CENTRE FOR ADD/ADHD AWARENESS, CANADA

FINANCIAL STATEMENTS

DECEMBER 31, 2025

Pennylegion | Chung LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of Centre for ADD/ADHD Awareness, Canada,

Opinion
We have audited the financial statements of Centre for ADD/ADHD Awareness, Canada (the organization), which comprise the statement of financial position as at December 31, 2025, and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Centre for ADD/ADHD Awareness, Canada as at December 31, 2025 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion
We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the 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 Canadian generally accepted auditing standards 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 financial statements.

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INDEPENDENT AUDITOR'S REPORT (continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 organization'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 organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw your attention in our auditor's report to the related disclosures in the 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 organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Pennylegion Chung LLP

Chartered Professional Accountants
Licensed Public Accountants

May 29, 2026
Toronto, Ontario

CENTRE FOR ADD/ADHD AWARENESS, CANADA

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2025

	2025	2024
ASSETS		
Cash	$ 68,203	$ 135,905
Short-term investments (note 3)	351,150	395,353
Accounts receivable	14,866	3,303
Sales tax receivable	8,112	5,056
Prepaid expenses	856	33,428
	$ 443,187	$ 573,045
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued liabilities	$ 34,891	$ 34,914
Deferred contributions (note 4)	-	11,572
Deferred revenue	26,290	26,488
	61,181	72,974
Net assets		
Unrestricted	232,006	350,071
Internally restricted (note 5)	150,000	150,000
	382,006	500,071
	$ 443,187	$ 573,045

Approved on behalf of the Board:

________________________________, Director

________________________________, Director

see accompanying notes

CENTRE FOR ADD/ADHD AWARENESS, CANADA

STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
REVENUE		
Contributions (note 6)	$ 486,552	$ 765,250
Conference fees, workshop fees and sales	111,630	116,282
Interest and other	5,799	17,411
	603,981	898,943
EXPENSES		
Personnel	433,463	545,786
Educational materials and events	129,536	113,415
Professional fees	76,871	81,429
Office and general	57,189	43,716
Rent	11,704	12,695
Awareness	12,984	76,148
Advocacy	299	36
	722,046	873,225
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	(118,065)	25,718
Net assets, beginning of year	500,071	474,353
NET ASSETS, END OF YEAR	$ 382,006	$ 500,071

see accompanying notes

CENTRE FOR ADD/ADHD AWARENESS, CANADA

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Excess of revenue over expenses for the year	$ (118,065)	$ 25,718
Net change in non-cash working capital items (see below)	6,160	(26,296)
Net cash used for operating activities	(111,905)	(578)
INVESTING ACTIVITIES		
Redemption (purchase) of short-term investments	44,203	(131,403)
NET DECREASE IN CASH FOR THE YEAR	(67,702)	(131,981)
Cash, beginning of year	135,905	267,886
CASH, END OF YEAR	$ 68,203	$ 135,905

Net change in non-cash working capital items:

	2025	2024
Decrease (increase) in current assets-		
Accounts receivable	$ (11,563)	$ (2,192)
Sales tax receivable	(3,056)	(1,440)
Prepaid expenses	32,572	(30,223)
Increase (decrease) in current liabilities-		
Accounts payable and accrued liabilities	(23)	9,003
Deferred contributions	(11,572)	(4,428)
Deferred revenue	(198)	2,984
	$ 6,160	$ (26,296)

see accompanying notes

Centre for ADD/ADHD Awareness, Canada (the organization) is incorporated in Canada without share capital under the Canada Not-for-profit Corporations Act. The organization is exempt from income tax in Canada as a registered charitable organization under Section 149(1)(F) of the Income Tax Act (Canada).

The organization's objective is to improve the lives of individuals with ADHD through awareness, education and advocacy.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for preparation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations. Outlined below are those policies considered particularly significant:

Revenue recognition
The principal sources of revenue and recognition of these revenues for financial statement purposes are as follows:

i) The organization follows the deferral method of revenue recognition for contributions, which include grants and donations. Unrestricted contributions are recognized as revenue when received. Restricted contributions are initially deferred and subsequently recognized as revenue in the year in which the related expenses are incurred. Contributed materials and services normally purchased by the organization are not recorded in these financial statements.

ii) Conference and workshop fee revenue is recognized when the event takes place. Sales revenue is recognized when the goods are provided or services rendered.

iii) Interest income is recognized as revenue when earned.

2. FINANCIAL INSTRUMENTS

The organization records financial instruments, which include cash, short-term investments, accounts receivable, accounts payable and accrued liabilities, initially at fair value. Short-term investments include a high interest savings account and a guaranteed investment certificate, which are subsequently recorded at fair value and cost plus accrued interest income, respectively. All other financial instruments are subsequently recorded net of any provisions for impairment in value.

3. SHORT-TERM INVESTMENTS

Short-term investments are as follows:

	2025	2024
High interest savings account	$ 178,694	$ 373,548
Guaranteed investment certificate	172,456	21,805
	$ 351,150	$ 395,353

One guaranteed investment certificate in the amount of $22,456 is held as security for the organization's credit card. Guaranteed investment certificates are issued by a major Canadian chartered bank, bear interest at rates ranging from 2.00% to 3.26% and mature between April 2006 and May 2026.

4. DEFERRED CONTRIBUTIONS

Continuity of deferred contributions for the year is as follows:

	2025	2024
Deferred contributions, beginning of year	$ 11,572	$ 16,000
Add cash received from contributions	474,980	760,822
Less contribution revenue recognized	(486,552)	(765,250)
Deferred contributions, end of year	$ -	$ 11,572

5. INTERNALLY RESTRICTED NET ASSETS

The Board of Directors has internally restricted net assets in the amount of $150,000 for an emergency reserve fund.

6. CONTRIBUTIONS

Contribution revenue is from the following sources:

	2025	2024
Foundations	$ 192,859	$ 195,688
Government	117,347	249,943
Corporations	99,160	194,000
Individuals	77,186	125,619
	$ 486,552	$ 765,250

7. LEASE COMMITMENT

The organization leases office space in Toronto, Ontario. Minimum annual lease payments over the term of the lease, which expires on September 30, 2026, are as follows:

2026	$ 16,658