



## Assembly of States Parties

Distr.: General

29 June 2026

Original: English

**Twenty-fifth session**

New York, 7 - 17 December 2026

### **Financial statements of the International Criminal Court for the year ended 31 December 2025**

## Contents

|                                                                                                | <i>Page</i> |
|------------------------------------------------------------------------------------------------|-------------|
| Letter of transmittal.....                                                                     | 4           |
| Independent auditor’s opinion .....                                                            | 5           |
| Statement of financial position as at 31 December 2025 .....                                   | 7           |
| Statement of financial performance for the year ended 31 December 2025.....                    | 8           |
| Statement of changes in net assets/equity for the year ended 31 December 2025 .....            | 9           |
| Statement of cash flows for the year ended 31 December 2025 .....                              | 10          |
| Statement of comparison of budget and actual amounts for the year ended 31 December 2025 ..... | 11          |
| Notes to the financial statements.....                                                         | 12          |
| 1. The International Criminal Court and its objectives .....                                   | 12          |
| 2. Summary of significant accounting and financial reporting policies .....                    | 14          |
| 3. Cash and cash equivalents.....                                                              | 26          |
| 4. Accounts receivable from non-exchange transactions .....                                    | 27          |
| 5. Other accounts receivable .....                                                             | 28          |
| 6. Prepayments and other current assets .....                                                  | 28          |
| 7. Property, plant and equipment .....                                                         | 28          |
| 8. Intangible assets .....                                                                     | 30          |
| 9. Accounts payable .....                                                                      | 31          |
| 10. Employee benefit liabilities .....                                                         | 31          |
| 11. Host State loan .....                                                                      | 36          |
| 12. Lease liability .....                                                                      | 36          |
| 13. Deferred revenue and accrued expenses .....                                                | 36          |
| 14. Provisions.....                                                                            | 37          |
| 15. Net assets/equity .....                                                                    | 37          |
| 16. Revenue .....                                                                              | 38          |
| 17. Employee benefit expenses .....                                                            | 38          |
| 18. Travel and hospitality expenses .....                                                      | 38          |
| 19. Expenses for contractual services .....                                                    | 39          |
| 20. Expenses for counsel fees .....                                                            | 39          |
| 21. Operating expenses .....                                                                   | 39          |
| 22. Supplies and materials expenses .....                                                      | 39          |
| 23. Depreciation, amortization and impairment.....                                             | 39          |
| 24. Financial expenses .....                                                                   | 40          |
| 25. Statement of Comparison of Budget and Actual Amounts .....                                 | 40          |
| 26. Segment Reporting.....                                                                     | 42          |
| 27. Commitments .....                                                                          | 45          |
| 28. Contingent liabilities .....                                                               | 45          |
| 29. Related party disclosures .....                                                            | 45          |

|                                                                                                                                 |    |
|---------------------------------------------------------------------------------------------------------------------------------|----|
| 30. Write-off losses of cash and receivables .....                                                                              | 46 |
| 31. Events after the reporting date .....                                                                                       | 46 |
| Annexes: .....                                                                                                                  | 47 |
| Schedule 1: Status of contributions as at 31 December 2025 .....                                                                | 47 |
| Schedule 2: Status of Working Capital Fund and Contingency Fund as at<br>31 December 2025 .....                                 | 50 |
| Schedule 3: Status of advances to the Working Capital Fund as at 31 December<br>2025 .....                                      | 51 |
| Schedule 4: Status of contributions to the Contingency Fund for 2025.....                                                       | 53 |
| Schedule 5: Status of cash surplus as at 31 December 2025.....                                                                  | 55 |
| Schedule 6: Status of voluntary contributions as at 31 December 2025 .....                                                      | 56 |
| Schedule 7: Status of trust funds as at 31 December 2025 .....                                                                  | 57 |
| Final Audit Report on the Financial Statements of the International Criminal Court<br>for the Year Ended 31 December 2025 ..... | 65 |

## Letter of transmittal

### Letter of transmittal

10/06/2026

In accordance with Financial Regulation 11.1 the Registrar shall submit to the Auditor accounts for the financial period. I have the honour of submitting the financial statements of the International Criminal Court for the financial period 1 January to 31 December 2025.



Gela Abesadze  
Chief of Finance Section



Osvaldo Zavala Giler  
Registrar

Joonwook Park  
Director of the International Audit Division  
Board of Audit and Inspection of Korea  
112 Bukchon-ro, Jongno-gu  
Seoul 03050  
Republic of Korea

## Independent auditor's opinion



### INDEPENDENT AUDITOR'S REPORT

To Mr. Osvaldo Zavala Giler  
Registrar  
International Criminal Court

#### Opinion

We have audited the accompanying financial statements of the International Criminal Court ("the Court"), which comprise a Statement of Financial Position as at 31 December 2025, and a Statement of Financial Performance, a Statement of Changes in Net Assets/Equity, a Statement of Cash Flows and a Statement of Comparison of Budget and Actual Amounts for the year then ended, and Notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Court as at 31 December 2025, and the financial performance, the changes in net assets/equity, the cash flows and the comparison of budget and actual amounts for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS).

#### Basis for Opinion

We conducted our audit in accordance with the International Standards on Auditing (ISA), the Regulation 12 of the Financial Regulations of the Court, and the additional terms of reference governing the audit of the Court. Our responsibilities under those 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 Court in accordance with the Code of Conduct of the Board of Audit and Inspection that is relevant to our audit of the financial statements. We have fulfilled our other ethical responsibilities in accordance with the Code of Ethics of the International Organisation of Supreme Audit Institutions (INTOSAI). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Registrar is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS, and for such internal control as the Registrar 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 Registrar is responsible for assessing the Court'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 Registrar either intends to liquidate the Court or to cease operations.

Those charged with governance are responsible for overseeing the Court's financial reporting process.

### **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 ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than the one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Registrar;
- Conclude on the appropriateness of the Registrar'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 Court's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Court to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

(signed)  
KIM, HO CHEOL  
Chair, Board of Audit and Inspection of Korea  
External Auditor

Seoul, Korea  
29 June 2026

## Statement I

### International Criminal Court - Statement of financial position as at 31 December 2025 (in thousands of euros)

|                                                 | Note. | 2025           | 2024           |
|-------------------------------------------------|-------|----------------|----------------|
| <b>Assets</b>                                   |       |                |                |
| <i>Current assets</i>                           |       |                |                |
| Cash and cash equivalents                       | 3     | 111,076        | 73,853         |
| Accounts receivable (non-exchange transactions) | 4     | 6,757          | 10,059         |
| Other accounts receivable                       | 5     | 1,598          | 465            |
| Prepayments and other current assets            | 6     | 7,067          | 7,611          |
| <i>Total current assets</i>                     |       | <i>126,498</i> | <i>91,988</i>  |
| <i>Non-current assets</i>                       |       |                |                |
| Accounts receivable (non-exchange transactions) | 4     | 288            | 24             |
| Property, plant and equipment                   | 7     | 129,613        | 132,173        |
| Intangible assets                               | 8     | 2,603          | 2,285          |
| Reimbursement right                             | 10    | 20,030         | 21,463         |
| <i>Total non-current assets</i>                 |       | <i>152,534</i> | <i>155,945</i> |
| <b>Total assets</b>                             |       | <b>279,032</b> | <b>247,933</b> |
| <b>Liabilities</b>                              |       |                |                |
| <i>Current liabilities</i>                      |       |                |                |
| Accounts payable                                | 9     | 4,120          | 4,077          |
| Employee benefit liabilities                    | 10    | 12,294         | 12,290         |
| Host State loan                                 | 11    | 2,123          | 2,073          |
| Lease liability                                 | 12    | 395            | -              |
| Deferred revenue and accrued expenses           | 13    | 61,206         | 28,052         |
| Provisions                                      | 14    | 369            | 1,000          |
| <i>Total current liabilities</i>                |       | <i>80,507</i>  | <i>47,492</i>  |
| <i>Non-current liabilities</i>                  |       |                |                |
| Accounts payable                                | 9     | 235            | 112            |
| Employee benefit liabilities                    | 10    | 49,791         | 55,438         |
| Host State loan                                 | 11    | 56,848         | 58,971         |
| Lease liability                                 | 12    | 16             | -              |
| <i>Total non-current liabilities</i>            |       | <i>106,890</i> | <i>114,521</i> |
| <b>Total liabilities</b>                        |       | <b>187,397</b> | <b>162,013</b> |
| <b>Net assets/equity</b>                        |       |                |                |
| Contingency Fund                                | 15    | 7,000          | 5,578          |
| Working Capital Fund                            | 15    | 13,325         | 11,542         |
| Other fund balances                             | 15    | 71,310         | 68,800         |
| <b>Total net assets/equity</b>                  |       | <b>91,635</b>  | <b>85,920</b>  |
| <b>Total liabilities and net assets/equity</b>  |       | <b>279,032</b> | <b>247,933</b> |

The accompanying notes form an integral part of these financial statements.

## Statement II

### International Criminal Court - Statement of financial performance for the year ended 31 December 2025 (in thousands of euros)

|                                           | Note | 2025           | 2024           |
|-------------------------------------------|------|----------------|----------------|
| <b>Revenue</b>                            |      |                |                |
| Assessed contributions                    | 16   | 188,438        | 179,696        |
| Voluntary contributions                   | 16   | 6,953          | 14,519         |
| Financial revenue                         | 16   | 1,368          | 3,397          |
| Other revenue                             | 16   | 19             | 605            |
| <b>Total revenue</b>                      |      | <b>196,778</b> | <b>198,217</b> |
| <b>Expenses</b>                           |      |                |                |
| Employee benefit expenses                 | 17   | 140,696        | 140,625        |
| Travel and hospitality                    | 18   | 4,202          | 4,963          |
| Contractual services                      | 19   | 11,775         | 9,560          |
| Counsel fees                              | 20   | 6,062          | 7,500          |
| Operating expenses                        | 21   | 18,588         | 17,931         |
| Supplies and materials                    | 22   | 3,795          | 4,665          |
| Depreciation, amortization and impairment | 23   | 8,646          | 8,092          |
| Financial expenses                        | 24   | 1,711          | 1,677          |
| <b>Total expenses</b>                     |      | <b>195,475</b> | <b>195,013</b> |
| <b>Surplus/(deficit) for the period</b>   |      | <b>1,303</b>   | <b>3,204</b>   |

The accompanying notes form an integral part of these financial statements.

## Statement III

### International Criminal Court - Statement of changes in net assets/equity for the year ended 31 December 2025 (in thousands of euros)

|                                                               | General              |                  |                                        |                         |                                                |                             |             |        | Total Net Assets/Equity |
|---------------------------------------------------------------|----------------------|------------------|----------------------------------------|-------------------------|------------------------------------------------|-----------------------------|-------------|--------|-------------------------|
|                                                               | General Fund         |                  |                                        |                         |                                                |                             |             |        |                         |
|                                                               | Working Capital Fund | Contingency Fund | Funds for Employee Benefit Liabilities | Cash Surplus/ (Deficit) | Remeasurement of post-employment related plans | Other General Fund Balances | Trust Funds |        |                         |
| Opening balance as at 1 January 2024                          | 11,540               | 1,536            | 595                                    | 4,042                   | 7,356                                          | 31,026                      | 24,892      | 80,987 |                         |
| Movement in net assets/equity in 2024                         |                      |                  |                                        |                         |                                                |                             |             |        |                         |
| Surplus/(deficit)                                             | -                    | -                | -                                      | -                       | -                                              | 411                         | 2,793       | 3,204  |                         |
| New State Party advance to Working Capital Fund               | 2                    | -                | -                                      | -                       | -                                              | -                           | -           | 2      |                         |
| Net remeasurement gains/(losses) post-employment plans        | -                    | -                | -                                      | -                       | 1,748                                          | -                           | -           | 1,748  |                         |
| Transfers                                                     | -                    | 4,042            | (47)                                   | (4,042)                 | -                                              | 47                          | -           | -      |                         |
| Prior year cash surplus/(deficit)                             | -                    | -                | -                                      | 4,109                   | -                                              | (4,109)                     | -           | -      |                         |
| 2022 Trust Fund for Victims Secretariat’s surplus / (deficit) | -                    | -                | -                                      | -                       | -                                              | (19)                        | -           | (19)   |                         |
| Total movements during the year                               | 2                    | 4,042            | (47)                                   | 67                      | 1,748                                          | (3,670)                     | 2,793       | 4,933  |                         |
| Total net assets/equity as at 31 December 2024                | 11,542               | 5,578            | 548                                    | 4,109                   | 9,104                                          | 27,354                      | 27,685      | 85,920 |                         |
| Movement in net assets/equity in 2025                         |                      |                  |                                        |                         |                                                |                             |             |        |                         |
| Surplus/(deficit)                                             | -                    | -                | -                                      | -                       | -                                              | 7,890                       | (6,587)     | 1,303  |                         |
| New State Party advance to Working Capital Fund               | 25                   | -                | -                                      | -                       | -                                              | -                           | -           | 25     |                         |
| Net remeasurement gains/(losses) post-employment plans        | -                    | -                | -                                      | -                       | 4,327                                          | -                           | -           | 4,327  |                         |
| Transfers                                                     | 1,758                | 1,422            | (157)                                  | (4,109)                 | -                                              | 1,086                       | -           | -      |                         |
| Prior year cash surplus/(deficit)                             | -                    | -                | -                                      | 8,004                   | -                                              | (8,004)                     | -           | -      |                         |
| 2023 Trust Fund for Victims Secretariat’s surplus / (deficit) | -                    | -                | -                                      | -                       | -                                              | 61                          | -           | 61     |                         |
| Total movements during the year                               | 1,783                | 1,422            | (157)                                  | 3,895                   | 4,327                                          | 1,033                       | (6,587)     | 5,716  |                         |
| Total net assets/equity as at 31 December 2025                | 13,325               | 7,000            | 391                                    | 8,004                   | 13,431                                         | 28,386                      | 21,098      | 91,635 |                         |

The accompanying notes form an integral part of these financial statements

## Statement IV

## International Criminal Court - Statement of cash flows for the year ended 31 December 2025 (in thousands of euros)

|                                                                           | Note. | 2025           | 2024           |
|---------------------------------------------------------------------------|-------|----------------|----------------|
| <b>Cash flows from operating activities</b>                               |       |                |                |
| Surplus/(deficit) for the period (Statement II)                           |       | 1,303          | 3,204          |
| Unrealized foreign exchange differences                                   |       | (68)           | (4)            |
| Depreciation and amortization                                             |       | 8,646          | 8,247          |
| (Gain)/loss on disposal of property, plant and equipment                  |       | 63             | (79)           |
| Interest expense                                                          |       | 1,462          | 1,512          |
| (Increase)/decrease in accounts receivable from non-exchange transactions |       | 3,038          | 1,602          |
| (Increase)/decrease in other accounts receivable                          |       | (1,147)        | 58             |
| (Increase)/decrease in prepayments and other current assets               |       | (126)          | (524)          |
| (Increase)/decrease in reimbursement right                                |       | 1,433          | 727            |
| Increase/(decrease) in accounts payable                                   |       | 241            | 65             |
| Increase/(decrease) in employee benefit liabilities                       |       | (5,643)        | (140)          |
| Remeasurement (gain)/loss of post-employment related plans                |       | 4,327          | 1,748          |
| Increase/(decrease) in deferred revenue and accrued expenses              |       | 33,204         | 5,047          |
| Increase/(decrease) in provisions                                         |       | (631)          | (55)           |
| Interest lease liability                                                  |       | 23             | -              |
| Less: Interest income                                                     |       | (1,368)        | (3,397)        |
| <b>Net cash flows from operating activities</b>                           |       | <b>44,757</b>  | <b>18,011</b>  |
| <b>Cash flows from investing activities</b>                               |       |                |                |
| Plus: Interest received                                                   |       | 2,073          | 2,760          |
| Proceeds from sale of property, plant and equipment                       |       | 21             | 79             |
| Purchase of property, plant and equipment                                 |       | (4,117)        | (1,573)        |
| Purchase of intangible assets                                             |       | (1,392)        | (618)          |
| <b>Net cash flows from investing activities</b>                           |       | <b>(3,415)</b> | <b>648</b>     |
| <b>Cash flows from financing activities</b>                               |       |                |                |
| New State Party advance to Working Capital Fund                           |       | 24             | -              |
| Repayment of host State loan                                              |       | (2,073)        | (2,025)        |
| Payment of principal amount of lease liability                            |       | (550)          | -              |
| Payment of interest on the host State loan                                |       | (1,512)        | (1,560)        |
| <b>Net cash flows from financing activities</b>                           |       | <b>(4,111)</b> | <b>(3,585)</b> |
| <b>Net increase/(decrease) in cash and cash equivalents</b>               |       | <b>37,231</b>  | <b>15,074</b>  |
| Cash and cash equivalents at beginning of financial period                | 3     | 73,853         | 58,772         |
| Unrealized foreign exchange gains/(losses) on cash and cash equivalents   |       | (8)            | 7              |
| <b>Cash and cash equivalents as at 31 December (Statement I)</b>          | 3     | <b>111,076</b> | <b>73,853</b>  |

The accompanying notes form an integral part of these financial statements

## Statement V

### International Criminal Court - Statement of comparison of budget and actual amounts for the year ended 31 December 2025 (in thousands of euros)

| Major Programme                                       | Appropriation approved | Expenditures charged against General Fund | Surplus/ (deficit) General fund <sup>1</sup> | Expenditures charged against Contingency Fund notification | Total expenditure | Surplus/ (deficit) <sup>1</sup> | Carry forward Security Blueprint appropriation * | Access to Contingency Fund | Contingency Fund notification |
|-------------------------------------------------------|------------------------|-------------------------------------------|----------------------------------------------|------------------------------------------------------------|-------------------|---------------------------------|--------------------------------------------------|----------------------------|-------------------------------|
|                                                       | I                      | II                                        | III=I-II                                     | IV                                                         | V=II+IV           | VI=I-V                          | VII                                              | VIII                       | IX                            |
| Judiciary                                             | 16,285                 | 15,277                                    | 1,009                                        | -                                                          | 15,277            | 1,009                           | -                                                | -                          | -                             |
| Office of the Prosecutor                              | 62,186                 | 56,604                                    | 5,582                                        | 541                                                        | 57,145            | 5,041                           | -                                                | -                          | 719                           |
| Registry                                              | 99,294                 | 97,288                                    | 2,007                                        | 3,745                                                      | 101,033           | (1,739)                         | 601                                              | -                          | 4,511                         |
| Secretariat of the Assembly of States Parties         | 3,439                  | 3,404                                     | 35                                           | -                                                          | 3,404             | 35                              | -                                                | -                          | -                             |
| Premises                                              | 4,042                  | 4,042                                     | -                                            | -                                                          | 4,042             | -                               | -                                                | -                          | -                             |
| Secretariat of the Trust Fund for Victims             | 4,603                  | 4,350                                     | 253                                          | -                                                          | 4,350             | 253                             | -                                                | -                          | -                             |
| Independent Oversight Mechanism                       | 1,117                  | 1,100                                     | 17                                           | 63                                                         | 1,163             | (46)                            | -                                                | -                          | 64                            |
| Office of Internal Audit                              | 930                    | 908                                       | 22                                           | -                                                          | 908               | 22                              | -                                                | -                          | -                             |
| Host State Loan                                       | 3,585                  | 3,585                                     | -                                            | -                                                          | 3,585             | -                               | -                                                | -                          | -                             |
| <b>Total</b>                                          | <b>195,482</b>         | <b>186,557</b>                            | <b>8,924</b>                                 | <b>4,349</b>                                               | <b>190,907</b>    | <b>4,575</b>                    | <b>601</b>                                       | <b>-</b>                   | <b>5,294</b>                  |
| Carry forward 2024 Security Blueprint appropriation   | 179                    | 119                                       | -                                            | -                                                          | 119               | 60                              |                                                  |                            |                               |
| Total including 2024 Security Blueprint carry forward | <b>195,660</b>         | <b>186,676</b>                            | <b>8,924</b>                                 | <b>4,349</b>                                               | <b>191,026</b>    | <b>4,635</b>                    |                                                  |                            |                               |

\*ICC-ASP/23/Res.6, Section N

Further details of approved appropriations and expenditures are presented in the report of the Court on “Activities and programme performance of the ICC for the year 2025”

The accompanying notes form an integral part of these financial statements

## Notes to the financial statements

### 1. The International Criminal Court and its objectives

#### 1.1 Reporting entity:

The International Criminal Court (“the Court”) was established by the Rome Statute of the International Criminal Court on 17 July 1998, when 120 States participating in the United Nations Diplomatic Conference of Plenipotentiaries on the Establishment of an International Criminal Court adopted the Statute. The Court is an independent permanent judicial institution with the power to exercise jurisdiction over perpetrators of the most serious crimes of international concern (genocide, crimes against humanity, war crimes and the crime of aggression). The Court has four organs: the Presidency, Chambers (consisting of an Appeals Division, a Trial Division and a Pre-Trial Division), the Office of the Prosecutor and the Registry. The financial statements are prepared for the Court and subsidiary bodies of the Assembly of States Parties (“the Assembly”) other than the Secretariat of the Trust Fund for Victims.

The seat of the Court was established at The Hague in the Netherlands in accordance with article 3 of the Rome Statute. At the end of the reporting period 125 countries are States Parties to the Rome Statute of the International Criminal Court.

#### 1.2 Programme budget:

For the purposes of the 2025 financial period, appropriations were divided into nine major programmes: the Judiciary (the Presidency and Chambers), the Office of the Prosecutor, the Registry, the Secretariat of the Assembly of States Parties (“the Secretariat”), Premises, the Secretariat of the Trust Fund for Victims, Permanent Premises Project – Host State Loan, the Independent Oversight Mechanism and Office of Internal Audit. The composition, role and objectives of each component of the major programmes of the Court are as follows:

#### Judiciary

##### *The Presidency:*

- (i) comprises the President and the First and Second Vice-Presidents;
- (ii) oversees and supports the fair, open and effective conduct of proceedings and performs all judicial functions within its preserve;
- (iii) is responsible for the proper administration of the Court (with the exception of the Office of the Prosecutor) and oversees the work of the Registry. The Presidency will coordinate with and seek the concurrence of the Prosecutor on all matters of mutual concern; and
- (iv) broadens global understanding of and support for the work of the Court by representing it in the international arena.

##### *Chambers:*

- (v) comprises an Appeals Division, a Trial Division and a Pre-Trial Division. The Appeals Division is composed of the President of the Court and four other judges; the Trial Division and Pre-Trial Division are composed of not less than six judges; and
- (vi) ensures the conduct of fair, effective and open proceedings, safeguarding the rights of all parties.

#### The Office of the Prosecutor:

- (i) The mission of the Office of the Prosecutor (OTP or “the Office”) embraces, in accordance with its mandate under the Rome Statute, the effective and efficient conduct of preliminary examinations, investigation and prosecution of perpetrators of genocide, crimes against humanity, war crimes and the crime of aggression;
- (ii) The Office pursues this mission independently, impartially and objectively, consistent with its statutory duties and its core values of Dedication, Integrity and Respect;

(iii) The Office is headed by the Prosecutor, who has full authority under the Rome Statute over the management and administration of the Office, including the staff, facilities and other resources thereof, and

(iv) Comprises four pillars: Prosecutor Pillar (which comprises all staff functions that support and provide advice to the Prosecutor and the entire Office, and the Ukraine Unified Team), Prosecution Pillar B1 and Prosecution Pillar B2 (each headed by a Deputy Prosecutor who, under the delegated authority of the Prosecutor, directs the investigative and prosecutorial activities in the situations managed by the Office on the basis of a Unified Team concept), and the Integrated Services Pillar (that centralizes the specialized functions that provide cross-cutting support to the Office).

#### The Registry:

(i) provides efficient, effective and high-quality judicial and administrative support services to the Presidency, Chambers, the Office of the Prosecutor, the defence, and victims and witnesses;

(ii) implements mechanisms to assist and safeguard the rights of victims, witnesses and the defence; and

(iii) manages the internal security of the Court.

#### The Secretariat of the Assembly of States Parties:

In its resolution ICC-ASP/2/Res.3 adopted in September 2003, the Assembly established the Secretariat to begin its operations on 1 January 2004. The Secretariat provides the Assembly and its Bureau, the Committee on Budget and Finance (“the Committee”), as well as other subsidiary bodies of the Assembly, with independent substantive servicing and administrative and technical assistance. Specifically, the Secretariat:

(i) organizes sessions of the Assembly and meetings of the subsidiary bodies of the Assembly, including the Bureau and the Committee;

(ii) assists the Assembly, including its Bureau and subsidiary bodies, in all matters relating to their work, with particular emphasis on the effective scheduling and procedurally correct conduct of meetings as well as consultations; and

(iii) enables the Assembly and its subsidiary bodies to carry out their mandate more effectively by providing them with high-quality substantive servicing and support, including technical services.

#### Premises:

Stakeholders are provided with an overview of the resources required by the Court for the maintenance of its permanent premises.

#### Secretariat of the Trust Fund for Victims:

The Secretariat of the Trust Fund for Victims administers the Trust Fund for Victims, offers administrative support to the Board of the Trust Fund for Victims and its meetings and operates under the full authority of the Board. The Trust Fund for Victims was established by the Assembly in its resolution ICC-ASP/1/Res.6. By resolution ICC-ASP/4/Res.3 the Assembly adopted the Regulations of the Trust Fund for Victims, which state that the Trust Fund is a separate reporting entity. The revenue from assessed contributions and expenses of the Secretariat of the Trust Fund for Victims are reported in the Statement of Financial Performance of the Trust Fund for Victims. For more information regarding the Trust Fund for Victims please refer to the financial statements of the Trust Fund for Victims for 2025.

#### Permanent Premises Project – Host State Loan:

The Court established the Permanent Premises Project – Host State Loan in the 2011 Approved Programme Budget to report on the interest and capital to be paid on the loan amounts received by the Court for the Permanent Premises Project, in response to requests from the Committee and the Assembly. This originates from the

Assembly's acceptance of the host State's offer of a loan for the permanent premises to be repaid over a period of 30 years at an interest rate of 2.5 per cent.

**Independent Oversight Mechanism:**

By resolution ICC-ASP/8/Res.1 the Assembly established the Independent Oversight Mechanism (IOM) as a major programme. This independent oversight mechanism is located next to, but is not integrated into or subordinate to, the Office of Internal Audit at the seat of the Court in The Hague. The scope of the Independent Oversight Mechanism, as envisaged under article 112(4) of the Rome Statute, includes investigation, evaluation and inspection.

**Office of Internal Audit:**

The Office of Internal Audit (OIA) assists the Court in the achievement of its strategic and operational objectives by systematically reviewing systems and operations across all areas of the Court. These reviews (audits) are aimed at identifying how well potential threats and opportunities (risks) are managed, including whether the correct processes are in place and whether agreed procedures are being adhered to. The Office also provides advisory services at the request of the management of the Court. The Office reports to the Chair of the Audit Committee.

**1.3 Tax exemption:**

According to (i) the Headquarters Agreement signed between the Kingdom of the Netherlands and the Court, and more particularly its article 15, and (ii) the Agreement on Privileges and Immunities of the International Criminal Court, and more particularly its article 8, the Court is exempt from all direct taxes, except charges for public utility services, and is exempt from customs duties and charges of a similar nature in respect of articles imported or exported for its official use.

## **2. Summary of significant accounting and financial reporting policies**

### **Basis of preparation**

2.1 The Court's financial statements are maintained in accordance with the Financial Regulations and Rules of the Court, as adopted by the Assembly at its first session in September 2002, and the amendments thereto. The Court's financial statements have been prepared on the accrual basis of accounting in compliance with the IPSAS. These notes form an integral part of the Court's financial statements. Figures in the statements and notes are rounded to thousand euros. Amounts may not add-up due to rounding difference.

2.2 Financial period: the financial period is one calendar year.

2.3 Historical cost basis: the financial statements are prepared on the historical cost basis of accounting.

### **New IPSAS standards**

2.4 The Court adopted IPSAS 43 Leases with effect from 1 January 2025. This standard replaces IPSAS 13 and sets out principles for the recognition, measurement, presentation and disclosure of leases.

2.5 IPSAS 43 introduces a right-of-use model that replaces the risks and rewards incidental to ownership model in IPSAS 13, Leases.

2.6 The adoption of the standard has resulted in the ICC recognizing a right-of-use asset and related lease liability in connection with former operating leases except for those identified as low-value or having a remaining lease term of less than 12 month from the date of initial application.

2.7 The new standard has been applied retrospectively with a cumulative effect adjustment to opening balance of accumulated surpluses/deficits at the date of initial application. Prior periods have not been restated. Lease liability on initial application has

been measured at the present value of the remaining lease payments discounted using lessee's incremental borrowing rate at the date of application. Right-of-use asset has been recognized at amount equal to the lease liability. ICC has elected not to include initial direct costs from measurement of right-of-use asset at the date of initial application.

2.8 The incremental borrowing rate for leases denominated in EUR and currencies pegged to EUR is based on the yield of Euro Bonds issued by the European Commission. For leases denominated in USD and currencies pegged to USD, the incremental borrowing rate is based on the yield of US government bonds. The selected yield rates correspond to the weighted average lease terms.

2.9 IPSAS 44 Non-current assets held for sale and discontinued operations, was published in May 2022 with an implementation date of 1 January, 2025. This standard has been applied by the ICC in 2025 and does not impact the Organization's financial statements.

2.10 IPSAS 45 Property, Plant and Equipment was published in May 2023 with an implementation date of 1 January, 2025. This standard has been applied by the ICC in 2025 and does not impact the Organization's financial statements.

2.11 IPSAS 46 Measurement was published in May 2023 with an implementation date of 1 January, 2025. This standard has been applied by the ICC in 2025 and does not impact the Organization's financial statements.

2.12 IPSAS 47 Revenue was published in May 2023 with an implementation date of January 1, 2026. ICC is currently analyzing the impacts of this standard.

2.13 IPSAS 48 Transfer Expenses, was published in May 2023 with an implementation date of January 1, 2026. ICC is currently analyzing the impacts of this standard.

2.14 IPSAS 49 Retirement Benefit Plans, was published in November 2023 with an implementation date of January 1, 2026. It is not expected that this standard will impact the ICC's financial statements.

2.15 IPSAS 50 Exploration for and Evaluation of Mineral Resources, was published in November 2024 with an implementation date of January 1, 2027. It is not expected that this standard will impact the ICC's financial statements.

2.16 Amendments to IPSAS 43, IPSAS 47 and IPSAS 48, Concessionary Leases and Other Arrangements Conveying Rights Over Assets, were published in October 2024 with an implementation date of January 1, 2027. ICC is currently analyzing the impacts of these amendments.

### **Currency of accounts and treatment of exchange rate movements**

2.17 The Court's functional and presentation currency is the euro.

2.18 Foreign currency transactions are translated into the functional currency using the United Nations operational rates of exchange which approximate the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation at year-end of exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognized in the Statement of financial performance.

2.19 Non-monetary assets and items that are measured in terms of historical cost in foreign currency are translated using the exchange rate at the date of the transaction and are not retranslated at the reporting date.

### **Use of estimates and judgements**

2.20 The preparation of the financial statements in conformity with IPSAS requires management to make judgements, estimates and assumptions that affect the application of

accounting policies and the reported amounts of assets, liabilities, revenue and expenses. The estimates and associated assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, and information available at the date of preparation of the financial statements, the results of which form the basis of judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

2.21 The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and any future periods affected.

2.22 The judgements made by management in the application of IPSAS that have a significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are as follows:

(a) The Court recognized provisions as a result of litigations initiated against the Court where it is likely that there will be an outflow of resources to settle the claims and the amounts can be reliably estimated. The provision made was based on professional legal advice;

(b) Provision for income Tax liability is recognized for staff members liable to pay income taxes. This is according to practice and fundamental principles of the International Civil Service. All employees of the Court are entitled to exemption from taxation on Court salaries.

### **Financial instruments**

2.23 Financial assets consist of cash and cash equivalents, investments and accounts receivable. Financial liabilities consist mainly of a long-term loan for the construction of the premises and accounts payable. All financial instruments are initially recognized in the Statement of financial position at their fair values plus transaction costs. Subsequent measurement depends on their classification. ICC classifies its financial assets and liabilities at amortized cost based on the Court's management model and the contractual cash flow characteristics of those instruments. The historical cost-carrying amount of receivables and payables subject to normal trade credit terms approximates the fair value of the transaction. The Court assesses impairment of its financial assets on a forward-looking expected credit loss basis.

### **Cash, cash equivalents and investments**

2.24 Cash and cash equivalents comprise cash on hand, funds held in current accounts, interest-bearing bank accounts and time deposits with a maturity of less than three months.

2.25 Investments include short-term term deposits with maturities greater than three months but less than 12 months.

2.26 No allowance is recognized for investments held with banks with prime and high credit rating. Application of the ECL model would not lead to an impairment of those financial assets. At each reporting date, a determination is made whether a credit rating of any part of the investment portfolio has deteriorated significantly to assess whether a recognition of expected credit loss allowance is required.

### **Receivables**

2.27 Receivables consist of receivables of assessed contributions, voluntary contributions and other receivables. ICC's management model is to hold the receivable to collect the cash flow. Receivables are classified as measured at amortized cost. ICC's receivables are predominantly short-term. Those are measured at the original invoice amount at recognition as the effect of discounting is immaterial.

2.28 The forward-looking impairment model, introduced following the adoption of IPSAS 41, incorporates reasonable and supportable information that is available without undue cost or effort at the reporting date. The asset's carrying amount is reduced by the amount of the impairment lifetime loss which is recognised in the Statement of Financial Performance. If, in a subsequent period, the amount of the impairment loss decreases, the previously recognised impairment loss is reversed through the Statement of Financial Performance.

### Accounts payable

2.29 ICC payables consist mainly of short-term payables to vendors. Payables are recognized at fair value and subsequently measured at amortized cost. ICC's payables are short-term and are measured at the original invoice amount at recognition as the effect of discounting is immaterial.

### Host State loan

2.30 The Permanent Premises of the Court were funded through a loan to the Court to be repaid over a period of 30 years at an interest rate of 2.5 per cent, on the basis of Annex II to resolution ICC-ASP/7/Res.1. The loan is measured at amortized cost using the effective interest rate.

### Management of risks related to financial instruments

2.31 In the normal course of business, the Court is exposed to foreign currency exchange, credit, interest rate, and liquidity risks. ICC manages its investments in accordance with the policy on investment of surplus funds (ICC/AI/2024/001).

### Credit risk

2.32 Credit risk: the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Court is principally exposed to credit risk through receivables related to assessed contributions from States Parties. Assessed contributions comprise the majority of the Court's receivables. States Parties are required to make timely payments of contributions – within 30 days of receipt of the note verbale from the Court. The Court has regularly contacted States Parties with outstanding contributions to remind them of their obligations. Furthermore, the Assembly of States Parties ("the Assembly") and its governing bodies are requested to increase their political and diplomatic contacts with States with outstanding contributions, especially those with large arrears.

2.33 Deposits may only be held with institutions with a minimum short-term credit rating of A-1 or a long-term rating of A with the percentage ceiling for total holdings per financial institution. The ratings attached to cash and cash equivalents and investments as at 31 December 2025 by carrying values and percentages is as follows:

| <i>Credit Quality</i> | <i>Percentage of total portfolio</i> | <i>In thousands of euros</i> |
|-----------------------|--------------------------------------|------------------------------|
| A-1                   | 99.94%                               | 111,003                      |
| B                     | 0.01%                                | 14                           |
| Not rated             | 0.05%                                | 59                           |
| <b>Total</b>          | <b>100%</b>                          | <b>111,076</b>               |

### Currency risk

2.34 Currency risk: the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Court is exposed to currency risk through transactions in foreign currencies relating mostly to its field operations.

### Interest rate risk

2.35 Interest rate risk: the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The loan granted by the host State carries a fixed interest rate and does not expose the Court to interest rate risk. On its investments the Court seeks to earn a risk adjusted competitive market rate, however the Court is risk averse and its first priority will remain to continue to preserve its funds. The Court will strive to generate and optimize returns, while safeguarding funds. The investing horizon is limited to financial instruments with maturity less than one year. In 2025 the Court's average interest yield was 1.75%.

### Liquidity risk:

2.36 The Court continued to assess the liquidity risk through monthly updates of cash flow projections in the course of 2025 and it informed States Parties on the risk of potential

liquidity shortfalls on a monthly basis. At the end of 2025 outstanding contributions reached amount of €27.9 million. A total of €47.7 million contributions related to 2026 contributions were received from some States Parties in 2025 in advance (schedule 1).

2.37 The Court continues its efforts to engage with States Parties to reduce their arrears, working with the President of the ASP and the facilitator on arrears on collecting outstanding contributions throughout the year.

#### **Maturity analysis of the Court's financial assets and financial liabilities**

2.38 The Court's financial liabilities were approximately 95% of its financial assets as at 31 December 2025. Most of financial liabilities are long-term in nature, comprising mainly of Host State loan. The Court's short-term financial liabilities (due within 12 months) were 23% of its short-term financial assets as at 31 December 2025.

#### **Prepayments and other current assets**

2.39 Other current assets include interest accrued on bank accounts and deposits. Prepayments include education grants which will be recognized as expenses in the subsequent reporting period. The Statement of financial position shows as a prepayment that portion of the education grant advance which is assumed to pertain to the remainder of the school year after the date of the financial statement. Expenses are recognized evenly over the school year and charged to the budgetary account.

#### **Inventories**

2.40 The Court holds following materials to be consumed or distributed in the rendering of services: maintenance material, spare parts other than those accounted for as PPE, security and safety and medical supplies. All these items are consumed shortly after acquisition and consequently their value on inventory is not material. These items are therefore not capitalised. They are expensed on delivery. Major spare parts are capitalised as stated under PPE paragraph. Office supplies are not considered inventories under IPSAS 12 and are therefore expensed on delivery.

#### **Property, plant and equipment**

2.41 Property, plant and equipment are tangible assets that are held for use in the supply of services or for administrative purposes.

2.42 Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

2.43 The cost of a self-constructed asset is determined using the same principles as for an acquired asset. Any abnormal amount of waste of material, labour or other resources incurred in construction of a self-constructed asset is not included in the cost of the asset. Borrowing costs are not recognized as a component of property, plant and equipment costs and are expensed as incurred.

2.44 The costs capitalized as part of the permanent premises include project management fees, architect fees, legal fees, other directly related consultant and expert fees, fees for permits, direct labour and material costs.

2.45 Based on the deed dated 23 March 2009 between the host State and the Court establishing the ground lease and building and planting rights, land ready for development was leased to the Court for no consideration. The lease may be terminated by mutual consent at the end of the Court's mandate or by a decision of the Assembly. The land is recognized as an asset of the Court.

2.46 The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Court and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognized in surplus/deficit as incurred.

2.47 Depreciation is recognized in surplus/deficit on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment. Land is not depreciated.

2.48 Estimated useful lives are as follows:

|                        | 2025         |
|------------------------|--------------|
| Motor vehicles         | 4 - 6 years  |
| ICT equipment          | 3 - 5 years  |
| Furniture and fittings | 7 - 10 years |
| Building components    | 4 - 40 years |
| Other assets           | 4 - 20 years |

### **Permanent Premises**

2.49 The Permanent Premises Project was established by the Assembly by resolution ICC-ASP/4/Res.2, which emphasised that “the Court is a permanent judicial institution and as such requires functional permanent premises to enable the Court to discharge its duties effectively and to reflect the significance of the Court for the fight against impunity”, reiterating the importance of permanent premises to the future of the Court.

The Permanent Premises Project was funded by:

(a) The Ministry of Foreign Affairs of the host State, the Netherlands, through a loan to the Court, to be repaid over a period of 30 years at an interest rate of 2.5 per cent, on the basis of Annex II to resolution ICC-ASP/7/Res.1. The interest is to be paid annually, as of the first utilization of the host State loan. Repayment of the loan, through regular annual instalments, commenced after expiration of the leases on the interim premises by 30 June 2016. As per the Loan Agreement, the ground lease and the building rights of the Permanent Premises are pledged as a mortgage property.

(b) Assessed Contributions based on the principles laid out in resolution ICC-ASP/7/Res.1 annex III for one-time payments of the assessed share.

(c) Voluntary contributions from governments, international organizations, individuals, corporations and other entities, in accordance with annex VI of ICC-ASP/6/Res.1 adopted by the Assembly on the establishment of a permanent premises construction trust fund.

(d) Other resources as per the Assembly decisions ICC-ASP/14/Res.1 and ICC-ASP/15/Res.2.

Upon completion of the Permanent Premises construction in November 2015, the building was capitalized and depreciated in line with the useful lives of various components of the building.

### **Leases**

2.50 For contracts in place at the date of initial application, ICC has elected not to apply IPSAS 43 to the arrangements that were previously not identified as lease under IPSAS 13.

2.51 For any new contracts entered into on or after 1 January 2025, the ICC considers whether a contract is, or contains a lease. A lease is identified as a contract, or part of a contract, that conveys the right to use an asset (underlying asset) for a period of time in

exchange for consideration. To apply this definition the ICC assesses whether the contract meets three key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the ICC.
- the ICC has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract.
- the ICC has the right to direct the use of the identified asset throughout period of use. The ICC assesses whether it has the right to direct ‘how and for what purpose’ the asset is used throughout the period of use.

2.52 At lease commencement date the Court recognizes a right-of-use asset and a lease liability in the statement of position. The right-of-use asset is measured at cost.

2.53 The Court depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. ICC also assesses the right-of-use asset for impairment when such indicators exist.

2.54 At the commencement date the Court measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the ICC’s incremental borrowing rate.

2.55 Subsequent to initial measurement, the liability is reduced for payments made and increased for interest. For leases denominated in foreign currency, the liability is revalued and the revaluation gain or loss is recognized in the surplus in the statement of performance.

2.56 In the statement of financial position, right-of-use assets are included in the property, plant and equipment.

2.57 ICC is part to the lease contracts for the use of office premises and equipment. With the exception of short-term leases and leases of low-value underlying asset, the arrangements that meet definition of leases under IPSAS 43 are reflected on the statement of position as a right-of-use asset and a lease liability.

2.58 Each lease generally imposes a restriction that, unless there is a contractual right for the ICC to sublet the asset to another party, the right-of-use asset can only be used by the ICC. ICC is prohibited from selling or pledging the underlying leased asset as security. The ICC lease contracts with “diplomatic clause” allows ICC to cancel the contract without economic penalty prior to the end of the normal lease term due to force majeure or similar circumstances outside the direct control of the organization. A diplomatic clause is assessed as any other option under the reasonable certainty test. If under normal circumstances (no force majeure) ICC is reasonably certain to maintain the lease for (an otherwise) non-cancellable period, the existence of the diplomatic clause is ignored in the determination of the lease term.

2.59 The table below describes the nature of the ICC’s leases for each right-of-use asset recognised on the statement of position. balance sheet

| <i>Right-of-use asset</i>  | <i>Remaining term</i> | <i>Extension option</i> | <i>Option to purchase</i> | <i>Variable payments linked to an index</i> | <i>Termination options</i> |
|----------------------------|-----------------------|-------------------------|---------------------------|---------------------------------------------|----------------------------|
| Lease of office in Ukraine | <1 year               | No                      | No                        | No                                          | 90 days                    |
| Lease of office in CAR     | 1-2 years             | No                      | No                        | No                                          | 180 days                   |
| Lease of office in Uganda  | 1 year                | No                      | No                        | No                                          | 90 days                    |

2.60 The right-of-use assets are included in the Property, plant and equipment line item in the statement of position. Additional information for the right-of-use assets is as follows:

| <i>In thousands of euros</i> | <i>Carrying amount as at 1 January 2025</i> | <i>Additions</i> | <i>Depreciation</i> | <i>Carrying amount as at 31 December 2025</i> |
|------------------------------|---------------------------------------------|------------------|---------------------|-----------------------------------------------|
| Office building CAR          | 0                                           | 147              | 65                  | 82                                            |
| Office building Ukraine      | 0                                           | 677              | 406                 | 271                                           |
| Office building Uganda       | 0                                           | 198              | 99                  | 99                                            |
| <b>Total</b>                 | <b>0</b>                                    | <b>1,021</b>     | <b>570</b>          | <b>451</b>                                    |

2.61 Lease liabilities are presented in the statement of financial position as follows:

| <i>In thousands of euros</i> | <i>2025</i> |
|------------------------------|-------------|
| Lease liability current      | 395         |
| Lease liability non-current  | 16          |
| <b>Total lease liability</b> | <b>411</b>  |

2.62 The lease liabilities are secured by the related underlying assets. The undiscounted maturity analysis of lease liabilities at 31 December 2025 is as follows:

| <i>Less than 1 year</i> | <i>1-3 years</i> | <i>Over 3 years</i> | <i>Total</i> |
|-------------------------|------------------|---------------------|--------------|
| 402                     | 17               | -                   | 419          |

2.63 ICC has elected not to recognize lease liability for short-term leases (leases with term of 12 months or less) and lease for low value assets. Payments made under such leases are expensed on a straight-line basis. In addition, variable lease payments that depend on the use of the asset are not recognized as lease liabilities and are expensed as incurred.

2.64 The expenses relating to payments not included in the measurement of the lease liability is as follows:

| <i>In thousands of euros</i> |     |
|------------------------------|-----|
| Short-term leases            | 214 |
| Leases of low-value assets   | 47  |

2.65 ICC participates in common premises arrangements with the UN through shared office and operational spaces. ICC, as a participating entity has the right to terminate the agreement within one year resulting in a non-cancellable period of one year or less. In addition, the fees each participating agency pays are not fixed as they depend on the actual share of space between the participating agencies. As a result, common premises arrangements meet the IPSAS 43 short-term exemption.

Arrangements that do not meet lease definition under IPSAS 43

2.66 The arrangement for the use of the facilities and services of the Detention Centre, does not meet the definition of a contract under IPSAS 43 based on the criteria of enforceability by law. The arrangement is treated as a service agreement. Payments are expensed as incurred.

2.67 Rental of liaison office in New York. According to the lease agreement, the landlord has a right to substitute the space in the building at any time during the term of the lease. The rental of the NY liaison office, therefore, does not meet the definition of the lease in terms of IPSAS 43.

**Intangible assets**

2.68 Intangible assets consist of purchased or internally developed computer software and licences. These assets are amortized using the straight-line method based on an expected useful life or over the licence validity period.

**Impairment of non-cash generating assets**

2.69 The assets that the Court holds are normally not held to generate commercial returns and are therefore non-cash generating assets.

2.70 Impairment represents a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation or amortization.

2.71 The asset is impaired if the carrying amount of the asset is higher than the recoverable service amount. The recoverable service amount is the higher of the assets' fair value less cost to sell and its value in use.

2.72 Fair value less cost to sell is the bid price from an active market or a sale price in a binding sale agreement in an arm's length transaction.

2.73 Value in use is the present value of an asset's remaining service potential which can be determined using the depreciated replacement cost approach, the restoration cost approach or the service units approach.

2.74 Impairment loss is recognized in net surplus/deficit. Once an impairment loss has been recognized, the depreciation (amortization) charge for the asset will be adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

2.75 The Court will assess whether there is any indication that the impairment loss recognized in a previous period no longer exists or has decreased. If this is the case, the carrying amount of the asset will be increased to its recoverable service amount but no higher than the amount at which the asset would be carried had the impairment loss not been recognized in the first place. That increase is a reversal of an impairment loss which is recognized in net surplus/deficit.

**Reimbursement rights**

2.76 The Court recognized the reimbursement right which arises under the insurance Contract. The fair value of the reimbursement right is deemed to be the present value of the related (insured) obligation.

**Deferred revenue and accrued expenses**

2.77 Deferred revenue includes pledged contributions for future financial periods and other revenue received but not yet earned.

2.78 Accrued expenses are recognized in respect of goods and services delivered during the reporting period for which payments have not been made.

**Related party disclosures**

2.79 The Court will disclose related parties that have the ability to exercise control or significant influence over the Court by making financial and operational decisions, or will disclose if a related party and the Court are subject to common control. Transactions that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those done at arm's length in the same circumstances between the Court and its related parties will not be considered as related party transactions and therefore will not be disclosed.

2.80 The key management personnel of the Court are the President, the Chef de Cabinet, the Registrar, the Prosecutor, the Deputy Prosecutor and the Directors, all of whom have the

authority and responsibility for planning, directing and controlling the activities of the Court and influencing its strategic direction. The remuneration and benefits of key management personnel are disclosed. In addition, the Court will disclose any specific transactions with key management personnel and their family members.

### **Employee benefit liabilities**

2.81 Employee benefit expenses and corresponding liabilities are recognized as services rendered by employees. Employee benefits are classified as short-term benefits, post-employment benefits, other long-term benefits or termination benefits.

2.82 Short-term benefits fall due for settlement within the twelve months after service is rendered and include salary, various allowances and paid sick leave. Short-term employee benefits are recognized as expense and liability as services are rendered. Benefits that are earned but not yet paid are recorded as expenses in the period to which they relate and reported in the Statement of financial position as liabilities or provisions.

2.83 Annual leave is recognized as an expense as employees render services that increase their entitlement to future compensated absences.

2.84 Post-employment benefits include pension benefits and after-service health insurance (ASHI).

2.85 The Court is a member organization participating in the United Nations Joint Staff Pension Fund (the "Fund"), which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits to employees. The Fund is a funded, multi-employer defined benefit plan. As specified in Article 3(b) of the Regulations of the Fund, membership in the Fund shall be open to the specialized agencies and to any other international, intergovernmental organization which participates in the common system of salaries, allowances and other conditions of service of the United Nations and the specialized agencies.

2.86 The Fund collectively exposes participating organizations to actuarial risks associated with the current and former employees of other organizations participating in the Fund, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and costs to individual organizations participating in the Fund. The Court and the Fund, in line with the other participating organizations in the Fund, are not in a position to identify the Court's proportionate share of the defined benefit obligation, the plan assets and the costs associated with the plan with sufficient reliability for accounting purposes. Hence, the Court has treated this plan as if it were a defined contribution plan in line with the requirements of IPSAS 39, Employee Benefits. The Court's contributions to the Fund during the financial period are recognized as expenses in the Statement of Financial Performance.

2.87 Pension benefits for judges: the scheme is a defined benefit scheme which provides the following for its members: a defined retirement pension for judges after the completion of the nine-year term (prorated if a nine-year term is not completed); a pension for the surviving spouse at 50 per cent of the judges' entitlement; and a disability pension for judges. Allianz Netherlands was the administrator of the judges' pension scheme from 1 January 2009 until 31 December 2019. At the end of 2019 the Court signed new contract for the insurance and administration of the Judges' pension benefits. According to this contract AXA France became responsible for administering Court's Judges' pensions starting from 1 January 2020. Resolution ICC-ASP/19/Res.3 was adopted on 16 December 2020 which relates to the remuneration of Judges of the Court and amends conditions of service and compensation of full-time judges of the Court effective 11 March 2021 by replacing them with those of the Under-Secretary general of the United Nations common system, including participation in the United Nations Joint Staff Pension Fund. Respectively as of 11 March 2021 the Judges pension plan is closed and pension accrual is frozen. Allianz Netherlands and AXA France will remain responsible for payment of judges pensions accrued during the periods when they were administrators of the pension plan.

2.88 ASHI: the Court's group health insurance plan is also available to staff upon retirement. The Court provides a subsidy on premium payments of retirees in amount of 50 per cent. ASHI is a defined benefit plan.

2.89 For defined benefit plans, the projected unit credit method is used to measure obligations and costs. Benefits are attributed to periods of service under the plan's benefit formula. The present value of a defined benefit obligation is the present value of expected future payments required to settle the obligation resulting from employee service in the current and prior periods. The present value of defined benefit obligations is calculated using unbiased and mutually compatible actuarial assumptions.

2.90 Other long-term employee benefits: comprise separation benefits (including repatriation grant, relocation allowance, travel, shipment and insurance of household effects), home leave, family visit, death grant and survivor's benefit. Other long-term benefits are measured using the projected unit credit method.

2.91 Post-employment benefits and other long-term benefits are calculated by independent actuaries.

2.92 Termination benefits are benefits payable as a result of a decision by the Court to terminate a staff member's employment before the normal retirement date. Termination benefits are recognized as a liability and an expense when it has been confirmed that, due to restructuring, a staff member's contract of employment is to be terminated.

### **Provisions, contingent liabilities and contingent assets**

2.93 Provisions are recognized when the Court has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle that obligation, and the amount can be reliably estimated. The amount of the provision is the best estimate of the expenditure required to settle the present obligation at the reporting date. If the outflow of economic benefits to settle the obligations is no longer probable, the provision is reversed.

2.94 Contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Court, or a present obligation which will probably not result in an outflow of economic resources/service potential or the amount of obligation cannot be measured with sufficient reliability. Contingent liabilities, if any, are disclosed in the notes to the financial statements.

2.95 A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Court. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If an inflow of economic benefits or service potential has become probable, contingent assets are disclosed. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

### **Non-exchange revenue**

2.96 Assessed contributions revenue is recognized when the assessments to the States Parties of the adopted programme budget have been approved by the Assembly at the beginning of the year to which assessment relates.

2.97 In accordance with Regulation 5.2 of the Financial Regulations and Rules, the appropriations are assessed to States Parties in line with the scale of assessments adopted by the United Nations for its regular budget, adjusted to reflect differences in membership between the United Nations and the Court. In accordance with Regulation 5.8, payments made by a State Party are credited first to the Working Capital Fund, then to the contributions due to the General Fund, and lastly to the Contingency Fund, in the order in which the State Party was assessed. Contributions paid in other currencies are converted into euros at the rate of exchange in effect on the date of payment.

2.98 Voluntary contributions: revenue from voluntary contributions that include restrictions on their use is recognized upon signature of a binding agreement between the Court and the donor providing the contribution. Revenue from voluntary contributions that

attach conditions to their use, including an obligation to return the funds to the contributing entity if such conditions are not met, is recognized as the conditions are satisfied. Until such conditions are met, the obligation is recognized as a liability. Voluntary contributions and other revenue which are not provided for by binding agreements are recognized as revenue when received.

2.99 Assessed contributions to replenishment of the Contingency Fund: are recognized as revenue when approved by the Assembly in the period for which replenishment is approved. If the fund is replenished through application of cash surpluses, such replenishment is not recognized as revenue but as transfer between the funds in net assets/equity.

2.100 Goods-in-kind contributions are recognized at their fair value and goods and the corresponding revenue are recognized immediately if no condition is attached. If conditions are attached, a liability is recognized until such time as the conditions are met and the obligation is satisfied. Revenue is recognized at fair value, measured as of the date of acquisition of the donated assets.

2.101 Services-in-kind: revenue resulting from services-in-kind is not recognized. Major services-in-kind are disclosed in the financial statements, including their fair value, when it is practicable to determine it.

### **Exchange revenue**

2.102 Financial revenue: comprises interest revenue and net foreign exchange gains. Interest revenue is recognized in the Statement of financial performance as it accrues, taking into account the effective yield on the asset. At the end of the financial period, a net balance of the account for foreign exchange gains and losses, if positive, is recognized as revenue.

2.103 Gains and losses on disposals: of property, plant and equipment are determined by comparing proceeds with the carrying amount, and are included in the Statement of financial performance.

### **Expenses**

2.104 Financial expenses comprise bank charges, interest expenses and net foreign exchange loss. Interest expenses are recognized as they occur for interest-bearing financial instruments, measured at amortized cost using the effective interest rate method. At the end of the financial period, a net balance of the account for foreign exchange gains and losses, if negative, is recognized as an expense.

2.105 Expenses arising from the purchase of goods and services: are recognized at the point that the supplier has performed its contractual obligations, which is when the goods and services are received and accepted by the Court.

### **Fund accounting and segment reporting**

2.106 A segment is a distinguishable activity or group of activities for which it is appropriate to separately report financial information. Segment information is based on principal activities and sources of financing of the Court. Separate financial information is reported for two segments: General and Trust Funds.

2.107 Fund accounting: the Court's accounts are maintained on a fund accounting basis. Trust funds and special accounts funded wholly by voluntary contributions may be established and closed by the Registrar.

2.108 The general segment: accounts for the Court's primary activities under the Rome Statute comprise:

- (a) The General Fund: established for the purpose of accounting for the expenditures of the Court.
- (b) The Working Capital Fund: established to ensure capital for the Court to meet short-term liquidity problems pending receipt of assessed contributions. The amount of the Working Capital Fund is determined by the Assembly for each financial period and is assessed in accordance with the scale of assessments used for the appropriations of the Court, in accordance with Regulation 6.2.

(c) The Contingency Fund: established by the Assembly to ensure that the Court can meet costs associated with an unforeseen situation following a decision by the Prosecutor to open an investigation; unavoidable expenses arising from developments in existing situations that could not be foreseen or could not be accurately estimated at the time of adoption of the budget; or costs associated with an unforeseen meeting of the Assembly.

2.109 The trust funds segment: accounts for various activities funded by voluntary contributions and for funds recovered from the accused persons. Trust funds and special accounts are established and closed by the Registrar, who reports on them to the Presidency and, through the Committee, to the Assembly. The trust funds segment does not include activities of the Trust Fund for Victims or the Secretariat of the Trust Fund for Victims which are reported in separate financial statements.

### **Net assets/equity**

2.110 Net assets/equity comprises the Contingency and Working Capital Funds, established and held at a level determined by the Assembly, and surpluses or deficits in the General Fund, including funding for Employee Benefit Liabilities and Cash surplus, and the trust funds.

2.111 Cash surpluses due to States Parties for a given financial period are funds arising from:

- (a) Unencumbered balances of appropriations;
- (b) Savings on, or cancellation of, prior period obligations;
- (c) Contributions resulting from the assessment of new States Parties;
- (d) Revisions to the scale of assessments taking effect during the financial year; and
- (e) Miscellaneous income as defined in Regulation 7.1.

Unless otherwise determined by the Assembly, surpluses at the end of the financial period, after deducting any assessed contributions for that financial period which remain unpaid, are apportioned to the States Parties based on the scale of assessments applicable to the financial period to which the surplus relates. As of 1 January following the year in which the audit of the accounts of the financial period is completed, the amount of surplus apportioned to a State Party is surrendered if its contribution for that financial period has been paid in full. In such cases, the credit is used to offset, in whole or in part, contributions due to the Working Capital Fund and assessed contributions due for the calendar year following the financial period to which the surplus relates.

2.112 Reserve accounts and special accounts funded wholly or in part by assessed contributions may be established by the Assembly.

### **Budget comparison**

2.113 A comparison of actual amounts with the amounts in the annual programme budget is presented in Statement V. This comparison is made on the same modified cash basis of accounting as adopted for the annual programme budget.

2.114 A reconciliation of the actual amounts on a modified cash basis with actual amounts presented in the financial statements is included in note 25, considering that the full accrual accounting and modified cash basis budget differ.

## **3 Cash and cash equivalents**

| <i>In thousands of euros</i> | <i>2025</i>    | <i>2024</i>   |
|------------------------------|----------------|---------------|
| Cash on hand                 | 59             | 56            |
| Cash at bank                 | 111,017        | 73,797        |
| <b>Total</b>                 | <b>111,076</b> | <b>73,853</b> |

3.1 Cash and cash equivalents are subject to restrictions such that they can only be utilized in support of the approved activities of the funds to which they were provided. Cash and cash

equivalents include an amount equivalent to €74 thousand held in currencies other than the euro.

#### 4. Accounts receivable from non-exchange transactions

| <i>In thousands of euros</i>                       | 2025          | 2024          |
|----------------------------------------------------|---------------|---------------|
| <b>Current</b>                                     |               |               |
| Assessed contributions receivable (regular budget) | 27,907        | 29,245        |
| Assessed contributions receivable (other)          | 48            | 19            |
| Voluntary contributions receivable                 | 146           | 293           |
| <b>Non-current</b>                                 |               |               |
| Assessed contributions receivable (other)          | 288           | 24            |
| <b>Total accounts receivable, gross</b>            | <b>28,389</b> | <b>29,581</b> |
| Allowance for expected credit loss                 | (21,344)      | (19,498)      |
| <b>Total accounts receivable, net</b>              | <b>7,045</b>  | <b>10,083</b> |

4.1 Assessed contributions receivable (regular budget): Assessed contributions comprise majority of the Court's receivables. The outstanding balance of €27,907 thousand comprises €19,044 thousand due for prior financial periods and €8,863 thousand due for 2025 (Schedule 1). Contributions received from States Parties in excess of contributions due in an amount of €47,742 thousand are reported as contributions received in advance (note 13). The status of outstanding contributions as at 31 December 2025 by State Party is provided in Schedule 1.

4.2 Assessed contributions receivable (other): relate to the outstanding balances due to the Working Capital Fund, Contingency Fund and for the total cost of permanent premises from States which acceded to the Rome Statute after 2015.

4.3 Voluntary contributions receivable: the amount of €146 thousand represents outstanding amounts receivable from donors for projects implemented in 2025. The details of donors and related projects are provided in Schedules 6 and 7.

4.4 The Court recognizes allowance for expected credit losses with regards to the dues from State Parties based on the historical payment pattern (past-due provision matrix practical expedient AG199) including all assessed contributions receivable from State Parties. The calculated ECL rate 1.15% was applied to the assessments for 2022-2025 and added to the full amount due for 2021 and prior years.

#### Changes in allowance for expected credit losses

| <i>In thousands of euros</i>                                       | <i>Total</i>  |
|--------------------------------------------------------------------|---------------|
| Allowance for expected credit losses as at 1 January 2025          | 19,498        |
| Increase/(decrease) in allowance                                   | 1,846         |
| <b>Allowance for expected credit losses as at 31 December 2025</b> | <b>21,344</b> |

4.5 The following table illustrates accounts receivable by age:

| <i>In thousands of euros</i>                       | <i>Not yet due</i> | <i>Less than 1 year</i> | <i>1-3 years</i> | <i>Over 3 years</i> | <i>Total</i>  |
|----------------------------------------------------|--------------------|-------------------------|------------------|---------------------|---------------|
| Assessed contributions receivable (regular budget) | -                  | 8,863                   | 5,861            | 13,183              | 27,907        |
| Assessed contributions receivable (other)          | 325                | 5                       | 5                | 1                   | 336           |
| Voluntary contributions receivable                 | -                  | 146                     | -                | -                   | 146           |
| <b>Total accounts receivable, gross</b>            | <b>325</b>         | <b>9,014</b>            | <b>5,866</b>     | <b>13,184</b>       | <b>28,389</b> |

#### 5. Other accounts receivable

| <i>In thousands of euros</i>     | 2025         | 2024       |
|----------------------------------|--------------|------------|
| Receivable from governments      | 311          | 208        |
| Other receivables                | 1,287        | 257        |
| <b>Other accounts receivable</b> | <b>1,598</b> | <b>465</b> |

5.1 Receivables from governments represent receivables for refundable energy tax and VAT.

5.2 Other receivables mainly comprise of receivable from one software provider and amounts due from staff members.

5.3 The following table illustrates other accounts receivable by age:

| <i>In thousands of euros</i>            | Not yet due | Less than 1 year | 1-3 years | Over 3 years | Total        |
|-----------------------------------------|-------------|------------------|-----------|--------------|--------------|
| Other receivables                       | 98          | 1,174            | 6         | 9            | 1,287        |
| Receivable from governments             |             | 311              |           |              | 311          |
| <b>Other accounts receivable, gross</b> | <b>98</b>   | <b>1,485</b>     | <b>6</b>  | <b>9</b>     | <b>1,598</b> |

## 6. Prepayments and other current assets

| <i>In thousands of euros</i>    | 2025         | 2024         |
|---------------------------------|--------------|--------------|
| Advances                        | 3,876        | 4,640        |
| Prepaid expenses                | 2,443        | 1,522        |
| Accrued interest                | 740          | 1,445        |
| Inventory held for distribution | 8            | 4            |
| <b>Total</b>                    | <b>7,067</b> | <b>7,611</b> |

6.1 Advances mainly represent education grant advances for the portion of the school year to be completed during 2025, operational advances to staff and downpayments to vendors.

6.2 Prepaid expenses mainly represent payments to vendors relating to periods after 31 December 2025.

## 7. Property, plant and equipment

As at 31 December 2025

| <i>In thousands of euros</i>               | Land         | Asset under construction | Building       | Right of Use property | Leasehold improvements | Motor vehicles | Furniture and fittings | ICT equipment | Other assets | Total          |
|--------------------------------------------|--------------|--------------------------|----------------|-----------------------|------------------------|----------------|------------------------|---------------|--------------|----------------|
| <b>Cost</b>                                |              |                          |                |                       |                        |                |                        |               |              |                |
| At 1 January 2025                          | 9,741        | 322                      | 197,769        | 0                     | 574                    | 3,073          | 707                    | 11,435        | 2,746        | 226,367        |
| Additions                                  | -            | 2,258                    | -              | 1,021                 | -                      | 306            | 65                     | 1,236         | 208          | 5,094          |
| Capitalization                             | -            | (1,042)                  | 1,042          | -                     | -                      | -              | -                      | -             | -            | -              |
| Disposals/Write-offs                       | -            | -                        | (793)          | -                     | -                      | (498)          | -                      | (669)         | (73)         | (2,033)        |
| <b>At 31 December 2025</b>                 | <b>9,741</b> | <b>1,538</b>             | <b>198,018</b> | <b>1,021</b>          | <b>574</b>             | <b>2,881</b>   | <b>772</b>             | <b>12,002</b> | <b>2,881</b> | <b>229,428</b> |
| <b>Accumulated depreciation</b>            |              |                          |                |                       |                        |                |                        |               |              |                |
| Accumulated depreciation at 1 January 2025 | -            | -                        | 77,931         | -                     | 462                    | 2,925          | 597                    | 9,827         | 2,451        | 94,193         |
| Depreciation Charge                        | -            | -                        | 5,990          | 570                   | 38                     | 91             | 29                     | 742           | 111          | 7,571          |
| Disposals/Write-offs                       | -            | -                        | (714)          | -                     | -                      | (498)          | -                      | (669)         | (68)         | (1,949)        |
| <b>At 31 December 2025</b>                 | <b>-</b>     | <b>-</b>                 | <b>83,207</b>  | <b>570</b>            | <b>500</b>             | <b>2,518</b>   | <b>626</b>             | <b>9,900</b>  | <b>2,494</b> | <b>99,815</b>  |
| <b>Net book value</b>                      |              |                          |                |                       |                        |                |                        |               |              |                |
| at 1 January 2025                          | 9,741        | 322                      | 119,838        | -                     | 111                    | 148            | 110                    | 1,608         | 295          | 132,173        |
| <b>At 31 December 2025</b>                 | <b>9,741</b> | <b>1,538</b>             | <b>114,811</b> | <b>451</b>            | <b>74</b>              | <b>363</b>     | <b>146</b>             | <b>2,102</b>  | <b>387</b>   | <b>129,613</b> |

7.1 Based on the deed dated 23 March 2009 between the host State and the Court establishing the ground lease and building and planting rights, land ready for development was leased to the Court for no consideration. The lease may be terminated by mutual consent at the end of the Court's mandate or by a decision of the Assembly. The value of the land is estimated on the basis of its not-for-profit function by an independent valuer.

7.2 As per the Loan Agreement, the ground lease and the building rights of the Permanent Premises are pledged as a mortgage property. The coverage is gradually reduced throughout the years upon the annual repayment of the loan and as of 31 December 2025 corresponds to €77,080 thousand.

#### As at 31 December 2024

| <i>In thousands of euros</i>               | <i>Land</i>  | <i>Asset under construction</i> | <i>Building</i> | <i>Motor vehicles</i> | <i>Furniture and fittings</i> | <i>ICT equipment</i> | <i>Leasehold improvements</i> | <i>Other assets</i> | <i>Total</i>   |
|--------------------------------------------|--------------|---------------------------------|-----------------|-----------------------|-------------------------------|----------------------|-------------------------------|---------------------|----------------|
| <b>Cost</b>                                |              |                                 |                 |                       |                               |                      |                               |                     |                |
| At 1 January 2024                          | 9,741        | 324                             | 197,684         | 2,912                 | 624                           | 10,827               | 470                           | 2,611               | 225,193        |
| Additions                                  | -            | 258                             | 155             | 161                   | 95                            | 671                  | 104                           | 135                 | 1,579          |
| Capitalization                             | -            | (260)                           | 260             | -                     | -                             | -                    | -                             | -                   | 0              |
| Disposals/Write-offs                       | -            | -                               | (330)           | -                     | (11)                          | (63)                 | -                             | -                   | (404)          |
| <b>At 31 December 2024</b>                 | <b>9,741</b> | <b>322</b>                      | <b>197,769</b>  | <b>3,073</b>          | <b>707</b>                    | <b>11,435</b>        | <b>574</b>                    | <b>2,746</b>        | <b>226,367</b> |
| <b>Accumulated depreciation</b>            |              |                                 |                 |                       |                               |                      |                               |                     |                |
| Accumulated depreciation at 1 January 2024 | -            | -                               | 72,001          | 2,842                 | 587                           | 9,161                | 349                           | 2,339               | 87,279         |
| Depreciation Charge                        | -            | -                               | 6,106           | 82                    | 21                            | 730                  | 113                           | 113                 | 7,165          |
| Disposals/Write-offs                       | -            | -                               | (175)           | -                     | (11)                          | (63)                 | -                             | -                   | (249)          |
| <b>At 31 December 2024</b>                 | <b>-</b>     | <b>-</b>                        | <b>77,931</b>   | <b>2,925</b>          | <b>597</b>                    | <b>9,827</b>         | <b>462</b>                    | <b>2,451</b>        | <b>94,193</b>  |
| <b>Net book value</b>                      |              |                                 |                 |                       |                               |                      |                               |                     |                |
| at 1 January 2024                          | 9,741        | 324                             | 125,683         | 70                    | 37                            | 1,666                | 121                           | 272                 | 137,914        |
| <b>At 31 December 2024</b>                 | <b>9,741</b> | <b>322</b>                      | <b>119,838</b>  | <b>148</b>            | <b>110</b>                    | <b>1,608</b>         | <b>111</b>                    | <b>295</b>          | <b>132,173</b> |

## 8. Intangible assets

### As at 31 December 2025

| <i>In thousands of euros</i>    | <i>Software externally acquired</i> | <i>Software in development</i> | <i>Software internally developed</i> | <i>Total</i>  |
|---------------------------------|-------------------------------------|--------------------------------|--------------------------------------|---------------|
| <b>Cost</b>                     |                                     |                                |                                      |               |
| At 1 January 2025               | 10,701                              | -                              | 4,627                                | 15,328        |
| Additions                       | 484                                 | 909                            | -                                    | 1,393         |
| Retirement / Write-off          | -                                   | -                              | -                                    | -             |
| Capitalization                  | -                                   | (556)                          | 556                                  | 0             |
| <b>At 31 December 2025</b>      | <b>11,185</b>                       | <b>353</b>                     | <b>5,183</b>                         | <b>16,721</b> |
| <b>Accumulated Amortization</b> |                                     |                                |                                      |               |
| At 1 January 2025               | 10,563                              | -                              | 2,481                                | 13,044        |
| Amortization charge             | 68                                  | -                              | 1,006                                | 1,074         |
| Retirement / Write-off          | -                                   | -                              | 0                                    | -             |
| <b>At 31 December 2025</b>      | <b>10,631</b>                       | <b>-</b>                       | <b>3,487</b>                         | <b>14,118</b> |
| <b>Net book value</b>           |                                     |                                |                                      |               |
| At 1 January 2025               | 138                                 | -                              | 2,147                                | 2,285         |
| <b>At 31 December 2025</b>      | <b>554</b>                          | <b>353</b>                     | <b>1,696</b>                         | <b>2,603</b>  |

### As at 31 December 2024

| <i>In thousands of euros</i>    | <i>Software externally acquired</i> | <i>Software in development</i> | <i>Software internally developed</i> | <i>Total</i>  |
|---------------------------------|-------------------------------------|--------------------------------|--------------------------------------|---------------|
| <b>Cost</b>                     |                                     |                                |                                      |               |
| At 1 January 2024               | 10,612                              | 904                            | 3,325                                | 14,841        |
| Additions                       | 89                                  | 528                            | -                                    | 617           |
| Retirement / Write-off          | -                                   | (1,432)                        | (131)                                | (1,563)       |
| Capitalization                  | -                                   | -                              | 1,432                                | 1,432         |
| <b>At 31 December 2024</b>      | <b>10,701</b>                       | <b>-</b>                       | <b>4,627</b>                         | <b>15,328</b> |
| <b>Accumulated Amortization</b> |                                     |                                |                                      |               |
| At 1 January 2024               | 10,511                              | -                              | 1,737                                | 12,248        |
| Amortization charge             | 52                                  | -                              | 874                                  | 926           |
| Retirement / Write-off          | -                                   | -                              | (131)                                | (131)         |
| <b>At 31 December 2024</b>      | <b>10,563</b>                       | <b>-</b>                       | <b>2,480</b>                         | <b>13,044</b> |
| <b>Net book value</b>           |                                     |                                |                                      |               |
| At 1 January 2024               | 101                                 | 904                            | 1,588                                | 2,593         |
| <b>At 31 December 2024</b>      | <b>138</b>                          | <b>-</b>                       | <b>2,147</b>                         | <b>2,285</b>  |

## 9. Accounts payable

| <i>In thousands of euros</i>                                    | <i>2025</i>  | <i>2024</i>  |
|-----------------------------------------------------------------|--------------|--------------|
| <b>Current</b>                                                  |              |              |
| Counsel payables                                                | 63           | 667          |
| Suppliers                                                       | 3,411        | 2,990        |
| Due to Secretariat of the Trust Fund for Victims                | 112          | 61           |
| Due to/(from) Trust Fund for Victims Incidental Programme Costs | 191          | 191          |
| Due to/(from) Trust Fund for Victims Assistance Programme       | 14           | 54           |
| Other payables                                                  | 329          | 114          |
| <i>Total current</i>                                            | <i>4,120</i> | <i>4,077</i> |
| <b>Non-current</b>                                              |              |              |
| Secretariat of the Trust Fund for Victims                       | 235          | 112          |
| <i>Total non-current</i>                                        | <i>235</i>   | <i>112</i>   |
| <b>Total accounts payable</b>                                   | <b>4,355</b> | <b>4,189</b> |

## 10. Employee benefit liabilities

| <i>In thousands of euros</i> | <i>2025</i>   | <i>2024</i>   |
|------------------------------|---------------|---------------|
| <b>Current</b>               |               |               |
| Salaries and entitlements    | 1,213         | 1,240         |
| Annual leave accrual         | 6,147         | 6,271         |
| Other long-term benefits     | 3,186         | 2,996         |
| Post-employment benefits     | 1,748         | 1,783         |
| <i>Sub-total current</i>     | <i>12,294</i> | <i>12,290</i> |
| <b>Non-current</b>           |               |               |
| Annual leave accrual         | 2,348         | 2,567         |
| Other long-term benefits     | 11,078        | 12,484        |
| Post-employment benefits     | 36,365        | 40,387        |
| <i>Sub-total non-current</i> | <i>49,791</i> | <i>55,438</i> |
| <b>Total</b>                 | <b>62,085</b> | <b>67,728</b> |

10.1 Current liabilities comprise payables for salaries and other entitlements, the current portion of annual leave accrual, other long-term benefits and post-employment benefits.

10.2 Actuarial assumptions used to determine the value of other long-term benefits and post-employment benefits are as follows:

| Financial assumptions                           | 2025                                   | 2024                           |
|-------------------------------------------------|----------------------------------------|--------------------------------|
| Discount rate:                                  |                                        |                                |
| Judges pension scheme                           | 3.65%                                  | 3.20%                          |
| Judges home leave                               | 2.80%                                  | 2.75%                          |
| Judges removal cost and travel on separation    | 2.80%                                  | 2.81%                          |
| Judges repatriation grant                       | 2.80%                                  | 2.81%                          |
| Judges Death grant, transportation deceased     | 2.80%                                  | 2.75%                          |
| ASHI                                            | 3.90%                                  | 3.13%                          |
| Staff Home leave (and family visit)             | 2.80%                                  | 2.75%                          |
| Staff removal cost and travel on separation     | 3.46%                                  | 3.15%                          |
| Staff relocation allowance / repatriation grant | 3.50%                                  | 3.17%                          |
| Death grant, transportation deceased            | 3.46%                                  | 3.15%                          |
| Wage inflation                                  | 2.10%                                  | 2.10%                          |
| Price inflation                                 | 2.10%                                  | 2.10%                          |
| Medical cost trend rate                         | 3.75%                                  | 3.75%                          |
| Participation rate                              | 52%                                    | 52%                            |
| Disability rates                                | Based on UNJSPF                        | Based on UNJSPF                |
| Mortality tables                                | BUCK mortality table                   | BUCK mortality table           |
| Age corrections                                 | BUCK corrections                       | BUCK corrections               |
| Age difference M/F                              | Based on actual age difference         | Based on actual age difference |
| Individual salary increase rates                | From 0% to 3.5% depending on grade     |                                |
| Individual turnover rates                       | From 0% to 7.5% depending on age group |                                |

10.3 The discount rate used to discount benefit obligations reflects time value of money. The currency and term of the financial instrument selected to reflect time value of money is consistent with the currency and estimated term of the benefit obligation. The discount rate used for valuation of employee benefit liabilities is calculated by reference to the market information on corporate bonds with an average credit rating between AA+ and AA- or similar, issued in Euros.

10.4 The actuarial gains and losses due to changes in financial assumptions are caused by the changes of the discount rate assumptions. For the post-employment plans the discount rate for the judges pension plan and for ASHI has increased. In addition, the medical cost rate trend has remained unchanged. The discount rates for the removal cost and travel on separation plan and the repatriation grant plan has increased. For the home leave benefit plan and the death grant & transportation of deceased plan the discount rate has decreased. Furthermore, the discount rates for the other long-term employee benefit plans for Staff have all increased.

10.5 The actuarial gains and losses due to changes in demographic assumptions are caused by the change in the generational improvement scales for inactive participants. The effect is only present for plans that include inactive participants. Hence, the only plans that include a loss due to demographic assumptions are the judges pension plan and the ASHI plan.

10.6 The actuarial loss due to experience adjustments for the judges post-employment plan is mainly caused by the assumed mortality rates. The actuarial gains and losses due to experience adjustments for the other long-term benefit plans and ASHI plan are mainly caused by a deviation between expected benefits paid and realized benefits paid, changes in

membership data, ticket prices or removal costs, and lower than expected wages – depending on the specific plan.

**Reconciliation of the opening and closing balance of the present value of the defined benefit obligation**

| <i>In thousands of euros</i>                                                  | <i>Judges</i>         |                        | <i>Staff members</i>   | <i>ASHI</i>    | <i>Total</i>   |
|-------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|----------------|----------------|
|                                                                               | <i>Pension scheme</i> | <i>Other long-term</i> | <i>Other long-term</i> |                |                |
| <b>Present value of the defined benefit obligation as at 1 January 2025</b>   | <b>21,568</b>         | <b>532</b>             | <b>14,948</b>          | <b>20,602</b>  | <b>57,650</b>  |
| Service cost                                                                  | -                     | 180                    | 2,219                  | 1,236          | 3,635          |
| Interest expense                                                              | 665                   | 18                     | 491                    | 680            | 1,854          |
| Remeasurement (gains)/losses                                                  | (494)                 | 266                    | (1,832)                | (4,324)        | (6,384)        |
| <i>Actuarial (gains)/losses due to changes in financial assumptions</i>       | <i>(815)</i>          | <i>-</i>               | <i>(280)</i>           | <i>(3,472)</i> | <i>(4,567)</i> |
| <i>Actuarial (gains)/losses due to changes in demographic assumptions</i>     | <i>87</i>             | <i>-</i>               | <i>-</i>               | <i>786</i>     | <i>873</i>     |
| <i>Actuarial (gains)/losses due to experience adjustments</i>                 | <i>234</i>            | <i>266</i>             | <i>(1,551)</i>         | <i>(1,638)</i> | <i>(2,689)</i> |
| Benefits paid                                                                 | (1,604)               | (356)                  | (2,202)                | (217)          | (4,379)        |
| <b>Present value of the defined benefit obligation as at 31 December 2025</b> | <b>20,135</b>         | <b>640</b>             | <b>13,624</b>          | <b>17,978</b>  | <b>52,377</b>  |

**Reconciliation of the opening and closing balance of the reimbursement rights**

| <i>In thousands of euros</i>                      | <i>Judges' pension scheme</i> |
|---------------------------------------------------|-------------------------------|
| <b>Reimbursement right as at 1 January 2025</b>   | <b>21,463</b>                 |
| Return on reimbursement rights                    | 661                           |
| Remeasurement gains/(losses)                      | (490)                         |
| Contributions by employer                         | 8                             |
| Benefits paid                                     | (1,604)                       |
| Administration cost                               | (8)                           |
| <b>Reimbursement right as at 31 December 2025</b> | <b>20,030</b>                 |

10.7 The fair value of the reimbursement rights is deemed to be the present value of the related (insured) obligation. The difference between the fair value of the reimbursement rights and the present value of the defined benefit obligation relates to a single dependent pension liability not included in the insurance coverage.

**Total defined benefit cost recognised in the Statement of financial performance and net assets/equity**

| <i>In thousands of euros</i>                              | <i>Judges</i>         |                        | <i>Staff members</i>   | <i>ASHI</i>    | <i>Total</i>   |
|-----------------------------------------------------------|-----------------------|------------------------|------------------------|----------------|----------------|
|                                                           | <i>Pension scheme</i> | <i>Other long-term</i> | <i>Other long-term</i> |                |                |
| Net service cost                                          | -                     | 180                    | 2,219                  | 1,236          | 3,635          |
| Net interest on the net defined benefit liability/(asset) | 3                     | 18                     | 491                    | 681            | 1,193          |
| Administration costs                                      | 8                     | -                      | -                      | -              | 8              |
| Remeasurement of the net defined benefit liability        | -                     | 266                    | (1,832)                | -              | (1,566)        |
| Defined benefit cost recorded in profit or loss           | 11                    | 464                    | 878                    | 1,917          | 3,270          |
| Remeasurement of the net defined benefit liability        | (3)                   | -                      | -                      | (4,324)        | (4,327)        |
| Defined benefit cost recorded in net assets/equity        | (3)                   | -                      | -                      | (4,324)        | (4,327)        |
| <b>Total defined benefit cost</b>                         | <b>8</b>              | <b>464</b>             | <b>878</b>             | <b>(2,407)</b> | <b>(1,057)</b> |

**Maturity profile of the defined benefit obligation**

| <i>Durations</i>                     | <i>Judges</i> | <i>Staff</i> |
|--------------------------------------|---------------|--------------|
| Pension scheme                       | 8.70          | -            |
| Home leave (and family visit)        | 0.33          | 0.38         |
| Removal cost, travel on separation   | 2.99          | 6.99         |
| Repatriation grant                   | 2.90          | 7.18         |
| Death grant, transportation deceased | 2.52          | 6.14         |
| ASHI                                 | -             | 22.32        |

**Sensitivity analysis**

10.8 A significant actuarial assumption for the determination of the defined benefit obligation is the discount rate. The sensitivity analyses have been determined based on a 0.25% change of the assumptions at the end of reporting period.

|                                         | <i>Discount rate %</i> | <i>Defined benefit obligation</i> | <i>Discount rate plus 0.25%</i> | <i>Defined benefit obligation</i> | <i>Discount rate less 0.25%</i> | <i>Defined benefit obligation</i> |
|-----------------------------------------|------------------------|-----------------------------------|---------------------------------|-----------------------------------|---------------------------------|-----------------------------------|
| <b>Judges</b>                           |                        |                                   |                                 |                                   |                                 |                                   |
| Pension scheme                          | 3.65                   | 20,135                            | 3.90                            | 19,705                            | 3.40                            | 20,581                            |
| Home leave benefits                     | 2.80                   | 71                                | 3.05                            | 71                                | 2.55                            | 71                                |
| Removal/travel on separation            | 2.80                   | 149                               | 3.05                            | 148                               | 2.55                            | 150                               |
| Repatriation grant                      | 2.80                   | 405                               | 3.05                            | 402                               | 2.55                            | 408                               |
| Death grant                             | 2.80                   | 15                                | 3.05                            | 15                                | 2.55                            | 15                                |
| <b>Staff</b>                            |                        |                                   |                                 |                                   |                                 |                                   |
| Home leave benefits                     | 2.80                   | 1,262                             | 3.05                            | 1,260                             | 2.55                            | 1,263                             |
| Family visit                            | 2.80                   | 19                                | 3.05                            | 19                                | 2.55                            | 19                                |
| Removal/Travel on separation            | 3.46                   | 2,546                             | 3.71                            | 2,504                             | 3.21                            | 2,588                             |
| Repatriation grant                      | 3.50                   | 9,064                             | 3.75                            | 8,909                             | 3.25                            | 9,225                             |
| Death grant and transportation deceased | 3.46                   | 733                               | 3.71                            | 722                               | 3.21                            | 745                               |
| <b>ASHI</b>                             | 3.90                   | 17,978                            | 4.15                            | 17,012                            | 3.65                            | 19,018                            |

10.9 Effect of an increase of one percentage point and effect of a decrease of one percentage point in the assumed medical cost trend rates are as follows:

**Medical trend rate**

| <i>In thousands of euros</i>                     | <i>2.75%</i> | <i>3.75%</i> | <i>4.75%</i> |
|--------------------------------------------------|--------------|--------------|--------------|
| Defined benefit obligation ASHI as at 31/12/2025 | 15,660       | 17,978       | 20,828       |
| Current Service cost ASHI for Fiscal year 2025   | 967          | 1,111        | 1,287        |

**United Nations Joint Staff Pension Fund**

10.10 The Fund's Regulations state that the Pension Board shall have an actuarial valuation made of the Fund at least once every three years by the Consulting Actuary. The practice of the Pension Board has been to carry out an actuarial valuation every two years. The primary purpose of the actuarial valuation is to determine whether the current and estimated future assets of the Pension Fund will be sufficient to meet its liabilities into perpetuity. The Fund's published funding policy (available on the Fund's website) sets out the methods, processes and targets that are used to monitor the funding position and

associated risks. This also includes the practice of utilizing an actuarial value of assets, which smooths short-term investment gains and losses for the purpose of reporting long-term solvency.

10.11 The Court's financial obligation to the Fund consists of its mandated contribution, at the rate established by the United Nations General Assembly (currently at 7.9% for participants and 15.8% for member organizations) together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Pension Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. Each member organization shall contribute to this deficiency an amount proportionate to the total contributions which each paid during the three years preceding the valuation date. It has never been necessary to invoke Article 26, and no deficiency payments have ever been requested.

10.12 The latest actuarial valuation for the Fund was completed as at 31 December 2023, and the valuation as of 31 December 2025 is currently being performed. A roll forward of the participation data as of 31 December 2023 to 31 December 2024 was used by the Fund for its 2024 financial statements. .

10.13 The actuarial valuation as at 31 December 2023 reported a funded ratio of actuarial assets to actuarial liabilities of 111.0% when future expected pension adjustments (cost-of-living indexation on benefits) were taken into account. The reported funded ratio was 152.0% when the current system of pension adjustments was not taken into account and would be the measure by which actuarial sufficiency is established under Article 26.

10.14 After assessing the actuarial sufficiency of the Fund, the Consulting Actuary concluded that there was no requirement, as of 31 December 2023, for deficiency payments under Article 26 of the Regulations of the Fund as the actuarial value of assets exceeded the actuarial value of all accrued liabilities under the plan. At the time of this report, the General Assembly has not invoked the provision of Article 26.

10.15 Should Article 26 be invoked due to an actuarial deficiency, either during the ongoing operation or due to the termination of the Fund, deficiency payments required from each member organization would be based upon the proportion of that member organization's contributions to the total contributions paid to the Fund during the three years preceding the valuation date. Total contributions paid to the Fund during the preceding three years (2022, 2023 and 2024) amounted to USD 10,191.93 million, of which approximately 1% was contributed by the Court.

10.16 During 2025, contributions paid to the Fund by the Court amounted to €33.7 million (2024 €32.9 million). No significant variance is expected in the contributions due in 2025.

10.17 Membership of the Fund may be terminated by decision of the United Nations General Assembly, upon the affirmative recommendation of the Pension Board. A proportionate share of the total assets of the Fund at the date of termination shall be paid to the former member organization for the exclusive benefit of its staff who were participants in the Fund at that date, pursuant to an arrangement mutually agreed between the organization and the Fund. The amount is determined by the United Nations Joint Staff Pension Board based on an actuarial valuation of the assets and liabilities of the Fund on the date of termination; no part of the assets which are in excess of the liabilities are included in the amount.

10.18 The United Nations Board of Auditors carries out an annual audit of the Fund and reports to the Fund Pension Board and to the United Nations General Assembly on the audit every year. The Fund provides weekly information on its investments, and it can be viewed by visiting the Fund at [www.unjspf.org](http://www.unjspf.org).

## 11. Host State loan

| <i>In thousands of euros</i> | 2025          | 2024          |
|------------------------------|---------------|---------------|
| Host State loan current      | 2,123         | 2,073         |
| Host State loan non-current  | 56,848        | 58,971        |
| <b>Total</b>                 | <b>58,971</b> | <b>61,044</b> |

11.1 The loan is recognized at amortized cost using the effective interest rate. The effective interest rate is applied to each stream of drawings from the total capital amount available.

11.2 Repayment of the host State loan commenced on 30 June 2016, the date on which the rental agreement of the Court concerning interim premises expired. States Parties that did not pay the one-time contribution are assessed annually for loan repayment. The following table illustrates the remaining contractual maturity of the loan:

| <i>In thousands of euros</i> | <i>Less than 1 year</i> | <i>1-3 years</i> | <i>Over 3 years</i> | <i>Total</i> |
|------------------------------|-------------------------|------------------|---------------------|--------------|
| Host State loan              | 3,585                   | 7,170            | 66,325              | 77,080       |

## 12. Lease liability

| <i>In thousands of euros</i>         | 2025       | 2024     |
|--------------------------------------|------------|----------|
| Lease liability as at 1 January 2025 | -          | -        |
| Additions                            | 1,021      | -        |
| Lease payments made                  | (551)      | -        |
| Interest expense                     | 23         | -        |
| Revaluation (gain)/loss              | (82)       | -        |
| <b>Total</b>                         | <b>411</b> | <b>-</b> |

## 13. Deferred revenue and accrued expenses

| <i>In thousands of euros</i>                          | 2025          | 2024          |
|-------------------------------------------------------|---------------|---------------|
| Assessed contributions received in advance            | 47,742        | 19,614        |
| Deferred revenue and advanced voluntary contributions | 5,594         | 3,093         |
| Accrued expenses                                      | 6,408         | 3,833         |
| Accrual on host State loan                            | 1,462         | 1,512         |
| <b>Total</b>                                          | <b>61,206</b> | <b>28,052</b> |

13.1 Assessed contributions received in advance: €47,742 thousand was received from States Parties prior to the year to which they relate. The details of received contributions relating to year 2026 by State Party is provided in Schedule 1.

13.2 Deferred voluntary contributions represent awards from donors, subject to conditions, for which implementation is expected in the future financial period. These contributions will be recognized as revenue, as and when the conditions are satisfied. Voluntary contributions received in advance represent awards from donors, the contract arrangements for which are expected to be finalised in the future financial period. Details of voluntary contributions transferred subject to conditions as of 31 December 2025 and contributions received in advance are provided under Schedule 6.

13.3 Accrued expenses represent the amount of goods and services delivered for which the invoices were not yet received by the reporting date.

13.4 The accrual on the Host State loan represents the interest accrued on Host State loan until 31 December 2025 due for payment in February 2026.

## 14. Provisions

| <i>In thousands of euros</i>   | 2025       | 2024         |
|--------------------------------|------------|--------------|
| Provision for litigation       | 102        | 809          |
| Provision for staff Income tax | 267        | 191          |
| <b>Total</b>                   | <b>369</b> | <b>1,000</b> |

### Changes in provisions

| <i>In thousands of euros</i>            | <i>Litigation provision</i> | <i>Staff Income tax provision</i> | <i>Total</i> |
|-----------------------------------------|-----------------------------|-----------------------------------|--------------|
| Provision as at 1 January 2025          | 809                         | 191                               | 1,000        |
| Increase in provision                   | 97                          | 201                               | 298          |
| Decrease due to payments                | (424)                       | (122)                             | (546)        |
| Decrease due to reversals               | (380)                       | (3)                               | (383)        |
| <b>Provision as at 31 December 2025</b> | <b>102</b>                  | <b>267</b>                        | <b>369</b>   |

14.1 Provision for litigation of €102 thousand corresponds to estimated liability of the Court for cases filed by current or former staff members of the Court with the Administrative Tribunal of the International Labour Organization (ILOAT). In addition there are other cases pending which are either disclosed as contingent liabilities or it is considered that the possibility of an outflow of resources is remote.

14.2 Provision for staff income tax liability: According to the practice and fundamental principles of the International Civil Service, as determined by the ILOAT, all employees of the Court are entitled to exemption from taxation on Court salaries, emoluments and allowances paid by the Court. The calculated tax liability is €267 thousand estimated for the year 2025 for income taxpayers of the Court during this period.

## 15. Net assets/equity

| <i>In thousands of euros</i>                   | 2025          | 2024          |
|------------------------------------------------|---------------|---------------|
| <b>General</b>                                 |               |               |
| Contingency Fund                               | 7,000         | 5,578         |
| Working Capital Fund                           | 13,325        | 11,542        |
| <b>General Funds</b>                           |               |               |
| Funds for Employee Benefit Liabilities         | 391           | 548           |
| Cash Surplus / (Deficit)                       | 8,004         | 4,103         |
| Other General Fund                             | 28,386        | 27,360        |
| Remeasurement of post-employment related plans | 13,431        | 9,104         |
| <b>Total General balances</b>                  | <b>70,537</b> | <b>58,235</b> |
| Trust Funds                                    | 21,098        | 27,685        |
| <b>Total</b>                                   | <b>91,635</b> | <b>85,920</b> |

15.1 Remeasurement of post-employment related plans: the balance of €13,431 thousand represents actuarial gain relating to pension of Judges and after service health insurance plan of the Court's staff.

## 16. Revenue

| <i>In thousands of euros</i>                   | 2025           | 2024           |
|------------------------------------------------|----------------|----------------|
| <b>Assessed contributions</b>                  |                |                |
| To programme budget                            | 189,950        | 182,760        |
| To major repairs and replacement               | 334            | 29             |
| Change in allowance for expected credit losses | (1,845)        | (3,092)        |
| <i>Sub-total assessed contributions</i>        | <i>188,438</i> | <i>179,696</i> |
| <b>Voluntary contributions</b>                 |                |                |
| Monetary contributions                         | 6,953          | 14,519         |
| Goods in-kind                                  | -              | -              |
| <i>Sub-total voluntary contributions</i>       | <i>6,953</i>   | <i>14,519</i>  |
| <b>Financial revenue (exchange)</b>            |                |                |
| Interest revenue                               | 1,368          | 3,397          |
| <i>Sub-total financial revenue</i>             | <i>1,368</i>   | <i>3,397</i>   |
| <b>Other revenue (exchange)</b>                |                |                |
| Other miscellaneous revenue                    | 19             | 605            |
| <i>Sub-total other revenue</i>                 | <i>19</i>      | <i>605</i>     |
| <b>Total revenue</b>                           | <b>196,778</b> | <b>198,217</b> |

16.1 Assessed contributions to programme budget: the Assembly, in its resolution ICC-ASP/23/Res.6, approved the funding of the appropriations of the Court for the financial period 1 January to 31 December 2025 in the amount of €195,482 thousand. €4,603 thousand of the total appropriations relates to contributions to the Secretariat of the Trust Fund for Victims and is reported separately in the financial statements of the Trust Fund.

16.2 The Court recognizes revenue when the inflow of the economic benefits or service potential is probable. For the allowance for expected credit losses estimated in relation to the assessed contributions receivable the revenue is reduced and will be reinstated once the uncertainty over collection is removed. In 2025, an estimate of an allowance for expected credit losses increased by €1,846 thousand.

16.3 In 2025 the Court received services-in-kind related to pro bono consultants / seconded staff, the value of which is estimated at €8.6 million.

## 17. Employee benefit expenses

| <i>In thousands of euros</i>        | 2025           | 2024           |
|-------------------------------------|----------------|----------------|
| Judges' salaries                    | 4,371          | 4,291          |
| Judges' entitlements and allowances | 2,074          | 1,898          |
| Staff salaries                      | 72,320         | 69,820         |
| Staff entitlements and allowances   | 35,342         | 35,673         |
| Temporary assistance                | 26,589         | 28,943         |
| <b>Total</b>                        | <b>140,696</b> | <b>140,625</b> |

17.1 In 2025 no ex-gratia payments were made.

## 18. Travel and hospitality expenses

| <i>In thousands of euros</i> | 2025         | 2024         |
|------------------------------|--------------|--------------|
| Hospitality                  | 15           | 15           |
| Travel                       | 4,187        | 4,948        |
| <b>Total</b>                 | <b>4,202</b> | <b>4,963</b> |

**19. Expenses for contractual services**

| <i>In thousands of euros</i>           | 2025          | 2024         |
|----------------------------------------|---------------|--------------|
| Public information                     | 179           | 210          |
| External translation                   | 40            | 87           |
| Training                               | 754           | 710          |
| Consultants and individual contractors | 5,166         | 4,737        |
| Other contractual services             | 5,636         | 3,816        |
| <b>Total</b>                           | <b>11,775</b> | <b>9,560</b> |

**20. Expenses for counsel fees**

| <i>In thousands of euros</i> | 2025         | 2024         |
|------------------------------|--------------|--------------|
| Counsel for defence          | 4,927        | 6,034        |
| Counsel for victims          | 1,135        | 1,466        |
| <b>Total</b>                 | <b>6,062</b> | <b>7,500</b> |

**21. Operating expenses**

| <i>In thousands of euros</i>            | 2025          | 2024          |
|-----------------------------------------|---------------|---------------|
| Rental, utility and maintenance         | 5,065         | 6,509         |
| Communications and software maintenance | 5,667         | 4,272         |
| Witness-related expenses                | 2,707         | 2,580         |
| Other operating expenses                | 5,149         | 4,570         |
| <b>Total</b>                            | <b>18,588</b> | <b>17,931</b> |

21.1 Operating expenses include €214 thousand related to expense for short-term lease of the office space in the country offices and €47 thousand for the lease of printers, expensed as incurred during the year

21.2 Other operating expenses includes €63 thousand of the loss on disposal of assets. The corresponding 2024 amount €76 thousand, previously included under the miscellaneous revenue line item of the Note 16 is reclassified to Note 21.

**22. Supplies and materials expenses**

| <i>In thousands of euros</i>               | 2025         | 2024         |
|--------------------------------------------|--------------|--------------|
| Office supplies                            | 584          | 662          |
| Library books, magazines and subscriptions | 590          | 295          |
| Other supplies                             | 870          | 541          |
| Low value asset purchases                  | 1,751        | 3,167        |
| <b>Total</b>                               | <b>3,795</b> | <b>4,665</b> |

22.1 Low value asset purchases: represent furniture and fittings, ICT equipment and other assets with a value below €1,000 which is not capitalized.

**23. Depreciation, amortization and impairment**

| <i>In thousands of euros</i> | 2025         | 2024         |
|------------------------------|--------------|--------------|
| Depreciation                 | 7,572        | 7,166        |
| Amortization                 | 1,074        | 926          |
| Impairment                   | -            | -            |
| <b>Total</b>                 | <b>8,646</b> | <b>8,092</b> |

## 24. Financial expenses

| <i>In thousands of euros</i>            | 2025         | 2024         |
|-----------------------------------------|--------------|--------------|
| Bank charges                            | 96           | 103          |
| Interest expense on the host State loan | 1,462        | 1,512        |
| Interest expense on lease liability     | 23           | -            |
| Foreign currency exchange loss          | 130          | 62           |
| <b>Total</b>                            | <b>1,711</b> | <b>1,677</b> |

24.1 Interest expense on the host State loan amounting to €1,462 thousand is recognized on an effective interest rate basis.

## 25. Statement of comparison of budget and actual amounts

25.1 The Court's budget and accounts are prepared on different bases. The Statement of financial position, Statement of financial performance, Statement of changes in net assets/equity and Statement of cash flows are prepared on a full accrual basis, whereas the Statement of comparison of budget and actual amounts (Statement V) is prepared on a modified cash basis of accounting.

25.2 As required under IPSAS 24, where the financial statements and the budget are not prepared on a comparable basis, the actual amounts presented on a comparable basis to the budget are reconciled to the actual amounts presented in the financial statements, identifying separately any basis, timing and entity differences. There are also differences in formats and classification schemes adopted for the presentation of financial statements and the budget.

25.3 Differences in bases occur when the approved budget is prepared on a basis other than the accounting basis, as stated in note 25.1 above.

25.4 Timing differences occur when the budget period differs from the reporting period reflected in the financial statements. There are no timing differences for the Court for the purposes of comparison of the budget and the actual amounts.

25.5 Entity differences occur as the budget includes the Secretariat for the Trust Fund of Victims, which is not part of the reporting entity for which the financial statements are prepared. On the other hand, the annual programme budget does not include the trust funds segments, whereas the financial statements do.

25.6 Differences in presentation are due to differences in the format and classification schemes adopted for the presentation of the Statement of cash flows and Statement of comparison of budget and actual amounts.

25.7 Reconciliation between the actual amounts on a comparable basis in the Statement of comparison of budget and actual amounts (Statement V) and the actual amounts in the Statement of cash flows (Statement IV) for the period ended 31 December 2025 is presented below:

| <i>In thousands of euros</i>                                       | <i>Operating</i> | <i>Investing</i> | <i>Financing</i> | <i>Total</i>  |
|--------------------------------------------------------------------|------------------|------------------|------------------|---------------|
| <b>Actual amount on comparable basis (Statement V)</b>             | 4,635            | -                | -                | 4,635         |
| Basis differences                                                  | 43,633           | -                | -                | 43,633        |
| Presentation differences                                           | -                | (3,285)          | (4,111)          | (7,396)       |
| Entity differences                                                 | (3,510)          | (130)            | -                | (3,640)       |
| <b>Actual amount in the Statement of cash flows (Statement IV)</b> | <b>44,757</b>    | <b>(3,415)</b>   | <b>(4,111)</b>   | <b>37,231</b> |

25.8 Open commitments including open purchase orders and net cash flows from operating, investing and financing activities are presented as basis differences. Revenue and other fund related expenses that do not form part of the Statement of Comparison of Budget and

Actual Amounts are reflected as presentation differences. Under entity differences, the activities of the Secretariat of the Trust Fund for Victims are not reported in the financial statements, but are included in the budgetary process. The trust funds are included in the financial statements but are not part of the actual amounts on a comparable basis.

25.9 An explanation of material differences between the budget and actual amounts is included in the report on activities and programme performance of the International Criminal Court for the year 2025. Following table provides reconciliation between the surplus / (deficit) as per statement of comparison of budget and actual amounts (Statement V) and surplus / deficit in the Statement of financial performance (Statement II).

| <i>In thousands of euros</i>                                                                      | 2025           |
|---------------------------------------------------------------------------------------------------|----------------|
| <b>Surplus / (deficit) per Statement of Comparison of Budget and Actual Amounts (Statement V)</b> | <b>4,635</b>   |
| <b>Revenue adjustments</b>                                                                        |                |
| (Increase)/decrease in allowance for expected credit losses on assessed contributions             | (1,846)        |
| Appropriations for the Secretariat of the Trust Fund for Victims                                  | (4,603)        |
| Carry forward 2024 Security Blueprint appropriation                                               | (179)          |
| Programme budget funded from 2023 cash surplus (ICC-ASP/23/Res.6)                                 | (928)          |
| Contributions to Major Repairs and Replacement                                                    | 334            |
| Financial revenue                                                                                 | 1,223          |
| Other revenue                                                                                     | 19             |
| Trust funds revenue                                                                               | 7,099          |
| <b>Sub-total revenue adjustments</b>                                                              | <b>1,119</b>   |
| <b>Expense adjustments</b>                                                                        |                |
| Property, plant and equipment, and intangible assets                                              | 4,430          |
| Expenses of the Secretariat of the Trust Fund for Victims                                         | 4,350          |
| Timing difference - Commitments and accrued expenses                                              | 7,770          |
| Timing difference – Prepayments                                                                   | 1,284          |
| Employee benefit liability related expenses                                                       | (644)          |
| Depreciation and amortization of property, plant and equipment, and intangible assets             | (7,911)        |
| Goods and distributed inventory                                                                   | 4              |
| Financial expenses                                                                                | (60)           |
| Reclassified to TF expenses                                                                       | 32             |
| Expenses refunded by insurance                                                                    | (19)           |
| Trust funds expenses                                                                              | (13,686)       |
| <b>Sub-total expense adjustments</b>                                                              | <b>(4,451)</b> |
| <b>Surplus / (deficit) for the period (Statement II)</b>                                          | <b>1,303</b>   |

## 26. Segment Reporting

### Statement of financial position by segment as at 31 December 2025

| <i>In thousands of euros</i>                    | <i>General</i> | <i>Trust Funds</i> | <i>Inter-segment</i> | <i>Total</i>   |
|-------------------------------------------------|----------------|--------------------|----------------------|----------------|
| <b>Assets</b>                                   |                |                    |                      |                |
| <i>Current assets</i>                           |                |                    |                      |                |
| Cash and cash equivalents                       | 84,902         | 26,174             | -                    | 111,076        |
| Accounts receivable (non-exchange transactions) | 6,611          | 146                | -                    | 6,757          |
| Other accounts receivable                       | 2,084          | 2                  | (488)                | 1,598          |
| Prepayments and other current assets            | 6,132          | 935                | -                    | 7,067          |
| <i>Total current assets</i>                     | <i>99,729</i>  | <i>27,257</i>      | <i>(488)</i>         | <i>126,498</i> |
| <i>Non-current assets</i>                       |                |                    |                      |                |
| Accounts receivable (non-exchange transactions) | 288            | -                  | -                    | 288            |
| Property, plant and equipment                   | 128,962        | 651                | -                    | 129,613        |
| Intangible assets                               | 2,580          | 23                 | -                    | 2,603          |
| Reimbursement right                             | 20,030         | -                  | -                    | 20,030         |
| <i>Total non-current assets</i>                 | <i>151,860</i> | <i>674</i>         | <i>-</i>             | <i>152,534</i> |
| <b>Total assets</b>                             | <b>251,589</b> | <b>27,931</b>      | <b>(488)</b>         | <b>279,032</b> |
| <b>Liabilities</b>                              |                |                    |                      |                |
| <i>Current liabilities</i>                      |                |                    |                      |                |
| Accounts payable                                | 3,876          | 732                | (488)                | 4,120          |
| Employee benefit liabilities                    | 12,017         | 277                | -                    | 12,294         |
| Host State loan                                 | 2,123          | -                  | -                    | 2,123          |
| Lease liability                                 | 395            | -                  | -                    | 395            |
| Deferred revenue and accrued expenses           | 55,403         | 5,803              | -                    | 61,206         |
| Provisions                                      | 369            | -                  | -                    | 369            |
| <i>Total current liabilities</i>                | <i>74,183</i>  | <i>6,812</i>       | <i>(488)</i>         | <i>80,507</i>  |
| <i>Non-current liabilities</i>                  |                |                    |                      |                |
| Accounts payable                                | 235            | -                  | -                    | 235            |
| Employee benefit liabilities                    | 49,770         | 21                 | -                    | 49,791         |
| Host State loan                                 | 56,848         | -                  | -                    | 56,848         |
| Lease liability                                 | 16             | -                  | -                    | 16             |
| <i>Total non-current liabilities</i>            | <i>106,869</i> | <i>21</i>          | <i>-</i>             | <i>106,890</i> |
| <b>Total liabilities</b>                        | <b>181,052</b> | <b>6,833</b>       | <b>(488)</b>         | <b>187,397</b> |
| <b>Net assets/equity</b>                        |                |                    |                      |                |
| Contingency Fund                                | 7,000          | -                  | -                    | 7,000          |
| Working Capital Fund                            | 13,325         | -                  | -                    | 13,325         |
| Other fund balances                             | 50,212         | 21,098             | -                    | 71,310         |
| <b>Total net assets/equity</b>                  | <b>70,537</b>  | <b>21,098</b>      | <b>-</b>             | <b>91,635</b>  |
| <b>Total liabilities and net assets/equity</b>  | <b>251,589</b> | <b>27,931</b>      | <b>(488)</b>         | <b>279,032</b> |

## Statement of financial position by segment as at 31 December 2024

| <i>In thousands of euros</i>                    | <i>General</i> | <i>Trust Funds</i> | <i>Inter-segment</i> | <i>Total</i>   |
|-------------------------------------------------|----------------|--------------------|----------------------|----------------|
| <b>Assets</b>                                   |                |                    |                      |                |
| <i>Current assets</i>                           |                |                    |                      |                |
| Cash and cash equivalents                       | 44,290         | 29,563             | -                    | 73,853         |
| Accounts receivable (non-exchange transactions) | 9,765          | 294                | -                    | 10,059         |
| Other accounts receivable                       | 609            | 5                  | (149)                | 465            |
| Prepayments and other current assets            | 5,666          | 1,945              | -                    | 7,611          |
| <i>Total current assets</i>                     | <i>60,330</i>  | <i>31,807</i>      | <i>(149)</i>         | <i>91,988</i>  |
| <i>Non-current assets</i>                       |                |                    |                      |                |
| Accounts receivable (non-exchange transactions) | 24             | -                  | -                    | 24             |
| Property, plant and equipment                   | 131,558        | 615                | -                    | 132,173        |
| Intangible assets                               | 2,252          | 33                 | -                    | 2,285          |
| Reimbursement right                             | 21,463         | -                  | -                    | 21,463         |
| <i>Total non-current assets</i>                 | <i>155,297</i> | <i>648</i>         | <i>-</i>             | <i>155,945</i> |
| <b>Total assets</b>                             | <b>215,627</b> | <b>32,455</b>      | <b>(149)</b>         | <b>247,933</b> |
| <b>Liabilities</b>                              |                |                    |                      |                |
| <i>Current liabilities</i>                      |                |                    |                      |                |
| Accounts payable                                | 3,005          | 1,221              | (149)                | 4,077          |
| Employee benefit liabilities                    | 12,041         | 249                | -                    | 12,290         |
| Host State loan                                 | 2,073          | -                  | -                    | 2,073          |
| Deferred revenue and accrued expenses           | 24,752         | 3,300              | -                    | 28,052         |
| Provisions                                      | 1,000          | -                  | -                    | 1,000          |
| <i>Total current liabilities</i>                | <i>42,871</i>  | <i>4,770</i>       | <i>(149)</i>         | <i>47,492</i>  |
| <i>Non-current liabilities</i>                  |                |                    |                      |                |
| Accounts payable                                | 112            | -                  | -                    | 112            |
| Employee benefit liabilities                    | 55,438         | -                  | -                    | 55,438         |
| Host State loan                                 | 58,971         | -                  | -                    | 58,971         |
| <i>Total non-current liabilities</i>            | <i>114,521</i> | <i>-</i>           | <i>-</i>             | <i>114,521</i> |
| <b>Total liabilities</b>                        | <b>157,392</b> | <b>4,770</b>       | <b>(149)</b>         | <b>162,013</b> |
| <b>Net assets/equity</b>                        |                |                    |                      |                |
| Contingency Fund                                | 5,578          | -                  | -                    | 5,578          |
| Working Capital Fund                            | 11,542         | -                  | -                    | 11,542         |
| Other fund balances                             | 41,115         | 27,685             | -                    | 68,800         |
| <b>Total net assets/equity</b>                  | <b>58,235</b>  | <b>27,685</b>      | <b>-</b>             | <b>85,920</b>  |
| <b>Total liabilities and net assets/equity</b>  | <b>215,627</b> | <b>32,455</b>      | <b>(149)</b>         | <b>247,933</b> |

**Statement of financial performance by segment for the year ended 31 December 2025**

| <i>In thousands of euros</i>              | <i>General</i> | <i>Trust<br/>Funds</i> | <i>Total</i>   |
|-------------------------------------------|----------------|------------------------|----------------|
| <b>Revenue</b>                            |                |                        |                |
| Assessed contributions                    | 188,438        | -                      | 188,438        |
| Voluntary contributions                   | -              | 6,953                  | 6,953          |
| Financial revenue                         | 1,222          | 146                    | 1,368          |
| Other revenue                             | 19             | -                      | 19             |
| <b>Total revenue</b>                      | <b>189,679</b> | <b>7,099</b>           | <b>196,778</b> |
| <b>Expenses</b>                           |                |                        |                |
| Employee benefit expenses                 | 134,794        | 5,902                  | 140,696        |
| Travel and hospitality                    | 3,231          | 971                    | 4,202          |
| Contractual services                      | 7,941          | 3,834                  | 11,775         |
| Counsel fees                              | 6,062          | -                      | 6,062          |
| Operating expenses                        | 17,536         | 1,052                  | 18,588         |
| Supplies and materials                    | 2,273          | 1,522                  | 3,795          |
| Depreciation, amortization and impairment | 8,397          | 249                    | 8,646          |
| Financial expenses                        | 1,555          | 156                    | 1,711          |
| <b>Total expenses</b>                     | <b>181,789</b> | <b>13,686</b>          | <b>195,475</b> |
| <b>Surplus/(deficit) for the period</b>   | <b>7,890</b>   | <b>(6,587)</b>         | <b>1,303</b>   |

**Statement of financial performance by segment for the year ended 31 December 2024**

| <i>In thousands of euros</i>              | <i>General</i> | <i>Trust<br/>Funds</i> | <i>Total</i>   |
|-------------------------------------------|----------------|------------------------|----------------|
| <b>Revenue</b>                            |                |                        |                |
| Assessed contributions                    | 179,696        | -                      | 179,696        |
| Voluntary contributions                   | -              | 14,519                 | 14,519         |
| Financial revenue                         | 2,537          | 860                    | 3,397          |
| Other revenue                             | 605            | -                      | 605            |
| <b>Total revenue</b>                      | <b>182,838</b> | <b>15,379</b>          | <b>198,217</b> |
| <b>Expenses</b>                           |                |                        |                |
| Employee benefit expenses                 | 134,922        | 5,703                  | 140,625        |
| Travel and hospitality                    | 4,311          | 652                    | 4,963          |
| Contractual services                      | 6,702          | 2,858                  | 9,560          |
| Counsel fees                              | 7,500          | -                      | 7,500          |
| Operating expenses                        | 17,472         | 459                    | 17,931         |
| Supplies and materials                    | 1,933          | 2,732                  | 4,665          |
| Depreciation, amortization and impairment | 7,902          | 190                    | 8,092          |
| Financial expenses                        | 1,685          | (8)                    | 1,677          |
| <b>Total expenses</b>                     | <b>182,427</b> | <b>12,586</b>          | <b>195,013</b> |
| <b>Surplus/(deficit) for the period</b>   | <b>411</b>     | <b>2,793</b>           | <b>3,204</b>   |

## 27. Commitments

27.1 At 31 December 2025 commitments of the Court for goods and services contracted but not delivered amounted €4,899 thousand (€2,962 at 31/12/2024).

### Commitments

| <i>In thousands of euros</i>                     | 2025         | 2024         |
|--------------------------------------------------|--------------|--------------|
| <b>Capital Commitments</b>                       |              |              |
| Communication and information technology         | 24           | 25           |
| Furniture and equipment                          | 330          | 733          |
| <b>Total Capital Commitments</b>                 | <b>354</b>   | <b>758</b>   |
| <b>Operational Commitments</b>                   |              |              |
| Contracts for purchase of supplies and materials | 79           | 96           |
| Contracts for purchase of services               | 4,317        | 1,957        |
| Contracts with consultants and counsels          | 149          | 151          |
| <b>Total operational Commitments</b>             | <b>4,545</b> | <b>2,204</b> |
| <b>Commitments Total</b>                         | <b>4,899</b> | <b>2,962</b> |

27.2 As at 31 December 2025 the Court ICC had committed to a lease which had not yet commenced, of the Regional Services Centre Enttebe. The total future cash outflow is EUR9 thousand.

## 28. Contingent liabilities

28.1 At the end of 2025, one case filed with the ILOAT has been identified for which it is not considered likely that an outflow of economic resources will be required. A total of approximately €30 thousand is disclosed as a contingent liability for this case. In addition, there are cases from current or former staff members of the Court the liability for which cannot be reliably estimated.

## 29. Related party disclosures

### Key management Personnel

29.1 The aggregate remuneration paid to key management personnel includes net salaries, post adjustment, entitlements, assignment and other grants, rental subsidy, employer contributions to the pension plan and current health insurance contributions.

29.2 The amounts paid during the year are as follows:

| <i>In thousands of euros</i> | <i>No. of individuals</i> | <i>Aggregate remuneration</i> |
|------------------------------|---------------------------|-------------------------------|
| Key management personnel     | 13                        | 3,108                         |

29.3 Key management personnel also qualify for post-employment benefits and other long-term benefits. At year end, accrued liabilities amounted to:

| <i>In thousands of euros</i> | <i>Annual leave accrual</i> | <i>Other long-term benefits</i> | <i>Post-employment benefits</i> | <i>Total</i> |
|------------------------------|-----------------------------|---------------------------------|---------------------------------|--------------|
| Key management personnel     | 353                         | 458                             | 550                             | 1,361        |

**Trust Fund for Victims**

29.4 In its resolution ICC-ASP/1/Res.6, the Assembly established the Trust Fund for Victims for the benefit of victims of crimes within the jurisdiction of the Court, and the families of such victims.

29.5 In the annex to that resolution, the Assembly established a Board of Directors, which is responsible for management of the Trust Fund, and decided that the Registrar of the Court shall be responsible for providing such assistance as is necessary for the proper functioning of the Board in carrying out its tasks and shall participate in the meetings of the Board in an advisory capacity.

29.6 Amounts due to/from towards the Secretariat of the Trust Fund for Victims represents amount assessed for funding of the Secretariat net of expenses incurred against this assessment. In its resolution ICC-ASP/3/Res. 7, the Assembly decided that, pending further evaluation by the Assembly, the Secretariat would be funded by the regular budget. The Court assesses States Parties for the budget of the Secretariat. In substance, the Court collects assessed contributions as an agent of the Trust Fund and these assessments do not increase net assets or revenue of the Court, but are recognized as a payable to the Trust Fund. The payable to the Trust Fund is reduced as expenses are incurred by the Secretariat. Liabilities to vendors and the staff of the Secretariat are settled directly by the Court. Settlement of yearend receivables or payables, coincides with finalization of cash surplus, in accordance with the Financial Regulations and Rules of the Court, for the year in which receivable/payable was recognized.

29.7 The Court provides various services to the Trust Fund for Victims, including office space, equipment and administrative services free of charge.

**30. Write-off losses of cash and receivables**

30.1 There was no write-off of cash or receivables during 2025.

**31. Events after the reporting date**

31.1 The reporting date of the ICC is 31 December 2025. There have been no material events, favourable or unfavourable, that occurred between the reporting date and the date on which the financial statements were signed and authorized for issue that would have had a material impact on these statements.

## Annexes

## Schedule 1

## International Criminal Court - Status of contributions as at 31 December 2025 (in euros)

| States Parties                      | Credits                         |             |           |            |           |             |             | Tot<br>al   | Receipts            |
|-------------------------------------|---------------------------------|-------------|-----------|------------|-----------|-------------|-------------|-------------|---------------------|
|                                     | Outstanding as at<br>31-12-2024 | Outstanding |           | Assessed   | from 2024 | Collections | Outstanding | outstanding | relating to<br>2026 |
|                                     | Collections                     |             |           |            |           |             |             |             |                     |
|                                     |                                 | Prior years |           |            |           | 2025        |             |             |                     |
| Afghanistan                         | 67,732                          | -           | 67,732    | 19,803     | -         | -           | 19,803      | 87,535      | -                   |
| Albania                             | -                               | -           | -         | 40,294     | -         | 40,294      | -           | -           | -                   |
| Andorra                             | -                               | -           | -         | 16,232     | -         | 16,232      | -           | -           | -                   |
| Antigua and Barbuda                 | 53,120                          | -           | 53,120    | 8,207      | -         | -           | 8,207       | 61,327      | -                   |
| Argentina                           | 4,863,252                       | 2,336,918   | 2,526,334 | 1,977,668  | -         | -           | 1,977,668   | 4,504,002   |                     |
| Armenia                             | -                               | -           | -         | 28,263     | -         | 28,263      | -           | -           | 31,467              |
| Australia                           | -                               | -           | -         | 8,233,407  | 918       | 8,232,489   | -           | -           | 8,355,547           |
| Austria                             | -                               | -           | -         | 2,639,898  | 184       | 2,639,714   | -           | -           | 611,471             |
| Bangladesh                          | -                               | -           | -         | 19,990     | -         | 19,990      | -           | -           | -                   |
| Barbados                            | -                               | -           | -         | 28,263     | -         | -           | 28,263      | 28,263      | -                   |
| Belgium                             | -                               | -           | -         | 3,261,652  | 367       | 3,261,285   | -           | -           | 3,319,305           |
| Belize                              | -                               | -           | -         | 4,153      | 1,874     | 2,279       | -           | -           | 4,202               |
| Benin                               | 18,046                          | 18,046      | -         | 19,527     | -         | 19,477      | 50          | 50          | -                   |
| Bolivia                             | 128,546                         | 1           | 128,545   | 72,568     | -         | -           | 72,568      | 201,113     | -                   |
| Bosnia and Herzegovina              | -                               | -           | -         | 56,527     | -         | 56,527      | -           | -           | -                   |
| Botswana                            | -                               | -           | -         | 54,785     | -         | 54,785      | -           | -           | -                   |
| Brazil                              | -                               | -           | -         | 6,111,748  | -         | 6,111,748   | -           | -           | -                   |
| Bulgaria                            | -                               | -           | -         | 293,322    | -         | 293,322     | -           | -           | -                   |
| Burkina Faso                        | -                               | -           | -         | 19,262     | -         | -           | 19,262      | 19,262      | -                   |
| Cabo Verde                          | -                               | -           | -         | 4,153      | -         | 4,153       | -           | -           | -                   |
| Cambodia                            | -                               | -           | -         | 19,538     | -         | 19,538      | -           | -           | -                   |
| Canada                              | -                               | -           | -         | 10,263,591 | 1,101     | 10,262,490  | -           | -           | 6,113,591           |
| Central African Republic            | 26,572                          | 26,572      | -         | 4,153      | -         | 4,117       | 36          | 36          | -                   |
| Chad                                | 39,928                          | -           | 39,928    | 19,251     | -         | -           | 19,251      | 59,179      | -                   |
| Chile                               | 1,476,251                       | 870,000     | 606,251   | 1,509,413  | -         | -           | 1,509,413   | 2,115,664   | -                   |
| Colombia                            | -                               | -           | -         | 795,001    | 184       | 794,817     | -           | -           | -                   |
| Comoros                             | 40,215                          | -           | 40,215    | 4,153      | -         | -           | 4,153       | 44,368      | -                   |
| Congo                               | 178,208                         | -           | 178,208   | 20,949     | -         | -           | 20,949      | 199,157     | -                   |
| Cook Islands                        | -                               | -           | -         | 4,153      | 2         | 4,151       | -           | -           | 4,202               |
| Costa Rica                          | -                               | -           | -         | 254,179    | 12,680    | 241,499     | -           | -           | 3,318               |
| Côte d'Ivoire                       | 5,831                           | 5,831       | -         | 98,384     | -         | 98,384      | -           | -           | -                   |
| Croatia                             | -                               | -           | -         | 373,102    | -         | 373,102     | -           | -           | -                   |
| Cyprus                              | -                               | -           | -         | 141,317    | -         | 141,317     | -           | -           | -                   |
| Czechia                             | -                               | -           | -         | 1,388,340  | 184       | 1,388,156   | -           | -           | -                   |
| Democratic Republic of<br>the Congo | 65,037                          | 65,037      | -         | 19,129     | -         | 19,129      | -           | -           | -                   |
| Denmark                             | -                               | -           | -         | 2,143,046  | -         | 2,143,046   | -           | -           | -                   |
| Djibouti                            | -                               | -           | -         | 8,164      | -         | 8,164       | -           | -           | -                   |
| Dominica                            | 12,759                          | -           | 12,759    | 4,153      | -         | -           | 4,153       | 16,912      | -                   |
| Dominican Republic                  | -                               | -           | -         | 284,824    | 526       | 284,212     | 86          | 86          | -                   |
| Ecuador                             | 256,687                         | 250,100     | 6,587     | 262,390    | -         | -           | 262,390     | 268,977     | -                   |
| El Salvador                         | 87,934                          | 42,243      | 45,691    | 52,516     | -         | -           | 52,516      | 98,207      | -                   |
| Estonia                             | -                               | -           | -         | 181,611    | -         | 181,611     | -           | -           | -                   |
| Fiji                                | 14,391                          | 14,376      | 15        | 12,461     | -         | -           | 12,461      | 12,476      | -                   |
| Finland                             | -                               | -           | -         | 1,557,919  | 183       | 1,557,736   | -           | -           | -                   |
| France                              | -                               | -           | -         | 16,365,676 | 1,835     | 16,363,841  | -           | -           | -                   |
| Gabon                               | 214,264                         | -           | 214,264   | 46,098     | -         | -           | 46,098      | 260,362     | -                   |
| Gambia                              | 4,043                           | -           | 4,043     | 4,153      | -         | -           | 4,153       | 8,196       | -                   |
| Georgia                             | -                               | -           | -         | 36,284     | -         | 36,284      | -           | -           | -                   |
| Germany                             | -                               | -           | -         | 22,972,914 | 2,569     | 22,970,345  | -           | -           | -                   |
| Ghana                               | 157,112                         | -           | 157,112   | 102,817    | -         | -           | 102,817     | 259,929     | -                   |
| Greece                              | -                               | -           | -         | 1,130,150  | -         | 1,130,150   | -           | -           | -                   |
| Grenada                             | 6,995                           | -           | 6,995     | 4,153      | -         | -           | 4,153       | 11,148      | -                   |

| States Parties                      | Credits                         |             |        |            |           |             |             | Tot<br>al<br>outstanding | Receipts<br>relating to<br>2026 |
|-------------------------------------|---------------------------------|-------------|--------|------------|-----------|-------------|-------------|--------------------------|---------------------------------|
|                                     | Outstanding as at<br>31-12-2024 | Outstanding |        | Assessed   | from 2024 | Collections | Outstanding |                          |                                 |
|                                     | Collections                     | Prior years |        |            |           |             |             |                          |                                 |
| Guatemala                           | -                               | -           | -      | 189,457    | 866       | 188,591     | -           | -                        | 1,527                           |
| Guinea                              | 78,039                          | -           | 78,039 | 16,184     | -         | -           | 16,184      | 94,223                   | -                               |
| Guyana                              | -                               | -           | -      | 44,448     | 2,545     | 41,903      | -           | -                        | -                               |
| Honduras                            | 17,722                          | 17,722      | -      | 41,430     | -         | 10,254      | 31,176      | 31,176                   | -                               |
| Hungary                             | -                               | -           | -      | 905,623    | 184       | 905,439     | -           | -                        | -                               |
| Iceland                             | -                               | -           | -      | 141,317    | -         | 141,317     | -           | -                        | -                               |
| Ireland                             | -                               | -           | -      | 1,904,909  | 183       | 1,904,726   | -           | -                        | -                               |
| Italy                               | -                               | -           | -      | 11,353,256 | 1,468     | 11,351,788  | -           | -                        | -                               |
| Japan                               | 4,669,814                       | 4,669,814   | -      | 29,508,543 | -         | 29,508,543  | -           | -                        | -                               |
| Jordan                              | -                               | -           | -      | 84,790     | -         | 84,790      | -           | -                        | -                               |
| Kenya                               | 107,362                         | 107,362     | -      | 151,187    | -         | 151,187     | -           | -                        | -                               |
| Kiribati                            | -                               | -           | -      | 4,010      | -         | -           | 4,010       | 4,010                    | -                               |
| Latvia                              | -                               | -           | -      | 201,853    | -         | 201,853     | -           | -                        | -                               |
| Lesotho                             | 3,629                           | 3,629       | -      | 4,153      | -         | 4,153       | -           | -                        | -                               |
| Liberia                             | 23,519                          | -           | 23,519 | 4,153      | -         | -           | 4,153       | 27,672                   | -                               |
| Liechtenstein                       | -                               | -           | -      | 36,284     | -         | 36,284      | -           | -                        | 36,914                          |
| Lithuania                           | -                               | -           | -      | 326,938    | 326,938   | -           | -           | -                        | 331,841                         |
| Luxembourg                          | -                               | -           | -      | 294,664    | -         | 294,664     | -           | -                        | 294,664                         |
| Madagascar                          | 14,559                          | 14,559      | -      | 16,471     | -         | -           | 16,471      | 16,471                   | -                               |
| Malawi                              | 7,260                           | -           | 7,260  | 12,318     | -         | -           | 12,318      | 19,578                   | -                               |
| Maldives                            | -                               | -           | -      | 16,375     | -         | 16,375      | -           | -                        | -                               |
| Mali                                | 33,211                          | -           | 33,211 | 19,671     | -         | -           | 19,671      | 52,882                   | -                               |
| Malta                               | -                               | -           | -      | 80,780     | -         | 80,780      | -           | -                        | -                               |
| Marshall Islands                    | -                               | -           | -      | 4,153      | 16        | 4,137       | -           | -                        | 57                              |
| Mauritius                           | -                               | -           | -      | 40,294     | -         | 40,294      | -           | -                        | -                               |
| Mexico                              | -                               | -           | -      | 4,588,968  | -         | 690,813     | 3,898,155   | 3,898,155                | -                               |
| Mongolia                            | -                               | -           | -      | 16,232     | -         | 16,232      | -           | -                        | -                               |
| Montenegro                          | -                               | -           | -      | 16,232     | 16,232    | -           | -           | -                        | 16,428                          |
| Namibia                             | 31,562                          | 31,562      | -      | 28,263     | -         | 28,263      | -           | -                        | -                               |
| Nauru                               | -                               | -           | -      | 4,153      | 187       | 3,966       | -           | -                        | 191                             |
| Netherlands                         | -                               | -           | -      | 5,238,833  | 5,238,833 | -           | -           | -                        | 5,316,411                       |
| New Zealand                         | -                               | -           | -      | 1,254,903  | 1,254,903 | -           | -           | -                        | 1,277,315                       |
| Niger                               | 10,690                          | -           | 10,690 | 16,328     | -         | -           | 16,328      | 27,018                   | -                               |
| Nigeria                             | 767,194                         | 767,194     | -      | 618,155    | -         | 618,155     | -           | -                        | -                               |
| North Macedonia                     | -                               | -           | -      | 33,410     | 33,410    | -           | -           | -                        | -                               |
| Norway                              | -                               | -           | -      | 2,756,470  | 184       | 2,756,286   | -           | -                        | -                               |
| Panama                              | 308,212                         | 308,212     | -      | 347,929    | -         | 347,929     | -           | -                        | 393                             |
| Paraguay                            | 180,823                         | 180,823     | -      | 94,234     | -         | 94,234      | -           | -                        | 35                              |
| Peru                                | 143,457                         | 143,457     | -      | 601,748    | -         | 340,827     | 260,921     | 260,921                  | -                               |
| Poland                              | -                               | -           | -      | 3,353,976  | 3,353,976 | -           | -           | -                        | 3,403,639                       |
| Portugal                            | -                               | -           | -      | 1,323,792  | 1,323,792 | -           | -           | -                        | 1,343,404                       |
| Republic of Korea                   | -                               | -           | -      | 9,711,249  | 1,284     | 9,709,965   | -           | -                        | -                               |
| Republic of Moldova                 | -                               | -           | -      | 24,253     | -         | 24,253      | -           | -                        | -                               |
| Romania                             | -                               | -           | -      | 1,444,866  | -         | 1,444,866   | -           | -                        | -                               |
| Saint Kitts and Nevis               | -                               | -           | -      | 4,153      | 4,153     | -           | -           | -                        | 4,202                           |
| Saint Lucia                         | -                               | -           | -      | 8,164      | -         | 8,164       | -           | -                        | -                               |
| Saint Vincent and the<br>Grenadines | -                               | -           | -      | 4,153      | -         | 3,061       | 1,092       | 1,092                    | -                               |
| Samoa                               | 3,456                           | -           | 3,456  | 4,010      | -         | -           | 4,010       | 7,466                    | -                               |
| San Marino                          | -                               | -           | -      | 8,021      | -         | 8,021       | -           | -                        | -                               |
| Senegal                             | -                               | -           | -      | 19,947     | 5,309     | 14,638      | -           | -                        | -                               |
| Serbia                              | -                               | -           | -      | 161,368    | -         | 161,368     | -           | -                        | -                               |
| Seychelles                          | -                               | -           | -      | 8,164      | -         | 8,164       | -           | -                        | -                               |
| Sierra Leone                        | -                               | -           | -      | 4,153      | 563       | -           | 3,590       | 3,590                    | -                               |
| Slovakia                            | -                               | -           | -      | 601,359    | 51,000    | 550,359     | -           | -                        | 610,340                         |
| Slovenia                            | -                               | -           | -      | 310,705    | 310,705   | -           | -           | -                        | 315,413                         |
| South Africa                        | -                               | -           | -      | 1,013,087  | 184       | 1,012,903   | -           | -                        | -                               |
| Spain                               | -                               | -           | -      | 7,648,280  | 7,648,280 | -           | -           | -                        | -                               |
| State of Palestine                  | -                               | -           | -      | 22,858     | -         | 22,858      | -           | -                        | -                               |
| Suriname                            | 21,011                          | -           | 21,011 | 8,462      | -         | -           | 8,462       | 29,473                   | -                               |

| States Parties                        | Credits                         |                   |                   |                    |                   |                    |                  | Tot<br>al         | Receipts          |
|---------------------------------------|---------------------------------|-------------------|-------------------|--------------------|-------------------|--------------------|------------------|-------------------|-------------------|
|                                       | Outstanding as at<br>31-12-2024 | Collections       | Outstanding       | Assessed           | from 2024         | Collections        | Outstanding      | outstanding       | relating to       |
|                                       | Prior years                     |                   |                   | 2025               |                   |                    |                  | 2026              |                   |
| Sweden                                | -                               | -                 | -                 | 3,317,692          | 367               | 3,317,325          | -                | -                 | -                 |
| Switzerland                           | -                               | -                 | -                 | 4,152,988          | 550               | 4,152,438          | -                | -                 | -                 |
| Tajikistan                            | -                               | -                 | -                 | 12,461             | -                 | 12,461             | -                | -                 | -                 |
| Timor-Leste                           | 3,524                           | 3,524             | -                 | 4,010              | -                 | 4,010              | -                | -                 | -                 |
| Trinidad and Tobago                   | -                               | -                 | -                 | 133,105            | 1,603             | 125,146            | 6,356            | 6,356             | -                 |
| Tunisia                               | -                               | -                 | -                 | 77,680             | -                 | 77,680             | -                | -                 | -                 |
| Uganda                                | -                               | -                 | -                 | 19,947             | 270               | -                  | 19,677           | 19,677            | -                 |
| Ukraine                               | -                               | -                 | -                 | 298,674            | -                 | 298,674            | -                | -                 | -                 |
| United Kingdom                        | -                               | -                 | -                 | 16,107,794         | 1,835             | 16,105,959         | -                | -                 | 16,346,591        |
| United Republic of<br>Tanzania        | -                               | -                 | -                 | 19,990             | -                 | 19,990             | -                | -                 | -                 |
| Uruguay                               | 323,326                         | 323,326           | -                 | 318,917            | -                 | 318,916            | 1                | 1                 | -                 |
| Vanuatu                               | 3,629                           | -                 | 3,629             | 4,153              | -                 | -                  | 4,153            | 7,782             | -                 |
| Venezuela                             | 14,775,388                      | -                 | 14,775,388        | 367,519            | -                 | -                  | 367,519          | 15,142,907        | -                 |
| Zambia                                | -                               | -                 | -                 | 19,947             | 11,741            | 8,115              | 91               | 91                | -                 |
| Rounding difference                   | -                               | -                 | -                 | 564                | -                 | 564                | -                | -                 | -                 |
| <b>Total<br/>(125 States Parties)</b> | <b>29,244,310</b>               | <b>10,200,308</b> | <b>19,044,002</b> | <b>194,553,284</b> | <b>19,614,168</b> | <b>166,076,328</b> | <b>8,862,788</b> | <b>27,906,790</b> | <b>47,742,468</b> |

## Schedule 2

### International Criminal Court - Status of Working Capital Fund and Contingency Fund as at 31 December 2025 (in euros)

#### Status of Working Capital Fund<sup>1</sup>

|                                                                | 2025              | 2024              |
|----------------------------------------------------------------|-------------------|-------------------|
| Balance at beginning of financial period                       | 11,541,920        | 11,539,990        |
| Receipts from States Parties                                   | 24,406            | 1,930             |
| Replenishment (cash surplus)                                   | 1,758,255         | -                 |
| <b>Balance as at 31 December</b>                               | <b>13,324,581</b> | <b>11,541,920</b> |
| Established level                                              | 15,600,000        | 14,400,000        |
| Due from States Parties (Schedule 3)                           | (477)             | (485)             |
| Funding shortage / to be financed through future surplus funds | (2,274,942)       | (2,857,595)       |
| <b>Balance as at 31 December</b>                               | <b>13,324,581</b> | <b>11,541,920</b> |

#### Status of Contingency Fund<sup>2</sup>

|                                             | 2025             | 2024             |
|---------------------------------------------|------------------|------------------|
| Balance at beginning of financial period    | 5,577,590        | 1,535,891        |
| Receipts from States Parties                | -                | -                |
| Replenishments / Cash surplus               | 1,422,207        | 4,041,699        |
| Withdrawal - not absorbed by regular budget | -                | -                |
| <b>Balance as at 31 December</b>            | <b>6,999,797</b> | <b>5,577,590</b> |
| Established level                           | 7,000,000        | 7,000,000        |
| Due from States Parties (Schedule 4)        | (203)            | (203)            |
| Funding shortage                            | -                | (1,422,207)      |
| <b>Balance as at 31 December</b>            | <b>6,999,797</b> | <b>5,577,590</b> |

1) ICC-ASP/23/Res.6, Section F

2) ICC-ASP/23/Res.6, Section G

## Schedule 3

### International Criminal Court - Status of advances to the Working Capital Fund as at 31 December 2025 (in euros)

| <i>States Parties</i>            | <i>Working Capital Fund as at 31/12/2024</i> | <i>Assessed in 2025</i> | <i>Replenishment / Cash Surplus 2023</i> | <i>Working Capital Fund as at 31/12/2025</i> | <i>Total Collections</i> | <i>Total Outstanding</i> |
|----------------------------------|----------------------------------------------|-------------------------|------------------------------------------|----------------------------------------------|--------------------------|--------------------------|
| Afghanistan                      | 1,042                                        | -                       | 176                                      | 1,218                                        | 1,218                    | -                        |
| Albania                          | 1,700                                        | -                       | 269                                      | 1,969                                        | 1,969                    | -                        |
| Andorra                          | 1,317                                        | -                       | 169                                      | 1,486                                        | 1,486                    | -                        |
| Antigua and Barbuda              | 383                                          | -                       | 67                                       | 450                                          | 450                      | -                        |
| Argentina                        | 130,081                                      | -                       | 24,220                                   | 154,301                                      | 154,301                  | -                        |
| Armenia                          | 1,930                                        | -                       | -                                        | 1,930                                        | 1,930                    | -                        |
| Australia                        | 423,006                                      | -                       | 71,107                                   | 494,113                                      | 494,113                  | -                        |
| Austria                          | 144,195                                      | -                       | 22,871                                   | 167,066                                      | 167,066                  | -                        |
| Bangladesh                       | 1,157                                        | -                       | 176                                      | 1,333                                        | 1,333                    | -                        |
| Barbados                         | 1,420                                        | -                       | 269                                      | 1,689                                        | 1,689                    | -                        |
| Belgium                          | 178,736                                      | -                       | 27,891                                   | 206,627                                      | 206,627                  | -                        |
| Belize                           | 192                                          | -                       | 33                                       | 225                                          | 225                      | -                        |
| Benin                            | 574                                          | -                       | 169                                      | 743                                          | 743                      | -                        |
| Bolivia                          | 2,026                                        | -                       | 640                                      | 2,666                                        | 2,666                    | -                        |
| Bosnia and Herzegovina           | 2,827                                        | -                       | 404                                      | 3,231                                        | 3,231                    | -                        |
| Botswana                         | 2,844                                        | -                       | 505                                      | 3,349                                        | 3,349                    | -                        |
| Brazil                           | 651,955                                      | -                       | 67,807                                   | 719,762                                      | 719,762                  | -                        |
| Bulgaria                         | 8,760                                        | -                       | 1,887                                    | 10,647                                       | 10,647                   | -                        |
| Burkina Faso                     | 678                                          | -                       | 135                                      | 813                                          | 813                      | -                        |
| Cabo Verde                       | 192                                          | -                       | 33                                       | 225                                          | 225                      | -                        |
| Cambodia                         | 765                                          | -                       | 176                                      | 941                                          | 941                      | -                        |
| Canada                           | 562,882                                      | -                       | 88,523                                   | 651,405                                      | 651,405                  | -                        |
| Central African Republic         | 192                                          | -                       | 33                                       | 225                                          | 225                      | -                        |
| Chad                             | 694                                          | -                       | 100                                      | 794                                          | 794                      | -                        |
| Chile                            | 70,468                                       | -                       | 14,147                                   | 84,615                                       | 84,615                   | -                        |
| Colombia                         | 55,945                                       | -                       | 8,287                                    | 64,232                                       | 64,232                   | -                        |
| Comoros                          | 192                                          | -                       | 33                                       | 225                                          | 217                      | 8                        |
| Congo                            | 1,054                                        | -                       | 169                                      | 1,223                                        | 888                      | 335                      |
| Cook Islands                     | 192                                          | -                       | 33                                       | 225                                          | 225                      | -                        |
| Costa Rica                       | 8,186                                        | -                       | 2,324                                    | 10,510                                       | 10,510                   | -                        |
| Côte d'Ivoire                    | 1,891                                        | -                       | 740                                      | 2,631                                        | 2,631                    | -                        |
| Croatia                          | 21,243                                       | -                       | 3,065                                    | 24,308                                       | 24,308                   | -                        |
| Cyprus                           | 8,552                                        | -                       | 1,213                                    | 9,765                                        | 9,765                    | -                        |
| Czechia                          | 69,305                                       | -                       | 11,453                                   | 80,758                                       | 80,758                   | -                        |
| Democratic Republic of the Congo | 872                                          | -                       | 176                                      | 1,048                                        | 1,048                    | -                        |
| Denmark                          | 119,377                                      | -                       | 18,627                                   | 138,004                                      | 138,004                  | -                        |
| Djibouti                         | 192                                          | -                       | 33                                       | 225                                          | 225                      | -                        |
| Dominica                         | 192                                          | -                       | 33                                       | 225                                          | 225                      | -                        |
| Dominican Republic               | 8,687                                        | -                       | 2,258                                    | 10,945                                       | 10,945                   | -                        |
| Ecuador                          | 10,776                                       | -                       | 2,593                                    | 13,369                                       | 13,369                   | -                        |
| El Salvador                      | 1,448                                        | -                       | 438                                      | 1,886                                        | 1,886                    | -                        |
| Estonia                          | 7,426                                        | -                       | 1,482                                    | 8,908                                        | 8,908                    | -                        |
| Fiji                             | 574                                          | -                       | 135                                      | 709                                          | 709                      | -                        |
| Finland                          | 92,512                                       | -                       | 14,047                                   | 106,559                                      | 106,559                  | -                        |
| France                           | 991,237                                      | -                       | 145,450                                  | 1,136,687                                    | 1,136,687                | -                        |
| Gabon                            | 3,509                                        | -                       | 438                                      | 3,947                                        | 3,947                    | -                        |
| Gambia                           | 192                                          | -                       | 33                                       | 225                                          | 225                      | -                        |
| Georgia                          | 1,437                                        | -                       | 269                                      | 1,706                                        | 1,706                    | -                        |
| Germany                          | 1,284,767                                    | -                       | 205,846                                  | 1,490,613                                    | 1,490,613                | -                        |
| Ghana                            | 2,879                                        | -                       | 809                                      | 3,688                                        | 3,688                    | -                        |
| Greece                           | 104,443                                      | -                       | 10,947                                   | 115,390                                      | 115,390                  | -                        |
| Grenada                          | 192                                          | -                       | 33                                       | 225                                          | 225                      | -                        |
| Guatemala                        | 5,257                                        | -                       | 1,380                                    | 6,637                                        | 6,637                    | -                        |
| Guinea                           | 295                                          | -                       | 100                                      | 395                                          | 261                      | 134                      |
| Guyana                           | 295                                          | -                       | 135                                      | 430                                          | 430                      | -                        |
| Honduras                         | 1,524                                        | -                       | 302                                      | 1,826                                        | 1,826                    | -                        |
| Hungary                          | 39,879                                       | -                       | 7,680                                    | 47,559                                       | 47,559                   | -                        |
| Iceland                          | 4,739                                        | -                       | 1,213                                    | 5,952                                        | 5,952                    | -                        |
| Ireland                          | 71,167                                       | -                       | 14,787                                   | 85,954                                       | 85,954                   | -                        |
| Italy                            | 776,271                                      | -                       | 107,421                                  | 883,692                                      | 883,692                  | -                        |
| Japan                            | 1,947,572                                    | -                       | 270,588                                  | 2,218,160                                    | 2,218,160                | -                        |
| Jordan                           | 3,994                                        | -                       | 740                                      | 4,734                                        | 4,734                    | -                        |

| <i>States Parties</i>               | <i>Working<br/>Capital Fund<br/>as at<br/>31/12/2024</i> | <i>Assessed<br/>in 2025</i> | <i>Replenishment /<br/>Cash Surplus<br/>2023</i> | <i>Working<br/>Capital Fund<br/>as at<br/>31/12/2025</i> | <i>Total<br/>Collections</i> | <i>Total<br/>Outstanding</i> |
|-------------------------------------|----------------------------------------------------------|-----------------------------|--------------------------------------------------|----------------------------------------------------------|------------------------------|------------------------------|
| Kenya                               | 3,004                                                    | -                           | 1,011                                            | 4,015                                                    | 4,015                        | -                            |
| Kiribati                            | 209                                                      | -                           | 33                                               | 242                                                      | 242                          | -                            |
| Latvia                              | 9,283                                                    | -                           | 1,684                                            | 10,967                                                   | 10,967                       | -                            |
| Lesotho                             | 192                                                      | -                           | 33                                               | 225                                                      | 225                          | -                            |
| Liberia                             | 192                                                      | -                           | 33                                               | 225                                                      | 225                          | -                            |
| Liechtenstein                       | 1,508                                                    | -                           | 338                                              | 1,846                                                    | 1,846                        | -                            |
| Lithuania                           | 13,824                                                   | -                           | 2,593                                            | 16,417                                                   | 16,417                       | -                            |
| Luxembourg                          | 13,694                                                   | -                           | 2,291                                            | 15,985                                                   | 15,985                       | -                            |
| Madagascar                          | 574                                                      | -                           | 135                                              | 709                                                      | 709                          | -                            |
| Malawi                              | 383                                                      | -                           | 67                                               | 450                                                      | 450                          | -                            |
| Maldives                            | 295                                                      | -                           | 135                                              | 430                                                      | 430                          | -                            |
| Mali                                | 661                                                      | -                           | 169                                              | 830                                                      | 830                          | -                            |
| Malta                               | 3,054                                                    | -                           | 640                                              | 3,694                                                    | 3,694                        | -                            |
| Marshall Islands                    | 192                                                      | -                           | 33                                               | 225                                                      | 225                          | -                            |
| Mauritius                           | 2,378                                                    | -                           | 640                                              | 3,018                                                    | 3,018                        | -                            |
| Mexico                              | 309,338                                                  | -                           | 41,129                                           | 350,467                                                  | 350,467                      | -                            |
| Mongolia                            | 782                                                      | -                           | 135                                              | 917                                                      | 917                          | -                            |
| Montenegro                          | 848                                                      | -                           | 135                                              | 983                                                      | 983                          | -                            |
| Namibia                             | 1,907                                                    | -                           | 302                                              | 2,209                                                    | 2,209                        | -                            |
| Nauru                               | 192                                                      | -                           | 33                                               | 225                                                      | 225                          | -                            |
| Netherlands                         | 297,806                                                  | -                           | 46,383                                           | 344,189                                                  | 344,189                      | -                            |
| New Zealand                         | 49,835                                                   | -                           | 10,409                                           | 60,244                                                   | 60,244                       | -                            |
| Niger                               | 383                                                      | -                           | 100                                              | 483                                                      | 483                          | -                            |
| Nigeria                             | 29,500                                                   | -                           | 6,131                                            | 35,631                                                   | 35,631                       | -                            |
| North Macedonia                     | 1,420                                                    | -                           | 236                                              | 1,656                                                    | 1,656                        | -                            |
| Norway                              | 162,178                                                  | -                           | 22,871                                           | 185,049                                                  | 185,049                      | -                            |
| Panama                              | 5,788                                                    | -                           | 3,031                                            | 8,819                                                    | 8,819                        | -                            |
| Paraguay                            | 2,321                                                    | -                           | 876                                              | 3,197                                                    | 3,197                        | -                            |
| Peru                                | 24,290                                                   | -                           | 5,491                                            | 29,781                                                   | 29,781                       | -                            |
| Poland                              | 167,461                                                  | -                           | 28,194                                           | 195,655                                                  | 195,655                      | -                            |
| Portugal                            | 81,958                                                   | -                           | 11,891                                           | 93,849                                                   | 93,849                       | -                            |
| Republic of Korea                   | 385,161                                                  | -                           | 86,705                                           | 471,866                                                  | 471,866                      | -                            |
| Republic of Moldova                 | 678                                                      | -                           | 169                                              | 847                                                      | 847                          | -                            |
| Romania                             | 38,777                                                   | -                           | 10,509                                           | 49,286                                                   | 49,286                       | -                            |
| Saint Kitts and Nevis               | 192                                                      | -                           | 67                                               | 259                                                      | 259                          | -                            |
| Saint Lucia                         | 192                                                      | -                           | 67                                               | 259                                                      | 259                          | -                            |
| Saint Vincent and the<br>Grenadines | 192                                                      | -                           | 33                                               | 225                                                      | 225                          | -                            |
| Samoa                               | 192                                                      | -                           | 33                                               | 225                                                      | 225                          | -                            |
| San Marino                          | 574                                                      | -                           | 67                                               | 641                                                      | 641                          | -                            |
| Senegal                             | 1,039                                                    | -                           | 176                                              | 1,215                                                    | 1,215                        | -                            |
| Serbia                              | 6,805                                                    | -                           | 1,078                                            | 7,883                                                    | 7,883                        | -                            |
| Seychelles                          | 192                                                      | -                           | 67                                               | 259                                                      | 259                          | -                            |
| Sierra Leone                        | 192                                                      | -                           | 33                                               | 225                                                      | 225                          | -                            |
| Slovakia                            | 31,491                                                   | -                           | 5,220                                            | 36,711                                                   | 36,711                       | -                            |
| Slovenia                            | 17,426                                                   | -                           | 2,660                                            | 20,086                                                   | 20,086                       | -                            |
| South Africa                        | 70,159                                                   | -                           | 8,220                                            | 78,379                                                   | 78,379                       | -                            |
| Spain                               | 512,418                                                  | -                           | 71,883                                           | 584,301                                                  | 584,301                      | -                            |
| State of Palestine                  | 1,068                                                    | -                           | 371                                              | 1,439                                                    | 1,439                        | -                            |
| Suriname                            | 971                                                      | -                           | 100                                              | 1,071                                                    | 1,071                        | -                            |
| Sweden                              | 182,778                                                  | -                           | 29,340                                           | 212,118                                                  | 212,118                      | -                            |
| Switzerland                         | 209,423                                                  | -                           | 38,198                                           | 247,621                                                  | 247,621                      | -                            |
| Tajikistan                          | 678                                                      | -                           | 100                                              | 778                                                      | 778                          | -                            |
| Timor-Leste                         | 486                                                      | -                           | 33                                               | 519                                                      | 519                          | -                            |
| Trinidad and Tobago                 | 7,358                                                    | -                           | 1,247                                            | 8,605                                                    | 8,605                        | -                            |
| Tunisia                             | 6,042                                                    | -                           | 640                                              | 6,682                                                    | 6,682                        | -                            |
| Uganda                              | 1,129                                                    | -                           | 176                                              | 1,305                                                    | 1,305                        | -                            |
| Ukraine                             | -                                                        | 24,398                      | -                                                | 24,398                                                   | 24,398                       | -                            |
| United Kingdom                      | 914,016                                                  | -                           | 147,370                                          | 1,061,386                                                | 1,061,386                    | -                            |
| United Republic of<br>Tanzania      | 1,157                                                    | -                           | 176                                              | 1,333                                                    | 1,333                        | -                            |
| Uruguay                             | 12,719                                                   | -                           | 3,100                                            | 15,819                                                   | 15,819                       | -                            |
| Vanuatu                             | 192                                                      | -                           | 33                                               | 225                                                      | 225                          | -                            |
| Venezuela                           | 113,839                                                  | -                           | 5,895                                            | 119,734                                                  | 119,734                      | -                            |
| Zambia                              | 1,129                                                    | -                           | 176                                              | 1,305                                                    | 1,305                        | -                            |
| Rounding difference                 | 9                                                        | -                           | 14                                               | 23                                                       | 23                           | -                            |
| <b>Total (125 States Parties)</b>   | <b>11,542,405</b>                                        | <b>24,398</b>               | <b>1,758,255</b>                                 | <b>13,325,058</b>                                        | <b>13,324,581</b>            | <b>477</b>                   |

## Schedule 4

### International Criminal Court - Status of contributions to the Contingency Fund for 2025 (in euros)

| <i>States Parties</i>            | <i>Outstanding as at 31-12-2024</i> | <i>Replenishments</i> | <i>Collections</i> | <i>Outstanding as at 31-12-2025</i> |
|----------------------------------|-------------------------------------|-----------------------|--------------------|-------------------------------------|
| Afghanistan                      | -                                   | -                     | -                  | -                                   |
| Albania                          | -                                   | -                     | -                  | -                                   |
| Andorra                          | -                                   | -                     | -                  | -                                   |
| Antigua and Barbuda              | -                                   | -                     | -                  | -                                   |
| Argentina                        | -                                   | -                     | -                  | -                                   |
| Armenia                          | -                                   | -                     | -                  | -                                   |
| Australia                        | -                                   | -                     | -                  | -                                   |
| Austria                          | -                                   | -                     | -                  | -                                   |
| Bangladesh                       | -                                   | -                     | -                  | -                                   |
| Barbados                         | -                                   | -                     | -                  | -                                   |
| Belgium                          | -                                   | -                     | -                  | -                                   |
| Belize                           | -                                   | -                     | -                  | -                                   |
| Benin                            | -                                   | -                     | -                  | -                                   |
| Bolivia                          | -                                   | -                     | -                  | -                                   |
| Bosnia and Herzegovina           | -                                   | -                     | -                  | -                                   |
| Botswana                         | -                                   | -                     | -                  | -                                   |
| Brazil                           | -                                   | -                     | -                  | -                                   |
| Bulgaria                         | -                                   | -                     | -                  | -                                   |
| Burkina Faso                     | -                                   | -                     | -                  | -                                   |
| Cabo Verde                       | -                                   | -                     | -                  | -                                   |
| Cambodia                         | -                                   | -                     | -                  | -                                   |
| Canada                           | -                                   | -                     | -                  | -                                   |
| Central African Republic         | -                                   | -                     | -                  | -                                   |
| Chad                             | -                                   | -                     | -                  | -                                   |
| Chile                            | -                                   | -                     | -                  | -                                   |
| Colombia                         | -                                   | -                     | -                  | -                                   |
| Comoros                          | 46                                  | -                     | -                  | 46                                  |
| Congo                            | 73                                  | -                     | -                  | 73                                  |
| Cook Islands                     | -                                   | -                     | -                  | -                                   |
| Costa Rica                       | -                                   | -                     | -                  | -                                   |
| Côte d'Ivoire                    | -                                   | -                     | -                  | -                                   |
| Croatia                          | -                                   | -                     | -                  | -                                   |
| Cyprus                           | -                                   | -                     | -                  | -                                   |
| Czechia                          | -                                   | -                     | -                  | -                                   |
| Democratic Republic of the Congo | -                                   | -                     | -                  | -                                   |
| Denmark                          | -                                   | -                     | -                  | -                                   |
| Djibouti                         | -                                   | -                     | -                  | -                                   |
| Dominica                         | -                                   | -                     | -                  | -                                   |
| Dominican Republic               | -                                   | -                     | -                  | -                                   |
| Ecuador                          | -                                   | -                     | -                  | -                                   |
| El Salvador                      | -                                   | -                     | -                  | -                                   |
| Estonia                          | -                                   | -                     | -                  | -                                   |
| Fiji                             | -                                   | -                     | -                  | -                                   |
| Finland                          | -                                   | -                     | -                  | -                                   |
| France                           | -                                   | -                     | -                  | -                                   |
| Gabon                            | -                                   | -                     | -                  | -                                   |
| Gambia                           | -                                   | -                     | -                  | -                                   |
| Georgia                          | -                                   | -                     | -                  | -                                   |
| Germany                          | -                                   | -                     | -                  | -                                   |
| Ghana                            | -                                   | -                     | -                  | -                                   |
| Greece                           | -                                   | -                     | -                  | -                                   |
| Grenada                          | -                                   | -                     | -                  | -                                   |
| Guatemala                        | -                                   | -                     | -                  | -                                   |
| Guinea                           | 84                                  | -                     | -                  | 84                                  |
| Guyana                           | -                                   | -                     | -                  | -                                   |
| Honduras                         | -                                   | -                     | -                  | -                                   |
| Hungary                          | -                                   | -                     | -                  | -                                   |
| Iceland                          | -                                   | -                     | -                  | -                                   |
| Ireland                          | -                                   | -                     | -                  | -                                   |
| Italy                            | -                                   | -                     | -                  | -                                   |
| Japan                            | -                                   | -                     | -                  | -                                   |
| Jordan                           | -                                   | -                     | -                  | -                                   |
| Kenya                            | -                                   | -                     | -                  | -                                   |
| Kiribati                         | -                                   | -                     | -                  | -                                   |
| Latvia                           | -                                   | -                     | -                  | -                                   |
| Lesotho                          | -                                   | -                     | -                  | -                                   |
| Liberia                          | -                                   | -                     | -                  | -                                   |

| <i>States Parties</i>             | <i>Outstanding as<br/>at 31-12-2024</i> | <i>Replenishments</i> | <i>Collections</i> | <i>Outstanding as at<br/>31-12-2025</i> |
|-----------------------------------|-----------------------------------------|-----------------------|--------------------|-----------------------------------------|
| Liechtenstein                     | -                                       | -                     | -                  | -                                       |
| Lithuania                         | -                                       | -                     | -                  | -                                       |
| Luxembourg                        | -                                       | -                     | -                  | -                                       |
| Madagascar                        | -                                       | -                     | -                  | -                                       |
| Malawi                            | -                                       | -                     | -                  | -                                       |
| Maldives                          | -                                       | -                     | -                  | -                                       |
| Mali                              | -                                       | -                     | -                  | -                                       |
| Malta                             | -                                       | -                     | -                  | -                                       |
| Marshall Islands                  | -                                       | -                     | -                  | -                                       |
| Mauritius                         | -                                       | -                     | -                  | -                                       |
| Mexico                            | -                                       | -                     | -                  | -                                       |
| Mongolia                          | -                                       | -                     | -                  | -                                       |
| Montenegro                        | -                                       | -                     | -                  | -                                       |
| Namibia                           | -                                       | -                     | -                  | -                                       |
| Nauru                             | -                                       | -                     | -                  | -                                       |
| Netherlands                       | -                                       | -                     | -                  | -                                       |
| New Zealand                       | -                                       | -                     | -                  | -                                       |
| Niger                             | -                                       | -                     | -                  | -                                       |
| Nigeria                           | -                                       | -                     | -                  | -                                       |
| North Macedonia                   | -                                       | -                     | -                  | -                                       |
| Norway                            | -                                       | -                     | -                  | -                                       |
| Panama                            | -                                       | -                     | -                  | -                                       |
| Paraguay                          | -                                       | -                     | -                  | -                                       |
| Peru                              | -                                       | -                     | -                  | -                                       |
| Poland                            | -                                       | -                     | -                  | -                                       |
| Portugal                          | -                                       | -                     | -                  | -                                       |
| Republic of Korea                 | -                                       | -                     | -                  | -                                       |
| Republic of Moldova               | -                                       | -                     | -                  | -                                       |
| Romania                           | -                                       | -                     | -                  | -                                       |
| Saint Kitts and Nevis             | -                                       | -                     | -                  | -                                       |
| Saint Lucia                       | -                                       | -                     | -                  | -                                       |
| Saint Vincent and the Grenadines  | -                                       | -                     | -                  | -                                       |
| Samoa                             | -                                       | -                     | -                  | -                                       |
| San Marino                        | -                                       | -                     | -                  | -                                       |
| Senegal                           | -                                       | -                     | -                  | -                                       |
| Serbia                            | -                                       | -                     | -                  | -                                       |
| Seychelles                        | -                                       | -                     | -                  | -                                       |
| Sierra Leone                      | -                                       | -                     | -                  | -                                       |
| Slovakia                          | -                                       | -                     | -                  | -                                       |
| Slovenia                          | -                                       | -                     | -                  | -                                       |
| South Africa                      | -                                       | -                     | -                  | -                                       |
| Spain                             | -                                       | -                     | -                  | -                                       |
| State of Palestine                | -                                       | -                     | -                  | -                                       |
| Suriname                          | -                                       | -                     | -                  | -                                       |
| Sweden                            | -                                       | -                     | -                  | -                                       |
| Switzerland                       | -                                       | -                     | -                  | -                                       |
| Tajikistan                        | -                                       | -                     | -                  | -                                       |
| Timor-Leste                       | -                                       | -                     | -                  | -                                       |
| Trinidad and Tobago               | -                                       | -                     | -                  | -                                       |
| Tunisia                           | -                                       | -                     | -                  | -                                       |
| Uganda                            | -                                       | -                     | -                  | -                                       |
| Ukraine                           | -                                       | -                     | -                  | -                                       |
| United Kingdom                    | -                                       | -                     | -                  | -                                       |
| United Republic of Tanzania       | -                                       | -                     | -                  | -                                       |
| Uruguay                           | -                                       | -                     | -                  | -                                       |
| Vanuatu                           | -                                       | -                     | -                  | -                                       |
| Venezuela                         | -                                       | -                     | -                  | -                                       |
| Zambia                            | -                                       | -                     | -                  | -                                       |
| <b>Total (125 States Parties)</b> | <b>203</b>                              | <b>-</b>              | <b>-</b>           | <b>203</b>                              |

## Schedule 5

### International Criminal Court - Status of cash surplus as at 31 December 2025 (in euros)<sup>1</sup>

| <i>Current year</i>                                                                    | <i>2025</i>        | <i>2024</i>        |
|----------------------------------------------------------------------------------------|--------------------|--------------------|
| <b>Credits</b>                                                                         |                    |                    |
| Receipts of assessed contributions                                                     | 185,690,496        | 175,306,672        |
| Receipts of miscellaneous income                                                       | 1,866,699          | 3,436,320          |
| Brought forward / Cash Surplus 2023 <sup>2</sup>                                       | 928,100            | -                  |
| Brought forward / The Security Blueprint project                                       | 178,769            | -                  |
|                                                                                        | <b>188,664,064</b> | <b>178,742,992</b> |
| <b>Charges</b>                                                                         |                    |                    |
| Disbursed expenditures                                                                 | 178,947,523        | 174,450,419        |
| Unliquidated obligations                                                               | 11,535,772         | 7,672,316          |
| Provision for staff income tax liability                                               | 200,761            | 159,476            |
| Provision for ILOAT cases                                                              | 96,719             | 423,408            |
| Accrual for annual leave and relocation allowance for Judges                           | 245,000            | 218,000            |
|                                                                                        | <b>191,025,775</b> | <b>182,923,619</b> |
| <b>Provisional cash surplus/(deficit)</b>                                              | <b>(2,361,711)</b> | <b>(4,180,627)</b> |
| Carried forward to next year for the Security Blueprint project <sup>3</sup>           | (601,241)          | (178,769)          |
| <b>Provisional cash surplus/(deficit) after adjustments</b>                            | <b>(2,962,952)</b> | <b>(4,359,396)</b> |
| <b>Disposition of prior year's provisional surplus/(deficit)</b>                       |                    |                    |
| Prior year's provisional surplus/(deficit)                                             | (4,359,396)        | (7,621,639)        |
| Receipt of prior period contributions                                                  | 10,200,308         | 10,227,009         |
| Savings on, or cancellation of, prior period obligations                               | 2,163,878          | 1,503,192          |
| <b>Prior year's cash surplus/(deficit)</b>                                             | <b>8,004,790</b>   | <b>4,108,562</b>   |
| <b>Reconciliation of provisional surplus/(deficit) to budget surplus/(deficit)</b>     |                    |                    |
| <b>Provisional cash surplus/(deficit)</b>                                              | <b>(2,361,711)</b> | <b>(4,180,627)</b> |
| Assessed contributions receivables                                                     | 8,862,788          | 11,777,512         |
| Assessed contributions / adjustment Burundi (host State loan share of withdrawn State) | 143                | 143                |
| Assessed contributions / difference between budgeted and actual host State loan amount | (27)               | (27)               |
| Miscellaneous income receipts                                                          | (1,866,699)        | (3,436,320)        |
| <b>Budget surplus/(deficit) (Statement V)</b>                                          | <b>4,634,494</b>   | <b>4,160,681</b>   |

<sup>1</sup>Includes Major Program VI: Secretariat of the Trust Fund for Victims.

<sup>2</sup>ICC-ASP/23/Res.6, Part A, para. 2

<sup>3</sup>ICC-ASP/23/Res.6, Part N

## Schedule 6

## International Criminal Court - Status of voluntary contributions as at 31 December 2025 (in euros)

| Trust Fund                                                                                     | Donors                                           | Balance brought forward | Funds received in 2025 | Revenue recorded in 2025 | Contributions advanced (liability) | Contributions deferred to 2026 (liability) | Receivables from donors | Donor refunds (settled/due) | Transfers between Trust Funds |
|------------------------------------------------------------------------------------------------|--------------------------------------------------|-------------------------|------------------------|--------------------------|------------------------------------|--------------------------------------------|-------------------------|-----------------------------|-------------------------------|
| Building Legal Expertise and Fostering Cooperation / 15th EU Support Project to ICC, 2022-2025 | European Commission                              | 723,785                 | 1,001,042              | 583,156                  | 1,001,042                          | 140,629                                    | -                       | -                           | -                             |
|                                                                                                | France                                           | -                       | 30,000                 | -                        | 30,000                             | -                                          | -                       | -                           | -                             |
|                                                                                                | Spain                                            | -                       | -                      | (25,000)                 | -                                  | -                                          | -                       | -                           | (25,000)                      |
|                                                                                                | Switzerland                                      | -                       | 264,254                | -                        | 264,254                            | -                                          | -                       | -                           | -                             |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>723,785</b>          | <b>1,295,296</b>       | <b>558,156</b>           | <b>1,295,296</b>                   | <b>140,629</b>                             | -                       | -                           | <b>(25,000)</b>               |
| French Language and OIF, 2020~                                                                 | L'Organisation internationale de la Francophonie | -                       | 19,960                 | 23,482                   | -                                  | -                                          | 3,522                   | -                           | -                             |
| <b>Trust Fund Total</b>                                                                        |                                                  | -                       | <b>19,960</b>          | <b>23,482</b>            | -                                  | -                                          | <b>3,522</b>            | -                           | -                             |
| Case Law Database Project, 2025~                                                               | Spain                                            | -                       | 50,000                 | 75,000                   | -                                  | -                                          | -                       | -                           | 25,000                        |
| <b>Trust Fund Total</b>                                                                        |                                                  | -                       | <b>50,000</b>          | <b>75,000</b>            | -                                  | -                                          | -                       | -                           | <b>25,000</b>                 |
| Cooperation ICC-CILC, 2020-2027                                                                | Center for International Legal Cooperation       | -                       | 9,736                  | 41,895                   | -                                  | -                                          | 32,159                  | -                           | -                             |
| <b>Trust Fund Total</b>                                                                        |                                                  | -                       | <b>9,736</b>           | <b>41,895</b>            | -                                  | -                                          | <b>32,159</b>           | -                           | -                             |
| Technological Enhancement and Specialized Capacity, 2022-2027                                  | European Commission (2022 signed agreement)      | 514,277                 | 1,181,637              | 1,695,914                | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | European Commission (2025 signed agreement)      | -                       | 2,670,692              | -                        | -                                  | 2,670,692                                  | -                       | -                           | -                             |
|                                                                                                | Spain                                            | -                       | 1,500,000              | 1,500,000                | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | Sweden (Police Authority)                        | 458,650                 | -                      | 20,404                   | -                                  | 438,246                                    | -                       | -                           | -                             |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>972,927</b>          | <b>5,352,329</b>       | <b>3,216,318</b>         | -                                  | <b>3,108,938</b>                           | -                       | -                           | -                             |
| Geographical Diversity, 2023-2028                                                              | Netherlands                                      | 500,000                 | -                      | -                        | 500,000                            | -                                          | -                       | -                           | -                             |
|                                                                                                | United Kingdom                                   | 202,570                 | -                      | -                        | -                                  | 202,570                                    | -                       | -                           | -                             |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>702,570</b>          | -                      | -                        | <b>500,000</b>                     | <b>202,570</b>                             | -                       | -                           | -                             |
| OTP Cooperation and Complementarity, 2024-2028                                                 | Austria                                          | -                       | 100,000                | 100,000                  | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | Iceland                                          | -                       | 101,859                | 101,859                  | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | L'Organisation internationale de la Francophonie | (5,755)                 | 5,755                  | -                        | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | Spain                                            | -                       | 600,000                | 600,000                  | -                                  | -                                          | -                       | -                           | -                             |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>(5,755)</b>          | <b>807,614</b>         | <b>801,859</b>           | -                                  | -                                          | -                       | -                           | -                             |
| ICC Country Office CAR – Access to Justice Project, 2024-2026                                  | United Kingdom                                   | -                       | 60,778                 | 41,934                   | -                                  | 18,844                                     | -                       | -                           | -                             |
| <b>Trust Fund Total</b>                                                                        |                                                  | -                       | <b>60,778</b>          | <b>41,934</b>            | -                                  | <b>18,844</b>                              | -                       | -                           | -                             |
| Development of Interns and Visiting Professionals, 2017~                                       | France                                           | -                       | 30,000                 | 30,000                   | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | ICC President, Judge and Staff                   | -                       | 21,349                 | 21,349                   | -                                  | -                                          | -                       | -                           | -                             |
| <b>Trust Fund Total</b>                                                                        |                                                  | -                       | <b>51,349</b>          | <b>51,349</b>            | -                                  | -                                          | -                       | -                           | -                             |
| Special Fund for Security, 2023-2025                                                           | Estonia                                          | 10,000                  | -                      | 10,000                   | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | Iceland                                          | -                       | 101,859                | 101,859                  | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | Japan                                            | -                       | 167,785                | 167,785                  | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | Spain                                            | -                       | 250,000                | -                        | 250,000                            | -                                          | -                       | -                           | -                             |
|                                                                                                | United Kingdom                                   | 344,738                 | -                      | 344,738                  | -                                  | -                                          | -                       | -                           | -                             |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>354,738</b>          | <b>519,644</b>         | <b>624,382</b>           | <b>250,000</b>                     | -                                          | -                       | -                           | -                             |
| Access to Justice Project of the Country Office, Uganda, 2024-2025                             | Netherlands                                      | 57,968                  | -                      | 42,808                   | -                                  | -                                          | -                       | 15,159                      | -                             |
|                                                                                                | Netherlands (interest funds)                     | 4,784                   | -                      | 4,784                    | -                                  | -                                          | -                       | -                           | -                             |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>62,752</b>           | -                      | <b>47,592</b>            | -                                  | -                                          | -                       | <b>15,159</b>               | -                             |
| Special Fund for Relocations, 2010~                                                            | Austria                                          | 55,000                  | 50,000                 | 105,000                  | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | Belgium                                          | -                       | 40,000                 | 40,000                   | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | Finland (interest funds)                         | -                       | 799                    | -                        | -                                  | -                                          | -                       | 799                         | -                             |
|                                                                                                | Luxembourg                                       | -                       | 35,000                 | -                        | 35,000                             | -                                          | -                       | -                           | -                             |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>55,000</b>           | <b>125,799</b>         | <b>145,000</b>           | <b>35,000</b>                      | -                                          | -                       | <b>799</b>                  | -                             |
| Anti Harmful Information Fund, 2025                                                            | United Kingdom                                   | -                       | -                      | 49,268                   | -                                  | -                                          | -                       | 147                         | 49,415                        |
| <b>Trust Fund Total</b>                                                                        |                                                  | -                       | -                      | <b>49,268</b>            | -                                  | -                                          | -                       | <b>147</b>                  | <b>49,415</b>                 |
| Family Visits for Indigent Detainees, 2011~                                                    | ICC Staff                                        | -                       | 247                    | 247                      | -                                  | -                                          | -                       | -                           | -                             |
| <b>Trust Fund Total</b>                                                                        |                                                  | -                       | <b>247</b>             | <b>247</b>               | -                                  | -                                          | -                       | -                           | -                             |
| Junior Professional Officer Programme, 2015~                                                   | France                                           | -                       | 186,138                | 186,138                  | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | Germany                                          | -                       | 203,951                | 203,951                  | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | Japan                                            | -                       | 256,726                | 256,726                  | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | Republic of Korea                                | (164,767)               | 164,767                | 110,479                  | -                                  | -                                          | 110,479                 | -                           | -                             |
|                                                                                                | Switzerland                                      | 33,803                  | 62,022                 | 70,873                   | -                                  | 24,952                                     | -                       | -                           | -                             |
|                                                                                                | United Nations                                   | -                       | 153,000                | 153,000                  | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | United Nations (interest funds)                  | -                       | 368                    | -                        | -                                  | -                                          | -                       | 368                         | -                             |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>(130,964)</b>        | <b>1,026,972</b>       | <b>981,167</b>           | -                                  | <b>24,952</b>                              | <b>110,479</b>          | <b>368</b>                  | -                             |
| Least Developed Countries, 2004~                                                               | Belgium                                          | -                       | 5,000                  | 5,000                    | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | Switzerland                                      | -                       | 42,354                 | 42,354                   | -                                  | -                                          | -                       | -                           | -                             |
| <b>Trust Fund Total</b>                                                                        |                                                  | -                       | <b>47,354</b>          | <b>47,354</b>            | -                                  | -                                          | -                       | -                           | -                             |
| Trust Fund for the ASP sessions and other ASP related events, 2025~                            | Netherlands                                      | -                       | 250,000                | 250,000                  | -                                  | -                                          | -                       | -                           | -                             |
| <b>Trust Fund Total</b>                                                                        |                                                  | -                       | <b>250,000</b>         | <b>250,000</b>           | -                                  | -                                          | -                       | -                           | -                             |
| Receipts for future/to be established Trust Funds                                              | France                                           | 15,000                  | -                      | -                        | 15,000                             | -                                          | -                       | -                           | -                             |
|                                                                                                | L'Organisation internationale de la Francophonie | -                       | 2,508                  | -                        | 2,508                              | -                                          | -                       | -                           | -                             |
|                                                                                                | United Kingdom                                   | 49,415                  | -                      | -                        | -                                  | -                                          | -                       | -                           | (49,415)                      |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>64,415</b>           | <b>2,508</b>           | -                        | <b>17,508</b>                      | -                                          | -                       | -                           | <b>(49,415)</b>               |
| Sponsored Travel to External Conferences                                                       | France                                           | -                       | 414                    | 414                      | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | International Bar Association                    | -                       | 772                    | 772                      | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | The Center for Truth and Justice                 | -                       | 532                    | 532                      | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | University of Münster                            | -                       | 360                    | 360                      | -                                  | -                                          | -                       | -                           | -                             |
|                                                                                                | University of Salzburg                           | -                       | 411                    | 411                      | -                                  | -                                          | -                       | -                           | -                             |
| <b>Trust Fund Total</b>                                                                        |                                                  | -                       | <b>2,489</b>           | <b>2,489</b>             | -                                  | -                                          | -                       | -                           | -                             |
| <b>Total for all Trust Funds</b>                                                               |                                                  | <b>2,799,468</b>        | <b>9,622,075</b>       | <b>6,957,492</b>         | <b>2,097,804</b>                   | <b>3,495,933</b>                           | <b>146,160</b>          | <b>16,473</b>               | -                             |

## Schedule 7

### International Criminal Court - Status of trust funds as at 31 December 2025 (in euros)

| Trust Fund                                                                                     | Donors                                           | Balances brought forward | Revenue          | Expenses         | Balance carried forward |
|------------------------------------------------------------------------------------------------|--------------------------------------------------|--------------------------|------------------|------------------|-------------------------|
| Building Legal Expertise and Fostering Cooperation, 2020-2024                                  | France                                           | 112,273                  |                  | 48,314           | 63,959                  |
|                                                                                                | Interest revenue                                 | 4,449                    | 510              | -                | 4,959                   |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>116,722</b>           | <b>510</b>       | <b>48,314</b>    | <b>68,918</b>           |
| Building Legal Expertise and Fostering Cooperation / 15th EU Support Project to ICC, 2022-2025 | European Commission                              | -                        | 583,156          | 583,156          | -                       |
|                                                                                                | Netherlands                                      | 1,498                    | (48)             | 1,450            | -                       |
|                                                                                                | France                                           | 45,000                   | -                | -                | 45,000                  |
|                                                                                                | Spain                                            | 25,000                   | (25,000)         | -                | -                       |
|                                                                                                | Interest revenue                                 | 15,258                   | 2,723            | -                | 17,981                  |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>86,756</b>            | <b>560,831</b>   | <b>584,606</b>   | <b>62,981</b>           |
| French Language and OIF, 2020~                                                                 | L'Organisation internationale de la Francophonie | 23                       | 23,482           | 23,482           | 23                      |
|                                                                                                | Interest revenue                                 | 227                      | 50               | -                | 277                     |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>250</b>               | <b>23,532</b>    | <b>23,482</b>    | <b>300</b>              |
| Case Law Database Project, 2025~                                                               | Spain                                            | -                        | 75,000           | -                | 75,000                  |
|                                                                                                | Interest revenue                                 | -                        | 607              | -                | 607                     |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>-</b>                 | <b>75,607</b>    | <b>-</b>         | <b>75,607</b>           |
| Cooperation ICC-KRSII, 2020~                                                                   | Kosovo Relocated Specialist Judicial Institution | -                        | -                | -                | -                       |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>-</b>                 | <b>-</b>         | <b>-</b>         | <b>-</b>                |
| Cooperation ICC-CILC, 2020-2027                                                                | Center for International Legal Cooperation       | -                        | 41,895           | 41,895           | -                       |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>-</b>                 | <b>41,895</b>    | <b>41,895</b>    | <b>-</b>                |
| Technological Enhancement and Specialized Capacity, 2022-2027                                  | Australia                                        | 416,045                  | -                | 131,984          | 284,061                 |
|                                                                                                | Austria                                          | 266,749                  | -                | 84,622           | 182,127                 |
|                                                                                                | Belgium                                          | 3,732,695                | -                | 1,184,141        | 2,548,554               |
|                                                                                                | Bulgaria                                         | 30,433                   | -                | 9,654            | 20,779                  |
|                                                                                                | Canada                                           | 625,940                  | -                | 516,642          | 109,298                 |
|                                                                                                | Cyprus                                           | 36,832                   | -                | 11,684           | 25,148                  |
|                                                                                                | Czechia                                          | 41,739                   | -                | 13,241           | 28,498                  |
|                                                                                                | Denmark                                          | 469,381                  | -                | 266,250          | 203,131                 |
|                                                                                                | European Commission (2022 signed agreement)      | -                        | 1,695,914        | 1,695,914        | -                       |
|                                                                                                | Finland                                          | 13,497                   | -                | 13,497           | -                       |
|                                                                                                | France                                           | 307,449                  | -                | 97,534           | 209,915                 |
|                                                                                                | Germany                                          | 615,939                  | -                | 195,397          | 420,542                 |
|                                                                                                | Greece                                           | 42,710                   | -                | 13,549           | 29,161                  |
|                                                                                                | Iceland                                          | 61,906                   | -                | 19,639           | 42,267                  |
|                                                                                                | Ireland                                          | 1,367,024                | -                | 433,668          | 933,356                 |
|                                                                                                | Italy                                            | 342,785                  | -                | 108,743          | 234,042                 |
|                                                                                                | Latvia                                           | 163,650                  | -                | 51,915           | 111,735                 |
|                                                                                                | Lithuania                                        | 129,735                  | -                | 41,156           | 88,579                  |
|                                                                                                | Malta                                            | 15,736                   | -                | 4,992            | 10,744                  |
|                                                                                                | Netherlands                                      | 3,796,112                | -                | 1,204,259        | 2,591,853               |
|                                                                                                | New Zealand                                      | 648,171                  | -                | 205,622          | 442,549                 |
|                                                                                                | Portugal                                         | 51,652                   | -                | 16,386           | 35,266                  |
|                                                                                                | Romania                                          | 61,906                   | -                | 19,639           | 42,267                  |
|                                                                                                | Slovenia                                         | 30,433                   | -                | 9,654            | 20,779                  |
|                                                                                                | Spain                                            | 2,761,960                | 1,500,000        | 1,352,042        | 2,909,918               |
|                                                                                                | Sweden                                           | 113,715                  | -                | 36,074           | 77,641                  |
|                                                                                                | Sweden (Police Authority)                        | -                        | 20,404           | 20,404           | -                       |
|                                                                                                | United Kingdom                                   | 1,082,292                | -                | 704,810          | 377,482                 |
|                                                                                                | United Kingdom                                   | 272,802                  | -                | 120,979          | 151,823                 |
|                                                                                                | Interest revenue                                 | 633,569                  | 88,609           | 229,015          | 493,163                 |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>18,132,857</b>        | <b>3,304,927</b> | <b>8,813,106</b> | <b>12,624,678</b>       |
| Geographical Diversity, 2023-2028*                                                             | Netherlands                                      | -                        | -                | -                | -                       |
|                                                                                                | United Kingdom                                   | -                        | -                | -                | -                       |
|                                                                                                | Interest revenue                                 | 19,015                   | 3,708            | -                | 22,723                  |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>19,015</b>            | <b>3,708</b>     | <b>-</b>         | <b>22,723</b>           |
| OTP Cooperation and Complementarity, 2024-2028                                                 | Australia                                        | 1,117                    | -                | -                | 1,117                   |
|                                                                                                | Austria                                          | 200,000                  | 100,000          | 10,888           | 289,112                 |
|                                                                                                | France                                           | 1,117                    | -                | -                | 1,117                   |
|                                                                                                | Iceland                                          | -                        | 101,859          | 16,108           | 85,751                  |
|                                                                                                | L'Organisation internationale de la Francophonie | 1,962                    | -                | 1,962            | -                       |
|                                                                                                | Malta                                            | 979                      | -                | (2,066)          | 3,045                   |
|                                                                                                | Spain                                            | -                        | 600,000          | 24,606           | 575,394                 |
|                                                                                                | Interest revenue                                 | 668                      | 2,624            | -                | 3,292                   |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>205,843</b>           | <b>804,483</b>   | <b>51,498</b>    | <b>958,828</b>          |
| 20th Anniversary of the Rome Statute, 2018                                                     | Republic of Korea                                | 5,281                    | -                | -                | 5,281                   |
|                                                                                                | Interest revenue                                 | 182                      | 28               | -                | 210                     |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>5,463</b>             | <b>28</b>        | <b>-</b>         | <b>5,491</b>            |
| ICC Country Office CAR – Access to Justice Program, 2024-2026                                  | United Kingdom                                   | 4,481                    | 41,934           | 46,415           | -                       |
|                                                                                                | Interest revenue                                 | 298                      | 428              | -                | 726                     |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>4,779</b>             | <b>42,362</b>    | <b>46,415</b>    | <b>726</b>              |
| Development of Interns and Visiting Professionals, 2017~                                       | France                                           | 92,965                   | 30,000           | 32,416           | 90,549                  |
|                                                                                                | Germany                                          | 5,638                    | -                | 5,638            | -                       |
|                                                                                                | Ireland                                          | 2,629                    | -                | 2,629            | -                       |
|                                                                                                | ICC Judge and Staff                              | 27,817                   | 9,349            | 3,362            | 33,804                  |
|                                                                                                | ICC President (earmarked donations)              | 6,000                    | 12,000           | 1,970            | 16,030                  |
|                                                                                                | Interest revenue                                 | 6,243                    | 731              | -                | 6,974                   |
| <b>Trust Fund Total</b>                                                                        |                                                  | <b>141,292</b>           | <b>52,080</b>    | <b>46,015</b>    | <b>147,357</b>          |

|                                                                     |                                  |                          |                  |                   |                         |
|---------------------------------------------------------------------|----------------------------------|--------------------------|------------------|-------------------|-------------------------|
| Special Fund for Security, 2023-2025                                | Belgium                          | 578,162                  | -                | 195,085           | 383,077                 |
|                                                                     | Cyprus                           | 41,297                   | -                | 13,935            | 27,362                  |
|                                                                     | Czechia                          | 32,299                   | -                | 10,898            | 21,401                  |
|                                                                     | Estonia                          | 8,259                    | 10,000           | 6,161             | 12,098                  |
|                                                                     | Finland                          | 41,297                   | -                | 13,935            | 27,362                  |
|                                                                     | France                           | 495,567                  | -                | 167,216           | 328,351                 |
|                                                                     | Iceland                          | -                        | 101,859          | 34,370            | 67,489                  |
|                                                                     | Ireland                          | 412,973                  | -                | 139,346           | 273,627                 |
|                                                                     | Japan                            | 132,623                  | 167,785          | 101,364           | 199,044                 |
|                                                                     | Liechtenstein                    | 8,639                    | -                | 2,915             | 5,724                   |
|                                                                     | Lithuania                        | 82,595                   | -                | 27,869            | 54,726                  |
|                                                                     | Luxembourg                       | 24,778                   | -                | 8,361             | 16,417                  |
|                                                                     | New Zealand                      | 18,495                   | -                | 6,241             | 12,254                  |
|                                                                     | Poland                           | 41,297                   | -                | 13,935            | 27,362                  |
|                                                                     | Switzerland                      | 227,646                  | -                | 76,813            | 150,833                 |
|                                                                     | United Kingdom                   | -                        | 344,738          | 344,738           | -                       |
|                                                                     | Interest revenue                 | 25,608                   | 11,205           | 12,420            | 24,393                  |
| <b>Trust Fund Total</b>                                             |                                  | <b>2,171,535</b>         | <b>635,587</b>   | <b>1,175,602</b>  | <b>1,631,520</b>        |
| Access to Justice Project of the Country Office, Uganda, 2024-2025  | Netherlands                      | -                        | 42,808           | 42,808            | -                       |
|                                                                     | Interest revenue                 | -                        | 4,858            | 4,858             | -                       |
| <b>Trust Fund Total</b>                                             |                                  | <b>-</b>                 | <b>47,666</b>    | <b>47,666</b>     | <b>-</b>                |
| Special Fund for Relocations, 2010~                                 | Australia                        | 524,267                  | -                | -                 | 524,267                 |
|                                                                     | Belgium                          | -                        | 40,000           | 40,000            | -                       |
|                                                                     | Denmark                          | 94,806                   | -                | -                 | 94,806                  |
|                                                                     | Finland                          | 155,567                  | -                | 155,567           | -                       |
|                                                                     | Austria                          | -                        | 105,000          | -                 | 105,000                 |
|                                                                     | France                           | 20,000                   | -                | -                 | 20,000                  |
|                                                                     | Ireland                          | 851,140                  | -                | 575,825           | 275,315                 |
|                                                                     | Luxembourg                       | 230,410                  | -                | -                 | 230,410                 |
|                                                                     | Netherlands                      | 81,102                   | -                | -                 | 81,102                  |
|                                                                     | United Kingdom                   | 106,939                  | -                | -                 | 106,939                 |
|                                                                     | Interest revenue                 | 64,960                   | 9,818            | 5,344             | 69,434                  |
| <b>Trust Fund Total</b>                                             |                                  | <b>2,129,191</b>         | <b>154,818</b>   | <b>776,736</b>    | <b>1,507,273</b>        |
| Anti Harmful Information Fund, 2025                                 | United Kingdom                   | -                        | 49,268           | 49,268            | -                       |
| <b>Trust Fund Total</b>                                             |                                  | <b>-</b>                 | <b>49,268</b>    | <b>49,268</b>     | <b>-</b>                |
| Family Visits for Indigent Detainees, 2011~                         | Austria                          | 37,933                   | -                | -                 | 37,933                  |
|                                                                     | Finland                          | 40,000                   | -                | -                 | 40,000                  |
|                                                                     | France                           | 50,000                   | -                | 3,946             | 46,054                  |
|                                                                     | Ireland                          | 50,000                   | -                | -                 | 50,000                  |
|                                                                     | Mali                             | 15,214                   | -                | 15,131            | 83                      |
|                                                                     | Netherlands                      | 4,651                    | -                | -                 | 4,651                   |
|                                                                     | Philippines                      | 3,431                    | -                | -                 | 3,431                   |
|                                                                     | Switzerland                      | 6,650                    | -                | 6,650             | -                       |
|                                                                     | United Kingdom                   | 15,798                   | -                | 15,798            | -                       |
|                                                                     | ICC Staff                        | 3,439                    | 247              | -                 | 3,686                   |
|                                                                     | Interest revenue                 | 6,568                    | 1,203            | -                 | 7,771                   |
| <b>Trust Fund Total</b>                                             |                                  | <b>233,684</b>           | <b>1,450</b>     | <b>41,525</b>     | <b>193,609</b>          |
| Junior Professional Officer Programme, 2015~                        | Australia                        | 356,339                  | -                | 134,597           | 221,742                 |
|                                                                     | France                           | 280,437                  | 186,138          | 220,984           | 245,591                 |
|                                                                     | Germany                          | 93,571                   | 203,951          | 77,689            | 219,833                 |
|                                                                     | Japan                            | 401,726                  | 256,726          | 221,914           | 436,538                 |
|                                                                     | Republic of Korea                | 411,355                  | 110,479          | 233,720           | 288,114                 |
|                                                                     | Spain                            | 1,150,266                | -                | 416,068           | 734,198                 |
|                                                                     | Switzerland                      | -                        | 70,873           | 70,873            | -                       |
|                                                                     | United Nations (UN DESA)         | -                        | 153,000          | 80,614            | 72,386                  |
|                                                                     | Interest revenue                 | 77,296                   | 13,559           | -                 | 90,855                  |
| <b>Trust Fund Total</b>                                             |                                  | <b>2,770,990</b>         | <b>994,726</b>   | <b>1,456,459</b>  | <b>2,309,257</b>        |
| Least Developed Countries, 2004~                                    | Belgium                          | -                        | 5,000            | 3,472             | 1,528                   |
|                                                                     | Finland                          | 1,165                    | -                | 1,165             | -                       |
|                                                                     | Switzerland                      | -                        | 42,354           | -                 | 42,354                  |
|                                                                     | Interest revenue                 | 233                      | 17               | -                 | 250                     |
| <b>Trust Fund Total</b>                                             |                                  | <b>1,398</b>             | <b>47,371</b>    | <b>4,637</b>      | <b>44,132</b>           |
| LDC Travel – Nominations of Judges, 2020~                           |                                  | -                        | -                | -                 | -                       |
| <b>Trust Fund Total</b>                                             |                                  | <b>-</b>                 | <b>-</b>         | <b>-</b>          | <b>-</b>                |
| Trust Fund for the ASP sessions and other ASP related events, 2025~ | Netherlands                      | -                        | 250,000          | 250,000           | -                       |
| <b>Trust Fund Total</b>                                             |                                  | <b>-</b>                 | <b>250,000</b>   | <b>250,000</b>    | <b>-</b>                |
| General Trust Fund, 2003~                                           | Republic of Korea                | 10,549                   | -                | -                 | 10,549                  |
|                                                                     | Interest revenue                 | 4,753                    | 59               | -                 | 4,812                   |
| <b>Trust Fund Total</b>                                             |                                  | <b>15,302</b>            | <b>59</b>        | <b>-</b>          | <b>15,361</b>           |
| <b>Total for all Trust Funds</b>                                    |                                  | <b>26,035,077</b>        | <b>7,090,908</b> | <b>13,457,224</b> | <b>19,668,761</b>       |
| Extrabudgetary and Special Accounts                                 | Donors                           | Balances brought forward | Revenue          | Expenses          | Balance carried forward |
| Sponsored Travel to External Conferences                            | France                           | -                        | 414              | 414               | -                       |
|                                                                     | International Bar Association    | -                        | 772              | 772               | -                       |
|                                                                     | The Center for Truth and Justice | -                        | 532              | 532               | -                       |
|                                                                     | University of Münster            | -                        | 360              | 360               | -                       |
|                                                                     | University of Salzburg           | -                        | 411              | 411               | -                       |
| <b>Account Total</b>                                                |                                  | <b>-</b>                 | <b>2,489</b>     | <b>2,489</b>      | <b>-</b>                |
| Programme Support                                                   | Programme Support revenue        | 984,761                  | 995,319          | 1,051,206         | 928,874                 |
|                                                                     | Interest revenue                 | 13,961                   | 5,096            | -                 | 19,057                  |
| <b>Account Total</b>                                                |                                  | <b>998,722</b>           | <b>1,000,415</b> | <b>1,051,206</b>  | <b>947,931</b>          |
| <b>Total for all Extrabudgetary and Special Accounts</b>            |                                  | <b>998,722</b>           | <b>1,002,904</b> | <b>1,053,695</b>  | <b>947,931</b>          |
| <b>Grand Total</b>                                                  |                                  | <b>27,033,799</b>        | <b>8,093,812</b> | <b>14,510,919</b> | <b>20,616,692</b>       |

**Trust Funds established in 2025:**

- Case Law Database Project, 2025~
- Anti Harmful Information Fund, 2025
- Trust Fund for the ASP sessions and other ASP related events, 2025~

**Trust Funds closed in 2025:**

- Access to Justice Project of the Country Office, Uganda, 2024-2025
- Anti Harmful Information Fund, 2025

**General description and purpose of 2025 trust funds disclosed in Schedule 7**

1. Contracts with the European Commission and other donors for the Building Legal Expertise and Fostering Cooperation Programme provide financial support to the implementation of the following three sub-projects:

- a) *Seminars, events and training for fostering cooperation, sharing expertise and building national capacity*: provides representatives and legal professionals from States Parties and States not party to the Rome Statute, including situation countries, with opportunities to develop their knowledge about the ICC as well as to share mutually relevant information, thus strengthening the Court's capacity to implement its mandate based on improved state and judicial cooperation, and to develop the knowledge and practical skills of legal professionals, and build and maintain relationships with counsel and associations of lawyers;
- b) *Legal Professional Programme*: provides legal professionals from situation countries, countries in which the Court is conducting investigations, and any other relevant developing country, with opportunities to develop their legal knowledge and enhance national capacities to investigate and prosecute crimes within the jurisdiction of the Court; and
- c) *Legal Tools Database*: under the responsibility of the Office of the Prosecutor, the Legal Tools Database (LTD) facilitates development of the capacity to investigate, prosecute and adjudicate core international crimes cases, in particular at the national level. It has been designed to assist legal professionals to work on core international crimes as enshrined in the Rome Statute and relevant national legislation, by providing free access to legal information in international criminal law, legal digests of such information, and specialized software to work with such law. The platform also includes the ICC Case Law Database (CLD) which catalogues all ICC decisions and judgements and provides substantive analysis on the form of Legal Findings (extracts from the ICC case law with jurisprudential value). The sub-project forms an important element in the Court's effort to reinforce national capacities and to ensure that those accused of the aforementioned crimes can be brought to justice in accordance with international standards.

Collectively, these sub-projects stem from the programme's overall objective to contribute to the fight against impunity by promoting the Rome Statute system and increasing support for the Court and its sub-objectives to: (i) broaden the understanding of the Court and the Rome Statute among key stakeholders, in particular States Parties and legal professionals, and achieve greater support and cooperation of States with the Court; and (ii) reinforce national capacities in dealing with crimes under the Rome Statute, particularly in countries related to situations before the Court, by promoting the principle of complementarity.

2. The *Trust Fund for French Language and OIF* was established in 2020 at the initiative of the Presidency, in cooperation with the Organisation Internationale de la Francophonie (OIF). It supports the development of French language training programmes for judges at all proficiency levels (A1–C2), with the aim of strengthening their ability to follow oral debates in the courtroom, understand documents drafted in French during proceedings and, where appropriate, communicate without interpretation/translation.

3. The *Trust Fund for Case Law Database Project ("CLD")* was established in 2025 to finance expenses related to the translation of legal findings extracted from the Court's jurisprudence into the Court's official languages that is not a working language and for which there is no official translation available. This will ensure that the CLD contains as much information about the Court's jurisprudence as possible in the official languages, starting with Spanish. By improving the access to the ICC jurisprudence and addressing as much as possible the significant disadvantage faced by speakers of one of the Court's official languages, this project aims to help broaden the knowledge and understanding of the ICC jurisprudence beyond the English and French languages and reinforce national capacities in dealing with crimes under the Rome Statute of the International Criminal Court.

4. The *Cooperation ICC - KRSJI Trust Fund* was established in 2020 on the basis of the memorandum of understanding between the Court's OTP and the Special Prosecutor's Office (SPO) of the Kosovo Relocated Specialist Judicial Institution (KRSJI), under which the OTP will assist the SPO by providing technical extraction of data from telephone devices, including mobile phones. The SPO will pay the OTP in full for and in respect of all identifiable direct and indirect costs incurred as a result of or in connection with providing the agreed services.

5. The *Cooperation North Africa Against Migrant Smuggling and THB (SMUGG) Trust Fund ("Cooperation ICC-CILC")* was established in 2020 on the basis of the memorandum of understanding between the Court and the Center for International Legal Cooperation (CILC) in the context of the SMUGG project, which focused on bringing to justice key players in the criminal networks active in the field of human smuggling, human trafficking and other migration-related crimes from countries in the Horn of Africa, through Libya to the European Union and the Innovative Approaches to Migration-related Organized Crime (IAMROC) project, which is financed by the International Centre for Migration and Policy Development (ICMPD) in the framework of the Migration Partnership Facility (MPF) funded by the European Commission. The scope of cooperation between the Court and the CILC includes, among other things, OTP staff member participation in meetings with external partners and the exchange of information and experience to support the project. In return, the CILC will reimburse the Court for core investigation work as well as for expenses of participation of the Court's staff in joint meetings.

6. At the request of the Prosecutor, the Registrar established the Trust Fund "Technological Tools, Psychosocial Support and Specialized Capacity in SGBV crimes and crimes against Children" ("Technological Enhancement and Specialized Capacity") on 24 March 2022 pursuant to article 116 of the Rome Statute. The Office of the Prosecutor (OTP) announced the Trust Fund to States Parties in a Note Verbale on 7 March, in which the OTP invited States Parties to support the Office through the provision of national experts on a secondment basis or through voluntary financial contributions to the Trust Fund. Assistance provided through the Trust Fund allows the Office to effectively manage all situations currently under investigation or at trial and supports the work of the Office through the following priority areas:

- Use of new advanced technological tools and equipment in the collection, analysis and language-processing of evidence for enhancements to the technological tools in the collection, processing and storage of evidence;
- Provision of enhanced psychosocial support to witnesses and survivors as well as broader additional witness protection and support measures; and
- Enhancement of dedicated and specialized capacity with respect to investigations into SGBV and crimes against children.

7. At the request of the Prosecutor, the Registrar established the Trust Fund for Financial Support to States Parties to the Rome Statute, qualifying as Developing Economies or Economies in Transition, that deploy gratis personnel to the Office of the Prosecutor" ("Trust Fund Geographic Diversity") to provide financial support to States Parties to the Rome Statute of the International Criminal Court, qualifying as Developing Economies or Economies in Transition that deploy personnel to the Office of the Prosecutor on 27 October 2023. The Office of the Prosecutor (OTP) announced the Trust Fund to States Parties in a Note Verbale on 1 December 2023, inviting all States Parties to provide assistance to the Office through contributing to the Trust Fund or through contributing expert personnel

through this modality. The Trust Fund aims to attract specialised personnel from eligible States Parties to support the activities and needs of the Office identified across situations presently under investigation or at trial. In doing so, the Geographic Diversity Trust Fund seeks to strengthen the regional, cultural, and linguistic diversity of the Office's workforce, in line with its strategic objectives and operational needs.

8. At the request of the Prosecutor, the Registrar established the *Office of the Prosecutor Complementarity Trust Fund ("OTP Cooperation and Complementarity")* to allow the Office to implement its renewed policy on Complementarity and Cooperation through support to expanded dynamic complementarity initiatives including the increased provision of information and assistance to national authorities in support of their full implementation of the Rome Statute; the establishment of enhanced modalities of cooperation with victims groups and civil society partners; and the development of new and deeper relationships with regional and international accountability mechanisms and organisations.

9. The *Trust Fund for the 20th Anniversary of the Rome Statute* aimed to raise global awareness of the role and significance of the Rome Statute, to increase public recognition and foster a genuinely positive narrative focused on the victims and survivors of the world's gravest crimes. The objectives were achieved through a number of events and were finalized in cooperation with the States Parties. The central events took place on 16 and 17 July 2018 at the Court, with the participation of high profile officials from the Court's situation countries, experts and panellists.

10. The *Access to Justice Project (CAR)* of the Public Information and Outreach Section in the Central African Republic (CAR), funded by the United Kingdom's Foreign, Commonwealth & Development Office through its Embassy in Kinshasa (DRC), enhanced the scale and impact/effect of activities undertaken in March 2025 delivered within the context of the situation in the CAR. The project consisted of influential community leaders and representatives of the civil society visiting The Hague to follow the hearings from the public gallery, and presentations by various organs and sections of the Court. The Project enabled an expanding public information and access to justice efforts towards the affected communities in the CAR. It likewise enabled engagement with the local population in the judicial discourse through familiar and trusted structures and channels fostering reconciliation, open dialogue, ownership, understanding, and, with it, a more positive justice environment. It also generated greater support for the Court and encouraged active participation by the affected communities in the justice domain.

11. The *Trust Fund for the Development of Interns and Visiting Professionals* was established in 2017 to provide funded internship and visiting professional opportunities to nationals of developing countries that are States Parties to the Rome Statute. The Internship and Visiting Professional Programme provides its participants with an opportunity for intellectual growth, development of knowledge and the acquisition of transferable professional skills. Funding for the Trust Fund is provided by interested donor countries, staff members and elected officials.

12. The *Special Fund for Security* aims to provide funds exclusively to support the Registry to introduce, increase and enhance various security aspects, including without limitation the reinforcement of physical facilities, fortification of digital infrastructure, safeguarding of personnel, and preservation of sensitive information, both at the Headquarters and in external presences. The Special Fund is time-bound (for a maximum of three years), and for specific projects that supplement the activities funded through the Court's regular budget.

13. The *Access to Justice Project (UGA)*, initiated by the ICC Country Office in Uganda for 2023-2024 and supported by the Embassy of the Netherlands in Kampala, has highlighted the significant interest of victims and affected communities in the reparations process in the Dominic Ongwen case. This underscores the vital role of reparations in addressing the harms experienced by victims and in improving understanding and participation. Ongoing engagements with victims have demonstrated the importance of transparent, inclusive, and victim-centred outreach. The project aims to increase victims' and affected communities' understanding and involvement in reparations through community discussions, timely information sharing, perception clarification, and expectation management. Through this project, PIOS will actively foster the empowerment and participation of affected

communities throughout all stages of reparations, from identification and registration to eligibility assessment and implementation.

14. The *Special Fund for Relocations (SFR)* was established in 2010. On 28 November 2023, the Regulations of the Trust Fund were amended as set out in Administrative Instruction ICC/AI/2023/003. According to those Regulations the “purpose of the Special Fund is to increase the number of effective relocations and to assist Implementing Authorities in building their local capacity to adequately protect people at risk and closely related individuals”. The SFR receives voluntary contributions from States and other capable authorities and covers the direct expenses of the relocated persons.

15. The *Anti Harmful Information Fund* was established in 2025 with funds of the UK Foreign, Commonwealth and Development Office to strengthen and bolster the ICC crisis communication approaches, to prepare for eventual harmful information, whether such information is deliberately false, misleading or malicious and intended to deceive or cause harm. Given the cyber security attack in 2023, as well as the nature of some of the more recent ICC investigations, the project undertaken pursuant to the Trust Fund aimed to establish some basic foundations, to assist the Court to develop and implement a comprehensive strategy and action plan to address and mitigate potential campaigns targeting the ICC, with the ultimate goal to enhance the organisation's resilience against false narratives and counter possible reputational damage.

16. The *Trust Fund for Family Visits for Indigent Detainees* was established within the Registry in 2011 by the Assembly in its resolution ICC-ASP/8/Res.4. The purpose is to fund family visits for indigent detainees through voluntary contributions.

17. The *Trust Fund for the Junior Professional Officer Programme* was established in 2015 to provide funded appointments to nationals from sponsoring participating countries and/or developing countries. The programme provides opportunities for young professionals to be placed in entry level positions, at the expense of their governments, in an effort to familiarize them with the inner workings of the Court and the international legal system as a whole, with the aim of enhancing suitability for positions at the Court, other international organizations and national systems. The programme provides participants with an opportunity for professional growth and development of professional skills that can be applied to their careers.

18. The *Trust Fund for the Least Developed Countries* was established in 2004 by ICC-ASP/2/Res.6 and amended by ICC-ASP/4/Res.4. It is managed by the Secretariat of the Assembly of States Parties and promotes the participation of delegates of the least developed countries and other developing countries in the work and activities of the Assembly of States Parties by covering their round-trip travel costs to the venue of the Assembly's session, as determined by the Fund.

19. The *Trust Fund for the Travel of candidates from least developed countries to the venue of the interviews conducted by the Advisory Committee on nominations of judges* was established in 2020 by ICC-ASP/15/Res.5, annex I, 6(e). It is managed by the Secretariat of the Assembly of States Parties to provide financial assistance to candidates from the least developed countries and other developing States, nominated by a State Party, to cover their round-trip travel costs to the venue of interviews conducted by the Advisory Committee on nominations of judges to the International Criminal Court as determined by the Fund.

20. The *Trust Fund for ASP sessions and other ASP related events* was established in 2025 to receive the Host State's contribution to the sessions of the Assembly of States Parties in The Hague and contributions from other States for that purpose or to support other future ASP related events.

21. The *General Trust Fund* relates to funds provided by donors without specific purposes, implementation of which was on hold during 2025.

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**General description and purpose of 2025 extrabudgetary and special accounts disclosed in Schedule 7**

22. The *Sponsored Travel to External Conferences* stands for transactions of the travel and accommodation costs of the Court's officials and other delegates to participate in external conferences, training and public events, and is funded by various donors. The sponsors are mainly governments, universities and other educational institutions, and international non-profit organizations.

23. The *Programme Support* account accommodates indirect expenses in support of trust fund activities. The account is funded by programme support funds generated by various Trust Funds.

**Final Audit Report on the Financial Statements of the  
International Criminal Court for the Year Ended 31  
December 2025**

*Table of contents*

Executive Summary ..... 65

I. Audit objectives, scope and approach ..... 66

II. Financial highlights for 2025 ..... 67

III. Observations and recommendations..... 71

IV. Follow up on previous recommendation..... 87

V. Acknowledgments..... 91

## Executive Summary

The Board of Audit and Inspection of the Republic of Korea (BAI) was appointed as the External Auditor of the International Criminal Court (ICC) and the Trust Fund for Victims (TFV) for four years starting with the financial year 2021, at the fourth plenary meeting of the Assembly of States Parties on 16 December 2020. The term of the BAI as External Auditor was subsequently extended to include the financial years 2025 to 2028 through a resolution adopted at the ninth plenary meeting of the Assembly of States Parties on 6 December 2024.

To fulfill our audit mandate as the External Auditor, we conducted an interim audit in November 2025 to gain an understanding of the ICC's operations and environment and to identify key risk factors that would guide the focus of our audit procedures. We conducted the year-end audit procedures in April and May 2026, focusing on procedures to assess the appropriateness of journal entries and accounting estimates, as well as to verify the evidence supporting amounts and disclosures in the financial statements.

Based on our audit, we have provided an unmodified audit opinion on the financial statements of the ICC for the year ended 31 December 2025, by concluding that they present fairly, in all material respects, the financial position, financial performance, changes in net assets, cash flows, and comparison of budget and actual amounts for the year ended 31 December 2025 in accordance with the International Public Sector Accounting Standards (IPSAS). We also included further elaboration on matters that warrant the attention of the Assembly of States Parties (ASP).

As a result of the audit, we observed that total assets increased by €31,099 thousand, total liabilities increased by €25,384 thousand, and net assets increased by €5,715 thousand. While total expenses increased by €462 thousand, total revenue decreased by €1,439 thousand, resulting in a less favourable net result compared to the previous period. Some noticeable changes in total net assets during the year are as follows: Cash and cash equivalents increased by €37,223 thousand mainly due to the increase in assessed contributions received in advance and the collection of voluntary contributions. Accounts receivable decreased by €3,038 thousand due to the increase in allowance for expected credit losses and the decrease in assessed contributions receivable. Property, plant, and equipment (PP&E) decreased by €2,560 thousand due to annual depreciation. Deferred revenue and accrued expenses increased by €33,154 thousand, mainly due to an increase in advance assessment contributions received.

At the request of the Assembly of States Parties in December 2025, the External Auditor examined the use of the Contingency Fund and related matters as part of the audit of the 2025 financial year. The review focused on the adequacy of Contingency Fund notifications, compliance with the relevant execution procedures under the Financial Regulations and Rules, and the effectiveness of related reporting and internal controls.

We found that the ICC's Contingency Fund notifications did not include information on the impact of the requested resources on the following year's regular budget. We identified events where expenditures were first charged to the regular budget before the Contingency Fund notification and later reclassified as Contingency Fund execution. In addition, actual expenditures were not reported to the CBF and the ASP against the notified plans in sufficient detail, and expenditures relating to multiple events within the same country were reported in aggregated form. We therefore recommended that the Court include information on expected financial implications for the following year's regular budget in its Contingency Fund notification, review how the FRR provisions should be applied to unforeseen urgent situations requiring expenses before CBF notification, and clearly disclose any reclassification details to enable ex post oversight by the CBF and the ASP, including by reporting Contingency Fund execution against notified plans, separated by event where possible.

With regard to the follow-up of previous recommendations, a total of nine outstanding recommendations related to the financial statements remained from the previous audit reports, alongside three new recommendations that were raised. While the External Auditor acknowledges ICC's continued efforts, three recommendations have been only partially implemented, and six remain not implemented.

Beginning this financial year, we have decided to assign priorities to each recommendation. In assessing these priorities, two factors were considered: impact (the potential consequences) and likelihood (the probability of misstatement or error). Based on these criteria, the level of risk was determined for each issue.

We would like to express our sincere appreciation for the cooperation and support provided by the staff of the ICC during the course of the audit.

## **I. Audit objectives, scope and approach**

1. We have audited the financial statements of the International Criminal Court (the Court) in accordance with the International Standards on Auditing (ISA) and Regulation 12 of the Financial Regulations and Rules (FRR) of the Court, including the additional terms of reference governing the audit of the Court.

2. The objective of the audit was to determine with reasonable assurance whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, thereby enabling the External Auditor to express an opinion that the financial statements present fairly, in all material respects, the Court's financial position, financial performance, changes in net assets, cash flows, and comparison of budget and actual amounts in accordance with the International Public Sector Accounting Standards (IPSAS) for the financial year 2025.

3. The additional terms of reference governing the External Auditor are set out in the annex to the FRR, paragraph 6 (c), which stipulates that the External Auditor can indicate other matters that should be brought to the notice of the Assembly of States Parties (ASP) such as improper use of the Court's money and other assets, and any expenditure not in accordance with the intention of the ASP.

4. Financial statements prepared in accordance with IPSAS contain a statement of financial position, a statement of financial performance, a statement of changes in net assets, a statement of cash flows, a statement of comparison between budget and actual amounts and notes for the financial year then ended.

5. A set of seven schedules presenting additional information (Schedules 1 to 7) which does not fall within the scope of this audit was appended to the financial statements by the Court. The audit team ensured that those schedules were coherent with the financial statements but did not carry out any other due diligence in regard to them.

6. The audit consisted of two phases:

- i. The interim audit, focusing on understanding the Court's control activities and environment and performing walk-throughs on various internal control procedures, was conducted from 3 to 12 November 2025; and
- ii. The final audit, focused on obtaining evidence on the amounts and disclosures in the financial statements and performing observations with regard to the financial management of the Court, was carried out from 15 April to 6 May 2026.

7. The Audit observations and recommendations were discussed with the Division of Management Services (DMS) within the Registry. The final meeting took place on 6 May 2026 with the Chief of the Finance Section, the Chief of the Human Resources Section, the Chief of the Budget Section and other staff members concerned.

8. The External Auditor received a letter of representation, signed by the Registrar on 10 June 2026.

9. We have issued an unmodified opinion on the financial statements of the Court for the financial year ended 31 December 2025.

## II. Financial highlights for 2025

### Financial position

10. Total assets amounted to €279,032 thousand in 2025, an increase of about €31,099 thousand (12.5 percent) from €247,933 thousand in 2024. This increase was mainly due to the rise in cash and cash equivalents.

11. The level of cash and cash equivalents increased by €37,223 thousand, mainly due to the early payment of assessed contributions for 2026 amounting to €47,742 thousand, of which €36,132 thousand was paid in advance by four States Parties: the United Kingdom, Australia, Canada and the Netherlands. Accounts receivable from non-exchange transactions amounted to €28,389 thousand, primarily consisting of contributions due from States Parties. Total outstanding assessed contributions to the regular budget are €27,907 thousand (€29,245 thousand at the end of 2024), still remaining at a high level.

12. The trend in outstanding assessed contributions from 2007 to 2025 is shown in the table below.

**Table 1. Outstanding assessed contributions from 2007 to 2025 (in thousands of euros)**

| <i>Year</i> | <i>Assessed Contribution (A)</i> | <i>Collections for current year (B)</i> | <i>Collection current year / Assessed contribution</i> | <i>Outstanding amount from current year as of 31 December (C=A-B)</i> | <i>Collection for prior year</i> | <i>Outstanding amount from prior years as of 31 December (D)</i> | <i>Total outstanding amount as of 31 December (E=C+D)</i> |
|-------------|----------------------------------|-----------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------|----------------------------------|------------------------------------------------------------------|-----------------------------------------------------------|
| 2007        | 88,872                           | 83,021                                  | 93                                                     | 5,851                                                                 | 9,672                            | 2,298                                                            | 8,149                                                     |
| 2008        | 90,382                           | 90,077                                  | 100                                                    | 305                                                                   | 7,896                            | 252                                                              | 557                                                       |
| 2009        | 96,230                           | 95,469                                  | 99                                                     | 761                                                                   | 225                              | 332                                                              | 1,093                                                     |
| 2010        | 103,623                          | 97,849                                  | 94                                                     | 5,774                                                                 | 612                              | 481                                                              | 6,255                                                     |
| 2011        | 103,608                          | 101,222                                 | 98                                                     | 2,386                                                                 | 5,849                            | 406                                                              | 2,792                                                     |
| 2012        | 108,800                          | 102,640                                 | 94                                                     | 6,160                                                                 | 2,382                            | 409                                                              | 6,569                                                     |
| 2013        | 112,040                          | 105,381                                 | 94                                                     | 6,659                                                                 | 6,248                            | 321                                                              | 6,980                                                     |
| 2014        | 118,706                          | 110,672                                 | 93                                                     | 8,034                                                                 | 525                              | 6,455                                                            | 14,489                                                    |
| 2015        | 125,598                          | 112,959                                 | 90                                                     | 12,639                                                                | 6,343                            | 8,147                                                            | 20,786                                                    |
| 2016        | 138,786                          | 124,726                                 | 90                                                     | 14,060                                                                | 16,440                           | 4,345                                                            | 18,405                                                    |
| 2017        | 144,587                          | 126,353                                 | 87                                                     | 18,234                                                                | 5,592                            | 12,813                                                           | 31,047                                                    |
| 2018        | 147,432                          | 132,092                                 | 90                                                     | 15,340                                                                | 25,266                           | 5,782                                                            | 21,122                                                    |
| 2019        | 148,135                          | 133,724                                 | 90                                                     | 14,411                                                                | 9,761                            | 11,361                                                           | 25,772                                                    |
| 2020        | 148,726                          | 130,651                                 | 88                                                     | 18,075                                                                | 5,445                            | 20,327                                                           | 38,402                                                    |
| 2021        | 148,259                          | 133,763                                 | 90                                                     | 14,496                                                                | 16,630                           | 21,771                                                           | 36,267                                                    |
| 2022        | 154,855                          | 145,387                                 | 94                                                     | 9,467                                                                 | 5,027                            | 31,240                                                           | 40,707                                                    |
| 2023        | 173,234                          | 163,105                                 | 94                                                     | 10,129                                                                | 23,143                           | 17,565                                                           | 27,694                                                    |
| 2024        | 187,084                          | 175,306                                 | 94                                                     | 11,778                                                                | 10,227                           | 17,467                                                           | 29,245                                                    |
| 2025        | 194,553                          | 185,690                                 | 95                                                     | 8,863                                                                 | 10,200                           | 19,044                                                           | 27,907                                                    |

Source: The previous audit reports, and the list of outstanding accounts receivable provided by the Court

13. The largest outstanding assessed contributions to the regular budget as at 31 December 2025 are presented in the table below.

**Table 2. The three largest outstanding assessed contributions by amount as of 31 December 2025 (in thousands of euros)**

| <i>States Parties</i> | <i>Outstanding amounts from prior years</i> | <i>Outstanding amounts from 2025</i> | <i>Total 2025 outstanding amount as of 31 December 2025</i> |
|-----------------------|---------------------------------------------|--------------------------------------|-------------------------------------------------------------|
| Mexico                | -                                           | 3,898                                | 3,898                                                       |
| Venezuela             | 14,775                                      | 368                                  | 15,143                                                      |
| Argentina             | 2,526                                       | 1,978                                | 4,504                                                       |
| Sub total             | 17,301                                      | 6,244                                | 23,545                                                      |
| (%)                   | 91%                                         | 70%                                  | 84%                                                         |
| Total (41)            | 19,044                                      | 8,863                                | 27,907                                                      |

Source: Financial statements of the Court for the year ended 31 December 2025

14. As at 31 December 2025, 41 States Parties (compared with 41 in 2024) had not fully paid their assessed contributions. The three largest contributors accounted for approximately 84 percent of the total outstanding balance.

15. Mexico had no outstanding contributions prior to 2025 but as at 31 December 2025, part of the assessment (€3,898 thousand) remained outstanding. Venezuela has accumulated arrears for several years, with €14,775 thousand attributable to prior years, representing 98 percent of its total outstanding balance (€15,143 thousand). No assessed contributions have been paid by Venezuela since November 2018. Argentina contributed €2,337 thousand in 2025, leaving an outstanding balance of €4,504 thousand as at 31 December 2025. In contrast, advance contributions of approximately €47,742 thousand were received in 2025 for the 2026 budget year.

16. Following the adoption of IPSAS 41, the Court revised its estimation method for the allowance on assessed contributions receivable by applying the expected credit loss (ECL) model. The ECL rate of 1.15% was applied to contributions for 2022–2025, and the full amount due for 2021 and earlier was provisioned. As of 31 December 2025, an allowance for expected credit losses of €21,344 thousand was recognized (€19,498 thousand as at the end of 2024).

17. Property, plant, and equipment amounted to €129,613 thousand, representing 46.5 percent of total assets. Depreciation of the permanent premises was €5,990 thousand in 2025, which resulted in the decrease in the carrying amount of this asset class.

18. Reimbursement rights relate to coverage previously provided by Allianz (before 2020) and AXA (2020 to March 2021) for judges' after-service pension and disability benefits. This pension scheme was discontinued as at 11 March 2021 with the implementation of a new remuneration package. However, reimbursement rights are maintained for vested entitlements already paid up. As at 31 December 2025, the carrying amount of reimbursement rights decreased by €1,433 thousand, primarily due to benefit payments (€1,604 thousand) exceeding investment returns (€661 thousand) and remeasurement losses (€490 thousand).

19. The Court's liabilities mainly comprise of employee benefit obligations, the Host State loan for the permanent premises, and deferred revenue.

20. Employee benefits liabilities are also split between current and non-current liabilities:

- (a) Short-term liabilities of €12,294 thousand, which include salaries and entitlements, annual leave, and other benefits payable within one year; and
- (b) Non-current liabilities of €49,791 thousand relate to long-term obligations including annual leave, separation benefits, judges' pensions, and After Service Health Insurance (ASHI).

21. The loan from the Host State, used to finance the Permanent Premises Project, amounted to €58,971 thousand at the end of 2025, compared to €61,044 thousand at the end of 2024. The annuity amount and terms of the loan agreement remain unchanged.

22. Deferred revenue and accrued expenses totalled €61,206 thousand and included: €47,742 thousand in advance assessed contributions; €3,496 thousand in voluntary contributions with performance obligations under IPSAS 23; €2,098 thousand in voluntary contributions received prior to finalizing contractual arrangements; €6,408 thousand in accrued expenses for goods and services not yet invoiced; and €1,462 thousand in interest payable on the Host State loan due on 1 February 2026.

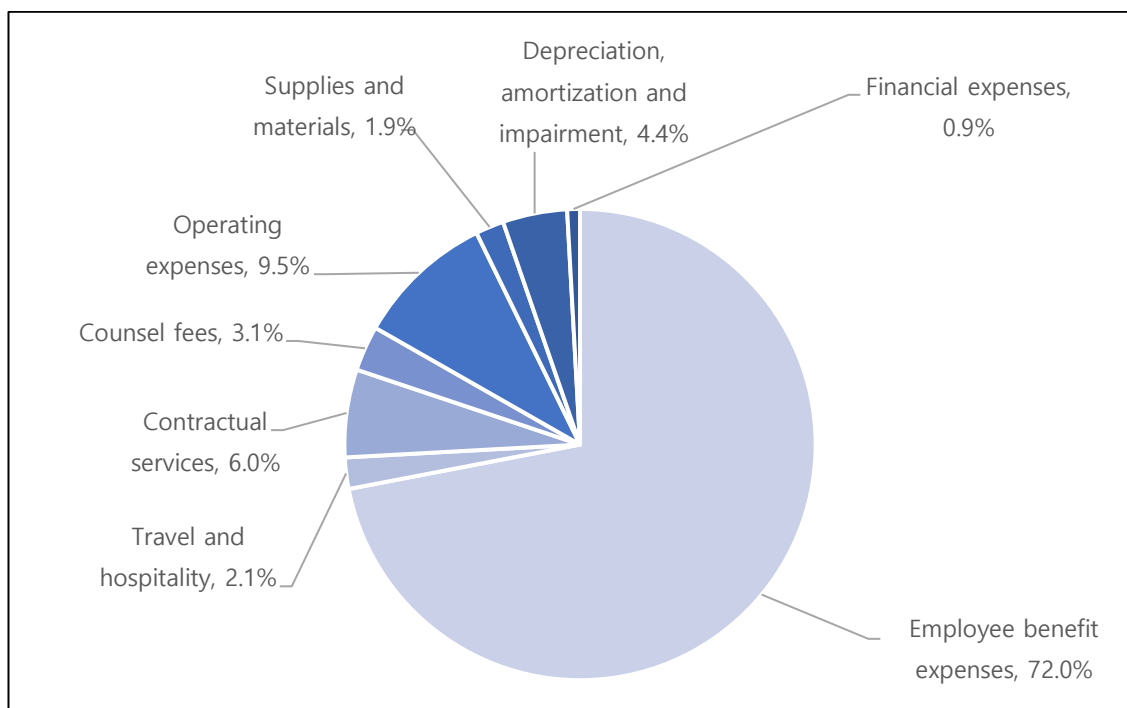
23. Net assets amounted to €91,635 thousand (€85,920 thousand in 2024), reflecting a 6.7% increase, mainly attributable to a larger increase in assets compared to liabilities. The components of net assets, as detailed in Statement III, are as follows:

- (a) A positive balance of €28,386 thousand (compared to €27,360 thousand at the end of 2024) from the Other General Fund balances, component of the General Fund;
- (b) A positive amount of €11,542 thousand in 2024 increased to €13,325 thousand for the Working Capital Fund reserve mainly as a result of the transfer of the cash surplus;
- (c) A positive amount of €5,578 thousand in 2024 from the Contingency Fund reserve increased to €7,000 thousand in 2025, as a cash surplus in the amount of €1,422 thousand was added, exceptionally to replenish the Contingency Fund;
- (d) A positive equity of €21,826 thousand from the remaining funds of the General Fund, which includes the positive equity of the Fund for employee benefits liabilities (€391 thousand), remeasurement of post-employment related plans (€13,431 thousand), and the cash surplus (€8,004 thousand); and
- (e) A positive equity of the 22 Trust Funds fuelled through voluntary contributions to the Court (separate from the Trust Fund for Victims, which is a distinct entity preparing its own financial statements), amounting to a total of €21,098 thousand.

### **Financial performance**

24. The Court's total revenue decreased by €1,439 thousand, from €198,217 thousand in 2024 to €196,778 thousand in 2025. This was primarily attributable to: (i) an increase of €8,742 thousand (4.9%) in assessed contributions approved by the Assembly of States Parties (ASP); (ii) a significant decrease of €7,566 thousand (52.1%) in voluntary contributions; and (iii) a decrease of €2,029 thousand (59.7%) in financial revenue, resulting from lower interest rates.

25. The Court's total expenses in 2025 amounted to €195,475 thousand, representing an increase of €462 thousand compared to €195,013 thousand in 2024. The breakdown of expenses for 2025 is as follows:

**Figure 1. Expenses by source, 2025****Table 3. Changes in 2024-2025 employee benefit expenses (in thousands of euros)**

|                                     | 2025           | 2024           | Change    | Change (%)  |
|-------------------------------------|----------------|----------------|-----------|-------------|
| Judges' salary                      | 4,371          | 4,291          | 80        | 1.9%        |
| Judges' entitlements and allowances | 2,074          | 1,898          | 176       | 9.3%        |
| Staff salaries                      | 72,320         | 69,820         | 2,500     | 3.6%        |
| Staff entitlements and allowances   | 35,342         | 35,673         | -331      | -0.9%       |
| Temporary assistance                | 26,589         | 28,943         | -2,354    | -8.1%       |
| <b>Total</b>                        | <b>140,696</b> | <b>140,625</b> | <b>71</b> | <b>0.1%</b> |

Source: Financial statements of the Court for the year ended 31 December 2025

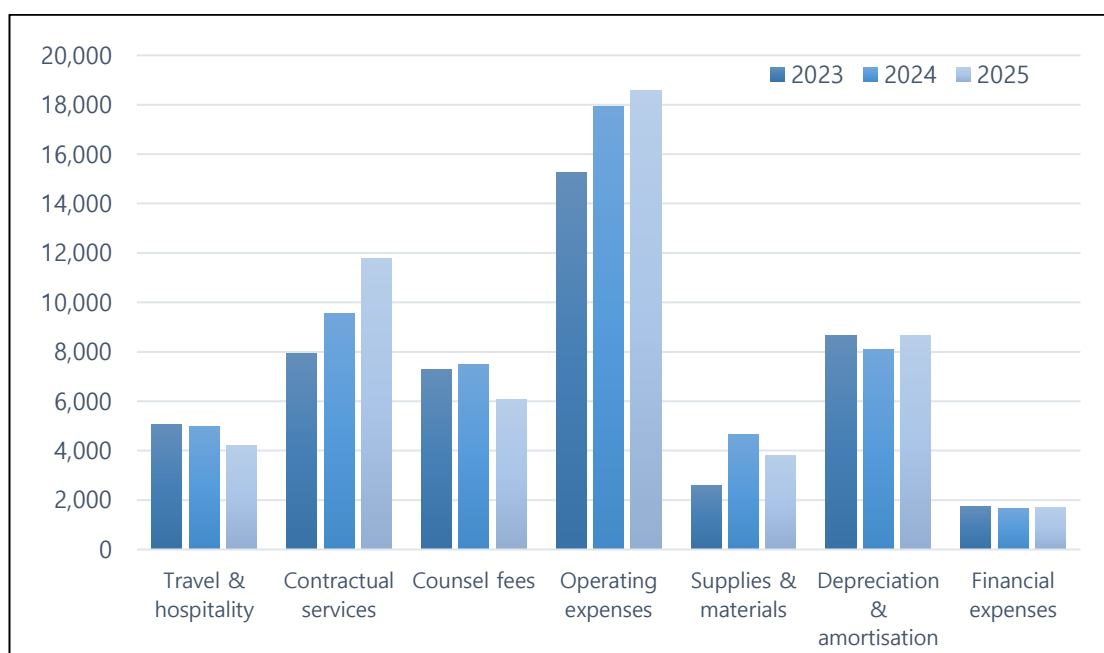
26. The Court's staff costs remained at a level similar to that of 2024, compared to the 6.3 percent increase from 2023 to 2024. The increase in payroll is explained as follows:

27. The number of judges decreased to 18 at the end of 2025, three fewer than in 2024. Despite the decrease in the number of judges, total judges' salaries rose slightly due to recent adjustments to the UN common system salary scale.

28. Staff salaries increased by €2,500 thousand compared to 2024, primarily due to adjustments in the UN common system salary scale.

29. Temporary assistance, which mainly includes GTA and STA, constitutes a relatively small portion of staff costs but has steadily increased since 2019, reaching 20.6 percent of total staff costs in 2024 before decreasing to 18.9 percent in 2025 (compared to 18.1% in 2023, 17.0% in 2022, 15.9% in 2021, 14.7% in 2020, and 14.3% in 2019). This reflects a slight easing of the Court's growing reliance on flexible human resources.

30. The two largest categories of expenses in 2025 were employee benefit expenses (judges and staff) and operating expenses, which together accounted for 81.5 percent of the Court's total expenditures. Figure 2 below provides a three-year comparative breakdown of non-staff expenses by category.

**Figure 2. Expenses, three-year comparison (in thousands of euros)**

Source: Financial statements of the Court from 2023 to 2025

31. Among non-staff expenses, contractual services and operating expenses have steadily increased since 2023.

32. Travel & hospitality expenses increased in 2023 due to higher per-mission costs following the pandemic and inflationary pressures, but declined slightly in both 2024 and 2025, primarily driven by lower travel expenses. The OTP conducted a high number of investigative missions since 2023 to several situation countries, including Ukraine, Sudan, Myanmar/Bangladesh, and Libya.

33. Expenses for contractual services increased by €2,215 thousand in 2025, primarily due to a €1,820 thousand increase in other contractual services, reflecting higher outsourcing costs. Expense for consultants and individual contractors also increased by €429 thousand during the year. The OTP increased its use of consultancy services to obtain specific technical capacity, including forensic experts for evidence collection and analysis, advisers on the socioeconomic, political, and security situations in investigation countries, and experts on covert operations.

34. Supplies & materials expenses decreased by €870 thousand in 2025. This was mainly because 2024 included significant one-off purchases, such as telecommunications equipment. Expenditure in 2025 returned to a more normal level.

35. Overall, revenue decreased compared with 2024, while expenses increased. As a result, the surplus declined from €3,204 thousand in 2024 to €1,303 thousand in 2025.

### III. Observations and recommendations

36. The External Auditor reviewed the execution of the Contingency Fund and the adequacy of related internal controls procedures of the Court and identified the following observations and recommendations.

**Table 4. Recommendations of the Court**

| <i>No</i>  | <i>Subject</i>                                                                                         | <i>Priority</i> |
|------------|--------------------------------------------------------------------------------------------------------|-----------------|
| ICC-2025-1 | Whether the Contingency Fund use plan (notification) contains sufficient information                   | Low             |
| ICC-2025-2 | Whether the Contingency Fund is executed in accordance with the relevant regulations                   | High            |
| ICC-2025-3 | Whether the Contingency Fund expenditure reports to the CBF and the ASP contain sufficient information | Medium          |
| ICC-2025-4 | Improving the Accuracy of Depreciation Accounting for Building Sub-Assets                              | Medium          |

37. In assessing the priority of each recommendation, two factors were considered: impact (the potential consequences) and likelihood (the probability of misstatement or error). Based on these criteria, the level of risk was determined for each issue.

**Table 5. Risk Classification Criteria**

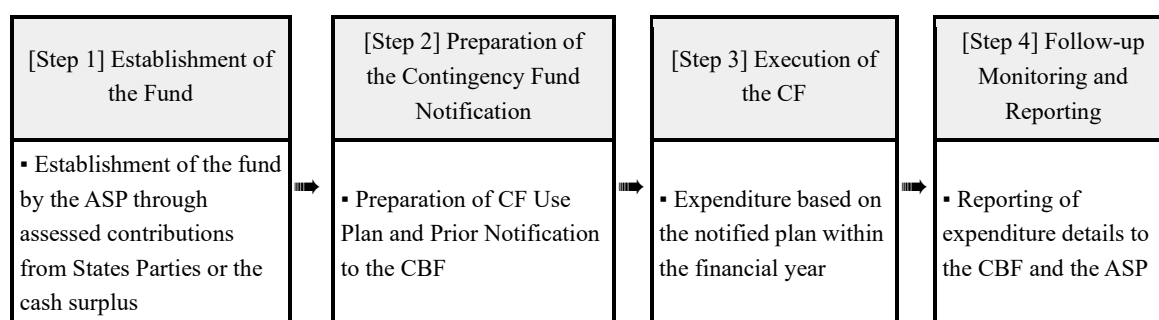
| <i>Level of risk</i> | <i>Definition</i>                                                                                                  |
|----------------------|--------------------------------------------------------------------------------------------------------------------|
| High Risk            | A level of risk assigned to a weakness that has a considerable impact and requires immediate action                |
| Medium Risk          | A level of risk assigned to a weakness that has a moderate impact and requires corrective action in the short term |
| Low Risk             | A level of risk assigned to a weakness that has a limited impact and may be addressed over the long term           |

### 1. Contingency Fund

38. The Assembly of States Parties of the ICC (hereinafter the “ASP”) approved the establishment of a Contingency Fund through ASP Resolutions<sup>1</sup> in 2004, in order to enable the Court to respond to resource requirements that could not be foreseen at the time of the preparation of the regular budget. Accordingly, FRR 6.6 provides that the Contingency Fund may be used to ensure that the Court can meet: (a) costs associated with an unforeseen situation following a decision by the Prosecutor to open an investigation; or (b) unavoidable expenses for developments in existing situations that could not be foreseen or could not be accurately estimated at the time of adoption of the budget; or (c) costs associated with an unforeseen meeting of the ASP.

39. The Contingency Fund is financed through assessed contributions from States Parties or cash surpluses. Where expenditure requirements falling within the above criteria arise, the Court prepares a plan for the use of the Contingency Fund, notifies the CBF in advance. After taking into consideration any financial comments made by the CBF, if any, the Court executes the expenditures in accordance with the notified plan, and subsequently reports the use of the fund to the CBF and the ASP, as illustrated in the figure below.

<sup>1</sup> ICC-ASP/3/Res.4

**Figure 3. Flowchart of the Procedure for the Use of the Contingency Fund (CF)**

Source: External Auditor on the basis of FRR

40. Over the past five years, as shown in the table below, the Court notified the Committee on Budget and Finance (hereinafter the “CBF”) of 13 notifications for the use of the Contingency Fund in relation to a total of 17 events, with the total notified amount standing at €18.63 million. Of this amount, €13.65 million was actually spent, resulting in an execution rate of 73 per cent against the notified amount.

**Table 6: CF Notifications and Expenditures over the Past Five Years**

| Year  | Notification date | Related cases            | Fund code name     | Notified amount (€) | Actual expenditure (€) | Execution rate against notified amount (%) |
|-------|-------------------|--------------------------|--------------------|---------------------|------------------------|--------------------------------------------|
| 2021  | 2 Sep.            | Said(CAR II)             | CON2102            | 2,132,700           | 1,320,100              | 62                                         |
|       |                   | Rahman(Sudan)            | CON2103            | 827,200             | 566,700                | 69                                         |
|       | 15 Dec.           | Ble Goude(Cote d'Ivoire) | CON2101            | 53,500              | 313,000                | 96                                         |
|       |                   | Gicheru(Kenya)           |                    | 272,000             |                        |                                            |
| 2022  | 9 May.            | Said(CAR II)             | CON2201            | 2,324,700           | 2,210,000              | 95                                         |
|       | 4 Aug.            | Mokom(CAR II)            | CON2202            | 999,100             | 609,400                | 61                                         |
|       | 28 Oct.           | Rahman(Sudan)            | CON2203            | 549,500             | 500,200                | 91                                         |
|       |                   | Venezuela I              | CON2204            | 326,200             | 102,000                | 31                                         |
|       |                   | Ukraine                  | CON2205            | 922,700             | 647,200                | 70                                         |
| 2023  | 1 Sep.            | Ukraine                  | CON2301            | 2,261,500           | 1,941,900              | 86                                         |
| 2024  | 13 Jun.           | Al Hassan(Mali)          | CON2402            | 200,800             | 65,400                 | 33                                         |
|       | 18 Jun.           | Kony(Uganda)             | CON2401            | 1,508,400           | 1,024,800              | 42                                         |
|       |                   | Ongwen(Uganda)           |                    | 557,300             |                        |                                            |
|       |                   | Other situation          |                    | 396,000             |                        |                                            |
| 2025  | 1 Sep.            | Duterte(Philippine)      | CON2502            | 1,459,800           | 888,300                | 61                                         |
|       | 22 Oct.           | Kony(Uganda)             | CON2503            | 640,100             | 573,100                | 90                                         |
|       | 25 Jul.           | US Sanction              | CON2501<br>CON2504 | 3,193,800           | 2,888,000              | 90                                         |
|       | 5 Sep.            |                          |                    |                     |                        |                                            |
|       | 7 Nov.            |                          |                    |                     |                        |                                            |
| Total | 13 notifications  | 17 events                | -                  | 18,625,300          | 13,650,100             | 73                                         |

Source: External Auditor on the basis of data provided by the Court

41. In December 2025, the ASP requested the External Auditor to review the use of the Contingency Fund and related matters in the financial audit<sup>2</sup>. Accordingly, in parallel with the financial audit for the 2025 financial year, the External Auditor reviewed the execution of the Contingency Fund and the adequacy of related internal controls, the results of which are set out below.

<sup>2</sup> ICC-ASP/24/Res.4

### 1.1 Whether the Contingency Fund use plan (notification) contains sufficient information

42. Under FRR 6.7, if a need to meet unforeseen or unavoidable expenses arises for the following budget year after approval of the programme budget by the ASP, the Registrar is authorized, by his or her own decision or at the request of the Prosecutor, the President or the ASP, to enter into commitments not exceeding the total level of the Contingency Fund. Before entering into such commitments, the Registrar shall submit, through the Chairperson of the Committee on Budget and Finance, a letter of notification to access the Contingency Fund and additional resource requests in a form consistent with the Proposed Programme Budget (hereinafter the “PPB”).

43. The purpose of requiring the letter of notification to access the Contingency Fund and the supplementary budget notification to be submitted in a form consistent with the PPB is to enhance transparency and accountability over Contingency Fund execution. In 2010, the CBF noted that there was no in-depth prior review or approval procedure for the use of the Contingency Fund, and considered that the Court should provide more detailed information when notifying the use of the Contingency Fund, as well as more specific explanations and justifications for the actual expenditures.<sup>3</sup> The ASP subsequently endorsed this recommendation in its Resolution.<sup>4</sup> Accordingly, this requirement can be understood as intended to align the budgeting format for the Contingency Fund with that of the regular budget and to enable review from the planning stage.

44. In this regard, in 2011, the CBF noted that the Court’s notifications for the use of the Contingency Fund did not distinguish between expenses that were inherently short-term, such as consumables and services, and expenses that could have implications for subsequent regular budgets, such as staff, furniture and equipment, and recommended that the Court provide more specific information in its notifications. The CBF also requested the Court to include a detailed description of why the expenses were unforeseen or unavoidable, a more detailed itemization of the proposed resource requirements, the projected impact on the regular budget for the following year, and the current and projected implementation rates of the regular budget of the Court and of the specific organs involved in the notification.<sup>5</sup>

45. In addition, in 2012, the CBF reiterated that the Court should indicate in its notifications the resources that would be of a temporary or one-time nature and those that would likely be required over a longer period of time. The CBF emphasized that this was particularly important for General Temporary Assistance (hereinafter the “GTA”) resources, and recommended that the Court improve how it identified and reported on the use of additional GTA resources in each major programme in order to provide a clearer understanding and tracking of these resources.<sup>6</sup>

46. Meanwhile, with respect to the PPB, which is approved by the ASP, the 2025 PPB guidelines state that the programme budget does not assume the automatic continuation of all needs and resources from one year to the next, and that, for all resources required, it should be indicated whether they are “recurrent” or “non-recurrent”. The guidelines also indicate that, for recurrent resources, the budget proposal should include a multi-year projection, including the estimated resource requirements for the following year.<sup>7</sup>

47. Accordingly, in the PPB, where new GTA resources are requested for posts expected to be required over multiple years, such requests are presented with a “multi-year” indication, as shown in the example below. The PPB also provides detailed justifications for the need for those resources.

<sup>3</sup> ICC-ASP/9/15, Fifteenth Session of the CBF, 24 November 2010, para. 40

<sup>4</sup> ICC-ASP/9/Res.4

<sup>5</sup> ICC-ASP/10/5, Sixteenth Session of the CBF, 17 June 2011, paras. 30–31

<sup>6</sup> ICC-ASP/11/15, Nineteenth Session of the CBF, 29 October 2012, para. 24

<sup>7</sup> The same guidance is also provided in the budget preparation guidelines for 2023 and 2024.

**Table 7: Example of a request for new GTA positions in the 2025 PPB**

Three *HR Assistants (GS-OL)*, **6 months. New. Multi-year.** The positions are requested to enable the talent acquisition team to (1) streamline the recruitment processes and reduce the backlog of recruitments which in turn will ensure better internal client service. A better equipped talent acquisition team will also contribute to the overall engagement and well-being of our staff, as vacancies will be filled faster and in a more efficient manner. (2) Furthermore, with additional capacity the Court's recruitment services can focus on the important tool of sourcing which will ensure better GRGB outreach and allow for sustained efforts in this very important field for the Court and States Parties alike. Lastly, (3), with the additional capacity, the Court's talent acquisition team can invest resources in strengthening employer brand ensuring that the Court remains an employer of choice attracting only the best candidates within clearly set GRGB parameters and strategic goals.

Source: Proposed Programme Budget for 2025 of the International Criminal Court

48. Taking these considerations together, when preparing a notification for the use of the Contingency Fund, the Court should present the relevant information in a manner consistent with the regular budget. It would also be appropriate for the notification to include sufficient information on the nature of the resource requirements, including whether they are one-time or longer-term in nature, and on the projected impact on the regular budget for the following year, so that the CBF can conduct its financial review.

49. On this basis, the External Auditor conducted a full review of all 13 notifications submitted by the Registrar over the past five years to assess how information on the planned use of the Contingency Fund was presented. The review found that all 13 notifications consisted of a letter from the Registrar explaining the background to the notification, such as the occurrence of unforeseen circumstances, and a supplementary budget section setting out the resource requirements in detail. The supplementary budget section presented the costs required for the relevant situation by account and by programme, and included detailed information on the justification for each cost request. The notifications also included language stating that the Court would make every effort to absorb the required costs within the regular budget to the extent possible and would use the regular budget as a first resort.

50. Based on the structure of the Contingency Fund notifications, the External Auditor compared the Contingency Fund-related resource requests referred to in the PPB over the past three years with the corresponding Contingency Fund notifications. The review found that, in some cases, although the PPB explained that resources initially funded through the Contingency Fund in the previous year continued to be required and were therefore incorporated into the regular budget for the following year, the corresponding Contingency Fund notifications did not provide any explanation of the potential impact of those resources on future regular budgets or their possible continuing need.

**Table 8: Comparison of Information Included in the Contingency Fund-related PPB and Contingency Fund Notifications**

| PPB  |                    |                                                                                                                                                                                                                                                                                                                                                                                                                          | CF   |                   |                |                     |                                                                                                                                                                                                                                      | Notes                                                                                     |
|------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------------|----------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| Year | Relevant Paragraph | Resource request                                                                                                                                                                                                                                                                                                                                                                                                         | Year | Notification date | Fund Code Name | Relevant Department | Resource request                                                                                                                                                                                                                     |                                                                                           |
| 2024 | 835                | The Registry submitted a notification to access the Contingency Fund for 2023 costs related to the planned opening of the Country Office (Ukraine) in the second half of 2023. <u>The majority of the requested resources were recurrent and would continue to be required in 2024, including office rental and maintenance, security arrangements, rental and maintenance of armoured vehicles, fuel and utilities.</u> | 2023 | 1 Sep.            | CON 2301       | DEO                 | A total amount of €374,500 was requested for the rental and maintenance of the Country Office (Ukraine), office supplies, security company costs, vehicle rental, vehicle maintenance, fuel and utilities, among other requirements. | The CF notification does not state that the resources were required on a recurring basis. |
|      | 764                | <u>The budget for the Mokom case was migrated from the Contingency Fund budget to the PPB,</u> resulting in an increase in the budget for Mr Mokom's defence team.                                                                                                                                                                                                                                                       | 2022 | 4 Aug.            | CON 2202       | DJS                 | An amount of €264,900 was requested to fund support for Mr Mokom's defence counsel.                                                                                                                                                  |                                                                                           |
| 2023 | 622                | Four additional Paraprofessional Interpreters (Sango) (GTA, P-1) were requested to support simultaneous hearings in the CAR cases. These resources were requested to complement the Court's capacity to provide interpretation from and into Sango and French, and represented <u>a continuation of resources engaged through the use of the Contingency Fund in 2022.</u>                                               | 2022 | 4 Aug.            | CON 2202       | DJS                 | An amount of €3,300 was requested for a local interpreter (GTA, G-7) to provide Sango language support in the Mokom case.                                                                                                            |                                                                                           |
|      |                    |                                                                                                                                                                                                                                                                                                                                                                                                                          |      | 9 May.            | CON 2201       | DJS                 | An amount of €248,600 was requested for a Paraprofessional Interpreter (Sango) (GTA, P-1) to provide Sango language support in the Said case.                                                                                        |                                                                                           |

Source: External Auditor on the basis of data provided by the Court

51. According to the table above, the Court requested costs such as the rental and maintenance of office premises through the Contingency Fund in 2023 due to the opening of the Country Office (Ukraine). In the 2024 PPB, the Court stated that the majority of the resources requested through the Contingency Fund were not one-time resources but recurrent resources, and were expected to continue to be required in 2024. However, the Contingency

Fund notification related to the Situation in Ukraine, dated 1 September 2023 (CON2301), did not explain that these resources were expected to be required over a longer period of time or that they could have an impact on future regular budgets.

52. The purpose of notifying a plan for the use of the Contingency Fund is not merely to inform the CBF of the intended use of the fund, but to provide sufficient information to enable the CBF to review the nature of the proposed expenditures, sustainability and future financial impact of the proposed expenditures and to provide its financial comments. In particular, if most of the resources requested in a Contingency Fund notification are recurrent resources that will continue to be required in the following year, such information is important for assessing the appropriateness of the use of the Contingency Fund and the expected burden on the regular budget for the following year. Providing such information is therefore essential for the CBF to review the proposed use of the Contingency Fund and provide its financial comments.

53. Moreover, Considering that the deadline for the submission of the budget document is 45 days before the CBF meeting, which usually falls around 20–24 July every year, while the corresponding Contingency Fund notifications under comparison were prepared in September 2023 and August 2022 respectively, it appears that the Court was already aware, at least at the time of preparing the Contingency Fund notifications, that the relevant resource requirements would be reflected in the budget for the following year. Nevertheless, the Court did not mention in the notifications that the requested use of the Contingency Fund could have an impact on the regular budget.

54. In addition, the External Auditor specifically reviewed the information included in the Contingency Fund notifications in cases where new staff resources were requested over the past three years. From 2022 to the most recent three-year period, the Court recruited a total of one GTA and two STAs through the Contingency Fund. A review of whether these staff members continued to work in the following year found that all of them continued to serve in the following year and, as shown in the table below, their staff costs were paid from the regular budget in that following year.

**Table 9: New staff Recruited through the Contingency Fund over the Past Three Years**

| Personal Number | CF       | CF use plan       |             |         |        | Details of CF expenditure |          |         |                           | Employment status |                      | Following year regular budget                                 |
|-----------------|----------|-------------------|-------------|---------|--------|---------------------------|----------|---------|---------------------------|-------------------|----------------------|---------------------------------------------------------------|
|                 |          | Section           | Grade       | Amount  | Period | Section                   | Grade    | Amount  | Execution period          | Start Date        | Contract expiry date |                                                               |
| 103746          | CON 2401 | OPCD              | GTA (P2)    | €53,333 | 5M     | OPCD                      | GTA (P2) | €27,628 | Sep.–Dec. 2024 (4 months) | 1 Sep. 2024       | 31 Dec. 2025         | 2025 regular budget expenditure (€97,132)                     |
| 103887          | CON 2401 | VPRS              | GTA (P3)    | €58,875 | 5M     | VPRS                      | STA (P3) | €16,207 | Nov.–Dec. 2024 (2 months) | 7 Nov. 2024       | 31 Dec. 2025         | 2025 regular budget expenditure (€120,572)                    |
| 103978          | CON 2501 | Disbursement Unit | GTA (GSO L) | €29,500 | 5M     | Disbursement Unit         | STA (G5) | €16,580 | Sep.–Dec. 2025 (4 months) | 3 Sep. 2025       | 30 Jun. 2026         | 2026 regular budget (total amount available at year-end 2026) |

Source: External Auditor on the basis of data provided by the Court

55. In the case of the Associate Legal Officer in the OPCD shown in the table above (staff number: 103746), who was recruited in September 2024, the Court initially engaged the staff member under GTA position for a contractual period of five months. However, the contract was subsequently extended, and the staff member continued to serve in 2025. Accordingly, the related staff costs were paid from the regular budget in 2025. Nevertheless, in the notification dated 18 June 2024 (CON2401), through which the staff member was first requested, the Court did not explain either the nature of the resource requirement, including whether this position reflected a longer-term need, or the financial impact of the requested resources on the regular budget for the following year. It was also confirmed that the two

STA members listed in the table above continued to work in the following year, with their staff costs funded through the regular budget, after having served during the year in which the Contingency Fund was executed.

56. Therefore, when the Court requests new staff resources through the Contingency Fund, it should clearly distinguish and explain whether the staff resources are required only on a temporary basis or whether they represent longer-term posts required for more than one year. In addition, where the staff costs for such resources are likely to be paid from the regular budget in the following year, the related financial impact should also be presented at the Contingency Fund notification stage.

57. **Recommendation 1:** The External Auditor recommends that, where the requested use of the Contingency Fund is expected to have financial implications for the regular budget of the following year, the Court include such information in the notification for the use of the Contingency Fund so that the CBF can adequately review the financial justification of the proposed use.

## 1.2 Whether the Contingency Fund is executed in accordance with the relevant regulations

### 1.2.1 Review of the Appropriateness of Contingency Fund Expenditures

58. The External Auditor reviewed the appropriateness of the Contingency Fund expenditures over the past three years, including whether the expenditures were made in accordance with the purposes notified to the CBF. However, under ISA 200 and ISA 240, an external audit is not a procedure designed to comprehensively investigate, detect, or legally determine fraudulent acts, but rather to obtain reasonable assurance by responding to the risks of material misstatement in the financial statements, whether due to fraud or error. Accordingly, the External Auditor's review was limited to assessing the appropriateness of the Contingency Fund expenditures and was not performed for the purpose of detecting or investigating fraud.

59. A statistical sampling audit was performed on the population of Contingency Fund expenditures from 2023 to 2025 in accordance with ISA 530, Audit Sampling, and other relevant standards. The population of Contingency Fund expenditures for the past three years comprised a total of 1,129 transactions, based on the System Reference Document Number, with an aggregate amount of €7,379 thousand. Taking materiality into account, a total of 24 samples were selected, representing 47.8 per cent coverage by amount, or €3,510 thousand. The detailed sampling design and selection criteria are set out below.

- (a) Key items sampling – 9 items: Nine significant expenditure items exceeding €147 thousand, which represents 10 per cent of Performance Materiality (ISA 320.9), were designated as Key Items and subject to 100 per cent examination.
- (b) Random sampling – 15 items: For the remaining population after excluding the Key Items described in (a) above, the sample size was determined as 15 items based on a statistical methodology to appropriately control sampling risk and ensure a 95 per cent confidence level. Accordingly, 15 additional samples were selected using statistical random sampling, whereby each item in the remaining population was assigned an equal probability of selection.

60. The appropriateness of the 24 selected Contingency Fund expenditures was reviewed in depth. In particular, to verify whether each expenditure was consistent with the purpose set out in the Contingency Fund use plan notified to the CBF, the External Auditor obtained and reviewed relevant supporting evidence, including purchase orders (POs), travel expense reports (TERs), invoices, contracts, goods receipts (GRs), and service entry sheets (SESSs). The detailed review procedures by management assertion under the International Standards on Auditing (ISA) are set out in the table below.

**Table 10: Detailed Review Procedures by Management Assertion under the International Standards on Auditing (ISA)**

| Management Assertion          | Matters to be Checked                                                                                                                                                            |
|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ▪ Occurrence                  | ▪ Whether the actual Contingency Fund expenditure occurred without fabrication and was spent in accordance with the purpose of the Contingency Fund use plan notified to the CBF |
| ▪ Completeness                | ▪ Whether all Contingency Fund expenditures that were actually incurred during the period were recorded without omission.                                                        |
| ▪ Accuracy                    | ▪ Whether the expenditure amounts and details were consistent with the supporting documents and were accurately recorded and reported.                                           |
| ▪ Presentation and Disclosure | ▪ Whether the Contingency Fund expenditures were reported under the appropriate accounts and allocated budget lines in accordance with their substance.                          |
| ▪ Cut-off                     | ▪ Whether each expenditure was recorded and reported in the appropriate accounting period, based on the fiscal year in which it occurred.                                        |

61. As a result of the in-depth review performed on the 24 selected samples of Contingency Fund expenditures, no significant exceptions or inappropriate cases were identified that deviated from the purposes of the Contingency Fund use plans notified to the CBF.

### 1.2.2 Review of the Appropriateness of Contingency Fund Execution Procedures

62. Under FRR 6.7, before entering into commitments under the Contingency Fund, the Registrar shall submit, through the Chairperson of the CBF, a letter of notification to access the Contingency Fund and additional resource requests in a form consistent with the PPB. Two weeks after having notified the Chairperson of the CBF, and taking into consideration any financial comments on the funding requirements made by the Committee through its Chairperson, the Registrar may enter into the corresponding commitments under the Contingency Fund.

63. In addition, the Standard Operating Process (SOP)<sup>8</sup> on Contingency Fund notifications, established in 2012 and last revised in 2013, provides that the Budget Unit is responsible for maintaining records of all Contingency Fund notifications and for informing major programmes and sections of the allotment status and the exact start date when the funds can be obligated. This appears to be intended to enable the Budget Unit to control the timing of commitments related to the Contingency Fund so that such commitments are entered into at an appropriate point after the CBF notification procedure.<sup>9</sup>

64. However, based on its review of Contingency Fund expenditures executed over the past three years, the External Auditor found that, in four out of six<sup>10</sup> notifications of Contingency Fund use plans made during the period, the Court had, contrary to the execution procedures set out in the above provisions, first entered into commitments related to the Contingency Fund under the regular budget before notifying the CBF of the use plan. Following the notification to the CBF, the Court subsequently reclassified part of those commitments as expenditures under the relevant Contingency Fund. As shown in the table

<sup>8</sup> The official title of the SOP is “Notifications of Access to the Contingency Fund”. It was established on 15 February 2012 and reported to the CBF, and was last revised in November 2013. According to the Court, this internal document serves as a manual for the operation of the Contingency Fund and is used as reference material, but it is not binding.

<sup>9</sup> According to paragraph 11 of the SOP, Section Chiefs shall take into consideration the time needed for implementation of the activities related to the Contingency Fund and make the appropriate budget provisions. Provisions requested shall be carefully reviewed by senior management before the notifications are finalized to ensure that requirements can be realistically implemented. In addition, paragraph 12 of the SOP provides that inter-organ consultation shall take place on any proposed notification to ensure coordination and information throughout the Court. Before being sent to the Chairman of the CBF, final notifications are circulated to the three organs for review and agreement, observing a minimum circulation period of two working days after confirmation of receipt.

<sup>10</sup> For the Contingency Fund related to the U.S. sanctions, three notifications were made in 2025; however, as these notifications updated the contents of the original notification, they were treated as a single notification.

below, the total amount reclassified was €872,495, representing approximately 19.7 per cent of total Contingency Fund expenditures of the four Contingency Fund cases involving reclassifications.

**Table 11: Status of Amounts Reclassified after Contingency Fund Notifications over the Past Three Years**

| Year                            | Fund Name      | Situation             | Notification Date | Notified amount (€) | Reclassified amount (€) | Reclassification date | Total expenditure (€) | Ratio of reclassified amount to total expenditure (%) |
|---------------------------------|----------------|-----------------------|-------------------|---------------------|-------------------------|-----------------------|-----------------------|-------------------------------------------------------|
| 2023                            | CON 2301       | Ukraine               | 1 Sep.            | 2,261,500           | 169,630                 | 22 Sep.~20 Dec.       | 1,941,900             | 8.7                                                   |
| 2024                            | CON 2401       | Uganda (Kony, Ongwen) | 18 Jun.           | 2,461,700           | 114,386                 | 9 Sep.~24 Dec.        | 1,024,800             | 11.2                                                  |
|                                 | CON 2402       | Mali (Al Hassan)      | 13 Jun            | 200,800             | None                    | -                     | 65,400                | 0                                                     |
| 2025                            | CON 2502       | Philippine (Duterte)  | 1 Sep.            | 1,459,800           | 325,257                 | 10 Oct.~28 Nov.       | 888,300               | 36.6                                                  |
|                                 | CON 2503       | Uganda (Kony)         | 22 Oct.           | 640,100             | 263,221                 | 8 Oct.~19 Nov.        | 573,100               | 45.9                                                  |
|                                 | CON 2501, 2504 | US Sanction           | 7 Nov.            | 3,193,800           | None                    | -                     | 2,888,000             | 0                                                     |
| Summary of reclassified amounts |                |                       |                   |                     | 872,495                 | -                     | 4,428,100             | 19.7                                                  |

Source: External Auditor on the basis of data provided by the Court

65. For example, in the case of the CON2502 and CON2503 Contingency Fund expenditures, additional resource requirements arose in relation to the case of Duterte and the Kony case, respectively, due to activities that could not be foreseen or be accurately estimated at the time of the preparation of the 2025 regular budget.<sup>11</sup> The Court notified the CBF of its plans for the use of the Contingency Fund on 1 September 2025 and 22 October 2025, respectively. However, in both cases, in order to support the additional relevant activities, the Court first charged expenditures to the regular budget before the notifications of the plans for the use of the Contingency Fund, and subsequently reclassified them as Contingency Fund expenditures. The amounts reclassified were approximately €325,000 for the Duterte case and €260,000 for the Kony case, representing 36.6 per cent and 45.9 per cent, respectively, of the total expenditures under each of these two Contingency Fund cases.

66. According to the documents submitted by the ICC during the audit period, the External Auditor found that, with respect to the four cases identified above, in which the ICC had first charged expenditures to the regular budget over the past three years, notified the CBF of the use of the Contingency Fund, and subsequently reclassified them as Contingency Fund expenditures, the Court had notified the CBF only of its plans for the use of the Contingency Fund and had not separately reported the fact that such expenditures had been reclassified.

<sup>11</sup> In both the Duterte and Kony cases, the resource requirements for activities related to the situations in question had already been reflected in the 2025 regular budget proposal (PPB). However, additional activities that had not been foreseen at the time of the preparation of the regular budget proposal arose, including the arrest of Mr Duterte on 11 March 2025, his transfer to The Hague and his initial appearance before the Court, as well as, in the Kony case, the postponement of the hearing in absentia scheduled for October 2024 to September 2025. These developments led the Court to notify the CBF of its plans for the use of the Contingency Fund.

67. However, it was confirmed that, at the CBF meeting held in the second half of 2023, the ICC reported that Contingency Fund expenditures related to the situation in Ukraine had been charged to the regular budget prior to the relevant Contingency Fund notification, and that such expenditures were expected to be reclassified after the notification.<sup>12</sup> That said, based on the documents submitted, the External Auditor could not confirm whether, after the relevant Contingency Fund notification and subsequent reclassification, the ICC reported the actual reclassification and its details to oversight bodies such as the CBF. Nor could the External Auditor confirm whether post-reclassification reporting of the reclassification details had been made for other reclassified Contingency Fund expenditures.

68. Unlike the regular budget, which is reviewed by the CBF and approved by the ASP, plans for the use of the Contingency Fund are not subject to prior approval by governance bodies such as the CBF. In this regard, FRR 6.7 may be understood as a provision intended to obtain the CBF's oversight over the use of the Contingency Fund by requiring the Registrar to notify the CBF of the intended use of the Fund and to take into consideration any financial comments made by the CBF before expenditure commitments or obligations are entered into. Accordingly, the practice whereby related expenditures were first charged to the regular budget before notification to the CBF and subsequently reclassified to the Contingency Fund after notification is not fully consistent with the execution procedure for the Contingency Fund prescribed under FRR 6.7.

69. The practice of first charging expenditures to the regular budget and subsequently reclassifying them to the Contingency Fund may, in effect, result in the prior use of the Contingency Fund without prior review by the CBF. In addition, this practice may make it unclear whether the reclassified expenditures were based on the originally notified plan for the use of the Contingency Fund, or whether they were adjusted<sup>13</sup> ex post due to incidental circumstances, such as the ICC's internal budget implementation status. As a result, it may become difficult to assess the appropriateness of the execution of the Contingency Fund. In addition, the current reclassification practice may create additional procedures and workload for the staff responsible for its administration.

70. In response, the Court acknowledged that the practice of first charging the relevant expenditures to the regular budget and subsequently reclassifying them to the Contingency Fund is not fully consistent with the FRR with regard to timing of the booking of expenditures. However, the Court explained that, in order to respond promptly to urgent and unforeseen situations, and while accurately estimating costs, there may be circumstances in which the related costs have to be incurred before notification of the use of the Contingency Fund is submitted. In particular, the Court noted that, under FRR 6.7, the Contingency Fund may be executed only after 14 days have elapsed following the submission of the notification to the CBF, and that waiting for this period<sup>14</sup> could make it difficult to take the necessary measures in a timely manner in emergency situations, or when costs cannot be accurately estimated.<sup>15</sup>

71. The External Auditor acknowledges that the Court may face practical limitations in following the prescribed procedure for the use of the Contingency Fund, including the preparation of the relevant notification, when urgent judicial or investigative activities must be carried out without delay. For example, where a suspect at large is apprehended and must

<sup>12</sup> ICC-ASP/22/25, forty-second session of the CBF, 28 November 2023, para. 251 "The Court indicated that the higher implementation rate in 2023 reflecting certain costs, which will be reclassified under the forthcoming Contingency Fund notification in respect of the situation in Ukraine"

<sup>13</sup> Where costs notified under the Contingency Fund have first been incurred through the regular budget and can be covered by the regular budget, there is a possibility that the ICC may choose not to reclassify them subsequently as Contingency Fund expenditures and instead retain them as regular budget expenditures, thereby increasing the implementation rate of the regular budget.

<sup>14</sup> The ICC explained that this is not only about the waiting time, as for a transfer of suspect. For example, with the Kony CF in 2025 mentioned above (CON2503): this was about dealing with extra legal aid costs due to extension of the Confirmation of Charges phase in 2025. The delay was announced in March 2025, and the Court knew immediately it would incur additional costs, but did not know for how long. It turned out to be 6 months, but it could have been 3 or 9. The Court decided to wait for concrete information to submit a realistic notification.

<sup>15</sup> The Court also pointed out that, in the early days of the Court, with respect to the Contingency Fund execution requirements under FRR 6.7, the Court was therefore rushing through the process of assessing the additional resources needed to support the implementation of all unforeseen activities to be included in the CF notification. The time pressure faced by the Court was exacerbated by the requirement to wait an additional 14 days after the submission of the CF notification to the CBF before committing expenditures to support activities which could not be delayed.

be transferred to the Detention Centre promptly, the Court may need to incur unavoidable expenditures through the regular budget before notifying access to the Contingency Fund. That said, the External Auditor is concerned that this practice of first incurring expenditures through the regular budget and subsequently reclassifying them as Contingency Fund expenditures may weaken the purpose underlying FRR 6.7, namely to enhance justification for the use of the Contingency Fund by requiring the CBF's financial comments on the intended use of the Fund.

72. Therefore, where the Court has inevitably first charged related costs to the regular budget before notifying the use of the Contingency Fund in order to respond to unforeseen circumstances and subsequently reclassifies them as Contingency Fund expenditures, it is necessary to report this fact in detail continuously to the CBF and the ASP, either in the notification of the use of the Contingency Fund or subsequently, so that the matter can be subject to oversight by the governance bodies. Such reporting could be made by including the planned reclassification details in the notification of the use of the Contingency Fund, or by including the actual reclassification details in the quarterly reports on the implementation of the Contingency Fund.

73. It also appears necessary to thoroughly review how the relevant FRR provisions should be applied so that urgent situations that may arise in the operation of the Contingency Fund can be appropriately reflected. As noted above, where unforeseen situations not provided for in the regular budget arise urgently, it is necessary to consider ways to make the relevant resources available promptly, even before notifying the CBF of the plan for the use of the Contingency Fund.

74. **Recommendation 2:** The External Auditor recommends that the Court review how the relevant FRR provisions should be applied so as to cover events where, due to urgent situations that were not foreseen, the Court has no practical alternative but to incur expenses before notifying the CBF of access to the Contingency Fund. Under the current provisions, the Court should clearly disclose the current reclassification details in the Contingency Fund notification or expenditure report, so that they may be subject to ex post oversight by the CBF and the ASP.

### 1.3 Whether the Contingency Fund expenditure reports to the CBF and the ASP contain sufficient information

75. Under FRR 6.8, where the Registrar exercises the commitment authority under FRR 6.7, the Registrar shall report on such exercise to the ASP, through the CBF, together with the new draft programme budget. In addition, in 2012, the CBF reiterated that the Contingency Fund was an important tool for the Court, but should not be used in a way that would undermine budgetary integrity. In order to strengthen financial discipline and enhance transparency in the use of the Contingency Fund, the CBF recommended that the Court submit, within 60 calendar days following the notification to access the Contingency Fund, a written report to the Committee through its Chair, providing an update on the use of the resources requested in the notification.<sup>16</sup>

76. Unlike the regular budget, the Contingency Fund does not involve the submission of a budget document requesting resources for unforeseen situations to the ASP. Accordingly, the ASP does not subject the Contingency Fund budget to the same review and approval procedure as the regular budget. Therefore, in order to prevent the risk that the Contingency Fund may be executed differently from the originally notified plan, it is necessary to establish an appropriate ex post control procedure for Contingency Fund expenditures.

77. In this regard, where the Court has notified the CBF of a plan for the use of resources in response to an unforeseen situation and subsequently implemented it, it would be appropriate for the Court to report the actual expenditures against the plan to the CBF and the ASP, and to provide sufficiently detailed and adequate information on such expenditures.

78. Based on this, the External Auditor reviewed how the Court has reported the details of Contingency Fund expenditures over the past five years. The review found that the Court has reported the use of the Contingency Fund through the "Report on Activities and Programme Performance" (hereinafter the "Activity and Performance Report"), which is

<sup>16</sup> ICC-ASP/11/15, Nineteenth Session of the CBF, 29 October 2012, para. 29

submitted to the CBF and the ASP on a quarterly and year-end basis. It was also confirmed that the Court had submitted to the CBF, until 2021, the written report to be provided within 60 days following the Contingency Fund notification pursuant to the CBF's recommendation, but discontinued the submission from 2022 after consultation with the CBF, as the Court considered that the report showed only a very early stage of the implementation status of the Contingency Fund.

79. However, a comparison of the presentation of information in the Contingency Fund notifications and in the Activity and Performance Reports provided to the CBF shows that, as shown in the table below, the notification stage, or planning stage, presents relatively detailed information by sub-programme, including the justification for each requested expenditure item, the planned amount and the period of expenditure. By contrast, in the Activity and Performance Reports, which serve as ex post reports, the details of Contingency Fund expenditures were presented only by notification and by item, and did not include information on the amount executed by department or on the specific details of how the funds were used.

**Table 12: Extract from the 2025 Contingency Fund Notification related to the Duterte Case**  
(in thousands of euros)

| MP    | Sub-programme            | Item        | Proposed Costs (€) | Level | Work Months | Justification                                                                                                                                           |
|-------|--------------------------|-------------|--------------------|-------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| MPII  | Unified Teams            | Travel      | 109.4              | -     | -           | Unified Team missions                                                                                                                                   |
| MPII  | Forensic Science Section | Consultants | 48                 | -     | -           | Delivery of external forensic expert services in connection with the PHL situation.                                                                     |
| MPIII | OPCD                     | GTA         | 53.7               | P2    | 5.0         | Extension of current GTA from July-December to support Duterte CoC assistance activities.                                                               |
| MPIII | CSS                      | Legal Aid   | 120                | -     | -           | Costs for 4 months for an LRV team at pre-trial stage, at complexity level 1 (team composed of Legal Representative, Case Manager and Field Assistant). |

Source: the 2025 Contingency Fund Notification related to the Duterte Case

**Table 13: Extract from the Activity and Performance Report on 2025 Contingency Fund Expenditures related to the Duterte Case**  
(in thousands of euros)

| Items                             | CF Notified Amount | Actual Expenditure CF 2024 | Variance | Implementation rate in % |
|-----------------------------------|--------------------|----------------------------|----------|--------------------------|
| Judges                            | -                  | -                          | -        | -                        |
| General temporary assistance      | 83.2               | -                          | -        | -                        |
| Individual Contractors            | 284.0              | 254.5                      | 29.5     | 89.6                     |
| Temporary assistance for meetings | -                  | -                          | -        | -                        |
| Overtime                          | -                  | -                          | -        | -                        |
| Travel                            | 429.1              | 225.3                      | 203.8    | 52.5                     |
| Hospitality                       | -                  | -                          | -        | -                        |
| Contractual services              | 82.5               | 72.8                       | 9.7      | 88.2                     |
| Training                          | -                  | -                          | -        | -                        |
| Consultants                       | 120.0              | 95.3                       | 24.7     | 79.4                     |
| Counsel for defence               | -                  | -                          | -        | -                        |
| Counsel for victims               | 120.0              | -                          | 120.0    | -                        |
| General operating expenses        | 331.0              | 179.7                      | 151.3    | 54.3                     |
| Supplies and materials            | -                  | 9.5                        | -9.5     | -                        |
| Furniture and equipment           | 10.0               | -                          | 10.0     | -                        |
| Total                             | 1,459.8            | 888.3                      | 571.5    | 60.8                     |

Source: Table 6C of 2025 Activity and Performance Reports

80. For example, according to the table below, “Table 14: Details of the 2025 Contingency Fund Notification concerning the Planned Use of General Operating Expenses for the Duterte Case,” the Court planned to use €331,000 under General operating expenses as Contingency Fund-related costs. However, the 2025 Activity and Performance Report merely states, as shown in the table above, “Table 13: Extract from the Activity and Performance Report on 2025 Contingency Fund Expenditures related to the Duterte Case,” that €179,700 was spent under that item, and it is difficult to determine, based solely on the information in that report, for what specific purposes the General operating expenses were actually used. In addition, although the Contingency Fund notification did not include any planned Contingency Fund expenditure under Supplies and materials, € 9,500 was actually spent under that item. It is likewise difficult to determine the specific details of how this amount was used.

**Table 14: Details of the 2025 Contingency Fund Notification concerning the Planned Use of General Operating Expenses for the Duterte Case**

(in thousands of euros)

| Item                       | MP    | Sub-programme                   | Proposed Costs(€) | Justification                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------|-------|---------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| General operating expenses | MPII  | Planning and Operations Section | 61                | Coverage of essential witness costs (€50.0K), to establish a local Facebook (FB) presence in the Philippines via a social media management company to enable targeted witness appeals, outreach, and messaging, as FB requires a local address (€6.0K), and installation of equipment for witness protection (€5.0K).                                                             |
|                            | MPIII | IMSS                            | 10                | Licensing for Microsoft and JWP depending on new hires for victims and defence teams or other sections new staff.                                                                                                                                                                                                                                                                 |
|                            | MPIII | Detention Section               | 115.6             | Additional medical care, therapy and medical invoices, as well as standing detained person costs, such as phone calls or clothing.                                                                                                                                                                                                                                                |
|                            | MPIII | VWS                             | 144.4             | Costs linked to witness support, including emergency short-term accommodation, use of SIM cards and airtime, IRS activation costs (including emergency extraction, secure escort or payment of funds). General mission operating costs, use of hired vehicles, document acquisitions (e.g. passports), and hotel rooms. The costs also include the management of new ICCPP cases. |
| Total                      |       |                                 | 331               | -                                                                                                                                                                                                                                                                                                                                                                                 |

Source: the 2025 Contingency Fund Notification related to the Duterte Case

81. As the structure and level of detail of the information presented in the Contingency Fund notifications and the corresponding expenditure reports differ in this way, it is difficult for the CBF, which receives those notifications, to determine how the Contingency Fund was actually executed against the notified plans.

82. In response, the Court stated that, even for the regular budget, it does not separately report actual expenditures against the plan, and that it provides the relevant supporting information only when the CBF specifically requests detailed expenditure information.

83. However, as noted above, unlike the regular budget, the Contingency Fund is not formulated through detailed review and approval by the ASP at the budget preparation stage. In some cases, it is also operated in a manner whereby expenditures are ultimately absorbed within part of the regular budget already approved by the ASP at year-end.<sup>17</sup> In light of these characteristics, the use of the Contingency Fund should be reported in sufficient detail ex post so that the ASP can assess the appropriateness of Contingency Fund execution.

84. In addition, if, as explained by the Court, Contingency Fund expenditure details have so far been reported only upon specific requests by the CBF, this approach has limitations in enabling regular and consistent monitoring of the operation of the Contingency Fund. Therefore, it would appear more effective to include in the reports information on the implementation status of the Contingency Fund against the notified plan, so that the CBF can review the status of Contingency Fund execution on a regular and formal basis.

<sup>17</sup> For example, in the 2024 financial year, the ICC recorded €1.09 million as Contingency Fund execution. However, the Court did not actually access the Contingency Fund; instead, the amount was absorbed through the remaining Regular Budget resources during the year-end closure process.

85. Meanwhile, as shown in the table below, where a single notification included multiple cases, such as the Blé Goudé and Gicheru cases notified on 15 December 2021 and the Kony and Ongwen cases notified on 18 June 2024, the notifications clearly distinguished the planned expenditure by case, including the relevant departments and detailed items. However, in the Activity and Performance Reports, the expenditures for those cases were reported on an aggregated basis, making it difficult to determine the actual amount of Contingency Fund expenditures incurred for each individual case.

**Table 15: Reporting of Contingency Fund Expenditures over the Past Three Years**

| Year | Notification Date | Related Cases            | Notified amount (€) | Actual expenditure (€) | Reporting format                |
|------|-------------------|--------------------------|---------------------|------------------------|---------------------------------|
| 2021 | 15 Dec.           | Ble Goudé(Cote d'Ivoire) | 53,500              | 313,000                | No case-by-case breakdown       |
|      |                   | Gicheru(Kenya)           | 272,000             |                        |                                 |
| 2022 | 28 Oct.           | Rahman(Sudan)            | 549,500             | 500,200                | Case-by-case breakdown provided |
|      |                   | Venezuela I              | 326,200             | 102,000                |                                 |
|      |                   | Ukraine                  | 922,700             | 647,200                |                                 |
| 2024 | 18 Jun.           | Kony(Uganda)             | 1,508,400           | 1,024,800              | No case-by-case breakdown       |
|      |                   | Ongwen(Uganda)           | 557,300             |                        |                                 |
|      |                   | Other situation          | 396,000             |                        |                                 |

Source: External Auditor on the basis of data provided by the Court

86. By contrast, in the case of the Contingency Fund notified on 28 October 2022, although three separate cases, namely the Abd-Al-Rahman, Venezuela and Ukraine situations, were included in a single notification, the Activity and Performance Reports show that the expenditures were reported separately by cases.

87. In response, the Court explained that, for the 2021 notification, the aggregation of expenditures under a single fund name in the Activity and Performance Report, despite different situations, was due to an inadvertent oversight in reporting. It also explained that, for the 2024 cases involving accused persons of the same nationality, even though the cases were different, certain budget items, such as Outreach activities, needed to be implemented jointly within the same situation and were therefore difficult to separate by case, and that the amounts subject to separation were immaterial.

88. In this regard, it is understandable that, among cases within the same situation, certain budget items, such as Outreach activities, may need to be implemented jointly and, by their nature, may be difficult to allocate clearly by case. Nevertheless, as each case involves different factual circumstances and different stages of judicial proceedings, efforts should be made, to the extent possible, to manage and report the Contingency Fund separately by case in order to enhance the transparency and accountability of budget execution. In particular, where joint implementation is unavoidable and case-by-case separation is difficult, the limitations of case-by-case expenditure reporting could be supplemented by indicating the amount of the relevant commitment item and explaining the specific reasons why allocation by case is difficult.

89. **Recommendation 3:** The External Auditor recommends that the Court, as an ex post internal control mechanism for Contingency Fund execution, report to the CBF and the ASP detailed implementation information that enables comparison with the plans set out in the Contingency Fund notifications and, where multiple events are included in a single notification, report the expenditures separately by event to the extent possible.

## 2. Improving the Accuracy of Depreciation Accounting for Building Sub-Assets

90. The Court performs year-end depreciation accounting for property, plant, and equipment (PPE) based on the fixed asset register maintained in SAP. In accordance with the International Public Sector Accounting Standards (IPSAS), specifically IPSAS 17.71, and the Court's accounting policies, capitalized replacement expenditures are recognized as separate sub-assets and must be depreciated independently from their related parent assets.

91. Pursuant to IPSAS 17.71, the Court is required to commence depreciation when an asset is available for use. Accordingly, capitalized replacement expenditures are recognized as separate sub-assets under the Court's accounting policies and should be depreciated from the date on which the sub-asset itself becomes available for use.

92. During the audit, the External Auditor reviewed the internal controls over the depreciation calculations for the Court's sub-assets. The review revealed that for certain building sub-assets, the depreciation commencement date was incorrectly calculated based on the acquisition date of the related parent asset, rather than the actual capitalization date or in-service date of the sub-asset itself. In accordance with IPSAS 17.71 and the Court's accounting policies, the External Auditor recalculated the depreciation expense for these specific building sub-assets using their respective capitalization dates and useful lives. Based on the results of this recalculation, the External Auditor identified that the depreciation expense had been overstated by EUR 133,069. The Court accepted the External Auditor's finding and subsequently recorded a year-end closing adjustment to reduce the depreciation expense by the said amount.

93. In response, the Court explained that the depreciation commencement date in SAP had been automatically linked to the acquisition date of the related parent asset, rather than the actual capitalization date or in-service date of the sub-asset, and stated that it would take corrective measures to improve this process.

94. **Recommendation 4:** The External Auditor recommends that the Court enhance the SAP system to ensure that the actual depreciation commencement date (or actual capitalization date) of a capitalized sub-asset is accurately reflected in depreciation calculations. Furthermore, the Court should strengthen its internal control procedures by implementing verification mechanisms to ensure the accuracy of depreciation commencement dates and the underlying depreciation calculations for sub-assets.

#### IV. Follow up on previous recommendation

95. The External Auditor reviewed the status of implementation of outstanding recommendations. The following 12 recommendations were raised in previous audit reports on the financial statements of the Court.

**Table 16. Implementation Status of previous recommendations of the Court**

| No         | Subject                                                          | Implemented | Partially Implemented | Not Implemented | Priority |
|------------|------------------------------------------------------------------|-------------|-----------------------|-----------------|----------|
| ICC-2017-1 | Voting Rights of States in Arrears (Article 112 of Rome Statute) | X           |                       |                 | Medium   |
| ICC-2021-3 | SPA Administrative Instruction                                   |             |                       | X               | Low      |
| ICC-2021-4 | Fund Transfer                                                    | X           |                       |                 | Medium   |
| ICC-2021-5 | SAP Controls                                                     |             | X                     |                 | High     |
| ICC-2022-1 | Staff Rules Review                                               |             |                       | X               | Low      |
| ICC-2022-2 | Step on Recruitment                                              |             |                       | X               | Medium   |
| ICC-2023-2 | Strengthening of Travel Controls                                 | X           |                       |                 | High     |
| ICC-2023-4 | Travel Budget Formulation Process                                |             |                       | X               | Medium   |
| ICC-2023-6 | Monitor OTP TF                                                   |             |                       | X               | Low      |
| ICC-2024-1 | Internal & Budgetary Controls (PR Stage)                         |             |                       | X               | Low      |
| ICC-2024-2 | Regulatory Basis for Ex Post Facto PRC                           |             | X                     |                 | High     |
| ICC-2024-3 | Core Procurement Data Management Process                         |             | X                     |                 | Medium   |

**1. [ICC-2017-1] Voting Rights of States in Arrears (Article 112 of the Rome Statute)**

96. In order to improve the process of recovering payments in arrears, the predecessor auditor recommended that the Court allow States Parties in arrears for the preceding two full years to vote only once the payment schedule has been fulfilled, in accordance with Article 112 of the Rome Statute.

97. The Assembly of States Parties addressed this matter through the adoption of Resolution ICC-ASP/24/Res.3 on 5 December 2025, establishing a formal and objective regulatory framework for granting waivers of the loss of voting rights under Article 112(8) of the Rome Statute. Specifically, the resolution institutionalized eight distinct criteria for evaluating waiver requests, mandated a standardized annual timeline (Annex I) formalizing a submission deadline of 1 July, and integrated a technical review process by the Committee on Budget and Finance (CBF) to support the Bureau's assessment.

98. These measures transition the waiver process from an inconsistent practice to a transparent, rule-based system. This framework effectively ensures accountability and financial discipline while simultaneously promoting geographical representation and universality. Consequently, the External Auditor considers that the core objective of the recommendation has been substantially met and assesses its status as Implemented.

**2. [ICC-2021-3] SPA Administrative Instruction**

99. The External Auditor recommended that the Court develop an Administrative Instruction ("AI") on the Special Post Allowance (SPA), specifying the start date of payment in line with the UN system and practices of other international organizations.

100. Due to other policy priorities, including tenure, the Staff Selection AI, and temporary special measures, the Court is not currently in a position to begin work on the SPA AI. While the need for such an AI is recognized, it has only been added to the list of future AIs to be developed. No completion date has been set. Accordingly, the External Auditor considers this recommendation as Not Implemented.

**3. [ICC-2021-4] Fund Transfer**

101. The External Auditor recommended that the Court clearly establish approval thresholds for fund transfers requiring authorization by the Registrar or the Prosecutor.

102. The Court intentionally structured high-value transfers exceeding €200,000 to remain outside the electronic system to ensure direct and rigorous manual scrutiny and approval by the Registrar or the Prosecutor, while successfully completing the institution-wide expansion of the Electronic Funds Transfer (EFT) system to all Major Programmes beyond the Office of the Prosecutor (OTP). Furthermore, the Court ensures full transparency by regularly reporting all fund transfers exceeding €200,000 to the Committee on Budget and Finance (CBF) within its quarterly and annual performance reports.

103. Based on the audit evidence provided, the External Auditor considers that the core objective of the recommendation has been substantially met and assesses this recommendation as Implemented.

**4. [ICC-2021-5] SAP Controls**

104. The External Auditor recommended that the Court limit SAP elevated access to a small number of SAP operators and application administrators; find ways to mitigate the risk of unauthorised deployments of program and configuration change; and implement a solution to ensure that a full SAP data change history is available. The External Auditor also recommended that the Court perform the SAP access review on an annual or quarterly basis.

105. The Court categorized 17 SAP-related items from a past audit, and the External Auditor assessed implementation status: (a) mitigating measures have been implemented for 12 items; (b) 1 item remains in progress, with completion postponed to Q2 2026; and (c) 4 items require no further action.

106. Accordingly, the External Auditor assesses that significant progress was made, with only one item out of 17 outstanding. The recommendation is therefore considered Partially Implemented.

## **5. [ICC-2022-1] Staff Rules Review**

107. The External Auditor recommended that the Court comprehensively review its Staff Regulations and Rules, Administrative Instructions and Guidelines considering the purpose of ICC Regulation 3.1 to be in conformity with UN Staff Regulations and Rules in order to strengthen the efficiency of staff costs budget.

108. The Court did not accept the recommendation to align all rules with those of the UN, citing its independence and the need for rules tailored to its specific context. Accordingly, the External Auditor assesses the status of this recommendation as Not Implemented.

## **6. [ICC-2022-2] Step on Recruitment**

109. The External Auditor recommended that the Court amend its Guidelines in order to strengthen the transparency and integrity of determination regarding steps on initial recruitment.

110. The Court has identified the development of the Staff Selection Administrative Instruction (AI) as its second-highest priority following the Tenure AI, but is not yet in a position to project an expected completion date. As no further progress has been made since the last follow-up, the External Auditor assesses the status of this recommendation as Not Implemented.

## **7. [ICC-2023-2] Strengthening of Travel Controls**

111. The External Auditor recommended that the Court prepare measures to strengthen related control procedures, such as travel budget allocation, to minimize cases of travel budget approvals or certifications after the departure date.

112. To address this, the Court introduced a KPI to measure and monitor cases of travel certified after departure, which is now embedded in automated monthly compliance notifications to enable systematic oversight. Additionally, the Court implemented an electronic budget transfer system and completed relevant training. While this solution does not prevent transactions ex ante, it significantly enhances transparency, monitoring, and budget reallocation efficiency, thereby serving as a reasonable and proportionate alternative control mechanism.

113. Taken together, the External Auditor considers that the alternative control measures provide sufficient mitigating controls to address the underlying risks of the recommendation. Consequently, the External Auditor assesses the status of this recommendation as Implemented.

## **8. [ICC-2023-4] Travel Budget Formulation Process**

114. The External Auditor recommended that the Court thoroughly review the plans for the next year and improve the travel budget formulation process by reflecting predictable plans to ensure the travel budget is prepared efficiently and effectively.

115. The Court did not accept the recommendation and declined its adoption, arguing that it relies on unrealistic and theoretical assumptions, focusing exclusively on budget preparation while overlooking the realities of the budget review, approval, and implementation phases. Specifically, the Court cited the following reasons for its position: (a) initial travel plans are routinely impacted and disrupted by consolidated-level budgetary reductions; (b) the majority of the trips are inherently subject to a high degree of volatility characterising prosecutorial and judicial activities; and (c) other unforeseen external factors remain that may influence even the more predictable travel plans.

116. However, the External Auditor notes that the Court has demonstrated the feasibility of this recommendation by improving its budget methodology for the 2025 exercise, wherein travel costs were categorized into 'Operational' and 'Predictable' to reduce ticket costs and realize efficiencies. Furthermore, the External Auditor maintains the position that a rigorous, data-driven budget formulation process is essential to respect the Assembly of States Parties' (ASP) budgetary control and prevent inefficient resource allocation. Consequently, the External Auditor assesses the status of this recommendation as Not Implemented.

**9. [ICC-2023-6] Monitor OTP Trust Fund**

117. The External Auditor recommended that the OTP establish a system to periodically monitor and provide feedback on the achievement of the Trust Fund's objectives.

118. The Court indicated that reporting on the achievement of Trust Fund objectives is carried out at the end of projects, supplemented by ad-hoc reporting to donors and internal management reporting. However, the current end-of-project reporting aligns more closely with "result reporting" rather than active "monitoring," and the ad-hoc reporting tailored to specific donors cannot be considered a standardized or institutionalized periodic monitoring system.

119. While the External Auditor acknowledges the existence of certain management activities, these measures fall short of establishing a formal mechanism or system to systematically oversee the progress of the entire Trust Fund toward its objectives. Consequently, the External Auditor deems it appropriate to maintain a conservative approach and assesses the status of this recommendation as Not Implemented.

**10. [ICC-2024-1] Internal & Budgetary Controls (PR Stage)**

120. The External Auditor recommends that the Court strengthen internal controls over the procurement requisition process - particularly during the preparation, approval, and submission of PRs - by either improving the workflow to ensure the process is conducted in compliance with the applicable regulations, or by supplementing the regulatory framework through formal policies or official documentation to clarify and formalise the relevant controls.

121. In response, the Court focused primarily on conducting extensive training and capacity-building initiatives for staff involved in procurement processes. However, this recommendation explicitly aimed at establishing clear, formalized controls embedded within procedures, workflows, or regulatory instruments, and training alone does not constitute a formal control mechanism.

122. In the absence of sufficient evidence demonstrating that such controls have been formally established or systemically enforced, the External Auditor concludes that the core intent of the recommendation has not been met. Consequently, the External Auditor assesses the status of this recommendation as Not Implemented.

**11. [ICC-2024-2] Regulatory Basis for Ex Post Facto PRC**

123. The External Auditor recommends that the Court establish clear and specific criteria within the Procurement SOP governing the ex post facto PRCs, to ensure proper contract management, uphold the integrity of the PRC's advisory role, and minimise retrospective reviews.

124. To address the recommendation, the Court has focused its efforts on regulatory reform by developing draft amendments to the relevant Administrative Instructions (AI) governing ex post facto PRCs. This draft is currently under formal review within the Court's leadership and legal governance framework, with promulgation anticipated in 2026. Additionally, as a secondary supporting measure, in-house training on United Nations Committee of Contracts practices was delivered to PRC members by the UNDP in November 2025.

125. The External Auditor commends the Court's institutional progress, noting that the development and formal review of the comprehensive policy draft represent a substantive step toward establishing the required regulatory framework. While the proposed changes have not yet entered into force, the existence of an advanced draft justifies an upgrade in status. Consequently, the External Auditor assesses the status of this recommendation as Partially Implemented.

**12. [ICC-2024-3] Core Procurement Data Management Process**

126. The External Auditor recommends that the Court develop measures to improve its procurement process—such as, monitoring the duration of the procurement process, through established KPIs—in order to provide more visibility of the procurement timelines, identify delays, and enable the comprehensive analysis of the root causes based on procurement complexity, volume or other contributing factors.

127. In line with its strategic objectives, the Court has defined a comprehensive set of KPIs, including several metrics developed in collaboration with an external consultant. To enable full implementation, a consultant has been identified and tasked with supporting the required SAP system configuration. The complete deployment of these indicators is anticipated by the end of 2026.

128. The External Auditor notes that while the KPI framework and established criteria have been formally agreed upon, the necessary system configuration within SAP is still currently underway. Consequently, the External Auditor assesses the status of this recommendation as Partially Implemented.

## **V. Acknowledgments**

129. The External Auditor wishes to express his sincere appreciation to the members of the Court and the Division of Management Services—particularly the Finance Section, Human Resources Section, Budget Section, General Services Section, and the SAP Team—for their cooperation and support during the audit.

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