

**Report of the Registered Auditor on the  
financial information of**

**“INTERNATIONAL COUNCIL FOR  
LABORATORY ANIMAL SCIENCE”**  
*AISBL en abrégé*  
**“ICLAS”**

As at 31 December 2021

**AUDITOR'S REPORT TO THE GENERAL ASSEMBLY OF  
INTERNATIONAL COUNCIL FOR LABORATORY ANIMAL SCIENCE AISBL  
FOR THE YEAR ENDED DECEMBER 31, 2021**

In the context of the audit of the financial information of International Council for Laboratory Animal Science AISBL (the "Association") and the assignment that the governing board has entrusted to us in accordance to the engagement letter dated 5 April 2022, we hereby present our auditor's report. It includes our report on the financial information.

**Report on the financial information**

***Unqualified opinion***

We have audited the financial information of the Association, which comprises the treasury balance as at 31 December 2021 and the profit and loss account for the year then ended, characterised by a treasury balance of € 265.236,55 and US\$ 155.477,70, and a profit and loss account showing in EUR an excess of income over expenditure amounting to EUR 33.229,51 and in US\$ an excess of income over expenditure amounting to US\$ 470,05.

The financial information has been prepared on a cash basis. LAQ network statement is included in the ICLAS financial information for the income and expenditure related to ICLAS and is shown separately for information. According to the treasurer this financial information has been prepared applying the same valuation rules as last year.

In our opinion, the financial information gives a true and fair view of the Association's treasury balance as at 31 December 2021, as well as of its results for the year then ended, in accordance with the cash based accounting.

***Basis for unqualified opinion***

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Belgium. Our responsibilities under those standards are further described in the '*Auditor's responsibilities for the audit of the financial information*' section in this report. We have complied with all the ethical requirements that are relevant to the audit of financial information in Belgium, including those concerning independence.

We have obtained from the board of directors and the officials of the Association the explanations and information necessary for performing our audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

***Responsibilities of the board of directors for the preparation of the financial information***

The board of directors is responsible for the preparation of financial information that gives a true and fair view in accordance with the cash-based accounting, and for such internal control as the board of directors determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

In preparing the financial information, the board of directors is responsible for assessing the Association'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 the board of directors either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

***Auditor's responsibilities for the audit of the financial information***

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is 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 this financial information.

When performing our audit, we comply with the legal, regulatory and standards framework that applies to the audit of the financial information in Belgium. An audit does however not provide any assurance about the future viability of the Association nor about the efficiency or effectiveness by which the board of directors has handled or will handle the Association's business operations. Our responsibility relating to the going concern assumption, applied by the board of directors, is described further below.

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

- Identify and assess the risks of material misstatement of the financial information, 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 Association's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board of directors;
- Conclude on the appropriateness of the board of directors' 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 Association'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 financial information 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 Association to cease to continue as a going concern;

- Evaluate the overall presentation, structure and content of the financial information and whether the financial information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board of directors 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 identified during our audit.

***Statement related to independence***

Our audit firm did not provide services which are incompatible with the audit of financial information, and we remained independent of the Association throughout the course of our assignment.

June 7, 2022

The Auditor

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**VRC Registered Auditors SCRL**  
Represented by Geert Keunen  
Registered Auditor

Treasurer: Jussi Helppi, PhD



| Exchange conversion rate as average for the year:                  | APPROVED at 2021 GA<br>Actual 2020 |                   |                            | to be APPROVED at 2022 GA<br>Actuals 2021 (Dec 31st 2021) |                   |                            | Approved at GA Zoom<br>Budget for 2021 |                  |                            | Approved at GA Zoom<br>Budget for 2022 |                  |                            |
|--|------------------------------------|-------------------|----------------------------|---|-------------------|----------------------------|--|------------------|----------------------------|--|------------------|----------------------------|
|  | EUR                                | USD               | indicative<br>EUR+conv*USD | EUR   | USD               | indicative<br>EUR+conv*USD | EUR                                    | USD              | indicative<br>EUR+conv*USD | EUR                                    | USD              | indicative<br>EUR+conv*USD |
| <b>1 Brought forward</b>   |                                    |                   |                            |   |                   |                            |  |                  |                            |  |                  |                            |
| <b>1.1 ICLAS Accounts</b>  |                                    |                   |                            |   |                   |                            |  |                  |                            |  |                  |                            |
| 1.1.1 Euro Account   |                                    |                   |                            |   |                   |                            |  |                  |                            |  |                  |                            |
| La caixa 2100 0424 35 0200179112 (EUR)                             | 27,642.97                          |                   | 27,642.97                  | 12,301.67   |                   | 12,301.67                  |  |                  |                            |  |                  |                            |
| La caixa 2100 0424 31 0200242020 (EUR) LAQN                        | 51,131.75                          |                   | 51,131.75                  | 41,051.03   |                   | 41,051.03                  |  |                  |                            |  |                  |                            |
| DEXIA BE69 0688 9196 8678 (EUR section)                            | 127,605.99                         |                   | 127,605.99                 | 178,412.03  |                   | 178,412.03                 |  |                  |                            |  |                  |                            |
| 1.1.2 Euro Savings Account   |                                    |                   |                            |   |                   |                            |  |                  |                            |  |                  |                            |
| 1.1.3 Dollar Account   |                                    |                   |                            |   |                   |                            |  |                  |                            |  |                  |                            |
| La caixa 2100 0424 38 72000306507 (USD)                            |                                    | 154,646.97        | 135,599.16                 |   | 154,598.02        | 130,737.57                 |  |                  |                            |  |                  |                            |
| DEXIA BE69 0688 9196 8678 (USD section)                            |                                    | 409.25            | 358.84                     |   | 409.63            | 346.41                     |  |                  |                            |  |                  |                            |
| 1.1.4 Dollar Savings Account                                       |                                    |                   |                            |   |                   |                            |  |                  |                            |  |                  |                            |
| 1.6 Multisafepay   | 259.44                             |                   | 259.44                     | 242.31  |                   | 242.31                     |  |                  |                            |  |                  |                            |
| 1.7 MSP in transit to Belfus                                       |                                    |                   |                            |   |                   |                            |  |                  |                            |  |                  |                            |
| <b>1 Total 1st January</b>   | <b>206,640.15</b>                  | <b>155,058.22</b> | <b>342,598.14</b>          | <b>232,007.04</b>   | <b>155,007.65</b> | <b>363,091.12</b>          |  |                  |                            |  |                  |                            |
| <b>2 Revenues</b>  |                                    |                   |                            |   |                   |                            |  |                  |                            |  |                  |                            |
| 2.1 Membership dues  |                                    |                   | 44,547.00                  |   |                   | 50,053.00                  |  |                  | 56,000.00                  |  |                  | 56,000.00                  |
| 2.1.1 National Members   | 21,315.74                          |                   | 21,315.74                  | 22,520.00   |                   | 22,520.00                  | 25,000.00                              |                  | 25,000.00                  | 25,000.00                              |                  | 25,000.00                  |
| 2.1.2 Scientific Members   | 10,082.70                          |                   | 10,082.70                  | 12,000.00   |                   | 12,000.00                  | 12,000.00                              |                  | 12,000.00                  | 12,000.00                              |                  | 12,000.00                  |
| 2.1.3 Union Members  | 477.74                             |                   | 477.74                     | 1,505.00  |                   | 1,505.00                   | 1,800.00                               |                  | 1,800.00                   | 1,800.00                               |                  | 1,800.00                   |
| 2.1.4 Associate Members  | 8,500.00                           |                   | 8,500.00                   | 7,000.00  |                   | 7,000.00                   | 12,000.00                              |                  | 12,000.00                  | 12,000.00                              |                  | 12,000.00                  |
| 2.1.5 Institutional Members  | 4,170.91                           |                   | 4,170.91                   | 7,028.00  |                   | 7,028.00                   | 5,200.00                               |                  | 5,200.00                   | 5,200.00                               |                  | 5,200.00                   |
| 2.2 Revenues from other sources                                    |                                    |                   | 15,936.00                  |   |                   | 18,245.66                  |  |                  | 12,000.00                  |  |                  | 12,000.00                  |
| 2.2.1 LAQN income (PEP, ...) see also separate account (see below) | 2,150.00                           |                   | 2,150.00                   | 2,650.00  |                   | 2,650.00                   |  |                  |                            |  |                  |                            |
| 2.2.2 Patbio   | 12,336.00                          |                   | 12,336.00                  | 0.00  |                   | 0.00                       | 0.00                                   |                  | 0.00                       |  |                  | 0.00                       |
| 2.2.3 Spanish government subsidies                                 |                                    |                   | 0.00                       |   |                   | 0.00                       |  |                  | 0.00                       |  |                  | 0.00                       |
| 2.2.4 other (Multisafepay end of year transfer)                    |                                    |                   | 0.00                       |   |                   | 0.00                       |  |                  | 0.00                       |  |                  | 0.00                       |
| 2.2.5 Fellowship Program sponsoring                                | 1,450.00                           |                   | 1,450.00                   | 2,750.00  | 1,000.00          | 2,750.00                   | 4,000.00                               |                  | 4,000.00                   | 4,000.00                               |                  | 4,000.00                   |
| 2.2.6 Veterinary Scholarship sponsoring                            |                                    |                   | 0.00                       | 12,000.00   | 1,000.00          | 12,845.66                  | 8,000.00                               |                  | 8,000.00                   | 8,000.00                               |                  | 8,000.00                   |
| 2.3 Interests  |                                    |                   | 3.64                       |   |                   | 0.00                       |  |                  | 0.00                       |  |                  | 0.00                       |
| 2.3.1 Euro Account ICLAS main account & reimbursement              |                                    |                   | 0.00                       |   |                   | 0.00                       | 0.00                                   |                  | 0.00                       |  |                  | 0.00                       |
| 2.3.2 Euro Savings Account   |                                    |                   | 0.00                       |   |                   | 0.00                       | 0.00                                   |                  | 0.00                       |  |                  | 0.00                       |
| 2.3.3 Dollar account   |                                    | 4.15              | 3.64                       |   |                   | 0.00                       | 0.00                                   |                  | 0.00                       |  |                  | 0.00                       |
| 2.3.4 Dollar Savings Account                                       |                                    |                   | 0.00                       |   |                   | 0.00                       | 0.00                                   |                  | 0.00                       |  |                  | 0.00                       |
| 2.3.5 difference change currency                                   |                                    |                   | 0.00                       |   |                   | 0.00                       | 0.00                                   |                  | 0.00                       |  |                  | 0.00                       |
| <b>2 Total Revenues</b>  | <b>60,483.09</b>                   | <b>4.15</b>       | <b>60,486.73</b>           | <b>67,453.00</b>  | <b>1,000.00</b>   | <b>68,298.66</b>           | <b>68,000.00</b>                       | <b>68,000.00</b> | <b>68,000.00</b>           | <b>68,000.00</b>                       | <b>68,000.00</b> | <b>68,000.00</b>           |
| <b>3 Expenditures</b>  |                                    |                   |                            |   |                   |                            |  |                  |                            |  |                  |                            |
| 3.1 Administration   |                                    |                   | -7,318.24                  |   |                   | -5,702.64                  |  |                  | -7,000.00                  |  |                  | -15,000.00                 |
| 3.1.1 President's Office   |                                    |                   | 0.00                       |   |                   | 0.00                       | 0.00                                   |                  | 0.00                       |  |                  | 0.00                       |
| 3.1.2 Secretary General's Office                                   |                                    |                   | 0.00                       |   |                   | 0.00                       | 0.00                                   |                  | 0.00                       |  |                  | 0.00                       |
| 3.1.3 Treasurer's Office   |                                    |                   | 0.00                       |   |                   | 0.00                       | 0.00                                   |                  | 0.00                       |  |                  | 0.00                       |
| 3.1.4.1 ICLAS admin materials                                      |                                    |                   | 0.00                       |   |                   | 0.00                       | -250.00                                |                  | -250.00                    |  |                  | -250.00                    |
| 3.1.4.2 ICLAS membership administration                            |                                    |                   | 0.00                       |   |                   | 0.00                       | -2,000.00                              |                  | -2,000.00                  |  |                  | -2,000.00                  |
| 3.1.4.3 ICLAS AISBL registration and seat                          | -2,566.63                          |                   | -2,566.63                  |   |                   | 0.00                       | -250.00                                |                  | -250.00                    |  |                  | -250.00                    |
| 3.1.4.4 ICLAS seat (postbox, archives) (MAI, FAIB)                 | -577.28                            |                   | -577.28                    | -786.08   |                   | -786.08                    | -1,000.00                              |                  | -1,000.00                  |  |                  | -1,000.00                  |
| 3.1.4.5 Accountants and auditors (VRC & Tax adviser)               | -3,069.77                          |                   | -3,069.77                  | -2,662.00   |                   | -2,662.00                  | -2,600.00                              |                  | -2,600.00                  |  |                  | -2,600.00                  |
| 3.1.4.6 Other (legal etc)  |                                    |                   | 0.00                       |   |                   | -774.69                    | 0.00                                   |                  | 0.00                       |  |                  | -800.00                    |
| 3.1.5 Bank Charges ICLAS main account & MSP                        | -806.58                            | -54.72            | -854.58                    | -1,369.98   | -129.95           | -1,478.87                  | -800.00                                |                  | -800.00                    |  |                  | -800.00                    |
| 3.1.6 Taxes ICLAS main account                                     | -250.00                            |                   | -250.00                    |   |                   | 0.00                       | -100.00                                |                  | -100.00                    |  |                  | -100.00                    |
| 3.2 Executive and GB meetings                                      |                                    |                   | -1,806.42                  |   |                   | 0.00                       | 0.00                                   | 0                | -33,000.00                 |  | 0                | -33,000.00                 |
| 3.2.1 GB Meeting   | -1,806.42                          |                   | -1,806.42                  |   |                   | 0.00                       | -30,000.00                             |                  | -30,000.00                 |  |                  | -30,000.00                 |
| 3.2.2 Executive Meeting  |                                    |                   | 0.00                       |   |                   | 0.00                       | 0.00                                   |                  | 0.00                       |  |                  | 0.00                       |
| 3.2.3 ICLAS General Assembly                                       |                                    |                   | 0.00                       |   |                   | 0.00                       | -3,000.00                              |                  | -3,000.00                  |  |                  | -3,000.00                  |
| 3.3 ICLAS Initiatives & networking                                 |                                    |                   | 0.00                       |   |                   | -9,000.00                  |  |                  | -18,000.00                 |  |                  | -18,000.00                 |
| 3.3.1 Harmonization meeting  |                                    |                   | 0.00                       |   |                   | 0.00                       | 0.00                                   |                  | 0.00                       |  |                  | 0.00                       |
| 3.3.2 Consortium meeting   |                                    |                   | 0.00                       |   |                   | 0.00                       | 0.00                                   |                  | 0.00                       |  |                  | 0.00                       |
| 3.3.3 Other networking events                                      |                                    |                   | 0.00                       |   |                   | 0.00                       | -2,000.00                              |                  | -2,000.00                  |  |                  | -2,000.00                  |

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|         |   |                   |                   |                   |                   |                   |                   |                 |                |
|---------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|----------------|
| 3.3.4   | Veterinary Scholarship  | 0.00              | -9,000.00         | -9,000.00         | -16,000           | -16,000           | -16,000           | -16,000         | -16,000        |
| 3.4     | Committee activities  | 0.00              |                   | 0.00              |                   | -1,600.00         |                   |                 | -1,600.00      |
| 3.4.1   | Finance Committee   | 0.00              |                   | 0.00              | 0                 | 0                 | 0                 | 0               | 0              |
| 3.4.2   | Membership Committee  | 0.00              |                   | 0.00              | 0                 | 0                 | 0                 | 0               | 0              |
| 3.4.3   | Harmonization and Int Collaboration Committee                         | 0.00              |                   | 0.00              | 0                 | 0                 | 0                 | 0               | 0              |
| 3.4.4   | Communication Committee   | 0.00              |                   | 0.00              | -1,600            | -1,600            | -1,600            | -1,600          | -1,600         |
| 3.4.5   | Ethics & Animal Welfare Committee                                     | 0.00              |                   | 0.00              | 0                 | 0                 | 0                 | 0               | 0              |
| 3.4.6   | Education and Training Committee                                      | 0.00              |                   | 0.00              | 0                 | 0                 | 0                 | 0               | 0              |
| 3.5     | Regional Programmes   | -11,000.00        | -11,000.00        | -15,027.49        | -14,300           | -14,300           | -14,300           | -14,300         | -14,300        |
| 3.5.1   | Europe (ERC E&T grant, fellowship program)                            | -11,000.00        | -11,000.00        | -1,653.49         | -1,853.49         | -14,300           | -14,300           | -14,300         | -14,300        |
| 3.5.2   | Americas  | 0.00              |                   | -12,174.00        | -12,174.00        | -22,260           | -22,260           | -22,260         | -22,260        |
| 3.5.3   | Asia & India  | 0.00              |                   | -2,000.00         | -2,000.00         | -12,000           | -12,000           | -12,000         | -12,000        |
| 3.5.4   | Oceania   | 0.00              |                   | 0.00              | -9,000            | -9,000            | -9,000            | -9,000          | -9,000         |
| 3.5.5   | Africa  | 0.00              |                   | 0.00              | -6,000            | -6,000            | -6,000            | -6,000          | -6,000         |
| 3.6     | LAQN programs - separate account (see below)                          |                   |                   |                   |                   |                   |                   |                 |                |
| 3.7     | Communication   | -4,053.50         | -4,053.50         | -4,053.50         | -4,053.50         | -4,200            | -4,200            | -4,200          | -4,200         |
| 3.7.1   | ICLAS Booth   | 0.00              |                   | 0.00              | 0                 | 0                 | 0                 | 0               | 0              |
| 3.7.2   | Web Page (ICLAS manager, eventconsulting)                             | -4,053.50         | -4,053.50         | -4,053.50         | -4,200            | -4,200            | -4,200            | -4,200          | -4,200         |
| 3.7.3   | Brochures/flyers  | 0.00              |                   | 0.00              | -750              | -750              | -750              | -750            | -750           |
| 3.7.5   | Miscellaneous (Ann Turner consulting)                                 | 0.00              |                   | 0.00              | 0                 | 0                 | 0                 | 0               | 0              |
| 3.8     | ICLAS representation (harmonia, consortium, ...)                      | 0.00              |                   | 0.00              | 0                 | 0                 | 0                 | 0               | 0              |
| 3.9     | Ann. Membership Fees to other org. (AALAS & ICSU & CIOMS memberships) | -905.30           | -905.30           | -530.00           | -400.00           | -868.26           | -1,000            | -1,000          | -1,000         |
| 3.9.1   | Contingency   | 0.00              |                   | 0.00              | 0                 | 0                 | 0                 | 0               | 0              |
| 3       | <b>Total Expenditures</b>   | <b>-25,025.48</b> | <b>-54.72</b>     | <b>-25,080.20</b> | <b>-35,003.74</b> | <b>-529.95</b>    | <b>-35,451.90</b> | <b>-129,110</b> | <b>0</b>       |
|         | <b>BALANCE (2) - (3) revenues - expenditures</b>                      |                   | <b>35,403</b>     |                   |                   | <b>32,847</b>     |                   | <b>-61,110</b>  |                |
|         | <b>BALANCE (1) + (2) + (3) total accounts</b>                         |                   | <b>378,001.41</b> |                   |                   | <b>395,827.88</b> |                   |                 | <b>-84,450</b> |
| 4       | <b>Balance dd 31 Dec</b>  |                   |                   |                   |                   |                   |                   |                 |                |
| 1.1.1   | Euro account  |                   |                   |                   |                   |                   |                   |                 |                |
|         | La caixa 2100 0424 35 0200179112 (EUR)                                | 12,301.67         | 12,301.67         | 12,253.67         | 12,253.67         |                   |                   |                 |                |
|         | La caixa 2100 0424 31 0200242020 (EUR) LAQN                           | 41,051.03         | 41,051.03         | 41,831.28         | 41,831.28         |                   |                   |                 |                |
|         | DEXIA BE69 0688 9198 8678 (EUR section)                               | 178,412.03        | 178,412.03        | 210,634.24        | 210,634.24        |                   |                   |                 |                |
| 1.1.2   | Euro saving account   |                   |                   |                   |                   |                   |                   |                 |                |
| 1.1.3   | US Dollar account   |                   |                   |                   |                   |                   |                   |                 |                |
|         | La caixa 2100 0424 38 7200306507 (USD)                                | 154,598.02        | 135,554.48        | 154,542.58        | 130,690.79        |                   |                   |                 |                |
|         | DEXIA BE69 0688 9198 8678 (USD section)                               | 409.63            | 359.17            | 935.12            | 790.80            |                   |                   |                 |                |
| 1.1.4   | US Dollar saving account  |                   |                   |                   |                   |                   |                   |                 |                |
| 1.8     | Multifapay  | 242.31            | 242.31            | 517.36            | 517.36            |                   |                   |                 |                |
| 1.7     | NSP in transit to Belfus  |                   |                   |                   |                   |                   |                   |                 |                |
| 4       | <b>Total 31. December</b>   | <b>232,007.04</b> | <b>155,007.65</b> | <b>367,920.69</b> | <b>265,236.55</b> | <b>155,477.70</b> | <b>396,718.13</b> |                 |                |
|         | <b>LAQ Network account</b>  |                   |                   |                   |                   |                   |                   |                 |                |
| 2.2.1   | LAQN income (PEP... ) (5)   | 38,501.00         | 38,501.00         | 47,420.00         | 47,420.00         | 50,000            | 50,000            | 50,000          | 50,000         |
| 3.6     | LAQ Network expenses (6)  | -48,581.72        | -48,581.72        | -46,639.75        | -46,639.75        | -50,000           | -50,000           | -50,000         | -50,000        |
| 2.3.1.2 | Bank interests LAQN account   |                   |                   |                   |                   |                   |                   |                 |                |
| 3.1.5.1 | Bank Charges LAQN account   | -372.50           | -372.50           | -421.47           | -421.47           |                   |                   |                 |                |
| 3.6.1.3 | Specimen production costs (mic/ser)                                   | -6,142.43         | -6,142.43         | -7,716.57         | -7,716.57         |                   |                   |                 |                |
| 3.6.2   | Specimen distribution costs   | -37,366.80        | -37,366.80        | -34,001.71        | -34,001.71        |                   |                   |                 |                |
| 3.6.3   | Distribution Center (DC) costs  |                   |                   |                   |                   |                   |                   |                 |                |
| 3.6.4   | PEP administration  | -4,699.99         | -4,699.99         | -4,500.00         | -4,500.00         |                   |                   |                 |                |
| 3.6.5   | GQMP  |                   |                   |                   |                   |                   |                   |                 |                |
| 3.6.6   | LAQN meetings   |                   |                   |                   |                   |                   |                   |                 |                |
|         | <b>subtotal</b>   | <b>-10,080.72</b> | <b>-10,080.72</b> | <b>780.25</b>     | <b>780.25</b>     | <b>0</b>          | <b>0</b>          | <b>0</b>        | <b>0</b>       |

Signed by ICLAS treasurer: Jussi Helppi



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