

THE HONG KONG ROAD SAFETY ASSOCIATION

香港交通安全會

INCOME AND EXPENDITURE ACCOUNT OF
THE LOTTERY EVENT HELD ON 26 JANUARY 2026

黃龍德會計師事務所有限公司
香港執業會計師、英國特許會計師
PATRICK WONG C.P.A. LIMITED
Certified Public Accountants (Practising), Hong Kong Chartered Accountants



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(EXPRESSED IN HONG KONG DOLLARS)



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董事 Directors

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REVIEW REPORT TO THE LOTTERY ORGANIZING COMMITTEE OF THE HONG KONG ROAD SAFETY ASSOCIATION (THE "ASSOCIATION")

香港交通安全會

(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)

In accordance with the engagement letter dated 15 March 2026, we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of the Association's lottery event, the draw of which was held on 26 January 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 Association. The agreed upon procedures that we have carried out did not constitute an audit of the attached IEA of the Association'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. 4960 issued on 13 October 2025 by the Office of the Licensing Authority of the Home Affairs Department to the Association, 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:

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

PATRICK WONG C.P.A. LIMITED

黃龍德會計師事務所有限公司

Certified Public Accountants

曾卓鋒, 香港執業資深會計師

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Certified Public Accountant (Practising), Hong Kong

Practising Certificate Number: P06369

Hong Kong, 10 April 2026

Ref : T763/A/PW/AT/1345/1792/486

聯營公司 :

Associated :

龍德商務顧問有限公司
LT Business Consultants Limited

澳門黃林梁郭有限公司
Macau Wong Lam Leung & Kwok Limited

江門市龍德諮詢服務有限公司
Jiangmen Longde Consultants Limited



THE HONG KONG ROAD SAFETY ASSOCIATION


INCOME AND EXPENDITURE ACCOUNT OF THE LOTTERY EVENT HELD ON 26 JANUARY 2026

	\$
Income	
Proceeds from raffle tickets	853,100.00
Expenditure	
Announcement of the results in newspaper	5,000.00
Printing and design of lottery tickets	22,212.00
Postage	13,174.00
Posters	1,175.00
Stationery	2,399.85
	(43,960.85)


Surplus	809,139.15
	=====

The income and expenditure account and notes on page 3 were approved by the Lottery Organizing Committee of The Hong Kong Road Safety Association on 10 April 2026.

On behalf of the Lottery Organizing Committee



CHONG CHONG YIP
Chairman



LIU WAI IN
Honorary treasurer

THE HONG KONG ROAD SAFETY ASSOCIATION

NOTES TO THE INCOME AND EXPENDITURE ACCOUNT OF THE LOTTERY EVENT HELD ON 26 JANUARY 2026

1. GENERAL INFORMATION

The Hong Kong Road Safety Association (the "Association") was incorporated in Hong Kong under the Companies Ordinance as a Hong Kong company limited by guarantee and not having a share capital. The registered office of the Association is located at 2 Stadium Path, So Kon Po, Hong Kong.

The Lottery Event, the draw of which was held on 26 January 2026 was organized by the Lottery Organizing Committee of the Association for the purpose of raising funds for patrol activities and uniforms. The net income from lottery event is to be used for mobilizing patrol activities and subsidies for members' uniforms.

The Lottery event is approved by the Office of the Licensing Authority of Home Affairs Department with Lottery Licence Number 4960 as shown in the letter dated 13 October 2025.

2. PRINCIPAL ACCOUNTING POLICIES

Revenue recognition

Revenue is recognised when or as performance obligations are satisfied on the following basis:

- (1) On the sale of lottery tickets, when the lottery tickets are sold.

3. INCOME TAX

As the Association being a charitable institution under Section 88 of the Inland Revenue Ordinance, the lottery event is exempted from Hong Kong profit tax.