



**AGREED-UPON PROCEDURES REPORT ON DOTASIA ORGANISATION BOARD
ELECTIONS IN 2021**

TO DOTASIA ORGANISATION LIMITED

Purpose of this Agreed-Upon 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 and is responsible for the subject matter on which the agreed-upon procedures are performed.

Practitioner's Responsibilities

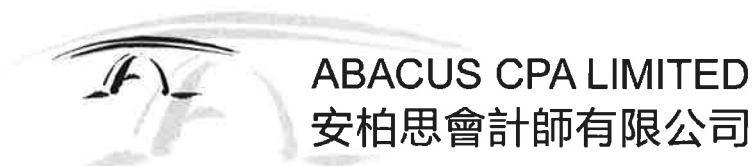
We have conducted the agreed-upon procedures engagement in accordance with the early adoption of Hong Kong Standard on Related Services (HKSRS) 4400 (Revised), *Agreed-Upon Procedures Engagements*. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with 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 Control

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.



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Our firm applies Hong Kong Standard on Quality Control (HKSQC) 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standard and applicable legal and regulatory requirements.

To be continued



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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 and suggested third-party online voting platform by reviewing the third-party online voting platform on security and integrity

- Two trials had been taken from 1st of February 2021 to 3rd February 2021 on testing the procedures and results of the online voting platform (“BigPulse”)
- System testing has been performed for the followings:-
 - a. Timeline (including test vote open, reminder for voters yet to vote and vote close)
 - b. Roles of the Election Manager (Primary Election Manager, Scrutineer, Election Manager for both polls)
 - 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 REMINDER (BigPulse sent reminder to test voters yet to vote at preset time). 	<ul style="list-style-type: none"> • All test voters yet to vote received the reminder 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"> • Rights to access results and request for RAW data. 	<ul style="list-style-type: none"> • Access rights are correctly 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 setting • Re-vote option can only be released by the confirmation from Election Committee.

<ul style="list-style-type: none"> Maximum votes 	<ul style="list-style-type: none"> Over four votes is not allowed by system setting.
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 "Ranked by votes" and "Preferential voting method". 	<ul style="list-style-type: none"> "Ranked by votes" is a more direct way but no random selection in case of tie break. "Preferential voting method" put preference on placards order which is not applicable for this Election. "Ranked by votes" method is finally chosen to present the results.

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 5th February 2021 to 19th February 2021. 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.

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>
<p>a. Send email to voters for confirming their votes. Votes will be counted as valid if voters reply confirmation email in 48 hours.</p> <p>b. Send reminder to voters yet to confirm after 24 hours.</p> <p>c. Final email to voters if there is no reply after 48 hours (Election Committee to confirm if the votes are treated as valid or not).</p>	<ul style="list-style-type: none"> 19 out of 24 voters participated in this Board Election. One voter did not confirm his votes in 48 hours and all members from the Election Committee agreed those votes should be treated as invalid. One voter requested for re-vote as he wrongly voted for one candidate instead of four (maximum). Election Committee agreed to allow for re-vote in this case.

<p>d. Acknowledgement of receipt will be sent to voters who have replied the confirmation email.</p> <p>e. Any special request from voters will be sent to Election Committee for comments and final decision.</p>	<ul style="list-style-type: none">• One voter did not get the confirmation email from the scrutineer. Second confirmation email was therefore sent out and voter replied in 12 hours. Election Committee confirmed the votes should be valid as it was due to technical issues and reply was received within the specific time.• As a result, total 62 valid votes were counted from those 18 voters.
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RESULTS

Polling of Sponsor Member of DotAsia Board Elections 2021 started from 5th February 2021 00:00 UTC and ended on 19th February 2021 23:59 UTC. There are total 24 potential voters. Each voter can select up to 4 candidates. 66 votes received from 19 voters. One voter did not confirm his votes and therefore his votes confirmed to be invalid. As a result, total 62 votes from 18 voters were counted as valid. The voting details are listed below.

	<u>Voter ID</u>	<u>Vote casted</u>	<u>No. of candidates selected</u>	<u>Valid vote</u>	<u>Valid vote counted</u>
1.	272405				
2.	605516	√	2	√	2
3.	473652				
4.	140027	√	3	√	3
5.	964703				
6.	920348	√	4	√	4
7.	802989	√	4	x	
8.	487043				
9.	770536	√	3	√	3
10.	866563	√	4	√	4
11.	582390	√	3	√	3
12.	913625	√	1	√	1
13.	848505	√	4	√	4
14.	498472	√	4	√	4
15.	205360	√	2	√	2
16.	393690	√	4	√	4
17.	705774	√	4	√	4
18.	940435	√	4	√	4
19.	837632	√	4	√	4
20.	971888	√	4	√	4
21.	486903	√	4	√	4
22.	155401				
23.	720775	√	4	√	4
24.	396635	√	4	√	4
	Count/Total	19	66	18	62



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There were no complaint, disputes and appeals reported by the end of the voting dispute period, 24th February 2021 00:00 UTC. The below results are then be concluded.

<u>Candidate Name</u>	<u>Sub-region</u>	<u>No. of votes</u>	<u>Percentage</u>
Santanu ACHARYA (Elected)	South and Southeast Asia	14	77.78%
Ellen STRICKLAND (Elected)	Australia & Pacific Asia	14	77.78%
Jose Emmanuel DISINI (Elected)	South and Southeast Asia	13	72.22%
Andi BUDIMANSYAH (Elected)	South and Southeast Asia	10	55.56%
Ali ALMESHAL	Middle East & Western Asia	6	33.33%
Emani FAKAOTIMANAVA-LUI	Australia & Pacific Asia	5	27.78%

ABACUS CPA LIMITED
Certified Public Accountants
Hong Kong, 25 February 2021

Fung Wing Lap
Practising Certificate Number P03644
EF/A2/JC