

ANIMALS ASIA FOUNDATION LIMITED

INCOME AND EXPENDITURE STATEMENT

FOR THE DONATION BOX SET UP AT LANDMARK ATRIUM, CENTRAL
FROM 15 SEPTEMBER 2013 TO 21 SEPTEMBER 2013

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**INDEPENDENT ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE MEMBERS OF
ANIMALS ASIA FOUNDATION LIMITED (the "Charity")**

In accordance with our agreed terms of engagement, I have performed an engagement on the attached income and expenditure statement of the donation box set up at The Age of Mokenfidence - Karen Mok 20th Anniversary Exhibition held at Landmark Atrium, Central for the period from 15 September 2013 to 21 September 2013.

Respective responsibilities of the Executive Committee Members and myself

The Executive Committee Members are responsible for preparing the attached income and expenditure statement of the donation box prepared on the receipt basis, setting out the gross receipts from the donation box and the related expenses incurred, in order to comply with 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"). This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the income and expenditure statement so that it reflects the receipts from, and expenses incurred in connection with the donation box and is free from material misstatement.

It is my responsibility to form a conclusion on the attached income and expenditure statement, based on the engagement, and to report my conclusion to you.

Basis of conclusion

I conducted the engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" and with reference to the "Circular on Reporting on General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the SWD (Other than Flag Days)" issued by the Hong Kong Institute of Certified Public Accountants.

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.

Furthermore, due to the nature of cash receipts and expenses relating to general charitable fund-raising activities, it was not practicable for us to determine whether the income and expenditure statement and the books and records of the Charity include all transactions relating to the donation box. It was impracticable for us to quantify the potential impact of this on the income and expenditure statement. Accordingly, our report relates solely to the income and expenditure statement prepared from transactions of the donation box that have been recorded in the Charity's books and records.

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.

INDEPENDENT ASSURANCE REPORT (Continued)
TO THE EXECUTIVE COMMITTEE MEMBERS OF
ANIMALS ASIA FOUNDATION LIMITED (the "Charity")

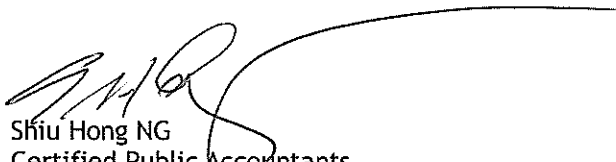
Conclusion

Based on the foregoing, I report that nothing has come to my attention that causes me to believe that the attached income and expenditure statement does not reflect, in all material respects, the gross receipts of the donation box and related expenses incurred that have been recorded in its books and records made available to me.

Use of report

This report is intended solely for the purpose of assisting the Charity to satisfy the conditions stated in the Public Subscription Permit issued by SWD for fund raising through donation box and is not intended to be, and should not be, used for any other purpose.

I agree that a copy of this report may be provided to the Director of SWD without further comment from me.



Shiu Hong NG
Certified Public Accountants
Practising Certificate Number: P03752

25th Floor Wing On Centre
111 Connaught Road Central
Hong Kong

Date: 10 December 2013

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	HK\$
Gross receipts	
Cash donations	2,728.96
Expenses	<u>-</u>
Donation box income (Note)	<u>2,728.96</u>

Note: The income raised is to support the work on end bear bile farming.

Approved by the Executive Committee Members of Animals Asia Foundation Limited on
10 December 2013



Executive Committee Member



Executive Committee Member