

AGREED-UPON PROCEDURES REPORT ON DOTASIA ORGANISATION BOARD ELECTIONS IN 2026

TO DOTASIA ORGANISATION LIMITED

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

Our report is solely for the purpose of assisting DotAsia Organisation Limited in monitoring the voting procedures and results and may not be suitable for another purpose. This report is intended solely for Election Committee members, DotAsia Board and DotAsia Members, and should not be used by, or distributed to, any other parties.

Responsibilities of the Engaging Party

DotAsia Organisation Limited has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

Abacus CPA Limited, as identified by DotAsia Organisation Limited, 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-Up On Procedures Engagements*. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with DotAsia Organisation Limited, 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 in the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants. For the purpose of this engagement, there are no independence requirements with which we are required to comply.

Our firm applies Hong Kong Standard on Quality Management 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 the procedures described below, which were agreed upon with DotAsia Organisation Limited, on monitoring the voting procedures and results.

1. We assessed the suggested third-party online voting platform by reviewing the third-party online voting platform on security and integrity

- Five trials had been taken from 13th to 15th of January 2026 on testing the procedures and results of the online voting platform (“BigPulse”). Random draw was failed on the first trial and extended testing was suggested. Results were satisfactory on the rest of the trials on the scenario of “random draw” and “majority vote win”.
- System testing has been performed for the followings:-
 - a. Timeline (including test vote open and close)
 - b. Roles of the Election Managers (Primary Poll Election Manager acting as “Election Chair”, Election Compliance Admin and Scrutineer)
 - c. Voting validation
 - d. Results validation

<u>Procedures</u>	<u>Findings</u>
a. Timeline	
<ul style="list-style-type: none"> • Test vote OPEN (BigPulse sent Ballot email to test voters at preset time). 	<ul style="list-style-type: none"> • All test voters received the Ballot email from BigPulse.
<ul style="list-style-type: none"> • Test vote CLOSE (BigPulse close the poll at preset time). 	<ul style="list-style-type: none"> • Test voters cannot access to vote after Poll closed. • Results sent to Election Managers and Scrutineer. • Same results can be accessed through BigPulse Dashboard. • RAW data can be accessed via BigPulse’s “Support Request”.
b. Roles of Election Managers	
<ul style="list-style-type: none"> • Primary Poll Election Manager (Acting as Election Chair) <ul style="list-style-type: none"> ○ Access poll’s dashboard and manual trigger of ballot email. 	<ul style="list-style-type: none"> ○ Access rights are correctly set and monitoring the trials during the testing period.

<u>Procedures</u>	<u>Findings</u>
b. Roles of Election Managers (continued)	
<ul style="list-style-type: none"> • Primary Poll Election Manager (Acting as Election Chair) (continued) <ul style="list-style-type: none"> ○ Access rights and manual trigger of emails were removed after testing period. 	<ul style="list-style-type: none"> ○ Access rights and manual trigger of emails were removed after testing period.
<ul style="list-style-type: none"> • Election Compliance Admin <ul style="list-style-type: none"> ○ Access poll's dashboard ○ Assign re-voting rights upon the approval from Election Chair ○ Extract results and email to scrutineer after vote closed 	<ul style="list-style-type: none"> ○ Access rights are correctly set. ○ Re-voting rights tested and functioned correctly. ○ Testing of results extract is satisfied.
<ul style="list-style-type: none"> • Scrutineer <ul style="list-style-type: none"> ○ Access poll's dashboard ○ Copied on all incoming votes ○ Confirm the results of Co-Sponsor Member are correct (also confirm if tie-breaker random draw was performed) ○ Received test election results from Election Compliance Admin and confirm against vote ○ Request for RAW data file and confirm against results 	<ul style="list-style-type: none"> ○ Access rights are correctly set and vote validation is done according to the requirement set.
c. Voting validation	
<ul style="list-style-type: none"> • Re-vote <ul style="list-style-type: none"> ○ Re-vote is not allowed by system settings but Re-vote option can be released by the confirmation from Election Committee 	<ul style="list-style-type: none"> ○ Re-vote is not allowed per system setting but can be released with the confirmation from Election Committee.
<ul style="list-style-type: none"> • Maximum vote <ul style="list-style-type: none"> ○ Voter can vote for 1 seat only 	<ul style="list-style-type: none"> ○ Maximum vote is correctly set.
d. Results validation	
<ul style="list-style-type: none"> • Compare voters' information and votes shown in the email and RAW data 	<ul style="list-style-type: none"> • Results are matched.
<ul style="list-style-type: none"> • Compare the results shown in RAW data and the final test results provided by BigPulse 	<ul style="list-style-type: none"> • Results are matched.
<ul style="list-style-type: none"> • Test on "First-past-the-post" and "draw winner for tie-breaker" 	<ul style="list-style-type: none"> • Both requirements were tested by different scenarios and results are valid for meeting both requirements.

2. We obtained the results of the votes cast for the Board election, including in the poll results from BigPulse.

<u>Procedures</u>	<u>Findings</u>
<ul style="list-style-type: none"> • Email with vote details were sent from BigPulse once voters voted during the polling period from 19th January 2026 00:00 Coordinated Universal Time (“UTC”) to 29th January 2026 23:59 UTC. • Received votes results after Poll closed. 	<ul style="list-style-type: none"> • No missing email and all email results were matched to the final results provided by BigPulse. • No irregularities found.

3. We arranged email confirmation from voters and compared the individual details of votes cast included in the summary to the email confirmation received.

<u>Procedures</u>	<u>Findings</u>
<ol style="list-style-type: none"> a. Send email to voters for confirming their votes. Votes will be counted as valid if voters reply confirmation email in 48 hours. b. Send reminder to voters yet to confirm after 24 hours. c. Acknowledgement of receipt will be sent to voters who have replied the confirmation email. d. Inform Election Committee if there is no reply after 48 hours and follow their recommendation. e. Any special request from voters will be sent to Election Committee for comments and final decision. 	<ul style="list-style-type: none"> • 6 out of 9 voters participated in this Board Election. No bounced email was found. • One voter did not confirm his/her vote in 48 hours. Such situation has been reported to the Election Committee (“EC”) immediately and no recommendation from the EC. According to the procedure, the vote was treated as invalid. • As a result, total 5 valid votes counted from those 6 voters.

RESULTS

Polling of Co-Sponsor Member of DotAsia Board Elections 2026 started from 19th January 2026 00:00 UTC and ended on 29th January 2026 23:59 UTC. There are total 9 potential voters. Each voter can select 1 candidate. 6 votes received from 6 voters and 5 votes were counted as valid. The voting details are listed below.

	<u>Voter ID</u>	<u>Vote casted</u>	<u>Valid vote</u>	<u>Valid vote counted</u>
1.	1873			
2.	9843	√	√	1
3.	6572	√		
4.	7973	√	√	1
5.	7643	√	√	1
6.	3654			
7.	6345	√	√	1
8.	6453	√	√	1
9.	6243			
	Count/Total	6	5	5

There were no compliant, disputes and appeals were reported by the end of voting dispute period, 2nd February 2026 23:59 UTC. The below results are then be concluded.

<u>Candidate Name</u>	<u>No. of votes</u>	<u>Percentage</u>
Kevin MEYNELL (Elected)	4	80%
Satish BABU	1	20%
Abstain	0	0%

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 Certified Public Accountants
 Hong Kong, 5 February 2026
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