

**REVIEW REPORT TO THE BOARD OF DIRECTORS OF  
SOCIETY FOR ABANDONED ANIMALS LIMITED ("the Society")  
(Incorporated in Hong Kong, limited by guarantee and not having a share capital)**

In accordance with the engagement letter dated 18 October 2025, we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of the Society's lottery event titled "2025 CHARITY RAFFLE TICKET", the draw of which was held on 20 December 2025. Our engagement was conducted in accordance with Practice Note 852 "Review of lottery accounts" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). 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 Society. The agreed upon procedures that we have carried out did not constitute an audit of the attached IEA of the Society'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 Conditions 6 of Lottery Licence No. 4962 issued on 13 October 2025 by the Office of the Licensing Authority of the Home and Youth Affairs Department of the Government of the Hong Kong Special Administrative Region to the Society, 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 Society's lottery event is properly prepared from the books and records of the Society made available to us; and
- b. no matter has come to our attention which indicates that the attached IEA of the Society's lottery event does not accurately reflect all the monies collected or received from the sale of lottery tickets by the Society during the lottery event and all the disbursements made from the monies so collected or received.

For and on behalf of  
UNION ALPHA C.P.A. LIMITED  
Certified Public Accountants (Practising)



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Lam Lai Fun Sabrina  
HKICPA Practising Certificate No. P03648

Hong Kong, 18 March 2026

**SOCIETY FOR ABANDONED ANIMALS LIMITED**

**INCOME AND EXPENDITURE ACCOUNT**

**2025 CHARITY RAFFLE TICKET**

**LOTTERY EVENT HELD FROM 26 OCTOBER 2025 TO 6 DECEMBER 2025**

**DRAW HELD ON 20 DECEMBER 2025**

**LOTTERY LICENCE NO. 4962**

	HK\$	HK\$
<b>INCOME</b>		
Proceeds received from sale of charity raffle tickets		175,700.00
<b>LESS : EXPENDITURE</b>		
Advertising	6,417.00	
Bank and e-payment charges	2,116.42	
Postage	186.60	
Printing charges	<u>6,630.00</u>	
		<u>(15,350.02)</u>
<b>SURPLUS FOR THE LOTTERY EVENT</b>		<u>160,349.98</u>

Approved and authorised for issue by the Board of Directors on 18 March 2026



SIU Kim Ying Connie  
Director



POON Ka Wai Helen  
Director

**NOTES TO THE INCOME AND EXPENDITURE ACCOUNT**

1. The purpose of the lottery event is to raise funds for providing medical services for the animals.
2. A total of 8,785 tickets at HK\$20 each were issued, which generated income from raffle tickets of HK\$175,700.

Besides the above expenditure, no additional direct costs were incurred as the prizes for the lottery event were sponsored.

3. This income and expenditure account has been prepared in accordance with the accruals basis.