OUR LADY OF MARYKNOLL HOSPITAL

DONATION BOXES EVENT

INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 1 APRIL 2025 TO 31 MARCH 2026

DENNIS MAK CPA LIMITED
Certified Public Accountants

OUR LADY OF MARYKNOLL HOSPITAL

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Expressed in Hong Kong dollars ("HK$")

Independent Practitioner's Assurance report

To the Management of Our Lady of Maryknoll Hospital (the"Permittee")

Public Subscription Permit No.: 2025/042/1

Pursuant to the conditions stated in the Public Subscription Permit issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD"), we have been requested to report on the attached income and expenditure account of the Permittee's general charitable fund-raising activity known as "Donation Boxes Fund Raising Activities" (the "Event") held during the period from 1 April 2025 to 31 March 2026.

Responsibilities of the Management

The Management is responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in note 2, setting out the gross subscriptions raised from the Event and the expenses incurred in connection with the Event, in order to comply with the conditions stated in the Public Subscription Permit issued by the SWD. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the income and expenditure account so that it reflects the subscriptions raised and expenses incurred in connection with the Event and is free from material misstatement.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Hong Kong Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Practitioner's Responsibilities

Our responsibility is to form a conclusion on the attached income and expenditure account, based on our engagement, and to report our conclusion to you.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information and with reference to Practice Note 850 (Revised), Reporting on Flag days, General Charitable Fund-raising Activities and Solicitation of Signed Authorisation Forms Covered by Public Subscription Permits issued by the Social Welfare Department issued by the HKICPA. We have planned and performed our work to obtain limited assurance for giving our conclusion below.

Room 1506-07, 15/F., Comweb Plaza, No. 12 Cheung Yue Street, Cheung Sha Wan, Kowloon, Hong Kong 香港長沙灣長裕街12號經達廣場15樓1506-07室
T : +852 2155-4190 | F : +852 2155-4193 | E : info@dmcpas.com.hk | W : www.dmcpa.com.hk

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Independent Practitioner's Assurance report (continued)

Practitioner's Responsibilities (continued)

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Our engagement included carrying out limited procedures for obtaining sufficient appropriate evidence to be able to draw a conclusion, such as inquiries primarily of persons responsible for financial and accounting matters and other procedures we considered necessary. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Inherent Limitations

Due to the nature of cash receipts and expenses relating to the Event, it was not practicable for us to determine whether the income and expenditure account and the books and records of the Permittee include all transactions relating to the Event. It was impracticable for us to quantify the potential impact of this on the income and expenditure account. Accordingly, our report relates solely to the income and expenditure account prepared from transactions that have been recorded in the Permittee's books and records.

Conclusion

Based on the foregoing, we report that nothing has come to our attention that causes us to believe that the attached income and expenditure account does not reflect, in all material respects, the gross subscriptions raised and the expenses incurred by the Permittee in respect of the Event that have been recorded in its books and records made available to us in accordance with the basis of preparation set out in note 2.

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Independent Practitioner's Assurance report (continued)

Intended Users and Purpose

This report is intended solely for the purpose of assisting the Permittee to satisfy the conditions stated in the Public Subscription Permit issued by the SWD in connection with the Event and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the Director of Social Welfare without further comment from us.

Dennis Mak CPA Limited
Certified Public Accountants
Room 1506-07, 15/F., Comweb Plaza, 12 Cheung Yue Street, Cheung Sha Wan, Kowloon, Hong Kong

MAK Wing Kit
Practising Certificate Number: P06855

Date: 7 May 2026

Room 1506-07, 15/F., Comweb Plaza, No. 12 Cheung Yue Street, Cheung Sha Wan, Kowloon, Hong Kong 香港長沙灣長裕街12號經達廣場15樓1506-07室
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OUR LADY OF MARYKNOLL HOSPITAL

Donation boxes Event
Public Subscription Permit No.: 2025/042/1
Income and expenditure account
for the period from 1 April 2025 to 31 March 2026

	From1.4.2025 to 31.3.2026 HK$
Income	
Income from donation boxes	**32,425.50**
Expenditure	
Auditor's remuneration	**(4,000.00)**
Excess of income over expenditure	**28,425.50**

The income and expenditure account was approved by the Management on7 May 2026 by:

Dr. CHAN Wan Kin
Hospital Chief Executive

Ms. LAM Kwok Yan
Senior Finance Manager

OUR LADY OF MARYKNOLL HOSPITAL

Donation boxes Event
Public Subscription Permit No.: 2025/042/1
Notes to the Income and Expenditure Account
for the period from 1 April 2025 to 31 March 2026

1. Purposes of the general charitable fund-raising activities

To raise funds for Our Lady of Maryknoll Hospital to support the hospital service, including patient benefit, purchase medical equipment and supplies, office equipment, improvement of hospital premises, as well as to facilitate staff development and support.

2. Basis of preparation

The significant accounting policies are set out below:

The income collected and expenditure incurred for this event held during the period from 1 April 2025 to 31 March 2026 are recognised on an accrual basis.

3. Donations credited to the bank

	From1.4.2025 to 31.3.2026 HK$
Excess of income over expenditure	**28,425.50**
Add: accrued expenditure not yet paid as at 21 April 2026	**4,000.00**
Net balance of donations deposited into Permittee's bank account by 21 April 2026	**32,425.50**