

**LOVE 21 FOUNDATION LIMITED – LOTTERY EVENT**  
(Lottery Licence No. 4966)

**REVIEW REPORT IN RESPECT OF THE LOTTERY EVENT HELD  
BETWEEN 3 DECEMBER 2025 AND 27 JANUARY 2026**

**LOTTERY EVENT DRAWN ON 27 JANUARY 2026  
(LOTTERY LICENSE NO. 4966)**

**REVIEW REPORT TO THE MEMBERS OF  
LOVE 21 FOUNDATION LIMITED**  
(Lottery License No. 4966)

In accordance with the engagement letter dated 23 January 2026, we have performed the agreed-upon procedures in reviewing the attached income and expenditure account ("IEA") of Love 21 Foundation Limited's (the "Company") lottery event held between 3 December 2025 and 27 January 2026, the draw of which was held on 27 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 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 assurances as an audit.


**Use of this report**

This report is intended solely for the purpose of satisfying Condition 6 of Lottery License No. 4966 issued on 3 December 2025 by the Office of the Licensing Authority of Home Affairs Department of the Government of the Hong Kong Special Administrative Region to the Company, 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.

  
**Yuen Cheong Ying**  
Certified Public Accountant (Practising)  
Practising Certificate Number: P06887

Hong Kong, 21 April 2026


**LOVE 21 FOUNDATION LIMITED**

**INCOME AND EXPENDITURE ACCOUNT OF LOTTERY EVENT  
HELD BETWEEN 3 DECEMBER 2025 AND 27 JANUARY 2026  
LOTTERY EVENT DRAWN ON 27 JANUARY 2026  
LOTTERY LICENCE NO. 4966**

	HK\$
<b>Income</b>	
Sales of raffle tickets @HK\$20	114,100.00
Donations	1,490.00
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Total income	115,590.00
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<b>Expenditure</b>	
Advertisement for announcement of draw result in newspaper	8,845.00
Auditor's remuneration	5,000.00
Postage and courier	217.90
Printing of raffle tickets	5,000.00
Promotion	150.00
Sundry expense	12.00
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Total expenditure	19,224.90
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<b>Net Surplus</b>	<u>96,365.10</u>

Purpose of fund-raising: to support Love 21 Foundation Limited in providing services to the Down syndrome, autistic, and neurodiverse community.

The report was approved and authorised for issue by order of the Board on [21 April 2026].

  
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Matthew Hosford  
Chairman  
Love 21 Foundation Limited