



FÉDÉRATION INTERNATIONALE DE GYMNASTIQUE

2025 FINANCIAL REPORT



WORLD
GYMNASTICS

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Membre FIDUCIAIRE | SUISSE



**Report of the statutory professional auditor of the
 Fédération Internationale de Gymnastique (FIG)
 on the financial statements 2025**

Opinion

We have audited the financial statements of the Fédération Internationale de Gymnastique (FIG) which comprise the balance sheet as of 31 December 2025 and the profit & loss statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements included in the Financial Report in Part 3, items 3.1 to 3.4, comply with Swiss law, with the statutory provisions and with the financial rules.

Basis for Opinion

We conducted our audit in accordance with Swiss law and Swiss Standards on Auditing (SA-CH). Our responsibilities under those provisions and standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Company in accordance with the provisions of Swiss law and the requirements of the Swiss audit profession, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Other Information

The Secretary General is responsible for the other information. The other information comprises the information included in the Financial Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Secretary Generals' Responsibilities for the Financial Statements

The Secretary General is responsible for the preparation of the financial statements in accordance with the provisions of Swiss law, the statutory provisions and with the financial rules, and for such internal control as the Secretary General determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Secretary General is responsible for assessing the Federation'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 the Secretary General either intends to liquidate the Federation or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Swiss law and SA-CH will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Biel/Bienne, 10 March 2026

BVConsult SA

Vincent Bernasconi
 Licensed audit expert
 Expert-comptable diplômé

We, the undersigned persons – elected by the Congress of the FIG as internal auditors – have audited the **financial statements** for the financial year ended December 31st, 2025, from 15h till 20th February 2026.

Responsibilities and Duties

For the content and the result of the annual financial report, the Secretary General is responsible according to Article 19.3 of the FIG Statutes, the provisions of Swiss law and with the financial rules. The content and the results of the annual financial statement were approved by the Executive Committee on 9th March 2026. The responsibility of the internal auditors is to review and assess the annual financial report and to report to the FIG-Council and the Congress. We pay tribute to the Finance Director and his staff for the efficient way they produced the accounts.

We have gone through the accounts for the year 2025 in the presence of Mr. Nicolas Buompane, Secretary General, and Mr. Jürgen Kolb, Finance Director. We had the opportunity to meet with the three existing banks at the FIG-office in Lausanne. Several items and proposals have been discussed with the President, the Secretary General, the Finance Director and in conjunction with the professional external auditor, Mr. Vincent Bernasconi (BVConsult SA).

We have taken note from the Report of the statutory professional auditor (BVConsult SA) of the FIG on the financial statements 2025, dated 10 March 2026. The audit of our external professional auditor has been conducted in accordance with Swiss law and Swiss Standards on Auditing.

Key figures

Profit and Loss Statement	The 2024 annual result shows a profit of CHF 3'217'366.22 (2024: loss of CHF 4'550'626.16)
The Equity / General Reserve	Increased to CHF 30'873'989.67 (2024: TCHF 27'656'623.45)
Provisions	The activity-related provisions were reduced to total CHF 931'559.05 (2024: 1'176'005.15)
Cash and Banks	Amounted to CHF 12'514'087.89 (2024: CHF 5'870'063.59)
The Provision for foreign currencies	Remained unchanged at CHF 462'475
Securities at market value	As of 31.12.25, have been reduced to CHF 34'398'287.31 (2024: CHF 48'749'279.45). This amount does not include Cash at Banks
Provisions for portfolios	Reduced to CHF 3'939'000 (2024: CHF 6'301'000). The provisions have been reduced to the minimum allowed level of 15% of the securities market value. A release of provisions was included in the budget 2025 for "other non-operating income", recognized in the profit and loss accounts. This improves the profit by CHF 2,362,000.
Total assets	Including the two buildings and the funds as of 31st December 2025 amounted to CHF 65'512'888.34 (2024: CHF 68'829'153.04).
Fines and inquiries	Collections amounted to CHF 90'950 (2024: CHF 71'650.00) and have been trans-ferred to the FIG Solidarity Foundation.

We confirm that financial regulations, decided by the Executive Committee, have been applied by the management. Our task has been to study valuations and the application of the financial regulations.

The Budget for 2026,

is based on the quadrennial plan 2025-2028, approved on 24th October 2024 at the Congress in Doha. The EC approved a revised Budget 2026 of CHF 2'274'000 (Loss) on 9th March 2026. The quadrennial plan had forecasted a loss of CHF 1'607'000 for 2026. The 2026 budgeted loss is therefore CHF 667'000 higher than planned.

Request

We therefore request the Council and the Congress to approve the financial statements 2025 approved by the Executive Committee on 9th March 2026. We recommend that the Council and Congress approve the actions of the Executive Committee and relieve them of liability for their actions in 2026.

Lausanne, 14th March 2026



Ron Froehlich



Kurt Hunziker

3.1 Accounting Principles

1. General Information

1.1 Legal status

The FIG is an international, non-governmental non-profit organisation. It has the status of an association under Swiss law and has 35 full-time equivalent employees.

2. Main Rules for drawing up the Financial Statements

2.1 Basic norm

The annual financial statements are presented in Swiss francs (CHF). They have been established based upon the historic cost principle with the exception of the financial assets which are stated at their fair value (adjustment via the income statement).

2.2 Valuation of transactions in foreign currencies

Transactions in foreign currencies are converted using the exchange rate at the time when they took place. Monetary assets and liabilities in foreign currencies are converted using the exchange rate in force on the closing date of the financial year. Exchange differences resulting from these transactions are shown on the income statement.

2.3 Balance sheet

The presentation of the assets is based upon the possibility of converting these assets into cash.

The presentation of the liabilities is made as follows:

- Short-term third party funds (max. 12 months)
- Mid- and long term liabilities (more than 12 months)
- Reserves

2.4 Securities / Financial investments

Investments and financial assets are recognised at their current market value at year end date. These items remain liquid instruments, easily convertible into cash.

2.5 Accounts payable & deferred revenue

Accounts payable represent non interest-bearing supplier amounts due as part of the FIG's normal course of business. Amounts invoiced in respect of future events are recorded under deferred revenue, split between current liabilities for events taking place during the year following balance sheet date and non-current liabilities.

2.6 Provisions

The FIG records provisions:

- when it has an obligation, legal or constructive, to satisfy a claim and it is probable that an outflow of resources will be required;
- when a risk exists at balance sheet date: the corresponding risk provision is adjusted at year-end based on an internal analysis to match the FIG's risk exposure;
- when imminent special projects, approved prior to the balance sheet date, are already under way and are substantially complete. In the following year(s), the cost of such projects is included in the income statement as incurred, however, an equal reversal of the provision is recorded in the same period.

Profit & Loss Statement

(amounts in thousands of Swiss francs)

	Actual	Budget
Events + Non-core activities Result	8'765	9'814
Operational Expenses	-9'964	-11'157
OPERATING RESULT	-1'199	-1'343
Financial Result	1'077	50
Building Rental Result	437	420
Other Non-Operating Items Result	2'903	3'551
NET RESULT	3'218	2'678

Balance Sheet



• Current assets

are split into cash and cash equivalent funds of CHF 12,514 as well as financial investments of CHF 29,997 which include short-term fixed deposits of CHF 3,169. All financial investments are evaluated at their market value at year-end date less a provision for potential future value adjustment of CHF 4,401. Other current assets amount to CHF 3,240.

The substantial amount of cash funds is mainly related to funds in CHF to avoid any volatility risks in relation to foreign currency exchange rate variation.

• Non-current assets (fixed assets)

are stated at their acquisition cost less the accumulated depreciation calculated over their lifetime.

• Current liabilities

refer to short-term liabilities (until 31 December 2026) including pre-invoiced income and deposits for events.

• Non-current liabilities

reflect long-term (from 1 January 2027 onwards) liabilities such as pre-invoiced income and deposits for events as well as dedicated provisions for programmes and projects.

• Reserves

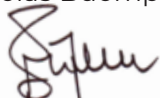
result from the accumulated profits carried forward and are a vital element to guarantee continuous support and development of our activities. Reserves are subject to fluctuation.



ASSETS	Notes	31/12/2025	31/12/2024
Cash and Banks	1	12'514	5'870
Securities	2	34'398	48'749
Securities value adjustment	3	-4'401	-6'764
Accounts Receivable	4-6	1'362	288
Other current assets	7	352	228
Inventory	8	5	5
Prepaid expenses	9	373	493
Accrued income	10	1'148	89
TOTAL Current Assets		45'751	48'958
TOTAL Fixed Assets	11	19'762	19'871
TOTAL ASSETS		65'513	68'829

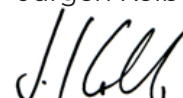
LIABILITIES	Notes	31/12/2025	31/12/2024
Accounts Payable	12	2'109	1'850
Other short term liabilities	13	404	2'325
Deposits	14	476	449
Pre-invoiced income	15	10'308	9'591
Accruals	16	274	314
TOTAL Short term third party funds		13'571	14'529
Deposits	14	350	320
Pre-invoiced income	15	17'623	22'552
General provisions	17	2'163	2'596
Activity-related provisions	18	932	1'176
Mid- and long term third party funds		21'068	26'644
General Reserve		27'656	32'207
Profit/-Loss		3'218	-4'551
TOTAL Reserves	19	30'874	27'656
TOTAL LIABILITIES		65'513	68'829

Nicolas Buompane



Secretary_General

Jürgen Kolb



Finance_Director

Balance Sheet - NOTES

(Amounts in thousands of Swiss francs)

1. Cash and Banks

Foreign currencies are converted at the closing rate as of 31.12. of the actual year (applicable to all balance sheet items).

Exchange rate						31/12/2025	31/12/2024
USD / CHF						0.792250	0.906250
EUR / CHF						0.930500	0.938450
JPY / CHF						0.005054	0.005766

Cash and Banks per currency						31/12/2025	31/12/2024
	CHF	USD	EUR	JPY	Other	Total	Total
	10433	1568	52	455	6	1'2514	5'870

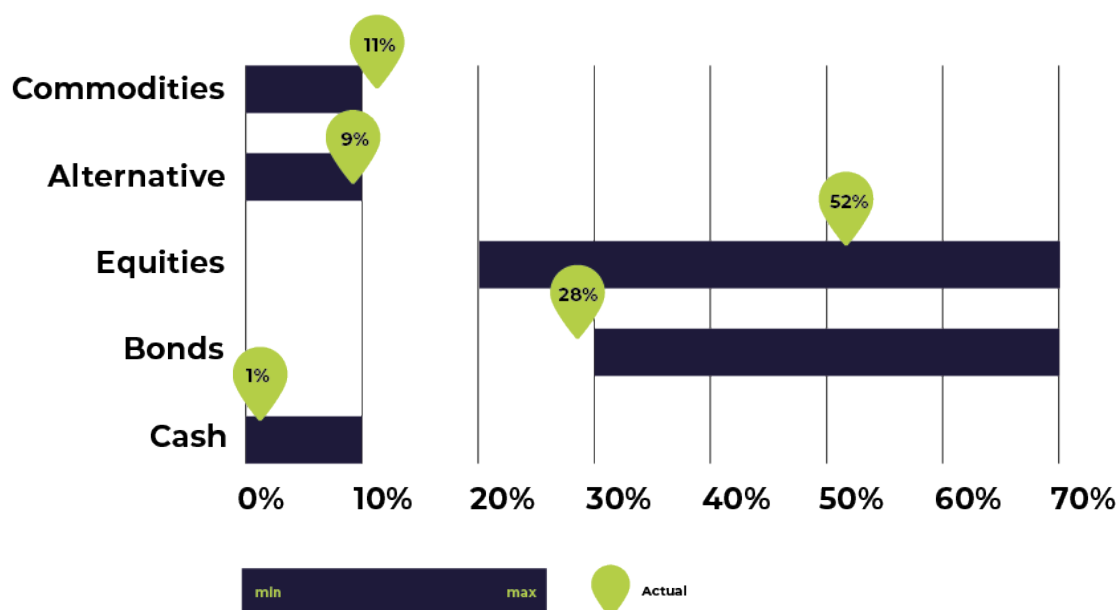
The cash and banks position has increased by CHF 6,644 from CHF 5,870 as of 31.12.2024 to CHF 12,514 as of 31.12.2025. This substantial increase is due to a reduction of short-term fixed deposits (Financial investments).

The FIG is structurally exposed to fluctuation in the exchange rate between Swiss Franc, US Dollar, Euro or other currencies. With regards to income and expenses, wherever possible, incoming funds in foreign currency are used for expenses in the same currency.

2. Securities

Portfolio securities (financial investments) are stated at their fair value as of Dec 31 (stock market value according to the information provided by the custodian banks).

The FIG Executive Committee has defined a defensive investment strategy designed to protect the organisation's assets whilst benefitting from low-risk growth opportunities. The FIG's investments have been managed by financial institutions according to the mentioned strategy. The FIG's management and the FIG Auditors monitor the investment performance and report to the Executive Committee on a regular basis.



Financial investments per currency

(Amounts in thousands of Swiss francs)

					31/12/2025	31/12/2024
	CHF	USD	EUR	Other	Total	Total
Cash and fixed deposits	51	3'169			3'220	24'086
Bonds	8'675				8'675	7'237
Equities	13'679	1'429	629	483	16'220	11'983
Alternatives	2'760				2'760	3'489
Commodities	3'523				3'523	1'954
Securities	28'688	4'598	629	483	34'398	48'749

The financial investments of CHF 34,398 including fixed deposits. Due to favourable stock market conditions, the market value of the net financial investments (without fixed deposits) have increased by CHF 698. The Cash and fixed deposit category includes fixed term deposits in the amount of CHF 3,169. The unweighted average net return on the financial investments is 3.9%.

A defensive investment strategy for the Securities is applied to protect the organisation's assets whilst benefitting from low-risk growth opportunities. Portfolio securities (financial investments) are stated at their fair value as of Dec 31 (stock market value according to the information provided by the custodian banks).

3. Securities value adjustment


	31/12/2025	31/12/2024
Value adjustment foreign currency investments	-462	-463
Value adjustment market value variation	-3'939	-6'301
TOTAL	-4'401	-6'764

The amount of the value adjustments have been adapted to the underlying potential risk. The reserve for a potential market value has been set a 15% of the year-end market value of the financial items invested in mid- and longterm investments. The reserve for market value variations can vary within a defined range (between 15% and 25% of the market value over a four-year-period) as set in the investment policy.

4. Accounts Receivable

By category	31/12/2025	31/12/2024
Federations	690	34
Apparatus Manufacturers	35	2
Broadcasters	498	428
Sponsors	165	0
Other receivables	109	58
Bad debtor provision	-135	-233
Account Receivables	1'362	289

The position «Federations» refers mainly to AIN-status check fees, 2026 World Championships and International Judges Courses 2025. The outstanding amount from a sponsor and some amounts due by Federations have been collected in January 2026.



Broadcaster Territories	31/12/2025	31/12/2024
Romania	65	65
Japan	163	5
USA	270	176
Other European Territories	0	182
TOTAL	498	428

5. Accounts Receivable Ageing

Accounts receivable by category	31/12/2025	31/12/2024
Current	350	204
Overdue 30 days	485	10
Overdue 60 days	276	48
Overdue more than 60 days	386	260
Gross Account Receivables (before provision)	1'497	522

6. Bad debtor provision

This position reports the overdue invoices over 60 days as well as those items whereas a potential risk of non-payment exists. However it excludes invoices issued to the member federations.

The provision on receivables (bad debtor provision) is calculated on the basis of an individual analysis of the risks known at the time of the closing. The risk assessment takes into account the financial situation of the debtor guarantees which may be available the age of the claim and the history of the relationship with the debtor. The impact of the increase as well as the reduction of this provision is reflected in the profit and loss statement.

7. Other current assets

	31/12/2025	31/12/2024
Paypal (credit card)	4	0
Advances/Downpayments	2	0
Recoverable Swiss withholding tax (financial inv.)	226	223
Company pension fund	0	0
Pre-recognized Broadcasting income	39	0
Broadcasting and other income to receive	0	93
Loan	81	0
TOTAL	352	316

8. Inventory

The net stock value takes into account a value adjustment due to obsolescence.

9. Prepaid expenses

	31/12/2025	31/12/2024
World Championships	3	7
World Cups	18	2
Council	0	21
IT-Infrastructure	33	10
Insurance	258	249
International Judges Courses	0	120
Communication	24	49
Other	37	35
TOTAL	373	493

10. Accrued income

	31/12/2025	31/12/2024
Sponsorship	1'080	0
Interest	32	76
Broadcasting	33	5
Miscellaneous	3	8
TOTAL	1'148	89

11. Fixed assets

11.1 Furniture, IT, IRCOS II, Cars, Fittings

These items are stated on the balance sheet at their acquisition cost less the accumulated depreciation calculated over their lifetime (straight line depreciation). Depreciation begins at acquisition. As a general rule, expenditure of less than CHF 1,000 is stated directly as a charge for the financial year.

The following useful life per category has been adopted :

Asset class	31/12/2025	31/12/2024
Furniture	10 years	10 years
IT	3 - 5 years	3 - 5 years
IRCOS II	8 years	8 years
Cars	4 years	4 years
Fittings	10 years	10 years
Buildings/Land	0 years	0 years

11.2 Evolution of the Fixed Assets

Net book value	31/12/2024	Disposals	Purchases	Depreciation	31/12/2025
Furniture	103	0	0	-40	63
IT	83	0	31	-45	69
IRCOS II	24	-15	0	-9	0
Fittings	177	0	26	-57	146
Land+Building «Av. de la Gare 12»	2'856	0	0	0	2'856
Land+Building «Av. de la Gare 12A»	16'628	0	0	0	16'628
TOTAL	19'871	-15	57	-151	19'762

Land+Building: Market value exceeds acquisition value. Therefore no depreciation has been calculated.

12. Accounts payable

This item consists essentially of outstanding short term supplier invoices and other current amounts payable stated at their nominal value.

13. Other short term liabilities

	31/12/2025	31/12/2024
Value added tax	114	2'325
Other	290	0
TOTAL	404	2'325

14. Deposits

Contracts signed with the organisers of major events foresee the payment of deposits prior to the event. The amount of CHF 476 refers to World Championships, World Cup competitions and other events which took place in 2025 or will take place in 2026.

The amount of CHF 350 refers to competitions/events to take place in the years 2027 - 2031.

15. Pre-invoiced income

Short term third party funds	31/12/2025	31/12/2024
World Championships Lump sums	1'358	903
World Cup Application Fees	76	79
IOC-contribution for the following year	8'365	8'415
Gymnaestrada contribution for the following year	194	194
Sponsoring	154	0
Other	161	0
TOTAL	10'308	9'591

Mid- and long term liabilities	31/12/2025	31/12/2024
World Championships Lump sums	700	1'274
IOC-contribution	16'729	20'890
World Gymnaestrada	194	388
TOTAL	17'623	22'552

The amount of CHF 17,623 will be recognised as income in the years 2027 - 2028.

16. Accruals

	31/12/2025	31/12/2024
General overhead expenses	11	48
Broadcasting/Marketing/Communication expenses	96	55
World Gymnaestrada expenses	0	0
Legal expenses	70	0
Anti-doping expenses	20	0
Other major events expenses	0	144
Other accrued expenses	77	68
TOTAL	274	315

17. General Provisions

The provisions related to the property (for future renovation) remains at the same level as in the previous year. Several provisions whereas the underlying risk or purpose are not existing anymore have been cancelled and the positive impact reflected as revenue in the Profit & Loss Statement under Other non-operating income.

Provisions are created and utilised according to the initially determined specific purpose and time frame.

18. Activity-related provisions

	31/12/2025	31/12/2024
Continental Unions Development Funds	458	269
New Development Projects	0	500
Judges Training	350	0
Sponsorship	0	49
Broadcasting	0	30
OTT-platform development (Broadcasting)	47	47
Prevention-Awareness	0	200
Marketing projects	77	81
TOTAL	932	1'176

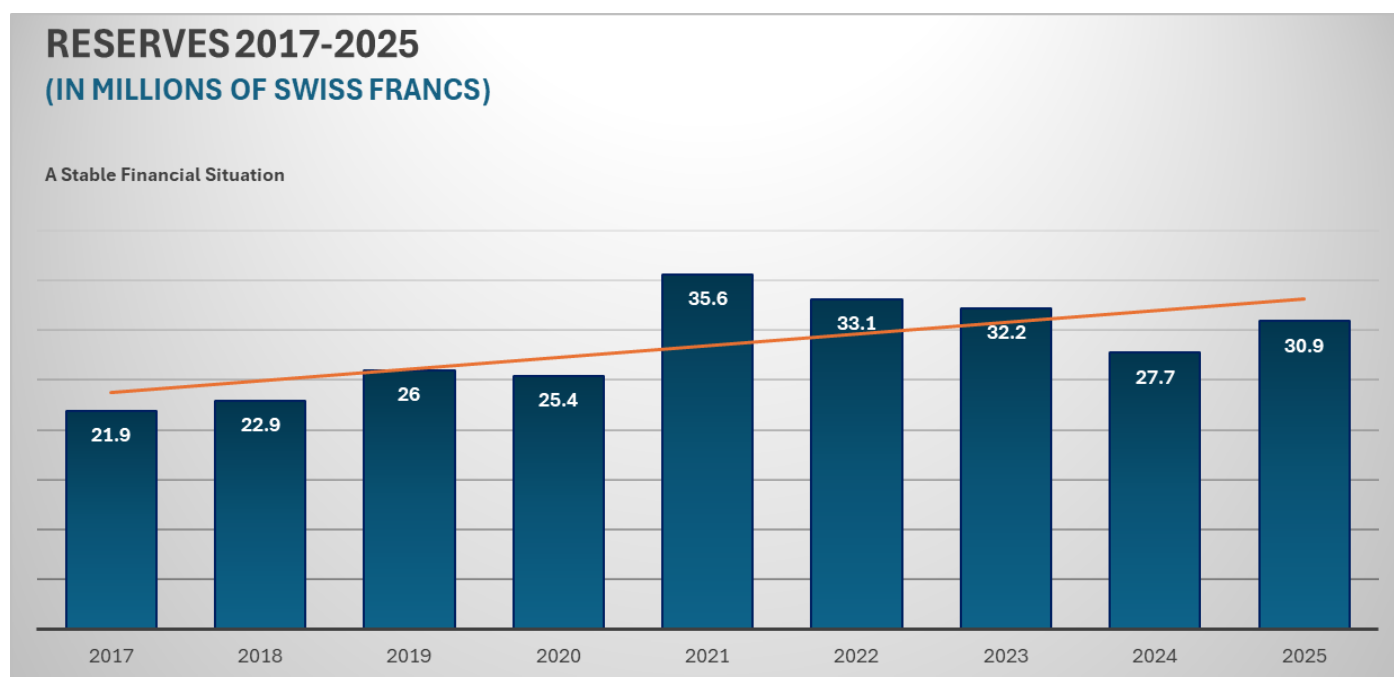
The Continental Unions Development Funds provision mainly refers to un-used funds for 2025.

The OTT-platform is currently developed with a technology partner and is partially financed by the FIG.

Provisions whereas the underlying risk or purpose are not existing anymore have been cancelled and the positive impact recognised as revenue in the Profit & Loss Statement under Other non-operating income.

Provisions are created and utilised according to the initially determined specific purpose and time frame.

19. Reserves



Monetary assets and liabilities in foreign currency are converted according to the exchange rate in force on the closing date of the financial year.

SUMMARY

(Amounts in thousands of Swiss francs)

	Actual 2025	Budget 2025	Variation Act25 vs.Budg25	Actual 2024
EVENTS + Non-core activities				
Event income	12'951	14'254	-1'303	9'021
Event expenditures	-4'578	-4'160	-418	-3'520
Non-core activities income	2'169	590	1'579	1'024
Non-core activities expenses	-1'777	-870	-907	-1'242
Event net result	8'765	9'814	-1'049	5'283
OPERATIONS				
Executive Committee / Other	-778	-695	-83	-503
Technical Committees	-633	-770	137	-576
Commissions	-82	-280	198	-200
Congress/Council	-156	-200	44	-728
Development / Other	-2'739	-3'274	535	-3'951
Marketing / Communication	-605	-565	-40	-514
Staff	-4'120	-4'468	348	-4'212
Office Facilities	-340	-340	0	-340
General Overhead	-511	-565	54	-652
Operational Expenses	-9'964	-11'157	1'193	-11'676
Operating Result	-1'199	-1'343	144	-6'393
FINANCIAL ITEMS				
Financial Income	4'232	150	4'082	2'460
Financial Expenses	-3'155	-100	-3'055	-875
Financial Result	1'077	50	1'027	1'585
BUILDING RENTAL RESULT				
Building Rental Income	830	830	0	830
Building Rental Expenses	-393	-410	17	-500
Building Rental Result	437	420	17	330
OTHER NON-OPERATING ITEMS				
Other non-operating income	4'895	4'051	844	870
Other non-operating expenses	-1'242	0	-1'242	-193
Ethics Foundation Funding	-750	-500	-250	-750
Other non-operating items Result	2'903	3'551	-648	-73
Net Result	Profit / -Loss	3'218	2'678	540
				-4'551

1. EVENTS + NON-CORE ACTIVITIES

	Actual 2025	Budget 2025	Actual 2024
Olympic Games	8'365	8'395	6'425
Youth Olympic Games	1	0	0
World Games	-84	-100	-3
Gymnastics for All	166	59	154
	8'448	8'354	6'576
World Championships			
Artistic	160	600	0
Rhythmic	87	445	0
Trampoline & Tumbling	0	65	0
Aerobics	0	0	-103
Acrobatics	0	0	-319
Parkour	0	0	-127
	247	1'110	-549
Junior World Championships + World Age Group Competitions			
Artistic	-313	-270	0
Rhythmic	-151	-100	0
Trampoline & Tumbling	80	55	0
Aerobics	0	0	28
Acrobatics	0	0	-12
Parkour	0	0	2
	-384	-315	18
World Cup Series			
Artistic	-146	-65	-59
Rhythmic	-99	-25	-40
Trampoline & Tumbling	-86	-40	-74
Aerobics	-4	-6	-6
Acrobatics	-7	-5	-7
Parkour	-328	-414	-377
	-670	-555	-563
Sponsorship			
Sponsorship Income	1'406	1'500	0
Sponsorship Expense	-709	0	0
	697	1'500	0
Prior year events / Footage / TD / Other			
Prior year event income	-12	0	20
Footage income	-24	0	222
Technical Delegate expenses (except Wcup)	-17	-50	-27
Footage income	7	50	-16
Bad debtor losses	0	0	-3
allowance variation bad debt	81	0	-177
	35	0	19
Events	8'373	10'094	5'501

Non-core activities

Judges Courses	404	0	-88
Apparatus certification	-91	-300	-172
International Competition fees income	78	80	65
Licences	-98	-140	-155
Symposiums/Seminars	-34	-50	0
Membership Income	133	130	132
Non-core activities	392	-280	-218
EVENT and NON-CORE ACTIVITIES Net Result	8'765	9'814	5'283

2. COMMITTEES

	Actual 2025	Budget 2025	Actual 2024
EC meetings	-331	-280	-126
Presidential Commission	-11	-30	-6
Working Groups	-39	-50	-43
President expenses	-71	-50	-52
President's office	-59	-60	-61
Secretary General	-4	-12	-4
Internal auditors	-26	-20	-15
External auditors	-15	-13	-15
EC members	-15	-30	-8
Representation fees	-207	-150	-173
Executive Committee / Other expenses	-778	-695	-503
Men's Artistic	-100	-115	-90
Women's Artistic	-88	-115	-86
Rhythmic	-91	-115	-98
Trampoline & Tumbling	-70	-85	-69
Aerobics	-70	-85	-92
Acrobatics	-84	-85	-74
Gymnastics for All	-76	-85	-67
Parkour	-54	-85	0
Committees	-633	-770	-576
COMMITTEES	-1'411	-1'465	-1'079

3. COMMISSIONS / CONGRESS / COUNCIL

	Actual 2025	Budget 2025	Actual 2024
Apparatus Commission	-22	-30	-16
Anti-Doping Medical and Mental Health Commission	-20	-30	-8
Competition Innovation Commission	0	-30	-14
Education Commission	0	-20	-23
Branding, Marketing and TV-Rights Commission	0	-20	-11
Athletes Commission	-2	-20	-8
Paragymnastics Commission	0	-40	0
Gymnastics Peace Commission	0	-10	0
New and Developing Countries Support Commission	0	-40	-22
Gender Equality Commission	-21	-20	-22
Safeguarding Commission	-16	-20	-22
Ambassador Commission	0	0	0
Parkour Commission	0	0	-54
Finance Commission	-1	0	0
COMMISSIONS	-82	-280	-200
Congress	0	0	-569
Council	-156	-200	-159
CONGRESS / COUNCIL	-156	-200	-728

4. DEVELOPMENT / OTHER

	Actual 2025	Budget 2025	Actual 2024
Academies	-377	-500	-516
Funds provided to the Continental Unions	-1'113	-1'400	-2'711
Draw from provision for unused development funds	0	0	503
Development Officer for Africa activities	-80	-100	-90
Development Continental Unions	-1'193	-1'500	-2'298
IOC-IF Development Program	-118	-135	-56
GFA Foundation of Gymnastics course	0	-35	-16
Apparatus Donations	-174	-100	-6
Judges' Educational Programme	-105	-160	-227
Anti-doping	-432	-400	-380
Judges Evaluation Programme	-130	-110	-171
Solidarity Foundation	-2	0	-62
Safeguarding Unit	-74	-80	-72
E-Learning	-84	-85	-35
Paragym Development		-104	0
New Development Projects	-30	-50	-74
Other	-1'149	-1'259	-1'099
IRCOS Income	0	0	0
IRCOS Program expenses	-11	-15	-11
IRCOS Program depreciation	-9	0	-27
IRCOS Programme	-20	-15	-38
DEVELOPMENT / OTHER	-2'739	-3'274	-3'951

5. MARKETING / COMMUNICATION

	Actual 2025	Budget 2025	Actual 2024
Communication	-99	-80	-82
Streaming income	6	15	18
Streaming expenses	0	-20	-21
Digital Media expenses	-25	-25	-53
Tools & Services	-24	-30	0
Conferences & Exhibitions	0	0	0
IT-Support	-110	-110	-108
AIPS-Services / Other	-16	-15	-15
Marketing	-275	-200	-188
Yearbook	-50	-50	-50
COMMUCIATION/TV/MARKETING	-593	-515	-499
Merchandising	-12	-50	-15
MARKETING / COMMUNICATION	-605	-565	-514

6. STAFF / OFFICE FACILITIES / GENERAL OVERHEAD

	Actual 2025	Budget 2025	Actual 2024
Staff	-4'120	-4'468	-4'212
Office facilities	-340	-340	-340
Car expenses	-3	-10	-6
Admin & IT-consumables	-28	-50	-23
Communications	-20	-30	-32
Legal advice	-122	-70	-188
IT-infrastructure expenses	-128	-135	-122
Membership	-6	-10	-5
Ethics Foundation	0	0	0
Other debit interest charge	0	0	-2
Bank fees	-9	-10	-10
Other income	10	0	13
Asset sales proceedings	0	0	0
Asset disposal costs	0	0	0
Depreciation	-142	-200	-212
Sundry expenses	-63	-50	-65
General Overhead	-511	-565	-652
STAFF / OFFICE FACILITIES / GENERAL OVERHEAD	-4'971	-5'373	-5'204

7. FINANCIAL RESULT

	Actual 2025	Budget 2025	Actual 2024
Unrealised profit/loss on investments	2'084	0	1'482
Realised profit/loss on investments	-725	0	613
Net investment income (interests, dividends, other)	311	50	365
Profit/loss on foreign currencies	-593	0	-875
FINANCIAL RESULT	1'077	50	1'585

NOTE : The weakening of the US Dollar and Japanese Yen versus Swiss Francs has negatively impacted the financial result. The unweighted average net return on the financial investments is 3.9%.

8. BUILDING RENTAL RESULT

	Actual 2025	Budget 2025	Actual 2024
Rental income	830	830	830
Rental expenses	-393	-410	-500
BUILDING RENTAL RESULT	437	420	330

9. OTHER NON-OPERATING ITEMS RESULT

1. Other non-operating income	Actual 2025	Budget 2025	Actual 2024
Extraordinary income	1184		76
Asset sales proceedings	0		
Other non-operating income	3'711	4'051	794
Other non-operating income	4'895	4'051	870
2. Other non-operating expenses			
Extraordinary expenses	-1227		-193
Asset disposal costs	-15		0
Other non-operating expenses - Ethics Foundation funding	-750	-500	-750
Other non-operating expenses	-1'992	-500	-943
OTHER NON-OPERATING ITEMS RESULT	2'903	3'551	-73

7.Profit & Loss Statement 2026 BUDGET

	Budget 2026	Quadrennial Plan 2026	Variation
EVENTS + Non-core activities			
Event income	16'167	15'301	866
Event expenditures	-5'937	-4'936	-1'001
Non-core activities income	770	590	180
Non-core activities expenses	-1'010	-870	-140
Event net result	9'990	10'085	-95
OPERATIONS			
Executive Committee / Other	-695	-600	-95
Technical Committees	-691	-706	15
Commissions	-165	-280	115
Congress/Council	-710	-700	-10
Development / Other	-3'367	-3'155	-212
Marketing / Communication	-500	-615	115
Staff	-4'756	-4'686	-70
Office Facilities	-340	-340	0
General Overhead	-548	-580	32
Operational Expenses	-11'772	-11'662	-110
Operating Result	-1'782	-1'577	-205
FINANCIAL ITEMS			
Financial Income	200	150	50
Financial Expenses	-150	-100	-50
Financial Result	50	50	0
BUILDING RENTAL RESULT			
Building Rental Income	830	830	0
Building Rental Expense	-410	-410	0
Building Rental Result	420	420	0
OTHER NON-OPERATING ITEMS			
Other non-operating income	0	0	0
Other non-operating expenses	-212	0	-212
Ethics Foundation Funding	-750	-500	-250
Other Non-Operating Items Result	-962	-500	-462
Net Result	Profit / -Loss	-2'274	-1'607
			-667

1. EVENTS + NON-CORE ACTIVITIES

	Budget 26	Quadrennial Plan 26
Olympic Games	8'395	8'395
Youth olympic Games	-230	-230
World Games	0	0
Gymnastics for All	69	69
	8'234	8'234
World Championships		
Artistic	900	750
Rhythmic	595	605
Trampoline	170	80
Aerobic	-40	-40
Acrobatic	-230	-210
Parkour	-195	-195
	1'200	990
Junior World Championships + World Age Group Competitions		
Artistic	0	0
Rhythmic	0	0
Trampoline	55	55
Aerobic	15	15
Acrobatic	-10	-10
Parkour	0	0
	60	60
World Cup Series		
Artistic	-175	-63
Rhythmic	-158	-26
Trampoline	-101	-39
Aerobic	-10	-8
Acrobatic	-10	-7
Parkour	-340	-276
	-794	-419
Sponsorship	1'500	1'500
Prior year events / Footage / TD / Other		
Technical Delegate expenses (except Wcup)	-20	-50
Footage income	50	50
Bad debtor losses	0	0
allowance variation bad debt	0	0
	30	0
Major Events	10'230	10'365
Judges Courses	0	0
Apparatus certification	-260	-300
International Competition fees income	80	80
Licences	-140	-140
Symposiums/Seminars	-50	-50
Membership Income	130	130
Non-core activities	-240	-280
EVENT and NON-CORE ACTIVITIES Net Result	9'990	10'085

2. COMMITTEES

	Budget 2026	Quadrennial Plan 26
EC meetings	-200	-200
Presidential Commission	-15	-30
Working Groups	-120	-50
President expenses	-50	-50
President's office	-60	-60
Secretary General	-7	-12
Internal auditors	-20	-20
External auditors	-15	-13
EC members	-8	-15
Representation fees	-200	-150
Executive Committee / Other expenses	-695	-600
Men's Artistic	-102	-107
Women's Artistic	-102	-107
Rhythmic	-102	-107
Trampoline	-77	-77
Aerobic	-77	-77
Acrobatic	-77	-77
Gymnastics for All	-77	-77
Parkour	-77	-77
Committees	-691	-706
COMMITTEES	-1'386	-1'306

3. COMMISSIONS / CONGRESS / COUNCIL

	Budget 2026	Quadrennial Plan 26
Apparatus Commission	-30	-30
Anti-Doping Medical and Mental Health Commission	-30	-30
Competition Commission		-30
Education Commission		-20
Branding, Marketing and TV-Rights Commission		-20
Athletes Commission	-20	-20
Paragymnastics Commission	-40	-40
Gymnastics Peace Commission		-10
New and Developing Countries Support Commission		-40
Gender Equality Commission	-20	-20
Safeguarding Commission	-20	-20
Finance Commission	-5	0
COMMISSIONS	-165	-280
Congress	-550	-500
Council	-160	-200
CONGRESS / COUNCIL	-710	-700

4. DEVELOPMENT / OTHER

	Budget 2026	Quadrennial Plan 26
Academies	-512	-535
Funds provided to the Continental Unions	-1'120	-1'400
Draw from provision for unused development funds	0	0
Development Officer for Africa activities	-100	-100
Development Continental Unions	-1'220	-1'500
IOC-IF Development Program	-135	-135
Apparatus Donations	-100	-100
Judges' Educational Programme	-160	-160
Anti-doping	-430	-400
Judges Evaluation Programme	-241	-110
Solidarity Foundation	0	0
Safeguarding Unit	-140	-80
E-Learning	-85	-85
Paragym Development	-155	
New Development Projects	-178	-50
Other	-1'624	-1'120
IRCOS Programme	-11	0
DEVELOPMENT / OTHER	-3'367	-3'155

5. MARKETING / COMMUNICATION

	Budget 2026	Quadrennial Plan 26
Communications	-80	-80
Streaming income	5	15
Streaming expenses	0	-20
Digital Media expenses	-25	-75
Tools & Services	-25	-60
Conferences & Exhibitions	0	0
IT-Support	-110	-110
AIPS-Services / Other	-15	-15
Marketing	-200	-200
Yearbook	-50	-50
Merchandising	0	-20
MARKETING / COMMUNICATION	-500	-615

6. STAFF / OFFICE FACILITIES / GENERAL OVERHEAD

	Budget 2026	Quadrennial Plan 26
Staff	-4'756	-4'686
Office facilities	-340	-340
Car expenses	-10	-10
Admin & IT-consumables	-40	-50
Communications	-25	-30
Legal advice	-100	-70
IT-infrastructure expenses	-158	-150
Membership	-5	-10
Ethics Foundation	0	0
Other debit interest charge	0	0
Bank fees	-10	-10
Other income	10	0
Depreciation	-145	-200
Sundry expenses	-65	-50
General Overhead	-548	-580
STAFF / OFFICE FACILITIES / GENERAL OVERHEAD	-5'644	-5'606

7. FINANCIAL RESULT

	Budget 2026	Quadrennial Plan 26
Unrealised profit/loss on investments	0	0
Realised profit/loss on investments	0	0
Net investment income (interests, dividends, other)	50	50
Profit/loss on foreign currencies	0	0
FINANCIAL RESULT	50	50

8. BUILDING RENTAL RESULT

	Budget 2026	Quadrennial Plan 26
Rental income	830	830
Building Rental Expenses	-410	-410
BUILDING RENTAL RESULT	420	420

9. OTHER NON-OPERATING ITEMS RESULT

	Budget 2026	Quadrennial Plan 26
Non-Operating income	0	0
Non-Operating expenses	-212	0
Gymnastics Ethics Foundation Funding	-750	-500
OTHER NON-OPERATING ITEMS RESULT	-962	-500

	Initial Quadr. Plan 2025-2028	Actual 2025	Budget 2026	Estimation 2027	Estimation 2028	Estimation 2025-2028
EVENTS						
Major Event income	55'281	12'951	16'167	15'182	11'397	55'697
Major Event expenditure	-16'856	-4'578	-5'937	-4'231	-3'579	-18'325
Non-core activities income	2'828	2'169	770	590	1'058	4'587
Non-core activities expenditure	-3'948	-1'777	-1'010	-870	-1'338	-4'995
Event net result	37'305	8'765	9'990	10'671	7'538	36'964
OPERATIONS						
Executive Committee Other	-2'415	-778	-695	-600	-600	-2'673
Technical Committees	-2'888	-633	-691	-706	-706	-2'736
Commissions	-1'120	-82	-165	-280	-280	-807
Congress / Council	-1'800	-156	-710	-200	-700	-1'766
Development / Other	-12'530	-2'739	-3'367	-3'095	-2'995	-12'196
Marketing / Communication	-2'290	-605	-500	-550	-560	-2'215
Staff	-18'929	-4'120	-4'756	-4'894	-4'987	-18'757
Office Facilities	-1'360	-340	-340	-340	-340	-1'360
General Overhead	-2'290	-511	-548	-515	-530	-2'104
Expenses	-45'622	-9'964	-11'772	-11'180	-11'698	-44'614
Operating Result	-8'317	-1'199	-1'782	-509	-4'160	-7'650
FINANCIAL ITEMS						
Financial Income	600	4'232	200	150	150	4'732
Financial Expense	-400	-3'155	-150	-100	-100	-3'505
Financial result	200	1'077	50	50	50	1'227
BUILDING RENTAL						
Rental Income	3'320	830	830	830	830	3'320
Rental Expense	-1'640	-393	-410	-410	-410	-1'623
Building rental result	1'680	437	420	420	420	1'697
OTHER NON-OPERATING ITEMS						
Other non-operating income	4'051	4'895	0	0	0	4'895
Other non-operating expenses	0	-1'242	-212	0	0	-1'454
Ethics Foundation Funding	-2'000	-750	-750	-750	-750	-3'000
Other non-operating items result	2'051	2'903	-962	-750	-750	441
Net Result	-4'386	3'218	-2'274	-789	-4'440	-4'285