treatments, students learn important skills to be able to complete the funded programmes Dentistry and Dental Hygiene, and gain practical experience for their future professional career. This involves simulating professional practice for the purpose of funded teaching and takes place within the educational institution. It is part of the statutory duty of the UG and therefore concerns a public activity.
- If the amount of an individual private activity measured in income exceeds
- € 0.5 million, or is material in qualitative terms, it shall be accounted for separately under the relevant Main Category. This may result in a difference in figures between the income and the invested public funding in the table and the total of the explained activities in the relevant Main Category.

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(Risk)policy and management

The Integrated risk management and control system set out in Section 9.3 shall apply in full to the private activities of the UG. As regards private activities, the following general control measures are relevant:

Risks	Measures
Financial: A private activity does not cover costs	Use of calculation and budgeting tools to ensure that a private activity should at least cover its own costs. In the case of a market-compliant rate, use external consultation and/or documentation to support this rate. An internal analysis of the cost-recovery of private activities is carried out annually. The faculties and service units must substantiate the costs incurred and submit this to the internal working group.
Legal: A private activity does not meet the other requirements in the policy rule	The UG's policy on public-private issues, and associated formats and checklists to support and demonstrate that it qualifies as a private activity. The internal Public-Private working group has an advisory role in this. In the case of major collaborations or agreements, the legal department reviews contracts for compliance with laws and regulations, including the public-private policy rule.
Reputation: A private activity may lead to reputational damage on themes such as academic independence, (semblance of a) conflict of interest and market distortion.	Transparency, e.g. through the annual report, to justify to all stakeholders that the use of public funds for private activities meets the conditions.

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In addition to these general measures, control measures are, where applicable, specifically identified by subject matter below.

Private activities of the UG
In 2025, the UG distinguishes between the following categories of private activities (including UMCG):

Private activities fiscal year 2025 (including UMCG)

Private activity (amounts in millions of EUROs)	Revenues 2025	Expenses and changes in invested public funds 2025*
Contract education	€ 10,6	€ 10,1
Income of third party contracts	€ 18,3	€ 16,7
Facilities for students and staff	€ 3,6	€ 9,7
Rental of property	€ 1,2	€ 1,2
Secondments	€ 3,1	€ 3,1
Other activities	€ 2,7	€ 2,9
Total	**€ 39,4**	**€ 43,7**

*The total costs of the activity are equal to the total invested public funds

Contract teaching
Contract education takes the form of course units and is a natural extension of funded programmes, with the activities being carried out by staff who also provide funded teaching. There are no activities offered to third parties for which we do not have the knowledge and expertise in our funded degree programmes. Offering contract teaching strengthens the UG's high-quality teaching offered to regular students. For these students and staff, this is a huge added bonus. Contract teaching within the UG shall be offered at the integral cost price at least. This will satisfy the conditions of the policy rule.

Within the contract teaching category, the income of the following individual private activities exceeds €0.5 million:

University of Groningen Business School (UGBS)
The UGBS supports executives in their further professional development, based on the conviction that academic perspectives are valuable at every stage of a professional's career. In parallel, strong networks are being built around business and economics-related issues.

Financial result:
- Income 2025 € 3.0 million
- Public funds invested 2025 € 3.0 million

Post-Master's programmes in Psychology and Special Needs Education (PPO)
The UG offers post-Master's programmes in psychology and special needs education. PPO provides vocational training leading up to a BIG registration and post-qualification activities for psychologists and special educationalists.

Financial result:
- Income 2025 € 4.1 million
- Public funds invested 2025 € 4.0 million

The Language Centre
The Language Centre helps everyone, from student to professional and civic integration candidate to private individual, to communicate successfully, to develop in the field of language and culture, and to participate in society. These activities are aimed at both UG staff and students and at third parties. By combining both target groups, the Language Centre is able to offer high-quality services. The fact that staff and students also benefit from this, is an added value. The activities offered to third parties are considered private. The private part of the activities is cost-covering. Activities aimed at the own employees and students of the UG are classified as public. The operating result for these public activities in 2025 is negative.

Financial result:
Income 2025 € 1.9 million
Public funds invested 2025 € 1.4 million

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Contract research
In order to distinguish between public and private within the contract teaching, the UG takes VAT into consideration. All projects subject to VAT are considered private contract teaching. Private contract research is always in line with our funded teaching and research, with the activities carried out by staff who also provide funded research. There are no activities offered to third parties for which we do not have the knowledge and expertise from our funded statutory duty. The contract research carried out by the UG contributes to new applicable solutions and innovation, which in turn adds value to funded teaching and research. The UG has in place a clear fee structure, based on which any University involvement in private research is always charged at full cost. Income from contract research is fed back to the UG, for instance for the purposes of funding follow-up contract research. It is assessed annually whether at category level an activity has covered its own costs, with adjustments if necessary.

Facilities for students and/or staff
The UG considers the provision of facilities to students and/or staff as part of the legal (funded) duty. These include facilities for students that promote the accessibility and quality of funded teaching and contribute to the well-being and personal development of students, as well as facilities for staff aimed at promoting their sustainable employability. Only the offering of these facilities to third parties is considered a private activity by the UG. The guiding principle for this is that the offering to external parties is limited in scope and that a differentiated fee structure is used, so that public-sector funds are used only to finance the facilities for students and staff.

The facilities that the UG considers relevant in this context, are the Sports Centre, student housing, the Central Executive Board for Student Associations (CUOS), the cultural centre USVA and the University newspaper.

For 2025, the Ministry of OCW indicated that sports and cultural facilities are excluded from audits by the external auditor. For the UG, this concerns the Sports Centre, CUOS and USVA. These activities are further explained later in this report, under the other activities that are also outside the scope of control. The other activities are listed below.

Student housing
The UG sees it as its social mission to (also) provide housing to international students, given its duty to e.g. to make teaching accessible. This target group needs to be well served, because international student exchanges contribute to our knowledge economy and international position in the global economy.

A major bottleneck is that current laws and regulations preclude rental contracts that meet the needs of international students, higher education institutions and student housing organizations. In order to house these international students, student housing organizations conclude agreements with the universities and universities of applied sciences in the cities in which they operate. These agreements basically mean that the student housing organizations reserve accommodation for that target group of international students, so that the educational institution can guarantee said accommodation to the international student because of accessibility of teaching.

This method is considered justified and desirable by the UG, because the international student belongs to a special target group. International students differ from regular Dutch students because they:

a] arrive in the Netherlands and need a place to live immediately;
b] are practically unable to accrue 'waiting time' with a housing corporation;
c] are unable to find accommodation in the city of study searching from their current place of residence in another country (participation in 'try outs' at student houses and 'viewing' evenings is practically impossible);
d] are more prone to discrimination (has been proven) on the local housing market, because an international student is potentially less likely to be accepted in a home with only Dutch students and other (private) landlords prefer to conclude contracts with Dutch tenants;
e] in general have more difficulty accessing facilities, due to geographical distance and not speaking Dutch.

The above is also endorsed in the National Student Accommodation Action Plan (Landelijk Actieplan Studentenhuisvesting) 2022 to 2030, co-signed by the Ministry of Interior and Kingdom Relations and the Ministry of Education, Culture and Science.

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In addition, a Youth and Student Housing Convenant (Convenant Jongeren-en Studentenhuisvesting) 2023-2026 has been concluded between the municipality of Groningen, knowledge institutions, housing corporations and student associations, which assumes a common responsibility including stated objectives. The main objective of this covenant is to contribute to the well-being of students and young people in Groningen by working together to realise sufficient, high-quality and affordable housing. This Convenant shows that all parties want to cooperate for this specific target group and that there is no (unfair) competition.

The UG believes that on the basis of the above arguments, supported by the National Student Accommodation Action Plan and the Youth and Student Housing Covenant, agreements with student housing organizations on the realization of these guaranteed student accommodations are justified and can be seen as part of the funded statutory duty. In 2025, the UG incurred € 1.5 million in costs for this guaranteed student housing for international students.

Financial result:

› Income 2025	€ - million
› Public funds invested 2025	€ 1.5 million

University newspaper

The Groningen University Newspaper Foundation (UK) publishes an online newspaper in which it presents news on a weekly basis directly related to the UG. The UK is thus an integral and essential part of the University community. The Minister of OCW made a statement in 2024 in favour of maintaining and safeguarding independent media at universities (of applied science). This endorses our view that the university newspaper is a public activity of the University.

Financial result:

› Income 2025	€ - million
› Public funds invested 2025	€ 0.7 million

Summer and Winter Schools (hereinafter: summer schools)

The UG considers summer schools to be a valuable way of strengthening the knowledge infrastructure and promoting lifelong learning. There is a broad range of intensive, research-driven, and interdisciplinary summer schools. These programs, sometimes organized in collaboration with other (international) universities or private parties, are aimed at various target groups: from (inter)national students and PhD candidates to professionals from businesses, governments, and non-profit organizations.

Accessibility differs per program. Most summer schools are open to external participants, both nationally and internationally, and are not exclusively reserved for UG students or staff. Some specialized courses are aimed at specific groups, such as:

- UG students and staff (for example, advanced programs within a faculty);
- Professionals (for example, in collaboration with companies or sectors);
- International participants (for example, within the framework of Erasmus+ or other international networks).

By combining public funding with private contributions (sometimes in the form of a grant, for example within the context of ENLIGHT), the UG is able to offer high-quality, accessible, and innovative educational programs. This contributes to:

- Strengthening the (international) profile of the university and the region;
- Dissemination of knowledge to a broader audience, including professionals who are not regularly affiliated with the university;
- Collaboration with private parties, leading to practice-oriented educational content and enhanced employability of graduates.

The summer schools are therefore an example of contributing to both social and economic objectives without compromising the autonomy and academic freedom of the university. The UG ensures that the use of public funds is transparent and accountable, although it is not always possible to clearly distinguish between the public and private character of the various summer schools. Since this distinction between public and private cannot currently be made within the summer schools, the full revenues and expenses of the summer schools are reported here.

Financial result:

› Income 2025:	€ 1.1 million
› Public funds invested in 2025:	€ 1.1 million

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Real estate rental
Due to supply-side disparity at other UG locations, there may temporarily be an oversupply of spaces. If the UG decides to rent these spaces to third parties, it engages in a private activity. Proceeds from private rentals stood at € 1.2 million in 2025. As per the rental policy, spaces are always rented at market prices and charged service costs cover the incurred costs (full costing). If the daily management of the rented location is carried out by the UG, the management costs are part of these service costs covering the incurred costs. Where needed, we engage an independent estate agent to determine the market rent.

Secondments
Secondments are considered to be a private activity when the staff member is seconded to a private organization. This concerns secondments for specific activities for a limited period of time, often resulting from partnerships entered into as a result of our funded statutory duty. Staff is not seconded when we do not have the in-house knowledge and expertise required under our funded statutory duty. In the case of an outgoing secondment, the staff member is given the opportunity to develop and broaden knowledge and skills at another organization. This is in line with the UG's policy of giving staff the opportunity to continue to develop throughout their careers. The UG's rules for contingent workforce management stipulate, among other provisions, that outgoing secondments should be managed on a cost-recovery basis. The Human Resources Department will check whether full costing has been applied.

Other activities
Activities that do not fit into any of the specific categories, have been merged into the Other Activities category. These include e.g. the museum shop, the I-shop and various IT services. None of the individual private activities within this category exceeds € 0.5 million.

The other activities are part of the UG's Strategic Plan, are carried out by the faculties and service units of the UG and have an added value for the funded statutory duty.

Activities excluded from the audit by the external auditor in 2025, but which must be accounted for in the management report

Sports Centre
The UG has always seen the Sports Centre as part of the funded statutory duty of the University, because it concerns the well-being and personal development of students and staff. The ACLO foundation (founded in 1952) is the umbrella student sports organization of the UG and the Hanze University of Applied Science and is entirely managed by students. The ACLO is the governing body for the offering of sports and is the primary tenant of the Sports Centre.
It promotes:

- **Physical fitness:** For students in the development stage of their life, student sport acts as a positive stimulus to view sports and exercise a basic part of their lifestyle.
- **Mental resilience:** Sports activities challenge an individual to push boundaries and boost self-confidence. It increases your mental resilience and helps you deal better with stress and setbacks.
- **Social impact and diversity:** The Sports Centre plays an important social role. It provides a recognizable social environment for students where they can meet and interact, regardless of their background, gender, culture or skills. By playing sports together, students and staff learn to appreciate and respect each other's differences. This contributes to a positive social and diverse environment within the University. The strong and extensive society culture within student sports in Groningen (49 associations) forms a solid basis for creating communities, in addition to the regular sports offerings.
- **Gaining practical experience:** Within the Sports Centre, students also gain experience in a broader sense in different places and in different ways, which contributes to their personal development. This could include co-governing a sports association, being active in committees and organizing activities. The sports organization thus provides the opportunity to gain socially relevant experience during your time at university.

In recent years, universities have also received funds from the Ministry of OCW, which had to be used for student well-being purposes, among other things. The Ministry thus shows that it considers student well-being as a funded statutory duty.

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Financial result:

- Income 2025 € 2.2 million
- Public funds invested 2025 € 4.1 million

Central Executive Board for Student Associations

The Central Executive Board for Student Associations (CUOS) is responsible for mentoring student associations in their applications for the Student Support Fund, arranging the housing of student associations and awarding subsidies to student facilities, student associations and the student section of the University Council.

CUOS has a student board that changes annually and is exclusively composed of enrolled funded UG students. In addition to the student facilities ACLO and USVA, the largest subsidies are granted to KEI and ESN, that organize the introduction programmes for new students.

Student associations and student facilities play an important social role. They provide a recognizable social environment for students where they can meet, and contribute to a positive social and diverse environment within the university and to the well-being of students themselves. The UG does not think that this activity distorts the market and considers supporting student associations as a funded statutory duty of the University.

Financial result:

- Income 2025 € - million
- Public funds invested 2025 € 0.4 million

USVA

USVA Cultural Student Centre is the cultural facility of the UG and offers various cultural courses and performances. USVA thus plays an important role in the Groningen university community. As far as fees are concerned, USVA distinguishes between students, staff and third parties, where UG students and staff receive a discount.

Financial result:

- Income 2025 € 0.3 million
- Public funds invested 2025 € 1.9 million

Learning/Lifelong development (LLD)

One of the strategic objectives of the UG is to provide students with the skills, competences and knowledge they need to compete successfully in the global labour market. We also encourage students and professionals to engage in lifelong development and to structurally increase their employability. In 2025, the UG also carried out other LLD activities such as developing strategies, policy and content, but apart from contract teaching (see above) there is no income that should be accounted for according to the materiality thresholds in the management report.

Valorization

In its Strategic Plan 2021-2026, the UG considers making a societal impact as one of its primary responsibilities. The academic system aims to have a positive impact on society through the cornerstones of teaching and research. The UG mainly fulfils this responsibility through (setting up) a professional impact organization, the four interdisciplinary schools, the University of the North and RUG Ventures B.V. (RUG Houdstermaatschappij B.V.).

Through the Impact Organization, the Intellectual Property Team provides support to researchers and students in protecting knowledge and establishing intellectual property rights, such as patents and trademarks. Royalties recognized as income from licenses in 2025 amounted to €0.3 million.

RUG Ventures (trade name of the RHM), a holding company, was incorporated in 1996. It is a wholly owned subsidiary of the UG. Its objective is to create knowledge-intensive, UG-bred start-ups so as to take academic ideas and research results to market. RUG Ventures is a vital link in the entire knowledge chain, from knowledge co-creation and knowledge-sharing to knowledge utilization and the creation of economic value added. The UG recognizes RUG Ventures in its financial statements as Income from participations. In 2025, the income from the RUG Ventures participation was -/- € 1.4 million (2024: -/- € 1.4 million). The Board of the University is represented on the Supervisory Board of RUG Ventures (this representation cannot be expressed in terms of invested public funds). In 2025, no public funds were invested in RUG Ventures.

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Under Dutch Accounting Standard 217.304, subsidiaries whose combined significance is not material to the group as a whole do not have to be included in the consolidation. Effective from 2023, the UG has availed itself of this consolidation exemption in respect of all participations.

Theme 3: Examination exemptions
Exemptions from examination sections are granted to individual students by the competent Board of Examiners. A student may qualify for an exemption if they have previously acquired the relevant knowledge and experience that an examination is designed to assess, either at the UG or elsewhere. A Board of Examiners will set out its exemptions policy in advance as much as possible. Students will not be exempted from an entire degree programme. The Model Teaching and Examination Regulations contain a provision to this effect, which sets the maximum exemption rate at 50%.

Theme 4: Foreign students – costing
In the context of internationalization, the UG participates in exchange programmes with various universities in and outside Europe. In its teaching efforts, the UG complies fully with the costing principles, both with respect to Dutch and foreign students. Exchange programmes are governed by agreements and the exchanging institutions do not charge each other fees. Allowance is made for Dutch students for costing purposes; no allowance is made for foreign students. In 2025, the UG had 1,189 active exchange agreements with foreign universities, which included both Erasmus+ contracts and bilateral exchange agreements with non-EU partners.

In 2025 UG provided financial support from the Student Support Fund to 40 non-EEA students for reasons of extraordinary circumstances as referred to in Section 7.51 of the Dutch Higher Education and Research Act (WHW): thirteen students received a grant for committee work, three non-EEA students for membership of a consultative participation body, and 24 non-EEA students for special achievements. In total, € 46,713.86 was disbursed to 40 non-EEA students from the Student Support Fund.

Student Support Fund
The table below provides a breakdown of the financial support from the Student Support Fund that has been provided to students under Section 7.51 of the Dutch Higher Education and Research Act (WHW). Grants for committee work, membership of a consultative participation body, and special achievements are awarded for the duration of an academic year; the

Student Support Fund 2025

Situation	Number of students applying	Total of grants	Average grant	Average duration of grants
Force majeure: illness, functional impairment, family situation, informal care, or non-degree courses	Applications 601 Grants 524	€ 822.003	€ 1.569	Dependent on situation
Management position in study/ student associations or participation councils	Applications 665 Grants 548	€ 1.284.707	€ 2.344	12 months
Other: sporting or cultural achievements, financial support to non-EEA students, funding of studying abroad etc.	Applications 79 Grants 61	€ 91.339	€ 1.497	Dependent on category
		€ 2.198.048		

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effective period of grants that have been awarded to students dealing with force majeure, illness, disabilities, family issues, informal care, or infeasible programmes is determined on a case-by-case basis. Eight students were supported in 2025 giving informal care.

Theme 5: Sponsored tuition fees
Students are expected to pay their own tuition fees as a sign of their commitment to completing their degree programme. Under no circumstances will tuition fees be paid by the UG.

The UG does, however, have an Emergency Fund, which offers financial support to students experiencing financial hardship, for instance when incurring unforeseen uninsurable costs through no fault of their own. Financial support from the Emergency Fund comes either in the form of a gift or a loan.

The Emergency Fund also reimburses the costs for a study buddy. Students diagnosed with autism spectrum disorder (ASD) or attention deficit disorder (AD(H)D) are eligible for being offered guidance from a senior student of the same programme or a subsequent master, or from a study buddy. The mentored student will pay their study buddy € 10 per contact hour. The Emergency Fund will accept expense claims for up to 50 contact hours, subject to a fee payable by the mentored student of no more than € 100.

In 2025, the UG paid a total amount of € 935 from the Emergency Fund to seven students. In addition, an amount of € 280 was granted to a student in 2025 as a loan. The student fully repaid the loan to the Emergency Fund in the same year. Gifts and loans from the Fund are capped at € 1,250 per student per year.

Theme 6: Module-based enrolment
The UG does not offer programme modules in the form of pre-structured learning pathways leading up to separate certificates, as part of an accredited programme listed in the national register Registration of Institutions and Degree Programmes (RIO). The UG has joined the national trend towards creating more flexible degree programmes (e.g. through microcredentials), obviously without losing sight of the statutory provisions of the Dutch Higher Education and Research Act (WHW) and the relevant transparency requirements.

Theme 7: Cross-registered students
The UG wants its students to find a degree programme that aligns with their aspirations and academic abilities as quickly as possible. Apart from the legal option for taking elective interfaculty courses as part of their normal curriculum, students are not permitted to sit examinations in programmes in which they are not enrolled.

Theme 8 – Funding of custom programmes
Since the spring of 2007, the UG/UMCG has had a special programme for students from Saudi Arabia that trains them to provide medical care in their home country. This programme was created at the request of the Saudi Ministry of Higher Education. The programme starts with a qualifying year. The qualifying year was not CROHO-accredited. Students who successfully completed their qualifying year moved on to the regular CROHO-accredited medical programme. In the meantime, the qualifying year is no longer offered and there is no longer funding of custom programmes.

The former participants in the qualifying year have now all been enrolled as regular students in the medical programme. In the academic year 2024-2025, 80 regular students were enrolled in the medical programme. At the start of the academic year 2025-2026, 56 regular students were enrolled in the medical programme.

As these Saudi students are non-EEA citizens, their training is not eligible for funding by the Dutch government. The tuition fee for Saudi students, which is put towards funding these programmes, is € 32,000 per academic year. The tuition fee for a qualifying year is also € 32,000. The students in this programme have been awarded King Abdullah Scholarships by the Saudi government. The UG does not have any other customized programmes that are co-funded by a third party, i.e. an external organization or a company, to meet their particular needs.

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8.4 Treasury

All universities in the Netherlands are subject to the Ministry of Education's Regulations for Investments, Loans and Derivatives. These Regulations cover aspects such as the required minimum rating for investments (single A), as well as requirements for a university's governance structure and division of powers (tasks, decision-making, and supervision) and aspects relating to its accounting system and internal control. The Ministry did not publish any changes to its Regulations in 2025, and the Treasury Rules were unchanged in the reporting period. The UG did not make any new investments or took any loans 2025.

The UG took out a treasury loan of € 265 million in 2022. The loan will be drawn in two tranches. The UG received the first tranche of the loan in the sum of € 132.5 million on 30 June 2023. The second tranche of € 132.5 million will be transferred to us on 1 July 2024.

At the UG, we have in place Treasury Rules for our treasury management practices and our financing policy. The goal is to minimize future interest expense on loans and to optimize returns on excess cash within the parameters of the Treasury Rules. The Treasury Rules set out the UG's treasury policy and principles in the form of guidelines for investing, financing, acquiring equity interests, and providing loans to affiliated entities. The UG is not permitted to provide loans unless in the context of its funded task of knowledge valorization.

At the end of 2025, the UG still has two other outstanding receivables:
1. GSZ Mayday € 138,100 (year-end 2024: € 138,100), at an interest rate of 0%. Remaining duration is indefinite;
2. GSZ Mayday € 18,000 (year-end 2024: € 20,200), at an interest rate of 4.0%. Remaining duration is seven years.
Security has been provided for both outstanding receivables.

At year-end 2025, the UG's total cash and cash equivalents amounted to € 323.4 million, consisting of a combined credit balance of € 1.2 million and € 317.2 million held in current account. In addition, at year-end of 2025, the UG had one deposit of € 5.0 million accounted for at treasury banking, of which the whole amount will be released in 2026 and accounted for as a current deposit within cash and cash equivalents.

Breakdown of deposits

Duration	Interest (%)	Start date:	End date	Amount (€ million)
9 years 2 days	0.30	17-01-2017	19-01-2026	5
Total				**5**

Developments in cash position
The UG's cash position decreased by € 14.3 million in 2025 compared to year-end 2024. The decrease is due, among other things, to the annual repayment of € 8.3 million on the loan with the Ministry of Finance, the first repayment of which was made in 2025. The cash position in 2025 was also affected by the large expenditure on investments in new-builds and renovation of buildings. At the end of 2025, the UG's cash position at € 323.4 million was more than sufficient to meet current obligations.

8.5 Remuneration of senior officials

Since 1 January 2013, the members of the Board of the University and the Supervisory Board as well as non-senior officials have been subject to pay cap screening under the Dutch Senior Officials in the Public and Semi-Public Sector (Standards for Remuneration) Act (WNT). In 2025 statutory remuneration of senior officials (members of the Board of the University) was capped at € 246,000. In 2025, the UG did not have any senior officials whose remuneration exceeded the statutory cap.

Senior officials in supervisory roles (i.e. members of the Supervisory Board) are subject to a remuneration cap of 10% of the maximum for senior officials and 15% the statutory ceiling for 2025 (€ 246,000) for the chairperson. The UG did not have any senior officials in a supervisory role whose remuneration exceeded the statutory cap in 2025.

Furthermore, the UG has one non-senior official who is paid an amount (pro rata) during the reporting year 2025 that is higher than the statutory remuneration cap of € 246,000 (based on full-time employment). The non-senior official had personally negotiated a higher gross salary, hence the cap was exceeded.

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The breakdown of the remuneration paid to members of the Board of the University and the members of the Supervisory Board in 2025 and the comparative figures for 2025 are available in the financial statements for 2025, which have been appended to this Annual Report 2025. In accordance with the statutory pay cap provisions, the only information that has been provided for the non-senior official whose remuneration exceeded the cap is his job classification (UFO profile). The amounts for 2025 were reported based on the Expense Claim Regulations for Board Members of Dutch Universities.

Declarations by Board Members (amounts in EUROs)

	De Vries	Scherpen	Biemans	Totaal
Representation expenses, including the fixed expenses allowance	2.729	2.890	2.827	8.446
Travel expenses in the Netherlands	41.006	16.548	4.011	61.566
Travel expenses abroad	8.818	10.516	163	19.496
Other expenses	55	-	-	55
Total	**52.607**	**29.954**	**7.001**	**89.562**

When travelling together, the Board members have their expenses allocated proportionally

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Academy Building

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9. Going concern disclosure

The purpose of the going concern disclosure is to gain a greater understanding of the anticipated impact of the UG's planned policies on its ability to continue operating in the foreseeable future. The disclosure provides the Board of the University with an additional management instrument for engaging in dialogue with internal stakeholders about the expected effects of external developments, combined with the chosen policy for the coming years[1].

9.1 Explanatory notes on student numbers and staffing

The total number of students dropped in the academic year 2025-2026 (down 0.9% from the previous academic year). In the last couple of years, enrolment numbers at the UG have decreased and expectations are that they will continue to see a gradual decline due to the ageing population in the Netherlands and in our local area. Until now, we had expected to be able to offset this decline by welcoming an increasing number of foreign students. Due to the Internationalization in Balance Act (WIB), this has become highly uncertain. With this Act, the Minister of Education, Culture and Science (OCW) wants to tackle the undesirable side effects of international education. The number of foreign students is expected to remain fairly stable in the coming years, also in view of UNL's proposal for self-direction measures around internationalization.

The current forecast shows a substantial drop in student numbers. This decline applies almost entirely to Dutch students, and is due to the above-mentioned demographic developments.

Students

STUDENTS*	Realization		Prognosis				
	2024	2025	2026	2027	2028	2029	2030
International	9.100	9.400	9.500	9.400	9.300	9.300	9.100
National	24.200	23.600	22.900	22.400	21.900	21.600	21.200
	33.300	**33.000**	**32.400**	**31.800**	**31.200**	**30.900**	**30.300**

*Source: DUO prognosis UG total

In the UG's opinion, the current mix of Dutch and foreign students is just right for both teaching and research as it allows us to address today's issues and challenges from a wide range of perspectives and angles. Internationalization in higher education is also reflected in the UG's Strategic Plan. The close link between the local function and the international nature is the premise for the impact that the UG makes with its teaching and research.

[1] The multi-year forecast for 2026-2030 (including input variables) in this going concern disclosure is based on the University Budget for 2026, which was adopted by the Board of the University on 18 November 2025 and approved by the Supervisory Board on 16 December 2025.

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The average number of staff (in FTE) increased by 1.15% in 2025. From 2026 onwards, a decrease in the number of FTEs is expected. This decrease is due in particular to the fact that the UG anticipates declining student numbers and is adjusting its capacity accordingly. Staffing is also expected to decrease further in the coming years due to austerity measures needed to transition towards a healthy financial position. In this context, the primary process will be spared as much as possible.

9.2 Explanatory notes on operating and balance-sheet figures

Major financial developments

In recent years, there were a number of major financial issues that affected the financial performance and required policy adjustments. These issues mainly related to the rising costs for energy, increased costs for the support organization, the costs associated with sustainability improvements across our real estate holdings, the cut to student number-related funding and the only partially compensated wage and price increases through government funding.

To solidify the austerity measures in a responsible manner, to have them widely endorsed, and to implement them with due care, we started the Back to Balance 2026 programme in 2023. This programme addresses the four key themes of energy, housing, support, and teaching and research. A great deal of work has been done in recent years, but unfortunately, partly in the light of the government's additional cuts, this did not lead to a budget equilibrium in 2026.

The Schoof cabinet made substantial cuts in higher education in the Framework Coalition Agreement, including the scrapping of sector plan funds, reducing the Funding for research and science, the phasing out of the National Growth Fund and reducing the intake of international bachelor students. The actual coalition agreement eventually resulted in the termination of the starting and incentive grants in favour of the continuation of sector plan funds. The discussions on internationalization have now led to the discontinuation of the non-Dutch-taught programme assessment (Toets Anderstalig Onderwijs) and a proposal for self-direction by educational institutions. This proposal needs to be further

Staff

STAFF in FTEs*	Realization		Prognosis				
	2024	2025	2026	2027	2028	2029	2030
management	635	635	635	627	619	614	614
academic	4.236	4.301	4.246	4.164	4.105	4.051	4.013
non-academic	2.400	2.419	2.343	2.312	2.286	2.264	2.260
	7.271	**7.355**	**7.225**	**7.102**	**7.010**	**6.929**	**6.887**

(* actuals: average number of staff in FTEs)

elaborated together with the Minister. The phasing-out of recruitment activities abroad and the negative sentiment towards international students have already led to a declining influx of international students. The 2025 reference projection shows a further decrease in the number of Dutch and EEA students (compared to previous projections), which has led to a downward adjustment of the government funding to universities for the coming years. In addition, following the Spring Memo 2025, the Ministry of Education, Culture and Science has imposed additional targets, including the cancellation of price compensation for 2025. All of this means that the UG is not back to balance in 2026, and that the University is facing major cutbacks in the coming years.

Financial performance for 2025

The year 2025 ended on a shortfall of -€ 14.9 million, landing the operating surplus ratio (i.e. operating surplus (shortfall) expressed as a percentage of operating income) at -1.7%. This is outside the parameter that was specified for the target figure at institutional level (between 0% and 3%). For 2025, an operating surplus of € 23.6 million was budgeted. This means that the UG achieved a positive deviation from the budget of € 8.7 million. Revenues were significantly higher than budgeted. On the one hand, this was the result of higher government funding because wage compensation was received in 2025 from the Ministry, and on the other hand of higher external revenues achieved by the national governments and NWO. As the wage increase did not come into effect until 1 July 2025, the wage compensation in 2025 was higher than the increase in wage costs as a result of the new

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CAO. 2025 saw a number of setbacks as well. The most important were the higher costs of management and maintenance of buildings and the fact that no price compensation was received for 2025. As a result of this austerity measure by the Ministry, the UG is structurally missing out approximately € 5 million per year.

In 2025, the UG had to deal with a number of incidental income and expenses as well. Making allowance for these items, the adjusted shortfall for 2025 was -€ 15,3 million (all other things being equal). The table below is a breakdown (amounts in € * million) of the developments discussed above:

Financial performance for 2026 and multi-year forecast
The UG's shortfall for 2026 has been budgeted at -€ 12 million. A performance that is € 15 million lower than last year's projections. Causes include the additional cut to student number-related funding, the forfeited salary-price adjustment 2025 and insufficient realization of targets under the Plan of Action Framework Coalition Agreement (HLA).

The UG wants to maintain a spending equilibrium in 2026 and to this end the Board of the University took additional measures in early 2026. These additional measures should lead to a performance improvement by € 12 million in 2026 and mainly concern staff measures to reduce costs. The impact of these measures will be monitored during the year. Where possible, the measures will be relaxed and, where necessary, additional measures will be taken to achieve the desired spending equilibrium by 2026.

From a multi-annual perspective, the negative results will increase further to € 35.2 million in 2030. In order to reverse this negative trend and adjust the expected liquidity development, the UG will make structural cuts of € 45 million in the coming years. The spending cuts should be achieved by 2030 and should lead to a structurally positive spending balance. In order to draw up the 2027 Budget Capacity, the UG 2026-2030 austerity programme should produce measures to concretize the cutbacks. These measures need to be implemented as from 2027.

Results 2025

Result as per budget 2025 (amounts in € * million)	**-23,6**
Main differences budget 2025 versus annual accounts 2025	
Higher contributions of central governments (compensation of wages)	24,8
Higher rental income and lower academic fees	-4,0
Higher external income in particular due to higher income on third party contracts	50,5
Lower other income (mainly incidental income and rental income)	-19,1
Higher (other) staff costs due to the collective labour agreement 2025, higher external hiring, increased personnel and update of provisions	-26,5
Higher accomodation costs (mainly maintenance) and lower depreciation	-6,0
Higher other expenses (price compensation)	-9,5
Lower result from participating interests	**-1,5**
Result as per annual accounts 2025 (amounts in € * million)	-14,9
Special circumstances in 2025 effecting in result	
Update of provisions UG en UMCG	-2,2
Release of the generational regulation UMCG	1,8
Result cleared of special circumstances 2025 (amounts in € * million)	**-15,3**

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Due to the expected decline in student numbers in the coming years, the result in multi-year perspective will deteriorate further to a negative result of € 35.2 million in 2030. Without additional measures, insufficient cost-cutting measures have been incorporated in the budget to compensate for these declining revenues.

Government funding is showing a declining trend, which is in line with the development of student numbers in the Netherlands and the rest of the EEA.

The tuition fees were budgeted at € 105.8 million for 2025, and the realization came out at € 101.4 million. This is € 4.4 million lower than expected on the basis of the budget. This decline shows the effect of the fall in student numbers. In the current academic year (2025/2026), the influx of Dutch and EEA students decreased by 2%. This decline appears to continue in the coming years. Contrary to this, the trend in non-EEA student numbers is fairly stable. These students are not financed through government funding, but pay the higher university tuition fees.

The revenues from work for third parties show an increase during the planning period. The increase mainly stems from the growth ambition of a number of faculties. Of course, it is still uncertain at the moment whether this will be realized. The other income will remain fairly stable from a multi-annual perspective.

In addition to the completion of the Feringa Building, the multi-year forecast shows the effects of the considerable sustainability drive and housing renovations on the increase in depreciation charges from € 57 million in 2025 to over € 68 million in 2030. In the budget for 2026, the share of housing costs is 11.9%. This will increase to 12.8% in 2030.

From a multi-annual perspective, the UG takes into account interest income of 2.25% on cash and cash equivalents, which is 0.25% lower than assumed in the University Budget for 2025. In addition, interest income is decreasing as a result of falling liquidity.

Statement of income and expenditures
All amounts in € * 1,000

	Realization	Prognosis				
	2025	2026	2027	2028	2029	2030
INCOME						
Contribution of central governement	617.227	616.161	605.207	594.474	582.248	572.591
Academic and tuition fees	101.395	106.566	105.483	104.033	103.310	101.128
Income on third party contracts	233.532	217.084	219.759	221.424	222.695	224.440
Other income	66.557	93.531	89.962	90.228	91.449	91.942
	1.018.711	1.033.342	1.020.412	1.010.160	999.702	990.101
EXPENDITURES						
Staff costs	744.381	752.819	742.889	737.019	727.477	724.381
Deprecation, amortization, impairment	56.880	57.723	61.143	64.080	64.902	68.397
Accomodation expenses	68.492	66.908	63.708	62.713	62.746	63.096
Other expenses	166.217	169.371	171.489	171.182	169.187	170.164
	1.035.970	1.046.822	1.039.229	1.034.994	1.024.312	1.026.039
Operating result	-17.259	-13.480	-18.817	-24.833	-24.610	-35.938
Financial result	3.859	1.399	474	238	515	758
Operating result including financial result	-13.399	-12.081	-18.343	-24.596	-24.095	-35.180
Result of participating interests	-1.451	-	-	-	-	-
RESULT	**-14.850**	**-12.081**	**-18.343**	**-24.596**	**-24.095**	**-35.180**

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Developments

As previously mentioned, the aim of the UG is to work towards a structurally positive result in 2030 going forward. The first measures of the UG 2026-2030 austerity programme (BPR) will become visible and will be incorporated in the UG's Budget Capacity 2027.

A positive development is the coalition agreement recently concluded by the Jetten cabinet. It seems that the new cabinet has put teaching higher on the agenda in the coming period and wants to reverse the cuts imposed by the Schoof cabinet. However, since it is a minority government, it is uncertain to what extent the plans will actually be implemented.

Financial position

The UG's investment plans, which were updated in the autumn of 2025, call for significant outlays on sustainability improvements and building renovations. In the planing period 2026-2030, the UG expects its real estate outlays to total amount of € 339 million. Over the same period, IT, equipment and fixtures and furnishings outlays are expected to amount to a total of € 87 million. Because of these expenditures and the associated depreciation charges, the carrying amount of tangible fixed assets will increase from € 814 million in 2025 to € 923 million in 2030.

The UG has engaged in asset-building over the past few years, which has resulted in a robust balance sheet. During the whole plan period, the solvency ratio will stay well above the minimum requirement imposed by the Ministry of Education, Culture and Science.

The provisions included in the balance sheet mainly concern various staff provisions and a provision for environmental risks (asbestos) and the dismantling of the AGOR cyclotron. In the multi-year forecast, the amount of total provisions is assumed to remain constant.

Our cash position has deteriorated in recent years due to major capital expenditures. Given that we will continue to expend capital in the years to come, the UG has had to raise loan capital. The UG received the first tranche of the loan in the sum of € 132.5 million on 1 July 2023. The second tranche of € 132.5 million was received in July 2024. Annual repayments of € 8.8 million on the loan have started in 2025.

Balance sheet (All amounts in € * 1,000)

		Realization	Prognosis				
		2025	2026	2027	2028	2029	2030
ASSETS							
Fixed Assets	Intangible fixed assets	8	8	8	8	8	8
	Tangible fixed assets	813.888	878.275	952.460	957.806	942.604	923.265
	Financial fixed assets	7.261	2.261	2.261	2.261	2.261	2.261
Current Assets							
	Inventory	653	653	653	653	653	653
	Receivables	175.705	181.191	180.105	183.108	182.180	182.088
	Cash and cash equivalents	323.398	215.939	91.346	24.874	8.027	-22.239
		1.320.913	**1.278.327**	**1.226.833**	**1.168.710**	**1.135.734**	**1.086.036**
Equity and liabilities							
Equity	General reserve	505.089	493.699	477.432	456.986	432.891	397.711
	Designated reserve (public)	0	0	0	0		0
	Designated reserve (private)	2.111	2.111	2.111	2.111	2.111	2.111
	Designated funds (public)	4.837	4.146	2.762	686	686	686
	Other legal reserves	8	8	8	8	8	8
Equity	Total	**512.045**	**499.964**	**482.313**	**459.792**	**435.696**	**400.516**
Provisions		60.379	60.981	60.971	59.203	59.155	53.470
Liabilities	Non-current liabilities	247.333	238.501	229.668	220.835	212.002	203.169
	Current liabilities	501.155	478.881	453.881	428.881	428.881	428.881
		1.320.913	**1.278.327**	**1.226.833**	**1.168.710**	**1.135.734**	**1.086.036**

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Without intervention, the liquidity balance at the end of 2028 will fall below the minimum cash reserve (5% of income). In order to continue to make the necessary investments and to remain financially healthy, the UG will implement cuts in the coming years. Taking into account a phasing-in period and a full realization of the cutbacks in 2030, the austerity measures will lead to a positive liquidity forecast over the planning period. This has not yet been taken into account in the cash flow statement below.

Besides loan capital, the UG has also contracted a temporary overdraft facility from the Ministry of Finance. This overdraft facility, which is referred to as treasury banking, has been capped at 10% of government funding. If the objectives in the 2026-2030 austerity programme are not sufficiently realized, this facility will have to be used at the end of the planning period.

We use key indicators to assess our financial position. In doing so, we review developments in target values over an extended period and benchmark them against the averages for Dutch universities. As part of its financial supervision, the Dutch Inspectorate of Education has used three key ratios with minimum requirements since 2021.

1. Solvency ratio

The inspectorate of Education uses the solvency 2 ratio, defined as (equity + provisions) / total equity. The UG's solvency 2 ratio is fairly stable during the plan period and well above the Inspectorate's minimum requirement.

2. Current ratio

The UG's current ratio (i.e. current assets expressed as a percentage of current liabilities) is also relatively high. As a result of the implementation of the investment plans in sustainability improvements and building renovations, combined with the expected operating results in multi-annual perspective, liquidity is showing a declining trend, and, without intervention, will drop below the lower limit in 2028. The necessary interventions are part of the UG 2026-2030 austerity programme.

3. Operating surplus ratio

The UG's operating surplus ratio is defined as the operating surplus expressed as a percentage of total operating income times 100%. The UG is required to post an average (i.e. small) surplus (between 0% and 3%) to ensure its ability to continue as a going concern. A one-off high operating

Cash flow (in € * 1,000)

	2025	2026	2027	2028	2029	2030
Cash flow balance	**337.703**	**323.398**	**215.939**	**91.346**	**24.874**	**8.027**
Operating results	-17.259	-13.480	-18.817	-24.833	-24.610	-35.938
Financial result	3.859	1.399	474	238	515	758
Result of participating interests	-1.451	0	0	0	0	0
Changes in net working capital and provisions	22.171	-27.158	-23.232	-27.697	880	-5.592
Depreciation	56.880	57.723	61.143	64.080	64.902	68.397
Cash flow from operating activities	**64.200**	**18.484**	**19.568**	**11.787**	**41.686**	**27.625**
Investments in tangible fixed assets	-60.376	-105.763	-113.600	-50.362	-33.627	-35.257
Investments in ICT, equipment, inventory	-9.296	-16.347	-21.728	-19.065	-16.073	-13.801
Cash flow from investing activities	**-69.672**	**-122.110**	**-135.328**	**-69.427**	**-49.700**	**-49.058**
Proceeds from new borrowings	-8.833	-8.833	-8.833	-8.833	-8.833	-8.833
Withdrawal of deposits	0	5.000	0	0	0	0
Cash flow from financing activities	**-8.833**	**-3.833**	**-8.833**	**-8.833**	**-8.833**	**-8.833**
Cash flow balance as on 31 December	**323.398**	**215.939**	**91.346**	**24.874**	**8.027**	**-22.239**

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surplus requires explanation in the notes and a structurally high operating surplus constitutes a mission drift. The Back to Balance 2026 programme and the Plan of Action Framework Coalition Agreement did not produce the desired positive operating results and it was therefore not possible to achieve an operating surplus during the planning period. The UG 2026-2030 austerity programme should lead to a structurally positive spending balance, so that the operating surplus again structurally fits in with the internally agreed bandwidth.

Cap on equity
Since 2020, the Inspectorate for Education has applied a cap on the equity reserves Dutch universities reasonably require, bearing in mind that they are funded with public money and that they need to maintain a risk buffer. The cap for the UG was set at € 1,014 million for 2025. The UG's actual publicly funded equity exclusive of statutory reserves amounted to € 510 million, well below the cap. Because of planned expenditures on tangible fixed assets and the temporary operating shortfalls, we expect to stay comfortably below this cap in the plan period as well.

Financial key ratios

	Alert value IvhO	Universities	UG realization		UG prognosis 2026					Target value
		2024	2024	2025	2026	2027	2028	2029	2030	
Solvability 2	< 0,3	0,44	0,44	0,43	0,44	0,44	0,44	0,44	0,42	> 0,3
Current ratio	< 0,50	0,87	1,05	1,00	0,83	0,60	0,49	0,45	0,37	> 0,50
Profitability	n.v.t.	-1,2%	-5%	-1,7%	-1,3%	-1,8%	-2,5%	-2,5%	-3,6%	0% < > 3%
Cash and cash equivalents	< €2,0 mln	n.v.t.	338	323	216	91	25	8	-22	< €2,0 mln

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9.3 Integrated risk management and control system

The UG conducts its risk management in accordance with the Management System for Integrated Safety in Higher Education, a nation-wide platform initiated by the Universities of the Netherlands (UNL) umbrella organization. Institutions of higher education in the Netherlands have significantly upped their integrated safety efforts in recent years. Although teaching and research are, and will remain, their primary focus, offering students and staff a safe learning and work environment is increasingly regarded as part and parcel of their core responsibilities. The increasing focus on integrated safety is fuelled by a rising number of security incidents and risks. The Ministry of Education has stressed that university administrators are responsible for the overall safety and security of their institution in the broadest sense. For this reason, it is important that we never fail to weigh safety and security concerns against the core values of academic freedom, openness, and accessibility. The UG has identified knowledge and information security (protection of intellectual property and academic knowledge), social safety, cybersecurity, privacy, academic integrity and crisis management as priorities.

The policy of the UG in the area of privacy and security is the premise for a risk-based approach to information security and is in line with the previously drawn up security governance policy. This fits in with the UG's ambition to increase the maturity level for information security and contributes to meeting the expectations of external stakeholders. An externally conducted assessment of the maturity level shows that the UG took a major step in this direction in 2025.

To stay one step ahead of cybercrime and digital attacks from outside, the university-wide maturity programme security & privacy was set up. The UG deliberately chose to embed privacy & security in one programme and in one internal privacy and security network of Privacy & Security coordinators. After all, actions or risks relating to security have a direct impact on privacy. The aims of the programme is to increase maturity.

In 2025, the UG has maintained internal controls at a level appropriate to the UG, with a focus on (grant) projects. The internal control of projects has been strengthened in recent years and the application of Power BI is leading to further efficiency and better insight into the projects. Power BI will be further elaborated in 2026. In the coming years, further improvements will be developed and implemented, such as developing dashboards to promote insight into process quality and project progress, and drafting a handbook for project management. In collaboration with a number of faculties, a reorientation of the role of project control at the UG will be examined too.

In 2025, the Internal Audit department was reinforced with an IT auditor, and the transition from project accounting and financial statements to more IT work and operational audits took further shape. As from 2026, this transition has been completed and (almost) full capacity is available for these audits to be carried out on the basis of an annual audit plan approved by the Board of the University and the Supervisory Board.

Risk management and control system

The UG is committed to having in place a robust risk management and control system in line with UNL's Code for Good Governance. Risks are assessed on a regular basis, making allowance for internal and external factors. By implementing policy lines and internal controls, the UG seeks to maximize opportunities and minimize threats. The University periodically monitors the effectiveness of the measures, adjusts strategies where necessary and reports on the risks. As regards IT, digitization and cybersecurity, the universities work together in SURF.

The main building blocks of our internal risk management and control system are our governance structure, our Strategic Plan, and the annual planning and control cycle, in combination with the key financial indicators adopted by the Supervisory Board.

A detailed description of the UG's governance structure is available in the Administrative Regulations. The UG has an integrated decentralized governance model. Duties and responsibilities relating to teaching, research, and operations management have been delegated to faculty boards. The UG's current strategic course has been outlined in our Strategic Plan 2021-2026 Making Connections.
The UG started to renew its governance structure in 2025. A decision on this is expected in 2026.

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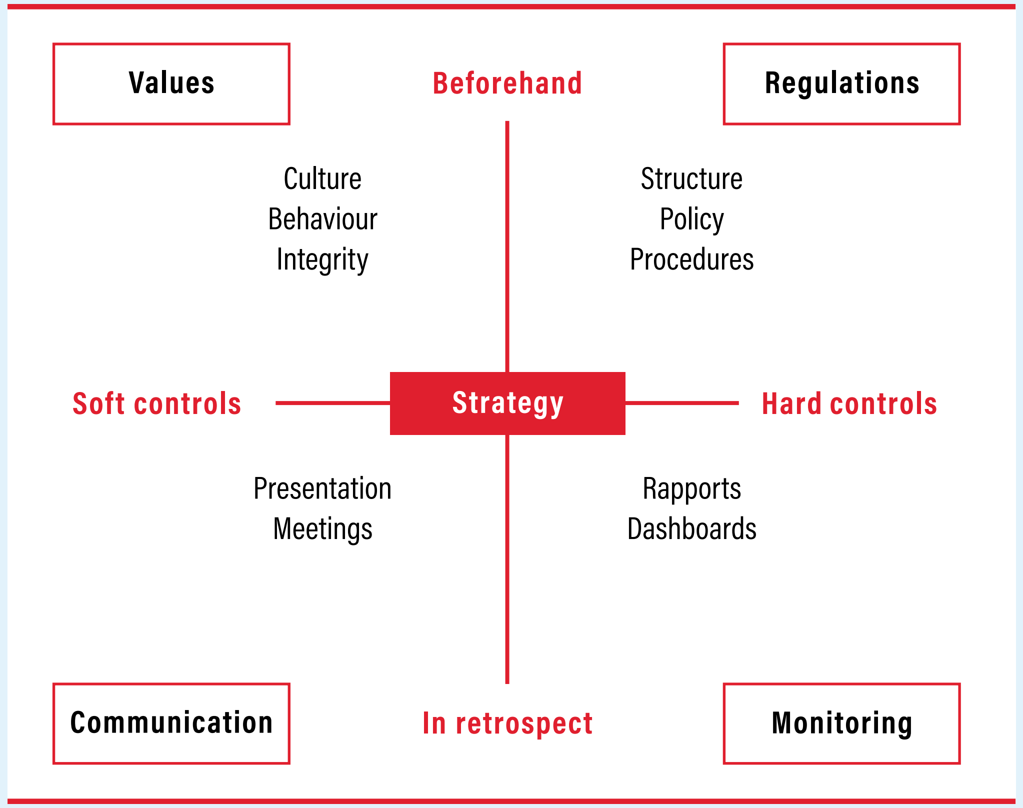
The faculties and service units have translated the UG strategy 2021-2026 into a faculty strategy. Risk management is an important premise in the decision-making process to achieve objectives. Risks to the realization of faculty strategies and thus the UG's strategy and any required internal control measures are periodically monitored in accordance with the PDCA cycle of the UG. In this regard the UG's risk appetite should be a matter of internal consideration too, also in relation to its risk capacity and risk tolerance. Risk appetite is the extent to which the UG is prepared to take risks (within its (financial) capacity and tolerances, but also its norms and values) in achieving its strategic objectives. It means finding the right balance between taking risks, which is inherent to its ordinary activities, and managing risks through adequate internal control measures.

The overview in section 9.4 of the most important risks that receive managerial attention, are related to the strategic objectives of the University and are described taking into account the most important external trends and developments that influence the various risks. Aspects that are important to consider include: internal norms and values, societal acceptability (stakeholders), reputation, risk-bearing equity, returns, and of course laws and regulations.

We use a planning and control cycle to match our strategy and activities in the domains of research, teaching, and valorization to our funding. The Board of the University adopts the financial planning and control cycle annually. This cycle specifies how, and based on which principles, frameworks, and formats, the multi-year forecast is to be drawn up. The cycle, which is part of the Plan, Do, Check, Act cycle (PDCA cycle) of the University. also formalizes how, and using which format, faculties and service units are expected to report their actual and budgeted figures, as well as any changes to their forecast, to the Board of the University every quarter. In these reports, they are required to address any notable developments that may have occurred, any risks they foresee, and any confirmed or planned mitigating measures or actions they have taken. If so warranted, the Board of the University will discuss these quarterly reports with the faculty boards and the MTs of the service units. These discussions will take place in the context of compliance and advancements on ambitions in the domains of research, teaching, and societal impact.

Organizational structure
In managing risks, the UG relies on four lines of defence. Operational line management qualifies as the first line of defence. The second line of defence is formed by the compliance function monitoring the internal control structure, i.e. the controllers at centralized and decentralized level. The third line of defence is the centralized independent internal audit function, which provides assurance on the effectiveness of the first and second lines of defence. Finally, the fourth line of defence is the independent external auditor. Besides the governance structure and the planning and control cycle, the UG has in place rules and procedures aimed at identifying and mitigating risks and achieving strategic goals, with due observance, at all times, of the applicable laws and regulations. An example of this is the Tender Board, which check the legitimacy of purchases. The UG has an Audit Charter, a Tax Charter, and Treasury Rules that comply with the Ministry of Education's Regulations for Investments, Loans and Derivatives 2016.



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In addition to focusing on regulatory compliance and embedded hard controls, the UG will also continue prioritizing soft controls such as encouraging ethical conduct, fostering a speak-up culture, and promoting accountability. The soft controls have been expanded further in 2025. The internal culture continues to focus on openness, integrity and inclusiveness. The UG makes its values and standards of conduct transparent, so that staff and students know what to expect from each other. A socially safe ethical environment and a culture of integrity, based on inclusion and equality, is the basis for good work and study climate.

The set-up of the internal risk management and control system is illustrated in the diagram below, which distinguishes between hard and soft controls, and between ex-ante and ex-post internal controls.

9.4 Risks and uncertainties

The following is an overview of the most important themes that the UG Board devotes attention to due to possible risks. Each theme shows the measures taken to limit the risks. Risks are quantified where possible. A risk assessment has been performed to determine the level of required controls. In the context of this risk assessment, the probability of a risk occurring and the related impact have been analyzed.

Theme	Uncertainties and risks	Measures
1. Cybersecurity and privacy	Incidents, such as the hack at Eindhoven University of Technology, show that cyber threats are constantly high and require attention. Furthermore, an effect of the changing geopolitical landscape is that the erosion of digital independence and sovereignty is now considered a higher risk to privacy and security of non-European IT providers. This is reinforced by tightening regulations on both privacy and security. Pursuant to the European Network and Information Security Directive (NIS2 Directive), the higher education sector has also been designated by the Minister of OCW to comply with the resulting legislation.	With regard to digital independence, the Board of the University decided that within five years the University should have more freedom to process data with systems that are compatible with public values and comply with Dutch and European laws and regulations. To this end, a roadmap is being developed by the University Library, University Services and the Center for Information Technology (CIT), in collaboration with the Jantina Tammes School. Investments to improve digital resilience have resulted in a sharp increase in the maturity score according to the SURF assessment framework. The average score was 2.9, which is close to the 3.0 target level. Forthcoming legislation under the NIS2 Directive requires additional steps to be taken, not only to reach a higher level of resilience, but also to make procedural and organizational adjustments. This will be further elaborated in the security roadmap.
2. Social safety and workload	Social safety and managing work pressure are crucial to a healthy working environment. Pursuant to the Working Conditions Act, employers are obliged to protect staff against psychosocial strain (PSA). PSA can lead to health problems, absenteeism and increases the risk of long-term absence. Cutbacks and shrinkage are expected to increase the risk of a further increasing workload. In addition, the UG wants to provide a socially safe environment for students, because a safe learning environment is crucial to their development.	In 2024, a multi-year social safety programme was launched for the period 2024-2027, aimed at increasing and sustainably anchoring social safety at the University. The programme focuses on behaviour, procedures and systems. Pillars of the programme are raising awareness and understanding, strengthening (personal) leadership and improving the internal support structure. Some of the concrete activities ensuing from the programme in 2025 were organizing various social safety dialogues, launching a new student well-being portal, and drafting a code of behaviour together with Hanze and student associations. Following the report of the Netherlands Labour Authority (NLA) of May 2024 (research report PSA universities), the UG has drawn up a multi-year action plan to follow up on the recommendations of this report.

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Theme	Uncertainties and risks	Measures
3. Knowledge safety & sensitive partnerships	Because of geopolitical developments, knowledge security has become a topical and urgent issue. International cooperation is vital for the UG. The aim of the UG is to prevent unwanted knowledge transfer and undesirable influence on research and teaching. The topic of Knowledge Security also has the emphatic attention of the Dutch government. In 2025, the Government submitted the Knowledge Security Screening Act for consultation. The higher education sector (through UNL, among others) has expressed serious concerns about the feasibility and international competitiveness of this legislative proposal.	The existing internal Knowledge Security Advisory Team was expanded in 2025 with a Sensitive Partnerships Advisory Team. The task of this advisory team is to advise the Board of the University and the faculty boards on potentially sensitive cooperation with knowledge institutions, government bodies and industry, and broader issues in (international) partnerships. An example of a concrete technical measure in 2025 is that secure phones and laptops were made available to staff travelling to high-risk countries to minimize the risk of data breaches, hacking or unwanted access to knowledge. The UG provides input to the Knowledge Security Screening Act, directly and through UNL, and is represented in the national Knowledge Safety sounding board group.
4. Student influx and funding	At the UG, the number of enrolled Dutch students has been decreasing since 2021. Based on demographic developments, the UG foresees a drop in enrolment numbers of Dutch students over the next few years as well. Since 2023, the proposed 'Internationalization in Balance' Act (WIB) led to a decline in international influx as well, partly due to the recruitment freeze and negative news coverage. Should this Act come into force, this may lead to yet a further decline in international influx. The exact extent of the decline will depend on the impact of the WIB and possible exceptions for institutions of higher education in depopulation regions. Based on an initial analysis, the UG expects a decline of about 10% when the Act comes into force. This means lower government funding and less income from tuition fees. A structural reduction in government funding of € 43 million on an annual basis is expected between 2025 and 2030. An additional risk is that the Minister has also indicated that the funding per student may be reduced if the international influx does not decrease sufficiently (on a national level). At present, there is already a decrease in the fee for registration from almost 10% to 2030. This entails the risk that not only the funding declines, but also the funding per student.	The UG takes measures to increase the influx of students in its Bachelor's and Master's phase within the parameters set by the Ministry of Education, and in line with the Administrative Agreement: all our programmes have an online presence, we hold information sessions and recruitment drives at secondary schools throughout the Netherlands, we organize the Master Week, and we develop tailor-made marketing strategies for specific programmes. We organize information sessions at secondary schools throughout the Netherlands. That said, the UG also seeks to be an internationally oriented, global university that welcomes foreign students and staff. These measures, aimed at awareness and quality, aim at reducing the decline in student numbers. The UG will continue to convince the government (through UNL) not to make further cuts to fixed and variable funding. From 2026 onwards, the UG will implement cuts with the aim of reducing expenditure and, if possible, achieving additional income. The goal is to achieve savings of € 45 million in the coming years. This will lead to a structurally positive spending balance.
5. Research funding	A weakened capacity for attracting new staff due to cuts announced by the Dutch central government, poses a real risk to the UG. Examples are the termination of National Growth Fund, the reversal of parts of the Administrative Agreement 2022 and cuts in NWO. There is also a shift from the Ministry of OCW to other ministries such as the Ministry of Economic Affairs (EZ) where research funding is concerned. Like regional funding sources (Nij Begun), the government is increasingly focusing on Public-Private Partnerships. This opens doors, but it is also urgent to focus research support on this. This development also applies to the research funding from the European Union. It remains uncertain how the external revenues will develop in the (inter)national context, given the ongoing stiff competition between academic institutions.	At the UG, we monitor developments in contract revenue and the order book. These developments are reported to the Board of the University. The short-term financial risk is limited, as lower research revenue is offset by lower research costs equally. Financial risks will increase in the longer run, as they may impact the UG's position, both in the Netherlands and internationally. Developments in the UG's contract revenue versus total income hold the Board of the University's and the Supervisory Board's undivided attention. Root causes and possible management strategies are discussed on a regular basis. The UG offers both incentives (including on the basis of Matching Horizon Europe funds) and direct support for increasing its external research revenues. This support will be structured in accordance with the financing strategy adopted at the end of 2025.

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Theme	Uncertainties and risks	Measures
6. Government policy and funding	In recent years, the pace of change in government policy has outrun the throughput time of the measures that need to be taken to fulfil new ambitions. In addition, plans are being launched by the government, but political decision-making has not yet been completed. The Internationalization in Balance Act, for example, has not yet been adopted, but the proposed measures under that Act already have a major impact on the number of international students at the UG. This may have an impact on the UG's own strategy. As of 2025, for example, the starting and incentive grants have been abolished. The termination of the grants has led to a significant decrease in government funding by € 33 million per year and fewer opportunities for academic talent. On the other hand, as of 2025, funds have been made available for talent and work pressure (€ 14 million). The risk is that these types of funding will disappear again. In view of the geopolitical turmoil and inflation, the UG sees risks. Furthermore, the specific earmarking of public funds is increasingly limiting the University's autonomy: More accountability and uncertainty about the duration of the funding. At present, approximately 9% of government funding is linked to a specific expenditure.	Against the backdrop of changing government policy, the UG – and, with it, the faculties – has formalized its own ambitions in its Strategic Plan 2021-2026. Proposals were made in 2025 to revise this Plan in 2026. What is important in today's uncertain times, is that the UG adopts measures and sets objectives aimed at increasing the agility of the organization and financial soundness. This is concurrent with an environment where funding is becoming increasingly uncertain. By adopting agility enhancing measures, management becomes more flexible and the organization can anticipate on government-induced changes more quickly. In addition, the UG is looking at the governance structure. The structure should promote agility and be appropriate for the current times of political and financial uncertainty. The resilience of the UG is under pressure due to operating shortfalls as a result of a decrease in government funding and tuition fees. This is exacerbated by the recent increase in inflation and energy prices, and a reduction of the salary and price compensation by the government (in 2025). In response, the UG launched a new austerity programme at the end of 2025.
7. Job market	The year was marked by a stringent vacancy policy to cope with the financial setbacks resulting from the measures announced in the Framework Coalition Agreement of the Schoof cabinet. As a result, the number of vacancies was lower than in previous years (648 in 2025, compared to around 800 in 2021-2023). In general, the UG was well able to fill vacancies, with the exception of specialist vacancies in the fields of IT and real estate.	The HR & Health recruitment team supported vacancy holders in actively recruiting and scouting candidates for IT and real estate positions.
8. Building safety and security	The UG is having to perform a balancing act between building accessibility on the one hand and not wanting unauthorized persons to enter buildings and spaces designated for students and staff on the other. This calls for informed decisions on risk appetite and maximizing physical safety, and – hence – digital security.	The Physical Security Organization (FBO), launched in 2024, is a management department which took further steps in 2025 in the areas of physical security and Health and Safety. A new reporting system has been introduced, and tendering procedures were held in the field of a BHV (In-House Emergency Services) app and BHV courses. Finally, the FBO continues to focus on developing policy frameworks, e.g. in the area of access management.
9. Crisis management	Mature crisis management is crucial to manage the risks resulting from crises, emerging situations,and social and geopolitical turmoil.	The UG has a streamlined and effective crisis management organization with an up-to-date crisis plan. In 2025, the emphasis was on practising and learning from the crisis organization in order to increase preparedness. For example, a crisis simulation exercise was held at a faculty in an interactive 'table top'-format, and in collaboration with SURF, the UG-wide OZON cybersecurity exercise was carried out. OZON is a sector-wide cyber crisis exercise for teaching and research that takes place every two years. Finally, the policy on international travel and calamities has been further elaborated.

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Theme	Uncertainties and risks	Measures
10. Loss of reputation	The UG's reputation hinges on the perception and overall impression of the organization with stakeholders, i.e. staff, students, researchers, the media, politics, and the public. This is affected by how we conduct ourselves, the services we provide, and the way in which we communicate. A public institution such as the UG is susceptible to loss of reputation, mostly on the grounds of substantive and conduct-related issues (see also the other themes), but due to miscommunication as well.	At the UG, we take a targeted approach and pursue a consistent communication policy in our messages, whether on our website or on social media, or through our media relations officers. We are committed to upholding our reputation and our good standing. The focus is on aspects such as diversity, social safety, security, and UNL's Code for Good Governance. We also screen our staff for additional activities outside their regular roles. Developments in society and geopolitical conflicts affect the academic community. We make allowance for this in our communication policy, which focuses on fostering connections and prioritizes psychological safety and respect.
11. Developments in educational legislation	The current definitions used in the Dutch Higher Education and Research Act (WHW) allow very little scope for universities as public institutions of education to develop private, international, interdisciplinary, and multi-level activities. While many aspects of the frameworks provided in the Act are ambiguous, the Ministry of Education does expect research universities to do their part, e.g. by developing microcredentials, lifelong development (LLD), undertaking teaching activities in collaboration with universities of applied sciences, and engaging in European teaching and research partnerships. Even after the update on 1 January 2025, the Policy Rule on Investing Public Funding in Private Sector Activities does not yet lead to the desired clarity in the public-private playing field on all subjects.	Through the administrative circuits and the national body (UNL), the UG continues to stress the importance for OCW to update the Dutch Higher Education and Research Act (WHW). The Administrative Agreement 2022 includes a passage to this effect, followed by a motion from 2025 to give substance to this. It is imperative that the Act provide the best conditions for teaching institutions to respond to developments in society. Through various internal bodies, such as the Educational Council and the education law section of the Governance & Legal Affairs department, the UG monitors and analyses these developments and the impact on the activities of the UG. The internal UG working group on public-private partnerships deals with cases related to the policy rule, helps to clarify the policy rule and advises the Board of the University on this.
12. Strategic real estate plan	The UG has an established investment plan of € 338.6 million for the period up to and including 2030. The investments entail financial risks for the ongoing projects for which there are no fixed price agreements. The Real Estate organization faces unpredictable price developments in the building industry. Investment planning has a direct relationship with the cash position and affects future operating expenses.	The real estate expenditure budget is updated annually, correlating the outlays to the cash position, the cutbacks and future operating expenses (including housing expense ratio). Each phase of the project is subject to separate decision-making by the Board of the University. Property developments are monitored in terms of their cost, lead time, scope, and quality. Quarterly reports inform the Board of the University, the University Council and the Supervisory Board on the progress of ongoing projects.

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9.5 Major current developments

The UG's budget for the years 2026-2030 shows a negative result in 2026 of € 12 million, rising to a € 35 million shortfall in the multi-year forecast. This result is more negative than the results assumed in the 2025 budget. Causes include the cancellation of the 2025 salary-price adjustment by OCW and a subsequent cutback in funding due to a lower than estimated student numbers estimated by OCW. Furthermore, the targets set in the 2025 budget for 2026 have not led to the desired level of implementation and there are additional costs due to real estate maintenance. The further deterioration of the multi-year forecast is also the result of an expected further reduction in student numbers. The division of tasks between university education (WO) and higher professional education (HBO), adjusted by the Ministry of OCW, also had a detrimental effect on university education.
In order to reverse this negative trend and adjust the expected liquidity development, the Board of the University has established structural spending cuts of € 45 million. In determining the extent of cuts, the University took into account its objective of achieving an annual operating surplus of 1% as from 2030. The spending cuts should be achieved by 2030. The advisory group on the UG's 2026-2030 austerity programme (BPR 2026-2030) was set up for this purpose. In order to draw up the Budget Capacity 2027 (spring 2026), measures to implement the spending cuts must be identified. The proposed measures need to be implemented as from 2027.

The UG also wants to stick to the target of achieving a spending equilibrium by 2026. This means that in early 2026 the University took additional measures to arrive at a result of at least zero at the end of 2026. This anticipates the results of the BPR and links up to the austerity measures that were already taken and implemented under the Back to Balance 2026 programme and the Plan of Action Framework Coalition Agreement. The measures are expected to improve the result in 2026 by € 12 million compared to the 2026 budget and mainly concern a number of staff measures to reduce costs. The impact of these measures will be monitored during the year. Where possible, the measures will be relaxed and, where necessary, additional measures will be taken to achieve the desired spending equilibrium.

A positive development is that the coalition agreement of the new cabinet seems to suggest that the future cuts in higher education and the previous plans regarding the non-Dutch-taught programme assessment (TAO) are off the table. At the same time, however, it is clear that there is not much extra funding in the pipeline. Also, it is not clear which plans the new minority government will be able to get accepted by the Dutch Senate and House of Representatives.

In any case, the UG will have to cope with the financial consequences of the drop in student numbers. We already see enrolment numbers levelling off in recent years and expectations are that they will continue to see a gradual decline due to the ageing population in the Netherlands and in the northern region in particular. Earlier, we had expected to be able to offset this decline by welcoming an increasing number of foreign students, both from the EU and elsewhere. The change in the views on internationalization means that we cannot simply assume this. All the more because the number of foreign students is already decreasing as a result of the measures (suspending active recruitment of international students and ensuring clear communication regarding housing) the UG itself has taken since 2023 to resolve issues, e.g. in housing. We also see that the new Jetten cabinet is sticking to its plans to limit the influx of international students. However, there is more scope for self-direction within the established frameworks, giving universities more leeway in how they want to achieve this influx reduction in a reasonable way.

The investment projects in improving the sustainability of building, in renovation and in new-builds could have a potentially significant financial impact on the UG, especially in view of the price developments in the building industry. The UG's investment planning was updated in the autumn of 2025. In the planning, projects have been re-prioritized and some projects with the least impact on the primary process have expired or have been put on hold. As a result, total housing costs will remain below the cap of 15% (of operating expenses). The real estate plan is premised on the various area plans (city centre, Zernike and Healthy Ageing). Important investments in the coming years are the (further) realization of the Feringa Building, the Sports Centre and the teaching buildings on the Healthy Ageing Campus and Zernike.

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The UG had a healthy cash position at year-end 2025. In line with the 2026 budget, it is expected to decrease in the coming years due to the still substantial real estate investments and the expected rise in operating shortfalls. The development of liquidity in the multi-annual forecast is undesirable and requires attention and action. The Board of the University therefore decided to (further) slow down the planned real estate investments, and to take additional austerity measures (in particular human resources) in early 2026, which should lead to an improvement in the financial result in 2026. BPR 2026-2030 too, should lead to a structural saving of € 45 million from 2030 onwards. These measures will improve the return on the UG's investments and also improve the liquidity position to a responsible and sound level. The university currently has no plans to attract additional external financing for its investment projects.

In recent years, the UG has taken several steps towards a redesign of the faculty structure in order to harmonize processes and increase administrative capacity. External factors have increased the need for a change in governance. Higher education saw many cutbacks in recent years, and societal issues require new ways of working together, and a less complex and more effective organization. The University community is involved in the change in governance, and talks are held within the University with administrators, staff and students. The rough sketch drawn up earlier, is based on six new faculties divided across Social Sciences and Humanities, Technical Sciences and Medical Sciences. As regards Campus Fryslân, two scenarios will be developed in consultation with the parties concerned. The Board of the University will take further steps in this governance process in 2026.

9.6 Reporting by the supervisory body

In accordance with statutory requirements, the Supervisory Board serves as the supervisory body of the UG. The Board is responsible for the supervision of the governance and management of the whole University. The Board of the University needs, among other things, the approval of the Supervisory Board for the Institutional Plan, the Annual Report, the University Budget, and the administrative regulations. The Board of the University keeps the Supervisory Board informed of key developments and matters affecting the University and is accountable to the Supervisory Board. Members of the Board of the University also need to seek the approval from the Supervisory Board for other positions they hold. The members of the Supervisory Board are independent and are appointed by the Ministry of Education and are accountable to the Minister.

The Supervisory Board met six times in 2025. discussed a large number of relevant issues with the Board of the University. Recurring agenda items included:

- the Strategy and the Institutional Plan 2026-2031;
- UG Governance
- integrated safety and the establishment of the Knowledge Security and Sensitive Partnerships committee
- the progress of the measures within the framework of the Back to Balance programme 2026 and the Action Framework Coalition Agreement;
- the Institutional Quality Assurance Assessment;
- the state of affairs with regard to the real estate organization;
- new sports building (Sports Center).

The process initiated by the Board of the University in response to the Framework Coalition Agreement and the Internationalization in Balance Act (WIB) to arrive at additional austerity measures, was also an important topic for the Supervisory Board in 2025. When the University's 2026 budget showed that budget equilibrium was not expected in 2026 and deficits increased according to the multi-year forecast as a result of the expected further decline in student numbers, the UG 2026-2030 austerity programme (BPR) was launched. The measures in the 2026-2030 BPR come on top of the austerity measures already launched in the context of the Back to Balance programme 2026 and the Action Framework Coalition

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Agreement, and should have an impact from 2027 onwards. In order to achieve the budget equilibrium agreed with the Supervisory Board in 2026, additional and intensified austerity measures were discussed with the Board in December 2025. At the Supervisory Board's request, these were implemented in March 2026. Mainly through its audit committee Finance, the Supervisory Board is closely involved in advancing the process of the BPR 2026-2030 and the meanwhile combined Plan of Action Framework Coalition Agreement and the Back to Balance programme, as well as in the nature of the necessary choices that need to be made and their implementation. If necessary, the Supervisory Board will ask the Board of the University to make further adjustments.

On 1 September 2025 the Board approved the Administrative Regulations 2025-2026.

Furthermore, the main topics discussed were: The re-appointment of two members of the Supervisory Board; overall Supervisory Board profile 2025; internal self-evaluation arrangements 2024; rules of procedure Board of the University; establishment of the Knowledge Safety and Sensitive Partnerships committee ; general complaints system UG; Quality Agreements progress reports; annual report of the Data Protection Officer; Budget Guidelines 2026 and Accountability Guidelines 2025; Budget Capacity RUG 2026-2030; Future vision for Supervisory Board; Integrated safety; Confidential Person Annual Report 2024; Ombudsperson Annual Report 2024; State of affairs and follow-up of leave hours; succession procedure Chair and Vice-Chair of the Board of the University; Governance Calendar 2026; developments in Real Estate organization; the statutory cap on the remuneration of senior officials in 2026 under the Executives' Pay Act. For other matters discussed at Supervisory Board meetings in 2025, reference is made to the Report of the Supervisory Board (see above).

The Audit Committees for Finance and Quality Assurance were responsible for preparing for the discussion and delving into the details of most of the items listed above. The audit committees met five times in 2025. In addition, the Audit Committees for Finance and Quality Assurance organized special thematic sessions in 2025. The subjects of these so-called 'deep dives' were real estate and tackling teacher shortages.

In the context of the annual two-day meeting with delegations of the University Council and the Committee of Deans, the Supervisory discussed the widely shared desire to achieve digital sovereignty. The issues raised included the risk of loss of functionality and the costs associated with digital sovereignty, the impact on students and the lack of a nationwide approach through UNL/SURF.

In a meeting of the Supervisory Board with the Board of the University and the Committee of Deans, the governance of the UG was on the agenda. The Supervisory Board stressed the urgency of a change in governance. During the meeting, the various perspectives were shared. The Supervisory Board also discussed the new University strategy and the financial situation with the Committee of Deans. As regards this last topic, the Plan of Action Framework Coalition Agreement, and the expectation of further declining student numbers and their impact on the UG's variable income were discussed.

The Supervisory Board approved the financial statements for 2024 and the Report of the Board of the University 2024 on 18 June 2025 and discharged the Board of the University for 2024. The Supervisory Board periodically reviewed, as per the UG's PDCA cycle, the analysis of quarterly financial results for 2025, including the forecasts for the remainder of the reporting period and the quarterly real estate reports. These reports allowed the Supervisory Board to form an opinion on the effective application of funds. This opinion was positive for 2023. The reports also enabled the Supervisory Board to oversee risks and developments in the areas of staffing and vacancies, use of funding for reducing the workload, use of funding under the Quality Agreements, use of funding for starting and incentive grants, use of sector plan funding, and real estate outlays. In 2025, the focus was once again on the reduced financial scope due to the cuts in higher education, the decline in student numbers, and the required cutbacks as a result.

On the condition of the University Council's positive opinion on the budget as a whole, the Supervisory Board approved the University Budget for 2026 on 16 December 2025. The University Council initially agreed on the main points of the budget in December 2025, but issued a negative opinion on the University Budget as a whole. The reason for this negative opinion was the negative stance of the Council of the Faculty of Arts on the faculty

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budget. After a successful attempt at reconciliation on 13 January 2026, the Faculty Council took a positive stance on the relevant faculty budget and on 26 January 2026 the University Council gave a positive opinion on the whole University Budget 2026.

In accordance with the Administrative Regulations, the Supervisory Board met with the central consultative participation body on two occasions in 2025. Issues raised in this context were the Framework Coalition Agreement and its impact on the UG, the safeguarding of fundamental democratic rights, and the UG's links with Israel. In addition, discussions focused on the position of the fifth-generation university in relation to societal issues and the role of University Services in the austerity programme. The governance of the UG was discussed in both meetings. It concerned the process and content, the involvement of the consultative participation bodies in the process, the principle of subsidiarity and the Supervisory Board's motivation for a change in governance.

The Supervisory Board is of the opinion that its members complied with the principle of independence in the performance of their duties during the reporting period. Given the issues that were on the 2025, the Supervisory Board has fulfilled its responsibility to supervise the effective application of funds.

university of groningen

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Pupils visiting the University Museum

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Balance as on December 31, 2025

Amounts x €1,000

(After appropriation of result)

		31/12/2025	31/12/2024
ASSETS			
FIXED ASSETS			
	Intangible fixed assets		
1.1.1.0	Software	8.2	-
		8.2	-
	Tanglible fixed assets		
1.1.2.1	Buildings	656,914.2	682,660.8
1.1.2.2	Land	5,901.8	5,901.8
1.1.2.3	Inventory and equipment	74,750.2	84,766.8
1.1.2.5	In progress and prepayments	76,321.8	27,966.5
		813,888.1	801,295.9
	Financial fixed assets		
1.1.3.1	Investments in participating interests in group companies	7,242.5	8,678.4
1.1.3.2	Investments in associates	18.9	33.6
1.1.3.3	Receivables from group companies	-	-
1.1.3.7	Securities	-	5,000.0
		7,261.4	13,712.0
	Total fixed assets	821,157.7	815,008.0
CURRENT ASSETS			
1.2.1	Inventory	653.1	672.2
1.2.2	Receivables	175,704.8	168,646.3
1.2.4	Cash and cash equivalents	323,397.7	337,702.9
	Total current assets	499,755.6	507,021.4
		1,320,913.4	1,322,029.3

		31/12/2025	31/12/2024
EQUITY AND LIABILITIES			
EQUITY			
2.1.1.1	General reserve	505,088.6	524,098.1
2.1.1.2	Designated reserves (public)	-	-
2.1.1.3	Designated reserves (private)	2,111.0	2,111.0
2.1.1.4	Designated funds (public)	4,837.4	686.3
2.1.1.7	Other legal reserves	8.2	-
	Total equity	512,045.3	526,895.5
LIABILITIES			
2.2	Provisions	60,379.3	55,669.6
2.3	Non-current liabilities	247,333.3	256,166.7
2.4	Current liabilities	501,155.4	483,297.6
	Total liabilities	808,868.0	795,133.9
		1,320,913.4	1,322,029.3

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Income and expenditure statement 2025

Amounts x €1,000

		Actual 2025		Budget 2025		Actual 2024	
3	**INCOME**						
3.1	Contributions of central governments	617,227.4		592,413.0		594,962.4	
3.3	Academic/tuition fees	101,394.7		105,813.2		95,827.8	
3.4	Income on third party contracts	233,531.7		183,075.5		197,975.4	
3.5	Other income	66,557.1		85,642.5		65,922.1	
			1,018,710.9		966,944.2		954,687.7
4	**EXPENDITURE**						
4.1	Staff costs	744,380.9		717,918.0		714,406.6	
4.2	Depreciation, amortization, and impairment	56,879.8		57,761.2		55,026.9	
4.3	Accommodation expenses	68,491.8		61,645.0		67,431.2	
4.4	Other expenses	166,217.3		156,694.0		165,178.9	
			1,035,969.8		994,018.2		1,002,043.6
	Operating result		-17,258.9		-27,074.0		-47,355.9
6	**FINANCIAL INCOME AND EXPENDITURE**						
6.1	Interest income	8,381.1		8,379.0		11,300.3	
6.2	Interest expense	-4,521.7		-4,918.0		-4,005.1	
	Financial result		3,859.4		3,461.0		7,295.2
8	**RESULT OF PARTICIPATING INTERESTS**		-1,450.6		-		-1,373.5
	RESULT		-14,850.1		-23,613.0		-41,434.1

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Cash flow statement 2025

Amount x €1,000

		2025			2024		
	CASH FLOW FROM OPERATING ACTIVITIES						
	Operating result		-17,258.9			-47,355.9	
	Adjustments for:						
1.1.2	Depreciation	56,879.8			55,026.9		
2.2	Changes in provisions	4,709.8			8,474.3		
8.0	Result of participating interests	-1,450.6			-1,373.5		
			60,139.0			62,127.8	
	Changes in net working capital						
1.2.1	Inventory	19.1			-27.2		
1.2.2	Receivables	-7,058.5			-4,190.5		
2.4	Current liabilities	14,369.4			38,931.6		
			7,330.0			34,713.9	
	Cash flow from business operations			50,210.0			49,485.9
6.1	Interest received	8,381.1			11,300.3		
6.2	Interest paid	-4,521.7			-4,005.1		
				3,859.4			7,295.2
	Total cash flow from operating activities			54,069.4			56,781.1

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		2025		2024	
	CASH FLOW FROM INVESTING ACTIVITIES				
1.1.1	Purchase of intantible fixed assets	-8.2		-	
1.1.2	Purchase of tangible fixed assets	-72,562.0		-58,345.3	
1.1.2	Proceeds from sale of tangible fixed assets	6,578.4		-	
1.1.3.1	Investments and divestments in participating interests in group companies	1,435.9		1,380.9	
1.1.3.2	Other investments in participating interests	14.7		-7.5	
1.1.3.3	Receivables from group companies	-		300.0	
1.1.3.7	Other investments in financial fixed assets	5,000.0		3,000.0	
	Total cash flow from investing activities		-59,541.3		-53,671.9
	CASH FLOW FROM FINANCING ACTIVITIES				
2.3	New borrowings	-		132,500.0	
2.3	Repayment of long-term debts	-8,833.3		-	
	Total cash flow from financing activities		-8,833.3		132,500.0
	CHANGES IN CASH AND CASH EQUIVALENTS		-14,305.1		135,609.3

	Changes in cash and cash equivalents were as follows:		
1.2.4	Balance as on January 1	337,702.9	202,093.6
	Changes in cash and cash equivalents	-14,305.1	135,609.3
1.2.4	Balance as on December 31	323,397.7	337,702.9

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Notes to the financial statements

GENERAL

English translation
These financial statements are an English translation of the original Dutch financial statements, which were approved on June 8, 2026. In case of any discrepancies between the English version and the original financial statements, the latter will prevail. The financial statements are published online on the UG website

Activities
The statutory tasks of the University of Groningen consist of providing initial education, conducting fundamental research, and knowledge valorization. The University of Groningen is a legal entity under public law pursuant to the Higher Education and Research Act (WhW). The registered office of the University of Groningen is at Broerstraat 5, 9712 CP Groningen, and it is registered in the trade register under Chamber of Commerce number 01179037.

Reporting period
These annual accounts were drawn up assuming a reporting period of one calendar year with date of compilation of June 8, 2026.

Continuity
The annual accounts have been prepared on the basis of the going concern assumption.

Functional and presentation currency
The annual accounts statements are presented in euros ('the functional currency'). All amounts have been presented in thousands, except when otherwise indicated. The numerical additions in this financial statement can contain optical differences which are the result of the presentation in thousands.

Transactions in foreign currencies are translated to the respective functional currencies at exchange rates at the dates of the transactions.

Consolidation exemption
The annual accounts of the University of Groningen do not have to include data from subsidaries whose combined significance is negligible for the whole (RJ 217.304). As of fiscal year 2023, the University of Groningen will utilize this consolidation exemption for all participations.

For an overview of the subsidaries, please refer to the item Financial fixed assets in the annual accounts.

Administrative cooperation with UMCG
As of 1/1/2007, the merger of the University Medical Center Groningen, which consists of the Faculty of Medical Sciences and the Academic Hospital Groningen, was realized. Administrative cooperation and coordination between the Board of Governors of the University Medical Center Groningen (hereafter UMCG) and the Board of the University of Groningen takes place in the Joint Policy Body (GBO), which consists of the Chairman of the Board, the Dean of the Faculty and the Chairman of the Supervisory Board. Ultimate responsibility for academic education and research rests with the UG Executive Board. In accordance with RJ 660.506, the annual accounts include the operating figures of the education and research sector in full in the statement of income and expenditure. The balance sheet includes fixed assets, equity, provisions and work in progress. These are offset by the current account under the item receivables or current liabilities.

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Related parties

All legal entities over which dominant control, joint control or significant influence can be exercised are considered related parties. Legal entities with a controlling interest are also considered related parties.

Significant transactions with related parties are explained to the extent that they have not been entered into under normal market conditions. In such cases, the nature and scope of the transaction will be explained, as well as other information required for clarification.

Explanatory notes for the cash flow statement

The cash flow statement is prepared using the indirect method. Cash and cash equivalents in the cash flow statement consist of cash and cash equivalents, excluding deposits that are not immediately realisable (> 1 year). Interest and dividends received and paid are included in cash flows from operating activities. Investments and divestments of tangible fixed assets and financial fixed assets are classified as cash flows from investing activities. Payments on long-term debt are classified as cash flows from financing activities for the portion relating to principal and as cash flows from operating activities for the portion relating to interest.

Judgements, estimates and assumptions

The preparation of the annual accounts requires the Board of the University of Groningen to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized prospectively.

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ACCOUNTING PRINCIPLES FOR THE VALUATION OF ASSETS AND LIABILITIES

The annual accounts have been prepared in accordance with the statutory provisions of Part 9 of Book 2 of the Dutch Civil Code and the authoritative statements in the financial reporting guidelines issued by the Dutch Accounting Standards Board (in particular, RJ 660 Educational Institutions). The provisions and guidelines are applicable pursuant to the Annual Reporting Regulations for the Educational Sector

Assets and liabilities are generally valued at acquisition or production cost. If no specific valuation principle is specified, valuation is made at nominal value.

An asset is recognized in the balance sheet when it is probable that future economic benefits will accrue to the University of Groningen and the asset's value can be reliably determined. A liability is recognized in the balance sheet when it is probable that the settlement thereof will be accompanied by an outflow of resources that entail economic benefits, the monetary equivalent of which can be reliably determined.

A recognized asset or liability remains on the balance sheet if a transaction (relating to the asset or liability) does not result in a significant change in the economic reality with respect to the asset or liability.

If a transaction results in the transfer to a third party of virtually all or all future economic benefits and virtually all or all risks relating to an asset or liability, the asset or liability will no longer be recognized in the balance sheet. Furthermore, assets and liabilities are no longer included in the balance sheet from the date on which the conditions of probability of the future economic benefits and/or reliability of the determination of the value are no longer met.

Comparison with the previous year

The accounting policies have not changed compared with the previous year.

Intangible fixed assets

Intangible assets are valued at acquisition price less accumulated amortization and accumulated impairment losses. An impairment loss is recognised if the carrying amount of an asset or cash-generating unit (hereafter CGU) exceeds its recoverable amount. The costs of acquisition (licenses) of university administrative systems including (external) training and implementation costs are capitalized at cost. The depreciation period is 5 years. Depreciation takes place using the straight-line method, assuming a residual value of zero.

Tangible fixed assets

Buildings, land, tangible fixed assets under construction and inventory & equipment are valued at the acquisition price or manufacturing price less straight-line depreciation over the estimated future useful life. Land is not depreciated. Any impairment or residual value expected on the balance sheet date is taken into account. If an impairment exists in any financial year, this is explained under the balance sheet item. If such indications are present, the recoverable amount of the asset is determined. If it is not possible to determine the recoverable amount for the individual asset, the recoverable amount is determined for the cash-generating unit to which the asset belongs. An impairment loss is recognized immediately in the income statement by reducing the carrying amount of the asset.

The cost of inventory & equipment, which can only be used for a specific project and has no business value outside of this project, is fully recognized in the year of acquisition on the project. The relevant inventory & equipment are not accounted for under tangible fixed assets. Depending on the terms of the grant, these costs are reimbursed in full in the year of purchase by the grantor, or annually during the life of the project for the annually attributable portion.

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Depreciation has been calculated based on the following principles:

Buildings
- Shell : depreciation in 60 years
- Facade/ interior finishing/ installations : depreciation in 30 years
- Electronics/ technical installations : depreciation in 15 years
- Specific investments : depreciation based on useful life

Land : nil
- Construction costs for sports fields : depreciation in 10 years
- Other site facilities : depreciation in 30 years

Inventory
- Inventory and equipment : depreciation in 3 to 10 years

Depreciation starts in the month following the purchase of the property. In the case of new buildings or renovations, depreciation starts after the completion date.

Buildings and land are valued at acquisition cost less depreciation. Inventory and equipment are valued at acquisition cost less depreciation.

Depreciation is based on the following scheme:
- inventory etc. with a purchase value below €5K per item is fully incorporated in the statement of income and expenditure.
- inventory etc. with a purchase value above €5K per item is depreciated over the expected useful life with a maximum of 10 years.

Depreciation takes place in monthly installments starting the month following that of purchase.

Repair and major maintenance costs are accounted for using the component approach.

Operational leasing
Lease contracts may exist at the University of Groningen in which all or almost all of the advantages and disadvantages associated with ownership do not lie with the University of Groningen. These lease contracts are recognized as operating leases. Lease payments are recognized on a straightline basis in the statement of income and expenditure over the term of the contract, taking into account payments received from the lessor.

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Financial fixed assets

Group companies
The net asset value is calculated in accordance with the principles applicable to the annual accounts. Participating interests in which significant influence can be exercised on business and financial policy are valued according to the equity method on the basis of the net asset value. If the valuation of a participating interest according to the net asset value is negative, it is valued at nil. If, and to the extent that the UG fully or partially guarantees the debts of the participating interest in this situation, or has the firm intention of enabling the participating interest to pay its debts, a provision is recognized. Participating interests in which no significant influence is exercised are valued at acquisition price. If an impairment loss is recognized, valuation takes place at the realizable value.
Significant transactions with related parties are explained to the extent that they have not been entered into under normal market conditions. In such cases, the nature and scope of the transaction will be explained, as well as other information required for clarification.

Other receivables (loans to third parties)
The other receivables included under financial fixed assets include loans granted to third parties and are initially valued at fair value and subsequently valued at amortized cost less any necessary provision for bad debts. Provisions due to bad debt risk are deducted from the carrying amount of other receivables.

Securities
Receivables belonging to financial fixed assets, whether or not due to loans, are in principle recorded at the amortized cost after the first valuation. If there is no premium or discount and transaction costs, the amortized acquisition value is equal to the redemption value of the receivables. Regarding possible write-offs, article 2:387 paragraph 4 of the Dutch Civil Code applies. This write-down of receivables is charged to the income statement. The write-down is reversed as soon as the impairment has ceased to exist. Write-offs as well as reversals are included separately in the profit and loss account or in the notes (Article 2:387(5) BW).

Inventory
Inventories are initially valued at acquisition price or manufacturing cost; subsequent valuation is at the lower of cost or realizable value. The realizable value is the estimated selling price less directly attributable selling costs. This takes into account possible obsolescence of inventories.

Work in progress (WIP)
Work in progress refers to projects commissioned by third parties and not yet completed at the balance sheet date. The balance of projects in progress is valued at the directly allocated cost of labor and materials with a mark-up for indirect costs. Invoiced instalments/advance payments received are deducted from the balance of projects in progress. Profit recognition on projects financed by third parties is determined using the "percentage of completion method" or PoC method. When it is probable that total project costs will exceed total project revenues, expected losses are recognized in profit or loss immediately. POC are determined based on the progress of costs relative to entire contract value.

Given the size of the number of projects within the UMCG subsidiary, starting as off 2017, an arithmetic approach has been adopted for UMCG R&E to determine the interim result on projects instead of determining the result per individual project. This arithmetic approach of the PoC method is applied to projects in the category business, top institutes and commission European union (H2020 and Fp7), which is a derivative of realized results on closed projects within these categories.

Projects that do not match the pure definition of a 'project' but are a long-term agreement for a certain performance (clinical trials) are not handled as a project with a rating based on Percentage of Completion. For these projects, the basic principle is that the work is invoiced when it is completed. The interim result is the annual balance of revenues less costs. Due to this approach, no work in progress position is included for the clinical trials.

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Receivables

Receivables are initially recognized at the fair value of the consideration.. After initial recognition, receivables are valued at nominal value. The difference from valuation at amortized cost is explained in the notes. Provisions for bad debts are deducted from the carrying amount of the receivable.

Cash and cash equivalents

Cash and cash equivalents consist of cash on hand, bank balances and deposits held at call with financial institutions (< 1 year). Cash and cash equivalents are stated at face value.

Impairments

The institution assesses each balance sheet date whether there is any indication that a fixed asset may be impaired. If such indications are present, the recoverable amount of the asset is determined. If it is not possible to determine the recoverable amount for the individual asset, the recoverable amount is determined for the cash-generating unit to which the asset belongs. An impairment exists if the carrying amount of an asset exceeds its recoverable amount; the recoverable amount is the higher of its net realizable value and its value in use.

Equity

Equity consists of general reserves and designated reserves and funds. This also includes a segmentation into public and private funds. Designated reserves are reserves with a limited spending option, where a restriction is imposed by the Board. Designated funds are reserves with a more limited spending option as well, whereas a restriction is imposed by third parties.

Designated reserves (public)

The public designated reserve has been formed for the benefit of the current PhD education experiment. Following the termination of the PhD education experiment as of 1 September 2024, the designated reserves (public) is fully released and transferred to the general reserve. Doctoral candidates who had not completed their PhD education by the aforementioned date have been transitioned to a PhD employment.

Designated reserves (private)

As off 2022, the private designated reserves are intended to cover the private activities and includes, amongst other, the equity of the participations are shown under the private designated reserve. As of 31 December 2021, mutations in the designated reserve (private) occur solely as a result of donations or bequests.

Designated funds (public)

The funds under management are shown under the public designated funds. These funds have been made available to the University of Groningen with the intention of spending them within the framework of a specific objective.

Other legal reserves

The statutory reserves are maintained on the basis of statutory provisions. A statutory reserve is maintained to the sum of the capitalized amount of development costs under intangible fixed assets, pursuant to Section 365 paragraph 2 of Book 2 of the Dutch Civil Code.

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Provisions

Unless stated otherwise, the provisions are adjusted for inflation using an inflation correction of 2% (2024: 2%) and are subsequently measured at the present value of the expenditure expected to be necessary to settle the obligations as at the balance sheet date. A provision is recognized in the balance sheet when there is a legal or constructive obligation, resulting from a past event, for which a reliable estimate can be made and where it is probable that an outflow of resources will be required to settle the obligation.

Unemployment contributions

The University bears the risk of redundancy pay liabilities. The provision for unemployment benefits is formed at an individual level for future obligations on the balance sheet date to former employees to whom the University has an obligation in the context of the redundancy pay. The provision is calculated based on statements from third parties. The level of the provision is based on the actual expenditure of the past year. Indirectly, this takes into account the employability of those concerned. The provision also takes into account the term that the University of Groningen runs a risk on the benefit payments. The mutation in the provision is recorded under the item 'Other employee expenses'. The discount rate used is 2.01% (2024: 2.12%).

Generation scheme

The generation scheme provision has been recognized for obligations towards employees participating in the generation scheme. This scheme is targeted at a specific group of healthcare employees, allowing them to reduce their working hours while receiving a relatively higher salary and maintaining their pension. The provision for the generation scheme is recognized on an individual basis. Mutations in the provision are recorded under other personnel expenses. The applied discount rate is 0% (2024: 0%).

TFR/KNIR

Under Italian law, the KNIR must include a reservation for a termination fee, called the TFR (Trattamento di Fine Rapporto, to be translated as Termination Fee under Italian law). During employment, the TFR is a debt that is not yet due and payable from the employer to the employee.. This provision is formed at an individual level. The mutation in the provision is recorded under the item 'Other employee expenses'. The average discount rate used is 1.66% (2023: 2.6%).

Deductible WGA scheme

The WGA deductible provision has been formed for the obligation arising from the excess risk the company bears with regards to the Return to Work (Partially Disabled Persons). Regulations (WGA), which falls under the Work and Income (Capacity for Work) Act (WIA).The provision is recognized at an individual level for employees that receive a WGA-payment at balance sheet date. The amount of the provision is determined on the basis of the WIA monthly wage in accordance with the decision of the UWV, taking into account the re-employment percentage and the decreasing benefit after the initial salary-related payment. The provision also takes into account the term that the University of Groningen runs a risk on the benefit payments.
The mutation of the provision is recorded under the item 'Other staffing expenses'. The discount rate used is 2.50% (2024: 2.27%).

Own-risk bearer ZW-flex

As of 1 January 2015, the University of Groningen became an own risk bearer for the ZW-flex premium. As a result, the University will bear the associated expenses for new entrants. A provision has been recognized the annual accounts. The provision is determined based on the details of the individual participants over the term that the University of Groningen runs the risk of the benefit payments. The amount of the provision is determined based on the daily wage in accordance with Visma Raet's decision. The ZW-flex own risk bearer provision is part of the WGA own risk provision. The mutation in the provision is recorded under the item 'Other staffing expenses'. The discount rate used is 2.01% (2024: 1.06%).

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Long-term sickness
At an individual level, the University of Groningen has formed a provision for obligations to continue to pay remuneration to staff members who are expected to be permanently or partially unable to perform work due to illness or incapacity for work on balance sheet date. This estimate is made by the company doctors. Contributions from other parties have not been taken into account. The mutation in the provision is recorded under the item 'Other staffing expenses'. The discount rate used is 2.01% (2024: 2.11%).

Jubilee provision
The jubilee provision has been formed at an individual level for future jubilee benefit. The calculation of this provision takes into account the expectation of tenure and mortality, as well as future wage increases. The mutation in the provision is recorded under the item 'Other staffing expenses'. The discount rate used varies between 2.62% and 3.55% (2024: 2.32% - 2.75%).

Leave saving
In period from 2007 to 2012, employees aged 50 years and older had the opportunity to save up to 120 hours per year for the purpose of gradually reducing working hours in the period prior to retirement (leave savings scheme 50+). As of 2013, employees have the option of saving an additional 72 vacation hours annually for a long-term, consecutive leave period (multi-year savings model) for a minimum of 3 and a maximum of 5 years, in addition to regular vacation hours. The UG has made a provision for the associated replacement costs (staffing). The provision is determined based on the data of the individual participants (term and salary costs). The discount rate used is on average 2.32% (2024: 2.27%).

Transition provision
As of 1 January 2018, the University of Groningen is obliged to pay a transition payment under the Collective Labour Agreement. The provision has been formed at an individual level for employees with a temporary contract, taking into account the probability of contract extension. This probability is calculated based on the average percentage of extended temporary contracts over the past four years. A provision has been created for the remuneration to be paid in proportion to the years of service at the end of the financial year. The mutation in the provision is recorded under the item 'Other employee expenses'. The discount rate used is 2.14% (2024: 2.12%).

Environmental risk
The provision for environmental risk is recognized for obligations arising for the removal of existing environmental contaminated materials (asbestos) from buildings owned by the UG, in accordance with applicable legislation. The calculation of the environmental risk provision is based on (visual) asbestos inspections of the buildings. These inspections were carried out by a specialized external agency. On the basis of this inspection, the agency set up an estimate per building of the expected remediation costs including the costs for project management and final inspections. At the end of 2021, the estimate of the expected costs was updated by a specialized external agency. Mutations in the provision is recorded in other expenses. The provision is a reliable estimate with a number of uncertainties. The first aspect is the uncertain price development in the construction industry due to market developments. In addition, individual contractors may have an incentive to deviate from the market price during a tender process, thus offering a lower price in order to be awarded the work. Moreso, the provision is based on a visual inspection. During actual remediation, the situation may be different than estimated. In those cases where the actual remediation costs are apparent and differ from the provision formed, the provision will be adjusted. Finally, when remediation projects are bundled, economies of scale can be achieved. The inflation adjustment rate used is 3.05% (2024: 2.78%) and the discount rate used is 2.97% (2024: 2.59%). The discount rate can fluctuate over the years. The effect of a 1% higher discount rate in the current situation would constitute a reduction of the provision by €331K as at the balance sheet date. The effect of a 1% lower discount rate would constitute a €359K increase in the provision in the current situation as at balance sheet date.

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Project provision

The University forms a provision for expected losses on projects in progress. Expected losses on projects in progress are recognized in the income statement immediately. The amount of the loss is determined regardless of whether the project has already commenced, the stage of completion of the project or the amount of profit expected on other unrelated projects.

Dismantling provision Cyclotron

The provision for dismantling the AGOR-Cyclotron (hereinafter: Cyclotron) concerns the current best possible estimate of the costs to be incurred in the future for the termination (dismantling) of the Cyclotron. Article 10.1 of the Regulation on Basic Safety Standards for Radiation Protection (Rbs), in conjunction with Article 10.8 of the Basic Safety Standards for Radiation Protection Decree (Bbs), stipulates that there must be a termination plan for cyclotrons that produce particles with an energy of more than 8 mega-electron volts. The Bbs is effective as of 6 February 2019. This termination plan must, among other things, indicate how the financial aspects of the termination are arranged. By forming the provision, the University complies with this legal obligation.

The provision is based on an internal report, including a cost estimate, by the radiation expert of the University in collaboration with the real estate department. This internal report was then assessed in a second opinion by an external agency specializing in nuclear services. Based on the internal report and the second opinion of the external expert, the bandwidth of this cost estimate is between EUR 5.1 million and EUR 20.4 million. The bandwidth can be explained by the uncertainties mainly concerning the amount of concrete to be removed and the number of years of decay storage. These uncertainties cannot reasonably be resolved by the University at this time because they partly depend on guidelines and experience figures that are still under development and because no test drilling can be carried out at this time to achieve greater certainty. From the point of view of completeness of the provision (prudence), the University of Groningen has chosen not to be at the lower end of the bandwidth. In our opinion, the upper end of the bandwidth of EUR 20.4 million is (too) high. As we understand, the idea is that the dismantling costs will be lower because the possibilities for reuse are being expanded in the directives. It is expected that less concrete will need to be stored due to these broader guidelines. There is also significant uncertainty regarding the future use of the building. It is highly conceivable that the building will be repurposed after decommissioning. In that scenario, the cost item related to concrete disposal is expected to largely lapse, and personnel expenses will be lower. This aligns with the University of Groningen's sustainability ambitions as outlined in the 'Roadmap Duurzaamheid 2021–2026'. Due to the principles of circularity, the decommissioning costs are expected to be lower. As a result of these considerations, the University of Groningen currently considers the best estimate of the dismantling costs to be EUR 12.75 million (the arithmetic mean of the bandwidth). For the bandwith and the arithmetic mean, that were renewed in 2024, the annual inflation correction is taken into account. No inflation adjustment has been taken into account for the calculation of the future value of the provision. The discount rate used is 2.966% (2024: 2.592%). The effect of discounting from 2.592% to 2.966% is €298K. The discount rate can fluctuate over the years. The effect of a 1% higher discount rate in the current situation would constitute a reduction in the provision of €906K at the balance sheet date. The effect of a 1% lower discount rate would constitute a €1,008K increase in the provision in the current situation.

Other provisions

The other provisions are recognized at the cash value of the expenses and obligations necessary for the settlement of the provision. If a contract has been concluded involving a negative difference between the performance to be received after the balance sheet date and the contract performance to be performed by the service provider after the balance sheet date, a provision will be created for this negative difference. In calculating the provision, the unavoidable costs have been taken into account. The discount rate used is 0% (2024: 0%).

Liabilities

Liabilities are stated at fair value when they are first recognized. Transaction costs that are directly attributable to the acquisition of liabilities are included in the valuation at first recognition. Liabilities are valued at amortized cost after first recognition. As a general rule, the amortized costprice is equal to the book value of the asset minus repayments on the principal and increased or decreased by the cumulative amortization of the difference between the amount on first recognition (including transaction costs) and the repayment amount, determined based on the effective interest rate method.

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Netting

An asset and a liability item are netted in the financial statements only if, and to the extent that:

- a sound legal instrument is available to settle the asset and the liability items netted simultaneously; and
- there is a firm intention to settle the balance in this manner, or both items simultaneously.

PRINCIPLES FOR THE DETERMINATION OF THE RESULT

General

Income and expenditure are allocated to the fiscal year to which they relate. Profits are only recognized to the extent that they have been realized by the balance sheet date. Losses and risks originating before the end of the financial year are taken into account if they became known before the financial statements were determined.

Income

Recognition of revenue from the provision of services is calculated pro rata to the services provided, based on the services performed up to the balance sheet date in proportion to the total services to be provided.

Government grants

Government grants are recognized as income in the income statement in the financial year to which the funding pertains.

Tuition fees

Received tuition fees are attributed to the financial year to which they pertain, assuming that regular teaching and research tasks are spread evenly over the academic year.

Grants

The University of Groningen utilizes operating grants and occasionally investment grants. Grants are recognized as income in the statement of income and expenditure in the financial year in which the subsidized costs were incurred.

Royalties

Royalties are recognized in the statement of income and expenditure on an accrual basis, in accordance with the terms of the agreement, when the amount can be estimated reliably and their receipt is probable.

Interest income and expense

Interest income is recognized in the statement of income and expenditure on a time proportion basis, taking into account the effective interest rate of the asset to which it relates when the amount can be estimated reliably and their receipt is probable.

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Expenditure

Employee benefits expenses

Salaries and social charges (including pension contributions) are recognized in the statement of income and expenditure under the terms of employment to the extent they are payable to employees.

Pensions

The University of Groningen has a pension scheme with the Stichting Bedrijfspensioenfonds ABP (hereafter: ABP). The provisions of the Dutch Pension Act apply to this pension scheme and the University of Groningen pays basic contributions on a compulsory or contractual basis. The ABP utilizes the average salary as a basis for pension calculation. The ABP tries to increase pensions each year by the average wage increase in the government and education sectors. If the coverage ratio is lower than 105%, no indexation will take place.

The coverage ratio of ABP as of December 31, 2025, is 123.5%. The financial position as of 31-12-2025 of the ABP has been assessed as insufficient by De Nederlandsche Bank; the policy coverage ratio should be at least 126%. This requires the ABP to submit a recovery plan to De Nederlandsche Bank. In January 2026, the coverage ratio of the ABP was 123.0%.

The premiums due for the current financial year are recognized as expenses in the statement of income and expenditure. If the payable premium has not yet been paid, it is recognized as a liability on the balance sheet. The premiums are recognized as personnel expenses as soon as they are due. Prepaid premiums are recognized as assets if this leads to a refund or a reduction in future payments. Premiums yet unpaid are recognized as a liability on the balance sheet.

Depreciation

Tangible fixed assets are depreciated from the time they are taken into use over the expected future useful life of the asset. If there is a change in estimate of the future useful life, depreciation is adjusted prospectively.

Land is not depreciated. Residual value or changes in estimates expected at the balance sheet date are taken into account. Changes in useful life occur when an asset is taken out of use earlier than initially expected. Profits and losses as a result of selling an asset are recognized in the period in which they are realized.

Taxes

More than 90% of the core activities of the University of Groningen consist of government-funded educational and research activities, and more than 70% of these activities are financed by public funds, statutory tuition fees or teaching fees, or contributions from public benefit institutions for which no (or marginal) contractual compensation is requested. Therefore, the University of Groningen meets the activity and funding requirements and is thus eligible for the corporation tax exemption. This exemption has been applied in the annual accounts.

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Financial income and expenditure

Interest income and interest expenses
Interest income and interest expenses are recognized time proportionally, taking into account the effective interest rate of the assets and liabilities concerned. When processing the interest expenses, the recognized transaction costs on the loans received are taken into account.

Dividends
Dividends to be received from participations are recognized as soon as the UG has acquired the right to receive them.

Financial instruments and risk management

Financial instruments include primary financial instruments such as receivables, securities and liabilities, as well as financial derivatives. The University of Groningen does not utilize any financial trading instruments in its business operations other than regular debtors and creditors.

The University of Groningen, therefore, has no exposure to the following potential financial risks:
- price risks in the valuation of securities (financial fixed assets)
- currency forward contracts
- concentration of interest, credit and cash flow risks on outstanding trade receivables
- bank credit facilities

The UG operates mainly in the Netherlands and the European Union. To a limited extent, orders for specialized scientific equipment are placed in foreign currencies. No use is made of forward exchange contracts.

Cash and cash equivalents are outstanding with financial institutions that have at least an A rating.

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Notes to the balance sheet

Amounts x €1,000

FIXED ASSETS

1.1.1 INTANGIBLE FIXED ASSETS

	1.1.1.0 Software
Balance as on January 1, 2025	
Acquisition value	6,818.4
Accumulated amortization and impairments	-6,818.4
Carrying amount at start of the financial year	-
Movements during the financial year	
Investments	8.2
	8.2
Balance as on December 31, 2025	
Acquisition value	6,826.6
Accumulated amortization and impairments	-6,818.4
Carrying amount at end of the financial year	8.2

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1.1.2 TANGIBLE FIXED ASSETS

	1.1.2.1 Buildings	1.1.2.2 Land	1.1.2.3 Inventory and equipments	1.1.2.5 In progress and prepayments	Total
Balance as on January 1, 2025					
Acquisition value	1,261,998.5	5,901.8	201,239.4	27,966.5	1,497,106.2
Accumulated depreciation and impairments	-579,337.7	-	-116,472.6	-	-695,810.3
Carrying amount at start of the financial year	682,660.8	5,901.8	84,766.8	27,966.5	801,295.9
Movements during the financial year					
Investments	-	-	9,611.5	60,376.1	69,987.6
Disposals	-5,609.6	-	-968.8	-	-6,578.4
Depreciation	-37,566.9	-	-19,312.9	-	-56,879.8
Reclassification work in progress	12,020.8	-	-	-12,020.8	-
Depreciation on disposals	5,409.1	-	653.6	-	6,062.8
	-25,746.6	-	-10,016.6	48,355.3	12,592.2
Balance as on December 31, 2025					
Acquisition value	1,261,798.1	5,901.8	210,535.7	88,342.5	1,566,578.2
Accumulated depreciation and impairments	-604,883.8	-	-135,785.5	-12,020.8	-752,690.1
Carrying amount at end of the financial year	656,914.2	5,901.8	74,750.2	76,321.8	813,888.1

Notes:
- There are no restrictions to ownership of the above tangible fixed assets
- The disposals recognized relate entirely to decommissioning.
- The real estate projects completed in 2025 are reported under Buildings and no longer under In progress and prepayments

For the environmental risks present, such as asbestos in buildings, reference is made to the environmental provision formed, which is outlined in the provision section of the explanatory notes to the annual accounts.

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1.1.3 FINANCIAL FIXED ASSETS

	Place of residence	Rate of participation	Carrying amount value as on 1/1/2025	Total of mutations during the period 2025: Investments	Disposals	Result	Other mutations	Carrying value as on 31/12/2025
1.1.3.1 Investments in participating interests in group companies								
RUG Houdstermaatschappij B.V.	Groningen	100%	8,678.4	-	-	-1,435.9	-	7,242.5
1.1.3.2 Other participating interests								
Universiteit Groningen NW Germany Gmbh.	Papenburg(Dld)	100%	33.6	-	-	-14.7	-	18.9
			8,712.0	-	-	-1,450.6	-	7,261.4

	Value as of 1/1/2025	Addition 2025	Withdrawal 2025	Vale as of 31/12/2025
1.1.3.7 Securities				
Deposits	5,000.0	-	5,000.0	-

Securities relate to fixed-rate cash and cash equivalents with a maturity of >1 year.
Amortized acquisition value is equal to face value.

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	Value as of 1/1/2025	Mutations 2025 Loans granted	Repayments	Loans as of 31/12/2025	Interest rate	Remaining term in years
1.1.3.8 Other receivables						
- GSZ Mayday	138.1	-	-	138.1	0.0%	indefinite
- GSZ Mayday	20.2	-	-2.2	18.0	4.0%	7
	158.3	-	-2.2	156.1		

	Balance as on 1/1/2025	Addition 2025	Release 2025	Withdrawal 2025	Balance as on 31/12/2025
Provision other receivables	158.3	-	-2.2	-	156.1

	Balance as on 1/1/2025	Balance as on 31/12/2025
Loans outstanding	158.3	156.1

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CURRENT ASSETS

1.2.1 INVENTORY

		31/12/2025	31/12/2024
	Consumables		
1.2.1.2	Warehouse inventory	653.1	672.2
		653.1	672.2

There is only a limited amount of obsolete inventory, therefore, no adjustments are made.

1.2.2 RECEIVABLES

			31/12/2025		31/12/2024
1.2.2.1	Accounts Receivable		7,753.9		6,942.3
	Less: Provision of bad debt		-641.5		-641.5
			7,112.4		6,300.8
1.2.2.6	Receivables from staff		-		18.4
1.2.2.7	Receivables from students/ participants/course participants		-133.2		177.3
	Other receivables				
1.2.2.10.1	Income to be received	64,704.3		60,845.2	
1.2.2.10.2	Other receivables	82,308.5		81,854.4	
			147,012.8		142,699.6
1.2.2.11	Taxes and social security contributions		-		1,256.4
1.2.2.12	Prepayments		21,656.5		18,156.3
1.2.2.15	Other accrued assets		56.2		37.5
			175,704.8		168,646.3

Mutations in the provision for bad debts:

	2025	2024
Balance as on January 1	641.5	701.3
Withdrawal	-	-67.9
Addition	-	8.1
Balance as on December 31	641.5	641.5

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The fair value of receivables approximates the carrying amount, given their short-term nature of the receivables and the fact that provisions for bad debts have been formed when required.

The item of accrued assets consists mainly of grant funds yet to be received from the second and third funding streams.

Other receivables include the item Working capital of UMCG R&E of €82,308K (previous year: €81,853K). Working capital is an item that arises from the cooperation between the University of Groningen and the Academic Hospital Groningen and consists of debtors, creditors, cash and cash equivalents, other receivables and payables which are presented netted. In accordance with the deed of deposit (Akte van Depot) as part of this collaboration, the Academic Hospital Groningen is responsible and liable to third parties for legal transactions entered into in the name of the University Medical Center Groningen, and therefore also for the purchase and sale of goods and services. In this regard, the working capital is a claim of the University of Groningen on the University Medical Center Groningen. No interest is payable on this position.

1.2.4 CASH AND CASH EQUIVALENTS

			31/12/2025		31/12/2024
1.2.4.1	Cash		33.8		30.5
	Balances on bank accounts				
1.2.4.2.1	Balances on bank accounts	1,179.5		1,617.5	
1.2.4.2.2	Deposits (< 1 year)	5,000.0		3,000.0	
1.2.4.2.3	Current account	317,184.4		333,054.8	
			323,363.9		337,672.4
			323,397.7		337,702.9

- Cash and cash equivalents consist of cash on hand, bank balances and deposits held at call with financial instititions with a maturity of one year or less and are freely available to the institution.
- The current account consists of EUR 317.2 million in cash and cash equivalents that the University of Groningen has placed with the Ministry of Finance within the framework of treasury banking. Due to the application of this facility, these funds are therefore not included under the cash and cash equivalents in the annual accounts but under the current account. In addition, EUR 0.3 million of this item consists of payments in transit.
- The debit limit at the Ministry of Finance is EUR 48.9 million.
- The intraday limit at ABN-AMRO Bank is EUR 101.5 million.

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LIABILITIES

2.1 EQUITY

		Balance as on 1/1/2025	Result 2025	Other changes 2025	Reclassification 2025	Balance as on 31/12/2025
2.1.1.1	General reserve	524,098.1	-19,001.2	-8.2	-	505,088.6
2.1.1.2	Bestemmingsreserve (publiek)	-	-	-	-	-
2.1.1.3	Designated reserves (private)	2,111.0	-	-	-	2,111.0
2.1.1.4	Designated funds (public)	686.3	4,151.1	-	-	4,837.4
2.1.1.7	Other legal reserves	-	-	8.2	-	8.2
	Totals	526,895.5	-14,850.1	-	-	512,045.3

In accordance with RJ guidelines, the previous year's statement of movements is included below for comparison:

		Balance as on 1/1/2024	Result 2024	Other changes 2024	Reclassification 2024	Balance as on 31/12/2024
2.1.1.1	General reserve	536,648.6	-41,434.1	27,148.6	1,734.9	524,098.1
2.1.1.2	Designated reserves (public)	25,436.8	-	-25,436.8	-	-0.0
2.1.1.3	Designated reserves (private)	3,845.9	-	0.0	-1,734.9	2,111.0
2.1.1.4	Designated funds (public)	686.3	-	-	-	686.3
2.1.1.7	Other legal reserves	1,711.8		-1,711.8	-	0.0
	Totals	568,329.5	-41,434.1	-	-	526,895.5

Designated reserves are reserves with a limited spending option, where a restriction is imposed by the Board of the University.
Designated funds are reserves with a limited spending option, where athe restriction is imposed by third parties.

- 2.1.1.2 The designated reserve (public) was formed for the purpose of the experiment of promotion students.
- 2.1.1.3 The designated reserve (private) is to cover private activities.
- 2.1.1.4 The designated fund (public) includes funds under management.

The public designated reserve has been formed for the benefit of the current PhD education experiment. Following the termination of the PhD education experiment as of 1 September 2024, the designated reserves (public) is fully released and transferred to the general reserve. Doctoral candidates who had not completed their PhD education by the aforementioned date have been transitioned to a PhD employment.

On April 9, 2025, the Policy Rule on investing public funds in private activities 2025 was published by the OCW, followed on April 17, 2025, by the accompanying Q&A document as a result of questions that arose in relation to the audit of the 2024 financial statements. Based on the information provided in these new documents, it has been established that, for investments of public funds in private activities of participations and the financial results of those activities, the positive and negative private equity positions that existed at the time the original policy rule came into effect in 2021 should have remained unchanged. From that moment onward, private equity should only be adjusted as a result of donations or bequests. During the period 2021–2023, however, the UG made changes to the private equity positions. As this requirement only became clear during 2025, a prospective reclassification has been recorded for the amount of €1,734.9K, using the balance as of December 31, 2021 as the baseline.

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In the 2025-2026 Collective Labour Agreement (CLA), the CLA parties agreed on a fund to promote the employability of employees in the university sector, the employability fund (source: CLA 2025-2026 Appendix N). The amount of the fund is 19.2% of the unearmarked government contribution wage adjustment for 2025 received by the universities. For the University of Groningen (RUG), this amounts to €4.2 million. This fund was established to support employees in maintaining and increasing their employability, both within and outside the university. The resources are used to improve sustainable employability through three main activities: development and training, career mobility, and other activities that increase employability. This fund was established from equity, with a portion of the 2025 undistributed result being used to form a designated fund (public).

2.2 PROVISIONS

		Balance as on 1/1/2025	Interest 2025	Addition 2025	Withdrawal 2025	Release 2025	Balance as on 31/12/2025	Short-term portion (<1 year)	Long term portion >1 year and <5 year	Long-term portion (>5 years)
2.2.1	*Staff provisions*									
2.2.1.1	Own Risk WGA	11,909.0	413.3	9,560.8	-2,818.1	-3,276.4	15,788.7	4,778.1	6,942.7	4,067.9
2.2.1.2	Working time provisions	9,844.8	360.8	1,868.8	-1,366.0	-2,445.6	8,262.8	926.5	5,066.1	2,270.1
2.2.1.3	Unemployment contributions and long-term sickness	3,225.3	92.3	10,878.2	-6,492.3	-2,433.8	5,269.7	4,294.2	975.6	-
2.2.1.4	Other staff provisions	8,169.1	58.3	9,685.3	-3,846.7	-2,135.6	11,930.4	7,871.0	4,059.2	-
	Total staff provisions	33,148.2	924.7	31,993.2	-14,523.1	-10,291.3	41,251.6	17,869.8	17,043.6	6,338.1
2.2.4	*Other provisions*									
2.2.4.2	Environmental provision	12,650.2	-98.5	-110.8	-1,306.0	-1,916.9	9,217.9	2,783.1	2,459.6	3,975.3
2.2.4.3	Dismantling cyclotron	9,871.3	-298.0	336.6	-	-	9,909.9	-	-	9,910.0
	Total other provisions	22,521.5	-396.5	225.7	-1,306.0	-1,916.9	19,127.8	2,783.1	2,459.6	13,885.3
	Total provisions	55,669.6	528.2	32,218.9	-15,829.2	-12,208.2	60,379.3	20,652.9	19,503.1	20,223.3

The provisions movement schedule has been reclassified and aggregated based on the nature of the provisions in order to enhance the readability of the overview. The aggregate closing balances of the provisions included in the certified 2024 financial statements reconcile to the opening balances of the reclassified/aggregated provisions presented in the schedule above. The accounting policies and measurement principles applied to the provisions remain unchanged.
The employee benefit provisions comprise the generation scheme provision, the leave savings provision and the long-service award provision.
The other provisions comprise the transition provision, the TFR/KNIR provision and the provision for student PhD candidates.
The provision for student PhD candidates was established following the ruling of the Supreme Court dated 28 March 2025.

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2.3 NON-CURRENT LIABILITIES

Description	Balance as on 1/1/ 2025	Loans taken out	Repayments	Balance as on 31/12/ 2025	>1 year and <5 years	Term >5 jaar	Interest rate
Ministery of Finance	256,166.7	-	8,833.3	247,333.3	35,333.3	212,000.0	1.89%

In 2022, the UG took out a long-term loan totaling €265M with the Ministry of Finance with a term of 30 years. The first part of the loan, amounting to €132.5M, was received by the UG in mid-2023. By mid-2024, the UG received the remaining €132.5M.

The first annual interest payment (1.89%) was made mid-2024, and the first annual repayment will follow mid-2025.

Repayment obligations within 12 months after the end of the fiscal year are included under current liabilities.

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2.4 CURRENT LIABILITIES

				31.12.2025			31.12.2024
2.4.1	Current portion of long-term debt			8,833.3			8,833.3
2.4.4	OCW/EZ			79,201.3			82,944.1
2.4.7	Installments charged and advances received			9,424.7			10,642.2
	Below, the balance of current projects and declared installments is included:						
		Current projects	Declared Installments	Balance as on 31.12.2025	Current projects	Declared Installments	Balance as on 31.12.2024
	WIP < installments	-21,624.5	15,041.3	-6,583.2	-24,342.0	16,765.4	-7,576.6
	WIP > installments	-26,659.2	42,667.1	16,007.9	-29,377.6	47,596.4	18,218.8
	Total	-48,283.7	57,708.4	9,424.7	-53,719.6	64,361.8	10,642.2
2.4.8	Accounts payable			19,993.7			17,777.0
2.4.9	Taxes and social security contributions						
2.4.9.1	- Wage tax		10,915.3			10,059.3	
2.4.9.2	- Sales tax		534.3			-	
				11,449.6			10,059.3
2.4.10	Liabilities related to pensions			6,389.3			6,091.7
2.4.11	Liabilities related to work for third parties			1,928.9			1,559.5
2.4.12	Other short-term debts			33,387.2			31,893.5
2.4.13	Tuition and examination fees received in advance			48,306.9			48,906.9
2.4.14	OCW/EZ grants received in advance			1,911.3			2,242.2
2.4.16	Amounts received in advance			207,059.4			191,958.3
2.4.17	Holiday pay and days						
2.4.17.1	- Holiday allowance		19,279.2			17,820.7	
2.4.17.2	- Reservation for holiday days		52,343.4			51,122.1	
				71,622.6			68,942.8
2.4.19	Other accrued liabilities						
2.4.19.1	- Profiling fund		500.0			300.0	
2.4.19.2	- Other		1,147.0			1,147.0	
				1,647.0			1,447.0
				501,155.4			483,297.6

Amounts received in advance consist mainly of grant funds received in advance from the second and third money streams.

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The OCW/EZ grants received in advance (item 2.4.4) decreases in 2025 as a result of spendings of the starter- and incentive grants, as well as of sector plan funds

Starter- and incentive grants

Starter- and incentive grants are a new tool intended to ensure greater stability and predictability in research funding for universities and university medical centers. These are non-competitive funds. The goals are: to stimulate unrestricted research and to reduce work pressure, competition, and application pressure. Up untill 2024, the UG has received €42.8M and spent €14.2M on starter grants and received €32.2M and spent €7.2M on incentive grants. The accountability for the expenses of starter- and incentive grants takes place in the Report of the Board.

Sector Plan funds

The UG received €76.0M regarding sector plans for the beta/technology/SSH/medical fields, up untill 2025 (up untill 2024: €51.7M). The faculties involved have now spent €50.4M on the sector plans, leaving a balance of €25.6M by the end of 2025. The accountability for the sector plan funds takes place in the Report of the Board.

Other subsidies received in advance

There are other grants received in advance regarding OCW with a repayment obligation of €0.3M at the end of 2025 (2024: €0.2M).

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Notes to the income statement

Amount x €1,000

INCOME

		Realization 2025	Budget 2025	Realization 2024
3.1 CONTRIBUTIONS OF CENTRAL GOVERNMENTS				
	Contributions of central governments OCW/EZ			
3.1.1.1	Contributions of central governments OCW (sector WO)	735,823.0	707,109.7	711,269.5
	Other subsidies OCW/EZ			
3.1.2.1	Other subsidies OCW	-938.8	-1,312.7	349.5
	Income transfer from contributions of central governments			
3.1.3.2	Academic Hospitals	-117,656.8	-113,384.0	-116,656.6
	Total contributions of central governments	617,227.4	592,413.0	594,962.4

The contributions of central governments form the basis for funding educational and research activities of the UG and it is received from the Ministry of Education, Culture and Science (OCW). The size of the contributions of central governments is determined each year by Parliament in the Budget Act. Broadly speaking, the contributions of central governments consists of three parts, the education part, research part, and the medical education and research part.

The 2025 budget, with regard to the government grant, is based on the first draft government grant letter issued in September 2024 by the Education Executive Agency (DUO) of the Ministry of Education, Culture and Science (OCW). The wage and price level is 2024, and the government grant amounted to €585.3 million. The actual figures show that the government grant turned out higher than budgeted. This is largely explained by the wage adjustment of €21.6 million received from OCW in 2025. As a result of budget cuts by OCW, no price adjustment was received in 2025. In addition, OCW made further funds available in 2025 for the establishment of a Bachelor's programme in Frisian (€0.5 million), for additional budget for workload & talent policy (€6.4 million), for strengthening resilience (€1.3 million), for participation (€0.1 million), and for the European Universities Initiative (€0.3 million). The total government grant received in 2025 amounted to €617.2 million.

		Realization 2025	Budget 2025	Realization 2024
3.3 STATUTORY TUITION/COURSE/EXAM FEES				
3.3.4.1	Tuition fees sector WO	100,794.8	105,813.2	100,616.0
3.3.4.2	Education obligation current year	-48,306.9	-	-48,906.9
3.3.4.3	Release of education obligation	48,906.9	-	44,118.7
	Total tuition fees	101,394.7	105,813.2	95,827.8

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3.4 INCOME ON THIRD PARTY CONTRACTS

		Realization 2025		Budget 2025		Realization 2024	
	Contract Education						
3.4.1.1	Faculties		4,093.0		4,801.7		4,120.4
	Contract Research						
3.4.2.1	International organizations						
	European Union	44,832.2		43,709.9		39,832.4	
3.4.2.2	National governments	63,359.2		28,824.6		43,697.5	
3.4.2.3	NWO	48,384.9		35,474.8		40,415.2	
3.4.2.4	KNAW	69.6		74.3		101.0	
3.4.2.5	Other non-profit organizations	33,409.9		40,225.9		31,669.8	
3.4.2.6	Companies	25,765.7		24,766.5		26,230.5	
			215,821.5		173,075.9		181,946.5
3.4.5	Other income from third party contracts		13,617.2		5,197.9		11,908.6
	Total income from third party contracts		233,531.7		183,075.5		197,975.4

Income from work for third parties is €35,6M higher in 2025 than in 2024 and €50,5M higher than budgeted for 2025. Total income for third parties comes to €234M in 2025, which is about 23% of total UG income. €18.2M of the increase compared to 2024 is caused by higher project income at the Medical Faculty (UMCG R&E), the Faculty of Science and Engineering is responsible for an increase of €14.3M and the Campus Fryslân contributes €1.1M.

The income from work on behalf of third parties does not include any grants that are the subject to discussion with the grant provider regarding the grant approval. The UG mainly obtains exploitation grants. A significant smaller portion concerns actual work for third parties, the so-called WIP projects. The income from the WIP projects is recorded in the sections 3.4.2.6 Companies and 3.4.5 Other income from third party contracts.

Scientific research is one of the core tasks of the University of Groningen and generates a structural flow of incidental research grants. The research grants are incidental in nature because obtaining a grant often requires submitting a research proposal, which is evaluated by the grant provider, after which a grant may or may not be awarded. Therefore, receiving these grants cannot be seen as a structural source of income, as there is always the risk that applications are not approved, and no grant is received. The main grant programs currently running within the University are: EU-H2020, SNN, NWO and EU-H Europe.

The rationale for these grants is discussed in the notes to the financial statements.

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		Realization 2025		Budget 2025		Realization 2024	
3.5 OTHER INCOME							
3.5.1	Rental income		2,628.9		4,095.5		2,529.0
	Other income						
3.5.10.1	Courses, conferences and symposia	9,438.7		1,658.6		8,455.6	
3.5.10.2	Business services	10,481.3		10,152.6		30,774.2	
3.5.10.2	Royalties	444.0		85.0		642.4	
3.5.10.3	Other incidental income	43,564.2		69,650.8		23,520.9	
			63,928.2		81,547.0		63,393.1
	Total other income		66,557.1		85,642.5		65,922.1
	Total income		1,018,710.9		966,945.2		954,687.7

Other income in 2025 is €19M lower than budgeted. There was €26M less income realized in the other incidental income than was budgeted for.
The associated realization in 2025 is almost entirely accounted for under Income on third party contracts."

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EXPENDITURE

4.1 STAFF COSTS

		Realization 2025		Budget 2025		Realization 2024	
	*Wages, salaries, social security and pension expenses *)*						
4.1.1.1	Wages and salaries	530,744.6		617,797.1		491,349.3	
4.1.1.2	Social security contributions	71,217.2		27,562.2		70,842.6	
4.1.1.5	Pension contributions	77,610.5		30,585.4		77,269.9	
			679,572.2		675,944.7		639,461.8
	Other employee expenses						
4.1.2.1	Changes in personnel provisions	22,626.5		4,653.2		11,195.6	
4.1.2.2	Expenses of external employees	38,842.1		15,162.4		46,591.3	
4.1.2.3	Other employee charges	7,913.5		23,509.1		20,585.7	
			69,382.2		43,324.7		78,372.6
4.1.3	Compensation received		-4,573.5		-1,351.4		-3,427.9
	Total employee expenses		744,380.9		717,918.0		714,406.6

Total employee expenses exceeded the budget by €26.5M (3.69%). The difference is a result or the effect of the wage increase of 2.0% as per July 1st, and a salary increase of hundred euro gross, as a result of the collective bargaining agreement is included in the direct personnel expenses, that was not budgeted for. In 2025, the UG received a wage compensation from OCW for the wage increase amounting to €21.6M. The cause of the higher expenses at total level lies in the higher other employee expenses. The other employee expenses are higher due to more hiring of third parties and an actualization (net addition) of the reserve for leave days and the staff provisions.

*) Employee benefits expenses for UMCG R&E are recharged by the UMCG payroll department.

The average number of employees is 7,355 FTE (2024: 7,271 FTE).

Average number of employees by category in FTE:	2025	2024
WP	4,301.4	4,235.9
OBP	3,053.8	3,035.3
	7,355.1	7,271.2

The number of UG employees working outside the Netherlands is 1.50 FTE (2024: 2.30 FTE).

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		Realization 2025		Budget 2025		Realization 2024	
4.2 DEPRECIATION AND AMORTIZATION							
4.2.1	Intangible fixed assets	-		-		1,711.8	
4.2.2	Tangible fixed assets	56,879.8		57,761.4		53,315.1	
	Total depreciation and amortization		56,879.8		57,761.4		55,026.9
4.3 ACCOMMODATION EXPENSES							
4.3.1	Rent	4,861.9		4,759.7		5,379.9	
4.3.2	Insurance	1,349.2		1,204.2		1,153.8	
4.3.3	Maintenance	24,688.9		17,658.0		20,685.8	
4.3.4	Energy and water	16,981.4		17,818.4		19,179.5	
4.3.5	Cleaning expenses	10,678.6		8,981.1		10,716.5	
4.3.6	Taxes and duties	7,592.0		6,280.7		5,389.7	
4.3.8	Other accommodation expenses	2,339.8		4,942.8		4,926.0	
	Total accomodation expenses		68,491.8		61,645.0		67,431.2

Accommodation expenses are €6.8M higher than budgeted. This is mainly due to €7M higher maintenance expenses. The new maintenance contract for electrical and mechanical installations involves higher costs, because a higher quality level has been agreed upon. Furthermore, the maintenance costs of the Feringa building are higher than budgeted.

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		Realization 2025		Budget 2025		Realization 2024	
4.4 OTHER EXPENSES							
4.4.1	Administration and management expenses		7,891.9		4,649.4		5,868.6
	Inventory and equipment						
4.4.2.1	Inventory and equipment	17,112.7		16,549.3		12,547.8	
4.4.2.2	Other	10,565.5		10,843.2		10,507.3	
			27,678.2		27,392.5		23,055.2
4.4.4	Change in other provisions		-1,693.3		-		946.1
	Other						
4.4.5.1	Telecommunications and information technology	19,335.7		18,767.0		18,542.2	
4.4.5.2	Travel and accommodation expenses	14,247.9		10,703.4		14,725.7	
4.4.5.3	Publication, representation and subsidies	20,721.4		14,050.5		20,049.5	
4.4.5.4	Specific expenses education & research	49,784.7		49,758.4		52,405.0	
4.4.5.5	Consultancy costs and compensation for services	9,976.0		5,806.8		9,002.2	
4.4.5.6	Other	18,274.8		25,566.1		20,584.5	
			132,340.5		124,652.1		135,309.1
	Total other expenses		166,217.3		156,694.0		165,178.9

The item specific expenses education & research consists mainly of costs for laboratory and research equipment, project costs, costs for affiliations UMCG R&E and costs for PhD students.

Breakdown of audit expenses	Realization 2025	Realization 2024
Fee for audit of annual accounts	551.2	493.2
Fee for other audit services	1,332.2	392.0
Fee for tax advice	22.1	23.1
Fee for other non-audit services	96.3	92.0
Total audit expenses	2,001.9	1,000.3

The total fees charged to the legal entity during the fiscal year for examination of the financial statements, other audit services, tax advice and other non-audit services relate to work performed during the fiscal year. PwC audits the medical faculty (UMCG R&E) and the audit fees for examination of financial statements and other audit services amount to €168.9K and €394.7K, respectively.

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FINANCIAL INCOME AND EXPENDITURE

		Realization 2025	Budget 2025	Realization 2024
6.1.1	Interest income	8,381.1	8,379.0	11,300.3
6.2.1	Interest expense	-4,521.7	-4,918.0	-4,005.1
	Total financial income and expenditure	3,859,4	3,461.0	7,295.2

The decrease in interest income is the result of the lower interest rate on the Current Account balance with the Ministry of Finance. The discounting of the other provisions within the University of Groningen has a positive interest effect of approximately €0.40M. As of mid-2023, the interest expense for the long-term financing at the Ministry of Finance is accounted for, in 2024 this amounts to €4.92M.

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RESULT OF PARTICIPATING INTERESTS

	Realization 2025	Budget 2025	Realization 2024
Result UGNWG GmbH	-14.7	-	7.4
Result of participating interest RUG Houdstermaatschappij B.V.	-1,435.9	-	-1,380.9
Total result of participating interests	-1,450.6	-	-1,373.5

APPROPRIATION OF RESULT

It is proposed to distribute the result of € -14.850K as follows:

Addition to general reserve	-19,001.2
Addition to designated reserve (public)	-
Addition to designated reserve (private)	-
Addition to designated fund (public)	4,151.1
Addition to designated fund (private)	-
Result financial year:	-14,850.1

The University of Groningen has no Articles of Association but is a legal entity based on the WhW. Therefore, there are no provisions in the Articles of Association regarding the appropriation of results.

In the 2025-2026 Collective Labour Agreement (CLA), the CLA parties agreed on a fund to promote the employability of employees in the university sector, the employability fund (source: CLA 2025-2026 Appendix N). The amount of the fund is 19.2% of the unearmarked government contribution wage adjustment for 2025 received by the universities. For the University of Groningen (RUG), this amounts to €4.2 million. This fund was established to support employees in maintaining and increasing their employability, both within and outside the university. The resources are used to improve sustainable employability through three main activities: development and training, career mobility, and other activities that increase employability. This fund was established from equity, with a portion of the 2025 undistributed result being used to form a designated fund (public).

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Subsequent events

There are no events after the balance sheet date that provide further information about the actual situation on the balance sheet date.

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Off-balance sheet assets and liabilities

LONG-TERM FINANCIAL COMMITMENTS

Investment commitments have been made in the amount of €55.104,1K.

The following long-term commitments have been made (amounts x €1,000, including VAT):

	< 1 year	1-5 year	> 5 year
Energy and water	9,690.9	134.7	-
Inventory and equipment	5,716.6	3,116.1	-
Other housing expenses	9,733.0	4,070.9	-
Other expenses	4,549.4	3,424.9	-
Personnel expenses	4,803.0	1,358.9	-
Travel and accommodation expenses	443.4		-
Cleaning costs	4,712.0	2,645.0	-
Telecommunications and information technology	21,450.1	21,312.6	-
Rent	2,543.4	8,534.7	8,786.7
Totals as of 2025	63,641.8	44,597.9	8,786.7
Totals as of 2024	71,737.9	67,261.9	10,867.9

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OTHER NOT RECORDED LIABILITIES AND/OR RECEIVABLES

Scientific work
The valuation of the scientific work in possession depends on various value factors and cannot be reliably estimated. The scientific work are therefore not included in the balance sheet.

Guarantee rental income
Effective September 1, 2018, the UG together with Hanzehogeschool Groningen will guarantee a minimum rental flow per year on the student housing project on the former Suikerunie site in Groningen operated by a third party. The term of this guarantee is 10 years.

Risks due to earthquakes
According to a government decision (March 2018), gas extraction from the Groningen field will be phased out until it is eventually zero. In a letter of 10 September 2019, the government communicated that gas extraction will be phased out faster than the original basic pathway that was agreed on in March 2018. This substantially reduces the safety risk of earthquakes and earthquake damage. Despite the accelerated phasing out, the building regulations have not changed, and this means that from 2023 an earthquake risk assessment will no longer be required. The basic principle of this policy is that turning off the gas taps will substantially reduce the risk of earthquakes in a short period of time. For the three campus areas of the University of Groningen, this means that from 2023 on (T2), no assessment of earthquake load has to be performed. For the Feringa Building, which is currently under construction, agreements have been made with the NAM with regards to the reimbursement of the additional costs. These agreements have been formalized in a Settlement Agreement.

The earthquake problem is an integral part of the University of Groningen's property policy and implementation. In 2017, the survey of the Potential High Risk Building Elements (PHRBEs) per building was completed. The survey of the PHRBEs is part of the reinforcement task of the city of Groningen and falls under the responsibility of the National Coordinator for Groningen (NCG). The reinforcement task in Groningen has been greatly delayed, and the focus of the NCG is on the problems in the core risk area and not on Groningen City. It is not in line with expectations that the NCG will focus on reinforcing the City in the period 2022 - 2023. A number of elements have been found to be in need of reinforcement. The costs incurred by the University of Groningen for this will be reimbursed after approval by the NCG.

Lifelines (Lifelines Databeheer B.V. & Medische Biobank Noord-Nederland B.V.)
For the period 2024-2028, the UG has issued a guarantee of up to €10.5M (5 x €2.1M per year) in the event that insufficient external funding is obtained to maintain the basic Lifelines facility. UMCG Zorg has also issued a guarantee of €5.25M (5 x €1.05M per year) and VWS has confirmed in writing to provide a grant for the fourth research round of Lifelines. In the years 2024 and 2025, the guarantee of the RUG was fully called upon.

Loan Ministry of Finance
The UG has taken out a loan from the Dutch Ministry of Finance for the amount of €265 million for investments in fixed assets necessary for the performance of the institution's tasks regulated by or in accordance with the law. For this loan, with a term from 30-06-2023 to 30-06-2054, the University has provided a senior mortgage security.

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Model E: List of related parties

Amount x €1,000

In the guidelines for the preparation of financial statements, the Minister indicates, that the legal entity that together with the university,
- form an economic unit and
- are under the common management of the economic unit and
- the joint management has decisive control over the legal entity in question, should be consolidated in the financial statements.

The data of the majority shareholdings are taken from the financial statements of the relevant shareholdings.
At the UG, these are the following legal entities:

MAJORITY INTEREST IN GROUP COMPANIES

Name		Legal entity type	Registered office	Code activities	Equity 31-12-2025	Revenue 2025	Result 2025	Interest
R.U.G. Houdstermaatschappij B.V. (KvK 02058154)								
Declaration section. 2:403BW:	no	B.V.	Groningen	4	7,242.5	-	-338.1	100%
Consolidated:	no							
University of Groningen North West Germany GmbH		GmbH	Papenburg (Dld)	4	18.9	-	-14.7	100%
Declaration section. 2:403BW:	no							
Consolidated:	no							

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Note: At year-end 2024, the RUG Houdstermaatschappij B.V. has interests in the following companies:

Companies	Interest	Core activities
FTV Holding B.V.	25%	Company management
Kennis Conversie Fonds B.V.	100%	Investment fund
RUG UMCG Investeringen B.V.	50%	Investing in promising technology companies
Angteq B.V.	15%	Pharmaceutical and diagnostic advice and research
Groninger Instituut voor Midden- en Oost-Europese Studies B.V.	45%	Supervision of bilateral contacts
PolyVation B.V.	49%	Polymer products for medical sector
KNN Groep B.V.	22%	Environmental and economic advice
Pro Facto B.V.	6%	Administrative and legal advice
Lifelines Databeheer B.V. (Roden)	50%	Medical data collection
Ocean Grazer Holding B.V.	25%	Development of energy generation and storage
Biologisch Arch. Innovatiecentrum B.V.	34%	Biological innovation center
Innolab Holding B.V.	18%	Holding and management activities
QDI Systems B.V.	8%	Development and production of X-ray detectors
SG Papertronics B.V.	30%	Biotechnology company
SlimStampen B.V (Haren)	19%	Development of effective learning methods
Sencilia B.V.	12%	Development, production and operation of sensors (medical and industrial)
Deep Atlas B.V.	8%	Supply of geological knowledge and conduct of geological surveys
Neth.Enabling Watertechn.Fonds B.V.	21%	Participation company
Pharma Connect Capital B.V.	5%	Research and development work in health and nutrition
Preesman Naturals B.V.	20%	Manufacture of vegetable and animal oils and fats
Ancora Health B.V.	1%	Provision of preventive medical care and lifestyle advice

All companies have their office registered in Groningen, unless stated otherwise.

OTHER PARTICIPATIONS/CAPITAL INTERESTS

Decisive control

Name		Legal entity form	Registered office	Code activities	Equity 31-12-2025	Revenue 2025	Result 2025	Interest
Stichting AOG (KvK 41011529)								
Declaration section. 2:403BW:	no	Stichting	Groningen	1	3,871.0	-	417.7	nvt
Consolidated:	no							

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OTHER RELATED PARTIES

Name	Legal entity form	Registered office	Code activities
Stichting ACLO	Stichting	Groningen	4
Stichting Bestuursrecht en Bestuurskunde	Stichting	Groningen	4
Stichting Groninger Universiteitsfonds	Stichting	Groningen	4
Stichting Groningen Center for Drug Research	Stichting	Groningen	4
Stichting Groninger Universiteitsblad	Stichting	Groningen	4
Stichting Kommissie Eerstejaars Introduktie (KEI)	Stichting	Groningen	4
Stichting Klinische Farmacologie Groningen	Stichting	Groningen	4
Stichting Nicolaas Muleriusfonds	Stichting	Groningen	4
Stichting voor Pedagogisch Onderwijs aan de Rijksuniversiteit Groningen	Stichting	Groningen	4
Stichting ter Bevordering van Onderzoek en Onderwijs in de strafrechtswetenschappen	Stichting	Groningen	4
Stichting ter Bevordering van Ruimtelijke Wetenschappen	Stichting	Groningen	4
Stichting Ubbo Emmius Fonds	Stichting	Groningen	4
Stichting Aquilo	Stichting	Groningen	4
Stichting Pastoor Schmeits voor Sterrekunde	Stichting	Groningen	4
Stichting Sterrenkundig Studiefonds J.C.Kapteyn	Stichting	Groningen	4
Stichting Hilmar Joh.Backer Fonds	Stichting	Groningen	4
Stichting ESEB 2017 (Entosiast)	Stichting	Groningen	4
Stichting Systems & Control Groningen	Stichting	Groningen	4
Stichting Business Generator Groningen (Northern Knowledge)	Stichting	Groningen	4
Groninger Instituut voor Midden- en Oost-Europese Betrekkingen	B.V.	Groningen	4
Farmaceutisch Technologie Groningen	Vereniging	Groningen	4
Stichting Bèta Bedrijvendagen	Stichting	Groningen	4
Stichting Grote Buitenl.Excursie(s) Fysisch Mathem.Facult.ver	Stichting	Groningen	4
Stichting Surfeng	Stichting	Groningen	4
Technisch Fysische Vereniging Prof.Francken	Vereniging	Groningen	4
Vereniging voor Polymeerchemici Netwerk	Vereniging	Groningen	4
Stichting Wereld Vismigratie	Stichting	Groningen	4
Johann Bernoulli Stichting voor de Wiskunde	Stichting	Groningen	4
Stichting Cover Travel Foundation	Stichting	Groningen	4
Stichting Leonardo da Vinci	Stichting	Groningen	4
Stichting Natuurkunde Olympiade Nederland	Stichting	Groningen	4

Code activities

1 = contract education
2 = contract research
3 = real estate
4 = other

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Model G: Subsidies provided

Amounts x €1,000

G1 Grants where any unused portion of the grant, provided the activities are fully implemented, can be spent on other activities for which funding is provided

Description	Allocation		The activities were fully implemented and completed at the end of the reporting year in accordance with the grant decision*
	Reference	Date	
Virtuele Internat. Samenwerkingsprojecten	VIS239031	12/06/2023	Yes
Virtuele Internat. Samenwerkingsprojecten	VIS23090	04/20/2023	Yes
Virtuele Internat. Samenwerkingsprojecten	VIS24R1050	05/14/2024	Yes
Virtuele Internat. Samenwerkingsprojecten	VIS24R1058	05/14/2024	Yes
Virtuele Internat. Samenwerkingsprojecten	VIS24R1100	05/14/2024	Yes
Virtuele Internat. Samenwerkingsprojecten	VIS249017	12/03/2024	In progress
Virtuele Internat. Samenwerkingsprojecten	VIS249121	12/03/2024	In progress
Virtuele Internat. Samenwerkingsprojecten	VIS249029	12/03/2024	Yes
Virtuele Internat. Samenwerkingsprojecten	VIS249104	12/03/2024	In progress
Virtuele Internat. Samenwerkingsprojecten	VIS249103	12/03/2024	In progress

* In progress = the grant is ongoing in accordance with the grant obligations
Yes = the grant has been completed in accordance with the grant obligations
No = the grant has been completed in violation of the grant obligations

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G2-A Grants that may be used only for the purpose for which the grant was made, ending at the end of the reporting year

Description	Allocation		Allocation amount	Received up to and including 2024	Total subsidized costs up to and including 2024	Balance as on 1/1/2025	Received in 2025	Subsidized costs in 2025	To be settled as of 31/12/2025
	Reference	Date							
Biotech Booster - Osteoglycin: The first regenerative therapy for COPD	NGF.BIOB24011	09/18/2024	199.9	100.0	129.3	-29.3	100.0	65.5	5.2
			199.9	100.0	129.3	-29.3	100.0	65.5	5.2

G2-B Grants that may be used only for the purpose for which the grant was made, continuing into a subsequent reporting year

Description	Allocation		Allocation amount	Received up to and including 2024	Total subsidized costs up to and including 2024	Balance as on 1/1/2025	Received in 2025	Subsidized costs in 2025	To be settled as of 31/12/2025
	Reference	Date							
Biotech Booster - ProliSpot	NGF.BIOB24010	09/18/2024	200.0	100.0		100.0	100.0	82.9	117.1
Biotech Booster - Upscaling microalgal glycogen production	NGF.BIOB24049	09/18/2024	200.0	100.0	7.0	93.0	100.0	125.4	67.6
Biotech Booster - MycoSafe	NGF.BIOB25001	07/16/2025	199.9			-	100.0	22.5	77.5
Biotech Booster - Haplotagging	NGF.BIOB25010	07/16/2025	196.5			-	98.3	32.5	65.8
			796.5	200.0	7.0	193.0	398.2	263.3	327.9

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Senior Executives in the Public and SemiPublic Sector (Standards for Remuneration) Act (WNT)

Since January 1, 2013, the WNT has applied to publicly funded institutions such as the University of Groningen. The WNT is subject to a disclosure requirement.

The general 2025 remuneration maximum for the UG has been set at €246,000 (full-time employment). The remuneration maximum is calculated in proportion to the length and/or extent of employment in any calendar year. The UG falls into education classification G, in which three criteria are leading in determining the classification. Based on the total income in year t-2, the UG scores 10 complexity points, the number of funded students in year t-2 5 complexity points and the number of types of education in year t-2 5 complexity points. This results in 20 complexity points yielding classification G. The Board of Supervisors adopted this classification for the year 2025 on December 16, 2024.

The senior executive officers identified within our organization with an employment relationship have no employment with other WNT-obligated institution(s) as senior executive officers (entered into as of January 1, 2018).

REMUNERATION OF SENIOR EXECUTIVES

1a. Senior executive officers with employment and senior executive officers without employment from the 13th month of employment.

Senior executive officers with an employment contract and senior executive officers without an employment contract from the 13th month of job performance including those who are considered senior officers for another 4 years by their former positions.

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SENIOR EXECUTIVE OFFICERS WITH AN EMPLOYMENT CONTRACT

Figures for 2025 (amounts x 1 euro)	J. de Vries	J.A.W.M. Biemans	J.M.A. Scherpen
Job title	Chair	Vice-chair	Rector Magnificus
Start and end of job tenure in 2025	01/01 - 31/12	01/01 - 31/12	01/01 - 31/12
Length of employment (as part-time factor in FTE)	1	1	1
Employment contract	yes	yes	yes
Remuneration			
Remuneration plus taxable expense allowances	222,503	222,496	222,553
Remuneration payable at a future date	23,063	23,042	23,036
Subtotal	245,556	245,538	245,589
Individual remuneration ceiling	246,000	246,000	246,000
-/- Amount unduly paid and not yet recovered	N/A	N/A	N/A
Total remuneration	**245,566**	**245,538**	**245,589**
Amount of excess and the reason why the excess is (not) allowed	N/A	N/A	N/A
Explanation of the claim for undue payment	N/A	N/A	N/A

Figures of 2024 (amounts x 1 euro)	J. de Vries	J.A.W.M. Biemans	J.M.A. Scherpen
Job title	Chair	Vice-chair	Rector Magnificus
Start and end of job tenure in 2024	01/01 - 31/12	01/01 - 31/12	01/09 - 31/12
Length of employment (as part-time factor in FTE)	1	1	1
Employment contract	yes	yes	yes
Remuneration			
Remuneration plus taxable expense allowances	209,198	201,279	209,175
Remuneration payable at a future date	23,341	23,297	23,290
Subtotal	232,539	224,576	232,465
Individually applicable remuneration ceiling	233,000	233,000	233,000
Total remuneration	**232,539**	**224,576**	**232,465**

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1c. Supervisory senior executives

Figures of 2025 (amounts x 1 euro)	J.W. Remkes	R.J. Weil	H.S. de Jong
Job title	Chair	Member	Member
Start and end of job tenure in 2025	01/01- 31/12	01/01- 31/12	01/01 - 31/12
Remuneration			
Remuneration	22,070	16,550	16,550
Individually applicable remuneration ceiling	36,900	24,600	24,600
-/- Amount unduly paid and not yet recovered	N/A	N/A	N/A
Total remuneration	**22,070**	**16,550**	**16,550**
Amount of excess and the reason why the excess is (not) allowed	N/A	N/A	N/A
Explanation of the claim for undue payment:	N/A	N/A	N/A

Figures of 2024 (amounts x €1)	J.W. Remkes	R.J. Weil	H.S. de Jong
Job title	Chair	Member	Member
Start and end of job tenure in 2024	01/01- 31/12	01/01- 31/12	01/01 - 31/12
Remuneration			
Remuneration	20,900	15,676	15,676
Individually applicable remuneration ceiling	34,950	23,300	23,300

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Figures of 2025 (amounts x 1 euro)	W. van Saarloos	M. Riemersma-Diephuis
Job title	Member	Member
Start and end of job tenure in 2025	01/01 - 31/12	01/01 - 31/12
Remuneration		
Remuneration	16,550	16,550
Individually applicable remuneration ceiling	24,600	24,600
-/- Amount unduly paid and not yet recovered	N/A	N/A
Total remuneration	**16,550**	**16,550**
Amount of excess and the reason why the excess is (not) allowed	N/A	N/A
Explanation of claim for undue payment:	N/A	N/A

Figures of 2024 (amounts x 1 euro)	W. van Saarloos	M. Riemersma-Diephuis
Job title	Member	Member
Start and end of job tenure in 2024	01/01 - 31/12	01/11 - 31/12
Remuneration		
Remuneration	15,676	15,676
Individually applicable remuneration ceiling	23,300	23,300

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3. Remuneration non-top officials

Figures of 2025 (amounts x 1 euro)	Professor	Professor	Professor
Job data			
Length of employment (as part-time factor in FTE)	1	N/A	0.021
Remuneration			
Remuneration plus taxable expense allowances	226,627	N/A	9,051
Remuneration payable at a future date	23,058	N/A	802
Total remuneration	249,686	N/A	9,853
Individually applicable remuneration ceiling	246,000	N/A	5,257
Amount of excess and the reason why the excess is (not) allowed	Additional salary	N/A	Additional salary

Figures of 2024 (amounts x 1 euro)	Professor	Professor	Professor
Length of employment (as part-time factor in FTE)	1	0.600	0.600
Remuneration			
Remuneration plus taxable expense allowances	213,835	121,711	117,418
Remuneration payable at a future date	23,340	23,218	23,206
Total remuneration	237,175	144,929	140,624

Note:
In accordance with the scope of the WNT legislation, the University of Groningen does not account for non-top officials without employment contract.

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APPROPRIATION OF THE RESULTS

The University of Groningen has no Articles of Association but is a legal entity based on the WhW. Therefore, there are no provisions in the Articles of Association regarding the appropriation of results.

The Report of the Board of the University, including the financial statements for 2025, was formally adopted by the Board of the University of Groningen on 19 May 2026 and approved by the Supervisory Board on 8 June 2026.

Board of the University
- J. de Vries, chair
- J.M.A. Scherpen, rector magnificus
- J.A.W.M. Biemans, vice-chair

Supervisory Board
- J.W. Remkes, chair
- R.J. Weil
- H.S. de Jong
- W. van Saarloos
- M. Riemersma-Diephuis

Groningen, June 8, 2026

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The following is an English translation of the independent auditor's report issued 8 June 2026.

Independent auditor's report

To: the supervisory board of Rijksuniversiteit Groningen

Report on the audit of the financial statements 2025 included in the annual report

Our opinion

We have audited the financial statements 2025 of Rijksuniversiteit Groningen based in Groningen.

In our opinion:

- The financial statements included in this annual report give a true and fair view of the financial position of Rijksuniversiteit Groningen as at 31 December 2025, and of its result for the year 2025 in accordance with the "Regeling jaarverslaggeving onderwijs" (Education Reporting Regulation).
- The income and expenditures recognized in these financial statements, as well as the movements in the balance sheet in 2025, have been legitimately generated in all material respects in accordance with the provisions contained in the relevant laws and regulations, as included in Section 2.3.1. "Referentiekader" (frame of reference) of the Auditing Protocol for Auditors in the Education Sector OCW 2025 ('Onderwijsaccountantsprotocol OCW 2025).

The financial statements comprise:

- The company balance sheet as at 31 December 2025
- The company statement of income and expense for the year 2025
- The notes comprising of a summary of the accounting policies and other explanatory information

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing and the Onderwijsaccountantsprotocol OCW 2025. Our responsibilities based on these are further described in the "Our responsibilities for the audit of the financial statements" section of our report.

We are independent of Rijksuniversiteit Groningen in accordance with the "Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten" (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore, we have complied with the "Verordening gedrags- en beroepsregels accountants" (VGBA, Dutch Code of Ethics).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Compliance with anti-cumulation provision of WNT is unaudited

In accordance with the "Controleprotocol WNT 2025" (WNT Auditing Protocol 2025), we did not audit the compliance with the anti-cumulation provision in Section 1.6a of the WNT and Section 5(1) (n and o) of the "Uitvoeringsregeling WNT" (WNT Implementation Regulation). Therefore, we did not audit whether or not a remuneration maximum was exceeded by a senior management official as a result of possible employment as senior management official at other institutions that are subject to the WNT, nor did we audit whether the required disclosure is accurate and complete in this respect.

Report on other information included in the annual report

The annual report contains other information in addition to the financial statements and our auditor's report thereon.

Based on the following procedures performed, we conclude that the other information:

- Is consistent with the financial statements and does not contain material misstatements
- Contains the information as required by the "Regeling jaarverslaggeving onderwijs" and the relevant laws and regulations as included in Section 2.2.2. "Bestuursverslag" (director's report) of the "Onderwijsaccountantsprotocol OCW 2025"

We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements. By performing these procedures, we comply with the requirements of the "Regeling jaarverslaggeving onderwijs", Section 2.2.2. "Bestuursverslag" of the "Onderwijsaccountantsprotocol OCW 2025" and the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

The board is responsible for the preparation of the other information, including the Board Report and the other information as required by Part 9 of Book 2 of the Dutch Civil Code in accordance with the "Regeling jaarverslaggeving onderwijs" and the relevant laws and regulations as included in Section 2.2.2. "Bestuursverslag" of the "Onderwijsaccountantsprotocol OCW 2025".

Description of responsibilities for the financial statements

Responsibilities of the board and the supervisory board for the financial statements

The board is responsible for the preparation and fair presentation of the financial statements in accordance with the "Regeling jaarverslaggeving onderwijs". Furthermore, the board is responsible for legitimately generating the income and expenditures recognized in the financial statements and the movements in the balance sheet, in accordance with the provisions contained in the relevant laws and regulations, as included in Section 2.3.1. "Referentiekader" of the "Onderwijsaccountantsprotocol OCW 2025". In this respect, the board is also responsible for such internal control as the board determines is necessary to enable the preparation of the financial statements and compliance with relevant laws and regulations, without material misstatements, whether due to fraud or error.

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As part of the preparation of the financial statements, the board is responsible for assessing the education institution's ability to continue as a going concern. Based on the financial reporting framework mentioned, the board should prepare the financial statements using the going concern basis of accounting unless the board either intends to liquidate the education institution or to cease operations or has no realistic alternative but to do so. The board should disclose events and circumstances that may cast significant doubt on the institution's ability to continue as a going concern in the financial statements.

The Supervisory Board is responsible for overseeing the financial reporting process of the education institution.

Our responsibilities for the audit of the financial statements

Our responsibility is to plan and perform the audit engagement in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have maintained professional skepticism throughout the audit and have exercised professional judgment where relevant, in accordance with Dutch Standards on Auditing, the ''Onderwijsaccountantsprotocol OCW 2025'', ethical requirements and independence requirements.
Our audit included among others:

- Identifying and assessing the risks of:
  - material misstatement of the financial statements, whether due to fraud or error,
  - illegitimately generating of income and expenditures as well as movements in the balance sheet that are of material importance;
- Designing and performing audit procedures responsive to those risks and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the education institution's internal control;
- Evaluating the appropriateness of accounting policies used, the financial criteria applied for legitimacy and the reasonableness of accounting estimates and related disclosures made by the board

- Concluding on the appropriateness of the board's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the education institution's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause an institution to cease to continue as a going concern;
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures
- Evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation and whether the income and expenditure recognized in the financial statements as well as movements in the balance sheet have in all material respects been legitimately generated

We are responsible for planning and performing the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the financial statements. We are also responsible for the direction, supervision, review and evaluation of the audit work performed for purposes of the group audit. We bear the full responsibility for the auditor's report.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

Groningen, 8 June 2026

EY Accountants B.V.

signed by J.J. Kooistra

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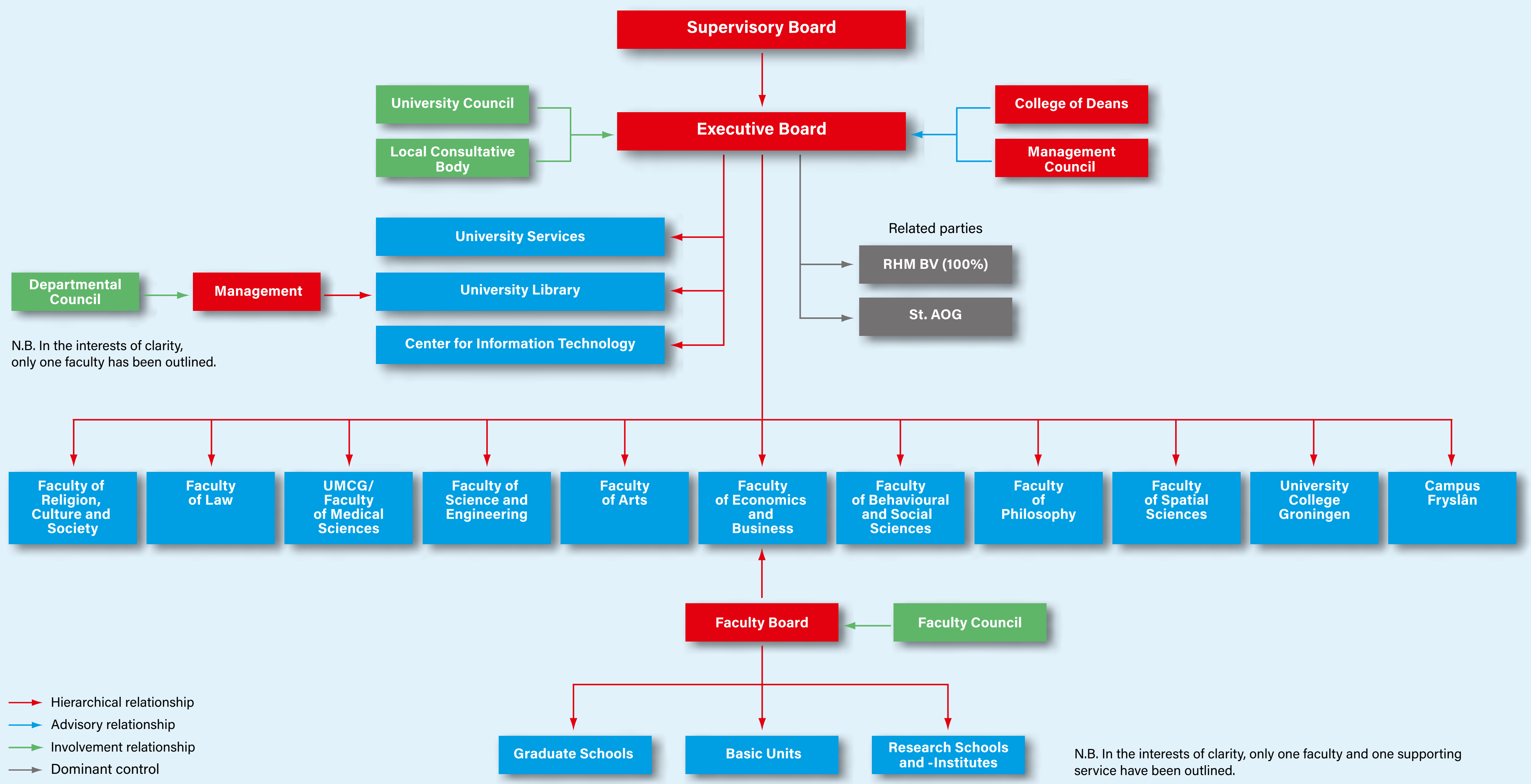

N.B. In the interests of clarity, only one faculty and one supporting service have been outlined.

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Teaching

Academic Year	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Students*							
Total	32.473	33.297	34.047	34.633	35.136	34.121	31.828
UG's national market share	9,8%	9,9%	10,0%	10,2%	10,3%	10,4%	10,5%
Internationals	8.450	8.966	9.429	9.422	9.048	8.226	7.477
Proportion of international students at the UG	26,0%	26,9%	27,7%	27,2%	25,8%	24,1%	23,5%
Registration categories*							
Full-time	32.198	32.998	33.709	34.283	34.699	33.675	31.420
Part-time	232	256	297	306	392	402	354
Dual	43	43	41	44	45	44	54
Registration per academic phase*							
Bachelor's programme	21.120	21.937	22424	22380	22214	21481	21.752
Master's programme	10.225	10.273	10.503	11.077	11.563	11.164	10.076
Pre-master's programme	1.128	1.087	1.120	1.176	1.359	1.476	
Intake of first-year students at UG**							
Bachelor's programme	6.298	6.484	6.524	6.888	7.478	7.498	6.641
Master's programme	950	893	1.027	1.115	1.352	1.133	922
Total	7.248	7.377	7.551	8.003	8.830	8.631	7.563
UG's national market share	8,6%	8,6%	8,8%	9,4%	9,7%	9,4%	9,2%

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Academic Year	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Degrees							
Bachelor's programme	n/a	5.752	5.428	5.056	4.611	5.149	4.389
UG's national market share	n/a	10,7%	10,5%	10,7%	10,7%	11,6%	11,1%
Master's programme	n/a	5.012	4.899	5.043	5.064	4.919	4.413
UG's national market share	n/a	8,4%	8,7%	9,1%	9,5%	9,2%	9,3%
Funding							
Funded registration	20.326	20.371	20.409	21.238	22.106	21.815	19.854
Funded degrees	n/a	9.597	9.110	8.893	8.545	9.006	7.785

Definitions
Source: 1 Cijfer Hoger Onderwijs (1cHO) bestand van DUO/UNL/CBSFigures are updated annually in arrears. Definitions may differ from previous UG annual reports.
*Main registration as of 1 October
**Registrations completely new at UG (Main registration, institution in first year)

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Research

Calendar Year	2025	2024	2023	2022	2021	2020
Research[1]						
Academic staff (FTEs)	2305	2228	2194	2.273	2.331	2.042
PhD these	758	691	634	610	640	591
UG's national market share	12,0%	12,3%	12,4%	12,7%	13,2%	12,7%
Academic publications (excl. dissertations) [2]	9135	9.699	9.537	10.234	10.581	9.847
UG's national market share	n.b.	11,6%	11,6%	12,3%	12,5%	11,5%
NWO grants (Veni, Vidi, Vici) [3]	21	21	24	22	13	22
UG's national market share	n.b.	7,2%	8,2%	9,8%	7,0%	10,0%
NWO grant applications (Veni, Vidi, Vici) [3]	n.b.	213	202	148	101	161
UG's national market share	n.b.	9,1%	9,4%	8,1%	8,7%	10,9%
Staff (excl. UMCG) in FTEs [4]						
Academic	2.997	2.852	2.753	2.602	2.551	2.463
UG's national market share [5]	n.b.	8,1%	8,1%	8,2%	8,4%	8,5%
Internationals	1587	1490	1413	1267	1222	1157
Non-academic	2.297	2.199	2.181	2.098	2.003	1.916
UG's national market share	n.b.	9,0%	9,1%	9,3%	9,3%	9,3%
Internationals	228	200	199	166	150	137
Full professors	338	328	325	316	315	317
UG's national market share	n.b.	10,2%	10,2%	10,2%	10,3%	10,5%

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Associate professors	305	305	297	277	265	252
UG's national market share	n.b.	9,0%	9,4%	9,5%	9,6%	9,9%
Assistant professors	649	673	672	577	547	511
UG's national market share	n.b.	9,3%	9,4%	8,8%	8,9%	8,9%
Employed PhD students	1084	953	801	737	741	730
UG national market share	n.b.	7,7%	6,9%	7,0%	7,3%	7,7%
Internationals	679	0	0	0	0	0
Other academic staff	612	593	659	695	683	653
UG's national market share	n.b.	6,7%	7,4%	8,1%	8,1%	8,0%
UMCG staff (FTEs) [6]						
Academic	1140	1140	1167	1156	1119	1105
Internationals [7]	284	284	291	288	279	275
Non-academic	722	711	705	689	657	620
Internationals [7]	26	26	26	25	24	23
Full professors	95	98	100	91	98	95
Employed PhD students [8]	514	485	499	475	442	442
Internationals [7]	198	187	192	183	171	170
Current PhD projects UG+UMCG [9]						
1a. Employed PhD students	2230	2132	2082	1977	1937	1911
1b. Employees engaged in PhD project	171	181	184	215	214	223
2a. PhD students funded by UG/UMCG	270	381	504	608	643	652

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Calendar Year	2025	2024	2023	2022	2021	2020
2b. PhD students funded otherwise	835	857	849	783	676	577
3. PhD students externally funded	599	609	583	539	505	468
4. PhD privately funded	537	527	521	536	515	529
Unknown	49	41	39	40	42	43
Total	4691	4728	4762	4698	4532	4403
Internationals	2491	2422	2399	2282	2142	2034
Proportion of internationals	53,1%	51,2%	50,4%	48,6%	47,3%	46,2%

Notes

[1] Research figures 2024 are preliminary.
[2] Deduped totals; Annual Reports up until now listed the undeduped totals for the HOOP regions. They were taken from the UNL KUOZ tables, on which the market shares are still based.
[3] Vernieuwingsimpuls awards; source until 2023: NWO 2020_2024 from August 2025
[4] cf. cf. WOPI definitions: staff with salaried employment, year-end positions; figures until 2025 from UNL website
[5] Market share staff: total national percentage, excluding HOOP category Health and student assistants; source: UNL website
[6] Only staff funded by UMCG's Teaching and Research budget.
[7] Proportion non-Dutch staff UMCG as of 2019 estimated based on proportion in 2018
[8] Including MDs/PhDs
[9] Number of trajectories not yet finished, regardless of funding; source: Hora Finita; preliminary figures from 3 March 2026

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Other positions held by Members of the Board of the University

NAME/ROLE	ORGANIZATION	REMUNERATED
J. de Vries (President)		
Chair of Supervisory Board	Groningen University Foundation	no
Member of Supervisory Board	RUG Houdstermaatschappij BV	no
Vice-chair	Ubbo Emmius Foundation	no
Member of Supervisory Board	Groningen Confucius Institute	no
Member Steering Group	University of the North	no
Chair	Stichting Strategische Onderwijsbelangen RUG	no
Member	Groningen Agreement Steering Group	no
Member of Executive Board	National Programme Groningen	no
Member	Committee for Gas Extraction-Induced Subsidence	no
Member	Strategy, Public Affairs & Governance Steering Group	no
Member of Board	Dutch Scientific Institutes Abroad	no
Member of Supervisory Board	New Energy Coalition	no
Member of Supervisory Board	Stichting ISPT-AFT	no
Member of Supervisory Board	Wetsus	no
Member	Chemport Europe	no
Member of Board	Association of Circulair Groningen Drenthe	no
Member of the Supervisory Board	Greenwise Campus Foundation	no
Member of Board	Netherlands Energy Research Alliance	no
Member of Board	European Medical School Oldenburg-Groningen	no
Member	Association of North German Universities	no
Member of Board	Netherlands-Caribbean Foundation for Clinical Higher Education	no
Member	Guild of European Research-Intensive Universities	no
Honorary Consul-General	South Korea in Northern Netherlands	yes

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NAME/ROLE	ORGANIZATION	REMUNERATED
J. A. W. M. Biemans (Vice President)		
Chair of Supervisory Board	RUG Houdstermaatschappij BV	no
Member of Board	Business Generator Groningen	no
Deputy Chair of Board	Stichting Strategische Onderwijsbelangen RUG	no
Member of Board	UNL	no
Vice-chair Steering Group	UNL – Operations & Finance	no
Member of Investors Board	Carduso Capital BV	no
Member of Member Council	SURF (association of Dutch teaching and research institutions)	no
Member of Steering Group	Youth housing Groningen	no
Member of Steering Group	Campus Groningen	no
Member of Board	AI Hub North Netherlands	no
Member of Board	Campus Community Fund Steering Committee	no
Treasurer	Beheervereniging Het Eiland Helpermaar (in a private capacity)	no
J.M.A Scherpen (Rector Magnificus)		
Member of Supervisory Board	Groningen University Foundation	no
Chair	Nicolaas Mulerius Foundation	no
Chair	Eric Bleumink Fund	no
Member of Supervisory Board	RUG Houdstermaatschappij BV	no
Member	Royal Holland Society of Sciences and Humanities	no
Member	UNL – Teaching & Research Steering Group	no
Member of Executive Board	UNL – Resource Capacity Advisory	no
Member of Steering Group	Netherlands Interdisciplinary Demographic Institute (NIDI/KNAW)	no
Fellow	Netherlands Academy of Engineering	no
Fellow	Institute of Electrical and Electronics Engineers (IEEE)	no
Member	Society for Industrial and Applied Mathematics (SIAM)	no
Member	International Federation of Automatic Control (IFAC)	no
Member	Royal Netherlands Society of Engineers (KIVI)	no

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Other positions held by Members of the Supervisory Board

J.W. Remkes

Chair of Supervisory Board	Deltares Knowledge Institute
Chair Committee	Safeguarding Impartiality in Building Certification (SKG-IKOB)

H.S. de Jong

Member of Advisory Board	Global Factories
Lecturer and Executive Fellow	ISE Business School São Paulo (Brazil)
Lecturer and Executive Fellow	IESE Business School Barcelona (Spain)
Member of the Supervisory Board	International Documentary Film Festival Amsterdam (IDFA)
Senior lecturer	AESE business school, Lisbon and Porto.

W. van Saarloos

President	European Academies' Science Advisory Council
Member	Scientific Council on Social Security (Instituut GAK)
Member of Board of Trustees	Sense about Science, London (UK)
Member of Board	EASAC Foundation

R.J. Weil

CEO	Jeroen Bosch Hospital
Member	Governance Innovation & Advisory Committee (IAC), Association for the Healthcare Sector (BoZ)

M. Riemersma-Diephuis

member of the Board of the University	DC Terra
Member of Supervisory Board	ZINN Elderly Care (Northern Netherlands)
Chair	Intermediate Vocational Education Quality Network (until May 2025)
Chair	NetwekZon
Deputy Chair	Drenthe chapter of Confederation of Netherlands Industry and Employers (VNO-NCW)/SMEs in the North
Board member	CVI (Innovation Consortium)

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Terms of office for Members of the Board of the University

NAME OF BOARD MEMBER	ROLE	EFFECTIVE DATE	END DATE
J. de Vries	President	1 October 2018	1 March 2027
J. A. W. M. Biemans	Vice President	1 September 2019	1 September 2027
J.M.A. Scherpen	Rector	1 September 2023	1 September 2027

Terms of office for Members of the Supervisory Board

NAME OF BOARD MEMBER	ROLE	EFFECTIVE DATE	END DATE
J.W. Remkes	Chair	1 September 2020	1 September 2028
H.S. de Jong	Member	1 January 2022	1 January 2030
M. Riemersma-Diephuis	Member	1 November 2023	1 November 2027
W. van Saarloos	Member	1 January 2021	1 January 2029
R. Weil	Member	1 June 2021	1 June 2029

rijksuniversiteit groningen

Colophon

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