

Financial report of internal auditor of European Congenital Heart Disease Organisation (ECHDO) for the year ending 31st of December 2025

Dear Sir/Madam, Dear Members,

In accordance with the mandate given to me by the General Assembly on the 10th of May 2025, I have controlled the accounting of ECHDO non-profit organization for the period ending the 31st of December 2025.

Accounting records, bank statements, invoices and other documents have been made available, which allowed me to perform all the control operations involved in my assignment.

The Balance Sheet and Result and Financial Report presented in the Annual General Meeting reflect the accounting entries exactly. Regarding active values, cash balances and the bank account, we did not find any anomalies. ECHDO's financial statement shows loss of 381,03 euros for the year 2025. The loss includes outstanding administrators fee 284,42 euros from December 2025.

Finally, I certify that the annual accounts, prepared in accordance with the accounting principles governing non-profits organizations, are regular and sincere, and give a true and fair view of the Result for the Financial Report as well as of the organizations financial situation at the end of the year 2025.

Consequently, I recommend that the Annual General Meeting approves the accounting as well as the documents that summarize it.

Helsinki, 5th of March 2025



Katja Laine
Executive Director
Finnish Association for Heart Children and Adults

1/2 OK - KL 5th of March 2026

ECHDO Income and Expense Statement for 2025

Published Date: 4th March 2026



| Income and Expense Statement for ECHDO | | |
|--|-------------------------|--|
| Period: 1st January 2025 to 31st December 2025 | | |
| | | <u>Notes</u> |
| Income | | |
| Membership | 5 500,00 | |
| Conference Fees | 480,00 | |
| Other Fees | 25,78 | KBC bank refund |
| Total Income | <u>€6 005,78</u> | |
| Expenses | | |
| Administration | 3 242,16 | |
| Office Rental | 1 650,43 | |
| Banking | 325,53 | |
| Internet & Website | 422,26 | |
| Marketing | 0,00 | |
| Organisation Membership | 253,93 | World Heart Federation & European Pts subscription |
| AGM | | |
| Venue | 0,00 | No conference fee costs |
| Travel Expenses | 492,50 | |
| Board Meetings | 0,00 | |
| Total Expenses | <u>€6 386,81</u> | |
| Profit / Loss | <u>-€381,03</u> | |

| Financial Statement | | |
|--|------------------------|--------------------------------------|
| Period: 1st January 2025 to 31st December 2025 | | |
| | 2024 | <u>Notes</u> |
| Assets | | |
| Cash at bank | 9 185,74 | |
| Creditors | | |
| Total | <u>9 185,74</u> | |
| Liabilities | | |
| Current | 285,42 | Administrators fee for December 2025 |
| Long Term | | |
| Total | <u>285,42</u> | |
| Net Assets | <u>8 900,32</u> | |

Katja Laine

2/2 OK - KL 5th of March 2026