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AGREED-UPON PROCEDURES REPORT ON NET ASSET REQUIREMENT

Dear sirs,

U-HEARTS (the "Association")

Purpose of this Agreed-Upon Procedures Report and Restriction on Use and Distribution

Pursuant to the "造橋者 2025" activity which ended on 6 December 2025, we have performed agreed-upon procedure on statement of income and expenditure of the Association for the period from 28 February 2025 to 6 December 2025 and the scope of our procedure was in accordance with the terms of reference as set out in our engagement letters dated 28 July 2026.

Our report is intended solely for the Association, Home and Youth Affairs Bureau ("HYAB") and the Committee on the Promotion of Civic Education (the "Committee"), and should not be used by, or distributed to, any other parties.

Responsibilities of the Association

The Association has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement, and is responsible for the subject matter on which the agreed upon procedures are performed.

Practitioner's Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the Hong Kong Standard on Related Services (HKSRS) 4400 (Revised), Agreed-Upon Procedures Engagements. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Association, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics and Quality Management

We have complied with the ethical requirements of the HKICPA's *Code of Ethics for Professional Accountants* (the "Code") and the independence requirements in Part 4A, Chapter A of the Code.

Our firm applies Hong Kong Standard on Quality Management (HKSQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, 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.

Procedures and Findings

We have performed procedures solely to assist you in ascertain the statement of income and expenditure of the Association's "造橋者 2025" activity for the period from 28 February 2025 to 6 December 2025 as set out in Appendix A, in accordance with the specified conditions stated in the letter of the Community Participation Scheme under HYAB and the Committee.

The procedures we performed are as follows:

Procedures	Findings
1. We have verified the calculation results of the statement of income and expenditure, and to make a comparison of each item with the balance of books and records of the Association as at 6 December 2025.	We believe that the statement of income and expenditure is consistent with the accounts and records we obtained.
2. Obtained detailed information on income and expenditure items and verified the calculation method, and compared the balances listed with the supporting documents.	We inspected the figures of income and expenditure items and found that they are consistent with the supporting documents.
3. Verified the expenses of this activity in accordance with the guidelines on the use of sponsorship of Community Participation Scheme 2024-25 issued by HYAB and the Committee.	All expenditure items sponsored by the Community Participation Scheme 2024-25 falls within the scope of the sponsorship approved by the Community Participation Scheme 2024-25, and in line with the Guidelines on the Use of Sponsorship specified by the Community Participation Scheme 2024-25.

Li Jian
Certified Public Accountant (Practising)
Practising Certificate Number: P08653
Hong Kong, 11 August 2026

Appendix A

U-HEARTS
兩地一心
STATEMENT OF INCOME AND EXPENDITURE
for 造橋者 2025
For the period from 28 February 2025 to 6 December 2025

Item / Description	**HK$**	**HK$**
Income		
Grant received	99,103.50	
Grant to be received	43,682	
Participant fee income	5,400	
團體自付	6,261	154,446.50
Deduct: Expenditure		
Activity expenses		
1. 設計及製作費:推廣素材、海報、活動 banner、Backdrop、易拉架、formboard	7,950	
2. 活動成果總結: 三分鐘的活動總結影片(1 條)	7,000	
3. 電子平台宣傳、物料設計、招募	7,200	
4. 媒體製作	31,000	
5. 租用活動場地(簡介會及工作坊)	23,906	
6. 全體導師費(3 場 7 小時)	7,500	
7. 工作坊造橋塑膠積木	11,400	
8. 兼職項目幹事	41,077	
9. 文具及車費運送物資,包裝及郵寄費用	4,463	
10. 義工津貼	4,500	
11. 雜項(證書,感謝狀)	4,350.50	
12. 核數費	4,100	154,446.50
Balance of income and expenditure		--

Certified true and correct

Ophilia Wong
黃美莊
Person-in-charge of the Project
U-HEARTS