



CONSOLIDATED  
ANNUAL  
REPORT

**20  
23**

# Table of Contents

3	Statement of the Chairman of the Management Board
4	2023 Timeline of the Hospital
14	Key Indicators of Financial Year 2023 and Comparison to Past Periods
18	The Most Patient-friendly Hospital in Estonia
26	Treatment Activity
40	Research and Development
48	Motivated Worker as The Greatest Value
62	Attractive Therapeutic and Scientific Environment
70	The Hospitals and Ambulances of the Tartu University Hospital
80	Consolidated Financial Statements of the Annual Report

**Photos:**

Tartu University Hospital, Evelin Lumi, Mana Kaasik, Merle Värvi, Andres Tennus, Karli Saul, Timo Arbeiter, Firmasport

**Business name:**

Tartu University Hospital Foundation  
Registration code: 90001478

**Legal address:**

L. Puusepa 1a, Tartu 50406  
+372 731 9401

**E-mail:**

kliinikum@kliinikum.ee

[www.kliinikum.ee](http://www.kliinikum.ee)





# Statement of the Chairman of the Management Board

## On the Road of Changing Expectations

For the past few years, the health care sector has faced many challenges, and so has the Tartu University Hospital. Fortunately, the year did not put us in an unexpected crisis situation once again, but it can't be said that the crises have disappeared. There is continuous war in the background, as well as a slowdown in economic growth due to the containment of inflation. The Covid-19 situation, which we've all been in the front lines to solve, is hopefully starting to stabilize. On one hand, the exit phase leads us back to the routine pathways before the pandemic, and, on the other hand, the expectations of people and society have been changed due to the unexpectedness.

I am very pleased that in 2023 more patients were treated at the Tartu University Hospital than in previous years. This means we've all been working with dedication on a large scale, and our treatment volumes are similar to pre-pandemic times. Day care, independent nurses' appointments and e-consultations were on the growth trend. It is the surge of the latter that has allowed the patients of the Hospital to get the right treatment at the right time more easily – whether it is continuing treatment with a general practitioner, taking over the specialist care system or providing emergency care to patients. E-consultations have allowed us to move closer to both patients and general practitioners. The expectation in society to shorten waiting lists and improve access to health services remains, and the solutions require a cooperation of all parties.

In 2023, we significantly improved the working and treatment conditions at the Hospital. III construction phase of the Maarjamõisa medical campus has been warmly received by both patients and our staff. It is not an exaggeration to claim that Children's Clinic and Ear Clinic, as well as the new operating block will be the most

modern ones in Estonia for a long time. In the III stage, the A block was also completed, which further modernizes the treatment conditions of the Hospital. When looking forward, we are working towards making the new F block the Estonia's most modern heart disease center with our preparations and planning.

Attractive working conditions in the form of buildings and university-hospital-specific competent colleagues make us visible to patients and young future-makers alike. We know that society's expectations for our work have changed, which also reflects in the expectations of our workers. This will certainly be a challenge in the future, but together, benevolently understanding each other, we will adapt with these expectations and changes. The key word is cooperation, taking care of one another and being human-centered, regarding both patients or colleagues.

The year that started, 2024, is outstanding for Tartu and southern Estonia. This is outstanding also for the Tartu University Hospital as we celebrate dignified 220th birthday. Established in 1804, Estonia's only university hospital has set the way for treating, teaching and research and development in Estonian health care. The long tradition of our activities and the knowledge that comes with them provide the basis for long-term sustainability.

I thank all of the Hospital's staff who carry our values and ensure sustainability.

**Priit Perens**  
Chairman of the Board

# 2023 Timeline of the Hospital

## JANUARY

- On the 6th of January 2023, treatment of a knee joint cartilage defect was performed at the Tartu University Hospital, using an innovative bio-resorbable implant. It was the first operation in the world where the integrity of the joint surface is restored in this way. The operation was preceded by a year and a half of international research planning, with various hospitals in Finland and Sweden participating in addition to the Tartu University Hospital.
- On the 17th of January, the Tartu University Hospital presented the Development Fund projects of 2022 that aim to ensure that the research of the university hospital also enters the clinical practice, i.e. the treatment of patients. Between 2021 and 2022, various development and training projects from the Hospital Development Fund were supported with nearly 1.5 million euros.
- In January, the University of Tartu received 30 million euros for creating a personal medicine center. Under the leadership of the University of Tartu and the Tartu University Hospital this will result in internationally excellent establishment in Estonia within the next six years for cutting-edge research and development of personal medicine. The European Commission will support the implementation of the project with 15 million euros and the same investment will be made by the state of Estonia.

## FEBRUARY

- From the 7th to 14th February, World Congenital Heart Defect Awareness Week took place. In 2023, the main focus was set on prenatal detection of heart failure. Congenital heart defect is the most common congenital failure in newborns.

“Most serious heart defects are diagnosable before birth. During pregnancy, it’s prescribed to have two ultrasound screenings, one of these is for discovering congenital heart defects. If the screening reveals a suspicion of a heart defect, women are referred to an ultrasound examination in the Tartu University Hospital, where an experienced pediatric cardiologist is also participating,” said Eva-Liina Süüden,

*a physician and faculty member in the field of obstetrics and gynecology at the Tartu University Hospital.*

- If during the ultrasound scan of the heart of the fetus a heart defect is diagnosed, the woman and the family are attended by a cross-disciplinary fetal medicine team consisting of a gynecologist, ultrasound doctor, pediatric cardiologist, medical geneticist, neonatologist, pediatric intensive care physician, midwife, and pregnancy crisis counselor, based on the specificities of the defect
- The 15th of February was globally dedicated to children with cancer. Childhood cancer develops in approximately one in 300 children before reaching adulthood. According to doctor-lecturer at the Hematology-Oncology Clinic, Dr. Lenne-Triin Kõrgvee, a large proportion of the children diagnosed with a tumor are able to be cured by modern medicine. Over the last half-century, the cancer treatment of children has undergone a groundbreaking development – while in the middle of the last century, the five-year survival rate of a child diagnosed with malignancies was only 10-20%, the figure today exceeds 80%. This means that five years after the initial diagnosis, about eight out of ten children with cancer are alive. In Estonia, children diagnosed with cancer are treated at two children's hematology and oncology centers that meet international standards – one of them Haematology and Oncology Clinic at Tartu University Hospital.

- On the 22nd of February at the Estonian National Museum, the Honorary Citizen of the City of Tartu and the Star of Tartu badges of honor were given. The title of Honorary Citizen is an honorary application for outstanding services rendered as a life's work for City of Tartu and the Star of Tartu is given for special services provided for the City of Tartu. Dr Tiina Stelmach from the Tartu University Hospital, who has dedicated her life and work to children, adolescents and their families with special needs, was awarded the title of Honorary Citizen of Tartu. The Tartu Star badge of honor was awarded to Naatan Haamer, who is a soul keeper at the women's and children's clinic, and the chairman of the Clinical Ethics Committee of the Hospital.



- On the 23rd of February, a winter sports day was held for the employees of the Tartu University Hospital.
- On the 28th of February, an international conference dedicated to the day of rare diseases was held, focusing on the availability of treatment for rare diseases and the measuring of success in Estonia. The objective of the Competence Centre of Rare Diseases at Tartu University Hospital is to streamline the patient pathway of patients with rare diseases – from early diagnosis and counselling to thorough treatment. The Centre of Rare Diseases has concentrated the best cross-disciplinary competencies, with cooperation with specialists at both national and international level.
- In February, Dr. Sander Poks, the head of the emergency medicine department of the Tartu University Hospital, participated in a 35-member EST - USAR rescue team coordinated by the Estonian Ministry of the Interior, the Ministry of Foreign Affairs and the Rescue Board, responding to Turkey's international call for help after the devastating earthquake. Dr. Poks's task on the team was to provide medical assistance to members of the rescue team and rescued victims after the earthquake.
- In February, Estonian President Alar Karis thanked and acknowledged people with badges of honor whose work and activities have helped to make Estonia better, more protected, more friendly and more caring. Five employees of Tartu University Hospital were awarded the badges of honor – Dr. Ain Kaare, Dr. Natan-Toomas Aro, Dr. Anne Kallaste, Dr. Pilleriin Soodla were awarded the Order of Merit of the Estonian Red Cross III Class and Dr. Anu Susi was awarded the Order of Merit of the Estonian Red Cross IV Class.
- In February, Irja Lutsar, professor of medical microbiology at the University of Tartu and senior physician in intensive care and pharmacotherapy for children at the Tartu University Hospital, and Tuuli Metsvaht for the cycle of works

“Interdisciplinary Treatment of Neonatal Sepsis” received the national science prize in the field of medical sciences. Annual awards (EUR 20 000) are awarded for the best research carried out and published in the previous four years.

- In February, a removal of a malignant bone tumor in the hip-cap area underwent in the Hospital, after which the area damaged by the tumor was replaced by a novel prosthesis. According to professor Aare Märtson, the Chief Medical Officer of the Orthopaedics Clinic at Tartu University Hospital, a prosthetic was used which replaces the hip area and attaches to the pelvic bone, for the first time in the case of a bone tumor. In the past, similar prosthesis has been used for pelvic bone deformities.

“Major tumor reconstructions occur at the Hospital between five and ten times a year. However, the specific feature of chondrosarcoma is the lack of other treatment options, which is why surgery is the only option instead of radiotherapy and chemotherapy,” explained Prof. Märtson. The patient who underwent surgery had a malignant cartilage tumor, or chondrosarcoma, in the area of the right hip. “During the course of the operation, the damaged pelvic bone was removed from the tumor along with the acetabulum, then the void was filled with a prosthetic attached to the pelvic bone to replace the defect,” described Prof. Aare Märtson.

The innovative surgery team consisted of colleagues from both the Orthopaedics Clinic and the Hospital's Surgery Clinic, as well as Prof. Meri Laitinen from the Helsinki University Central Hospital who also was a part of the operating team.



## MARCH

- In March, the Tartu University Hospital started a community school project aimed to support the

growth of the health-conscious generation and to increase the common understanding between the hospital and the community. Ilona Pastarus, the Head of Nursing and Patient Experience at the Hospital, considers it important that the University Hospital contributes early to young people's health choices as a teaching hospital, and the awareness-building.

“ When students have age-appropriate health information, it helps them to become aware of their own and loved ones' role in maintaining their health and well-being. In addition to health benefits, we can also shape the attitudes of students and create preconditions for trustworthy cooperation with the health sector,” said Board Member Ilona Pastarus.

- As of March, as a result of the cooperation between the Tartu University Hospital and Narva Hospital, the residents of Narva and Ida-Virumaa are able to attend chemotherapy sessions near their home in the Narva Hospital. Chemotherapy is carried out by doctors of Tartu University Hospital and the specialists of Narva Hospital.
- In March, a new endoscopic examination, spiral enteroscopy, was first launched in Estonia at the Hospital. The new methodology allows for better results in the examination of the mucous membranes of the small intestine. The first patient to use the novel methodology was a woman with Crohn's disease.

## APRIL

- From the 3rd to the 30th of April, the Tartu University Hospital conducted a satisfaction survey among hospitalized patients. The aim of the study was to gather input on the experience of hospitalization, in order to find out what areas patients believe are most important, and develop these in the coming years. Nearly 40,000 patients require hospital treatment per year in the Hospital, which is why the Hospital is very interested in patient feedback in terms of treatment, human relations and physical hospital environment.
- In April, an online application for antibacterial treatment was completed as part of the Clinic Development Fund project, bringing together all the instructions of the Hospital's antibacterial treatment. The web application, prepared in collaboration with the Infection Control Service, pharmacy and Anaesthesiology and Intensive Care Clinic, addresses the most common adult and pediatric infection diseases. One of the leaders of the project, a clinical pharmacist of the Hospital Jana

Lass explained: "The correct dosing of antibiotics is important both to prevent antibiotic resistance and to achieve the best therapeutic effect. The result is a quick and convenient way to find the appropriate dose of medicine for the patient in complex and rapidly changing situations."

## MAY

- From the 1st of May 2023, Dr. Piret Vilborn started as the Head of the Clinic of Dentistry at the Tartu University Hospital.
- On the 12th of May, Kaija Piller was awarded the Hospital's Nursing Prize and Kärt Hüdsi was awarded the Midwifery Prize.



- On the 12th of May, the best nurse practice instructors highlighted by students were announced: Sabrina Käst from the Orthopaedics Clinic and a Virve Roio from the Lung Clinic.
- On the 18th of May, Estonia became the Scandinavian Transplant Centre for 10 days when the Estonian Transplantation Conference was held, and medical workers who are exposed to donation and cells, tissues and organs in their work from Estonia, Finland, Sweden, Norway and England gathered to the conference. According to Virge Palli, the director of Tartu University Hospital's Transplantation Centre, the aim of the international transplantation event was to update knowledge and strengthen the collaborative network.
- On the 19th of May, the III stage of construction of the Maarjamõisa medical campus of the Tartu University Hospital was solemnly opened, with new treatment housings for the children's and ear clinics, as well as a new operating block. The treatment work began in new rooms in the second half of the summer. According to Priit Perens, the Chairman of the Board of the Hospital, the objective of the third stage of construction was, like the previous stages, to concentrate the active treatment in one complex

## infrastructure.

“In order to be a leader in medical, teaching and research, it is necessary to modernize both the medical environment and the living conditions of workers, and the possibilities for conducting studies and research. Concentration of specialties in the medical campus will speed up patient treatment pathways, allowing as many studies and procedures as possible to be carried out in one place. This is a big leap towards a university hospital with modern infrastructure,” said the Chairman of the Board. Health Minister Riina Sikkut was delighted that the Children's and Ear Clinic of the Hospital can move into new rooms with modern working conditions. “The construction project, which is very important for health care in Estonia as a whole, will be completed and the opportunities for the treatment of children in Estonia will be improved. We can provide both small and large patients with a more modern and pleasant treatment environment and better living and working conditions for healthcare professionals. It has been a necessary investment in people's wellbeing and health.”

The M blocks that is the Children's Clinic where they moved in from the former house on N. Lunin street, which was built in the III construction phase of the Maarjamõisa Hospital. It has a distinctive color of lilac and has six ground floors

“The treatment of children is now concentrated in the active care center at L. Puusepa 8, where all the high-tech health services available at the Hospital are available. The new children's hospital has Estonia's most modern conditions for hospital treatment of children, as well as day care and outpatient admissions. Cooperation with other specialties will also significantly improve. This is very important because the Hospital treats, among other things, the most complicated cases in Estonia where time can be a critical factor. For this reason, children's intensive care and neonatal wards have also been set up on the third floor where there is a direct connection with the maternity rooms in case the newborn needs a swift transfer to the children's hospital,” introduced Toomas Kivastik, the Head of the Department of Major Infrastructure Projects of the Hospital

He added that first in Estonia, the children's grade 3 intensive care wards are single-digit, where small patients can stay in private with their parents.

“In good cooperation with the designer, we tried to take into account patient friendliness in all possible nuances – for example, small patients can cheer themselves by choosing their own window lighting on their ward. Child-friendly interior architecture is also enriched by the wizarding world of “Tireli-tareli-tiit, adventure begins here” on the walls of the children's hospital, with fascinating and mysterious characters created by design studio Unt/Tammik with illustrator Marju Tammik,” Kivastik said.



The new C block has been built instead of the former building, for which the old building wing was first demolished. The Ear Clinic is moving into a new navy blue four-story hospital block from the J. Kuperjanov's house, new and spacious rooms will also have facial and jaw surgery department, and the family center of the women's clinic. An innovative operating block will also begin work, treating patients requiring both day surgery and in-patient treatment. The new operating rooms are equipped with the most modern technology of nearby countries,” Toomas Kivastik described.

The gross surface area of the M block is approximately 18 300 m<sup>2</sup>, and 13,600 m<sup>2</sup> for the C block. The building project was prepared by Sweco Projekt AS and the Estonian branch of AW2 Architects OY. The main contractor of the construction was AS Nordecon with OÜ Embach Ehitus.

The total cost of new treatment housings, including equipment and furniture, is approximately 70 million euros, co-financed by the European Regional Development Fund for the “SA Tartu University Hospital extension and reconstruction stage III” project (identification number 2014-2020.2.04.17-0071 on the national register of structural support).

President Alar Karis and his wife Sirje Karis, Minister of Health Riina Sikkut, Rector of the University of

Tartu Prof. Toomas Asser, Mayor of Tartu Urmas Klaas, designer, builder, Estonian representatives of the European Commission, and colleagues of the Hospital themselves shared the opening moments of the new treatment block of the Hospital.

- On the 23rd of May, the President of the Republic of Estonia Alar Karis presented the Young Scientist Award. The winner the award is Kaspar Tootsi, a physician-lecturer in orthopedics at the Tartu University Hospital, who studies innovative solutions for orthopedic diseases, especially osteoarthritis. In addition to finding that osteoarthritis does not only damage the joint but the entire body systemically, Toots examines the effects of joint replacement on the whole body.
- On the 24th of May, the first and most colorful part of the indoor mobility trail was opened, the artistic solution of which is inspired by health care professionals. It was completed in cooperation with the Tartu University Hospital and Pallas University of Applied Sciences. The aim of the indoor mobility trail is to enrich the everyday environment of workers, students and patients alike.

“*The trail is one way to take care of the movement habits of our staff, students, patients and their loved ones. To ensure that the track does not just have exercises, but for it to also enrich the environment visually, we started working with students from Pallas. We are very pleased with the result. The statues created by Johanna Mauer, which take into account the visual language of the clinic, also speak to passersby who do not immediately rush to exercise,”* said Ilona Pastarus, a member of the Hospital’s board of directors.

- On the 26th of May, the Tartu University Hospital held a opinion lunch for health experts to discuss the state of medical care availability in Estonia. The guest speaker of the opinion lunch was Sanna Svahn, the head of the welfare health district of western Uusimaa in Finland, who took stock of Finland's health management reform. The day was completed by a joint discussion circle attended by Health Minister Riina Sikkut, State Auditor Janar Holm, Prof. Ruth Kalda, Jaanus Pikani, Sanna Svahn and Prof Joel Starkopf. It was agreed that the health care financing model needs change, but not only through budget increases, but also through changes in the health system. It was also agreed that cooperation within the system played a key role – starting from the fact that different health service criteria must be agreed upon to the development plans of different levels of health care and professional societies must be prepared in cooperation, taking into account the broader



view of health care as a whole and its end-user, i.e. the patient. In addition to the discussion of health experts, the Hospital Award, the Estonian Doctor's Science Article Award, and the Neinar Seli scholarships were also solemnly presented.

- In May, Dr Manfrid Danilovitš, who has been the head of tuberculosis treatment in Estonia and also has made a national contribution to the establishment and implementation of a strategy for the control of tuberculosis, was awarded the Tartu University Hospital Prize for life achievement.
- In May, Dr. Rain Jõgi and Prof. Margus Punab were awarded the Neinar Seli scholarships.
- In May, the Hospital rewarded the best Article in the Estonian Medical Journal. The award for the best Article of 2022 was awarded to the article “Remote Home-monitoring of Implantable Heart Devices” by Nikita Umov and supervised by Priit Kampus (Estonian Physician 2022; 101:487-93).
- In May, the Medical Sciences Student Council named the best faculty members among those who supervise students at the Hospital. This time, medical students chose Dr. Maksim Zagura as the best physician-lecturer, and dentist students named Dr. Marika Morozenko as the best.
- In May, Illumina NovaSeq X Plus sequencer arrived at the Tartu University Hospital’s Genetics and Personalized Medicine Clinic, bringing diagnostic genetic research to a new level, promoting both clinical genetics and personal medicine in Estonia. According to Dr. Sander Pajusalu, the head of the Genetics and Personalized Medicine Clinic, the new sequencer is an absolute top model by world standards.

“*We are among the first institutions in Europe to set up the latest series machine, which is why it is an eloquent milestone for both Tartu and Estonia as a whole. Illumina NovaSeq X Plus sequencer is a high throughput DNA analysis*



*platform capable of rapidly and accurately generating vast amounts of genomic data. This data will be used by doctors and laboratory specialists at the Tartu University Hospital for the genetic study of diseases and for finding new therapeutic targets, for example, in precision oncology," Dr. Pajusalu introduced.*

- In May, a competence center for hematopoietic stem cells and cell therapies was established at the Tartu University Hospital, whose task is to coordinate, develop and ensure the sustainability of the activities of hematopoietic stem cell transplantation and cell therapies in the Hospital. Tartu University Hospital is the only treatment facility in Estonia where allogeneic hematopoietic stem cell transplantation and blood-generating stem cell transplantation are performed for infant



patients. According to Dr. Ain Kaare, the head of the competence center, hematopoietic stem cell transplantation is used for many diseases of the hematopoietic and lymphatic system. The Hospital has performed hematopoietic stem cell transplant for 30 years, during which 400 autologous and 349 allogeneic hematopoietic stem cell transplants have been conducted. According to Dr. Ain Kaare, hematopoietic stem cell transplantation is certainly treatment method growing in time.

*“In Estonia, and elsewhere in the world, transplantation is used as part of treatment for older people. Thanks to our 30-year history of stem cell transplantation, we can also treat older patients in the Hospital,” said Dr. Kaare.*

## JUNE

- On the 8th of June 2023, the Lung Clinic of Tartu University Hospital celebrated its 100th birthday. Although the lung diseases cured over the course of the century have changed over time, the competence to treat these diseases has

transformed the Lung Clinic into the only organ clinic with pulmonology specialty in Estonia.

*“The Lung Clinic diagnoses and treats all respiratory and pulmonary diseases, both outpatient and hospital patients, complemented by thoracic surgery, functional diagnostics, various bronchoscopic procedures and invasive surgical diagnostics. Close collaboration between surgeons and pulmonary doctors has helped to create a qualitative difference. As a result, the development of pulmonary transplantation, which requires health care professionals to have both high surgical skills, as well as treatment skills for before and after the transplantation, was also possible,” introduced Dr. Rain Jõgi, the Head of the Lung Clinic.*

- On the 28th of June 2023, Estonia's first virtual navigation bronchoscopy was conducted at the Tartu University Hospital. To conduct the examination, an innovative virtual navigation bronchoscopy system was set up at the Lung Clinic, allowing for more accurate and safer diagnosis for the changes in lung tissue. According to Prof. Alan Altraja, a senior physician-lecturer of the specialty in at the Lung Clinic, lung cancer is one of the most common and malignant tumors worldwide.

*“In Europe, nearly 400,000 people get sick every year, about 350,000 of whom die. This means that lung cancer mortality rates are high compared to other tumors, and five-year survival rates are low due to delayed diagnosis. Therefore, an early detection and diagnosis of tumor lesions in lung tissue is extremely important,” explained Prof. Altraja.*

As a result of accurate diagnosis, it is possible to successfully remove the lung cancer surgically if detected early. In order to ensure the operation of the virtual navigation bronchoscopy system, representatives of several specialties – pulmonologists, lung surgeons, medical technicians, radiology technicians, anesthesia team, special nurses and caregivers – work together. Pathologists who, based on the material collected, give a definitive diagnosis along with the molecular characterization of the disease play an important role

- On the 29th of June, the official Day of Tartu City, prominent citizens who have left a mark on the development of the city while working in their specialty devotedly were recognized. The Tartu City Medal was awarded to Toomas Kivastik, the head of the major projects of infrastructure, and nurse Viia Viirsalu from Tartu University Hospital.

## AUGUST

- On the 3rd of August 2023, a delegation from Japan visited the Tartu University Hospital. The purpose of the visit was to examine the health technology solutions for patients in the Hospital. The topic of the visit to Tartu by the Ambassador of Japan, Mr. Yukihiko Matsumura, and Members of Parliament was "How digital technology makes people happier".
- On the 4th of August, an American allied military exercise took place in Tartu, one of which was also the Tartu University Hospital. As part of the exercise, the U.S. Army helicopter HH-60 Black Hawk landed in an area near Tartu University Hospital, aiming to simulate the evacuation of two allied militants by air and their further treatment. Soldiers from the 1st U.S. Army Battalion, the 506th Infantry and the 3rd Battle Air Brigade participated in the exercise, along with the Tartu University Hospital, Emergency services of Tartu, the University of Tartu and the Tartu Police. Allied forces said the exercise demonstrated the ability of U.S. forces to cooperate with local emergency and medical services if a medical evacuation is needed.
- On the 14th of August 2023, the Neurology Clinic of Tartu University Hospital obtained an ESO certificate, the highest recognition of stroke treatment by the European Stroke Organization. The certificate confirms that stroke patients are receiving the best care at the Hospital by European standard. In order to issue an ESO (European Stroke Organization) certificate, the European Stroke Organisation has established a strict and standardized requirements for stroke centers. "The certification process shall assess whether the requirements are met in the best way possible. Quality of other non-essential therapy, participation in quality registers, organization of daily work, availability of qualified support specialists, local treatment guidelines and mapped treatment routes, staffing and qualifications, consistent training system and more," explained Prof. Janika Kõrv, senior physician-lecturer at the Neurology Clinic and Head of the Stroke Centre. She added that obtaining a certificate is not only an important recognition of stroke therapy, but notes the excellence of treatment processes across the organization. "We are the first health institution in Estonia to meet ESO standards, which in turn proves that stroke treatment at Tartu University Hospital complies with the best European standard," said neurologist Prof. Kõrv.
- On the 28th of August, the Tartu University Hospital's end of summer concert for employees took place at the Tartu Song Festival Grounds,

where band Smilers and duo Pur Mudd performed. Before the end of summer concert, there was also an adventure game dedicated to staff, called "The Secrets of the Pink House", during which staff had to tackle a range of tasks that required good teamwork, cleverness, speed, but also humor and a knack for enjoying the moment at the old empty children's clinic building.

- On the 30th of August, the Council of Tartu University Hospital gathered, and elected Dr Liis Salumäe, member of the Executive Board, Chief Medical Officer. The term of the Head of Treatment started on the 1st of October and will last five years.



- On the 31st of August, the board of the Hospital held a thank-you and welcome event for leaders of clinics and services to look back with gratitude at what was done at the Hospital and encourage new colleagues starting in the new roles. For the dedicated management and development of clinics and services, Silver Badges of the Hospital were also issued by the Board's decision.
- In August, the Ear Clinic, the Children's Clinic and a new operating block began working in the new treatment housings of the Maarjamõisa medical campus.

## SEPTEMBER

- From the 1st of September 2023, eight clinic leaders and one head of medical service started a new term of management period at the Tartu University Hospital – Prof. Kristiina Rull at the Women's Clinic, Dr. Marko Murruste at the Surgery Clinic, Prof. Tuuli Metsvaht at the Children's Clinic, Dr. Toomas Kariis at the Internal Medicine Clinic, Co-Prof. Tanel Laisaar at the Lung Clinic, Dr. Alar Irs at the Heart Clinic, Prof. Pille Taba at the Neurology Clinic, Dr. Alo Rull at the surgery service, and Co-Prof. Pilvi Ilves at the Radiology Clinic.

- On the 13th of September, new bronze footprints were solemnly opened in the Trailblazers Alley of Tartu. One set belongs to Prof. Hele Everaus, the head of cancer treatment in Estonia, and the initiator of bone marrow transplantation. Prof. Hele Everaus, a physician-consultant at Haematology and Oncology Clinic of the Hospital, led and managed the bone marrow transplant in Estonia 30 years ago, which is still used as a treatment for several forms of cancer.
- In September, 84 new doctors and residents joined the Tartu University Hospital. Together with the newly enrolled, the university hospital employs a total of 300 physician-residents, nearly a third of the hospital's physicians.



- In early September, the family center of the Women's Clinic of Tartu University Hospital started working in the new rooms in the C block of Maarjamõisa medical campus.
- In September, medical students named the Hospital as an attractive employer.
- In September, Dr. Inga Vaasna and Dr. Arno Uppin, physicians in the department of surgical and gynecological oncology at the Hospital received the recognition of life's work by the European Society of Gynaecological Oncology (ESGO). Recognition was given for life's work and the promotion of ones specialty.

## OCTOBER

- On the 6th of October, the leaders of the Riga East Clinical University Hospital visited the Tartu University Hospital with the aim of exchanging experience in managing and organizing the work of the university hospitals. The delegation of southern neighbors consisted of Prof. Haralds Plaudis, a Member of the Board of Directors of the Riga East Clinical University Hospital, as well as several dozen leaders and specialty representatives responsible for financial management and quality management

in addition to general management of medical work in the hospital, patient safety, IT solutions, research and studies, emergency medicine, cancer treatment, laboratory and pathology, rare diseases, infrastructure, call center and other areas.

- On the 13th of October, the Hospital presented a research award to student Kadri Liis Laas for "Effects of prenatal exposure to paracetamol on brain functional connections and social behavior during adulthood".
- On 24-25 October, the professor of children's cardiology at the New Children's Hospital of Helsinki, Tiina Ojala, and a cardio-surgeon Dr. Ilkka Mattila visited Tartu University Hospital. The close co-operation between Tartu and Helsinki university hospitals makes it possible to find the best modern treatment solutions for children with the most complex heart problems. According to Raili Tagen, a cardiac surgeon at the Tartu University Hospital, who is involved in the surgical treatment of congenital heart defects, the treatment of these defects is complex and nuance, and therefore the pathway for centralization of treatment and collaboration across disciplines and units is being created around the world.



“ Both in Estonia and Finland, the invasive and surgical treatment of congenital heart defects throughout the state is concentrated in one center Tartu University Hospital and the New Children's Hospital in Helsinki. Close cooperation with Helsinki also opens up the possibility of highly complex cases to be discussed, and for rapid treatment at out northern neighbors. In addition to good relations, this requires treatment principles and quality standards are similar at both hospitals. This is why colleagues in Hospital's congenital heart defects treatment team have also visited Helsinki with the support

*of the Development Fund over the past years to explore the principles and organization of work," Dr. Tagen explained.*

Prof. Tiina Ojala and Dr. Ilkka Mattila familiarized themselves with the work of the Heart Clinic and the new Children's Clinic of the Hospital.

“What I've seen so far has been very impressive, and I dare say your hospital is one of the most beautiful I've ever been to. For cardio-surgery, everything necessary is compactly close to each other. This creates very good conditions for rapid and effective team work, and good working relations between them. At Helsinki's New Children's Hospital, the building's focus is more on patients, here in Tartu also on the comfort of the staff,” commented cardio surgeon Dr. Ilkka Mattila.

- On the 27th of October, the Tartu University Hospital started a project to create and test a chatbot on its website. The aim of the project is to map people's recurring questions and topics that need the most help and advice. The received input is used to create response algorithms for the chat robot.

## NOVEMBER

- The 17th of November was globally dedicated to premature babies and their families. In Estonia and the world, one in ten children are born prematurely, i.e. before the 37th week of pregnancy. Premature babies are treated at Tartu University Hospital's department of intensive care and neonatology for children, whose employees specialize in supporting and treating their postnatal adaptation. For the Day of Premature Birth, the Hospital showed its support for mothers as well as children born too early through various activities. Because the color of premature birth is lilac, the windows of the Children's Clinic were also lilac-colored on that day. Mothers in the neonatology department were welcomed in a thematically decorated department, and the neonatology, child intensive care and maternity department held a joint workshop to discuss the benefits and challenges of skin-to-skin contact.
- On the 17th of November, the Mental Health Center of Children and Adolescents at the Hospital's Psychiatric Clinic celebrated its 40th year of operation. According to the head of the center, Dr. Reigo Reppo, today's safe and supportive environment for children will support a happier, smarter and more peaceful society tomorrow. Health Minister Riina Sikkut acknowledged at the

birthday conference that the specialists of the mental health center of children and adolescents have been helping children with serious concerns for 40 years – even at times when mental health was underestimated.

“Prevention has become increasingly important in society, including by providing parenting programs to support the mental health of parents and children through better parental skills. A better understanding of the need and role of a relationship of affection also helps to create a better foundation for children with a relationship affection disorder for life and to avoid long-term health risks,” noted the Health Minister.

- November 17–18 the largest inter-organization ball games tournament Golden Ball 2023 was held, with 10 different ball games to take part of in the two days. Tartu University Hospital participated in five of the ballgame categories.



- In November, the new Children's Clinic of Tartu University Hospital won the deed of Europe competition. The competition “Euro deed done with the heart” took place from September to November, Estonian people were able to rank the projects with the most soul that caught their attention. The jury selected 30 out of 140 projects for the final vote, assessing the impact and importance of the selected projects for a specific area, target group, region or community. The best of the best were identified in the popularity vote, with projects amassing more than 23,000 votes. The Children's Clinic of the Hospital proved to be an uncompetitive winner.

## DECEMBER

- On the 7th of December, the Tartu University Hospital's Children's Fund handed over the Maarjamõisa play- and activity park by to the

Hospital. The park is intended for use by children and young people with special needs, as well as all people who enjoy spending time in the fresh air. The play- and activity park is located in a bigger park behind the house of L. Puusepa 2. There is a wheelchair-accessible climbing structure, swing and sandbox area with versatile options, and a spherical fish shaped separate climbing area to bring joy for children. The training area offers accessible and versatile exercise facilities and is traversed by a wheelchair track where you can practice moving on different surfaces and handling the wheelchair. In addition, the park has a sensory trail for rehabilitation.

- On the 18th of December, the Tartu University Hospital held the end-of-year-event for the employees where the band 2 Quick Start performed. In addition, at the end-of-year-event accolades were handed out to colleagues who defended their doctoral thesis during 2023, as well as the colleagues who received the most thanks



from patients in 2023. Clinical ethics committee announced the winners of the traditional Best Colleague Award, and during a joint viewing the winners of the video competition "220 years and still young: the secret recipe of the Hospital" were chosen. As a novel recognition lead by the Patients' Advisory Board of the Hospital, the Patient-friendly Act of 2023 was announced.

- On the 18th of December, the employees who received the most thankful messages from patients were acknowledged – Dr. Jaak Lehtsaarelt and Dr. Taavi Põdramägi from the department of surgical and gynecological oncology at the Surgery Clinic of the Hospital.
- On the 18th of December, Dr. Mare Lintrop from the Radiology Clinic and Leelo Ravis from the Orthopaedics Clinic earned the title of Best Colleague.

- On the 18th of December, a video competition for the Hospital staff "220 years and still young: the secret recipe of the Hospital" concluded in choosing the top three works. The video contest was won by the joint team "Surveillance Clinic," which included staff from the eye clinic, ear clinic, facial and jaw surgery department, radiology department, anesthesiology department and emergency department. The staff voted the video from the department of cardio-intensive care to second place, and pathology service video titled "Spy of the Day" to third place.
- On the 18th of December, the most patient-friendly act of the Hospital was announced. As a result of the public vote, the following act was elected as the most patient-friendly in 2023: "The ball trail as a guide of the Children's Clinic". By the council of Hospital's patients, the act of the year of 2023 were "patient-friendly activities in the 2nd intensive care unit".
- On the 22nd of December, the Tartu University Hospital hosted the President's wife Sirje Karis and Mrs. Laine Randjärv as representatives of the Maternity Hospital Foundation who presented a gift of over 7,000 euros.
- On the 28th of December, as a result of a joint competition "Act of the Year of Tartu 2023" held by the Tartu City Government and the Tartu Postimees newspaper, the new houses of the Children's Clinic and Ear Clinic of the Tartu University Hospital were announced as the winner of the public vote of citizens. According to Urmas Klaas, the mayor of Tartu, the completion of new hospital buildings is very necessary for Tartu and Estonia as a whole. "Tartu is a very important medical center, but the treatment and working conditions in these two clinics required modernization. The long-awaited work was done, and I am glad that the citizens also considered it important," added the mayor.



# Key indicators of the Hospital in the financial year 2023 and in comparison to past periods

## Key indicators of the treatment work

Key indicator	2019	2020	2021	2022	2023
Proportion of planned surgeries in day surgery out of all planned surgeries <sup>1</sup>	n/a	n/a	49,7%	48,9%	51,0%
Efficiency of the use of operating rooms <sup>2</sup>	73,4%	72,8%	70%	74,7%	75,9%
Proportion of hospitalized patients who were in the emergency department more than 360 minutes <sup>3</sup>	13,0%	14,0%	14,9%	17,5%	16,9%
Percentage of outpatient admissions receptions done outside of Tartu (incl. Tallinn) <sup>4</sup>	7,0%	7,0%	7,1%	7,1%	7,2
Circulatory infections acquired in hospital (number of episodes per 1,000 bed days) <sup>5</sup>	0,70	0,70	0,70	0,70	0,70

Formulas for calculating key indicators:

<sup>1</sup> Formula Z (%) = (X / N) \* 100

X - number of patients undergoing planned surgery in day surgery

N - number of patients who have undergone planned surgery in the inpatient + day care

Target group: all scheduled surgery patients undergoing surgery under operating room conditions

<sup>2</sup> (The actual presence of patients in the operating room/total operating time allocated to each operating room (estimated operating time in hours))\*100. L. Puusepa, large operating block in G block (OR1)

<sup>3</sup> (Number of hospitalized patients that spent >360 minutes in emergency department / number of hospitalized patients)\*100

<sup>4</sup> Number of doctor's appointments outside Tartu (Tallinn, Ida-Viru County, Võru, Põlva, etc.)\*100

<sup>5</sup> (Number of episodes of circulatory infections recorded during the year / number of days in bed)\*1000

## Patient experience key indicators

Key indicator	2019	2020	2021	2022	2023
Patient satisfaction with outpatient healthcare <sup>1</sup>	n/a	n/a	n/a	81,0%	n/a
Patient satisfaction with inpatient services <sup>2</sup>	77,0%	n/a	80,0%	n/a	75,0%
Patient recommendation index <sup>3</sup>	n/a	n/a	n/a	75	75
Patient fall rate in hospital <sup>4</sup>	0,4%	0,5%	0,3%	0,4%	0,49%
Percentage of appointments preceded by primary outpatient e-consultation <sup>5</sup>	3,8%	4,0%	4,6%	6,1%	9,7%

Formulas for calculating key indicators:

<sup>1</sup> (Number of respondents who are very satisfied with outpatient services / number of respondents to the general satisfaction question in the survey) \*100

<sup>2</sup> (Number of respondents who are very satisfied with inpatient services / number of respondents to the general satisfaction question in the survey) \*100

<sup>3</sup> Answer to the question "would you recommend the Hospital to your loved ones and acquaintances if needed for treatment" on a scale of 0 to 10. Calculation of recommendation index: responses 9 and 10 are called suggestions. Response values 0 to 6 are considered dissatisfied and are less likely to be value-generating. Responses 7 and 8 are marked as passive and their behavior falls between recommenders and disgruntled. Index = percentage of advisers (%) - percentage of disgruntled (%). Passives count in the total number of respondents and thus reduce the percentage of advisers and disgruntled, and tilt the NPS value towards 0

<sup>4</sup> (Number of falls of patients registered in the inpatient care / number of patients treated in the inpatient care per year) \*100. The figure is per hospital, i.e. active care and nursing

<sup>5</sup> (Number of E-consultations (taking over treatment with traits) per year in the specialties where it is provided / number of initial medical appointments in the specialties where e-consultations are provided) \*100

## Key indicators of employees

Key indicator	2019	2020	2021	2022	2023
Employee satisfaction <sup>1</sup>	95%	88%	91%	88%	n/a
Employee recommendation index <sup>2</sup>	n/a	n/a	3	-3	n/a
Participation of doctors in advanced training (academic hours per person per year) <sup>3</sup>	63,6	23,4	40,9	65,8	75,0
Participation of nursing staff in advanced training (academic hours per person per year) <sup>4</sup>	29,3	19,2	29,2	43,5	43,0
Proportion of doctors under 40 out of all doctors <sup>5</sup>	26,7%	28,9%	28,2%	29,0%	28,9%
Proportion of nursing staff under 40 out of all nursing staff <sup>6</sup>	44,2%	45,5%	45,8%	45,4%	44,5%

Formulas for calculating key indicators:

<sup>1</sup> (Number of employees satisfied with their work who answered the question either in agreement or rather in agreement / number of employees participated in the survey) \*100

<sup>2</sup> The question "would you recommend the Hospital as a workplace for your acquaintances" is answered on a scale of 0 to 10. Calculation of recommendation index: responses 9 and 10 are called suggestions. Response values 0 to 6 are considered dissatisfied and are less likely to be value-generating. Responses 7 and 8 are marked as passive and their behavior falls between recommenders and disgruntled. Index = percentage of recommended (%) - percentage of disgruntled (%). Passives count in the total number of respondents and thus reduce the percentage of advisers and disgruntled, and tilt the NPS value towards 0.

<sup>3</sup> Number of academic hours per year of advanced training of physicians / total number of physicians \*100

<sup>4</sup> Number of academic hours per year of advanced training for nursing staff / total number of nursing staff \*100

<sup>5</sup> (Number of physicians <40 years of age (except physicians-residents) / number of all physicians (except physicians-residents))\*100

<sup>6</sup> (Number of nursing staff <40 years of age / total number of nursing staff \*100

## Key indicators of scientific and educational work

Key indicator	2019	2020	2021	2022	2023
High-level number of scientific publications <sup>1</sup>	262	216	260	282	168
Percentage of all physicians under work or agency contract with the University of Tartu <sup>2</sup>	n/a	n/a	n/a	21,8%	n/a
Percentage of doctors with PhD <sup>3</sup>	16,2%	15,6%	18,4%	18,4%	18,9%
Percentage of nurses with Master's degree <sup>4</sup>	3,9%	3,9%	3,9%	4,3%	4,7%

Formulas for calculating key indicators:

<sup>1</sup> Number of publications published in ETIS 1.1, 1.2, 2.1 and 3.1, 01.01 - 31.12

<sup>2</sup> (Number of doctors working with an employment contract at the University of Tartu / number of physician-lecturers in the Hospital)\*100, as at 31.12<sup>3</sup>

<sup>3</sup> (Number of physicians with Doctorate degree / total number of doctors)\*100, as at 31.12

<sup>4</sup> (Number of nurses with Master's degree / total number of nurses)\*100, as at 31.12



## Key indicators of financial activity

Key indicator	2019	2020	2021	2022	2023
Hospital's market share of specialized medical care Hospital's market share in specialized medical care services in Estonia from total specialized medical care health services funded by the Health Insurance Fund <sup>1</sup>	23,9%	23,8%	24,1%	23,6%	23,65%
Income-cost ratio <sup>2</sup>	1,05	1,02	1,00	1,03	1,03
Volume of investments (in proportion to total turnover) <sup>3</sup>	6,90%	9,46%	4,00%	14,00%	11,72%

Formulas for calculating key indicators:

<sup>1</sup> [Actual financial volume of performance of the contract for specialized medical care (Annex to the contract, incl. periodical fees and special cases) with overwork coefficient / actual costs of specialized medical care health services funded by the Health Insurance Fund (incl. periodical fees and special cases) (as at year-end)]\*100, as at 31.12

<sup>2</sup> Total revenue / total cost, as at 31.12

<sup>3</sup> Total investments (buildings, apparatus, etc.) / total turnover of the Hospital)\*100, as at 31.12

## Key indicators of environmental protection

Key indicator	2019	2020	2021	2022	2023
Energy consumption per bed day <sup>1</sup>	n/a	n/a	0,195	0,182	0,182
Energy consumption per outpatient appointment <sup>2</sup>	n/a	n/a	0,070	0,068	0,068
Share of waste collected separately <sup>3</sup>	23,0%	24,0%	28,0%	28,4%	30,9%

Formulas for calculating key indicators:

<sup>1</sup> Total annual energy consumption of the Hospital / number of bed days per year

<sup>2</sup> Total annual energy consumption of the Hospital / number of outpatient appointments per year

<sup>3</sup> Total amount of separately collected waste (packaging, waste paper, biodegradable waste) / total amount of municipal waste





# The most patient-friendly hospital in Estonia

---

The Hospital's vision is to be the patients'  
first preference

## Creating and designing patient experience

Communication with healthcare professionals has the greatest impact on patients' experience. Although the communication style of staff and the ability to explain is very important, the physical environment of the hospital is also important.

- The move of the Children's Clinic to the new M block of the Maarjamõisa medical campus was a significant event.** Starting from the 21st of August 2023, all outpatient appointments of the Tartu University Hospital's Children's Clinic have taken place in the M block of the L. Puusepa 8. By the 24th of August, the Children's Clinic's hospitalization departments and emergency admissions had also been moved. The neonatology department, formerly housed in two different houses, is now connected on one floor. Additionally, the General Pediatric and Neurology Division, which used to be on two different floors, converged on one floor. Conditions for emergency admissions of children significantly improved (separate triage room, isolation room, examination rooms and observation rooms).
- For easier orientation of children and loved ones, the journey to the Children's Clinic is labeled with the help of the Ball Animal. The **Ball Animal** is one of the "Tireli-tareli-tiit, adventure starts here" characters who makes the hospital environment friendlier. Both with the Children's Clinic design and the Ball Animal is authored by design studio Unt/Tammik with illustrator Marju Tammik. **This project was selected as the most patient-friendly act in 2023.** In addition, the art project expanded into outpatient offices and study rooms and, if possible, the design elements were placed to draw the attention of the child.
- The Ear Clinic also started working in the new C block of the Maarjamõisa medical campus** from the 14th of August. The new treatment block is furnished with the most advanced medical technology of nearby countries. The state-of-the-art apparatus used to treat patients enables the latest treatments to be introduced, and the treatment to be carried out with even greater quality and comfort. Improved logistics links the Ear Clinic better with the infrastructure of the medical campus of Maarjamõisa that streamlines patients' journey to treatment, spending less time resources to reach diagnosis and treatment. Modern working and household conditions are important for both patients and staff.
- On the 15th of May, the **inpatient satisfaction survey** was carried out, involving 1,787 patients who had finished inpatient treatment at the Hospital, which is 57% of the total amount of hospitalized patients during that period. 75% of respondents used paper forms and 25% filled the form out online, which also somewhat affected results. **75% of respondents were very satisfied with the care and treatment at the Hospital** (respectively, 77% in 2019 and 80% in 2021) and 87% of respondents would definitely come back to the Hospital if they needed to be admitted. Like previous years, patients feel they need more explanations about hospital admissions, information about different treatments and medications, and explanations about how to cope at home. Patients would like to have more say in their treatment decisions, and expect the doctor to devote more time to them. The courtesy, reliability and ability to share explanations of health care professionals were highly valued.

75%

patients are very satisfied with the hospital treatment

85%

Net Promoter Score

90,4%

of people giving birth were very happy or rather happy with the experience



- Between June 5 and June 11, patients and staff at the Hospital were asked regarding the patient's day: **"What matters to you?"**. The motto of the year was "Noticing the person". The aim of the international movement is to recall that the center of the health service is a person.
- The direct patient feedback collection, which started in October 2022 using the Net Promoter Score (NPS) method, continued. 17 clinics and services have joined it in the Recommy environment. **The overall Net Promoter Score of the Hospital is consistently high (85%)**. In 2024, direct feedback will be implemented in inpatient departments and day care units, as well as for general practitioners.
- A model of family-centered midwifery assistance was created for the provision of services to both the child and the family at the Women's Clinic, Children's Clinic and the family ward of the Child Intensive Care Department. Midwives started providing breast-feeding advisory service also at the Children's Clinic.
- **People who gave birth rated their birthing experience more positively compared to the previous survey period:** 90.4% were very satisfied or rather satisfied (85.2% in 2022 and 88% in 2021). The majority of women (94.5%) admitted that they received sufficient information during childbirth and 94.5% of women felt that their wishes were taken into account during childbirth. More than 2/3 women (79.4%) were completely/rather satisfied with the pain management of childbirth. In the postpartum ward, women had a positive or rather positive experience in 90.4% of cases. 94.5% of women felt they got enough information from the department. More information was requested on Caesarean wound healing, bleeding, starting pelvic floor exercises, coping with the baby, and physical activity. Postpartum pain was experienced by 76.7% of women, with the majority of women (90.4%) satisfied with pain treatment.
- In cooperation with the Children's Foundation, we continued to make our waiting areas and departments child friendly. Adults coming to appointments are often accompanied by children for whom the waiting time seems long and boring, so play boards, children's tables and toys are in frequent use.
- In October, we started the **"Book treatment"** project to furnish waiting areas in the Hospital, with staff being able to contribute with books and games waiting at home that could provide positive experiences for both patients and staff. As part of the project, the first 20 "book treatment" shelves were placed in public waiting areas.
- In the palliative care department, music therapy for patients was started.
- At the end of the year, a co-operation agreement was concluded with the NGO Vabatahtlikud Seltsilised, which creates opportunities to provide support and company to patients in the palliative care and hospice with the involvement of volunteers.
- In cooperation with the volunteers of Tartu memory institutions, there are activity rooms in psychiatric clinic and joint museum visits happening within the framework of the museum project.
- From February 28 to March 11, the Hospital tested **KettyBot**, a patient-guiding robot whose activity received very much positive feedback from both adults and child patients, Hospital's staff and guests. The robot guided 113 customers to pre-set destinations during the trial period. Given the many entrances and long movement routes of L. Puusepa 8, there are initially plans to involve two robots daily.
- We conducted customer service training sessions to support a patient-friendly communication culture.

**The Patients' Council of the Hospital** has been our expert group since 2019, which, with its experience and proposals, is contributing to making the Hospital's services more Person-centered. In 2023, for example, the Council provided inputs to the outpatient satisfaction questionnaire, ideas for Hospital's 220th birthday events, recommended displaying the hospital meals menu on the website, and initiated tradition of a patient-friendly act competition at the Hospital. The winners of the patient-friendly act in 2023 turned out to be patient-friendly acts of the 2nd Intensive Care Unit and the ball track to facilitate the movement of Children's Clinic patients in the L. Puusepa 8 building. The members of the Patients' Council of the Hospital also participated in the work of the Research and Development Service Advisory Board; preparation of the SWOT analysis of primary care development plan for the Ministry of Social Affairs; Health Insurance Fund's care pathways guidelines workshops; discussion of Ministry of Social Affairs' on the European Health Data Space and the joint meeting of ethics committees.

---

## Care journeys

- Full endoprosthetic care journey was applied at the Orthopaedic Clinic. Nurse coordinators and orthopedic nurses are dealing with the pre-operative preparation and post-operative coping of the patient. **An endoprosthetic voicemail 731 8202** where people can call and leave messages or questions at any time was also opened for the patients.
- In the ambulatory rehabilitation department, preparations were made for the quick and smooth referral of post-endoprosthetic patients to outpatient rehabilitation and the opening of home physiotherapy services to post-endoprosthetic patients.
- With the support of the Health Insurance Fund, the Psychiatric Clinic started a pilot project in which two case managers started working to better the help for patients with severe chronic mental disorders. The case managers were tasked to identify the patient's health and social problems, search for solutions from the patient's formal and informal social network; organize networking activities; motivate the patient and increase his or her psychosocial coping capacity.
- A care plan for patients who turn to the nurse without referral for the first appointments was also prepared. **We analyzed the use of neuropsychiatric interview M.I.N.I.07.2 so far, and prepared the transition to e-MINI.** This is an important step in the implementation of evidence-based diagnostic scales and measuring instruments.
- Close cooperation based on the needs of the patient with care coordinators, well-being crafters and other care service providers of the Tartu City Government helps to better understand the needs of the client, and facilitate the exchange of information between the home nurse and the home carers.

---

## Patient information and education is an important part of patient experience

Patient information and education is an important part of patient experience and supports the patient in making health decisions. Information and teachings shared by a health care professional is supported at the Hospital with information materials, educational videos, discussion groups, and support groups. Information is also shared via the website, digital screens, Hospital TV, social media, and community school to reach as many people as possible, and also participate in shaping the health behavior of the community.

**The patient information materials** of the Hospital provide guidance to support for the patient to handle their illness and self-care at home to ensure the necessary preparation for examinations and procedures. Nearly 400 patient information materials have been compiled at the Hospital, which has also been partially translated into Russian and English. In 2023, 31 new patient information materials were compiled, and 64 updated. Patient information materials are distributed in printed form as well as on the website in the patient information database.

**The website of the Hospital** also provides information on the services, admissions and prevention activities, and provides instructions for the use of the Hospital's services. In 2023, the Hospital's website was visited 3.9 million times, including 1.2 million times under the "patient" heading.

Posts from the **Hospital's social media channels** have an important role in communicating the Hospital's news to all the related target groups. In 2023, the communications service echoed the Hospital's news, achievements,

**400**  
patient information materials  
were available

**3,9 million**  
visits were recorded on the  
hospital's website

**520 186**  
person reached by the posts the  
Hospital shared

innovations in treatment, health promotion information and recruitment of staff on the Hospitals Facebook page. In total, the Hospital's Facebook posts reached 520,186 people, and Instagram posts reached 22,479 people. Videos on the Hospital's Youtube channel were viewed 64,178 times.

- **The Patient Information Centre**, which provides counselling services on-site, over the phone and online for both patients and their loved ones started work. The employees of the Patient Information Centre will help to find information on health conditions and procedures in different channels of the Hospital, as well as accommodation information, information aimed at loved ones, information about paid appointments and, if necessary, advise patients about which specialist should be approached. Information on patient rights, patient organizations and support groups operating in the community are also mediated.
- At the Hospital, e-chat groups aimed at patients and the wider community take place on a variety of topics. There were 25 health-themed discussion groups in 2023.
- Support groups for hematology, oncology and stroke patients and their loved ones operate at the Patient Information Center. Support groups aim to listen to patients' concerns and fears about illness, treatment or quality of life, and provide support and encouragement to deal with the disease.
- All patients of the Hospital with cancer diagnosis have the opportunity to receive the support of an experienced counsellor, counselling can be done as desired and necessary, as a one-off consultation, or as long-term appointments.
- With the support of the Hospital's Development Fund, a **Diabetes Portal** that provides evidence-based, contemporary and convenient information to patients with diabetes as well as healthcare professionals was completed. As part of the project, the e-course "**Inpatient diabetes treatment**" was also prepared.
- Family school education takes place in the Moodle environment, where single lectures and lecture packs are offered to prepare families for childbirth and parenthood. In 2023, the Women's Clinic restored contact learning: two 6-week cycles of contact lessons occurred during the year
- In cooperation with health care students from the Tartu Health Care College, practical workshops where health indicators could be measured and different first aid techniques practiced were held for members of the community. At the end of the year, tips were shared on how to successfully deal with Christmas stress.
- 11/06–11/10/2023 various events were initiated in connection with the **International Malnutrition Awareness Week #ESPENMAW23** for patients and staff to raise their awareness of the risk assessment of malnutrition, the causes of it, the importance of a healthy diet during the disease period, and possibilities of feeding treatment in the Hospital.

---

## Patient safety

From the 19th of May to the 16th of June 2023, a study on patient safety culture was conducted **for the second time among the staff of the Tartu University Hospital**. The electronic questionnaire was completed by 330 staff members from 28 clinics and services. The reporting of patient safety incidents has increased as a positive trend compared to previous years, suggesting a psychologically safe working environment for problem awareness. Over the past year, 53% of nurses, 44% of health professionals, 40% of doctors, 38% of support staff and 20% of carers reported at least one patient safety case. Reporting of patient safety incidents did not relate to whether the employee was in contact with patients on a daily basis in their work.



Describing the safety culture of their unit, the most accepted argument was that workers help each other at a busy time, and this is also supported by a positive assessment of effective teamwork by respondents. More than half of the respondents agreed that if errors occurred, the focus would rather be on learning from mistakes than blaming employees, and 43% of employees estimate that work processes are regularly reviewed and necessary changes are made to improve patient safety in the unit.

Patient safety interactions were generally positively assessed. Almost three-quarters of the respondents estimate that it is mostly or always reported when something is noticed that could negatively affect the patients' treatment. According to the estimates of more than half of the respondents, employees are informed of any errors in the unit, the errors are discussed and employees are informed of the changes made. However, nearly 20% of respondents estimate that there are situations where employees do not dare to ask questions when something seems to be wrong.

Among the dimensions of the patient safety culture described in the study, the support of the immediate manager to ensure patient safety and the openness of communication was highest, while the availability of staff and organization of work of staff was lowest. Almost two-thirds of respondents agreed with the claim that the department's rapid pace of work and working overtime could adversely impact patient safety.

The patient safety culture study was conducted a second time at the Hospital. The study helps to understand and assess the level of patient safety culture in the Hospital in time – areas where safety culture is strong and areas



where there are gaps, enabling the sharing of good practices and the planning of improvement activities in problem areas. Such research will also help to increase awareness and involvement of employees in patient safety issues.

**The Patient Safety Incident Information System (POI)** recorded and processed 998 incidents affecting patient safety during the year. Compared to 2022, 198 more cases have been recorded. The highest number cases reported were related to laboratory, radiological and other tests (202 in 2022; 288 in 2023).

Cases related to patient falls were recorded 202 in 2023, more than a year ago. More and more attention will be paid to preventing falls, but also to the importance of registering cases and planning different interventions. For patients at high risk of falling, yellow wristbands, anti-slip socks, and beds with corresponding alarms have been introduced. An artificial intelligence-based fall prevention and detection system has been installed in the pilot department.

In 2023, cross-clinic joint discussions on patient safety cases continued, with a goal of creating a blame-free patient safety culture. Practical training "Positioning of patient in the operating room" helps to ensure patient safety during surgery.



In cooperation with the University of Tartu, a series of e-courses about patient safety have been made, and are also popular among the partner hospitals. Parts I and II of the Patient Safety Basic Course and the Patient Safety Culture Course are now also available to students starting their first practice at the Hospital

The Hospital's version of the Patient Safety Incident Information System (POI) has been taken into use by 10 health care institutions across Estonia by now. The Patient Safety Awareness Week took place from the 13th to 19th of March, a video clip "The patient's role in patient safety" was made for the patients. On the 17th of September, we celebrated International Patient Safety Day, focusing on preventing falls both in hospital and after hospitalization.

---

## New services for patients and the community

- As a provider of essential health services, creator of patient experience, and a teaching hospital, the Hospital has a unique opportunity to contribute to the overall health literacy of the community. **Hospital's Community School pilot project started** with the aim to direct prevention activities to students from different age groups in general education schools, to provide age-specific health, wellbeing and coping support information to students, as well as increasing the co-existence between the Hospital and the community. Nearly 200 students from Tartu Tamme School and Tartu Hansa School are participating in the project.
- In cooperation of the Hospital, the University of Tartu and Futulab, a practical project **"FutureHealth – personalized and effective health messages for all"** was held with the aim of finding effective, innovative, interactive and implementable ways of communicating health information to the community of the Hospital.
- In October, a project for creating a chatbot for the Hospital's website began. The aim of the project is to map people's recurring questions and topics that need the most help and advice. In the early stages of the project when input is collected for the chat robot, visitors of the web page are expected to use the chat window to ask their questions and get answers in real time. During the trial period, the employees of the patient service, emergency department, women's clinic and psychiatric clinic answer the questions of people daily between 10:00 and 18:00.
- The Clinic of Dentistry and Ear Clinic collaborated to set up the cleft lip and palate center.
- The Clinic of Dentistry began video consultations for patients in nursing homes.
- The surgery nurses of Eye Clinic started performing intraocular injections, which used to be carried out only by medical practitioners. In this way, the specialist have more time to deal with other patients. 2,867 intraocular injections were administered in 2023.
- In cooperation with the Estonian Health Insurance Fund, we carried out a project to pilot the services of a Advanced Practice Nurse in the fields of endocrinology and orthopedics. The aim of participating in the project was to improve the quality of patient treatment and to improve work organization.
- At the Addiction Disorders Center, outpatient group therapies were started on the principles of Smart Recovery Self-Help Group. Compared to AA (Anonymous Alcoholics) movement, the SR method is more modern.







# Treatment Activity

---

University hospital as an attractive center  
of excellence, leader of Estonian health  
care

More patients have been treated at the Hospital this year than in previous years. The pandemic-related changes in treatment work are now behind us, and a large amount of treatment work has been carried out. E-consultations, nurse appointments and treatment work in day care are on the growth trend.

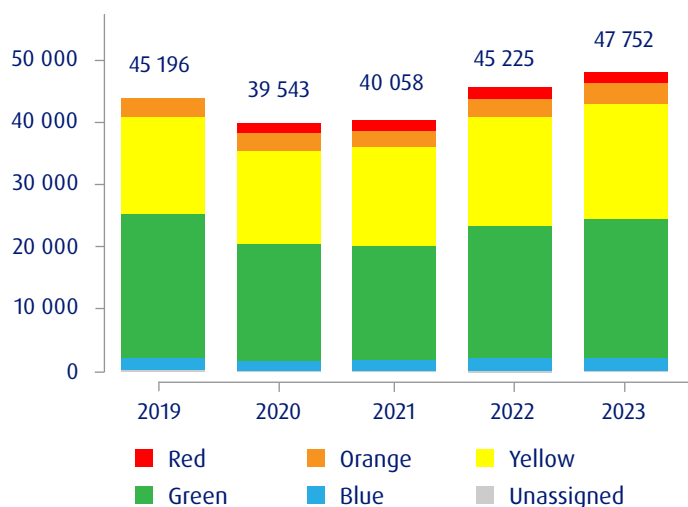
## Outpatient medical care

The field of ambulatory planned and emergency treatment is large in the Hospital, and covers different activities in all specialties of specialized medical care – the admissions, examinations, analyses, procedures, patient counselling and health guidance performed by doctors, nurses and other specialists. The provision of services in outpatient care is also at the highest growth rate for approaching the emergency department, making e-consultations, and expanding and increasing nurse admissions.

There were 47,752 referrals to the Department of Emergency Medicine (hereinafter ER) compared to both the 2022 and 2019 figures, the number of patients increased by 2,500, or 6%. An average of 130 patients were given medical care per day.

The number of referrals to emergency care in 2023 was the highest in recent years, the sicknesses were more severe, the proportion of patients with red, orange and yellow triage (by speed of medical care) increased, both with trauma -, as well as those with general illness.

### Referrals to emergency care by triage category



The number of patients who have reached ER is increasing year-on-year, comparing last five years. The number of ambulances delivered (107%), those referred by family physicians (128%) and those who came themselves (107%).

Of the emergency care patients 39,346 (82%) needed outpatient medical care, and 8,406 (18%) were hospitalized. The patients were most frequently hospitalized from ER to the departments of Internal Medicine Clinic, Heart Clinic, and Surgery Clinic.

By analyzing referrals to the ER by patient's place of residence, the increase (2019 vs 2023) was in respect of residents of Valga County (+129/10%), Viljandi County (+89/11%) and Tartu County (incl. Tartu City) (+2800/8%), while the decrease was in respect of residents of Põlva County (-198/-14%) and abroad (-239/-26%).

The specialty-specific emergency health problems were dealt with around the clock in four other offices (the on-call offices of the ophthalmological, ear, pediatric and psychiatric clinic), with a total of 30,984 cases, to which referrals increased by 8%, with the highest number of ear-nose-throat diseases, eye diseases and children's disease.

**6%**  
there has been an increase in going to the emergency department

**130**  
medical care given to the patient in a day



Through E-consultations, the cooperation between general practitioners and specialist doctors at the Hospital has improved, and become more substantive. Once a month, we have discussed how to organize this service even better, provide patients with the best help, and in which specialties the referring to specialist doctor should go through only through e-consultation.

In 2023, there were 510,163 doctor appointments, which was an increase of 2% year-on-year, or about 11,000 admissions more, reaching 2019 levels. More admissions have taken place in medical genetics, face-jaw surgery, hematology, pediatric surgery, eye disease, rheumatology and rehabilitation.

The outpatient services grew outside Tartu in several specialties, to other cities and counties. Hematologists, oncologists and oncology surgeons made more than 9,000 admissions in Ida-Viru County, the number of admissions in Narva increased. The necessary studies and analyses were ordered from Ida-Viru Central Hospital or Narva Hospital, and patients also received chemotherapy at their place of residence when being monitored by the doctors of the Hospital.

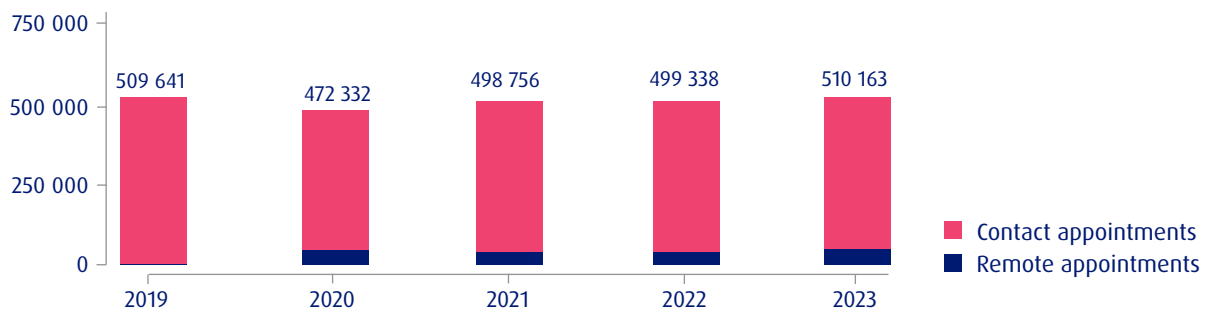
**510 163**  
outpatient doctor's  
appointments

**29 536**  
e-consultations

**139 113**  
nurse and midwife  
appointment

**15 647**  
home visits of nurse and  
midwife

### Number of doctor's appointments



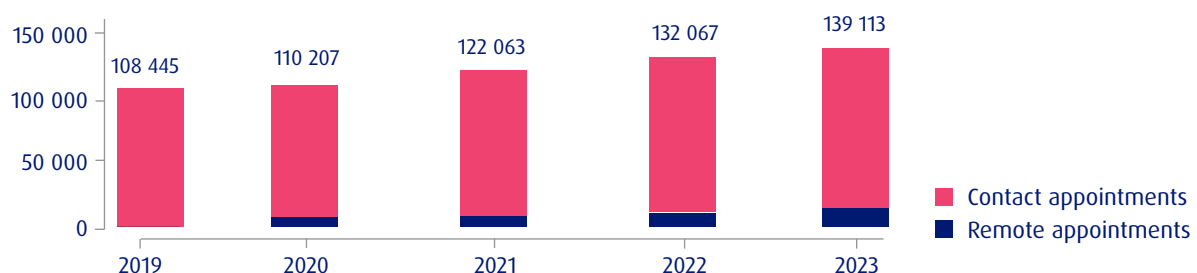
The number of doctor appointments at the Genetics and Personalized Medicine Clinic increased in Tallinn, and the availability of ophthalmologists improved in Võru and Rääpina.

The duties and responsibilities of nurses and midwives on patient pathways, solving health problems, performing nursing procedures, monitoring and monitoring objective health indicators have increased every year, with new nursing services being created.

Compared to 2019, the increase has been 28%, with several patient pathways (mental health, pregnancy and postpartum monitoring, endoprosthesis, stroke treatment, etc.) are better supported by nurses and patients with chronic diseases received more help and counselling.

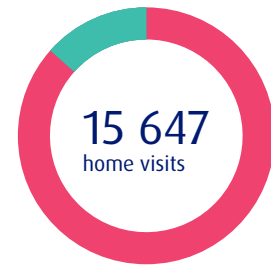
**There were 139,113 appointments with nurses and midwives in 2023, the number increased by 7 000, or 5% year-on-year.**

### Number of nurse/midwife appointments



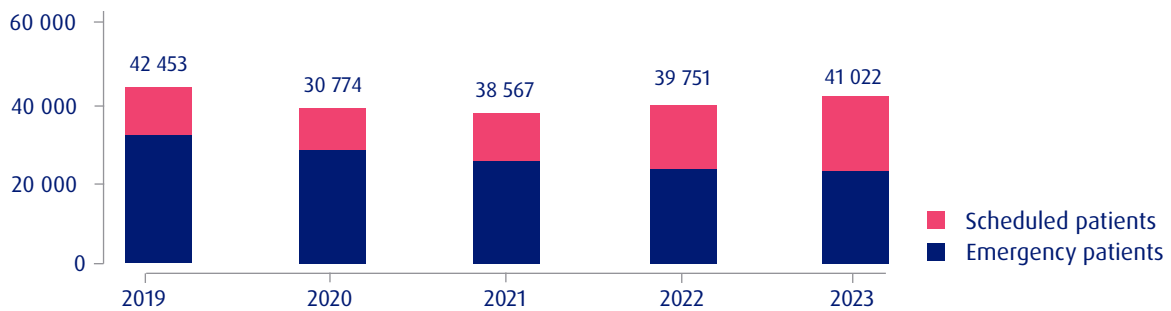
Main developments in nurse appointments have been in midwifery services (post-pregnancy and postpartum monitoring), general surgery (wound care, post-operational procedures), orthopedics in relation to the course of treatment for endoprosthetics (an orthopedic nurse is the first contact person for endoprosthetics treatment, including 2 nurses' appointments prior to surgery) and psychiatry, where in most cases the primary recipient of a scheduled patient is a mental health nurse, and the role of nurses is also great throughout the patient pathway with doctors, psychologists and occupational therapists.

A total of 15,647 home visits were made in nursing care, mainly related to home nursing services (12,818) and home visits made by midwives to postpartum women and their newborns (1,988). All women and their newborns in and around Tartu will have a home visit by a midwife up to 7 days after giving birth.



- Home nursing services
- Home visits of midwives

### Treated patients in inpatient care



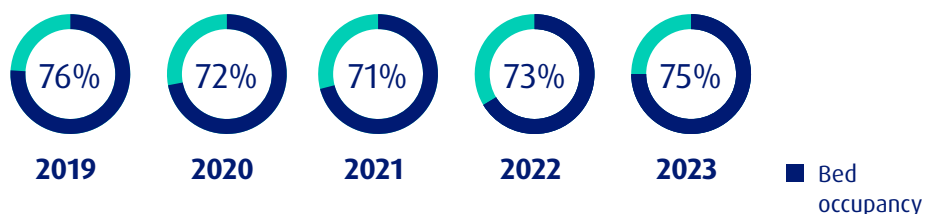
## Inpatient treatment

At the **hospital's inpatient**, 41,022 patients were treated, which was 1,271 or 3% more than a year earlier, but 1,431 or 3% less than in 2019. The median duration of active care treatment was 6.2 days in total, 17.3 days in nursing care.

The treatment work took place at 963 beds (891 in active care and 72 in nursing care), which has not changed overall in the Hospital. The number of beds increased by 17 places in internal diseases, and decreased by 14 places in the Children's Clinic. Bed occupancy was 75%.

While the need for hospital admissions for Covid-19 sufferers declined significantly, there were 978 people with Covid-19 diagnoses in hospital in 2023, half of whom were 75 and older. 99 patients, or 11%, also needed treatment in Level III of the Anaesthesiology and Intensive Care Clinic, and half of them also required apparatus-breathing. The duration of treatment for these patients was more than double than for other patients, or 15 days, and the hospital mortality rate was 5.1% (2.2% for all patients).

### Bed resource and use thereof

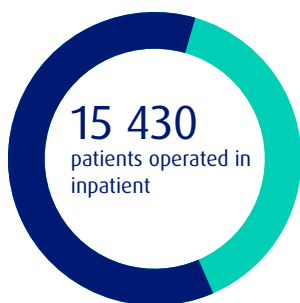
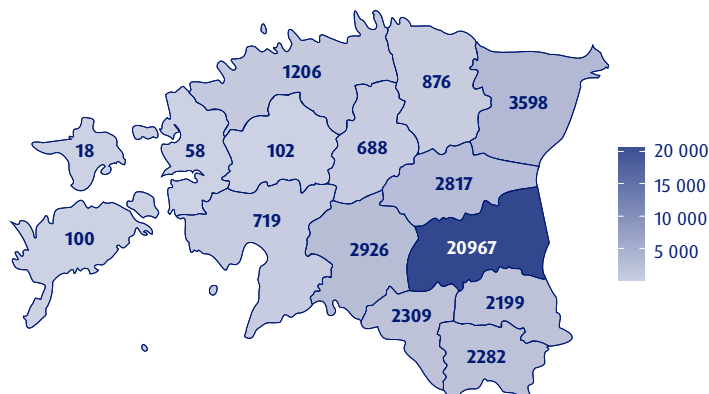


Compared to 2022, more patients were treated in oncology, cardiology, pediatrics, adult psychiatry, internal diseases, rheumatology, rehabilitation, and surgical specialties in thoracic surgery, oncology surgery, and orthopedics (endoprosthetic surgery).

However, compared to the pre-Covid-19 period in 2019, the number of patients has increased in neurology, adult psychiatry, infectious diseases, internal diseases, gastroenterology, and orthopedics (endoprosthetic surgeries) while decreasing in hematology, oncotherapy, pulmonology, pediatrics, rehabilitation, and surgical specialties in pediatric surgery, urology, vascular surgery, neurosurgery, emergency orthopedics, eye diseases, and also ear-nose-throat diseases.

### Treated inpatient patients by the place of residence

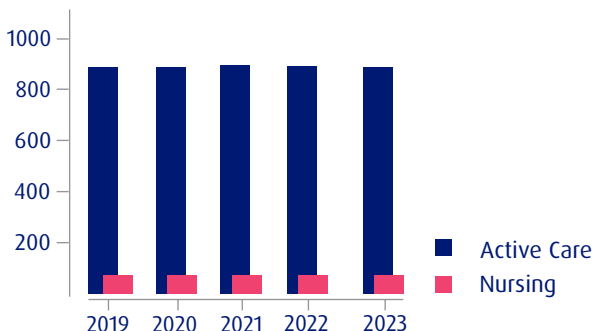
Half of the patients treated in the inpatient were from the city and county of Tartu, 17% from the counties of southern Estonia (Põlva, Valga and Võru), 9% from Ida-Viru County and 7% of both Viljandi and Jõgeva counties.



A total of 26,637 patients were operated on in day- and hospital care in 2023, just 1.7% less than in 2019

The treatment of some patients has moved into daily care, or has also been organized as outpatient care. 15,430 patients were operated in the inpatient of the Hospital, representing 39% of the patients in active care. A total of 23,296 surgical procedures were performed, 69% of which were planned. The number of operated patients in inpatient remains on the same level as 2022, which is about 1,200, or 7%, lower than in the year before the Covid-19 pandemic in 2019. The same proportion of surgical procedures have been transferred to day surgery, with the number of daily surgeries highest in five years with 11,207 patients.

### Number of treatment beds

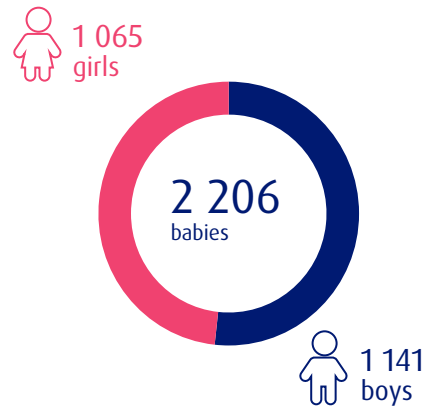


The number of endocrine (+13%), breast (+7%) and gynecological (excluding obstetrics) (+7%) surgeries have increased compared to 2019. The amount of surgeries on bone and muscle tissue, heart and large thoracic vessels, gastrointestinal tract and spleen have reached pre-COVID-19 levels.



## Obstetrics

The Hospital's Women's Clinic had 2,188 births in 2023 (27 twin births), a total of 2,206 live babies, 1,141 boys and 1,065 girls were born. The number of live births at the Hospital fell by 132 births, or 6%, compared to a year earlier, a decline of 19% compared to 2019. The changes are related to the decrease in the number of births in Estonia, whereas the decline in the last five years has been even higher in Estonia as a whole (23%). In 2023, less than a thousand children were born in Estonia in each calendar month, which is why it was the smallest birth rate year of the recent past.



The number of women accounted for pregnancy is also on a downward trend, with around 700 women accounted for pregnancy at the end of 2023. Only a few years earlier, there were around 1,000 pregnant women being monitored.

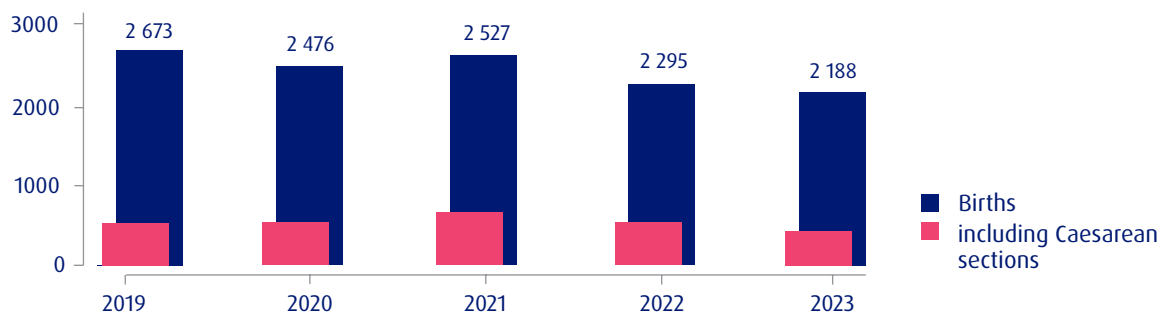
70% of the births were from Tartu County, while in recent years some more women have come to give birth from Põlva County, and more distant counties like Järva and Pärnu County.

Nearly a quarter (24%) of births admitted at a Women's Clinic required surgical intervention, or caesarean section, of which slightly less than two thirds (64%) of births took place on an emergency indication.

Pregnant women at higher maternity risk are referred to and come to the Hospital from more remote counties, which is why the share of our caesarean sections and premature newborns is above the Estonian average. The positive thing is that in 2023, the number of premature births and the associated low-weight newborns was significantly lower.

Despite this, the quality characteristics of obstetrics are good at our Women's Clinic: the newborn stillbirth rate per 1,000 births was 4.06 in 2023 and 2.13 in 2022 (by the National Health Foundation's data, the corresponding indicator in Estonia was 2.14 in 2022) and the perinatal mortality rate per 1,000 births was 5.42, compared to 2018 and in 2020 it was 5.6. Perinatal deaths were caused by pre-natal asphyxia, inappropriate congenital malformation and, in one case, severe maternal trauma.

### Births



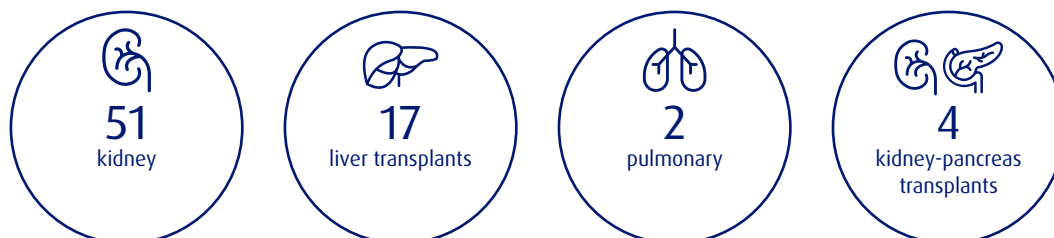
## Organ transplants

Donation activity, as well as the proportion of multiorgan donors, was good in 2023, allowing the transplants to be performed more than average.

A total of 70 transplants took place at the Hospital in 2023, of them 2 lung transplants, 17 liver transplants

and 51 kidney transplants including 4 pancreatic and kidney transplants taken together.

The number of transplants was the highest in the recent years, with more or less the same number in 2018 (74 transplants).



**In addition, there were 3 heart transplants for Estonian patients and 1 kidney transplant for Estonian toddler in Helsinki.**

Liver transplants have been performed in Tartu University Hospital for almost 25 years. Over those years, 140 liver transplants have been performed, giving a new chance to 134 patients.

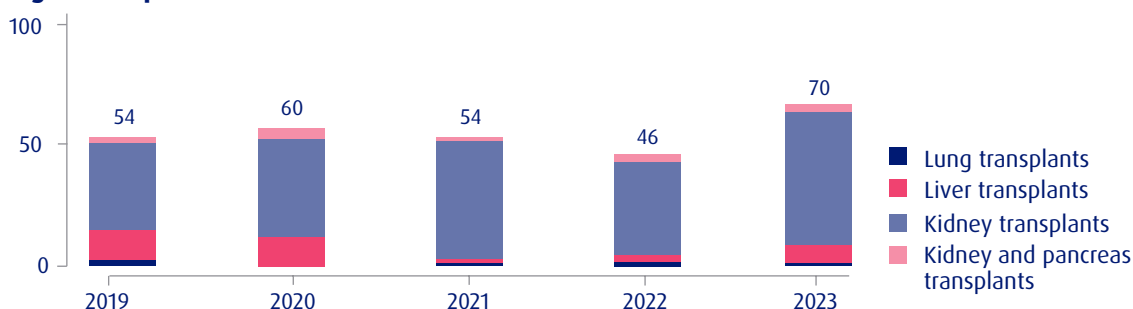
Liver transplants, like all other organ transplants, are only performed in Tartu University Hospital in Estonia.

International organ exchange took place as usual, with organ exports 2.5 higher than imports. In 2023, 17 (2 lungs, 4 liver, 11 kidneys) of organs transplanted at the Hospital had been obtained through Scandi transplant.

As of 12/31/2023, there were a total of 73 patients on the organ transplant waiting list. There were 3 Estonian patients on the heart transplant waiting list in Finland, Helsinki University Central Hospital.

Tissue transplants included 10 cornea transplants and 8 amniotic membrane transplants in 2023. For the first time, an amniotic membrane was used intrabulbarly to treat optic pit or optic nerve disk malformation, the outcome of the operation is still early to assess, but the initial status is anatomically good. Skeletal system tissues were sourced from 94 donors in 2023 and transplanted to 133 recipients.

### Organ transplants



Hematopoietic stem cell transplants occurred at the Hospital in a total of 38 in 2023, 18 of them autologous and 20 allogeneic. Children under the age of 18 had 9 of those transplants in 2023.

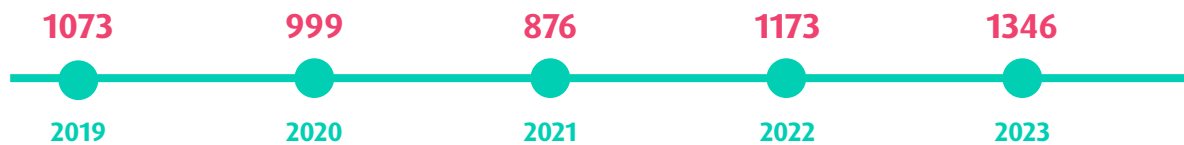
There were 645 embryo transplants, with a total of 166 clinical pregnancies which means a pregnancy rate of 25.7%. The rate of multiple pregnancies was at a record low (2.9% of transplants). However, the share of transplants that resulted in clinical pregnancy was the lowest in recent years due to an increase in the proportion of women over 40 years of age, and a decrease in the number of embryos to be transplanted at the same time.

## Endoprosthesis patient pathway

In 2023, the Orthopaedic Clinic began improving the patient pathway of endoprosthetics, based on the standard patient pathway for endoprosthetics.

Hip or knee replacement, or endoprosthetics, is one of the most frequent scheduled surgeries in Estonia, with long waiting lists and patients waiting a long time for surgery.

### Number of endoprosthetic treatment cases



The orthopedic physicians and nurses of the Hospital have a keen interest in joining in the project because the waiting list and patient pathway for endoprosthetics need better organizing so people can get the surgery easier and at the right time.

**The orthopedic physicians and nurses of the Hospital have a keen interest in joining in the project because the waiting list and patient pathway for endoprosthetics need better organizing so people can get the surgery easier and at the right time.**

The patient's patient pathway was linked to one operating hospital a year before and a year after the surgery. The journey in the hospital begins with an e-consultation conducted by the general practitioner, the patient is prepared for surgery, pre-surgery examinations and appointments are held, and after surgery the patient's improvement is monitored and supported, including the involvement of other specialties specialists (physiotherapists, rehabilitation physicians, general practitioners, etc.) in the patient pathway.

In 2023, 1,346 endoprosthetic surgeries were performed at the Hospital, accounting for one-third of endoprostheses performed in Estonia.

**In 2023, 1,346 cases of endoprosthetic surgery were administered at the Hospital, accounting for one third of endoprostheses in Estonia. Worn hip and knee joints are replaced nearly 3,600 times a year in Estonia.**

The nurse coordinators at the Orthopaedic Clinic began organizing the order of endoprosthetics as early as the end of 2022, during which patients were called, the state of health and desire to come to endoprosthetics were specified, and instructions were given for further action.

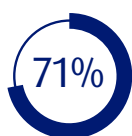
## Stroke patients receive the best care by European standards at the Hospital

The Neurology Clinic of the Tartu University Hospital received the highest recognition of stroke treatment by the **European Stroke Organisation ESO** certificate. We are the first health institution in Estonia to comply with ESO standards, which in turn proves that stroke treatment at the Tartu University Hospital complies with the best European standard.

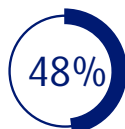
To get the certificate, we have met the strict and standardized requirements set for stroke treatment centers. The organization of day-to-day work, quality of treatment, participation in quality registers, availability of qualified support specialists, local treatment guidelines and mapped patient pathways, staffing and qualifications, consistent training system etc. are important.

As one of Estonia's stroke centers, nearly 700 stroke patients are treated annually at the Hospital. In 2023, 657 stroke patients were hospitalized on an emergency basis (diagnosis 161 intracerebral bruising, 163 cerebral heart attack), averaging up to 2 patients per day.

To ensure that the post-stroke patient pathway is not interrupted and is timely and smooth, an appointment with stroke nurse is guaranteed for patients and loved ones. The stroke nurse also dedicated call times where people can call and seek advice in case of any stroke concerns. A stroke coordinator helps to find appropriate services for a patient in the post-stroke period that contribute to their recovery. Also, to monitor compliance with the patient's treatment plan and to ensure that the patient reaches the services essential for recovery.



71% of stroke patients underwent CT or MRI within an hour of hospitalization (target 90%).



48% of ischemic stroke patients underwent recanalization treatment (target 30%),  
→ for 35% thrombolysis was performed;  
→ 13% had thrombectomy (primary, or following thrombolysis), which is a very good result.

**Upon leaving the hospital, a stroke nurse and stroke coordinator will support the follow-up of stroke therapy, stroke nurse appointment is guaranteed for patients and loved ones. The stroke coordinator helps to find suitable services for the patient after hospital treatment and supports the patient during the long recovery process.**

## Patients treated in daily care

While the number of inpatient patients fell somewhat, the number of patients treated in daily care increased.

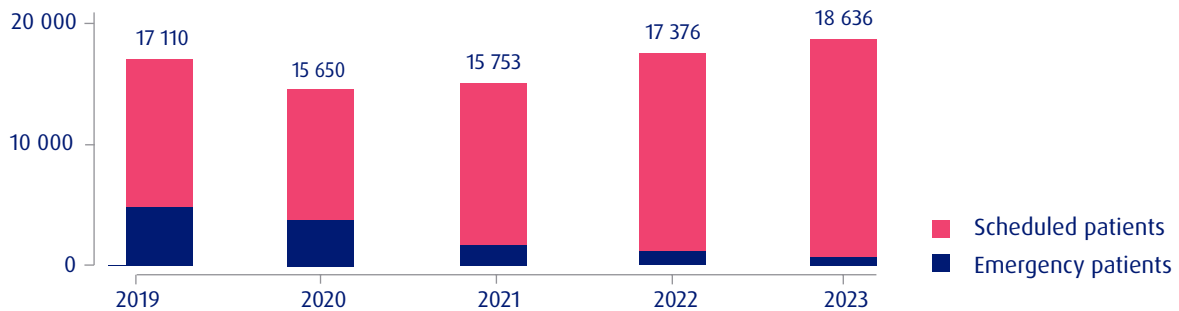
The number of **patients treated in daily care** increased 7% year-on-year, with a total of 18,636 patients treated, and of those, 11,207 were operated on. Both figures are the highest in daily care history. While in 2022 the number of patients treated in daily care came back to pre-Covid-19 number, in 2023 the number of daily care services increased further in terms of both surgical and non-surgical treatment activities.



In the summer, a new innovative Maarjamõisa medical campus III phase of construction was opened with an operating block with the most modern technology where mainly day surgery operations are conducted. This allowed to operate more patients, and improve their post-procedure monitoring options

The number of services provided in day care increased in pediatric surgery, ear-nose-throat diseases, maxillofacial surgery, eye diseases, orthopaedics and non-surgical specialties in oncology, pediatric diseases, psychiatry (treatment of addiction disorders), endocrinology and rheumatology. The treatment

### Number of patients treated



of some patients (pediatric surgery, maxillofacial surgery, ophthalmology, etc.) moved from inpatient to day care. As a new specialty, maxillofacial surgery was added to day care.

More than 2,500 (4%) patients have been treated, and more than 800 (3%) patients have been operated on when analyzing stationary and day care activities together, compared to the previous year.

#### More common daily care procedures included:

- cataract surgeries in eye diseases
- prenatal diagnosis and monitoring of pregnant women
- abortions
- surgical treatment of benign tumors
- ear-nose-throat surgery
- orthopedic arthroscopic surgery
- anesthetic and monitoring procedures
- long-lasting infusion therapies, including chemotherapy and biological therapy

**18 636**  
patient treated in  
daily care

**11 207**  
surgical procedures

**A noteworthy change was that more patients from Jõgeva, Põlva and Võru counties, and more distant Lääne-Viru and Pärnu counties were present in day care.**

## Dentistry

The Hospital's Clinic of Dentistry provides services in all areas of dentistry – pediatric dentistry and orthodontics, adult oral and dental diseases, periodontology, endodontics, oral surgery, emergency dentistry, dental prosthetics, anesthetic dentistry, and maxillofacial surgery.

As the treatment of oral and dental diseases is part of the general health of the patient, attention is also paid to different patient pathways in the provision of dental services. In collaboration with specialists at the Hospital, patients have been created faster possibilities for complete dental care before endoprosthetic, cardiosurgical and other major surgeries, also before radiotherapy and chemotherapy. If the patient's oral health is restored as soon as possible, he or she will be ready for other treatments, and the performance of the entire treatment process will improve.

here were a total of 60,225 referrals to the dentist at the Hospital in 2023, which is around 2,500 (4%) referrals more than a year ago. The number of dental services provided has increased in children's orthodontics, adult dentistry, oral surgery, and also in inevitable dental care.

We provide emergency dental assistance on all calendar days a year, including national holidays. In 2023, 1,485 people received emergency dental service (including tooth extraction, abscess opening) on weekends and public holidays, about 13 each holiday day. This is a highly requested service.

In hospital conditions, the dentistry treatment has gotten a new form, substance and naming (incl. narcotic dentistry), and started in the day care center of the Hospital in early 2023. The service is indicated for patients with specific medical conditions, including patients treated with anesthesia. In total, there were 148 such patients.

**60 225**

visits to the dentists

**1 485**

emergency dental patients

---

## Early detection of diseases

The Hospital has a big role in this area, in 2023 we provided cancer screening services to 20,828 people. There were more referrals for breast cancer, cervical cancer and colon cancer regarding the early detection project.

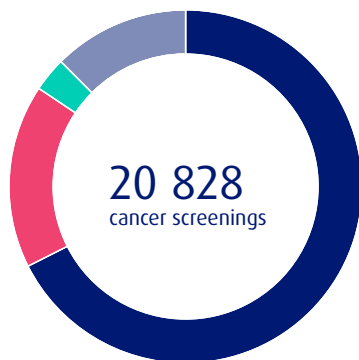
Participation in breast cancer screening has increased thanks to the mammography bus that visits different places throughout the year, including smaller towns and towns. About half of our mammography screenings were done in the mammography bus of the Hospital. In addition, women were able to have their breast examined in a special mammography cabinet in the center of Tartu at the Kvartal building.

As part of the colon cancer screening, 28% more examinations were conducted, or a total of 654 colonoscopy studies. Patients will be referred to the screening by a general practitioners if the previous analysis has been positive.

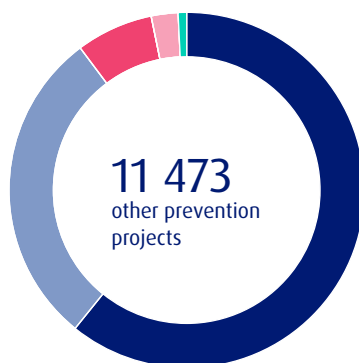
In the spring of 2023, a second-year study of a pilot study on lung cancer screening continued. A CT scan of 2,599 patients was carried out at the Hospital as part of this project. People with an increased risk of lung cancer aged 55-74 were invited to the pilot study through general practitioners in Tartu and Tartu County. Lung cancer is the most commonly diagnosed malignancy in men, and the third most commonly diagnosed malignancy in women in the world. The aim of the pilot study is to find an optimal solution for Estonia in continuing with national screening. If there is a suspected cancer in the CT screening, the patient will be referred to appropriate follow-up examinations by the screening team.

In other prevention projects, a total of about 7,000 people were given advice on reproductive health for young people (including prevention of sexually transmitted diseases), both at the Women's Clinic sexual health center and at the Andrology Clinic.

There were also more applicants for medical examinations of young athletes than in previous years, with a total of 3,323 persons. This package of services is for regularly training young athletes, up to 19-year-old, with a training load of at least six academic hours a week. The focus of the service is to ensure safe training for health, which is achieved through counselling and regular health monitoring.



- Breast cancer early detection project
- Early detection of cervical cancer
- Early detection of colon cancer
- Early detection of lung cancer



- Youth reproductive health project
- Young athletes health check
- Prevention of alcohol use disorder
- Tobacco cessation consultation
- Prevention of myopia in children









# Research and Development

---

Ensuring the subsequent growth with high clinical, teaching and research competence is a key issue in the development of the university hospital

---

## University hospital as an attractive center of excellence, leader of Estonian health care

As a teaching hospital, we are in constant development to adapt to the diversity and ability of learners. To seamlessly adapt students arriving for the internships, we arranged the internships' website so that the necessary information could be easily found. In addition, we launched an online feedback collection that encourages trainees to provide feedback to the learning environment, guidance and their learning. For the sake of completeness of the coaching process, we also initiated the collection of feedback from supervisors with the aim of getting information on the need for tutors to learn, develop and support.

In 2023, the evidence-based research and development project **"Close Collaboration with Parents"** developed at Turku University Hospital found implementation at the Hospital, completed by 86.4% of staff in the neonatology department. The project was one of the stages in preparing the staff to work on family-oriented principles in the new family wards. In addition, in collaboration with bioanalysts, a guide for capillary blood collection from newborns, infants and children was prepared, including family-centered principles and non-pharmacological pain therapies. In order for teams to be treating a neonatal patient in a similar way from a family-centered perspective, bioanalysts were also trained under the project's program.

In 2023, the co-operation project **"Preparing the child and parents for examinations and procedures"** started at the Health Care University and the Tartu University Hospital. Within the framework of the project, a Moodle e-course was prepared for staff, and playful tools were acquired to distract and alleviate anxiety and pain of children. Two studies will be completed as a part of this project. The purpose of the first research was to describe the activities of nurses in the psychological preparation of children and parents for studies and procedures, and the needs of the related knowledge and tools. The findings of the research were presented as a printed poster presentation at the International Conference of Nurses of Children 6th PNAE. The aim of the second research is to gather feedback on parents' experiences, partly relating to the psychological preparation of a child for examinations and procedures. Analysis and results of this data will be completed in 2024.

The activities of the Hospital's journal club were also joined by the master's students of nursing at the University of Tartu, who presented articles related to their Master's theses. The journal club contributes to increasing the coherence of evidence-based information and clinical practice.



---

## Healthcare Transformation Academy 2023

- On the 14th of March, the Hospital held an event called **"Bite of Innovation"** for the first time, where colleagues from various structural units shared the experience of participating in innovation ambassadors and value-based health care training sessions last year. Training activities provided as part of the Healthcare Transformation Academy project were also introduced. The introductory e-courses on five different topics (innovation, value-

based healthcare, personalized medicine, digital health, leadership) are available free of charge to all interested parties.

- From 13.04.2023 to 13.06.2023 “**Innovation Ambassador**” training developed by Karolinska University Hospital and involving three teams took place with a total of 11 Hospital’s staff: the anesthetic nurses team sought an answer to the question “How could we create a motivational and supportive working environment for anesthetic nurses?” the patient services team sought an answer to the question “How do different age groups want information?” and the palliative care team sought an answer to the question “How could we create a supportive environment in the palliative care department for patient, loved ones and staff?”
- A video of the 2nd Intensive Care Unit’s experience in implementing innovation training and service design methodology was completed.
- Three members of Hospital’s staff attended the Summer School of value-based healthcare in Rotterdam from 23.08.2023 to 25.08.2023.
- From 20.11.2023 to 21.11.2023 Prof. **Arie Franx** and **Michelle Heijke** of Erasmus MC visited the Hospital. A public lecture on value-based health care was conducted, and the topic was presented to leaders and CEOs.
- In November of 2023, the training “**Value-based healthcare ambassadors**” developed by Erasmus University Hospital took place, with a total of 11 staff taking part.



The research and development activities of the Hospital are carried out in close cooperation with the University of Tartu, and most of the research projects involve the staff of both the University and the Hospital. In 2023, **11 employees of the Hospital** defended their PhD at the University of Tartu. The results of all these works make a significant contribution to the promotion of therapeutic activities in the respective clinical disciplines.

### Doctoral thesis defended in 2023

- **Keskpaik, Triinu**  
Quality indicators and non-ischemic myocardial injury in emergency medicine
- **Lepland, Anni**  
Precision targeting of tumour-associated macrophages in triple negative breast cancer
- **Roht, Laura**  
Hereditary colorectal cancer syndromes in Estonia
- **Suumann, Jaanus**  
Gastric biomarkers and their dynamics as a less invasive method to evaluate stomach health in bariatric surgery patients
- **Söber, Linda**  
Impact of thyroid disease and surgery on patient's quality of voice and swallowing
- **Simre, Kärt**  
Development of coeliac disease in two populations with different environmental backgrounds
- **Tjagur, Stanislav**  
Mycoplasma genitalium and other sexually transmitted infections causing urethritis - their prevalence, impact on male fertility parameters and prostate health
- **Ilves, Liis**  
Metabolomic profiling of chronic inflammatory skin diseases
- **Hanson, Ele**  
Clinical and biochemical markers for the prediction and early diagnosis of pregnancy related complications
- **Lehes, Lagle**  
The first study of voice and resonance related treatment outcomes of Estonian cleft palate children
- **Pauklin, Priit**  
Hemodynamic and biochemical characteristics of patients with atrial fibrillation and anticoagulation of  $\geq 65$ -year-old patients with atrial fibrillation in Estonia



The Hospital participates as a partner in a total of **ten international R&D projects with European Union funding**, seven of which relate to different aspects of cancer treatment and diagnosis. As an important event, the TeamPerMed project was launched in 2023, within the framework of which, under the leadership of the University of Tartu and the Tartu University Hospital, an **international research and development center for cutting-edge personal medicine** will be established in Estonia over the next six years. The European Commission supports the implementation of the project with 15 million euros, and the same investment comes from the Estonian state. The mission of the Hospital in this project is to organize and conduct the planned clinical trials. The Hospital's funding is **5.9 million euros**, the main project implementers are the Clinical Research Centre and the Genetics and Personalized Medicine Clinic.



10

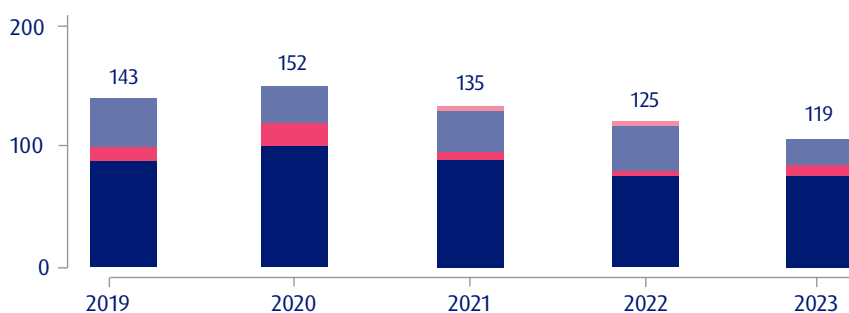
International R&amp;D project with EU funding

**As a significant milestone, a phase 2 clinical trial was initiated**, aimed to assess, The efficacy of the drug certepetide (LSTA-1) detected by the Estonian scientist, Prof. Tambet Teesalu, in the treatment of malignant brain tumor glioblastoma multiforme. The study is funded by the international pharmaceutical company Lisata Therapeutics (total budget **1 million euros**) and will be conducted in 2023-2026 at Tartu University Hospital, North Estonia Medical Centre and Riga East University Hospital. The study protocol has been fully developed by the team of lead researcher Dr. Lenne-Triin Kõrgvee, with substantive management of the study taking place under the direction of Dr. Katrin Kaarna from the Clinical Research Centre.

As part of the **Health Insurance Fund's innovation projects**, the development of the Dermatology Clinic aimed at monitoring psoriasis patients' patient pathway as a remote service and preventing disease exacerbations has been successfully completed. The development of a remote service model for the rehabilitation of heart patients will also continue. With both solutions, the professional service of the medical teams of the Hospital is available to Estonian patients, regardless of their place of residence.

As of early 2024, a total of **333 different research studies** are underway at the Hospital. These include 221 academic non-interventional studies, 28 interventional studies, a clinical trial of 81 drug companies or medical device manufacturers, and 3 innovation projects involving patients or their data. A total of **119 new research studies** were launched in 2023. The most active researchers are the Haematology and Oncology Clinic and the Neurology Clinic.

### Number of new research recorded in the research register during the year



- Academic non-interventional research
- Academic interventional research
- Clinical trial of pharmaceutical company / medical device manufacturer
- Innovation project involving patients and their data

The **Hospital's Development Fund**, which was launched in 2021, is an important empowerment of the research and development work of the Hospital. Last year, **12 R&D projects** received funding from the Development Fund, in total of 949,500 euros. In addition, 106,496 euros were allocated for 23 training activities, including the practice of employees in hospitals abroad, or the organization of professional training in Estonia.

A total of 323 scientific publications were published in 2023, **168 of them in peer-reviewed international scientific journals** and 25 articles in the Estonian Physician journal. Five employees of the Hospital – Alastair Forbes, Jaan Eha, Margus Punab, Riina Salupere and Anne Kallaste were among the 1% most referred researchers in the world. 56 staff members of the Hospital are participating in doctoral studies at the University of Tartu.

During the there were in  
**323**  
scientific publications



### The research and development projects that received funding from the Hospital's Development Fund in 2023

Orthopaedics Clinic	Effects of remote hemic pre-adaptation on hip-cemented endoprosthesis: randomized controlled trial
Women's Clinic	Application of modern methods in fetal and reproductive medicine: establishment of a center, and multidisciplinary treatment of fetal anomalies, development of embryo diagnostics
Heart Clinic	Assessing left-side heart dysfunction with strain tests in patients with lower limb artery disease
Dermatology Clinic	Improvement of microbial communities for skin patients
Sports Medicine and Rehabilitation Clinic	Creation of a database for the modernization of the Code of Conduct on health research for young sportspeople, and for scientific research
Haematology and Oncology Clinic	An all-Estonian study to allow cancer patients to target treatment based on the molecular profile of a tumor
Dermatology Clinic	Prescriptions for atopic dermatitis treatment in Estonia
Haematology and Oncology Clinic	Development of the production capacity of CAR-T cells at Tartu University Hospital
Genetics and Personalized Medicine Clinic	Diagnostic, monitoring and patient pathway of patients with rare diseases in Estonia
Personnel service	Creating and testing the chat robot on Hospital's web page
Pharmacy	Preparation of personalized antimicrobial wound treatments for clinical research in a hospital pharmacy at Tartu University Hospital
Sports Medicine and Rehabilitation Clinic	Creating a video bank for rehabilitation exercises for patients with skeletal muscle system disorders









## Motivated Worker as The Greatest Value

---

The highest value of the Hospital is dedicated staff. The Hospital supports employees' sense of community, and improves their motivation and well-being



The Hospital employed 4,911 employees as of the end of 2023 (4,762 in 2022) in 4,223.13 positions (4,097 in 2022). Since 2022, the working family of the Hospital has grown by 126 people, or 3.1%. There were 3.9% more doctors and 3.8% of nursing staff. The majority of employees are directly involved in the provision of health services, namely 81.8% of positions.

The workforce turnover of the Hospital was 1.79% in 2023.

**Positions filled at year-end 2020–2023**

	2020	2021	2022	2023
<b>Number of positions filled</b>	<b>4009</b>	<b>4037</b>	<b>4097</b>	<b>4223</b>
Doctors	605	50	49	49
Physician-residents	214	194	214	223
Nursing staff	1513	1540	1557	1588
Maintenance personnel	742	749	745	777
Support staff	935	928	937	971

Like the overarching trends in the health sector, there are more women than men in the Hospital: as at 31.12.23, the Hospital employed 4,161 women (84.7% of staff) and 750 men (15.3%).

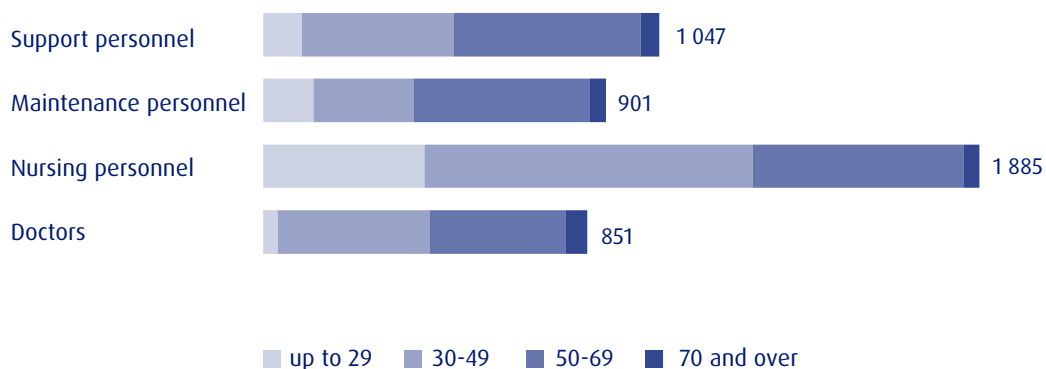




### Age distribution of workers:

	2020	2021	2022	2023
<b>Average age of workers</b>	<b>46</b>	<b>46</b>	<b>45</b>	<b>45</b>
Doctors	50	50	49	49
Nursing stuff	42	42	42	42
Maintenance personnel	47	48	48	49
Support staff	49	50	50	49
<b>Division of employees by age groups (not including residents)</b>				
up to 29	594	648	696	697
30-49	1 741	1811	1910	1926
50-69	1712	1755	1768	1885
70 and above	150	155	168	176

### Breakdown of employee age groups by job type in 2023



The Hospital's workforce costs in 2023 with social tax and employer unemployment insurance premium were 232.9 million euros, including 183.1 million euros in the parent company. In 2022, the labor costs amounted to 198.4 million euros, including 154.4 million euros in the parent company. The fees of members of the Management Board and the Supervisory Board were

1.3 million euros in 2023 (1.2 million euros in 2022). The compensations for Management Board upon termination of the service contract due to the early termination of mandate are set out in Annex 27 to the annual accounting report (related parties). Members of the Council shall not be compensated upon their resignation.

## Motivating employees

The Hospital contributed to the employees' motivation through a number of events and ventures in 2023.

- On the 12th of May, the Hospital held a nursing conference "A different future – how to strike a balance?" where the focus was on different future solutions in health care. Annual awards for nursing and midwifery were also given out, the best nurse practice instructors were recognized, and colleagues were surprised with special awards.
- On the 24th of May, the first part of the internal mobility trail, completed in cooperation with representatives and students from the Pallas University of Applied Sciences, was opened, and a further cooperation agreement with Pallas was signed. It is also planned to create trails and recreational areas in other buildings of the Hospital.
- On the 29th of September, an open doors event was held in the new operating block in the Hospital's C block, where both workers and students in the health care field were welcomed.
- On the 10th of October, we attended the popular career day held by the Tartu Health Care College, where among other things, people we were able to practice the activities of the surgery nurse with the help of our Hospital's operating nurses.



- In November, delegates of the Hospital took part in the largest inter-organization ball games tournament Golden Ball 2023. They participated in five areas, and took the 12th place among 25 companies in total.
- In December 2023, we announced a scholarship competition for students acquiring applied higher education for assistant nurses and assistant radiology technicians in intensive care units and level II intensive care wards, in order to support the studies of future colleagues and motivate them to continue working at the Hospital after graduation. The monthly scholarship was awarded to seven assistant nurses.
- By the 1st of December, competitions for nursing leaders had been held for all clinics and services, and all new managers have started their management term with new contracts.

Competitions were launched for the transition to additional fixed-term tasks of nursing management of departments

- On the 23rd of February, a spirited winter sports day of the Hospital was held in Tähtvere sports Park, led by the Fun Things Group of the Hospital, and attended by several hundred employees and children.
- On the 28th of August, the end-of-summer events took place. The end-of-summer day began with a team adventure game called the "The Secrets of the Pink House" and continued with a concert.
- On the 19th of December, the end-of-year concert was held for the employees of the Hospital.
- For the second year in a row, the Hospital is organizing YuMuuv movement challenges from October to March, with several hundred employees taking part on a daily basis.

## Supporting the development of workers

**Staff of the Hospital underwent further training in 2023 for 193,607 academic hours** (178,908 in 2022 and 113,936 academic hours in 2021).

### Number of academic lessons in 2023

Doctors	63 312 academic hours
Physician-residents	14 276 academic hours
Nursing staff	81 359 academic hours
Maintenance personnel	12 631 academic hours
Support staff	22 029 academic hours

The total number of educational visits (number of participation times) was 31,045 (26,492 in 2022)

### Breakdown of educational visits 31 045:

- Doctors **8 862**
- Doctor-residents **2 181**
- Nursing staff **14 463**
- Maintenance personnel **2 465**
- Support staff **3 074**

### Organization of training courses

- Internal training organized by structural units **52%**
- Training organized by the Hospital's training center **18%**
- Training in the Hospital's e-learning environment Moodle **6%**
- Foreign training **24%** (20% in Estonia; 4% foreign countries)

13 different e-courses have been opened to employees in the e-learning environment Moodle, and in 2023 the share of participants in e-courses increased by 2% of the total volume of internal training.

In connection with the launch of the doctors' attestation procedure at the Hospital, doctors were given the opportunity to take part in the training "Guidance in a clinical situation". There were five 3-day training sessions in 2023, attended by 107 doctors.

The training series "Guidance in a clinical situation" is directed at physician-lecturers and senior physician-lecturers who, in parallel with daily clinical work, are engaged in one-on-one coaching of trainees and physician-residents. Active learning methods are used in training, and mutual sharing of teaching and coaching experiences, and learning from them are essential.

Completion of the training qualifies as a teaching methodology course, which is described as a prerequisite for the 3rd to 5th career level of the medical professional career model from 2020.

The training is funded from the research and development service resources of the Tartu University Hospital.

The Hospital's training center organizes in-service training for the staff of the Hospital and the staff of other health care institutions are welcome to participate if vacancies are available. 170 training sessions were organized in 2023, with around 3,300 staff of the Hospital, and more than 1,500 staff from other health facilities, with largely nursing and care staff taking part.

2/3 of the training sessions were professional continuing education training, and 1/3 were self-help training to support mental health.

In addition, the 76 employees of other health care institutions were given practical individual training on 43 different topics in the structural units of the Hospital.

There were 156 revival training sessions in departments coordinated by the training center, with around 1,200 staff members participating.

## The Hospital recognized in 2023

### Award of the Hospital

Dr. Manfrid Danilovitš (pictured)

### Neinar Seli scholarships

Rain Jõgi, Margus Punab

### The Hospital's award for best article in the journal Estonian Physician

Nikita Umov and supervisor Priit Kampus

### Best physician-lecturer

Maksim Zagura

### Best dentist-lecturer

Marika Morozenko

### Best nursing worker

Kaija Piller

### Best midwifery worker

Kärt Hüdsi

### Best practice instructor

Sabrina Käst, Virve Roio

### Hospital's research award

Katri Liis Laas and supervisor Indrek Heinla

### Best colleague

Mare Lintrop, Leelo Rivis

### Healthcare workers most thanked by patients

Jaak Lehtsaar, Taavi Põdramägi

### Workers who defended their Doctoral thesis

Linda Sõber, Anni Lepland, Kärt Simre  
Stanislav Tjagur, Lagle Lehes, Liis Ilves  
Jaanus Suuman, Ele Hanson, Priit Pauklin  
Triinu Kesksaik, Laura Roht

### Patient-friendly act

Guiding ball track at the Children's Clinic  
Patient-friendly acts of the 2nd Intensive Care Unit

### Silver Badges of the Hospital

Aare Märtson, Anu Tamm, Helle Karro  
Helve König, Irja Uiboleht, Jaan Eha  
Kuldar Kaljurand, Külli Kingo, Liis Salumäe  
Maret Tark, Margus Lember, Margus Punab  
Matti Maimets, Pille Taba, Pilvi Ilves  
Rain Jõgi, Rein Kuik, Siiri Toomiste  
Sven Janno, Taavo Seedre, Toomas Ellervee  
Urmas Lepner, Vallo Tillmann, Virge Pall



---

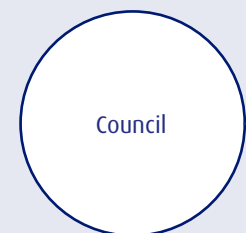
## Promoting a culture of leadership

In 2023, the 2-day interactive leadership training “Modern leadership” for new leading employees by a foreign trainer was continued as part of the Hospital’s leaders development program, where the leaders acquired knowledge of modern leadership, and basics for developing themselves in the role of leader.

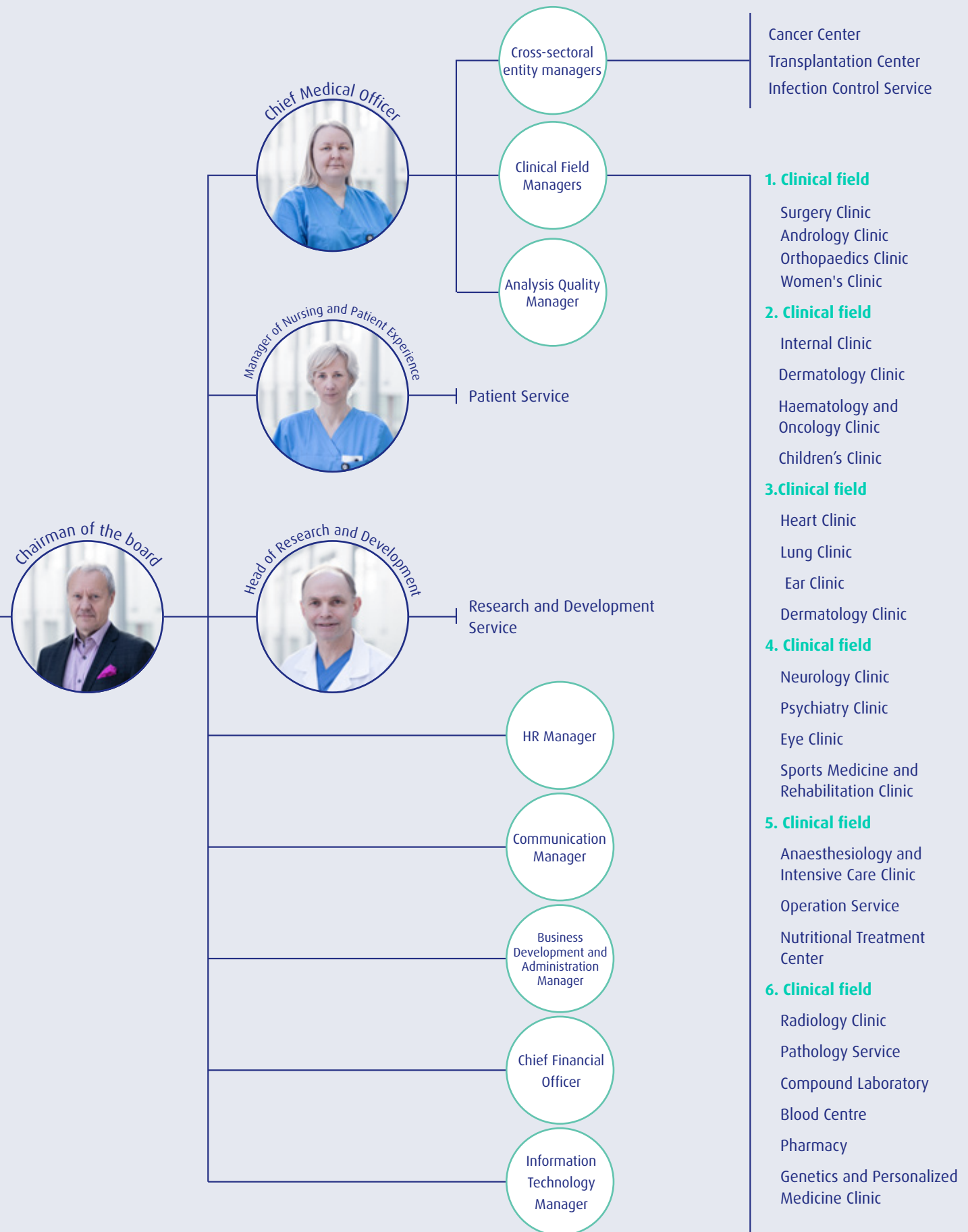
**A total of 16 training sessions were organized for Hospital’s leaders on various subjects, with approximately 700 participation times:**

- Modern leadership I: Mindset and practices. Team and collaboration
- Modern leadership II: Team. Cooperation. Meetings. Changes
- Basics of development conversation and 360 degree feedback method
- Difficult communication situations and self-management
- Successful and effective communication skills
- Strategic communication training
- Internal leadership training I – Communication, purchasing supplies and services, public procurement, work and training assignments, traineeships
- Internal leadership training II - budget management, data protection, funding and billing of health services
- Internal leadership training III - business organization, DHS, recruitment, work safety
- Internal leadership training IV - Labor legislation, vacations
- Cancellation / termination of the employment contract
- Compulsory liability insurance of health care providers
- Crisis Preparation desk exercise for leaders

The PlanPro pilot project of using software to conduct development conversations was launched in 2022, proved successful, and the software was introduced at the Hospital in 2023. The software enables managers to keep track of and get an overview of development conversations, and makes it easier for both parties to prepare for the conversation and write summaries. With the help of PlanPro, 330 annual development conversations were held in 2023, and a 360 degree feedback survey was conducted for 36 leaders. In 2024, it is planned to increase the number of licenses by 1,000, thus allowing 2,000 employees to use the software.







## Executive Board of Tartu University Hospital

The Executive Board is the management body of the foundation which represents and directs the day-to-day activities of the foundation in accordance with the law and the statutes of the Tartu University Hospital Foundation. The Executive Board is required to act in the most economically expedient manner and to ensure risk management and the functioning of the internal control system. The Executive Board shall act on the basis of the five-year development plan and annual operational objectives approved by the supervisory board. According to the articles of association, the Executive Board shall have three to seven members appointed by the supervisory board for up to five years. The Executive Board shall be led by the Chairman of the Executive Board, who may be appointed for a maximum of two consecutive terms of office.

### The composition of the Executive Board as at 31.12.2023 was as follows:



#### Priit Perens

**Chairman of the Executive Board**, term of authority until 30.09.2025

The Chairman of the Executive Board is the chief executive of the Hospital whose areas of responsibility are:

- general management of the Hospital;
- organization of the activities of the Executive Board;
- coordination of the activities of the structural units of the administrative area;
- representation at management level in the field

of financial, information technology and support services.

The Chief Executive Officer shall be responsible for the financial, IT and administrative fields, the Bureau of the Executive Board, the clerical office, the communication service, the personnel service, the major infrastructure projects department, and the internal control service jointly with the Council.

The Chief Executive Officer shall be subordinated by the Chief Medical Officer, the Chief Research and Development Officer, and the Chief Nursing and Patient Experience Officer as Executive Board members; the Chief Financial Officer, the Chief Information Technology Officer and the Chief Business Development and Management Officer as support area managers; and the heads of the Administrative Services and other units.



#### Liis Salumäe

**Chief Medical Officer**, term of authority until 30.09.2028

The functions of Head of Treatment shall be:

- ensuring the high quality of the provision of health services in the Hospital, taking into account the contract for financing treatment and being the basis for teaching and research work of the University of Tartu and developing cooperation between treatment teams and medical structural units;
- ensuring the availability of high-quality health services necessary in the Hospital's area of responsibility, and the expedient use of

resources in cooperation with all hospitals and local governments;

- organization of the Hospital's cooperation with other institutions operating in the field of health care in Estonia, including other health care institutions, family physicians and professional associations;
- establishment and development of the cooperation of the Hospital with the health institutions of universities of other countries together with the Head of R&D.

The area of administration of the Head of Treatment includes the clinical fields, the clinics and services in them, as well as interdisciplinary units formed across or separately from the structural units (currently Cancer Centre, Transplant Centre, Infection Control Service), analysis and quality service, myocardial infarction registry. The Head of Treatment shall be subject to management duties as a temporary additional task (in the absence thereof, heads of clinics and medical services) and heads of other units.



## Ilona Pastarus

**Head of Nursing and Patient Experience**, term of authority until 30.09.2025

The functions of the Head of Nursing and Patient Experience are:

- Management and development of nursing and care work of the Hospital;
- coordinating and applying to practice the continuous improvement of the patient-centered approach across the Hospital solutions based on the principles of human-centered health care – from the emergence of the need for a comprehensive patient pathway to its satisfaction;

- developing a good patient experience for a competitive advantage of the Hospital.

The Head of Nursing and Patient Experience shall be responsible for the department of registrations and the call center, social work unit, patient information and support center as patient service units; curating of the Patient Advisory Board.

Head of Nursing and Patient Experience shall be subordinated by the heads of other structural units within the administrative area (in the absence thereof, nursing managers of clinics and medical services) who shall perform the managerial tasks of nursing and patient experience as a temporary additional task.



## Joel Starkopf

**Head of Research & Development**, term of authority until 30.09.2025

The areas of responsibility of the Head of Research & Development (R&D) are:

- Coordinating the establishment and implementation of the Hospital's development plan;
- leading the institutional development of the Hospital;
- Coordination of the co-operation between the Hospital and the University of Tartu in the fields of teaching, research and development, and innovation (currently primarily on the basis of parts I and II of the Co-operation Agreement between the University of Tartu and the Hospital);
- Increasing the participation and visibility of the Hospital in high-level, state-of-the-art, diverse, systemic R&D, and innovation in the field of medical and health sciences, including the development, improvement and approbation of new diagnostic and treatment techniques; the approbation of new drugs;

- Establishment and development of the cooperation of the Hospital with basic health institutions of universities of other countries;
- Initiating and establishing innovative projects and Hospital's courses of action, developing new treatment competencies in cooperation with the Head of Treatment and members of the Executive Board;
- Design of the Hospital's cooperation networks with representatives of other disciplines;
- Contributing to the popularization of the research achievements of the Hospital.

The area of administration of the Head of Research and Development includes the knowledge and development center, clinical research center, simulation center, analysis and quality service, medical information center, myocardial infarction register, development fund.

The Head of R&D shall be subordinated by the physicians-lecturers with the competence of the organization of research, development and teaching.

---

## The Council of Tartu University Hospital

The Council shall plan the activities of the foundation, organize its management and exercise supervision over the activities of the foundation and the Executive Board. The Council of the Hospital shall have eight members appointed for a term of three years. The members of the Council is appointed and removed the founders of the foundation as follows: three members of the Republic of Estonia, three members of the University of Tartu and two members of the City of Tartu.

### Competence of the Council

The competence of the Council is to approve the development plan and financial plan of the Hospital as well as the annual budget, annual operational objectives and annual report. The Council shall decide on the number of members of the Executive Board, the term of their mandate and areas of responsibility, appoint and remove the members of the Executive Board, and decide on the terms and conditions of the contracts with the members of the Executive Board. The Council shall decide on loans and entry into finance lease contracts and shall decide on the transfer of immovables and movables entered in the register or encumbering them with a right of rem if their value is equal to or exceeds the limit approved by the Council to the Executive Board. The fixed limit for 2023 was 63,911.65 euros for immovable property and 19,173.49 euros for movable property. The Council shall determine the number of auditors, appoint an auditor and determine the term of his or her activities and the remuneration or procedure thereof and decide on the early termination of contracts with auditors. The Council shall approve the structure of the foundation according to the proposal of the Executive Board.

### Meetings and decision-making of Council

The Chairman of the Council shall direct the work of the Council in accordance with the rules of procedure established by the Council. The Council shall take its decisions at the meeting. The meetings of the Council shall be held as necessary, but not less than four times a year. In 2023, meetings were held eight times. The meeting shall be convened by the Chairman of the Council or a Member of the Council replacing him or her. A meeting shall also be convened if required by a Member of the Council, the Executive Board or the auditor. A meeting of the Council has a quorum if at least five members of the Council participate in the meeting. A resolution of the Council is adopted if more than half of the members of the supervisory board who participated in the meeting vote in favor. Participation in a meeting shall be deemed to be both physical presence and participation in real time by means of two-way communication in sound and images. Members of the Council who are absent from the meeting may participate in voting by forwarding their votes in a format which can be reproduced in writing. When voting on points 4.2.5, 4.2.6, 4.2.8, 4.2.9, 4.2.15 of the Statute, it is necessary that at least 5 members of the Council vote in favor of the decision, and a unanimous decision of the members of the Council is required in order to adopt the decision set out in point 4.2.10. The Council may make a resolution without calling a meeting if all members of the supervisory board vote in favor of the resolution in writing. The meeting of the Council shall be recorded in accordance with the requirements established in legislation for the recording procedure of minutes. The minutes of the meeting of the Council board shall be signed by all the members of the Council who participated in the meeting and by the minutes secretary. Minutes, decisions of the Council and other documents reflecting the work of the Council shall be preserved at the location of the Hospital.

### Remuneration principles of Council members

Determination of remuneration for members of the Council shall be decided jointly by the founders of the Hospital on the basis of the regulation of the responsible minister, based on the State Assets Act § 85(2) that states the procedure and limits for the remuneration of Council members. The remuneration of the Council members shall be equal. A fee higher than other members of the Council may be imposed on the Chairman of the Council and a Member of the Council in connection with his or her participation in the activities of the Audit Committee or other supervisory body of the Council specified in the Auditors Activities Act. Upon payment of remuneration to a Member of the Council, his or her participation in the activities of the Council shall be taken into account. In the case provided for in the 8th point of clause § 85 (1) of the State Assets Act, the founders may decide to suspend payment of the remuneration to the Chairman of the Council or reduce the remuneration in proportion to the period

during which the Chairman of the Council failed to perform the obligations arising from the State Assets Act. The remuneration of the Council members shall be determined on the basis of the financial situation of the Hospital. The remuneration paid to a Member of the Council during a financial year shall not exceed 10% of the remuneration granted to the Chairman of the Council for the same financial year. Upon removal of a Member of the Council from the Council, no compensation shall be paid to him or her.

#### The composition of the Council as at 12/31/2023 was as follows:

##### Members appointed by the Republic of Estonia

**Maarjo Mändmaa** with a mandate term of up to 08.10.2024

**Merike Saks** with a mandate term of up to 05.04.2024

**Kaspar Kokk** with a mandate term of up to 19.12.2025

##### Members appointed by the University of Tartu

**Kristjan Vassil** (Chairman of the Council) with a mandate term up to 11.09.2026

**Ahti Varblane** with a mandate term up to 30.04.2025

**Eero Vasar** with a mandate term up to 30.04.2025

##### Members appointed by the City of Tartu

**Urmas Klaas** with a mandate term up to 13.12.2025

**Helju Pikhof** with a mandate term up to 05.06.2026



## Audit Committee of Tartu University Hospital

Consequently to the Auditors Activities Act, the Council has set up an Audit Committee, which is a body providing advice to the Council in the fields of accounting, auditing, risk management, internal control and audit, supervision and budgeting, and the legality of the activities.

The objective of the Committee is to supervise the performance and risk management of the internal control systems of the Hospital, to provide the Council with reviews and, if necessary, to make proposals to improve management and supervision.

The Committee shall be composed of four members and shall be appointed by the Council for a period of three years. The members of the Committee shall elect from among themselves the Chairman of the Committee, who shall organize the activities of the Committee. The Chairman of the Council may not be the chairman of the committee

#### The composition of the Audit Committee as at 31.12.2023 was as follows:

**Neinar Seli** Chairman of the Audit Committee with a mandate term up to 30.08.2024

**Maris Jesse** with a mandate term up to 07.10.2024

**Kristjan Vassil** with a mandate term up to 14.12.2026

**Eero Vasar** with a mandate term up to 07.10.2024





## Attractive therapeutic and scientific environment

---

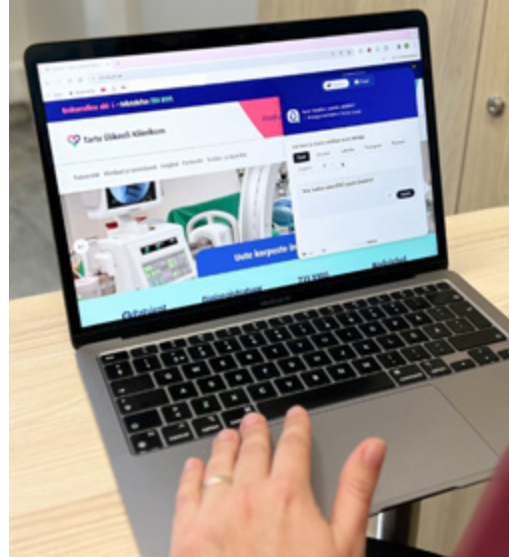
The working environment plays an important role in ensuring the well-being of workers

## Developments in the field of information technology

### 2023 will be characterized by large-scale development projects.

The first half of the year passed under the star of the National Picture Bank's new data exchange development and deployment. New data exchange messages, rules for sending and setting them were developed and, in collaboration with the Department of medical Engineering, all devices running the Diagnostic Module were upgraded to the new solution.

Within the framework of the development of eHL, the main hospital information system of the Hospital, two large development projects for the new Operation Module and the Pathology Module continued with the participation of broad-based working groups. The new Operation Module was introduced at the end of the year in all rooms of the G block's operating block. The new functionality allows the operations service to plan the resources of the operating rooms, surgeons to plan the patients' need for surgery, the day's manager to monitor the course of the operations. The introduction of the Pathology Module is planned for 2024.



As a result of smaller-scale eHL developments, digital prescriptions for ARV medicine, non-profile patient referral from the emergency care to the stationary, and a pilot project for pre-order studies and e-consultation service-based referrals were launched. Several new evaluation instruments and quality protocols were also added to the eHL.

**An e-intensive care program, GE CHA CC, was introduced in the 2nd intensive care unit of the Anaesthesiology and Intensive Care Clinic, which also exchanges data with eHL and eLabor.**

In connection with the acquisition of new equipment, there were many interfaces of equipment and intermediate software with eLabor.



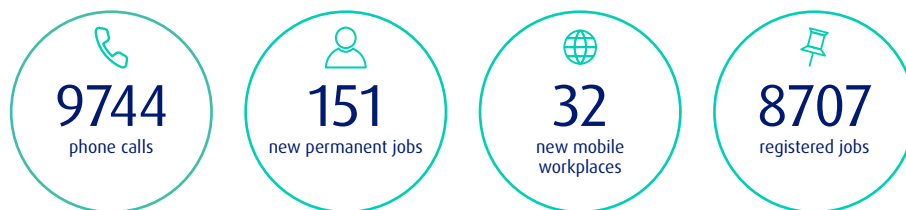
In cooperation with PERH, the new national blood information system ÜVIS was introduced. By the end of the year, the part concerning the donors in the system had been installed and set up. The launch of the donor portal is scheduled for February 2024.

An important part of the Information Service's work is to support the work of subsidiaries and partner hospital users using the eHL, Virosoft, DHS, Directo, Pharmacy and POI applications. In the Viljandi laboratory, the Sysmex CA-660 and PFA-200 analyzers were interfaced with eLabor. The QuikRead analyzer was interfaced in the Valga laboratory. The analyzers in South-Estonian Hospital and Põlva were interfaced with Infinity.

The projects to update the Hospital's homepages and intranet continued, as well as the Development Fund projects "Business Analysis of the Organ Transfer Waiting List" and "EuroHeart",



the hospital robots project, the Wayfinder project, the fall prevention project VersoVision and, in cooperation with the Cancer Centre, the cancer data collection project of the Government Office Innovation Fund and the international co-operation project DigiOne.



During the participation of the state's personal medicine project PerMed, sending gene data to the new database GAIS was tested.

The most important of the IT infrastructure development projects were the preparation and execution of the procurement of the new period of Microsoft licenses and the acquisition of the new data storage array. During the second half of the year, a lot of work was carried out in the M and C blocks to start the work.

IT Helpdesk, or Computer Assistance, received 9,744 phone calls and registered 8,707 work cases. Compared to 2022, the volume of calls and work cases has increased by 200 and 500, respectively. 151 new permanent jobs and 32 new mobile jobs were added to the network.

## Administrative area

The three major thematic areas of 2023 were ensuring preparedness for crises, ensuring the sustainability of hospital network support services and enabling more accurate planning of maintenance activities for equipment and technology systems.

Having experienced the crises, we continued to invest in the continuous operation of autonomous electricity, which included the reconstruction and restoration of the necessary infrastructure and the construction of a new one - with the targeted funding of the Health Board, we installed three new generators. In parallel to the electricity continuity project, we completed the construction of isolation wards. On the medical engineering side, we took nearly 1,000 new devices and systems into management.

Several administrative units also contributed to supporting activities needed to move to the Eye, Ear and Children's Clinic (preparation of equipment for transport and reconditioning in a new location, solving problems with the introduction of new equipment/systems, construction work for the preparation and redevelopment of premises necessary for the installation of a linear accelerator).

In order to improve the reliability of technical systems, maximize the useful life of equipment and optimize the total cost of maintenance, we continued to introduce and implement a new maintenance program. At the end of the year, we switched from the old system to software by Alldevice for accounting the medical equipment. The volume of catering increased with bigger amount of catering services that grew with the move, which is why we launched food transport with thermocarts in different blocks. We are delighted to see that the number and satisfaction of our cafe Kohvikum visitors has increased.

Regarding cleaning, we stepped up the work of the Hospital's Environment and Cleaning Department to ensure a stable high level of cleaning quality and reward our most hardworking cleaners higher than before. For that, we launched a measurement of normalization of cleaners' work and cleaning quality in 2023. The project involved about 140 people.

In the spring of 2023, we launched a unified customer service model covering the entire administrative field, the goal of which was to consolidate the registration and handling of technical, medicine-technical, economic and cleaning problems, as well as other administrative problems in one convenient structure for the medical staff. The project made the process of ordering many support services in-house significantly easier and faster.

---

## Medical campus development

### Construction phase III of the Maarjamõisa medical campus

The aim of the work was to combine the Children's Clinic and the Ear Clinic with the medical campus of Maarjamõisa. The III construction phase also includes a modern center for day surgeries, as well as the maxillofacial surgery department and the family center of the Women's Clinic.

In 2023, construction work was carried out according to the schedule of the contract and the construction work was completed on time (C block 19.01.2023, M block 05.03.2023). Moving departments and launching work in new buildings was carried out in August (in the meantime, tuning of technical systems and installation of medical equipment and furniture took place).

### Renovation of the A block floors II-IV

The goal is to build contemporary compliant ward blocks on floors 3 and 4, and reconstruct the 2nd floor into spaces needed for outpatient reception and ultrasound research. Since one of the suppliers of the furniture for the 3rd and 4th floors of the A block did not meet its contractual obligations within the prescribed period, and delivered the furniture necessary for the entry into service of the 3rd and 4th floors of the A block significantly later, the delivery of the part of the construction site necessary for the execution of the 2nd floor construction works of the A block was also delayed. Therefore, the end of the 2nd floor of the A block and the full time for completing the work was extended until the 17th of December. Construction work was completed on the 15th of December.

### Construction phase V (new F block)

The aim is to modernize the infrastructure for the treatment and diagnosis of patients with cardiovascular diseases and other patients of the existing F block. The planning and design work took place in 2023.

---

## Environmentally friendly hospital

Estonia has set the goal of achieving climate neutrality by 2050, which means that CO<sub>2</sub> emissions must not exceed their binding to growing forest, soil, peat and elsewhere. To achieve this, the contribution of each institution and citizen is expected.

The Hospital has implemented the European Union's Environmental Management and Audit Scheme (EMAS) as the only hospital in Estonia to achieve this objective.

The environmental management system is based on identifying important environmental aspects and the resulting environmental impacts and, on this basis, defining environmental objectives and action plans to improve performance.

The aim of the Environmental Action Plan is to:

- increase energy efficiency
- increase resource efficiency
- reduce waste generation and promote recycling
- increase environmental awareness among both its employees and patients and the general public

The Hospital will share its environmental information on the [www.kliinikum.ee/rohelistekliinikum](http://www.kliinikum.ee/rohelistekliinikum) page.



## Preparation for compliance with the Sustainability Reporting Directive

In 2023, the long-prepared Directive 2022/2462 of the European Parliament and of the European Council on Corporate Sustainability Reporting Directive (CSRD), which obliges large companies to report on the impact of their activities on the environment, human rights, the social environment and work ethic, entered into force. Although the directive does not apply to the Hospital as a foundation, conscious of the impact and importance of this area, the Hospital will voluntarily start its way towards sustainability reporting on E (environmental) S (social) G (governance). In 2023, the Hospital contributed to raising the awareness of the ESG for the key people and mapped the resource needs of the field.

## Energy consumption

Energy consumption is one of the most important environmental impacts of the Hospital.

In 2023, we consumed a total of **49,836 MWh** of energy (2022: 47,313 MWh), comprised of::

- electricity 23,355 MWh (2022: 22,745 MWh)
- thermal energy 25,192 MWh (2022: 24,206 MWh)
- remote cooling 1,289 MWh (2022: 362 MWh)

The energy consumption of the Hospital increased due to the introduction of new treatment blocs with a magnitude of 30,000 m<sup>2</sup> of surface size.

The Hospital does not produce electricity on its own today. So far, conventional electricity has been purchased, but it is planned to move towards renewable energy.

The Hospital has increasingly turned its attention to reducing electricity consumption. Particular attention is paid to energy saving in lighting. In 2023, the Hospital invested in swapping existing luminaires for LED lights, with which we saved an estimated 1,530 MWh of electricity per year. Old televisions, refrigerators and other household appliances have been replaced. When medical devices are replaced, these are renewed for less energy consuming devices.

Of the buildings involved in the treatment work, less electricity was consumed by not renovated buildings. This is because modern engineering systems have not been developed everywhere in not renovated buildings, which in turn is reflected in lower electricity consumption. The largest electricity consumption takes place in the medical campus at L. Puusepa 8, where most of the medical and diagnostic activities are concentrated. The medical campus at L. Puusepa 8 has both new blocks and still completely not renovated blocks. It should be taken into account that L. Puusepa 8's electricity consumption is boosted by the gradual development of modern technology systems.



The load capacity of technical systems for electrical and cooling systems is very high during the spring/summer period. The effective solution is to switch to the central district cooling system at L. Puusepa 8. The transition to the central district cooling system is planned between 2024 and 2025.

The Hospital has central heating, with thermal energy coming from the city's central boiler house, which uses chopping wood and natural gas. Natural gas is used in cooler winter periods starting from -12 degrees to support chopped wood. The Hospital lacks its boiler houses.

Additionally, outreach campaigns to raise employee awareness continued in 2023. We urged staff to monitor temperatures, turn off lights in empty spaces and close windows.

The Hospital deliberately planned energy-efficient solutions when planning new treatment blocks. Energy efficient solutions in new contemporary C and M treatment blocks that opened in 2023:

- use of remote cooling;
- use of the residual heat from grey water of the C block's Sterilization Department for hot water preheating;
- the use of heat exchangers with liquid heat carrier in energy-saving and at the same time hygienic ventilation systems

**In total, the Hospital generated 1,291 tonnes of waste in 2023, of which 30.6 tonnes were landfilled in 2023. In the management of the remaining waste, different recovery operations were carried out by the contracting parties.**

**4,8 kg**  
waste generated per  
bed day.

## Waste management

The Hospital generates large amounts of municipal waste, including packaging waste. As a special feature of a medical institution, the clinic also generates medical waste that requires special treatment, or infectious waste, as well as residues of medicinal products. The Hospital also generates other types of waste, such as construction and demolition waste, biodegradable waste, hazardous waste.

We invested in sorting solutions for public spaces. It is possible to sort packaging, bio-waste and mixed municipal waste in public spaces. In addition to existing sorting solutions, we installed **28** eye-catching sorting solutions in public spaces, along with sorting instructions.

In 2023, the Hospital generated 9% less municipal waste than in 2022. The sorting awareness of workers and patients has risen, such as in 2023, bio-waste was sorted out of municipal waste 19% more than in 2022. Certainly, increasing sorting options contributed to this, but a key role is certainly on the rise in awareness. Also in 2023, it proved popular to raise its sorting expertise with a digital waste game created by the Hospital itself. In addition to staff at the Hospital, patients and other interested parties are also expected to play with the goal that waste game players can sort waste with new or updated knowledge not only while at work or in hospital, but also at home.

## Resource efficiency

The Hospital conducted 14 environmentally friendly public procurements in 2023 to contribute to products produced with the optimal use of resources. We are constantly contributing to increasing the competence of key players to carry out environmentally friendly procurements, which has resulted in an annual increase in such procurements.

It is important for the Hospital that the events organized in or by the Hospital take place as environmentally as possible. To this end, the Hospital prepared a guide for the organization of green events in 2023. The guide includes more resource-efficient guidelines for food selection, transport, materials selection, waste management and communication.

The Hospital is constantly looking for solutions to replace disposable consumables with reusable consumables. In 2023, a discussion began to introduce sterilization containers instead of paper packaging in the Sterilization Department, searches began to replace plastic tablet cups with paper cups (it is important to find a solution that would not be laminated), and reusable microfiber cleaning textiles were used for cleaning instead of disposable cleaning sheets

**In 2023, disposable food dishes were not continued to be used either in catering to patients or catering to workers.**

The Hospital is trying to find solutions to decommissioned supplies, which is why in 2023 the Hospital:

- sent 64 used beds to the Ukrainian military veterans' hospital;
- offered used furniture to its employees through the Reuse Group on Facebook;
- started offering non-used items of the Hospital in the [www.osta.ee](http://www.osta.ee) environment.

### **Sustainability considerations for new treatment blocks**

The best way to contribute to sustainability is to consider different sustainability principles when planning new treatment blocks. The Hospital's new C and M blocks, which opened in 2023, have the following sustainable solutions:

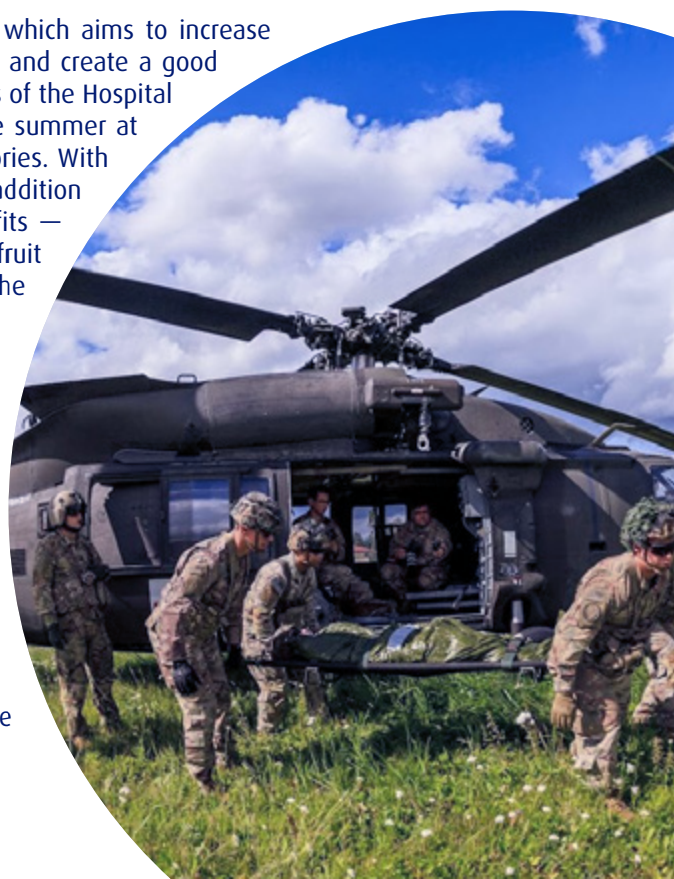
- single-bed wards that ensure the possibility for the patient's relatives to be present and, if necessary, to isolate the patient;
- the possibility to accommodate more patients if necessary (readiness of two patients in some conventional single-bed wards);
- sufficient number of isolation wards meeting modern requirements;
- the possibility of creating additional places for treatment, e.g. in the event of accidents involving mass casualties (medical gases and electricity supply in the recovery area of the operating block, in the waiting areas of the emergency care);
- the possibility of transferring some beds or creating additional beds in an underground car park (medical gases and electricity supply);
- unified solutions for the supply of beds, nurse's summons, etc.;
- introduction of solutions to reduce labor demand (waste and washing pipes, automatic lift-warehouse).

### **Biodiversity**

The Hospital participates in the Green Circle project of Tartu, which aims to increase biodiversity in the city, mitigate the impact of climate change and create a good living environment for all. Therefore, mowing rates in all areas of the Hospital were reduced in 2023. The lawn was mowed only once in the summer at the Ravil17, N. Lunin 12 and Viljandi mnt 2 / N. Lunin 22 territories. With little mowing, we support local plant and animal species. In addition to looking beautiful, vibrant urban nature offers many benefits — cleaner air, lower air temperatures, less flooding, and dusted fruit trees. In addition, two floral lawn areas were established in the park of L. Puusepa 6.

## **Ensuring crisis preparedness and continuous operation**

To ensure crisis preparedness and continuous operation, the Hospital strengthened critical support functions in 2023 by installing additional backup generators and fuel tanks. Two major accident exercises with mass casualties were carried out, and the Hospital participated in the CREVEX 2023 exercise that was held in Estonia. The Hospital's pharmacy stockpiles have been increased.





TARTU ÜLIKOOLI KLIINIKUM



# The Hospitals and Ambulances of the Tartu University Hospital

---

Hospitals and ambulances of the Hospital  
serve the whole region of South-Estonia.

## THE FOLLOWING BELONG TO THE TARTU UNIVERSITY HOSPITAL GROUP:



**SA Tartu Ülikooli Kliinikum**



**Lõuna-Eesti Haigla AS**



**Põlva Haigla AS**



**Valga Haigla AS**



**SA Tartu Kiirabi**

## Lõuna-Eesti Haigla AS



### General part

Lõuna-Eesti Haigla AS (also referred to as the Southern-Estonian Hospital) is the largest company providing health and social care services in south-eastern Estonia and also the largest employer in south-eastern Estonia. The strategic objective of the hospital is to provide high-quality health and social care services, and to preserve the structure of the provision of health services based on the needs of the residents of south-eastern Estonia and to ensure 24-hour emergency medical care.

More than 25% of hospital patients come to treatment from outside Võru County. The hospital ensures 24-hour preparedness in four medical specialties and a laboratory works around the clock, radiological examinations and emergency operations are performed.



Two legal entities own shares of the Lõuna-Eesti Haigla AS. The majority shareholder is SA Tartu Ülikooli Kliinikum, which holds 51% of the shares and the minority shareholder is MTÜ Võrumaa Omavalitsuste Liit. Lõuna-Eesti Haigla AS owns 100% of the units of two subsidiaries, Pesuring OÜ and Metsakohvik OÜ.

The hospital's medical services structure consists of six departments (Department of Internal Diseases, Department of Psychiatry, Department of Surgery, Department of Childbirth and Gynecology, Department of Anaesthesiology and Intensive Care, Department of Emergency Medicine, Ambulance) and two centers (Nursing Care Center, Rehabilitation Center) and one service (Diagnostic Service).

## Treatment Activity

A total of 3,596 patients were treated at the inpatient, 3% less than last year, while the number of patients treated in daily care rose 13%. The average stay in bed for the patients was 8.1 days in active care. The hospital's bed occupancy figure was 73.7%. The number of bed days as a whole increased slightly, due to a 5% increase in average bed stays.

In outpatient care, the number of patients decreased by 4% and in the emergency care by 3%. 343 births were admitted and 345 babies were born. The number of births fell 24% compared to 2022. Southern-Estonian Hospital continues to be the general hospital with the highest number of births in Estonia. Of all those hospitalized, 81% accounted for emergency patients. Outpatient medical care was provided in a total of 19 specialties in the hospital. A total of 33,576 appointments were made by the doctors. The number of independent admissions by nurse and midwife continued to increase, which has been on a growth trend for the past five years.

The company's health services revenue increased 16.5% year-on-year. The sales volume of health services sold to the Health Insurance Fund exceeded 15.1 million euros.

## Ambulance

The ambulance service was provided by the three nursing brigades of the Southern-Estonian Hospital. The brigade bases are in Võru and Antsla. The ambulance service is very well integrated into the structure of hospital services. Every weekday morning, ambulance bases use TV bridge to report the events and patients brought to the hospital in the last day and receive direct feedback from emergency doctors. The total number of ambulance visits was 6,648 which is a 14% decrease from the previous year.

## Nursing

The hospital provides outpatient and in-patient nursing and general nursing home services. In-patient nursing was provided to 531 patients, 6,970 home nursing visits were made, and the nursing home service was used by 37 clients. The volumes of the nursing service have been stable over the past five years. Revenue has risen due to rising prices..

## Employees

The Southern-Estonian Hospital employed 479 people in 399 positions as at 31.12.2023. 69 doctors worked in hospital in total of 43 positions, and 186 in nursing, who filled 159 positions. During the year, 14 physician-residents worked in the hospital, of whom 4 were employed at the end of the year.

## Investments

In 2023, the ward block of surgery department was completely refurbished, and in May, a 120 kW nominal capacity solar power plant was completed on the roof of the hospital, along with an upgrade to roof cover and lightning protection. In the last month of the year, seven projects co-financed by the EU were completed: insulation of flat roofs; upgrading intensive care units, including isolation wards; refurbishment of lighting; upgrading of heating lines and heating automation; renewal of ventilation system; acquisition of a 320 kW power generator and upgrade of the power distribution node automation; upgrade of two transport lifts. Last year a total of 3,912,585 euros were invested in the building, 455,794 euros in medical device upgrades, and 64,867 euros in other devices.

## Contribution to environmental protection

When looking at environmental protection, we took a long step forward last year. We started producing green energy and launched a solar power plant on the roof of the hospital building, consuming all the energy we produced ourselves. To save energy, we insulated flat roofs, replaced old lights with LED lights, and partly also added motion sensors. We upgraded ventilation equipment and heating lines and heating control automation for different spaces. Last year we updated the procedures for the separate collection of waste, raised awareness of the sorting of waste by workers, and bought new separate collection containers. Rational use of single-use hospital accessories and provision of charging options for workers' electric vehicles is also a focus.

## Põlva Haigla AS



## General part

Põlva Haigla AS (hereinafter also referred to as Põlva Hospital) has departments of internal, surgical, rehabilitation and nursing care where emergency medical care is provided, internal diseases are treated and operations are performed. In the emergency department of Põlva Hospital, emergency care is provided to both those brought in by ambulance and those who have turned to the hospital themselves. Based on the medical condition, the patient is referred to hospital in-patient care or home after advising, where he or she remains mostly under the supervision of a general practitioner. The necessary studies and analyses are carried out around the clock. Co-operation with other hospitals in South Estonia is conducted for the provision of high-quality services based on the patient's condition.

The midwifery center of Põlva Hospital supports women and families before, during and after childbirth. An independent midwifery service is provided. Counseling and treatment on gynecological issues is provided. The midwifery center got itself a new hearing screening apparatus and cardiotocograph apparatus last year, both much needed in daily work with women and families to deliver high quality services. The center is delighted that families will be able to have examinations on site without having to drive further to do so. The hospital wants to continue to be there for families in their area of residence and provide comprehensive support for growing up as a family.

The hospital provides different types of rehabilitation treatment and services. The hospital also has an independent inpatient nursing department. The option of home nursing, and the provision of school health care

**The hospital has a primary health center with general practitioners and family nurses. The health center employs 7 general practitioners and 15 family nurses, with whom close co-operation is ongoing.**

is offered. The hospital has a mental health office to support children and young people with psychiatric help

In 2023, health services were provided for 11.4 million euros at Põlva Hospital, including 9.75 million euros worth of services to the Health Insurance Fund. The Health Insurance Fund contract was performed 102% and 114% for treatment cases. In October 2023, an additional 10 beds were opened, i.e. a total of 18 beds for in-patient rehabilitation, which is a good start for the establishment of a rehabilitation center in southern Estonia. average number of beds increased in 2023 to 92 beds (90 beds open on average in 2022).

Total investments in fixed assets amounted to 1.5 million euros in 2023 (0.4 million euros in 2022). Põlva Hospital received grants for the acquisition of fixed assets in total of 1.03 million euros. In 2023, the renovation of rooms in the emergency department began. Insulation works were completed by the end of the year and the entire department will be completed by spring-summer of 2024 at the latest. As a result of the project, we are able to provide high-quality and contemporary compliant emergency medical care. Investments were made in increasing the continuous operation of electricity by acquiring a new main distribution plant and a generator with a fuel tank. As a result of the project, the entire hospital is covered by an emergency generator and, if electricity disappears, the hospital can cope independently for at least 72 hours. A new patient transport van was acquired for better and safer transport of patients.

## Treatment Activity

In 2023, there were 19,781 doctors appointments at Põlva Hospital, which is 0.5% more than in the previous year. The number of independent admissions for nurses and midwives increased by 408, or 9.2%, compared to last year. In 2023, patients at Põlva Hospital have been in and out of hospital for inpatient care by 3% less than in 2022, but the number of patients in daily care increased significantly (19%). Bed occupancy averages 72% in 2023. The duration of treatment in active treatment has increased by an average of 0.5 days.

The volume of surgical treatment profile has increased in 2023. The number patients operated in inpatient has increased by 0.7%. The number of patients operated in day care has risen by 12% compared to the previous period. Patients are increasingly being offered the opportunity to have laparoscopic groin hernia surgery, as well as gastrointestinal endoscopic studies in sedation.

The emergency department was approached 2.1%, or 120 more patients, in 2023 than in 2022. Of the emergency patients, 15% were hospitalized at Põlva hospital, 4% of those in need were referred to a higher-stage hospital and 81% did not require hospital treatment and were referred to home care.

In 2023, 430 patients were treated in independent nursing care, the duration of treatment increased by 1.6 days on average, and care activities also increased. The initial budget of the Health Insurance Fund was implemented 100% and with the additional funds received from the Health Insurance Fund, the budget increased by approximately 30% of the initial budget in 2023.

At the internal disease department, 933 patients were treated in inpatient in 2023, with the addition of an additional guarding nurse and caregiver to the daily guarding circuit raising the quality of treatment.

## Environmentally friendly hospital

In 2023, Põlva Hospital continued to address environmental issues and move towards being a more environmentally friendly hospital. The calculation model completed as a result of last year's carbon footprint assessment was continued, and the hospital carbon footprint was measured based on 2022 data. In 2022, Põlva Hospital had a carbon footprint of 2,282 tonnes of CO<sub>2</sub>equivalents, the majority of which (63%) are indirect emissions. The greatest effect of indirect emissions is to workers driving between work and home (496 t CO<sub>2</sub>eq), bought-in medical supplies (299 t CO<sub>2</sub>eq) and waste (262 t CO<sub>2</sub>eq). The total carbon footprint has decreased by 1% compared to the previous year.

In order to reduce the impact of indirect emissions, the hospital will operate a shared bus route launched for employees at the end of 2022 on the Tartu-Põlva route in order to reduce the number of employees driving cars alone. A bicycle house where the bike can be stored comfortably and securely was also set up to encourage the use of a healthier and greener means of transport. In addition, waste sorting was improved and bio-waste collection boxes were added to all departments.

In 2023 the EMAS environmental management system was implemented in the hospital, an environmental report was prepared and an action plan was put in place to reduce the climate impact of the hospital. Certification audits were also successfully carried out at the end of the year and formal registration certificates are expected to be issued at the beginning of the coming year.

**Certification audits were carried out successfully at the end of the year, and a formal registration certificate is expected at the beginning of 2024.**

## Patient satisfaction

To assess patient satisfaction, we conduct patient satisfaction studies with appropriate regularity, operate a system of patient complaints and suggestions, and increasingly use the patient safety case information system.

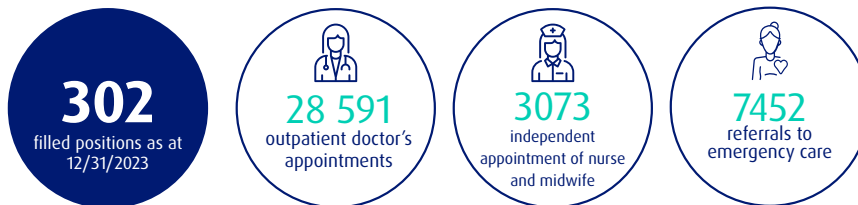
The patient satisfaction study for inpatient care was conducted in April 2023. 87% of respondents were very satisfied and generally satisfied with the service provided at Põlva Hospital.

There were 9 reports in the patient safety case information system during the reporting year. There were 19 written

expressions of gratitude from patients, 40% of them to emergency care employees.

As at 31.12.2023, the Põlva Hospital employed 391 employees (16 more employees compared to 2022). The average duration of employment of employees in Põlva Hospital was 11.4 years.

## Valga Haigla AS



### General part

Founded in 1997, Valga Haigla AS (also referred to as Valga Hospital) is the largest company in Valgamaa, offering work to nearly 380 people, including 63 doctors and 111 nursing staff.

The aim of Valga Hospital is to provide maximum active care capacity, ensure the diversity of outpatient specialties, provide a good working environment for colleagues, and a caring patient-centered service for the patients. We are an existing appreciative and development-friendly hospital looking to provide the community with maximum close-to-home services.

In cooperation with Viljandi Hospital and Kuressaare Hospital, we participate in PAIK project and partner with local governments and family physicians of Valgamaa in the project "Implementation of the human-centered model of coordination of the welfare and health care system at local level". Based on the experience gained in the projects above, as a new initiative, we have created a county-wide health and social work (TESO) working group, which will allow for more effective cooperation with other occupational groups dealing with health and social problems and general security of the people of Valga County.

### Treatment Activity

In 2023, outpatient-specialized medical care was provided in 15 specialties at Valga Hospital and a total of 28,591 outpatient appointments were made. That's 2% less than a year earlier.

The number of E-consultations increased by 67%. Paid admissions were made 19% more in 2023 than in 2022. In occupational health care, the number of paid admissions decreased by 48%, while inevitable medical care increased by 70%.

The number of nurse's independent admissions increased compared to the previous period in outpatient psychiatry and rheumatology. The biggest increase was in the mental health field, with 276 receptions in 2023, compared to 165 a year earlier. The number of independent admissions dropped in gynecology, surgery and internal outpatient nurse admissions. 3,073 overall independent appointments of nurses and midwives accounted for a 13.5% drop in service volume compared to the previous year. Home nursing visits were made for a total of 4,073, up 8% from a year earlier.

Inpatient treatment took place in 75 to 86 beds, including 25 to 31 beds used for the inpatient nursing service. 1,842 patients were hospitalized, 347 of them in inpatient nursing care. The number of patients treated and the number of bed days compared to the previous period has decreased. The duration of treatment in active care has been 7.5 days for two years. Bed occupancy was 61% (66% in 2022).

The volume of services provided in day treatment is increasing over the years. 1,015 surgical procedures were performed on 819 patients in 2023. The change in the number of patients and procedures treated in 2023 was primarily influenced by the increase in admissions in the field of outpatient otorhinolaryngology and their referral to day surgery.

Compared to 2022, the number of referrals to the emergency medicine department has decreased by 4%. The number of patients self-admitting or brought by an ambulance to the emergency care is 7,452; out of them 6,129 (82%) have received outpatient medical care and 1,122 (15%) have required hospitalization for emergency indications. 2.6% of the patients were referred to another hospital.

## Ambulance

Valga Hospital is the keeper of three ambulance brigades, two of which are located in the city of Valga and one in the city of Tõrva. In 2023, the number of ambulance visits was 6,067, down 6% from the previous year. The number of hospitalized patients decreased by 5%. Within the framework of cross-border cooperation, our ambulance crews did not present ambulance services to the Republic of Latvia in 2023.

## General and special care services

In the care department of Valga Hospital, the general nursing home type service, special care service for persons with profound composite disabilities, and day care service for the elderly and disabled are offered to clients. In total, 94 clients were offered general nursing home type care services, and 20 clients were offered special care services in both the shorter and longer term during the reporting year. With the care reform coming into effect from the 1st of July 2023, the state began contributing to the payment of place fees for nursing homes. In this way, the bed occupancy of the welfare department has been very high (100%) and those wishing to receive the service are waiting in line.

## Employees

As at 31.12.2023, the Valga Hospital employed 380 staff in 302 positions, including 63 doctors (including 5 assistant doctors) and 111 nursing staff (including 16 assistant nurses). Following their residency, two doctors started working at Valga Hospital in 2023, and two graduates of a higher education institution in health care started working as nurses. The average age of the staff is 50 years – average age of the doctors is 54 and of the nursing staff 47 years. The average length of service of employees is 12.5 years.

In October 2023, Valga Hospital obtained the label of an organization that values mental health, issued by the NGO Peaasi.ee. This recognition shows that the organization that received the label appreciates the mental well-being of its employees and makes informed steps to ensure that people's health is maintained. The bronze level was attributed to Valga Hospital. In Estonia, the label was distributed to 126 organizations in 2023.

## Investments

The biggest investments in 2023 were the renovation of the rooms of the emergency care department and the construction of two isolation wards that meet modern requirements. In the event of a power failure to ensure continuous operation, a generator and UPS were acquired and connections to the main electric shield and distribution panels were rebuilt. The change of welfare department windows allowed for increased energy savings and improved conditions for customers on the general nursing service.

## Environmental impact

To reduce our ecological footprint, we organized a system of separate collection of waste in 2023, and installed containers for separate collection of waste in public corridors. In 2023, 1,596 m<sup>3</sup> of municipal waste was generated from our activities (2022: 1,479 m<sup>3</sup>) of which we collected by type 25% (2022: 19%). To reduce the environmental impact of the Valga Hospital services, we will continue to adopt new approaches, invest in modern technology that will help us better control energy and resource consumption, and train staff. Our goal is to provide quality health care to the community, using sustainable methods.

## Tartu Kiirabi SA

31. as of December 2023, SA Tartu Kiirabi (hereinafter also referred to as Tartu Ambulance) provided ambulance services to with a total of 26 ambulance brigades in Tartu, Jõgeva, Järva, Põlva, Valga and Viljandi counties. The three ambulance brigades in Tartu are reanimobile brigades, including one reanimobile brigade specializing in newborns and children.

As additional activities, the Tartu Ambulance has a training center for training its staff and other health care providers as well as the general population. For the second year, a total of 1,184 students were trained in schools in the city of Tartu as part of the project "Life-saving first aid for primary school graduates" (702 students in 2022). An action called "Your hands save lives" was also carried out, with a total of 3,765 people being taught resuscitation skills in 72 different places over five days. The team participated in the medical security of events organized in Estonia. The largest were WRC Rally Estonia and the Tartu Marathon events.

### Structure change

In 2023, a structural change was carried out in Tartu Ambulance. In accordance with the harmonization of the management level structures of all operational services, on 10.11.2023 field managers started working in the Tartu Ambulance, whose tasks pursuant to law is to organize the activities of ambulance brigades in their area of responsibility in events requiring an ambulance to a large extent. In connection with the commencement of the work of field managers, an operational department was formed in Tartu Ambulance, headed by the Head of Operations. In addition, an administrative manager was recruited and the position of chief nurse was changed to the position of Head of Nursing. With the structural change, all positions with managerial tasks became fixed-term.

### Treatment Activity

In 2023, a total of 57,188 ambulance visits were made with 26 brigades from the Tartu Ambulance, which is 5,027 visits, or 8.8% less than in 2022. In the previous three years, there was a steady increase in the number of visits. Compared to 2022, the number of visits has fallen in all counties. In 2023, the number of visits of reanimobile brigades fell by 853 visits, or 38%. More than half of the visits comprise priority C calls and their share has increased since last year. The share of priority B calls has decreased. The share of calls with priorities A and D remains at the same level as last year. In 2023, 21,232 patients were hospitalized from 57,188 calls, or 37% of all calls. In the previous two years, the hospitalizations percentage was 35%. There were 150 resuscitations from clinical death in the Tartu Ambulance brigades, which is 36 times less than last year. The number of patients initially successfully resuscitated, or hospitalized in post-resuscitation conditions, was 62, or 41% of those resuscitated (43% in 2022), while in 11 cases the patient was hospitalized when resuscitated.

### Patient satisfaction

The Patient Satisfaction Survey of 2023 was conducted between November and December. A total of 800 people were called, of whom 506 responded to the survey (63%). 82% of respondents turned out to be patients, while the rest were previous callers of the ambulance or loved ones. 95% of respondents are generally satisfied with the work of Tartu Ambulance, 81% are satisfied (78% in 2022) and 14% (14% in 2022) are rather satisfied. Estimates of the friendliness and communication skills of ambulances had improved by a couple of percent. The assessment of professionalism remained at the same level (72%). The treatment was assessed as good by 69% of respondents (70% in 2022), rather good by 21% of respondents, and rather bad by 3% (1% in 2022) of the respondents.

### Employee satisfaction

As at 31.12.2023, 568 staff were employed in Tartu Ambulance: 115 doctors (40 of whom were doctors of the reanimobile brigade), 263 nurses, 147 ambulance technicians. The working family has grown by 14 people.

The employee satisfaction survey was conducted in September 2023. All employees had the opportunity to participate in the satisfaction survey by responding to a survey conducted online. The study involved 249 employees (44%),

which is a good result because no satisfaction studies have been conducted in recent years. By position, nurses working in an ambulance were the most represented in the study, a third of whom were nurses and a quarter were responsible nurses and, equally, doctors and ambulance technicians.

Staff from all bases were represented among the respondents. 99.2% of the employees are very happy or rather satisfied with working in Tartu Ambulance. It can be alleged that Tartu Ambulance is an attractive employer. Most (97.6%) of those taking part in the survey would definitely recommend or rather recommend working in Tartu Ambulance to their acquaintances and friends. Many factors influence the satisfaction of employees with their tasks: content of work (tasks, duties, responsibilities), opportunities for professional development and training, management, working environment, remuneration, additional benefits and opportunities for motivating employees (extra leave, mental health support, joint events). The survey found that people are the most satisfied with the professional development and training opportunities, the working environment, the working atmosphere, the content of the work, the management of the Tartu Ambulance and working in the ambulance.

## Main financial ratios

Key indicator	2019	2020	2021	2022	2023
Turnover growth <sup>1</sup>	9,4%	8,1%	10,6%	6,8%	16,7%
Revenue growth <sup>2</sup>	54,9%	-35,6%	-36,6%	45,6%	87,9%
Net profitability <sup>3</sup>	5,04	3,00	1,72	2,34	3,77
Short-term liability coverage ratio <sup>4</sup>	2,33	1,92	1,63	1,28	1,52
ROA <sup>5</sup>	5,6%	3,3%	2,1%	2,9%	4,6%
ROE <sup>6</sup>	7,7%	4,4%	3,0%	4,3%	7,4%

Formulas for calculating key indicators:

<sup>1</sup> (income from enterprise in the accounting year - income from enterprise in the previous accounting year) / income from enterprise in the previous accounting year \* 100

<sup>2</sup> (income from the accounting year - income from the previous accounting year) / income from the previous accounting year \* 100

<sup>3</sup> income from the accounting year / income from business activities of the accounting year \* 100

<sup>4</sup> current assets / short-term liabilities

<sup>5</sup> income from the accounting year / total assets \* 100

<sup>6</sup> income from the accounting year / net assets \* 100







# Consolidated Financial Statements of the Annual Report

---

## Consolidated balance sheet

	31.12.2023	31.12.2022	Annex
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	26 367 942	35 121 414	2
Receivables and prepayments	59 941 061	32 520 638	3
Inventory	9 419 046	8 615 429	5
<b>Total current assets</b>	<b>95 728 049</b>	<b>76 257 481</b>	
<b>Fixed assets</b>			
Financial investments	1 981	1 981	8
Receivables and prepayments	103 818	167 135	3
Real estate investments	2 039 912	2 108 893	10
Tangible fixed assets	206 218 899	178 221 000	11
Intangible fixed assets	10 313 828	8 435 724	12
<b>Total fixed assets</b>	<b>218 678 438</b>	<b>188 934 733</b>	
<b>TOTAL ASSETS</b>	<b>314 406 487</b>	<b>265 192 214</b>	
<b>LIABILITIES AND NET ASSETS</b>			
<b>Short-term liabilities</b>			
Loan liabilities	5 471 825	3 229 929	15
Debts and prepayments	56 595 059	56 459 904	16
Ad hoc fees, donations and grants	1 097 207	91 441	20
<b>Total short-term liabilities</b>	<b>63 164 091</b>	<b>59 781 274</b>	
<b>Long-term liabilities</b>			
Loan liabilities	49 949 792	20 143 590	15
Debts and prepayments	6 299 510	4 641 970	16
<b>Total long-term liabilities</b>	<b>56 249 302</b>	<b>24 785 560</b>	
<b>TOTAL LIABILITIES</b>	<b>119 413 393</b>	<b>84 566 834</b>	
<b>Net assets</b>			
Net assets belonging to the founders of the parent company			
Endowment capital	33 773 392	33 773 392	
Accumulated turnover from previous periods	137 651 173	130 306 784	
Reporting period turnover	11 845 451	7 344 389	
Total net assets held by the founders of the parent company	183 270 016	171 424 565	
Minority stake	11 723 078	9 200 815	
<b>TOTAL NET ASSETS</b>	<b>194 993 094</b>	<b>180 625 380</b>	
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>314 406 487</b>	<b>265 192 214</b>	

## Consolidated income statement

	2023	2022	Annex
Donations and grants	14 449 091	14 639 435	20
Business revenue	381 025 814	326 387 992	21
Other revenue	5 799 246	5 273 575	22
<b>Total revenue</b>	<b>401 274 151</b>	<b>346 301 002</b>	
Miscellaneous operating costs	-112 686 703	-99 700 094	23
Labor costs	-232 919 248	-198 453 501	24
Depreciation and impairment of fixed assets	-15 322 873	-16 801 661	10,11,12
Other expenditure	-25 339 050	-23 535 785	25
<b>Total costs</b>	<b>-386 267 874</b>	<b>-338 491 041</b>	
<b>Operating revenue</b>	<b>15 006 277</b>	<b>7 809 961</b>	
Interest expenses	-1 915 530	-228 311	26
Other financial income and expenditure	1 276 967	66 927	26
<b>Annual turnover of reporting year</b>	<b>14 367 714</b>	<b>7 648 577</b>	
Parent company's part of the turnover	11 845 451	7 344 389	
Minority shareholders' part of the turnover	2 522 263	304 188	

## Consolidated cash flow statement

	2023	2022	Annex
<b>Cash flows from economic activities</b>			
Operating revenue	15 006 277	7 809 961	
<b>Adjustments</b>			
Depreciation and impairment of fixed assets	15 322 873	16 801 661	10,11,12
Profit from the sale of fixed assets	-80 981	1 795	22
Targeted financing entered in revenue	-14 449 091	-14 639 435	20
Other non-monetary transactions with fixed assets	-1 043 773	-92 232	20
Formation of allotments	2 049 239	445 707	19
Other non-monetary transactions	-15 053	75 062	
Change in claims and advances	-24 592 214	17 974 895	
Inventory change	-803 618	-2 492 685	
Change in liabilities and advances	2 845 021	4 652 138	
Interest paid	-1 332 924	-166 204	
Targeted accruals	1 764 730	114 471	
<b>Total cash flows from economic activities</b>	<b>-5 329 514</b>	<b>30 485 134</b>	20
<b>Cash flows from investment activities</b>			
Revenue from targeted financing of fixed assets	9 680 028	11 765 962	
Paid upon acquisition of tangible and intangible fixed assets	-46 391 403	-43 410 631	20
Proceeds from the sale of tangible and intangible fixed assets	86 580	11 125	
Interest received	1 152 738	7 235	
<b>Total cash flows from investment activities</b>	<b>-35 472 057</b>	<b>-31 626 309</b>	
<b>Cash flows from financing activities</b>			
Loans received	36 200 000	5 000 000	
Repayment of loans received	-3 906 915	-2 686 889	
Capital lease repayments	-244 986	-240 327	
<b>Total cash flows from financing activities</b>	<b>32 048 099</b>	<b>2 072 784</b>	
<b>Total cash flows</b>	<b>-8 753 472</b>	<b>931 609</b>	
Cash and cash equivalents at the beginning of the period	35 121 414	34 189 805	
<b>Change in cash and cash equivalents</b>	<b>-8 753 472</b>	<b>931 609</b>	
Cash and cash equivalents at the end of the period	26 367 942	35 121 414	

## Consolidated net asset statement

	Endowment capital	Total net assets	Accumulated result	Minority stake
<b>Balance 12/31/2021</b>	<b>33 773 392</b>	<b>130 306 784</b>	<b>8 896 627</b>	<b>172 976 803</b>
Annual turnover of reporting year	0	7 344 389	304 188	7 648 577
<b>Balance 12/31/2022</b>	<b>33 773 392</b>	<b>137 651 173</b>	<b>9 200 815</b>	<b>180 625 380</b>
Annual turnover of reporting year	0	11 845 451	2 522 263	14 367 714
<b>Balance 12/31/2021</b>	<b>33 773 392</b>	<b>149 496 624</b>	<b>11 723 078</b>	<b>194 993 094</b>

The annex on pages 86 to 119 are inseparable parts of the consolidated annual accounts.

---

## Annex to consolidated annual accounts

### Annex 1. Accounting policies used in the preparation of consolidated annual report

#### General information

The consolidated annual accounts of the Tartu University Hospital for 2023 have been prepared in accordance with the Estonian Financial Reporting Standard. The main requirements of the Estonian Financial Reporting Standard are established in the Accounting Act of the Republic of Estonia, which is supplemented by the public sector Financial Accounting and Reporting Guide. The accounting policies described in the Reporting Guide derive from the Accounting Act and the Accounting Task Force guidelines, as well as international public accounting standards.

The consolidated annual accounts are prepared on the basis of the acquisition cost principle, except in the cases described in the following accounting policies.

The consolidated income statement is prepared on the basis of the income statement scheme No. set out in Annex 2 to the Accounting Act of the Republic of Estonia. 1.

The financial year began on 1 January 2023 and ended on 31 December 2023. The currency used in annual accounts is euro.

The consolidated annual accounts reflect circumstances affecting the valuation of assets and liabilities that occurred between the reporting date 31.12.2023 and the reporting date but relate to transactions that occurred during the reporting period or prior periods. Events after the reporting date that have not been included in the valuation of assets and liabilities but have a material impact on the outcome of the following financial year are disclosed in the notes to the annual report.

The consolidated annual accounts for 2023 reflect the financial indicators of the SA Tartu Ülikooli Kliinikum (parent company) and its subsidiaries as Põlva Haigla AS, SA Tartu Kiirabi, AS Lõuna-Eesti Haigla, including subsidiaries of AS Lõuna-Eesti Haigla – OÜ Metsakohvik, OÜ Pesuring – and AS Valga Haigla (hereinafter together referred to as the Hospital Group). Information on subsidiaries is given in Annex 8.

#### Preparation of consolidated accounts

The consolidated annual accounts for 2023 reflect the financial indicators of the SA Tartu Ülikooli Kliinikum (parent company) and its subsidiaries AS Lõuna-Eesti Haigla, SA Tartu Kiirabi, AS Valga Haigla and AS Põlva Haigla.

In the consolidated accounts, the financial indicators of all subsidiaries controlled by the parent company are consolidated on a line-by-line basis. Claims, liabilities, income, costs and unrealized gains and losses arising from transactions between parent and subsidiary are eliminated from the consolidated accounts. If necessary, the accounting policies of subsidiaries have been changed to comply with the accounting policies of the Hospital Group.

The share of minority owners in the results and equity of subsidiaries is shown separately in the consolidated income statement and in the equity included in the consolidated balance sheet separately from the equity held by the parent.

## Subsidiaries

A subsidiary is a company over which the Hospital Group exercises control. A subsidiary is deemed to be controlled by the parent company if the Hospital Group either directly or indirectly holds more than 50% of the voting rights of the subsidiary or is otherwise able to control the subsidiary's operational and financial policies.

Non-corporations (Foundations) also meet the definition of a subsidiary. If the Hospital Group has a dominant influence in the Foundation (generally more than 50% of the voting rights), the holding is recognized as 100%.

## Affiliates

The affiliate is a company over which the Hospital Group exercises significant influence but which it does not control. As a general rule, significant influence is presumed if the Hospital Group holds 20-50% of the voting shares or shares in the company.

If the Hospital Group has a significant influence in the foundation (generally 20-50% of the voting rights), the holding or financial investment is not recognized in the balance sheet. Contributions to the endowment capital of the object of participation are recorded as an expense of the grant.

## Business associations between companies under joint control

Jointly controlled business associations shall be accounted for by an adjusted purchase method according to which the acquired holding is recognized in the carrying amount of the net assets acquired in another enterprise (i.e., such as the assets and liabilities acquired were recognized in the balance sheet of the acquired enterprise), and the difference between the acquisition cost of the acquired holding and the carrying amount of the acquired net assets shall be accounted for as a decrease or increase in the equity of the acquirer.

## Holdings in Foundations

Holdings in controlled and heavily controlled entities (Foundations) are reported as follows:

- If the unit of the Hospital Group has the dominant influence of the Foundation (generally more than 50% of the voting rights), the holding shall be recognized as 100%;
- If the Hospital Group has a significant influence in the foundation (generally 20-50% of the voting rights), the holding or financial investment is not recognized in the balance sheet (contributions to the endowment of the object of the holding shall be recognized as the cost of the grant granted).

In determining control and significant influence in Foundations, account shall also be taken of whether the assets of the Foundation are transferred to the Hospital Group upon liquidation thereof.

The Hospital Group has a dominant influence (over 50% of the voting rights) in the Tartu Kiirabi Foundation (see Annex 8). The Hospital Group participates in the activities of the four foundations established through the boards of foundations, nominating its representative(s).

The Hospital is a founding member of the following Foundations:

- Ida-Viru Keskhaigla Foundation
- Foundation Bengt Björkstén Fond
- Foundation Eesti Agrenska Fond
- Foundation Eesti Tervishoiu Pildipank

In the appendices to the consolidated annual accounts, the separate non-consolidated main reports of the consolidated entity (parent company) are published: balance sheet, income statement, cash flow statement and statement of changes in net assets. The same accounting principles have been followed in the preparation of the parent's non-consolidated annual accounts as have been applied in the preparation of the consolidated annual accounts. In the parent's non-consolidated accounts, as annexed to this consolidated accounts, investments in subsidiaries are recognized at adjusted cost.

### **Financial assets**

The Hospital Group has the following financial assets: cash and cash equivalents, claims on buyers and other claims, and short - and long-term financial investments. Purchases and sales of financial assets are recognized on the transaction date (i.e. on the date on which the Hospital Group assumes a liability for the purchase or sale of certain financial assets).

Cash and cash equivalents, claims on buyers and other claims (accrued income, loans granted and other short and long-term receivables), excluding receivables acquired for resale purposes, are recognized at adjusted acquisition cost. The adjusted acquisition cost of short-term receivables is generally equal to their nominal value (minus repayments and possible discounts), so short-term receivables are recognized in the balance sheet in the amount likely to accrue. To calculate the adjusted cost of long-term receivables, they are initially accounted for at the fair value of the consideration receivable, taking into account interest income on the receivable in subsequent periods, using the internal interest rate method.

Long-term financial investments (other long-term investments in shares and securities and long-term receivables) include securities (shares, bonds, bonds, fund units, etc.) that are unlikely to be sold within the next 12 months (excluding investments in subsidiaries and associates), securities with a maturity of more than 12 months after the reporting date, and loans granted with a maturity of more than 12 months after the reporting date.

At each reporting date, it shall be assessed whether there are circumstances indicating a possible impairment of the asset. Where such characteristics exist, the financial assets (such as receivables and debt held to maturity) recognized at adjusted cost shall be written down to the present value of the payments expected to be received from the financial asset in the future (discounted on initial recognition of a given financial asset at a fixed internal interest rate).

If the value of the financial assets recognized at the previously written-down adjusted cost increases again in subsequent periods, the earlier discount shall be cancelled up to an amount lower than

1. the present value of the payments expected to be received from the financial asset in the future, and
2. the cost method, adjusted from the carrying amount, if the discount had not been granted beforehand. Cancellations of discounts are reflected in the income statement

### **Cash**

As cash and its equivalents, cash, current account balances and deposits with a maturity of less than three months as of the balance sheet date are recorded in the balance sheet under the cash entry and in the cash flow statement.

### **Transactions in foreign currencies and financial assets and liabilities fixed in foreign currencies.**

All currencies other than the euro (i.e. the accounting currency of the Hospitality Group) are considered foreign currencies.

Transactions in foreign currencies shall be recorded on the basis of the exchange rates of the European Central Bank formally in force on the date of the transaction. All monetary assets and liabilities (monetary claims and loans) denominated in foreign currency have been revalued in euro at the exchange rates of the European Central Bank, which were formally in force at the reporting date.



Exchange gains and losses resulting from the revaluation are recognized in the income statement as income and expense for the period. Non-monetary foreign currency fixed assets and liabilities that are not recognized by the fair value method (e.g. advances, acquisition cost inventories, tangible and intangible fixed assets) shall not be revalued at the reporting date but shall continue to be recognized at the exchange rate of the European Central Bank in force at the date of the transaction.

### **Receivables and prepayments**

Short-term receivables incurred in the ordinary course of business of the Hospital Group are recognized as receivables against buyers. Claims on buyers are recognized at adjusted acquisition cost (i.e. nominal value minus repayments and, where applicable, discounts).

A write-down of claims shall be reported if there is objective evidence that not all amounts of claims are received in accordance with the original contractual terms of the claims. Circumstances indicating a possible impairment of claims include bankruptcy or significant financial difficulties of the debtor and non-compliance with payment deadlines. The impairment of individually significant receivables (i.e. the need for a discount) is assessed separately for each buyer based on the present value of expected future receivables. For claims that are not individually significant and for which it is not directly known that their value has fallen, impairment shall be assessed as a whole, taking into account past years' experience of outstanding claims.

The discounted amount of the doubtful receivables is the difference between the carrying amount of those receivables and the present value of future cash flows using the internal interest rate method.

The carrying amount of the receivables is reduced by the discount amount of the receivables that are unlikely to be received, and the loss on the discount is recognized in the income statement as miscellaneous operating expenses.

If the claim is deemed to be hopeless, the claim and its discount shall be derecognized from the balance sheet. The receivables of doubtful claims previously written down shall be recognized as a reduction in the cost of doubtful receivables.

All other receivables (accrued income, other short-term receivables) are recognized at adjusted cost. The adjusted acquisition cost of short-term receivables is generally equal to their nominal value (minus repayments and possible discounts), so short-term receivables are recognized in the balance sheet in the amount likely to accrue. Deposits with a maturity of more than three months from the balance sheet date are also recognized as receivables.

To calculate the adjusted cost of long-term receivables, they are initially accounted for at the fair value of the consideration receivable, taking into account interest income on the receivable in subsequent periods, using the internal interest rate method.

An accrual claim for the recognition of unfinished case revenue on New Year's Eve shall be shown in a separate line in the group "claims and advances".

### **Inventory**

Inventories are assets held for sale in the ordinary course of business of the Hospital Group, which are currently produced for sale in the ordinary course of business and materials and supplies consumed in the manufacturing process or in the provision of services.

Inventory includes raw materials and materials, goods purchased for sale, and advances to vendors for inventory.

The inventory of health emergency medicinal products and tuberculosis medicinal products in responsible custody shall be kept off-balance sheet.

### **Accounting principles for the acquisition cost of inventories**

Inventories are initially accounted for at acquisition cost, which consists of purchase costs and other expenses necessary to move inventories to their existing location and status.

In addition to the purchase price, the purchase costs of the inventory shall include the customs duties and transport costs directly related to the purchase of the inventory, less discounts and subsidies.

As the Hospital Group belongs to the public sector, the differences in the financial accounting and reporting of the public sector are based on the calculation of inventories. As a result of the entry into force of the public sector Financial Accounting and Reporting Manual on 1 January 2004, the VAT paid on the acquisition of inventories and other non-refundable taxes have been recognized as an expense at the time of acquisition and are not included in the cost of inventories.

The FIFO method is used when transferring the cost of inventory to expenses. Inventories are valued in the balance sheet based on what is lower, either acquisition cost or net realization value.

### **Real estate investments**

Real estate investments shall be deemed to be limited to immovable property (land, building, part of building) leased out to a non-public entity for the purpose of generating rental income or held for the purpose of increasing market value and not used in its core business.

Some real estate objects (land, buildings) are mainly used in their own economic activities, but in a negligible part also for the purpose of generating rental income. These properties are not separately transferable, so the whole object is recognized as a tangible fixed asset.

Real estate investment is initially recognized in the balance sheet at its acquisition cost, which also includes transaction fees directly related to the acquisition, without which the purchase transaction would probably not have taken place. Subsequently, investment property is recognized in the balance sheet at cost less accumulated depreciation and any impairment discounts.

Costs related to subsequent improvements shall be added to the cost of the acquisition of tangible fixed assets only if they meet the definition of tangible fixed assets and the criteria for recognizing the assets in the balance sheet (including likely future participation in generating economic benefits). Current maintenance and repair costs are recognized in the period costs. If a component is replaced on a real estate investment, the acquisition cost of the new component is added to the acquisition cost of the asset and the residual cost of the replaced component is written off from the balance sheet.

Amortization costs and impairment losses of investment property are recognized in the income statement in the same way as depreciation costs of tangible fixed assets, and depreciation is accounted for using a linear method, applying a depreciation rate of 2-5% per year.

The recognition of real estate investment in the balance sheet shall be discontinued upon the transfer or decommissioning of an object if no future economic benefit is expected from the asset.

The result of derecognition of a real estate investment shall be recognized in the income statement of the decommissioning period in the line of other income or other expenses.

If the purpose of the use of the immovable property changes, the assets are reclassified in the balance sheet.

Starting from the date of the change, the accounting policies of the asset group to which the object has been transferred shall apply to the object

## Tangible and intangible fixed assets

### Tangible fixed assets

Assets used by the Hospital Group in its own economic activities with an estimated life of more than one year and an acquisition cost of more than 10,000 euros per unit are recognized as tangible fixed assets in the balance sheet.

Assets with a useful working time expectancy of more than one year but with a cost of less than 10,000 euros shall be recognized as a low-value inventory (in inventory) until they are put into service and at the time the asset is put into service shall be charged to expenses. Low-value inventory entered in expenses is accounted for off-balance sheet.

Tangible fixed assets are initially accounted for at their acquisition cost, which consists of the purchase price and directly related acquisition costs necessary to bring the assets to their working condition and location. Tangible fixed assets are recognized in the balance sheet at their cost less accumulated depreciation and any impairment discounts. The accounting of tangible fixed assets leased to finance shall be carried out in the same way as purchased fixed assets. Costs related to subsequent improvements shall be added to the cost of the acquisition of tangible fixed assets only if they meet the definition of tangible fixed assets and the criteria for recognizing the assets in the balance sheet (including likely future participation in generating economic benefits). Current maintenance and repair costs are recognized in the period costs.

The component replaced during the improvements will be removed from the balance sheet. The life expectancy of a new component is determined on the basis of its useful working time expectancy, but which is not longer than the life expectancy of the main object.

As the Hospital Group belongs to the public sector, the differences in the financial accounting and reporting of the public sector for fixed assets have been taken into account. The public sector Financial Accounting and Reporting Manual does not allow a public sector entity to capitalize VAT and other non-refundable taxes and fees (excluding taxes on labor costs) on the cost of tangible and intangible fixed assets, so that non-refundable taxes and taxes paid on the acquisition of tangible fixed assets are recognized as an expense at the time of acquisition and are not included in the cost of the assets.

Linear method is used to calculate depreciation. The depreciation rate is determined separately for each fixed asset object, depending on its useful life expectancy. For assets with significant terminal value, only the depreciable part between acquisition cost and terminal value is depreciated during the useful life. If the final value of an asset exceeds its carrying amount, the amortization of the asset shall be discontinued. If an object of tangible fixed assets consists of distinguishable components with different useful lives, these components are taken into account in accounting as separate assets, and separate depreciation rates are also determined according to their useful lives.

Objects with unlimited useful life (land and artworks with permanent value) shall not be depreciated.

Amortization is accounted for from the moment the asset is usable according to the purpose planned by management and is discontinued when the terminal value exceeds the book value until the asset is permanently decommissioned. At each reporting date, the reasonableness of the depreciation rates used and the terminal value shall be assessed.

Loaning costs (interest) related to the construction of tangible fixed assets are not recognized in the cost of the fixed assets.

#### Useful life expectancy by fixed asset groups

Buildings and constructions	5–60 years
Machines and apparatus	2–25 years
Economic inventory and office equipment	5–25 years

#### Useful life expectancy by fixed asset groups

Means of Transport	5–25 years
Computing technology	2–7 years

The recognition of tangible fixed assets shall be discontinued upon the disposal of the asset or in a situation where no economic benefit is expected from the use or sale of the asset. The result of derecognition of tangible fixed assets is recognized in the income statement on the line of other revenue or other expenditure.

### **Intangible fixed assets**

Intangible fixed assets are recognized as non-physical assets with a useful life of more than one year and a cost of less than 10,000 euros. Intangible fixed assets are initially recognized at their cost, which consists of the purchase price and expenditure directly related to the acquisition. After recognition, intangible fixed assets are recognized at their cost less accumulated depreciation and any impairment discounts.

Non-refundable taxes and fees paid on the acquisition of intangible fixed assets are recognized as expenses at the time of acquisition.

Depreciation is calculated on a linear basis and is based on the useful life expectancy of the asset. At each balance sheet date, the reasonableness of the depreciation periods and method of the asset shall be assessed.

### **Licenses and software**

Purchased computer software that is not an integral part of related hardware is recognized as an intangible asset. Computer software development costs are recognized as intangible assets if they are directly related to the development of software objects that are identifiable, controllable by the enterprise and are used to generate future economic benefits over a period of more than one year. The costs associated with the current maintenance of the computer software are recognized as costs in the results report. The costs of licenses and computer software shall be depreciated over an estimated useful life of between 5 and 20 years.

### **Impairment of assets**

The Hospital Group as a public sector entity that implements the Estonian Financial Reporting Standard, does not perform recoverable amount tests and does not report the decline in the value of assets to the recoverable amount in the case of fixed assets necessary for the provision of public services, if the value of the asset did not decrease due to its deterioration or due to partial or complete decommissioning for other reasons.

In other cases, the occurrence of circumstances indicating a possible impairment of an asset shall be assessed for unused tangible fixed assets and depreciable assets at each reporting date.

Where such time conditions occur, the recoverable amount of the asset shall be assessed and compared to the carrying amount. Impairment expense is recognized in the amount by which the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of an asset is the fair value of the asset less the cost of sale or its value in use, whichever is higher. For the purposes of assessing impairment of an asset, the recoverable amount shall be assessed either for an individual asset or for the smallest possible group of assets for which cash flows can be distinguished.

Asset discounts are recognized as an expense during the reporting period. For assets that have been impaired once, it is assessed at each subsequent reporting date whether it is likely that the asset's recoverable amount has increased in the meantime. If the value test reveals that the recoverable amount of an asset or group of assets (cash generating unit) has risen above the carrying amount, the earlier discount shall be cancelled and the carrying amount of the asset shall be increased up to the amount that would have arisen considering normal depreciation in the intervening years. Reversal of the discount is recognized in the reporting year income statement as a reduction in the cost of discounting fixed assets.

## Leases

A lease where all material risks and rewards related to the ownership of the asset are transferred to the lessee shall be treated as a capital lease. Other leases are recognized as operating leases.

### Hospital Group as a tenant

Capital lease is recognized in the balance sheet in the amount of the fair value of the asset and the asset leased as a liability, or the minimum amount of lease payments at present value, if lower. Lease payments are broken down into a financial cost (interest expense) and a reduction in the residual value of the liability (principal repayment). The financial cost is spread over the entire lease period, taking into account that the interest rate is the same at any given time for the residual value of the liability.

Assets leased under finance lease terms are depreciated in the same way as acquired fixed assets, with the depreciation period being the expected useful life of the asset or the period of validity of the lease, whichever is shorter. The direct initial costs incurred by the lessee directly incurred as a result of the conclusion of finance lease contracts shall be included in the cost of the leased asset.

Operating lease payments are recognized as an expense in the income statement on a linear basis during the lease period.

### Hospital Group as a lessor

Assets leased under operating lease conditions shall be recorded in the balance sheet in the normal manner, analogous to fixed assets. The leased asset shall be depreciated in accordance with the depreciation principles applicable to the same type of asset. Operating lease payments are recognized as income in a linear manner during the lease period.

## Financial liabilities

All financial liabilities (debt to vendors, borrowings, accruals, other short- and long-term debt liabilities) are initially accounted for at their cost, which includes all costs directly incurred as a result of the acquisition. Further recognition shall be carried out using the adjusted acquisition cost method.

The adjusted cost of short-term financial liabilities is generally equal to their nominal value, so short-term financial liabilities are recognized in the balance sheet in the amount due.

To account for the adjusted cost of long-term financial liabilities, they are initially accounted for at fair value (less transaction costs), taking into account the interest expense on liabilities in subsequent periods using the internal interest rate method.

A financial liability shall be classified as short-term if it is due within 12 months of the reporting date; or the Hospital Group has no unconditional right to defer payment of the liability for more than 12 months after the reporting date. Loan liabilities with repayment due within 12 months of the reporting date but which are refinanced long-term after the reporting date but before the annual report is approved shall be recognized as short-term. Loan liabilities that the lender was entitled to recall at the reporting date due to breaches of the terms and conditions of the loan agreement are also recognized as short-term liabilities.

### Allotments and contingent liabilities

Probable liabilities that have manifested as a result of events that occurred before the reporting date and whose realization time or amount are uncertain are recorded as allotments in the balance sheet.

The recognition of allotments in the balance sheet shall be based on management's estimate of the amount likely to be required for the performance of the provision and the time at which the

provision materializes. The allotment is recognized in the balance sheet in an amount that management estimates is necessary at the reporting date for the liability related to the allotment to satisfy or transfer to a third party.

If the allotment is likely to materialize later than 12 months after the reporting date, it shall be recognized at discounted value (in the amount of the present value of the disbursements related to the allotment) unless the discounting effect is negligible.

Other potential or existing liabilities which are unlikely to materialize or the amount of the costs involved cannot be estimated with sufficient reliability, but which, under certain circumstances, may become liabilities in the future, shall be disclosed as contingent liabilities in the notes to the annual accounts.

### **Donations and grants**

Grants shall include the funds received (grants received) for which no goods or services are directly received, and the funds provided (grants granted, intermediated grants) for which no goods or services are directly received. The recognition of grants shall be based on the principles set out in the Guidelines for Financial Accounting and Reporting in the public sector.

Grants are divided into the following categories:

- “targeted financing” means grants received and granted for a project-specific purpose, in which the purpose of the grant is determined together with indicators for monitoring the achievement of the objective, the timetable and the financial budget, and the grantor of the grant requires the recipient to report in detail on the use of the funds and the surplus of the funds must be repaid to the grantor;
- “operating grants” means grants received and granted which are granted to the recipient on the basis of his or her statutory duties and the objectives specified in the development documents.

The types of grants are:

- domestic targeted financing;
- foreign targeted financing.

Domestic targeted financing are grants received from residents, including other public entities (excluding foreign grants brokered through them).

Foreign targeted financing are grants received from non-residents, including international organizations.

Grants are recognized in the balance sheet for the first time on the transfer or receipt of funds or on the date of recognition of claims, liabilities, income and expenditure related to grants. Grants are recognized as income during the period of making operating expenses or acquisition of fixed assets if the terms of grants do not involve a material risk of recovery or loss of income. Operating support is recognized as income upon receipt of money.

Where a grant is granted by the grantor or intermediary on the basis of simplified cost reimbursement methods (standardized unit costs), without requiring expense receipts, the income from the grant shall be recognized during the reporting period.

The recognition of grants distinguishes between grants for operating expenses and grants for fixed assets.

The recognition of grants for operating expenses shall be based on the principle of conformity of revenue and expenditure. The main condition for targeted financing of fixed assets is that the Hospital Group as a beneficiary must purchase, build or otherwise acquire certain fixed assets.

Grants for the acquisition of fixed assets are recognized as income at the accrual-based moment of the grant, i.e. the period of acquisition of fixed assets. The acquisition cost of fixed assets acquired on the account of grants is recognized as either tangible or intangible fixed assets according to the ownership of the fixed asset.

If expenditure related to grants has been incurred or fixed assets have been acquired and there is no material risk of loss of support but the grant has not yet been received, the grants shall be recognized as income and receivables. If the grant has been received but no expenditure has yet been incurred or fixed assets acquired, the funds received shall be recognized as advances received under the balance sheet item "Debts and advances".

**In the case of non-monetary target financing, a distinction shall be made between:**

- targeted financing in a transaction related to three parties if the grantor or intermediary transfers the money directly to the supplier of goods or services from whom the Hospital Group receives goods or services as a beneficiary;
- targeted financing in which the grantor of support transfers goods or services to the Hospital Group as a beneficiary and which does not directly result in their sale by the supplier.

If a non-monetary targeted financing consists of transfer of the funds by the grantor or intermediary directly to the grantor of the beneficiary, the grant shall be registered on the basis of the notice of the grantor or intermediary as if the funds were passing through to the grantor of the beneficiary (with the exception of the recognition of bank account movements, the beneficiary shall instead close the debt to the supplier and the grantor or intermediary of the claim or the advance received from the grantor or intermediary on the payment date).

Non-monetary targeted financing shall be recognized at fair value for the goods and services received. Fixed assets received as non-monetary targeted financing from another public sector entity shall be recognized at fair value or, if not known, at the residual value indicated by the transferor. If it becomes evident that all the conditions for receiving support are not fulfilled and the Hospital Group, as an intermediary or recipient of the support, is liable to the grantor for the fulfilment of the contractual conditions of the recipient and for the purposeful use of the funds, the recovery claim against the beneficiary and/or the repayment obligation towards the grantor of the support shall be recognized upon the discovery of the breach of the contract. The revenue from the grants received and/or the cost of the grants granted shall also be reduced.

**Revenue**

Revenue from the sale of goods shall be recognized at fair value of the consideration received or receivable, taking into account any discounts and discounts granted. Income from the sale of goods is recognized when all material risks related to ownership have been transferred from the seller to the buyer, the proceeds of sales and the costs related to the transaction are reliably determinable and the proceeds of the transaction are likely to be received.

Revenue from the sale of a service shall be recognized after the provision of the service or, if the service is provided for a longer period of time, according to the method of completion.

The accounting policies for income related to the core activities of the Hospital Group are as follows.

- **Healthcare services**

Revenue from the sale of health services is reported based on the level of completion of the provided service on the balance sheet date, provided that the final result of the transaction involving the provision of the service (i.e. revenues and expenses related to the transaction) can be reliably forecast, and the receipt of the fee from the transaction is probable. Revenues from the provision of the service are recognized proportionally in the same periods as the costs associated with the provision of the service.

If the final outcome of a transaction or project involving the provision of a service cannot be reliably predicted, but it is likely that the Hospital Group will be able to cover at least the costs related to the service, the revenue is recognized only to the extent of the actual costs related to the performance of the contract. If it is unlikely that the Hospital Group will be able to recoup at least the costs related to the service, no income from the provision of the service will be recognized. If the total cost of providing the service is likely to exceed the revenue from the provision of the service, the expected loss shall be recognized in full immediately.

The sales revenue for the reporting year is adjusted according to the change in the balance of uncompleted cases on the reporting date compared to the balance of uncompleted cases on the previous reporting date.

Management's assessment is based on an extract of treatment cases from the treatment accounting program. As the restriction of the treatment accounting program makes it possible to obtain information about the service in progress only in cases of treatment that have been completed by the time the extract is taken, the extract shall be taken as late as possible. The accrual claim for unfinished cases is reported under accounts receivable from buyers in Annex 4.

- **Training services**

In the case of one-time trainings, the revenue is recognized after the performance of the given operation. If the training is provided over a longer period of time, the training service shall be recognized as revenue in a linear manner during the training period provided for in the contract.

- **Drug research service**

Proceeds from drug trials are recognized based on the level of readiness of the service.

- Interest income is recognized when revenue is likely to accrue and the amount of income can be reliably estimated. Interest income is recognized using the asset's internal interest rate, unless interest is insecure. In such cases, interest income is calculated on a cash-basis.

## **Related parties**

As related parties, this report covers:

- affiliates of the Hospital Group;
- non-profit associations which do not belong to the consolidation group of the Hospital but in which the Hospital Group has a significant influence;
- foundations of which one of the founders is the Hospital Group;
- members of the executive and senior management of the Tartu University Hospital, persons



with the right to sign, and foundations, non-profit associations and companies under their dominant or significant influence;

- members of the management boards of subsidiaries of Tartu University Hospital, and foundations, non-profit associations and companies under their dominant or significant influence;
- Family members of the members of the executive and senior management board of the Tartu University Hospital and members of the management board of subsidiaries, who are deemed to be spouses, partners and children, and foundations, non-profit associations and companies under their dominant or significant influence.

In the annual accounts prepared for the reporting periods starting from 01.01.2015, information is disclosed only about those transactions that do not comply with legislation or the general requirements of the reporting entity's internal documents or market conditions. There were no transactions under non-market conditions, legislation or general requirements of the reporting entity's internal documents in 2022 and 2023.

## Annex 2. Cash

	31.12.2023	31.12.2022
Cash available	78 285	59 888
Current accounts	26 289 657	35 061 526
<b>Total cash and cash equivalents</b>	<b>26 367 942</b>	<b>35 121 414</b>

In 2023 bank interest income was 1,220,879 euros in total, the overnight deposit rate was 0.01-4.95%

In 2022 bank interest income was 7,165 euros in total, the overnight deposit rate was 0.01%

Available funds shall be deposited for a term of 1-4 months and daily overnight deposits.

Additional information on interest income in Annex 26.

## Annex 3. Receivables and prepayments

	31.12.2023	Distribution by remaining term			annex
		within 12 months	1-5 years	over 5 years	
Claims against buyers	26 983 315	26 983 315	0	0	4
Unreceived payables from buyers	27 176 513	27 176 513	0	0	
Unlikely collectible receivables	-193 198	-193 198	0	0	
Advance payments and refund claims of taxes	169 963	169 963	0	0	6
Other claims	32 025 850	32 025 850	0	0	9
Prepayments	865 751	761 933	103 818	0	
Costs of future periods	865 751	761 933	103 818	0	
<b>Total claims and advances</b>	<b>60 044 879</b>	<b>59 941 061</b>	<b>103 818</b>	<b>0</b>	

	31.12.2022	Distribution by remaining term			annex
		within 12 months	1-5 years	over 5 years	
Claims against buyers	26 307 909	26 307 909	0	0	4
Unreceived payables from buyers	27 019 259	27 019 259	0	0	
Unlikely collectible receivables	-711 350	-711 350	0	0	
Advance payments and refund claims of taxes	225 458	225 458	0	0	6
Other claims	5 029 050	5 029 050	0	0	9
Prepayments	1 125 356	958 221	167 135	0	
Costs of future periods	1 125 356	958 221	167 135	0	
<b>Total claims and advances</b>	<b>32 687 773</b>	<b>32 520 638</b>	<b>167 135</b>	<b>0</b>	

## Annex 4. Claims against buyers

	31.12.2023	31.12.2022
Unreceived payables from buyers	<b>27 176 513</b>	<b>27 019 259</b>
Unreceived payables from buyers	21 717 457	22 264 723
Accrual claims for unfinished cases	5 459 056	4 754 536
Unlikely collectible receivables	-193 198	-711 350
<b>Total claims on buyers</b>	<b>26 983 315</b>	<b>26 307 909</b>

<b>Unlikely collectible receivables</b>	2023	2022
Unlikely collectible receivables at the beginning of the period	-711 350	-140 754
Received unlikely collectible receivables	570 028	11 240
Claims declared unlikely to be received	-74 229	-589 243
Claims declared hopeless	22 353	7 407
<b>Unlikely collectible receivables at end of period</b>	<b>-193 198</b>	<b>-711 350</b>

## Annex 5. Inventory

	31.12.2023	31.12.2022
Raw materials and materials	9 308 113	8 552 085
Raw materials and materials	8 667 984	7 604 864
Medical material supplies for healthcare emergencies	640 129	947 221
Goods purchased for sale	54 446	54 577
Advances for inventory	56 487	8 767
<b>Total inventory</b>	<b>9 419 046</b>	<b>8 615 429</b>

As at 31.12.2023, the inventory of raw materials and materials include medicinal products, materials for dressings and other medical material in the amount of 8,161,782 euros (as at 31.12.2022 in the amount of 6,993,624 euros), and health emergency medical material inventory in the amount of 640,129 euros (as at 31.12.2022 in the amount of 947,221 euros).

As at 31.12.2023, the remaining inventory of raw materials and materials in the amount of 506,202 euros consisting of food and other economic materials inventory (as at 31.12.2022 in the amount of 611,240 euros).

The Hospital holds a stockpile of health emergency medicinal products in the amount of 820,022 euros (as at 31.12.2022 in the amount of 609,417 euros) and a stockpile of tuberculosis medicinal products in the Health Development Institute in the amount of 186,257 euros (as at 31.12.2022 in the amount of 398,101 euros).

## Annex 6. Tax prepayments and tax debts

	31.12.2023		31.12.2022		Annex
	Prepayment	Tax debt	Prepayment	Tax debt	
Value added tax	0	327 218	0	115 086	
Personal income tax	0	3 199 933	0	2 730 420	
Special benefit income tax	0	39 166	0	36 059	
Social tax	0	5 534 301	0	4 788 355	
Mandatory funded pension	0	209 951	0	182 583	
Unemployment insurance premium	0	378 050	0	325 065	
Other tax prepayments and tax debts	0	4 480	0	8 533	
Prepayment account balance	169 963	0	225 457	0	
<b>Total tax prepayments and tax debts</b>	<b>169 963</b>	<b>9 693 099</b>	<b>225 457</b>	<b>8 186 101</b>	3;16

## Annex 7. Investments in affiliated undertakings

Foundations the Hospital has founded:

1. Ida-Viru Keskhaigla Foundation
2. Foundation Eesti Agrenska Fond
3. Foundation Eesti Tervishoiu Pildipank
4. Foundation Bengt Björksten

All foundations founded by the Hospital are located in Estonia.

The Hospital has a significant impact (generally 20%-50% voting rights):

5. SA Bengt Björksten Fund (67% voting rights), core area of activity – promote and support scientific research and award scholarships related to carrying out studies on children's allergies or microbiological ecology in children. The Hospital has no controlling influence over the fund.
6. SA Ida-Viru Keskhaigla (50% voting rights), main area of activity – provision of high-level medical care and development work in the medical and health care area of Ida-Viru;
7. SA Eesti Agrenska Fond (33% of voting rights); ensuring the necessary quality of life for children and their parents and loved ones who have acquired disability due to a major occupational disease or trauma;
8. SA Eesti Tervishoiu Pildipank (50% participation), main activity – archiving and displaying diagnostic images necessary for the provision of health services.

Since the Hospital has a significant influence in the aforementioned foundations, the participation in the balance sheet has not been recognized (contributions to the endowment are recognized as the cost of the grant granted).

## Annex 8. Financial investments

Stocks and shares of subsidiaries, general information				Participation rate %	
Registry code	Name	Location country	Main activity	31.12.2023	31.12.2022
90007141	SA Tartu Kiirabi	Estonia	provision of ambulance services	100	100
10833853	AS Lõuna-Eesti Haigla	Estonia	provision of health care services	51	51
11285842	OÜ Pesuring*	Estonia	washing laundry	51	51
11005420	OÜ Metsakohvik*	Estonia	catering	51	51
10351752	AS Valga Haigla	Estonia	provision of health care services	51	51
10050157	AS Põlva Haigla	Estonia	provision of health care services	51	51

\*influence of shareholding through the subsidiary

Holdings acquired			
Name of the subsidiary	Acquired participation rate %	Acquisition date	Acquired shares acquisition cost
AS Lõuna-Eesti Haigla	51	28.02.2014	2 024 950
SA Tartu Kiirabi	100	28.05.2001	810 453
AS Valga Haigla	51	20.12.2016	1 027 790
AS Põlva Haigla	51	10.01.2018	808 681
<b>Total</b>			<b>4 671 874</b>

Long-term financial investment	31.12.2023	31.12.2022
Stocks and shares	1 981	1 981
<b>Total long-term financial investments</b>	<b>1 981</b>	<b>1 981</b>

The Hospital holds 3,100 shares of AS Tervisetehnoloogiate Arenduskeskus (previously AS Reproduktiivmeditsiini ja -bioloogia Arenduskeskus).

Long-term financial investment is recognized at cost.

## Annex 9. Other claims

	31.12.2023	31.12.2022	Annex
Accruals	179 176	124 654	
Unreceived targeted funding	6 846 674	3 904 396	20
Short-term deposit	25 000 000	1 000 000	
<b>Total</b>	<b>32 025 850</b>	<b>5 029 050</b>	

The interest rate on short-term deposits ranges from 4.5% to 4.55% annually, and maturities in April 2024.

## Annex 10. Real estate investments

	Land	Buildings	Total
<b>Acquisition cost 31.12.2021</b>	<b>9 095</b>	<b>2 523 190</b>	<b>2 532 285</b>
Accumulated depreciation	0	-354 411	-354 411
<b>Residual cost 31.12.2021</b>	<b>9 095</b>	<b>2 237 761</b>	<b>2 177 874</b>
Depreciation cost	0	-68 981	-68 981
<b>Acquisition cost 31.12.2022</b>	<b>9 095</b>	<b>2 523 190</b>	<b>2 532 285</b>
Accumulated depreciation	0	-423 392	-423 392
<b>Residual cost 31.12.2022</b>	<b>9 095</b>	<b>2 237 761</b>	<b>2 108 893</b>
Depreciation cost	0	-68 981	-68 981
<b>Acquisition cost 31.12.2023</b>	<b>9 095</b>	<b>2 523 190</b>	<b>2 532 285</b>
<b>Accumulated depreciation</b>	<b>0</b>	<b>-492 373</b>	<b>-492 373</b>
<b>Residual cost 31.12.2023</b>	<b>9 095</b>	<b>2 030 817</b>	<b>2 039 912</b>

	2023	2022
Rental income from real estate investments	120 537	119 307
Direct management costs of investment property	79 312	67 770

## Annex 11. Tangible fixed assets

Fixed asset	Land	Buildings and facilities	Machinery and equipment			Other tangible fixed assets	Unfinished projects and prepayments			Total	
			Means of transport	Computers and computer systems	Other machinery and equipment		Machinery and equipment total	Incomplete projects	Prepayments		Incomplete projects and prepayments
<b>Balance 31.12.2022</b>											
Acquisition cost	1 531 285	177 793 817	4 964 354	2 940 083	85 267 812	93 172 249	1 848 914	56 738 899	974 888	57 713 787	<b>332 060 052</b>
Calculated depreciation	0	-89 190 095	-3 408 304	-2 551 298	-57 426 185	-63 385 787	-1 263 170	0	0	0	<b>-153 839 052</b>
<b>Residual cost</b>	<b>1 531 285</b>	<b>88 603 722</b>	<b>1 556 050</b>	<b>388 785</b>	<b>27 841 627</b>	<b>29 786 462</b>	<b>585 744</b>	<b>56 738 899</b>	<b>974 888</b>	<b>57 713 787</b>	<b>178 221 000</b>
<b>Changes in 2023</b>											
Purchases and improvements	31 321	228 768	1 445 685	128 115	16 649 705	18 223 505	391 433	21 752 853	272 228	22 025 081	<b>40 900 108</b>
Received free of charge	0	649 399	0	0	617 573	617 573	0	0	0	0	<b>1 266 972</b>
Depreciation cost	0	-6 438 871	-440 203	-119 286	-6 616 328	-7 175 817	-173 015	0	0	0	<b>-13 787 703</b>
Write-offs (in residual value)	0	-22 845	0	-24 921	-205 989	-230 910	-17 968	0	0	0	<b>-271 723</b>
Sales (in residual value)	0	-5 600	0	0	0	0	0	0	0	0	<b>-5 600</b>
Reclassifications	0	65 772 729	0	33 223	3 936 200	3 969 423	255 215	-68 777 751	-1 219 616	-69 997 367	<b>0</b>
Other changes			0	0	-121 368	-121 368	121 368	-79 252	0	-79 252	<b>-79 252</b>
<b>Balance 31.12.2023</b>											
<b>Acquisition cost</b>	<b>1 562 606</b>	<b>244 300 529</b>	<b>5 977 784</b>	<b>3 029 732</b>	<b>101 344 074</b>	<b>110 351 590</b>	<b>2 490 811</b>	<b>9 634 749</b>	<b>27 500</b>	<b>9 662 249</b>	<b>368 367 785</b>
<b>Calculated depreciation</b>	<b>0</b>	<b>-95 513 227</b>	<b>-3 416 252</b>	<b>-2 623 816</b>	<b>-59 267 557</b>	<b>-65 307 625</b>	<b>-1 328 034</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-162 148 886</b>
<b>Residual cost</b>	<b>1 562 606</b>	<b>148 787 302</b>	<b>2 561 532</b>	<b>405 916</b>	<b>42 076 517</b>	<b>45 043 965</b>	<b>1 162 777</b>	<b>9 634 749</b>	<b>27 500</b>	<b>9 662 249</b>	<b>206 218 899</b>

Tangible fixed assets sold (in sale price)	2023	2022
Buildings and facilities	40 000	0
Machines and apparatus	46 580	11 125
Means of transport	25 647	1 125
Other machinery and equipment	20 933	10 000
<b>Total</b>	<b>86 580</b>	<b>11 125</b>

## Annex 12. Intangible fixed assets

	Software	Server licenses	Incomplete projects and prepayments	Total
<b>Balance as at 31.12.2022</b>				
Acquisition cost	17 471 709	221 007	126 391	<b>17 819 107</b>
Accumulated depreciation	-9 187 854	-195 529	0	<b>-9 383 383</b>
Residual cost	8 283 855	25 478	126 391	<b>8 435 724</b>
<b>Changes in 2023</b>				
Purchases and improvements	2 494 808	0	375 938	<b>2 870 746</b>
Received free of charge	201 824	0	0	<b>201 824</b>
Depreciation cost	-1 186 916	-7 065	0	<b>-1 193 981</b>
Discounting due to impairment	-485	0	0	<b>-485</b>
Reclassification from prepayments	502 329	0	-502 329	<b>0</b>
<b>Balance as at 31.12.2023</b>				
<b>Acquisition cost</b>	<b>20 640 314</b>	<b>221 007</b>	<b>0</b>	<b>20 861 321</b>
<b>Accumulated depreciation</b>	<b>-10 344 899</b>	<b>-202 594</b>	<b>0</b>	<b>-10 547 493</b>
<b>Residual cost</b>	<b>10 295 415</b>	<b>18 413</b>	<b>0</b>	<b>10 313 828</b>



## Annex 13. Capital lease liabilities

	Breakdown by term to maturity				Interest rate	Base currency	Due date
	31.12.2023	within 12 month	within 1-5 years	over 5 years			
Machinery and equipment	141 810	49 980	91 830	0	0.86% + 6 months Euribor	EUR	2026
Machinery and equipment	44 570	44 570	0	0	1,3%+6 months Euribor	EUR	2024
Machinery and equipment	145 755	24 084	121 671	0	1,6%	EUR	2026
Machinery and equipment	13 978	1 812	9 060	3 106	3,5%	EUR	2030
Machinery and equipment	165 882	66 352	99 530	0	3,5%	EUR	2026
Means of transport	64 638	38 500	26 138	0	2,19%+6 months Euribor	EUR	2025
<b>Total</b>	<b>576 633</b>	<b>225 298</b>	<b>348 229</b>	<b>3 106</b>			

	Breakdown by term to maturity				Interest rate	Base currency	Due date
	31.12.2022	within 12 months	within 1-5 years	over 5 years			
Machinery and equipment	191 790	49 980	141 810	0	0,86%+6 months Euribor	EUR	2026
Machinery and equipment	86 911	54 680	32 231	0	1,3%+6 months Euribor	EUR	2024
Machinery and equipment	17 132	17 132	0	0	3,5%	EUR	2023
Machinery and equipment	5 994	5 994	0	0	1,95%+6 months Euribor	EUR	2023
Machinery and equipment	169 464	23 709	145 755	0	1,6%	EUR	2026
Machinery and equipment	15 790	1 812	9 060	4 918	3,5%	EUR	2030
Machinery and equipment	232 234	66 352	165 882	0	3,5%	EUR	2026
Means of transport	102 304	37 666	64 638	0	2,19%	EUR	2025
<b>Total</b>	<b>821 619</b>	<b>257 325</b>	<b>559 376</b>	<b>4 918</b>			

Residual value of leased assets	31.12.2023	31.12.2022
Machinery and equipment	889 929	1 082 534
Other assets	57 732	92 372
<b>Total</b>	<b>947 661</b>	<b>1 174 906</b>

## Annex 14. Operating lease

### Accountability as a lessor

	2023	2022
Operating lease income	1 177 457	1 067 463
Rental income from non-interruptible contracts for subsequent periods	12/31/2023	12/31/2022
within 12 months	1 177 373	1 046 455
The residual value of assets leased out		
Real estate investments	2 015 013	2 082 786
Other assets	7 372 175	3 930 986
<b>Total</b>	<b>9 387 188</b>	<b>6 013 772</b>

This data includes rental income for both investment property and rental income of tangible fixed assets. In the case of other assets leased, the residual costs of buildings, partly used by the Hospital and partly leased out under operating lease conditions, are recorded. When the residual value is reported, the proportion of leased surfaces to total surfaces has been taken into account.

### Accountability as lessee

	2023	2022
Operating lease expense	1 453 730	1 239 345
Operating lease expense for subsequent periods from non-interruptible contracts	12/31/2023	12/31/2022
Within 12 months	853 735	726 101
Within 1-5 years	468 000	520 381

The Hospital has rented out rooms, tools, equipment and passenger cars.

There are no significant conditions attached to leases.

## Annex 15. Loan liabilities

Long-term loans	Balance 31.12.2023	Breakdown by term to maturity			Interest rate	Base currency	Repayment due date	Annex
		within 12 months	within 1-5 years	over 5 years				
Loan 1 SEB	3 518 300	1 236 300	2 282 000	0	0,299% + 6 months Euribor	EUR	2026	
Loan 2 Nordic Investment Bank	38 684 874	2 344 538	9 378 152	26 962 184	0,37% + 6 months Euribor	EUR	2040	
Loan 3 Nordic Investment Bank	10 913 793	1 455 172	5 820 688	3 637 933	1,3%+ 6 months Euribor	EUR	2031	
Loan 4 SEB	528 017	90 517	437 500	0	1,22%+ 6 months Euribor	EUR	2029	
Loan 5 SEB	1 200 000	120 000	1 080 000	0	1,27%+ 6 months Euribor	EUR	2028	
<b>Total bank loans</b>	<b>54 844 984</b>	<b>5 246 527</b>	<b>18 998 340</b>	<b>30 600 117</b>				
<b>Capital lease liabilities</b>	<b>576 633</b>	<b>225 298</b>	<b>348 229</b>	<b>3 106</b>	0-2,19% + 6 months Euribor	EUR		13
<b>Total loan liabilities</b>	<b>55 421 617</b>	<b>5 471 825</b>	<b>19 346 569</b>	<b>30 603 223</b>				

Long-term loans	Balance 31.12.2022	Breakdown by term to maturity			Interest rate	Base currency	Repayment due date	Annex
		within 12 months	within 1-5 years	over 5 years				
Loan 1 SEB	4 564 400	1 141 200	3 423 200	0	0,299% + 6 months Euribor	EUR	2026	
Loan 2 Nordic Investment Bank	5 000 000	285 714	1 142 856	3 571 430	0,37% + 6 months Euribor	EUR	2040	
Loan 3 Nordic Investment Bank	12 368 965	1 455 172	5 820 688	5 093 105	1,3%+ 6 months Euribor	EUR	2031	
Loan 4 SEB	618 535	90 518	528 017	0	1,5%+ 6 months Euribor	EUR	2024	
<b>Total bank loans</b>	<b>22 551 900</b>	<b>2 972 604</b>	<b>10 914 761</b>	<b>8 664 535</b>				
<b>Capital lease liabilities</b>	<b>821 619</b>	<b>257 325</b>	<b>559 376</b>	<b>4 918</b>	0-2,19% + 6 months Euribor	EUR		13
<b>Total loan liabilities</b>	<b>23 373 519</b>	<b>3 229 929</b>	<b>11 474 137</b>	<b>8 669 453</b>				

Loan agreements for bank loans include, inter alia, certain conditions to be met by the Group's financial indicators, including ratios (loan covenants). Otherwise, the bank may have the right to immediately recover the loan. As at 31.12.2023, the financial indicators of the Group complied with all the terms and conditions of the loan agreement.

## Annex 16. Debts and prepayments

	31.12.2023	Breakdown by term to maturity			Annex
		within 12 months	within 1-5 years	over 5 years	
Debts to suppliers	13 596 810	13 596 810	0	0	17
Debts to contractors	21 878 535	21 878 535	0	0	18
Tax debts	9 693 099	9 693 099	0	0	6
Other debts	17 587 552	11 288 042	6 170 149	129 361	
Other accruals	5 738 635	5 738 635	0	0	
Allotments	10 683 061	4 383 551	6 170 149	129 361	19
Interest debts	1 165 856	1 165 856	0	0	
Prepayments received	138 573	138 573	0	0	
Revenue for future periods	94 955	94 955	0	0	
Other prepayments received	43 618	43 618	0	0	
<b>Total debts and prepayments</b>	<b>62 894 569</b>	<b>56 595 059</b>	<b>6 170 149</b>	<b>129 361</b>	

	31.12.2022	Breakdown by term to maturity			Annex
		within 12 months	within 1-5 years	over 5 years	
Debts to suppliers	16 734 446	16 734 446	0	0	17
Debts to contractors	17 573 581	17 573 581	0	0	18
Tax debts	8 186 101	8 186 101	0	0	6
Other debts	14 310 455	9 668 485	4 457 554	184 416	
Other accruals	4 532 509	4 532 509	0	0	
Allotments	9 683 614	5 041 644	4 457 554	184 416	19
Interest debts	94 332	94 332	0	0	
Prepayments received	4 297 291	4 297 291	0	0	
Revenue for future periods	4 286 685	4 286 685	0	0	
Other prepayments received	10 606	10 606	0	0	
<b>Total debts and prepayments</b>	<b>61 101 874</b>	<b>56 459 904</b>	<b>4 457 554</b>	<b>184 416</b>	

Accrued social and unemployment insurance tax is recorded under other accrued liabilities.

## Annex 17. Debts to suppliers

Debts to suppliers	31.12.2023	31.12.2022
Debts to suppliers for goods and services	12 245 518	13 127 444
Debts to suppliers for fixed assets	1 351 292	3 607 002
<b>Total debts to suppliers</b>	<b>13 596 810</b>	<b>16 734 446</b>

## Annex 18. Debts to contractors

	31.12.2023	31.12.2022
Remuneration liability	13 451 752	10 726 448
Holiday fees liability	4 678 368	3 904 992
Withheld personal income tax	3 232 643	2 503 246
Withheld funded pension payment	209 662	167 357
Withheld unemployment insurance premium	249 615	196 600
Other deductions from wages	56 495	74 938
<b>Total debts to contractors</b>	<b>21 878 535</b>	<b>17 573 581</b>

## Annex 19. Allotments

	31.12.2022	Formation	Reclassifica- tion	Usage	Discounting	31.12.2023
<b>Total allotments</b>	<b>9 683 614</b>	<b>2 049 239</b>	<b>0</b>	<b>-993 815</b>	<b>-55 977</b>	<b>10 683 061</b>
Short-term allotments	5 041 644	869 243	-533 023	-993 815	-498	4 383 551
Long-term allotments	4 641 970	1 179 996	533 023	0	-55 479	6 299 510
	31.12.2021	Formation	Reclassifica- tion	Usage	Discounting	31.12.2022
<b>Total allotments</b>	<b>9 379 556</b>	<b>464 635</b>	<b>0</b>	<b>-103 861</b>	<b>-56 716</b>	<b>9 683 614</b>
Short-term allotments	5 093 681	32 159	19 665	-103 861	0	5 041 644
Long-term allotments	4 285 875	432 476	-19 665	0	-56 716	4 641 970

Probable provisions concerning the results of events that took place prior to this report, and of which the realization time or payable amount is not known are reported separately as an allotment in the balance sheet. Performance pay for board members, occupational disease compensation paid to former employees, and provisions for litigations are reported as allotments.

## Annex 20. Ad hoc fees, donations and grants

	31.12.2022		Receives	Received non-monetary target financing	Recognized in the turnover report	31.12.2023	
	Claims	Liabilities				Claims	Liabilities
<b>Targeted funding for the acquisition of fixed assets</b>							
Estonian Ministry of Social Affairs	3 737 543	0	9 255 005	0	11 687 159	6 169 697	0
Põhja-Eesti Regionaalhaigla SA	0	0	0	201 824	201 824	0	0
Children's Fund of Tartu University Hospital	0	0	425 023	841 949	1 266 972	0	0
<b>Total</b>	<b>3 737 543</b>	<b>0</b>	<b>9 680 028</b>	<b>1 043 773</b>	<b>13 155 955</b>	<b>6 169 697</b>	<b>0</b>
<b>Targeted financing for operating expenses</b>							
University of Tartu	0	0	945 000	0	33 357	5 352	916 995
Estonian Ministry of Social Affairs	5 400	0	208 003	0	742 304	539 701	0
Estonian Ministry of Climate	0	0	0	0	10 139	10 139	0
Estonian Ministry of Education and Research	527	0	6 390	0	9 861	3 998	0
Estonian Unemployment Insurance Fund	1 431	0	50 644	0	49 213	0	0
PRIA	0	0	4 968	0	4 968	0	0
Health Insurance Fund	53 521	0	113 427	0	59 906	0	0
Viljandi Haigla SA	0	0	27 866	0	31 257	3 391	0
Children's Fund of Tartu University Hospital	0	0	0	24 048	24 048	0	0
Archimedes SA	0	14 695	-14 695	0	0	0	0
Municipal Government of Tõrva	0	0	9 647	0	9 647	0	0
Estonian Olympic Committee	0	412	0	0	0	0	412
Johannes Mihkelson Center	154	0	154	0	0	0	0
Tallinna Teaduspark Tehnopol SA	195	0	195	0	205	205	0
Child Welfare Development Centre	2 946	0	0	0	-2 946	0	0
EIT Health e.V.	99 530	0	95 036	0	98 705	103 199	0
European Cancer Organisation	0	2 696	0	0	11 091	8 395	0
University Medical Centre Utecht	0	24 711	-24 711	0	0	0	0
ABBVIE Biopharmaceuticals BMBH Estonia	0	3 562	0	0	0	0	3 562
Organisation of European Cancer Institutes	0	0	43 050	0	14 618	1 734	30 166
European Innovation Council and SMEs Executive Agency	0	0	0	0	863	863	0
AI C Inovacao Biomedica	0	0	23 073	0	2 697	0	20 376
University of Twente	3 149	0	120 362	0	85 120	0	32 093
University of Tampere	0	45 365	117 847	0	73 723	0	89 489
Leiden University Medical Center	0	0	38 474	0	34 360	0	4 114
<b>Total</b>	<b>166 853</b>	<b>91 441</b>	<b>1 764 730</b>	<b>24 048</b>	<b>1 293 136</b>	<b>676 977</b>	<b>1 097 207</b>
<b>Overall Total</b>	<b>3 904 396</b>	<b>91 441</b>	<b>11 444 758</b>	<b>1 067 821</b>	<b>14 449 091</b>	<b>3 846 674</b>	<b>1 097 207</b>

	31.12.2021		Received	Received non-monetary target financing	Recognized in the turnover report	31.12.2022	
	Claims	Liabilities				Claims	Liabilities
<b>Targeted funding for the acquisition of fixed assets</b>							
Estonian Ministry of Social Affairs	1 576 763	0	11 765 962	0	13 926 742	3 737 543	0
Children's Fund of Tartu University Hospital	0	0	0	92 232	92 232	0	0
<b>Total</b>	<b>1 576 763</b>	<b>0</b>	<b>11 765 962</b>	<b>92 232</b>	<b>14 018 974</b>	<b>3 737 543</b>	<b>0</b>
<b>Targeted financing for operating expenses</b>							
Estonian Ministry of Foreign Affairs	0	61 149	-68 533	0	-7 384	0	0
Estonian Ministry of Social Affairs	13 500	0	13 500	0	5 400	5 400	0
ABBVIE Biopharmaceuticals BMBH Estonia	0	3 562	0	0	0	0	3 562
Estonian Unemployment Insurance Fund	1 505	0	30 204	0	30 130	1 431	0
Protobios OÜ	0	9 127	-9 000	0	127	0	0
University Medical Centre Utrecht	0	38 573	0	0	13 862	0	24 711
Children's Fund of Tartu University Hospital	0	0	0	41 027	41 027	0	0
Municipal Government of Tõrva	0	0	19 295	0	19 295	0	0
Johannes Mihkelson Center	0	0	155	0	309	154	0
Tallinna Teaduspark Tehnopol SA	0	0	0	0	195	195	0
European Cancer Organisation	0	0	2 696	0	0	0	2 696
Child Welfare Development Centre	0	0	0	0	2 946	2 946	0
Health Insurance Fund	19 002	0	62 128	0	96 647	53 521	0
EIT Health e.V.	3 460	0	40 423	0	136 493	99 530	0
Estonian Ministry of Defence	0	4 090	7 900	0	11 990	0	0
Estonian Ministry of Education and Research	0	370	13 261	0	14 158	527	0
University of Twente	0	166 327	0	0	169 476	3 149	0
Riga Stradiņš University	0	638	2 442	0	3 080	0	0
Archimedes SA	0	14 695	0	0	0	0	14 695
University of Tartu	2 866	0	0	0	-2 866	0	0
University of Tampere	0	130 941	0	0	85 576	0	45 365
Estonian Olympic Committee	0	412	0	0	0	0	412
<b>Total</b>	<b>40 333</b>	<b>429 884</b>	<b>114 471</b>	<b>41 027</b>	<b>620 461</b>	<b>166 853</b>	<b>91 441</b>
<b>Overall Total</b>	<b>1 617 096</b>	<b>429 884</b>	<b>11 880 433</b>	<b>133 259</b>	<b>14 639 435</b>	<b>3 904 396</b>	<b>91 441</b>

The funds received for the targeted financing of fixed assets have been used for the construction of the third stage of the medical campus and the acquisition of medical equipment.

In 2023, the Health Board financed investments necessary to ensure the continuous operation of autonomous electricity and the The State Shared Service Centre financed projects for the preparedness of hospitals for the COVID-19 crisis and investments in the sustainability of the hospital network.

Targeted financing for operating expenses have been used to support grant projects and participate in international studies.

## Annex 21. Revenue from economic activities

	2023	2022
Sale of health services to the Health Insurance Fund	314 829 121	270 460 149
Provision of ambulance services	24 493 113	21 852 055
Sale of health services for other institutions	17 625 771	14 409 355
Sale of medical goods and medical support services	13 639 137	11 176 439
Sale of health services to the general public	9 734 152	8 433 211
Impact of cases not completed by balance sheet date	704 520	56 783
<b>Total</b>	<b>381 025 814</b>	<b>326 387 992</b>

## Annex 22. Other revenue

	2023	2022	Annex
Revenue from catering services	1 642 375	1 410 349	
Rental income	1 177 457	1 067 463	14
Revenue from the sale of other services	552 658	593 071	
Utility revenue	564 481	641 034	
Operating grants from the state budget	958 721	954 372	
Revenue from renewal and maintenance of security stocks	397 742	316 905	
Operating grants from other institutions	243 738	159 591	
Money received as gift	96 338	78 528	
Profit from the sale of tangible fixed assets	80 981	-1 795	
Fines and interest	57 949	43 207	
Transport service revenue	7 966	1 628	
Operating grants from municipalities	6 421	5 270	
Other revenue	12 419	3 952	
<b>Total other business revenues</b>	<b>5 799 246</b>	<b>5 273 575</b>	



## Annex 23. Miscellaneous operating costs

	2023	2022
Medical materials	45 899 286	40 738 853
Medicine	31 730 692	28 014 366
Energy	6 750 286	8 563 452
Electrical energy	3 915 330	6 481 036
Thermal energy	2 834 956	2 082 416
Maintenance costs of real estate, buildings and premises	6 591 307	3 110 102
Purchase costs of healthcare services	3 750 240	3 048 909
Repair and maintenance of fixed assets and expense inventories	2 993 234	2 858 339
IT costs	2 930 872	2 412 626
Catering services and produce	2 643 681	2 186 124
Purchase costs for other services	2 089 035	1 910 229
Transport and vehicle maintenance costs	1 755 180	1 682 058
Costs of training and business trips	1 722 605	1 633 850
Goods for sale	1 462 230	1 425 887
Miscellaneous office expenses	874 548	947 846
Rent	617 594	558 795
Repair costs for real estate, buildings and premises	444 014	327 427
Inventory, occupational special clothing	431 899	281 231
<b>Total miscellaneous operating expenses</b>	<b>112 686 703</b>	<b>99 700 094</b>

## Annex 24. Labor costs

	2023	2022
Payroll cost	175 156 193	149 400 710
Social taxes	57 763 056	49 052 791
<b>Total labor costs</b>	<b>232 919 249</b>	<b>198 453 501</b>
Average number of employees reduced to full-time	5 516	5 408

## Annex 25. Other expenditure

	2023	2022
Input VAT costs	24 172 332	22 362 002
Damages	1 543 694	476 423
Membership fees of associations and unions	65 747	57 528
Granted targeted financing	34 710	33 048
Other expenditure	18 365	29 322
Expense from unlikely receivables	-495 798	577 461
<b>Total</b>	<b>25 339 050</b>	<b>23 535 785</b>

## Annex 26. Other financial income and expenditure

	2023	2022
<b>Financial revenue</b>		
Financial costs		
Interest income from deposits	1 220 879	7 165
Other interest income	56 088	59 762
<b>Total financial revenue</b>	<b>1 276 967</b>	<b>66 927</b>
<b>Financial costs</b>		
Interest expense on loans	-1 897 211	-213 234
Interest expense on capital lease	-18 319	-11 796
Interest expense on other liabilities	0	-3 281
<b>Total financial costs</b>	<b>-1 915 530</b>	<b>-228 311</b>

## Annex 27. Related parties

Name of the parent company of the reporting entity: **Foundation SA Tartu Ülikooli Kliinikum**  
State in which the parent undertaking of the reporting entity is registered: **Republic of Estonia**

Number of members as at the end of the financial year	31.12.2023	31.12.2022
Number of members who are legal persons	3	3
Remuneration and other significant benefits for operational and senior management	2023	2022
Calculated remuneration	1 256 960	1 157 174
Car rental and personal vehicle compensation	18 353	20 844

The consolidated annual accounts shall disclose the fees and significant benefits to management. With regard to transactions with other related parties, information on transactions that do not comply with legislation or the general requirements of internal group documents or market conditions shall be disclosed in accordance with the public sector Financial Accounting and Reporting Manual. Management estimates that prices other than market prices have not been used in transactions with related parties.

Upon early termination of a contract of employment with the members of the management board, depending on the contracts in force on the date of the report, payment of severance allowance to the Hospital would result in 94,500 euros (in the amount of 3 monthly fees) and to the Southern-Estonian hospital in the amount of 36,600 euros (in the amount of 6 months' average salary), Tartu Ambulance Service in the amount of 27,000 euros (in the amount of two months' salary). The members of the management board of Valga hospital and Põlva hospital shall not receive severance compensation.

Subsidiary AS Lõuna- Eesti Haigla has provided a guarantee for the loan taken out by the MTÜ Lõuna-Eesti Erihooldusteenuste Keskus. The purpose of the loan is the construction of two new buildings and the amount guaranteed is 1,000,000 euros. The maturity of the loan is 15 years from 20.02.2020, the balance of the outstanding loan as at 31.12.2023 is 728,862 euros.

## Annex 28. Off balance sheet asset

Costs are recorded at acquisition cost:	31.12.2023	31.12.2022
<b>Total small assets of negligible value:</b>	<b>2 718 616</b>	<b>1 468 368</b>
including small medical ware	2 141 813	925 261
including small IT assets	359 065	280 932
including other non-medical small assets	217 738	262 175
A total amount of medical equipment is used by the Hospital on the basis of contracts for the free use of medical equipment and storage contracts	31.12.2023	31.12.2022
	253 187	253 187

## Annex 29. Balance sheet of Tartu University Hospital Foundation

<b>12/31/2023 Balance sheet</b>	31.12.2023	31.02.2022
<b>ASSETS</b>		
<b>Current assets</b>		
Cash	19 128 229	25 948 723
Receivables and prepayments	52 257 613	25 573 041
Inventory	8 886 782	7 906 996
<b>Total current assets</b>	<b>80 272 624</b>	<b>59 428 760</b>
<b>Fixed assets</b>		
Financial investments	4 673 854	4 673 854
Receivables and prepayments	79 197	141 683
Real estate investments	24 899	26 107
Tangible fixed assets	182 639 727	163 536 766
Intangible fixed assets	10 125 425	8 407 646
<b>Total fixed assets</b>	<b>197 543 102</b>	<b>176 786 056</b>
<b>TOTAL ASSETS</b>	<b>277 815 726</b>	<b>236 214 816</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Short-term liabilities</b>		
Loan liabilities	5 036 010	2 882 087
Debts and prepayments	43 365 748	43 703 923
Allotments	4 376 632	5 034 226
Ad hoc fees, donations and grants	1 097 207	91 441
<b>Total short-term liabilities</b>	<b>53 875 597</b>	<b>51 711 677</b>
<b>Long-term liabilities</b>		
Loan liabilities	48 080 957	19 051 279
Allotments	6 250 233	4 576 316
<b>Total long-term liabilities</b>	<b>54 331 190</b>	<b>23 627 595</b>
<b>TOTAL LIABILITIES</b>	<b>108 206 787</b>	<b>75 339 272</b>
<b>Net assets</b>		
Endowment capital	33 773 392	33 773 392
Accumulated turnover from previous periods	127 102 152	120 121 561
Reporting period turnover	8 733 395	6 980 591
<b>TOTAL NET ASSETS</b>	<b>169 608 939</b>	<b>160 875 544</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>277 815 726</b>	<b>236 214 816</b>

## Annex 30. Income statement of Tartu University Hospital Foundation

	2023	2022
Donations and grants	8 155 996	13 530 020
Revenue from economic activities	319 184 414	271 097 638
Other revenue	4 572 086	4 323 373
<b>Total revenue</b>	<b>331 912 496</b>	<b>288 951 031</b>
Miscellaneous operating costs	-104 238 189	-90 638 081
Labor costs	-183 168 435	-154 487 427
Depreciation and impairment of fixed assets	-13 495 513	-15 299 638
Other expenditure	-21 560 160	-21 407 757
<b>Total costs</b>	<b>-322 462 297</b>	<b>-281 832 903</b>
<b>Operating revenue</b>	<b>9 450 199</b>	<b>7 118 128</b>
Interest expenses	-1 869 811	-201 270
Other financial income and expenditure	1 153 007	63 733
<b>Annual turnover of reporting year</b>	<b>8 733 395</b>	<b>6 980 591</b>

## Annex 31. Cash flow report of the Tartu University Hospital Foundation

	2023	2022
<b>Cash flows from economic activities</b>		
Operating revenue	9 450 199	7 118 128
<b>Adjustments</b>		
Depreciation and impairment of fixed assets	13 495 513	15 299 638
Profit from the sale of fixed assets	-20 933	1 462
Targeted financing entered in revenue	-8 155 996	-13 530 020
Other non-monetary transactions with fixed assets	-1 043 773	-92 232
Formation of allotments	2 049 239	445 707
Other non-monetary transactions	-15 053	75 062
Change in claims and advances	-26 311 525	18 934 029
Inventory change	-979 786	-2 592 486
Change in liabilities and advances	1 447 286	3 659 245
Interest paid	-1 287 204	-142 444
Targeted accruals	1 621 148	67 611
<b>Total cash flows from economic activities</b>	<b>-9 750 885</b>	<b>29 243 700</b>
<b>Cash flows from investment activities</b>		
Received from grants	6 145 174	10 900 189
Paid upon acquisition of tangible and intangible fixed assets	-35 464 971	-40 787 310
Proceeds from the sale of tangible and intangible fixed assets	20 933	11 459
Interest received	1 045 653	4 039
<b>Total cash flows from investment activities</b>	<b>-28 253 211</b>	<b>-29 871 623</b>
<b>Cash flows from financing activities</b>		
Loans received	35 000 000	5 000 000
Repayment of loans received	-3 816 398	-2 596 372
<b>Total cash flows from financing activities</b>	<b>31 183 602</b>	<b>2 403 628</b>
<b>Total cash flows</b>	<b>-6 820 494</b>	<b>1 775 705</b>
Cash and cash equivalents at the beginning of the period	25 948 723	24 173 018
<b>Change in cash and cash equivalents</b>	<b>-6 820 494</b>	<b>1 775 705</b>
Cash and cash equivalents at the end of the period	19 128 229	25 948 723

## Annex 32. Net assets report of Tartu University Hospital Foundation

	Endowment capital	Accumulated result	Total net assets
<b>Balance 31.12.2021</b>	<b>33 773 392</b>	<b>120 121 561</b>	<b>153 894 953</b>
Annual turnover of reporting year	0	6 980 591	6 980 591
<b>Balance 31.12.2022</b>	<b>33 773 392</b>	<b>127 102 152</b>	<b>160 875 544</b>
Annual turnover of reporting year	0	8 733 395	8 733 395
<b>Balance 31.12.2023</b>	<b>33 773 392</b>	<b>135 835 547</b>	<b>169 608 939</b>

INDEPENDENT AUDITOR'S REPORT  
(Translation of The Estonian original)

To the Supervisory Board of Sihtasutus Tartu Ülikooli Kliinikum

### **Our Opinion**

We have audited the consolidated financial statements of sihtastus Tartu Ülikooli Kliinikum and its subsidiaries (together – “the Group”) which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statement of financial performance, consolidated statement of cash flows and consolidated statement of net assets for the year then ended, the notes to the consolidated financial statements, which include significant accounting policies and other explanatory information.

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of sihtasutus Tartu Ülikooli Kliinikum and its subsidiaries (together – “the Group”) as at December 31, 2023, and the Group's consolidated financial performance and consolidated cash flows for the year then ended in accordance with accounting principles generally accepted in Estonia.

### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (Estonia) (ISAs (EE)). 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 Group in accordance with Code of Ethics for Professional Accountants (Estonia) (including Independence Standards), 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 Management Board is responsible for the other information. The other information comprises the Management report (but does not include the consolidated financial statements and our auditor's report thereon). Our opinion on the consolidated financial statements does not cover the other information, including The Management report.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

With respect to the Management report, we also performed the procedures required by the Auditors Activities Act. Those procedures include considering whether the management report is consistent, in all material respects, with the consolidated financial statements and in prepared in accordance with the requirements of the Accounting Act.

Based on the work undertaken in the course of our audit, in our opinion:

- the information given in the Management Report for the financial year for which the financial statement are prepared is consistent in material respects, with the consolidated financial statements, and
- the Management report has been prepared in accordance with the requirements of the Accounting Act.

In addition, in light of the knowledge and understanding of the Group and its environment obtained in the course of the audit, we are required to report if we have identified material misstatements in the Management report and other information that we obtained prior to the date of this auditor's report. We have nothing to report in this regard.

### **Responsibilities of Management Board and Those Charged with Governance for the Consolidated Financial Statements**

The Management Board is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in Estonia, 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.

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

### **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 scepticism 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 the Management Board.
- Conclude on the appropriateness of the Management Board'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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance 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.

/digitally signed /  
Laile Kaasik  
Auditor's Certificate No.511

LK Konsulatsioonid OÜ  
Activity license No.290  
Pärnu mnt 12, 10146 Tallinn

27 March 2024



**Tartu Ülikooli Kliinikum**