

HONG KONG SPORTS WHEELCHAIRS RUNNING
CLUB LIMITED

香港運動輪椅長跑會有限公司

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED

"香港運動輪椅長跑會有限公司"

DIRECTORS' REPORT

The directors have pleasure in submitting their Annual Report together with the Audited Financial Statements for the year ended 31 March 2026 which were approved at the board meeting held at the date of this report.

Principal Activities

The principal activities of the Club are to promote social integration, arouse the public attention to wheelchair sports and improve the health of wheelchair users by promoting and organising sports wheelchairs running activities.

Financial Results

The financial performance of the Club for the year is set out in the statement of comprehensive income on page 7.

The financial position of the Club at the reporting date is set out in the statement on page 8.

The changes in fund of the Club for the year are set out in the statement on page 9.

The movements in cash flows of the Club for the year are set out in the statement on page 10.

Business Review

The Club falls within reporting exemption for the year. Accordingly, the Club is exempted from preparing a business review.

Directors

The directors who held office during the year and up to the date of this report are:

Lee Kwok Yin
Yip Chung Wa
Leung Kam Ling Connie
Chow Yuen Wan
Lee Kwok Loy
Wong Mei Lan
Leung Ka Yung Matthew

In accordance with Articles 25(1)(a) and 25(2) of the Club's Articles of Association, all directors, being the first directors appointed by the founder members, shall continue in office.

HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED

"香港運動輪椅長跑會有限公司"

DIRECTORS' REPORT (CONT'D)

Permitted Indemnity Provision

Pursuant to Section 469 of the Hong Kong Companies Ordinance, every director shall be entitled to be indemnified out of the assets of the Club against all losses or liabilities (to the fullest extent permitted by the Hong Kong Companies Ordinance), which he/she may sustain or incur in or about the execution of the duties of his/her office or otherwise in relation thereto. The Club has arranged appropriate directors' and officers' liability insurance coverage for the directors and officers of the Club.

This permitted indemnity provision is in force during the year and at the time of approval of this report.

Directors' Interests and Short Positions in Shares, Underlying Shares and Debentures

At no time during the year was the Club, its a party to any arrangements to enable the directors of the Club to acquire benefits by means of the acquisition of shares in, or debentures of the Club or any other body corporate.

Directors' Interests in Transactions, Arrangements or Contracts

No transaction, arrangement or contract of significance to which the Club, and in which directors of the Club had a material interest, subsisted at the end of the year or any time during the year.

Management Contracts

The Club did not enter into any contract, other than the contracts of service with the directors or any person engaged in the full-time employment of the Club, by which a person undertakes the management and administration of the whole, or any substantial part of any business of the Club during the year.

Other Matters

At the date of this report, the directors are not aware of any circumstances including contingencies and/or litigations not otherwise dealt with in this report or the annexed financial statements which would render any amounts stated in the financial statements misleading.

HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED

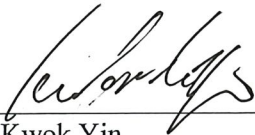
"香港運動輪椅長跑會有限公司"

DIRECTORS' REPORT (CONT'D)

Auditors

During the year, the auditor, Messrs. W. H. Tse & Company, Chartered Accountants, Certified Public Accountants (Practising), resigned and Charterway CPA Limited, Certified Public Accountants (Practising), were appointed as the auditor of the Company. A resolution will be submitted to the annual general meeting to re-appoint Charterway CPA Limited as auditor of the Company.

On behalf of the Board



Lee Kwok Yin
Chairman

Hong Kong, 28 September 2026



Charterway CPA Limited

CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)

捷威會計師事務所有限公司

Rooms 701-703, 7/F., Kai Tak Commercial Building,
317 & 319 Des Voeux Road Central, Hong Kong.
Tel : (852) 2542 2800 Fax : (852) 2542 2663
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香港德輔道中317&319號啟德商業大廈7字樓701-703室

OUR REF. :

YOUR REF. :

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED
"香港運動輪椅長跑會有限公司"**

(Incorporated in Hong Kong and limited by guarantee)

Opinion

We have audited the financial statements of Hong Kong Sports Wheelchairs Running Club Limited "香港運動輪椅長跑會有限公司" ("the Club") set out on pages 7 to 15, which comprise the statement of financial position as at 31 March 2026, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Club as at 31 March 2026, and of its financial performance and its cash flows for the year then ended in accordance with the HKFRS for Private Entities Accounting Standard issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Club in accordance with the HKICPA's *Code of Ethics for Professional Accountants* ("the Code"), and we have fulfilled our other responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter

The financial statements of the Club for the 15-month period from 1 January 2024 to 31 March 2025 were audited by another auditor who expressed an unmodified opinion on those financial statements on 4 September 2025.

Other information

The directors are responsible for the other information. The other information comprises the information included in the directors' report set out on pages 1 to 3 and detailed statement of comprehensive income on pages 16 to 18, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



Charterway CPA Limited

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INDEPENDENT AUDITOR'S REPORT (CONT'D)
TO THE MEMBERS OF
HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED
"香港運動輪椅長跑會有限公司"
(Incorporated in Hong Kong and limited by guarantee)

Other information (cont'd)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of directors for the financial statements

The directors are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRS for Private Entities Accounting Standard issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Club's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Club or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion solely to you, as a body, in accordance with Section 405 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



Charterway CPA Limited

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INDEPENDENT AUDITOR'S REPORT (CONT'D)

TO THE MEMBERS OF

HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED

"香港運動輪椅長跑會有限公司"

(Incorporated in Hong Kong and limited by guarantee)

Auditor's responsibilities for the audit of the financial statements (cont'd)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Club's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Club's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Club to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement director on the audit resulting in this independent auditor's report is Tse Wai Hing (practising certificate number: P01898).

Charterway CPA Limited
Certified Public Accountants (Practising)

Hong Kong, 28 September 2026

HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED**"香港運動輪椅長跑會有限公司"****STATEMENT OF COMPREHENSIVE INCOME****FOR THE YEAR ENDED 31 MARCH 2026**

	<u>Note</u>	<u>Year Ended</u> <u>31/3/2026</u> <u>HK\$</u>	<u>Period from</u> <u>1/1/2024</u> <u>to 31/3/2025</u> <u>HK\$</u>
Income	4	101,732	152,136
Other Income	4	<u>77</u>	<u>521</u>
Gross Income		101,809	152,657
Activity Expenses		(41,097)	(81,089)
Administrative Expenses		<u>(17,055)</u>	<u>(23,119)</u>
Surplus and Total Comprehensive Income for the Year/Period		<u>43,657</u>	<u>48,449</u>

The notes on pages 11 to 15 form an integral part of these financial statements.

Independent Auditor's Report – Pages 4 to 6

HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED**"香港運動輪椅長跑會有限公司"****STATEMENT OF FINANCIAL POSITION****AS AT 31 MARCH 2026**

	<u>Note</u>	<u>2026</u> <u>HK\$</u>	<u>2025</u> <u>HK\$</u>
ASSETS AND LIABILITIES			
Current Assets			
Other receivable		10,000	10,000
Cash and cash equivalents	8	163,766	111,613
		<u>173,766</u>	<u>121,613</u>
Current Liabilities			
Accruals		<u>(17,096)</u>	<u>(8,600)</u>
Net Assets		<u>156,670</u>	<u>113,013</u>
FUND			
General Fund		<u>156,670</u>	<u>113,013</u>

Approved and Authorised for Issue by the Board of Directors on 28 September 2026



Lee Kowk Yin
Director

Wong Mei Lan
Director

The notes on pages 11 to 15 form an integral part of these financial statements.

Independent Auditor's Report – Pages 4 to 6

HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED

"香港運動輪椅長跑會有限公司"

**STATEMENT OF CHANGES IN FUND
FOR THE YEAR ENDED 31 MARCH 2026**

	General Fund <u>HK\$</u>
At 1 January 2024	64,564
Surplus and Total Comprehensive Income for the Period	<u>48,449</u>
At 31 March 2025 and at 1 April 2025	113,013
Surplus and Total Comprehensive Income for the Year	<u>43,657</u>
At 31 March 2026	<u>156,670</u>

The notes on pages 11 to 15 form an integral part of these financial statements.

Independent Auditor's Report – Pages 4 to 6

HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED**"香港運動輪椅長跑會有限公司"****STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2026**

	<u>Note</u>	<u>2026</u> <u>HK\$</u>	<u>2025</u> <u>HK\$</u>
Operating Activities			
Surplus for the year/period		43,657	48,449
Adjustments for:			
Interest income		<u>(77)</u>	<u>(521)</u>
Operating Surplus before Changes in Working Capital		43,580	47,928
(Increase) in other receivable		-	(10,000)
Decrease in prepayments		-	13,568
Increase in accruals		8,496	810
(Decrease) in accounts payable		<u>-</u>	<u>(25,539)</u>
Net Cash from Operating Activities		<u>52,076</u>	<u>26,767</u>
Investing Activities			
Interest received		<u>77</u>	<u>521</u>
Net Cash from Investing Activities		<u>77</u>	<u>521</u>
Increase in Cash and Cash Equivalents		52,153	27,288
Cash and Cash Equivalents at the Beginning of the Year/Period		<u>111,613</u>	<u>84,325</u>
Cash and Cash Equivalents at the End of the Year/Period	8	<u>163,766</u>	<u>111,613</u>

The notes on pages 11 to 15 form an integral part of these financial statements.

Independent Auditor's Report – Pages 4 to 6

HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED
"香港運動輪椅長跑會有限公司"
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

1. Reporting Entity

Hong Kong Sports Wheelchairs Running Club Limited "香港運動輪椅長跑會有限公司" ("the Club") is incorporated in Hong Kong under the Hong Kong Companies Ordinance and limited by guarantee. At the date of issue of these financial statements, the Club's registered office address is situate at Flat B, 5/F., Block 8, 8 Shan Yin Road, Grand Palisades, Tai Po, New Territories, Hong Kong.

The Club is a non-profit making organisation. The principal activities of the Club are to promote social integration, arouse the public attention to wheelchair sports and improve the health of wheelchair users by promoting and organising sports wheelchairs running activities.

2. Basis of Preparation and Significant Accounting Policies

Statement of Compliance

These financial statements have been prepared in accordance with the HKFRS for Private Entities Accounting Standard issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and accounting principles generally accepted in Hong Kong and the requirements of the Hong Kong Companies Ordinance. They have been prepared under the historical cost convention.

Reporting Exemption

The Club falls within reporting exemption for the reporting period under Section 359(1) of the Hong Kong Companies Ordinance. Nevertheless, the directors resolved not to take advantage of the reporting exemption and these financial statements comply with HKFRS for Private Entities Accounting Standard. The directors have acknowledged that, to achieve fair presentation of the financial statements, it may be necessary for management to provide disclosures beyond those specifically required by HKFRS for Private Entities Accounting Standard.

A summary of the significant accounting policies adopted by the Club is set out below.

a) Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable. Provided it is probable that the economic benefits will flow to the Club and the revenue and costs, if applicable, can be measured reliably, revenue is recognised in the statement of comprehensive income as follows:-

i) Donations

Donations represent cash received from donors and fund raising events and are recognised upon receipt.

ii) Bank Interest Income

Bank interest income is recognised on a time-proportion basis using the effective interest method.

HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED

"香港運動輪椅長跑會有限公司"

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

2. Basis of Preparation and Significant Accounting Policies (cont'd)

b) Impairment of Assets

At each reporting date, the Club reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but such that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash-generating unit) in previous period. A reversal of an impairment loss is recognised as income immediately.

c) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdraft is shown within borrowings in current liabilities on the statement of financial position.

d) Foreign Currency Translation

The reporting currency of the Club is Hong Kong Dollars, which is the currency of the primary economic environment in which the Club operates.

Foreign currency transactions are converted at the exchange rate applicable at the transaction date. Foreign currency monetary items are translated into Hong Kong Dollars using exchange rates applicable at the reporting date. Gains and losses on foreign exchange are recognised in the statement of comprehensive income.

e) Related Parties

i) A person, or a close member of that person's family, is related to the Club if that person:

- a) has control or joint control over the Club;
- b) has significant influence over the Club; or
- c) is a member of the key management personnel of the Club.

ii) An entity is related to the Club if any of the following conditions applies:

- a) the entity and the Club are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- b) one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).

HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED
"香港運動輪椅長跑會有限公司"
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

2. Basis of Preparation and Significant Accounting Policies (cont'd)

e) Related Parties (cont'd)

- ii) An entity is related to the Club if any of the following conditions applies: (cont'd)
 - c) both entities are joint ventures of the same third party.
 - d) one entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - e) the entity is a post-employment benefit plan for the benefit of employees of either the Club or an entity related to the Club.
 - f) the entity is controlled or jointly controlled by a person identified in (i).
 - g) a person identified in (i)(a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
 - h) the entity, or any member of a group of which it is a part, provides key management personnel services to the Club.

Close members of the family of a person are those family members who may be expected influence, or be influenced by, that person in their dealings with the entity.

- i) That person's children and spouse or domestic partner;
- ii) Children of that person's spouse or domestic partner; and
- iii) Dependents of that person or that person's spouse or domestic partner.

3. Critical Accounting Estimates and Judgements

Estimates and judgements are continually evaluated and are based on historical experiences and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

The Club makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. In the opinion of the directors, the estimates and assumptions made do not have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED**"香港運動輪椅長跑會有限公司"****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2026****4. Income and Other Income**

	Year Ended 31/3/2026 HK\$	Period from 1/1/2024 to 31/3/2025 HK\$
Income		
Membership fee	800	1,800
General donation	100,932	150,336
	<u>101,732</u>	<u>152,136</u>
Other Income		
Bank interest income	77	521
	<u>77</u>	<u>521</u>
Gross Income	<u>101,809</u>	<u>152,657</u>

5. Income Tax Expense

No provision for Profits Tax has been made in these financial statements as the Club has obtained tax exemption status under Section 88 of the Inland Revenue Ordinance.

6. Auditor's Remuneration

Auditor's remuneration for the year disclosed pursuant to Part 2 of Schedule 4 of the Hong Kong Companies Ordinance is as follow:

	Year Ended 31/3/2026 HK\$	Period from 1/1/2024 to 31/3/2025 HK\$
Audit service	<u>4,000</u>	<u>4,000</u>

7. Directors' Emoluments

No remuneration has been paid by the Club to the directors as an inducement to join, or upon joining the Club, or as compensation for loss of office during the current year and previous period.

There was no arrangement under which a director waived or agreed to waive any remuneration during the current year and previous period.

No directors received any fees or emoluments in respect of their services rendered to the Club during the year (2025:Nil).

HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED**"香港運動輪椅長跑會有限公司"****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2026****8. Cash and Cash Equivalents**

	<u>2026</u> <u>HK\$</u>	<u>2025</u> <u>HK\$</u>
Cash at bank	163,766	111,613
Cash and cash equivalents in the statement of financial position and cash flows	<u>163,766</u>	<u>111,613</u>

9. Material Related Party Transactions**a) Transactions with related party**

During the year, the Club had entered into the following material related party transaction:-

<u>Name of Director</u>	<u>Nature of Transaction</u>	<u>Year Ended</u> <u>31/3/2026</u> <u>HK\$</u>	<u>Period from</u> <u>1/1/2024</u> <u>to 31/3/2025</u> <u>HK\$</u>
Lee Kwok Yin	General donation	1,400	-
Lee Kwok Log	General donation	400	-
Wong Mei Lan	General donation	4,450	-
Yip Chung Wa	General donation	600	-
Leung Wing Yu (Deceased)	General donation	<u>-</u>	<u>6,000</u>

In the opinion of the directors, the above captioned related party transaction was carried out at the terms as determined and agreed by the parties concerned.

b) Transactions with key management personnel

All members of key management personnel are also the directors of the Club, and their remunerations are disclosed in note 7 to the financial statements.

10. Limited By Guarantee

Under the provisions of the Club's Articles of Association, every Member of the Club undertakes to contribute to the assets of the Club in the event of its being wound up while he or she is a Member, or within one year afterwards, for payment of the debts and liabilities of the Club contracted before he or she ceases to be a Member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributory amongst themselves, such amount as may be required not exceeding HK\$100.

11. Comparative Figures

Certain comparative figures have been reclassified to conform with current year's presentation.

HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED**"香港運動輪椅長跑會有限公司"****DETAILED STATEMENT OF COMPREHENSIVE INCOME****FOR THE YEAR ENDED 31 MARCH 2026****(For management information purpose only)**

	Year Ended 31/3/2026 HK\$	Period from 1/1/2024 to 31/3/2025 HK\$
Income		
Membership fee	800	1,800
General donation	100,932	150,336
	<u>101,732</u>	<u>152,136</u>
Other Income		
Bank interest income	77	521
	<u>101,809</u>	<u>152,657</u>
Gross Income		
	<u>(41,097)</u>	<u>(81,089)</u>
Activity Expenses (Appendix I)		
Administrative Expenses		
Accounting fee	2,500	2,500
Auditor's remuneration	4,000	4,000
Bank charges	1,200	600
Legal and professional fees	2,305	6,830
Postage, printing and stationery	788	1,330
Staff messing	500	-
Sundry expenses	753	-
Telecommunication	656	656
Travelling expenses	280	114
Uniform	4,073	7,089
	<u>(17,055)</u>	<u>(23,119)</u>
Surplus for the Year/Period	<u>43,657</u>	<u>48,449</u>

The financial information on pages 16 to 18 is not the Club's statutory annual financial statements for the year ended 31 March 2026. The Club has delivered its financial statements to the Registrar of Companies as required by Section 662(3) of, and Part 3 of Schedule 6 to, the Hong Kong Companies Ordinance. The Club's auditor has reported on those financial statements. The auditor's report was unqualified; did not include a reference to any matters to which the auditor drew attention by way of emphasis without qualifying its report; and did not contain a statement under Sections 406(2) or 407(2) or 407(3) of the Hong Kong Companies Ordinance.

HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED**"香港運動輪椅長跑會有限公司"****DETAILED STATEMENT OF COMPREHENSIVE INCOME (CONT'D)****FOR THE YEAR ENDED 31 MARCH 2026****(For management information purpose only)**Appendix I

	Year Ended 31/3/2026 HK\$	Period from 1/1/2024 to 31/3/2025 HK\$
Activity Expenses		
1) 3 km and 10 km Wheelchair Running Races		
a. Registration fee	-	6,476
b. Food and beverage	-	1,274
	<u>-</u>	<u>7,750</u>
2) 10 km and 2.5 km SCHKM Wheelchair on 14 January 2026/21 January 2024		
a. Entry fee	-	13,568
b. Race fee	13,629	13,088
c. Cash Coupon	4,500	8,630
d. Meals	-	2,990
e. Trophies	334	2,100
	<u>18,463</u>	<u>40,376</u>
3) 桂林/台北/汕頭馬拉松半馬		
a. Race fee	<u>7,000</u>	<u>9,800</u>
4) 1 km and 4 km DinDong 龍貓精神愛心跑2024 on 13 February 2024		
a. Race fee	<u>-</u>	<u>6,141</u>
Sub Total c/f	<u>25,463</u>	<u>64,067</u>

HONG KONG SPORTS WHEELCHAIRS RUNNING CLUB LIMITED

"香港運動輪椅長跑會有限公司"

DETAILED STATEMENT OF COMPREHENSIVE INCOME (CONT'D)**FOR THE YEAR ENDED 31 MARCH 2026****(For management information purpose only)**Appendix I

	Year Ended 31/3/2026 HK\$	Period from 1/1/2024 to 31/3/2025 HK\$
Sub Total b/f	<u>25,463</u>	<u>64,067</u>
5) 獅子會愛心慈善跑 on 25 January 2026		
a. Meals	<u>641</u>	<u>-</u>
6) 賽馬會好動城市計劃 - 毅力12愛心跑運動嘉年華2026 on 7-8 March 2026		
a) Race fee	1,785	-
b) Travel	<u>110</u>	<u>-</u>
	<u>1,895</u>	<u>-</u>
7) 啟德飛步跑 on 29 March 2026		
a) Meals	<u>742</u>	<u>-</u>
8) YMCA - 烏溪沙青年新村		
a. Camping and Meals expenses for 16-18 November 2024	-	4,464
b. Camping and Meals expenses for 8-10 February 2025	-	8,928
c. Camping and Meals expenses for 17-19 January 2026	8,856	-
d. BBQ	<u>3,500</u>	<u>-</u>
	<u>12,356</u>	<u>13,392</u>
9) Wheelchair Basketball		
a. Cash Coupon	<u>-</u>	<u>3,630</u>
Total Activity Expenses	<u>41,097</u>	<u>81,089</u>