

**AGREED-UPON PROCEDURES REPORT ON DOTASIA ORGANISATION BOARD
ELECTIONS IN 2023**

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.

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-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 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 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 10th to 12th of January 2023 on testing the procedures and results of the online voting platform (“BigPulse”), especially focus on first-past-the-post voting with geographic requirement and tie-breaker.
- 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 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 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”.



Procedures	Findings
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 including reminder email 	<ul style="list-style-type: none"> ○ Access rights are correctly set and monitoring the trials during the testing period. ○ 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 Sponsor Member and Co-Sponsor Member are correct (focus on first-past-the-post voting with geographic requirement and tie-breaker) ○ 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 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"> • Voters can only vote for 4 seats at most for Sponsor Member and 1 seat only for Co-Sponsor Memeber
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 voting with geographic requirement” and “draw winner for last tied vacant seat” 	<ul style="list-style-type: none"> • Both requirements were tested by different scenarios and results are valid for meeting both requirements.
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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 30th January 2023 00:00 UTC to 13th February 2023 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>
<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. Acknowledgement of receipt will be sent to voters who have replied the confirmation email.</p> <p>d. Inform Election Committee if there is no reply after 48 hours and follow their recommendation.</p> <p>e. Any special request from voters will be sent to Election Committee for comments and final decision.</p>	<p><u>Sponsor Member</u> 23 out of 24 voters participated in this Board Election.</p> <ul style="list-style-type: none"> • One voter did not confirm his votes in 48 hours. <ul style="list-style-type: none"> ○ To reduce the risk that the voter has not checked all possible folders such as SPAM, Election Committee sent out email to the voter directly and notify the voter has additional 24 hours to find and respond to Scrutineer’s email directly. ○ Scrutineer only provided the email address of the voter to the Election Committee, no voting details were sent during the communication. ○ This voter finally confirmed his votes in 24 hours after the reminder sent by the Election Committee.

	<ul style="list-style-type: none"> • One voter submitted the appeal to Election Committee during the dispute period. <ul style="list-style-type: none"> ○ Voter reported no ballot was received. After investigation, there was technical issue on IP blocking. ○ Election Committee confirmed to allow this voter to vote in 24 hours after this technical problem resolved and follow the same confirmation procedure. ○ This voter finally voted and followed the procedure to confirm the votes before the deadline. • As a result, total 85 valid votes were counted from those 23 voters. <p><u>Co-Sponsor Member</u></p> <p>7 out of 8 voters participated in this Board Election.</p> <ul style="list-style-type: none"> • One voter did not confirm his vote in 48 hours. <ul style="list-style-type: none"> ○ Election Committee concluded to follow the same procedure of Sponsor Member poll to allow additional 24 hours for confirmation. ○ This voter finally confirmed his votes in 24 hours after the reminder from Election Committee. • As a result, total 7 valid votes were counted from those 7 voters.
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RESULTS

Polling of Sponsor Member and Co-Sponsor Member of DotAsia Board Elections 2023 started from 30th January 2023 00:00 UTC and ended on 13th February 2023 23:59 UTC. There are total 24 and 8 potential voters for polling Sponsor Member and Co-Sponsor Member respectively. Each voter from Sponsor Member group can select up to 4 candidates while Co-Sponsor Member group can select 1 candidate only. 85 votes received from 23 voters in Sponsor Member group and 7 votes received from 7 voters in Co-Sponsor Member group were all counted as valid. The voting details are listed below.

Sponsor Member

	<u>Voter ID</u>	<u>Vote casted</u>	<u>No. of candidates selected</u>	<u>Valid vote</u>	<u>Valid vote counted</u>
1.	715542				
2.	535331	√	4	√	4
3.	284753	√	4	√	4
4.	508079	√	4	√	4
5.	333472	√	3	√	3
6.	677630	√	4	√	4
7.	194942	√	4	√	4
8.	298878	√	4	√	4
9.	409655	√	4	√	4
10.	364205	√	4	√	4
11.	728030	√	4	√	4
12.	914410	√	4	√	4
13.	120741	√	4	√	4
14.	596290	√	4	√	4
15.	363956	√	4	√	4
16.	514157	√	4	√	4
17.	445652	√	4	√	4
18.	626443	√	1	√	1
19.	564685	√	2	√	2
20.	471325	√	3	√	3
21.	361297	√	4	√	4
22.	904329	√	4	√	4
23.	763055	√	4	√	4
24.	667896	√	4	√	4
	Count/Total	23	85	23	85

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To be continued

Co-Sponsor Member

	<u>Voter ID</u>	<u>Vote casted</u>	<u>No. of candidates selected</u>	<u>Valid vote</u>	<u>Valid vote counted</u>
1.	507940				
2.	771886	√	1	√	1
3.	203697	√	1	√	1
4.	756292	√	1	√	1
5.	517759	√	1	√	1
6.	852554	√	1	√	1
7.	658962	√	1	√	1
8.	871757	√	1	√	1
	Count/Total	7	7	7	7

Except for one appeal reported which was finally resolved, no further compliant, disputes and appeals were reported by the end of voting dispute period, 17th February 2023 23:59 UTC. The below results are then be concluded.

Sponsor Member

<u>Candidate Name</u>	<u>Sub-region</u>	<u>No. of votes</u>	<u>Percentage</u>
Jordan CARTER (Elected)	Australasia and Pacific	12	52.17%
Jose Emmanuel DISINI (Elected)	Central and South East Asia	11	47.83%
Maureen HILYARD (Elected)	Australasia and Pacific	11	47.83%
Nicole T.I. CHAN (Elected)	North and East Asia	11	47.83%
Santanu ACHARYA	Central and South East Asia	11	47.83%
Tenanoia SIMONA	Australasia and Pacific	10	43.48%
Thomas BARRETT	Not in Asia Pacific	10	43.48%
Kashif ADEEL	Middle East and Western Asia	9	39.13%
ABSTAIN	N/A	0	0%

The elected candidate with the highest votes is in “Australasia and Pacific” sub-region. The geographic requirement has been met in this case. There were four candidates with the same votes in the second rank to compete for the three vacant seats. According to the Memorandum and Articles of Association of DotAsia Organisation Limited, clause 40(g), “*In case of an equality of votes, the election shall be decided by way of lot*”, random draw by the voting platform was used to elect the rest of the members.

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To be continued

Co-Sponsor Member

<u>Candidate Name</u>	<u>Sub-region</u>	<u>No. of votes</u>	<u>Percentage</u>
Akinori MAEMURA (Elected)	N/A	5	71.43%
Khan Md. Mahfuzus SALAM	N/A	1	14.29%
ABSTAIN	N/A	1	14.29%

ABACUS CPA LIMITED

Certified Public Accountants

Hong Kong, 20 February 2023

Fung Wing Lap

Practising Certificate Number P03644