

- (1) In accordance with the Statutes, the Association's expenses are covered by membership fees and/or fees for a declaration programme and other services operated by the Association. Statutes and fees are determined by the Board in the corresponding fee regulations, § 8 paragraph 7 of the IBU statutes.

Membership fees ¹⁾

- (2) Membership fees for **ordinary members**.

A. Partnerships, corporations or other legal entities (excluding associations):

| Contribution group | Turnover per year in EUR | Annual contribution in EUR |
|--------------------|--------------------------|----------------------------|
| F.1 | up to 1 Mio. | 600,00 |
| F.2 | to 5 million | 900,00 |
| F.3 | to 10 million | 1.200,00 |
| F.4 | to 25 million | 1.950,00 |
| F.5 | to 50 million | 3.300,00 |
| F.6 | to 100 million | 4.450,00 |
| F.7 | over 100 million | 5.400,00 |

Classification into one of the seven contribution groups F.1-F.7 is based on the applicant's total turnover in the past financial year.

For group parent companies in accordance with the group solution described in § 3 (2), the contribution group K applies regardless of turnover

| | | |
|---|--|----------|
| K | | 6.200,00 |
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B. (Legally capable) associations:

| Contribution group | Revenue per year in EUR | Annual contribution in EUR |
|--------------------|-------------------------|----------------------------|
| V.1 | to 10 million | 1.300,00 |
| V.2 | to 25 million | 2.200,00 |
| V.3 | to 50 million | 3.700,00 |
| V.4 | to 100 million | 4.800,00 |
| V.5 | over 100 million | 6.000,00 |

The decisive factor for categorisation in one of the five contribution groups V.1-V.5 is the total turnover of the association members, not the turnover of the applicant association (contribution income + other income).

- (3) Membership fees for **associate members**.

Associations (with legal capacity) (exclusively):

| Contribution group | Revenue per year in EUR | Annual contribution in EUR |
|--------------------|-------------------------|----------------------------|
| A.1 | to 1 million | 1.250,00 |
| A.2 | to 5 million | 2.100,00 |

Classification into contribution groups A.1 and A.2 is based on the total turnover of the applicant association (contribution income + other income).

For associated associations with a total turnover of more than EUR 5 million, the contribution scale V.1-V.5 is continued. The membership fee corresponds to three times the rate of the annual fee specified in the individual fee groups V.1-V.5.

Members of the associated association receive a 10% discount on the annual membership fee in accordance with (2) when joining as an ordinary member.

- (3a) Insofar as a member is the holder of a declaration in accordance with §2 (1)a - c of the Statutes of the IBU e.V. that does not fall under the accredited area, the validity of the declaration is linked to the existence of the membership. Further details are regulated by the relevant contribution and fee regulations.

¹⁾ Membership fees are not taxable and are subject to the currently applicable VAT rate.

Institut Bauen und Umwelt e.V. - Membership Fees regulations 2025

(Automatically translated. Legally valid is the German version.)



- (4) Membership fees for **supporting members** at least EUR 1,500.00
- (5) Membership fees are to be paid annually in advance. For new members, the membership fee obligation begins with the written confirmation of admission by the office of the Institut Bauen und Umwelt e.V. The annual fee in the first year is to be paid pro rata (in relation to the entire year).
- (6) The applicant is obliged to inform the association of the turnover relevant for a contribution group categorisation and the corresponding contribution group. If the Board has doubts about the information, it may estimate the contribution group and prescribe the membership fee. If the applicant raises an objection to this, it must justify this with statements from auditors/tax consultants, submission of the VAT assessment or similar.
- (7) If membership is cancelled in due time, the membership fee must be paid by the end of the following financial year in accordance with the Statutes.
- (8) The Board may determine other membership fees in justified individual cases and agree them with the member, e.g. for manufacturers of niche products, SMEs and members from abroad.
- (9) The Board may decide to reduce the membership fee by up to 25% of the annual membership fee for members who make use of the Association's paid services. There is no entitlement to this. The decision can be cancelled or amended by the Board at any time in the future. The decision must be announced to the members.