BARIG
Board of Airline Representatives in Germany

**BARIG Audit Report excerpt 2025**

Financial year 2025 ended December 31, 2025
Audit Committee Meeting February 12, 2026

## I. General Comment

In 2025, BARIG counted 106 passenger and 30 cargo airlines. The business year 2025 was ccharacterized by a competitive market environment. However, the overall unprecedented situation after the COVID-19 pandemic in Germany shows mid as well as long-term recovery difficulties and also challenging future developments. Although the market Germany did not yet recover as strong as other European and worldwide markets, yields were under pressure due to market environment with parallely further increases of infrastructure and especially government imposed location costs for aviation. Aircraft and spare part delivereries again fell short of demand, keeping airline capacities constrained. As a result, planned seat, route, and market expansions could not be fully realized. Consolidation in the European travel and air cargo and logistics markets continues.

The aviation and tourism industry continues to face extreme challenges in view of the various environmental programs launched by the European Commission and the German Government. The national PtL quota ultimately fell following strong intervention by BARIG and other industry associations. At the same time, climate protection measures and associated necessary changes (e.g. blending of Sustainable Aviation Fuel (SAF)) are a substantial burden for the aviation industry, particularly as supply remains insufficiently developed. SAF-related costs for airlines are expected to be four to seven times higher than those of conventional jetfuel. Cost pressure is extremely high and further increases are anticipated. In order to offset these rising costs, ticket prices are likely to increase further; however, the highly competitive environment continues to put pressure on yields. In the long term, air travel may no longer remain a mass-market commodity but might become affordable primarily for higher-income individuals and families. This development may lead to a contraction in demand and intensify competition within the market.

## II. Other Comments

The 2025 year-end financial report was generated from its financial bookkeeping prepared by CROWE/INTERTAX TREUHAND GmbH. The financial bookkeeping is based on BARIG's receipts and monthly accounting reports as well as on payroll bookkeeping prepared by INTERTAX TREUHAND GmbH.

BARIG e.V. is registered at tax authorities in Frankfurt am Main as a fully taxable entity. However, BARIG's membership services are exempt from corporate income tax, commercial tax and sales tax. Membership Fees in 2025 amounted to 636,183,50 EUR.

Taxable revenues in 2025 amounted to 211,132.65 EURThe remaining taxable revenues of 171,993.29 EUR, representing 20,25 % of BARIG's total revenues.Total expenses 2025 amounted to 773,195,57 EUR. Thereof 190,830,79 EUR were considered as expenses directly or pro-rata attributable to taxable revenues. This leads to a taxable profit of 20,301.86 EUR, whereof a lump-sum amount of 5,000.00 EUR will be exempted from income taxation.

**III. Audit Committee Statement**

The Audit Committee is elected by the BARIG member community. Agreed member airlines for the BARIG Audit Committee 2023 ff. are Air Astana, Air Mauritius, and United Parcel Service Deutschland. Since Air Mauritus cancelled the BARIG membership APG Airlines was named to assume the role as auditor in the Audit Committee as from 2025.

The year-end financial report for 2025 named: **"Annual Accounts as of 31.12.2025 – BARIG Board of Airline Representatives in Germany e.V."**, as prepared by Crowe/INTERTAX TREUHAND GmbH, BARIG's accounting consultant, was used as the basis for the audit procedure.

**Income and Expense-Report:**

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|---|---|
| 1. Raw Result | € 847.605,86 |
| 2. Personal, social duties, training, insurances, others related | € 538.756,63 |
| 3. Depreciation | € 5.876,83 |
| 4. Other operational expenses | € 221.088,93 |
| 5. Other interests and income | € 1.129,90 |
| 6. Interests and similar costs | € -,-- |
| 7. Taxes from income and result | € 7.498,18 |
| 8. Result after tax | € 75.515,19 |
| | |
| 9. Annual surplus | € 75.515,19 |

**IV. Conclusion**

**The BARIG Audit Committee 2025 approval and recommendation to the BARIG Full Board on March 02, 2026:**

The 2025 BARIG Audit Committee conducted a detailed audit of the 2025 year-end financial report on February 12, 2026. The presented 2025 accounting documentation and designated profit reserves did not present any reasons for disapproval or denial.

**On March 02, 2026, the BARIG Audit Committee 2025 recommended to the BARIG Full Board to formally agree and vote to discharge the BARIG Secretary General, the BARIG Chairman, and the BARIG Executive Committee for the fiscal year 2025.**

**The Full Board unanimousliy voted and agreed to discharge the BARIG Secretary General, the BARIG Chairman and the BARIG Executive Committee for the fiscal year 2025.**

Frankfurt upon Main, July, 2026

gez. M.Hoppe