

**P & L of
S.K.H. Tsang Shiu Tim Alumni Association Ltd.
for year ended 31/8/2026**

	<u>2026</u>	<u>2025</u>
	HK\$ (unaudited)	HK\$ (audited)
Income	31,795.00	55,150.00
Cost of projects	(26,066.07)	(42,120.50)
Gross Profit	<u>5,728.93</u>	<u>13,029.50</u>
Other income	40.30	539.53
Administrative expenses	(8,805.00)	(9,155.00)
Surplus before tax	<u>(3,035.77)</u>	<u>4,414.03</u>
Income tax expense	(319.00)	-
Profit after tax	<u>(3,354.77)</u>	<u>4,414.03</u>
Retained profit b/f	159,172.21	154,758.18
Retained profit c/f	<u><u>155,817.44</u></u>	<u><u>159,172.21</u></u>

**Statement of financial position as
S.K.H. Tsang Shiu Tim Alumni Association Ltd.
as at 31/8/2026**

	<u>2026</u> <u>(unaudited)</u> HK\$	<u>2025</u> <u>(audited)</u> HK\$
Current assets		
Cash and cash equivalents	162,317.44	167,194.21
Total assets	<u>162,317.44</u>	<u>167,194.21</u>
Equity		
Capital		
Retained Profit	155,817.44	159,172.21
Total equity	<u>155,817.44</u>	<u>159,172.21</u>
Current liabilities		
Accrual	6,500.00	6,500.00
Temporary receipts	-	1,460.00
Tax payable	-	62.00
Total liabilities	<u>6,500.00</u>	<u>8,022.00</u>
Total equity and liabilities	<u>162,317.44</u>	<u>167,194.21</u>