

PROJECT ORBIS INTERNATIONAL, INC
LOTTERY ACCOUNTS
FOR THE LOTTERY EVENT "ORBIS LAI SEE RAFFLE 2026"
HELD BETWEEN 9 JANUARY, 2026 AND 5 MARCH, 2026
LOTTERY LICENCE NO. 4964



REVIEW REPORT

TO THE COMMITTEE MEMBERS OF PROJECT ORBIS INTERNATIONAL, INC

In accordance with the engagement letter dated 20 April, 2026 we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of Project Orbis International, Inc's lottery event, the draw of which was held on 5 March, 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 Project Orbis International, Inc. The agreed upon procedures that we have carried out did not constitute an audit of the attached IEA of Project Orbis International, Inc'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. 4964 issued on 9 January, 2026 by the Office of the Licensing Authority of the Home Affairs Department of the Government of the Hong Kong Special Administrative Region ("HAD") to Project Orbis International, Inc, 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 Project Orbis International, Inc's lottery event is properly prepared from the books and records of Project Orbis International, Inc made available to us; and
- b. no matter has come to our attention which indicates that the attached IEA of Project Orbis International, Inc's lottery event does not accurately reflect all the monies collected or received from the sale of lottery tickets by Project Orbis International, Inc during the lottery event and all the disbursements made from the monies so collected or received.

Fan, Chan & Co. Limited
Certified Public Accountants
Yee Wai Man
Practising Certificate Number: P05594
Hong Kong, 18 May, 2026

PROJECT ORBIS INTERNATIONAL, INC


INCOME AND EXPENDITURE STATEMENT OF LOTTERY EVENT
HELD BETWEEN 9 JANUARY, 2026 AND 5 MARCH, 2026
FOR THE LOTTERY EVENT "ORBIS LAI SEE RAFFLE 2026"
LOTTERY LICENCE NO. 4964

	HK\$
Income	
Sale of raffle tickets@HK\$10	<u>2,545,690</u>
Less : Expenditures	
Advertising	9,626
Artwork and design fee	12,000
Audit fee	6,500
Bank charges	30,233
Printing and publication	113,727
Postage and courier	130,197
Sundry expenses	<u>4,124</u>
	<u>306,407</u>
Net surplus	<u><u>2,239,283</u></u>

The income and expenditure statement was approved on behalf of the Committee Members of Project Orbis International, Inc on 18 May, 2026.



Lau Wai Sze, Mary
Executive Director – Hong Kong



Lau Chui Ling
Senior Director, Individual Engagement

PROJECT ORBIS INTERNATIONAL, INC

NOTES TO THE INCOME AND EXPENDITURE STATEMENT OF LOTTERY EVENT HELD BETWEEN 9 JANUARY, 2026 AND 5 MARCH, 2026 FOR THE LOTTERY EVENT “ORBIS LAI SEE RAFFLE 2026” LOTTERY LICENCE NO. 4964

1. General

In accordance with Section 22(1)(a)(i) of the Gambling Ordinance (Cap.148), Project Orbis International, Inc has obtained a Lottery Licence No.4964 on 9 January, 2026 from the Office of the Licensing Authority of the Home Affairs Department of the Government of the Hong Kong Special Administrative Region in respect of Project Orbis International, Inc's Lai See Raffle 2026 sales of raffle tickets held between 9 January, 2026 and 5 March, 2026. The draw of the lottery event was held on 5 March, 2026.

2. Basis of preparation

The significant accounting policies are set out below:

The income and expenditure incurred for the lottery event held during the period from 9 January, 2026 to 5 March, 2026 are recognised on an accrual basis.

Revenue recognition

Sales of raffle tickets are recognised when received.

Expenditure recognition

Expenditure are recognised on an accrual basis.

3. Surplus

The total surplus of the lottery event is HK\$2,239,283. The total surplus of the lottery event of HK\$2,239,283 was sent to the Orbis Headquarters in the United States on 26 March, 2026 for supporting Project Orbis International, Inc's sight-restoring work worldwide.