

To the general meeting of

International Blue Cross

Lindenrain 5a
3012 Bern

Report of the statutory auditor on the limited statutory examination of the financial statements for the year 2025 in accordance with Swiss GAAP FER

(for the period from 01.01 to 31.12.2025)

27 April 2026

**Report of the statutory auditor on the limited statutory examination
to the general meeting of**

International Blue Cross, Bern

As statutory auditor, we have examined the financial statements (comprising the balance sheet, operating statement, cash flow statement, statement of changes in equity and notes) of International Blue Cross for the financial year ended 31 December 2025. In accordance with Swiss GAAP FER 21, the disclosures in the performance report are not subject to the examination by the statutory auditor.

These financial statements in accordance with Swiss GAAP FER, the legal requirements and the articles of association are the responsibility of the committee. Our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of entity personnel and analytical procedures as well as detailed tests of entity documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not give a true and fair view of the financial position, the results of operations and the cash flows in accordance with Swiss GAAP FER and do not comply with Swiss law and the articles of association.

Bern, 27 April 2026

BDO Ltd

Laurence Gilliéron
Auditor in charge
Licensed audit expert

i.V. Dimitri Bretting

Enclosure
Financial statements

INTERNATIONAL BLUE CROSS

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	<u>31.12.2025</u>	<u>31.12.2024</u>
		CHF	CHF
ASSETS			
Current assets			
Cash and cash equivalents	1	580'350.18	661'575.52
Short term receivables	2	14'104.97	157'646.29
Accrued assets	3	16'271.66	31'858.12
Total Current assets		<u>610'726.81</u>	<u>851'079.93</u>
Fixed assets			
Financial assets		439'939.92	420'265.55
Furniture and equipment	4	1'415.02	1'397.68
Total Fixed assets		<u>441'354.94</u>	<u>421'663.23</u>
TOTAL ASSETS		<u>1'052'081.75</u>	<u>1'272'743.16</u>

INTERNATIONAL BLUE CROSS

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	<u>31.12.2025</u>	<u>31.12.2024</u>
		CHF	CHF
LIABILITIES AND EQUITY			
Current liabilities			
Trade accounts payable	5	18'347.64	26'603.98
Accrued liabilities	6	115'457.49	219'496.83
Total Current liabilities		<u>133'805.13</u>	<u>246'100.81</u>
Long-term liabilities			
Provisions	7	0.00	60'000.00
Total Long-term liabilities		<u>0.00</u>	<u>60'000.00</u>
Funds			
Chad		11'086.09	24'354.39
Congo Brazzaville		11'190.28	42'205.40
Brasil		3.42	721.44
Togo		11'602.54	25'635.80
Tanzania		11'303.41	0.00
Ghana		1'437.96	0.00
Eastern Europe		0.00	55'518.79
Denmark, Finland, Greenland		679.51	462.07
Lifeskills Programm		5'879.65	5'879.65
Selfhelp		1'391.98	0.00
Romania		20'000.00	0.00
Alcohol Policy		0.00	0.00
Total Funds		<u>74'574.84</u>	<u>154'777.54</u>
Equity			
Paid in capital		433.25	433.25
General reserve		10'000.00	10'000.00
Organisation reserve		315'249.67	315'249.67
Solidarité		331'300.66	331'300.66
Organisational Development		154'881.23	122'130.00
Result for the year		31'836.97	32'751.23
Total Equity		<u>843'701.78</u>	<u>811'864.81</u>
TOTAL LIABILITIES AND EQUITY		<u><u>1'052'081.75</u></u>	<u><u>1'272'743.16</u></u>

INTERNATIONAL BLUE CROSS

INCOME STATEMENT 2025

	Notes	<u>2025</u>	<u>2024</u>
		CHF	CHF
INCOME			
Membership contributions		218'399.30	205'245.17
Donations and contributions	8	432'997.53	713'336.99
Government grants	8	290'090.41	314'181.24
Other income		4'950.40	4'561.40
Income IBC		<u>946'437.64</u>	<u>1'237'324.80</u>
TOTAL INCOME		<u>946'437.64</u>	<u>1'237'324.80</u>
EXPENSES			
Projects expenses	9	826'705.96	870'217.48
Fundraising expenses	10	67'923.74	67'036.02
Administrative expenses	11/12	141'600.17	148'124.65
TOTAL EXPENSES		<u>1'036'229.87</u>	<u>1'085'378.15</u>
OPERATING RESULT (amount to be carried over)		<u>-89'792.23</u>	<u>151'946.65</u>

INTERNATIONAL BLUE CROSS

INCOME STATEMENT 2025

	Notes	2025	2024
		CHF	CHF
OPERATING RESULT (amount carried over)		-89'792.23	151'946.65
Financial income incl. foreign exchange profit		45'987.84	32'333.93
Financial cost incl. foreign exchange loss		-4'561.34	-5'063.41
Financial result		41'426.50	27'270.52
 OPERATING RESULT BEFORE CHANGES IN FUNDS		 -48'365.73	 179'217.17
Allocation to project funds		-692'453.68	-990'386.04
Transfer from funds		772'656.38	843'920.10
Funds result		80'202.70	-146'465.94
 RESULT OF THE YEAR (before allocation to the organisation Capital)		 31'836.97	 32'751.23
Allocation to organisational development		-31'836.97	-32'751.23
Transfer from organisational development		0.00	0.00
		0.00	0.00

INTERNATIONAL BLUE CROSS

CASH FLOW STATEMENT 2025

+ Cash flow in - Cash flow out	<u>2025</u> CHF	<u>2024</u> CHF
RESULT FOR THE YEAR	0.00	0.00
Depreciation of fixed assets	1'437.50	2'167.40
Allocation to funds	692'453.68	990'386.04
Changes		
Short-term receivables	143'541.32	-131'050.72
Accrued income	15'586.46	3'332.73
Financial assets	-19'674.37	-22'021.16
Trade accounts payable	-8'256.34	5'989.57
Accrued liabilities	-104'039.34	120'306.19
Provisions GA 2025	-60'000.00	20'000.00
Long-term liabilities	0.00	0.00
CASH FLOW FROM OPERATIONS	<u>661'048.91</u>	<u>989'110.05</u>
Acquisition of fixed assets	-1'454.84	-1'309.00
CASH FLOW FROM INVESTING ACTIVITIES	<u>-1'454.84</u>	<u>-1'309.00</u>
Expenses in funds		
Brasil	-1'240.00	0.00
Chad	-81'000.00	-145'722.18
Congo	-102'000.00	-70'000.00
Togo	-84'000.00	-101'000.00
Tanzania	-112'000.00	-125'727.38
Ghana	-17'139.24	0.00
Skills and Knowledge Transfer MO's	-25'899.35	-21'056.40
Alcohol Policy	-9'753.03	-9'826.32
Selfhelp	-23'576.61	-19'198.00
Lifeskills Programm	0.00	0.00
DEZA	-209'787.00	-177'103.00
General Assembly	-2'541.41	0.00
East Europe	-103'719.74	-174'286.82
CASH FLOW FROM PROJECT ACTIVITIES	<u>-772'656.38</u>	<u>-843'920.10</u>
Allocation to Organisational Development	31'836.97	32'751.23
CASH FLOW FROM ORGANISATIONAL CAPITAL	31'836.97	32'751.23
CHANGES OF CASH	<u><u>-81'225.34</u></u>	<u><u>176'632.18</u></u>
EVIDENCE OF CHANGES		
Opening balance of cash and cash equivalents as of 1 January	661'575.52	484'943.34
Closing balance of cash and cash equivalents as of 31 December	<u>580'350.18</u>	<u>661'575.52</u>
CHANGES OF CASH	<u><u>-81'225.34</u></u>	<u><u>176'632.18</u></u>

INTERNATIONAL BLUE CROSS

STATEMENT OF CHANGES IN FUNDS

	Lifeskills						Lifeskills		Knowl./Skills Transfer Sensibilisation	Eastern Europe	Alcohol Policy	Selfhelp	Denmark, Fin- land, Greenland	General Assembly	Total	
	Brasil	Chad	Congo	Togo	Tanzania	Ghana	Romania	Programm								DEZA
	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF								CHF
Opening balance 1.1.2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5'879.65	0.00	0.00	2'243.58	0.00	0.00	188.37	0.00	8'311.60
Allocation	721.44	170'076.57	112'205.40	126'635.80	125'727.38	0.00	0.00	0.00	177'103.00	21'056.40	227'562.03	9'826.32	19'198.00	273.70	0.00	990'386.04
Withdrawal	0.00	-145'722.18	-70'000.00	-101'000.00	-125'727.38	0.00	0.00	0.00	-177'103.00	-21'056.40	-174'286.82	-9'826.32	-19'198.00	0.00	0.00	-843'920.10
Closing balance 31.12.2024	<u>721.44</u>	<u>24'354.39</u>	<u>42'205.40</u>	<u>25'635.80</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5'879.65</u>	<u>0.00</u>	<u>0.00</u>	<u>55'518.79</u>	<u>0.00</u>	<u>0.00</u>	<u>462.07</u>	<u>0.00</u>	<u>154'777.54</u>
Allocation	521.98	67'731.70	70'984.88	69'966.74	123'303.41	18'577.20	20'000.00	0.00	209'787.00	25'899.35	48'200.95	9'753.03	24'968.59	217.44	2'541.41	692'453.68
Withdrawal	-1'240.00	-81'000.00	-102'000.00	-84'000.00	-112'000.00	-17'139.24	0.00	0.00	-209'787.00	-25'899.35	-103'719.74	-9'753.03	-23'576.61	0.00	-2'541.41	-772'656.38
Closing balance 31.12.2025	<u>3.42</u>	<u>11'086.09</u>	<u>11'190.28</u>	<u>11'602.54</u>	<u>11'303.41</u>	<u>1'437.96</u>	<u>20'000.00</u>	<u>5'879.65</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1'391.98</u>	<u>679.51</u>	<u>0.00</u>	<u>74'574.84</u>

STATEMENT OF CHANGES IN ORGANISATION CAPITAL

	Paid in capital	General reserve	Organisation reserve	Solidarité	Organisational Development	Total
	CHF	CHF	CHF	CHF	CHF	CHF
Opening balance 1.1.2024	433.25	10'000.00	315'249.67	331'300.66	122'130.00	779'113.58
Withdrawal					0.00	0.00
Allocation					32'751.23	32'751.23
Result for the year						0.00
Closing balance 31.12.2024	<u>433.25</u>	<u>10'000.00</u>	<u>315'249.67</u>	<u>331'300.66</u>	<u>154'881.23</u>	<u>811'864.81</u>
Withdrawal					0.00	0.00
Allocation					31'836.97	31'836.97
Result for the year						0.00
Closing balance 31.12.2025	<u>433.25</u>	<u>10'000.00</u>	<u>315'249.67</u>	<u>331'300.66</u>	<u>186'718.20</u>	<u>843'701.78</u>

INTERNATIONAL BLUE CROSS

NOTES TO THE ANNUAL FINANCIAL STATEMENT 2025

THE ORGANISATION

International Blue Cross (IBC) is a non-governmental umbrella organisation, founded in 1886, comprising 37 national member organisations across Africa, Asia, Europe, and Latin America. Governed by a Network Committee and supported by a Secretariat based in Bern, Switzerland, IBC operates as a network body, connecting and supporting its members worldwide through decentralised staff structures. IBC manages bilateral development cooperation programmes and engages in alcohol policy advocacy. It holds consultative status with the United Nations Economic and Social Council (ECOSOC), where its official name change was recognised in early 2024.

IBC is ZEWO-certified and places strong emphasis on effectiveness, transparency, and sustainability. It upholds high standards of governance and employs a diversified fundraising model that includes institutional donors, private contributors, foundations, and support from its member organisations. Fundraising activities are built upon verifiable data and serve IBC programmes focused on life skills, alcohol policy advocacy, mutual and self-help group work, and the prevention of substance misuse.

In 2025 IBC successfully completed the ZEWO re-certification process. As part of the review, ZEWO recommended strengthening the organisation's governance structures through amendments to the statutes. Following consultations with member organisations and the required approval process, the General Assembly adopted several amendments. These included the introduction of an annual Ordinary General Assembly held online in addition to the Quadrennial General Assembly, restructuring of the Network Committee by removing substitute members and establishing seven full members in addition to the President and Vice President, and revisions to the structure of the Election Committee to ensure balanced representation between the General Assembly and the Network Committee. The statutes were also updated to reflect the official year of the organisation's name change to International Blue Cross. Full details of these amendments are documented in the General Assembly minutes.

The General Assembly convened in Lomé, Togo, in October 2025, marking the first in-person gathering of the global network in nearly a decade. Representatives from member organisations met to review the organisation's strategic direction, strengthen collaboration across the network, and elect a new Network Committee. The assembly provided an important opportunity to reaffirm shared values, enhance cooperation between member organisations, and strengthen governance structures across the network.

In 2025 IBC had to close the GlobalGiving-funded comprehensive prevention programme supporting Ukrainian refugee youth and their local peers in Romania and Poland due to ending of the funding. However the project highlighted the need for further prevention work in these countries and IBC will include this to its fundraising portfolio. During 2025 Ghana started as a new partner requiring governance and implementation training during this pilot phase. Projects in Togo and Tanzania introduced vocational training components that have already led to employment opportunities for individuals in vulnerable circumstances. These initiatives demonstrate IBC's commitment to sustainable development, social reintegration and strengthening community resilience.

IBC continues its development co-operation with Swiss Agency for Development and Cooperation (SDC) through the KoGe alliance. Through constructive dialogue with KoGe partners, IBC secured a revised and proportionate budget allocation that aligns with its long-term development cooperation portfolio. Despite broader reductions in SDC development funding, KoGe partners supported this distribution to safeguard the sustainability of IBC's work and due to the changing funding realities the key will be further discussed for the coming years.

The financial outlook for 2026 remains stable, with funding secured for several ongoing projects. However, the global fundraising environment continues to become more competitive. Uncertainty remains regarding SDC allocations beyond 2026, and reductions in United States development cooperation funding may influence future funding opportunities, including contributions channelled through GlobalGiving.

Throughout 2025 the Network Committee met regularly both virtually and in person, supported by its Finance Commission and Organisational Development Commission. These bodies provided guidance on strategic direction, financial stewardship and capacity strengthening across the network. IBC Academy continues to serve as important mechanism for sharing best practices, strengthening governance and supporting organisational development among members.

ACCOUNTING BASIS

In the reporting year the Annual Financial Statement was prepared according to Core Swiss GAAP FER (Swiss accounting and reporting regulations) and Standard 21 "The accounting for charitable, social non-profit organizations" and Swiss law.

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The financial statements have been prepared on a going concern basis, meaning that the entity is expected to continue its operations for the foreseeable future, with no intention or need to liquidate or significantly curtail its activities.

ACCOUNTING AND VALUATION PRINCIPLES

The balance sheet items are valued according to uniform rules. Nominal values and the acquisition costs generally form the basis for the valuation. The most important valuation principles are explained as follows:

Cash and cash equivalents

Cash and cash equivalents include cash balance, postal and bank accounts with a period of up to 3 months. The valuation is done at nominal value. Bank accounts in foreign currency are translated at the exchange rate on the balance sheet date.

Short term receivables

Receivables of the current assets are reported in the balance sheet at their nominal value minus allowance for doubtful debts.

Accrued assets

The balances include prepaid expenses and deferred income of the following year and earnings that have not yet been received.

Fixed assets

The fixed assets are valued at acquisition cost less depreciation. An acquisition value of CHF 1'000 was specified as lower threshold for capitalization. The depreciation is provided using the scheduled straight line method over the expected useful life of the assets:

IT-Systems	3 years
Office equipments	5 years

Financial assets are valued at observable market prices.

Liabilities

Liabilities that are to be paid within a year are reported in the balance sheet at their nominal value.

Accrued liabilities

This includes accruals and deferrals for services already rendered, for which however no invoices have yet been received in the reporting period. The accounting is done at estimated nominal values.

Provisions

Provisions are recognised, when a present obligation exists from a past event, probably a cash outflow and its amount and / or settlement date still uncertain, but is estimable.

Foreign currency translation

Transactions and finance items in foreign currency are translated at the monthly exchange rates at the time of the transaction. In case of annual financial statements of the projects in foreign currencies, the balance sheet and the income statement are translated at the rate of exchange on the balance sheet date.

FUNDS

Since IBC has received the ZEWO Seal in 2014 we have changed the principles for Funds. For transparency reasons all earmarked income is transferred to the dedicated funds. The withdrawal for use of this funds is shown separately in the income statement.

The purposes of the new funds are as follows:

Brasil, Chad, Congo, Togo, Tanzania, Ghana, Romania, Lifeskills Programm, Eastern Europe, DEZA, Knowledge/Skills Transfer, Burkina Faso, Botswana Selfhelp, Alcohol Policy, Selfhelp

INTERNATIONAL BLUE CROSS

These funds were set up for income from earmarked donations and contribution for recent IBC projects.

General Assembly

The purpose of this fund is to support the participation of small member organisations at the General Assembly and the Training during General Assembly. The income includes small earmarked donations to the MO countries.

Denmark, Finland, Greenland

The purpose of this fund is to support projects of this Member organisations with co-funding for published projects on Globalgiving.

ORGANISATION CAPITAL

The organisation capital comprises the following:

- free paid-in capital
- free general reserve
- free organisation reserve
- Solidarité Fonds
- Organisational Development Fonds
- free retained earnings

Solidarité

This fund is supposed to support the introduction and development of new member organizations in countries without previous Blue Cross activities, assist national BC federations which experience difficulties due to special circumstances or a catastrophe. Besides, projects within the scope of the program "HIV / Aids and Alcohol" and the development of the pilot projects are to be supported. Nevertheless, 50% of the current projects are to be financed by other means.

Organisational Development

Serves the purpose of stabilization of the work of the International Blue Cross according to the TV Campaign and is supposed to compensate possible losses. It can be used for financing fund-raising projects, sharing of knowledge between the member organizations and for lobbying for the international health and alcohol legislation.

INTERNATIONAL BLUE CROSS

ADDITIONAL INFORMATION TO THE BALANCE SHEET

	31.12.2025	31.12.2024
1 Cash and cash equivalents	CHF	CHF
Divided in foreign currencies this position is as follows:		
in CHF	399'676.47	452'206.08
in EUR	179'425.42	208'181.86
Other various currencies	1'248.29	914.63
Total	580'350.18	661'302.57
2 Short term receivables		
Membership fees	0.00	3'154.36
Local organisations projects	6'720.97	23'636.79
Donors	0.00	125'457.01
Various	7'384.00	5'398.13
Total	14'104.97	157'646.29
Thereof		
Blaues Kreuz Schweiz	707.70	1'225.20
3 Accrued assets		
Car purchase Congo	7'485.25	14'970.50
Prepaid insurance contribution	8'586.41	6'196.25
Prepaid accommodation GA 2025	0.00	9'499.37
Prepaid visa fee	200.00	0.00
Banana License for LS projects 2025	0.00	1'192.00
Total	16'271.66	31'858.12

INTERNATIONAL BLUE CROSS

4 Furniture and equipment	Office Equipment	IT Systems	Total
<i>Acquisition value</i>	CHF	CHF	CHF
Opening balance 1.1.2025	1.00	42'258.05	42'259.05
Increase	0.00	1'454.84	1'454.84
Decrease	0.00	0.00	0.00
Closing Balance 31.12.2025	1.00	43'712.89	43'713.89
<i>Depreciation</i>			
Opening balance 1.1.2025	0.00	40'861.37	40'861.37
Increase	0.00	1'437.50	1'437.50
Closing balance 31.12.2025	0.00	42'298.87	42'298.87
Balance Sheet Value as at 31.12.2025	1.00	1'414.02	1'415.02
Balance Sheet Value as at 31.12.2024	1.00	1'396.68	1'397.68
5 Trade accounts payable		31.12.2025	31.12.2024
Therof		CHF	CHF
Blaues Kreuz Deutschland		9'922.51	9'651.18
Blaues Kreuz Schweiz		408.00	0.00
Blaues Kreuz Bern Freiburg Solothurn		158.65	358.60
Various		7'858.48	16'594.20
Total		18'347.64	26'603.98
6 Accrued liabilities			
Unused holiday and overtime		4'189.49	4'323.66
Audit fees IBC and projects		22'000.00	26'000.00
Donation		88'950.00	188'986.00
Various		318.00	187.17
Total		115'457.49	219'496.83
7 Provisions			
Long-term liabilities General assembly 2025		0.00	60'000.00
Total		0.00	60'000.00

INTERNATIONAL BLUE CROSS

ADDITIONAL INFORMATION ON THE INCOME STATEMENT

	2025	2024
8 Donation and contribution	CHF	CHF
a non earmarked	30'634.26	37'132.19
b earmarked		
Stadtverband Zürich /Partnerwerke Zürich	20'000.00	20'000.00
DEZA (SDC)	209'787.00	177'103.00
Lotteriefonds Bern	0.00	17'620.00
SDW	15'000.00	15'000.00
Other	447'666.68	760'663.04
Subtotal	692'453.68	990'386.04
Total	723'087.94	1'027'518.23
c		
Donations and contributions	432'997.53	713'336.99
Government grants	290'090.41	314'181.24
Total	723'087.94	1'027'518.23
9 Other project expenses		
Brasil	1'240.00	0.00
Chad	135'392.92	183'304.37
Congo	132'751.65	127'175.47
Togo	135'818.72	145'559.98
Tanzania	107'303.92	120'144.07
Ghana Lifeskills Pilot (Assessment 2024)	23'650.60	4'751.09
Alcohol Policy	37'345.71	33'015.31
Sensibilisation general	14'218.36	13'670.38
Burkina Faso Self-help	5'349.34	5'168.26
Knowledge Skills transfer and Sensibilisation MO's	59'914.91	53'178.59
Botswana Self-help	3'662.75	3'657.61
Nigeria Self-help	3'709.54	3'369.70
Uganda Self-help	3'361.87	3'272.62
Ghana Self-help	3'721.25	3'497.70
Madagascar Self-help	3'580.67	3'497.70
Congo Self-help	4'057.23	4'012.11
Music Prevention	0.00	855.78
Nepal Self-help	3'547.23	0.00
Ukraine (Romania and Poland refugee support)	97'871.06	162'086.74
GA Training	50'208.23	0.00
Total	826'705.96	870'217.48
<i>The direct project expenses are divided as follows:</i>		
Project expenses	312'806.52	491'362.35
Travel and representation expenses	36'995.55	0.00
Personnel expenses	476'903.89	378'855.13
Local loss in project	0.00	0.00
Total direct project expenses	826'705.96	870'217.48

Project expenses have been calculated with Zewo-Methode.

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10 Fundraising	2025	2024
	CHF	CHF
PR material, call for donation, Zewo fees	19'989.95	18'736.85
Salary incl. social security part time fundraising and networking officer	47'933.79	48'299.17
	67'923.74	67'036.02
11 Administration expenses		
Personnel expenses	133'956.38	89'921.04
Travel and representation	5'324.12	5'555.20
Rental expenses	8'033.35	8'016.51
Maintenance IT	2'370.03	1'996.75
Administrative expenses	14'006.69	11'278.89
Depreciation	1'437.50	2'167.40
General secretariat	165'128.07	118'935.79
Travel and representation	7'205.22	6'657.01
General assembly 2025 provision	-60'000.00	20'000.00
General assembly expenses	25'104.11	0.00
Administrative expenses	3'260.75	2'531.85
Adjustment of value membership fees	902.02	0.00
Federation	-23'527.90	29'188.86
Administration expenses IBC	141'600.17	148'124.65

Fundraising and Administration expenses have been calculated with Zewo-Methode.

12 Personnel expenses and compensation

Salary of General Secretary incl. social security	108'760.75	102'095.36
Other salaries including social security	310'304.68	277'698.09
Other personnel expenses and training	8'197.18	7'891.62
Total personnel expenses	427'262.61	387'685.07
Therof IBC projects	245'372.44	249'464.86
Thereof Fundraising	47'933.79	48'299.17
Personnel expenses IBC	133'956.38	89'921.04

The total cost of wages of the General Secretary in 2025 amounted to CHF 108'760.75 for a work level of 80% till May and 85 % from June onwards. (2024 CHF 102'095.36 work level 80 %) The salary for the General Secretary includes the employers' contribution for social security and other insurances.

The staff at IBC works part-time. In full-time equivalent IBC employed 3.75 staff member in 2025. (In 2024 3.65)

The members of the Network Committee do not receive any compensation for their work for the respective institutions. In the reporting year travel expenses of CHF 5'990 were reimbursed (previous year CHF CHF 5'032.10).

INTERNATIONAL BLUE CROSS

ADDITIONAL INFORMATION TO THE FINANCIAL STATEMENTS

Gratuitous services by third party

In June 2017 IBC started a Volunteer programm. The volunteers support in the field of communication, fundraising, administration, translation and Knowledge and Skills Transfer of Member Organisations. During 2025 volunteers supported IBC with 1'700 hours (2024: 1'600 hours).

The members of the Network Committee (board) supported IBC voluntarily for preparation and attending of Network Committee and Finance Commission meetings and General Assembly with 700 hours (2024: 560 hours).

Gratuitous services to third parties

In both reporting years no gratuitous services were provided.

	<u>2025</u>	<u>2024</u>
	CHF	CHF
Payments to Blue Cross Organisation		
Blue Ribbon Finland - Service Fee General Secretary mandate	108'760.75	102'095.36
Blaues Kreuz Schweiz, Rent for archive	408.00	408.00
Treffpunkt Azzurro (Kantonalverband Bern), Packing Call for donation	566.15	680.00
Blue Cross Germany for payroll, social security payments and service fee	36'041.66	30'735.12

Performance Report

Reference is made to the annual report and narrative project reports.

Events after the balance sheet date

The present Annual Financial Statement was approved by Network Committee on 23 April 2026 and released for publication.