皓天財經集團

WONDERFUL SKY FINANCIAL GROUP HOLDINGS LIMITED
皓天財經集團控股有限公司
(incorporated in the Cayman Islands with limited liability)

(Stock Code: 1260)

ANNOUNCEMENT OF ANNUAL RESULTS FOR THE YEAR ENDED 31 MARCH 2026

RESULTS

The board of directors (the "**Board**") of Wonderful Sky Financial Group Holdings Limited (the "**Company**") hereby announces the consolidated results of the Company and its subsidiaries (collectively the "**Group**") for the year ended 31 March 2026 together with the comparative figures for the previous year as follows:

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 MARCH 2026

	NOTES	**2026** *HK$'000*	2025 *HK$'000*
Revenue	3	**260,471**	190,836
Direct costs		**(109,846)**	(84,076)
Gross profit		**150,625**	106,760
Other income	4	**48,432**	51,777
Other gain and losses, net	4	**(7,205)**	(4,672)
Selling expenses		**(6,906)**	(5,446)
Administrative expenses		**(64,025)**	(61,294)

	NOTES	2026 HK$'000	2025 HK$'000
Impairment loss (recognised) reversed on financial assets, net			
– Trade receivables		**(5,315)**	(1,629)
– Debt instruments at fair value through other comprehensive income ("**FVTOCI**")		**(16,822)**	(38,529)
Share of results of associates		**1,324**	1,119
Profit before taxation	5	**100,108**	48,086
Taxation	6	**(14,881)**	(6,865)
Profit for the year		**85,227**	41,221
Other comprehensive income for the year			
Items that are or may be reclassified subsequently to profit or loss:			
Net loss on change in fair value of debt instruments at FVTOCI, net of tax		**(8,242)**	(17,206)
Impairment loss on debt instruments at FVTOCI included in profit or loss		**16,822**	38,529
Reclassification of cumulative FVTOCI reserve upon derecognition of debt instruments at FVTOCI		**15,923**	249
Exchange difference arising on translating foreign operations		**9,725**	(5,253)
		34,228	16,319
Total comprehensive income for the year		**119,455**	57,540
Earnings per share	8		
– Basic		**HK7.40 cents**	HK 3.58 cents
– Diluted		**HK7.40 cents**	HK 3.58 cents

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AT 31 MARCH 2026

	NOTE	**2026** ***HK$'000***	2025 *HK$'000*
Non-current assets			
Property, plant and equipment		**528,458**	555,129
Investment properties		**45,877**	44,982
Interests in associates		**7,758**	5,260
Financial assets at fair value through profit or loss ("**FVTPL**")		**30,502**	25,583
Debt instruments at FVTOCI		**28,093**	43,006
Club debenture		**12,200**	12,200
Deferred tax asset		**197**	1,242
Time deposits		**182,000**	–
		835,085	687,402
Current assets			
Trade and other receivables	9	**43,030**	42,521
Financial assets at FVTPL		**29,244**	29,820
Debt instruments at FVTOCI		**31,767**	42,063
Tax recoverable		**–**	1,218
Bank balances and cash		**28,683**	31,396
Time deposits		**792,855**	793,107
		925,579	940,125

	NOTE	2026 HK$'000	2025 HK$'000
Current liabilities			
Trade and other payables	10	**93,091**	102,137
Contract liabilities		**14,502**	3,122
Taxation payable		**18,831**	7,483
		126,424	112,742
Net current assets		**799,155**	827,383
Net assets		**1,634,240**	1,514,785
Capital and reserves			
Share capital		**11,515**	11,515
Reserves		**1,622,725**	1,503,270
Total equity		**1,634,240**	1,514,785

NOTES

1. GENERAL

The Company was incorporated in the Cayman Islands as an exempted company with limited liability on 12 January 2011 under the Companies Law of the Cayman Islands Cap 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands and its shares are listed on the Main Board of The Stock Exchange of Hong Kong Limited. Its immediate holding company is Sapphire Star Investments Limited, a company with limited liability incorporated in the British Virgin Islands and the ultimate controlling party is Mr. Liu Tianni.

The principal activities of the Company are investment holding and securities investment. The principal activities of the Group are provision of financial public relations services and organisation and coordination of international roadshows.

The consolidated financial statements are presented in Hong Kong dollars ("**HK$**"), which is the same as the functional currency of the Company.

Certain disclosures and comparative figures have been re-presented and reclassified to conform to current year's presentation.

2. APPLICATION OF NEW AND AMENDMENTS TO HKFRS ACCOUNTING STANDARDS

Amendments to an HKFRS Accounting Standards that are mandatorily effective for the current year

In the current year, the Group has applied the following amendments to an HKFRS Accounting Standard as issued by the Hong Kong Institute of Certified Public Accountants ("**HKICPA**") for the first time, which are mandatorily effective for the Group's annual periods beginning on 1 April 2025 for the preparation of the consolidated financial statements:

Amendments to HKAS 21	Lack of Exchangeability

The application of these amendments in the current year has had no material impact on the Group's financial positions and performance for the current and prior years and/or on the disclosures set out in these consolidated financial statements.

The Group has not early applied the following new and amendments to HKFRS Accounting Standards that have been issued but are not yet effective:

Amendments to HKFRS 9 and HKFRS 7	Amendments to the Classification and Measurement of Financial Instruments[2]
Amendments to HKFRS 9 and HKFRS 7	Contracts Referencing Nature–dependent Electricity[2]
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture[1]
Amendments to HKAS 21	Translation to Hyperinflationary Presentation Currency[3]
Amendments to HKFRS Accounting Standards	Annual Improvements to HKFRS Accounting Standards – Volume 11[2]
HKFRS 18	Presentation and Disclosure in Financial Statements[3]

1 Effective for annual periods beginning on or after a date to be determined.
2 Effective for annual periods beginning on or after 1 January 2026.
3 Effective for annual periods beginning on or after 1 January 2027.

Except for the new HKFRS Accounting Standards mentioned below, the directors of the Company anticipate that the application of all other new and amendments to HKFRS Accounting Standards will have no material impact on the consolidated financial statements in the foreseeable future.

HKFRS 18 Presentation and Disclosure in Financial Statements

HKFRS 18 Presentation and Disclosure in Financial Statements, which sets out requirements on presentation and disclosures in financial statements, will replace HKAS 1 Presentation of Financial Statements. This new HKFRS Accounting Standard, while carrying forward many of the requirements in HKAS 1, introduces new requirements to present specified categories and defined subtotals in the statement of profit or loss; provide disclosures on management-defined performance measures (MPMs) in the notes to the financial statements and improve aggregation and disaggregation of information to be disclosed in the financial statements. In addition, some HKAS 1 paragraphs have been moved to HKAS 8 Accounting Policies, Changes in Accounting Estimates and Errors (the title of which will be changed to Basis of Preparation of Financial Statements upon effective of HKFRS 18) and HKFRS 7 Financial Instruments: Disclosures – Gain or loss on derecognition. Minor amendments to HKAS 7 Statement of Cash Flows and HKAS 33 Earnings per Share are also made.

HKFRS 18, and amendments to other standards, will be effective for annual periods beginning on or after 1 January 2027, with early application permitted. HKFRS 18 requires retrospective application with specific transition provisions. The application of the new standard is not expected to have significant impact on the financial performance and positions of the Group in terms of recognition and measurement. However, it is expected to affect the structure and presentation of the consolidated statement of profit or loss and other comprehensive income and disclosures in the future financial statements. The Group is in the process of assessing the detailed impact of HKFRS 18 on the Group's consolidated financial statements.

3. REVENUE AND SEGMENT INFORMATION

The Group's operating activities consists of the provision of financial public relations services and the organisation and coordination of international roadshows. These operating segments have been identified on the basis of internal management reports that are regularly reviewed by the Chief Executive Officer of the Company, who is the chief operating decision maker, for the purposes of resource allocation and assessment of segment performance. No operating segments have been aggregated in arriving at the reportable segments of the Group.

Segment revenue and results

The following is an analysis of the Group's revenue and results by operating and reportable segment:

For the year ended 31 March 2026

	Provision of financial public relations services *HK$'000*	Organisation and coordination of international roadshows *HK$'000*	Consolidated *HK$'000*
Revenue	**260,471**	**–**	**260,471**
Segment profit/(loss)	**115,488**	**(3)**	**115,485**
Unallocated corporate income			**45,688**
Interest income from debt instruments at FVTOCI			**1,209**
Impairment loss recognised on debt instruments at FVTOCI			**(16,822)**
Loss on derecognition/disposal of debt instruments at FVTOCI			**(20,130)**
Gain on disposal of an associate			**79**
Net loss on change in fair value of financial assets at FVTPL			**(1,819)**
Unallocated staff costs (including retirement benefit schemes contributions and share-based payments)			**(15,490)**
Share of results of associates			**1,324**
Net foreign exchange gain			**14,665**
Other unallocated corporate expenses			**(24,081)**
Profit before taxation			**100,108**

For the year ended 31 March 2025

	Provision of financial public relations services *HK$'000*	Organisation and coordination of international roadshows *HK$'000*	Consolidated *HK$'000*
Revenue	190,836	–	190,836
Segment profit	92,525	(12)	92,513
Unallocated corporate income			27,895
Interest income from debt instruments at FVTOCI			5,388
Impairment loss recognised on debt instruments at FVTOCI			(38,529)
Gain on derecognition/disposal of debt instruments at FVTOCI			536
Net gain on change in fair value of financial assets at FVTPL			7,334
Unallocated staff costs (including retirement benefit schemes contributions and share-based payments)			(17,125)
Share of results of associates			1,119
Net foreign exchange loss			(12,542)
Other unallocated corporate expenses			(18,503)
Profit before taxation			48,086

The accounting policies of the reportable segments are the same as the Group's accounting policies. Segment profit (loss) represents the profit earned (loss incurred) by each segment without allocation of certain other income, other gain and losses, central corporate expenses and staff costs, share of results of associates and impairment loss recognised on debt instruments at FVTOCI. This is the measure reported to the chief operating decision maker for the purposes of resource allocation and performance assessment.

4. OTHER INCOME AND OTHER GAIN AND LOSSES, NET

	2026	2025
	HK$'000	*HK$'000*
Other income		
Interest income from bank deposits	**37,640**	25,328
Interest income from debt instruments at FVTOCI	**1,209**	5,388
Dividend income from financial assets at FVTPL	**3,016**	401
Rental income from investment properties	**1,110**	1,047
Other income *(Note 1)*	**–**	18,494
Sundry income	**5,457**	1,119
	48,432	51,777

Note 1: The amount for the year ended 31 March 2025 represented refund of advertising and marketing fee of HK$18,494,000 which were paid in previous years pursuant to certain service agreements entered into with independent service vendor.

	2026	2025
	HK$'000	*HK$'000*
Other gain and losses, net		
Net foreign exchange gain (loss)	**14,665**	(12,542)
Gain on disposal of an associate	**79**	–
(Loss) gain on derecognition/disposal of debt instruments at FVTOCI *(Note 2)*	**(20,130)**	536
Net (loss) gain on change in fair value of financial assets at FVTPL	**(1,819)**	7,334
	(7,205)	(4,672)

Note 2: The amount included reclassification adjustment of loss on debt instruments at FVTOCI of loss approximately HK$15,923,000 (2025: approximately HK$249,000) from equity to profit or loss upon derecognition/disposal.

5. PROFIT BEFORE TAXATION

	2026	2025
	HK$'000	*HK$'000*
Profit before taxation has been arrived at after charging:		
Directors' and chief executive's remuneration	**4,800**	4,595
Other staff costs	**37,294**	40,867
Retirement benefit schemes contributions for other staff	**3,503**	3,882
	45,597	49,344
Auditor's remuneration	**800**	850
Depreciation of property, plant and equipment	**29,636**	29,680
Depreciation of investment properties	**1,431**	1,431

6. TAXATION

	2026	2025
	HK$'000	*HK$'000*
Hong Kong Profits Tax		
– Current tax	**13,374**	6,800
– Under (over) provision in prior years	**462**	(462)
	13,836	6,338
Deferred taxation	**1,045**	527
	14,881	6,865

One of the group entities of the Group would be qualified to apply two-tiered profits tax rates under the two-tiered profits tax regime. Under the two-tiered profits tax rates regime, the first HK$2 million of profits of the qualifying group entity will be taxed at 8.25%, and profits above HK$2 million will be taxed at 16.5%. The profits of group entities not qualifying for the two-tiered profits tax rates regime will continue to be taxed at a flat rate of 16.5%.

The PRC enterprise income tax has been provided at the rate of 25% on the estimated assessable profits of a subsidiary in the PRC.

Taxation for overseas subsidiaries is charged at the appropriate current rates of taxation ruling in the relevant countries.

7. DIVIDENDS

The directors of the Company do not recommend the payment of a dividend for the year ended 31 March 2026 (2025: nil) nor has any dividend been proposed since the end of the reporting period.

8. EARNINGS PER SHARE

The calculation of the basic and diluted earnings per share attributable to the owners of the Company is based on the following data:

	2026	2025
	HK$'000	*HK$'000*
Earnings		
Profit for the year attributable to owners of the Company for the purposes of basic and diluted earnings per share	**85,227**	41,221

	2026	2025
Number of shares		
Weighted average number of ordinary shares for the purpose of basic and diluted earnings per share	**1,151,454,000**	1,151,454,000

The computation of diluted earnings per share does not assume the exercise of the Company's options because the exercise price of those options was higher than the average market price of shares during the period in which the options were outstanding during the year ended 2025. There were no potential ordinary shares in issue during the year ended 31 March 2026.

9. TRADE RECEIVABLES

	2026	2025
	HK$'000	*HK$'000*
Trade receivables, net of allowance	**28,804**	34,474

The Group generally grants a credit period of 30 days to its customers.

The following is an aging analysis of trade receivables net of allowance for credit losses presented based on the invoice dates at the end of the reporting period, which approximated the respective revenue recognition dates:

	2026	2025
	HK$'000	*HK$'000*
Within 30 days	**3,816**	7,514
31 to 90 days	**10,527**	8,053
91 days to 1 year	**14,461**	18,907
	28,804	34,474

10. TRADE PAYABLES

The following is an aging analysis of trade payables based on the invoice dates at the end of the reporting period:

	2026	2025
	HK$'000	*HK$'000*
Within 30 days	**8,791**	5,752
31 to 60 days	**929**	958
61 to 90 days	**436**	398
91 days to 1 year	**2,923**	5,473
Over 1 year	**59,644**	61,401
	72,723	73,982

Trade payables are non-interest bearing and generally have credit terms ranging from 1 to 360 days.

MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS REVIEW

Overview

During the financial year under review, the Hong Kong initial public offering (IPO) market staged a strong recovery. In 2025, Hong Kong recorded 119 IPOs (2024: around 70 IPOs), representing an approximately 70% increase in number over 2024, while total proceeds surged to approximately USD37.4 billion, reclaiming the global top spot for IPO proceeds. In 2025, two of the world's top five new share and equity financing projects were conducted in Hong Kong, and the year also recorded 8 IPOs with proceeds exceeding USD1 billion each, reflecting strong investor appetite for sizable listing projects. Comparing to 2024, the active pipeline has been more than doubled by end of 2025.

During the financial year, the following industry trends had a profound impact on the financial public relations sector:

- **A+H Dual Listings Wave**

  In 2025, a total of 19 A share companies completed secondary listings in Hong Kong, raising approximately HK$140.1 billion in aggregate, accounting for nearly 50% of the year's total IPO proceeds. This brought more opportunities for the Group to provide IPO related PR services to large mainland enterprises.

- **Sustained Active Listings of New Economy Companies**

  New economy companies, particularly those listed under Chapter 18C (specialist technology companies) and Chapter 18A (biotechnology companies) of the Listing Rules, remained a market focus. In 2025, there were 16 Chapter 18A and 5 Chapter 18C new listings. These companies typically have higher professional requirements for investor relations, brand positioning, and market communication, presenting the Group with opportunities to offer more sophisticated services and media communication.

- **Significant Increase in Cornerstone Investments and Market Participation**

  In 2025, 89 IPO companies introduced cornerstone investors, with a record high total cornerstone investment reaching approximately HK$106.6 billion. The marked rise in market participation implies that PR communications for IPO projects now face a broader audience and higher professional standards.

- **Evolving Regulatory Environment**

  During the period, the Hong Kong Securities and Futures Commission considered enhancing the regulation of financial KOLs (Key Opinion Leaders), including requiring brokerages to conduct due diligence on KOLs, assess their backgrounds and credibility, and continuously monitor the accuracy of their content. This regulatory trend demands stronger compliance capabilities from financial PR service providers and creates a competitive moat for industry players with compliance advantages.

The Group benefited directly from these industry trends. As a result, we have achieved increased project volume, larger deal sizes, and rising demand for high-value advisory services.

The Group's profit increased from approximately HK$41.2 million for the year ended 31 March 2025 to approximately HK$85.2 million for the year ended 31 March 2026, representing an increase of approximately 106.8%. The Group's revenue increased from approximately HK$190.8 million for the year ended 31 March 2025 to approximately HK$260.5 million for the year ended 31 March 2026, representing an increase of approximately 36.5%.

The Group's business consists of two major business segments, namely, the financial public relations service segment and the international roadshows services segment.

Financial public relations services segment

Our financial public relations services include (i) professional financial public relations services; (ii) investor relations services; (iii) financial printing services and (iv) capital markets branding. During the year ended 31 March 2026, this business segment delivered a turnover of approximately HK$260.5 million (2025: approximately HK$190.8 million), representing an increase of approximately 36.5%. The increase in revenue of this business segment was attributed to the strong recovery of the Hong Kong IPO market during the financial year. The profit of this business segment for the year ended 31 March 2026 was approximately HK$115.5 million (2025: approximately HK$92.5 million), representing an increase of approximately 24.9%.

International roadshows services segment

The Group has been focusing its operation in the Hong Kong market throughout the financial year. During the years ended 31 March 2026 and 31 March 2025, there was no revenue recorded for this segment. A segment loss of approximately HK$3,000 was resulted for 31 March 2026 (2025: approximately HK$12,000).

Aside from the profit and loss generated from the two business segments, the Group also generated interest income of approximately HK$1.2 million (2025: approximately HK$5.4 million) from its bond securities for the year ended 31 March 2026. The Group made a loss of approximately HK$20.1 million (2025: gain of approximately HK$0.5 million) from its derecognition/disposals of debt instruments at FVTOCI which comprising bond securities. The bond securities comprise bonds listed on The Stock Exchange of Hong Kong Limited ("**HKEX**"), Singapore Exchange Securities Trading Limited ("**SGX**") or overseas exchanges. During the year ended 31 March 2026, a net loss on change in fair value of debt instruments at FVTOCI of approximately HK$8.2 million (2025: approximately HK$17.2 million) was recognised in other comprehensive income and accumulated in the Group's reserve due to a decline in market value of bond securities. Reclassification of cumulative FVTOCI reserve upon derecognition of debt instruments at FVTOCI resulted a loss of HK$15.9 million (2025: approximately HK$0.2 million). At the year end, the Group performed impairment assessment on debt instruments at FVTOCI under the ECL model individually. Based on the results of assessment, the Group recognised impairment loss of approximately HK$16.8 million (2025: approximately HK$38.5 million) in profit or loss in connection with the debt instruments at FVTOCI as a result of the decline in the credit quality of certain listed bond issuers.

FINANCIAL REVIEW

Liquidity and Financial Resources

The Group generally finances its operations with internally generated cash flow. The Group is financially sound and its cash position remains healthy. As at 31 March 2026, the Group's bank balances and cash amounted to approximately HK$28.7 million (2025: approximately HK$31.4 million), and the Group's time deposits amounted to approximately HK$974.9 million (2025: approximately HK$793.1 million).

As at 31 March 2026 and 31 March 2025, the Group had no outstanding bank loans or bank overdrafts (net of bank balances and cash), and therefore, based on the calculation of equity attributable to owners of the Company, the net debt ratio of the Group was 0% as at 31 March 2026 (2025: 0%).

Exchange Rates Exposure

Most of the transactions of the Group were made in Hong Kong dollars, US dollars and Renminbi. As of 31 March 2026, the Group was not exposed to any material exchange risk on US dollars as the exchange rates of Hong Kong dollars and US dollars were relatively stable under the currency peg system. The Group does not currently have a hedging policy on Renminbi but its management monitors such exposure closely and will consider hedging such exposure should the need arise.

Pledge of assets

The Group has no pledge of assets as at both 31 March 2026 and 31 March 2025.

Contingent Liabilities

As at 31 March 2026, the Group had no contingent liabilities.

PROSPECTS

The Hong Kong IPO market is poised for continued growth in the coming year. With over 300 active listing applications and a robust pipeline of A+H dual-listings and new-economy companies, an industry forecast by PricewaterhouseCoopers projected 150–160 new listings, raising approximately HK$300–350 billion. New-economy and technology sectors – including semiconductors, AI, robotics and biotech – are expected to dominate, supported by government policy initiatives and ongoing HKEX listing regime reforms.

Key growth drivers include sustained interest from A-share companies seeking secondary listings, increasing participation from international investors, and a generally accommodative interest rate environment that bolsters market liquidity. However, the outlook is not without headwinds. Geopolitical uncertainties, including the Middle East conflict, may introduce episodic volatility and make investors more selective on valuations. Additionally, intensifying competition among financial PR service providers and rising regulatory compliance requirements present ongoing challenges.

Against this backdrop, the Group will continue to deepen its expertise in new-economy and technology sectors, capture A+H and cross-border listing opportunities, strengthen compliance frameworks, and focus on high-quality mandates with defensible value propositions. While remaining vigilant to external risks, we maintain a cautiously optimistic view on our business prospects for the coming financial year.

USE OF PROCEEDS FROM THE INITIAL PUBLIC OFFERING AND TOP-UP PLACEMENT

As at 31 March 2026, details of use of proceeds from initial public offering are as follows:

Net proceeds allocation	Intended use of the proceeds	Total proceeds used as at 31 March 2026	The amount of remaining net proceeds as at 31 March 2026 for the intended use	Expected time of utilisation (Note)	Change in intention
Approximately HK$124.9 million	For strategic mergers with and acquisitions of companies with experience in the financial public relations business, investor relations business, financial printing business or international roadshow business.	HK$19.8 million	HK$105.1 million	31 December 2026	No
Approximately HK$124.9 million	For financing the possible acquisition or setting up of a joint venture with a financial public relations firm in the PRC.	HK$65.5 million	HK$59.4 million	31 December 2026	No

Note:

The expected time frame for fully applying the unutilised proceeds is based on the best estimation of the future market conditions and strategic development made by the Company, which may be subject to changes and adjustments based on the future development of market conditions.

As at 31 March 2026, details of use of proceeds from the top-up placement are as follows:

Net proceeds allocation	Intended use of the proceeds	Total proceeds used as at 31 March 2026	The amount of remaining net proceeds as at 31 March 2026 for the intended use	Expected time of utilisation (Note)	Change in intention
Approximately HK$423.0 million	For developing a mobile internet professional service platform, the "Wonderful Sky Cloud", which provides online to offline ("**O2O**") financial services to our customers and the public investment community.	HK$86.2 million	HK$336.8 million	31 December 2026	No

Note:

The expected time frame for fully applying the unutilised proceeds is based on the best estimation of the future market conditions and strategic development made by the Company, which may be subject to changes and adjustments based on the future development of market conditions.

EMPLOYMENT AND REMUNERATION POLICIES

As at 31 March 2026, the Group had 182 full-time employees. Total staff costs (including Directors' emoluments) were approximately HK$45.6 million (2025: approximately HK$49.3 million). Remuneration packages are generally structured by reference to market terms and individual merits. Salaries are normally reviewed on an annual basis and bonuses paid, if any, will be based on performance appraisals and other relevant factors. Staff benefits plans maintained by the Group include mandatory provident fund scheme, share option scheme and medical insurance.

ANNUAL GENERAL MEETING

The annual general meeting of the Company (the "**AGM**") will be held on 30 September 2026. The notice of the AGM will be published on the Company's website (http://www.wsfg.hk) and the HKEX's website (http://www.hkexnews.hk) together with the Company's annual report, in due course in the manner required by the Listing Rules.

EVENTS AFTER THE REPORTING PERIOD

On 3 June 2026, a subsidiary of the Group acquired a zero callable note with an effective simple interest rate of 4.67% per annum over the next three years, at the purchase price of US$100 on over-the-counter market at a consideration of US$14,000,000.

Other than disclosed above, there were no other significant events after the year ended 31 March 2026 and up to the date of this announcement.

PURCHASE, SALE OR REDEMPTION OF THE COMPANY'S LISTED SECURITIES

Neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's listed securities during the year ended 31 March 2026.

AUDIT COMMITTEE AND REVIEW OF FINANCIAL STATEMENTS

The audit committee has met with management to review the Group's annual results for the year ended 31 March 2026, the accounting principles and practices adopted by the Group in the preparation of the consolidated financial statements of the Company and its subsidiaries for the year ended 31 March 2026 and also to discuss auditing, internal controls and other financial reporting matters.

SCOPE OF WORK OF BAKER TILLY HONG KONG LIMITED

The figures in respect of the Group's consolidated statement of financial position, consolidated statement of profit or loss and other comprehensive income and the related notes thereto for the year ended 31 March 2026 as set out in the announcement have been agreed by the Group's auditor, Baker Tilly Hong Kong Limited ("**Baker Tilly**"), to the amounts set out in the Group's consolidated financial statements for the year. The work performed by Baker Tilly in this respect did not constitute an assurance engagement in accordance with Hong Kong Standards on Auditing, Hong Kong Standards on Review Engagements or Hong Kong Standards on Assurance Engagements issued by the HKICPA and consequently no assurance has been expressed by Baker Tilly on the results announcement.

CORPORATE GOVERNANCE PRACTICES

The Company is committed to maintaining a high standard of corporate governance practices. During the year, it had met all the code provisions in the Corporate Governance Code (the "**Code**") set out in Appendix 14 to the Listing Rules, save and except for the following deviation:

Code provision A.2.1

Under code provision A.2.1, the roles of Chairman and Chief Executive Officer should be separated and should not be performed by the same individual. The roles of both Chairman and Chief Executive Officer are performed by Mr. Liu Tianni currently. Mr. Liu is a founder of the Group and has over 30 years of experience in the financial investment sector as well as the financial public relation sector. The Board believes that vesting the two roles in the same person provides the Company with strong and consistent leadership and facilitates the implementation and execution of the Group's business strategies currently and in the foreseeable future. The Group will nevertheless review the structure from time to time in light of the prevailing circumstances.

MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted a code of conduct regarding Directors' securities transactions on the same terms as set out in the Model Code for Securities Transactions by Directors of Listed Issuers (the "**Model Code**") contained in Appendix 10 to the Listing Rules. Having made specific enquiry of all Directors, they have confirmed compliance with the required standard set out in the Model Code during the year ended 31 March 2026.

PUBLICATION OF ANNUAL RESULTS AND ANNUAL REPORT

The AGM will be held on 30 September 2026. The result announcement is published on the Company's website (http://www.wsfg.hk) and the HKEX's website (http://www.hkexnews.hk). The annual report containing all the information required by the Listing rules will be available on the same websites in due course in the manner required by the Listing Rules.

By Order of the Board
Wonderful Sky Financial Group Holdings Limited
Li Liju
Company Secretary

Hong Kong, 30 June 2026

As at the date of this announcement, the executive directors of the Company are Mr. Liu Tianni and Ms. Liu Yan Yi, Joyce; the independent non-executive directors of the Company are Ms. Li Ling Xiu, Ms. Lam, Sally and Mr. Cheung Kwong Tat.

The English text of this announcement shall prevail over its Chinese text in case of inconsistency.