

CONGRESS HANDBOOK



IBU

16TH ORDINARY **IBU** CONGRESS

26 SEP – 29 SEP 2024 | BELGRADE SRB

- 01** Opening and welcome by the IBU President
- 02** Confirmation of duly called Congress
- 03** Roll call and first announcement of voting strength of the NF Members
- 04** Adoption of the Agenda
- 05** Congress procedure, appointment of Election Committee, and appointment of tellers
- 06** Motion relating to NF Status: NF Lebanon
 - 6.1 Second announcement of voting strength
- 07** Receipt and approval of the annual reports of the Executive Board
 - 7.1 Activity Reports 2022/2023 and 2023/2024
 - 7.2 Strategic Plan Target 26 Final Report
- 08** Presentation of the audited financial statements and the Auditors' report for the preceding two financial years
- 09** Discharge of the Executive Board for the financial years 2022/2023 and 2023/2024
- 10** Receipt and approval of the annual reports from the Vetting Panel and the BIU Board
- 11** Presentation and approval of Target 2030
- 12** Presentation of updated Budget proposal for 2024/2025 and Budget frames 2025/2026
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WORDS OF WELCOME BY THE PRESIDENT

Dear Presidents, dear Secretaries General, dear Biathlon friends,

It is a pleasure to welcome you to the 16th Ordinary IBU Congress here in Belgrade, Serbia.

As we gather for this historic Congress, we are taking yet another step forward in our collective journey to realise the huge potential of our sport. Together, we have made remarkable progress, and this Congress will be a testament to our shared commitment and vision.

When we approved our groundbreaking Target 26 strategic plan in 2019, we could not have anticipated we would be in the position we are today. Two years ahead of schedule we have fulfilled our targets and are ready to extend our strategic vision. This would not have been possible without the work of everyone in our Biathlon family.

In the last four years we have seen the fruits of our collective efforts. The 2023/2024 season was record-breaking, reflecting the significant advancements we've achieved. Our athletes provided a breathtaking spectacle that captivated record broadcast audiences and generated unprecedented engagement across our digital and social media platforms.

We have continued to lead the way in setting new standards in sustainability and have been recognised by the International Olympic Committee (IOC) for our efforts for a second year running.



The development of our National Federations continues to be a key priority and throughout the year, the IBU Academy has supported our community with educational programmes and webinars. At the same time, our revamped Financial Support system has been instrumental in helping National Federations accelerate their development.

With this progress, we have reached the stage where we can say that we have completed Target 26. But, like our athletes, we must build on this success and aim for even greater heights. This is the essence of our new Target 2030 initiative which we will discuss here in Belgrade.

This is of course not new to you all and we are grateful to everyone for their contributions. During the Congress, we will present the consolidated Target 2030 plan which integrates your feedback and represents a collaborative blueprint with a clear view forward.

As we focus on our future, there are several items on the agenda which will be the milestones along this exciting journey. We look forward to electing the hosts for the 2028 and 2029 IBU World Championships which will help to further secure our sports future.

There is no doubt that this is a critical meeting of the Biathlon Family and as ever we encourage and welcome you all to get involved.

I wish you a pleasant stay in Belgrade and a productive Congress.

A handwritten signature in black ink, which appears to read "Olle Dahlin". The signature is fluid and cursive.

Olle Dahlin
IBU President

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CONFIRMATION OF DULY-CALLED CONGRESS

DATE	ACTION
29 May 2024	• Invitation sent to all National Federations
28 June 2024	• Deadline for registration of NF delegations
27 August 2024	• Congress Agenda and Handbook sent to the NF Members

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NO.	NATIONAL FEDERATION	HEAD OF DELEGATION	OFFICIAL REGISTRATION
FULL MEMBERS			
01	ARG Argentina	FANTI Carlos Gaston	<input checked="" type="checkbox"/>
02	ARM Armenia		<input type="checkbox"/>
03	AUS Australia	WINDSOR David	<input checked="" type="checkbox"/>
04	AUT Austria	STADLOBER Roswitha	<input checked="" type="checkbox"/>
05	BEL Belgium	HECK Philippe	<input checked="" type="checkbox"/>
06	BIH Bosnia and Herzegovina	TANIC Ljubisa	<input checked="" type="checkbox"/>
07	BRA Brazil	PETTERSSON Karl Anders	<input checked="" type="checkbox"/>
08	BUL Bulgaria	FURNADSHIEV Atanas	<input checked="" type="checkbox"/>
09	CAN Canada	WALKER Michael Kent	<input checked="" type="checkbox"/> *
10	CHI Chile	SANDOVAL Ricardo	<input checked="" type="checkbox"/> *
11	CHN China	JIANG Jang	<input checked="" type="checkbox"/>
12	CRO Croatia	KONTAK Robert	<input checked="" type="checkbox"/>
13	CYP Cyprus		<input type="checkbox"/>
14	CZE Czech Republic	VLCEK Libor	<input checked="" type="checkbox"/>
15	DEN Denmark	FALKENBERG Anna Malin	<input checked="" type="checkbox"/>
16	ESP Spain	PEUS ESPANA Jose Maria	<input checked="" type="checkbox"/>
17	EST Estonia	KÄRSNA Tarmo	<input checked="" type="checkbox"/>
18	FIN Finland	LÄHDESMÄKI Kalle	<input checked="" type="checkbox"/>
19	FRA France	KOZLIK-SCHÜTZ Estelle Marie	<input checked="" type="checkbox"/>
20	GBR Great Britain	WEIGHILL Robert	<input checked="" type="checkbox"/>
21	GEO Georgia	BUDZISHVILI Nikoloz	<input checked="" type="checkbox"/>
22	GER Germany	BITTERLING Felix	<input checked="" type="checkbox"/>
23	GRE Greece	TSOUREKAS Timoleon	<input checked="" type="checkbox"/>
24	GRL Greenland	SLETTEMARK Uiloq Helgesen	<input checked="" type="checkbox"/>
25	HUN Hungary	PETRAHN Barbara	<input checked="" type="checkbox"/>
26	IND India	MADIRAJU Lakshimi Chaitanya	<input checked="" type="checkbox"/>
27	IRL Ireland	BOLGER Derek	<input checked="" type="checkbox"/> *
28	ITA Italy	PIROIA Loretta	<input checked="" type="checkbox"/>
29	JPN Japan		<input type="checkbox"/>
30	KAZ Kazakhstan	USSENOV Manas	<input checked="" type="checkbox"/>
31	KGZ Kyrgyzstan	KAZAKOV Bokonbai	<input checked="" type="checkbox"/>
32	KOR Korea	LEE Hyuck Yul	<input checked="" type="checkbox"/>
33	LAT Latvia	SAKNIŅŠ Kaspars	<input checked="" type="checkbox"/>
34	LIE Liechtenstein		<input type="checkbox"/>
35	LTU Lithuania	DAUGIRDAS Arunas	<input checked="" type="checkbox"/>

* Late registration

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FULL MEMBERS			
36	MDA Moldova	BRIA Ilie	<input checked="" type="checkbox"/> *
37	MGL Mongolia	ENEBISH Munkh-Ochir	<input checked="" type="checkbox"/> *
38	MKD North Macedonia	KIRACA Kocho	<input checked="" type="checkbox"/>
39	NED Netherlands	COOL Herbert Peter	<input checked="" type="checkbox"/>
40	NOR Norway	DJUPVIK Morten	<input checked="" type="checkbox"/>
41	NZL New Zealand		<input type="checkbox"/>
42	POL Poland	CYL Agnieszka	<input checked="" type="checkbox"/>
43	ROU Romania	GASPAR Puiu	<input checked="" type="checkbox"/>
44	SLO Slovenia	FERJANCIC Klemen	<input checked="" type="checkbox"/>
45	SRB Serbia	VUKADIN Velimir	<input checked="" type="checkbox"/>
46	SUI Switzerland	LEHMANN Urs	<input checked="" type="checkbox"/>
47	SVK Slovakia	KRISTLÍK Patrik	<input checked="" type="checkbox"/> *
48	SWE Sweden	DOMEIJ Sofia	<input checked="" type="checkbox"/>
49	TPE Chinese Taipei	KUNG Hsien-Wen	<input checked="" type="checkbox"/>
50	TUR Turkey	KOYUNCU Özkan	<input checked="" type="checkbox"/>
51	UKR Ukraine	BONDARUK Roman	<input checked="" type="checkbox"/>
52	USA USA	GIERHART Byron Jack	<input checked="" type="checkbox"/>
53	UZB Uzbekistan	KURBANIAZOV Anvar	<input checked="" type="checkbox"/>
PROVISIONAL MEMBERS			
	AND Andorra		<input type="checkbox"/>
	DOM Dominican Republic		<input type="checkbox"/>
	ISL Iceland		<input checked="" type="checkbox"/> *
	LEB Lebanon		<input checked="" type="checkbox"/>
	MEX Mexico		<input checked="" type="checkbox"/>
	PRT Portugal		<input checked="" type="checkbox"/>
	THA Thailand		<input type="checkbox"/>
SUSPENDED MEMBERS			
	BLR Belarus		
	RUS Russia		

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IBU ELECTIONS PROCESS

Oversight of the forthcoming IBU election will be the responsibility of the IBU Election Committee. The Election Committee will be appointed by Congress upon the proposal of the Chairperson of the Congress. The Election Committee will be supported throughout by the Biathlon Integrity Unit (BIU).

For the 2024 IBU elections, it is proposed this function be carried out by three individuals linked to the BIU, with a voting member of the BIU Board, Alex Marshall, performing the role of Chairperson of the Election Committee.

Once the Congress agenda reaches the election, the Congress Chair will hand over to the Chair of the Election Committee. The Chair of the Election Committee will then explain the voting procedure, including the criteria for a vote to be valid.

There will be one ballot and its purpose, to fill one vacant position within the IBU Technical Committee.

During this Congress, the election will be conducted by secret ballot using a secure electronic voting system. The electronic voting system will be accessed via the voting delegates' smart phone.

The voting system and the conduct of voting will be checked and monitored by the tellers of the votes. The tellers will consist of one member of the BIU and one member of a National Federation who has not provided a nomination for the election.

Votes will be counted confidentially by the electronic voting system and checked by Election Committee and the tellers of the votes. The results of the election will be announced by the Chair of the Election Committee.

The number of votes polled for each candidate will be published on the IBU's website after the Congress meeting.

ELECTIONS SEQUENCE

1. The Technical Committee will be the first and only ballot.

ELECTION TELLERS – IBU CONGRESS 2024

During the IBU Congress 2024, two tellers will support the elections process. They will be present on the day of the election, under the direction of the Election Committee, and assist with the effective administration of the election.

APPOINTMENT OF TELLERS OF THE VOTES

NAME 1

NAME 2

NAME 3 RESERVE

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MOTION FROM THE EXECUTIVE BOARD FULL MEMBERSHIP OF LEBANON

The requirements to be and to remain an NF member of the IBU are specified in the Constitution, Article 6:

- 6.1 To be and to remain a full NF Member of the IBU, a National Federation for the sport of Biathlon must satisfy (both at the time it applies for membership and at all times after it has been admitted as an NF Member) all of the following requirements:
 - 6.1.1 It must be a legal entity properly constituted in accordance with the law applicable in its Country.
 - 6.1.2 It must be concerned with the administration, organisation and practising of Biathlon, either solely and exclusively or else in conjunction with other sports.
 - 6.1.3 It must claim the exclusive right to govern both men's and women's Biathlon in its Country, i.e., it must not recognise any other body's claim to govern either men's or women's Biathlon in its Country (other than by exercise of powers delegated to that other body by the National Federation).
 - 6.1.4 Its constitution must:
 - 6.1.4.1 be compliant with the Olympic Charter and the World Anti-Doping Code, and consistent in all respects with this Constitution and the Rules;
 - 6.1.4.2 declare its opposition to any unlawful discrimination on the grounds of race, skin colour, national or social origin, gender, sex, sexual orientation, language, political or other opinion, religion or other beliefs, circumstances of birth, or other improper grounds; and
 - 6.1.4.3 include a formal undertaking by the National Federation to be bound by and to comply with the obligations placed on NF Members by this Constitution.
 - 6.1.5 It must not be insolvent.
 - 6.1.6 It must carry out Biathlon activities in its Country at least to the minimum level prescribed by the Executive Board from time to time.

Regarding Article 6.1.6, the Executive Board has prescribed the following at EB 154:

- i. national and local competitions for different categories (minimum two competitions per season, including two categories, both genders, summer and/or winter biathlon activities)
- ii. promotional biathlon projects among kids and youth (e.g. activities at school level, open days, minimum of two activities per year)
- iii. information about the existing infrastructure or plans for biathlon infrastructure,
- iv. ongoing grants and projects related to infrastructure, equipment, and other activities
- v. information about the number of registered athletes and clubs (or other members based on the sport system inside the Country)
- vi. information about coaches responsible for biathlon

(all these activities should be proven by presentation of programs, photos, and reports)

Concerning the applications process for a provisional member to become a full member, the Executive Board has further specified the following (EB 154):

- An NF can become a full member two (2) years from the moment of becoming a provisional member
- To start the process, the application should be sent to the EB no later than four (4) months before the Congress.
- The proposal to the Congress must be preceded by an inspection of the Secretary General and/or Development Director in the applying Country of the prescribed biathlon activities (e.g. competitions, training camps, training sessions). The inspection should take place no later than four (4) months before the Congress.
- The EB prepares the motion to the Congress based on the NF's application and a recommendation from the Secretary General and Development Director
- The applying NF must make a presentation to the Congress.
- The Congress decides about the full membership. (as per the IBU Constitution, Appendix 4.1)

The EB proposes that NF LBN be admitted as as a full NF Member of the IBU.

RATIONALE

Full Membership Requirements:

NF LBN has diligently fulfilled all demands as described in Article 6 of the Constitution. This compliance highlights their dedication to meeting the IBU's standards and regulations.

Timely Submission of Application:

The application for full membership was submitted to the Executive Board four months before the Congress, demonstrating a proactive approach and commitment to the formal processes of the IBU.

Comprehensive Biathlon Activities:

NF LBN has organised national competitions in different categories, ensuring participation across genders and age groups. These competitions are held in the winter season. Detailed results, pictures, and videos from the 2022/2023 and 2023/2024 seasons have been provided, illustrating the level of engagement and competitive spirit within the country.

The federation has actively promoted biathlon among kids and youth through various projects at school level and open days, conducting a minimum of two activities per year. A comprehensive report of these activities has been submitted, reflecting their commitment to developing biathlon.

Infrastructure and Development Plans:

Detailed information about the existing infrastructure and plans for biathlon facilities, including snow conditions and the use of both small bore and laser rifles has been provided.

NF LBN is engaged in ongoing grants and projects related to equipment, primarily funded by the IBU. Their application to Olympic Solidarity indicates their active pursuit of resources to enhance their biathlon programmes. In addition, NF LBN provided an action plan.

Registered Athletes and Coaching:

Information on the number of registered athletes and clubs has been provided, demonstrating the sport's growing popularity and organisational structure within the country, mainly based on cross-country skiing clubs and members.

The federation has invested in qualified coaching staff, including a coach from Serbia with a biathlon background and another who has completed a course at the IBU Academy.

Furthermore, since January 2024, they have received strategic support from biathlon coach Ilario Maddalin, underscoring their commitment to quality training and development. A full report has been provided.

Readiness for Inspection:

NF LBN invited the Secretary General and Development Director for an inspection visit. Although the visit was declined due to the unstable situation in a neighbouring country, this invitation demonstrates their transparency and readiness for evaluation.

Considering above points, NF LBN has met the expectations set forth by the IBU for full membership. Their dedication to developing biathlon at all levels, from grassroots to competitive arenas, along with their strategic planning and adherence to IBU standards, makes them a qualified candidate for full membership.

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 **ACTIVITY REPORT
2022/2023**



 **ACTIVITY REPORT
2023/2024**



 **TARGET 26
2024 FINAL REPORT**

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- 12 Presentation of updated Budget proposal for 2024/2025 and Budget frames 2025/2026
- 13 Motions
 - 13.1 Motions proposing amendments to the Constitution
 - 13.2 Motions seeking approval of Reserved Rules
 - 13.3 Motions seeking amendment or annulment of other Rules
 - 13.4 Any other motions
- 14 Elections
 - 14.1 Procedure for elections presented by the chair of the Election Committee
 - 14.2 Election of a Member of the Technical Committee
- 15 Approval of the members of the BIU Board
- 16 Appointment of the Auditing Firm, on the recommendation of the Executive Board
- 17 Appointment of the hosts for the Biathlon World Championships 2028 and 2029
 - 17.1 Presentations of the candidates for the World Championships
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- 18 Awarding of IBU Honours
- 19 Information from Organising Committees of upcoming events
- 20 Other items and Closing



LONG-FORM AUDIT REPORT
on the
FINANCIAL STATEMENTS
as of 30 April 2023
of
Die internationale Biathlon Union (IBU)
5081 Anif
Sonystraße 20

(TRANSLATION)

Vienna, 30 June 2023

We draw attention to the fact that the English translation of this long-form audit report according to Section 273 of the Austrian Company Code (UGB) is presented for the convenience of the reader only and that the German wording is the only legally binding version.

211056
ELK/SAK

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Financial Statements

Financial Statements as of 30 April 2023

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NOTE ON ROUNDING:

The aggregation of rounded amounts and percentages may result in rounding differences due to the use of automated computational aids.

To the Members of the Management and Executive Board of
Die internationale Biathlon Union (IBU),
Anif, Austria

We have completed the audit of the financial statements as of April 30, 2023 of

**Die internationale Biathlon Union (IBU),
Anif,**
(referred to as "the Company")

and report on the result of our audit as follows:

1. AUDIT CONTRACT AND PERFORMANCE OF THE ENGAGEMENT

By the Management (authorized by the Congress) of die Internationale Biathlon Union (IBU) we were elected as auditors in accordance with Section 22 Paragraph 2 Austrian Code of Association VerG for the financial year from May 1, 2022 to April 30, 2023. According to Section 22 Paragraph 2 VerG our audit includes the procedures performed over financial conduct as comptroller ("Rechnungsprüfung").

In the course of the spin-off of the auditing business of BDO Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft, the audit engagement has been transferred to BDO Assurance GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft with all rights and obligations by way of universal succession with effect from January 26, 2023. The Association, represented by the management, concluded an audit contract with us to audit the financial statements of the Association as at April 30, 2023. Our audit also comprised the accounting system in accordance with Sections 269 et seqq. Austrian Company Code UGB and the comptroller's procedures.

The Association is a large association in accordance with Austrian Code of Association. Large Associations have to comply with the regulations of Section 22 Paragraph 2 Austrian Code of Association under corresponding application of the provisions of the Austrian Commercial Code.

The audit is a statutory audit.

Our audit work complies with the principles specified in § 269 ff UGB and with the additional requirements set forth in the Austrian Code of Association. The audit includes assessing whether the statutory requirements concerning the preparation of the financial statements and additional regulations as stipulated in the articles of association were adhered to. An auditor conducting an audit obtains reasonable assurance about whether the financial statements are free from material misstatement. Absolute assurance is not attainable due to the inherent limitations of any accounting and internal control system and due to the sample-based test nature of an audit, there is an unavoidable risk that material misstatements in the financial statements remain undetected. Areas which are generally covered in special engagements were not included in our scope of work.

The assurance as a Comptroller includes assessing whether financial conduct was correct in all material aspects and the funds were used in accordance with the articles of association. We are required to report on any identified accounting deficiencies or risks which could pose a threat to the Association's ability to continue as a going concern and pay special attention to unusual revenues and expenses, particularly any cases of self-dealing.

We conducted our audit in accordance with the legal requirements and generally accepted standards on auditing as applied in Austria. These standards require that we comply with International Standards on Auditing (ISA).

We performed the audit, from Mai to June 2023 mainly at our office in Vienna. The audit was substantially completed at the date of this report.

The auditor responsible for the proper performance of the engagement is Mr. Bernd Spohn, Austrian Certified Public Accountant.

Our audit is based on the audit contract concluded with the Association. The "General Conditions of Contract" issued by the Chamber of Tax Advisers and Auditors (see Annex IV), form an integral part of the audit contract. The conditions of contract do not only apply to the Association and the auditor, but to third parties as well. Our liability as auditors is guided under Section 275 UGB in accordance with Section 24 Paragraph 4 VerG.

2. BREAKDOWN AND DESCRIPTION OF SIGNIFICANT ITEMS IN THE FINANCIAL STATEMENTS

The breakdown and description of all significant financial statement items are included in the notes to the financial statements.

Therefore, we refer to the respective disclosures made by the management in the notes to the financial statements.

3. SUMMARY OF AUDIT FINDINGS

COMPLIANCE OF THE ACCOUNTING SYSTEM AND THE FINANCIAL STATEMENTS

During our audit, we obtained evidence that the statutory requirements as well as the regulations set forth in the Company's articles of association and generally accepted accounting principles in Austria have been complied with.

In line with our risk and controls-based audit approach and to the extent we considered necessary for the purpose of expressing an opinion, we considered internal controls related to sub processes of the financial reporting process as part of our audit.

With regard to the compliance of the financial statements with all applicable statutory requirements we refer to the auditor's report.

INFORMATION PROVIDED

The President and the other members of the Board concern responsible for accounting and financial management have sufficiently provided all evidence and explanations requested by us as well as their signed management representation letter.

The previous auditor granted access to relevant information about the audited company and about the last audit performed.

REPORTING IN ACCORDANCE WITH SECTION 273 (2) AND (3) AUSTRIAN COMPANY CODE UGB (EXERCISING THE DUTY TO REPORT)

During our audit we did not note any facts which indicate there could be substantial doubt about the Association's ability to continue as a going concern, or which indicate a material deterioration of the Company's performance or a material offence of the Company's legal representative/s or its employees against Austrian law or the Association's articles of association. We did not note any material weaknesses in the internal controls over the financial reporting process. The financial statements do not meet the requirements for the assumed need of reorganization in accordance with Section 22 Paragraph 1 Subsection 1 URG (Austrian Corporate Restructuring Act).

4. AUDITOR'S REPORT

REPORT ON THE FINANCIAL STATEMENTS

AUDIT OPINION

We have audited the financial statements of Die internationale Biathlon Union (IBU), Salzburg, Austria. These financial statements comprise the statement of financial position as of April 30, 2023, the income statement for the fiscal year then ended and the notes.

Based on our audit the accompanying financial statements were prepared in accordance with the legal regulations and present fairly, in all material respects, the assets and the financial position of the Association as of April 30, 2023, and its financial performance for the year then ended, in accordance with Austrian Generally Accepted Accounting Principles and other legal requirements set forth in the VerG (Austrian Code of Association).

BASIS FOR OPINION

We conducted our audit in accordance with Austrian Standards on Auditing. Those standards require that we comply with International Standards on Auditing (ISA). Our responsibilities under those regulations and standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Association, in accordance with Austrian Code of Association and professional regulations, and we have fulfilled our other responsibilities under those relevant ethical requirements. We believe that the audit evidence we have obtained until the date of this auditor's report is sufficient and appropriate to provide a basis for our opinion by this date

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of the financial statements in accordance with Austrian Generally Accepted Accounting Principles and other legal or regulatory requirements, for them to present a true and fair view of the assets, the financial position and the financial performance of the Company and for such internal controls as management determines are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. 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.

As part of an audit in accordance with Austrian Standards on Auditing, which require the application of ISA, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- ▶ identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain 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.
- ▶ obtain 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 Company's internal control.
- ▶ evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ conclude on the appropriateness of management'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 Company'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 the Company to cease to continue as a going concern.
- ▶ evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Vienna, 30 June 2023

BDO Assurance GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
(as universal successor to BDO Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft)

Mag. Bernd Spohn
Auditor

Mag. Josef Schima
Auditor

**Please refer to the German version of the
Congress Handbook for the signed copy.**

This report is a translation of the original report in German, which is solely valid. Publication or sharing with third parties of the financial statements together with our auditor's opinion is only allowed if the financial statements and the management report are identical with the German audited version. This audit opinion is only applicable to the German and complete financial statements with the management report. Section 281 paragraph 2 UGB (Austrian Company Code) applies to alternated versions.

5. COMPTROLLER'S REPORT

We have performed an independent assurance engagement as Comptroller in connection with the financial conduct of the Die internationale Biathlon Union (IBU), Anif for the financial year from 1 May 2022 to 30 April 2023.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL CONDUCT

Management is responsible for the correctness of the financial conduct of the association and for the usage of the funds in accordance with the articles of association. Management is also responsible to establish an accounting system appropriate for the requirements of the Association and for the timely and adequate recognition of the Association's financial position.

COMPTROLLERS' RESPONSIBILITY AND DESCRIPTION OF THE METHOD AND SCOPE OF THE ASSURANCE

Our assignment is to state whether, based on our procedures performed, the accounting system and the financial conduct are correct in all material respects and whether the Association's funds were used in accordance with the articles of the association. We are required to report on any identified accounting deficiencies or risks which could pose a threat to the Association's ability to continue as a going concern and pay special attention to unusual revenues and expenses, particularly any cases of self-dealing.

Our engagement was conducted in conformity with laws and regulations applicable in Austria and with Austrian Standards for independent assurance engagements. These standards require us to comply with our professional requirements including independence requirements, and to plan and perform the engagement to enable us to express a conclusion with reasonable assurance, taking materiality into account

The selection of the audit procedures depends on the comptroller's judgement, including the assessment of the risks of material misstatement whether due to fraud or error. In making those risk assessments, the comptroller considers internal control relevant to the Association's accounting system to design procedures that are appropriate in the circumstances but not for the purpose of expressing an independent assurance conclusion on the effectiveness of the Association's internal control. The funds are used in accordance with the articles of Association, if the funds are used for the fulfillment of the objectives of the Association, particularly to finance the activities necessary for the realization of the Association's purpose. The assessment of the economy and efficiency of the management was not subject to the audit.

The procedures we performed do not constitute an audit or a review. Our engagement did not focus on the reveal and the clarification of illegal acts (such as fraud), nor did it focus on assessing the efficiency of management.

In our opinion, the evidence we have obtained is sufficient and appropriate to provide a basis for our independent assurance conclusion.

RESULT OF OUR AUDIT

Based on the procedures performed by us for the financial year from 1 May 2022 to 30 April 2023 the financial conduct was correct in all material aspects and the funds were used in accordance with the

articles of association. Unusual revenues and expenses, particularly cases of self-dealing, did not occur.

Vienna, 30 June 2023

BDO Assurance GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
(as universal successor to BDO Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft)

Mag. Bernd Spohn
Auditor

Mag. Josef Schima
Auditor

**Please refer to the German version of the
Congress Handbook for the signed copy.**

This report is a translation of the original report in German, which is solely valid. Publication or sharing with third parties of the financial statements together with our auditor's opinion is only allowed if the financial statements and the management report are identical with the German audited version. This audit opinion is only applicable to the German and complete financial statements with the management report. Section 281 paragraph 2 UGB (Austrian Company Code) applies to alternated versions.

Balance Sheet as of 30.04.2023
International Biathlon Union (IBU)

ASSETS

LIABILITIES AND EQUITY

	Financial year Euro	Prior year Euro		Financial year Euro	Prior year Euro
A. Fixed assets			A. Association net assets		
I. Intangible fixed assets			I. Restricted acc. Congress		
1. Software and Brand	931.763,44	1.221.368,21	1. Restricted acc. Congress	50.620.000,00	50.620.000,00
II. Tangible fixed assets			2. Temporary restricted acc. Congress	<u>14.760.000,00</u>	<u>14.760.000,00</u>
1. Buildings	170.704,22	181.241,30		65.380.000,00	65.380.000,00
2. Equipment	551.597,93	249.092,11	II. Net accumulated losses/profit	2.355.882,33-	5.010,13
3. Assets under construction	<u>0,00</u>	<u>87.600,00</u>	- of which result carried forward Euro 5.010,13 (Euro 194.929,23)		
	<u>722.302,15</u>	<u>517.933,41</u>			
III. Financial assets			Total association net assets	63.024.117,67	65.385.010,13
1. Securities holdings	55.018.015,07	47.862.671,46	B. Provisions		
			1. Provisions for pensions	33.200,00	0,00
Total assets	56.672.080,66	49.601.973,08	2. Other provisions	<u>1.895.134,46</u>	<u>672.025,39</u>
B. Current assets				1.928.334,46	672.025,39
I. Receivables and other assets			C. Liabilities		
1. Accounts receivables	279.331,13	12.979.226,57	- of which due within one year Euro 2.739.910,07 (Euro 4.014.099,30)		
2. Other receivables	<u>170.568,17</u>	<u>261.797,02</u>	1. Liabilities to banks	0,00	28,95
	449.899,30	13.241.023,59	- of which within one year Euro 0,00 (Euro 28,95)		
II. Cash, Bank accounts	10.470.937,81	7.021.114,63	2. Accounts payables	2.636.367,17	3.956.030,07
			- of which within one year Euro 2.636.367,17 (Euro 3.956.030,07)		
Total current assets	10.920.837,11	20.262.138,22	3. Other liabilities	<u>103.542,90</u>	<u>58.040,28</u>
C. Deferred Charges				2.739.910,07	4.014.099,30
1. Other deferred charges	352.847,77	207.023,52	- of which taxes Euro 45.829,92 (Euro 4.073,79)		
			- of which relating to social security Euro 54.322,96 (Euro 46.263,99)		
			- of which due within one year Euro 103.542,90 (Euro 58.040,28)		
			D. Deferred income	253.403,34	0,00
Total Assets	<u>67.945.765,54</u>	<u>70.071.134,82</u>	Total liabilities	67.945.765,54	70.071.134,82

**Please refer to the German version of the
Congress Handbook for the signed copy.**

Profit and Loss Statement from 01.05.2022 to 30.04.2023

International Biathlon Union (IBU)

	Financial year Euro	Prior year Euro
1. Revenues	46.995.687,26	47.344.450,41
2. Other operating income		
a) Income from disposal of items of fixed assets with exception of financial assets	0,00	1.360,00
b) Income from reversal of provisions	153.887,49	122.132,56
c) other	<u>319.199,83</u>	<u>49.027,38</u>
	473.087,32	172.519,94
3. Contributions to National Federation and Sports		
a) Contributions to National Federation and Sports	38.877.801,19	28.028.292,82
4. Staff and Management		
a) Staff costs and Management expenses	1.979.827,66	1.776.667,34
b) Social expenses	<u>568.194,86</u>	<u>466.430,83</u>
	2.548.022,52	2.243.098,17
- of which expenses for severance pay Euro 89.217,93 (Euro 29.530,57)		
- of which social security, post employment and other employee benefit costs Euro 463.258,87 (Euro 425.751,77)		
5. Depreciation		
a) on intangible and tangible assets	762.310,70	469.047,45
- of which beyond budget Euro 0,00 (Euro 30.495,00)		
6. Other operating expenses	<u>4.962.342,39</u>	<u>4.299.641,28</u>
7. Intermediate lines 1 to 6	318.297,78	12.476.890,63
8. Income from securities and interests earned	618.755,98	304.855,01
9. Income from the sale of and addition to securities	0,00	318.176,07
10. Expenses from securities	3.118.198,24	2.886.147,20
- of which depreciation Euro 3.118.198,24 (Euro 2.886.147,20)		
11. Interest and similar expenses	<u>9.834,84</u>	<u>5.553,58</u>
12. Intermediate lines 8 to 11	<u>2.509.277,10-</u>	<u>2.268.669,70-</u>
13. Earnings before taxes	2.190.979,32-	10.208.220,93
14. Taxes on income	169.913,14	18.140,03
15. Loss from operating activities	<u>2.360.892,46-</u>	<u>10.190.080,90</u>
16. Net loss/profit for the financial year	2.360.892,46-	10.190.080,90
17. Release of reserves		
a) Release of reserves	0,00	5.000.000,00

Profit and Loss Statement from 01.05.2022 to 30.04.2023

International Biathlon Union (IBU)

18. Allocation to reserves		
a) of which to reserves restricted	0,00	620.000,00
b) of which to reserves temporarily restricted	<u>0,00</u>	<u>14.760.000,00</u>
	0,00	15.380.000,00
19. Profit brought forward from previous year	5.010,13	194.929,23
	<u> </u>	<u> </u>
20. Balance sheet loss/profit	2.355.882,33-	5.010,13
	<u> </u>	<u> </u>

**Please refer to the German version of the
Congress Handbook for the signed copy.**

Notes to the Financial Statements for the Financial Year 2022/2023

1. Accounting and valuation principles

1.1. General principles

The Financial Statements were prepared under the Generally Accepted Accounting Principles, giving a true and fair view of the Company's financial position.

The principle of completeness was applied at preparation of the Financial Statements.

The evaluation of assets and liabilities was carried out considering the principle of individual items valuation and the going concern concept.

The principle of prudence was considered by showing only the realized gains at balance sheet date. All recognizable risks and possible future losses arisen in the fiscal year were taken into account.

Valuation principles remained unchanged compared to prior years.

The still ongoing Ukraine war will have further impact on society and sports. The Russian and Belarussian Biathlon federation have been suspended because of this situation. Further impact on Biathlon sport cannot be assessed.

However, not only due to sufficient equity reserves, from today's perspective management assumes that the continued existence of IBU ("Going Concern") is secured, both from a liquidity and profitability point of view.

In 2020, charitable tax-exempt status of IBU was confirmed by the Ministry of Finance for the years 2020-2024.

1.2. Fixed Assets

Intangible Assets

Intangible assets are valued at acquisition cost reduced by straight-line depreciation.

Scheduled depreciation is based on the following useful lives:

<u>Intangible assets</u>	<u>Useful life</u>
Software	3
Homepage	3 - 5
Brand	10

Tangible Assets

Fixed assets are valued at acquisition or manufacturing cost reduced by straight-line depreciation.

For calculating the depreciation, the following methods are used:

The systematic depreciation is calculated on a straight-line basis over their expected useful life (depreciation periods are shown together with the details to the respective items in the following).

Certain low value assets up to EUR 800.00 each are completely written off in the year of acquisition.

Assets acquired in the first half of a financial year are depreciated by an annual depreciation and additions to assets in the second half of a financial year are depreciated by semi-annual depreciation. Impairment losses are recognized at the reporting date if impairment is expected to be permanent. Impairment losses have been recognized.

Scheduled depreciation is based on the following useful lives:

<u>Fixed assets</u>	<u>Useful life</u>
Fittings in third-party buildings	10
Equipment	3 - 10
Vehicles	5

For assets under construction, no depreciation is calculated until completion of the asset.

Extraordinary depreciation is considered if the fair value is lower than the book-value.

Financial Assets

Financial assets are valued at acquisition cost or at the lower market value.

Impairment losses are recognized at the reporting date if the market value at reporting date is lower than acquisition cost, irrespective if the impairment is expected to be permanent or not. If, in a later financial year, it becomes apparent that the reasons for the impairment no longer exist, the amount of the depreciation will be credited to the extent of the increase in value.

1.3. Current Assets

Receivables

Accounts receivable are valued at their nominal value. Recognizable risks are considered by individual allowances.

Cash and cash equivalents

The evaluation is made at nominal value.

1.4. Provisions

Other provisions

Other provisions are made for all other uncertain liabilities. In accordance with the prudence principle all foreseeable risks during the preparation of the financial statements were provided for with the most probable value based on sound business judgment.

1.5. Liabilities

Liabilities are valued at settlement value.

If the current value at closing date is higher than the amount repayable, the higher current value is accounted for.

1.6. Foreign currency translation

Foreign currency receivables are converted using the exchange rate at the date of initial recognition or at balance sheet date if lower.

Foreign currency liabilities are converted using the exchange rate of initial recognition or at balance sheet date if higher.

1.7. Changes in accounting and valuation principles

The presentation of the annual financial statements is unchanged compared to the previous year.

2. Details and Explanations to certain items of the balance sheet and the profit and loss account

2.1. Explanations to certain items of the balance sheet

Fixed Assets

The development of fixed assets and details to the depreciation are shown in the attached schedule (Appendix 1).

Intangible Assets

The additions in the financial year relate to extension of software licences and investments in homepage/digital platform.

Tangible Assets

The additions in the financial year relate to investments in foreign buildings, office and IT equipment.

The calculation of the values as stated in the fixed assets schedule is computed as follows:

The immediate write-off of low-value assets (below EUR 800.00) is included in the depreciation of the current year, but is deducted from the accumulated depreciation and stated separately again under column "additions" and "disposals".

Financial Assets

	2023-04-30	2022-04-30
	EUR	EURk
Securities		
Deposit Spängler Bank	75.554,31	80
Deposit Schelhammer Capital Bank	27.120.588,92	28.624
Deposit Liechtensteinische Landesbank	17.988.641,94	19.159
Deposit Salzburger Sparkasse Bank	2.492.066,09	0
Deposit Schelhammer Capital Bank	7.341.163,81	0
	<u>55.018.015,07</u>	<u>47.863</u>

In financial year 2022/23 impairment of financial assets amounted to EUR 3,118,198.24 (previous year: EURk 2,886).

Accounts receivable and other assets

	Total	thereof residual term up to 1 year
	EUR	EUR
Receivables and other assets		
Accounts Receivables	279.331,13	279.331,13
PY in 1000	12.979	12.979
Other Receivables	170.568,17	170.568,17
PY in 1000	262	262
Sum Receivables	<u>449.899,30</u>	<u>449.899,30</u>
PY in 1000	<u>13.241</u>	<u>13.241</u>

As of 30th April 2023 IBU discloses receivables against RBU in the amount of EUR 250,183.25 and payables in the amount of EUR 203,045.00. For the net receivable (Balance) an impairment of 50% is considered.

	2023-04-30
	EUR
RBU	
Receivables	<u>250.183,25</u>
Payables	<u>-203.045,00</u>
Balance	<u>47.138,25</u>

The following items are included in the balance sheet item "Other Receivables":

	2023-04-30	2022-04-30
	EUR	EURk
Membership fees	1.520,00	3
less allowance	-920,00	-3
Creditors with debit accounts	511,78	55
Prepayment	92.470,05	130
Tax authorities	0,00	30
Other	76.986,34	47
	<u>170.568,17</u>	<u>262</u>

EUR 0.00 (previous year: EURk 0) has a maturity of more than one year, all other items have a maturity, as in the previous year, less than one year.

The balance sheet item "Other Receivables" contains revenues of EUR 76,986.34 (previous year: EURk 115) which affect payment only after balance sheet date.

Cash and cash equivalents

	2023-04-30	2022-04-30
	EUR	EURk
Cash	<u>2.572,73</u>	<u>3</u>

Bank accounts

	2023-04-30	2022-04-30
	EUR	EURk
Bank accounts	<u>10.468.365,08</u>	<u>7.018</u>

Deferred charges

	2023-04-30	2022-04-30
	EUR	EURk
Deferred charges	<u>352.847,77</u>	<u>207</u>

Association net assets

	2023-04-30	2022-04-30
	EUR	EURk
Restricted reserves	50.620.000,00	50.620
Temporarily restricted reserves	14.760.000,00	14.760
Balance sheet loss/profit	-2.355.882,33	5
	<u>63.024.117,67</u>	<u>65.385</u>
		EUR
Accumulated surplus as at 01.05.2022		5.010,13
Operating loss 01.05.2022-30.04.2023		-2.360.892,46
Balance sheet loss as at 30.04.2023		<u>-2.355.882,33</u>

The balance sheet loss of EUR 2,355,882.33 shall be carried forward onto new account.

Restricted reserves of EUR 50,620,000.00 and the dedicated reserves amounting to EUR 14,760,000.00 remained unchanged compared to the previous year.

Provisions

Other provisions have developed as follows:

Other provisions	Status	Usage	Cancellation	Allocation	Status
	2022-05-01				2023-04-30
	EUR	EUR	EUR	EUR	EUR
Accrued vacation days	98.723,59	98.723,59		114.453,12	114.453,12
Accrued time credits	58.538,05	58.538,05		56.354,04	56.354,04
Accrued vacation pay and christmas bonus	101.505,77	101.505,77		129.203,81	129.203,81
Accrued bonus	41.522,17	41.522,17		48.442,68	48.442,68
Accrued external advisory	91.200,00	90.840,00	360,00	53.500,00	53.500,00
Annual audit costs, external	47.000,00	47.000,00		55.400,00	55.400,00
Doping control expense	96.035,81	63.972,51	27.027,49	53.355,00	58.390,81
Others	137.500,00	11.000,00	126.500,00	1.379.390,00	1.379.390,00
	<u>672.025,39</u>	<u>513.102,09</u>	<u>153.887,49</u>	<u>1.890.098,65</u>	<u>1.895.134,46</u>

The external audit fee for current year's audit of financial statements amounts to EUR 26,400.00 (previous year: EURk 22).

The increase of the other provisions can be explained by the consideration of the Reach Performance Bonus of EUR 1,000,000.00. In the financial year 2022/2023 the provision for the first time is built cause-based.

There is a complaint from manufacturers of fluorinated ski waxes located in the EU against IBU. In 2019, it was decided to ban fluorinated ski waxes from ski events starting with 2020/2021. As there are only two companies capable of producing glide waxes without PFOAs, the complainants criticise that this results in discrimination.

According to the Management of IBU and the lawyers, it is still assumed that the Commission will not make a decision to the disadvantage of IBU. Therefore there is no provision made in the financial statements.

Liabilities

Liabilities	Total	thereof residual term up to 1 year
	EUR	EUR
Liabilities to banks	0,00	0,00
PY in 1000	0	0
Accounts payable	2.636.367,17	2.636.367,17
PY in 1000	3.956	3.956
Other liabilities	103.542,90	103.542,90
PY in 1000	58	58
<i>thereof tax</i>	45.829,92	45.829,92
<i>PY in 1000</i>	4	4
<i>thereof for social security</i>	54.322,96	54.322,96
<i>PY in 1000</i>	46	46
Sum Liabilities	<u>2.739.910,07</u>	<u>2.739.910,07</u>
PY in 1000	<u>4.014</u>	<u>4.014</u>

Accounts payable include:

	2023-04-30	2022-04-30
	EUR	EURk
National Federations	1.148.977,62	3.047
Other	1.487.389,55	909
	<u>2.636.367,17</u>	<u>3.956</u>

The balance sheet item "other liabilities" contains expenditure of EUR 103,542.90 (previous year: EURk 58) which affect payment only after balance sheet date.

No liabilities are secured by property.

Deferred income

	2023-04-30	2022-04-30
	EUR	EURk
Deferred income	253.403,34	0

This position contains grants for different projects that have been received in financial year 2022/2023. The grants are accrued as deferred income and in further succession released to income in the following financial years according to project time schedule.

Obligations arising from the use of property, plant and equipment not shown in the balance sheet

The obligations under rental agreements will amount to EUR 374,435.76 in the financial year 2023/2024 (previous year: EURk 353) and in the following five financial years to EUR 1,871,902.38 (previous year: EURk 1,665).

Other contingencies and obligations

There is a bank guarantee in favour of the lessor of IBU's premises amounting to EUR 69,810.00 instead of providing a cash deposit to the lessor.

2.1. Explanations to certain items of the profit and loss account

Revenues

	2022/2023	2021/2022
	EUR	EURk
Membership fee	17.250,00	17
Other Revenues	46.978.437,26	47.328
	<u>46.995.687,26</u>	<u>47.344</u>

Other revenues include amongst other topics revenues from TV broadcasting rights, advertising, IOC sports development, IOC/OC revenues and reimbursements of expenditures.

Other operating income

Other operating income contains particularly reversals of provisions, reimbursements and exchange rate differences.

Contributions to National Federations and Sports

	2022/2023	2021/2022
	EUR	EURk
Support of National Federations	11.573.406,31	8.244
Prize Money	8.773.169,19	6.195
Contribution to IBU events	6.292.646,85	4.014
Contributions to National Fed. for participation	6.867.700,00	5.029
Extraordinary expense due to COVID-measures	0,00	511
Doping control expense	796.305,62	952
Other	4.574.573,22	3.083
	<u>38.877.801,19</u>	<u>28.028</u>

Contribution to IBU events and Support of National Federations includes additional compensation for the increase of living cost as a result of the high increase in inflation.

Personnel expense

	2022/2023	2021/2022
	EUR	EURk
Staff costs and Management expenses	1.979.827,66	1.777
Social Expenses	568.194,86	466
	<u>2.548.022,52</u>	<u>2.243</u>

The remuneration of Secretary General amounts to EUR 315,503.51 (previous year: EURk 243) including non-wage labour costs. The value includes the remuneration of the former Secretary General Niklas Carlsson (until 08/2022) as well as the remuneration of the new Secretary General Max Cobb (from 10/2022).

Average number of employees

	2022/2023	2021/2022
Employees IBU	25	19
Employees BIU	4	5
	<u>29</u>	<u>24</u>

In the Financial Year 2022/2023 25.5 full-time-equivalents (previous year: 22.9) were employed, thereof 3.4 (previous year: 4.19) within BIU.

Other operating expenses

	2022/2023	2021/2022
	EUR	EURk
Consultants and lawyers	1.124.569,43	1.056
Public relations	1.309.816,98	1.191
Travel costs	288.136,37	236
Safe custody fee	1.846,24	9
Rental expense	771.612,24	579
Office supplies	204.974,69	216
Other	1.261.386,44	1.012
	<u>4.962.342,39</u>	<u>4.300</u>

Office supplies contain particularly IT expenses, translation fees and license fees. Other operating expenses include building maintenance, leasing fees for vehicles and insurance.

Remuneration of IBU President

The remuneration of IBU President, that is shown in other operating expense, amounts to EUR 120,000.00 (previous year: EURk 120).

Other interest and similar income

This position comprises distribution-equivalent income and portfolio fees from securities deposits of EUR 601,009.35 (previous year: EURk 305) and will be earmarked for future increases in restricted reserves.

Income from sale of and addition to securities

This position comprises realised income and expenditure from sale of the financial assets.

Expenses for Securities

In this position valuation effects including foreign exchange effects for financial assets are shown.

3. Other mandatory declarations

The financial statements have been prepared based on the respective laws and regulations.

Balance sheets, profit and loss statements and notes comply with legal requirements and give a true and fair view of the financial position in accordance with Austrian Generally Accepted Accounting Principles.

IBU is a large association ("großer Verein") under Par. 22 VerG.

No loans or advance payments were granted to Executive Board and General Secretary.

Information about the members of the Executive Board

The Executive Board of IBU in financial year 2022/23 consists of the following members:

- Per Olle Gunnar Dahlin, President
- Jiri Hamza, Vice President
- Christian Scherer, Treasurer (from 17-09-2022)
- Tore Boygard, Executive Board Member
- Ekaterina Dafovska, Executive Board Member (from 17-09-2022)
- Tim Farcnik, Executive Board Member (from 17-09-2022)
- Fabien Saguez, Executive Board Member (from 17-09-2022)
- Nathalie Santer, Executive Board Member (from 17-09-2022)
- James Carrabre, Executive Board Member (until 17-09-2022)
- Ivor Lehotan, Executive Board Member (until 17-09-2022)
- Franz Steinle, Executive Board Member
- Clare Egan, Athletes' Committee Representative with voting rights
- Niklas Carlsson, Secretary General (without right to vote, until 16-09-2022)
- Max Cobb, Secretary General (without right to vote, from 17-09-2022)

Events subsequent to Balance Sheet Date

After the Balance Sheet Date the following material subsequent events which have not been included in balance sheet or income statement occurred:

Consequences of Ukraine war are still affecting economic and social life. From today's perspective management assumes that the continued existence of IBU ("Going Concern") is secured.

In addition no further material subsequent events occurred.

Anif, 30 June 2023

President
Olle Dahlin

Vice President
Jiri Hamza

Treasurer
Christian Scherer

Executive Board Member
Tore Boygard

Executive Board Member
Fabien Saguez

Executive Board Member
Dr. Franz Steinle

Executive Board Member
Ekaterina Dafovska

Athletes' Committee Representative
with voting rights
Clare Egan

Executive Board Member
Tim Farcnik

Executive Board Member
Nathalie Santner

Secretary General
Max Cobb

**Please refer to the German version of the
Congress Handbook for the signed copy.**

International Biathlon Union

Fixed Assets Schedule as of 30.04.2023

	Acquisition Costs					Accumulated Depreciation						Book Value	
	01.05.2022	Additons	Transfer	Disposals	30.04.2023	01.05.2022	Depreciation	Impairment Reversal	Disposals	Transfer	30.04.2023	01.05.2022	30.04.2023
Intangible Assets													
Software and Trademark "IBU"	1,601,098.45	17,009.76	298,717.15	0.00	1,916,825.36	379,730.24	605,331.68	0.00	0.00	0.00	985,061.92	1,221,368.21	931,763.44
Total Intangible Assets	1,601,098.45	17,009.76	298,717.15	0.00	1,916,825.36	379,730.24	605,331.68	0.00	0.00	0.00	985,061.92	1,221,368.21	931,763.44
Tangible Assets													
Fitting in third-party building	216,420.62	11,689.50	0.00	0.00	228,110.12	35,179.32	22,226.58	0.00	0.00	0.00	57,405.90	181,241.30	170,704.22
Equipment	561,617.95	434,192.96	0.00	-17,821.47	977,989.44	327,642.12	123,099.19	0.00	-17,821.44	0.00	432,919.87	233,975.83	545,069.57
Vehicles	48,357.23	1,228.69	0.00	0.00	49,585.92	33,240.95	9,816.61	0.00	0.00	0.00	43,057.56	15,116.28	6,528.36
Low value assets	0.00	1,836.64	0.00	-1,836.64	0.00	0.00	1,836.64	0.00	-1,836.64	0.00	0.00	0.00	0.00
Assets under construction	118,095.00	211,117.15	-298,717.15	0.00	30,495.00	30,495.00	0.00	0.00	0.00	0.00	30,495.00	87,600.00	0.00
Total Tangible Assets	944,490.80	660,064.94	-298,717.15	-19,658.11	1,286,180.48	426,557.39	156,979.02	0.00	-19,658.08	0.00	563,878.33	517,933.41	722,302.15
Financial Assets													
Spängler Bank	83,316.81	0.00	0.00	0.00	83,316.81	3,236.79	4,525.71	0.00	0.00	0.00	7,762.50	80,080.02	75,554.31
Capital Bank	30,670,536.22	57,107.49	0.00	0.00	30,727,643.71	2,046,911.12	1,560,143.67	0.00	0.00	0.00	3,607,054.79	28,623,625.10	27,120,588.92
LLB	19,999,999.99	221,692.77	0.00	0.00	20,221,692.76	841,033.65	1,392,017.17	0.00	0.00	0.00	2,233,050.82	19,158,966.34	17,988,641.94
Sparkasse	0.00	2,492,066.09	0.00	0.00	2,492,066.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,492,066.09
Schelhammer	0.00	7,502,675.50	0.00	0.00	7,502,675.50	0.00	161,511.69	0.00	0.00	0.00	161,511.69	0.00	7,341,163.81
Total Financial Assets	50,753,853.02	10,273,541.85	0.00	0.00	61,027,394.87	2,891,181.56	3,118,198.24	0.00	0.00	0.00	6,009,379.80	47,862,671.46	55,018,015.07
Total	53,299,442.27	10,950,616.55	0.00	-19,658.11	64,230,400.71	3,697,469.19	3,880,508.94	0.00	-19,658.08	0.00	7,558,320.05	49,601,973.08	56,672,080.66

General Conditions of Contract for the Public Accounting Professions (AAB 2018)

Recommended for use by the Board of the Chamber of Tax Advisers and Auditors, last recommended in its decision of April 18, 2018

Preamble and General Items

(1) Contract within the meaning of these Conditions of Contract refers to each contract on services to be rendered by a person entitled to exercise profession in the field of public accounting exercising that profession (de facto activities as well as providing or performing legal transactions or acts, in each case pursuant to Sections 2 or 3 Austrian Public Accounting Professions Act (WTBG 2017). The parties to the contract shall hereinafter be referred to as the "contractor" on the one hand and the "client" on the other hand).

(2) The General Conditions of Contract for the professions in the field of public accounting are divided into two sections: The Conditions of Section I shall apply to contracts where the agreeing of contracts is part of the operations of the client's company (entrepreneur within the meaning of the Austrian Consumer Protection Act. They shall apply to consumer business under the Austrian Consumer Protection Act (Federal Act of March 8, 1979 / Federal Law Gazette No. 140 as amended) insofar as Section II does not provide otherwise for such business.

(3) In the event that an individual provision is void, the invalid provision shall be replaced by a valid provision that is as close as possible to the desired objective.

SECTION I

1. Scope and Execution of Contract

(1) The scope of the contract is generally determined in a written agreement drawn up between the client and the contractor. In the absence of such a detailed written agreement, (2)-(4) shall apply in case of doubt:

(2) When contracted to perform tax consultation services, consultation shall consist of the following activities:

- a) preparing annual tax returns for income tax and corporate tax as well as value-added tax (VAT) on the basis of the financial statements and other documents and papers required for taxation purposes and to be submitted by the client or (if so agreed) prepared by the contractor. Unless explicitly agreed otherwise, documents and papers required for taxation purposes shall be produced by the client.
- b) examining the tax assessment notices for the tax returns mentioned under a).
- c) negotiating with the fiscal authorities in connection with the tax returns and notices mentioned under a) and b).
- d) participating in external tax audits and assessing the results of external tax audits with regard to the taxes mentioned under a).
- e) participating in appeal procedures with regard to the taxes mentioned under a).

If the contractor receives a flat fee for regular tax consultation, in the absence of written agreements to the contrary, the activities mentioned under d) and e) shall be invoiced separately.

(3) Provided the preparation of one or more annual tax return(s) is part of the contract accepted, this shall not include the examination of any particular accounting conditions nor the examination of whether all relevant concessions, particularly those with regard to value added tax, have been utilized, unless the person entitled to exercise the profession can prove that he/she has been commissioned accordingly.

(4) In each case, the obligation to render other services pursuant to Sections 2 and 3 WTBG 2017 requires for the contractor to be separately and verifiably commissioned.

(5) The aforementioned paragraphs (2) to (4) shall not apply to services requiring particular expertise provided by an expert.

(6) The contractor is not obliged to render any services, issue any warnings or provide any information beyond the scope of the contract.

(7) The contractor shall have the right to engage suitable staff and other performing agents (subcontractors) for the execution of the contract as well as to have a person entitled to exercise the profession substitute for him/her in executing the contract. Staff within the meaning of these Conditions of Contract refers to all persons who support the contractor in his/her operating activities on a regular or permanent basis, irrespective of the type of underlying legal transaction.

(8) In rendering his/her services, the contractor shall exclusively take into account Austrian law; foreign law shall only be taken into account if this has been explicitly agreed upon in writing.

(9) Should the legal situation change subsequent to delivering a final professional statement passed on by the client orally or in writing, the contractor shall not be obliged to inform the client of changes or of the consequences thereof. This shall also apply to the completed parts of a contract.

(10) The client shall be obliged to make sure that the data made available by him/her may be handled by the contractor in the course of rendering the services. In this context, the client shall particularly but not exclusively comply with the applicable provisions under data protection law and labor law.

(11) Unless explicitly agreed otherwise, if the contractor electronically submits an application to an authority, he/she acts only as a messenger and this does not constitute a declaration of intent or knowledge attributable to him/her or a person authorized to submit the application.

(12) The client undertakes not to employ persons that are or were staff of the contractor during the contractual relationship, during and within one year after termination of the contractual relationship, either in his/her company or in an associated company, failing which he/she shall be obliged to pay the contractor the amount of the annual salary of the member of staff taken over.

2. Client's Obligation to Provide Information and Submit Complete Set of Documents

(1) The client shall make sure that all documents required for the execution of the contract be placed without special request at the disposal of the contractor at the agreed date, and in good time if no such date has been agreed, and that he/she be informed of all events and circumstances which may be of significance for the execution of the contract. This shall also apply to documents, events and circumstances which become known only after the contractor has commenced his/her work.

(2) The contractor shall be justified in regarding information and documents presented to him/her by the client, in particular figures, as correct and complete and to base the contract on them. The contractor shall not be obliged to identify any errors unless agreed separately in writing. This shall particularly apply to the correctness and completeness of bills. However, he/she is obliged to inform the client of any errors identified by him/her. In case of financial criminal proceedings he/she shall protect the rights of the client.

(3) The client shall confirm in writing that all documents submitted, all information provided and explanations given in the context of audits, expert opinions and expert services are complete.

(4) If the client fails to disclose considerable risks in connection with the preparation of financial statements and other statements, the contractor shall not be obliged to render any compensation insofar as these risks materialize.

(5) Dates and time schedules stated by the contractor for the completion of the contractor's products or parts thereof are best estimates and, unless otherwise agreed in writing, shall not be binding. The same applies to any estimates of fees: they are prepared to best of the contractor's knowledge; however, they shall always be non-binding.

(6) The client shall always provide the contractor with his/her current contact details (particularly the delivery address). The contractor may rely on the validity of the contact details most recently provided by the client, particularly have deliveries made to the most recently provided address, until such time as new contact details are provided.

3. Safeguarding of Independence

(1) The client shall be obliged to take all measures to prevent that the independence of the staff of the contractor be jeopardized and shall himself/herself refrain from jeopardizing their independence in any way. In particular, this shall apply to offers of employment and to offers to accept contracts on their own account.

(2) The client acknowledges that his/her personal details required in this respect, as well as the type and scope of the services, including the performance period agreed between the contractor and the client for the services (both audit and non-audit services), shall be handled within a network (if any) to which the contractor belongs, and for this purpose transferred to the other members of the network including abroad for the purpose of examination of the existence of grounds of bias or grounds for exclusion and conflicts of interest. For this purpose the client expressly releases the contractor in accordance with the Data Protection Act and in accordance with Section 80 (4) No. 2 WTBG 2017 from his/her obligation to maintain secrecy. The client can revoke the release from the obligation to maintain secrecy at any time.

4. Reporting Requirements

(1) (Reporting by the contractor) In the absence of an agreement to the contrary, a written report shall be drawn up in the case of audits and expert opinions.

(2) (Communication to the client) All contract-related information and opinions, including reports, (all declarations of knowledge) of the contractor, his/her staff, other performing agents or substitutes ("professional statements") shall only be binding provided they are set down in writing. Professional statements in electronic file formats which are made, transferred or confirmed by fax or e-mail or using similar types of electronic communication (that can be stored and reproduced but is not oral, i.e. e.g. text messages but not telephone) shall be deemed as set down in writing; this shall only apply to professional statements. The client bears the risk that professional statements may be issued by persons not entitled to do so as well as the transfer risk of such professional statements.

(3) (Communication to the client) The client hereby consents to the contractor communicating with the client (e.g. by e-mail) in an unencrypted manner. The client declares that he/she has been informed of the risks arising from the use of electronic communication (particularly access to, maintaining secrecy of, changing of messages in the course of transfer). The contractor, his/her staff, other performing agents or substitutes are not liable for any losses that arise as a result of the use of electronic means of communication.

(4) (Communication to the contractor) Receipt and forwarding of information to the contractor and his/her staff are not always guaranteed when the telephone is used, in particular in conjunction with automatic telephone answering systems, fax, e-mail and other types of electronic communication. As a result, instructions and important information shall only be deemed to have been received by the contractor provided they are also received physically (not by telephone, orally or electronically), unless explicit confirmation of receipt is provided in individual instances. Automatic confirmation that items have been transmitted and read shall not constitute such explicit confirmations of receipt. This shall apply in particular to the transmission of decisions and other information relating to deadlines. As a result, critical and important notifications must be sent to the contractor by mail or courier. Delivery of documents to staff outside the firm's offices shall not count as delivery.

(5) (General) In writing shall mean, insofar as not otherwise laid down in Item 4. (2), written form within the meaning of Section 886 Austrian Civil Code (ABGB) (confirmed by signature). An advanced electronic signature (Art. 26 eIDAS Regulation (EU) No. 910/2014) fulfills the requirement of written form within the meaning of Section 886 ABGB (confirmed by signature) insofar as this is at the discretion of the parties to the contract.

(6) (Promotional information) The contractor will send recurrent general tax law and general commercial law information to the client electronically (e.g. by e-mail). The client acknowledges that he/she has the right to object to receiving direct advertising at any time.

5. Protection of Intellectual Property of the Contractor

(1) The client shall be obliged to ensure that reports, expert opinions, organizational plans, drafts, drawings, calculations and the like, issued by the contractor, be used only for the purpose specified in the contract (e.g. pursuant to Section 44 (3) Austrian Income Tax Act 1988). Furthermore, professional statements made orally or in writing by the contractor may be passed on to a third party for use only with the written consent of the contractor.

(2) The use of professional statements made orally or in writing by the contractor for promotional purposes shall not be permitted; a violation of this provision shall give the contractor the right to terminate without notice to the client all contracts not yet executed.

(3) The contractor shall retain the copyright on his/her work. Permission to use the work shall be subject to the written consent by the contractor.

6. Correction of Errors

(1) The contractor shall have the right and shall be obliged to correct all errors and inaccuracies in his/her professional statement made orally or in writing which subsequently come to light and shall be obliged to inform the client thereof without delay. He/she shall also have the right to inform a third party acquainted with the original professional statement of the change.

(2) The client has the right to have all errors corrected free of charge if the contractor can be held responsible for them; this right will expire six months after completion of the services rendered by the contractor and/or – in cases where a written professional statement has not been delivered – six months after the contractor has completed the work that gives cause to complaint.

(3) If the contractor fails to correct errors which have come to light, the client shall have the right to demand a reduction in price. The extent to which additional claims for damages can be asserted is stipulated under Item 7.

7. Liability

(1) All liability provisions shall apply to all disputes in connection with the contractual relationship, irrespective of the legal grounds. The contractor is liable for losses arising in connection with the contractual relationship (including its termination) only in case of willful intent and gross negligence. The applicability of Section 1298 2nd Sentence ABGB is excluded.

(2) In cases of gross negligence, the maximum liability for damages due from the contractor is tenfold the minimum insurance sum of the professional liability insurance according to Section 11 WTBG 2017 as amended.

(3) The limitation of liability pursuant to Item 7. (2) refers to the individual case of damages. The individual case of damages includes all consequences of a breach of duty regardless of whether damages arose in one or more consecutive years. In this context, multiple acts or failures to act that are based on the same or similar source of error as one consistent breach of duty if the matters concerned are legally and economically connected. Single damages remain individual cases of damage even if they are based on several breaches of duty. Furthermore, the contractor's liability for loss of profit as well as collateral, consequential, incidental or similar losses is excluded in case of willful damage.

(4) Any action for damages may only be brought within six months after those entitled to assert a claim have gained knowledge of the damage, but no later than three years after the occurrence of the (primary) loss following the incident upon which the claim is based, unless other statutory limitation periods are laid down in other legal provisions.

(5) Should Section 275 Austrian Commercial Code (UGB) be applicable (due to a criminal offense), the liability provisions contained therein shall apply even in cases where several persons have participated in the execution of the contract or where several activities requiring compensation have taken place and irrespective of whether other participants have acted with intent.

(6) In cases where a formal auditor's report is issued, the applicable limitation period shall commence no later than at the time the said auditor's report was issued.

(7) If activities are carried out by enlisting the services of a third party, e.g. a data-processing company, any warranty claims and claims for damages which arise against the third party according to law and contract shall be deemed as having been passed on to the client once the client has been informed of them. Item 4. (3) notwithstanding, in such a case the contractor shall only be liable for fault in choosing the third party.

(8) The contractor's liability to third parties is excluded in any case. If third parties come into contact with the contractor's work in any manner due to the client, the client shall expressly clarify this fact to them. Insofar as such exclusion of liability is not legally permissible or a liability to third parties has been assumed by the contractor in exceptional cases, these limitations of liability shall in any case also apply to third parties on a subsidiary basis. In any case, a third party cannot raise any claims that go beyond any claim raised by the client. The maximum sum of liability shall be valid only once for all parties injured, including the compensation claims of the client, even if several persons (the client and a third party or several third parties) have sustained losses; the claims of the parties injured shall be satisfied in the order in which the claims have been raised. The client will indemnify and hold harmless the contractor and his/her staff against any claims by third parties in connection with professional statements made orally or in writing by the contractor and passed on to these third parties.

(9) Item 7. shall also apply to any of the client's liability claims to third parties (performing agents and vicarious agents of the contractor) and to substitutes of the contractor relating to the contractual relationship.

8. Secrecy, Data Protection

(1) According to Section 80 WTBG 2017 the contractor shall be obliged to maintain secrecy in all matters that become known to him/her in connection with his/her work for the client, unless the client releases him/her from this duty or he/she is bound by law to deliver a statement.

(2) Insofar as it is necessary to pursue the contractor's claims (particularly claims for fees) or to dispute claims against the contractor (particularly claims for damages raised by the client or third parties against the contractor), the contractor shall be released from his/her professional obligation to maintain secrecy.

(3) The contractor shall be permitted to hand on reports, expert opinions and other written statements pertaining to the results of his/her services to third parties only with the permission of the client, unless he/she is required to do so by law.

(4) The contractor is a data protection controller within the meaning of the General Data Protection Regulation ("GDPR") with regard to all personal data processed under the contract. The contractor is thus authorized to process personal data entrusted to him/her within the limits of the contract. The material made available to the contractor (paper and data carriers) shall generally be handed to the client or to third parties appointed by the client after the respective rendering of services has been completed, or be kept and destroyed by the contractor if so agreed. The contractor is authorized to keep copies thereof insofar as he/she needs them to appropriately document his/her services or insofar as it is required by law or customary in the profession.

(5) If the contractor supports the client in fulfilling his/her duties to the data subjects arising from the client's function as data protection controller, the contractor shall be entitled to charge the client for the actual efforts undertaken. The same shall apply to efforts undertaken for information with regard to the contractual relationship which is provided to third parties after having been released from the obligation to maintain secrecy to third parties by the client.

9. Withdrawal and Cancellation („Termination“)

(1) The notice of termination of a contract shall be issued in writing (see also Item 4. (4) and (5)). The expiry of an existing power of attorney shall not result in a termination of the contract.

(2) Unless otherwise agreed in writing or stipulated by force of law, either contractual partner shall have the right to terminate the contract at any time with immediate effect. The fee shall be calculated according to Item 11.

(3) However, a continuing agreement (fixed-term or open-ended contract on – even if not exclusively – the rendering of repeated individual services, also with a flat fee) may, without good reason, only be terminated at the end of the calendar month by observing a period of notice of three months, unless otherwise agreed in writing.

(4) After notice of termination of a continuing agreement and unless otherwise stipulated in the following, only those individual tasks shall still be completed by the contractor (list of assignments to be completed) that can (generally) be completed fully within the period of notice insofar as the client is notified in writing within one month after commencement of the termination notice period within the meaning of Item 4. (2). The list of assignments to be completed shall be completed within the termination period if all documents required are provided without delay and if no good reason exists that impedes completion.

(5) Should it happen that in case of a continuing agreement more than two similar assignments which are usually completed only once a year (e.g. financial statements, annual tax returns, etc.) are to be completed, any assignments exceeding this number shall be regarded as assignments to be completed only with the client's explicit consent. If applicable, the client shall be informed of this explicitly in the statement pursuant to Item 9. (4).

10. Termination in Case of Default in Acceptance and Failure to Cooperate on the Part of the Client and Legal Impediments to Execution

(1) If the client defaults on acceptance of the services rendered by the contractor or fails to carry out a task incumbent on him/her either according to Item 2. or imposed on him/her in another way, the contractor shall have the right to terminate the contract without prior notice. The same shall apply if the client requests a way to execute (also partially) the contract that the contractor reasonably believes is not in compliance with the legal situation or professional principles. His/her fees shall be calculated according to Item 11. Default in acceptance or failure to cooperate on the part of the client shall also justify a claim for compensation made by the contractor for the extra time and labor hereby expended as well as for the damage caused, if the contractor does not invoke his/her right to terminate the contract.

(2) For contracts concerning bookkeeping, payroll accounting and administration and assessment of payroll-related taxes and contributions, a termination without prior notice by the contractor is permissible under Item 10. (1) if the client verifiably fails to cooperate twice as laid down in Item 2. (1).

11. Entitlement to Fee

(1) If the contract fails to be executed (e.g. due to withdrawal or cancellation), the contractor shall be entitled to the negotiated compensation (fee), provided he/she was prepared to render the services and was prevented from so doing by circumstances caused by the client, whereby a merely contributory negligence by the contractor in this respect shall be excluded; in this case the contractor need not take into account the amount he/she obtained or failed to obtain through alternative use of his/her own professional services or those of his/her staff.

(2) If a continuing agreement is terminated, the negotiated compensation for the list of assignments to be completed shall be due upon completion or in case completion fails due to reasons attributable to the client (reference is made to Item 11. (1)). Any flat fees negotiated shall be calculated according to the services rendered up to this point.

(3) If the client fails to cooperate and the assignment cannot be carried out as a result, the contractor shall also have the right to set a reasonable grace period on the understanding that, if this grace period expires without results, the contract shall be deemed ineffective and the consequences indicated in Item 11. (1) shall apply.

(4) If the termination notice period under Item 9. (3) is not observed by the client as well as if the contract is terminated by the contractor in accordance with Item 10. (2), the contractor shall retain his/her right to receive the full fee for three months.

12. Fee

(1) Unless the parties explicitly agreed that the services would be rendered free of charge, an appropriate remuneration in accordance with Sections 1004 and 1152 ABGB is due in any case. Amount and type of the entitlement to the fee are laid down in the agreement negotiated between the contractor and his/her client. Unless a different agreement has verifiably been reached, payments made by the client shall in all cases be credited against the oldest debt.

(2) The smallest service unit which may be charged is a quarter of an hour.

(3) Travel time to the extent required is also charged.

(4) Study of documents which, in terms of their nature and extent, may prove necessary for preparation of the contractor in his/her own office may also be charged as a special item.

(5) Should a remuneration already agreed upon prove inadequate as a result of the subsequent occurrence of special circumstances or due to special requirements of the client, the contractor shall notify the client thereof and additional negotiations for the agreement of a more suitable remuneration shall take place (also in case of inadequate flat fees).

(6) The contractor includes charges for supplementary costs and VAT in addition to the above, including but not limited to the following (7) to (9):

(7) Chargeable supplementary costs also include documented or flat-rate cash expenses, traveling expenses (first class for train journeys), per diems, mileage allowance, copying costs and similar supplementary costs.

(8) Should particular third party liabilities be involved, the corresponding insurance premiums (including insurance tax) also count as supplementary costs.

(9) Personnel and material expenses for the preparation of reports, expert opinions and similar documents are also viewed as supplementary costs.

(10) For the execution of a contract wherein joint completion involves several contractors, each of them will charge his/her own compensation.

(11) In the absence of any other agreements, compensation and advance payments are due immediately after they have been requested in writing. Where payments of compensation are made later than 14 days after the due date, default interest may be charged. Where mutual business transactions are concerned, a default interest rate at the amount stipulated in Section 456 1st and 2nd Sentence UGB shall apply.

(12) Statutory limitation is in accordance with Section 1486 of ABGB, with the period beginning at the time the service has been completed or upon the issuing of the bill within an appropriate time limit at a later point.

(13) An objection may be raised in writing against bills presented by the contractor within 4 weeks after the date of the bill. Otherwise the bill is considered as accepted. Filing of a bill in the accounting system of the recipient is also considered as acceptance.

(14) Application of Section 934 ABGB within the meaning of Section 351 UGB, i.e. rescission for *laesio enormis* (lesion beyond moiety) among entrepreneurs, is hereby renounced.

(15) If a flat fee has been negotiated for contracts concerning bookkeeping, payroll accounting and administration and assessment of payroll-related taxes and contributions, in the absence of written agreements to the contrary, representation in matters concerning all types of tax audits and audits of payroll-related taxes and social security contributions including settlements concerning tax assessments and the basis for contributions, preparation of reports, appeals and the like shall be invoiced separately. Unless otherwise agreed to in writing, the fee shall be considered agreed upon for one year at a time.

(16) Particular individual services in connection with the services mentioned in Item 12. (15), in particular ascertaining whether the requirements for statutory social security contributions are met, shall be dealt with only on the basis of a specific contract.

(17) The contractor shall have the right to ask for advance payments and can make delivery of the results of his/her (continued) work dependent on satisfactory fulfillment of his/her demands. As regards continuing agreements, the rendering of further services may be denied until payment of previous services (as well as any advance payments under Sentence 1) has been effected. This shall analogously apply if services are rendered in installments and fee installments are outstanding.

(18) With the exception of obvious essential errors, a complaint concerning the work of the contractor shall not justify even only the partial retention of fees, other compensation, reimbursements and advance payments (remuneration) owed to him/her in accordance with Item 12.

(19) Offsetting the remuneration claims made by the contractor in accordance with Item 12. shall only be permitted if the demands are uncontested and legally valid.

13. Other Provisions

(1) With regard to Item 12. (17), reference shall be made to the legal right of retention (Section 471 ABGB, Section 369 UGB); if the right of retention is wrongfully exercised, the contractor shall generally be liable pursuant to Item 7. or otherwise only up to the outstanding amount of his/her fee.

(2) The client shall not be entitled to receive any working papers and similar documents prepared by the contractor in the course of fulfilling the contract. In the case of contract fulfillment using electronic accounting systems the contractor shall be entitled to delete the data after handing over all data based thereon – which were prepared by the contractor in relation to the contract and which the client is obliged to keep – to the client and/or the succeeding public accountant in a structured, common and machine-readable format. The contractor shall be entitled to an appropriate fee (Item 12. shall apply by analogy) for handing over such data in a structured, common and machine-readable format. If handing over such data in a structured, common and machine-readable format is impossible or unfeasible for special reasons, they may be handed over in the form of a full print-out instead. In such a case, the contractor shall not be entitled to receive a fee.

(3) At the request and expense of the client, the contractor shall hand over all documents received from the client within the scope of his/her activities. However, this shall not apply to correspondence between the contractor and his/her client and to original documents in his/her possession and to documents which are required to be kept in accordance with the legal anti-money laundering provisions applicable to the contractor. The contractor may make copies or duplicates of the documents to be returned to the client. Once such documents have been transferred to the client, the contractor shall be entitled to an appropriate fee (Item 12. shall apply by analogy).

(4) The client shall fetch the documents handed over to the contractor within three months after the work has been completed. If the client fails to do so, the contractor shall have the right to return them to the client at the cost of the client or to charge an appropriate fee (Item 12. shall apply by analogy) if the contractor can prove that he/she has asked the client twice to pick up the documents handed over. The documents may also further be kept by third parties at the expense of the client. Furthermore, the contractor is not liable for any consequences arising from damage, loss or destruction of the documents.

(5) The contractor shall have the right to compensation of any fees that are due by use of any available deposited funds, clearing balances, trust funds or other liquid funds at his/her disposal, even if these funds are explicitly intended for safekeeping, if the client had to have anticipated the counterclaim of the contractor.

(6) To secure an existing or future fee payable, the contractor shall have the right to transfer a balance held by the client with the tax office or another balance held by the client in connection with charges and contributions, to a trust account. In this case the client shall be informed of the transfer. Subsequently, the amount secured may be collected either after agreement has been reached with the client or after enforceability of the fee by execution has been declared.

14. Applicable Law, Place of Performance, Jurisdiction

(1) The contract, its execution and the claims resulting from it shall be exclusively governed by Austrian law, excluding national referral rules.

(2) The place of performance shall be the place of business of the contractor.

(3) In absence of a written agreement stipulating otherwise, the place of jurisdiction is the competent court of the place of performance.

SECTION II

15. Supplementary Provisions for Consumer Transactions

(1) Contracts between public accountants and consumers shall fall under the obligatory provisions of the Austrian Consumer Protection Act (KSChG).

(2) The contractor shall only be liable for the willful and grossly negligent violation of the obligations assumed.

(3) Contrary to the limitation laid down in Item 7. (2), the duty to compensate on the part of the contractor shall not be limited in case of gross negligence.

(4) Item 6. (2) (period for right to correction of errors) and Item 7. (4) (asserting claims for damages within a certain period) shall not apply.

(5) Right of Withdrawal pursuant to Section 3 KSChG:

If the consumer has not made his/her contract statement in the office usually used by the contractor, he/she may withdraw from the contract application or the contract proper. This withdrawal may be declared until the contract has been concluded or within one week after its conclusion; the period commences as soon as a document has been handed over to the consumer which contains at least the name and the address of the contractor as well as instructions on the right to withdraw from the contract, but no earlier than the conclusion of the contract. The consumer shall not have the right to withdraw from the contract

1. if the consumer himself/herself established the business relationship concerning the conclusion of this contract with the contractor or his/her representative,

2. if the conclusion of the contract has not been preceded by any talks between the parties involved or their representatives, or

3. in case of contracts where the mutual services have to be rendered immediately, if the contracts are usually concluded outside the offices of the contractors, and the fee agreed upon does not exceed €15.

In order to become legally effective, the withdrawal shall be declared in writing. It is sufficient if the consumer returns a document that contains his/her contract declaration or that of the contractor to the contractor with a note which indicates that the consumer rejects the conclusion or the maintenance of the contract. It is sufficient if this declaration is dispatched within one week.

If the consumer withdraws from the contract according to Section 3 KSChG,

1. the contractor shall return all benefits received, including all statutory interest, calculated from the day of receipt, and compensate the consumer for all necessary and useful expenses incurred in this matter,

2. the consumer shall pay for the value of the services rendered by the contractor as far as they are of a clear and predominant benefit to him/her.

According to Section 4 (3) KSChG, claims for damages shall remain unaffected.

(6) Cost Estimates according to Section 5 Austrian KSChG:

The consumer shall pay for the preparation of a cost estimate by the contractor in accordance with Section 1170a ABGB only if the consumer has been notified of this payment obligation beforehand.

If the contract is based on a cost estimate prepared by the contractor, its correctness shall be deemed warranted as long as the opposite has not been explicitly declared.

(7) Correction of Errors: Supplement to Item 6.:

If the contractor is obliged under Section 932 ABGB to improve or complement his/her services, he/she shall execute this duty at the place where the matter was transferred. If it is in the interest of the consumer to have the work and the documents transferred by the contractor, the consumer may carry out this transfer at his/her own risk and expense.

(8) Jurisdiction: Shall apply instead of Item 14. (3)

If the domicile or the usual residence of the consumer is within the country or if he/she is employed within the country, in case of an action against him/her according to Sections 88, 89, 93 (2) and 104 (1) Austrian Court Jurisdiction Act (JN), the only competent courts shall be the courts of the districts where the consumer has his/her domicile, usual residence or place of employment.

(9) Contracts on Recurring Services:

(a) Contracts which oblige the contractor to render services and the consumer to effect repeated payments and which have been concluded for an indefinite period or a period exceeding one year may be terminated by the consumer at the end of the first year, and after the first year at the end of every six months, by adhering to a two-month period of notice.

(b) If the total work is regarded as a service that cannot be divided on account of its character, the extent and price of which is determined already at the conclusion of the contract, the first date of termination may be postponed until the second year has expired. In case of such contracts the period of notice may be extended to a maximum of six months.

(c) If the execution of a certain contract indicated in lit. a) requires considerable expenses on the part of the contractor and if he/she informed the consumer about this no later than at the time the contract was concluded, reasonable dates of termination and periods of notice which deviate from lit. a) and b) and which fit the respective circumstances may be agreed.

(d) If the consumer terminates the contract without complying with the period of notice, the termination shall become effective at the next termination date which follows the expiry of the period of notice.



LONG-FORM AUDIT REPORT
on the
FINANCIAL STATEMENTS
as of 30 April 2024
of
International Biathlon Union (IBU)

5081 Anif
c/o Campus Anif
Sonystraße 20

(TRANSLATION)

Vienna, 14 June 2024

We draw attention to the fact that the English translation of this long-form audit report according to Section 273 of the Austrian Company Code (UGB) is presented for the convenience of the reader only and that the German wording is the only legally binding version.

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NOTE ON ROUNDING:

The aggregation of rounded amounts and percentages may result in rounding differences due to the use of automated computational aids.

To the Members of the Management and Executive Board of
International Biathlon Union (IBU),
Anif, Austria

We have completed the audit of the financial statements as of April 30, 2024 of

**International Biathlon Union (IBU),
Anif,**
(referred to as "the Association")

and report on the result of our audit as follows:

1. AUDIT CONTRACT AND PERFORMANCE OF THE ENGAGEMENT

By the Management (authorized by the Congress) of International Biathlon Union (IBU) we were elected as auditors in accordance with Section 22 Paragraph 2 Austrian Code of Association VerG for the financial year from May 1, 2023 to April 30, 2024. According to Section 22 Paragraph 2 VerG our audit includes the procedures performed over financial conduct as comptroller ("Rechnungsprüfung").

The Association is a large association in accordance with Austrian Code of Association. Large Associations have to comply with the regulations of Section 22 Paragraph 2 Austrian Code of Association under corresponding application of the provisions of the Austrian Company Code.

The audit is a statutory audit.

Our audit work complies with the principles specified in § 269 ff UGB and with the additional requirements set forth in the Austrian Code of Association. The audit includes assessing whether the statutory requirements concerning the preparation of the financial statements and additional regulations as stipulated in the Association's bylaws were adhered to. An auditor conducting an audit obtains reasonable assurance about whether the financial statements are free from material misstatement. Absolute assurance is not attainable due to the inherent limitations of any accounting and internal control system and due to the sample-based test nature of an audit, there is an unavoidable risk that material misstatements in the financial statements remain undetected. Areas which are generally covered in special engagements were not included in our scope of work.

The audit of the accounts includes assessing whether the financial management of the association was correct in all material aspects and the funds were used in accordance with the Association's bylaws. We are required to report on any identified accounting deficiencies or risks which could pose a threat to the Association's ability to continue as a going concern and pay special attention to unusual revenues and expenses, particularly any cases of self-dealing.

We conducted our audit in accordance with the legal requirements and generally accepted standards on auditing as applied in Austria. These standards require that we comply with International Standards on Auditing (ISA).

We performed the audit, from Mai to June 2024 mainly at our office in Vienna. The audit was substantially completed at the date of this report.

The auditor responsible for the proper performance of the engagement is Mr. Bernd Spohn, Austrian Certified Public Accountant.

Our audit is based on the audit contract concluded with the Association. The "General Conditions of Contract" issued by the Chamber of Tax Advisors and Auditors (see Annex IV), form an integral part of the audit contract. The conditions of contract do not only apply to the Association and the auditor, but to third parties as well. Our liability as auditors is guided under Section 275 UGB in accordance with Section 24 Paragraph 4 VerG.

2. BREAKDOWN AND DESCRIPTION OF SIGNIFICANT ITEMS IN THE FINANCIAL STATEMENTS

The breakdown and description of all significant financial statement items are included in the notes to the financial statements. Therefore, we refer to the respective disclosures made by the management in the notes to the financial statements.

3. SUMMARY OF AUDIT FINDINGS

COMPLIANCE OF THE ACCOUNTING SYSTEM AND THE FINANCIAL STATEMENTS

During our audit, we obtained evidence that the statutory requirements as well as the regulations set forth in the Association's bylaws and generally accepted accounting principles in Austria have been complied with.

In line with our risk and controls-based audit approach and to the extent we considered necessary for the purpose of expressing an opinion, we considered internal controls related to sub processes of the financial reporting process as part of our audit.

With regard to the compliance of the financial statements with all applicable statutory requirements we refer to the auditor's report.

INFORMATION PROVIDED

The President and the other members of the Board concern responsible for accounting and financial management have sufficiently provided all evidence and explanations requested by us as well as their signed management representation letter.

REPORTING IN ACCORDANCE WITH SECTION 273 (2) AND (3) AUSTRIAN COMPANY CODE UGB (EXERCISING THE DUTY TO REPORT)

During our audit we did not note any facts which indicate there could be substantial doubt about the Association's ability to continue as a going concern, or which indicate a material deterioration of the Association's performance or a material offence of the Association's legal representatives or its employees against Austrian law or the Association's bylaws. We did not note any material weaknesses in the internal controls over the financial reporting process. The financial statements do not meet the requirements for the assumed need of reorganization in accordance with Section 22 Paragraph 1 Subsection 1 URG (Austrian Corporate Restructuring Act).

4. AUDITOR'S REPORT

REPORT ON THE FINANCIAL STATEMENTS

AUDIT OPINION

We have audited the financial statements of International Biathlon Union (IBU), Salzburg, Austria. These financial statements comprise the statement of financial position as of April 30, 2024, the income statement for the fiscal year then ended and the notes.

Based on our audit the accompanying financial statements were prepared in accordance with the legal regulations and present fairly, in all material respects, the assets and the financial position of the Association as of April 30, 2024, and its financial performance for the year then ended, in accordance with the Austrian Code of Association (VerG) with analogous application of the provisions of the Austrian Company Code.

BASIS FOR OPINION

We conducted our audit in accordance with Austrian Standards on Auditing. Those standards require that we comply with International Standards on Auditing (ISA). Our responsibilities under those regulations and standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Association, in accordance with Austrian Code of Association and professional regulations, and we have fulfilled our other responsibilities under those relevant ethical requirements. We believe that the audit evidence we have obtained until the date of this auditor's report is sufficient and appropriate to provide a basis for our opinion by this date

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of the financial statements in accordance with the Austrian Code of Association (VerG) with analogous application of the provisions of the Austrian Company Code and other legal or regulatory requirements, for them to present a true and fair view of the assets, the financial position and the financial performance of the Association and for such internal controls as management determines are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. 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.

As part of an audit in accordance with Austrian Standards on Auditing, which require the application of ISA, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

- ▶ identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain 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.
- ▶ obtain 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 Association's internal control.
- ▶ evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ conclude on the appropriateness of management'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 Association'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 the Association to cease to continue as a going concern.
- ▶ evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Vienna

14 June 2024

BDO Assurance GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

Mag. Bernd Spohn
Certified Public Accountant

Mag. Josef Schima
Certified Public Accountant

**Please refer to the German version of the
Congress Handbook for the signed copy.**

This report is a translation of the original report in German, which is solely valid. Publication or sharing with third parties of the financial statements together with our auditor's opinion is only allowed if the financial statements and the management report are identical with the German audited version. This audit opinion is only applicable to the German and complete financial statements with the management report. Section 281 paragraph 2 UGB (Austrian Company Code) applies to alternated versions.

5. REPORT ON THE AUDIT OF ACCOUNTS

We conducted the audit of the accounts of the International Biathlon Union (IBU), Anif for the financial year from May 1, 2023 to April 30, 2024.

OPINION

In our opinion, which is based on the results of our audit, the correctness of accounts was given in all material respects and the use of funds was performed in accordance with the Association's bylaws for the period lasting from May 1, 2023 to April 30, 2024; no unusual receipts or expenses, especially self-dealings, were detected.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL MANAGEMENT

The management body of the Association is responsible for the proper financial management of the Association with regard to the correctness of accounting and the proper use of funds in accordance with the Association's bylaws. The management body of the Association must ensure that an accounting system in accordance with the requirements of the Association is in place and that the financial situation of the Association is timely and sufficiently recognizable.

AUDITOR'S RESPONSIBILITY AND DESCRIPTION OF KIND AND SCOPE OF THE AUDIT OF ACCOUNTS

Our responsibility is to express an opinion based on our audit procedures whether the correctness of the accounts was given in all material respects and whether the use of the funds of the Association was in accordance with the Association's bylaws. Any detected flaws or threats to the existence of the Association need to be revealed in our report and unusual sponsorship contributions received and disbursed, especially self-dealings, have to be discussed in detail.

In performing the audit, we adhered to the applicable legal provisions in Austria and the relevant expert opinions and standards of audits. Those standards require us to comply with our professional duties, including rules on independence, and to plan and perform the engagement with due regard to the principle of materiality so that we can provide our opinion with reasonable assurance.

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the accounts, whether due to fraud or error. In making these risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the accounts in order to design audit procedures that are appropriate under the given circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Proper use of funds in accordance with the Association's bylaws is given when the funds are used to meet the objectives of the association, in particular to finance the activities envisaged for the realization of the objectives. The assessment of the economy or profitability of the management of the Association is not the subject of the audit.

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

Regarding the audit of the financial statements, we refer to item 4 of the auditor's report in this report.

Vienna

14 June 2024

BDO Assurance GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

Mag. Bernd Spohn
Certified Public Accountant

Mag. Josef Schima
Certified Public Accountant

**Please refer to the German version of the
Congress Handbook for the signed copy.**

This report is a translation of the original report in German, which is solely valid. Publication or sharing with third parties of the financial statements together with our auditor's opinion is only allowed if the financial statements and the management report are identical with the German audited version. This audit opinion is only applicable to the German and complete financial statements with the management report. Section 281 paragraph 2 UGB (Austrian Company Code) applies to alternated versions.

Balance Sheet as of 30.04.2024
International Biathlon Union (IBU)

ASSETS

LIABILITIES AND EQUITY

	Financial year Euro	Prior year Euro		Financial year Euro	Prior year Euro
A. Fixed assets			A. Association net assets		
I. Intangible fixed assets			I. Restricted acc. Congress		
1. Software and Brand	661.762,23	931.763,44	1. Restricted acc. Congress	51.620.000,00	50.620.000,00
II. Tangible fixed assets			2. Temporary restricted acc. Congress	<u>0,00</u>	<u>14.760.000,00</u>
1. Buildings	147.893,17	170.704,22		51.620.000,00	65.380.000,00
2. Equipment	505.194,98	551.597,93	II. Net accumulated profit/loss	2.656.136,54	2.355.882,33-
3. Assets under construction	<u>15.768,00</u>	<u>0,00</u>	- of which result carried forward		
	668.856,15	722.302,15	Euro -2.355.882,33 (Euro 5.010,13)		
III. Financial assets			Total association net assets	54.276.136,54	63.024.117,67
1. Securities holdings	54.302.160,55	55.018.015,07	B. Provisions		
Total fixed assets	55.632.778,93	56.672.080,66	1. Provisions for pensions	0,00	33.200,00
B. Current assets			2. Other provisions	<u>12.833.744,95</u>	<u>1.895.134,46</u>
I. Receivables and other assets				12.833.744,95	1.928.334,46
1. Accounts receivables	450.619,99	279.331,13	C. Liabilities		
2. Other receivables	<u>343.078,84</u>	<u>170.568,17</u>	- of which due within one year Euro 1.816.132,99		
	793.698,83	449.899,30	(Euro 2.739.910,07)		
II. Cash, Bank accounts	12.227.151,06	10.470.937,81	1. Accounts payables	1.694.609,32	2.636.367,17
Total current assets	13.020.849,89	10.920.837,11	- of which due within one year		
C. Deferred Charges			Euro 1.694.609,32 (Euro 2.636.367,17)		
1. Other deferred charges	368.504,41	352.847,77	2. Other liabilities	<u>121.523,67</u>	<u>103.542,90</u>
				1.816.132,99	2.739.910,07
			- of which taxes Euro 58.011,86		
			(Euro 45.829,92)		
			- of which relating to social security		
			Euro 60.728,97 (Euro 54.322,96)		
			- of which due within one year		
			Euro 121.523,67 (Euro 103.542,90)		
			D. Deferred income	96.118,75	253.403,34
Total Assets	<u>69.022.133,23</u>	<u>67.945.765,54</u>	Total liabilities	<u>69.022.133,23</u>	<u>67.945.765,54</u>

**Please refer to the German version of the
Congress Handbook for the signed copy.**

Profit and Loss Account from 01.05.2023 to 30.04.2024

International Biathlon Union (IBU)

	Financial year Euro	Prior year Euro
1. Revenues	47.822.056,16	46.995.687,26
2. Other operating income		
a) Income from disposal of items of fixed assets with exception of financial assets	120,00	0,00
b) Income from reversal of provisions	57.839,78	153.887,49
c) Other	<u>214.907,60</u>	<u>319.199,83</u>
	272.867,38	473.087,32
3. Contributions to National Federation and Sports		
a) Contributions to National Federation and Sports	41.457.292,33	38.877.801,19
b) Changes in the provision for expenses from contributions to national associations and sports	<u>4.300.000,00-</u>	<u>0,00</u>
	37.157.292,33	38.877.801,19
4. Staff and Management		
a) Staff costs and Management expenses	2.391.329,81	1.979.827,66
b) Social expenses	<u>666.860,21</u>	<u>568.194,86</u>
	3.058.190,02	2.548.022,52
- of which expenses for severance pay Euro 106.578,09 (Euro 89.217,93)		
- of which social security, post employment or other employee benefit costs Euro 542.844,88 (Euro 463.258,87)		
5. Depreciation		
a) on intangible and tangible assets	866.150,38	762.310,70
6. Other operating expenses	<u>5.050.868,53</u>	<u>4.962.342,39</u>
7. Intermediate lines 1 bis 6	1.962.422,28	318.297,78
8. Income from securities and interests earned	1.134.548,22	618.755,98
9. Income from the sale of and addition to securities	3.217.867,74	0,00
10. Expenses from securities	0,00	3.118.198,24
- of which depreciation Euro 0,00 (Euro 3.118.198,24)		
11. Interest and similar expenses	<u>586,63</u>	<u>9.834,84</u>
12. Intermediate lines 8 bis 11	<u>4.351.829,33</u>	<u>2.509.277,10-</u>
13. Earnings before taxes	6.314.251,61	2.190.979,32-
14. Taxes on income	302.232,74	169.913,14
15. Profit/loss from operating activities	6.012.018,87	2.360.892,46-
16. Net profit/loss for the financial year	6.012.018,87	2.360.892,46-

Profit and Loss Account from 01.05.2023 to 30.04.2024

International Biathlon Union (IBU)

17. Allocation to reserves		
a) of which to reserves restricted	1.000.000,00-	0,00
18. Loss/profit brought forward from previous year	<u>2.355.882,33-</u>	<u>5.010,13</u>
19. Balance sheet profit/loss	<u>2.656.136,54</u>	<u>2.355.882,33-</u>

**Please refer to the German version of the
Congress Handbook for the signed copy.**

Notes to the Financial Statements for the Financial Year 2023/2024

1. Accounting and valuation principles

1.1. General principles

The Financial Statements were prepared under the Generally Accepted Accounting Principles, giving a true and fair view of the association's financial position.

The principle of completeness was applied at preparation of the Financial Statements.

The evaluation of assets and liabilities was carried out considering the principle of individual items valuation and the going concern concept.

The principle of prudence was considered by showing only the realized gains at balance sheet date. All recognizable risks and possible future losses arisen in the fiscal year were taken into account.

The still ongoing Ukraine war will have further impact on society and sports. The Russian and Belarussian Biathlon federation have been suspended because of this situation. Further impact on Biathlon sport cannot be assessed.

However, not only due to sufficient equity reserves, from today's perspective Executive Board assumes that the continued existence of IBU ("Going Concern") is secured, both from a liquidity and profitability point of view.

In 2020, charitable tax-exempt status of IBU was confirmed by the Ministry of Finance for the years 2020-2024.

1.2. Fixed Assets

Intangible Assets

Intangible assets are valued at acquisition cost reduced by straight-line depreciation.

Scheduled depreciation is based on the following useful lives:

<u>Intangible assets</u>	<u>Useful life</u>
Software	3
Homepage	3 - 5
Brand	10

Tangible Assets

Fixed assets are valued at acquisition or manufacturing cost reduced by straight-line depreciation. For calculating the depreciation, the following methods are used:

The systematic depreciation is calculated on a straight-line basis over their expected useful life (depreciation periods are shown together with the details to the respective items in the following). Certain low value assets up to EUR 1,000 each are completely written off in the year of acquisition. Assets acquired in the first half of a financial year are depreciated by an annual depreciation and additions to assets in the second half of a financial year are depreciated by semi-annual depreciation. Impairment losses are recognized at the reporting date if impairment is expected to be permanent. Impairment losses have been recognized.

Scheduled depreciation is based on the following useful lives:

<u>Fixed assets</u>	<u>Useful life</u>
Fittings in third-party buildings	10
Equipment	3 - 10
Vehicles	5

For assets under construction, no depreciation is calculated until completion of the asset. Extraordinary depreciation is considered if the fair value is lower than the book-value.

Financial Assets

Financial assets are valued at acquisition cost or at the lower market value.

Impairment losses are recognized at the reporting date if the market value at reporting date is lower than acquisition cost, irrespective if the impairment is expected to be permanent or not. If, in a later financial year, it becomes apparent that the reasons for the impairment no longer exist, the amount of the depreciation will be credited to the extent of the increase in value.

1.3. Current Assets

Receivables

Accounts receivable are valued at their nominal value. Recognizable risks are considered by individual allowances.

Cash and cash equivalents

The evaluation is made at nominal value.

1.4. Provisions

Other provisions

Other provisions are made for all other uncertain liabilities. In accordance with the prudence principle all foreseeable risks during the preparation of the financial statements were provided for with the most probable value based on sound business judgment.

1.5. Liabilities

Liabilities are valued at settlement value.

If the current value at closing date is higher than the amount repayable, the higher current value is accounted for.

1.6. Foreign currency translation

Foreign currency receivables are converted using the exchange rate at the date of initial recognition or at balance sheet date if lower.

Foreign currency liabilities are converted using the exchange rate of initial recognition or at balance sheet date if higher.

1.7. Changes in accounting and valuation principles

There is a change of the following accounting/valuation principles compared to prior years: In previous years, a temporarily restricted reserve was created from the income from the Olympic Games, which was released on an ongoing basis. The reserve is a provision for future contributions to national federations and sports.

As the payment of the provision is planned and payments to the national federations are also made on an ongoing basis, the temporarily restricted reserve of EUR 14,760,000 was reclassified as a provision as at 30 April 2024. This would be more in line with the true and fair view. The provision will be reversed in accordance with the approved yearly budget. The reversal is shown in form of a reduction of contributions to the national associations and sport.

2. Details and Explanations to certain items of the balance sheet and the profit and loss account

2.1. Explanations to certain items of the balance sheet

Fixed Assets

The development of fixed assets and details to the depreciation are shown in the attached schedule (Appendix 1).

Intangible Assets

The additions in the financial year relate to extension of software licences and investments in homepage and IBU app.

Tangible Assets

The additions in the financial year relate to office and IT equipment .

Financial Assets

	2024-04-30	2023-04-30
	EUR	EURk
Securities		
Deposit Spängler Bank	77,992	76
Deposit Schelhammer Capital Bank	30,028,645	27,121
Deposit Liechtensteinische Landesbank	19,157,581	17,989
Deposit Salzburger Sparkasse Bank	2,505,599	2,492
Deposit Schelhammer Capital Bank	2,532,343	7,341
	<u>54,302,161</u>	<u>55,018</u>

The calculation of the values as stated in the fixed assets schedule is computed as follows:

The immediate write-off of low-value assets (below EUR 1,000) is included in the depreciation of the current year, but is deducted from the accumulated depreciation and stated separately again under column "additions" and "disposals".

In financial year 2023/24 additions of financial assets amounted to EUR 3,155,306 (previous year: EURk 0).

Accounts receivable and other assets

	Total	thereof residual term up to 1 year
	EUR	EUR
Receivables and other assets		
Accounts Receivables	450,620	450,620
PY in 1000	279	279
Other Receivables	343,079	343,079
PY in 1000	171	171
Sum Receivables	<u>793,699</u>	<u>793,699</u>
PY in 1000	<u>450</u>	<u>450</u>

As of 30th April 2024 IBU discloses receivables against RBU in the amount of EUR 301,719 (previous year: EURk 250) and payables in the amount of EUR 203,045 (previous year: EURk 203). For the net receivable (balance) an impairment of 50% is considered.

	2024-04-30	2023-04-30
	EUR	EURk
RBU		
Receivables	301,719	250
Payables	-203,045	-203
Balance	98,674	47
Impairment	-49,337	-23
Balance after impairment	<u>49,337</u>	<u>24</u>

The following items are included in the balance sheet item "Other Receivables":

	2024-04-30	2023-04-30
	EUR	EURk
Membership fees	2,420	2
less allowance	0	-1
Creditors with debit accounts	12,746	1
Prepayment	157,123	92
Tax authorities	0	0
Other	170,790	77
	<u>343,079</u>	<u>171</u>

EUR 0 (previous year: EURk 0) has a maturity of more than one year, all other items have a maturity, as in the previous year, less than one year.

The balance sheet item "Other Receivables" contains revenues of EUR 327,913 (previous year: EURk 77) which affect payment only after balance sheet date.

Cash and cash equivalents

	2024-04-30	2023-04-30
	EUR	EURk
Cash	2,770	3

Bank accounts

	2024-04-30	2023-04-30
	EUR	EURk
Bank accounts	12,224,381	10,468

Deferred charges

	2024-04-30	2023-04-30
	EUR	EURk
Deferred charges	368,504	353

Association net assets

	2024-04-30	2023-04-30
	EUR	EURk
Restricted reserves	51,620,000	50,620
Temporarily restricted reserves	0	14,760
Balance sheet loss/profit	2,656,137	-2,356
	<u>54,276,137</u>	<u>63,024</u>

	EUR
Balance sheet loss as at 2023-05-01	-2,355,882
Allocation of restricted reserves	-1,000,000
Operating profit from 2023-05-01 to 2024-04-30	6,012,019
Balance sheet profit as at 2024-04-30	<u>2,656,137</u>

The balance sheet profit of EUR 2,656,137 shall be carried forward to new account.

Restricted reserves are increased by EUR 1,000,000.

	2023-05-01	Allocation	Release	2024-04-30
	EURk	EURk	EURk	EURk
Restricted reserves	50,620	1,000	0	51,620

The temporary restricted reserves amounting to EUR 14,760,000 were reclassified as provision, as it is a provision for future contributions to national federations and sports.

Provisions

Other provisions have developed as follows:

	Status			Allocation/Re- classification	Status
	2023-05-01	Usage	Cancellation		2024-04-30
Other provisions	EUR	EUR	EUR	EUR	EUR
Accrued vacation days	114,453	114,453	0	133,361	133,361
Accrued time credits	56,354	56,354	0	49,849	49,849
Accrued vacation pay and christmas bonus	129,204	129,204	0	144,773	144,773
Accrued bonus	48,443	48,443	0	57,030	57,030
Accrued external advisory	53,500	1,789	3,211	27,350	75,850
Annual audit costs, external	55,400	52,800	2,600	56,600	56,600
Doping control expense	58,391	29,274	20,017	60,775	69,875
Accrued expenses from contributions to NFs and sport	0	4,300,000	0	14,760,000	10,460,000
Others	1,379,390	1,096,151	29,449	1,532,616	1,786,406
	<u>1,895,134</u>	<u>5,828,468</u>	<u>55,277</u>	<u>16,822,355</u>	<u>12,833,745</u>

The external audit fee for current year's audit of financial statements amounts to EUR 27,600 (previous year: EURk 26).

The increase of the provisions can be explained by the reclassification of the temporary restricted reserves to a provision for future contributions to national federations and sports of EUR 10,460,000.

The increase of the other provisions results from the consideration of the cost for the para biathlon of EUR 196,100.

Liabilities

Liabilities	Total	thereof residual term up to 1 year
	EUR	EUR
Accounts payable	1,694,609	1,694,609
PY in 1000	2,636	2,636
Other liabilities	121,524	121,524
PY in 1000	104	104
<i>thereof tax</i>	58,012	58,012
<i>PY in 1000</i>	46	46
<i>thereof for social security</i>	60,729	60,729
<i>PY in 1000</i>	54	54
Sum Liabilities	<u>1,816,133</u>	<u>1,816,133</u>
PY in 1000	<u>2,740</u>	<u>2,740</u>

Accounts payable include:

	2024-04-30	2023-04-30
	EUR	EURk
National Federations	727,730	1,149
Other	966,879	1,487
	<u>1,694,609</u>	<u>2,636</u>

The balance sheet item "other liabilities" contains expenditure of EUR 121,524 (previous year: EURk 104) which affect payment only after balance sheet date.

No liabilities are secured by property.

Deferred income

	2024-04-30	2023-04-30
	EUR	EURk
Deferred income	96,119	253

This position contains grants for different projects that have been received in financial year 2023/2024 or previous years. The grants are accrued as deferred income and in further succession released to income in the following financial years according to project time schedule.

Obligations arising from the use of property, plant and equipment not shown in the balance sheet

The obligations under rental agreements will amount to EUR 396,346 in the financial year 2024/2025 (previous year: EURk 374) and in the following five financial years to EUR 1,977,942 (previous year: EURk 1,872).

Other contingencies and obligations

There is a bank guarantee in favour of the lessor of IBU's premises amounting to EUR 69,810 instead of providing a cash deposit to the lessor.

2.2. Explanations to certain items of the profit and loss account

Revenues

	2023/2024	2022/2023
	EUR	EURk
Membership fee	17,250	17
Ordinary revenues	43,905,000	42,425
Other Revenues	3,899,806	4,554
	<u>47,822,056</u>	<u>46,996</u>

Ordinary revenues include revenues from TV broadcasting rights and advertising.

Other revenues include amongst other topics revenues from IOC sports development, IOC/OC revenues and reimbursements of expenditures.

Other operating income

Other operating income contains particularly reimbursements and exchange rate differences.

Contributions to National Federations and Sports

	2023/2024	2022/2023
	EUR	EURk
Support of National Federations	11,311,817	11,573
Prize Money	9,221,800	8,773
Contribution to IBU events	6,016,238	6,293
Contributions to National Fed. for participation	6,971,965	6,868
Doping control expense	739,088	796
Other	7,196,384	4,575
	<u>41,457,292</u>	<u>38,878</u>
Changes in provision for expenses from contributions to national associations and sports	-4,300,000	0
	<u>37,157,292</u>	<u>38,878</u>

Contribution to IBU events and Support of National Federations includes additional compensation for the increase of living cost as a result of the high increase in inflation.

Personnel expense

	2023/2024	2022/2023
	EUR	EURk
Staff costs and Management expenses	2,391,330	1,980
Social Expenses	666,860	568
	<u>3,058,190</u>	<u>2,548</u>

The remuneration of Secretary General amounts to EUR 386,319 (previous year: EURk 316) including non-wage labour costs.

Average number of employees

	2023/2024	2022/2023
Employees IBU	28	25
Employees BIU	4	4
	32	29

In the Financial Year 2023/2024 29 full-time-equivalents (previous year: 26) were employed, thereof 3 (previous year: 3) within BIU.

Other operating expenses

	2023/2024	2022/2023
	EUR	EURk
Consultants and lawyers	1,219,290	1,125
Public relations	1,229,366	1,310
Travel costs	281,117	288
Safe custody fee	2,486	2
Rental expense	707,392	772
Office supplies	218,035	205
Other	1,393,182	1,261
	5,050,869	4,962

Office supplies contain particularly IT expenses, translation fees and license fees.

Other operating expenses include building maintenance, leasing fees for vehicles and insurance.

Remuneration of IBU President

The remuneration of IBU President, that is shown in other operating expense, amounts to EUR 120,000 (previous year: EURk 120).

Other interest and similar income

This position comprises distribution-equivalent income and portfolio fees from securities deposits of EUR 869,695 (previous year: EURk 601) and will be earmarked for future increases in restricted reserves.

Income from sale of and addition to securities

This position comprises realised income and expenditure from sale of the financial assets.

Expenses for Securities

In this position valuation effects including foreign exchange effects for financial assets are shown.

3. Other mandatory declarations

The financial statements have been prepared based on the respective laws and regulations.

Balance sheets, profit and loss statements and notes comply with legal requirements and give a true and fair view of the financial position in accordance with Austrian Generally Accepted Accounting Principles.

IBU is a large association ("großer Verein") under Par. 22 VerG.

No loans or advance payments were granted to Executive Board and General Secretary.

Information about the members of the Executive Board

The Executive Board of IBU in financial year 2023/24 consists of the following members:

- Olle Dahlin, President
- Jiri Hamza, Vice President
- Christian Scherer, Treasurer
- Tore Boygard, Executive Board Member
- Ekaterina Dafovska, Executive Board Member
- Tim Farcnik, Executive Board Member
- Fabien Saguez, Executive Board Member
- Nathalie Santer, Executive Board Member
- Franz Steinle, Executive Board Member
- Clare Egan, Athletes' Committee Representative with voting rights (until 16-04-2024)
- Lena Haecki-Gross, Athletes' Committee Representative with voting rights (from 17-04-2024)
- Max Cobb, Secretary General (without right to vote)

Events subsequent to Balance Sheet Date

After the Balance Sheet Date the following material subsequent events which have not been included in balance sheet or income statement occurred:

Consequences of Ukraine war are still affecting economic and social life. From today's perspective Executive Board assumes that the continued existence of IBU ("Going Concern") is secured.

In addition no further material subsequent events occurred.

Anif, June 12, 2024

President
Olle Dahlin

Vice President
Jiri Hamza

Treasurer
Christian Scherer

Executive Board Member
Tore Boygard

Executive Board Member
Fabien Saguez

Executive Board Member
Dr. Franz Steinle

Executive Board Member
Ekaterina Dafovska

Athletes' Committee Representative
with voting rights
Lena Haecki-Gross

Executive Board Member
Tim Farcnik

Executive Board Member
Nathalie Santner

Secretary General
Max Cobb

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International Biathlon Union (IBU)

Fixed Assets Schedule as of 30.04.2024

	Acquisition Costs					Accumulated Depreciation						Book Value	
	01.05.2023	Additons	Transfer	Disposals	30.04.2024	01.05.2023	Depreciation	Impairment Reversal	Disposals	Transfer	30.04.2024	01.05.2023	30.04.2024
Intangible Assets													
Software and Trademark "IBU"	1,916,825.36	396,566.61	0.00	-162,893.85	2,150,498.12	985,061.92	660,611.22	0.00	-156,937.25	0.00	1,488,735.89	931,763.44	661,762.23
Total Intangible Assets	1,916,825.36	396,566.61	0.00	-162,893.85	2,150,498.12	985,061.92	660,611.22	0.00	-156,937.25	0.00	1,488,735.89	931,763.44	661,762.23
Tangible Assets													
Fitting in third-party building	228,110.12	0.00	0.00	0.00	228,110.12	57,405.90	22,811.05	0.00	0.00	0.00	80,216.95	170,704.22	147,893.17
Equipment	977,989.44	130,955.18	0.00	-9,565.84	1,099,378.78	432,919.87	174,886.23	0.00	-9,565.82	0.00	598,240.28	545,069.57	501,138.50
Vehicles	49,585.92	3,799.00	0.00	0.00	53,384.92	43,057.56	6,270.88	0.00	0.00	0.00	49,328.44	6,528.36	4,056.48
Low value assets	0.00	1,571.00	0.00	-1,571.00	0.00	0.00	1,571.00	0.00	-1,571.00	0.00	0.00	0.00	0.00
Assets under construction	30,495.00	15,768.00	0.00	0.00	46,263.00	30,495.00	0.00	0.00	0.00	0.00	30,495.00	0.00	15,768.00
Total Tangible Assets	1,286,180.48	152,093.18	0.00	-11,136.84	1,427,136.82	563,878.33	205,539.16	0.00	-11,136.82	0.00	758,280.67	722,302.15	668,856.15
Financial Assets													
Spängler Bank	83,316.81	0.00	0.00	0.00	83,316.81	7,762.50	0.00	-2,437.77	0.00	0.00	5,324.73	75,554.31	77,992.08
Capital Bank	30,727,643.71	901,987.22	0.00	0.00	31,629,630.93	3,607,054.79	0.00	-2,006,069.03	0.00	0.00	1,600,985.76	27,120,588.92	30,028,645.17
LLB	20,221,692.76	52,694.28	0.00	0.00	20,274,387.04	2,233,050.82	0.00	-1,116,244.88	0.00	0.00	1,116,805.94	17,988,641.94	19,157,581.10
Sparkasse	2,492,066.09	13,533.21	0.00	0.00	2,505,599.30	0.00	0.00	0.00	0.00	0.00	0.00	2,492,066.09	2,505,599.30
Schelhammer	7,502,675.50	49,068.27	0.00	-5,019,400.87	2,532,342.90	161,511.69	0.00	-30,554.46	-130,957.23	0.00	0.00	7,341,163.81	2,532,342.90
Total Financial Assets	61,027,394.87	1,017,282.98	0.00	-5,019,400.87	57,025,276.98	6,009,379.80	0.00	-3,155,306.14	-130,957.23	0.00	2,723,116.43	55,018,015.07	54,302,160.55
Total	64,230,400.71	1,565,942.77	0.00	-5,193,431.56	60,602,911.92	7,558,320.05	866,150.38	-3,155,306.14	-299,031.30	0.00	4,970,132.99	56,672,080.66	55,632,778.93

General Conditions of Contract for the Public Accounting Professions (AAB 2018)

Recommended for use by the Board of the Chamber of Tax Advisers and Auditors, last recommended in its decision of April 18, 2018

Preamble and General Items

(1) Contract within the meaning of these Conditions of Contract refers to each contract on services to be rendered by a person entitled to exercise profession in the field of public accounting exercising that profession (de facto activities as well as providing or performing legal transactions or acts, in each case pursuant to Sections 2 or 3 Austrian Public Accounting Professions Act (WTBG 2017). The parties to the contract shall hereinafter be referred to as the "contractor" on the one hand and the "client" on the other hand).

(2) The General Conditions of Contract for the professions in the field of public accounting are divided into two sections: The Conditions of Section I shall apply to contracts where the agreeing of contracts is part of the operations of the client's company (entrepreneur within the meaning of the Austrian Consumer Protection Act. They shall apply to consumer business under the Austrian Consumer Protection Act (Federal Act of March 8, 1979 / Federal Law Gazette No. 140 as amended) insofar as Section II does not provide otherwise for such business.

(3) In the event that an individual provision is void, the invalid provision shall be replaced by a valid provision that is as close as possible to the desired objective.

SECTION I

1. Scope and Execution of Contract

(1) The scope of the contract is generally determined in a written agreement drawn up between the client and the contractor. In the absence of such a detailed written agreement, (2)-(4) shall apply in case of doubt:

(2) When contracted to perform tax consultation services, consultation shall consist of the following activities:

- a) preparing annual tax returns for income tax and corporate tax as well as value-added tax (VAT) on the basis of the financial statements and other documents and papers required for taxation purposes and to be submitted by the client or (if so agreed) prepared by the contractor. Unless explicitly agreed otherwise, documents and papers required for taxation purposes shall be produced by the client.
- b) examining the tax assessment notices for the tax returns mentioned under a).
- c) negotiating with the fiscal authorities in connection with the tax returns and notices mentioned under a) and b).
- d) participating in external tax audits and assessing the results of external tax audits with regard to the taxes mentioned under a).
- e) participating in appeal procedures with regard to the taxes mentioned under a).

If the contractor receives a flat fee for regular tax consultation, in the absence of written agreements to the contrary, the activities mentioned under d) and e) shall be invoiced separately.

(3) Provided the preparation of one or more annual tax return(s) is part of the contract accepted, this shall not include the examination of any particular accounting conditions nor the examination of whether all relevant concessions, particularly those with regard to value added tax, have been utilized, unless the person entitled to exercise the profession can prove that he/she has been commissioned accordingly.

(4) In each case, the obligation to render other services pursuant to Sections 2 and 3 WTBG 2017 requires for the contractor to be separately and verifiably commissioned.

(5) The aforementioned paragraphs (2) to (4) shall not apply to services requiring particular expertise provided by an expert.

(6) The contractor is not obliged to render any services, issue any warnings or provide any information beyond the scope of the contract.

(7) The contractor shall have the right to engage suitable staff and other performing agents (subcontractors) for the execution of the contract as well as to have a person entitled to exercise the profession substitute for him/her in executing the contract. Staff within the meaning of these Conditions of Contract refers to all persons who support the contractor in his/her operating activities on a regular or permanent basis, irrespective of the type of underlying legal transaction.

(8) In rendering his/her services, the contractor shall exclusively take into account Austrian law; foreign law shall only be taken into account if this has been explicitly agreed upon in writing.

(9) Should the legal situation change subsequent to delivering a final professional statement passed on by the client orally or in writing, the contractor shall not be obliged to inform the client of changes or of the consequences thereof. This shall also apply to the completed parts of a contract.

(10) The client shall be obliged to make sure that the data made available by him/her may be handled by the contractor in the course of rendering the services. In this context, the client shall particularly but not exclusively comply with the applicable provisions under data protection law and labor law.

(11) Unless explicitly agreed otherwise, if the contractor electronically submits an application to an authority, he/she acts only as a messenger and this does not constitute a declaration of intent or knowledge attributable to him/her or a person authorized to submit the application.

(12) The client undertakes not to employ persons that are or were staff of the contractor during the contractual relationship, during and within one year after termination of the contractual relationship, either in his/her company or in an associated company, failing which he/she shall be obliged to pay the contractor the amount of the annual salary of the member of staff taken over.

2. Client's Obligation to Provide Information and Submit Complete Set of Documents

(1) The client shall make sure that all documents required for the execution of the contract be placed without special request at the disposal of the contractor at the agreed date, and in good time if no such date has been agreed, and that he/she be informed of all events and circumstances which may be of significance for the execution of the contract. This shall also apply to documents, events and circumstances which become known only after the contractor has commenced his/her work.

(2) The contractor shall be justified in regarding information and documents presented to him/her by the client, in particular figures, as correct and complete and to base the contract on them. The contractor shall not be obliged to identify any errors unless agreed separately in writing. This shall particularly apply to the correctness and completeness of bills. However, he/she is obliged to inform the client of any errors identified by him/her. In case of financial criminal proceedings he/she shall protect the rights of the client.

(3) The client shall confirm in writing that all documents submitted, all information provided and explanations given in the context of audits, expert opinions and expert services are complete.

(4) If the client fails to disclose considerable risks in connection with the preparation of financial statements and other statements, the contractor shall not be obliged to render any compensation insofar as these risks materialize.

(5) Dates and time schedules stated by the contractor for the completion of the contractor's products or parts thereof are best estimates and, unless otherwise agreed in writing, shall not be binding. The same applies to any estimates of fees: they are prepared to best of the contractor's knowledge; however, they shall always be non-binding.

(6) The client shall always provide the contractor with his/her current contact details (particularly the delivery address). The contractor may rely on the validity of the contact details most recently provided by the client, particularly have deliveries made to the most recently provided address, until such time as new contact details are provided.

3. Safeguarding of Independence

(1) The client shall be obliged to take all measures to prevent that the independence of the staff of the contractor be jeopardized and shall himself/herself refrain from jeopardizing their independence in any way. In particular, this shall apply to offers of employment and to offers to accept contracts on their own account.

(2) The client acknowledges that his/her personal details required in this respect, as well as the type and scope of the services, including the performance period agreed between the contractor and the client for the services (both audit and non-audit services), shall be handled within a network (if any) to which the contractor belongs, and for this purpose transferred to the other members of the network including abroad for the purpose of examination of the existence of grounds of bias or grounds for exclusion and conflicts of interest. For this purpose the client expressly releases the contractor in accordance with the Data Protection Act and in accordance with Section 80 (4) No. 2 WTBG 2017 from his/her obligation to maintain secrecy. The client can revoke the release from the obligation to maintain secrecy at any time.

4. Reporting Requirements

(1) (Reporting by the contractor) In the absence of an agreement to the contrary, a written report shall be drawn up in the case of audits and expert opinions.

(2) (Communication to the client) All contract-related information and opinions, including reports, (all declarations of knowledge) of the contractor, his/her staff, other performing agents or substitutes ("professional statements") shall only be binding provided they are set down in writing. Professional statements in electronic file formats which are made, transferred or confirmed by fax or e-mail or using similar types of electronic communication (that can be stored and reproduced but is not oral, i.e. e.g. text messages but not telephone) shall be deemed as set down in writing; this shall only apply to professional statements. The client bears the risk that professional statements may be issued by persons not entitled to do so as well as the transfer risk of such professional statements.

(3) (Communication to the client) The client hereby consents to the contractor communicating with the client (e.g. by e-mail) in an unencrypted manner. The client declares that he/she has been informed of the risks arising from the use of electronic communication (particularly access to, maintaining secrecy of, changing of messages in the course of transfer). The contractor, his/her staff, other performing agents or substitutes are not liable for any losses that arise as a result of the use of electronic means of communication.

(4) (Communication to the contractor) Receipt and forwarding of information to the contractor and his/her staff are not always guaranteed when the telephone is used, in particular in conjunction with automatic telephone answering systems, fax, e-mail and other types of electronic communication. As a result, instructions and important information shall only be deemed to have been received by the contractor provided they are also received physically (not by telephone, orally or electronically), unless explicit confirmation of receipt is provided in individual instances. Automatic confirmation that items have been transmitted and read shall not constitute such explicit confirmations of receipt. This shall apply in particular to the transmission of decisions and other information relating to deadlines. As a result, critical and important notifications must be sent to the contractor by mail or courier. Delivery of documents to staff outside the firm's offices shall not count as delivery.

(5) (General) In writing shall mean, insofar as not otherwise laid down in Item 4. (2), written form within the meaning of Section 886 Austrian Civil Code (ABGB) (confirmed by signature). An advanced electronic signature (Art. 26 eIDAS Regulation (EU) No. 910/2014) fulfills the requirement of written form within the meaning of Section 886 ABGB (confirmed by signature) insofar as this is at the discretion of the parties to the contract.

(6) (Promotional information) The contractor will send recurrent general tax law and general commercial law information to the client electronically (e.g. by e-mail). The client acknowledges that he/she has the right to object to receiving direct advertising at any time.

5. Protection of Intellectual Property of the Contractor

(1) The client shall be obliged to ensure that reports, expert opinions, organizational plans, drafts, drawings, calculations and the like, issued by the contractor, be used only for the purpose specified in the contract (e.g. pursuant to Section 44 (3) Austrian Income Tax Act 1988). Furthermore, professional statements made orally or in writing by the contractor may be passed on to a third party for use only with the written consent of the contractor.

(2) The use of professional statements made orally or in writing by the contractor for promotional purposes shall not be permitted; a violation of this provision shall give the contractor the right to terminate without notice to the client all contracts not yet executed.

(3) The contractor shall retain the copyright on his/her work. Permission to use the work shall be subject to the written consent by the contractor.

6. Correction of Errors

(1) The contractor shall have the right and shall be obliged to correct all errors and inaccuracies in his/her professional statement made orally or in writing which subsequently come to light and shall be obliged to inform the client thereof without delay. He/she shall also have the right to inform a third party acquainted with the original professional statement of the change.

(2) The client has the right to have all errors corrected free of charge if the contractor can be held responsible for them; this right will expire six months after completion of the services rendered by the contractor and/or – in cases where a written professional statement has not been delivered – six months after the contractor has completed the work that gives cause to complaint.

(3) If the contractor fails to correct errors which have come to light, the client shall have the right to demand a reduction in price. The extent to which additional claims for damages can be asserted is stipulated under Item 7.

7. Liability

(1) All liability provisions shall apply to all disputes in connection with the contractual relationship, irrespective of the legal grounds. The contractor is liable for losses arising in connection with the contractual relationship (including its termination) only in case of willful intent and gross negligence. The applicability of Section 1298 2nd Sentence ABGB is excluded.

(2) In cases of gross negligence, the maximum liability for damages due from the contractor is tenfold the minimum insurance sum of the professional liability insurance according to Section 11 WTBG 2017 as amended.

(3) The limitation of liability pursuant to Item 7. (2) refers to the individual case of damages. The individual case of damages includes all consequences of a breach of duty regardless of whether damages arose in one or more consecutive years. In this context, multiple acts or failures to act that are based on the same or similar source of error as one consistent breach of duty if the matters concerned are legally and economically connected. Single damages remain individual cases of damage even if they are based on several breaches of duty. Furthermore, the contractor's liability for loss of profit as well as collateral, consequential, incidental or similar losses is excluded in case of willful damage.

(4) Any action for damages may only be brought within six months after those entitled to assert a claim have gained knowledge of the damage, but no later than three years after the occurrence of the (primary) loss following the incident upon which the claim is based, unless other statutory limitation periods are laid down in other legal provisions.

(5) Should Section 275 Austrian Commercial Code (UGB) be applicable (due to a criminal offense), the liability provisions contained therein shall apply even in cases where several persons have participated in the execution of the contract or where several activities requiring compensation have taken place and irrespective of whether other participants have acted with intent.

(6) In cases where a formal auditor's report is issued, the applicable limitation period shall commence no later than at the time the said auditor's report was issued.

(7) If activities are carried out by enlisting the services of a third party, e.g. a data-processing company, any warranty claims and claims for damages which arise against the third party according to law and contract shall be deemed as having been passed on to the client once the client has been informed of them. Item 4. (3) notwithstanding, in such a case the contractor shall only be liable for fault in choosing the third party.

(8) The contractor's liability to third parties is excluded in any case. If third parties come into contact with the contractor's work in any manner due to the client, the client shall expressly clarify this fact to them. Insofar as such exclusion of liability is not legally permissible or a liability to third parties has been assumed by the contractor in exceptional cases, these limitations of liability shall in any case also apply to third parties on a subsidiary basis. In any case, a third party cannot raise any claims that go beyond any claim raised by the client. The maximum sum of liability shall be valid only once for all parties injured, including the compensation claims of the client, even if several persons (the client and a third party or several third parties) have sustained losses; the claims of the parties injured shall be satisfied in the order in which the claims have been raised. The client will indemnify and hold harmless the contractor and his/her staff against any claims by third parties in connection with professional statements made orally or in writing by the contractor and passed on to these third parties.

(9) Item 7. shall also apply to any of the client's liability claims to third parties (performing agents and vicarious agents of the contractor) and to substitutes of the contractor relating to the contractual relationship.

8. Secrecy, Data Protection

(1) According to Section 80 WTBG 2017 the contractor shall be obliged to maintain secrecy in all matters that become known to him/her in connection with his/her work for the client, unless the client releases him/her from this duty or he/she is bound by law to deliver a statement.

(2) Insofar as it is necessary to pursue the contractor's claims (particularly claims for fees) or to dispute claims against the contractor (particularly claims for damages raised by the client or third parties against the contractor), the contractor shall be released from his/her professional obligation to maintain secrecy.

(3) The contractor shall be permitted to hand on reports, expert opinions and other written statements pertaining to the results of his/her services to third parties only with the permission of the client, unless he/she is required to do so by law.

(4) The contractor is a data protection controller within the meaning of the General Data Protection Regulation ("GDPR") with regard to all personal data processed under the contract. The contractor is thus authorized to process personal data entrusted to him/her within the limits of the contract. The material made available to the contractor (paper and data carriers) shall generally be handed to the client or to third parties appointed by the client after the respective rendering of services has been completed, or be kept and destroyed by the contractor if so agreed. The contractor is authorized to keep copies thereof insofar as he/she needs them to appropriately document his/her services or insofar as it is required by law or customary in the profession.

(5) If the contractor supports the client in fulfilling his/her duties to the data subjects arising from the client's function as data protection controller, the contractor shall be entitled to charge the client for the actual efforts undertaken. The same shall apply to efforts undertaken for information with regard to the contractual relationship which is provided to third parties after having been released from the obligation to maintain secrecy to third parties by the client.

9. Withdrawal and Cancellation („Termination“)

(1) The notice of termination of a contract shall be issued in writing (see also Item 4. (4) and (5)). The expiry of an existing power of attorney shall not result in a termination of the contract.

(2) Unless otherwise agreed in writing or stipulated by force of law, either contractual partner shall have the right to terminate the contract at any time with immediate effect. The fee shall be calculated according to Item 11.

(3) However, a continuing agreement (fixed-term or open-ended contract on – even if not exclusively – the rendering of repeated individual services, also with a flat fee) may, without good reason, only be terminated at the end of the calendar month by observing a period of notice of three months, unless otherwise agreed in writing.

(4) After notice of termination of a continuing agreement and unless otherwise stipulated in the following, only those individual tasks shall still be completed by the contractor (list of assignments to be completed) that can (generally) be completed fully within the period of notice insofar as the client is notified in writing within one month after commencement of the termination notice period within the meaning of Item 4. (2). The list of assignments to be completed shall be completed within the termination period if all documents required are provided without delay and if no good reason exists that impedes completion.

(5) Should it happen that in case of a continuing agreement more than two similar assignments which are usually completed only once a year (e.g. financial statements, annual tax returns, etc.) are to be completed, any assignments exceeding this number shall be regarded as assignments to be completed only with the client's explicit consent. If applicable, the client shall be informed of this explicitly in the statement pursuant to Item 9. (4).

10. Termination in Case of Default in Acceptance and Failure to Cooperate on the Part of the Client and Legal Impediments to Execution

(1) If the client defaults on acceptance of the services rendered by the contractor or fails to carry out a task incumbent on him/her either according to Item 2. or imposed on him/her in another way, the contractor shall have the right to terminate the contract without prior notice. The same shall apply if the client requests a way to execute (also partially) the contract that the contractor reasonably believes is not in compliance with the legal situation or professional principles. His/her fees shall be calculated according to Item 11. Default in acceptance or failure to cooperate on the part of the client shall also justify a claim for compensation made by the contractor for the extra time and labor hereby expended as well as for the damage caused, if the contractor does not invoke his/her right to terminate the contract.

(2) For contracts concerning bookkeeping, payroll accounting and administration and assessment of payroll-related taxes and contributions, a termination without prior notice by the contractor is permissible under Item 10. (1) if the client verifiably fails to cooperate twice as laid down in Item 2. (1).

11. Entitlement to Fee

(1) If the contract fails to be executed (e.g. due to withdrawal or cancellation), the contractor shall be entitled to the negotiated compensation (fee), provided he/she was prepared to render the services and was prevented from so doing by circumstances caused by the client, whereby a merely contributory negligence by the contractor in this respect shall be excluded; in this case the contractor need not take into account the amount he/she obtained or failed to obtain through alternative use of his/her own professional services or those of his/her staff.

(2) If a continuing agreement is terminated, the negotiated compensation for the list of assignments to be completed shall be due upon completion or in case completion fails due to reasons attributable to the client (reference is made to Item 11. (1)). Any flat fees negotiated shall be calculated according to the services rendered up to this point.

(3) If the client fails to cooperate and the assignment cannot be carried out as a result, the contractor shall also have the right to set a reasonable grace period on the understanding that, if this grace period expires without results, the contract shall be deemed ineffective and the consequences indicated in Item 11. (1) shall apply.

(4) If the termination notice period under Item 9. (3) is not observed by the client as well as if the contract is terminated by the contractor in accordance with Item 10. (2), the contractor shall retain his/her right to receive the full fee for three months.

12. Fee

(1) Unless the parties explicitly agreed that the services would be rendered free of charge, an appropriate remuneration in accordance with Sections 1004 and 1152 ABGB is due in any case. Amount and type of the entitlement to the fee are laid down in the agreement negotiated between the contractor and his/her client. Unless a different agreement has verifiably been reached, payments made by the client shall in all cases be credited against the oldest debt.

(2) The smallest service unit which may be charged is a quarter of an hour.

(3) Travel time to the extent required is also charged.

(4) Study of documents which, in terms of their nature and extent, may prove necessary for preparation of the contractor in his/her own office may also be charged as a special item.

(5) Should a remuneration already agreed upon prove inadequate as a result of the subsequent occurrence of special circumstances or due to special requirements of the client, the contractor shall notify the client thereof and additional negotiations for the agreement of a more suitable remuneration shall take place (also in case of inadequate flat fees).

(6) The contractor includes charges for supplementary costs and VAT in addition to the above, including but not limited to the following (7) to (9):

(7) Chargeable supplementary costs also include documented or flat-rate cash expenses, traveling expenses (first class for train journeys), per diems, mileage allowance, copying costs and similar supplementary costs.

(8) Should particular third party liabilities be involved, the corresponding insurance premiums (including insurance tax) also count as supplementary costs.

(9) Personnel and material expenses for the preparation of reports, expert opinions and similar documents are also viewed as supplementary costs.

(10) For the execution of a contract wherein joint completion involves several contractors, each of them will charge his/her own compensation.

(11) In the absence of any other agreements, compensation and advance payments are due immediately after they have been requested in writing. Where payments of compensation are made later than 14 days after the due date, default interest may be charged. Where mutual business transactions are concerned, a default interest rate at the amount stipulated in Section 456 1st and 2nd Sentence UGB shall apply.

(12) Statutory limitation is in accordance with Section 1486 of ABGB, with the period beginning at the time the service has been completed or upon the issuing of the bill within an appropriate time limit at a later point.

(13) An objection may be raised in writing against bills presented by the contractor within 4 weeks after the date of the bill. Otherwise the bill is considered as accepted. Filing of a bill in the accounting system of the recipient is also considered as acceptance.

(14) Application of Section 934 ABGB within the meaning of Section 351 UGB, i.e. rescission for *laesio enormis* (lesion beyond moiety) among entrepreneurs, is hereby renounced.

(15) If a flat fee has been negotiated for contracts concerning bookkeeping, payroll accounting and administration and assessment of payroll-related taxes and contributions, in the absence of written agreements to the contrary, representation in matters concerning all types of tax audits and audits of payroll-related taxes and social security contributions including settlements concerning tax assessments and the basis for contributions, preparation of reports, appeals and the like shall be invoiced separately. Unless otherwise agreed to in writing, the fee shall be considered agreed upon for one year at a time.

(16) Particular individual services in connection with the services mentioned in Item 12. (15), in particular ascertaining whether the requirements for statutory social security contributions are met, shall be dealt with only on the basis of a specific contract.

(17) The contractor shall have the right to ask for advance payments and can make delivery of the results of his/her (continued) work dependent on satisfactory fulfillment of his/her demands. As regards continuing agreements, the rendering of further services may be denied until payment of previous services (as well as any advance payments under Sentence 1) has been effected. This shall analogously apply if services are rendered in installments and fee installments are outstanding.

(18) With the exception of obvious essential errors, a complaint concerning the work of the contractor shall not justify even only the partial retention of fees, other compensation, reimbursements and advance payments (remuneration) owed to him/her in accordance with Item 12.

(19) Offsetting the remuneration claims made by the contractor in accordance with Item 12. shall only be permitted if the demands are uncontested and legally valid.

13. Other Provisions

(1) With regard to Item 12. (17), reference shall be made to the legal right of retention (Section 471 ABGB, Section 369 UGB); if the right of retention is wrongfully exercised, the contractor shall generally be liable pursuant to Item 7. or otherwise only up to the outstanding amount of his/her fee.

(2) The client shall not be entitled to receive any working papers and similar documents prepared by the contractor in the course of fulfilling the contract. In the case of contract fulfillment using electronic accounting systems the contractor shall be entitled to delete the data after handing over all data based thereon – which were prepared by the contractor in relation to the contract and which the client is obliged to keep – to the client and/or the succeeding public accountant in a structured, common and machine-readable format. The contractor shall be entitled to an appropriate fee (Item 12. shall apply by analogy) for handing over such data in a structured, common and machine-readable format. If handing over such data in a structured, common and machine-readable format is impossible or unfeasible for special reasons, they may be handed over in the form of a full print-out instead. In such a case, the contractor shall not be entitled to receive a fee.

(3) At the request and expense of the client, the contractor shall hand over all documents received from the client within the scope of his/her activities. However, this shall not apply to correspondence between the contractor and his/her client and to original documents in his/her possession and to documents which are required to be kept in accordance with the legal anti-money laundering provisions applicable to the contractor. The contractor may make copies or duplicates of the documents to be returned to the client. Once such documents have been transferred to the client, the contractor shall be entitled to an appropriate fee (Item 12. shall apply by analogy).

(4) The client shall fetch the documents handed over to the contractor within three months after the work has been completed. If the client fails to do so, the contractor shall have the right to return them to the client at the cost of the client or to charge an appropriate fee (Item 12. shall apply by analogy) if the contractor can prove that he/she has asked the client twice to pick up the documents handed over. The documents may also further be kept by third parties at the expense of the client. Furthermore, the contractor is not liable for any consequences arising from damage, loss or destruction of the documents.

(5) The contractor shall have the right to compensation of any fees that are due by use of any available deposited funds, clearing balances, trust funds or other liquid funds at his/her disposal, even if these funds are explicitly intended for safekeeping, if the client had to have anticipated the counterclaim of the contractor.

(6) To secure an existing or future fee payable, the contractor shall have the right to transfer a balance held by the client with the tax office or another balance held by the client in connection with charges and contributions, to a trust account. In this case the client shall be informed of the transfer. Subsequently, the amount secured may be collected either after agreement has been reached with the client or after enforceability of the fee by execution has been declared.

14. Applicable Law, Place of Performance, Jurisdiction

(1) The contract, its execution and the claims resulting from it shall be exclusively governed by Austrian law, excluding national referral rules.

(2) The place of performance shall be the place of business of the contractor.

(3) In absence of a written agreement stipulating otherwise, the place of jurisdiction is the competent court of the place of performance.

SECTION II

15. Supplementary Provisions for Consumer Transactions

(1) Contracts between public accountants and consumers shall fall under the obligatory provisions of the Austrian Consumer Protection Act (KSchG).

(2) The contractor shall only be liable for the willful and grossly negligent violation of the obligations assumed.

(3) Contrary to the limitation laid down in Item 7. (2), the duty to compensate on the part of the contractor shall not be limited in case of gross negligence.

(4) Item 6. (2) (period for right to correction of errors) and Item 7. (4) (asserting claims for damages within a certain period) shall not apply.

(5) Right of Withdrawal pursuant to Section 3 KSchG:

If the consumer has not made his/her contract statement in the office usually used by the contractor, he/she may withdraw from the contract application or the contract proper. This withdrawal may be declared until the contract has been concluded or within one week after its conclusion; the period commences as soon as a document has been handed over to the consumer which contains at least the name and the address of the contractor as well as instructions on the right to withdraw from the contract, but no earlier than the conclusion of the contract. The consumer shall not have the right to withdraw from the contract

1. if the consumer himself/herself established the business relationship concerning the conclusion of this contract with the contractor or his/her representative,

2. if the conclusion of the contract has not been preceded by any talks between the parties involved or their representatives, or

3. in case of contracts where the mutual services have to be rendered immediately, if the contracts are usually concluded outside the offices of the contractors, and the fee agreed upon does not exceed €15.

In order to become legally effective, the withdrawal shall be declared in writing. It is sufficient if the consumer returns a document that contains his/her contract declaration or that of the contractor to the contractor with a note which indicates that the consumer rejects the conclusion or the maintenance of the contract. It is sufficient if this declaration is dispatched within one week.

If the consumer withdraws from the contract according to Section 3 KSchG,

1. the contractor shall return all benefits received, including all statutory interest, calculated from the day of receipt, and compensate the consumer for all necessary and useful expenses incurred in this matter,

2. the consumer shall pay for the value of the services rendered by the contractor as far as they are of a clear and predominant benefit to him/her.

According to Section 4 (3) KSchG, claims for damages shall remain unaffected.

(6) Cost Estimates according to Section 5 Austrian KSchG:

The consumer shall pay for the preparation of a cost estimate by the contractor in accordance with Section 1170a ABGB only if the consumer has been notified of this payment obligation beforehand.

If the contract is based on a cost estimate prepared by the contractor, its correctness shall be deemed warranted as long as the opposite has not been explicitly declared.

(7) Correction of Errors: Supplement to Item 6.:

If the contractor is obliged under Section 932 ABGB to improve or complement his/her services, he/she shall execute this duty at the place where the matter was transferred. If it is in the interest of the consumer to have the work and the documents transferred by the contractor, the consumer may carry out this transfer at his/her own risk and expense.

(8) Jurisdiction: Shall apply instead of Item 14. (3)

If the domicile or the usual residence of the consumer is within the country or if he/she is employed within the country, in case of an action against him/her according to Sections 88, 89, 93 (2) and 104 (1) Austrian Court Jurisdiction Act (JN), the only competent courts shall be the courts of the districts where the consumer has his/her domicile, usual residence or place of employment.

(9) Contracts on Recurring Services:

(a) Contracts which oblige the contractor to render services and the consumer to effect repeated payments and which have been concluded for an indefinite period or a period exceeding one year may be terminated by the consumer at the end of the first year, and after the first year at the end of every six months, by adhering to a two-month period of notice.

(b) If the total work is regarded as a service that cannot be divided on account of its character, the extent and price of which is determined already at the conclusion of the contract, the first date of termination may be postponed until the second year has expired. In case of such contracts the period of notice may be extended to a maximum of six months.

(c) If the execution of a certain contract indicated in lit. a) requires considerable expenses on the part of the contractor and if he/she informed the consumer about this no later than at the time the contract was concluded, reasonable dates of termination and periods of notice which deviate from lit. a) and b) and which fit the respective circumstances may be agreed.

(d) If the consumer terminates the contract without complying with the period of notice, the termination shall become effective at the next termination date which follows the expiry of the period of notice.

- 01 Opening and welcome by the IBU President
- 02 Confirmation of duly called Congress
- 03 Roll call and first announcement of voting strength of the NF Members
- 04 Adoption of the Agenda
- 05 Congress procedure, appointment of Election Committee, and appointment of tellers
- 06 Motion relating to NF Status: NF Lebanon
 - 6.1 Second announcement of voting strength
- 07 Receipt and approval of the annual reports of the Executive Board
 - 7.1 Activity Reports 2022/2023 and 2023/2024
 - 7.2 Strategic Plan Target 26 Final Report
- 08 Presentation of the audited financial statements and the Auditors' report for the preceding two financial years
- 09 **Discharge of the Executive Board for the financial years 2022/2023 and 2023/2024**
- 10 Receipt and approval of the annual reports from the Vetting Panel and the BIU Board
- 11 Presentation and approval of Target 2030
- 12 Presentation of updated Budget proposal for 2024/2025 and Budget frames 2025/2026
- 13 Motions
 - 13.1 Motions proposing amendments to the Constitution
 - 13.2 Motions seeking approval of Reserved Rules
 - 13.3 Motions seeking amendment or annulment of other Rules
 - 13.4 Any other motions
- 14 Elections
 - 14.1 Procedure for elections presented by the chair of the Election Committee
 - 14.2 Election of a Member of the Technical Committee
- 15 Approval of the members of the BIU Board
- 16 Appointment of the Auditing Firm, on the recommendation of the Executive Board
- 17 Appointment of the hosts for the Biathlon World Championships 2028 and 2029
 - 17.1 Presentations of the candidates for the World Championships
 - 17.2 Motion for appointing the hosts of the Biathlon World Championships for 2028 and 2029
- 18 Awarding of IBU Honours
- 19 Information from Organising Committees of upcoming events
- 20 Other items and Closing

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CHAIR OF THE IBU VETTING PANEL - REPORT ON THE VETTING ACTIVITIES OF THE IBU FISCAL YEAR 2023 - 24



INTRODUCTION

The fiscal year 2023-24 has been a significant period for the International Biathlon Union (IBU) and its ongoing commitment to integrity and transparency. As the Chair of the IBU Vetting Panel, I am pleased to present this report outlining the substantial efforts undertaken by the Biathlon Integrity Unit (BIU) and the Vetting Panel.

VETTING WORK AND ITS IMPORTANCE

The vetting process is a cornerstone of our commitment to maintaining the highest standards of integrity within the Biathlon Family. It serves as a preventive measure, ensuring that all IBU officials meet stringent ethical criteria and are free from conflicts of interest. This rigorous process not only upholds the reputation of the IBU but also fosters trust among Athletes, officials, and fans.

VETTING ACTIVITIES DURING FISCAL YEAR 2023-24

During this fiscal year, the BIU has meticulously researched 24 IBU Officials for vetting. Each IBU Official's background and affiliations were thoroughly examined to ensure they meet the eligibility criteria set within the IBU Rules. Following this comprehensive vetting process, these officials were considered for eligibility by the Vetting Panel. This diligent work underscores our unwavering commitment to integrity and transparency.

IMPLEMENTATION OF AUTOMATIC BIENNIAL DECLARATIONS

In a significant step forward, the BIU has now implemented an automatic biennial requirement for all IBU Officials to declare any conflicts of interest. This initiative serves not only as a reminder for Officials to disclose any potential conflicts but also reinforces the importance of transparency within the IBU. While this does not alleviate the obligation to declare conflicts at the earliest opportunity, it acts as a proactive measure to ensure ongoing compliance with our ethical standards.

STRENGTHENING VETTING AND CONFLICT OF INTEREST PROCESSES

In recent years, the vetting and conflict of interest processes have seen continuous improvements. By refining these processes, the BIU and the Vetting Panel are better equipped to identify and mitigate potential risks. This ongoing enhancement is crucial in safeguarding the integrity of the Biathlon Family and ensuring that our officials uphold the highest standards of conduct.

The work of the BIU and the Vetting Panel is a testament to our relentless pursuit of excellence and integrity. As we move forward, we remain committed to upholding these values and ensuring that the Biathlon Family continues to thrive in an environment of trust and transparency.

Dr. Tanja Haug
Chair, IBU Vetting Panel



 **BIU ANNUAL REPORT**
MAY 2022 - APRIL 2023



 **BIU ANNUAL REPORT**
MAY 2023 - APRIL 2024

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 **TARGET 2030
STRATEGIC PLAN**

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PRESENTATION OF UPDATED BUDGET PROPOSAL FOR 2024/2025 AND BUDGET FRAMES 2025/2026

The Financial Statements of the IBU are prepared under the Generally Accepted Accounting Principles (GAAP). The IBU is a nonprofit organisation and must ensure that its balance sheet is well-balanced. It must manage the money of the association properly and according to the Constitution.

FINANCIAL STATEMENT 2023/2024

The principle of prudence was considered by only showing the realised gains at the balance sheet date.

As a result, the IBU had an operating result of around € 2 million before taxes in the 2023/2024 financial year. Due to the generally positive market developments, including dividends and bonus payments from banks, a financial result of around € 4.3 million was achieved.

Excluding capital gains tax, the IBU result for the 2023/2024 financial year is **around € 6 million**.

The dividend and bonus payments of the last two years resulting from the restricted reserves were reinvested in the restricted reserves in the amount of € 1 million.

The final total result, after deducting the negative result from the previous year, therefore amounts to around **€ 2.7 million**.

The following decisions were made at EB170 and EB171 concerning the 2023/2024 annual financial report:

- Decision at EB 170: At EB167, it was decided that “approximately € 600.000 that was derived from the IBUs financial investments should be reinvested in the Restricted Reserves at an appropriate time”. From the financial year 2023/2024, another € 400.000 came from bonuses and interests from the Restricted Reserves. Therefore, at EB 170, it was decided to increase the restricted reserves by € 1.000.000.
- Decision at EB 171: It was decided to allocate the bonus and dividend revenue from the Restricted Reserves of €280'000 for reinvestment into the Restricted Reserves.

According to the approved Budget 2023/2024, € 4.3 million from the IOC income was used. As of 30 April 2024, the time-restricted provisions amounted to € 10,464,000.

At EB 171, the EB approved and signed the financial statement for the financial year 2023/2024 and acknowledged the Auditor's report.

BUDGET 2024/2025

The detailed budget for the 2024/2025 financial year was confirmed at EB171 in June 2024. Thanks to existing Media and Marketing agreements, the budgeted income shows an increase of around € 3.7 million.

Most of the operational areas have budget increases, in particular NF Support, OC Support, and Prize Money, all of which also represent larger percentages of the total budget compared with the previous year. Existing projects, such as the continued implementation of the IBU Academy and enhanced digitalisation and the digital ecosystem, are considered in the costs. A purchasing policy and structured guidelines are established to ensure cost-efficiency aligned to the increased budgets.

The budget for 2024/2025 has increased compared to the outcome of the previous financial year:

- The total income is budgeted at € 56.1 million with Olympic Winter Games (OWG) 2022 revenues of € 4.3 million (€ 52.4 million with OWG 2022 revenues of € 4.3 million in 2023/2024)
- NF Support (Participation, Performance & Reach Bonuses, and Development Support) is budgeted at € 20.2 million (€ 18.7 million in 2023/2024)
- OC Support is budgeted at € 7.5 million (€ 6 million in 2023/2024)
- Prize Money is budgeted at € 9.4 million (€ 9.2 million 2023/2024)
- Indirect NF/OC Support (Timing, Accreditation, etc.) is budgeted at € 5.9 million (€ 5.3 million in 2023/2024)
- Total operational costs (incl. staff costs and depreciation) are budgeted at € 11.4 million (€ 11.2 million in 2023/2024)

The financial result of the 2024/2025 budget is positive at around € 1.7 million.

BUDGET FRAMES 2025/2026

The income for the financial year 2025/2026 is budgeted at around € 55.5 million. As this is an Olympic year, the income is slightly lower than in 2024/2025.

- NF Support is budgeted at € 20.4 million (€ 18.7 million in 2023/2024)
- OC Support is budgeted at € 6.5 million (€ 6 million in 2023/2024)
- Prize Money is budgeted at € 9.4 million (€ 9.2 million in 2023/2024)
- Indirect NF/OC Support is budgeted at € 6 million (€ 5.3 million in 2023/2024)
- Total operational costs (incl. staff costs and depreciation) are budgeted at € 12.4 million (€ 11.2 million 2023/2024)

The financial result of the 2025/2026 budget frame amounts to around € 750.000.

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13.1 MOTIONS PROPOSING RULE AMENDMENTS TO THE CONSTITUTION

13.1.1 Motion from the Executive Board for the integration of Para Biathlon

Concerns Articles 1, 2, 3, 22, 25 and 26 of the IBU Constitution, and Article 1 of the Integrity Code: Chapter B IBU Code of Conduct

RATIONALE

As of July 2022, the International Paralympic Committee (IPC) has transferred governance of the sport of Para Biathlon to the IBU. The IBU then became a full member of the IPC in September 2023. To comply with the IPC Constitution, the IBU must amend its Constitution to include references to Para Biathlon and the IPC, like Biathlon and the IOC.

Notably, Article 25 has been adapted to comply with the IBU's obligation as an IPC member to "establish and implement mechanisms in its decision-making structures to engage with (and seek the perspective of) Para athletes and athlete representatives" (see Article 13.2.19 of the IPC Constitution).

This motion requires the support of a two-thirds majority (2/3) of the votes cast.

IBU CONSTITUTION		
Article	Existing Rule	New Proposal
1. Name and status		
1.1	The International Biathlon Union (IBU) is recognised by the International Olympic Committee (IOC) as the international governing body for the sport of biathlon.	The International Biathlon Union (IBU) is recognised by the International Olympic Committee (IOC) as the international governing body for the sport of Biathlon and by the International Paralympic Committee (IPC) as the international governing body for the sport of Para Biathlon.
1.2	The sport of biathlon combines cross-country skiing with marksmanship shooting. Other forms of biathlon (also governed by the IBU) combine rifle shooting with other forms of movement (such as roller skiing, running, mountain biking or snowshoe hiking). All such forms of biathlon are referred to collectively in this Constitution as Biathlon.	The sport of biathlon combines cross-country skiing with marksmanship shooting. Other forms of biathlon (also governed by the IBU) combine rifle shooting with other forms of movement (such as roller skiing, running, mountain biking or snowshoe hiking). All such forms of biathlon are referred to collectively in this Constitution as Biathlon. The sport of para biathlon is the adaptation of the sport of Biathlon for Athletes with disabilities and is referred to in this Constitution as Para Biathlon.
2. Purposes and principles		
2.1.1	Develop the sport of biathlon and promotes it worldwide.	Develop the sports of Biathlon and Para Biathlon and promote them worldwide.
2.2.8	support and assist NF Members to promote and develop Biathlon in their respective Countries;	support and assist NF Members to promote and develop Biathlon and Para Biathlon in their respective Countries;
2.2.9	cooperate with other sport organisations (including the IOC and WADA), public and private organisations, state authorities, and other relevant bodies to promote the interests of sport generally, and Biathlon in particular, throughout the world;	cooperate with other sport organisations (including the IOC, IPC and WADA), public and private organisations, state authorities, and other relevant bodies to promote the interests of sport generally, and Biathlon and Para Biathlon in particular, throughout the world;
2.2.10	protect the right of the IBU (internationally) and its NF Members (nationally) to govern, regulate and administer the sport independently and autonomously,	protect the right of the IBU (internationally) and its NF Members (nationally) to govern, regulate and administer the sports independently and autonomously,

	including by conducting democratic elections that are free from any outside influence to elect office-holders;	including by conducting democratic elections that are free from any outside influence to elect office-holders;
2.2.12	we want to be the mouthpiece for the biathlon sport and want to do it in the interests of the whole.	we want to be the mouthpiece for the Biathlon and Para Biathlon sports and want to do it in the interests of the whole.
2.3.6	working to protect the safety and well-being of participants in Biathlon, including in particular children and young adults; and	working to protect the safety and well-being of participants in Biathlon and Para Biathlon , including in particular children and young adults; and
3. Powers		
3.1.4.1	The IOC owns and controls the Olympic Winter Games. The IBU owns and controls all other International Competitions, including the staging rights and all commercial and other rights to such competitions, which it may grant to NF Members and/or third parties, as it deems necessary.	The IOC owns, safeguards , and supervise the organisation of the Olympic Winter Games whilst the IPC owns, safeguards and supervises the organisation of the Paralympic Winter Games . The IBU owns, safeguards and supervises the organisation of all IBU Events , including the staging rights and all commercial and other rights to such competitions, which it may grant to NF Members and/or third parties, as it deems necessary.
22. President		
22.1.2	to maintain good relations with the IOC, WADA, and other international sports federations and organisations;	to maintain good relations with the IOC, IPC , WADA, and other international sports federations and organisations.
25. Athletes' Committee		
25.7		The Athletes' Committee will liaise with the Para Biathlon Athletes' Representatives;
25.7.1		The Para Biathlon Athletes' Representatives will represent active Para Biathlon Athletes so as to provide input into the governance of Para Biathlon, including providing advice to the Executive Board from the Para-Athletes' perspective. Proposals from the Para Biathlon Athletes Representatives will be tabled at the next Executive Board meeting for approval;
25.7.2		The Para Biathlon Athletes Representatives will liaise with the IPC and other appropriate Para-Athletes' commissions/committees in the NF Members or other national governing bodies for Para Biathlon;
25.7.3		The Para Biathlon Athletes Representatives will consist of three active Para Biathlon Athletes, one from the sport classes LW 2-9 (standing skiers), one from the sport classes LW10-12 (sit-skiers) and one from the sport classes B1-3 (skiers with vision impairment), including at least one members of the male gender and one member of the female gender, according to their competition classification. The representatives are elected at the IBU Para Biathlon World Championships in odd-numbered years (beginning in 2025). Each member must meet the eligibility criteria in accordance with Articles 25.2 and 27. In addition, the members must be affiliated to different full NF Members. Two candidates may stand for election who are affiliated to the same full NF Member provided they have different genders, but only one of them may be elected. The term of office will be four years.

26. Technical Committee		
26.1	The role of the Technical Committee is to develop the technical rules for the sport of Biathlon and for its clothing, equipment and competition facilities, and to carry out the other functions assigned to it in the Event and Competition Rules. The Technical Committee has the authority (delegated to it by the Executive Board) to amend, rescind or add to the Technical Rules, with such changes to come into effect immediately or on such other date as the Technical Committee may specify, subject always to (a) the power of the Executive Board to amend or annul such Technical Rules by motion passed by Absolute Majority; and (b) the power of Congress to amend or annul such Technical Rules in accordance with Article 13.2.6. The Technical Committee may also submit proposals to issue, amend or annul other Rules to the Executive Board or (in the case of Reserved Rules) ask the Executive Board to submit such proposals to Congress.	The role of the Technical Committee is to develop the technical rules for the sports of Biathlon and Para Biathlon and for its clothing, equipment and competition facilities, and to carry out the other functions assigned to it in the Event and Competition Rules. The Technical Committee has the authority (delegated to it by the Executive Board) to amend, rescind or add to the Technical Rules, with such changes to come into effect immediately or on such other date as the Technical Committee may specify, subject always to (a) the power of the Executive Board to amend or annul such Technical Rules by motion passed by Absolute Majority; and (b) the power of Congress to amend or annul such Technical Rules in accordance with Article 13.2.6. The Technical Committee may also submit proposals to issue, amend or annul other Rules to the Executive Board or (in the case of Reserved Rules) ask the Executive Board to submit such proposals to Congress.

IBU INTEGRITY CODE

CHAPTER B IBU CODE OF CONDUCT		
Article	Existing Rule	New Proposal
1. General obligations of good conduct, honesty and integrity		
1.1	In respect of all of their activities in the sport of Biathlon, Participants must:	In respect of all of their activities in the sports of Biathlon and Para Biathlon , Participants must:
1.2	Participants must refrain at all times from any fraudulent or corrupt act and from any act that risks bringing the IBU and/or the sport of Biathlon into disrepute.	Participants must refrain at all times from any fraudulent or corrupt act and from any act that risks bringing the IBU and/or the sports of Biathlon or Para Biathlon into disrepute.

13.1 MOTIONS PROPOSING RULE AMENDMENTS TO THE CONSTITUTION

13.1.2 Motion from the Executive Board for asserting IBU governance over all forms of biathlon including Esports

Concerns Article 1

RATIONALE

With the advent of online streaming video platforms, participation in multi-player gaming competitions or Electronic Sports, short Esports, has surged and become an industry that generates significant global revenues annually. Following approval at the 142nd IOC Session, Olympic Esports Games are slated to be held every two years in-between the Summer and Winter Olympic Games starting in 2025. The proposed amendment asserts the IBU's role in the governance of biathlon Esports.

This motion requires the support of a two-thirds majority (2/3) of the votes cast.

Article	Existing Rule	New Proposal
1. Name and status		
1.1	The International Biathlon Union (IBU) is recognised by the International Olympic Committee (IOC) as the international governing body for the sport of biathlon.	The International Biathlon Union (IBU) is recognised by the International Olympic Committee (IOC) as the international governing body for the sport of Biathlon <i>and by the International Paralympic Committee (IPC) as the international governing body for the sport of Para Biathlon.</i>
1.2	The sport of biathlon combines cross-country skiing with marksmanship shooting. Other forms of biathlon (also governed by the IBU) combine rifle shooting with other forms of movement (such as roller skiing, running, mountain biking or snowshoe hiking). All such forms of biathlon are referred to collectively in this Constitution as Biathlon.	The sport of biathlon combines cross-country skiing with marksmanship shooting. Other forms of biathlon (also governed by the IBU) combine rifle shooting with other forms of movement (such as roller skiing, running, mountain biking or snowshoe hiking). Biathlon also includes any Esports in any form or variation of marksmanship with other forms of movement, whether virtual within a game or physical. All such forms of biathlon are referred to collectively in this Constitution as Biathlon. <i>The sport of para biathlon is the adaptation of the sport of Biathlon for Athletes with disabilities and is referred to in this Constitution as Para Biathlon.</i>

Note: Text in *Italics* denotes amendments proposed to 1.1 and 1.2 in Motion 13.1.1

13.1 MOTIONS PROPOSING RULE AMENDMENTS TO THE CONSTITUTION

13.1.3 Motion from the Executive Board for a minimum level of event participation

Concerns Article 6.1.6

RATIONALE

To promote continuous engagement within the Biathlon community and to stimulate growth of the sport, an NF Member must have entered at least one Athlete in an IBU World Cup, IBU Cup, IBU Junior Cup or IBU Regional Event in two consecutive seasons to retain its full member status.

This motion requires the support of a two-thirds majority (2/3) of the votes cast.

Article	Existing Rule	New Proposal
6. Requirements to be an NF Member		
6.1.6	It must carry out Biathlon activities in its Country at least to the minimum level prescribed by the Executive Board from time to time.	It must carry out Biathlon activities in its Country at least to the minimum level prescribed by the Executive Board from time to time and it must take part in the IBU events in at least two consecutive seasons prior.

13.1 MOTIONS PROPOSING RULE AMENDMENTS TO THE CONSTITUTION

13.1.4 Motion from the Executive Board on the number and gender of NF candidates for the Executive Board

Concerns Article 7.1.5.1

RATIONALE

To promote equal representation of female and male leaders in the IBU's highest executive decision-making body, the proposal is to reduce the maximum number of NF candidates to the Executive Board to two (instead of three) and include a requirement to nominate one candidate of each gender if more than one candidate is proposed by a given NF.

This motion requires the support of a two-thirds majority (2/3) of the votes cast.

Article	Existing Rule	New Proposal
7. Rights of NF Members		
7.1.5.1	A full NF Member may nominate up to three persons for election to different positions on the Executive Board. Upon election of one of its nominees, its other nomination(s) will be deemed withdrawn.	A full NF Member may nominate up to two persons for election to different positions on the Executive Board. If it nominates more than one person, one nominee shall be of the male gender and one nominee shall be of the female gender. Upon election of one of its nominees, its other nomination(s) will be deemed withdrawn.

13.1 MOTIONS PROPOSING RULE AMENDMENTS TO THE CONSTITUTION

13.1.5 Motion from the Executive Board for the introduction of a biathlon refugee team (BRT)

Concerns Article 7.1.6

RATIONALE

The IBU currently lacks regulations regarding Athletes that are Refugees.

As other sports have done in recent years, the proposal is to include a provision that would allow formally recognised Refugee Athletes to compete as a Biathlon Refugee Team with the country abbreviation of BRT.

This motion requires the support of a two-thirds majority (2/3) of the votes cast.

Article	Existing Rule	New Proposal
7. Rights of NF Members		
7.1.6	upon invitation by the Executive Board, nominate qualifying individuals to be appointed to other Committees;	<p>upon invitation by the Executive Board, nominate qualifying individuals to be appointed to other Committees;</p> <p><i>(moved to 7.1.7 and replaced by)</i></p> <p>Athletes that have been granted Refugee status by a Country and by the Office of the United Nations High Commissioner for Refugees may be entered in International Competitions by the NF Member of their Country of residence. These Athletes will represent the 'Biathlon Refugee Team' with the corresponding nation code of BRT.</p>

13.1 MOTIONS PROPOSING RULE AMENDMENTS TO THE CONSTITUTION

13.1.6 Motion from the Executive Board concerning the process of requesting information from the National Federations

Concerns Article 8.1.4

RATIONALE

The proposed change allows for a simplified administrative process by empowering the Head of the BIU to request information on behalf of the IBU.

This motion requires the support of a two-thirds majority (2/3) of the votes cast.

Article	Existing Rule	New Proposal
8. Obligations of NF Members		
8.1.4	supply information to the IBU as specified in the Rules or as otherwise requested in writing by the Executive Board or the Secretary General;	supply information to the IBU as specified in the Rules or as otherwise requested in writing by the Executive Board or the Secretary General or the Head of the BIU;

13.1 MOTIONS PROPOSING RULE AMENDMENTS TO THE CONSTITUTION

13.1.7 Motion from the Executive Board for a virtual or hybrid Congress

Concerns Article 14.1.4

RATIONALE

To allow the Executive Board to decide to stage the meetings of the IBU Congress as a virtual meeting or a mixture of in-person and virtual attendance (hybrid meeting).

This motion requires the support of a two-thirds majority (2/3) of the votes cast.

Article	Existing Rule	New Proposal
14. Meetings of Congress		
14.1.4		The Executive Board may decide that a Congress meeting may be attended virtually only or that it may be attended both in person and virtually (hybrid attendance). The Executive Board is authorised to make provisions for the procedure and the exercise of membership rights at a virtual or hybrid Congress meeting. Any such provisions must be announced in the invitation to the Congress meeting.

13.1 MOTIONS PROPOSING RULE AMENDMENTS TO THE CONSTITUTION

13.1.8 Motion from the Executive Board for weighted voting

Concerns Article 16

RATIONALE

Provide weighted representation based on participation in and contributions to IBU's international success to ensure that the voice of the Congress reflects those most actively committed to biathlon. This motion aims to:

- Recognise NFs that have both female and male teams at all international IBU event levels
- Recognise NFs that actively contribute to the development of the sport
- Encourage NFs to invest in developing biathlon
- Use objective data-based criteria which is achievable by all active members
- Right-size the impact of expanding new membership
- Reduce the risk of vote buying

This motion requires the support of a two-thirds majority (2/3) of the votes cast.

Article	Existing Rule	New Proposal
16. Voting		
16.3	Each full NF Member has one vote.	Each full NF Member has one to three votes, as confirmed by the Executive Board before each Congress in accordance with the following criteria applied based on the best of the two prior seasons:
16.3.1		16.3.1 The total number of votes for each NF will be attributed based on their Athletes' participation in the IBU World Cup, the IBU Cup and the IBU Junior Cup during a given season (Participation Score), and on the total number of Athletes who participated in these events at least once during the same season (Athlete Score). The NF Members' Participation Score ranges from 0 to 12, whilst the NF Members' Athlete Score ranges from 0 to 3. The addition of the Participation Score and the Athlete Score of the same season will be constitutive of the NF Members Engagement Score, which will be the determining factor for NF Members to increase or decrease their number of votes.
16.3.2		16.3.2 NF Members may increase their Participation Score by: a) 3 points if they entered at least one male Athlete in a IBU World Cup event during a given season; b) 3 points if they entered at least one female Athlete in a IBU World Cup event during a given season; c) 2 points if they entered at least one male Athlete in a IBU Cup event during a given season;

		<p>d) 2 points if they entered at least one female Athlete in a IBU Cup event during a given season;</p> <p>e) 1 point if they entered at least one male Athlete in a IBU Junior Cup event during a given season; and</p> <p>f) 1 point if they entered at least one female Athlete in a IBU Junior Cup event during a given season.</p>
16.3.3		<p>16.3.3 For the purposes of Article 16.3.2, an Athlete may only be counted for participation in the highest series in which they participated in (e.g. an Athlete that has been entered in a IBU World Cup event during a given season cannot be considered to have been entered in a IBU Cup event during the same season for the purpose of the Participation Score).</p>
16.3.4		<p>16.3.4 NF Members will be attributed the following Athlete Score depending on the number of Athletes they have entered at least once in an event of either the IBU World Cup, IBU Cup or Junior Cup:</p> <p>a) 1 point if they entered less than 20 different Athletes; or</p> <p>b) 2 points if they entered at least 20 different Athletes but less than 35; or</p> <p>c) 3 points if they entered at least 35 different Athletes.</p>
16.3.5		<p>NF Members will be entitled to have the following number of votes in accordance with Article 16.3, depending on their Engagement Score :</p> <p>a) 1 vote if their Engagement Score is between 0 and 5;</p> <p>b) 2 votes if their Engagement Score is between 6 and 10;</p> <p>c) 3 votes if their Engagement Score is between 11 and 15.</p>

13.1 MOTIONS PROPOSING RULE AMENDMENTS TO THE CONSTITUTION

13.1.9 Motion from the Executive Board for preventing multiple international winter federation board membership by EB members

Concerns Article 17.5

RATIONALE

Due to overlapping commercial interests, holding board memberships in multiple Winter International Federations represents a potential conflict of interest. Implementing transparent disclosure practices, conflict management strategies, clear governance policies and third-party oversight are essential steps to mitigate these risks.

The proposed amendment establishes a clear policy to mitigate this future risk for the IBU.

This amendment would become effective after the conclusion of the IBU Election Congress 2026.

This motion requires the support of a two-thirds majority (2/3) of the votes cast.

Article	Existing Rule	New Proposal
17. Composition of the Executive Board		
17.5	All nominations for election to the Executive Board will be made in accordance with the procedure set out in the Rules of Congress.	<p>All nominations for election to the Executive Board will be made in accordance with the procedure set out in the Rules of Congress.</p> <p><i>(moved to 17.6 and replaced by)</i></p> <p>The President, Vice President, and Treasurer are prohibited from sitting on a Second Board. No more than two ordinary members of the Executive Board may sit on a Second Board.</p>
17.5.1		If at any time the President, Vice President, or Treasurer is appointed to a Second Board, they must step down from their position on the Second Board within three months of the date of their appointment to the Second Board (Step-Down Date).
17.5.2		In the event that the President, Vice President, or Treasurer (as applicable) does not step down from their role on the Second Board by the Step-Down Date, they shall be deemed to have automatically resigned from the Executive Board with effect from the Step-Down Date, following which Article 4.2 of the Executive Board Rules shall apply.
17.5.3		If at any time more than two ordinary members of the Executive Board sit on a Second Board, Articles 17.5.1 and 17.5.2 shall apply with equivalent effect to the relevant ordinary Executive Board member who was most recently appointed to a Second Board.
17.5.4		Article 17.5 is effective as from the conclusion of the IBU Election Congress 2026.

13.1 MOTIONS PROPOSING RULE AMENDMENTS TO THE CONSTITUTION

13.1.10 Motion from the Executive Board for expanding Athlete Committee eligibility

Concerns Article 25

RATIONALE

To further clarify the staggered voting procedures approved by Congress 2022 and to enable recently retired athletes to be eligible to contribute their experience following retirement. These changes are supported by the IBU Athletes' Committee.

This motion requires the support of a two-thirds majority (2/3) of the votes cast.

Article	Existing Rule	New Proposal
25. Athletes' Committee		
25.2	The Athletes' Committee consists of five members, including at least two members of the male gender and at least two members of the female gender (provided that there are at least two from each gender among the candidates for election). Three elected members are elected in Olympic Years and two members are elected in non-Olympic even-numbered years by the Athletes that have competed in the World Cup in at least one of the first two trimesters or at the World Championships or Olympic Games of the season in question. Each member must have been an active Athlete in that season (or would have been an active Athlete in that season save for injury, illness or other incapacity), and must be Eligible in accordance with Article 27. In addition, the members of the Athletes' Committee must be affiliated to different full NF Members (i.e., no two or more of them may be affiliated to the same full NF Member). Two candidates may stand for election who are affiliated to the same full NF Member provided they have different genders, but only one of them may be elected. The term of office of members of the Athletes' Committee will be four years.	The Athletes' Committee consists of five members, who are elected in accordance with Article 25 of the Constitution. In particular:
25.2.1		The five members must (i) be elected by the eligible Athletes in accordance with Articles 25.2.3 and 25.2.4 of the Constitution; and (ii) include at least two members of the male gender and at least two members of the female gender.
25.2.2		If the candidate pool does not allow for the election of at least two members from the male gender and at least two members of the female gender, every effort shall be made to include at least one member of the minority gender.
25.2.3		Three members are elected in Olympic Years by the Athletes that have competed in the World Cup in at least one of the first two trimesters of the season encompassing the Olympic Games in question, or at those Olympic Games.
25.2.4		Two members are elected in non-Olympic even-numbered years by the Athletes that have competed in the World Cup in at least one of the first two trimesters or at the World Championships during the season in question.

25.2.5		<p>Each member must be proficient in English, at least three members must have been an active Athlete in the season at the time of election (or would have been an active Athlete in that season save for injury, illness or other incapacity), additional Athletes who have retired in the previous six years may stand for election (a maximum of two retired Athletes at the time of election can be voted in the Athlete Committee) and must be eligible in accordance with Article 27 of the Constitution.</p>
25.2.6		<p>The members of the Athletes' Committee must be affiliated to different full NF Members (i.e., no two or more of them may be affiliated to the same full NF Member). Two candidates may stand for election who are affiliated to the same full NF Member provided they have different genders, but only one of them may be elected.</p>

13.1 MOTIONS PROPOSING RULE AMENDMENTS TO THE CONSTITUTION

13.1.11 Motion from the Executive Board for erasing current Article 28 on the Vetting Panel and merging the vetting function into the BIU Rules as a task of the BIU Board

Concerns Article 28

RATIONALE

The current Vetting Panel is composed of the three independent members of the BIU Board. For the sake of clarity, this proposal seeks to merge part of the Vetting Rules into the BIU Rules, whilst renaming the Vetting Panel as BIU Board. The BIU Board would effectively carry out the Vetting function of the Vetting Panel, as is practically the case already.

This motion requires the support of a two-thirds majority (2/3) of the votes cast.

Article	Existing Rule	New Proposal
28. Vetting Panel (as a result, all the following articles have been renumbered)		
28.1	The Vetting Panel will be made up of the independent members of the BIU Board referenced in Article 30.3.1. It will be responsible for determining whether a person is Eligible to become or to remain an IBU Official (save that the Eligibility of the independent members of the inaugural BIU Board will be determined by an ad hoc screening panel made up of independent persons appointed by the Executive Board).	The Vetting Panel will be made up of the independent members of the BIU Board referenced in Article 30.3.1. It will be responsible for determining whether a person is Eligible to become or to remain an IBU Official (save that the Eligibility of the independent members of the inaugural BIU Board will be determined by an ad hoc screening panel made up of independent persons appointed by the Executive Board). (partially moved to 27.3)
28.2	The Technical Committee may ask the Vetting Panel to confirm the Eligibility of persons who apply for appointment as International Referees.	The Technical Committee may ask the Vetting Panel to confirm the Eligibility of persons who apply for appointment as International Referees. (partially moved to 27.4)
28.3	The Vetting Panel will conduct its activities in accordance with the Vetting Rules, and will report to Congress on its activities in accordance with Article 13.2.10.	The Vetting Panel will conduct its activities in accordance with the Vetting Rules, and will report to Congress on its activities in accordance with Article 13.2.10.
28.4	A decision of the Vetting Panel (or of the ad hoc screening panel, where applicable) that a person is not Eligible may be appealed to the CAS in accordance with Article 32.1.	A decision of the Vetting Panel (or of the ad hoc screening panel, where applicable) that a person is not Eligible may be appealed to the CAS in accordance with Article 32.1. (partially moved to 27.7)
30. 29. Operational independence		
29.2	The authority and powers of Congress, the Executive Board, the President and the Secretary General for all matters falling within Article 29 are hereby delegated to the BIU Board and the Head of the BIU, including in respect of all BIU financial, staffing and contractual matters, except to the extent set out in the BIU Rules or as required by law. The IBU will indemnify the Executive Board members (including the President and the Secretary General) to the extent permitted under Austrian law of Associations in	The authority and powers of Congress, the Executive Board, the President and the Secretary General for all matters falling within Article 28 are hereby delegated to the BIU Board and the Head of the BIU, including in respect of all BIU financial, staffing and contractual matters, except to the extent set out in the BIU Rules or as required by law. The IBU will indemnify the Executive Board members (including the President and the Secretary General) to the extent permitted under Austrian law of Associations in

	respect of any personal liability arising from this delegation of authority and powers, in accordance with Article 41.1.	respect of any personal liability arising from this delegation of authority and powers, in accordance with Article 40.1.
29.6.2	in any subsequent period, to the extent that the BIU incurs costs or expenses that were not anticipated in the request for funding for that period made by the BIU Board to Congress in accordance with Article 30.5.	in any subsequent period, to the extent that the BIU incurs costs or expenses that were not anticipated in the request for funding for that period made by the BIU Board to Congress in accordance with Article 29.5.
33. 32. Other claims and disputes		
32.1	Subject to Article 33.3, any claim or dispute of any kind whatsoever:	Subject to Article 32.3, any claim or dispute of any kind whatsoever:
32.3	This Article 33 does not apply to the following claims and disputes: protests (which are governed exclusively by Article 31.1), alleged violations of the IBU Integrity Code or other Rules (which are governed exclusively by Article 31.2), appeals against decisions (which are governed exclusively by Article 32), and claims or disputes involving IBU Staff or BIU Staff in relation to their terms of employment or engagement by the IBU (which are governed by the dispute resolution terms agreed in their contracts of employment or engagement by the IBU).	This Article 32 does not apply to the following claims and disputes: protests (which are governed exclusively by Article 30.1), alleged violations of the IBU Integrity Code or other Rules (which are governed exclusively by Article 30.2), appeals against decisions (which are governed exclusively by Article 31), and claims or disputes involving IBU Staff or BIU Staff in relation to their terms of employment or engagement by the IBU (which are governed by the dispute resolution terms agreed in their contracts of employment or engagement by the IBU).
41. 40. Indemnity		
40.1	Every member of the Executive Board, every member of a Committee, the Secretary General and the IBU Staff, the BIU Board, the Head of the BIU and the BIU Staff, and the members of the Vetting Panel and any screening panel appointed in accordance with Article 28.1 will be indemnified by the IBU, to the extent permitted under the Austrian Law of Associations, in respect of any personal liability (for fines, damages, costs or otherwise) arising from any claim (whether civil or criminal) that is made against them as a result of their office or the exercise of their powers or the execution of their duties under the Constitution or the Rules, whether or not judgment is given in their favour or they are acquitted, provided that they can show that they have acted at all times in good faith.	Every member of the Executive Board, every member of a Committee, the Secretary General and the IBU Staff, the BIU Board, the Head of the BIU and the BIU Staff, and the members of the Vetting Panel and any screening panel appointed in accordance with Article 28.1 will be indemnified by the IBU, to the extent permitted under the Austrian Law of Associations, in respect of any personal liability (for fines, damages, costs or otherwise) arising from any claim (whether civil or criminal) that is made against them as a result of their office or the exercise of their powers or the execution of their duties under the Constitution or the Rules, whether or not judgment is given in their favour or they are acquitted, provided that they can show that they have acted at all times in good faith.
43. 42. Amendments to the Constitution		
42.1	Subject to Article 43.3, this Constitution may only be amended, added to or repealed by a motion passed by a Special Majority at a meeting of Congress.	Subject to Article 42.3, this Constitution may only be amended, added to or repealed by a motion passed by a Special Majority at a meeting of Congress.

13.1 MOTIONS PROPOSING RULE AMENDMENTS TO THE CONSTITUTION

13.1.12 Motion from the Executive Board for additional definitions and specifications to interpretation

Concerns Appendix 1 Definitions and Interpretation

RATIONALE

To include definitions for new terminology added by the previous motions and to further specify the definition and interpretation of some terms.

This motion requires the support of a two-thirds majority (2/3) of the votes cast.

APPENDIX 1 DEFINITIONS AND INTERPRETATION		
Article	Existing Rule	New Proposal
A1.1	Athlete means any biathlete competing in the sport of Biathlon who is a member of or affiliated to an NF Member or a member or affiliate organisation of an NF Member, or who otherwise participates in International Events or other Biathlon Competitions and/or in other activities organised, convened, authorised or recognised by the IBU or an NF Member, or is otherwise subject to the jurisdiction of the IBU and/or an NF Member.	Athlete means any biathlete or competing in the sport of Biathlon or Para Biathlon who is a member of or affiliated to an NF Member or a member or affiliate organisation of an NF Member, or who otherwise participates in International Competitions or other Biathlon or Para Biathlon Competitions and/or in other activities organised, convened, authorised or recognised by the IBU or an NF Member, or is otherwise subject to the jurisdiction of the IBU and/or an NF Member.
	Biathlon Competition means any single Biathlon competition organised by the IBU or one or more of its NF Members, either on its own or in combination with other Biathlon competitions as part of a larger event, such as the Biathlon programme in the Winter Olympic Games.	Biathlon Competition means any single Biathlon competition organised by the IBU, the IOC or one or more of its NF Members, either on its own or in combination with other Biathlon competitions as part of a largerevent, such as the Biathlon programme in the Winter Olympic Games.
	Committee means a group of people (whether described as a committee, a commission, a working group, a taskforce, or otherwise) that either (a) is established under Part VI of this Constitution to carry out the roles set out in that part; or (b) is appointed by the Executive Board in accordance with Article 18.1.12, whether on an ad hoc or a standing basis, to provide expertise, advice and/or other support to the Executive Board.	Committee means a group of people (whether described as a committee, a commission, a working group, a taskforce, or otherwise) that is established under Part VI of this Constitution to carry out the roles set out in that part.
		Commission means a group of people that is appointed by the Executive Board in accordance with Article 18.1.12, whether on an ad hoc or a standing basis, to provide expertise, advice and/or other support to the Executive Board.
		Electronic Voting means voting on a motion by means of electronic communication, using a Electronic Voting System.
		Electronic Voting System means the technology by which Electronic Voting is undertaken, usually tabulating software and other appropriate software.

		Esports means any organised gaming competition (online or in-person) at a grassroots, semi-professional or professional level.
	International Competition(s) means (a) the Biathlon programme of the Olympic Winter Games; and (b) the Biathlon World Championships, Youth/Junior World Championships, IBU World Cup events, IBU Cup events, continental championships, continental cups, regional cups, and all other competitions (winter or summer) that are now or in the future organised by or on behalf of the IBU between Athletes or teams of Athletes representing different Countries.	International Competition(s) means (a) the Biathlon programme of the Olympic Winter Games; (b)the Para Biathlon programme of the Paralympic Winter Games; and (c) any Biathlon Competition or Para Biathlon Competition that are now or in the future organised by the IBU or an NF Member between Athletes or teams of Athletes representing different Countries.
		IPC means the International Paralympic Committee e.V..
		Para Biathlon means the sport of para biathlon, as described in Article 1.2.
		Para Biathlon Competition means any single Para Biathlon competition organised by the IBU, the IPC or one or more of its NF Members, either on its own or in combination with other Para Biathlon competitions as part of a larger event, such as the Para Biathlon programme in the Paralympic Winter Games.
		Second Board means the executive Board (or equivalent) of another Winter International Federation.
		Winter International Federation means an international sports organization responsible for governing a sport on the programme for the Olympic Winter Games or Paralympic Winter Games.
		Working Group means a group of people that is appointed by the Executive Board to undertake a specific task of project that is not a Committee or Commission.

- 01** Opening and welcome by the IBU President
- 02** Confirmation of duly called Congress
- 03** Roll call and first announcement of voting strength of the NF Members
- 04** Adoption of the Agenda
- 05** Congress procedure, appointment of Election Committee, and appointment of tellers
- 06** Motion relating to NF Status: NF Lebanon
 - 6.1 Second announcement of voting strength
- 07** Receipt and approval of the annual reports of the Executive Board
 - 7.1 Activity Reports 2022/2023 and 2023/2024
 - 7.2 Strategic Plan Target 26 Final Report
- 08** Presentation of the audited financial statements and the Auditors' report for the preceding two financial years
- 09** Discharge of the Executive Board for the financial years 2022/2023 and 2023/2024
- 10** Receipt and approval of the annual reports from the Vetting Panel and the BIU Board
- 11** Presentation and approval of Target 2030
- 12** Presentation of updated Budget proposal for 2024/2025 and Budget frames 2025/2026
- 13** **Motions**
 - 13.1 Motions proposing amendments to the Constitution
 - 13.2 Motions seeking approval of Reserved Rules**
 - 13.3 Motions seeking amendment or annulment of other Rules
 - 13.4 Any other motions
- 14** Elections
 - 14.1 Procedure for elections presented by the chair of the Election Committee
 - 14.2 Election of a Member of the Technical Committee
- 15** Approval of the members of the BIU Board
- 16** Appointment of the Auditing Firm, on the recommendation of the Executive Board
- 17** Appointment of the hosts for the Biathlon World Championships 2028 and 2029
 - 17.1 Presentations of the candidates for the World Championships
 - 17.2 Motion for appointing the hosts of the Biathlon World Championships for 2028 and 2029
- 18** Awarding of IBU Honours
- 19** Information from Organising Committees of upcoming events
- 20** Other items and Closing

13.2 MOTIONS SEEKING APPROVAL OF RESERVED RULES

RATIONALE FOR THE MOTION

Following in-depth analyses of the past seasons' events and the subsequent discussions in the Technical Committee and Executive Board, an adjustment to the IBU event series setup is proposed in line with the priorities of the Target 2030 plan, in particular 'Closing the competition gap' and 'Developing a modern and sustainable sport and event concept'.

The adjustment aims to:

- Ensure long-term excellence and appeal of the sport
- Offer better competition options for a growing number of athletes
- Decrease the financial investment by NFs while fostering sustainability

The Technical Committee has worked out a series of measures and prepared the corresponding rule amendments, which were approved by the IBU Executive Board at EB 171.





At a high level, the changes to the restricted rules of the Event and Competition Rules (ECR) consist of the following:

- Implementation of a Qualifying Point (QP) calculation for the IBU Junior Cup and Regional Events beginning with the season 2025/2026
- Implementation of a QP requirement for the IBU Cup including the IBU Open European Championships, Junior Cup and Junior World Championships beginning with the season 2026/2027
- Re-definition and re-naming of the age classes for the seasons 2025/2026 until 2027/2028, including an adaption of the age limit in the U21 / Junior class
- Removal of the Youth category from the Youth and Junior World Championships, starting with the 2027 edition and cancellation of the Junior Open European Championships beginning with the season 2026/2027. To replace the Youth World Championships, adequate and feasible event alternative for the youth athletes will be developed by the IBU.

⇒ **All these changes are designed to provide a more flexible and efficient event structure for the IBU Junior Cup and Regional Events**

EVENT AND COMPETITION RULES

Article	Existing Rule	New Proposal	Reason for Proposal																																													
1.3. ■	<p>Classes of competitors The IBU competition season runs from 1 July to 30 June. Age classes for the entire IBU competition season are based on the competitor's age in the calendar year. IBU competitions are held in the following age classes: Men/Women, Junior Men/Junior Women and Youth Men/Youth Women.</p> <table border="1"> <thead> <tr> <th>IBU AGE CLASS</th> <th colspan="3">ELIGIBLE ATHLETE YEAR OF BIRTH</th> </tr> <tr> <th>Season</th> <th>Men/Women</th> <th>Junior</th> <th>Youth</th> </tr> </thead> <tbody> <tr> <td>01.11.2022 - 30.06.2023</td> <td>2000 + older</td> <td>2001, 2002, 2003</td> <td>2004 - 2007</td> </tr> <tr> <td>01.07.2023 - 30.06.2024</td> <td>2001 + older</td> <td>2002, 2003, 2004</td> <td>2005 - 2008</td> </tr> <tr> <td>01.07.2024 - 30.06.2025</td> <td>2002 + older</td> <td>2003, 2004, 2005</td> <td>2006 - 2009</td> </tr> </tbody> </table>	IBU AGE CLASS	ELIGIBLE ATHLETE YEAR OF BIRTH			Season	Men/Women	Junior	Youth	01.11.2022 - 30.06.2023	2000 + older	2001, 2002, 2003	2004 - 2007	01.07.2023 - 30.06.2024	2001 + older	2002, 2003, 2004	2005 - 2008	01.07.2024 - 30.06.2025	2002 + older	2003, 2004, 2005	2006 - 2009	<p>Classes of competitors The IBU competition season runs from 1 July to 30 June. Age classes for the entire IBU competition season are based on the competitor's age in the calendar year. IBU competitions are held in the following age classes: Men/Women U21 Men/U21 Women (corresponds to Junior class) U19 Men/U19 Women (corresponds to Youth II) U17 Men/U17 Women (corresponds to Youth I)</p> <table border="1"> <thead> <tr> <th colspan="5">IBU AGE CLASSES</th> </tr> <tr> <th>Season</th> <th>Men/Women</th> <th>U21</th> <th>U19</th> <th>U17</th> </tr> </thead> <tbody> <tr> <td>01.07.2025 - 30.06.2026</td> <td>2004 + older</td> <td>2005, 2006</td> <td>2007 - 2008</td> <td>2009 - 2010</td> </tr> <tr> <td>01.07.2026 - 30.06.2027</td> <td>2005 + older</td> <td>2006, 2007</td> <td>2008 - 2009</td> <td>2010 - 2011</td> </tr> <tr> <td>01.07.2027 - 30.06.2028</td> <td>2006 + older</td> <td>2007, 2008</td> <td>2009 - 2010</td> <td>2011 - 2012</td> </tr> </tbody> </table>	IBU AGE CLASSES					Season	Men/Women	U21	U19	U17	01.07.2025 - 30.06.2026	2004 + older	2005, 2006	2007 - 2008	2009 - 2010	01.07.2026 - 30.06.2027	2005 + older	2006, 2007	2008 - 2009	2010 - 2011	01.07.2027 - 30.06.2028	2006 + older	2007, 2008	2009 - 2010	2011 - 2012	New specification of age classes
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1.5.3.4 ■ Will become 1.5.3.6	<p>IBU qualifying points are calculated for each competitor's result in Sprint, Individual and Super Sprint competitions at IBU Cup, OECH, WC, WCH and OWG using the following formula: IBU Qualifying Points = ((athlete's time/winner's time) -1) x Race Factor) + Race Penalty Definitions: Race Factor: for Sprint and Individual competitions 800; Race Penalty: the sum of the points of the three highest ranked athletes in the top 10 divided by 3.75; The race penalty for all WC, WCH and OWG competitions is zero (0).</p>	<p>IBU qualifying points are calculated for each competitor's result in Sprint, Individual and Super Sprint competitions at IBU Cup, OECH, WC, WCH and OWG using the following formula: IBU Qualifying Points = ((athlete's time/winner's time) -1) x Race Factor) + Race Penalty Definitions: Race Factor: for Sprint and Individual competitions 800; Race Penalty: the sum of the points of the three highest ranked athletes in the top 10 divided by 3.75; The race penalty for all WC, WCH and OWG competitions is zero (0).</p> <p>IBU qualifying points will also be calculated at IBU Junior Cups, JWCH and IBU Regional Events starting from season 2025/26 with a formula that will be adjusted to the level of competition and published prior to the season start (latest July 1st before the next season start).</p>	New proposal, connected to the review of the event series setup																																													

<p>1.5.3. 1.5.3.1 1.5.3.2 1.5.3.3</p> 	<p>Qualification criteria 1.5.3.1 Olympic Winter Games... 1.5.3.2 World Championships (WCH)... 1.5.3.3 World Cup...</p>	<p>Qualification criteria 1.5.3.1 Olympic Winter Games... 1.5.3.2 World Championships (WCH)... 1.5.3.3 World Cup...</p>	<p>No change</p>
<p>New 1.5.3.4</p> 		<p>1.5.3.4 IBU Cup and OECH The IBU Cup season consists of three trimesters generally made up of two to three events each, including OECH. As the minimum requirement to compete in IBU Cup/OECH, a competitor must have 300 IBU QP or less gained at Junior Cup or IBU Regional Events by of the trimester preceding the event. This rule applies starting from the season 2026/27.</p>	
<p>New 1.5.3.5</p> 		<p>1.5.3.5 Junior Cup and JWCH As the minimum requirement to compete in IBU Junior Cup/JWCH, a competitor must have 400 IBU QP or less gained at IBU Regional Events by of the trimester preceding the event. This rule applies starting from the season 2026/27.</p>	<p>New proposal, connected to the review of the event series setup</p>
<p>12.6.2.1</p> 	<p>YJWCH Maximum Registration and entries Each NF may register a maximum of five junior men and junior women each, and five youth men and youth women each in the YJWCH. The following entry regulations apply to specific competitions at the YJWCH:</p>	<p>YJWCH Maximum Registration and entries Each NF may register a maximum of five junior men and junior women each, and five youth men and youth women each in the YJWCH. From the season 2026/2027 on (meaning from the 2027 edition), the event will be limited to the U21/Junior category. There will be no Youth competitions any longer. Youth athletes may participate according to Art. 1.3.1 From the season 2026/27 on, all athletes must meet the requirements according to Art. 1.5.3.5 to be entitled to start at the JWCH. The following entry regulations apply to specific competitions at the YJWCH until then: ...</p>	<p>New proposal, connected to the review of the event series setup</p>

<p>16.1 ■</p>	<p>IBU Cups are IBU events that, as a general rule, are held for Men and women. Juniors may compete. Youth athletes are entitled to start in the IBU Cup, if: they have achieved the WC or IBU Cup qualification in the previous or current season, or they have achieved at least one result among the top half of the finishers at the Youth or Junior WCH, Junior IBU Cup, WC, WCH, OECH, YOG or EYOF in the previous or current season.</p> <p>The number of IBU Cup events in each competition season will be set by the IBU Executive Board upon the recommendation of the TC. The TC will make recommendations to the EB. The EB will decide how many and what types of competitions will be organized at an event. This information will be included in the IBU Biathlon Guide. IBU Cup points will be awarded at the OECH.</p>	<p>IBU Cups are IBU events that, as a general rule, are held for Men and women. Juniors may compete. Youth athletes are entitled to start in the IBU Cup, if: they have achieved the WC or IBU Cup qualification in the previous or current season, or they have achieved at least one result among the top half of the finishers at the Youth or Junior WCH, Junior IBU Cup, WC, WCH, OECH, YOG or EYOF in the previous or current season.</p> <p>The number of IBU Cup events in each competition season will be set by the IBU Executive Board upon the recommendation of the TC. The TC will make recommendations to the EB. The EB will decide how many and what types of competitions will be organized at an event. This information will be included in the IBU Biathlon Guide. IBU Cup points will be awarded at the OECH.</p> <p>From the season 2026/27 on, all athletes must meet the requirements according to Art. 1.5.3.4 to be entitled to start at the IBU Cup.</p>	<p>New proposal, connected to the review of the event series setup</p>
<p>17.2 ■</p>	<p>As a general rule, OECH are held for men and women. Juniors may compete. Youth athletes are entitled to start in the OECH, if: they have achieved the WC or IBU Cup qualification in the previous or current season, or they have achieved at least one result among the top half of the finishers at the Youth or Junior WCH, Junior IBU Cup, WC, WCH, OECH, YOG or EYOF in the previous or current season. Athletes who have not earned the right to start in the respective IBU Cup trimester under Art. 16.2.1, may not compete at the OECH.</p>	<p>As a general rule, OECH are held for men and women. Juniors may compete. Youth athletes are entitled to start in the OECH, if: they have achieved the WC or IBU Cup qualification in the previous or current season, or they have achieved at least one result among the top half of the finishers at the Youth or Junior WCH, Junior IBU Cup, WC, WCH, OECH, YOG or EYOF in the previous or current season. Athletes who have not earned the right to start in the respective IBU Cup trimester under Art. 16.2.1, may not compete at the OECH.</p> <p>From the season 2026/27 on, all athletes must meet the requirements according to Art. 1.5.3.4 to be entitled to start at the OECH</p>	<p>New proposal, connected to the review of the event series setup</p>

<p>17.3 ■</p>	<p>Participants, Registration and Entry Competitors must be members of an IBU NF. All NFs of the IBU may register up to seven competitors in each class to participate in the OECH. Six competitors from each NF may be entered to start in Individual, Sprint and Super Sprint competitions per class. Each NF may enter one relay team per class in the relay competition. The 60 best competitors from each class in the qualification competition will be eligible to start in the Pursuit competition.</p>	<p>Participants, Registration and Entry Competitors must be members of an IBU NF. All NFs of the IBU may register up to eight (8) competitors in each class to participate in the OECH. Six competitors from each NF may be entered to start in Individual, Sprint and Super Sprint competitions per class. Each NF may enter one relay team per class in the relay competition. The 60 best competitors from each class in the qualification competition will be eligible to start in the Pursuit competition.</p>	<p>The OECH can be the last event where a NF will run a qualification, e.g. for the WCH right after. Therefore often only one comp. Is needed, but under the current rule that means that there will be free start places in the remaining OECH comp., which is a pity.</p>
<p>18.1 ■</p>	<p>The IBU Junior Cup is an IBU competition series for junior-class competitors. Youth-class athletes may compete if they start as junior-class competitors and meet the requirements for competing as juniors.</p>	<p>The IBU Junior Cup is an IBU competition series for junior-class competitors. Youth-class athletes may compete if they start as junior-class competitors and meet the requirements for competing as juniors.</p> <p>From the season 2026/27 on, all athletes must meet the requirements according to Art. 1.5.3.5 to be entitled to start at the IBU Junior Cup</p>	<p>New proposal, connected to the review of the event series setup</p>
<p>18.2. ■</p>	<p>Events and competitions All IBU member federations may apply to host IBU Junior Cup events. Venues with an IBU License are preferred, but a license is not required. The IBU EB will schedule IBU Junior Cup events for each season based on recommendations from the IBU TC. One of the IBU Junior Cups is conducted as the Junior Open European Championships (JOECH). With the approval of the IBU, in exceptional cases, Regional Cups may be held at the same time and at the same host venue as IBU Junior Cup events. However, if this is the case, junior-class athletes will take priority to participants competing in the Regional Cup.</p>	<p>Events and competitions All IBU member federations may apply to host IBU Junior Cup events. Venues with an IBU License are preferred, but a license is not required. The IBU EB will schedule IBU Junior Cup events for each season based on recommendations from the IBU TC. One of the IBU Junior Cups is conducted as the Junior Open European Championships (JOECH). With the approval of the IBU, in exceptional cases, Regional Cups may be held at the same time and at the same host venue as IBU Junior Cup events. However, if this is the case, junior-class athletes will take priority to participants competing in the Regional Cup.</p>	<p>New proposal, connected to the review of the event series setup</p>

- 01** Opening and welcome by the IBU President
- 02** Confirmation of duly called Congress
- 03** Roll call and first announcement of voting strength of the NF Members
- 04** Adoption of the Agenda
- 05** Congress procedure, appointment of Election Committee, and appointment of tellers
- 06** Motion relating to NF Status: NF Lebanon
 - 6.1 Second announcement of voting strength
- 07** Receipt and approval of the annual reports of the Executive Board
 - 7.1 Activity Reports 2022/2023 and 2023/2024
 - 7.2 Strategic Plan Target 26 Final Report
- 08** Presentation of the audited financial statements and the Auditors' report for the preceding two financial years
- 09** Discharge of the Executive Board for the financial years 2022/2023 and 2023/2024
- 10** Receipt and approval of the annual reports from the Vetting Panel and the BIU Board
- 11** Presentation and approval of Target 2030
- 12** Presentation of updated Budget proposal for 2024/2025 and Budget frames 2025/2026
- 13** **Motions**
 - 13.1 Motions proposing amendments to the Constitution
 - 13.2 Motions seeking approval of Reserved Rules
 - 13.3 Motions seeking amendment or annulment of other Rules**
 - 13.4 Any other motions
- 14** Elections
 - 14.1 Procedure for elections presented by the chair of the Election Committee
 - 14.2 Election of a Member of the Technical Committee
- 15** Approval of the members of the BIU Board
- 16** Appointment of the Auditing Firm, on the recommendation of the Executive Board
- 17** Appointment of the hosts for the Biathlon World Championships 2028 and 2029
 - 17.1 Presentations of the candidates for the World Championships
 - 17.2 Motion for appointing the hosts of the Biathlon World Championships for 2028 and 2029
- 18** Awarding of IBU Honours
- 19** Information from Organising Committees of upcoming events
- 20** Other items and Closing

13.3 MOTIONS SEEKING AMENDMENT OR ANNULMENT OF OTHER RULES

13.3.1 Motion from the Executive Board for simplification of the conflict-of-interest management procedure and the concept of duty of loyalty

Concerns IBU Integrity Code, Articles 3 and 4 of Chapter B

RATIONALE

Currently, Article 3 of Chapter B of the IBU Integrity Code is referring to the duty of loyalty only within its first provision. The proposal is to move this provision to Article 4 and to refocus Article 3 to the topic of conflicts of interest.

With this change all other IBU policies relating to conflict of interest will be replaced by Article 3, together with a separate practical guideline to provide guidance on its application.

CHAPTER B - IBU INTEGRITY CODE		
Article	Existing Rule	New Proposal
3. Duty of loyalty Conflict of interest		
3.1	IBU Officials owe a duty of undivided loyalty to the IBU. They must make decisions (including as to how to vote on a specific motion) based solely on their independent and objective judgement, made in good faith, of what is in the best interests of the IBU and the IBU Members and the sport of Biathlon as a whole. They must not allow themselves to be influenced by and they must not seek to advance any conflicting interests.	<p>IBU Officials owe a duty of undivided loyalty to the IBU. They must make decisions (including as to how to vote on a specific motion) based solely on their independent and objective judgement, made in good faith, of what is in the best interests of the IBU and the IBU Members and the sport of Biathlon as a whole. They must not allow themselves to be influenced by and they must not seek to advance any conflicting interests.</p> <p><i>(moved to 4.1 and replaced by)</i></p> <p>Definition and identification</p>
3.1.1		A Conflict of Interest may arise when personal interests, activities or relationships affect an IBU Official's ability to be impartial and/or independent and do what is in the best interest of the IBU. A Conflict of Interest can be real, potential or perceived.
3.2	Where there is an actual, apparent, or potential conflict between the interests of the IBU and the personal interests of an IBU Official or of the relatives, friends or acquaintances of an IBU Official, the IBU Official must disclose all relevant information about that conflict promptly, accurately, and fully to the Head of the BIU.	<p>Where there is an actual, apparent, or potential conflict between the interests of the IBU and the personal interests of an IBU Official or of the relatives, friends or acquaintances of an IBU Official, the IBU Official must disclose all relevant information about that conflict promptly, accurately, and fully to the Head of the BIU.</p> <p><i>(moved to 3.2.1 and replaced by)</i></p> <p>Responsibility and disclosure</p>
3.2.1	Each IBU Official will file a biennial disclosure statement with the Head of the BIU in the form prescribed by the Head of the BIU, listing any actual, apparent or potential conflicts known to the IBU Official at that time. Each IBU Official will be under a continuing duty to update that statement in writing as and when changes or	<p>Each IBU Official will file a biennial disclosure statement with the Head of the BIU in the form prescribed by the Head of the BIU, listing any actual, apparent or potential conflicts known to the IBU Official at that time. Each IBU Official will be under a continuing duty to update that statement in writing as and when changes or</p>

	additions are required to ensure the disclosure remains accurate and complete. The Head of the BIU will maintain a register of such disclosures.	<p>additions are required to ensure the disclosure remains accurate and complete. The Head of the BIU will maintain a register of such disclosures.</p> <p><i>(moved to 3.2.2 and replaced by)</i></p> <p>Where there is an actual, potential, or perceived conflict between the interests of the IBU and the personal interests of an IBU Official or of the relatives, friends or acquaintances of an IBU Official, the IBU Official must disclose all relevant information about that conflict promptly, accurately, and fully to the Head of the BIU.</p>
3.2.2	If a conflict arises during a meeting, the IBU Official concerned must disclose the conflict to the Head of the BIU or the chair of the relevant meeting (even if it has already been declared in a disclosure statement). The Head of the BIU or the chair of the relevant meeting will: (a) advise the meeting of the conflict; and (b) cause the conflict to be recorded in the register maintained by the Head of the BIU (and, where applicable, in the minutes of the relevant meeting) if it has not been recorded there already.	<p>If a conflict arises during a meeting, the IBU Official concerned must disclose the conflict to the Head of the BIU or the chair of the relevant meeting (even if it has already been declared in a disclosure statement). The Head of the BIU or the chair of the relevant meeting will: (a) advise the meeting of the conflict; and (b) cause the conflict to be recorded in the register maintained by the Head of the BIU (and, where applicable, in the minutes of the relevant meeting) if it has not been recorded there already.</p> <p><i>(moved to 3.2.4 and replaced by)</i></p> <p>Each IBU Official will file a biennial disclosure statement with the Head of the BIU in the form pre-scribed by the Head of the BIU, listing any actual, potential or perceived Conflicts of Interest known to the IBU Official at that time. Each IBU Official will be under a continuing duty to update that statement in writing as and when changes or additions are required to ensure the disclosure remains accurate and complete. The Head of the BIU will maintain a register of such disclosures.</p>
3.2.3	In every case, unless otherwise specified by the Head of the BIU or the chair of the meeting, the IBU Official who is the subject of the conflict must:	<p>In every case, unless otherwise specified by the Head of the BIU or the chair of the meeting, the IBU Official who is the subject of the conflict must:</p> <p><i>(moved to 3.2.5 and replaced by)</i></p> <p>Prior to an Executive Board meeting, any IBU Official concerned with a Conflict of Interest must disclose it to the Head of the BIU who shall: (a) advise the Executive Board Members of the Conflict of Interest; (b) handle the Conflict of Interest pursuant to Article 3.3 of Chapter B of the Integrity Code.</p>
3.2.3.1	excuse themselves from any discussions relating to the conflict;	<p>excuse themselves from any discussions relating to the conflict;</p> <p><i>(moved to 3.2.5.1)</i></p>
3.2.3.2	abstain from voting and/or from seeking to influence the vote on any matter impacted by the conflict; and	<p>abstain from voting and/or from seeking to influence the vote on any matter impacted by the conflict; and</p> <p><i>(moved to 3.2.5.2)</i></p>
3.2.3.3	refrain from taking any other part in the handling of the conflict or of the matter impacted by the conflict.	<p>refrain from taking any other part in the handling of the conflict or of the matter impacted by the conflict.</p>

		<i>(moved to 3.2.5.3)</i>
3.2.4	Any of the requirements set out in this Article 3.2 may be waived where the Head of the BIU (or their delegate) or the chair of the relevant meeting deems it appropriate, save that no waiver may be granted where the IBU Official has a personal financial interest in the outcome of the matter being considered. Any waiver must be recorded in the register maintained by the Head of the BIU and, where applicable, in the minutes of the relevant meeting.	<p>Any of the requirements set out in this Article 3.2 may be waived where the Head of the BIU (or their delegate) or the chair of the relevant meeting deems it appropriate, save that no waiver may be granted where the IBU Official has a personal financial interest in the outcome of the matter being considered. Any waiver must be recorded in the register maintained by the Head of the BIU and, where applicable, in the minutes of the relevant meeting.</p> <p><i>(moved to 3.2.6 and replaced by)</i></p> <p>If a Conflict of Interest arises during a meeting, the IBU Official concerned must disclose the conflict to the Head of the BIU or the chair of the relevant meeting (even if it has already been declared in a disclosure statement). The Head of the BIU or the chair of the relevant meeting will: (a) advise the meeting of the conflict; and (b) cause the conflict to be recorded in the register maintained by the Head of the BIU (and, where applicable, in the minutes of the relevant meeting) if it has not been recorded there already.</p>
3.2.5		In every case, unless otherwise specified by the Head of the BIU or the chair of the meeting, the IBU Official who is the subject of the conflict must:
3.2.5.1		excuse themselves from any discussions relating to the conflict;
3.2.5.2		abstain from voting and/or from seeking to influence the vote on any matter impacted by the conflict; and
3.2.5.3		refrain from taking any other part in the handling of the conflict or of the matter impacted by the conflict.
3.2.6		Any of the requirements set out in Articles 3.2.1 to 3.2.5 may be waived where the Head of the BIU (or their delegate) or the chair of the relevant meeting deems it appropriate, save that no waiver may be granted where the IBU Official has a personal financial interest in the outcome of the matter being considered. Any waiver must be recorded in the register maintained by the Head of the BIU and, where applicable, in the minutes of the relevant meeting.
3.2.7		IBU Officials must also disclose in the same manner any ‘institutional’ Conflicts of Interest, i.e. real, potential or perceived Conflicts of Interest between the interests of the IBU and the interests of an NF Member or other body with which the IBU Officials is associated (whether by virtue of employment or otherwise). Such Conflicts of Interest may not be waived. IBU Officials:
3.2.7.1		may present the perspective of a particular stakeholder (such as an NF Members) or of any third party, where they consider it relevant to the matter at hand, but they must not pursue the interests of that stakeholder or third party in a manner that

		would conflict with their overriding duty to act in the best interests of the IBU and the IBU Members and the sports of Biathlon and Para Biathlon as a whole;
3.2.7.2		must not agree to act or allow themselves to be influenced to act in a manner that conflicts with their duty of undivided loyalty to the IBU (e.g. by agreeing to vote in a particular manner in respect of a particular issue); and
3.2.7.3		must disclose to the Head of the BIU any matter that may reasonably be construed as impacting or potentially impacting upon their decision-making (e.g. side-arrangements between NF Members, or financial support or loans given by one NF Member to another), and must provide such further information in relation thereto as the Head of the BIU may request, so that there is full transparency and its effects are understood. The IBU Official will then comply with the decision of the Head of the BIU as to how to address the matter.
3.3	IBU Officials must also disclose in the same manner any 'institutional' conflicts of interest, i.e. actual, apparent or potential conflicts between the interests of the IBU and the interests of an NF Member or other body with which the IBU Official is associated (whether by virtue of employment or otherwise). Such conflicts may not be waived. IBU Officials:	<p>IBU Officials must also disclose in the same manner any 'institutional' conflicts of interest, i.e. actual, apparent or potential conflicts between the interests of the IBU and the interests of an NF Member or other body with which the IBU Official is associated (whether by virtue of employment or otherwise). Such conflicts may not be waived. IBU Officials:</p> <p><i>(moved to 3.2.7 and replaced by)</i></p> <p>Handling of a conflict of interest</p>
3.3.1	may present the perspective of a particular stakeholder (such as an NF Member) or of any third party, where they consider it relevant to the matter at hand, but they must not pursue the interests of that stakeholder or third party in a manner that would conflict with their overriding duty to act in the best interests of the IBU and the IBU Members and the sport of Biathlon as a whole;	<p>may present the perspective of a particular stakeholder (such as an NF Member) or of any third party, where they consider it relevant to the matter at hand, but they must not pursue the interests of that stakeholder or third party in a manner that would conflict with their overriding duty to act in the best interests of the IBU and the IBU Members and the sport of Biathlon as a whole;</p> <p><i>(moved to 2.3.7.1 and replaced by)</i></p> <p>If the Conflict of Interest cannot be temporarily mitigated by the chair of a meeting or if the Head of the BIU has been made aware of a Conflict of Interest, the Head of the BIU shall assess such Conflict of Interest to determine how it should be handled.</p>
3.3.1.1		When assessing a Conflict of Interest, the Head of the BIU should consider the risk exposure for other IBU Officials and for the IBU.
3.3.1.2		The Head of the BIU may request the concerned IBU Official to attend an interview with the BIU to discuss the Conflict of Interest.
3.3.2	must not agree to act or allow themselves to be influenced to act in a manner that conflicts with their duty of undivided loyalty to the IBU (e.g. by agreeing to vote in a particular manner in respect of a particular issue); and	must not agree to act or allow themselves to be influenced to act in a manner that conflicts with their duty of undivided loyalty to the IBU (e.g. by agreeing to vote in a particular manner in respect of a particular issue); and

		<p><i>(moved to 2.3.7.2)</i></p> <p>The Head of the BIU will render a reasoned decision, regarding the Conflict of Interest. The Conflict of Interest will be either (a) noted, mitigated and monitored by the BIU; or (b) considered null as the situation is not labelled as a Conflict of Interest.</p>
3.3.3	<p>must disclose to the Head of the BIU any matter that may reasonably be construed as impacting or potentially impacting upon their decision-making (e.g., side-agreements between NF Members, or financial support or loans given by one NF Member to another), and must provide such further information in relation thereto as the Head of the BIU may request, so that there is full transparency and its effects are understood. The IBU Official will then comply with the decision of the Head of the BIU as to how to address the matter.</p>	<p>must disclose to the Head of the BIU any matter that may reasonably be construed as impacting or potentially impacting upon their decision-making (e.g., side-agreements between NF Members, or financial support or loans given by one NF Member to another), and must provide such further information in relation thereto as the Head of the BIU may request, so that there is full transparency and its effects are understood. The IBU Official will then comply with the decision of the Head of the BIU as to how to address the matter.</p> <p><i>(moved to 2.3.7.3)</i></p>
3.4	<p>Office-holders and staff of an NF Member, in their dealings with the IBU, including when representing the NF Member at Congress and/or otherwise deciding how to exercise the rights of the NF Member as an IBU Member, must act with undivided loyalty to the NF Member. They must not allow themselves to be influenced by and they must not seek to advance any conflicting interests, including the interests of any contractual partner of the IBU and/or of the NF Member.</p>	<p>Office-holders and staff of an NF Member, in their dealings with the IBU, including when representing the NF Member at Congress and/or otherwise deciding how to exercise the rights of the NF Member as an IBU Member, must act with undivided loyalty to the NF Member. They must not allow themselves to be influenced by and they must not seek to advance any conflicting interests, including the interests of any contractual partner of the IBU and/or of the NF Member.</p> <p><i>(moved to 4.5)</i></p>
<p>4. Protecting the integrity of the governance and administration of the sport of Biathlon</p>		
4.1	<p>IBU Officials (including, for these purposes, members of Competition Juries and members of Juries of Appeal) must:</p>	<p>IBU Officials (including, for these purposes, members of Competition Juries and members of Juries of Appeal) must:</p> <p><i>(Article 4.1 to 4.1.6.4 moved to 4.2 following, Article 4.1 replaced by)</i></p> <p>IBU Officials owe a duty of undivided loyalty to the IBU. They must make decisions (including as to how to vote on a specific motion) based solely on their independent and objective judgement, made in good faith, of what is in the best interests of the IBU and the sports of Biathlon and Para Biathlon as a whole.</p> <p><i>(moved from 3.1)</i></p>
4.2	<p>Without prejudice to Article 4.1.5, in their capacity as IBU Officials, IBU Officials may offer and accept:</p>	<p>Without prejudice to Article 4.1.5, in their capacity as IBU Officials, IBU Officials may offer and accept:</p> <p><i>(Article 4.2 to 4.2.2 moved to 4.3 and following, Article 4.2 replaced by Article 4.1 to 4.1.6.4)</i></p> <p>In particular, IBU Officials (including, for these purposes, members of Competition Juries and members of Juries of Appeal) must:</p>

4.5		<p>Office-holders and staff of an NF Member, in their dealings with the IBU, including when representing the NF Member at Congress and/or otherwise deciding how to exercise the rights of the NF Member as an IBU Member, must act with undivided loyalty to the NF Member. They must not allow themselves to be influenced by and they must not seek to advance any conflicting interests, including the interests of any contractual partner of the IBU and/or of the NF Member.</p> <p><i>(moved from 3.4)</i></p>
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13.3 MOTIONS SEEKING AMENDMENT OR ANNULMENT OF OTHER RULES

13.3.2 Motion from the Executive Board for minor amendments to the IBU Anti-Doping Rules

Concerns Chapter D of the IBU Anti-Doping Rules, Articles 5.2.2 and 5.5.3

RATIONALE

To include necessary specifications. All proposed amendments reviewed with and approved by WADA.

CHAPTER D – IBU ANTI-DOPING RULES		
Article	Existing Rule	New Proposal
5.2.2	<i>[Comment to Article 5.2.2: The BIU may obtain additional authority to conduct Testing by means of bilateral or multilateral agreements with Code Signatories. Unless the Athlete has identified a 60-minute Testing window between the hours of 11:00 p.m. and 6:00 a.m., or has otherwise consented to Testing during that period, the BIU will not test an Athlete during that period unless it has a serious and specific suspicion that the Athlete may be engaged in doping. A challenge to whether the BIU had sufficient suspicion for Testing during this time period shall not be a defence to an anti-doping rule violation based on such test or attempted test.]</i>	<i>[Comment to Article 5.2.2: The BIU may obtain additional authority to conduct Testing by means of bilateral or multilateral agreements with Code Signatories. Unless the Athlete has identified a 60-minute Testing window between the hours of 11:00 p.m. and 6:00 a.m., or has otherwise consented to Testing during that period, the BIU should have serious and specific suspicion that the Athlete may be engaged in doping before Testing an Athlete during that period. A challenge to whether the BIU had sufficient suspicion for Testing during this time period shall not be a defence to an anti-doping rule violation based on such test or attempted test.]</i>
5.5.3	Without prejudice to Article 5.5.2 and pursuing the matter as a potential anti-doping rule violation under Article 2.4, to ensure that Athletes take their whereabouts responsibilities seriously, and to limit the burden that non-compliant Athletes place on the BIU's limited anti-doping resources, an Athlete and their National Federation will be jointly and severally liable to pay the BIU €500 for each filing failure or missed test declared against that Athlete as a contribution towards the costs incurred by the BIU in processing that filing failure or missed test. As the only exception to this rule, no charge will be made for a filing failure or missed test if it is the Athlete's first whereabouts failure and if it is not disputed by the Athlete.	Without prejudice to Article 5.5.2 and pursuing the matter as a potential anti-doping rule violation under Article 2.4, to ensure that Athletes take their whereabouts responsibilities seriously, and to limit the burden that non-compliant Athletes place on the BIU's limited anti-doping resources, an Athlete and their National Federation will be jointly and severally liable to pay the BIU €500.00 for each Whereabouts Failure recorded by the BIU against that Athlete as a contribution towards the costs incurred by the BIU in processing that Whereabouts Failure. As the only exception to this rule, no contribution payment will be made for a Filing Failure or Missed Test if it is the first time the BIU has recorded a Whereabouts Failure against the Athlete.

13.3 MOTIONS SEEKING AMENDMENT OR ANNULMENT OF OTHER RULES

13.3.3 Motion from the Executive Board for minor amendments to the BIU Rules

Concerns Articles 2, 5, 7, 8, 9, and 15 of the BIU Rules

RATIONALE

To provide minor clarifications to the BIU Rules.

BIU RULES		
Article	Existing Rule	New Proposal
2. Responsibilities		
2.1.7		to support the BIU Board in the accomplishment of its duties and responsibilities.
5. Staff		
5.2	All permanent positions for BIU Staff will be publicly advertised on the official BIU website and the official IBU website, unless the positions are filled by persons who are existing IBU Staff.	All permanent positions for BIU Staff will be publicly advertised on the official BIU website and the official IBU website, unless the positions are filled by persons who are existing IBU Staff.
7. Website and Branding		
7.2	The BIU will have its own branding, which reflects both its connection to and its independence from the IBU. All branding of the BIU must be designed in consultation with, and approved by, the President.	The BIU will have its own branding, which reflects both its connection to and its independence from the IBU. All branding of the BIU must be designed in consultation with, and approved by, the President.
8. Composition		
8.3	In accordance with Article 28.1 of the Constitution, an ad hoc screening panel made up of independent persons appointed by the Executive Board will identify and determine the independence and Eligibility of candidates for appointment as independent members of the inaugural BIU Board. Subject strictly to the foregoing, the Vetting Panel will identify and determine the independence and Eligibility of candidates to fill any vacancies that arise among the independent members of the BIU Board, and to address any issue that arises about their independence and/or Eligibility subsequent to such appointment. If after their appointment an independent member of the BIU Board is determined by the screening panel or Vetting Panel (as applicable) not to be Eligible, the position of that member on the BIU Board will be automatically vacated.	In accordance with Article 28.1 of the Constitution, an ad hoc screening panel made up of independent persons appointed by the Executive Board will identify and determine the independence and Eligibility of candidates for appointment as independent members of the inaugural BIU Board. Subject strictly to the foregoing, The independent members of the BIU Board referenced at Article 29.3.1 of the IBU Constitution will identify and determine the independence and Eligibility of candidates to fill any vacancies that arise among the independent members of the BIU Board, and to address any issue that arises about their independence and/or Eligibility subsequent to such appointment. If after their appointment an independent member of the BIU Board is determined by the other independent members of the BIU Board not to be Eligible, the position of that member on the BIU Board will be automatically vacated.
9. Appointment		
9.1	In accordance with Article 13.2.8 of the Constitution, the independent members of the inaugural BIU Board will be appointed by Congress at the Extraordinary Congress meeting held in October 2019, and subsequent BIU Boards will be appointed by	In accordance with Article 13.2.8 of the Constitution, the members of the BIU Board will be appointed by Congress at Election Congress meetings. The appointment process will take place as follows:

	Congress at subsequent Election Congress meetings. In each case, the appointment process will take place as follows:	
9.1.1	In accordance with Article 28.1 of the Constitution, an ad hoc screening panel in 2019 and the Vetting Panel thereafter will identify and recommend persons to Congress for appointment as independent members of the BIU Board, after the advertising of these positions publicly on the official IBU website (for all vacancies arising after the 2019 Congress), and based on such assessments, interviews and enquiries of applicants as the panel sees fit to conduct.	In accordance with Article 27.3 of the Constitution, the BIU Board will identify and recommend persons to Congress for appointment as independent members of the BIU Board, after the advertising of these positions publicly on the official BIU and IBU website and based on such assessments, interviews and enquiries of applicants as the BIU Board sees fit to conduct.
9.4.1	If it is the position of an independent member that becomes vacant, it will be filled until the next Congress meeting by a person appointed by the Executive Board on the recommendation of the Vetting Panel, with such appointment to be put to Congress for ratification at its next meeting.	If it is the position of an independent member that becomes vacant, it will be filled until the next Congress meeting by a person appointed by the Executive Board on the recommendation of the BIU Board , with such appointment to be put to Congress for ratification at its next meeting.
15. Indemnity, remuneration and expenses		
15.1	The IBU will indemnify all members of the BIU Board, including the Head of the BIU, in accordance with Article 41 of the Constitution.	The IBU will indemnify all members of the BIU Board, including the Head of the BIU, in accordance with Article 42 of the Constitution.
15.2	Each member of the BIU Board will be remunerated for their services to the BIU Board and will have reasonable expenses incurred by them in carrying out their roles either paid or reimbursed, in accordance with the policy adopted by the Executive Board. The remuneration paid to BIU Board members (including the Head of the BIU) will be disclosed in each BIU annual report.	Each member of the BIU Board will be remunerated for their services to the BIU Board and will have reasonable expenses incurred by them in carrying out their roles either paid or reimbursed, in accordance with the policy adopted by the Executive Board. The remuneration paid to BIU Board members (including the Head of the BIU) will be disclosed in each BIU annual report. However, the BIU Board will operate at all times entirely independently of the IBU.

13.3 MOTIONS SEEKING AMENDMENT OR ANNULMENT OF OTHER RULES

13.3.4 Motion from the Executive Board for making the function of vetting a role of the BIU Board

Concerns Articles 11, 13 and 14 of the BIU Rules

RATIONALE

The current Vetting Rules (Rule 28 of the Constitution) are duplicating a sizeable portion of the BIU Rules. The current Vetting Panel is composed of the three independent members of the BIU Board.

For the sake of clarity, the present proposal wishes to merge part of the Vetting Rules into the BIU Rules, whilst renaming the Vetting Panel as BIU Board. The BIU Board would effectively carry out the Vetting function of the Vetting Panel, as it is technically the case currently.

The insertion of a new Article 11 would mean that the current Article 11 becomes the proposed Article 12 and so on for the following Articles.

If approved, the current Vetting Rules would be partially merged within the BIU Rules at proposed Articles 11, 13 and 14.

BIU RULES		
Article	Existing Rule	New Proposal
11. Conduct of Business Vetting (insertion of a new Article between 10 and 11, numbering of following Articles to be adapted consequently)		
11.1	All members of the BIU Board are required at all times to:	All members of the BIU Board are required at all times to: <i>(moved in its entirety to 12.1 and following and replaced by)</i> Article 27.3 of the Constitution provides the BIU Board will be responsible for determining whether a person is Eligible to become or to remain an IBU Official (Vetting).
11.2	In addition to their general duties as a member of the BIU Board, the chairperson of the BIU Board has the following responsibilities:	In addition to their general duties as a member of the BIU Board, the chairperson of the BIU Board has the following responsibilities: <i>(moved in its entirety to 12.2 and following and replaced by)</i> The three independent members of the BIU Board referenced at Article 29.3.1 of the Constitution will take part in the decision-making process related to Vetting.
11.3	In addition, as per Article 28.1 of the Constitution, the responsibilities of the three independent members of the BIU Board include sitting together as the Vetting Panel referenced at Article 28 of the Constitution.	In addition, as per Article 28.1 of the Constitution, the responsibilities of the three independent members of the BIU Board include sitting together as the Vetting Panel referenced at Article 28 of the Constitution. <i>(moved to 12.3 and following, and replaced by)</i> Each IBU Official, each candidate seeking to become an IBU Official (whether by election or by appointment or otherwise) and each NF Applicable Person (an

		Applicable Person), by undertaking the activity that qualifies them as such, thereby agrees:
11.3.1		to be bound by the Constitution and the Rules, including these Vetting Rules and the IBU IntegrityCode;
11.3.2		to be subject to Vetting by the BIU Board to determine their Eligibility (a) as a condition precedent to their election/appointment; and (b) if elected/appointed, on an ongoing basis throughout their term as an IBU Official or NF Applicable Person, whenever determined to be necessary by the BIU Board;
11.3.3		to the use of their personal data and waiver of their privacy rights (in accordance with applicable data protection and privacy laws and regulations) as required for purposes of carrying out the Vetting;
11.3.4		to provide any information that may impact upon their Eligibility (Relevant Information) promptly, accurately and completely to the BIU Board in accordance with Rule 4.4, and otherwise as requested by the BIU Board in order to carry out such vetting; and
11.3.5		that any third party may provide such information as the BIU Board may require in order to carry out such vetting.
11.4		Upon request by or on behalf of the BIU Board, an Applicable Person will provide:
11.4.1		written confirmation of their agreement as set out in Article 11.3, in the form required by the BIU Board;
11.4.2		their written consent to the provision of Relevant Information to the BIU Board by other parties, and cooperate in the obtaining of such information from any source.
11.5		An Applicable Person will not interfere with or seek to block or to limit the provision to the BIU Board of Relevant Information by any party.
11.6		Any violation of this Article 11 by an Applicable Person will constitute a violation of the IBU Integrity Code and shall be referred to the Biathlon Integrity Unit for investigation and possible enforcement action.
11.7		Any person responsible for managing the process of election or appointment of a candidate as an IBU Official will refer all such candidates to the BIU Board for determination of their Eligibility as a pre-condition to acceptance of their candidacy. Such referral should be made in due time for completion of the Vetting process in accordance with the applicable deadlines for the appointment or nomination for election. A candidate may withdraw their candidacy for appointment or election as an IBU Official at any time prior to a final decision by the BIU Board on their Eligibility.
11.7.1		The BIU Board will determine the Eligibility of an IBU Official or NF Applicable Person to remain in post at any time where information comes to its attention (whether due to its own activities or from any other source) that it reasonably

		considers may impact upon the Eligibility of that IBU Official or NF Applicable Person.
11.7.2		The BIU Board will carry out vetting to determine Eligibility to become or remain an IBU Official or NF Applicable Person in a reasonable and proportionate manner, based on the level of authority and influence exercised or to be exercised by the person in question. Any issues of fact will be determined on the balance of probabilities.
11.7.3		An Applicable Person must disclose any Relevant Information to the BIU Board promptly, accurately and completely:
11.7.3.1		at the time they decide to become a candidate for appointment or election as an IBU Official; and
11.7.3.2		upon request by or on behalf of the BIU Board;
11.7.3.3		thereafter whenever it comes to their attention (i.e., before or after their election or appointment as an Applicable Person), whether or not requested by the BIU Board; and
11.7.3.4		as necessary to ensure that any previous disclosure to the BIU Board remains accurate and complete.
11.7.4		In the case of an Applicable Person who is a candidate for election on the Executive Board or the Technical Committee, the BIU may interview such Applicable Person in order to gather Relevant Information.
11.7.5		Every IBU Official must inform the BIU Board of any Relevant Information that comes to their attention about any Applicable Person. In addition, the BIU Board may receive and/or request Relevant Information from any other party, and/or make such other further enquiries as it sees fit.
11.7.6		The BIU will provide the BIU Board with all documents and information held by the IBU that are relevant to the BIU Board's work, including any Relevant Information in respect of any Applicable Person.
11.7.7		The BIU Board may engage external advisors and/or experts or external business intelligence agencies to assist it in determining the Eligibility of an Applicable Person, including by searching for Relevant Information about that person.
11.7.8		In the fulfilment of its Vetting responsibilities, the BIU Board:
11.7.8.1		will refer any potential breach of the Constitution or the Rules that is identified during the Vetting process to the Biathlon Integrity Unit for investigation and possible enforcement action, pending which the Vetting process may be suspended;
11.7.8.2		may consult confidentially with the Head of the BIU about any ongoing or closed investigations and/or enforcement action by the BIU in respect of the person being

		vetted. The BIU Board and the BIU will not disclose this communication to the person being vetted unless the information provided is then relied upon by the BIU Board to determine that the person is not Eligible.
11.7.8.3		may request information from the BIU Board about any person the BIU Board has vetted or is in the process of Vetting, where relevant to the functions and responsibilities of the BIU.
11.7.9		In assessing whether or not an Applicable Person has criteria for being Eligible set out at Article 27.2.12 of the Constitution, the BIU Board will take into account, at least, whether the person has relevant practical experience and credible references.
11.7.10		Based on an assessment of all Relevant Information gathered, the BIU Board will determine either (a) that the Applicable Person under consideration is Eligible; or (b) that the Applicable Person may not be Eligible. In the latter case, the BIU Board will notify the Applicable Person of its preliminary assessment and the reasons for it (which will be confidential) and give them at least five working days to make any submissions on such preliminary assessment and provide any evidence in support of those submissions to the BIU Board. The BIU Board will then take such further submissions and evidence into account in making a final decision as to the Eligibility of the Applicable Person.
11.7.11		The BIU Board will assess whether or not an Applicable Person passes the test set out at Article 27.2.11 of the Constitution (the Integrity Check).
11.7.11.1		In assessing whether or not an Applicable Person passes the Integrity Check, the BIU Board will take into account at least whether the person:
11.7.11.1.1		is, or has been, the subject of an investigation or disciplinary action, whether or not in any sporting context (within Biathlon, Para Biathlon or other sports), resulting in adverse findings being made about the person's credibility, integrity, honesty or reputation; or
11.7.11.1.2		has at any time failed to comply with the law; or
11.7.11.1.3		is or has been the subject of any public controversy that has so undermined that person's credibility, integrity, honesty or reputation, or has otherwise brought the person into such disrepute, that their association or continued association with the IBU has or is likely to adversely affect the reputation or interests of IBU and/or the sports of Biathlon and Para Biathlon.
11.7.11.2		The BIU Board may determine that an Applicable Person passes the Integrity Check even though one or more of the circumstances specified in Rule 4.10.1 exists, taking into account the process by which such circumstances occurred, including whether the process involved a fair hearing before an impartial body or followed the applicable rules or law, and/or whether an appeal is pending.

11.7.11.3		The BIU Board may issue guidance from time to time elaborating on the matters that it may take into account in determining whether a person passes an Integrity Check.
11.7.12		The Applicable Person under consideration will be advised of the BIU Board's final decision. If the BIU Board decides the person is not Eligible, it will explain the reasons for that decision.
11.7.13		The BIU Board will come to a final decision as soon as is reasonably practicable. In the ordinary course, it will seek to communicate the decision to the Applicable Person within three months of referral of the matter to it.
11.7.14		A decision by the BIU Board (or by the ad hoc screening panel in accordance with Rule 2.2) that an Applicable Person is not Eligible may be appealed to the CAS in accordance with Article 32.2 of the Constitution.
11.7.15		Where an Applicable Person who is found not to be Eligible is an office-holder or member of staff of an NF Member, if the decision is not appealed or survives appeal, the NF Member will be notified of and required to implement the decision.
12. Meetings, voting and motions Duties		
12.3	The quorum for a BIU Board meeting will be three BIU Board members, of which at least two must be independent members of the BIU Board.	<p>The quorum for a BIU Board meeting will be three BIU Board members, of which at least two must be independent members of the BIU Board.</p> <p>In addition, as per Article 27.3 of the Constitution, the responsibilities of the three independent members of the BIU Board include sitting together as the authority responsible for determining whether a person is Eligible to become or to remain an IBU Official and will do so in accordance with the BIU Rules.</p>
12-13. Meetings, voting and motions		
13.1	Meetings of the BIU Board will occur at such regular intervals as the BIU Board may decide, and may also be called at any time by the chairperson or any two members of the BIU Board. Except to the extent set out in the Constitution or in these BIU Rules, the BIU Board will regulate its own procedure.	Meetings of the BIU Board will occur at such regular intervals as the BIU Board may decide, and may also be called at any time by the chairperson or any two members of the BIU Board. Except to the extent set out in the Constitution or in these BIU Rules, the BIU Board will regulate its own procedure. The BIU Board will meet on an ad hoc basis to discharge its responsibilities under Article 11.
13.4	Each independent member of the BIU Board present at the meeting will be entitled to one vote on each motion. Voting by proxy or by letter is not permitted. The two non-voting members of the BIU Board may express their views on a motion, but such views will not be counted for voting purposes. Unless expressly specified otherwise in these BIU Rules, all motions will be carried by the votes of at least two of the independent members of the BIU Board. Any tied vote on a motion will not be carried; the chairperson will not have a deciding vote. Except for motions passed outside of a BIU Board meeting under Rule 12.5, voting at BIU Board meetings will be by voice, or (upon request of any independent member of the BIU Board) by show of hands or by secret ballot.	<p>Each independent member of the BIU Board present at the meeting will be entitled to one vote on each motion. Voting by proxy or by letter is not permitted. The two non-voting members of the BIU Board may express their views on a motion, but such views will not be counted for voting purposes. Unless expressly specified otherwise in these BIU Rules, all motions will be carried by the votes of at least two of the independent members of the BIU Board. Any tied vote on a motion will not be carried; the chairperson will not have a deciding vote. Except for motions passed outside of a BIU Board meeting under Rule 12.5, voting at BIU Board meetings will be by voice, or (upon request of any independent member of the BIU Board) by show of hands or by secret ballot.</p> <p><i>(moved to 13.5 and replaced by)</i></p>

		Other persons may be invited by the chairperson in order to attend meetings to provide information or advice on a specific item of business at a meeting.
13.5	A motion in writing signed or consented to by email, facsimile or other forms of electronic communication by all the independent members of the BIU Board will be valid as if it had been passed at a meeting of the BIU Board. Any such motions may consist of several documents in the same form, each signed or consented to by one or more independent members of the BIU Board.	<p>A motion in writing signed or consented to by email, facsimile or other forms of electronic communication by all the independent members of the BIU Board will be valid as if it had been passed at a meeting of the BIU Board. Any such motions may consist of several documents in the same form, each signed or consented to by one or more independent members of the BIU Board.</p> <p><i>(moved to 13.6 and replaced by)</i></p> <p>Each independent member of the BIU Board present at the meeting will be entitled to one vote on each motion, and at least two votes in favour are required for a motion to pass, including for matters falling under Article 11. Voting by proxy or by letter is not permitted. The two non-voting members of the BIU Board may express their views on a motion, but such views will not be counted for voting purposes. Unless expressly specified otherwise in these BIU Rules, all motions will be carried by the votes of at least two of the independent members of the BIU Board. In the event of a deadlock (e.g., due to an absence or an abstention), the chairperson will have a deciding vote. Except for motions passed outside of a BIU Board meeting under Article 13.6, voting at BIU Board meetings will be by voice, or (upon request of any independent member of the BIU Board) by show of hands or by secret ballot.</p>
13.6		A motion in writing signed or consented to by email, facsimile or other forms of electronic communication by all the independent members of the BIU Board will be valid as if it had been passed at a meeting of the BIU Board. Any such motions may consist of several documents in the same form, each signed or consented to by one or more Independent members of the BIU Board.
13.7		Notwithstanding Article 11, a BIU Board member may not vote or participate in deliberations in relation to any person whose Eligibility is under consideration by the BIU Board if that BIU Board member has or has had a personal connection or direct interest in any dealings with or matters involving that Applicable Person, unless that connection or interest is disclosed to the other members of the BIU Board and they agree that recusal is not necessary.
13.8		Minutes of each meeting of the BIU Board will be taken. The minutes will be finalised by the chairperson and sent to BIU Board members within a month of the meeting. Any amendments to the minutes will be agreed at the next meeting of the BIU Board and noted accordingly.
13.9		All meetings and the work of the BIU Board are confidential. All documents, information, discussion and determinations made at a BIU Board meeting or otherwise exchanged or agreed in connection with the work of the BIU Board will be held in accordance with applicable data protection and privacy requirements and will be kept confidential and not disclosed to any other person unless: (a) the chairperson authorises such disclosure; (b) the BIU Board agrees that such

		disclosure is necessary or desirable to advance its work; (c) the matter is in the public domain; or (d) such disclosure is required under the Constitution or the Rules, or by law or any relevant authority (such as the CAS).
13. 14. Reporting		
14.4		Where requested by the President, the chairperson of the BIU Board will attend Executive Board meetings to report on the activities of the BIU Board.
14.5		The chairperson of the BIU Board will report to Congress on its activities in accordance with Article 13.2.10 of the Constitution.
15. 16. Appointment		
16.1	The Head of the BIU will be responsible for the day-to-day management of the BIU, including its offices and the BIU staff, in accordance with the directions of the BIU Board, the Constitution, these BIU Rules, and the policies and procedures of the BIU, and within such limitations and delegated authority as may be established by the BIU Board.	<p>The Head of the BIU will be responsible for the day-to-day management of the BIU, including its offices and the BIU staff, in accordance with the directions of the BIU Board, the Constitution, these BIU Rules, and the policies and procedures of the BIU, and within such limitations and delegated authority as may be established by the BIU Board.</p> <p><i>(moved to 17.1)</i></p> <p>The terms and conditions of employment for the Head of the BIU (including any termination of such employment) will be decided by the BIU Board. Except for clearance from the BIU under the Article 11 of the BIU Rules, no approval is required from any other person or body within the IBU to employ or engage the Head of the BIU or to terminate the employment or engagement of the Head of the BIU.</p>

13.3 MOTIONS SEEKING AMENDMENT OR ANNULMENT OF OTHER RULES

13.3.5 Motion from the Executive Board for optimisation of the Rules of Congress

RATIONALE

Concerns Articles 4, 9 and 10 of the Rules of Congress

Consequential changes following from allowing virtual attendance and electronic voting.

Concerns Articles 13 and 14 of the Rules of Congress

The BIU has developed a structured process for the nomination and vetting of prospective candidates for the IBU Executive Board (EB). This outlines the comprehensive steps involved. Although the governance of this process has been enhanced, the BIU has committed to processing all EB Candidates within the current 60 days. Such a tight schedule requires the BIU to insist any missing or supplementary information is provided within 72 hours of time of request.

A simplification of Congress procedures is also proposed to consider the BIU Board as the Election Committee without a separate appointment.

Additionally, a requirement to vote for all open positions is proposed to prevent tactical voting.

IBU RULES OF CONGRESS		
Article	Existing Rule	New Proposal
4. Notice of Ordinary Congress		
4.1 (a)	the date, time and venue of the meeting;	the date, time and venue of the meeting, and if it can be attended virtually;
4.1 (d)	(if an Election Congress meeting) the positions to be elected, and the date by which nominations for such positions by full NF Members must be received by the Secretary General (being at least 90 days prior to the Election Congress meeting);	(if an Election Congress meeting) the positions to be elected, and the date by which nominations for such positions by full NF Members must be received by the IBU and BIU (being at least 90 days prior to the Election Congress meeting);
5. Agenda and handbook for Ordinary Congress meeting		
5.2 (b)	The agenda will be sent by the Secretary General to the NF Members and registered Observers no less than thirty (30) days before the meeting, together with a handbook for the meeting. The handbook will include the following: [...] (b) the annual reports from each of the Vetting Panel and the BIU Board for the two years prior to the meeting;	The agenda will be sent by the Secretary General to the NF Members and registered Observers no less than thirty (30) days before the meeting, together with a handbook for the meeting. The handbook will include the following: [...] (b) the annual report from the BIU Board, including its Vetting activities , for the two years prior to the meeting;
9. Running order		
9.1 (g)	(g) Receipt and approval of the annual reports from the Vetting Panel and the BIU Board, which includes any funding request made by the BIU Board in accordance with Article 30.5 of the Constitution.	(g) Receipt and approval of the annual report from the BIU Board , which includes any funding request made by the BIU Board in accordance with Article 29.5 of the Constitution.
9.1 (h)	Appointment of a three-person committee (the Election Committee) by Congress on the proposal of the chairperson, to ensure the correct conduct of elections, in accordance with Rule 14.1.	Appointment of a three-person committee (the Election Committee) by Congress on the proposal of the chairperson, to ensure the correct conduct of elections, in accordance with Rule 14.1.

10. Voting on motions		
10.2	The correct conduct of voting on motions is the responsibility of the chairperson of the Congress meeting. The chairperson may conduct voting on motions by a show of hands or by a poll. If a vote is conducted by show of hands and the outcome is unclear, the vote will be conducted again but by poll. If five or more NF Members so request, voting on a motion will be conducted by poll. If NF Members so decide by Simple Majority, voting on a motion will be conducted by secret ballot.	The correct conduct of voting on motions is the responsibility of the chairperson of the Congress meeting. The chairperson may conduct voting on motions by a show of hands, by a poll, or by Electronic Voting . If a vote is conducted by show of hands and the outcome is unclear, the vote will be conducted again but by poll or by Electronic Voting . If five or more NF Members so request, voting on a motion will be conducted by poll or by Electronic Voting . If NF Members so decide by Simple Majority, voting on a motion will be conducted by secret ballot.
13. Nominations for election		
13.2	The personal presence of a nominated candidate at the Election Congress meeting is desirable but is not mandatory.	<p>The personal presence of a nominated candidate at the Election Congress meeting is desirable but is not mandatory.</p> <p><i>(moved to 13.5 and replaced by)</i></p> <p>No candidate may run for election on the Executive Board and/or the Technical Committee unless he or she has been deemed Eligible by the BIU Board, in accordance with Article 27 of the Constitution.</p>
13.3	If there is no nominated candidate for a particular position, the full NF Members present at the Election Congress meeting may nominate a candidate who is present at the Congress by a Special Majority and proceed with the election. If the candidate is elected, the Vetting Panel will vet the candidate as soon as possible after the Election Congress meeting to confirm his/her Eligibility.	<p>If there is no nominated candidate for a particular position, the full NF Members present at the Election Congress meeting may nominate a candidate who is present at the Congress by a Special Majority and proceed with the election. If the candidate is elected, the Vetting Panel will vet the candidate as soon as possible after the Election Congress meeting to confirm his/her Eligibility.</p> <p><i>(moved to 13.6 and replaced by)</i></p> <p>The BIU Board will conduct an initial screening of all the nominations to ensure they comply with the criteria set out at Articles 17 and 26.2 of the Constitution, at the latest 7 days after the date mentioned at Rule 4.1(d) above. Any nomination that does not comply with such criteria will be disregarded.</p>
13.4		Every nominee for election must be available for an interview with the BIU as part of the Vetting process, in accordance with Article 11.7.4 of the BIU Rules.
13.5		<p>The personal presence of a nominated candidate at the Election Congress meeting is desirable but is not mandatory.</p> <p><i>(moved from 13.2)</i></p>
13.6		If there is no nominated candidate for a particular position, the full NF Members present at the Election Congress meeting may nominate a candidate who is present at the Congress by a Special Majority and proceed with the election. If the candidate is elected, the BIU Board will vet the candidate as soon as possible after the Election Congress meeting to confirm his/her Eligibility.

		<i>(moved from 13.3)</i>
14. Conduct of elections		
14.1	The correct conduct of elections is the responsibility of the Election Committee appointed by Congress upon the proposal of the chairperson of the Congress, with one member nominated as chairperson of the Election Committee.	The correct conduct of elections is the responsibility of the BIU Board .
14.5	The voting system and the conduct of voting are to be checked and monitored by the tellers of the votes. If more ballot papers or electronic votes are returned than were distributed, the vote is invalid and a new vote will be held.	The voting system and the conduct of voting are to be checked and monitored by the tellers of the votes. If more ballot papers or electronic votes are returned than were distributed, the vote is invalid and a new vote will be held <i>(moved to 14.6 and replaced by)</i> Each full NF Member must vote for the same number of candidates as there are positions to be filled in a given election, or the ballot or electronic vote will be deemed void.
14.6	Votes by ballot will be counted confidentially by the Election Committee and the tellers of the votes.	Votes by ballot will be counted confidentially by the Election Committee and the tellers of the votes. <i>(moved to 14.7 and replaced by)</i> The voting system and the conduct of voting are to be checked and monitored by the tellers of the votes. If more ballot papers or electronic votes are returned than were distributed, the vote is invalid and a new vote will be held.
14.7	The results of the election will be announced by the chairperson of the Election Committee, who will also sign the results sheets. No succeeding vote should take place until the result of the previous vote is known and announced. The number of votes polled for each candidate will be published on the IBU's website after the Election Congress meeting.	The results of the election will be announced by the chairperson of the Election Committee, who will also sign the results sheets. No succeeding vote should take place until the result of the previous vote is known and announced. The number of votes polled for each candidate will be published on the IBU's website after the Election Congress meeting. <i>(moved to 14.8 and replaced by)</i> Votes by ballot will be counted confidentially by the BIU Board and the tellers of the votes.
14.8	The signed result sheets will be preserved along with any ballot papers for 100 calendar days after the Election Congress meeting and then destroyed.	The signed result sheets will be preserved along with any ballot papers for 100 calendar days after the Election Congress meeting and then destroyed. <i>(moved to 14.9 and replaced by)</i> The results of the election will be announced by the chairperson of the BIU Board , who will also sign the results sheets. No succeeding vote should take place until the result of the previous vote is known and announced. The number of votes polled for each candidate will be published on the IBU's website after the Election Congress meeting.

- 01** Opening and welcome by the IBU President
- 02** Confirmation of duly called Congress
- 03** Roll call and first announcement of voting strength of the NF Members
- 04** Adoption of the Agenda
- 05** Congress procedure, appointment of Election Committee, and appointment of tellers
- 06** Motion relating to NF Status: NF Lebanon
 - 6.1 Second announcement of voting strength
- 07** Receipt and approval of the annual reports of the Executive Board
 - 7.1 Activity Reports 2022/2023 and 2023/2024
 - 7.2 Strategic Plan Target 26 Final Report
- 08** Presentation of the audited financial statements and the Auditors' report for the preceding two financial years
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CANDIDATES FOR A MEMBER OF THE TECHNICAL COMMITTEE

- KEEL, Lukas SUI
- SZŐCS, Emőke HUN
- TURUNEN, Kimmo FIN

PRESENTATION OF THE CANDIDATES FOR ELECTION

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RATIFICATION OF THE APPOINTMENT OF DR HAUG TO THE BIU BOARD

According to Article 13.2.8 of the Constitution, the Congress appoints the independent members of the BIU Board.

Since the appointment of the BIU Board by Congress 2022, independent member Markus Hauptmann resigned effective as of 31 October 2022. Following the process outlined in the Rules and following the recommendation of the BIU's Vetting Panel, the IBU Executive Board appointed Dr Tanja Haug as a new independent member of the BIU Board effective 24 March 2023.

As per the Rules, the Congress is asked to ratify Dr. Haug's appointment.

Accordingly, the BIU Board's composition for the remainder of the term until Election Congress 2026 is as follows:

Independent members

- Louise REILLY Chair
- Alex MARSHALL Member
- Dr Tanja HAUG Member

Other members

- Dr Franz STEINLE appointed by the Executive Board to serve as the IBU representative
- Greg McKENNA Head of the BIU

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 <p>IBU WORLD CHAMPIONSHIPS BIATHLON</p>	 <p>Hochfilzen Tirol</p>
CANDIDATE 2028 AND 2029	

 <p>IBU WORLD CHAMPIONSHIPS BIATHLON</p>	 <p>KONTIOLAHTI-JOENSUU NORTH KARELIA</p>
CANDIDATE 2028 AND 2029	

 <p>IBU WORLD CHAMPIONSHIPS BIATHLON</p>	 <p>OSL HOLMENKOLLEN</p>
CANDIDATE 2028 AND 2029	

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IBU CERTIFICATE OF HONOUR FOR INDIVIDUALS

According to Art. 1 of the **IBU RULES OF HONOURS (2024)**

- Aleksandre BUDZISHVILI GEO
- Ilmo KURVINEN FIN

will be awarded the Certificate of Honour.

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