



INTERNATIONAL
BIATHLON
UNION

CONGRESS HANDBOOK

14TH ORDINARY **IBU CONGRESS**

14 NOV 2020 | VIRTUAL CONFERENCE

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WORDS OF WELCOME BY THE PRESIDENT

Verbal Presentation by the IBU President including:

- ▶ Welcome
- ▶ Impact of Covid-19
- ▶ State of the IBU
- ▶ Key Decisions for the Congress
- ▶ Outlook for the future

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CONFIRMATION OF DULY-CALLED CONGRESS

DATE	ACTION
6 July 2020	Invitation sent to all National Federations
10 August 2020	Deadline for registration
31 August 2020	Information about potential change/postponement of Congress
28 September 2020	Information to all National Federations, that the Congress will be held Virtual the 14TH of November, 14:00-18:00 CET

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NO.	NATIONAL FEDERATION	HEAD OF DELEGATION	OFFICIAL REGISTRATION
01	ARG Argentina		<input type="checkbox"/>
02	ARM Armenia		<input type="checkbox"/>
03	AUS Australia	FLANAGAN, Grant	<input checked="" type="checkbox"/>
04	AUT Austria	LEIKAM, Anton	<input checked="" type="checkbox"/>
05	BEL Belgium	HECK, Philippe	<input checked="" type="checkbox"/>
06	BIH Bosnia and Herzegovina	DOJCINOVIC, Jelena	<input checked="" type="checkbox"/>
07	BLR Belarus	TSYBULSKI, Adrian	<input checked="" type="checkbox"/>
08	BRA Brazil	PETTERSSON, Anders	<input checked="" type="checkbox"/>
09	BUL Bulgaria	DAFOVKSA, Ekaterina	<input checked="" type="checkbox"/>
10	CAN Canada	AMBERY, Heather	<input checked="" type="checkbox"/>
11	CHI Chile	GONZALEZ, Norman Arturo	<input checked="" type="checkbox"/>
12	CHN China	DING, Dong	<input checked="" type="checkbox"/>
13	CRO Croatia	VUKELIC, Lucian	<input checked="" type="checkbox"/>
14	CYP Cyprus	HADJIJOSEPH, Stelios	<input checked="" type="checkbox"/>
15	CZE Czech Republic	VLCEK, Libor	<input checked="" type="checkbox"/>
16	DEN Denmark	BORCH, Christian	<input checked="" type="checkbox"/>
17	ESP Spain	PEUS ESPANA, Jose Maria	<input checked="" type="checkbox"/>
18	EST Estonia	JOEPERA, Assar	<input checked="" type="checkbox"/>
19	FIN Finland	LÄHDESMÄKI, Kalle	<input checked="" type="checkbox"/>
20	FRA France	SAGUEZ, Fabien	<input checked="" type="checkbox"/>
21	GBR Great Britain	WEIGHILL, Rob	<input checked="" type="checkbox"/>
22	GEO Georgia	BUDZISHVILI, Nikoloz	<input checked="" type="checkbox"/>
23	GER Germany	ORGELDINGER, Karin Beate	<input checked="" type="checkbox"/>
24	GRE Greece	GYROUSIS, Dimosthenis	<input checked="" type="checkbox"/>
25	GRL Greenland	SLETTEMARK Uiloq	<input checked="" type="checkbox"/>
26	HUN Hungary	SZŐCS, Emőke	<input checked="" type="checkbox"/>
27	IND India	VARMA, Jagmohan	<input checked="" type="checkbox"/>
28	IRL Ireland	O'CONNOR, Anne	<input checked="" type="checkbox"/>
29	ITA Italy		<input type="checkbox"/>
30	JPN Japan		<input type="checkbox"/>
31	KAZ Kazakhstan	USSENOV, Manas	<input checked="" type="checkbox"/>
32	KGZ Kyrgyzstan	LEVANSKII, Aleksandr	<input checked="" type="checkbox"/>
33	KOR Korea	KIM, Jongmin	<input checked="" type="checkbox"/>
34	LAT Latvia	BROKA, Baiba	<input checked="" type="checkbox"/>

* **Late registration**

NO.	NATIONAL FEDERATION	HEAD OF DELEGATION	OFFICIAL REGISTRATION
35	LIE Liechtenstein	OSPELT, Alexander	<input checked="" type="checkbox"/>
36	LTU Lithuania	DAUGIRDAS, Arunas	<input checked="" type="checkbox"/>
37	MDA Moldova	FLOREAN, Ivan	<input checked="" type="checkbox"/>
38	MGL Mongolia		<input type="checkbox"/>
39	MKD Macedonia	PANOVSKI, Vladimir	<input checked="" type="checkbox"/>
40	NED Netherlands	TIELMANN, Horst	<input checked="" type="checkbox"/>
41	NOR Norway	HORTEN, Arne	<input checked="" type="checkbox"/>
42	NZL New Zealand		<input type="checkbox"/>
43	POL Poland	WASKIEWICZ, Zbigniew	<input checked="" type="checkbox"/>
44	ROU Romania	MIHOC, Dan Gheorghe	<input checked="" type="checkbox"/>
45	SLO Slovenia	REPINC, Blaz	<input checked="" type="checkbox"/>
46	SRB Serbia	VUKADIN, Velimir	<input checked="" type="checkbox"/>
47	SUI Switzerland	LEHMANN, Urs	<input checked="" type="checkbox"/>
48	SVK Slovakia	VOZAR, Peter	<input checked="" type="checkbox"/>
49	SWE Sweden	ÖBERG, Ulrika	<input checked="" type="checkbox"/>
50	TPE Chinese Taipei		<input type="checkbox"/>
51	TUR Turkey		<input type="checkbox"/>
52	UKR Ukraine	BRYNZAK, Volodymyr	<input checked="" type="checkbox"/>
53	USA USA	STUDEBAKER-HALL, Sara	<input checked="" type="checkbox"/>
54	UZB Uzbekistan		<input type="checkbox"/>
PROVISIONAL MEMBERS			
	AND Andorra		<input type="checkbox"/>
	DOM Dominican Republic		<input type="checkbox"/>
	ISL Iceland	PORVALDSSON Jón Viðar	<input checked="" type="checkbox"/>
	MEX Mexico		<input type="checkbox"/>
	RUS Russia	MAYGUROV, Victor	<input checked="" type="checkbox"/>

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AGENDA OF THE 14TH ORDINARY IBU CONGRESS

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 - 04** Adoption of the Agenda
 - 05** Approval of the Minutes of the extraordinary IBU Congress 2019
 - 06** Receipt and approval of the activity report of the Executive Board
 - 07** Report of the Certified Auditing Firm, KPMG
 - 08** Approval of 2019/2020 Financial Statements
 - 09** Discharge of the Executive Board for the financial year 2019/2020
 - 10** Report of the External Review Commission (ERC)
 - 11** Receipt and approval of the annual reports from the Vetting Panel and the BIU Board
 - 12** Motions by the IBU Executive Board and the Member Federations
 - a. Motions proposing amendments to the Constitution**
 - a.1** Executive Boards motion for adaptations of the Constitution Part 1 Paragraph 2, 3 and 4
 - a.2** Executive Boards Motion to amend Art 6.1.9
 - b. Motions seeking approval of Reserved Rules**
 - b.1** Executive Boards Motion to amend Event and Competition Rules
 - b.2** Executive Boards Motion to amend Special Event and Competitions Rules – Covid-19 Season 2020/2021
 - c. Motions seeking amendment or annulment of any other Rules**
 - c.1** Slovenia's motion for adaption of the Event and Competition Rules paragraph 15.8.2.2 regarding World Cup Nations Cup Points.
 - d. Any other motions**
 - d.1** Executive Boards motion for adaption of decision regarding restricted reserves
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- 13** Presentation of financial Forecast 2020/21 and updated Budget proposal for 2021/2022 and Budget frame 2022/2023.
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- 14** Appointment of Certified Auditing Firm, on the recommendation of the Executive Board.
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- 15** Appointment of the host for the IBU World championships 2024 and 2025
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- 16** Other items
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INTERNATIONAL
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UNION

CONGRESS MINUTES



EXTRAORDINARY **IBU CONGRESS 2019**

18 OCT - 20 OCT 2019 | MUNICH - GER

MINUTES OF THE EXTRAORDINARY IBU CONGRESS 2019 IN MUNICH - GER

-
- 01** Words of Welcome by the President
 - 02** Congress program
 - 03** Confirmation of duly-called Congress
 - 04** Roll Call and Announcement of Number of Voting Member
 - 05** Adoption of the Agenda
 - 06** Approval of the Minutes of the 13TH REGULAR IBU CONGRESS 2018
 - 07** Rules of Procedure for the IBU Congress
 - 08** Appointment of the Tellers of the Votes
 - 09** Reports Executive Board
 - a. IBU President
 - b. IBU Vice-President Finance
 - 10** Report of the Certified Auditing Firm, KPMG
 - 11** Report of the Elected IBU Auditors
 - 12** Approval of 2018/2019 Financial Statements
 - 13** Discharge of the Executive Board for the financial year 2018/2019
 - 14** Report of the External Review Commission (ERC)
 - 15** Motions by the IBU Executive Board and the Member Federations
 - a. Motion of the EB to approve the new Constituion 2019 in place of the current Constituion
 - 1. Motion NF AUS
 - 2. Motion NF BRA
 - 3. Motion NF FIN
 - 4. Motion NF AUT
 - 5. Motion NF AUT
 - 6. Motion NF AUT
 - 7. Motion NF AUT
-

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- b.** Motion of the EB to approve the new IBU Integrity Code in place of the current IBU Code of Ethics, IBU Anti-Doping Rules and the Whistleblowing Policy
 - c.** Motion of the EB to approve the adaption of the new Vetting Rules and Biathlon Integrity Unit Rules
 - d.** Motion of the EB to approve the new IBU Rules of Congress and new IBU Executive Board Rules in place of the current IBU Rules for Elections and Voting at the Congress and the current Rules of Procedure of the Executive Board
 - e.** Motion of the EB to approve the amendments of the Event and Competitions Rules
 - f.** Motion of the EB to approve the repeal of the Disciplinary Rules, current rules have been integrated into the new sets of rules
 - g.** Motion of the EB to approve the appointment of three independent members of the Inaugural IBU Board, recommended by the IBU External Review Commission acting as ad hoc screening panel
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16 Updated Budget proposals for 2019/2020 and 2020/2021

17 Appointment/reconfirmation of Certified Auditing Firm for the financial year 2019/2020

18 Approval of the Strategic Plan, Target 26

19 Information on the 2022 Olympic Winter Games in Beijing, CHN

20 Other items

01 WORDS OF WELCOME BY THE PRESIDENT

IBU President Olle DAHLIN opened the Extraordinary Congress 2019 on 19 October 2019 at 01:35 p.m., welcoming the Congress delegates, Executive Board members, the chairpersons of the IBU Committees and all attending guests.

He then proceeded to read out his words of welcome including a summary of the work done in the previous year in the lead up to the Congress.

→ **At the request of the President, the Congress adopted the following by an unanimous show of hands: To open the Congress session to the following IBU contracting partners, the representatives of the organizing committees of the 2022 Winter Olympics, the IOC and the media.**

• GLADKIKH, Irina	IOC Associate Director Winter Sports and IF Relations
• KÜRTEN, Stefan	EBU
• PORTMAN Robert	EBU
• CHAPPUIS, Bruno	EBU
• MARTY, Bruno	Infront
• KRAUSS, Stefan	Infront
• HANNESSON, Ingolfur	Infront
• OSTERAUER, Daniel	Infront
• TIBBS, Jon	JTA
• SHEA, Justin	JTA
• ANGUS, Cameron	BCW
• HAUE-PEDERSEN, Lars	BCW
• BAUER, Dr. Johannes	KPMG
• NETZLE, Dr. Stephan	Attorney (Anti-Doping Issues)
• HADERER, Helmut	Tax Advisor

Afterwards a video message of IOC President, Thomas Bach was presented to the congress.

02 CONGRESS PROGRAMME

IBU Secretary General Niklas CARLSSON confirmed the timetable of the congress programme with no adaptations.

→ **The Congress approved the Programme.**

03 CONFIRMATION OF DULY-CALLED CONGRESS

The Congress confirmed the duly-called congress which have been sent out by Interim Secretary General Alf Koksvik on 10th July 2019.

04 ROLL CALL AND ANNOUNCEMENT OF NUMBER OF VOTING MEMBERS

IBU President Olle DAHLIN informed the Congress that the NF ARM had registered late, but that the Executive Board had decided at its meeting on 18 October 2019 to allow the attending federation to participate at the Congress as voting members which was confirmed by the congress.

The IBU Secretary-General then performed the roll call.

According to the roll call on 19 October 2019, the following IBU member federations were present from the start of the session and entitled to vote:

ARG | ARM | AUS | AUT | BLR | BEL | BIH | BRA | BUL | CAN | CHI | CHN | CRO | CYP | CZE |
DEN | ESP | EST | FIN | FRA | GEO | GER | GBR | GRE | GRL | HUN | IND | IRL | ITA | KAZ | KOR |
KGZ | LAT | LTU | MDA | MGL | MKD | NED | NOR | POL | ROU | SRB | SVK | SLO | SUI | SWE |
TUR | UKR | USA

The provisional member RUS was also present; however, as provisional member, they were not entitled to vote.

The maximum number of eligible votes was then announced as follows:

Present: 50 (49 full members, and 1 provisional members)

Voting members: 49

Attending IBU officials:

• DAHLIN, Olle (SWE)	President
• HAMZA, Jiri (CZE)	First Vice-President
• LEISTNER, Dr. Klaus (AUT)	Vice-President of Finances
• STEINLE, Dr. Franz (GER)	Executive Board Member
• CARRABRE, Dr. James (CAN)	Executive Board Member
• COBB, Max (USA)	Executive Board Member
• GERASIMUK, Dagmara (POL)	Executive Board Member
• LEHOTAN, Ivor (SVK)	Executive Board Member
• BOYGARD, Tore (NOR)	Executive Board Member
• CARLSSON, Niklas (SWE)	Secretary General
• VIERTOLA, Juha (FIN)	Voluntary IBU auditor
• KOKKONEN, Ray (CAN)	Voluntary IBU auditor
• RIESS, Dr. Günther (AUT)	Chair of the Legal Committee
• VASSALLO, Christophe (FRA)	Chair of the Technical Committee
• LESSER, Erik (GER)	Athletes Committee
• BÖHM, Daniel (GER)	Member Technical Committee (Athletes' Representative)

For a list of the representatives of all IBU member federations attending, and the IBU officials present, please refer to **ANNEX 1**.

05 ADOPTION OF THE AGENDA

→ The Congress approved the agenda without any amendments.

06 APPROVAL OF THE MINUTES OF THE 13TH REGULAR CONGRESS 2018

The IBU President informed the delegates that no objections had been received regarding the minutes of the 13th Regular IBU Congress 2018.

→ The minutes of the 13th Regular IBU Congress 2018 were unanimously adopted.

07 RULES OF PROCEDURE FOR THE IBU CONGRESS

The IBU Secretary General drew the delegates' attention to the current Rules of Procedure for Congress sessions contained in the handbook.

08 APPOINTMENT OF THE TELLERS OF THE VOTES

The IBU President then nominated the tellers of the votes.

The following persons were unanimously appointed by the Congress as tellers of the votes:

- PETTERSSON Karl Anders (NF BRA)
- HECK Philippe (NF BEL)
- DOJCINOVIC Jelena (NF BIH)
- Reserve: MIKLÓS Edit (NF HUN)

09 REPORTS EXECUTIVE BOARD

9a IBU President

The IBU President referred to his written report in the Congress handbook and gave a verbal presentation in which he highlighted the governance reform steps which have already been implemented since the 13th Regular Congress in Porec such as the appointment of the External Review Commission and the Athletes Committees representation in the Executive Board. The IBU also held its first ever Gender Equality in Sports Leadership Seminar with 34 participating countries.

The President also reported the efforts undertaken to strengthen the organisation under the leadership of Interim Secretary General Alf Koksvik. With Sarah Fussek-Hakkarainen an Interim Anti-Doping Manager was hired. Since September Niklas Carlsson has taken over as IBU Secretary General. The management team will be further strengthened through the new Head of Finance and Administration and the Development Director for which the recruitment process has just started.

The President informed the Congress about the Strategic Plan "Target 26", which was developed with the whole Biathlon Family. Target 26 is designed to build on past achievements and to realize IBU's huge potential.

The IBU President also pointed to the new Constitution which has been completely rewritten and shall establish a new Biathlon Integrity Unit centrally managing all integrity related matters of biathlon. The constitutional review also included all secondary documents, such as the Event and Competition Rules and the Integrity Code.

He thanked all for the constructive feedback regarding the new Constitution.

Moreover, the President informed about the many positive steps that have been taken for the integration of the IBU in the wider international sports movement.

The IBU stepped up its Anti-Doping efforts through cooperations, audits and a clear structure for the reinstatement (12 criteria) of the RBU. IBU signed a contract with the International Anti-doping Testing agency. Concerning Sports the cooperation with the organising committees shall be even closer and new formats have been successfully tested last season. New season opening started 2020/21. Prize money has been increased by 20%.

For a more detailed status report concerning the reinstatement of the RBU, the President handed over to IBU Interim Anti-Doping Manager, Sarah FUSSEK-HAKKARAINEN.

The Interim AD Manager reported that 12 criteria were developed and have been adopted by the EB at its meeting 142 (December 2018) in Hochfilzen. At the same time, a working group for the reinstatement criteria follow-up was established, consisting of representatives of IBU, RBU and RUSADA. It was outlined that the „RBU

must demonstrate that the 12 defined criteria have been met, and can reasonable be expected to continue to be met moving forward.”

Out of the 12 criteria, 6 criteria can be reported as completed.

4 criteria are completed in terms of establishing, but ongoing in terms of verification that these good efforts will continue. These are:

Criteria 5 and 6: Implementation of an educational programme. An educational plan (short-term and long-term) has been presented, implemented and the activities are ongoing.

Criteria 7: The RBU to install an anti-doping officer within their organisation to be the main liason for anti-doping matters.

Criteria 12: The RBU must co-operate with any investigation into whether previous ADRVs have been covered up. The RBU has interacted with the IBU External Review Commission, and this process is ongoing.

So there are two criteria left that qualify for the status of „ongoing“. These are as follows:

Criteria 2: The RBU to reimburse the IBU all of the costs related to the McLaren investigation.

Criteria 11: All RBU athletes must be tested according to the test distribution plan outlined by IBU/ITA without any Anti-Doping Rule violations.

The Executive Board has assessed the reports by the Working Group and is of the opinion that it is still too early for a final vote. Consequently the Executive Board decided to not include the voting on RBU reinstatement on the agenda of the present Extraordinary Congress.

The report of the reinstatement process can be found in **ANNEX 2** attached.

9b IBU Vice-President Finance

The IBU Vice-President of Finances Dr. Klaus LEISTNER referred to his written report contained in the Congress handbook. He made particular mention of the following points:

IBU's three major sources of income consists of media rights, IOC shares from its income from the OWG and Advertising rights.

IBU invested nearly 81% of its expenses directly into sport. Further money was spent for the ERC as well as doping controls, which raised remarkably over the last years.

The Vice-President of Finances stated that IBU has a safe financial position, with a good perspective for the future.

After the Vice President of Finances has finished his report, the NF RUS asked to respond to the RBU status update provided by the Interim AD Manager. In NF RUS report they explained their view on the status of the 12 reinstatement criterias.

10

REPORT OF THE CERTIFIED AUDITING FIRM, KPMG

Dr. BAUER briefed the Congress on KPMG's work methods. He also explained the audit reports for the last fiscal year as provided in the handbook, and the scope and focus areas of the audit (**ANNEX 3**).

KPMG mentioned the Business risks they had to deal with during the last year. These were Strategic projects, Operational change, a regulatory environment and an economic environment.

Their focus areas were on the use of funds in accordance with the articles of association, Securities in bank deposits, bank accounts and expenditures.

No facts were noted which indicate that there could be substantial doubt about the Association's ability to continue as a going concern nor indicate a material deterioration of the Association's performance. Neither indications of non-compliance with Austrian law or the articles of association were noted. No material weaknesses in the internal controls over the financial reporting process were noted.

No inconsistencies or signs of fraud had been detected. For further information, please refer to the KPMG presentation in **ANNEX 4**.

KPMG's report on the fiscal year 2018/2019 was adopted unanimously by the Congress.

11 REPORT OF THE ELECTED IBU AUDITORS

The IBU auditor Ray KOKKONEN (CAN) made reference to the report submitted in the Congress handbook, also in the name of the second elected IBU auditor Juha VIERTOLA (FIN).

The IBU auditors submitted that the balancing of accounts and financial statements of IBU for Fiscal Year 2018/2019 have been set up according to relevant laws and other regulations. Furthermore, information provided by the Executive Board, the minutes of the IBU organs and the year-end closing of accounts statements gave sufficient and correct information about IBU's corporate governance, financial operations, economic situation and results.

The balancing of accounts and closing financial statement for IBU for the subject fiscal Year of 2018/2019 are confirmed as valid and correct.

Congress decisions and directions were followed by the Executive Board and HQ Staff during the past fiscal year.

Having experienced huge international popularity has put the IBU in a very robust financial situation. Biathlon's popularity in the stadiums and on TV continues to attract fans at events and at a high level of TV interest. Such a favourable outlook is expected to continue and to improve operations of the IBU as a result of the ongoing strategic and Constitutional review and a major examination of the fundamental aspects of the IBU, particularly in integrity and ethics matters.

The auditors highly commented the Executive Board and the HQ Staff for their outstanding leadership and the professional performance of their duties in achieving this very favourable status of the IBU and the biathlon sport, and maintaining it despite the recent internal turbulence.

The auditors suggested to discharge the Executive Board for the fiscal year 2018/2019.

12 APPROVAL OF 2018/2019 FINANCIAL STATEMENTS

The financial reports and balance sheets for the fiscal years 2018/19 were unanimously approved by the delegates.

13 DISCHARGE OF THE EXECUTIVE BOARD FOR THE FINANCIAL YEAR 2018/2019

The actions and decisions of the Executive Board in the fiscal years 2018/19 were unanimously approved by the Congress.

→ The Executive Board was formally discharged.

14**REPORT OF THE EXTERNAL REVIEW COMMISSION (ERC)**

Jonathan TAYLOR presented on behalf of the External Review Commission the ERC report to the congress, including a three-fold mandate:

1. Assist WADA and the criminal authorities
2. Conduct an investigation on behalf of the IBU
3. Assist with the reform of the IBU Constitution and supporting rules

Taylor also underlined that the ERC is grateful for the cooperation and the input it has received from NFs and also from biathletes.

The report of the External Review Commission can be found in **ANNEX 5** attached.

15**MOTIONS BY THE IBU EXECUTIVE BOARD AND THE MEMBER FEDERATIONS**

The IBU Secretary General explained the voting procedure for the motions submitted by the Executive Board and member federations. The member federations used red/green cards for voting.

The IBU Secretary General stated that AUS and BRA confirmed that their motions aimed for the same rule amendment and it was agreed to merge the two motions into one.

NF FIN withdrew its motion after the Executive Board (EB) clarified the procedure for the selection of the WCH host. Such procedure will look as follows:

Application forms will be set-up more detailed and expressive in the future and applications to host WCHs are received until a certain deadline. An expert group consisting of IBU Staff, TC Members and external experts is founded, which will evaluate all applications in detail and propose the results to the EB for decision/approval. The EB will consider the proposals of the evaluation group and also such topics as the overall development of the sport including TV/marketing possibilities and other interests of the sport. Before the results will be announced by the EB (preferred applications), it will be proposed to the Congress for final approval. The EB therefore may transmit up to a maximum of two applications for the final vote at the Congress (depends also on the total number of applications). To sum it up, there could be either one or two proposals to the Congress for voting.

NF AUT withdrew their four motions since the Executive Board made amendments to the motion for the new Constitution.

The Congress discussed the following motions by the National Federations and the Executive Board. In general, the voting procedure was directed by the IBU President

a. Motion of the EB to approve the new Constitution 2019 in place of the current Constitution

- The President informed the congress that for this motion to pass, a 2/3 majority is needed.
- The Executive board asked for approval make amendment to the motion of the EB regarding the new Constitution.
- **The Congress unanimously approved the right to amend the motion.**
- The Executive board presented an amendment to the constitution which was distributed in print copy and shown on the screen (**ANNEX 6**).
- **The Congress unanimously approved this amendment.**

The Executive board presented the motion to approve the new Constitution on place of the current Constitution except Article 15.3, referring to the motion from NF AUS and BRA.

- **The Congress adopted the motion to approve the new Constitution 2019 except Article 15.3 unanimously.**

Motion NF AUS and BRA (Article 15.3)

The Congress discussed Article 15.3 of the EB motion in connection with the merged motion from AUS and BRA.

EB Members Franz STEINLE and Max COBB spoke in favour of the EB motion to grant an additional vote to NFs which qualified an athlete for World Championships/Olympic Wintergames in the two winters prior to the Congress.

The national federations BRA, AUS, SWE and ROU spoke in favour of keeping the voting principle "one country – one vote".

- **The Congress rejected the EB motion with a vote of 14 in favour and 28 against.**

The IBU Secretary General then proposed a new wording for Article 15.3 in line with the motion from BRA/AUS: "Each full NF Member has one vote."

- **The Congress unanimously approved this wording of Article 15.3.**

b. Motion of the EB to approve the new IBU Integrity Code in place of the current IBU Code of Ethics, IBU Anti-Doping Rules and the Whistleblowing Policy

The IBU President informed that a simple majority is required for all following motions.

- **The Congress unanimously approved the motion.**

c. Motion of the EB to approve the adaption of the new Vetting Rules and Biathlon Integrity Unit Rules

- **The Congress unanimously approved the motion.**

d. Motion of the EB to approve the new IBU Rules of Congress and new IBU Executive Board Rules in place of the current IBU Rules for Elections and Voting at the Congress and the current Rules of Procedure of the Executive Board

- **The Congress unanimously approved the motion.**

e. Motion of the EB to approve the amendments of the Event and Competitions Rules

- **The Congress unanimously approved the motion including all Annexes.**

f. Motion of the EB to approve the repeal of the Disciplinary Rules, current rules have been integrated into the new sets of rules

- **The Congress unanimously approved the motion.**

g. Motion of the EB to approve the appointment of three independent members of the Inaugural BIU Board, recommended by the IBU External Review Commission acting as ad hoc screening panel

ERC Chair Jonathan TAYLOR gave a short overview of the three independent members' background.

- **The Congress unanimously approved the three independent members of the BIU board.**

16 UPDATED BUDGET PROPOSAL FOR 2019/2020 AND 2020/2021

The IBU Vice-President Finance (VP Finances) Dr. Klaus LEISTNER explained that it would be useful to plan the budgets for the coming two fiscal years, that would give the IBU Executive Board a basis for action until the next Congress, and that KMPG also supported the idea. He reminded the Congress that the 2018/19 budget had already been adopted at the last Congress 2018 but had been subsequently adjusted. He furthermore pointed out that it had not been possible to take the then frozen payments by the IOC into account in the budget proposal presented to the Congress 2018. The budget could thus still be adjusted and increased once the payment had been transferred.

The expenses for development, consultancy, the Extraordinary Congress and Anti-Doping were significantly higher than budgeted. The VP Finances also informed the Congress about the new headquarter building in Anif near Salzburg which will be rented from Mai/June 2020.

By an unanimous show of hands, the Congress approved the basic outline for the updated budgets for 2019/20 and 2020/21 as presented and submitted in the Congress handbook (Annex 7).

NF ROU asked how much exactly the costs for consultancy services have increased. The VP Finances explained that IBU will try to monitor the costs very carefully and to reduce costs within the next years.

NF SWE asked about the reasons for a decrease of the budget for antidoping compared with the actual cost for 18/19. The SG replied that it had been extraordinary costs the year of 18/19 because of change of staff and start up costs with International Testing Agency.

17 APPOINTMENT/RECONFIRMATION OF CERTIFIED AUDITING FIRM FOR THE FINANCIAL YEAR 2019/2020

By an unanimous show of hands, the Congress approved KPMG as Certified Auditing Firm for the financial year 2019/2020.

19 INFORMATION ON THE 2022 OLYMPIC WINTER GAMES IN BEIJING, CHN

The Chinese Winter Sport Federation, represented by Mr. Hao LIU reported on the preparations for the 2022 OWG.

After the presentation the NF AUT explained that their concerns about the reduction of the biathlon quota for the OWG 2022. IBU Sports Director Felix BITTERLING explained that those regulations have been set by the IOC, therefore the IBU had to accept this issue. The precise background of the quota reduction was explained in details by the IOC at the IBU Congress 2018. Anyway, the IBU will do its best to avoid any reductions in the future.

19 OTHER ITEMS

The President of the Russian Biathlon Federation (RBU) then made a statement to the Congress in which he asked the delegates to reinstate the RBU as a full member.

Thereupon the NF BLR brought in the motion from the floor to discuss the reinstatement of the RBU as a full member on the agenda.

The Executive Board consulted with legal advisor Dr. Riess, who explained that such a motion needs a 2/3 majority to pass.

The IBU President handed over to Dr. Steinle who reaffirmed the position of the Executive Board that it is too

early to consider the reinstatement of the RBU since the review and implementation of some of the 12 criteria for reinstatement is still ongoing.

The Congress voted on the motion brought in by the NF BLR:

→ **The Congress rejected the motion with a vote of 19 in favour and 24 against.**

NF Russia thus remains a provisional member of the IBU.

IBU President Olle DAHLIN closed the congress session at 5:45 p.m. on 19 October 2019.

19**APPROVAL OF THE STRATEGIC PLAN, TARGET 26**

The IBU President opened the second day of the Congress on 20 October 2019 at 09:07 a.m.

The IBU Secretary-General then performed the roll call.

According to the roll call on 20 October 2019, the following IBU member federations were present from the start of the session and entitled to vote:

ARG | ARM | AUS | AUT | BLR | BEL | BIH | BRA | BUL | CAN | CHI | CHN | CYP | CZE | DEN |
ESP | EST | FIN | FRA | GEO | GER | GBR | GRE | GRL | HUN | IND | IRL | ITA | KAZ | KOR | KGZ |
LAT | LTU | MDA | MGL | MKD | NED | NOR | POL | ROU | SRB | SVK | SLO | SWE | SUI | TUR |
UKR | UZB

The provisional member RUS was also present; however, as provisional member, they were not entitled to vote.

The maximum number of eligible votes was then announced as follows:

Present: 48* (47 full members, and 1 provisional members)

Voting members: 47*

The IBU President gave an introduction into the main points of the Strategic Plan Target 26 before he handed over to the Executive Board Members to present the single targets:

Dagmara GERASIMUK: **Empowering our federations**

Tore BOYGARD: **Enhancing our events**

Max COBB: **Extending our reach**

Franz STEINLE: **Upgrading our governance**

Dagmara GERASIMUK: **Innovating our future**

The President then handed over to the Secretary General for answering any questions from the congress and to lead the voting of this motion.

→ **The congress unanimously approved the Strategic Plan.**

The IBU Secretary General thanked all participants for the commitment and informed about the following workshop aimed at getting further input and opinions from the NFs about IBUs future direction. He went through 19 different questions for which three different answers each were provided. The results can be found in **ANNEX 8** attached.

* During the congress the NF UZB was not present, nevertheless counted within the group of voting members by mistake; this mistake was corrected in these minutes

20 OTHER ITEMS

The IBU President concluded the session by thanking the delegates for their constructive collaboration and the lively discussions which had helped foster very positive, forward-thinking decisions by the IBU. He also thanked the former Interim Secretary General Alf KOKKSVIK for his great contribution in difficult times for the IBU.

He announced that the 14th Regular IBU Congress will take place from 04 - 06 September 2020 in Prague, CZE. The honorary auditors Ray KOKKONEN and Juha VIERTOLA are invited for an honor during this congress, were also other awards will be handed out

He also invited all NF Presidents and SG to the Presidents' meeting on 19 February 2020 during the World Championships in Antholz, ITA.

The IBU President closed the Congress at 11:17 a.m. on 20 October 2019.



Olle DAHLIN
IBU President



Niklas CARLSSON
IBU Secretary General

EXTRAORDINARY IBU CONGRESS 2019
18 OCT - 20 OCT 2019 | MUNICH - GER

CONGRESS ATTENDANCE LIST

SATURDAY, 19 OCTOBER 2019

NP	FAMILY NAME	FORNAME	SIGNATURE
IBU PRESIDENT	DAHLIN	Olle	
IBU FIRST VP	HAMZA	Jibi	
IBU VP FINANCES	DR LEISTNER	Klaus	
ED MEMBERS	BØYSGARD	Tore	
	CARRABRE	Jim	
	COBB	Max	
	EGAN	Clare	
	GERASIMUK	Dagmar	
	LEHOTAN	IVOR	
	DR STEINLE	Franz	
IBU SECRETARY GENERAL	CARLSSON	Niklas	

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NF ARM	VARDEVAN	Grigoryan	
NF AUS	FLANAGAN	Grant	
	FLANAGAN	Emma	
NF AUT	LEIKAM	Anton	
	BERGER	Franz	
	SCHERER	Christian	
NF BEL	HECK	Philippe	
	EMONTS	Ralph	
NF BIH	DOJCINOVIC	Jelena	
	TANIC	Ljubisa	
	LOPATIC	Tomislav	
NF BLR	TSYBULSKI	Andrian	
	NAZAROVA	Olga	
	LEOSH	Darya	
NF BRA	PETTERSSON	Karl Anders	
NF BUL	DAFOVSKA	Ekaterina	
	YANAKOV	Dimatar	
	VASILEV	Nikolay	

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NF CAN	MCLEOD	Lyle	
	AMBERY	Heather	
NF CHI	GONZALEZ	Norman	
NF CHN	LIU	Hao	
NF CRO	KONTAK	Robert	
	VUKELIC	Lucian	
NF CZE	VLEČEK	Libor	
	JAKES	Vlastimil	
NF CYP	SHIAMPANIAS	Panayiotis	
NF DEN	MOLGAARD	Asger Fischer	
	BORCH	Christian Malthé	
NF ESP	VALENZUELA	Eduardo	
	PUNTEL	Franco	
NF EST	JÖPERA	Assar	
	NIGOL	Alvar	
	ZAHKNA	Hillar	

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	PUKKI	Tapio	
NF FRA	AKKONIEMI	Heli	
	BOUTHIAUX	Stephane	
NF GBR	WEIGHILL	Rob	
	CHRISTIE	Roddy	
NF GEO	BUDZISHVILI	Aleksandre	
	BUDZISHVILI	Nikoloz	
NF GER	ORGELDINGER	Karin	
	EISENBICHLER	Bernd	
	SCHWARZ	Hubert	
NF GRE	GYROUSIS	Dimathenis	
	TSOUREKAS	Timoleon	
NF GRL	SLETTEMARK	Ulloq	
NF HUN	MIKLOS EDIT	Andras	
	SZENTGYÖRGYI	Zoltan	
	SZÖCS	Emoke	
NF IND	VARMA	Jagmohan	
	JAITLY	Anum Kumar	

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	O'CONNOR	Anne	
NF ITA	CURTIZ	Fabrizio	
	PIROIA	Loretta	
NF KAZ	USSENCOV	Manas	
NF KGZ	LEVANSKII	Aleksandr	
	LEVANSKAIA	Tatiana	
NF KOR	KIM	Jongmin	
	PARK	Chulsung	
NF LAT	BROKA	Baiba	
	UPENIEKS	Gundars	
NF LIE	OSPELT	Alexander	
NF LTU	DAUGIRDAS	Arunas	
	GRIAZNOVAS	Ricardas	
NF MDA	FLOREAN	Ivan	
	BRIA	Petru	
	CATRICI	Valentin	

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	NARAN-IDER	Batmunkh	
	PUREVSAMBUU	Tungalag	
NF MKD	SOKLE	Vasil	
NF NED	TIELMANN	Horst	
NF NOR	HORTEN	Anne	
	VARDEN	Anne	
NF POL	JEDYNIAK-SZOLTYSEK	Martyna	
	BERNAT	Tomasz	
	STOLECKI	Andrzej	
NF ROU	MIHOC	Dan Gheorghe	
	GASPAR	Puiu	
NF RUS	DRACHEV	Vladimir	
	MAYGUROV	Victor	
	GOLIKOV	Sergey	
NF SLO	FARCNIK	Tim	
	REPINC	Blaz	
	OZBOLT	Janez	
NF SRB	VUKADIN	Veselin	
	RADOVANOVIC	Miroslav	
	HODZIC	Mirsad	

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	SEGESSEN-MANN	Markus	
	AREGGER	Bernhard	
NF SVK	KOSZTOLANYI	Ondrej	
	SARKOZI	Silvia	
NF SWE	DOMELJ	Sofia	
	KORPELA	Kari	
	ERIKSSON	Björn	
NF TUR	TASDEMIR	Mustafa	
	OTO	Ali	
	KAPLAN	Necati	
NF UKR	BRYNZAK	Volodymyr	
	BONDARUK	Roman	
	SHLYKOVA	Ksenia	
NF USA	TRACY	Lamb	
NF UZB	ISMATILAYEV	Shovkat	
	SEREBRYAKOV	Sergey	

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IBU FIRST VP	HAMZA	Jiri	
IBU VP FINANCES	DR LEISTNER	Klaus	
EN MEMBERS	BOYGARD	Tore	
	CARRABRE	Jim	
	COBB	Max	
	EGAN	Clare	
	GERASIMUK	Dagmare	
	LEHOTAN	IVOR	
	DR STEINLE	Franz	
IBU SECRETARY GENERAL	CARLSSON	Niklas	

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NF AUS	FLANAGAN	Grant	
	FLANAGAN	Emma	
NF AUT	LEIKAM	Anton	
	BERGER	Franz	
	SCHERER	Christian	
NF BEL	HECK	Philippe	
	EMONTS	Ralph	
NF BIH	DOJGINOVIC	Jylena	
	TANIC	Ljubisa	
	LOPATIC	Tornislav	
NF BLR	TSYBULSKI	Andrian	
	NAZAROVA	Oliga	
	LEOSH	Darya	
NF BRA	PETTERSSON	Karl Anders	
NF BUL	DAFOVSKA	Ekaterina	
	YANAKOV	Dimitar	
	VASILEV	Nikolay	

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	VUKELIC	Lucian	
NF CZE	VLECK	Libor	
	JAKES	Vlastimil	
NF CYP	SHIAMPANIAS	Panayiotis	
NF DEN	MOLGAARD	Asger Fischer	
	BORCH	Christian Malthe	
NF ESP	VALENZUELA	Eduardo	
	PUNTEL	Franco	
NF EST	JÖPERA	Assar	
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NF GBR	WEIGHILL	Rob	
	CHRISTIE	Roddy	
NF GEO	BUDZISHVILI	Aleksandre	
	BUDZISHVILI	Nikoloz	
NF GER	ORGELDINGER	Karin	
	EISENBICHLER	Bernd	
	SCHWARZ	Hubert	
NF GRE	GYROUSIS	Dimithanis	
	TSOUREKAS	Timoleon	
NF GRL	SLETTE MARK	Ulloq	
NF HUN	MIKLOS	Edit	
	SZENTGYÖRGYI	Zoltan	
	SZÖCS	Emöke	
NF IND	VARMA	Jagmohan	
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	LEVDAISKAIA	Tatiana	
NF KOR	KIM	Jongmin	
	PARK	Chulsung	
NF LAT	BROKA	Barba	
	UPENIEKS	Gundars	
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NF NED	TIELMANN	Horst	
NF NOR	HORTEN	Anne	
	VARDEN	Anne	
NF POL	JEDYNIAK-SZOLTYSEK	Martyna	
	BERNAT	Tomasz	
	STOLECKI	Andrzej	
NF ROU	MIHOC	Dan Gheorghe	
	GASPAR	Puiu	
NF RUS	DRACHEV	Vladimir	
	MAYGUROV	Victor	
	GOLIKOV	Sergey	
NF SLO	FARCNIK	Tim	
	REPINC	Blaz	
	OZBOLT	Janez	
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	SEGESSEN-MANN	Markus	
	AREGGER	Bernhard	
NF SVK	KOSZTOLANYI	Ondrej	
	SARKOZI	Silvia	
NF SWE	DOMELJ	Sofia	
	KORPELA	Kari	
	OEBERG	Ulrika	
NF TUR	TASDEMIR	Mustafa	
	OTO	Ali	
	KAPLAN	Necati	
NF UKR	BRYNZAK	Vladymyr	
	BONDARIUK	Roman	
	SHLYKOVA	Ksenia	
NF USA	TRACY	Lamb	
NF UZB	ISMATILAYEV	Shovkat	
	SEREBRYAKOV	Sergey	

REPORT to CONGRESS**Re-Instatement Criteria - Russian Biathlon Union**

The Executive Board decided in its meeting 133 the 9-10 of December 2019 to relegate the RBU to a provisional member. In September 2018 the Congress voted against the RBU's application for a full membership.

Afterwards the Executive Board mandated in its Meeting 140 9th of September 2018 a small group "to come up with a proposal what RBU has to do to fulfill the requirements of a full membership".

12 criteria were developed. These have been adopted by the EB at its meeting 142 (December 2018) in Hochfilzen. At the same time, a working group for the re-instatement criteria follow-up was established, consisting of representatives of IBU, RBU and RUSADA. The task of the WG was (and still is) to discuss, verify and monitor progress of each of the 12 identified criteria, and to report to the EB.

The goal of the Boards decision was „to encourage the Russian Biathlon Union

- To become more active in the fight against doping
- To assist in the discovery of any doping manipulations in Russia and
- To enforce strict compliance with the applicable anti-doping rules and policies.“

It was further outlined that the „RBU must demonstrate (by its own efforts and also seeking support by other parties as necessary) that the 12 defined criteria have been met, and can reasonable be expected to continue to be met moving forward.“

Out of the 12 criteria, **6 criteria can be reported as completed**. These are as follows:

Criteria 1 – The RBU to pay for an out-of-competition testing programme for one year (November-October 2019).

Criteria 3 – RBU to support and pay for special medal ceremonies for athletes who moved up in the medal standings at World Cup or World Championships as a result of sanctions applied to russian athletes.

Criteria 4 – The RBU to nominate Medical representation.

Criteria 8 – The RBU must help to gain access to the raw analytical data from the Moscow laboratory, respectively until WADA has gained access. WADA has received the data in the beginning of the year. (but during WADA's process of checking the data, they have found obviously manipulated data – therefore the situation must be further monitored).

Criteria 9 – The RBU must maintain compliance with all of the requirements of the WADA Code and the IBU Anti-Doping Rules. This is the case.

Criteria 10 – RUSADA must maintain compliance with all of the requirements of the WADA Code. (This was the case at the time of the last WG meeting. Update: The WADA Compliance Review Committee has opened a compliance procedure beginning of October. The situation must be monitored further and eventually re-assessed).

4 criteria are completed in terms of establishing, but ongoing in terms of verification that these good efforts will continue. These are:

Criteria 5 and 6 – Implementation of an educational programme. An educational plan (short-term and long-term) has been presented, implemented and the activities are ongoing.

Criteria 7 – The RBU to install an anti-doping officer within their organisation to be the main liason for anti-doping matters.

Criteria 12 – The RBU must co-operate with any investigation into whether previous ADRVs have been covered up. The RBU has interacted with the IBU External Review Commission, and this process is ongoing.

So there are **two criteria left that qualify for the status of „ongoing“**. These are as follows:

Criteria 2 – The RBU to reimburse the IBU all of the costs related to the McLaren investigation. A significant share of the amount (by confirming withhold of IBU payments) has been settled, but not the total amount calculated, whereby costs have not been finalized.

Criteria 11 – All RBU athletes must be tested according to the test distribution plan outlined by IBU/ITA without any Anti-Doping Rule violations. In terms of meeting the test distribution plan, the situation looks comparable with other nations, and therefore satisfactory. In terms of anti-doping rule violations (after establishing the 12 criteria), there is one recent case to report in relation of three Missed Tests (M. Vasileva).

The Executive Board has assessed the reports by the Working Group and is of the opinion that it is still too early for a final vote. Consequently the Executive Board decided to not include the voting on RBU re instatement on the agenda of the present Extraordinary Congress.




**"IBU" ("die Internationale Biathlon Union"),
Salzburg, Austria**

Report on the Audit of the Financial
Statements for the Year ended
30 April 2019

12 July 2019

KPMG Austria GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
14061578/10164892



Report to the IBU extraordinary Congress

Munich,
October 12th, 2019

Our audit approach

Business risks relevant to the audit

Risk-based



Economic environment

- Main revenues
- IDC contribution
- TV-rights

Regulatory environment

- Austrian GAAP
- Austrian Code of Association
- Austrian Tax guidelines

Strategic projects

- New IBU Rules
- Extraordinary Review commission

Operational change

- New Secretary General
- Major changes in staff at the HQ

Your environment

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Agenda

- How we deliver audit quality
- Business risks relevant to the audit
- Audit focus areas
- Financial Statements

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Audit focus areas

Understanding

Relevant factors affecting our risk assessment

Focus areas	Size	Complexity	Susceptibility to fraud
1 Use of funds in accordance with the articles of association	H	M	M ↓
2 Securities in bank deposits	H	H	M
3 Bank accounts	H	L	M ↓
4 Expenditures	H	L	M ↓

Audit risk H Higher M Moderate L Lower ↑ ↓ Change vs prior year

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Our audit approach

How we deliver audit quality



CONTINUOUS IMPROVEMENT

- Training
- Quality reviews
- Root cause analysis
- Action

DEPTH OF EXPERIENCE

- Years' experience
- Partner to staff ratio
- Continuity of team
- Involvement of specialists

TAILORED APPROACH

- Profound understanding
- Materiality
- Coverage
- Risk-based

CHALLENGE AND INSIGHT

- Data and analytics
- Critical, objective, independent view
- Scepticism and judgement
- Robust challenge

TWO-WAY COMMUNICATION

- Ongoing dialogue
- No surprises
- Timely reporting
- Emerging challenges

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Audit focus areas

Focus area

Scepticism Challenge

1 Use of funds in accordance with the articles of association

Fraud risk

The risk

- The Congress determines the use of the funds in the respective Congress. The operative committees of the association are required not to use the funds elsewhere.

Audit response

- We have checked the use of the funds with respect to their determination in the budget by comparing budget and actual figures. Deviations have to be decided in the EB.
- We have also tested the operative effectiveness of a relevant control. For this purpose we have drawn a sample of invoices and verify the correct approval of the respective invoice.

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Audit focus areas

Focus area



② Securities in bank deposits

Fraud risk

The risk

- There is a risk that the bank deposits with the individual banks may not match the securities recorded in the balance.
- There is a risk that the valuation of individual securities may not comply with the principle of prudence and may be overvalued.

Audit response

- We have requested confirmation of the securities from the custodian banks.
- We have audited the valuation of the securities with respect to the principle of prudence.

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Balance Sheet as of April 30, 2019 and 2018

Assets	April 30, 2019 k EUR	April 30, 2018 k EUR	
Fixed assets and securities	56,018	40,827	55,351 (40,344) k EUR securities in bank deposits
Receivables and other assets	727	85	
Cash and cash equivalents	10,413	12,244	
Deferred charges	72	48	
	67,230	53,204	
Liabilities and Net Assets	April 30, 2019 k EUR	April 30, 2018 k EUR	
Association net assets	65,105	52,062	40,000 (35,000) k EUR restricted Congress resolution
Provisions	1,159	825	
Liabilities	965	317	
Deferred income	0	0	
	67,230	53,204	

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Audit focus areas

Focus area



③ Bank accounts

Fraud risk

The risk

- There is a risk that bank funds which are not in the possession of the IBU will be shown in the balance sheet of IBU.

Audit response

- We have received from all banks where the IBU has a bank account a confirmation of the balance as of balance sheet date.
- We have audited the conversion of the accounts from the respective foreign currency into euros with respect to the principle of prudence.

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Statement of Activities for the years 2016/17 and 2017/18

	2019/18 k EUR	in %	2018/17 k EUR	in %	
Revenues	43,145		24,716		15,046 (2,802) k EUR from IOC
Other operating income	290		60		
Financial success	518		238		
Release of reserves	2,802		4,000		
Allocation to reserves	-15,000		-2,802		
Available funds	31,755	100	26,212	100	
Promotion of members, Committees and sports	-24,831	78	-19,867	76	
Staff and management	-1,385	4	-1,085	4	
Depreciation on intangible and tangible assets	-206	1	-105	1	
General administration and PR	-4,360	14	-2,429	9	
Capital gains tax	-128	0	-44	0	
Operating surplus	845	3	2,682	10	

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Audit focus areas

Focus area



④ Expenditures

Fraud risk

The risk

- There is a risk that expenditure is not recorded at the correct amount.

Audit response

- We have tested the operative effectiveness of a relevant control. For this purpose we draw a sample of invoices and verify that the amount according to invoice of contract matches the amount of payment.

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Thank you!



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IBU EXTERNAL REVIEW COMMISSION**REPORT TO THE EXTRAORDINARY MEETING OF THE IBU CONGRESS IN OCTOBER 2019**

On behalf of the independent IBU External Review Commission (myself, Dr Christian Dorda, Dr Anja Martin, and Mr Vincent Defrasne), I am pleased to present this report to the IBU Congress on the progress that the Commission has made in carrying out the mandate set out in its terms of reference (available at: <https://www.biathlonworld.com/about-ibu/inside-ibu/committees>).

As a reminder, in late 2017, the Intelligence & Investigations Department of the World Anti-Doping Agency (**WADA**) issued a report outlining allegations that the then IBU President had covered up anti-doping rule violations by Russian biathletes, with the assistance of the then IBU Secretary General, and that delegates of IBU member federations at the 2016 IBU Congress had been bribed to vote in favour of the 2021 World Championships being held in Tyumen, Russia. The criminal authorities in Austria subsequently opened a formal criminal investigation into potential doping fraud, corruption, and/or financial crimes. Working with the Norwegian criminal authorities, they conducted surveillance of communications by the then IBU President and Secretary General, and in April 2018 they searched their respective private residences, as well as the IBU's offices in Salzburg.

In light of the above, the IBU Executive Board that was elected at the 2018 IBU Congress established the Commission on 6 November 2018, to carry out the following three-fold mandate:

- (1) Assist WADA and the criminal authorities** with their investigations, including by facilitating the provision of relevant information under IBU control to those investigators.
- (2) Conduct an investigation on behalf of the IBU** into the matters being considered in the WADA and criminal investigations, as well as into any further issues of concern in relation to governance or ethical matters within the IBU and/or biathlon generally that are identified in the course of the investigation, such investigation to establish the relevant facts and determine whether any person or body has a case to answer for breach of the IBU rules and regulations in force at the relevant time.
- (3) Assist with the reform of the IBU Constitution and supporting rules** to bring the IBU into line with international best practice in sports governance, thereby ensuring that the IBU has a strengthened ability to prevent and to respond robustly to any future breaches of its integrity rules.

The Commission has provided regular updates on its work to the IBU Executive Board in the form of interim reports, copies of which are available via the link above. I also set out below a summary of its progress to date.

1. SUPPORTING THE EXTERNAL INVESTIGATIONS BY THE CRIMINAL AUTHORITIES AND WADA**1A. Criminal authorities**

1.1 In November 2018, shortly after the Commission was formally established, we made formal contact with the heads of the Austrian and Norwegian criminal authorities, to advise them that the Commission stood ready to assist them by all possible means with their respective investigations.

1.2 In January 2019, we had a meeting with the Austrian criminal authorities in Vienna, also attended by representatives of the Norwegian criminal authorities, to discuss concretely how the

Commission might assist them. Since then, we have been in continuous communication with the Austrian criminal authorities, developing a strong cooperative relationship, providing assistance and information where requested, and obtaining regular updates on the progress of their investigation.

1.3 In March 2019, the Austrian and German criminal authorities announced that they were investigating allegations of blood doping involving 21 athletes from five sports and eight countries, initiated following an ARD report relating to Austrian cross-country skier Johannes Dürr. The investigation is called 'Operation Aderlass'. The Commission quickly established a dialogue with the criminal authorities and national anti-doping agencies involved in Operation Aderlass, with a view to sharing relevant information.

1.4 In early July 2019, we had a further in-person meeting with the Austrian criminal authorities in relation to both the biathlon investigation and Operation Aderlass. IBU President Olle Dahlin attended part of the meeting to confirm to the Austrian prosecutor the IBU's commitment to assist the criminal authorities.

1.5 At the end of July 2019, the Austrian criminal authorities formally requested to refer the part of their investigation relating to former IBU President Anders Besseberg to the Norwegian criminal authorities (Mr Besseberg is a Norwegian citizen and resident).

1.6 In September 2019, the Austrian authorities confirmed that they had closed the part of their investigation relating to potential anti-doping rule violations at the IBU Biathlon World Championships in Hochfilzen in February 2017.

1.7 The Commission's understanding is that the Austrian authorities hope to conclude the remainder of their investigation, and determine whether any criminal charges should be brought, by the end of 2019, although there are a number of factors that might extend that timeline. In the meantime, the Commission remains ready to help both the Austrian and the Norwegian criminal authorities as necessary.

1B. WADA

1.8 In November 2018, we made contact with Gunter Younger, Director of WADA's Intelligence & Investigations Department, who supervised WADA's investigation of IBU-related matters, to confirm that the Commission had been mandated to provide WADA with any information or other assistance that it required to pursue its investigation. Once again, a strong and mutually cooperative relationship was quickly established.

1.9 In early 2019, WADA decided to refer the investigation over to the Commission, so that WADA's Intelligence and Investigations Department could concentrate on reviewing and authenticating the analytical data it had obtained from the Moscow anti-doping laboratory (see <https://www.wada-ama.org/en/media/news/2019-01/wada-successfully-retrieves-data-from-moscow-laboratory>), some of which has since been provided to the IBU to support doping cases against Russian biathletes.

1.10 We remain in close contact with WADA, keeping it updated on the Commission's investigation.

2. INVESTIGATION ON BEHALF OF THE IBU

2.1 The Commission has spent considerable time and resources gathering information and evidence to help it determine whether any person or body has a case to answer for breach of IBU rules and regulations. This has included the following:

2.1.1 On our application, the Austrian criminal authorities recognised the Commission's legitimate interest in reviewing the information in the Austrian criminal file, and therefore granted the Commission full access to the file.

2.1.2 We have also been provided with evidence gathered by WADA, including copies of reports issued by its Intelligence & Investigations Department. In February 2019 we had a very useful and constructive meeting with Gunter Younger and his I&I colleague Julian Broséus in Lausanne, and agreed on the most efficient means of sharing information and progressing open items moving forward. We also liaised with WADA in relation to the analysis of blood screening data collected by the IBU until 2015. Subsequently WADA has also been extremely helpful in assisting the Commission to investigate various anomalies in relation to IBU blood passport profiles, including in relation to samples collected at the 2014 Sochi Olympics that were initially declared void.

2.1.3 In November 2018, we also made contact with Margarita Pakhnotskaya, Deputy Director-General of RUSADA (the Russian NADO), who has been very cooperative and provided relevant information on request.

2.1.4 In February 2019, we launched a whistleblower web portal using the BKMS[®] System provided by Business Keeper AG, the leading whistleblower service provider in Europe, allowing persons with information of interest to communicate with the Commission securely and on an anonymous basis (the portal is available in English, German and Russian: <https://www.bkms-system.com/ibuerc>). To date, however, we have received limited information from this source.

2.1.5 Over the course of the investigation to date, we have interviewed a number of IBU officials and staff members, and taken copies of various emails and documents from the IBU server. In addition, in May 2019 we conducted an in-depth interview of Dr Grigory Rodchenkov, former head of the Moscow anti-doping laboratory, regarding his allegations relating to the IBU and Russian biathlon referenced in the WADA report that prompted the pending criminal investigations. Dr Rodchenkov provided significant further information and documents to the Commission, and has agreed to continue to assist the Commission with its inquiries moving forward.

2.1.6 Information and evidence have also been gathered from other sources, including the Russian Biathlon Union, the WADA-accredited laboratories in Cologne and Seibersdorf, and the Nordic APMU.

2.2 We are currently working through the significant information and data gathered to date, in order to identify and pursue any further lines of inquiry. We hope to be able to conclude the investigation in the first quarter of 2020, although achieving that will depend on a number of factors not wholly under our control, including the ready availability of various witnesses.

3. REFORM OF THE IBU CONSTITUTION AND SUPPORTING RULES

3.1 The Commission has worked with the IBU Constitution Working Group chaired by Dr Franz Steinle on the review of the IBU Constitution and various supporting rules. We have recommended a series of reforms and improvements that are designed to bring the IBU's governance into line with international best practice in sports governance, in particular in relation to the policing and enforcement of integrity-related rules.

3.2 I provided a detailed explanation of our recommendations in my letter of 19 July 2019 to member federations that accompanied the initial drafts of the Constitution and supporting rules (the new Integrity Code, Biathlon Integrity Unit Rules, Vetting Rules, Rules of Congress, and Executive Board Rules), and the proposal to adopt them forms the main part of the agenda for this Extraordinary Congress Meeting. For this report, therefore, I limit myself to highlighting two of the key reforms that (in the Commission's view) put the IBU at the cutting edge of good governance in international sport:

3.2.1 Article 28.2 of the new IBU Constitution will establish a new Biathlon Integrity Unit (**BIU**), which will replace the current IBU Ethics Commission, and will be a new specialised unit that is responsible for investigating and prosecuting violations of the Integrity Code, and for ensuring that the IBU complies with its obligations under the World Anti-Doping Code and with its other governance and ethical compliance obligations set out in the Constitution and the Rules. The BIU will operate independently of the IBU Executive Board and IBU staff, under the supervision of an independent board of directors. As a result, the IBU Executive Board will no longer have any actual or apparent conflict of interest in dealing with potential violations of the IBU Integrity Code. Instead all of the IBU member federations and other stakeholders in the sport will be able to have confidence that the BIU will investigate and determine whether to bring proceedings for apparent violations of the IBU Integrity Code independently, impartially, and without any fear or favour.

3.2.2 Articles 26 and 27 of the new IBU Constitution will require all persons elected or appointed or nominated for election or appointment as IBU staff or as members of the IBU Executive Board or an IBU Committee to be vetted to ensure they meet specified eligibility criteria (e.g., not having any serious criminal convictions or doping violations on their record, not being bankrupt, not being subject to other specified disqualifying conditions). The vetting will be carried out by the independent members of the BIU board of directors in accordance with the new Vetting Rules. The nature and scope of such vetting will vary depending on the amount of responsibility the person in question would have (for example, a candidate for President will be subject to much more scrutiny than a candidate for employment in an administrative post at IBU HQ). Any decision by the vetting panel that a person is not eligible for election or appointment as an IBU official or IBU staff member may be appealed to the CAS.

3.3 The draft Constitution and supporting rules were first circulated to member federations on 19 July 2019. Clare Egan, Chair of the Athletes' Committee, also circulated those drafts to biathletes on the same date. The feedback received through the consultation process was positive and supported the many reforms proposed. The feedback also provided a number of very detailed and helpful comments, which have helped to improve the draft rules.

3.4 Following a meeting of the IBU Constitution Working Group on 19 August 2019, and the IBU Executive Board on 31 August 2019, amendments were made to the draft Constitution and rules, and revised drafts were circulated to IBU member federations on 5 September 2019. My letter of 5 September 2019 explains the key changes made in the revised drafts.

3.5 As I will report in detail at other parts of the Congress agenda, the IBU Executive Board has accepted all of the Commission's recommendations, and as a result the Commission is able to fully endorse the draft Constitution and supporting rules that have been circulated to members. In the Commission's view, if adopted by Congress, the new IBU Constitution and supporting rules will introduce the highest standards of integrity and transparency to the IBU, in line with international best practice in this area, and will ensure that the IBU has a greatly strengthened ability to protect itself against, and to respond robustly to, future threats to the integrity of the sport.

4. ENGAGEMENT WITH BIATHLETES

4.1 The Commission would also like to underline that it is grateful for the cooperation with and input it has received from biathletes. In particular:

4.1.1 Vincent Defrasne and the Commission Legal Secretary Lauren Pagé staged a Q&A session for biathletes and support staff at the IBU World Cup in Holmenkollen on 19 March 2019, to explain the Commission's work and to invite biathletes and support staff to come forward with any information that they might wish to share with the Commission. Based on those discussions, it is clear that biathletes are keen to see stronger governance structures put in place at the IBU, and greater transparency in dealing with anti-doping and other integrity-related issues.

4.1.2 Ms Pagé also had an opportunity to speak with a number of biathletes one-on-one, including Clare Egan, Martin Fourcade, Michal Šlesingr, and Sebastian Samuelsson, as well as retired US Olympic biathlete Lowell Bailey.

4.1.3 Mr Defrasne, Ms Pagé, and Clare Egan hosted a webinar for biathletes on 8 August 2019, to provide an update on the key governance reforms in the new proposed Constitution and supporting rules, to give them an opportunity to ask questions or comment on the draft Constitution and rules, and to provide an update and forum for questions about the Commission's investigation.

4.2 The Commission is in the process of organising the next in-person meeting with athletes, which is scheduled to take place on 2 December 2019 in Ostersund.

Jonathan Taylor QC
Chair of the External Review Commission
17 September 2019

INTERNATIONAL BIATHLON UNION

CONSTITUTION

Effective 19 October 2019

(see Article 37)

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- 11.1.3 No *Athlete, Athlete Support Personnel* or other person who is a member of or affiliated to the former *IBU Member* may enter, compete, participate or otherwise be involved in any capacity in any competition, activity, event, function or meeting of the *IBU* or any of its *IBU Members*, unless specified otherwise in the *Rules*.
- 11.2 Where membership of the *IBU* is suspended, the consequences will depend upon the terms of such suspension, which will be determined in accordance with Appendix 4.

PART III: CONGRESS

12. Composition and powers of Congress

- 12.1 *Congress* is the general meeting of the *NF Members*, represented by their respective delegates.
- 12.2 *Congress* holds ultimate and supreme authority in relation to the affairs of the *IBU*. It has the right to exercise all of the powers given to the *IBU* in this *Constitution* where it considers necessary or appropriate to do so in order to further the *Purposes*, including the power to:
 - 12.2.1 establish further categories of membership beyond those set out in this *Constitution*;
 - 12.2.2 admit, suspend, expel, and reinstate *NF Members*;
 - 12.2.3 admit to membership and terminate the membership of *Extraordinary Members* and *Honorary Members* and other types of members;
 - 12.2.4 amend this *Constitution*;
 - 12.2.5 decide on motions proposed by the *Executive Board* or by full *NF Members* to issue, amend or annul *Reserved Rules*;
 - 12.2.6 decide on motions proposed by full *NF Members* to amend or annul *Rules* issued by the *Executive Board* pursuant to Article 17.1.2 or by the *Technical Committee* pursuant to Article 25.1, in which case those *Rules* will be amended or annulled with effect from such date as *Congress* may specify, but such amendment or annulment will not have retroactive effect;
 - 12.2.7 elect:
 - 12.2.7.1 the *President, Vice-President, Treasurer* and other members of the *Executive Board* in accordance with Article 16; and
 - 12.2.7.2 the members of the *Technical Committee* in accordance with Article 25.2;
 - 12.2.8 appoint the independent members of the *BIU Board*, upon the recommendation of a screening panel acting pursuant to Article 27.1 in the case of the inaugural *BIU Board*, and upon the recommendation of the *Vetting Panel* in the case of subsequent vacancies;

- 12.2.9 appoint the *Auditor(s)* in accordance with Article 41, upon the recommendation of the *Executive Board*, for a period of at least two financial years;
- 12.2.10 receive for approval annual reports from:
 - 12.2.10.1 the *Executive Board*, which report shall include the audited financial statements ~~or statements of income and expenditure (as applicable, in accordance with Article 41)~~ for the two most recent financial years, ~~and the report thereon of the Auditor(s);~~
 - 12.2.10.2 the *Vetting Panel*; and
 - 12.2.10.3 the *BIU Board*, which report shall include any funding request made by the *BIU Board* in accordance with Article 29.5;
- 12.2.11 establish a policy to remunerate the *Executive Board* members, including the *President* and *Vice-President*;
- 12.2.12 approve the *Executive Board's* proposal for the award of the right to host the Biathlon World Championships to a full *NF Member*;
- 12.2.13 elect the host, venue and date of the next *Ordinary Congress meeting* to be held in a year that is not an *Olympic Year*;
- 12.2.14 decide on motions proposed in accordance with this *Constitution* and the *Rules*;
- 12.2.15 grant awards for services to the *IBU* and the sport of *Biathlon*, on the recommendation of the *Executive Board*;
- 12.2.16 confirm the annual *IBU* budget and membership fees fixed by the *Executive Board*;
- 12.2.17 grant *Honorary Membership* in accordance with Article 8 and in the *Rules for Honors*;
- 12.2.18 merge the *IBU* with another body; or
- 12.2.19 dissolve the *IBU* in accordance with Part X of this *Constitution*.
- 12.3 *Congress* may delegate to the *Executive Board* any of its powers under Articles 12.2.1, 12.2.3, 12.2.13, 12.2.15, and/or 12.2.17 and any other powers not specifically enumerated in Article 12.2. Alternatively, *Congress* may refer matters to the *Executive Board* for consideration and advice.
- 13. Meetings of Congress**
 - 13.1 *Ordinary Congress meetings* will be held every two years (in even years), between June and September where possible.
 - 13.1.1 The *Executive Board* will determine the specific date and venue (which shall be reasonably proximate to the *IBU* headquarters) of *Ordinary Congress meetings* held in *Winter Olympic Years*. The *IBU Staff* will organise such meetings.

applicable, the Olympic Winter Games) in at least one of the two seasons prior to the *Congress* meeting will receive one additional vote at that meeting (for a total of two votes).

- 15.4 A motion will be passed by *Congress* if it receives the requisite majority of votes in favour. Unless otherwise specified in this *Constitution* or the *Rules*, the requisite majority is a *Simple Majority*. In the event of a tie in the votes cast, the motion will not be passed.
- 15.5 Motions passed by *Congress* will become effective immediately, unless *Congress* specifies a later effective date.

PART IV: EXECUTIVE BOARD

16. Composition of the Executive Board

16.1 The *Executive Board* will be comprised of:

16.1.1 the *President*, the *Vice-President*, the Treasurer, and ~~sixteen~~ further natural persons, each elected by *Congress* in accordance with this Article 16;

16.1.2 the Chair or another member of the *Athletes' Committee*, as designated by the *Athletes' Committee*; and

16.1.3 the *Secretary General* (non-voting member).

16.2 The *President*, the *Vice-President*, the Treasurer, and the ~~sixteen~~ further persons referenced in Article 16.1.1 will be elected, in that order, at each *Election Congress*. They must all be affiliated to different full *NF Members*. Starting with the *Executive Board* elected at the 2022 *Election Congress*, there must be at least two representatives of the male gender and at least two representatives of the female gender among them (provided that there are at least two from each gender among the candidates for election).

16.3 All elections will be conducted as specified in the *Rules of Congress*. Votes will be cast by secret ballot.

16.4 Each candidate nominated for election must:

16.4.1 be nominated by a full *NF Member* (no other person has the right to nominate candidates for election);

16.4.2 be affiliated to the nominating *NF Member* and a *Citizen* of its *Country*;

16.4.3 be *Eligible* in accordance with Article 26; and

16.4.4 not have reached the age of 75 as of the date of the *Election Congress* meeting.

16.5 All nominations for election to the *Executive Board* will be made in accordance with the procedure set out in the *Rules of Congress*.

16.6 No person may hold more than one elected *IBU* position at any one time. If an elected member of the *Athletes' Committee* or the *Technical Committee* is elected to the *Executive Board*, they must immediately resign from the *Athletes' Committee* or *Technical Committee* (as applicable).

President is required to take over the *President's* role because the *President* is incapacitated (not just temporarily unavailable), the same restriction will apply to the *Vice President*.

- 21.3 The *President* may not be appointed as the *Executive Board* member on the *BIU Board*.

22. The Vice-President and the Treasurer

- 22.1 The role of the *Vice-President* is to stand in for the *President* whenever the *President* is unavailable and/or otherwise as the *President* may request.

- 22.2 The role of the *Treasurer* will be as defined by the *Executive Board*, and will focus on strategy and consultations.

22.1 —

23. *Secretary General*

- 23.1 The *Secretary General* is appointed by, and accountable to, the *Executive Board*. The *Secretary General* is responsible for:

- 23.1.1 managing the day-to-day operations of the *IBU* (except for the *Biathlon Integrity Unit*), in accordance with the directions of the *Executive Board* and the *President*, and within such limitations and delegated authority as the *Executive Board* may specify. If there is any inconsistency between directions from the *President* and directions from the *Executive Board*, the matter will be referred to the *Executive Board* for resolution;
- 23.1.2 managing the *IBU* office and the *IBU Staff* (but not the *BIU Staff*);
- 23.1.3 serving as a non-voting member of the *Executive Board*;
- 23.1.4 attending meetings of the *Executive Board* and *Congress*;
- 23.1.5 supporting the *Executive Board* in its development of a strategic plan for the *IBU*, and implementing the plan following its approval by the *Executive Board*;
- 23.1.6 developing an annual operational plan for the *IBU* and implementing that plan following its approval by the *Executive Board*;
- 23.1.7 developing and growing the commercial revenues of the *IBU* to enable it to fulfil the *Purposes*;
- 23.1.8 supporting the *President* in engaging with stakeholders of the *IBU*;
- 23.1.9 ensuring compliance by the *IBU* and *IBU Staff* with all applicable laws, rules and regulations, including this *Constitution* and the *Rules*;
- 23.1.10 preparing minutes of meetings of *Congress* and the *Executive Board*;
- 23.1.11 preparing the annual reports of the *Executive Board* to *Congress*, including arranging for the required review by the *Auditor(s)* of the financial statements included in those reports;

permitted, such remaining assets will be donated to institutions pursuing the same or similar purposes as the *IBU*.

36. Completion of liquidation of assets

- 36.1 At the completion of the liquidation, the liquidator(s) will submit a final report to the relevant registration authority, which will declare the liquidation closed.

PART XI: MISCELLANEOUS

37. Effective date

- 37.1 This *Constitution* will come into effect on 19 October 2019 (subject to any subsequent objection by the Registrar of the Central Austrian Register of Associations), and supersedes all prior *IBU* constitutions as from that date. Members of the *Executive Board* and the *Technical Committee* and the *Athletes' Committee* in office as of 19 October 2019 shall remain in office for the rest of their original terms, in accordance with the terms of this *Constitution*. The member of the *Executive Board* who was First Vice-President under the previous *Constitution* will act as *Vice-President* under this *Constitution*, and the member of the *Executive Board* who was Vice-President of Finances will retain that title and perform the role of Treasurer, in each case in accordance with the terms of this *Constitution*. However the auditors elected under the previous *IBU* constitution shall cease to hold office with effect from 19 October 2019.

38. Official languages

- 38.1 The official language of the *IBU* will be English. All documents or communications to the *IBU* will be in English.
- 38.2 The official *Congress* languages are English, German, and Russian. Other *IBU* bodies may choose any of the official *Congress* languages as their working language, English being the preferred choice.
- 38.3 The *Constitution* and *Rules* will be published in English, German, and Russian. Minutes, reports and other communications from the *IBU* will be published in English and in any other language specified by the *Executive Board*.
- 38.4 In the event of any difference in interpretation of any text, the English version will prevail.

39. Legal representation

- 39.1 The *IBU* will be legally represented by the *President* jointly with any elected member of the *Executive Board*. The Executive Board may decide from time to time as a matter of internal policy that only specified elected members of the Executive Board will exercise this power.
- 39.2 The legal representatives must not have a conflict of interest in respect of the issue at hand. If the *President* is incapacitated or conflicted for any reason, the *Vice President* will replace the *President* for these purposes. If any elected member of the *Executive Board* is conflicted for any reason, another (non-conflicted) elected member of the *Executive Board* will replace that conflicted member for these purposes.

39.3 The legal representatives may grant powers of attorney to other designated persons, which may be restricted or qualified as set out in the power of attorney in question.

39.4 Any contract in the name of the *IBU* that is signed by the legal representatives or by persons holding a relevant power of attorney will bind the *IBU*.

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 27.1 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.

41. Financial year and audit

41.1 Unless *Congress* decides otherwise, the financial year of the *IBU* starts on 1 May and ends on 30 April.

41.2 ~~If the *IBU* qualifies as a major association under Section 22 of the Austrian Law of Associations and is therefore obliged to provide qualified financial reporting, or if *Congress* decides (on the recommendation of the *Executive Board*) to provide such qualified financial reporting even though the *IBU* is not legally obliged to do so, the *Executive Board* will prepare~~ annual financial statements ~~to be prepared~~ that meet the requirements of that criteria set out in paragraphs 1 and 2 of the aforementioned Section 22, and ~~Those annual financial statements will be audited in accordance with the requirements of that Section 22 by a chartered accountant appointed as Auditor by *Congress* (on the recommendation of the *Executive Board*), and in accordance with Article 12.2.9) will audit those annual financial statements.~~

~~41.3 If the *IBU* is not required to provide and *Congress* does not decide to provide qualified financial reporting that is compliant with Section 22 of the Austrian Law of Association, the *Executive Board* will instead cause a statement of income and expenditure to be prepared for each financial year. That statement of income and expenditure will be reviewed for correctness and for compliance with the budget by two persons appointed as Auditors by *Congress* (on the recommendation of the *Executive Board*) in accordance with Article 12.2.9.~~

~~41.4~~ 41.3 The *IBU*'s audited annual financial statements ~~or statements of income and expenditure (as applicable)~~ will be submitted to *Congress* for approval in accordance with Article 12.2.10.

42. Amendments to the Constitution

42.1 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*.

42.2 Notice of a proposal to amend this *Constitution* must be given by an *NF Member* or the *Executive Board* to the *Secretary General* no later than:

APPENDIX 1: DEFINITIONS AND INTERPRETATION

A1.1 Italicised terms used in the *Constitution* have the following meanings:

Absolute Majority means more than half of all of the votes that could be cast if all of those entitled to vote were present.

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 Support Personnel means any coach, trainer, manager, agent, team staff, official, medical or para-medical personnel, selector, family member or other person working with, treating or assisting an *Athlete*.

Athletes' Committee means the *Committee* of that name established under Article 24.

Auditor(s) means the person(s) appointed by *Congress* in accordance with Article ~~12.2.10~~**12.2.9** to carry out the functions specified in Article 41.2 or Article 41.3 (as applicable).

Biathlon means the sport of biathlon, as described in Article 1.2.

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 Integrity Unit means the unit described in Part VIII of this *Constitution*.

BIU means the *Biathlon Integrity Unit*.

BIU Board means the body described in Article 29.3.

BIU Rules means the rules of that name that are maintained by the *Executive Board*, subject to the ultimate authority of *Congress*.

BIU Staff means any person who is employed or engaged by the *IBU* or the *BIU* to undertake work for the *BIU* or on its behalf.

CAS means the Court of Arbitration for Sport in Lausanne, Switzerland.

Citizen means a person who has legal citizenship of a *Country* under the laws of that *Country*; or (in the case of a territory or region that is not an independent state) a person who has legal citizenship of the *Country* of which the territory or region is a part, and the right to permanent residence in the territory or region.

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*

Receiving Party. See Article 43.1.

Reserved Rules means the Articles designated as such in the version of the *IBU Event and Competition Rules* and the Annexes thereto that is approved by *Congress* at the 2019 *Extraordinary Congress meeting*. For the avoidance of doubt, any Articles in those versions of the *IBU Event and Competition Rules* and the Annexes thereto that are not designated as *Reserved Rules* (a) may be issued, amended, and/or rescinded by the *Executive Board* in accordance with Article 17.1.2; or (b) if they are *Technical Rules*, may be added to, amended or rescinded by the *Technical Committee* in accordance with Article 25.1.

Rules means the various rules and regulations of the *IBU* approved by *Congress* or issued by the *Executive Board* with the delegated authority of *Congress* or by the *Technical Committee* with the delegated authority of the *Executive Board*.

Rules of Congress means the rules of that name that are maintained by the *Executive Board*, subject to the ultimate authority of *Congress*.

Rules for Honors means the rules of that name that are maintained by the *Executive Board*, subject to the ultimate authority of *Congress*.

Secretary General means the *Secretary General* of the *IBU* referred to in Article 23.

Simple Majority means more than 50% of the valid votes cast by those present and entitled to vote.

Special Majority means two-thirds or more of the valid votes cast by those present and entitled to vote.

Technical Committee means the *Committee* of that name established under Article 25.

Technical Delegates are persons appointed to such positions by the *IBU* in accordance with the applicable *Rules*.

Technical Rules means the Articles designated as such in the version of the *IBU Event and Competition Rules* and the Annexes thereto that is approved by *Congress* at the 2019 *Extraordinary Congress meeting*.

Treasurer means the elected member of the *Executive Board* who is appointed to that role in accordance with Article 22.2.

Vetting Panel means the panel referred to in Article 27.

Vetting Rules means the rules of that name that are maintained by the *Executive Board*, subject to the ultimate authority of *Congress*.

Vice-President means the *Vice-President* of the *IBU* elected in accordance with Article 16.

WADA means the World Anti-Doping Agency.

World Anti-Doping Code means the *World Anti-Doping Code* adopted by WADA, as amended from time to time.

A1.2 In the *Constitution* and also in the *Rules*, unless expressly specified otherwise:

TARGET26 OUR STRATEGY FOR FOCUSING, HITTING AND MOVING - TOGETHER

QUESTIONS & ANSWERS

EXTRAORDINARY IBU CONGRESS 2019
18 OCT - 20 OCT 2019 | MUNICH - GER

TARGET26

EMPOWERING OUR FEDERATIONS

Objective 2

The new financial support system to National Federations should focus on which aspect?

1 Rewarding successful results	20.0 %
2 Rewarding proactive behaviour	40.0 %
3 Offering support to those most in need	40.0 %

THE BIATHLON FAMILY

EXTRAORDINARY IBU CONGRESS 2019
18 OCT - 20 OCT 2019 | MUNICH - GER

TARGET26

EMPOWERING OUR FEDERATIONS

Objective 1

If you could only pick one, which group should the Biathlon Academy prioritise providing support for?

1 Athletes	21.4 %
2 Coaches	59.5 %
3 National Federation staff	19.0 %

THE BIATHLON FAMILY

EXTRAORDINARY IBU CONGRESS 2019
18 OCT - 20 OCT 2019 | MUNICH - GER

TARGET26

EMPOWERING OUR FEDERATIONS

Objective 3

Which ages would you like the IBU to focus on for enhancing youth participation?

1 0 - 9 years old	0.0 %
2 10 - 15 years old	55.6 %
3 16 + years old	44.4 %

THE BIATHLON FAMILY

EXTRAORDINARY IBU CONGRESS 2019
18 OCT - 20 OCT 2019 | MUNICH - GER

TARGET26

EMPOWERING OUR FEDERATIONS

Objective 1

Which area should the Biathlon Academy look to prioritise creating?

1 Online resources	12.8 %
2 International meetings, courses and events	36.2 %
3 Regional meetings, courses and events	51.1 %

THE BIATHLON FAMILY

EXTRAORDINARY IBU CONGRESS 2019
18 OCT - 20 OCT 2019 | MUNICH - GER

TARGET26

EMPOWERING OUR FEDERATIONS

Objective 3

How best can the IBU support you to develop youth participation in your country?

1 Develop new regional and international competitions for young athletes	59.1 %
2 Help National Federations to publicise biathlon among young people	34.1 %
3 Other	6.8 %

THE BIATHLON FAMILY

EXTRAORDINARY IBU CONGRESS 2019
18 OCT - 20 OCT 2019 | MUNICH - GER

TARGET26

EMPOWERING OUR FEDERATIONS

Objective 2

To what extent does the system for giving financial support to National Federations need to be explained more clearly?

1 Very much so	54.8 %
2 To some extent	38.1 %
3 Not at all	7.1 %

THE BIATHLON FAMILY

EXTRAORDINARY IBU CONGRESS 2019
18 OCT - 20 OCT 2019 | MUNICH - GER

TARGET26

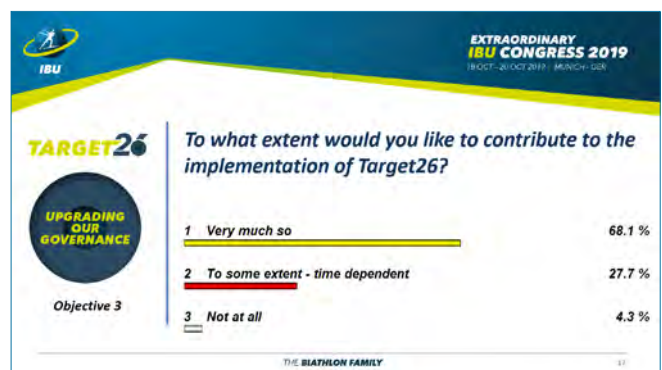
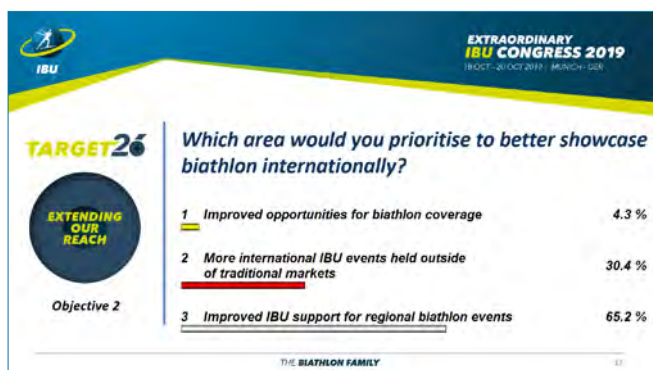
ENHANCING OUR EVENTS

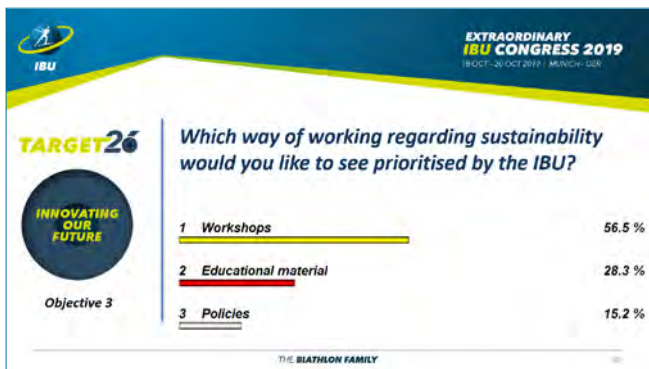
Objective 1

Which one thing do you think could most improve the consistency of IBU events?

1 Greater direct involvement of IBU	21.3 %
2 More opportunities for knowledge-exchange among Organising Committees	48.9 %
3 Improved system for awarding events to different places	29.8 %

THE BIATHLON FAMILY







INTERNATIONAL BIATHLON UNION

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biathlon@ibu.at / www.biathlonworld.com

Words of Welcome by the President

01

Confirmation of duly-called Congress

02

Roll call and first announcement of voting strength of the NF Members

03

Adoption of the Agenda

04

Approval of the Minutes of the extraordinary IBU Congress 2019

05

Receipt and approval of the activity report of the Executive Board

06

Report of the Certified Auditing Firm, KPMG

07

Approval of 2019/2020 Financial Statements

08

Discharge of the Executive Board for the financial year 2019/2020

09

Report of the External Review Commission (ERC)

10

Receipt and approval of the annual reports from the Vetting Panel and the BIU Board

11

Motions by the IBU Executive Board and the Member Federations

12

Presentation of financial Forecast 2020/21 and updated Budget proposal for 2021/2022 and Budget frame 2022/ 2023.

13

Appointment of Certified Auditing Firm, on the recommendation of the Executive Board

14

Appointment of the host for the IBU World championships 2024 and 2025

15

Other items

16

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Other items

16



"IBU"
("die internationale Biathlon Union"),
Austria

November 14th, 2020

Agenda

- 1 Legal framework
- 2 Audit and accounting principles
- 3 Audit approach and general observations
- 4 Audit focus area
- 5 Audit results
- 6 Conclusions
- 7 Financial Statements

Financial Statements and usage of funds to be in compliance with

- Austrian Code of Associations
- the Constitution
- the decisions of the Congress





International Standards on Auditing

- Responsibilities
- Audit planning process
- Audit evidence and conclusions



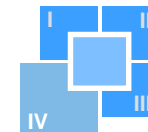
Austrian GAAP

- Financial Statements are prepared in accordance with Austrian Generally Accepted Accounting Principles (GAAPs)
- Austrian GAAPs follow the prudence principle



Taxes

- Compliance with the tax requirements



1. Risk assessment
& audit strategy






2. Systems &
monitoring

3. Test of details &
analysis

4. Audit certificate &
report



Audit Approach and general observations 2/2

Area	Assessment	Comment
Quality of information		Quality of information is very good. Documentation is sufficient and reliable
Budgeting process and explanations		Budgeting is appropriate and follows a top-down approach. For our audit approach it does not have a big impact.
Budgeting accuracy		Accuracy of the budget has generally been good overall. Certain differences between budgeted and final figures have been incurred by the effects of COVID-19.
Speed of reporting		Speed of the reporting process has been good. In general a one-week audit in Salzburg is sufficient for us to audit the main focus areas of the IBU.
Management /finance competence		The competence of the new secretary general and finance team and new CFO is very good.

- Financial assets (valuation, investment)
- Cash positions (bank statements)
- Liabilities (confirmation, internal monitoring, process)
- Revenue recognition
- Expenditures on sponsorships, committees and sport
- General administration costs (travel expenses, advertising, commissions)
- Compliance
- Fraud

- | | |
|---|---|
| 1 | Conservative Investments, Confirmations obtained |
| 2 | Bank confirmation received |
| 3 | Liabilities correctly stated |
| 4 | Revenue recognition correct |
| 5 | Expenditures on sport correct and in accordance with Constitution and decisions of Congress |
| 6 | No unusual income or expenditures, in particular no self-dealing |
| 7 | No compliance error detected |
| 8 | No fraud detected |

Clean audit certificate

- Based on the results of our review of the accounting records for the financial year from 1 May 2019 to 30 April 2020 the financial conduct was correct in all material respects and the funds were used in accordance with the articles of the Association. **Unusual revenues or expenses, particularly any cases of self-dealing, did not occur.**

Statement of Activities for the years 2018/19 and 2019/20

	2020/19		2018/19	
	k EUR	in %	k EUR	in %
Revenues	27,987		43,145	
Release of reserves	5,000		2,802	
Allocation to reserves	0		-15,000	
Available funds	32,987	100	30,947	100
Other operating income	223	1	290	1
Promotion of members, Committees and sports	-26,804	81	-24,831	80
Staff and management	-1,267	4	-1,385	4
Depreciation on intangible and tangible assets	-222	1	-206	1
General administration and PR	-4,256	13	-4,360	14
Financial success	450	1	518	2
Capital gains tax	-23	0	-128	0
Operating surplus	1,088	3	845	3

Balance Sheet as of April 30, 2019 and 2020

Assets	April 30, 2020 k EUR	April 30, 2019 k EUR
Fixed assets and securities	60,941	56,018
Receivables and other assets	1,364	727
Cash and cash equivalents	6,672	10,413
Deferred charges	59	72
	69,036	67,230

60,246 (55,351) k EUR
securities in bank
deposits

Liabilities and Net Assets	April 30, 2020 k EUR	April 30, 2019 k EUR
Association net assets	61,193	65,105
Provisions	658	1,159
Liabilities	2,185	965
Deferred income	5,000	0
	69,036	67,230

48,000 (40,000) k EUR
restricted Congress
resolution



Thank you!



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**Die internationale Biathlon Union (IBU),
Salzburg, Austria**

Report on the Audit of the Financial
Statements for the Year ended
30 April 2020

10 July 2020

KPMG Austria GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
10177487

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Annexes

Annex

Financial Statements

- Financial Statements for the year ended 30 April 2020
- Statement of Financial Position as at 30 April 2020
 - Statement of Activities for the year ended 30 April 2020
 - Notes to the Financial Statements for the year ended 30 April 2020

I

Other Annexes

- General Conditions of Contract

II

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

We have audited the financial statements and the financial conduct for the year ended 30 April 2020 of

Die internationale Biathlon Union (IBU),
Salzburg, Austria
(referred to as "the Association"),

and **report** on the result of our audit as follows:

1. Audit Contract and Scope of the Engagement

In the XIII. Ordinary Congress of "IBU" ("die Internationale Biathlon Union") we were elected as auditors in accordance with Section 22 Paragraph 2 Vereinsgesetz (short: "VerG" = Austrian Code of Association) for the financial year from 1 May 2019 to 30 April 2020. According to Section 22 Paragraph 2 VerG our audit includes the procedures performed over financial conduct as comptroller ("Rechnungsprüfung").

The Association, represented by the management, concluded an **audit contract** with us to audit the financial statements of the Association as at 30 April 2020. Our audit also comprised the accounting system in accordance with Section 269 et seq Unternehmensgesetzbuch (short: "UGB" = Austrian Commercial Code) 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 the articles of association were adhered to.

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.

Our audit was performed in accordance with the **legal requirements and Austrian Standards on Auditing** and independent assurance engagements. These standards require that we comply with International Standards on Auditing – (ISAs). We would like to emphasize that the goal of the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement. Absolute assurance is not attainable due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system. There is an unavoidable risk that even material misstatements may remain undetected. Areas which are generally covered in special engagements were not included in our scope of work.

We performed the audit mainly at the Association's premises in Salzburg between May and July 2020. The audit was substantially completed at the date of this report.

Engagement partner of the engagement is Mr Johannes Bauer, Wirtschaftsprüfer (Austrian Chartered 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 II), 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 Financial Statement Items

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

3. Summary of Audit Findings

3.1. Compliance with Statutory Requirements of the Accounting System and Financial Statements

We obtain evidence that the **accounting system** is in compliance with statutory requirements and the articles of association.

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.

3.2. Explanations and Evidence

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.

3.3. Reporting in accordance with section 273 paragraph 2 and 3 UGB

During our audit we did not note any facts which indicate that there could be substantial doubt about the Association's ability to continue as a going concern nor indicate a material deterioration of the Association's performance. Neither did we note any indications of non-compliance with Austrian law or the articles of association. We did not note any material weaknesses in the internal controls over the financial reporting process. The criteria for reorganization per Section 22 Paragraph 1 Subsection 1 URG (Austrian Corporate Restructuring Act) were not met.

4. Auditor's Report

Report on the Financial Statements

We have audited the financial statements of

**Die internationale Biathlon Union (IBU),
Salzburg, Austria,**

which comprise the Statement of Financial Position as at 30 April 2020, the Statement of Activities for the fiscal year then ended, and the Notes.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Association as at 30 April 2020, 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 Vereinsgesetz (short: "VerG" = Austrian Code of Association).

Basis for our Opinion

We conducted our audit in accordance with Austrian Standards on Auditing. These standards require the audit to be conducted in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the "Auditor's Responsibilities" 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 is sufficient and appropriate to provide a basis for our audit opinion.

Responsibility Management's for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Austrian Generally Accepted Accounting Principles and other legal or regulatory requirements set forth in the Austrian Code of 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.

Management is also 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 Association or to cease operations, or has no realistic alternative but to do so.

Auditors' Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, are free from material misstatements – whether due to fraud or error – and to issue an auditor's report that includes our audit opinion. Reasonable assurance represents a high level of assurance, but provides no guarantee that an audit conducted in accordance with Austrian Standards on Auditing (and therefore ISAs), will always detect a material misstatement, if any. Misstatements may result from fraud or error and are considered material if, individually or in 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, we exercise professional judgment and maintain professional skepticism throughout the audit.

Moreover:

- We identify and assess the risks of material misstatements in the financial statements, whether due to fraud or error, we design and perform audit procedures responsive to those risks and obtain sufficient and appropriate audit evidence to serve as a basis for our audit opinion. The risk of not detecting material misstatements 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.
- We 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 entity's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- We 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 audit report to the respective note in the financial statements. If such disclosures are not appropriate, we will modify our audit 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.
- We evaluate the overall presentation, structure and content of the financial statements, including the notes, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Engagement Partner

The engagement partner is Mr Johannes Bauer.

Vienna, 10 July 2020

KPMG Austria GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft



Johannes Bauer
Wirtschaftsprüfer
(Austrian Chartered Accountant)

The financial statements together with our auditor's opinion may only be published if the financial statements are identical with the audited version attached to this report. Section 281 paragraph 2 UGB (Austrian Commercial Code) applies.

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),
Salzburg, Austria,**

for the financial year from 1 May 2019 to 30 April 2020.

Management's Responsibility

Management is responsible for the correctness of the financial conduct 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

Our responsibility 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 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 into account materiality.

The procedures selected depend 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 in order 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 a subject of the audit.

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

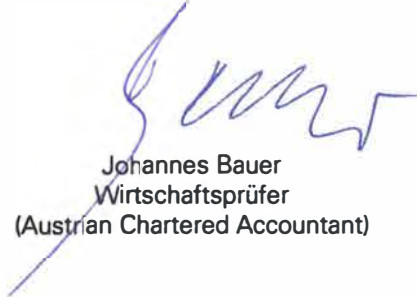
We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our independent assurance conclusion.

Independent Assurance Conclusion

Based on the procedures performed for the financial year from 1 May 2019 to 30 April 2020 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 any cases of self-dealing, did not occur.

Vienna, 10 July 2020

KPMG Austria GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft



Johannes Bauer
Wirtschaftsprüfer
(Austrian Chartered Accountant)

The financial statements together with our comptroller's report may only be published if the financial statements are identical with the audited version attached to this report. Section 281 paragraph 2 UGB (Austrian Commercial Code) applies.

**Financial Statements
for the Year ended 30 April 2020**

International Biathlon Union

Balance Sheet

2020-04-30

Assets	2020-04-30	2019-04-30
	EUR	EUR
A. Fixed Assets		
I. Intangible Assets		
1. Software and Brand	468,262.34	551,991.19
II. Tangible Assets		
1. Buildings	29,768.15	0.00
<i>thereof fittings in third-party buildings</i>	<i>29,768.15</i>	<i>0.00</i>
2. Equipment	170,499.12	115,220.41
3. Assets under construction	26,796.70	0.00
	<u>227,063.97</u>	<u>115,220.41</u>
III. Financial Assets		
1. Securities holdings	60,245,964.81	55,350,539.34
	<u>60,941,291.12</u>	<u>56,017,750.94</u>
B. Current Assets		
I. Receivables and other Assets		
1. Accounts Receivables	1,200,368.08	623,862.98
2. Other Receivables	163,515.99	103,069.10
	<u>1,363,884.07</u>	<u>726,932.08</u>
II. Cash, Bank Accounts	6,671,712.87	10,413,154.72
	<u>8,035,596.94</u>	<u>11,140,086.80</u>
C. Deferred Charges	58,737.75	72,205.33
Total Assets	<u><u>69,035,625.81</u></u>	<u><u>67,230,043.07</u></u>

Balance Sheet

International Biathlon Union

2020-04-30

Liabilities	2020-04-30 EUR	2019-04-30 EUR
A. Association net assets		
I. Restricted acc. Congress		
1. Restricted acc. Congress	48,000,000.00	40,000,000.00
II. Temporarily restricted		
1. Temporarily restricted	10,000,000.00	15,000,000.00
III. Accumulated surplus	3,192,983.07	10,105,447.51
<i>thereof result carried forward</i>	<i>10,105,447.51</i>	<i>14,260,108.87</i>
	61,192,983.07	65,105,447.51
B. Provisions		
1. Other provision	657,860.04	1,159,300.00
C. Liabilities		
1. Accounts payable	2,133,927.66	929,491.11
2. Other liabilities	50,855.04	35,804.45
<i>thereof tax</i>	<i>25,281.30</i>	<i>14,321.27</i>
<i>thereof for social security</i>	<i>25,567.74</i>	<i>21,477.18</i>
	2,184,782.70	965,295.56
D. Deferred income	5,000,000.00	0.00
Total Liabilities	69,035,625.81	67,230,043.07

International Biathlon Union

Profit and Loss Account

2019-05-01 - 2020-04-30

Profit and loss statement	2019/2020 EUR	2018/2019 EUR
1. Revenues		
a) Membership fee	16,950.00	16,650.00
b) Other income	27,970,351.84	43,128,623.31
	27,987,301.84	43,145,273.31
2. Other operating income	222,835.65	289,960.71
3. Contributions to National Federations and Sports		
a) Contributions to National Federations and Sports	26,803,527.13	24,830,873.34
4. Staff and Management		
a) Staff costs and Management expenses	1,036,767.80	1,112,865.39
b) Social Expenses	230,480.70	272,102.83
	1,267,248.50	1,384,968.22
5. Depreciation on intangible and tangible assets		
a) auf thereof tangible assets	222,026.00	205,732.59
6. General administration	4,256,309.87	4,359,897.61
7. Subtotal 1-6	-4,338,974.01	12,653,762.26
8. Income from securities	263,159.99	215,666.71
9. Interest earned	25,820.19	55,178.21
10. Income from sale of and addition to securities	208,792.59	252,250.30
11. Expenses for Securities	48,124.44	4,994.63
12. Subtotal 8-10	449,648.33	518,100.59
13. Capital gains tax	23,138.76	128,317.31
14. Earnings after taxes	-3,912,464.44	13,043,545.54
15. Release of reserves	5,000,000.00	2,801,793.10
16. Allocation to reserves temporarily restricted	0.00	15,000,000.00
17. Operating surplus	1,087,535.56	845,338.64
18. Net Income carried forward	10,105,447.51	14,260,108.87
19. Allocation to reserves acc. Congress	-8,000,000.00	-5,000,000.00
20. Accumulated surplus	3,192,983.07	10,105,447.51

Notes to the Financial Statements for the Financial Year 2019/2020

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.

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:

Intangible assets	Useful life
Software	3
Homepage and Virtual Gallery	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). Low value assets up to EUR 400,00 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. Neither in the fiscal year, nor in the previous year impairment losses have been recognized.

Scheduled depreciation is based on the following useful lives:

Fixed assets	Useful life
Fittings in third-party buildings	10
Equipment	3 - 10
Vehicles	5

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 impairment is expected to be permanent. 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 repayment amounts.

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 the purchase of software and relaunch of homepage.

Tangible Assets

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

Financial Assets

	2020-04-30 EUR	2019-04-30 TEUR
Securities		
Deposit Spängler Bank	60,245,964.81	54,250
Deposit Credit Suisse	0.00	1,100
	<u>60,245,964.81</u>	<u>55,350</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 400,00) 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"

Accounts receivable and other assets

	Total EUR	thereof residual term up to 1 year EUR
Receivables and other Assets		
Accounts Receivables	1,200,368.08	1,200,368.08
PY in 1000	624	0
Other Receivables	163,515.99	163,515.99
PY in 1000	103	0
Sum Receivables	<u>1,363,884.07</u>	<u>1,363,884.07</u>
PY in 1000	<u>727</u>	<u>0</u>

Accounts receivables completely contain of receivables from national federations.

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

	2020-04-30 EUR	2019-04-30 TEUR
Deposit SPB Spängler	14,693.14	15
Interests	97,981.01	47
Membership fees	1,223.19	1
less allowance	-300.00	0
prepayment	49,148.65	0
Other	770.00	40
	<u>163,515.99</u>	<u>103</u>

EUR 0,00 (previous year: TEUR 15) 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 98.751,01 which affect payment only after balance sheet date.

Cash and cash equivalents

	2020-04-30 EUR	2019-04-30 TEUR
Cash	<u>5,629.10</u>	<u>3</u>

Bank accounts

	2020-04-30 EUR	2019-04-30 TEUR
Bank accounts	<u>6,666,083.77</u>	<u>10,410</u>

Deferred charges

	2020-04-30 EUR	2019-04-30 TEUR
Deferred charges	<u>58,737.75</u>	<u>72</u>

Association net assets

	2020-04-30 EUR	2019-04-30 TEUR
Restricted	48,000,000.00	40,000
Temporarily restricted	10,000,000.00	15,000
Accumulated surplus	3,192,983.07	10,105
	<u>61,192,983.07</u>	<u>65,105</u>

	EUR
unrestricted at 01.05.2019	10,105,447.51
Allocation to restricted	-8,000,000.00
Operating surplus 01.05.2019-30.04.2020	1,087,535.56
Unrestricted 30.04.2020	<u>3,192,983.07</u>

The dedicated reserves amounting to EUR 15.000.000,00 were built from the proceeds of the Olympic Winter Games in Pyeongchang in 2018 and were released equally until 2022. The proceeds, which were allocated in the amount of TEUR 15.000 and released for the budget of the period 2019/2020 in the amount of TEUR 5.000 (prior year TEUR 2.802), have been assigned to the temporarily restricted reserves for the period 2018/2019 until 2021/2022.

	2019-04-30 TEUR	Allocation TEUR	Release TEUR	2020-04-30 TEUR
Temporarily restricted reserves IOC	15,000	0.00	5,000	10,000

Provisions

Other provisions have developed as follows:

	Status 2019-05-01 EUR	Usage EUR	Cancellation EUR	Allocation EUR	Status 2020-04-30 EUR
Other provision					
Accrued vacation days	117,000.00	117,000.00	0.00	146,200.00	146,200.00
Accrued time credits	24,500.00	24,500.00	0.00	3,100.00	3,100.00
Accrued vacation pay and christmas bonus	39,700.00	39,700.00	0.00	61,500.00	61,500.00
Accrued bonus	0.00	0.00	0.00	40,300.00	40,300.00
Accrued external advisory	638,000.00	638,000.00	0.00	130,000.00	130,000.00
Costs for the preparation of the annual financial statement	19,500.00	19,500.00	0.00	5,500.00	5,500.00
Annual audit costs, external	18,000.00	18,000.00	0.00	45,900.00	45,900.00
Annual audit costs, internal	10,000.00	10,000.00	0.00	0.00	0.00
Others	292,600.00	158,908.00	133,692.00	225,360.04	225,360.04
	1,159,300.00	1,025,608.00	133,692.00	657,860.04	657,860.04

The external audit fee for this year's audit amounts to EUR 17.000,00 (previous year: TEUR 18).

Liabilities

	Total EUR	thereof residual term up to 1 year EUR
Liabilities		
Accounts payable	2,133,927.66	2,133,927.66
PY in 1000	929	0
Other liabilities	50,855.04	50,855.04
PY in 1000	36	0
thereof tax	25,281.30	25,281.30
PY in 1000	14	0
thereof for social security	25,567.74	25,567.74
PY in 1000	21	0
Total Liabilities	2,184,782.70	2,184,782.70
PY in 1000	965	0

Accounts payable includes:

	2020-04-30
National Federations	941,250.00
Reimbursement refer to Covid-19	765,000.00
other accounts payable	427,677.66
	<u>2,133,927.66</u>

The balance sheet item "other liabilities" contains expenditure of EUR 50,855.04 (previous year: TEUR 36) which affect payment only after balance sheet date.

No liabilities are secured by property.

Deferred income

	2020-04-30	2019-04-30
Deferred income	<u>5,000,000.00</u>	<u>0</u>

The signing-fee from European Broadcasting Union (EBU) have been received. This income is booked as deferred income and will be booked income statement related in 2020/2021 and 2021/2022.

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 296,000.00 in the 2020/2021 financial year (previous year: TEUR 194), in the following five financial years EUR 1,480,000.00 (previous year: TEUR 970).

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

	2019/2020 EUR	2018/2019 TEUR
Membership fee	16,950.00	17
Other Revenues	27,970,351.84	43,129
	<u>27,987,301.84</u>	<u>43,146</u>

Other revenues include amongst other topics TV broadcasting rights, advertising, IOC sports development und IOC/OC revenues.

Other operating income

	2019/2020 EUR	2018/2019 TEUR
Income of the sale of fixed assets	0.00	14
Income from the reversal of accruals	133,692.00	0
other	89,143.65	276
	<u>222,835.65</u>	<u>290</u>

Other operating income contains particularly exchange rate differences.

Contributions to National Federations and Sports

	2019/2020 EUR	2018/2019 TEUR
Support of National Federations	7,368,303.20	6,904
Prize Money	6,544,500.00	6,635
Contributions to National Fed. for participation	4,623,540.00	4,411
Contribution to IBU events	3,838,310.00	2,861
Doping control expense	1,135,283.46	1,404
Other	3,293,590.47	2,616
	<u>26,803,527.13</u>	<u>24,831</u>

Contribution to IBU events includes compensations to National Federations of EUR 765,000.00 concerning three events affected in March 2020 because of COVID-19 coronavirus.

Personnel expense

	2019/2020 EUR	2018/2019 TEUR
a. Staff costs and Management expenses	1,036,767.80	1,113
b. Social Expenses	230,480.70	272
	<u>1,267,248.50</u>	<u>1,385</u>

The remuneration of Secretary General amounts to EUR 151,328.38 and the remuneration of IBU President amounts to EUR 30,000.00.

Average number of employees

	2019/2020	2018/2019
Employees	14	14
	<u>14</u>	<u>14</u>

In the Financial Year 2019/2020 IBU employs 12.2 full-time-equivalents (prior year: 12.5).

Other operating expenses

	2019/2020 EUR	2018/2019 TEUR
Consultants and lawyers	1,621,123.71	1,781
Public relations	972,776.60	735
Travel costs	591,825.40	665
Safe custody fee	224,468.82	204
Rental expense	207,916.53	193
Office supplies	179,487.87	198
other	458,710.94	584
	<u>4,256,309.87</u>	<u>4,360</u>

The position Consultants and lawyers include cost for Russian Biathlon Union (RBU). As of 30th April 2020 IBU disclose receivables against RBU in the amount of EUR 1,102,718.08 and payables in the amount of EUR 941,250.00 which refer to on-hold-payments.

These receivables and payables arise in the financial years 2018/2019 and 2019/2020:

	2018/2019	2019/2020	Sum
receivables	558,051.45	544,666.63	1,102,718.08
payables	-402,800.00	-538,450.00	-941,250.00
open balance of the receivables against RBU			161,468.08

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

Income from sale of and addition to securities

This position comprise realised income and expenditure of the financial assets. That does not include profit or loss from currencies.

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") according to § 22 VerG.

Information about the members of the Executive Board

The Executive Board of IBU since the Congress in Porec, Croatia, in September 2018:

- Olle Dahlin, President
- Jiri Hamza, Vice President
- Dr. Klaus Leistner, Treasurer
- Max Cobb, Executive Board Member
- Tore Boygard, Executive Board Member
- Jim Carrabre, Executive Board Member
- Ivor Lehotan, Executive Board Member
- Franz Steinle, Executive Board Member
- Clare Egan, Executive Board Member (Athlete's representative)
- Niklas Carlsson, Secretary General (without right to vote)

In the Financial Year 2019/2020 there have been the following changes in the Executive Board:

- Dagmara Gerasimuk, Executive Board Member until February 2020
- Alf Koksvik, Secretary General until September 2020
- Niklas Carlsson, Secretary General since September 2020

Events subsequent to Balance Sheet Date

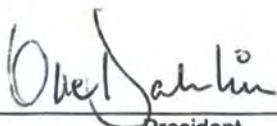
After the Balance Sheet Date the following material subsequent events which have not been included in balance sheet or income statement occurred:

The spread of the COVID-19 coronavirus in early 2020 became a worldwide public health emergency with significant effects on the population and businesses. The global economy will be significantly affected by this COVID-19 pandemic. Though the actual extent as well as the duration of the crisis cannot be estimated at the time of the report.

Concerning the concrete financial implications of IBU for the financial year 2020/21 no statement can be made. 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, July 10, 2020

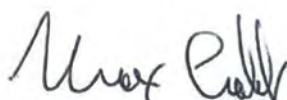


President

Olle Dahlin

Vice President

Jiri Hamza



Executive Board Member

Max Cobb

Treasurer

Dr. Klaus Leistner

Executive Board Member

Tore Boygard

Executive Board Member

Dr. James E. Carrabre



Executive Board Member

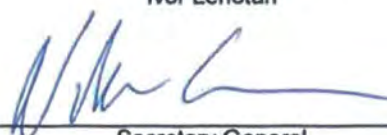
Dr. Franz Steinle

Executive Board Member

Ivor Lehotan

Executive Board Member

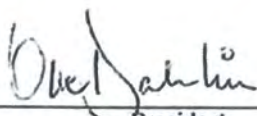
Clare Egan



Secretary General

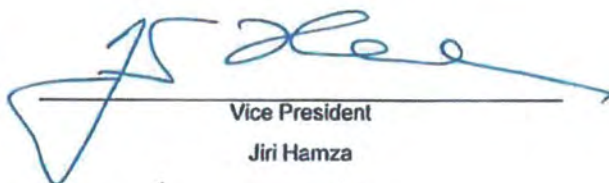
Niklas Carlsson

Anif, July 10, 2020



President

Olle Dahlin

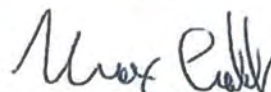


Vice President

Jiri Hamza

Treasurer

Dr. Klaus Leistner



Executive Board Member

Max Cobb

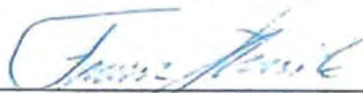
Executive Board Member

Tore Boygard



Executive Board Member

Dr. James E. Carrabre



Executive Board Member

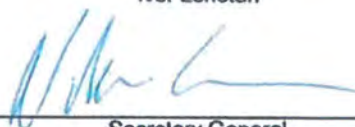
Dr. Franz Steinle

Executive Board Member

Ivor Lehotan

Executive Board Member

Clare Egan



Secretary General

Niklas Carlsson

Anif, July 10, 2020



President

Olle Dahlin

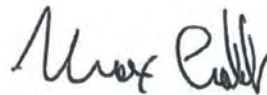


Treasurer

Dr. Klaus Leistner

Vice President

Jiri Hamza



Executive Board Member

Max Cobb

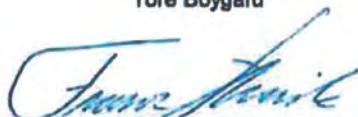


Executive Board Member

Dr. James E. Carrabre

Executive Board Member

Tore Boygard



Executive Board Member

Dr. Franz Steinle

Executive Board Member

Ivor Lehotan



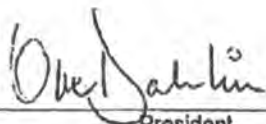
Secretary General

Niklas Carlsson

Executive Board Member

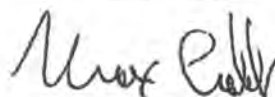
Clare Egan

Anif, July 10, 2020

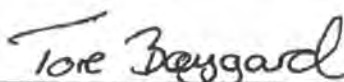


President
Olle Dahlin

Vice President
Jiri Hamza



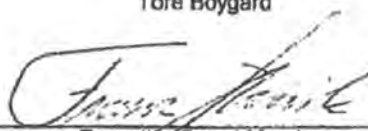
Executive Board Member
Max Cobb



Executive Board Member
Tore Boygard

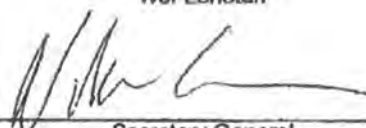


Executive Board Member
Dr. James E. Carrabre



Executive Board Member
Dr. Franz Steinle

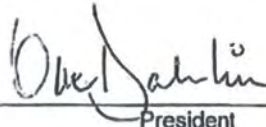
Executive Board Member
Ivor Lehotan



Secretary General
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Executive Board Member
Clare Egan

Anif, July 10, 2020

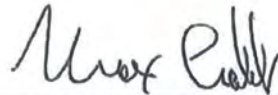


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Executive Board Member

Max Cobb

Treasurer

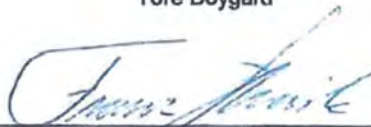
Dr. Klaus Leistner

Executive Board Member

Tore Boygard

Executive Board Member

Dr. James E. Carrabre



Executive Board Member

Dr. Franz Steinle

Executive Board Member

Ivor Lehotan

Executive Board Member

Clare Egan



Secretary General

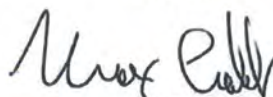
Niklas Carlsson

Anif, July 10, 2020



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Olle Dahlin

Vice President
Jiri Hamza

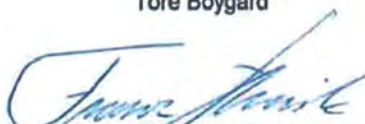


Executive Board Member
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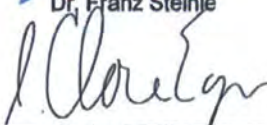


Executive Board Member
Dr. Franz Steinle

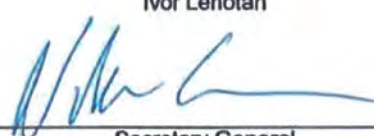
Executive Board Member
Dr. James E. Carrabre



Executive Board Member
Ivor Lehotan



Executive Board Member
Clare Egan



Secretary General
Niklas Carlsson

Fixed Assets Schedule

as per April 30, 2020

Internationale Biathlon Union

	Status 2019-05-01 EUR	Additions EUR	Purchase/Production costs		Status 2020-04-30 EUR	Status 2019-05-01 EUR	Depreciations		accumulated depreciations		Status 2020-04-30 EUR	Status 2019-05-01 EUR	Net asset values	
			Disposals	Reposings			EUR	EUR	Write-ups	Disposals			EUR	EUR
A. Fixed Assets														
I. Intangible Assets														
1. Software and Brand	802,584.61	79,021.78	6,647.54	0.00	874,958.85	250,593.42	162,750.61	0.00	0.00	6,647.52	406,696.51	551,991.19	468,262.34	
II. Tangible Assets														
1. Buildings thereof fittings in third-party buildings	0.00	29,768.15	0.00	0.00	29,768.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,768.15	
	0.00	29,768.15	0.00	0.00	29,768.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,768.15	
2. Equipment	325,434.31	117,777.15	51,354.13	0.00	391,857.33	210,213.90	59,275.39	0.00	0.00	48,131.08	221,358.21	115,220.41	170,499.12	
	0.00	26,796.70	0.00	0.00	26,796.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,796.70	
3. Assets under construction	325,434.31	174,342.00	51,354.13	0.00	448,422.18	210,213.90	59,275.39	0.00	0.00	48,131.08	221,358.21	115,220.41	227,063.97	
III. Financial Assets														
1. Securities holdings	55,361,066.59	54,184,839.23	49,250,339.56	0.00	60,295,566.26	10,527.25	48,124.44	0.00	0.00	9,050.24	49,601.45	55,350,539.34	60,245,964.81	
	56,489,085.51	54,438,203.01	49,308,341.23	0.00	61,618,947.29	471,334.57	270,150.44	0.00	0.00	63,828.84	677,656.17	56,017,750.94	60,941,291.12	

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 or – 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 such 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 instalments and fee instalments 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.

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CHAIR OF IBU VETTING PANEL - 2020 ANNUAL REPORT

I am very pleased to present this Annual Report setting out our achievements during our first year.

Firstly, Vetting is simply a process to establish an individual's suitability for a role or function.

As part of a set of sweeping changes to strengthen governance within Biathlon, Vetting rules were adopted during the Extraordinary Congress meeting in October 2019. These rules then came into effect on 19 October 2019. Article 27 of the Constitution provides that a Vetting Panel will be responsible for determining whether a person is Eligible to become or to remain an IBU Official and soon after the rules were adopted, the Vetting Panel was selected and quickly established. It comprises of the three voting members of the Biathlon Integrity Unit Board and is supported by the Head of the Biathlon Integrity Unit. Each of the Vetting Panel members has absolute independence from the IBU.

The implementation of the rules and Vetting panel was a significant development and one that now forms the bedrock for all integrity related activity carried out by the Biathlon Integrity Unit and IBU.

This year has seen us develop a robust and easy to understand Vetting process. This process is supported by one of the world's largest sports data analytical companies, Sports Radar. The use of Sports Radar, combined with Biathlon Integrity Unit investigations capability, provides the Vetting Panel with a formidable research resource.

Three levels of Vetting are available to the Vetting Panel. The level at which an IBU Official is Vetted is determined by the Vetting Panel, this will include considerations such as the role of the individual or level of responsibility.

Our Key Performance Target for 2020 was to process vetting applications from 102 IBU Officials. Due to increased staff, election processes and other organisational changes, this figure has increased to 115. Despite the increase in volume, by the date of the Congress, the Vetting Panel will have processed 80% of all IBU Officials, with 100% expected completion by mid-December 2020.

All IBU Officials have an ongoing responsibility to inform the Vetting Panel of any significant changes, which they feel, may affect their eligibility status. This requirement further ensures that only those people of good character are performing roles as Officials and supporting the Biathlon Family.

In the next year, The Vetting Panel will explore opportunities to improve the Vetting process, including greater use of technology for candidates to provide their personal details. Increased education on areas such as conflicts of interests and those who may attempt to compromise an Official's position will build confidence and integrity across our sporting community.

I look forward to building on our first year and encourage anyone with any concerns or comments about the Vetting process to contact the Head of the Biathlon Integrity Unit.



2020 ANNUAL REPORT OF THE BIATHLON INTEGRITY UNIT

Introduction

The Biathlon Integrity Unit was established as part of the major governance reform undertaken by the IBU in response to a crisis in the sport. The mandate of the Integrity Unit is to maintain confidence in the sport of biathlon by ensuring (a) effective enforcement of the IBU Integrity Code, and (b) that the IBU is compliant with its obligations under the WADA Code, and its other governance and ethical obligations set out in the IBU Constitution.

“Good governance” is an increasingly familiar phrase in the world of international sport and we believe it is fundamental to the success of any sport. On an operational level, the Integrity Unit ensures good governance in various ways, including through education, undertaking investigations, and prosecuting breaches of the IBU Integrity Code.

The Biathlon Integrity Unit is operationally independent of the IBU. However, we are part of the IBU and value our relationships built on trust and confidence with all biathlon stakeholders. As Chair of the Biathlon Integrity Unit, I am delighted to provide Congress with our first annual report.

First Year: 2019/2020 Season

Whilst 2020 has been a challenging year, with global sport so adversely affected by the coronavirus (COVID-19) pandemic, this prolonged period of absence from sporting events has allowed the Integrity Unit to spend the time building its team and establishing a functional operational capacity in preparation for the upcoming winter season. July 2020 saw the appointment of our first permanent Head of Unit, Greg McKenna, and the addition of two members of staff.

Our overall aim is to protect the integrity of biathlon and, in doing so, to protect the athletes in our sport. To achieve this, we are conducting work in three main areas: further developing our anti-doping programme; developing intelligence to protect athletes from cheating whether by doping, results manipulation or betting activity; and working with law enforcement and other partners to ensure we have highly developed and effective safeguarding measures. Across all three areas, we are motivated by the overarching goal of restoring trust and confidence to our sport.

Future Planning

The Integrity Unit has prepared its five-year strategic plan. This is what will guide us through our crucial task of returning the lost trust and confidence to our sport. How we achieve our goals is, arguably, almost as important as success itself; it is how we conduct ourselves as a Unit that will determine the levels of belief and trust that others, not least athletes, place in us.

Our Values

The Biathlon Integrity Unit will have fairness at its core, treating everyone with dignity and understanding and according to their own individual circumstances. We will display integrity, acting to the highest ethical standards and ensuring we are impartial, objective, balanced and transparent at all times. We will show respect, treating everyone with dignity, and respecting the rights of clean athletes. Finally, we will act with transparency, ensuring we are truthful in our pursuits and that we remain open and accountable at all times.

Finance

Spending for this fiscal year (2020/21) is EUR 2,000,000. In order to ensure the Unit can adequately undertake its functions and fulfil its responsibilities in the next fiscal year (2021/2022), it will require a budget of EUR 2,020,000. The budget will be allocated to the following areas:

- Prevention – Allocated Budget EUR 61,076
- Case Management – Allocated Budget EUR 347,890
- Testing & Compliance – Allocated Budget EUR 947,703
- Operations – Allocated Budget EUR 148,200
- Human Resources – Allocated Budget EUR 514,915

Prevention

Whilst the Biathlon Integrity Unit exists to independently and impartially investigate and prosecute violations of the IBU Integrity Code, it is important to remember our long-term objective: we aim to prevent breaches to the integrity of the sport becoming commonplace, or part of biathlon's culture for future generations of athletes. To that end, we are providing awareness programmes to athletes and other stakeholders of the pitfalls of venturing down that road, and we see education as the cornerstone of how we teach the right values for our sport.

External Review Commission

The Biathlon Integrity Unit will support the IBU with implementing any recommendations made by the External Review Commission. However, it will be the sole and exclusive right and responsibility of the Biathlon Integrity Unit to decide whether to undertake any further investigations and whether to bring charges for any breaches of the IBU rules that were in place at the relevant time. It is anticipated that this work will continue into the new year and the Integrity Unit will ensure that biathlon stakeholders are provided with regular updates on our progress.

Operations

Currently, the biggest perceived threat to the sport of biathlon is doping. However, the way in which doping cheats are exposed has changed dramatically in the past five years. It is no longer the case that anti-doping organisations rely almost exclusively on positive test results from laboratories in order to prosecute anti-doping rule violations. Findings of different investigative commissions, including the McLaren Report, have demonstrated the importance of intelligence lead anti-doping policies. The Integrity Unit is committed to building its intelligence and investigative capacity to help ensure clean sport.

The Integrity Unit is currently pursuing several cases based on evidence disclosed by the McLaren report and LIMS data. The Integrity Unit will continue to work closely with WADA and other agencies to follow up lines of enquiry and identify further potential anti-doping rules violations of other biathletes.

The Integrity Unit operates a highly secure whistleblowing hotline, which allows information to be provided via telephone or through a web portal. In line with best practice, the source of any information gathered is not shared with the investigators and unless authority is given by the whistleblower, their identity will not be disclosed during any subsequent proceedings. A whistleblowing facility is just one means of providing the



Integrity Unit with vital information. Communication with the Integrity Unit is encouraged and available by telephone, email, social media or physical meeting. Initially, any interaction with us is treated in strict confidence and, if required, subsequent disclosure of any information provided to us is very carefully managed. Staff from the Integrity Unit will always be on hand at IBU events to provide further information on how the information provided is handled and used to secure the integrity of our sport.

Conclusion

History has shown us across many sports, including our own, that integrity can be compromised resulting in significant harm to the sport. Our role, in this new era for biathlon, is to make sure that does not happen; and then, to go one further: to provide the biathlon community and other sports with a standard of excellence in sports governance, matched only by the athletes it serves to protect.

Louise Reilly

Biathlon Integrity Unit Chair

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**MOTIONS BY THE IBU EXECUTIVE BOARD
AND THE MEMBER FEDERATIONS**

a. Motions proposing amendments to the Constitution

12.2.1 Executive Boards motion for adaptations of the Constitution Part 1 Paragraph 2, 3 and 4

The reason for the changes presented below is to fulfill requests from Austrian authorities to ensure that we are compliant to the regulations to keep the status of a Non-Governmental Organisation under Austrian Federal Law.

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

1.4 The IBU is an association under the Austrian Law of Associations, registered in the Central Austrian register of Associations with number ZVR 291698201. The IBU also has the status of a Non-Governmental Organisation under Austrian Federal Law (Federal Law Gazette 174/1992),

The IBU headquarters is registered in Salzburg. Due to the move, the IBU headquarters must be registered in 5081 Anif, Sonystrasse 20.

2. Purposes and principles

2.1. The fundamental purposes of the IBU (the Purposes) are to:

2.1.1 The International Biathlon Union develops the sport of biathlon and promotes it worldwide.

2.1.2 The IBU constantly aims to improve the conditions and fundamentals of the sport of biathlon and promote its cultural, sporting and humanitarian values worldwide.

~~2.1.3 act as the governing body for Biathlon worldwide;~~

~~2.1.4 play a leading role in the Olympic Movement, in particular by organising, supervising and officiating the Biathlon programme at the Olympic Games;~~

~~2.1.5 use competitions, events, programmes, and other activities to promote,~~

2.1.3 Develop and encourage participation in Biathlon throughout the world.

~~2.1.6 regulate Biathlon efficiently and effectively by developing Rules to be applied and enforced by the IBU and/or the NF Members wherever the sport is practised;~~

2.1.4 protect the integrity of Biathlon and the IBU by implementing the highest standards of good governance and by developing and enforcing a comprehensive and broadly applicable integrity code, as set out in Article 29.7;

~~2.1.8 establish and maintain an efficient administration to control, regulate and direct the affairs of the IBU and the sport of Biathlon;~~

~~2.1.9 control the organisation and scheduling of competitions (including "world" or "international" championships and other events purporting to be "world" or "international" events or otherwise purporting to determine "world" or "international" champions of Biathlon), so as to ensure that the sporting calendar is organised and scheduled in accordance with the best long term interests and priorities of the sport as a whole;~~

~~2.1.10 support and assist NF Members to promote and develop Biathlon in their respective Countries;~~

~~2.1.11 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; and~~

~~2.1.12 protect the right of the IBU (internationally) and its NF Members (nationally) to govern, regulate and administer the sport independently and autonomously, including by conducting democratic elections that are free from any outside influence to elect office holders.~~

3. Ideal Means

3.1 The purposes should be achieved through the ideal means such as:

3.1.1 act as the governing body for Biathlon worldwide;

3.1.2 play a leading role in the Olympic Movement, in particular by organising, supervising and officiating the Biathlon programme at the Olympic Games;

3.1.3 use competitions, events, programmes, and similar activities to promote,

3.1.4 regulate Biathlon efficiently and effectively by developing Rules to be applied and enforced by the IBU and/or the NF Members wherever the sport is practised;

3.1.5 protect the integrity of Biathlon and included the IBU by implementing the highest standards of good governance

3.1.6 establish and maintain an efficient administration to control, regulate and direct the affairs of the IBU and the sport of Biathlon;

3.1.7 control the organisation and scheduling of competitions (including "world" or "international" championships and other events purporting to be "world" or "international" events or otherwise purporting to determine "world" or "international" champions of Biathlon), so as to ensure that the sporting calendar is organised and scheduled in accordance with the best long-term interests and priorities of the sport as a whole;

3.1.8 support and assist NF Members to promote and develop Biathlon in their respective Countries;

3.1.9 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

3.1.10 protect the right of the IBU (internationally) and its NF Members (nationally) to govern, regulate and administer the sport independently and autonomously, including by conducting democratic elections that are free from any outside influence to elect office-holders.

3.1.11 development of a set of Rules for biathlon sport.

4. Exclusion of the intention to make a profit

~~2.2~~ 4.1 The IBU is a non-profit organization, and therefore pursues exclusively non-profit purposes and supports the non-profit purposes of its members. The IBU's funds will be used for the Purposes only, and not in any manner that is alien to its Purposes. To ensure compliance with this requirement, a clear and detailed record will be kept of the use of IBU funds.

Art. 6.1.9 NF Changes

REASONS FOR PROPOSAL:

The past years have seen a hugely increasing number of nationality/NF changes. To protect those NFs that are investing extremely high amounts of money in the education and training of young athletes it is necessary to tighten the possibilities for acquiring athletes on alternative ways. If those NFs that have been and constantly are investing huge parts of their yearly budgets in such athletes' development are suddenly overtaken by others which don't the sport of biathlon will run into a big fairness problem.

CONCLUSION:

Nationality/NF changes with the provision of reasonable and transparent reasons shall still be possible. But the constant acquisition of foreign athletes shall not be possible in the future - for a healthy and fair development of the biathlon sport.

6.1. Subject to this Constitution and the Rules, each full NF Member in Good Standing has the right to: [...]

6.1.9. enter Athletes in International Competitions, in accordance with the applicable Rules and subject to relevant quotas and other applicable constraints;

6.1.9.1 An NF Member may only be represented in International Competitions by Athletes **falling into one of the following categories:**

(a) **The Athlete who are has been a Citizens of the NF Member's Country since before the age of fifteen; or**

(b) **The Athlete became a Citizen of the NF Member's Country on or after the age of fifteen and is able to demonstrate a current, genuine, close, credible and established link to that Country (e.g., through marriage and/or through residence there) that has existed for at least:**
one (from 15 to 19 years of age: 1) year (if the Athlete is nineteen or younger); or
two (from 20 to 23 years of age: 2) years (if the Athlete is twenty, twenty-one, or twenty-two); or
three (23 years of age or older: 3) years (if the Athlete is twenty-three or older).
three years (or, if the Athlete is under the age of 23, for at least two years).

6.1.9.2. Athletes who are Citizens of two or more Countries at the same time may choose which NF Member/Country to represent. However, hHaving represented one NF Member (or its Country) in the Olympic Games, in continental or regional Games, or in a world or continental Championship or other International Competition:

(a) an Athlete who is under the age of **twenty-three 23** may not represent another NF Member unless (i) the Athlete is a Citizen of the Country that the other NF Member represents; and (ii) at least two years have passed since the Athlete last represented the original NF Member (or its Country); and

(b) an Athlete who is ~~twenty-three~~ **23** or older may not represent another NF Member unless (i) the Athlete is a Citizen of the Country that ~~the~~ other NF Member represents; (ii) the Athlete is able to demonstrate a **current**, genuine, close, credible and established link to that Country (e.g., through marriage and/or through residence there); and (iii) at least three years have passed since the Athlete last represented the original NF Member (or its Country).

6.1.9.32 The periods in Article 6.1.9.1 ~~and Article 6.1.9.2~~ may be reduced or even annulled by the Executive Board where the NF Members involved so agree and the Executive Board considers it appropriate.

6.1.9.43 The general rule is that an Athlete may only transfer allegiance from one NF Member to another pursuant to Article 6.1.9.24 once. The only exception to this general rule is that an Athlete who has already transferred allegiance from one NF Member to another pursuant to Article 6.1.9.24 (a) may transfer allegiance back to the original NF Member provided that **at least one year has passed since the Athlete last represented the second NF Member (or its Country)**. ~~the a two-year waiting period of one (1) year was applied. applicable under Article 6.1.9.1(a) expires before the Athlete reaches the age of 23.~~

6.1.9.54 Any stateless Athlete may represent in International Competitions an NF Member assigned by the Executive Board with that NF Member's agreement.

6.1.9.65 The Executive Board may issue rules regulating the implementation of this Article 6.1.9, including specifying deadlines for receipt of applications for transfer of allegiance from one NF Member to another.

6.1.9.7 ~~For the eligibility to participate in the Olympic Winter Games, including after a change of nationality as set laid out above, the different rules/conditions might apply acc. To set out in the rules and bye-laws of the current Olympic Charter shall govern.~~

(Definition acc. to Appendix 1 of the Constitution)

Citizen means a person who has legal citizenship of a Country under the laws of that Country; or (in the case of a territory or region that is not an independent state) a person who has legal citizenship of the Country of which the territory or region is a part, and the right to permanent residence in the territory or region.

**MOTIONS BY THE IBU EXECUTIVE BOARD
AND THE MEMBER FEDERATIONS**

b. Motions seeking approval of Reserved Rules

EVENT AND COMPETITION RULES

- Color code red - to be confirmed by congress:

- 1.3 Classes of Competitors

The IBU competition season runs from 1 November to 31 October. 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**

IBU AGE CLASS	ELIGIBLE ATHLETE YEAR OF BIRTH		
Season	Men/Women	Junior Men/Junior Women	Youth Men/Youth Women
01.11.2020 - 31.10.2021	1998 + older	1999, 2000, 2001	2002 - 2005
01.11.2021 - 31.10.2022	1999 + older	2000, 2001, 2002	2003 - 2006
01.11.2022 - 31.10.2023	2000 + older	2001, 2002, 2003	2004 - 2007

- ~~1.3.1 Men and Women~~

~~Male and female competitors who have turned 22 at the cut off date 31 December will be classed as men and women respectively. From the season starting on 1 November of that same year onward, they may only start in men's or women's competitions, according to their gender.~~

- ~~1.3.2 Junior Men and Junior Women~~

~~Male and female competitors who have turned 19 at the cut off date of 31 December will be classed as junior men and junior women respectively. From the season starting on 1 November of that same year onward, they may only start in junior men's and junior women's competitions, according to their gender. Separate competitions will be organized for them. However, junior men will be permitted to participate in men's and junior women in women's competitions respectively, according to gender.~~

- ~~1.3.3 Youth Men and Youth Women~~

~~Competitors who have not yet reached junior men's or junior women's age as defined above and are at least 16 at the cut off date of 31 December will be classed as youth men or youth women respectively, and separate competitions will be organized for them. Youth men will be permitted to take part in men's and junior men's competitions, and youth women will be permitted to take part in women's and junior women's competitions. However, at an event they may start in only one and the same class of competitor in the Individual, Sprint and Pursuit competition. Moreover, youth athletes may only participate in one Relay competition at the Y/JWCH.
(A list of the age groups for the classes of competitors is available for download on the IBU website www.biathlonworld.com)~~

- 1.3.1 Start in different age classes

Junior Men/Junior Women and Youth Men/Youth Women can also start in higher classes. However, at an event they may start in only one and the same age class in the Individual, Sprint and Pursuit competition. Moreover, athletes may only participate in one Relay competition (age class) per event.

(A separate list of the age groups for the classes of competitors is always available for download on the IBU website www.biathlonworld.com)

Reasons for proposed changes Art. 1.3 to 1.3.1:

To have a more clear and transparent rule. The always updated age table in Art. 1.3 provides all necessary information and clearly states the eligibility per class. The proposed change does not bring any content change - the age frames per class (youth, juniors, seniors) remain the same.

- 1.5.3.4 IBU Qualifying Point Calculations

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).

Reasons for proposed change Art. 1.5.3.4:

Consequential inclusion of Super Sprint.

- 2.4.1 The jury of appeal consists of five members and is newly constituted for each event listed in ECR 2.3.6.

The chair will be held by the member of the IBU Executive Board who has been appointed by the Executive Board to officially represent the IBU at the event (the Executive Board appoints members to represent the IBU at ~~each IBU event in a competition season~~ **selected IBU events**). The other members of the jury of appeal must also be members of the Executive Board, as long as there are enough present at the event. At competitions where there are not enough Executive Board members available, all the other members must be team captains and/or coaches of the teams participating in the team captains meeting.

Reasons for proposed change Art. 2.4.1:

Small correction/clarifications as IBU EB members are not present at all IBU events.

- 2.4.2 The four non-chairing members of the jury of appeal will be elected from among the Executive Board members present, or from among the team captains and coaches of the teams participating in the team captains meeting not later than on the day of the team captains meeting, and before the competition jury is selected. ~~(The team captains' meeting is held on the day before the first official training takes place.)~~ The chairperson will chair the election of the jury of appeal. The members of the jury of appeal must not be competition officials or members of the competition jury at the same time. For the election, each member federation participating in the event in question may only cast one vote.

Reasons for proposed change Art. 2.4.2:

With a wide range of possible start times that are very much related to TV wishes, there should be the basis for flexibility In favor of the NF teams and team-leaders.

- 12.6.1.1 Maximum Registration and Entries

NFs may participate with the following quota of male and female competitors respectively at **WCH** event Individual, Sprint and Super Sprint qualification competitions, based on the NF's ranking in the previous season's World Cup Nations Cup score final standings:

Reasons for proposed change Art. 12.6.1.1:

Clarification to avoid misunderstandings.

• 15.6.1 Registration and Entry Quotas

NFs may participate with the following quota of male and female competitors respectively at World Cup event individual, sprint and super sprint qualification competitions, based on the NF's ranking in the previous season's World Cup Nations Cup score final standings:

NATION CUP RANK	REGISTER	START	TOTAL REGISTERED	TOTAL START
1 - 5	8	6	40	30
6 - 10	7	5	35	25
11 - 17	6	4	42	28
18 - 23	5	3	30	18
24 - 25	4	2	8	4
NF Wild Cards (total 8)*	1	1	8	8
			163	113

* Maximum 2 athletes per NF

~~Wild Card Definition and Purpose: In addition to the quota for NFs stated above, eight NF wild-cards granting a World Cup start quota for one competitor will be given to the NFs that do not have a World Cup quota. Wild-cards are limited to two per NF per gender and are valid for a single trimester. However, they may be renewed for the following trimester.~~

~~Eligible NFs: The top eight athletes on the IBU qualifying-points list from a NF not already having a quota in the WC earn a WC start quota of one for their respective NF. The IBU qualifying-points list will be updated after each trimester, or as scheduled and announced annually by the IBU EB. After each update the NFs earning a wild-card quota will be allowed to register and start the qualified athletes for the following trimester, or until the next update as scheduled and announced by the IBU EB.~~

~~Wild Card Renewal: At the end of each season, following the promotion/relegation of the NF WC quota (according to 15.6.2), eligible NFs will be given wild-cards for the first trimester of the following season if available.~~

~~Each athlete who starts in the WC (including NF wild-card athletes) will receive Nations Cup points and WC points, and will be listed in all competition results and point rankings.~~

• 15.6.2 Relegation and Promotion **Wild-Cards**

~~At the end of the season, the following system of NF promotion and relegation between the WC and IBU Cup will be used: Nations ranked 1-25 in the WC Nations Cup ranking automatically remain in the WC for the following season. The rest of the WC quota is made up of eight NF Wildcards as stated above.~~

a. **Wild-Card Definition and Purpose:** In addition to the quota for NFs stated above, eight NF wild-cards granting a World Cup start quota for one competitor will be given to the NFs that do not have a World Cup quota. Wild-cards are limited to two per NF per gender and are valid for a single trimester.

b. **Eligible NFs:** The top eight athletes on the IBU qualifying-points list from a NF not already having a quota in the WC earn a WC start quota of one for their respective NF. The IBU qualifying-points list will be updated after each trimester, or as scheduled and announced annually by the IBU EB. After each update at a trimester end the NFs earning a wild card quota will be allowed to register and start the qualified athletes for the following trimester, or until the next update as scheduled and announced by the IBU EB.

c. Each athlete who starts in the WC (including NF wild-card athletes) will receive Nations Cup points and WC points, and will be listed in all competition results and point rankings.

Reasons for proposed changes Art. 15.6.1 & 15.6.2:

The new wording provides a better, clearer structure or the respective procedures. In addition the Wild Card procedure is clarified but remain in praxis unchanged.

- 17.2 Eligibility

As a general rule, OECH are held for men and women. Juniors may compete as stipulated in Art. 1.3.2. Youth athletes are entitled to start in the OECH, if:

- a. they have achieved the WC or IBU Cup qualification in the previous or current season or
- b. 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.

Reasons for proposed change Art. 17.2:

Correction of article due to amended numbering at Congress 2019, therefore only an editorial change.

- 17.3 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.

Reasons for proposed change Art. 17.3:

Consequential Inclusion of Super Sprint.

- 18.2 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 ~~Open~~ 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.

Reasons for proposed change Art. 18.2:

Correction of event name.

SPECIAL EVENT AND COMPETITION RULES - COVID-19 SEASON 2020/2021

NOTE: These amendments are exceptional due to the COVID-19 impact and only **temporary**. All Articles that are marked with * formally can only be amended, rescinded or added to by Congress acc. to the Principles/Color Code c) Event and Competition Rules and Article 12.5.5 of the Constitution. Due to the extraordinary pandemic situation and the urgency to publish such changes before the season start, we already implemented them in these documents. Those changes are to be formally confirmed by virtual Congress on 14 November.

Registration:

- Teams must register for each WC as usual even if two WCs will take place at the same venue
- Either new accreditations for all OR replaced (old ones returned/new ones picked-up) -> tbc

Qualification:

Art. 1.5.3.5 ECR * will be amended for the whole season 2020/2021 as follows:

- 1.5.3.5 IBU Qualifying Points List

After each trimester, or at other times as scheduled and announced annually by the IBU EB, the IBU qualifying points list will be updated by taking the average of each competitor's best results from the previous **four** trimesters according to the following rules:

COMPETITIONS SCORED IN LAST 4 TRIMESTERS	CALCULATION FOR POINTS LIST
3 or more	Average of the best 3
2	Average 2 x 1.10
1	Points earned x 1.2
Removal from list	After 5 trimesters with no points scored

WC:

Trimester 1:

- Two athletes per gender (of the same NF) can be registered without fulfilling the personal qualification criteria WC event week. This accords to Art. 1.5.3.3 * and Art. 1.6.6 ECR

From Trimester 2 onwards:

- The regular Qualification criteria acc. to Art. 1.5.3.3 ECR apply as usual

IBU Cup:

Trimester 2:

- no personal qualification criteria acc. to Art. 16.2.1 * ECR apply

From trimester 3 onwards:

- The regular Qualification criteria acc. to Art. 16.2.1 ECR apply as usual

Start quota:

WC: no changes

IBU Cup (due to the cancellation of the Junior Cup):

- Remain Registration Quota acc. to Art.16.2 * ECR
- Increase Start Quota as stated in the table below
- Hereby also Juniors will get the chance to start in IBU Cup

IBU CUP RANKING	REGISTER	Current START Q	2020/2021 START Q	MAXIMUM ON START	
1 - 5	8	6	8	30	40
6 - 10	7	5	7	25	35
11 - 20	6	4	6	40	60
21 - 30	5	3	5	60	50
31 and above	5	3	4		20
TOTAL				155	205

- Expected based on experience: Men: 165 athletes; Women 140 athletes to start

NOTE: The normal start group system will apply

Scoring:

Due to the possibility that some NFs or single athletes could not be able to compete/participate at all IBU events for travel restrictions or national rules an amendment of the scoring system (calculation) is necessary.

- No minimum number of participating NFs to hold event but under the permanent review of the situation by the Event Task Force
- WC:

Total and Single Scores:	max. 4 dropped results
NC Score:	max. 6 dropped competitions
- IBU Cup + OECH:

Total Score and Single Scores:	max. 3 dropped results
NC Score:	max. 5 dropped competitions

NOTE: In case the total amount of conducted races will be reduced, the number of dropped results will be deducted accordingly:

NC		Total/Single	
Nr. races	Dropped results	Nr. races	Dropped results
21 +	6	21 +	4
17 - 20	5	17 - 20	
13 - 16	4	13 - 16	3
9 - 12	3	9 - 12	
6 - 8	2	6 - 8	2
3 - 5	1	3 - 5	1
1 - 2	0	1 - 2	0

Current Planning 2020/2021

Series	SCORE	
	NC	TOTAL
WC	28	24
IBU Cup	20	15

Changes between WC and IBU Cup:

- Athletes can change between the series by providing a negative valid COVID-19 test result when they arrive at the other event (not older than 72 h)
 - a) These tests may to be conducted in own responsibility when coming from home
 - b) These tests may to be conducted by the IBU-Test-System at the event from which the athlete departs
- Such changes need to be communicated as soon as possible to ensure results in time, need to be approved by IBU and coordinated with the respective IBU COVID-19 contact persons of both series

Changes to event registration and entry in case a whole team is suspended from an event due to multiple COVID-19 infections (acc. to the IBU COVID-19 Test protocol):

- A team can be replaced after a transition period by another team of the same NF upon fulfillment of all requirements of the IBU COVID-19 guidelines
- Such transition period is normally expected to be 48 hours, but can be amended by decision of the IBU Event Task Force (ETF) on proposal of the respective series' IBU COVID-19 expert.
- During the replacement process any kind of updates registrations and entries may be also made by phone, email, etc. but should be carried out as quickly as possible and in coordination with the respective IBU Race Director.

**MOTIONS BY THE IBU EXECUTIVE BOARD
AND THE MEMBER FEDERATIONS**

- c. Motions seeking amendment or annulment of any other Rules**

Slovenia's motion for adaption of the Event and Competition Rules paragraph 15.8.2.2 regarding World Cup Nations Cup Points.

Existing Rule

World Cup Nations Cup points are awarded separately for men and women. At each WC and WCH Individual, Short Individual, Sprint and Super Sprint Qualification competition, the following points are awarded:

1st place 160 points 2nd place 154 points
3rd place 148 points 4th place 143 points
5th place 140 points 6th place 138 points
7th place 136 points 8th place 134 points
9th place 132 points 10th place 131 points

and then decreasing by one point down to 80th place and then decreasing by 2 points thereafter with one point awarded for 110th place and higher.

For Relays at each WCH and WC Relay competition the following Nations Cup points will be awarded:

1st place 420 points 2nd place 390 points 3rd place 360 points
4th place 330 points 5th place 310 points 6th place 290 points
7th place 270 points 8th place 250 points 9th place 230 points
10th place 220 points 11th place 210 points 12th place 200 points
13th place 190 points 14th place 180 points 15th place 170 points
16th place 160 points 17th place 150 points 18th place 140 points
19th place 130 points 20th place 120 points 21st place 110 points
22nd place 100 points 23rd place 90 points 24th place 80 points
25th place 70 points 26th place 60 points 27th place 50 points
28th place 40 points 29th place 30 points 30th place 20 points

For the Mixed Relay and the Single Mixed Relay, half the Relay Nations Cup points will be awarded to each gender.

b. New proposal

World Cup Nations Cup points are awarded separately for men and women. At each WC and WCH Individual, Short Individual, Sprint and Super Sprint Qualification competition, the following points are awarded:

1st place 160 points 2nd place 154 points
3rd place 148 points 4th place 143 points
5th place 140 points 6th place 138 points
7th place 136 points 8th place 134 points
9th place 132 points 10th place 131 points

and then decreasing by one point down to 80th place and then decreasing by 2 points thereafter with one point awarded for 110th place and higher.

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22nd place 100 points 23rd place 90 points 24th place 80 points
25th place 70 points 26th place 60 points 27th place 50 points
28th place 40 points 29th place 30 points 30th place 20 points

c. Reason for proposal

Points for Mixed Relay and the Single Mixed Relay should not be awarded to Nations Cup points, half to each gender. Namely in this case one gender influences on the results and rankings of the opposite gender in Nations Cup ranking This it is no longer a Nations cup of one gender, but common Nations cup.

If points for Mixed Relay and the Single Mixed Relay are not awarded this is more fair. The ranking in the Nations Cup affects to the starting quotas and financial prizes for Nations cup.

Motion NOT supported by EB/TC, reasons:

1. An amendment in the proposed way would definitely have a significant influence on the participation/composition of teams at competitions that are really a great asset for the sport. There would be a high risk of reducing the value of the affected competitions (MR, SMR) since without NC points to earn, the motivation of a top-level participation would decrease.

2. Gender equality is a general issue and involved in IBU's strategy „Target 26“, which is promoted and transported by Mixed gender competitions in a great way and therefore also the importance of those races should not be decreased.

Also from the side of the IOC mixed gender competitions have an increasing importance. Therefore it could be a really wrong signal to take away the main reason for most of the NFs to compete in this relay competition by not awarding NC points.

MOTIONS - RULE AMENDMENT FORM

(according to Article 6.1.4 of IBU Constitution)

This motion is proposed by
full IBU member federation:

SLOVENIA

☒ **A. Amendment of an existing IBU Rule**

IBU Rule to
be amended:

15.8.2.2

World Cup Nations Cup Points

of (title of the
Rules, e.g. IBU
Constitution):

a. Existing Rule

World Cup Nations Cup points are awarded separately for men and women. At each WC and WCH Individual, Short Individual, Sprint and Super Sprint

Qualification competition, the following points are awarded:

1st place 160 points 2nd place 154 points
3rd place 148 points 4th place 143 points
5th place 140 points 6th place 138 points
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and then decreasing by one point down to 80th place and then decreasing by 2 points thereafter with one point awarded for 110th place and higher.

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For the Mixed Relay and the Single Mixed Relay, half the Relay Nations Cup points will be awarded to each gender.

b. New proposal

World Cup Nations Cup points are awarded separately for men and women. At each WC and WCH Individual, Short Individual, Sprint and Super Sprint

Qualification competition, the following points are awarded:

1st place 160 points 2nd place 154 points
3rd place 148 points 4th place 143 points
5th place 140 points 6th place 138 points
7th place 136 points 8th place 134 points
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and then decreasing by one point down to 80th place and then decreasing by 2 points thereafter with one point awarded for 110th place and higher.

For Relays at each WCH and WC Relay competition the following Nations Cup points will be awarded:

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22nd place 100 points 23rd place 90 points 24th place 80 points
25th place 70 points 26th place 60 points 27th place 50 points
28th place 40 points 29th place 30 points 30th place 20 points

c. Reason for proposal

Points for Mixed Relay and the Single Mixed Relay should not be awarded to Nations Cup points, half to each gender. Namely in this case one gender influences on the results and rankings of the opposite gender in Nations Cup ranking This it is no longer a Nations cup of one gender, but common Nations cup. If points for Mixed Relay and the Single Mixed Relay are not awarded this is more fair. The ranking in the Nations Cup affects to the starting quotas and financial prizes for Nations cup.

☐ **B. Proposal to add an additional or new IBU Rule: Art.**

of (title of the Rules, e.g. IBU Constitution):

a. Existing Rule

b. New proposal

c. Reason for proposal

According to Article 6.1.4 of the IBU Constitution, motions must be submitted in writing not later than 90 days before a Regular Congress to the Headquarters of the International Biathlon Union. Motions that arrive late or are brought forward during the course of the Congress may be discussed and ruled upon if more than 50% of the voting members taking part at the Congress are in favor of allowing those motions. Motions to change the Constitution or to change the purpose of the Union, and motions aiming at the dissolution or at a fusion of the Union, may only be dealt with if they are included in the final agenda that has been distributed to the members.

Date of receipt by IBU Headquarters:

(to be completed by IBU SG)

Signature of President

Blaž Repinc
Digitalno podpisal Blaž Repinc
Datum: 2020.06.02
18:01:44 +02'00'

Signature of Secretary General

Digitally signed by Matej Oblak
DN: c=SI, st=Slovenija, ou=Individuals, sn=Oblak, givenName=Matej, cn=Matej Oblak, serialNumber=2476943412024
Date: 2020.06.03 08:02:24 +02'00'

Matej Oblak

IMPORTANT Must be sent by **3 June 2020** to **niklas.carlsson@ibu.at**

**MOTIONS BY THE IBU EXECUTIVE BOARD
AND THE MEMBER FEDERATIONS**

d. Any other Motions.

12.4.1 Executive Boards motion for adaption of decision regarding restricted reserves

Current Situation

From the Congress 2012 in Merano (ITA) the following decision can be found in the minutes:
"The congress also unanimously approved the proposal to build reserves of a minimum of 1,5 times the annual budget and make necessary amendments with the approved budget figures"
The Executive Board have since then worked according to the decision, as can be seen in the Financial Statement for 2019/2020 we had costs of € 32 million and Restricted Reserves is now increased to € 48 million.

Reasons for the motion

For the upcoming period of time, we can for see a big increase of income up to the double, in the period from 2020 to 2030, already now can it be confirmed that the income for season 22/23 will be increased by a minimum of € 14 million, and we have a forecast for income 2030 that it will be around € 65-70 million.

The EB is of the opinion that the income for IBU should be used to support the Biathlon family, with the Target 26 and the appointment of a Development Director, we will need to invest for the future. The current decision lacks procedure on how the restricted reserves can be used. The proposal is to clarify the procedures under what conditions this can be done.

Proposal

The Executive Board propose to the Congress to change congress decision from 2012 from the financial year 2022/2023 to the following:

The Restricted Reserves must be at least as high as the total expenditure for the respective financial year from May 1st to April 30th.

In addition, the Executive Board proposes the following procedure for use of the Restricted Reserves:

In the event of financial bottlenecks caused by extraordinary circumstances the Executive Board can decide to use a part of the Restricted Reserves. This decision of the EB requires a special majority of 3/4.

With the same decision the executive board has to decide on a plan how the restricted reserves can be returned to the original level within a period of four years at the latest. The plan should be presented and approved by next Congress.

This procedure will be implemented after an approval of this motion by the Congress.

Words of Welcome by the President

01

Confirmation of duly-called Congress

02

Roll call and first announcement of voting strength of the NF Members

03

Adoption of the Agenda

04

Approval of the Minutes of the extraordinary IBU Congress 2019

05

Receipt and approval of the activity report of the Executive Board

06

Report of the Certified Auditing Firm, KPMG

07

Approval of 2019/2020 Financial Statements

08

Discharge of the Executive Board for the financial year 2019/2020

09

Report of the External Review Commission (ERC)

10

Receipt and approval of the annual reports from the Vetting Panel and the BIU Board

11

Motions by the IBU Executive Board and the Member Federations

12

Presentation of financial Forecast 2020/21 and updated Budget proposal for 2021/2022 and Budget frame 2022/ 2023.

13

Appointment of Certified Auditing Firm, on the recommendation of the Executive Board

14

Appointment of the host for the IBU World championships 2024 and 2025

15

Other items

16

FINANCIAL FORECAST 2020/21, UPDATED BUDGET PROPOSAL FOR 21/22 AND BUDGET FRAMEWORK 22/23

13.1 FINANCIAL FORECAST 2020/21:

At the Executive Board meeting held in early June 2020 in Salzburg (EBM152), the Executive Board was presented with the figures from the 2019/2020 financial year and determined the budget for 2020/2021.

The situation at that time still permitted normal projections, since there was hope that a reasonably normal season could still be held.

The originally planned budget forecast revenues of EUR 36.717 million (including 5 million IOC) and total costs of EUR 36.693 million. A slightly positive result of around EUR 24,000 was projected for the 2020/2021 financial year.

The current **crisis surrounding Covid-19** and above all, the different guidelines laid out by the governments of many different countries prompted a review of the planned budget for 2020/2021.

The cancellation of events such as the Summer Biathlon and the Junior Cup recovered some costs, but advance payments to the nations and enormous costs such as those for carrying out the necessary Covid-19 tests not only required numerous discussions, but also a **new financial forecast for the 2020/2021 financial year**, which was first presented to the Executive Board members at the end of September and again including all details at the beginning of October 2020.

The **Financial Forecast 2020/2021** was created with the help of the newly introduced cost center structure and shows the following changes in connection with the **Covid-19 crisis**:

- Additional payments to the Organising Committees	in the amount of	- EUR 1,737,500
- Additional costs for travel planning and Covid-19 testing	in the amount of	- EUR 2,325,000
- Lower revenue in media rights	in the amount of	- EUR 125,000
- Savings due to cancelled events (Summer Biathlon, Junior Cup)	in the amount of	EUR 748,000
- Savings in the development and cancellation of seminars, etc.	in the amount of	EUR 372,000

The work required of the President of the IBU corresponds essentially to that of a full-time professional. The EB, excluding the President, acknowledges the full time commitment that Olle Dahlin is making to IBU and Therefore, the Executive Board is unanimous in its opinion that the remuneration for the President should be increased accordingly, in particular to preserve his independence. In this respect, the EB considers an annual amount of EUR 120.000.-, in a residual amount for EUR 75.000.- EUR for the 2020/2021 budget.

Due to these changes, there is a **forecast negative result** in the amount of **EUR 2,841,050**

The sports cost center shows a negative change of around **EUR 3 million**.

The movements and exchange rate differences in securities and their associated devaluations and revaluations were not taken into account at this point in time and in these figures.

13.2 UPDATED BUDGET 2021/2022 AND BUDGET FRAMEWORK 2022/2023:

13.2.1 UPDATED BUDGET 21/22:

Based on the assumption that the 2021/2022 financial year can be viewed as a normal financial year, the following budget was drawn up and presented to the Executive Board:

The **revenues** are projected at **EUR 36.787 million**. A budget has been earmarked to the **National Federations** and **sport development** will be supported with planned **EUR 13.570 million**, an incentive of **EUR 7.145 million** is budgeted for the **athletes** and **EUR 3.180 million** has been earmarked to support the **Organising Committees**.

The remuneration for the President is of the amount of € 120 000 in the budget.

The 2021/2022 financial year is forecast with a positive result of **EUR 642,000** which is to be used primarily to reduce the predicted negative result from the 2020/2021 financial year.

13.2.2 BUDGET FRAMEWORK 2022/2023:

For the 2022/2023 financial year, **revenues in the amount of EUR 44.261 million** have currently been budgeted based on existing contracts. A detailed projection of expenses and costs is not yet available.

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