(附件三)

Report of the Council Members

Audited Financial Statements

THE ALUMNI ASSOCIATION OF UNITED COLLEGE OF THE CHINESE UNIVERSITY OF HONG KONG LIMITED

(incorporated in Hong Kong as a company limited by guarantee and not having a share capital)

香港中文大學聯合書院校友會有限公司

31st March, 2026

Robert Chui CPA Limited

Certified Public Accountants
Hong Kong

THE ALUMNI ASSOCIATION OF UNITED COLLEGE OF THE CHINESE UNIVERSITY OF HONG KONG LIMITED
香港中文大學聯合書院校友會有限公司

31st March, 2026

CONTENTS

	Page
Report of the Council Members	1 - 2
Independent honorary auditor's report	3 - 5
Statement of comprehensive income	6
Statement of financial position	7
Statement of changes in accumulated funds	8
Statement of cash flows	9
Notes to financial statements	10 - 11

THE ALUMNI ASSOCIATION OF UNITED COLLEGE OF THE CHINESE UNIVERSITY OF HONG KONG LIMITED
香港中文大學聯合書院校友會有限公司

REPORT OF THE COUNCIL MEMBERS

31st March, 2026

The Council Members have pleasure in presenting their report and the audited financial statements of The Alumni Association of United College of the Chinese University of Hong Kong Limited ("the Association") for the year ended 31st March, 2026.

Principal activity
The principal activities of the Association are promoting friendship and co-operations among graduates of The United College of The Chinese University of Hong Kong ("the College") and establishing closer relationship between Members of the Association, the College and the existing students.

Results
The results of the Association for the year ended 31st March, 2026 and the state of its affairs at that date are set out in the attached financial statements.

Council Members
The Council Members of the Association during the year and at the date of this report are:

Lam Wai Hung, Enders - Chairman
Lee Kim Hung
Ho Man Sum
Ho Yuen Ling
Lam Po Ming, Annie
Lau Hung Cheong
Leung Karen
Man Chun Kau
Leung Kwok Pun
Tsoi Ming To
Cheung Lai Ying
Wong Mak Kam Ying
Wong Man Sing Barry
Yeung Yu Ming
Lee Kwong Yu (Resigned on 31st December, 2025)

In accordance with Article 43 of the Association's Articles of Association, all Council Members retire from office, and being eligible, offer themselves for re-election in the ensuing year.

THE ALUMNI ASSOCIATION OF UNITED COLLEGE OF THE CHINESE UNIVERSITY OF HONG KONG LIMITED
香港中文大學聯合書院校友會有限公司

REPORT OF THE COUNCIL MEMBERS ("Continued")

31st March, 2026

Business review
The Association is eligible for the reporting exemption for the financial year. Accordingly, the Association is exempted from preparing a business review.

Management contracts
No contracts concerning the management and administration of the whole or any substantial part of any business of the Association were entered into or existed during the year.

Permitted indemnity provisions
No permitted indemnity provision was in force during the year, or is in force at the date of this report, for the benefit of a then Council Member or a Council Member of the Association (whether made by the Association or otherwise) or a then Council Member.

Council Members ' material interests in transactions, arrangements and contracts that are significant in relation to the Association's operation
There were no contracts of significance to which the Association was a party and in which a Council Member of the Association had a material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the year.

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

Honorary auditor
The financial statements have been audited by Robert Chui CPA Limited, who retire and offer themselves for re-appointment.

On behalf of the Council

Lam Wai Hung, Enders
Chairman
Hong Kong, 12th November, 2026

志仁會計師行有限公司
Robert Chui CPA Limited
Certified Public Accountants

INDEPENDENT HONORARY AUDITOR'S REPORT

TO THE MEMBERS OF
THE ALUMNI ASSOCIATION OF UNITED COLLEGE OF THE CHINESE UNIVERSITY OF HONG KONG LIMITED ("the Association")
香港中文大學聯合書院校友會有限公司
(incorporated in Hong Kong as a company limited by guarantee and not having a share capital)

Opinion

We have audited the financial statements of the Association set out on pages 6 to 11, which comprise the statement of financial position as at 31st March, 2026, the statement of comprehensive income, the statement of changes in accumulated funds and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Association as at 31st March, 2026 and of its financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standard for Private Entities ("HKFRS for Private Entities") 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 Association in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical 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.

The Council Members' Responsibility for the Financial Statements

The Council Members are responsible for the preparation of financial statements that give a true and fair view in accordance with HKFRS for Private Entities issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the Council Members determines 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, Council Members are responsible for assessing the Association'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 Council Members either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

The Council Members are responsible for overseeing the Association's financial reporting process.

香港九龍尖沙咀科學館道 1 號康宏廣場 17 樓 1715 室
Unit 1715, 17/F., Concordia Plaza, No.1 Science Museum Road, Tsimshatsui, Kowloon, Hong Kong
E-mail: robertco@netvigator.com
Tel : (852) 2802-0122
Fax: (852) 2802-1862

志仁會計師行有限公司
Robert Chui CPA Limited
Certified Public Accountants

TO THE MEMBERS OF
THE ALUMNI ASSOCIATION OF UNITED COLLEGE OF THE CHINESE UNIVERSITY OF HONG KONG LIMITED ("the Association")
香港中文大學聯合書院校友會有限公司
(incorporated in Hong Kong as a company limited by guarantee and not having a share capital)

Auditor's Responsibility for the Audit of the Financial Statements

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. This report is made solely to you, as a body, in accordance with the Hong Kong Companies Ordinance and for no other purpose. We do not assume any responsibility or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs 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.

As part of an audit in accordance with HKSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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.

- 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 Association's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council Members.

- Conclude on the appropriateness of the Council Members' 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 Association'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 Association to cease to continue as a going concern.

香港九龍尖沙咀科學館道 1 號康宏廣場 17 樓 1715 室
Unit 1715, 17/F., Concordia Plaza, No.1 Science Museum Road, Tsimshatsui, Kowloon, Hong Kong
E-mail: robertco@netvigator.com
Tel : (852) 2802-0122
Fax: (852) 2802-1862

INDEPENDENT HONORARY AUDITOR'S REPORT ("Continued")

TO THE MEMBERS OF
THE ALUMNI ASSOCIATION OF UNITED COLLEGE OF THE CHINESE UNIVERSITY OF HONG KONG LIMITED ("the Association")
香港中文大學聯合書院校友會有限公司
(incorporated in Hong Kong as a company limited by guarantee and not having a share capital)

Auditor's Responsibility for the Audit of the Financial Statements ("Continued")

- 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 Council Members 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.

Robert Chui CPA Limited
Certified Public Accountants
Chui Chi Yun Robert
Practising Certificate Number: P01833

Hong Kong, 12th November, 2026

香港九龍尖沙咀科學館道 1 號康宏廣場 17 樓 1715 室
Unit 1715, 17/F., Concordia Plaza, No.1 Science Museum Road, Tsimshatsui, Kowloon, Hong Kong
E-mail: robertco@netvigator.com
Tel : (852) 2802-0122
Fax: (852) 2802-1862

THE ALUMNI ASSOCIATION OF UNITED COLLEGE OF THE CHINESE UNIVERSITY OF HONG KONG LIMITED
香港中文大學聯合書院校友會有限公司

STATEMENT OF COMPREHENSIVE INCOME

Year ended 31st March, 2026

	Note	2026 HK$	2025 HK$
REVENUE			
Membership fee and entrance fees received	3	37,750	19,550
Income from organising events		213,510	59,494
Donation received		22,000	40,000
Bank interest income		366	1,536
		273,626	120,580
Less:			
EXPENSES			
Bank charges		1,035	760
Business registration fee		2,200	2,200
Expenses in organising events		108,180	79,963
Membership fee		1,000	2,000
Postage		347	829
Sponsorship		22,000	8,000
Souvenirs		2,275	-
Wreath		1,200	600
		138,237	94,352
SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR		135,389	26,228

The annexed notes form an integral part of these financial statements.

THE ALUMNI ASSOCIATION OF UNITED COLLEGE OF THE CHINESE UNIVERSITY OF HONG KONG LIMITED
香港中文大學聯合書院校友會有限公司

STATEMENT OF FINANCIAL POSITION

31st March, 2026

	2026 HK$	2025 HK$
CURRENT ASSETS		
Cash and bank balances	435,352	295,638
CURRENT LIABILITIES		
Accounts payable	6,003	1,678
NET ASSETS	429,349	293,960
ACCUMULATED FUNDS	429,349	293,960

Lam Wai Hung, Enders
Chairman

Lee Kim Hung
Council Member

The annexed notes form an integral part of these financial statements.

THE ALUMNI ASSOCIATION OF UNITED COLLEGE OF THE CHINESE UNIVERSITY OF HONG KONG LIMITED
香港中文大學聯合書院校友會有限公司

STATEMENT OF CHANGES IN ACCUMULATED FUNDS

Year ended 31st March, 2026

	HK$
At 1st April, 2024	267,732
Surplus and total comprehensive income for the year	26,228
At 31st March, 2025 and 1st April, 2025	293,960
Surplus and total comprehensive income for the year	135,389
At 31st March, 2026	429,349

The annexed notes form an integral part of these financial statements.

THE ALUMNI ASSOCIATION OF UNITED COLLEGE OF THE CHINESE UNIVERSITY OF HONG KONG LIMITED
香港中文大學聯合書院校友會有限公司

STATEMENT OF CASH FLOWS

Year ended 31st March, 2026

	2026 HK$	2025 HK$
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus before tax	135,389	26,228
Changes in working capital:		
Increase in accounts payable	4,325	-
Net cash inflow from operating activities and increase in cash and cash equivalents	139,714	26,228
Cash and cash equivalents at beginning of year	295,638	269,410
CASH AND CASH EQUIVALENTS AT END OF YEAR	435,352	295,638
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS		
Cash and bank balances	435,352	295,638

The annexed notes form an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

31st March, 2026

1. GENERAL

The Association is incorporated in Hong Kong as a Association limited by guarantee and not having a share capital. In the event of the Association being wound up, each Member of the Association guarantees to contribute not more than HK$100 towards payments of debts and liabilities.

The registered office of the Association is the United College, The Chinese University of Hong Kong, Shatin, New Territories, Hong Kong.

The principal activities of the Association are promoting friendship and co-operations among graduates of The United College of The Chinese University of Hong Kong ("the College") and establishing closer relationship between Members of the Association, the College and the existing students.

2. MATERIAL ACCOUNTING POLICIES

Basis of preparation
These financial statements have been prepared in accordance with HKFRS for Private Entities issued by the HKICPA, accounting principles generally accepted in Hong Kong. They have been prepared under the historical cost convention.

Financial assets and liabilities
Financial assets and financial liabilities are recognised on the balance sheet when the Association becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Cash equivalents
Cash equivalents represent short term highly liquid investments which are readily convertible into known amounts of cash and which were within three months of maturity when acquired, less advances from banks repayable within three months from the date of the advance.

Revenue recognition
i) Membership and entrance fees, income from organising events and donations are recognised on receipt basis; and

ii) Bank interest income is recognised on the time-apportionment basis.

3. REVENUE

Revenue represents membership fees and entrance fees income.

4. INCOME TAX

No provision for Hong Kong profits tax as the Association had no estimated assessable profits for the current year.

5. COUNCIL MEMBERS' REMUNERATION

During the year, no remuneration (2025: Nil) was paid or payable to any Council Members of the Association for their services rendered to the Association.

6. FINANCIAL RISK MANAGEMENT

Financial risk factors
The Association is exposed to credit risk and liquidity risk. The Association's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Association's financial position.

(i) Credit risk
The Association's credit risk is primarily attributable to deposit with a bank. As at the balance sheet date, deposits with a bank were placed with a reputable bank with good credit rating.

(ii) Liquidity risk
The Association's policy is to regularly monitor current and expected liquidity requirements to ensure that it maintains sufficient reserves of cash and funding to meet its liquidity requirements.

Fair value estimation
The carrying value of all financial assets and liabilities are reasonable approximations of their fair values.

7. CAPITAL MANAGEMENT

The Association's primary objectives when managing capital are to safeguard the Association's ability to continue as a going concern in order to continue its operation.

The Association defines "capital" as the accumulated funds maintained by the Association.

The Association actively and regularly reviews and manages its capital structure to ensure the effective use of the funds and the sound financial status of the Association. In order to maintain or adjust the capital structure, the Association may raise additional membership fee from its members.

8. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved and authorised for issue by the Council on 12th November, 2026