



IOC Comprehensive Report on the Situation of the International Boxing Association (IBA – formerly known as AIBA)

I. Mandate

1. By a decision dated 29 March 2023, of which the IBA was notified on the same day, the IOC Executive Board (IOC EB) and the IOC President decided to grant to the IOC Director General (IOC DG) and the IOC Chief Ethics and Compliance Office (CECO) the powers to:
 - a) Analyse all the elements available and determine whether there are still major concerns regarding the IBA's practice and activities;
 - b) In the event that there are still major concerns regarding the IBA's practice and activities, to take the following actions:
 - Notify the IBA of the points of potential non-compliance with the Olympic Charter and the IBA's right to be heard in writing;
 - prepare a comprehensive report regarding the IBA's practice and activities on the basis of all available elements (including without limitation the IBA's response) to be presented at the next IOC EB meeting.
2. By a letter dated 6 April 2023, the document "Points of Potential Non-Compliance with the Olympic Charter" was sent to the IBA, inviting it to provide its comments within a deadline of four weeks. Within this deadline, the IBA sent on 5 May 2023 its reply with 43 exhibits.
3. This comprehensive report is the last action requested by the IOC EB on 29 March 2023, in view of its recommendations to the IOC Session on the status of the IOC's recognition of the IBA. This report refers to the previous global report by the then IOC Inquiry Committee on the AIBA situation, dated 21 May 2019, to all the various exchanges of letters between the IOC and (A)IBA sent during the past six years, and to the IBA's reply dated 5 May 2023, as well as all the various elements in the public domain.
4. In a letter dated 23 February 2023, the IOC announced to the IBA that only arguments and documents concerning the situation of the IBA on or before 3 April 2023 (i.e. the cut-off date) will be considered for the IOC's assessment of the points of potential non-compliance included in this comprehensive report.



II. Historical context – facts and procedure

The historical context can be divided in three phases:

II.1. Phase 1 – Ascertained non-compliance

5. Phase 1 spans from the Olympic Games Rio 2016 to the IOC Session's decision on 26 June 2019. By this decision, the IOC Session determined that AIBA was not compliant with the Olympic Charter. At the time, the IOC Session considered that "there are sufficient grounds to withdraw AIBA's recognition" but, "concerned with the protection of boxing athletes and with the maintenance of boxing as a sport in the Olympic Games Tokyo 2020", decided to only suspend the IOC's recognition of AIBA. However, the IOC at the time already reserved its right for further action and any further decision. This decision was neither contested nor legally challenged by AIBA. The main relevant facts leading up to the 2019 IOC Session's decision are as follows:
6. In December 2017, the IOC EB considered the repeated allegations related to refereeing and judging during the four previous editions of the Olympic Games from 2004 to 2016, the numerous instances of disregarding basic governance standards and the financial issues, in breach of the Olympic Charter and the IOC Code of Ethics. The IOC EB also took note of Mr Ching-Kuo Wu's resignation as AIBA President and accepted his resignation from the IOC EB dated 9 November 2017. As a consequence, the IOC EB decided to suspend any financial contribution; in addition, the IOC requested AIBA to take the appropriate steps with a view to respecting the principles of good governance and ensuring financial stability. In its letter to AIBA dated 12 December 2017, the IOC already mentioned the risk of reviewing AIBA's status and regarding boxing in the Olympic programme, in the event the requested evolution was not fulfilled.
7. On 30 November 2018, considering the constant remaining concerns, the IOC EB decided to mandate the IOC Inquiry Committee to conduct an inquiry on the situation of AIBA with regard to the respect of the Olympic Charter.
8. On 21 May 2019, following a thorough analysis, which this report refers to, the IOC Inquiry Committee Report considered that the accumulation of facts would have justified the withdrawal of the IOC's recognition of AIBA as an International Federation (IF); however, taking into consideration the interests of the sport of boxing and of the athletes, the IOC Inquiry Committee instead issued recommendations for AIBA to achieve real change in the governance of the sport of boxing:
 - to suspend the IOC's recognition of AIBA until sustainable improvements were made by AIBA; and
 - to allow the development of a solution that enabled the Olympic boxing athletes to attend the qualification events and the Olympic Games Tokyo 2020.



9. Following the report mentioned above, the IOC Executive Board, in a decision dated 22 May 2019, decided to set up the IOC Boxing Task Force (IOC BTF) to deliver the Olympic boxing tournament at the Olympic Games Tokyo 2020, and the IOC Special Monitoring Committee to monitor AIBA's evolution in the various areas of concern.
10. By a decision taken on 26 June 2019 upon proposal by the IOC EB, the IOC Session suspended the IOC's recognition of AIBA, pursuant in particular to Rules 3 and 25 of the Olympic Charter; this decision was not contested.

II.2. Phase 2 – Monitoring and roadmap

11. The second phase spans from June 2019 to December 2021. As provided in the 2019 IOC Session's decision, the IOC continued monitoring AIBA and, on 9 December 2021, considering that the conditions to lift the suspension of recognition had not been met, the IOC EB established specific conditions in the Roadmap 2021 to 2023 that AIBA needed to fulfil. The roadmap defined the conditions, the benchmarks and the timeline by which the conditions needed to be fulfilled at the latest in 2023. The conditions set out in the roadmap and communicated to AIBA related to finance, judging and refereeing and governance in general. Once more, it is to be noted that this roadmap was never contested or legally challenged by AIBA; on the contrary, it was acknowledged. The main facts leading up to the decision establishing the roadmap are as follows:
12. Following the decision by the IOC Session on 26 June 2019, the IOC BTF, with the oversight of PricewaterhouseCoopers (PwC), set up a new refereeing and judging (R&J) process named "the IOC BTF's Technical Officials Selection Process" (IOC BTF's TO Selection Process), which applied during the boxing qualification events and the Tokyo 2020 Olympic tournament held in 2021, to the satisfaction of the national delegations.
13. Between June 2019 and the Olympic Games Tokyo 2020 in 2021, the IOC Special Monitoring Committee provided guidance to AIBA either in writing or in person during meetings and constantly requested AIBA to change its governance culture and rectify the financial situation.
14. During its Congress on 12 and 13 December 2020, AIBA elected Mr Umar Kremlev, former Secretary General of the Russian Boxing Federation and Vice-President of the European Boxing Confederation, as President and adopted a new Constitution. The IOC Special Monitoring Committee continued to reiterate its concerns to AIBA through various items of correspondence, each time highlighting the need for AIBA to implement changes in its real activities and practices in order to ensure a good governance culture and the effective integrity



of its competitions, and to address AIBA's financial situation in a transparent way. In June 2021, AIBA mandated Prof. Haas and his team to set up the Governance Reform Group (GRG)¹.

15. Following the Olympic Games Tokyo 2020 held in 2021 and the end of the respective missions of the IOC BTF and the IOC Special Monitoring Committee, the IOC Executive Board noted that there were unresolved concerns remaining in the areas of AIBA's governance, finance and refereeing and judging. The IOC Executive Board therefore asked the IOC DG and the CECO to follow up on the situation and analyse the various elements available with a view to performing a new assessment of the situation. This decision was communicated to AIBA, with a copy to all the boxing national federations (NFs), on 14 September 2021.
16. On 9 December 2021, the IOC DG and the CECO presented to the IOC Executive Board the IOC Interim Report dated 8 December 2021 on the assessment of the various concerns previously noted. As a consequence, on the same day, the IOC Executive Board decided to maintain the suspension of AIBA's recognition and tasked the IOC DG and the CECO with defining a roadmap to address AIBA's various areas of concern, which were:
 - a) "with regard to finance, to increase financial transparency and sustainability including through diversification of revenues;
 - b) with regard to the credibility of the boxing competitions, to change its R&J process to ensure its integrity under the monitoring of PwC, including a monitoring period for AIBA's own competitions ahead of the Olympic Games Paris 2024; and
 - c) with regard to governance, to ensure the full and effective implementation of all the measures by Prof. Haas and his team, including the change of culture."
17. AIBA was informed of this decision by a letter dated 9 December 2021, in which it was also stated that "should the above-mentioned conditions be met by AIBA to the satisfaction of the IOC, the suspension of AIBA's recognition could be lifted in 2023".
18. During the same meeting, the IOC EB finalised the Olympic Games LA28 sports programme, to be approved by the IOC Session in 2022. This initial programme did not include boxing. AIBA was informed of this decision by the letter dated 9 December 2021 mentioned above, specifically, that "... Boxing may be included to the LA 28 initial sport programme by the IOC Session in 2023, if by then AIBA will have demonstrated to the satisfaction of the IOC Executive Board that it has successfully addressed the ongoing concerns around its governance, its financial sustainability and the integrity of its refereeing and judging processes".

¹ The Governance Reform Group (GRG) led by Prof. Haas issued a report (the GRG Report) which made a number of principal recommendations for the improvement of AIBA's governance structure and culture, and which were summarised in three main themes: (i) improvement of integrity issues with a complete restructuring of the bodies competent to deal with integrity problems into an "Independent Integrity Unit"; (ii) improvement of the organisation and composition of AIBA's organs; and (iii) so-called "special emergency measures" to overcome the acute crisis faced by AIBA, including replacement of the majority of the Board of Directors, the appointment of an IOC Liaison Officer, and the appointment of an independent external restructuring expert. The GRG Report contained an Annex with "GRG Benchmarks" that were proposed to be met in the following areas: (i) transparency; (ii) integrity; (iii) democracy; (iv) development and solidarity; (v) checks and balances.



19. During its Congress on 12 December 2021, the International Federation changed its name to International Boxing Association (IBA).

II.3. Phase 3 – Period leading up to the final decision

20. This phase covers the period from the notification of the Roadmap 2021 to 2023 in December 2021 to the cut-off date of 3 April 2023. It had been previously announced that the IOC Session in 2023 would assess whether the IBA had achieved significant improvements in relation to the three conditions set out in the roadmap. The cut-off date was set taking into consideration several factors, including the principle of legal security; this cut-off date has not been challenged by the IBA. The main relevant facts within this final phase can be summarised as follows:
 21. During its Extraordinary Congress on 12 December 2021, AIBA took a number of decisions including: (i) changing its name to the International Boxing Association (IBA); and (ii) regarding governance, approving the report by the GRG led by Prof. Haas (mandated in June 2021 by AIBA), including constitutional amendments.
 22. During its meeting in Beijing on 3 February 2022, the IOC Session confirmed the Olympic Games LA28 initial sports programme as proposed by the IOC EB in December 2021, with boxing not included. The IBA was informed of this in a letter dated 7 February 2022, in which it was also stated “[t]he EB did however note that boxing may be included on the LA28 initial sports programme by the IOC Session in 2023, if the IBA has demonstrated by then that it has successfully addressed the various ongoing concerns outlined in our previous letter dated 9 December 2021”.
 23. During the first half of 2022, as part of the Roadmap 2021 to 2023, a number of exchanges of information between the IOC and the IBA were facilitated through the liaison efforts of the IBA Secretary General, Mr Istvan Kovacs, such as various exchanges of messages with the IOC Sports Department. In particular, with regard to the IBA’s qualification system for the Olympic Games Paris 2024, the IOC highlighted (IOC letters dated 7 February 2022, 1 April 2022, 12 April 2022) the challenges that the boxing national federations and boxers faced in finalising their planning of finances, schedules, logistics and most importantly training cycles. The IBA agreed that clarity was still to be provided in these areas (IBA letter dated 14 April 2022).
 24. Following the IBA’s letter dated 2 May 2022 providing additional information on its proposed qualification system for the Olympic Games Paris 2024, in a letter dated 10 May 2022, the IOC highlighted that instead of providing clear answers to the IOC’s questions regarding the IBA proposed Olympic qualification ranking system, including the related calendar, the IBA rather focused on potential future decisions. Consequently, without such details, the national federations and the boxers would have been unable to finalise their planning and finances. The IOC also expressed specific concerns over the selection of possible events that may not have provided fair eligibility criteria. Finally, the IOC mentioned its concerns regarding the IBA’s



capacity to execute a complex system of technical officials management, considering the wide range of events counting for Olympic ranking points (multiple locations and potential simultaneous event dates). In its answer the same day, the IBA agreed that there was “still clearly much to be done” (IBA letter dated 10 May 2022).

25. Following the IBA’s Interim Nominations Unit’s decision, which declared 5 candidates ineligible, including the only other candidate to the IBA presidency, on 14 May 2022, the IBA Extraordinary Congress held in Istanbul re-elected Mr Umar Kremlev by acclamation. The candidates affected by the IBA’s Interim Nominations Unit appealed to the Court of Arbitration for Sport (CAS).
26. By a decision dated 14 June 2022, the CAS upheld the appeal filed by the 5 candidates and decided to set aside the IBA Interim Nominations Unit’s decision.
27. During its meeting held on 24 June 2022, the IOC EB decided that the IBA was not in a position to run the qualifying events and boxing competitions for the Olympic Games Paris 2024, following the IBA’s continuing and concerning issues, including the unresolved difficulties regarding the qualification system for the Olympic Games Paris 2024. The IOC Executive Board also noted that the potential inclusion of boxing in the sports programme of LA28 would be discussed at a later stage. The IBA was informed of this in a letter dated the same day; this decision has not been contested.
28. During the summer of 2022, the IBA decided to terminate a number of its contractual relationships with key personnel such as Mr Ramoni, its Swiss lawyer, the SG Mr Kovacs, the communications company JTA and the members of the GRG.
29. During its meeting on 8 September 2022, the IOC EB was updated by the IOC DG, CECO and Sports Director. The IOC EB took note of the termination of Prof. Haas’ mandate before its term, of the removal of a number of the IBA’s key personnel and of the ongoing financial concerns, in particular considering the dependency on the state-owned sponsor Gazprom. In a continuation of its decision taken on 24 June 2022, the IOC EB approved the revised version of the Paris 2024 boxing qualification system in replacement of the IBA one previously approved (on 1 April 2022). By a letter on the same day, the IOC informed the IBA of the new IOC boxing qualification system for the Olympic Games Paris 2024; by the same letter, it also notified the IBA that the IOC EB would thoroughly assess the result of the IBA Extraordinary Congress to be held on 25 September 2022, following the CAS decision. Finally, the IBA was informed, with regard to the sport of boxing, which was not included in the sports programme of the Olympic Games Los Angeles 2028, that the IOC EB would not be in a position to reverse its decision in the absence of a real evolution. The IBA did not react to this letter.
30. During the IBA’s Extraordinary Congress held on 25 September 2022 in Yerevan (ARM), the majority of the IBA’s members decided not to hold another vote for the presidential election, preventing the second candidate from any opportunity of facing a fair election process.



31. In the months following the IBA's Extraordinary Congress, the new IBA Secretary General, Mr George Yerolimpos, and Prof. Richard McLaren made various proposals to hold discussions with the IOC administration. Contrary to what is mentioned in the IBA's reply, the IOC administration clearly explained each time the reasons why it was not possible to hold such discussions before the full review of the IBA's status by the IOC EB.
32. On 16 November 2022, Mr. Yerolimpos informed the IOC among other things that: (i) additional changes to the IBA Statutes were underway, leading to the creation of the Boxing Independent Integrity Unit and the Boxing Tribunal; (ii) several measures had been taken to dissociate the IBA from past practice, both in terms of location and staff; (iii) a new 6-year sponsorship deal with the Australian sports equipment company Sting had been signed that should provide revenues "up to 1 million per year"; and (iv) new technologies were being and would be implemented at the R&J level. However, this letter was not accompanied by any concrete evidence, and no follow-up was ever provided to the IOC.
33. On 6 December 2022, the IOC EB noted that, while some indications concerning the reorganisation of the administration of boxing had been received, there were multiple signs that the change of culture requested by the IOC in order to lift the suspension of the IOC's recognition of the IBA had not been implemented. Change of governance culture implies not only that a sports organisation changes its legal texts, but also that it ensures that the principles of good governance are fully implemented in all the activities and practices of the organisation. As a consequence, the IOC decided to continue to monitor the IBA's practice and activities, as well as those of the boxing community at large; the IOC also decided that, on the basis of future developments, it would consider taking a decision regarding the IOC's recognition of the IBA at the appropriate time. The IBA was notified of these decisions in a letter dated 6 December 2022. The IBA neither acknowledged receipt of nor contested this letter.
34. In parallel, in a letter dated the same day, with regard to the Olympic Games Paris 2024, the IOC confirmed to all NOCs and all boxing national federations that the tournament would not be run by the IBA and shared with them the IOC boxing qualification system details.
35. On 11 December 2022, the IBA Ordinary Congress took place in Abu Dhabi. Various amendments to the IBA's Constitution were approved: in particular, the stipulation that, from then on, all the NF constituents, including athletes and technical officials, shall avoid participating in any international boxing organisation or association other than the IBA or an IBA Confederation, unless otherwise permitted by the IBA's Board. Such amendments may have a direct impact on the athletes and technical officials' participation in the Olympic qualifying events and the boxing tournament at the Olympic Games Paris 2024. Additionally, the Congress gave its agreement, by show of hands or acclamation, to its willingness to extend the USD 50 million Gazprom sponsorship deal. Finally, Mr Kremlev underlined that the IBA was an independent organisation and not dependent on the IOC.



36. On 20 February 2023, the IBA announced to the boxing NFs its own qualification system for the Olympic Games Paris 2024, in opposition to the IOC EB decision. This announcement created some confusion among boxing NFs; consequently, the IOC had to reconfirm to all the NOCs the IOC qualification system announced in December 2022, by a letter dated 27 February 2023.
37. On 15 March 2023, the IOC opened the registration for the Technical Officials (TOs) to officiate at the Paris 2024 Olympic qualifications and Olympic tournaments. The following day, on 16 March 2023, the IBA announced that the international tournaments announced by the IOC Paris 2024 Boxing Unit had not been approved by the IBA and thus that participation in these tournaments was forbidden. This was a clear attempt to jeopardise the IOC's Paris 2024 qualification events and clear proof of the lack of consideration by the IBA for the boxing community.
38. In a letter dated 23 February 2023, the details for the implementation of the IOC EB's decision taken in December 2022 were explained to the IBA, mainly that the IOC had mandated 3 external experts to carry out an analysis of the current situation:
- EY for the review of finance, to continue their assessment conducted in November 2021.
 - PwC to continue the review of the IBA R&J process started during the Men's World Boxing Championships in Belgrade (November 2021).
 - Ms Kendrah Potts, a UK barrister, to resume the review of the implementation of Prof. Haas' governance recommendations as his IBA mandate had been terminated in August 2022.

In the same letter, the IBA was also informed that no document or information after 3 April 2023 would be taken into account for the final assessment of the IOC's recognition of the IBA.

39. After initially cooperating with the IOC by sending the first part of the documentation requested by the three external experts, the IBA changed its attitude and agreed to cooperate only with Ms Kendrah Potts. In fact, the IBA imposed on EY and PwC new preconditions, such as the signing of a Non-Disclosure Agreement (NDA), the wording of which would effectively have prevented the experts from sharing all their findings with the IOC. As a consequence, PwC was unable to attend the IBA Women's World Boxing Championships in March 2023 in India, and EY was prevented from accessing the full financial documentation. In fact, the IBA refused to allow these experts to use the documents previously transmitted via the IOC. Nevertheless, the three external experts finalised their report – Ms Potts on the basis of the elements in her possession provided by the IBA, and EY and PwC on those available in the public domain.



40. Contrary to AIBA/the IBA's behaviour in previous years, since the IBA's Congress in December 2022, a change in the attitude and tone of the IBA's letters was noticed, as illustrated in the IBA's letter sent to the IOC President and EB members on 27 March 2023. What were initially obvious excuses to be uncooperative became open intimidation towards the IOC if it continued with the organisation of the boxing tournament at the Olympic Games Paris 2024 without the IBA's support and the assessment of the IBA's compliance with the conditions set out in the Roadmap 2021 to 2023. Another illustration was the IBA President's interview given on 24 March 2023, during which he explained that "[the] IBA has fulfilled all the criteria 100%"; that "[the] IBA is one of the 10 most efficient and successful international associations in the world" and that any move to drop boxing from the Olympics would be the "most criminal decision in the history of [the] Olympic Movement".
41. During its meeting on 29 March 2023, the IOC EB decided to delegate to the IOC DG and IOC CECO the following powers:
- to analyse all the elements available, in particular the experts' reports, and determine whether there are still major concerns regarding the IBA's practice and activities;
 - in the event that there are still major concerns regarding the IBA's practice and activities, pursuant to the Olympic Charter, to take the following actions:
 - notify the IBA of the points of potential non-compliance and the IBA's right to be heard in writing;
 - prepare a comprehensive report regarding the IBA's practice and activities on the basis of all available elements (including without limitation the experts' reports and IBA's response) to be presented at a next IOC EB meeting.
42. By a letter dated 6 April 2023, the IOC document "Points of Potential Non-Compliance with the Olympic Charter" was sent to the IBA, inviting it to provide its comments within a deadline of four weeks. Within this deadline, on 5 May 2023, the IBA sent its reply with 43 exhibits. Therefore, the IBA fully exercised its right to be heard. The present comprehensive report is the result of the analysis of all available elements, including the two documents mentioned above.



III. Legal context

43. It is undisputed that the IBA did not fulfil the requirements of recognition in 2019 and did not challenge the decision on the suspension of its IOC recognition that offered it a second chance.
44. On 14 September 2021, the IOC Executive Board decided to start the monitoring, which resulted in an interim report that was presented on 9 December 2021. On that basis, the IOC Executive Board decided to maintain the suspension and the principle of a monitoring roadmap, with conditions to be met to the satisfaction of the IOC in order to decide on the status of the IBA's recognition in 2023.
45. The conditions that the IBA had to meet were the following:
- Addressing the concern with regard to finance by showing, to the IOC's satisfaction, an increase in financial transparency and sustainability, including through diversification of revenues;
 - Addressing the concern with regard to the credibility of the boxing competitions by showing, to the IOC's satisfaction, a change in its R&J process to ensure its integrity under the monitoring of PwC, including a monitoring period for the IBA's own competitions ahead of the Olympic Games Paris 2024; and
 - Addressing the concern with regard to governance by showing, to the IOC's satisfaction, the full and effective implementation of all the measures proposed by Professor Haas and his team, including the change of culture.
46. Said criteria were not contested by the IBA; nor did the IBA challenge the principle of a roadmap to end with a decision in 2023.
47. On 23 February 2023, the IOC referred to said "roadmap to 2023 as communicated in December 2021" and informed the IBA that it had appointed three experts to assess the IBA's progress (or lack thereof) in the above-mentioned areas of concern, in view of a decision to be made concerning the status of the IBA's recognition. The IOC also indicated that, in order for a decision to be made in 2023, the report would consider the situation as at 3 April 2023 (cut-off date).
48. The purpose of this report is to determine whether, on 3 April 2023, the IBA did indeed meet the conditions set out in the communication of 9 December 2021 to the IOC's satisfaction. The IBA's attempt to describe the present process as the withdrawal of recognition as a consequence of a specific violation of the Olympic Charter is misguided. The IBA accepted the fact that it was not compliant with the Olympic Charter in 2019 and that its recognition should have been withdrawn at that time. The IBA also did not challenge the conditions set out in 2021 by the IOC in order to make a decision in 2023 on the status of the recognition after a period during which said recognition was suspended. In other words, the question is whether the IBA has met the commonly agreed requirements in order to regain its recognition in 2023 or not.



49. In the following section, the comprehensive report will show that the IBA fell short of fulfilling the requirements set by the IOC in its letter dated 9 December 2021. The report will not discuss the IBA's groundless accusations that the authors of this report are "biased" and that "somebody in the IOC does not want [the] IBA to return [to] its recognition", let alone that the IOC is encouraging and advising the "Common Cause Alliance".

IV. Assessment of the IBA's points of non-compliance

50. To support the assessment of the various areas of concern expressed many times by the IOC Session and the IOC Executive Board, in particular as part of the Roadmap 2021 to 2023, all the available elements have been taken into consideration, such as the previous information mentioned above, the outcomes of the independent expertise and the IBA's reply and its exhibits.
51. In December 2021, rather than making its decision after the Olympic Games Tokyo 2020 in 2021, the IOC EB took into consideration the IBA's evolution and thus granted the IF more time to follow up on the experience of the IOC BTF's TO Selection Process, to implement Prof. Ulrich Haas and his team's recommendations and address its financial situation. This was the aim of the Roadmap 2021 to 2023, shared with the IBA in December 2021 and never contested. This roadmap was a clear second opportunity, after a first chance in June 2019, for the IBA to become compliant with the conditions set out by the IOC.

IV.1. Governance

52. As part of the Roadmap 2021 to 2023, the IOC EB requested the full implementation of the recommendations of the IBA Governance Reform Group (GRG) chaired by Prof. Ulrich Haas, not only on paper but also in the IBA's effective practice and activities. By a letter to the IBA dated 21 January 2022, the IOC expressed its wish to be kept regularly updated by Prof. Haas on the effective implementation of the GRG's recommendations. This was agreed by the IBA in its letter dated 1 February 2022, contrary to what is mentioned in the IBA's reply. As a consequence, the renewal of the IBA's mandate to the GRG, for its support in view of the implementation of their recommendations, was planned to end by December 2022.
53. However, the relationship between the IBA and the GRG was terminated by the IBA before the end of the process. In a letter to the IOC dated 7 September 2022, the IBA explained that it had taken the decision to "undertake the final steps of the implementation process without external advice".



54. As a result, on 25 August 2022, the GRG produced a Short Summary Report for the IBA (which the IBA shared with the IOC) that highlighted the differences between the legal implementation of the recommendations (i.e. enacting the necessary rules and regulations) and the administrative implementation of the recommendations (i.e. the actual implementation of the rules and regulations to make them operational in practice). On different points, the GRG noted that the legal implementation had in principle been completed, but that the operational implementation was still pending. Generally, the GRG noted that the wish, supported by the IBA President, to hold IBA elections in May 2022, rather than after the full and effective implementation of their recommendations, had had a detrimental impact on the implementation of the reform and thus on the real change of governance culture.
55. In her report dated 31 March 2023, Ms Kendrah Potts made similar observations, emphasising the still ongoing lack of effective implementation of the GRG's recommendations, which continues to raise concerns about the IBA's governance. Ms Potts also noted that the termination of the GRG mandate before the end of the full implementation of its recommendations is indicative of the lack of IBA willingness to change its culture of governance, and that this may have a negative impact on the boxing community's confidence in the IBA's ability to conduct its affairs and to run the sport properly.
56. Both the GRG and Ms Kendrah Potts took into consideration not only the positive evolution in the IBA's statutes, but also the continuous lack of their effective implementation in the actual practice and activities of the IBA. In fact, the IBA noted in its reply that "[...] practical implementation of the new rules always takes time [...]". However, it should be noted that the request to implement good governance in practice, including with a drastic change of the governance culture, has been made by the IOC since 2017, especially since the IOC Session in 2019 suspended the IOC's recognition of AIBA, and repeated as part of the Roadmap 2021 to 2023.
57. Therefore, it has to be noted that (i) this IF has had sufficient time to change its practice and activities to be compliant with the conditions set out by the IOC, and (ii) the IOC has been very patient, always hoping that eventually the IBA would address the situation.
58. To illustrate the lack of effective practical implementation of the GRG's recommendations, Ms Potts took the example of the Boxing Independent Integrity Unit (BIIU), considering that the IBA did not put in place the new BIIU by the end of 2022, as the IBA had pledged to do, and that by the end of March 2023 the new BIIU was still not fully established, staffed and operational. In its reply, the IBA mentioned that the BIIU's Managing Board had held its first meeting on 23 March 2023 and appointed a managing director; however, the various other BIIU units (Tribunal, Disciplinary, Nomination and Education) were appointed on 25 April 2023. It has to be noted that not only were these appointments made after the cut-off date of 3 April 2023, but it clearly demonstrates that to this date, the BIIU could not have been active in practice.



59. Furthermore, Ms Potts noted that the Finance and Audit Committees' members were appointed in April 2022 (it is understood that there was no competition for these positions) and that, eight months later, all the members of the Audit Committee and one member of the Finance Committee resigned; no explanations were given by the IBA on these resignations. As stated in the IBA's reply, these resignations affected only two of the twelve IBA committees. However, the Finance and Audit Committees are the key committees to ensure financial governance and transparency, and therefore they are essential for effective good governance.
60. Perhaps the most problematic example identified by Ms Potts is the lack of democracy, in particular as the elections were significantly impacted by the decision of the Independent Nominations Unit (INU) to exclude five individuals from the elections of the President and Board of Directors members, which was subsequently overturned by the CAS. The IBA Board of Directors' decision to ask the Congress whether or not a new election should take place, rather than organising new elections with all the eligible candidates, including the right for each of them to promote their candidature, was in fact a disrespect of the CAS decision, at least in its spirit. From the grounds of this decision, to which it is referred, it can be noted that the CAS arbitrator acknowledged in the first part of his analysis that even if he could not order the IBA to organise new elections, this would be a logical second stage if the eligibility was restored. Additionally, the CAS arbitrator noted that both candidates to the presidency campaigned outside the electoral window, and that they should have both been warned for this, but that the INU did not treat the two candidates equally and that the ineligibility decision was disproportionate.
61. To conclude, Ms Potts noted that, despite the work that has been done by the IBA, there are several issues that continue to raise concerns about the IBA's governance culture, and that some of these issues have not yet been considered by the appropriate organs within the IBA and there may be explanations. Such remarks by Ms Potts in fact did corroborate the concerns expressed in the GRG's Short Summary Report regarding the lack of actual implementation of the recommendations. As noted above, by ending its engagement with the GRG before the term of its mandate, the IBA deprived itself of an independent overview of and guidance on the full implementation of the GRG's recommendations.



62. In its reply, the IBA noted that, in the Association of Summer Olympic International Federations (ASOIF) survey dated July 2021, the IF was granted a favourable score similar to other IFs. However, the IBA omitted to mention in its reply that ASOIF clearly mentioned (IBA's reply, exhibit 14) that this was only an interim assessment, organised out of an official survey cycle, carried out for internal purposes only, and that it may not allow for any comparison with other IFs. In fact, ASOIF did similar interim assessments for other IFs in order to help them to improve their scores. In addition, it has to be noted that the ASOIF survey is solely based on the documentation provided by the IF and not on the real practices and activities of the IFs. The specificity of this survey was correctly considered at the time by the IBA, which mandated Prof. Haas and his team in the same period, in June 2021, in an effort to improve its effective governance.
63. In its reply, the IBA also mentioned that a new organisation – World Boxing – had been created by a group of individuals encouraged and advised by the IOC. However, the IBA forgot to mention that the IOC had clearly refuted these allegations in a letter dated 10 March 2023.
64. As a consequence of the elements analysed above, it clearly appears that, four years after the last IOC Session decision and despite the many opportunities provided to the IBA, the IOC's concerns regarding AIBA-the IBA's effective governance are still unaddressed. Therefore, the actual evolution of the IBA's practice and activities is still not sufficient to confirm that the IBA fulfils in a satisfactory manner the specific conditions regarding effective good governance as set out in the Roadmap 2021 to 2023.

IV.2. Financial situation

65. As announced in the IOC letter dated 23 February 2023, EY was reappointed by the IOC to conduct an update of its first assessment of the IBA's financial situation carried out in November 2021. The IBA initially agreed to cooperate with EY and transmitted some documentation through the IOC, as done in the past. However, before transmitting the remaining documentation, the IBA added new preconditions, including a request for EY to sign a new NDA, which was unacceptable as its wording would have de facto prevented EY from sharing all its findings with the IOC, making the monitoring process pointless. As a result, EY was unable to gain access to the requested information and to fulfil its contractual mission. Contrary to what was noted in the IBA's reply, the IBA's NDA clearly prevented EY from sharing with the IOC any findings and obliged EY to provide the IBA with its report. Contrary to what was mentioned by the IBA, in order to facilitate the cooperation, EY proposed signing once more the same NDA which was accepted by the IBA in October 2021, when EY conducted its first assessment – this NDA allowed EY at the time to access the full information and documentation and to draw its own conclusions, which were directly shared with the IOC; but this proposal was refused by the IBA.



66. In 2019, the IOC raised serious concerns regarding the over-indebtedness of AIBA, considering that the revenue expected from the Olympic Games Tokyo 2020 and beyond would first have to be used to cover the existing debts.
67. Following EY's assessment of AIBA's financial situation in November 2021, the IOC EB noted that AIBA was able to reduce its indebtedness, in particular by settling the Benkons debt. This was also confirmed by Prof. McLaren's report. This was reiterated in EY's second analysis, dated 3 April 2023.
68. However, with regard to the FCIT debt, the note to the management letter by the IBA's external auditors, Moore Stephens Refidar SA, dated 2 December 2022 and published on the IBA's website as part of the financial statements for the year ended 30 June 2022, mentions that FCIT initiated a debt enforcement procedure in September 2020, renewed in October 2022 (for a total claim of around CHF 24.3 million); it also notes that the IBA filed an objection to each order to pay and rejected the claim. Consequently, no booking has been made in the accounts; however, CHF 300,000 has been accrued in provision for potential legal fees. Considering this note, the IBA's external auditor drew attention to the uncertainty around operating as an ongoing concern in the mid to long term. Contrary to its denial, the IBA's reply did not explain the process that has been initiated to prove that there is indeed no pending liability and therefore how it intends to end the process of the annual debt enforcement proceedings by FCIT against the IBA.
69. Considering the importance of the sponsoring contract with Gazprom, signed in April 2021 for the period up to 31 December 2022, the IOC EB has been concerned about the IBA's financial autonomy and sustainability, given the IBA's effective dependence on a single state-owned company. Such concern is exacerbated by the fact that, in the meantime, such company has been sanctioned by international authorities. In various letters (in particular those dated 9 December 2021, 12 April 2022, 10 May 2022 and 8 September 2022), the IBA was requested to inform the IOC of the actions it had undertaken to diversify its revenues and achieve financial independence. During the IBA's Ordinary Congress in December 2022, the principle of the extension of this sponsorship contract with Gazprom was approved. Contrary to what was suggested during this Congress, the IBA later informed the IOC that the Gazprom contract would not be renewed. Nevertheless, in a press conference held on 1 May 2023 in Tashkent during the Women's World Championships, the IBA claimed that "we will extend [Gazprom] if there is an opportunity" and "we are thankful for Gazprom". In fact, Gazprom was prominently featured as a "general partner" on the IBA's website at the time of the cut-off date on 3 April 2023 and was deleted only after the IOC's letter dated 6 April 2023. All this contradictory information appears to be a sign of the IBA's lack of financial transparency and reliability. In its reply dated 5 May 2023, the IBA again thanked Gazprom for its help and distanced itself from the position of other sports organisations, which, having been benefitting from Gazprom's funds for years, broke off all relations with Gazprom in one day.



70. One may conclude that the IBA's cash position can only be expected to further decline after June 2023, if the expenditure is maintained at the current budget level and no additional sources of revenues are contracted for the next period. It is understood from the IBA's audited financial statements for the year ended 30 June 2022 ("other deferred income") and from the budget that the IBA's sources of revenue were primarily deriving from the result of the previous contract concluded with Gazprom. No indication has been published or reported to contradict this analysis at the date of 3 April 2023. In exhibit 30 to the IBA's reply, the IBA explained that a new commercial and marketing director has been appointed and that, additionally, a consulting firm has been hired to develop a strategic plan to increase the IBA's income. Nevertheless, the IBA's reply did not produce any effective evidence of the signing of new contracts providing cash revenues (the contract with the equipment company Sting seems to be only value in kind).
71. Similarly, the financial statements as at 30 June 2022 and the 2022-2023 budget did not provide an understanding of which operating expenses the prize money to medallists of IBA competitions, for the period 2021-2022-2023, has been allocated to. It is understood from the IBA's reply that the competition host's fees cover the prize money to the medallists. Such affirmation raises two types of concerns:
- as the amount of the prize money is considerably high, in particular in comparison with other IF allocations (for information, the IBA prize money reached approx. USD 5 million in 2021-2022 and over USD 5.2 million in 2023), and if the amount of the prize money is effectively deducted from the event's income, the event's revenues are thus being applied almost exclusively to finance the prize monies; consequently, the IBA remains more significantly dependent than indicated on the sponsorship revenues for its day-to-day operations;
 - such direct link between the event's host and the financing of the competition's prizes may create a conflict of interest situation. In the past, a similar situation occurred in relation to the qualification competitions for the Olympic Games London 2012, and AIBA's reputation was questioned at the time (BBC Newsnight programme on "allegations of secret payments by Azerbaijan" aired on 22 September 2011).
72. In conclusion, it should be noted that the IBA's reply did not provide effective information to end the uncertainty around operating as a going concern in the mid to long term, which was raised by the IBA's auditors' report on the IBA's yearly accounts as at 30 June 2022. Indeed, considering the operating expenses budgeted, the ability to continue operating for the period after 30 June 2023 is conditional upon the IBA's capacity to continue to find new sources of revenues and whether the risk of a potential litigation materialises. On the cash position, it is understood from the IBA audited financial statements for the year ended 30 June 2022 ("other deferred income") and from the budget that IBA sources of revenue were primarily deriving from the result of the previous contract concluded with Gazprom. At the cut-off date of 3 April



2023, no new sources of revenue were demonstrated by any new signed contract. Thus, from the analysis of the financial situation, including through the IBA's external auditors' report, the absence of sustainable financing and the dependence on the state-owned former sponsor Gazprom have not been remedied; the IBA did not effectively change its financial governance culture and therefore did not meet the conditions set out in the Roadmap 2021 to 2023.

IV.3.Integrity of R&J processes

73. In 2019, the IOC noted that the IBA had been unable to demonstrate a sustainable and fair management of the referees & judges processes, which increased the lack of confidence that the athletes could expect in fair competitions. In fact, in its report, the IOC Inquiry Committee noted the unacceptable process of designating the referees and judges, which led at the time to ensuring the desired result of the competition, contrary to the principle of uncertainty within the competition. This demonstrated that human intervention was the very source of issues in the integrity of the IBA's competitions. As a consequence, the boxing qualifying and tournament at the Olympic Games Tokyo 2020 were organised by the IOC BTF, using the IOC BTF's TO Selection Process, which was based on the principle of eliminating human intervention in the R&J designation and ensuring transparency. These competitions were held to the satisfaction of the national teams and athletes. This part of the IOC EB monitoring is technical but is absolutely essential to ensure the integrity of the competitions, in line with the Fundamental Principle of Olympism regarding the need for fair competitions.
74. Following the boxing tournament at the Olympic Games Tokyo 2020 in 2021, the IOC was confident that the IBA would be able to capitalise on the IOC BTF's experience to set up its own R&J processes for the IBA's World Men's Boxing Championships in Belgrade (Nov. 2021). Following this competition and as part of the Roadmap 2021 to 2023, the IOC Sports Department's team shared with the IBA the necessary documentation and the IOC BTF *know-how* gained from the Tokyo 2020 experience on the IOC BTF's TO Selection Process, based on two phases, pre-competition and competition. Additionally, a number of meetings, remote or in person, were held with the IBA team to provide support and enable the IBA to ensure the integrity of its own processes. In its reply, the IBA mentioned that it was grateful to the IOC for sharing the BTF's input.
75. As announced in the letter dated 23 February 2023, PwC was reappointed to assess the upcoming IBA major event, specifically the IBA's Women's World Boxing Championships in New Delhi (March 2023). The IBA initially agreed to cooperate and transmitted some documentation through the IOC. However, before transmitting the remaining documentation, the IBA added new preconditions, including a request for PwC to sign an NDA, which was unacceptable as it would have prevented PwC from sharing all its findings with the IOC. As a result, PwC was unable to gain access to the requested information, to attend the IBA competition in New Delhi and to fulfil its contractual mission. In its reply, the IBA refuted this argument, mentioning that PwC never explained the reasons behind its refusal to sign the IBA's



NDA. The IBA's draft NDA mentioned that, on the one hand, "the report shall be as detailed as possible as long as it does not contain confidential information, which IBA does not authorise PwC to disclose to the IOC, by any means currently existing or existing in the future" and, on the other hand, that the report should also be provided by PwC to the IBA at the end of the mission. As the IBA did not clearly define what information would be confidential, de facto PwC would have been obliged to submit its report to the IBA before being able to share its findings with the IOC, contrary to the mandate signed by PwC with the IOC. Additionally, in its reply, the IBA pointed out that PwC was in a conflict of interest situation vis-à-vis the IOC, as PwC supported the IOC BTF for the Olympic Games Tokyo 2020 and continues this support for the Olympic Games Paris 2024. For clarity's sake, PwC's mission since 2019 has been only to monitor and audit the implementation of, and adherence by the IOC to, the IOC BTF's TO Selection Process without being part of the process itself. Additionally, it should be noted that while PwC has been mandated by the IOC, Prof. McLaren has been mandated by the IBA to operate the IBA's vetting process and carry out the mission of IBA Integrity Officer.

76. In exhibit 11 of the IBA's reply, the IBA presents Prof. McLaren's Summary of Key Integrity Achievements dated 26 March 2023. Prof. McLaren's report highlights McLaren Global Sports Solutions' key achievements regarding the vetting of competitions officials. The new vetting process set up by Prof. McLaren and his team was already taken into consideration in the IOC Interim Report dated December 2021, and since then the vetting part of the IBA mechanism has never been challenged by the IOC. Prof. McLaren's report and the IBA's reply show that the IBA relies only on its vetting mechanism, but not on a full R&J process. As explained in the next points of the present report, regarding the full TO Selection Process based on a two-phase approach, pre-competition and competition phases, the points raised by the IOC in the Points of Potential Non-Compliance dated 6 April 2023 remain unanswered. The IBA's reply explained that its robust vetting procedure ensures that the right people are on the field of play. However, only pre-defined criteria and adherence to these can support the integrity of the competitions by not relying on the human factor; for this reason, the vetting is only one of the many other steps of a full process to ensure the integrity of the competitions.
77. Prof. McLaren, in the Summary mentioned above, noted that the R&J draw has historically been the focus of much criticism and is still a work in progress. It can only be regretted that all the *know-how* of the IOC BTF has not been taken into consideration by the IBA. Furthermore, in the above-mentioned Summary, Prof. McLaren also noted that the administration of the bout review (Rule 20 – which was not included in the IOC BTF process) is still within the control of the competition officials, who are appointed and not drawn, even though there are plans to fully automate this process in the near future.
78. The following points come from the PwC analysis dated 3 April 2023 of the IBA's publicly available rules applying during the IBA Women's World Boxing Championships in New Delhi (IND).



79. Regarding the pre-competition phase (IBA data on the pool of IBA boxing officials, vetting of boxing officials, Technical Officials draw, competition appointment, learning & training and monitoring of boxing officials), no documents were available in the public domain and thus were not accessible to all team delegations. Consequently, the assessment of this pre-competition phase was not possible, and thus the transparency of this part of the process remains questionable. The IBA's reply did not include any competition documentation, but explained that it relies on Prof. McLaren's vetting process.
80. Regarding the competition phase, a number of potential risks in the integrity of the IBA's R&J processes were already apparent from the analysis of the rules available in the public domain, which contained a number of inconsistencies and contradictions, in particular with regard to the R&J draw, R&J evaluation, bout review and competency of the Observer.

Some examples of concerns (non-exhaustive list) raised by the IOC are listed below, including the specific reply by the IBA. The very high-risk nature of these concerns may lead to the reoccurrence of the same type of issues for the integrity of the competitions which AIBA faced during the Olympic Games Rio 2016:

- On site, the R&J draw is a key element of the integrity of the competition process; extraordinary changes prior to the start of the competition may be undertaken only under certain pre-defined criteria. The IBA's rules allowed such extraordinary change requests but without defining the criteria. As a consequence, the lack of pre-defined criteria could give the Draw Commissioner (an appointed but not drawn official) the opportunity to submit unjustified extraordinary change requests, influencing the R&J draw sheet and potentially the outcome of the bout. In its reply, the IBA did not provide the pre-defined criteria regarding extraordinary changes.
- The IBA's rules do not define the procedure to (re)allocate a new referee or judge in the event of an extraordinary change. As a consequence, the Draw Commissioner could be able to allocate the positions according to their own preferences or other considerations that can potentially risk the integrity of the draw sheet and, as such, the outcome of the bout. The IBA's reply did not define how a referee or judge position should be reallocated.
- The IBA's rules do not provide a second Judge Evaluator or an Observer so as to be able to compare the Judge Evaluator's performance, when such comparison would minimise the risk of underperformance by the Judge Evaluator officiating on the bout; thus, this creates a risk of violating the objectivity and the independence of the evaluation of the judges. No information was provided in the IBA's reply on how the risk of objectivity may be mitigated.
- Sanctions and suspensions for underperforming referees and judges are essential for the efficiency of the process. There are no provisions in the IBA's rules regarding any measures in the event of underperformance, at least in the rules which are publicly available and accessible for all the athletes' teams. This could call into question the IBA's real willingness to set up a robust process and to effectively implement its rules. The IBA's reply did not provide any defined process for the sanction mechanism.



- The conditions under which a bout review could be initiated seem inconsistent, as there are different rules (IBA Technical and Competitions Rules - Rule 20.2.1, Rule 20.4.3 and Rule 20.5.1) and there is no indication as to which rule applies in which case. This uncertainty and potential contradiction could pose a risk to the integrity of the bout review process, as the rules and roles remain unclear and could be applied inconsistently by the respective boxing officials. Similarly, it is unclear what the consequences could be if the Observer and the Judge Evaluator disagree on a bout result. The IBA's reply did not provide any answer to this question.
 - Under the rules, it is neither part of the Referee Evaluator's (Rule 30.3) nor the Observer's duty (Rule 35.3) to score the bouts. Rule 20.2.3 stipulates that the bout review must be concluded within 5 minutes after its activation. Within such a short timeframe, it seems unlikely that the Referee Evaluator or the Observer would have time to re-watch the bout in order to individually score each round, before making their decision. As a consequence, there is a risk for the integrity of the bout's outcome if the Referee Evaluator or the Observer must decide on the outcome of the bout both without having previously scored each round during the bout (Rule 20.6.1) and without having had enough time to review the footage of the bout. Such sequence of rules in practice may allow two non-randomly appointed officials to overrule the collective score of the 5 randomly appointed judges. The IBA's reply did not explain how the Referee Evaluator and the Observer, both appointed officials, should "pick" the correct winner without re-watching the bout.
81. In addition to the fact that the IBA's reply did not provide the IOC with the specific information needed to mitigate the various risks raised by the external expert PwC, it must be noted that the IBA relied heavily on its vetting process but not on a robust R&J process reducing the "human factor" and thus minimising the risks for the integrity of the competitions independently of the individuals.
82. In conclusion, it should be noted that the various concerns raised by the IOC Session in 2019 and reiterated as part of the Roadmap 2021 to 2023 regarding the sustainability and fairness of the entire IBA R&J process have still not been addressed by the IBA at the cut-off date of 3 April 2023.

V. Additional newly arisen aspects

83. Even if these new aspects are not part of the assessment of the IOC's conditions determined both by the 2019 IOC Session's decision and the Roadmap 2021 to 2023, it is important to depict the full picture of the IBA's situation.



84. Following the IOC's repeated concerns regarding the IBA's capacity to execute a transparent and fair boxing qualification system (IOC letters to the IBA dated 12 April 2022 and 10 May 2022), on 24 June 2022, the IOC EB decided, in the interests of the athletes and the boxing community, that the boxing qualifying events and the boxing competitions at the Olympic Games Paris 2024 would be run not under the authority of the IBA but the IOC. This decision, of which the IBA was notified in a letter on the same date, was never contested. As a follow-up to this decision, the IOC determined the qualification process (letters dated 8 September 2022 and 6 December 2022), which the IBA also did not contest.
85. Despite the absence of a contestation by the IBA, the IBA's reply on 5 May 2023 stated that "IBA conducted a lot of successful events which demonstrates a mistake of the IOC". However, as reported to the IOC EB on 24 June 2022, Prof. McLaren's report dated 20 June 2022 regarding the last IBA competitions (WC Belgrade and Istanbul) highlighted numerous breaches of the IBA's regulations without follow-up, a lack of change of culture, in particular with regard to the respect of the regulations related to R&J draws and the potential impact on results, as well as the need to extend the IBA's improvements of R&J processes to continental and national level (due to the impact on the qualification for the WC) and the need to further strengthen education for all officials to enable a real culture change. As a consequence, the IOC has good reasons to doubt the IBA's ability to organise fair competitions.
86. In contradiction to the IOC's decision regarding the Olympic boxing tournament at the Olympic Games Paris 2024, on 20 February 2023, the IBA published "the IBA qualification system for the Olympic Games Paris 2024", which was in contradiction with the one previously published by the IOC. Such decision by the IBA created confusion within the boxing community at large regarding the Olympic qualifications.
87. As part of the same opposition to the IOC qualification system, on 10 March 2023 the IBA sent a second letter to the boxing national federations, reminding them that, pursuant to the IBA's newly approved "IBA Technical & Competitions Rules", the national federations (teams, individual boxers and competition officials such as judges and referees) were prohibited from participating in international competitions which are not owned, sanctioned or approved in advance by the IBA, such as the Olympic qualifications and Olympic Games Paris 2024. Furthermore, in an official communication published on the IBA website on 28 April 2023, the IBA decided on its list of eligible boxers to participate in the IOC qualification event at the European Games, in full contradiction with the IOC's decision providing that the athletes are registered by their respective NOCs irrespective of the position of the national boxing federation.
88. With all these communications, contradicting the IOC's non-contested qualification system decided on 24 June 2022, the IBA not only may jeopardise the IOC's ability to organise the Olympic boxing tournament at Paris 2024, but demonstrated its disrespect to the boxing community.



89. Additionally, during various public declarations, Mr Kremlev clearly stated that the IBA was not linked with the IOC and that it did not need the IOC to manage its events and IBA boxing. As a first example, during the IBA Extraordinary Congress held on 25 September 2022, Mr Kremlev stated that *"We're saying today that we're an independent organisation and we are here to protect our IBA that we all love, and we shouldn't say Olympic boxing, we should say IBA boxing"*. As a second example, during the IBA Congress held on 11 December 2022, Mr Kremlev questioned Prof. McLaren *"on how we [IBA] could emancipate ourselves from the reliance on the IOC you are able to move forward because this sport should be able to exist with or without the IOC"*. Furthermore, Mr Kremlev stated that *"we are an independent organisation and we are not dependent on the IOC"*.
90. Considering these repeated declarations, it can only be noted that the IBA has no interest in continuing to belong to the Olympic Movement under the leadership of the IOC. In fact, the IBA does not need the IOC's recognition to continue its activities outside the Olympic Movement as part of the wider sports community.

VI. Executive summary

91. With the IOC Session's decision on 26 June 2019 to suspend the IOC's recognition of AIBA and with the IOC Roadmap 2021 to 2023, the IOC set out clear conditions which would have to be fulfilled to the satisfaction of the IOC by the time of the final assessment of the IBA's status. These conditions have never been contested by the IBA. As announced several times since December 2021, the IOC set the date for this final assessment as 2023.
92. The historical context above has been analysed in three phases: phase 1 – ascertained non-compliance; phase 2 – monitoring and roadmap; and phase 3 – period leading up to the final decision. From this staggered process, it appears that the first two phases have been finalised and accepted by the IBA, and thus they are binding. At the end of phase 3, the current assessment is about the fulfilment or not, within the time frame agreed, by the IBA of the conditions defined by the Roadmap 2021 to 2023 in the three areas of governance, financial sustainability and integrity of competitions. In June 2019, following the IOC Inquiry Committee Report, the IOC highlighted that the seriousness of the unaddressed concerns would have justified the withdrawal of the IOC's recognition of AIBA; however, in order to protect the interests of both the sport of boxing and the athletes, the IOC Session decided to only suspend AIBA, giving it a second chance.



93. This June 2019 decision of suspension was a clear opportunity for AIBA to become compliant with the conditions set out in the 2019 IOC Session's decision. A new opportunity to fulfil these conditions was offered to the IBA with the Roadmap 2021 to 2023. This report demonstrates that, over the last 5 years from 2019 to 2023, the IOC has constantly and patiently tried to help this IF to evolve in the three areas of concern, in particular by transferring the IOC BTF's *know-how* regarding the integrity of competitions.
94. Focusing on the concerns related to good governance, it has to be noted that, on the cut-off date, the IBA failed to effectively implement in its practice and activities the principles of good governance as proposed by the GRG chaired by Prof. Ulrich Haas. Therefore, the IBA's evolution is still not sufficient to consider that the IBA's actual governance is effective in its practice and activities as per the conditions set out in the Roadmap 2021 to 2023.
95. With regard to financial sustainability, it should be noted that, since 2019, the constant uncertainty around operating as a going concern in the mid to long term, raised by the IBA's external auditors' report on the IBA's yearly accounts as at 30 June 2022, persists. The ability to continue operating for the period beyond 30 June 2023 is conditional upon the capacity of the IBA to find new sustainable sources of revenue. On the cash position, it is understood from the IBA audited financial statements for the year ended 30 June 2022 ("other deferred income") and from the budget that IBA sources of revenue were primarily deriving from the result of the previous contract concluded with Gazprom. So far, on the cut-off date, no new sources of revenue were demonstrated by any new signed contracts. Consequently, the absence of sustainable financing and the dependence on a state-owned former sponsor have not been remedied, which demonstrates that the IBA did not effectively improve its financial governance culture and meet the conditions set out by the IOC.
96. On the integrity of competitions, which has been at the centre of the IOC's concerns for decades, contrary to what was requested in the Roadmap 2021 to 2023, the IBA chose not to implement in its processes the *know-how* inherited from the IOC BTF used for the Olympic Games Tokyo 2020 to the satisfaction of the participants. The technical analysis within the present comprehensive report shows that the IBA relies heavily on its vetting process of the technical officials, but not on a full R&J process reducing the human factor and thus minimising the risks for the integrity of the competitions, independently of the individuals involved. Therefore, the various concerns raised by the IOC Session in 2019 regarding the sustainability and fairness of the entire R&J process, reiterated in the Roadmap 2021 to 2023, are still not addressed to the satisfaction of the IOC, and thus the conditions are not met.



97. The analysis of the situation over the last 6 years, including the IBA's reply, demonstrates that there has been no real willingness from this IF to fundamentally change the IBA's culture to be able to comply with the set of conditions defined by the IOC since the 2019 IOC Session's decision and specified in the Roadmap 2021 to 2023. The IBA had many opportunities to take real steps to change its practice and activities, but the fact that the IBA, from the leadership to the majority of national federations, has not taken these opportunities demonstrates the lack of understanding and real willingness to evolve.
98. The present comprehensive report, like that of the IOC Inquiry Committee Report in 2019, shows not only one specific point of non-compliance but an accumulation of points of non-compliance with the conditions set out by the IOC. Taken separately, each point justifies the conclusion that the IBA did not fulfil the conditions set out by the IOC. Hence, the accumulation of all of these points, and the constant lack of drastic evolution throughout the many years, creates a situation of no-return.

VII. CONCLUSION

99. Despite the various chances given to the IBA, including the Roadmap 2021 to 2023, to address the various concerns with actual, effective evolution, the IBA was unable to provide the elements which would have allowed the lifting of its suspension. Therefore, it is not possible to reach any conclusion other than to confirm the analysis made by the IOC Session in 2019, which was at no time contested by the IBA, on the necessity to withdraw the IOC's recognition of the IBA. Effectively, the situation has become so serious that the only proportional conclusion is to withdraw the IOC's recognition of the IBA pursuant to the Olympic Charter.
100. The additional consequence of this situation – that the IBA has not addressed to the satisfaction of the IOC the ongoing concerns around its governance, financial transparency and sustainability and the integrity of its refereeing and judging processes – is that the IBA should not organise the Olympic Games LA28 boxing tournament.

Lausanne, 2 June 2023