

Ying Wa Girls' School Alumnae Association Limited

Profits Tax Computation

For the Year of Assessment 2025/26

YING WA GIRLS' SCHOOL ALUMNAE ASSOCIATION LIMITED
Profits Tax Computation
For the Year of Assessment 2025/26
File no: 22/36876524

Index of Schedule

Schedule

1	Profits Tax Computation
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YING WA GIRLS' SCHOOL ALUMNAE ASSOCIATION LIMITED
Profits Tax Computation
For the Year of Assessment 2025/26
File no: 22/36876524

Basis Period: For the year ended 31 December 2025

<u>Schedule</u>	HK\$
F/S Surplus for the year	816,011
F/S Less: Bank interest income	<u>(6,447)</u>
Assessable profit	<u>809,564</u>
BIR51 Net assessable profit	<u><u>NIL</u></u>

Subject to Section 24 of Inland Revenue Ordinance, the captioned shall be deemed not to carry on a business because more than half of its gross receipts are received from members. The company is therefore not chargeable in respect of the profits therefrom.