TRANSPARENCY INTERNATIONAL
the global coalition against corruption

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Transparency International e.V.

Transparency International is a global movement with one vision: a world in which government, business, civil society and the daily lives of people are free of corruption. With more than 100 chapters worldwide and an international secretariat in Berlin, we are leading the fight against corruption to turn this vision into reality.

www.transparency.org

ISBN:

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GENERAL INFORMATION

Board of Directors:

NAME	COUNTRY	NOTES
François Valérian	France	Chair
Ketakandriana Rafitoson	Madagascar	Vice-Chair
Andrés Hernandez	Colombia	Until Nov. 2025
Anita Ramasastry	USA	
Apollinaire Mupiganyi	Rwanda	
Bruno Brandão	Brazil	
Dion Abdool	Trinidad & Tobago	
Duncan Wood	USA	
Peter van Veen	Netherlands	
Silvina Bacigalupo	Spain	
Susan Côté-Freeman	Canada	Until Nov. 2025
Abeer Mdanat	Jordan	Elected Nov. 2025
Duncan Hames	United Kingdom	Elected Nov. 2025
Ernie Ko	Taiwan	Elected Nov. 2025

Chief Executive Officer:	Maíra Martini
Address:	Alt Moabit 96 10559 Berlin Germany Tel: +49 - 30 - 34 38 20 0 Fax: +49 - 30 - 34 70 39 12 email: ti@transparency.org website: www.transparency.org
Registration:	Registration office: Amtsgericht Charlottenburg Registration number: VR 13598 B Date of latest change: 20/11/2023
Tax registration:	Registration office: Finanzamt für Körperschaften I Tax number: 27/678/51105 Date of latest triennial exemption: 01/11/2023 Value Added Tax (VAT) identification number: DE273612486
Auditors:	Grant Thornton AG Wirtschaftsprüfungsgesellschaft Cicerostraße 2 10709 Berlin Germany
Banks:	Commerzbank AG Theodor-Heuss-Platz 6 10877 Berlin Germany Deutsche Bank AG Unter den Linden 13/15 10117 Berlin Germany Bank of America NA 100 North Tryon Street Charlotte, NC 28255 United States KBC Bank Avenue Marnix 31 1000 Brussels Belgium

CEO REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Chief Executive Officer presents the audited financial statements for the year ended 31 December 2025.

GOVERNANCE STRUCTURE

The TI Movement

Transparency International (TI) is an unincorporated, international coalition, which has the objective to stop corruption and promote transparency, accountability and integrity at all levels and across all sectors of society. The TI movement consists of more than 100 National Chapters, Chapters in Formation and National Contacts in different countries throughout the world and an international Secretariat in Berlin. Additionally, the movement comprises Transparency International Liaison Office to the European Union (TI-EU), based in Brussels, and Friends of Transparency International (FOTI) based in Washington DC. The Secretariat, TI-EU and FOTI present their accounts on a consolidated basis and are collectively referred to as TI-S in this report. All other movement entities are referred to as coalition partners.

TI-Secretariat

Transparency International e.V. (the Secretariat) is an incorporated membership association registered in Berlin and recognised as being exempt from income tax in Germany. Its governing document is the Charter of Transparency International.

The members of the association comprise individuals and independent entities. Individual Members are the founders of the organisation. Independent entities are awarded the “National Chapter” status through a formal accreditation process. Members have voting rights at Membership Meetings.

Representatives of National Chapters and Individual Members meet on an annual basis at the Annual Membership Meeting (AMM) to coordinate their activities, hold the Board of Directors to account and elect new Board members. The Board is comprised of twelve members who are elected for a three-year term and hold the Secretariat to account, including by review and approval of its budget. The Board has several committees, including the Finance and Audit Committee, which advises the Board on financial matters.

The Secretariat’s operations are led by the Chief Executive Officer, who has registered power of attorney for the organisation. The Chief Executive Officer is appointed by the Chair and the Vice-Chair, with approval by the Board of Directors and reports to it.

OBJECTIVES AND ACTIVITIES

Overview

In line with the TI Charter, the main objective of TI-S is "to take action to combat corruption and prevent criminal activities arising from corruption so as to help build a world in which government, politics, business, civil society and the daily lives of people are free of corruption, because of the potential of corruption to undermine economic development, generate poverty, foster political instability and create global insecurity".

In particular, this is done by:

- Raising public awareness of the occurrence and impact of corruption;
- Developing coalitions to address it;
- Developing and disseminating tools to curb it;
- Promoting transparency and accountability in politics and business;
- Monitoring the control of corruption; and
- Supporting institutions and mechanisms to combat it.

Every year, alongside the audited financial statmeents, the organisation issues an Annual Report summarising the key achievements of the year and the plans for the future. A multi-year strategy identifies the strategic objectives of the organisation and evaluations of achievements vis-à-vis planned objectives are conducted periodically. The Annual Report, the Strategy and evaluations conducted are published on the organisational website.

RISK MANAGEMENT

The Chief Executive Officer has ultimate responsibility for risk management and for ensuring that effectives structures and processes are in place. The Board of Directors has ultimate responsibility for overseeing risk management and has delegated this to the its Finance and Audit Committee (Terms of Reference).

Transparency International's risk management infrastructure is in accordance with an internationally established framework (COSO). Transparency International's risk management system is composed of functional risk frameworks in specific areas such as security risks monitoring (SAFE), financial risk (C-FRA), as well as operational controls such as the risk assessments of donations and the management of projects risks. Risks identified and assessed are consolidated in an organisational risk register. The risk register considers internal assessments as well as the results of evaluations performed by external reviewers. The generic domains in this risk register are Strategy and strategic planning, Income, Financial management and accounting, People, Network strength, Protection of assets, Preparedness to massive disruptive events, Operational delivery, Legal.

The organisational risk register is refreshed and reported to the CEO and the Finance and Audit Committee at least four times a year. An interim report of significant changes and high-risks progress is provided to the CEO every six weeks. Operational risks are discussed by Management on an ongoing basis through weekly management updates and scheduled decision-making committee meetings.

FINANCIAL REVIEW

Results review

In 2025, the income of TI-S was €28,017,381, increasing from the prior year by €3,789,401 or 16% on a consolidated basis.

Restricted income increased by €3,727,439 or 18% compared to 2024 on consolidated basis. Other income decreased by €336,823 or 49% due to the registration fees earned by the International Anti-Corruption Conference in 2024, a bi-annual event which was not held in 2025. The total increase of €3,789,401 or 16% reflects the continued growth of the project portfolio and a phase of the project lifecycle where most grants are being fully implemented. The project portfolio will remain strong also in 2026.

Recognised **unrestricted income** in 2025 increased by €398,785. Total availabilities from donors remained stable; however, results from fee income and financial gains were strong enough to cover a large portion of operating costs, allowing the continued deferral of €600,000 unrestricted income into the approved operating budget for 2026 where it is an important factor to secure break-even despite the expected decrease in financial gains and support cost recovery.

Operating expenditure increased by €3,525,762 or 14%. Transfers to partners, which are almost exclusively funded through restricted income, increased by €3,617,157 (or 36%) and represent 49% of the Secretariat's expenditure, up on prior year (2024: 41%). This is a result of the stage of the project cycle for many large, multi-country grants.

Other expenses fell by €297,223 or 7%, driven by travel and consultancy costs, in 2024 several project-related activities were outsourced to consultants to prevent an excessive growth of the headcount, which would not be sustainable over time. To optimise the costs of office space and reflect the hybrid working patterns of many staff, the Secretariat reduced their office space by ca. 50% starting October 2024, and invested in work from IT equipment, which will produce efficiencies in future years. In 2025 we have seen the full year impact of this reduced rental cost.

The headcount of the Secretariat was stable in the year, from 147 to 146, with total staff costs increasing 3% (€282,574) since 2024. Staff costs represent 38% of the Secretariat's operating expenses.

The **result from operating activities** is a surplus of €13,445. This is however less than the **financial result**, which is a net income of €72,290. This positive result is mainly due to the interest income earned on cash deposits denominated in Euros.

The **cash position** of the organisation remains very solid at €17,878,018 on a consolidated basis (€17,372,444 for the Secretariat). The decrease of €6,202,310 compared to prior year is due to large advance payments received on projects being used as part of the implementation.

The **net result** is a small surplus of €85,735 on a consolidated basis and €75,413 for the Secretariat only, mainly due to the strong financial result.

Reserves policy

The reserves policy was reviewed in 2022 by the Finance and Audit Committee and has set targets levels for total reserves plus non-current deferred income as greater than three months of operating expenses, net of Partner Support. The current level of reserves plus non-current deferred income is €7,721,310 is above the minimum target and corresponds to approximately 6.4 months of operating expenditure net of partner support. According to the policy, reserves are also expected to exceed non-monetary assets (net of right-of-use assets): also, this target is met with reserves being 161% of the target.

Going Concern

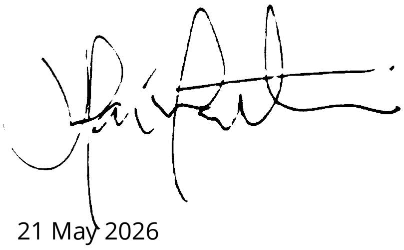
No material uncertainties that cast significant doubt about the ability of TI-S to continue as a going concern have been identified by management.

FINANCIAL STATEMENTS

TI-S presents the financial statements voluntarily. The decision to apply International Financial Reporting Standards (IFRS) as adopted by the EU was first applied in 2007 in keeping with our core values and to serve as a leader in terms of accountability, transparency and credibility.

Auditors

Grant Thornton AG were appointed to audit the Financial Statements as of 31 December 2025.



21 May 2026

Maíra Martini
Chief Executive Officer

Independent Auditor's Report

To Transparency International e.V.

Opinion

We have audited the consolidated financial statements of Transparency International e.V., Berlin, and subsidiaries (the Group), which comprise the consolidated statements of financial position as at 31 December 2025, and the consolidated statements of comprehensive income, consolidated statements of changes in reserves and consolidated statements of cash flows for the financial year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements give a true and fair view of the consolidated financial position of the Group as of 31 December 2025, and of its financial performance and its cash flows for the year then ended in accordance with the IFRS Accounting Standards as issued by the International Accounting Standards Board ("IFRS Accounting Standards") as adopted by the EU.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Germany, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The executive director is responsible for the other information. The other information comprises:

- The CEO Report
- The Annexes for the Notes to the consolidated financial statements for the financial year 2025

Our audit opinion on the consolidated financial statements does not cover the other information, and consequently we do not express an opinion or any other form of assurance conclusion thereon.

In connection with our audit, our responsibility is to read the other information and, in so doing, to consider whether the other information

- is materially inconsistent with the consolidated financial statements audited or
- our knowledge obtained in the audit, or
- otherwise appears to be materially misstated.

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

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation of the consolidated financial statements that give a true and fair view in accordance with IFRS Accounting Standards as adopted by the EU, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 ISAs 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 consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated 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 for 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 Group'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 consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming audit opinions on the group financial statements and on the group management report. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

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.

Other Matter – Restriction on Distribution and Use and Limitation of Liability

Our auditor's report is intended solely for Transparency International e.V. and should not be distributed to or used by third parties without our consent.

The performance of the engagement and the extent of our responsibility is governed by our engagement letter as well as the "General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer [German Public Auditors] and Wirtschaftsprüfungsgesellschaften [audit firms]" of 1 January 2024.

In accordance with section 9 para. 2 of the General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer [German Public Auditors] and Wirtschaftsprüfungsgesellschaften [audit firms]" of 1 January 2024 claims made against us for damages due to negligence, except for damages resulting from injury to life, body or health, as well as damages that constitute a duty of replacement by a producer pursuant to section 1 of the German Product Liability Act [Produkthaftungsgesetz – ProdHaftG] are limited to EUR 4 million. This applies equally to claims against us made by the engaging party as well as to claims against us made by third parties arising from or in connection with the contractual relationship. All claimants are joint and several creditors in accordance with section 428 of the German Civil Code [Bürgerliches Gesetzbuch – BGB] and the maximum amount of liability of EUR 4 million for each case of damages is only available once to all claimants together. The allocation of the amount of liability has to be determined solely by the claimants.

We are solely liable to third parties which have been included in the protective scope of our engagement ("Vertrag mit Schutzwirkung für Dritte"). We do not accept any liability, responsibility, or other obligations in relation to other third parties.

Whoever takes note of the information contained in our auditor's report confirms by so doing to have taken note of the above-mentioned restriction on disclosure/limitation of liability and acknowledges its validity in relation to us. Section 334 of the German Civil Code [Bürgerliches Gesetzbuch – BGB], according to which objections under a contract may also be raised against third parties, is not waived in this respect either.

Berlin, 8 May 2026

Grant Thornton AG
Wirtschaftsprüfungsgesellschaft

Alexander Murrmann Wirtschaftsprüfer [German Public Auditor]	Stefanie Weisner Wirtschaftsprüferin [German Public Auditor]

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

ASSETS	Notes		31 December 2025		31 December 2024
all amounts are stated in Euros					
Current Assets					
Cash and cash equivalents	3		17,878,018		24,080,328
Accounts receivable			2,387,606		1,066,701
Debtors	4	131,344		16,216	
Accrued income	5	2,256,262		1,050,485	
Advances to project partners	6		2,422,812		2,873,797
Other current assets	7		182,707		173,459
Current Assets, total			**22,871,143**		**28,194,285**
Non Current Assets					
Intangible assets	8		-		-
Tangible assets	8		72,142		67,782
Right of use assets	8		184,290		314,377
Investments	9		-		2,500
Other financial assets	9		74,547		74,547
Non Current Assets, total			**330,979**		**459,206**
Assets, total			**23,202,122**		**28,653,491**

LIABILITIES AND RESERVES	Notes		31 December 2025		31 December 2024
all amounts are stated in Euros					
Current Liabilities					
Accounts payable			1,759,450		1,754,298
Liabilities to project partners	10	1,437,592		1,397,316	
Liabilities to suppliers	11	321,858		356,982	
Other current liabilities	12		613,461		396,518
Lease liabilities,current	13		174,703		167,765
Deferred income, current	14		12,855,189		18,401,763
Current Liabilities, total			**15,402,803**		**20,720,344**
Non Current Liabilities					
Lease liabilities, non current	13		77,664		253,263
Deferred income, non current	15		3,195,506		3,195,506
Other non current liabilities	9		-		1,250
Provisions	16		-		32,663
Non Current Liabilities, total			**3,273,170**		**3,482,682**
Reserves	17		**4,526,149**		**4,450,465**
Liabilities and Reserves, total			**23,202,122**		**28,653,491**

The notes on appendix 5 form part of these financial statements

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Notes	2025	2024
all amounts are stated in Euros			
Operating income			
Unrestricted income	18.a	3,646,436	3,247,651
Restricted income	18.b	24,023,932	20,296,493
Other income	18.c	347,013	683,836
Operating Income, total		**28,017,381**	**24,227,980**
Expenditure			
Staff costs	20	10,552,184	10,269,610
Partner support	21	13,594,908	9,977,751
Other expenses	22	3,687,735	3,984,958
Depreciation and amortisation	8	169,109	245,855
Expenditure, total		**28,003,936**	**24,478,174**
Result from Operating Activities		**13,445**	**(250,194)**
Financial Result, net	25	**72,290**	**351,134**
Net surplus for the year		**85,735**	**100,940**
Exchange difference on translation of foreign operations		**(10,051)**	**5,235**
Comprehensive Income, total		**75,684**	**106,175**

All the above results are derived from continuing activities.

There are no recognised gains and losses other than the ones stated above.

The notes on appendix 5 form part of these financial statements

CONSOLIDATED STATEMENT OF CHANGES IN RESERVES

	Free Reserves	Designated Reserves		Foreign currency translation	Total
		Special Fund	Network Reserve		
all amounts are stated in Euros					
Opening balance at 01 January 2024	3,419,807	774,500	150,000	(17)	4,344,290
Exchange difference on translating foreign operations	-	-	-	5,235	5,235
Transfer from Net Surplus in 2024	100,940	-	-	-	100,940
Balance at 31 December 2024	**3,520,747**	**774,500**	**150,000**	**5,218**	**4,450,465**
Exchange difference on translating foreign operations	-	-	-	(10,051)	(10,051)
Transfer from Net Surplus in 2025	85,735	-	-	-	85,735
Balance at 31 December 2025	**3,606,482**	**774,500**	**150,000**	**(4,833)**	**4,526,149**

The notes on appendix 5 form part of these financial statements

CONSOLIDATED STATEMENT OF CASH FLOW

	Notes	2025	2024
all amounts are stated in Euros			
Net surplus for the year		85,735	100,940
CASH FLOW FROM OPERATING ACTIVITIES			
Adjustments for:			
Depreciation and amortisation	8	169,109	245,855
Loss on disposal of fixed assets	8	-	75
Gain from remeasurement leases	8, 13	-	(102,573)
Proceeds from the sales of fixed assets	8	-	-
Interest income/expense	25	(68,261)	(240,162)
Unrealised currency translation gains and losses	25, SOCR	(7,756)	(19,070)
Provisions	16	(32,663)	(44,835)
Cash flow from operating activities		**60,429**	**(160,710)**
Granting activities:			
Decrease/(Increase) in advances to project partners	6	450,985	(827,778)
(Decrease)/Increase in liabilities to project partners	10	40,276	191,203
Decrease/(Increase) in accrued income	5	(1,205,777)	38,108
(Decrease)/Increase in deferred income	14	(5,546,574)	(1,660,368)
Release of endowment funds		-	-
Cash flow from granting activities		**(6,261,090)**	**(2,258,835)**
Other operating activities:			
Decrease/(Increase) in debtors and other current assets	4, 7	(124,376)	145,911
(Decrease)/Increase in liabilities to suppliers and other c. liab.	11, 12	181,819	(3,914)
Decrease/(Increase) in other financial assets	9	1,250	(2)
Interest income received	25	73,611	251,067
Interest expense paid	25	(1,036)	(3,063)
Cash flow from other operating activities		**131,268**	**389,999**
Net cash flow from operating activities		**(5,983,658)**	**(1,928,606)**
CASH FLOW FROM INVESTING ACTIVITIES			
Disbursements for the purchase of fixed assets	8	(43,381)	(47,263)
Net cash flow from investing activities		**(43,381)**	**(47,263)**
CASH FLOW FROM FINANCING ACTIVITIES			
Payment of lease liabilities	13	(172,975)	(279,217)
Net cash flow from financing activities		**(172,975)**	**(279,217)**
Decrease/Increase in cash and cash equivalents		**(6,200,013)**	**(2,255,085)**
Cash and cash equivalents balance at 01 January	3	24,080,328	26,311,108
(Decrease)/Increase in cash and cash equivalents	3	(6,200,013)	(2,255,085)
Effect of exchange rate fluctuation	25	(2,296)	24,306
Cash and cash equivalents at 31 December		**17,878,018**	**24,080,328**

The notes on appendix 5 form part of these financial statements

NOTES

Transparency International e.V. (henceforth referred to as the Secretariat) is a registered, incorporated association ("eingetragener Verein") based at Alt-Moabit 96, 10559 Berlin, Germany. It acts as the secretariat of Transparency International (TI), the global civil society organisation leading the fight against corruption.

The financial statements comprise the Consolidated Statement of Financial Position, the Consolidated Statement of Comprehensive Income, the Consolidated Statement of Changes in Reserves, the Consolidated Statement of Cash Flow and the Notes to the Financial Statements for the year ended 31 December 2025. The area of consolidation is defined below. The financial statements are presented in units of Euros.

1. ACCOUNTING POLICIES

The accounting policies adopted in the preparation of these consolidated financial statements are detailed below.

1.a Basis of preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union (henceforth, Adopted IFRS).

The financial statements have been prepared voluntarily, under the historical cost basis. The accounting policies adopted in preparing these statements are consistent with those applied in the year ended 31 December 2024.

1.b Changes in adopted IFRS

During the last reporting period, the following standards and interpretations have become effective. As such they have been adopted by the Secretariat:

Lack of exchangeability (Amendments to IAS 21)

The amendments listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

Certain new accounting standards and interpretations have been published that are not mandatory for 31 December 2025 reporting periods and have not been early adopted by the organisation. These standards are not expected to have a material impact on the entity in the current or future reporting periods and on foreseeable future transactions.

Annual Improvements to IFRS Accounting Standards (Volume 11)

Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7)

Contracts Referencing Nature-dependent Electricity (Amendments to IFRS 9 and IFRS 7)

1.c Preparation of the accounts on a going concern basis

The reported consolidated net surplus amounts to €85,735. Projected funding for 2026 is considered adequate for sustainability: the 2026 budget approved by the Board in November 2025 indicates that grants awarded are sufficient to fund budgeted expenditure. Non-current resources and reserves are forecast to remain well above their respective target levels as identified by the Reserves Policy at the end of 2026.

With reference to the liquidity at year end, current assets exceed current liabilities by €7,468,340; cash amounts to €17,878,018 or 77% of total assets. Cash flow shortages are not expected in the short and medium term. As such, there is no significant doubt on financial sustainability in the next 12-18 months. The accounts are therefore being prepared on a going concern basis.

1.d Use of estimates

The preparation of financial statements in conformity with IFRS requires management to make judgements and estimates that affect the valuation of assets, income, liabilities and expenses. These estimates and judgements are based on assumptions that are considered reasonable in the circumstances. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

1.e Area of consolidation

These financial statements aggregate the results of the Secretariat with Friends of Transparency International (FOTI) and Transparency International Liaison Office to European Union AISBL (TI-EU) on a line-by-line basis. The entities are henceforth referred to collectively as TI-S in this report. A separate set of financial statements for the Secretariat is not presented.

Other entities belonging to the TI Movement –subsequently referred to as “coalition partners”- share common strategic goals and meet certain agreed accreditation requirements; however, these are fully independent from the Secretariat per the criteria set by IFRS 10 and therefore report separately.

1.e.1 Consolidated entities

FOTI is a charity incorporated in Washington DC, USA, and granted tax exempt status as per art. 501(c)3 of the United States Internal Revenue Code. It was founded in 2014 with the Secretariat as its sole member. The entity currently has no employees, and its registered address is:

1110 Vermont Avenue, N.W, Suite 500, Washington, DC, 20005 – United States

During 2025, the Secretariat and FOTI did not jointly implement any projects.

Additionally, the Secretariat provided administrative and accounting services to FOTI on a pro-bono basis. The value of the services was estimated at €6,224 based on the resources employed, measured at standard cost.

TI-EU is a charity incorporated in Belgium, and granted international non-profit status (AISBL) as per the Belgian law of foundations of 27 June 1921. It was founded in 2010. As of 31 December 2025, the entity employed 12 staff, and its registered address is:

Rue du Commerce 31, 1000 Bruxelles - Belgium

During 2025, the Secretariat and TI-EU jointly implemented six projects, which originated the following intragroup transactions:

RELATED PARTY TRANSACTIONS between the Secretariat and TI-EU

Project	01-Jan-25 Receivable/(payable) to TI-EU	Cash paid/(received)	(Expenditure)	31-Dec-25 Receivable/(payable) to TI-EU
all amounts are stated in Euros				
Core support	(100,000)	100,000	(100,000)	(100,000)
Global Anti-Corruption Consortium (GACC, JDN,FCDO)	-	47,064	(34,203)	12,861
Climate Governance (Waverly Street Foundation)	(59,979)	203,545	(137,559)	6,007
Strengthening EU Collaboration to Uncover and Resist Emerging Corruption	-	36,390	(12,684)	23,706
Transparency Now - Strengthening Anti-Corruption Efforts in the EU Southern Neighbourhood	-	25,000	(15,039)	9,961
Anti-Money Laundry Reform (OSF)	(47,122)	47,122	-	-
Stengthened Enforcement Capacities in Public Authorities in the EU (EC)	(54,639)	139,687	(105,657)	(20,609)

1.f Cash and cash equivalents

Cash and cash equivalents include cash in hand and cash at bank.

Cash and cash equivalents denominated in foreign currencies are measured at fair value, using the bank exchange rate at the date of the Statement of Financial Position.

1.g Current assets and liabilities

Current assets are measured at their recoverable amount, while current liabilities are measured at the amount expected to be paid. All current balances are due within one year.

Allowances for the impairment of “accounts receivable” and “advances to project partners” are made if the collection of the balance is doubtful. The amount of the allowance is the difference between the carrying amount of the asset and its recoverable amount.

1.h Non-Current assets

Non-current assets include tangible and intangible fixed assets, and financial assets. The recognition criteria for each category of non-current asset is detailed below.

1.h.1 Tangible and intangible fixed assets

Tangible assets include office equipment and furniture, while intangible assets comprise software, licences and leasehold improvements. Compliant with IAS 16 and 38, both are initially recorded at cost and thereafter presented at the lower of historical cost less accumulated depreciation and their recoverable amount.

Depreciation is calculated on a straight-line basis over the useful life of each item; on average, the useful lives of TI-S’s main classes of assets are estimated as follows:

Asset Class	years
Furniture	12
Servers and other IT hardware	8
Computers, software, licenses	3

Disposals are recorded when the assets are scrapped or sold. Cost of maintenance is expensed as incurred.

1.h.2 Financial assets

Financial assets include a minority equity interest presented at fair value and deposits on leases due beyond one year, presented at amortised cost, using the effective interest method.

1.i Non-Current liabilities

Non-current liabilities include funds available for the purpose of supporting the long-term sustainability of the TI Movement, therefore not relating to the continuing activities of TI-S.

The funds are recognised at their historical value at the time TI-S was entitled to use the principal of the awarded funds.

1.j Provisions

Provisions are recognised in accordance with IAS 37, when TI-S has a present obligation resulting from a past event that will determine a probable outflow of economic benefits, of which a reliable estimate can be made.

1.k Leases

TI assesses at the inception of the contract whether an agreement constitutes or contains a lease. This is the case if the contract gives the right to control the use of an identified asset for a specified period of time in return for a fee.

1.k.1 TI as lessee

TI recognises and measures all leases (except short-term leases and leases where the underlying asset is of minor value) using a single model. TI recognises liabilities for lease payments and rights of use assets for underlying asset.

1.k.2 Right of use assets

TI records rights of use assets at the date of provision (i.e. the date on which the underlying leased asset is available for use). Rights of use assets are measured at cost less any accumulated depreciation and any accumulated impairment losses and are adjusted for any revaluation of the lease obligations. The cost of rights of use assets comprises the recognised lease obligations, the initial direct costs incurred and the lease payments made on or before the asset is made available for use, less any discounts received. Rights of use assets are amortised on a straight-line basis over the shorter of the lease term and the expected useful life of the leases as follows

Office space: 3 years up to 2027. (Note – extension signed March 2026 extending lease to 2030)

If ownership of the leased asset is transferred to TI at the end of the lease term, or if the costs takes into account the exercise of a purchase option, depreciation is determined on the basis of the expected useful life of the leased asset.

1.k.3 Lease liabilities

On the commitment date, TI recognizes the lease liability at the present value of the lease payments to be made over the lease term. Lease payments comprise fixed payments (including de facto fixed payments) less any lease discounts to be received, variable lease payments linked to an index or (interest) rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option if it is reasonably certain that TI will actually exercise it and penalties for termination of the lease if the lease term reflects the organisation's intention to exercise the termination option.

In calculating the present value of the lease payments, TI uses its incremental borrowing rate as of the commitment date because the interest rate underlying the lease cannot be readily determined. After the commitment date, the amount of lease liabilities is increased to reflect the higher interest expense and reduced to reflect the lease payments made. In addition, the carrying amount of the lease liabilities is revalued if there are changes in the lease, changes in the term of the lease, changes in lease payments (e.g. changes in future lease payments resulting from a change in the index or interest rate used to determine those payments) or a change in the assessment of a call option for the underlying asset.

TI applies to its short-term leases of designated assets, where relevant, the short-term lease exemption (i.e. leases that have a lease term not exceeding 12 months from the date of commitment and do not contain an option to purchase). TI also applies the low-value exception for leases of office equipment that are classified as low-value leases to leases of low-value assets. Lease payments for short-term leases and for leases based on a low-value asset are expensed on a straight-line basis over the term of the lease.

TI is not the lessor and therefore no information is required in this respect.

1.l Changes in reserves

Changes in reserves are accounted for in accordance with TI's Charter. Additionally, the Secretariat is subject to the requirements of the German Tax Code (Abgabenordnung § 55, 62) which defines maximum and minimum levels of reserves, and requires that the reserves are used exclusively for charitable purposes, as defined in the charter.

1.m Accounting for income

TI-S receives income mainly from grants, with residual amounts of funds being raised through individual donations, performance of charitable activities, and finance income. Regardless of the origin of the income, all contributors to income are henceforth defined as "donors". The recognition criteria for each category of income is detailed below.

1.m.1 Grant income

Grant income is accounted for in accordance with IAS 20. As such, income is recognised when there is reasonable assurance that (a) the grant will be received and (b) the entity will comply with the conditions attached to the grant. TI-S considers proviso (a) met when the formal offer of funding is communicated in writing. Proviso (b) is met when the activities required by the grant have been performed or the objectives upon which the grant is conditional have been met.

When entitlement is dependent on certain specific performance conditions, funds are identified as "restricted" and recognised as income when conditions are satisfied. This is usually proportional to the relevant expenditure incurred. When grants are awarded to cover the general expenditure of the organisation, they are identified as "unrestricted" and recognised as income when TI-S is entitled to their receipt, over the period they are intended to fund.

Grants received but not yet utilised are presented in the Statement of Financial Position as current liabilities under "deferred income"; grants committed and utilised but not yet received in cash are presented within current assets under "accrued income".

1.m.2 Individual Donations

Consistent with the provisions of IAS 20, individual donations are recognised when received. An individual donation is deemed to be receivable when actually received, e.g. in the case of voluntary cash payments collected via the Secretariat's website; or when a contract is in place and any outstanding conditions under the contract have been met, e.g. contributions from legacies are recognised when the administrator confirms the transfer of title of the equity.

1.m.3 Income from charitable activities

In a limited number of circumstances, TI-S receives revenue as a remuneration for the performance of activities directly connected with its charitable purposes. Income is recognised according to IFRS 15 and therefore by reference to the stage of completion of the transaction at the end of the reporting period.

1.m.4 Finance income

Finance income comprises interest income on deposits and exchange rate gains. Interest income and realised exchange rate gains are recognised when TI-S becomes entitled to them. Unrealised exchange rate gains are accounted for in compliance with IAS 21, as detailed in note 1.o.

1.n Accounting for expenditure

Expenditure comprises operating expenditure incurred at TI-S, operating expenditure incurred by project partners, and finance costs. The recognition criteria for each category of expenditure are detailed below.

1.n.1 Operating expenditure incurred at TI-S

Operating expenditure incurred at TI-S consists generally of staff costs, office running costs, travel costs and consultancy fees. Service and labour costs are recognised in line with the rendering of services and labour; purchases of goods are recognised when TI-S acquires title to their property.

1.n.2 Operating expenditure incurred by project partners

A portion of TI-S's expenditure is incurred by project partners that receive grants from TI-S, mostly for the implementation of grant-funded projects. Most project partners are National Chapters, National Chapters in Formation or National Contacts: these are referred to collectively as Coalition Partners.

Expenditure is accounted for when incurred by the partner. TI-S estimates the expenditure incurred based on periodic reports issued by partners, which are assessed for accuracy and compliance with donor requirements and good accounting practice.

In Annex 3 to these financial statements, TI-S differentiates between expenditure reported through final reports, supported by documentation in full compliance with donor requirements, and interim reports.

Grants disbursed but not yet spent by coalition partners are included in the Statement of Financial Position as "Advances to project partners". Donor funds disbursed to finance those outstanding advances are included within "Deferred income, current".

1.n.3 Finance costs

Finance costs comprise interest cost on deposits and exchange rate losses. Interest costs are recognised on an accrual basis. Unrealised exchange rate losses are accounted for in compliance with IAS 21, as detailed in note 1.o.

1.n.4 Cost accounting and full cost recovery

Direct expenditure is systematically allocated to projects and activities. Indirect costs are apportioned to each project according to a standard methodology based on staff taking part on the relevant project or activity. Indirect costs include expenditure related to financial, human resource and information technology management, as well as office running costs. TI-S strives to achieve full cost recovery on every implemented project.

1.o Foreign currency translation

Unrealised exchange rate gains and losses are recognised at the date of the Statement of Financial Position, as a result of the conversion of all monetary assets and liabilities denominated in a foreign currency into Euros, at the exchange rate prevailing at year end. “Deferred income”, “Accrued income” and “Advances to project partners” are non-monetary items.

1.p Taxation

The Secretariat is registered as an incorporated charity in Germany (“eingetragener Verein”, “Gemeinnützig”); it is exempt from income tax and capital gain taxes and therefore does not bear any liability for them (“Körperschaftssteuer” and “Gewerbesteuer”). The exemption has been granted through 31 December 2026.

1.q Pensions

The cost of pension and post-employment benefits schemes are included in the Statement of Comprehensive Income as they are incurred, according to IAS 19. None of these schemes are a defined benefit scheme.

2. FINANCIAL RISK MANAGEMENT

Compliant with IFRS 7, TI-S discloses below an assessment of its exposure to financial risks, which include: market risk, credit risk and liquidity risk. Market risk is seen as resulting from the combination of foreign exchange risk, price risk and interest rate risk.

TI-S does not hold any derivative financial instruments, and measures most of its financial instruments at fair value, as noted in note 2.d.

2.a Market risk

2.a.1 Foreign exchange risk

Foreign currency risk relates to the potential losses incurred as a consequence of the change in the value of its financial instruments denominated in foreign currencies, due to exchange rate fluctuations.

Since the majority of expenditure is incurred in Euros, TI-S seeks to maximise receipts in Euros, as a way to naturally hedge against exchange rate fluctuations.

Income received in foreign currencies is, however, significant. Per TI-S’s Foreign Exchange policy, foreign currency held (resulting from grants received) has to approximate the forecast expenditure to be incurred in each currency, thus maximising the natural currency hedge. When differences between budgets denominated in a foreign currency and forecast expenditure in Euros arise, they are monitored on a timely basis and, if necessary, discussed with the donor to adapt planned activities to existing funds.

The tables below summarise the currency exposure per foreign currency and risk class, as of 31 December 2025 and 31 December 2024:

CURRENCY EXPOSURE	31 December 2025				
	EUR	GBP	USD	OTHER	TOTAL
all amounts are stated in Euros					
Investments	-	-	-	-	-
Cash and cash equivalents	17,092,332	276,142	247,842	261,702	17,878,018
Debtors	131,344	-	-	-	131,344
Liabilities to project partners	(1,437,592)	-	-	-	(1,437,592)
Liabilities to suppliers	(302,108)	-	(15,534)	(4,216)	(321,858)
Liabilities to other parties	(594,343)	-	(19,118)	-	(613,461)
Foreign currency exposure	**14,889,633**	**276,142**	**213,190**	**257,487**	**15,636,451**

CURRENCY EXPOSURE	31 December 2024				
	EUR	GBP	USD	OTHER	TOTAL
all amounts are stated in Euros					
Investments	2,500	-	-	-	2,500
Cash and cash equivalents	23,961,015	188	118,929	195	24,080,328
Debtors	16,216	-	-	-	16,216
Liabilities to project partners	(1,376,957)	-	(16,570)	(3,789)	(1,397,316)
Liabilities to suppliers	(291,233)	(520)	(65,229)	-	(356,982)
Liabilities to other parties	(396,389)	-	(129)	-	(396,518)
Foreign currency exposure	**21,915,152**	**(332)**	**37,001**	**(3,594)**	**21,948,228**

Other significant balances, including “advances to project partners”, “accrued income” and “deferred income” relate to non-monetary items, and therefore are not included as part of the currency exposure.

2.a.2 Price risk

Transparency International is currently not exposed to equity and debt security price risks.

2.a.3 Interest rate risk

Interest rate risk relates to the additional costs or reduced income depending on changes in interest rates over time.

All bank deposits have a maturity date that is below one year; as of 31 December 2025 TI-S invested €2 million in a deposit account with a 6 months restriction and the remainder in immediately available cash accounts.

2.b Credit risk

Credit risk is the risk of financial loss due to a counterparty to a financial instrument failing to meet its contractual obligations. The carrying amount of TI-S’s financial assets represents its maximum credit exposure. Impairment losses, if any, are recognised in the Statement of Comprehensive Income.

Exposure to credit risk is significantly influenced by the individual characteristics of the counterparties. TI-S has two main classes of counterparties:

Banks, where significant amounts of cash are deposited, and

Project partners that receive advances for project implementation.

With reference to banks, TI-S operates with four major institutions. Below are summarised their current Standard and Poor’s ratings:

Standard and Poor's rating	
Commerzbank AG	A
Deutsche Bank AG	A
Bank of America N.A.	A-
KBC Bank	A+

Project partners are small and medium-size entities, which are not publicly rated. TI-S systematically monitors financial risks associated with project partners.

Based on this assessment, TI-S estimates the fair value of outstanding advances and receivables, by provisioning or writing off the amounts deemed irrecoverable. Further detail on the receivables written off are given in notes 4 and 6.

2.c Liquidity risk

Liquidity risk is the risk that the organisation encounters challenges in meeting the obligations associated with settling its financial liabilities by the delivery of cash.

TI-S has a robust financial monitoring and reporting system, which allows to foresee liquidity needs well in advance, and assess them against expected receipts. Expected cash flows, however, are taken into consideration starting from the project-development stage, with the aim of minimising advanced expenditure and pressure on cash balances.

TI-S keeps a significant portion of its reserves in cash, to minimise liquidity risk. Moreover, it is in a position to borrow short-term liquidity from its banks, although this has not been necessary to date.

The Board of Directors and its Finance and Audit Committee receive regular updates on the Secretariat's cash position.

2.d Fair value

Most of TI-S's financial assets are measured at fair value, consistent with the entity's operating model, and the contractual terms of the instruments (IFRS 9).

The carrying amount, less any impairment noted, e.g. on receivables and advances, is considered in line with their fair value.

3. CASH AND CASH EQUIVALENTS

CASH AND CASH EQUIVALENTS	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Petty cash	690	712
Cash at bank	17,877,328	24,079,616
Cash, total	**17,878,018**	**24,080,328**

Part of the cash at bank is in foreign currency. Cash held by currency is as follows:

CASH BY CURRENCY	31-Dec-25		31-Dec-24	
	foreign currency	**Euro**	**foreign currency**	**Euro**
Euro		17,092,332		23,961,015
Pound Sterling	240,961	276,142	156	188
Swedish Krona	2,832,008	261,702	2,243	196
United States Dollar	291,214	247,842	123,555	118,929
Cash, total		**17,878,018**		**24,080,328**

Foreign currencies have been converted using the below exchange rates:

EXCHANGE RATES	31. Dez 25	31. Dez 24
Pound Sterling per Euro	0,873	0,829
Swedish Krona per Euro	10,822	11,459
United States Dollar per Euro	1,175	1,039

4. DEBTORS

DEBTORS	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Trade Receivables	4,361	4,717
Receivables from project partners	124,464	4,830
Receivables from others	2,519	2,910
Receivables from personnel	-	3,759
Provision for doubtful accounts	-	-
Debtors, total	**131,344**	**16,216**

Receivables from project partners mainly relate to balances unspent at the end of projects, which are to be given back in cash to TI-S. Receivables from others include mainly travel reimbursement requests.

"Trade receivables", "Receivables from project partners" and "receivables from others" are classified by ageing as follows:

AGEING OF RECEIVABLES	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Neither past due nor impaired	105,226	3,759
Past due 1-30 days	1,053	4,963
Past due 31-90 days	15,462	2,266
Past due 91-150 days	9,603	2,855
Past due greater than 150 days	-	2,373
Receivables from project partners and others, total	**131,344**	**16,216**

On the basis of the analysis above (see note 2.b), TI-S establishes a provision for doubtful debts for amounts past the due date where there is no reasonable expectation of receiving the funds. No provision was deemed necessary as at 31 December 2024 and 31 December 2025.

5. ACCRUED INCOME

"Accrued income" consists of grant income recognised in the Statement of Comprehensive Income, which has not yet been received in cash.

ACCRUED INCOME		31-Dec-25	31-Dec-24
all amounts are stated in Euros			
Government agencies			
Gesellschaft für internationale Zusammenarbeit (GIZ)	Germany	62,970	62,970
U.S. Department of State	United States	28,267	28,267
Bundesministerium für Umwelt, Naturschutz, nukleare Sicherheit und Verbraucherschutz (BMUV)	Germany	1,085	1,085
Foreign, Commonwealth and Development Office (FCDO)	United Kingdom	423,715	-
Government of Dominican Republic	Dominican Republic	28,927	-
Agencia Espanola de Cooperacion International para el Desarrollo (AECID)	Spain	-	-
Government agencies, total		**544,965**	**92,323**
Multilateral institutions			
European Commission		1,422,468	653,092
Multilateral institutions, total		**1,422,468**	**653,092**
Foundations			
Mercator		-	13,542
Foundations donors, total		**-**	**13,542**
Individual donors			
Vanguard Charitable		-	48,113
Others (lower than €1,000)		(3,593)	13,853
Individual donors, total		**(3,593)**	**61,966**
Coalition partners			
Rencontre pour la paix et les droits de l'homme (RPDH)		6,484	6,484
Kosova Democratic Institute (KDI)		100,932	38,845
Corruption Watch		66,973	6,721
Coalition partners, total		**174,389**	**52,050**
Others (e.g. research institutes, NGOs)			
Journalism Development Network (JDN)		-	77,193
Christian Michelsen Institute (CMI)		70,244	70,243

ACCRUED INCOME	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Open Governance Partnership	27,648	27,648
International Republican Institute (IRI)	2,428	2,428
University of Strathclyde	17,714	-
Others, total	**118,034**	**177,512**
Accrued income, total	**2,256,262**	**1,050,485**

No accrued amounts are overdue or impaired.

6. ADVANCES TO PROJECT PARTNERS

Advances to project partners include outstanding balances of payments relating to the implementation of ongoing projects. Below is an overview of advances to partners by region and type.

ADVANCES TO PARTNERS BY REGION	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Coalition partners		
Europe and Central Asia	411,990	565,633
Americas	171,310	300,165
Sub-Saharan Africa	268,859	553,740
Middle-East and North Africa	143,060	191,438
Asia-Pacific	298,572	630,446
Coalition partners, total	**1,293,791**	**2,241,422**
Other project partners	**1,142,030**	**645,383**
Allowance for doubtful accounts, advances	**(13,009)**	**(13,009)**
Advances to partners, total	**2,422,812**	**2,873,797**

Advances are shown net of the expenditure reported based on reports received. Annex 3 to the notes of the consolidated Financial Statements includes a reconciliation by partner of advances outstanding as of 31 December 2025 and 31 December 2024.

7. OTHER CURRENT ASSETS

OTHER CURRENT ASSETS	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Advances to suppliers	-	2,546
Prepaid expenses	182,707	170,913
Other	-	-
Other current assets, total	**182,707**	**173,459**

Other current assets are mostly related to advance payments of operating costs, including pension costs, rent, licences and membership fees.

8. TANGIBLE AND INTANGIBLE FIXED ASSETS

MOVEMENTS IN NON-CURRENT ASSETS	Intangible Assets			Tangible Assets		
all amounts are stated in Euros	Software	Licences	Leasehold improvements	Equipment	Furniture	Total
ACQUISITION COST						
Balance at 01 January 2025	126,632	43,621	30,270	564,568	26,931	792,022
Additions	-	-	-	43,381	-	43,381
Disposals	(123,931)	-	-	(46,884)	(892)	(171,708)
Balance at 31 December 2025	**2,701**	**43,621**	**30,270**	**561,065**	**26,039**	**663,695**
DEPRECIATION AND AMORTISATION						
Balance at 01 January 2025	126,632	43,621	30,270	508,271	15,446	724,240
Depreciation / Amortisation for the year	-	-	-	36,848	2,174	39,022
Release of leasehold improvement	-	-	-	-	-	-
Disposals	(123,931)	-	-	(46,884)	(893)	(171,708)
Balance at 31 December 2025	**2,701**	**43,621**	**30,270**	**498,235**	**16,727**	**591,553**
BOOK VALUE						
Balance at 01 January 2025	-	-	-	56,297	11,485	67,782
Balance at 31 December 2025	**-**	**-**	**-**	**62,830**	**9,312**	**72,142**

MOVEMENTS IN NON-CURRENT ASSETS

all amounts are stated in Euros

	Intangible Assets			Tangible Assets		
	Software	**Licences**	**Leasehold improvements**	**Equipment**	**Furniture**	**Total**
ACQUISITION COST						
Balance at 01 January 2024	126,632	43,621	30,270	575,070	17,489	793,082
Additions	-	-	-	37,693	9,570	47,263
Disposals	-	-	-	(48,196)	(128)	(48,324)
Balance at 31 December 2024	**126,632**	**43,621**	**30,270**	**564,568**	**26,931**	**792,022**
DEPRECIATION AND AMORTISATION						
Balance at 01 January 2024	126,632	43,621	30,270	525,147	14,393	740,063
Depreciation / Amortisation for the year	-	-	-	31,319	1,105	32,424
Release of leasehold improvement	-	-	-	-	-	-
Disposals	-	-	-	(48,195)	(52)	(48,247)
Balance at 31 December 2024	**126,632**	**43,621**	**30,270**	**508,271**	**15,446**	**724,240**
BOOK VALUE						
Balance at 01 January 2024	-	-	-	49,923	3,096	53,019
Balance at 31 December 2024	**-**	**-**	**-**	**56,297**	**11,485**	**67,782**

TI has entered into leases for office space and operating and business equipment, which TI uses. TI's obligations under its leases are secured by the lessor's title to the leased assets.

TI has also entered into various leases with terms of twelve months or less and of minor value. TI applies to these leases the practical remedies available for short-term leases and to leases involving an asset of negligible value.

The carrying amount of lease assets, split by major class of asset, and new lease assets during the reporting period, are presented in the following table.

MOVEMENTS IN RIGHT OF USE ASSETS

all amounts are stated in Euros

	Land and Buildings	**Operating and Office Equipment**	**Total**
CARRYING AMOUNT			
Balance at 01 January 2025	314,377	-	314,377
Adj	-	-	-
Depreciation charge	(130,087)	-	(130,087)
Balance at 31 December 2025	**184,290**	**-**	**184,290**
CARRYING AMOUNT			
Balance at 01 January 2024	824,134	-	824,134
Additions	(296,328)	-	(296,328)
Depreciation charge	(213,429)	-	(213,429)
Balance at 31 December 2024	**314,377**	**-**	**314,377**

The following tables contain supplementary information in connection with lessee accounting and expenses in connection with lease accounting.

RIGHT OF USE ASSETS	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Depreciation expense for right of use assets	130,087	213,429
Interest expense for lease liabilities	4,314	7,842
Expenditure for short term leases	-	-
Expenditure on leases of assets with negligible value	17,505	17,253
Lease costs, total	**151,906**	**238,524**

9. FINANCIAL ASSETS

Prior year Investments of €2,500 related to a 10% stake in the International Civil Society Centre (ICSC), a global learning and exchange platform for international civil society organisations. These were purchased at their nominal value in 2009 but have been returned during 2025 following cash settlement of the outstanding 50% (€1,250). The carrying value is €0 as at 31st December 2025, as shown in "non-current assets".

"Other financial assets" relate to security bank deposits for office space in Berlin and Brussels. The total amount of security deposits is €74,547 at 31 December 2025 (2024: €74,547).

10. LIABILITIES TO PROJECT PARTNERS

Liabilities to project partners relate to balances due for ongoing and completed projects.

LIABILITIES TO PARTNERS BY REGION		
	31-Dec-25	**31-Dec-24**
all amounts are stated in Euros		
Coalition partners		
Europe and Central Asia	386,011	209,113
Americas	265,447	370,394
Sub-Saharan Africa	269,495	580,378
Middle-East and North Africa	65,260	71,947
Asia-Pacific	68,565	61,442
Coalition partners, total	**1,054,778**	**1,293,274**
Other project partners	**382,814**	**104,042**
Liabilities to partners, total	**1,437,592**	**1,397,316**

11. LIABILITIES TO SUPPLIERS

Consolidated

LIABILITIES TO SUPPLIERS		
	31-Dec-25	**31-Dec-24**
all amounts are stated in Euros		
Liabilities to suppliers	136,779	234,073
Year-end accruals	185,079	122,909
Liabilities to suppliers, total	**321,858**	**356,982**

12. OTHER CURRENT LIABILITIES

OTHER CURRENT LIABILITIES		
	31-Dec-25	**31-Dec-24**
all amounts are stated in Euros		
Liabilities to staff		
Travel reimbursements	8,537	16,900
Vacation entitlements	249,561	233,359
Additional leave entitlements	-	-
Salary	89,626	82,646
Liabilities to staff, total	**347,724**	**332,905**
Liabilities to other parties		
to Fiscal Authorities for VAT	23,875	43,195
to Board Members	2,156	4,477
to Donors for interest on deferred income	-	-
to Fiscal Authorities for wage tax	-	-
to Health Insurance	-	-
Other	239,707	15,941
Liabilities to other parties, total	**265,738**	**63,613**
Other current liabilities, total	**613,462**	**396,518**

13. LEASE LIABILITIES

LEASE LIABILITIES		
	31-Dec-25	**31-Dec-24**
all amounts are stated in Euros		
Balance as of 01 January	421,028	1,091,305
Interest on leases	4,314	7,842
Repayments	(172,975)	(279,217)
Re-measurement	-	(398,902)
Lease liabilities, total	**252,367**	**421,028**
Current	174,703	167,765
Non-current	77,664	253,263
Lease liabilities, total	**252,367**	**421,028**

MINIMUM LEASE PAYMENTS	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
within 1 year	176,499	279,217
between 2-5 years	77,468	424,459
more than 5 years	-	-
Total lease liabilities, undiscounted	**253,967**	**703,676**

14. DEFERRED INCOME, CURRENT

"Deferred income" represents restricted and unrestricted funding received but not yet recognised as income. Part of the funds have been advanced to partners as disclosed in "advances to project partners" (note 6).

DEFERRED INCOME BY ENTITY TYPE	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Government agencies	6,256,372	8,039,435
Multilateral institutions	2,962,434	4,669,601
Foundations and trusts	2,885,563	5,035,260
Corporate donors	318,965	288,220
Coalition partners	130,168	15,294
Others	301,687	353,953
Deferred income, total	**12,855,189**	**18,401,763**

DEFERRED INCOME BY CLASS	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Unrestricted deferred income	779,617	769,448
Restricted deferred income	12,075,572	17,632,315
Deferred income, total	**12,855,189**	**18,401,763**

UNRESTRICTED DEFERRED INCOME

all amounts are stated in Euros

		31-Dec-25	31-Dec-24
Government agencies			
Ministry of Foreign Affairs of Denmark (Danida)	Denmark	300,000	300,000
Swedish International Development Cooperation	Sweden	300,000	300,000
Government agencies, total		**600,000**	**600,000**
Foundations and trusts			
Pestalozzi Heritage Foundation		106,267	106,269
Stichting Adessium		73,350	63,179
Sigrid Rausing Trust		-	-
Foundations and trusts, total		**179,617**	**169,448**
Unrestricted deferred income, total		**779,617**	**769,448**

RESTRICTED DEFERRED INCOME

all amounts are stated in Euros

		31-Dec-25	31-Dec-24
Government agencies			
Department of Foreign Affairs, Trade and Development (DFATD)	Canada	1,797,472	3,598,865
Ministry of Foreign Affairs of Denmark (Danida)	Denmark	1,289,515	1,286,785
Ministry of Foreign Affairs and Trade	New Zealand	223,482	962,435
Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (BMZ)	Germany	317,372	466,448
Department of Foreign Affairs and Trade (DFAT)	Australia	854,347	416,509
Agencia Espanola de Cooperacion International para el Desarrollo (AECID)	Spain	215,793	275,000
U.S. Department of State	United States	673,118	155,215
Gesellschaft für internationale Zusammenarbeit (GIZ)	Germany	31,067	110,827
Government of Liechtenstein	Liechtenstein	116,670	104,281
Government of the Republic of Lithuania	Lithuania	-	62,884
Bundesministerium fur Umwelt, Naturschutz und nukleare Sicherheit (BMU)	Germany	103	103
Auswärtiges Amt	Germany	83	83
Expertise France	France	137,350	-
Government agencies, total		**5,656,373**	**7,439,434**

RESTRICTED DEFERRED INCOME

all amounts are stated in Euros

	31-Dec-25	31-Dec-24
Multilateral institutions		
European Commission	2,495,278	4,385,056
IDI (INTOSAI Development Initiative)	157,789	137,508
UNICRI	288,307	125,978
European Bank for Reconstruction and Development (EBRD)	16,429	16,429
United Nations (UN)	3,929	3,929
United Nations Office on Drugs and Crime (UNODC)	662	662
International Fund for Agricultural Development (IFAD)	40	40
Multilateral institutions, total	**2,962,434**	**4,669,601**
Foundations and trusts		
Waverly Street Foundation	2,236,834	4,424,280
Open Society Foundations	5,963	159,647
Stichtung Hivos Netherlands	329,998	192,469
King Badouin Foundation	-	51,344
Swedish Postcode Foundation	97,878	38,070
Mercator	22,579	-
KR Foundation	12,712	-
Robert Bosch Stiftung	-19	-
Foundations and trusts, total	**2,705,946**	**4,865,812**
Corporate donors		
Siemens AG	233,965	203,220
SNAM S.p.A.	36,000	36,000
Norsk Hydro ASA	21,000	21,000
Sanlam Life Insurance Limited	14,000	14,000
Stora Enso Oyj	14,000	14,000
Corporate donors, total	**318,965**	**288,220**
Coalition partners		
KDI-Kosova Democratic Institute	55,581	15,294
Corruption Watch (RF) NPc	74,587	-
Coalition partners, total	**130,168**	**15,294**
Other (research institutes, other NGOs, other)		
The Lisbon Council for Economic Competitiveness ASBL	147,756	167,176
The International Federation for Human Rights FIDH	36,080	104,150
Journalism Development Network (JDN)	5,571	46,600
Open Government Partnership (OGP)	27,648	27,648

RESTRICTED DEFERRED INCOME

all amounts are stated in Euros	31-Dec-25	31-Dec-24
International Federation of Inspection Agencies	3,500	3,500
International Institute for Democracy and Electoral Assistance (IDEA)	2,450	2,450
International Republican Institute	2,428	2,428
Other < 1000	76,254	1
Other (research institutes, other NGOs, other), total	**301,687**	**353,953**
Restricted deferred income, total	**12,075,574**	**17,632,315**

15. DEFERRED INCOME, NON CURRENT

Non-current deferred income includes donor funding aimed at ensuring the long-term sustainability of the organisation. There were no movements in the balance of €3,195,506 during the year.

16. PROVISIONS

MOVEMENTS IN PROVISIONS

all amounts are stated in Euros	31-Dec-25	31-Dec-24
Balance as of 01 January	32,663	77,498
Additions	-	32,663
Release of provision	(32,663)	(77,498)
Provisions total	**-**	**32,663**

PROVISIONS

all amounts are stated in Euros	31-Dec-25	31-Dec-24
Additional property management costs	-	32,663
Ineligible costs on project	-	-
Provisions total	**-**	**32,663**

17. RESERVES

Reserves totalling €4,526,149 at year-end (2024: €4,450,465) include two designated funds:

Special fund, which is earmarked to support the organisational realignment with the strategy

Network reserve, which has been established to support coalition partners in emergency situations or facing governance challenges.

Foreign currency translation reserve results from the translation of the statements of Friends of Transparency International from US dollars into Euros.

The increase in reserves results from surplus resources such as donations and finance income, over expenditure. Grant income, including unrestricted grant income, is never used to increase resources.

18. OPERATING INCOME

Operating income in 2025 increased by €3,789,401 or 16%. The tables below present operating income by funding entity and type.

OPERATING INCOME	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Unrestricted income	3,646,436	3,247,651
Restricted income	24,023,933	20,296,493
Restricted and unrestricted income, total	**27,670,369**	**23,544,144**
Other income	347,013	683,836
Operating income, total	**28,017,382**	**24,227,980**

RESTRICTED AND UNRESTRICTED INCOME BY FUNDING ENTITY	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Government agencies	13,912,609	11,107,292
Multilateral institutions	7,054,253	5,014,690
Foundations and trusts	5,319,470	5,142,386
Corporate donors	187,646	245,712
Individual donors	60,748	141,075
Coalition partners	108,821	128,129
Others (e.g. research institutes, NGOs)	1,026,821	1,764,859
Restricted and unrestricted income, total	**27,670,369**	**23,544,144**

RESTRICTED AND UNRESTRICTED INCOME BY TYPE	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Grants	27,360,811	23,147,787
Private donations	60,748	141,075
Charitable activities	248,810	255,282
Restricted and unrestricted income, total	**27,670,369**	**23,544,144**

Income from private individual donations is unrestricted.

18.a Unrestricted income

UNRESTRICTED INCOME		31-Dec-25	31-Dec-24
all amounts are stated in Euros			
Government agencies			
Swedish International Development Cooperation (Sida)	Sweden	1,589,633	1,225,852
Ministry of Foreign Affairs of Denmark (Danida)	Denmark	1,340,159	1,223,254
Irish Aid	Ireland	350,000	350,000
Government agencies, total		**3,279,792**	**2,799,106**
Foundations and trusts			
Sigrid Rausing Trust		-	192,144
Stichting Adessium		188,930	104,698
Irene M. Staehlin Stiftung		10,611	10,627
Pestalozzi Heritage Foundation		106,355	-
Foundations and trusts, total		**305,896**	**307,469**
Individual donors			
Vanguard Charitable		-	46,200
Network For Good		9,844	11,199
Schwab Charitable		8,373	9,240
Roussev Family Fund		-	8,316
Johann Peter Jessen		7,980	7,980
Nicolas Nemery		-	6,000
Laurenz Reichl		-	6,000
Daniel Janssen		-	5,000
Julien Caubet		-	4,900

UNRESTRICTED INCOME

all amounts are stated in Euros

	31-Dec-25	31-Dec-24
Patrick Kinsch	2,200	2,200
Linda Essen	2,500	-
Igor Volzhanin	-	1,719
Gary Geoghegan	-	1,241
Patrice Palmero	-	1,200
Fidelity Charitable	89	1,016
Karen Van Der Weil	-	1,000
Richard Waltonsmith	4,430	-
Other (less than Euro 1,000 each)	25,332	27,864
Individual donors, total	**60,748**	**141,075**
Unrestricted income, total	**3,646,436**	**3,247,651**

18.b Restricted income

RESTRICTED INCOME

all amounts are stated in Euros

		31-Dec-25	31-Dec-24
Government agencies			
Department of Foreign Affairs, Trade and Development	Canada	2,643,044	1,563,396
Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (BMZ)	Germany	1,149,075	1,425,252
Department of Foreign Affairs and Trade (DFAT)	Australia	1,522,834	1,398,697
U.S. Department of State	United States	810,911	1,148,364
Royal Danish Ministry of Foreign Affairs (Danida)	Denmark	1,130,652	1,115,391
Government of the Republic of Lithuania	Lithuania	62,884	741,060
Ministry of Foreign Affairs and Trade	New Zealand	563,240	463,276
Gesellschaft für internationale Zusammenarbeit (GIZ)	Germany	99,683	192,597
Auswärtiges Amt	Germany	-	144,616
Government of Liechtenstein	Liechtenstein	93,729	85,538
Irish Aid	Ireland	-	30,000
Foreign, Commonwealth and Development Office (FCDO)	UK	1,920,647	-
Government of Dominican Republic	Dominican Republic	444,260	-
Expertise France	France	132,651	-
Agencia Española de Cooperación Internacional	Spain	59,207	-
Government agencies, total		**10,632,817**	**8,308,186**

RESTRICTED INCOME

all amounts are stated in Euros	31-Dec-25	31-Dec-24
Multilateral institutions		
European Commission	6,316,706	4,799,617
United Nations Interregional Crime and Justice Reseach Institute (UNICRI)	611,570	206,323
INTOSAI Development Initiative (IDI)	125,977	8,750
Multilateral institutions, total	**7,054,253**	**5,014,690**
Foundations and trusts		
Waverly Street Foundation	3,904,146	3,745,456
Open Society Foundations	143,085	645,185
Stichtung Hivos Netherlands	611,305	252,946
Robert Bosch Stiftung	-	73,016
King Badouin Foundation	51,363	50,659
Swedish Postcode Foundation	84,324	32,537
BHP Foundation	-	21,577
Mercator	112,538	13,542
KR Foundation	106,814	-
Foundations and trusts, total	**5,013,574**	**4,834,917**
Corporate donors		
Siemens AG (Integrity Initiative)	187,646	245,712
Corporate donors, total	**187,646**	**245,712**
Coalition partners		
Kosova Democratic Institute (KDI)	64,265	92,234
Corruption Watch (RF) NPc	44,556	35,894
Coalition partners, total	**108,821**	**128,129**
Other (research institutes, other NGOs, other)		
Journalism Development Network (JDN)	762,516	1,544,560
The Lisbon Council for Economic Competitiveness ASBL	167,806	124,617
International Republican Institute (IRI)	-	58,856
The International Federation for Human Rights (FIDH)	78,070	36,113

RESTRICTED INCOME	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
CASE Coalition	714	713
University of Strathclyde	17,713	-
Other (research institutes, other NGOs, other), total	**1,026,821**	**1,764,859**
Restricted income, total	**24,023,933**	**20,296,493**

A reconciliation of the income recognised against the cash received by funding entity is presented in Annex 1 to these Notes to these financial statements. A reconciliation of income recognised against expenditure incurred by funding entity and project is presented in Annex 2 to these Notes to the financial statements.

18.c Other income

OTHER INCOME	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
IACC fees	-	363,342
Income from Charitable Activities	268,816	269,823
Maternity leave reimbursements	46,664	32,524
Travel expense reimbursements	18,076	11,277
Speakers' fees	-	561
Other	13,457	6,309
Other income, total	**347,013**	**683,836**

Noting that the IACC is only held every two years with the next conference being December 2026.

19. RELATED PARTY TRANSACTIONS

IAS 24.9 notes that a related party is a person or entity that:

- Has control or joint control of the reporting entity;
- Has a significant influence over the reporting entity; or
- Is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.

Members of the Board of Directors, the Chief Executive Officer and Chief Administrative Officer of the Secretariat constitute the key management personnel of the organisation for the period ending 31 December 2025 and are therefore considered related parties. The Board of Directors does not receive any remuneration, but received reimbursements for €9,187 (reimbursements in 2024: €7,211). The key management personnel include the Chief Executive Officer and the Chief Administrative Officer: they received salaries of €286,152 plus pension contributions of €0 in 2025 (2024: €329,676 plus pension contributions of €4,375).

Partners, including National Chapters, National Chapters in Formation and Contact groups, are legally and financially independent organisations registered in their countries. As such, the Secretariat cannot exert control or significantly influence them and no partner has, by itself, control or significant influence on the Secretariat.

20. STAFF COSTS

Staff costs include salaries, wage tax and social security contributions for all staff, as well as contributions to an individual pension plan for directors.

STAFF COSTS	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Salaries	8,594,775	8,320,440
Social contributions	1,728,036	1,576,299
Other benefit plans	10,432	17,359
Other staff costs	218,941	355,512
Staff costs, total	**10,552,184**	**10,269,610**

The pension plan is a defined contribution plan administered by Allianz SE. Contributions are made in favour of some senior staff for amounts not exceeding €7,500 per year per person.

In 2025 TI-S employed an average of 146 employees (147 in 2024), of which 132 at the Secretariat (134 in 2024), and 14 working on a part-time contract (18 in 2024). The organisation has benefited from the support of one intern (one in 2024).

In 2025, TI-S paid compensations to 173 employees (177 in 2024) in total. The table below summarizes the number of employees per compensation received during the year.

NUMBER OF EMPLOYEES PER TOTAL COMPENSATION PAID IN YEAR	2025	2024
up to €50,000	86	97
between €50,001 and €100,000	80	72
between €100,001 and €150,000	5	6
above €150,001	2	2

21. PARTNER SUPPORT

This includes all support given directly to project partners, either through grants or through direct reimbursement of expenses (mostly travel) borne by the coalition partner. These amounts do not include expenditure paid to other third parties (e.g. consultants), whose activities might have nevertheless benefited the partner.

PARTNER SUPPORT	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Support through grants	13,182,703	9,492,805
Other direct support	412,205	484,946
Partner support, total	**13,594,908**	**9,977,751**

PARTNER SUPPORT	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Coalition partners		
Europe and Central Asia	2,637,405	2,138,180
Americas	2,217,192	1,846,726
Sub-Saharan Africa	2,574,646	2,274,909
Middle-East and North Africa	568,266	244,809
Asia-Pacific	2,028,404	1,494,559
Coalition partners, total	**10,025,913**	**7,999,183**
Other project partners	**3,568,995**	**1,978,568**
Partner support, total	**13,594,908**	**9,977,751**

Annex 3 to these Notes to the financial statements includes a detailed breakdown by coalition partner of the expenditure supported by TI-S.

22. OTHER EXPENSES

OTHER EXPENSES	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Consultancy fees	1,245,860	1,441,104
Travel expenses	1,484,314	1,532,681
Maintenance, rent and leasing costs	177,735	337,034
VAT not deductible	255,896	255,896
Miscellaneous expenses	150,005	169,953
Publications and communications	46,712	68,584
Audits, Legal & advisory costs	297,595	129,764
Office supplies	29,618	49,942
Other expenses, total	**3,687,735**	**3,984,958**

23. SUPPORT COSTS

SUPPORT COST	2025	2024
all amounts are stated in Euros		
Support costs	2,538,187	2,656,373
Operating expenditure	28,003,936	24,478,174
Support costs as	**9%**	**11%**

24. COMMITMENTS AND CONTINGENCIES

TI-S has commitments related to buildings and office equipment. Total future minimum payments are as follows:

MINIMUM LEASE PAYMENTS	31-Dec-25		31-Dec-24	
	additional property expenses	**equipment**	**additional property expenses**	**equipment**
all amounts are stated in Euros				
within 1 year	64,201	10,229	64,201	10,229
between 1-5 years	220,632	4,262	90,952	14,491
more than 5 years			-	-
Commitments total	**284,833**	**14,491**	**155,153**	**24,720**

No contingent assets or liabilities to be disclosed in compliance with IAS 37 have been identified.

25. FINANCIAL RESULT

FINANCIAL RESULT	31-Dec-25	31-Dec-24
all amounts are stated in Euros		
Interest		
Interest income	73,611	251,067
Interest cost	(1,036)	(3,063)
Interest on leases	(4,314)	(7,842)
Interest cost or income, net	**68,261**	**240,162**
Currency translation		
Realised gains on foreign exchange translation	36,203	4,805
Realised losses on foreign exchange translation	(29,878)	(20,712)
Unrealised gains and losses on foreign exchange translation	(2,296)	24,306
Gain or loss on currency translation, net	**4,029**	**8,399**
Gain and loss from measurement of lease liability	**-**	**102,573**
Financial result, net	**72,290**	**351,134**

Realised gains and losses on foreign exchange translations relate mostly to cash receipts of grants in foreign currencies which are subsequently translated into euros.

26. SUBSEQUENT EVENTS

No events have occurred that may have impacts requiring disclosure as subsequent event as per IAS 10.

ANNEXES

Annex 1 -Donor funding schedule

This schedule summarises the movements of funding by Donor. At the beginning of the year TI-S had either unused resources (deferred income) from contributors or had advanced its own resources on donor-funded projects (accrued income), on the expectation of a future receipt. During the year, TI-S received additional financial resources (cash received/repaid). The sum of initial balances and resources received constitutes the total available resources for the year. These were employed in the performance of activities, and, as such, recognised as income. At year-end, if the difference between available resources and income recognised constituted the final balance with the donor, expressed as deferred income (resources received in excess of activities performed) or accrued income.

This annex rolls forward donor balances and shows actual cash flows by donor in the year.

		A		B	C		D = A + B + C		
		Funds available at 01-Jan 2025			Income recognised			of which:	
Donor name		Accrued	Deferred	Cash received/ (paid) during the year	Restricted	Unrestricted	Closing balance at 31-Dec 2025	Accrued	Deferred
all amounts are stated in Euros									
Government agencies									
Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (BMZ)	Germany	0	466,448	1,000,000	(1,149,075)	0	317,372	0	317,372
Swedish International Development Cooperation Agency (SIDA)	Sweden	(0)	300,000	1,589,633	0	(1,589,633)	300,000	(0)	300,000
Agencia Española de Cooperación Internacional	Spain	(0)	275,000	0	(59,207)	0	215,793	(0)	215,793
Ministry of Foreign Affairs	Netherlands	0	0	0	0	0	0	0	0
Ministry of Foreign Affairs of Denmark (Danida)	Denmark	(0)	1,586,787	2,473,540	(1,130,652)	(1,340,159)	1,589,515	0	1,589,515
Irish Aid	Ireland	0	0	350,000	0	(350,000)	0	0	0
Embassy of Finland in Hanoi	Finland	0	0	0	0	0	-	0	0
U.S. Agency for International Development (USAID)	USA	0	0	0	0	0	-	0	0
Department of Foreign Affairs, Trade and Development (DFATD)	Canada	(0)	3,598,865	841,651	(2,643,044)	0	1,797,472	0	1,797,472
Auswärtiges Amt	Germany	(0)	83	0	0	0	83	(0)	83
Ministry of Foreign Affairs	Norway	0	0	0	0	0	0	0	0
Swiss Agency for Development and Cooperation (SDC)	Switzerland	0	0	0	0	0	0	0	0
SPF Affaires étrangères, Commerce extérieur et Coopération au Développement	Belgium	0	0	0	0	0	-	0	0
Bundesministerium fur Umwelt, Naturschutz und nukleare Sicherheit (BMU)	Germany	(1,085)	103	0	0	0	(982)	(1,085)	103
Norwegian Agency for Development Cooperation	Norway	0	0	0	0	0	-	0	0
Ministry of Foreign Affairs and Trade	New Zealand	0	499,159	287,563	(563,240)	0	223,482	0	223,482

		A		B	C		D = A + B + C		
		Funds available at 01-Jan 2025		**Cash received/ (paid) during the year**	**Income recognised**		**Closing balance at 31-Dec 2025**	**of which:**	
Donor name		**Accrued**	**Deferred**		**Restricted**	**Unrestricted**		**Accrued**	**Deferred**
Gesellschaft für internationale Zusammenarbeit (GIZ)	Germany	(62,970)	110,827	19,923	(99,683)	0	(31,904)	(62,970)	31,066
Ministère des Affaires étrangères et du Développement international	France	0	0	0	0	0	-	0	0
Expertise France	France	0	0	270,000	(132,651)	0	137,349	0	137,349
Ministry for Foreign Affairs of Finland	Finland	0	0	0	0	0	-	0	0
Foreign and Commonwealth Office (FCO)	UK	0	0	0	0	0	-	0	0
Foreign, Commonwealth and Development Office (FCDO)	UK	0	0	1,496,932	(1,920,647)	0	(423,715)	(423,715)	0
Ministry of Foreign Affairs	Estonia	0	0	0	0	0	0	0	0
Government of Tunisia	Tunisia	0	0	0	0	0	-	0	0
Department of Foreign Affairs and Trade (DFAT)	Australia	0	879,784	1,532,670	(1,522,834)	0	854,347	0	854,347
Government of Sint Maarten	St Martin	0	0	0	0	0	-	0	0
UK Foreign, Commonwealth & Development Office (FCDO)	UK	0	0	0	0	0	0	0	0
Dutch Ministry of the Interior & Kingdom Relations	Netherlands	0	0	0	0	0	-	0	0
Malaysian Anti-Corruption Commisson (MACC)	Malaysia	0	0	0	0	0	-	0	0
Government of the Islamic Republic of Mauritania	Mauritania	0	(0)	0	0	0	(0)	0	(0)
Anti-Corruption Commission of Bhutan	Bhutan	0	0	0	0	0	-	0	0
Independent Commission Against Corruption (ICAC)	China	0	0	0	0	0	-	0	0
U.S. Department of State	USA	(28,267)	(321,124)	1,328,814	(810,911)	0	168,512	(28,267)	196,780
Government of Panama	Panama	0	0	0	0	0	0	0	0
Government of the Republic of Korea	South Korea	0	0	0	0	0	-	0	0
Ministry of Foreign Affairs	Taiwan	0	0	0	0	0	-	0	0
Government of Dominican Republic	Dominican Republic	0	0	415,333	(444,260)	0	(28,927)	(28,927)	(0)
Government of Lithuania	Lithuania	0	62,884	0	(62,884)	0	(0)	0	(0)
IACC Donor (incl. Fees)	USA	0	476,339	0	0	0	476,339	0	476,339
Government of Liechtenstein	Liechtenstein	0	104,281	106,118	(93,729)	0	116,670	0	116,670
Government agencies, total		**(92,323)**	**8,039,437**	**11,712,176**	**(10,632,817)**	**(3,279,792)**	**5,711,407**	**(544,965)**	**6,256,371**

	A		B	C		D = A + B + C		
	Funds available at 01-Jan 2025		Cash received/ (paid) during the year	Income recognised		Closing balance at 31-Dec 2025	of which:	
Donor name	**Accrued**	**Deferred**		**Restricted**	**Unrestricted**		**Accrued**	**Deferred**
Multilateral institutions								
European Bank for Reconstruction and Development (EBRD)	0	16,429	0	0	0	16,429	0	16,429
European Commission	(653,092)	4,385,056	3,657,552	(6,316,706)	0	1,072,810	(1,422,468)	2,495,278
United Nations Office on Drugs and Crime (UNODC)	(0)	662	0	0	0	662	(0)	662
United Nations (UN)	0	3,929	0	0	0	3,929	0	3,929
International Fund for Agricultural Development (IFAD)	(0)	40	0	0	0	40	(0)	40
INTOSAI Development Initiative	0	137,508	146,258	(125,977)	0	157,789	0	157,789
United Nations Interregional Crime and Justice Research Institute (UNICRI)	0	125,978	773,900	(611,570)	0	288,307	0	288,307
Multilateral institutions, total	**(653,092)**	**4,669,600**	**4,577,710**	**(7,054,253)**	**0**	**1,539,966**	**(1,422,468)**	**2,962,433**
Foundations and trusts								
Robert Bosch Stiftung	0	(19)	0	0	0	(19)	0	(19)
Waverley Street Foundation	0	4,424,280	1,716,700	(3,904,146)	0	2,236,834	0	2,236,834
Swedish Postcode Foundation	0	38,070	144,132	(84,324)	0	97,878	0	97,878
Open Society Foundation	0	159,647	0	(143,085)	0	5,963	0	5,963
Stichting Adessium	0	63,179	205,000	0	(188,930)	73,350	0	73,350
KR Foundation	0	0	120,747	(106,814)	0	12,712	0	12,712
Irene M. Staehlin Stiftung	0	0	10,627	0	(10,627)	-	0	0
Stichtung Hivos	0	192,469	748,834	(611,305)	0	329,998	0	329,998
King Badouin	0	51,363	0	(51,363)	0	-	0	0
Mercator	(13,542)	0	148,660	(112,538)	0	22,579	0	22,579
Civitates	0	0	0	0	0	-	0	0
Pestalozzi Heritage Foundation	0	106,270	106,355	0	(106,355)	106,270	0	106,270
Foundations and trusts, total	**(13,542)**	**5,035,260**	**3,201,054**	**(5,013,575)**	**(305,912)**	**2,885,565**	**0**	**2,885,565**
Corporate donors								
Norsk Hydro ASA	0	21,000	0	0	0	21,000	0	21,000
Sanlam Life Insurance Limited	0	14,000	0	0	0	14,000	0	14,000
Stora Enso Oyj	0	14,000	0	0	0	14,000	0	14,000

	A		B	C		D = A + B + C		
	Funds available at 01-Jan 2025		Cash received/ (paid) during the year	Income recognised		Closing balance at 31-Dec 2025	of which:	
Donor name	Accrued	Deferred		Restricted	Unrestricted		Accrued	Deferred
Siemens AG (Siemens Integrity Initiative)	0	203,220	218,391	(187,646)	0	233,965	0	233,965
SNAM S.p.A.	0	36,000	0	0	0	36,000	0	36,000
Corporate donors, total	**0**	**288,220**	**218,391**	**(187,646)**	**0**	**318,965**	**0**	**318,965**
Coalition partners								
Transparency International South Africa	(6,721)	0	58,892	(44,556)	0	7,615	(66,973)	74,587
Rencontre pour la paix et les droits de l'homme (RPDH)	(6,484)	0	0	0	0	(6,484)	(6,484)	0
KDI-Kosova Democratic Institute	(38,845)	15,294	42,466	(64,265)	0	(45,351)	(100,932)	55,581
Coalition partners, total	**(52,050)**	**15,294**	**101,358**	**(108,821)**	**0**	**(44,220)**	**(174,389)**	**130,169**
Others (e.g. research institutes, NGOs)								
International Federation of Inspection Agencies	0	3,500	0	0	0	3,500	0	3,500
Christian Michelsen Institute (CMI)	(70,243)	(0)	0	0	0	(70,244)	(70,244)	(0)
(IDEA)	0	2,450	0	0	0	2,450	0	2,450
Results for Development Institute	0	0	0	0	0	0	0	0
University Rey Juan Carlos	0	0	0	0	0	-	0	0
Movement Fundraising Fund (Internal Donor)	0	(0)	0	0	0	(0)	0	(0)
n-ost - Netzwerk für Osteuropa-Berichterstattung e	0	0	0	0	0	-	0	0
Open Government Partnership (OGP)	(27,648)	27,648	0	0	0	-	(27,648)	27,648
Journalism Development Network (JDN)	(77,193)	46,600	798,681	(762,516)	0	5,571	(0)	5,571
International Republican Institute (IRI)	(2,428)	2,428	0	0	0	(0)	(2,428)	2,428
The Lisbon Council for Economic Competitiveness	0	167,176	148,387	(167,806)	0	147,756	0	147,756
The International Federation for Human Rights	0	104,150	10,000	(78,070)	0	36,080	0	36,080
University of Strathclyde	0	0	0	(17,713)	0	(17,713)	(17,713)	0
CASE	0	0		(714)				
Others (e.g. research institutes, NGOs), total	**(177,512)**	**353,952**	**957,067**	**(1,026,820)**	**-**	**107,400**	**(118,033)**	**225,433**
Individual donors	(61,966)	0	0	0	(60,732)	79,844	3,592	76,252
Adjustments								

	A		B	C		D = A + B + C		
	Funds available at 01-Jan 2025		**Cash received/ (paid) during the year**	**Income recognised**		**Closing balance at 31-Dec 2025**	**of which:**	
Donor name	**Accrued**	**Deferred**		**Restricted**	**Unrestricted**		**Accrued**	**Deferred**
Grand totals	**(1,050,484)**	**18,401,763**	**20,767,756**	**(24,023,932)**	**(3,646,436)**	**10,598,927**	**(2,256,262)**	**12,855,189**
reference to financial statements note	*5*	*14*	***	*18.b*	*18.a*		*5*	*14*

** These transactions are part of the entity's operating cash flows and includes any transfers to Debtors.*

Annex 2 - Detailed programme information: Summary

This is a schedule of the project finances at the Secretariat detailing, for each project undertaken by the organisation, it details the restricted contributions (by donor) and expenditure incurred (by type). The difference between such income and expenditure represents the project's impact on unrestricted income. The Annex presents projects considering their contribution to the implementation of the strategy.

Category	Protect the Public's Resources	Stop the Flows of Dirty Money	Secure Integrity in Politics	Drive Integrity in Business	Pursue Enforcement and Justice	Expand Civic Space for Accountability	Coordinated, connected advocacy	Core principles	Essential functions	Cross-cutting projects	Other entities	Administration and other costs	TOTAL
Restricted income	5,004,964	2,362,972	1,104,771	15,582	3,744,008	2,224,861	1,819,692	390,415	-	6,924,440	432,227		24,023,932
B - Other income	884	(877)	-	-	1,484	17,919	5,608	249,154	6,017	2,469	16,838	47,517	347,013
C - Financial results	(849)	(718)	(288)	-	16,684	460	(384)	(335)	(268)	9,017	80	48,891	72,290
Share of cross-cutting grants	1,922,902	154,333	443,968	266	64,345	3,247,348	1,091,733	10,933	98	(6,935,926)	-		
A - Restricted and other income, total	**6,927,901**	**2,515,710**	**1,548,451**	**15,848**	**3,826,521**	**5,490,588**	**2,916,649**	**650,167**	**5,847**	**-**	**449,145**	**96,408**	**24,443,235**
Expenditure													
Staff costs	1,468,470	827,522	348,787	15,582	1,284,939	594,012	1,404,849	758,127	797,972	2,485,964	764,654	(198,696)	10,552,184
Partner support	3,247,145	1,246,565	647,138	-	2,239,860	1,581,725	433,543	58,090	160,849	4,292,707	(332,999)	20,285	13,594,908
Other	302,106	278,061	124,251	-	236,551	132,680	278,612	137,264	152,079	862,068	199,829	1,153,343	3,856,844
Share of cross-cutting grants	2,037,328	283,681	559,471	526	126,991	3,376,143	1,186,902	32,191	37,506	(7,640,739)			
B - Project costs, total	**7,055,048**	**2,635,829**	**1,679,647**	**16,108**	**3,888,341**	**5,684,560**	**3,303,907**	**985,672**	**1,148,408**	**-**	**631,484**	**974,932**	**28,003,936**
B-A - Utilisation of unrestricted funds by project	**127,147**	**120,119**	**131,196**	**260**	**61,819**	**193,972**	**387,258**	**335,505**	**1,142,561**	**-**	**182,339**	**878,524**	**3,560,700**
Total unrestricted income													**3,646,436**
Surplus for the year													**85,735**
Additional information included at:	Page 2	Page 3	Page 3	Page 2	Page 4	Page 5	Page 4	Page 6	Page 6	Page 7			

Detailed programme information: Protect the Public's Resources

Category	IP HelpDesk (DG Regio)	Land and corruption in Africa	Public contracting	Climate Governance Integrity	other (closeout)	Share of cross-cutting	TOTAL
Government agencies							
Gesellschaft für internationale Zusammenarbeit (GIZ)							**-**
Bundesministerium für Umwelt, Naturschutz, Bau und Reaktorsicherheit (BMUB)							**-**
Bundesministerium für wirtschaftli		849,075					**849,075**
European Commission	79,679						**79,679**
Corporate donors							
Siemens AG			172,064				**172,064**
Foundations							
Waverly Street Foundation				3,904,146			**3,904,146**
Other income		876		8			**884**
Financial results	(20)	(19)	6	(815)	-		**(849)**
Share of cross-cutting						1,922,902	**1,922,902**
A - Restricted income,	**79,658**	**849,932**	**172,070**	**3,903,338**	**-**	**1,922,902**	**6,927,901**
Expenditure							
Staff costs	71,560	277,666	51,708	1,067,536	-		**1,468,470**
Partner support	-	477,612	89,088	2,680,445	-		**3,247,145**
Other	8,098	94,654	42,049	155,519	1,785		**302,106**
Share of cross-cutting						2,037,328	**2,037,328**
B - Project costs, total	**79,658**	**849,932**	**182,845**	**3,903,500**	**1,785**	**2,037,328**	**7,055,048**
B-A - Utilisation of unr	**-**	**-**	**10,775**	**162**	**1,785**	**114,426**	**127,147**

Detailed programme information: Drive Integrity in Business

Category	Strengthening Business Integrity through Integrity Pacts and Collective Action	Share of cross-cutting	TOTAL
Government agencies			
Gesellschaft für internationale Zusammenarbeit (GIZ)			
Bundesministerium für Umwelt, Naturschutz, Bau und Reaktorsicherheit (BMUB)			
Bundesministerium für wirtschaftli			
European Commission			
Corporate donors			
Siemens AG	15,582		**15,582**
Foundations			
Waverly Street Foundation			
Other income			
Financial results			
Share of cross-cutting		266	**266**
A - Restricted income,	**15,582**	**266**	**15,848**
Expenditure			
Staff costs	15,582		**15,582**
Partner support	-		**-**
Other	-		**-**
Share of cross-cutting		526	**526**
B - Project costs, total	**15,582**	**526**	**16,108**
B-A - Utilisation of unr	**-**	**260**	**260**

Detailed programme information: Stop the Flows of Dirty Money

Category	Illicit Finance	Internal Security Fund - Dirty Money	Rallying Efforts to Accellerate Projects	Anti-corruption for all in Mexico	Share of cross-cutting	TOTAL
Government agencies						
Department of Foreign Affairs, Trade and Development (DFATD), Canada						**-**
FCDO	387,390					
Multilateral agencies						
European Commission		873,473	-	1,010,687		**1,884,161**
Coalition partners						
Kosova Democratic Institute (KDI)						**-**
Other (research institutes, other NGOs, other)						
Journalism Developm	91,420					
Other income			(877)			**(877)**
Financial results	(48)	5	(15)	(660)		**(718)**
Share of cross-cutting					154,333	**154,333**
A - Restricted income,	**478,763**	**873,478**	**(892)**	**1,010,027**	**154,333**	**2,515,709**
Expenditure						
Staff costs	253,153	305,643	13,138	255,589		**827,522**
Partner support	114,197	514,253	(37,168)	655,283		**1,246,565**
Other	72,866	98,900	8,894	97,401		**278,061**
Share of cross-cutting					283,681	**283,681**
B - Project costs, total	**440,216**	**918,795**	**(15,137)**	**1,008,273**	**283,681**	**2,635,829**
B-A - Utilisation of unr	**(38,547)**	**45,317**	**(14,245)**	**(1,754)**	**129,348**	**120,120**

Detailed programme information: Secure Integrity in Politics

Category	Citizen Engagement for Public Integrity in the Western Balkans and Turkey	Integrity Watch	Clean Money in Elections	Political Finance	Integrity Watch - Balkans	Share of cross-cutting	TOTAL
Government agencies							
Department of Foreign Affairs, Trade and Development (DFATD), Canada			533,406				**533,406**
FCDO							
Multilateral agencies							
European Commission	507,100	-					**507,100**
Coalition partners							
Kosova Democratic Institute (KDI)					64,265		**64,265**
Other (research institutes, other NGOs, other)							
Journalism Developm							
Other income	-						**-**
Financial results	(284)		(4)	-			**(288)**
Share of cross-cutting						443,968	**443,968**
A - Restricted income,	**506,816**	**-**	**533,402**	**-**	**64,265**	**443,968**	**1,548,451**
Expenditure							
Staff costs	73,271	-	205,569	-	69,948		**348,787**
Partner support	337,854	-	309,284	-			**647,138**
Other	103,913	-	18,879	0	1,458		**124,251**
Share of cross-cutting				0		559,471	**559,471**
B - Project costs, total	**515,038**	**-**	**533,732**	**0**	**71,406**	**559,471**	**1,679,647**
B-A - Utilisation of unr	**8,222**	**-**	**330**	**0**	**7,141**	**115,503**	**131,196**

Detailed programme information: Pursue Enforcement and Justice

Category	Global Consortium	Stopping Impunity for Corruption through Enhanced Accountability	SAFE For Whistleblowers	Human Rights and Corruption	Other, closeout	Share of cross-cutting	TOTAL
Government agencies							
Agencia Española de Cooperación Internacional (AECID)							
Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (BMZ)							
Government of the Dominican Republic							
FCDO	1,533,256						**1,533,256**
Government of the Republic of Lithuania							
Ministry of Foreign A	466,952						**466,952**
US Department of State		414,598					**414,598**
Multilateral agencies							
European Commission			454,059				**454,059**
INTOSAI Development Initiative (IDI)				204,047			**204,047**
Corporate donors							
Open Society Founda	-						**-**
Other (research institutes, other NGOs, other)							
Journalism Developm	671,096						**671,096**
Other income	1,215	0	269				**1,484**
Financial results	16,562	128	0	-6			**16,684**
Share of cross-cutting						64,345	**64,345**
A - Restricted income,	**2,689,081**	**414,726**	**454,328**	**204,041**	**-**	**64,345**	**3,826,521**
Expenditure							
Staff costs	629,476	281,925	208,278	165,261	-		**1,284,939**
Partner support	1,893,715	102,806	226,461	16,877			**2,239,860**
Other	165,720	29,995	19,343	21,493			**236,551**
Share of cross-cutting						126,991	**126,991**
B - Project costs, total	**2,688,911**	**414,726**	**454,082**	**203,631**	**-**	**126,991**	**3,888,341**
B-A - Utilisation of unr	**(170)**	**-**	**(245)**	**(411)**	**-**	**62,646**	**61,819**

Detailed programme information: Coordinated, connected advocacy

Category	International Anti Corruption Conference	Enabling Civil Society Capacities to Shape Policies and Hold Power to Account (ECHO)	Global Movement	Share of cross-cutting	TOTAL
Government agencies					
Agencia Española de Cooperación Internacional (AECID)			59,207		**59,207**
Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (BMZ)					
Government of the Dominican Republic	444,260				**444,260**
FCDO					
Government of the Republic of Lithuania	62,884				**62,884**
Ministry of Foreign A					
US Department of State	-				**-**
Multilateral agencies					
European Commission		1,253,340			**1,253,340**
INTOSAI Development Initiative (IDI)					
Corporate donors					
Open Society Founda					
Other (research institutes, other NGOs, other)					
Journalism Developm					
Other income	-	5,120	488		**5,608**
Financial results	(354)	(23)	(7)		**(384)**
Share of cross-cutting				1,091,733	1,091,733
A - Restricted income,	**506,790**	**1,258,437**	**59,688**	**1,091,733**	**2,916,648**
Expenditure					
Staff costs	434,406	773,368	197,075		1,404,849
Partner support	-	349,458	84,085		433,543
Other	58,352	182,275	37,986		278,612
Share of cross-cutting	-			1,186,902	1,186,902
B - Project costs, total	**492,758**	**1,305,101**	**319,146**	**1,186,902**	**3,303,907**
B-A - Utilisation of unr	**(14,033)**	**46,664**	**259,458**	**95,169**	**387,258**

Detailed programme information: Expand Civic Space for Accountability

Category	Building Local Civil Society Capacities to Fight Corruption in Iraq	Transparency in Eurasia (2023/2026)	Partnership for Central America	Digital Technologies for Civic Empowerment in Kyrgyzstan	Empowering Whistleblowers Against Corruption	Enhancing corruption resilience governance in Georgia and Moldova	EU See Coordination, Monitor and Early Warning Mechanism	other (closeout)	Share of cross-cutting	TOTAL
Government agencies										
Expertise France	-				132,651					**132,651**
Irish Aid										**-**
Ministry of Foreign Affairs, Denmark						663,700				**663,700**
U.S. Department of State		396,313								**396,313**
Multilateral agencies										
European Commission			-	420,892						**420,892**
Foundations										
Hivos Foundation							611,305			**611,305**
Partnership for Central America										**-**
Other income			17,919				-			**17,919**
Financial results	-	777	(260)				(57)	-		**460**
Share of cross-cutting									3,247,348	**3,247,348**
A - Restricted income,	**-**	**397,090**	**17,659**	**420,892**	**132,651**	**663,700**	**611,248**	**-**	**3,247,348**	**5,490,588**
Expenditure										
Staff costs	-	30,291		90,829	80,326	90,152	302,415			**594,012**
Partner support	-	384,591		298,430	50,493	579,604	268,607			**1,581,725**
Other	-	20,606	24	58,707	1,833	805	50,631	73		**132,680**
Share of cross-cutting									3,376,143	**3,376,143**
B - Project costs, total	**-**	**435,488**	**24**	**447,966**	**132,651**	**670,561**	**621,653**	**73**	**3,376,143**	**5,684,560**
B-A - Utilisation of unr	**-**	**38,398**	**(17,635)**	**27,075**	**-**	**6,861**	**10,405**	**73**	**128,795**	**193,972**

Detailed programme information: Core Principles | **Detailed information: Essential Functions**

Category	Research Helpdesk	Horizon Europe	SCAT	Research Advisors	Security support	Integrity Office	Share of cross-cutting	TOTAL	Fundraising	Monitoring, Evaluation and Learning	CEO office	Share of cross-cutting	TOTAL
Government agencies													
Government of Liechtenstein					93,729			**93,729**					
Foundations													
Swedish Postcode Foundation	84,324							**84,324**					-
Other (research institutes, other NGOs, other)													
The Lisbon Council for Economic Competitiveness A		167,806						**167,806**					
Coalition partners													
Corruption Watch (RF) NPc			44,556					**44,556**					
Other income											6,017		**6017.2**
Christian Michelsen Institute (CM	248,810			344				**249,154**					-
Financial results	(70)			(122)	(144)			**(335)**	(35)		**-233**		**-267.47**
Share of cross-cutting							10,933	**10,933**				98	98
A - Restricted income, total	**333,064**	**167,806**	**44,556**	**222**	**93,585**	**-**	**10,933**	**650,167**	**(35)**		**5,784**	**98**	**5,847**
Expenditure													
Staff costs	285,521	110,028	27,343	120,366	132,500	82,369		**758,127**	289,037	84,221	424,715		797972.42
Partner support	1,783	56,307	-	-	-	-		**58,090**	162,762	-	(1,913)		160849.43
Other	38,112	1,471	17,213	61,348	12,401	6,719		**137,264**	50,967	12,064	89,048		152079.46
Share of cross-cutting							**32,191**	**32,191**				37,506	37,506
B - Project costs, total	**325,416**	**167,806**	**44,556**	**181,714**	**144,901**	**89,088**	**32,191**	**985,672**	**502,767**	**96,285**	**511,850**	**37,506**	**1,148,408**
B-A - Utilisation of unrestricted f	**(7,648)**	**-**	**-**	**181,491**	**51,316**	**89,088**	**21,258**	**335,505**	**502,802**	**96,285**	**506,065**	**37,408**	**1,142,561**

Detailed information: crosscutting projects

Category	Building Integrity and National Accountability in Lebanon	Indo-Pacific Partnership for Strong Networks of Good Governance	Strategic Presence (US and EU)	Strengthening EU Collaboration to Uncover and Resist Emerging Corruption (SECURE)	Inclusive Service Delivery in Africa	IACC: Strengthening young journalists	Transparency Now: Strengthening A/C efforts in EU Southern Neigborhood	BMZ Funds In Trust	Communications	Policy and Advocacy	TOTAL
Restricted income											
Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (BMZ)								300,000			300,000
Department of Foreign Affairs and Trade (		1,522,834									1,522,834
Department of Foreign Affairs, Trade and Development (DFATD), Canada					2,109,639						2,109,639
Gesellschaft für internationale Zusammenarbeit (GIZ)						99,683					99,683
Ministry of Foreign Affairs and Trade, New		563,240									563,240
Multilateral											
European Commissio	1,501,092			216,383							1,717,476
United Nations Interregional Crime and Justice Reseach Institute (UNICRI)							611,570				611,570
Other income		-		100	93		276		-	2,000	2,469
Financial results	(306)	(642)	7,569	8	2,294	(7)	(47)	-	148	-	9,017
A - Restricted income,	**1,500,786**	**2,085,432**	**7,569**	**216,491**	**2,112,025**	**99,676**	**611,799**	**300,000**	**148**	**2,000**	**6,935,926**
Expenditure											
Staff costs	163,547	730,222	-	89,018	532,870	24,092	237,472	300,000	296,363	112,381	2,485,964
Partner support	1,293,250	1,222,287	185,801	103,435	1,271,031	-	216,128	776	-	-	4,292,707
Other	43,990	201,621	313	16,657	308,124	67,728	160,405	10,157	42,549	10,523	862,068
B - Project costs, total	**1,500,786**	**2,154,130**	**186,114**	**209,110**	**2,112,025**	**91,820**	**614,004**	**310,932**	**338,912**	**122,904**	**7,640,739**
B-A - Utilisation of unr	**-**	**68,699**	**178,544**	**(7,381)**	**-**	**(7,856)**	**2,206**	**10,932**	**338,764**	**120,904**	**704,813**

Annex 3 - Partner funding schedule

This schedule summarises the direct financial support provided to partner organizations. Support is mainly provided in the form of grant funding for co-implemented projects, but it also includes payment or reimbursement of specific costs (e.g. travel or consultancy costs) benefiting partners. The support provided through grants in 2025 relates to the funding used by partners during the year, which might not coincide with the cash sent

Project partners belonging to the TI Movement, including National Chapters (NC), National Chapters in Formation (CiF) and National Partners (Pt) (Previously known as National Contacts), are collectively identified as Coalition Partners. Other project partners are grouped separately at the bottom of the schedule.

Partner name	Type, country		Direct support in 2025 Grants	Other
all amounts are stated in Euros				
Coalition partners				
Americas				
Accion Ciudadana	NC	Guatemala	16,403	5,750
Asociacion Costa Rica Integra	NC	Costa Rica	13,088	(2,489)
Asociacion para una Sociedad mas Justa (ASJ)	NC	Honduras	142,363	567
Associacao Transparencia e Integridade-Brazil	NC	Brazil	171,701	2,737
Capitulo Chileno de Transparencia Internacional	NC	Chile	-	1,363
Consejo Nacional para la Etica Publica-Proetica	NC	Peru	144,279	5,622
Corporacion Transparencia por Colombia	NC	Colombia	155,571	3,751
Fund for Constitutional Government	Pt	USA	448,172	12,698
Fundacion para el Desarollo de la Libertad Ciudada	NC	Panama	42,249	922
Fundacion Poder Ciudadano	NC	Argentina	43,860	5,961
National Integrity Action	NC	Jamaica	-	-
Transparencia Mexicana A.C.	NC	Mexico	642,389	749
Transparencia Venezuela A.C.	NC	Venezuela	33,702	1,702
Transparency International Canada	NC	Canada	69,113	-
Trinidad & Tobago Transparency Institute	NC	Trinidad Tobago	-	2,291
Participacion Ciudadana	NC	Dominican Rep.	155,789	-
Fundacion Nacional para el Desarrollo (FUNDE)	NC	El Salvador	91,012	5,878
Americas, total			**2,169,691**	**47,502**
Asia & Pacific				
Towards Transparency	Pt	Vietnam	-	-
The Malaysian Society for Transparency and	NC	Malaysia	86,052	4,240
Transparency International Australia	NC	Australia	158,064	7,529
Transparency International Bangladesh	NC	Bangladesh	116,901	4,529
Transparency International Cambodia	NC	Cambodia	67,290	1,142
Transparency International Indonesia	NC	Indonesia	182,545	8,838
Transparency International Korea (South)	NC	Korea (South)	-	768
Transparency International Mongolia	NC	Mongolia	92,715	11,390
Transparency International Nepal	NC	Nepal	84,924	3,461
Transparency International New Zealand	NC	New Zealand	61,226	8,115
Transparency International Pakistan	NC	Pakistan	135,725	15,955
Transparency International Papua New Guinea	NC	Papua New Guinea	249,833	12,166
Transparency International Sri Lanka	NC	Sri Lanka	153,892	7,546

Partner name	Type, country		Direct support in 2025 Grants	Other
Europe and Central Asia				
Anti Corruption Research Center ACR	NC	Kyrgyzstan	153,563	-
Center for Anti-corruption Research and Initiative	NC	Russia	-	-
KDI-Kosova Democratic Institute	NC	Kosovo	60,886	482
MTUE Korruptsioonivaba Eesti	NC	Estonia	-	664
Sabiedriba Par Atklatibu Delna	NC	Latvia	29,061	-
The Daphne Caruana Galizia Foundation	Pt	Malta	33,935	757
Transparencia e Integridade, Associacao Civica	NC	Portugal	65,365	-
Transparency International Belgium	NC	Belgium	-	939
Transparency International Anti-Corruption	NC	Armenia	4,285	838
Transparency International Bosnia and Herzegovina	NC	Bosnia Herzegovina	31,740	699
Transparency International Bulgaria	NC	Bulgaria	56,320	1,235
Transparency International Czech Republic	NC	Czech Republic	52,832	1,667
Transparency International Denmark	NC	Denmark	-	816
Transparency International Deutschland e.V.	NC	Germany	188,047	-
Transparency International Espana	NC	Spain	128,407	2,816
Transparency International France	NC	France	206,356	1,149
Transparency International Georgia	NC	Georgia	548,716	608
Transparency International Greece	NC	Greece	8,115	922
Transparency International Hungary	NC	Hungary	20,597	1,539
Transparency International Ireland	NC	Ireland	131,286	681
Transparency International Italia	NC	Italy	54,564	3,973
Transparency International Lithuania	NC	Lithuania	130,772	815
Transparency International Macedonia	NC	Macedonia	50,306	682
Transparency International Moldova	NC	Moldova	59,032	512
Transparency International Netherlands	NC	Netherlands	65,141	1,192
Transparency International Norway	NC	Norway	-	-
Transparency International Romania	NC	Romania	17,344	539
Transparency International Schweiz	NC	Switzerland	36,986	-
Transparency International Slovenia	NC	Slovenia	44,840	1,023
Transparency International Slovensko	NC	Slovakia	23,368	921
Transparency Greenland	NC	Greenland	5,149	1,686
Transparency International UK	NC	UK	225,959	3,798
Transparency International Ukraine	NC	Ukraine	-	396
Transparency Kazakhstan Civic Foundation	NC	Kazakhstan	9,300	1,293

Partner name	Type	Country	Direct support in 2025 Grants	Direct support in 2025 Other
all amounts are stated in Euros				
Transparency International Vanuatu	NC	Vanuatu	259,251	6,472
Transparency Maldives	NC	Maldives	106,121	8,707
Transparency Solomon Islands	NC	Solomon Islands	166,693	6,314
Asia & Pacific, total			**1,921,232**	**107,171**
Sub-Saharan Africa				
Associacion Nigerienee de Lutte contre	NC	Niger	-	1,330
Association Nationale de Consommateurs et de	Pt	Togo	17,756	1,376
Center for Transparency and Accountability Liberia	NC	Liberia	-	-
Centro de Integridade Publica (CIP)	NC	Mozambique	148,705	-
Civil Society Legislative Advocacy Centre (CISLAC)	NC	Nigeria	9,493	13,423
Corruption Watch	NC	South Africa	118,689	8,825
Association Burundaise des Consommateurs (ABUCO)	NC	Burundi	-	1,086
Gambia Participates	Pt	Gambia	24,668	-
Ghana Integrity Initiative (GII)	NC	Ghana	251,597	7,336
LICOCO ASBL	Pt	Congo Dem	203,162	1,528
Rencontre pour la paix et les droits de l'homme	Pt	Congo	41,213	-
Social Justice Cote d´Ivoire	Pt	Ivory Coast	-	1,544
Social Watch Benin	Pt	Benin	-	(115)
Transparency Ethiopia	NC	Ethiopia	1,563	-
Transparency International Cameroon	CiF	Cameroon	132,926	6,852
Transparency International Initiative Madagascar	NC	Madagascar	404,232	13,488
Transparency International Kenya	NC	Kenya	96,716	7,359
Transparency International Rwanda	NC	Rwanda	178,964	6,083
Transparency International Sierra Leone	NC	Sierra Leone	3,332	7,839
Transparency International Zambia	NC	Zambia	296,942	2,627
Transparency International Zimbabwe	NC	Zimbabwe	295,882	18,571
Transparency Mauritius	NC	Mauritius	36,050	-
Transparency Uganda	NC	Uganda	210,302	3,301
Sub-Saharan Africa, total			**2,472,192**	**102,454**

Partner name	Type	Country	Direct support in 2025 Grants	Direct support in 2025 Other
Transparenz Österreich-Forum	NC	Austria	-	315
Transparentnost Srbija	NC	Serbia	105,753	759
Uluslararasi Seffaflik Dernegi	NC	Turkey	55,038	624
			2,603,064	**34,341**
Middle east and North Africa				
I Watch	NC	Tunisia	10,676	819
Kuwait Transparency Society	NC	Kuwait	-	659
Transparency International Lebanon	NC	Lebanon	414,031	2,523
Rasheed for Integrity and Transparency	NC	Jordan	28,385	2,686
The Coalition for Accountability and Integrity	NC	Palestine	51,889	3,718
Transparency Maroc	NC	Morocco	50,943	806
Bahrain Transparency Society (BTS)	NC	Bahrain	-	1,132
Middle East and North Africa, total			**555,924**	**12,342**
Others				
Journalism Development Network JDN			1,294,294	-
Center TIR 2			384,591	297
UNCAC Coalition			266,483	-
The Lebanese Centre for Policy Studies (LCPS)			95,054	-
Restart Center			86,416	-
SMA Smart Municipality Academy			84,531	-
Association FIWI - FINANCIALLY WISE			73,546	-
Arc en Ciel			62,926	-
SHIFT			60,575	-
Asso. Akkar Network for Development - AND			58,760	-
Association HIMAYA DAEEM WA AATAA			51,501	-
NU MANS			51,454	-
Others (expenditure lower than €50,000)			939,513	59,053
Others, total			**3,509,645**	**59,350**
Allowance for doubtful accounts, advances				
Grand total			**13,231,748**	**363,160**

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