



INTERNATIONAL  
**BIATHLON**  
UNION

**CONGRESS  
MINUTES**

# **14<sup>TH</sup> ORDINARY IBU CONGRESS**

14 NOV 2020 | VIRTUAL CONFERENCE

## **MINUTES OF THE 14<sup>TH</sup> ORDINARY IBU CONGRESS** **VIRTUAL MEETING, 14 NOVEMBER 2020<sup>1</sup>**

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- 01** Words of Welcome by the President
  - 02** Confirmation of duly-called Congress
  - 03** Roll Call and First Announcement of Voting Strength of the NF Members
  - 04** Adoption of the Agenda
  - 05** 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 NF Changes
    - 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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<sup>1</sup> According to the IBU Constitution (2019), Congress sessions are open to the public. The Congress was thus livestreamed and a link was sent to IBU stakeholders and media.

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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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## **01 WORDS OF WELCOME BY THE PRESIDENT**

IBU President Olle DAHLIN opened the 14th Ordinary Congress 2020 on 14 November 2020 at 02:11 p.m., welcoming the Congress delegates, all participants, guests including representatives from IBU's media partner Eurovision Sports and marketing partner Infront at the first-ever IBU virtual Congress.

After his words of welcome, the IBU President presented a video message of IOC President, Thomas Bach.

The IBU President then continued his speech, stressing on the main topics like the impact of Covid-19, state of the IBU, key decisions for the Congress and outlook for the future.

## **02 CONFIRMATION OF DULY-CALLED CONGRESS**

The invitation for the 14<sup>TH</sup> Ordinary IBU Congress has been sent out by IBU Secretary General Niklas CARLSSON on 6 July 2020 with the update that the Congress will be held virtually on 28 September 2020.

→ **The Congress confirmed that it was duly-called.**

## **03 ROLL CALL AND FIRST ANNOUNCEMENT OF VOTING STRENGTH OF THE NF MEMBERS**

The SG informed the Congress that the Executive Board propose the Congress to accept late entries because of the venue change due to the pandemic situation.

He then performed the roll call of nations, naming the National Federation, the Head of the Delegation and their voting strength. SG confirmed that 46 voting members were registered in the Lumi system, which was used for voting during the virtual Congress.

**According to the roll call on 14 November 2020, the following IBU member federations were present from the start of the session and entitled to vote (\*late entries):**

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

The provisional members AND\*, ISL, MEX\* and RUS were also present; however, as provisional members, they were not entitled to vote.

→ **Late entries from seven member federations and two provisional members were accepted by the Congress.**

For a list of the head of delegation of IBU member federations attending, please refer to **ANNEX 1**.

## **04 ADOPTION OF THE AGENDA**

→ **The Congress approved the agenda without any amendments.**



**05 APPROVAL OF THE MINUTES OF THE EXTRAORDINARY IBU CONGRESS 2019**

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→ The minutes of the Extraordinary Congress 2019 were unanimously adopted.

**06 RECEIPT AND APPROVAL OF THE ACTIVITY REPORT OF THE EXECUTIVE BOARD**

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The President presented to the Congress the Activity report that handled the activities during the IBU's financial year (1 May 2019 - 30 April 2020), however, he also mentioned some other important activities that have been carried out after that period.

The President started with one of the key focuses for the IBU - the implementation of Target 26, the first-of-its-kind strategic plan that has established a clear roadmap for the future. He pointed out the good progress that has been made, including the adaptation to Covid-19 situation and hosting virtual regional workshops for NFs.

During the last year, the IBU strengthened its management team with Dagmara Gerasimuk taking a position of the Development Director and Margit Eidenhammer responsible for Finance and Administration. The IBU has not only created a new strong management team, but also moved to a new modern Headquarters.

The President informed the delegates that the federation has renewed the media agreement with Eurovision Sport and marketing partnership with Infront, which will help to secure the long-term future. Moreover, many positive steps have been taken for the integration of the IBU in the wider Olympic and international sports movement.

SG continued the report, pointing out that the adoption of the new Constitution brought many new important provisions for athletes within the IBU with the Athletes Committee fully and officially integrated into the event scheduling process. The AC was also actively involved in BIU and worked with the Sports & Events Department.

The Sports Department, which was renamed to Sport & Events Department, continued to be actively represented on the Working Group Fluorinated Waxes Prohibition. The ban on all fluorine wax was delayed until the 2021/2022 season, meaning that the IBU allows the use of fluorine waxes in line with EU regulations, at its events in the season 2020/21. The department has also played a central role in coordinating everyone's input before assembling the guidelines for the 2020/21 season with many different scenarios planned to ensure the readiness for the unpredictability of COVID-19.

The President continued the report, noting that during the year the IBU continued its mission to empower National Federations development through the Coach seminars, IBU/IOC Development Camps and a distribution €1 million worth of equipment to NFs based on their wishes and requirements. An important step in this direction was also an establishment of the Development Department that started its operations on 1 March 2020.

In the area of sustainability, the IBU made significant strides during the year. The IBU President was appointed as a member of the IOC Sustainability & Legacy Commission, the IBU was recognised by the IOC for taking concrete action in the fight against climate change, a Sustainability Expert Reference Group was established which advised in the development of the sustainability policy/strategy. This sustainability policy was published in October.

The President also highlighted some record numbers in the communication field from the last season, where the coverage and fans engagement have significantly increased. He also informed that the EB has decided to invest in a IBU App and a new website. The project is in an initial phase and the launch is planned in connection to the start of the season 2021/22.

SG then reported about the work of the Biathlon Integrity Unit (BIU), which became fully functional this year with Greg McKenna appointed as the Head of the Unit.

He finished the report with another important area - the finance and administration, pointing out that its staff was strengthened, accounting and reporting structure was improved to have transparency and present relevant numbers, while the process of moving to a digital setup is still under the way.

The NF FIN thanked for the good presentation and the first edition of a printed Activity Report and for the information of what has been done during the last year.

→ **The President thanked for the comment, after what the IBU Activity Report was unanimously accepted by the Congress<sup>2</sup>.**

The presentation can be found as **ANNEX 2**.

**07****REPORT OF THE CERTIFIED AUDITING FIRM, KPMG**

Chartered accountant Johannes Bauer gave an overview of the audit, informing the Congress that finance were done within the legal framework, with the financial statements and usage of funds complying with the Austrian Code of Associations, the IBU Constitution and the decisions of the Congress. He also explained the audit and accounting principles, which include international standards of auditing, Austrian Generally Accepted Accounting Principles and tax impact.

KPMG evaluated a work of the new management team in the Finance and Administration Department, noting that the quality of the received information was very good, the budgeting process was accurate, speed of the reporting was high, delivery of all the documents was on time and the financial statements were prepared in a very professional way.

Bauer then continued with the main audit focus areas, which included the financial assets, cash positions, liabilities, revenue recognition, expenditures on sponsorship, committees and sport, general administration costs, compliance and fraud. All of the checked areas met the requirements, while received information was correct with no errors detected.

Based on the results of the review of the accounting records for the financial year from 1 May 2019 to 30 April 2020, KPMG concluded that 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.

Bauer then presented some main numbers in the financial statement for the years 2018/2019 and 2019/2020.

After the report was finished, NF BRA asked the KPMG to define what was meant under financial success.

Bauer explained that when the audit has started, it was expected that IBU would lose a lot of value, however, the IBU could hold a book value and did not have to impair the investments.

For further information, please refer to the KPMG presentation including the financial statement in **ANNEX 3**.

**08****APPROVAL OF 2019/2020 FINANCIAL STATEMENTS**

→ **The financial statements for the fiscal year 2019/20 were unanimously approved by the delegates.**

<sup>2</sup> The full IBU Activity Report 2020 can be found on

[http://res.cloudinary.com/deltatre-spa-ibu/image/upload/fl\\_attachment/jhy8tk2esdleaykeqqa.pdf](http://res.cloudinary.com/deltatre-spa-ibu/image/upload/fl_attachment/jhy8tk2esdleaykeqqa.pdf)

**09****DISCHARGE OF THE EXECUTIVE BOARD FOR THE FINANCIAL YEAR 2019/2020**

The actions and decisions of the Executive Board in the fiscal years 2019/20 were unanimously approved by the Congress.

→ **The Executive Board was formally discharged.**

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

The Chairman of the IBU's External Review Commission (ERC), Jonathan Taylor, reported to the 14<sup>TH</sup> Ordinary IBU Congress that the ERC has completed its investigation and has drafted a detailed report.

Taylor noted the ERC has concluded that the IBU did not transfer any 'dirty' Athletes Biological Passport profiles to the Russian Biathlon Union or RUSADA to be buried. However, the ERC has made a number of provisional findings that certain individuals have cases to answer for breaches of the IBU rules in the period 2008-2018. Those individuals have now been given a chance to comment on the draft report, and once their comments (if any) have been considered, the ERC will finalise and publish its report, most likely in December. Moreover, criminal investigations in Austria and Norway against former IBU officials are still ongoing.

Taylor further congratulated the IBU on its efforts in strengthening its governance systems and institutional integrity, namely through the adoption of a state-of-the-art Constitution and the establishment of the Biathlon Integrity Unit in 2019.

Where the ERC's final report concludes that individuals have cases to answer for breach of the IBU rules, it will be up to the Biathlon Integrity Unit to conduct the necessary follow-up, including determining whether disciplinary action should be taken against those individuals. The Integrity Unit will also take over the responsibility of supporting the criminal authorities as necessary from the IBU's side, as the mandate of the ERC ends with the publication of its final report.

During its two year-long investigation the independent ERC worked closely with the WADA I&I department and criminal authorities in Austria and Norway. The commission collected and reviewed over 70,000 documents and electronic files including criminal files, WADA investigation files, IBU internal documents, documents provided by RBU and RUSADA, and analytical data from IBU testing and WADA-accredited analysis of doping samples. In addition, the commission interviewed approximately 60 people.

Taylor also underlined that the final report will likely be presented in December 2020.

The report of the External Review Commission can be found in **ANNEX 4**, the report will also be published on [biathlonworld.com](https://biathlonworld.com).

**11****RECEIPT AND APPROVAL OF THE ANNUAL REPORTS FROM THE VETTING PANEL AND THE BIU BOARD**

The Chair of the BIU Board Louise Reilly started the first annual report of the BIU by presenting the Unit, which was established as part of the major governance reform undertaken by the IBU in response to the crisis in its sport in October 2019 and with Greg McKenna, the head of the BIU, appointed in July 2020.

McKenna introduced himself, explaining the main goals of the BIU and also informing the delegates that the Unit has launched their own website and social media channels.

Reilly continued, pointing out that the main aim of the BIU is to ensure clean sport and that the athletes can be confident that the sport is safe.

The BIU Chair informed the Congress that the € 2 Million budget of the Unit is set down to 5 major core centers: Prevention, Anti-Doping Case Management, Testing & Compliance, Operations, Human Resources. The majority of the expenses, around 90%, are spent on antidoping purposes and obligations.

With the first case brought to CAS ADD by the BIU in January 2020 against Evgeny Ustyugov, the Integrity Unit is currently pursuing several cases based on evidence disclosed by the McLaren report and LIMS data, alongside a number of other potential rule violation. As the future steps in the work, the BIU will follow up on the ECR report, when it is finalised and published. It will be the sole and exclusive right and responsibility of the BIU to decide whether to undertake any further investigations and whether to bring sanctions for any breaches of the IBU rules that were in place at the relevant time.

Presenting the annual report of the Vetting panel, Reilly stressed that any person who wants to become or remain an IBU official must now go through a vetting process. The Vetting panel, which is made up of the three individual BIU members, determines whether the person is eligible to become or stay the IBU official. The target of the panel for 2020 is to process the vetting applications from 115 IBU officials with the expected completion by mid-December.

→ **The annual reports of the BIU Board and Vetting Panel were approved unanimously by the Congress.**

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

The IBU Secretary General presented the motions that were proposed by the Executive Board and NF SLO. All motions with reasoning can be found in **ANNEX 5**.

**a. Motions proposing amendments to the Constitution****a.1** Executive Boards motion for adaptations of the Constitution Part 1 Paragraph 2, 3 and 4

SG explained that the reason for the changes is to fulfill requests from Austrian authorities to ensure that the IBU is compliant to the regulations to keep the status of a Non-Governmental Organisation under Austrian Federal Law. He also informed this motion requires the support of a two-thirds (2/3) majority of the votes cast.

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

**a.2** Executive Boards Motion to Amend Art. 6.1.9 NF Changes

SG explained the reasons for the adaption of Article 6.1.9, noting that in order 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. 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.

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

**b. Motions seeking approval of Reserved Rules**

SG explained that the changes in the Reserved Rules, which are marked in red, should be passed by Congress.

**b.1** Executive Boards Motion to amend Event and Competition Rules

SG informed the delegates about the amendments, which were made in the Event and Competition Rules, pointing out that there were also a few minor updates and editorial changes.

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



**b.2 Executive Boards Motion to amend Special Event and Competition Rules – COVID-19 Season 2020/2021**

SG gave an overview for the Special Event and Competition Rules, stressing that the amendments are exceptional due to the COVID-19 impact and to be used only during the season 2020/2021.

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

**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**

NF SLO presented the motion, providing the delegates with the main reasons for the amendment.

NF GER spoke against the motion asking delegates to keep the existing rule.

→ **The Congress rejected the NF SLO motion with a vote of 7 in favor and 38 against.**

**d. Any other Motions****d.1 Executive Boards motion for adaption of decision regarding restricted reserves**

SG informed the Congress that Executive Board proposes to change congress decision from 2012 from the financial year 2022/2023, pointing out that the current decision lacks procedure on how the restricted reserves can be used, so the proposal is to clarify the procedures under what conditions this can be done.

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

**13****PRESENTATION OF FINANCIAL FORECAST 2020/21 AND UPDATED BUDGET PROPOSAL FOR 2021/2022 AND BUDGET FRAME 2022/2023**

SG presented the financial forecast 2020/21, pointing out that the EB decided to do an additional investment in order to secure the delivery of the upcoming season because of the COVID-19 pandemic. Due to these changes, there is a forecast negative result in the amount of € 2.8 Million. EB acknowledged to use more reserves to support NFs, OCs and stakeholders to deliver the season. SG stressed that taking into account the situation, the forecast can have even a more negative result, however, he also confirmed that the level of reserves would return according to the congress decision end of the fiscal year 2022/23.

After that, the SG presented updated budget for 2021/22, which is expected to be on the same level of the income, however, for the budget 2022/23 will see an increase of revenues to the amount of € 44 Million based on existing contracts.

SG ended his report stressing on the importance of the dialogue with the IBU Biathlon Family, where the future priorities should be discussed. Therefore, it was decided by the EB to host a President's meeting in September 2021 in order to talk over the important topics, related to the budgeting.

NF NOR supported the budget, agreeing that more resources have to be spent due to the COVID-19 situation to help the biathlon family to get through the season.

The President then informed the delegates that the Finance and Administrations Department works now on the more structured procedures and plans to make a financial forecast every quarter, which will also be sent to the EB meetings in connection with these reports.

The detailed report can be found in **ANNEX 6**.

→ **The Congress unanimously confirmed the financial Forecast 2020/21, updated Budget proposal for 2021/22 and Budget frame 2022/23.**

**14****APPOINTMENT OF CERTIFIED AUDITING FIRM, ON THE RECOMMENDATION OF THE EXECUTIVE BOARD**

SG proposed the recommendation of the Executive Board, to continue the work with Certified Auditing Firm KPMG for the fiscal year 2020/2021. He also voiced a proposal of the EB to make a tender for 2021/2022 and to give the EB the authority to appoint a potential new Certified Auditing firm. The reason for the procedure is not to wait until Congress 2022, when for the EB this is an important question in relation to good governance.

→ **The Congress unanimously approved the procedure of the appointment of Certified Auditing Firm on the recommendation of the Executive Board.**

**15****APPOINTMENT OF THE HOST FOR THE IBU WORLD CHAMPIONSHIPS 2024 AND 2025**

The President explained that according to a new process that was agreed in the new IBU Constitution, it is the IBU Executive Board that is proposing a candidate for hosting World Championships to the IBU Congress, which then approves the Executive Board's proposal for the award of the right to host the Biathlon World Championships.

Before the EB proposals for the WCH hosts were made to the Congress, each candidate (Nove Mesto na Morave / CZE bid for WCH 2024; Minsk-Raubichi / BLR and Lenzerheide / SUI bids for WCH 2025) presented their plans and vision for the IBU flagship event.

After the presentations were over, the President informed the Congress about the EB arguments in a favour of **Nove Mesto na Morave / CZE** as the host of the **IBU WCH 2024**:

- With the IBU WCH 2013 (followed by the hosting of many lower level IBU events in the years before) a biathlon fairy tale has started in Czech Republic that continues until today
- Every biathlon fan knows the amazing atmosphere at the events in NMNM which is without any doubt extraordinary in winter sports
- The venue will be once more upgraded and consequentially will be one of the most impressive winter sports arenas in the world
- But NMNM stands for so much then only an experienced and very skilled OC team and a great venue, it is a synonym for real biathlon festivals

→ **The Congress unanimously approved the proposal of the EB to appoint NMNM as the host of the IBU WCH 2024.**

The President then announced that the EB proposes **Lenzerheide / SUI** as the host of the **IBU WCH 2025**:

- Lenzerheide is well known with a long history in organizing international snow sports events, such as alpine and cross country
- As a biathlon organizer Lenzerheide is a relatively new member of the Biathlon Family, that nevertheless has gone through a rapid and impressive development within the last years by organizing multiple IBU Junior Cups, IBU Cups and finally the IBU YJWCH 2020
- The current WCH application for 2025 is an extremely professional one with an impressive integration of all national stakeholders, such as the state government, the region, the touristic union, the hosting town, Swiss Ski and last but not least their athletes.

In addition it is embedded prominently in the Swiss sports network.

- The application does not only include another improvement of the venue's infrastructure but also shows a big commitment to IBU's strategy Target 26, follows a sustainable "green" event approach by still providing a top level snow management system.

An already fixed legacy fund for the next generation of young biathletes that would be generated from the hosting of the WCH, rounds off this impressive application.

→ **The Congress unanimously approved the proposal of the EB to appoint Lenzerheide/SUI as the host of the IBU WCH 2025.**

**16****OTHER ITEMS**

The President finished the first-ever IBU virtual Congress by thanking the delegates for their contributions and participation. He admitted that the COVID-19 pandemic had a significant impact on many areas, however, despite the challenges, the progress in the sport will continue.

He invited all NF Presidents to a meeting during the WCH in Pokljuka/SLO, as well as to a Presidents' meeting on 11-12 September 2021 in Munich/GER.

**The President closed the Congress at 05:17 p.m. on 14 November 2020**



**Olle DAHLIN**  
IBU President



**Niklas CARLSSON**  
IBU Secretary General

## Attendance Details

Page: 1  
Date: 14 Nov 2020  
Time: 15:36

<b>Meeting: IBU</b>		
<b>12 November 2020</b>		
	<u>Attendees</u>	<u>Votes</u>
Voting Delegate	51	48
Non-Voting Delegate	52	
<b>Total</b>	<b>103</b>	<b>48</b>

<u>Voting Delegate</u>	<u>51</u>	<u>48</u>	
		<u>Votes</u>	<u>Representing / Accompanying</u>
ARG, FANTI, GASTÓN		1	ARG, FANTI, GASTÓN GATOTRAINER@YAHOO.COM.AR, 7633
AUS, FLANAGAN, GRANT		1	AUS, FLANAGAN, GRANT AUSBIATHLON-PRESIDENT@IINET.NET.AU, 6836
AUT, SCHERER, CHRISTIAN		1	AUT, SCHERER, CHRISTIAN SCHERER@OESV.AT, 7887
BEL, HECK, PHILIPPE		1	BEL, HECK, PHILIPPE PHILIPPE.HECK@HECK.BE, 4624
BIH, DOJCINOVIC, JELENA		1	BIH, DOJCINOVIC, JELENA SKIBIH@BIH.NET.BA, 7374
BLR, TSYBULSKI, ANDRIAN		1	BLR, TSYBULSKI, ANDRIAN TSB@TUT.BY, 7466
BRA, PETTERSSON, ANDERS		1	BRA, PETTERSSON, ANDERS A.PETTERSSON@UOL.COM.BR, 4872
BUL, DAFOVKA, EKATERINA		1	BUL, DAFOVKA, EKATERINA BFBATHLON@INTECH.BG, 4788
CAN, AMBERY, HEATHER		1	CAN, AMBERY, HEATHER HAMBERY@BIATHLONCANADA.CA, 3872
CHI, GONZALEZ, NORMAN ARTURO		1	CHI, GONZALEZ, NORMAN ARTURO NORMAN405@GMAIL.COM, 4837
CHN, LIU, HAO		1	CHN, LIU, HAO CHINESEBIATHLON@SPORT.ORG.CN, 3262
CRO, BRAJDIĆ, DEJAN		1	CRO, BRAJDIĆ, DEJAN DBRAJDI@GMAIL.COM, 3773
CYP, HADJIOSEPH, STELIOS		1	CYP, HADJIOSEPH, STELIOS STELIOSHAD@CYTANET.COM.CY, 6874
CZE, VLCEK, LIBOR		1	CZE, VLCEK, LIBOR VLCEK@BIATHLON.CZ, 4882
DEN, BORCH, CHRISTIAN		1	DEN, BORCH, CHRISTIAN CHRISTIAN@MBORCH.DK, 2624
ESP, PEUS ESPANA, JOSE MARIA		1	ESP, PEUS ESPANA, JOSE MARIA MAY.PEUS@RFEDI.ES, 3372
EST, JOEPERA, ASSAR		1	EST, JOEPERA, ASSAR ASSAR.JOEPERA@BIATHLON.EE, 8367
FIN, LÄHDESMÄKI, KALLE		1	FIN, LÄHDESMÄKI, KALLE KALLEJOHANNES.LAHDESMAKI@GMAIL.COM, 7287
FRA, SAGUEZ, FABIEN		1	FRA, SAGUEZ, FABIEN FSAGUEZ@FFS.FR, 4634
GBR, WEIGHILL, ROB		1	GBR, WEIGHILL, ROB CHAIRMAN@BRITISHBIATHLON.COM, 3673
GEO, BUDZISHVILI, NIKOLOZ		1	GEO, BUDZISHVILI, NIKOLOZ NIKOL0Z76@MAIL.RU, 3427
GER, ORGELDINGER, KARIN BEATE		1	GER, ORGELDINGER, KARIN BEATE KARIN.ORGELDINGER@DEUTSCHERSKIVERBAND.DE, 7647
GRE, TSOUREKAS, TIMOLEON		1	GRE, TSOUREKAS, TIMOLEON TTSOUREK@GMAIL.COM, 2344
GRL, SLETTEMARK, UILOQ		1	GRL, SLETTEMARK, UILOQ GREENLANDBIATHLON@GMAIL.COM, 6884
HUN, FÜRSTNER, JÓZSEF		1	HUN, FÜRSTNER, JÓZSEF JFURSTNER@GMAIL.COM, 4774
IND, VARMA, JAGMOHAN		1	IND, VARMA, JAGMOHAN BRIGJAG@GMAIL.COM, 6837
IRL, MORRISH, RORY		1	IRL, MORRISH, RORY RORYMORRISH@YAHOO.CO.UK, 2336
ISL, THORVALDSSON, JON VIDAR		1	ISL, THORVALDSSON, JON VIDAR SKI@SKI.IS, 7434
ITA, PIROIA, LORETTA		1	ITA, PIROIA, LORETTA LORETTAPIROIA@FISI.ORG, 3444
JPN, PRUCKER, UBALDO		1	JPN, PRUCKER, UBALDO PRUCKERUBALDO@GMAIL.COM, 4683
KAZ, USSENOV, MANAS		1	KAZ, USSENOV, MANAS KZBIATHLONUNION@GMAIL.COM, 2647
KGZ, LEVDANSKII, ALEKSANDR		1	KGZ, LEVDANSKII, ALEKSANDR BIATHLONKGZ@MAIL.RU, 6632
KOR, KIM, JONGMIN		1	KOR, KIM, JONGMIN KORBIA@HOTMAIL.COM, 4244
LAT, BROKA, BAIBA		1	LAT, BROKA, BAIBA BAIBABROKA2013@GMAIL.COM, 6838
LTU, DAUGIRDAS, ARUNAS		1	LTU, DAUGIRDAS, ARUNAS INFO@BIATHLONLTU.COM, 4242
MDA, FLOREAN, IVAN		1	MDA, FLOREAN, IVAN BIATHLON@SKI.MD, 4734
MEX, PRUNEDA, CARLOS		1	MEX, PRUNEDA, CARLOS SKIMEXICO@GMAIL.COM, 2784
MKD, SOKLE, VASIL		1	MKD, SOKLE, VASIL BIATHLONMACEDONIA@HOTMAIL.COM, 7263
NED, TIELMANN, HORST		1	NED, TIELMANN, HORST INFO@HTIELMANN.DE, 4383
NOR, HORTEN, ARNE		1	NOR, HORTEN, ARNE ARNE.HORTEN@RENOROS.NO, 6386
POL, WASKIEWICZ, ZBIGNIEW		1	POL, WASKIEWICZ, ZBIGNIEW Z.WASKIEWICZ@BIATHLON.COM.PL, 8672
RUS, MAYGUROV, VICTOR		1	RUS, MAYGUROV, VICTOR MAIGUROV@MAIL.RU, 4262
SLO, REPINC, BLAZ		1	SLO, REPINC, BLAZ REPINC.BLAZ@GMAIL.COM, 4644
SRB, VUKADIN, VELIMIR		1	SRB, VUKADIN, VELIMIR VUKADIN@SRB-SMEASOC.ORG, 6888
SUI, LEHMANN, URS		1	SUI, LEHMANN, URS URS.LEHMANN@SWISS-SKI.CH, 6248
SVK, VOZAR, PETER		1	SVK, VOZAR, PETER PETER.VOZAR@BIATHLON.SK, 6673

## Attendance Details

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Date: 14 Nov 2020  
Time: 15:36

SWE, GRIP, RIKARD	1 SWE, GRIP, RIKARD
TPE, LIAN, CHEN	RIKARD.GRIP@SKIDSKYTTE.SE, 3322
TUR, KAPLAN, NECATI	1 TPE, LIAN, CHEN
UKR, BRYNZAK, VOLODYMYR	MPB.TPE@GMAIL.COM, 6272
USA, STUDEBAKER-HALL, SARA	1 TUR, KAPLAN, NECATI
	KAPLANNECATI@YAHOO.COM, 7284
	1 UKR, BRYNZAK, VOLODYMYR
	WINTER.BVM@GMAIL.COM, 7437
	1 USA, STUDEBAKER-HALL, SARA
	SARA@USBIATHLON.ORG, 2343

376348  
837682  
863373  
236674  
424636

### Non-Voting Delegate 52

AND, ORGUE, LAURA  
AUS, BUCKLEY, RYAN  
AUT, FRANZ BERGER  
BEL, EMONTS, RALPH  
BEL, NIESSEN, RICARDA  
BLR, JESINA, ANGELINA  
BLR, LEOSH, DARYA  
BRA, CAVAZZONI, PEDRO  
BRA, GOBO DE FREITAS, CAMILA  
BUL, YANAKOV DIMITAR  
CAN, MCLEOD, LYLE  
CZE, JAKES, VLASTIMIL  
CZE, KUPILIKOVA, EVA  
EST, NIGOL AIVAR  
EST, ZAHKNA, HILLAR  
FIN, AIKIONIEMI, HELI  
FIN, PUKKI, TAPIO  
FRA, BOUTHIAUX, STÉPHANE  
FRA, VION, MICHEL  
GBR, CARRIER, CARL  
GBR, GREIG, SARAH  
GER, BAIER, HEINRICH NORBERT  
GER, EISENBICHLER, BERNHARD  
KONRAD  
GRE, GYROUSIS, DIMOSTHENIS  
HUN, BERECKZI, BRIGITTA  
HUN, SZŐCS, EMŐKE  
IND, BUHRIL, CHINGBAWI  
IRL, BOLGER, DEREK  
IRL, O'CONNOR ANNE  
KGZ, BRAGIN, SERGEY  
KOR, CHUL SUNG PARK  
LAT, UPENIEKS, GUNDARS  
LTU, GRIAZNOVAS, RICARDAS  
MDA, BRIA, PETRU  
MKD, DINESKI, GJOKO  
NED, CAROLINE VAN DEN BOOGARD  
NOR, FLATEBØ, STIG  
POL, BERNAT, TOMASZ  
POL, SEBBOUA, AGNIESZKA  
ROU, GASPAR, PUIU  
RUS, BOYARSKIKH EKATERINA  
RUS, PAK, ALEXANDER  
SLO, JAKHEL, NINA  
SLO, OZBOLT, JANEZ  
SUI, AREGGER, BERNHARD  
SUI, SCHLÜCHTER, BETTINA  
SVK, LAUKOVA, JAROSLAVA  
SWE, DOMEIJ, SOFIA  
SWE, KORPELA, KARI  
TUR, KOYUNCU, OZKAN  
TUR, OREN, BAYRAM  
UKR, BONDARUK, ROMAN

### Votes Representing / Accompanying

### Voting Card

273768  
442467  
876323  
273248  
386626  
636888  
822478  
423232  
667282  
878842  
838246  
762722  
667382  
666863  
744368  
323672  
748223  
388282  
362648  
247442  
263423  
344888  
284683  
686788  
687443  
724368  
626672  
324347  
362243  
323373  
232487  
464827  
364462  
244337  
773328  
366434  
386882  
828474  
327742  
272464  
342862  
337282  
482844  
683843  
847868  
224224  
648628  
322623  
248872  
772447  
723883  
447244



**14<sup>TH</sup> ORDINARY IBU CONGRESS**  
14 NOV 2020 | VIRTUAL CONFERENCE

**RECEIPT AND APPROVAL OF THE ACTIVITY  
REPORT OF THE EXECUTIVE BOARD** 06

**STRONG FOUNDATION**

- Approval of Target 26
- State-of-the-art Constitution
- Integrity Code
- Biathlon Integrity Unit
- Forefront of good governance
- Committed to further improvements



THE BIATHLON FAMILY

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14 NOV 2020 | VIRTUAL CONFERENCE

**RECEIPT AND APPROVAL OF THE ACTIVITY  
REPORT OF THE EXECUTIVE BOARD** 06

**TARGET 26**

OUR STRATEGY FOR FOCUSING  
HITTING AND MOVING TOGETHER

- STRONG FOUNDATION**  
Established a strong foundation for the future of the sport.
- GOVERNANCE**  
Improved governance and transparency.
- INTEGRITY**  
Implemented a comprehensive integrity code.
- FINANCIAL STABILITY**  
Ensured financial stability and sound management.
- ATHLETE VOICE**  
Increased athlete voice and involvement.
- MARKETING**  
Enhanced marketing and commercial opportunities.
- TECHNOLOGY**  
Embraced technology and innovation.
- ENVIRONMENT**  
Promoted environmental sustainability.
- INCLUSION**  
Fostered inclusion and diversity.
- LEADERSHIP**  
Developed strong leadership and vision.
- COOPERATION**  
Strengthened cooperation with stakeholders.
- ADAPTATION**  
Adapted to challenges and opportunities.
- ACHIEVEMENT**  
Achieved significant milestones and success.
- LEGACY**  
Left a positive legacy for the future.



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14 NOV 2020 | VIRTUAL CONFERENCE

**RECEIPT AND APPROVAL OF THE ACTIVITY  
REPORT OF THE EXECUTIVE BOARD** 06

**ORGANISATION**

- Strengthened Management Team
- Recruitment of Margit Eidenhammer
- Dagmara Gerasimuk to Development
- Moved to modern new HQ



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14 NOV 2020 | VIRTUAL CONFERENCE

**RECEIPT AND APPROVAL OF THE ACTIVITY  
REPORT OF THE EXECUTIVE BOARD** 06

**MEDIA AND MARKETING RIGHTS  
AGREEMENTS**

- Demonstrated huge demand for biathlon
- Eurovision Sport renewal: 2022-26
- Extension of marketing partnership
- Together helped secure long-term future



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14 NOV 2020 | VIRTUAL CONFERENCE

**RECEIPT AND APPROVAL OF THE ACTIVITY  
REPORT OF THE EXECUTIVE BOARD** 06

**INTERNATIONAL RELATIONS**

- Integration into Olympic Movement
- Representing biathlon's interests
- Attended:
  - SportAccord
  - IOC CoComm Beijing 2022
  - EOC General Assembly
  - WADA World Conference
  - IOC Session



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14 NOV 2020 | VIRTUAL CONFERENCE

**RECEIPT AND APPROVAL OF THE ACTIVITY  
REPORT OF THE EXECUTIVE BOARD** 06

**INCREASING ATHLETE VOICE**

- Athletes at the heart
- Integration of Athletes' Committee
- Consultation on scheduling
- Increase in prize money
- Active involvement in BIU



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14 NOV 2020 | VIRTUAL CONFERENCE

**RECEIPT AND APPROVAL OF THE ACTIVITY  
REPORT OF THE EXECUTIVE BOARD** 06

**A SEASON LIKE NO OTHER**

- Outstanding sporting achievements
- Unforgettable World Championships
- Consultation on scheduling
- History made



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**RECEIPT AND APPROVAL OF THE ACTIVITY  
REPORT OF THE EXECUTIVE BOARD** 06

**A SEASON LIKE NO OTHER**



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14 NOV 2020 | VIRTUAL CONFERENCE

RECEIPT AND APPROVAL OF THE ACTIVITY  
REPORT OF THE EXECUTIVE BOARD 06

### SPORTS & EVENTS

- ▶ Tested new competition formats
- ▶ Broadened event services
- ▶ Working Group Fluorinated Wax Prohibition
- ▶ Developed guidelines for 2020/21



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14 NOV 2020 | VIRTUAL CONFERENCE

RECEIPT AND APPROVAL OF THE ACTIVITY  
REPORT OF THE EXECUTIVE BOARD 06

### SUSTAINABILITY

- ▶ Significant progress in sustainability
- ▶ IOC Sustainability & Legacy Commission
- ▶ Recognised and awarded by IOC-Dow
- ▶ Launched Sustainability Policy / Strategy
- ▶ Sustainability Expert Reference Group
- ▶ Equip the whole biathlon family



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14 NOV 2020 | VIRTUAL CONFERENCE

RECEIPT AND APPROVAL OF THE ACTIVITY  
REPORT OF THE EXECUTIVE BOARD 06

### DEVELOPMENT

- ▶ Coach Seminars
- ▶ Distribution of €1m equipment
- ▶ Hosted 6 IBU / IOC Development Camps
- ▶ Developed guidelines for 2020/21
- ▶ IBU Development Department operational
- ▶ Hosted IBU Gender Equality Seminar



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14 NOV 2020 | VIRTUAL CONFERENCE

RECEIPT AND APPROVAL OF THE ACTIVITY  
REPORT OF THE EXECUTIVE BOARD 06

### COMMUNICATIONS

- ▶ Highest ever live audiences at World Chps
- ▶ 800 hours of TV coverage
- ▶ Reached 610 million
- ▶ Weekly reach of 36.5 million
- ▶ Over 2 million users visited IBU website
- ▶ Facebook & Instagram content
- ▶ 4,000 fans surveyed



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14 NOV 2020 | VIRTUAL CONFERENCE

RECEIPT AND APPROVAL OF THE ACTIVITY  
REPORT OF THE EXECUTIVE BOARD 06

### BIATHLON INTEGRITY UNIT

- ▶ Unit became full functional
- ▶ Greg McKenna appointed Head
- ▶ Launched new website
- ▶ Investigations & prevention of wrongdoing



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14 NOV 2020 | VIRTUAL CONFERENCE

RECEIPT AND APPROVAL OF THE ACTIVITY  
REPORT OF THE EXECUTIVE BOARD 06

### FINANCE AND ADMINISTRATION

- ▶ Strengthened staff
- ▶ Improved accounting and reporting structure
- ▶ Focus on cost reduction
- ▶ Digital setup



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14 NOV 2020 | VIRTUAL CONFERENCE

RECEIPT AND APPROVAL OF THE ACTIVITY  
REPORT OF THE EXECUTIVE BOARD 06

### CONCLUSION

- ▶ On track
- ▶ Eventful & productive year
- ▶ Great deal achieved
- ▶ Working together much more to be done



THE BIATHLON FAMILY

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### 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

### 1 Legal and contractual environment Legal Framework

**Financial Statements and usage of funds to be in compliance with**

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

### 2 Legal and contractual environment Audit and Accounting Principles

**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

### 3 Audit Approach and general observations 1/2

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.

#### Audit focus areas

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- 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

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#### Audit results

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- 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

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#### Conclusion

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- 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.**

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

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	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	
<b>Available funds</b>	<b>32,987</b>	<b>100</b>	<b>30,947</b>	<b>100</b>
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
<b>Operating surplus</b>	<b>1,088</b>	<b>3</b>	<b>845</b>	<b>3</b>

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#### Balance Sheet as of April 30, 2019 and 2020

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Assets	April 30, 2020 k EUR	April 30, 2019 k EUR	
Fixed assets and securities	60,941	56,018	60,246 (55,351) k EUR securities in bank deposits
Receivables and other assets	1,364	727	
Cash and cash equivalents	6,672	10,413	
Deferred charges	59	72	
	<b>69,036</b>	<b>67,230</b>	
Liabilities and Net Assets	April 30, 2020 k EUR	April 30, 2019 k EUR	
Association net assets	61,193	65,105	48,000 (40,000) k EUR restricted Congress resolution
Provisions	658	1,159	
Liabilities	2,185	965	
Deferred income	5,000	0	
	<b>69,036</b>	<b>67,230</b>	

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Thank you!



**Mag. Dr. Johannes Bauer**  
Partner  
Porzellangasse 51, 1090 Wien  
T. +43 1/31 332 - 3205  
M. +43 664/81 61 027  
johannesbauer@kpmg.at

KPMG Austria GmbH  
Wirtschaftsprüfungs- und  
Steuerberatungsgesellschaft



**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.

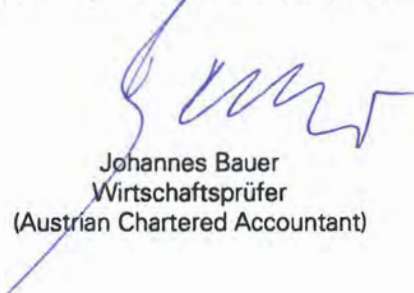
We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our independent assurance conclusion.

### **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

<b>Assets</b>	<b>2020-04-30</b>	<b>2019-04-30</b>
	<b>EUR</b>	<b>EUR</b>
<b>A. Fixed Assets</b>		
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>B. Current Assets</b>		
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>
<b>C. Deferred Charges</b>	<u>58,737.75</u>	<u>72,205.33</u>
<b>Total Assets</b>	<u><u>69,035,625.81</u></u>	<u><u>67,230,043.07</u></u>

International Biathlon Union

**Balance Sheet**

2020-04-30

<b>Liabilities</b>	2020-04-30 EUR	2019-04-30 EUR
<b>A. Association net assets</b>		
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>
	<b>61,192,983.07</b>	<b>65,105,447.51</b>
<b>B. Provisions</b>		
1. Other provision	<b>657,860.04</b>	<b>1,159,300.00</b>
<b>C. Liabilities</b>		
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>
	<b>2,184,782.70</b>	<b>965,295.56</b>
<b>D. Deferred income</b>	<b>5,000,000.00</b>	<b>0.00</b>
<b>Total Liabilities</b>	<b>69,035,625.81</b>	<b>67,230,043.07</b>

International Biathlon Union

**Profit and Loss Account**

2019-05-01 - 2020-04-30

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

## 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
<b>Securities</b>		
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
<b>Receivables and other Assets</b>		
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
<b>Liabilities</b>		
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
<b>Total Liabilities</b>	<b>2,184,782.70</b>	<b>2,184,782.70</b>
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

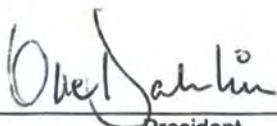
After the Balance Sheet Date the following material subsequent events which have not been included in balance sheet or income statement occurred:

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.

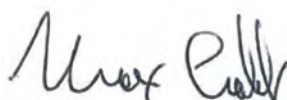
In addition no further material subsequent events occurred.

Anif, July 10, 2020



President  
Olle Dahlin

Vice President  
Jiri Hamza



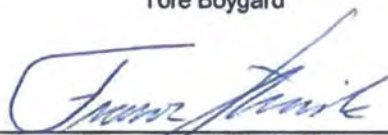
Executive Board Member  
Max Cobb

Treasurer  
Dr. Klaus Leistner



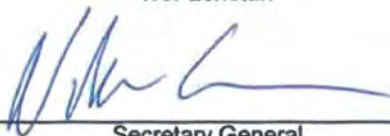
Executive Board Member  
Dr. James E. Carrabre

Executive Board Member  
Tore Boygard



Executive Board Member  
Dr. Franz Steinle

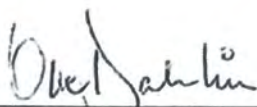
Executive Board Member  
Ivor Lehotan



Secretary General  
Niklas Carlsson

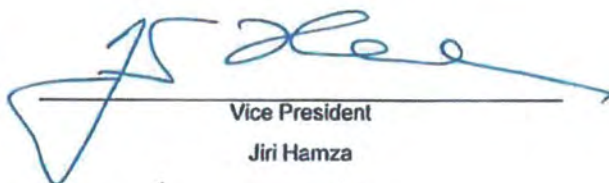
Executive Board Member  
Clare Egan

Anif, July 10, 2020



President

Olle Dahlin

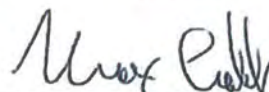


Vice President

Jiri Hamza

Treasurer

Dr. Klaus Leistner



Executive Board Member

Max Cobb

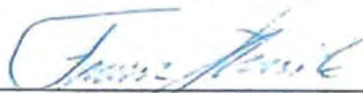
Executive Board Member

Tore Boygard



Executive Board Member

Dr. James E. Carrabre



Executive Board Member

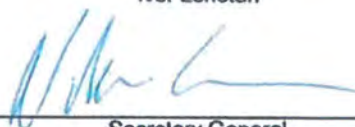
Dr. Franz Steinle

Executive Board Member

Ivor Lehotan

Executive Board Member

Clare Egan



Secretary General

Niklas Carlsson

Anif, July 10, 2020



President

Olle Dahlin

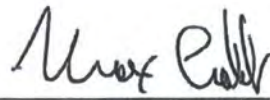


Treasurer

Dr. Klaus Leistner

Vice President

Jiri Hamza



Executive Board Member

Max Cobb

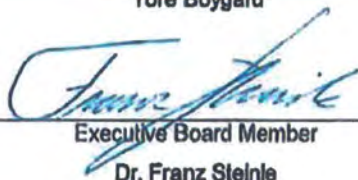


Executive Board Member

Dr. James E. Carrabre

Executive Board Member

Tore Boygard



Executive Board Member

Dr. Franz Steinle

Executive Board Member

Ivor Lehotan



Secretary General

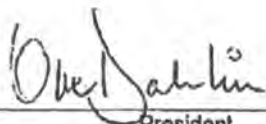
Niklas Carlsson

Executive Board Member

Clare Egan

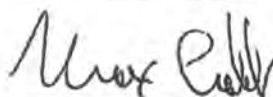


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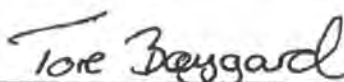


President  
Olle Dahlin

Vice President  
Jiri Hamza



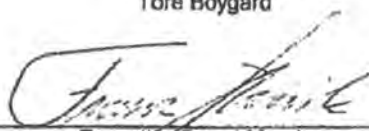
Executive Board Member  
Max Cobb



Executive Board Member  
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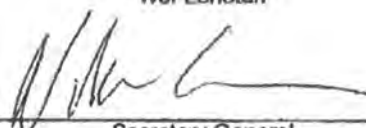


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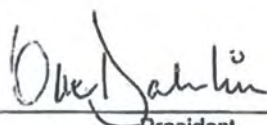
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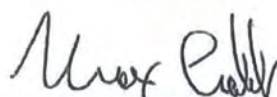


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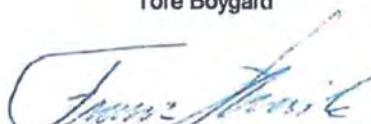
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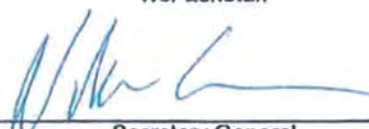
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Clare Egan



Secretary General

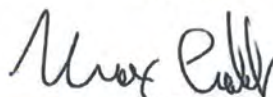
Niklas Carlsson

Anif, July 10, 2020



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Olle Dahlin

Vice President  
Jiri Hamza

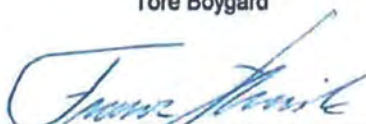


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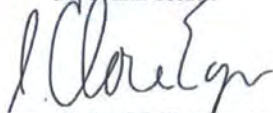


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Clare Egan



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
<b>A. Fixed Assets</b>														
<b>I. Intangible Assets</b>														
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	
<b>II. Tangible Assets</b>														
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	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	48,131.08	221,358.21	115,220.41	227,063.97		
<b>III. Financial Assets</b>														
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	9,050.24	49,601.45	55,350,539.34	60,245,964.81		
	<b>56,489,085.51</b>	<b>54,438,203.01</b>	<b>49,308,341.23</b>	<b>0.00</b>	<b>61,618,947.29</b>	<b>471,334.57</b>	<b>270,150.44</b>	<b>0.00</b>	<b>63,828.84</b>	<b>677,656.17</b>	<b>56,017,750.94</b>	<b>60,941,291.12</b>		



# 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 2<sup>nd</sup> 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 1<sup>st</sup> and 2<sup>nd</sup> 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.



## IBU EXTERNAL REVIEW COMMISSION

REPORT TO IBU CONGRESS  
14 November 2020

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### Who is the IBU External Review Commission?

- Jonathan Taylor QC (Chair)
- Vincent Defrasne (nominated by IBU Athletes' Committee)
- Dr Christian Dorda
- Dr Tanja Haug
- Dr Anja Martin
- Lauren Pagé (Legal Secretary)

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### What was the Commission's mandate?

1. Assist WADA and the criminal authorities with their investigations.
2. Support the updating and strengthening of the IBU governance system in accordance with best practice.
3. Determine whether anyone has a case to answer for breach of the IBU rules.

See Terms of Reference: [biathlonworld.com/about-ibu/inside-ibu/committees](https://biathlonworld.com/about-ibu/inside-ibu/committees)

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### Mandate 1:

Assist WADA and the criminal authorities  
with their investigations

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### Mandate 1:

- Allegations that triggered investigations:  
Anders Besseberg covered up ADRVs by Russian biathletes, with the assistance of Nicole Resch; vote in favour of 2021 IBU WCH Tyumen was corrupted.
- WADA handed over its investigation to the ERC, with close cooperation ever since.

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### Mandate 1:

- ERC has provided support to Austrian criminal authorities, and offered its support to Norwegian criminal authorities regarding biathlon investigations.
- ERC has also been in contact with the German and Austrian authorities involved in 'Operation Aderlass' (blood doping in different sports).

6

### Mandate 1:

#### Austria

- Ended preliminary proceedings against 10 Russian team members for suspected ADRVs at 2017 IBU WCH Hochfilzen. Extended investigation to unknown suspects among Russian biathletes/team officials for 2012-2017.
- Investigation against Ms Resch ongoing.

#### Norway

- Accepted request from Austria to take over investigation of allegations that Mr Besseberg received and accepted gifts, money, and other benefits from IBU officials and others with interests in IBU business.
- Did not take over charges regarding doping offences and fraud.

7

### Mandate 2:

#### Next steps

- Criminal investigations in AUT/NOR are ongoing.
- Norwegian and Austrian authorities set up a Joint Investigation Team (JIT). Europol has joined JIT.
- Moving forward, Biathlon Integrity Unit will take over responsibility to support the criminal authorities as necessary from the IBU's side.

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IBU External Review Commission, Report to IBU Congress, 14.11.20, page 48

## Mandate 2:

Support the updating and strengthening of the IBU governance system

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IBU External Review Commission, Report to IBU Congress, 14.11.20, page 49

## Mandate 2:

- Completed at 2019 IBU Congress.
- New Constitution adopted with:
  - eligibility criteria (assessed by Vetting Panel);
  - term limits for IBU officials;
  - new IBU Integrity Code;
  - new Biathlon Integrity Unit
- AIOWF independent assessment acknowledged significant improvement above changes made to IBU governance.

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IBU External Review Commission, Report to IBU Congress, 14.11.20, page 50

## Mandate 2:

### Biathlon Integrity Unit

- Operationally independent from the IBU.
- Responsible for investigating and prosecuting breaches of IBU Integrity Code, under supervision of Integrity Unit Board.
- Integrity Unit Board:
  - Louise Reilly (Chair, independent member)
  - Markus Hauptmann (independent member)
  - Alex Marshall (independent member)
  - Dr Franz Steinle (IBU EB member)
  - Greg McKenna (Head of the Integrity Unit)

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IBU External Review Commission, Report to IBU Congress, 14.11.20, page 51

## Mandate 3:

Determine if anyone has a case to answer for breach of the IBU rules

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IBU External Review Commission, Report to IBU Congress, 14.11.20, page 52

## Mandate 3:

What rules apply?

- **Substantive rules:** rules in place at the time (2008-2018).
- **Procedural rules:** new procedural rules apply.

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IBU External Review Commission, Report to IBU Congress, 14.11.20, page 53

## Mandate 3:

- Test applied: is there admissible and credible evidence that would be sufficient, if accepted by the hearing panel, to prove each element of the rule breach charged to the requisite standard (comfortable satisfaction/balance of probabilities)?
- In corruption cases, unlikely to be much direct evidence, but use indirect/circumstantial evidence and inferences that strand together to create a strong enough 'cable' to sustain charge.

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IBU External Review Commission, Report to IBU Congress, 14.11.20, page 54

## Mandate 3:

### Prosecution of cases to answer

- Biathlon Integrity Unit may bring charges before the CAS.
- BUT a case to answer does not necessarily lead to a charge.

→ See Integrity Code Art E.3.5 (coordination with criminal authorities); Art E.4.2 (is bringing the charge necessary and proportionate to the achievement of the imperatives underlying the Integrity Code?).

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IBU External Review Commission, Report to IBU Congress, 14.11.20, page 55

## Mandate 3:

- Collected and reviewed over 70,000 documents/electronic files from Austrian criminal file, WADA investigation file, Dr Rodchenkov affidavits, IBU internal documents, IBU email archives, documents provided by RBU/RUSADA, and analytical data from IBU testing and WADA-accredited analysis of doping samples.
- Interviewed approximately 60 people  
IBU EB members; current and former IBU staff and advisors; active and retired biathletes; Russian whistleblowers including Dr Rodchenkov; former RBU and RUSADA officials including Alexander Tikhonov; and representatives from WADA and WADA labs.

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IBU External Review Commission, Report to IBU Congress, 14.11.20, page 56

### Mandate 3:

Anders Besseberg declined interview while criminal investigation pending.

Nicole Resch unable to submit to interview within investigation timeline due to health reasons.

*[BUT, ERC has the statements AB/NR gave to the criminal authorities].*

Alexander Kravtsov (former RBU President) agreed to answer written questions but failed to do so (now under house arrest in Russia on suspicion of embezzling federal funds).

Sergey Kushchenko (former RBU CEO and IBU VP) agreed but then declined to submit to interview, citing data protection concerns.

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IBU External Review Commission, Report to IBU Congress, 14.11.20, page 57

### Mandate 3:

- Was there doping in Russian biathlon? YES (mainly rEPO and steroids)

- Alkhatova, Iouriya, Yaroshenko (rEPO, 2008)
- Prokunin and Timofeyeva (rEPO, 2009)
- Ustyugov (blood doping, 2010 and 2014) (CAS appeal expected)
- Pechenkin (chlortalidone, 2012)
- Sleptsova (ostarine and rEPO, 2013 – CAS appeal pending)
- Ustyugov (oxandrolone, 2013 – CAS appeal pending)
- Glazyrina (oxandrolone, 2013)
- Loginov (rEPO, 2013)
- Lapshin (tuaminoheptane, 2013) – pending
- Starykh and Iouriya (rEPO, 2013)
- Zaitseva (sample substitution, 2014)
- Chernysov (rEPO, 2014)

- Was there a conspiracy in Russia to cover up that doping? YES
  - 8 cases (in bold underline) were covered up and only resolved years after event.

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IBU External Review Commission, Report to IBU Congress, 14.11.20, page 58

### Mandate 3:

- ERC has concluded its investigation and drafted its report.
- Draft report is > 200 pages long
  - Addresses original allegations and other issues over 2008-2018;
  - Sets out the evidence;
  - Makes provisional findings of 'case to answer' or 'no case to answer'

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IBU External Review Commission, Report to IBU Congress, 14.11.20, page 59

### Mandate 3:

Provisional findings will address:

- whether AB and/or NR received benefits of any kind to favour Russian interests;
- whether AB and/or NR compromised the IBU anti-doping programme to favour Russian interests;
- whether AB and/or NR followed up properly on evidence of other Russian wrongdoing;
- whether adequate investigation of rEPO syringe found at 2015 IBU WC Antholz;
- award of the 2021 IBU WCH to Tyumen, Russia;
- whether IBU followed up properly on December 2016 McLaren Report; and
- IBU's response to Schmid Commission report (Dec 2017) and LIMS evidence (Dec 2017), including decision not to move 2018 IBU WC final event from Tyumen.

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IBU External Review Commission, Report to IBU Congress, 14.11.20, page 60

### Mandate 3:

- ERC has given those against whom provisional findings have been made a chance to comment on the relevant extracts of the report (in case of inaccuracies, errors or important omissions).
- Once any comments are received, ERC will:
  - (i) consider the comments;
  - (ii) finalise the report; and
  - (iii) provide a copy to IBU EB and Integrity Unit Board, who will publish it on their websites.

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IBU External Review Commission, Report to IBU Congress, 14.11.20, page 61

### Mandate 3:

#### Next steps:

- Expected publication: first half of December 2020.
- Once published, the ERC's mandate will be over.
- Then up to the Biathlon Integrity Unit to consider next steps.

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

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**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**

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### **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](http://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](http://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 <b>4</b> 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
<b>TOTAL</b>				<b>155</b>	<b>205</b>

- 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**

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### **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.

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

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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

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

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**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.**

## **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.



**INTERNATIONAL BIATHLON UNION**

Sonystr. 20 / A-5081 Anif (Salzburg) / AUSTRIA  
**P** +43 - 6 62 - 85 50 50 / **F** +43 - 6 62 - 855 05 08  
biathlon@ibu.at / [www.biathlonworld.com](http://www.biathlonworld.com)