

REGENERATION SOCIETY LIMITED

INCOME AND EXPENDITURE ACCOUNT

IN RESPECT OF CHARITABLE FUND-RAISING OF LOTTERY EVENT FOR
“支持再生會情緒支援活動”
HELD DURING THE PERIOD FROM 22 DECEMBER 2025 TO 11 FEBRUARY 2026
(LOTTERY LICENCE NO: 4958)



W. H. WONG & CO. (CPA)

黃永漢會計師事務所

REVIEW REPORT TO THE BOARD OF DIRECTORS OF
REGENERATION SOCIETY LIMITED
SALE OF RAFFLE TICKETS
(LOTTERY LICENSE No. 4958)

In accordance with the engagement letter dated 4th March, 2026, we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of the Regeneration Society Limited ("the Company") Sale of Raffle Tickets for "支持再生會情緒支援活動" ("the lottery event"), the draw of which was held on 13th February, 2026. Our engagement was conducted in accordance with Practice Note 852 "Review of lottery accounts" issued by the Hong Kong Institute of Certified Public Accountants. This report is made solely in relation to the above lottery event and does not relate to any other part of the operations of the Company. The agreed upon procedures that we have carried out did not constitute an audit of the attached IEA of the Company's lottery event, and accordingly they cannot be relied upon to provide the same level of assurance as an audit.

Use of this report

This report is intended solely for the purpose of satisfying Condition 6 of Lottery Licence No.4958 issued on 9th October, 2025 by the Licensing Authority, Home Affairs Department of the Government of the Hong Kong Special Administrative Region to the Company's lottery event, and is not intended to be, and should not be, used for any other purpose.

Review conclusion

On the basis of the results of the agreed upon procedures performed by us:

- a. in our opinion the attached IEA of the Company's lottery event is properly prepared from the books and records of the Company made available to us; and
- b. no matter has come to our attention which indicates that the attached IEA of the Company's lottery event does not accurately reflect all the monies collected or received from the sale of lottery tickets by the Company during the lottery event and all the disbursements made from the monies so collected or received.



W. H. Wong & Co.
Certified Public Accountants
Practising Certificate Number: P01038

Room 6, 16/F., Enterprise Square 3,
39 Wang Chiu Road,
Kowloon Bay, Hong Kong.

Hong Kong, 4th May, 2026.

REGENERATION SOCIETY LTD
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 22TH DECEMBER, 2025 TO 11TH FEBRUARY, 2026
LOTTERY LICENCE NO. 4958
(Expressed in Hong Kong Dollars)

Income

HKS

Income from Sale of Raffle Tickets	20,540.00

	20,540.00

Expenditure

Transportation & Postage	2,511.20

Total expenditure	2,511.20

Excess of income over expenditure	18,028.80
	=====

Approved and authorized for issue by the Management on 4th May, 2026.



Ms. Cheung Man San
Chairman
Regeneration Society Limited



Mr. Yeung Tsz Kit, Alban
Treasurer

REGENERATION SOCIETY LIMITED
NOTES TO THE INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 22TH DECEMBER, 2025 TO 11TH FEBRUARY, 2026
LOTTERY LICENCE NO. 4958

1. General

Regeneration Society Limited (“the Company”) has obtained a Lottery Licence No.4958 on 9th October, 2025 from the office of Licensing Authority, Home Affairs Department of the Government of Hong Kong Special Administrative Region in respect of the Company’s sale of raffle tickets held during the period from 22th December, 2025 to 11th February, 2026. The draw of the lottery event was held on 13th February, 2026. The purpose of the lottery event is for the Company’s activity “支持再生會情緒支援活動”.

A total of 15,000 raffle tickets at HK\$20 each were issued, of which, 1,027 raffle tickets were sold generating income from raffle tickets of HK\$20,540.

2. Basis of preparation

The significant accounting policies are set out below:

The income collected and expenditure incurred for the Event for the period from 22th December 2025 to 11th February 2026 are recognized on an accrual basis.

3. Donations credited to the bank

	HK\$
Excess of income over expenditure	18,028.80
Add: Expenditure for the lottery event	2,511.20

Balance of sale of raffle tickets and donations deposited into Lottery Licensee’s bank account on 25th February, 2026	20,540.00 =====