

HONG KONG GUIDE DOGS ASSOCIATION LIMITED  
IN RESPECT OF THE LOTTERY EVENT  
WITH THE DRAW HELD ON 27 MARCH 2026  
INCOME AND EXPENDITURE ACCOUNT

**Review report to the Management Board Members of  
Hong Kong Guide Dogs Association Limited**  
*(Incorporated in Hong Kong and limited by guarantee)*

In accordance with the engagement letter dated 28 April 2026, we have performed the agreed upon procedures in reviewing the attached income and expenditure account (“IEA”) of Hong Kong Guide Dogs Association Limited’s lottery event, the draw of which was held on 27 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 Hong Kong Guide Dogs Association Limited. The agreed upon procedures that we have carried out did not constitute an audit of the attached IEA of Hong Kong Guide Dogs Association Limited’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. 4981 issued on 25 March 2026 by the Home Affairs Department of the Government of the Hong Kong Special Administrative Region to Hong Kong Guide Dogs Association Limited, and is not intended to be, and should not be, used for any other purpose and we do not assume responsibility towards or accept liability or duty to any other person other than the addressees of this report for the contents of this report.

**Review conclusion**

On the basis of the results of the agreed upon procedures performed by us:

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



**Lee, Au & Co.**  
**Certified Public Accountants**


Hong Kong: 22 MAY 2026

**HONG KONG GUIDE DOGS ASSOCIATION LIMITED**  
**INCOME AND EXPENDITURE ACCOUNT**  
**IN RESPECT OF THE LOTTERY EVENT WITH THE DRAW HELD ON 27 MARCH 2026**

LOTTERY LICENCE NO. 4981

	HK\$
<b>INCOME</b>	
Sale of lottery tickets	82,000.00
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<b>EXPENDITURE</b>	
Printing cost	1,250.00
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	1,250.00
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<b>SURPLUS OF INCOME OVER EXPENDITURE</b>	<b>80,750.00</b>
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Approved and authorised for issue by the Management Board Members on **22 MAY 2026**

  
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Management Board Member