MUNICIPAL SERVICES SCHOLARSHIP FUND COMPANY LIMITED

REVIEW REPORT

FOR THE FUND RAISING DRIVE (2025-26)

Income and Expenditure Statement

安德CCS

CCS & Company

Certified Public Accountants

安德CCS
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CERTIFIED PUBLIC ACCOUNTANTS
安德會計師行

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REVIEW REPORT
TO THE BOARD OF DIRECTORS AND THE MANAGEMENT COMMITTEE OF MUNICIPAL SERVICES SCHOLARSHIP FUND COMPANY LIMITED

Re: Fund Raising Drive (2025-26)
Raffle draw held on 28 April 2026 (lottery license no. 4971)

In accordance with the engagement letter dated 27 June 2026, we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of the Municipal Services Scholarship Fund Company Limited ("the Company") lottery event, the draw of which was held on 28 April 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. 4971 issued on 29 December 2025 by the Office of the Licensing Authority of the 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.

CCS & Company
Certified Public Accountants
Hong Kong, 26 JUL 2026

MUNICIPAL SERVICES SCHOLARSHIP FUND COMPANY LIMITED

INCOME AND EXPENDITURE ACCOUNT

Re: Fund Raising Drive (2025-26)
Raffle draw held on 28 April 2026 (lottery license no. 4971)

	HK$
Income	
Proceeds from raffle tickets	50,360.00
Expenditure	
Lucky draw prizes	5,000.00
Printing	2,900.00
Publishing	1,864.00
Purchase of newspaper	12.00
	9,776.00
Surplus	40,584.00

Approved and authorized for issue by the Board of Directors and the Management Committee:

Hon. Secretary
Name: Leung Ho-ching
Date: 24 July 2026

Hon. Treasurer
Name: Chung Lai-ngo
Date: 24 July 2026