



Wisdom Education International Holdings Company Limited 光正教育國際控股有限公司

(incorporated in the Cayman Islands with limited liability)
Stock code : 6068



**ENVIRONMENTAL, SOCIAL AND
GOVERNANCE REPORT 2025**



Overview

Wisdom Education International Holdings Company Limited (the “Company”) (stock code: 6068), together with its subsidiaries (collectively referred as the “Group” or “we”, “us”, “our”), is pleased to present its Environmental, Social and Governance (“ESG”) Report for the year ended 31 August 2025 (the “Report”). This Report aims to elaborate on the Group’s system formulation and performance in fulfilling environmental and social responsibilities.

SCOPE OF THE REPORT AND THE REPORTING PERIOD

The scope of this Report is the same as that of the Group for the year ended 31 August 2024 (the “FY2024”), including the Group’s significant business activities – namely, mainly engaging in school-related supply chain business and providing comprehensive educational services to students of primary, middle and high schools and other customers in the PRC, as well as the Hong Kong office. The reporting period is the financial year from 1 September 2024 to 31 August 2025 (the “Reporting Period”/“FY2025”).

REPORTING PRINCIPLES

In the process of preparing this Report, the Group adheres to the basic reporting principles outlined in the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) as set out in Appendix C2 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”), namely the reporting principles of materiality, quantitative, balance and consistency. For details of our corporate governance, please refer to the section headed “Corporate Governance Report” in the Company’s 2025 Annual Report.

Reporting principles	The Stock Exchange’s explanations on reporting principles	Response from the Group
Materiality	The threshold at which ESG issues determined by the board are sufficiently important to investors and other stakeholders that they should be reported.	The Report focuses on the material issues identified and assessed by the board of directors (the “Board”) and management of the Group for FY2025. Please refer to the section headed “Assessment of Material Issues” for the detailed procedures of determining material issues.
Quantitative	Key performance indicators (“KPIs”) in respect of historical data need to be measurable. The issuer should set targets to reduce a particular impact. In this way the effectiveness of ESG policies and management systems can be evaluated and validated. Quantitative information should be accompanied by a narrative, explaining its purpose, impacts, and giving comparative data where appropriate.	The Report discloses quantitative KPIs, where practicable. At the same time, the Report assesses the effectiveness of ESG-related policies and management systems effectively by disclosing performance data for FY2024 and FY2025.



Overview (Continued)

Reporting principles	The Stock Exchange's explanations on reporting principles	Response from the Group
Balance	The ESG report should provide an unbiased picture of the issuer's performance. The report should avoid selections, omissions, or presentation formats that may inappropriately influence a decision or judgment by the report reader.	This Report presents the Group's performance for FY2025 impartially to avoid the possibility of imposing inappropriate influence over the judgments or decisions of the report readers.
Consistency	The issuer should use consistent methodologies in disclosure and statistics to allow for meaningful comparison of the data on environmental, social and governance in the future.	We adopt consistent report framework and methodologies to disclose the performance of various KPIs in different areas, and provide current and historical data for ease of comparison by stakeholders.

FEEDBACK

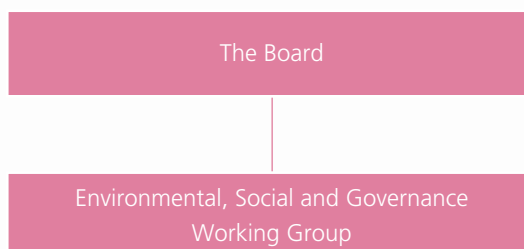
We highly value your opinions and feedback on this Report. If you have any enquiries or suggestions, please feel free to contact us in the following ways:

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ESG Governance Structure

The Group attaches great importance to the environmental, social and governance management, and understands that sound corporate governance and risk management processes play an important role in managing ESG matters and responding to stakeholders' expectations. To this end, the Group has developed the ESG Governance Policy, which expressly sets out the Group's structure for managing ESG-related issues and risks. The Group's ESG governance structure is as follows:



THE BOARD

The Board assumes full responsibilities for the sustainability of the Group, including formulating strategies, monitoring the Company's environmental, social and governance performance and related risks, and approving the Report. The Board has delegated an ESG Working Group (the "Working Group") to develop and implement ESG-related implementation plans. To assess ESG potential impact on operations as well as the risks and opportunities arising therefrom and to evaluate the competence of the management of the environmental, social and governance Working Group, the Board shall conduct ESG assessment on a regular basis and at least annually.

ESG WORKING GROUP

The Working Group is led by the Group's internal audit department, together with the heads of Administration and Human Resources and General Management departments. Its responsibilities include assisting the Board in identifying, assessing and managing ESG-related issues and risks, and setting action plans and performance indicators in line with the Group's environmental, social and governance strategies.

Stakeholders Engagement

To determine the priorities of the issues to be reported by the Group in this ESG report, the Group gains an understanding in the expectations and requirements of stakeholders through various channels and keeps optimizing its sustainable development plan. The Group's major stakeholders include customers, staff, shareholders and investors, government agencies, peers or business partners and the community. The following table summarizes the issues that stakeholders are concerned about and the relevant communication channels:

Stakeholder group	Key issues of concern	Communication channels
Customers	<ul style="list-style-type: none"> • High-quality products and services • Safe service environment 	<ul style="list-style-type: none"> • Survey on satisfaction • Daily face-to-face communication
Staff	<ul style="list-style-type: none"> • Good career development platform • Competitive remuneration packages • Comfortable working environment • Health and safety • Work-life balance • Protecting employees' rights 	<ul style="list-style-type: none"> • Training, seminars and briefings • Intranet • Emails • Work performance evaluation • Work meetings • Corporate celebrations and cultural events
Shareholders and investors	<ul style="list-style-type: none"> • Protecting shareholders' rights and equal treatment • Operating and managing in compliance with regulations 	<ul style="list-style-type: none"> • Corporate website • Corporate communications (interim/ annual reports, sustainability reports, shareholder circulars and announcements) • General meetings of shareholders
Government agencies	<ul style="list-style-type: none"> • Operating in compliance with laws • Promoting regional economic development and employment 	<ul style="list-style-type: none"> • Regular submission of documents
Peers or business partners	<ul style="list-style-type: none"> • Mutual benefit and win-win cooperation • Promoting industry development • Fair competition 	<ul style="list-style-type: none"> • Industry conferences • Exhibitions
Community	<ul style="list-style-type: none"> • Community engagement • Charitable activities 	<ul style="list-style-type: none"> • Public welfare and charitable activities • Voluntary activities



Assessment of Material Issues

In preparing this report, we identified a list of relevant environmental, social and governance issues with reference to the ESG Reporting Guide, and followed the steps below to understand the level of concern of stakeholders for each issue.

Identifying key stakeholders and material environmental, social and governance issues

- Based on the ESG Reporting Guide, we identify key stakeholders and 19 material environmental, social and governance issues

Stakeholder engagement

- Through online survey, we understand stakeholders' concerns and expectations in respect of the Group's environmental, social and governance aspects

Prioritizing material issues

- By quantifying the results of stakeholder survey, we analyze and rank the environmental, social and governance issues, and present the issues in the following materiality analysis matrix

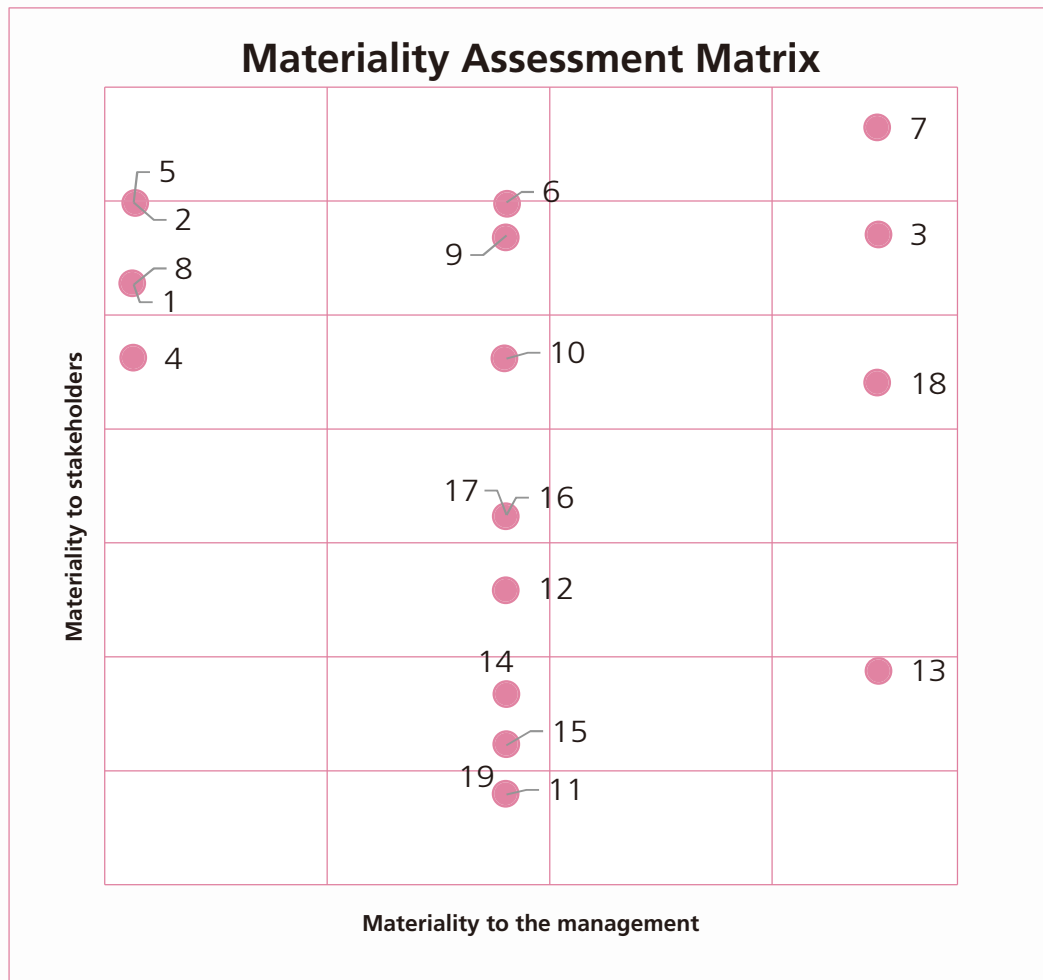


Assessment of Material Issues (Continued)

LIST OF ESG ISSUES

Classification of issue	No. for issue
Society (Staff)	<ol style="list-style-type: none">1. Employment policies (e.g. recruitment and termination procedures)2. Employee rights protection and standards (e.g. equal employment and promotion opportunities, anti-discrimination, prevention of child labor and forced labor)3. Occupational safety and health4. Training and development5. Remunerations and benefits6. Quality of products and services7. Satisfaction of customers8. Handling of complaints9. Safety and accidents contingency management10. Personal privacy and data protection
Environmental protection and green operations	<ol style="list-style-type: none">11. Greenhouse gases and air emission management12. Utilization and efficiency of energy (e.g. electricity and water, etc.)13. Green operations14. Hazardous and non-hazardous waste management15. Coping with climate change16. Supply chain management
Operating practices and contributions	<ol style="list-style-type: none">17. Anti-corruption18. Operating and managing in compliance with regulations19. Community investment and engagement

Assessment of Material Issues (Continued)



Note: Figures in the matrix represent the issues set out in the table above.

The top right-hand corner of the matrix represents sustainability issues that are more important to the Group and its stakeholders, which are occupational safety and health as well as satisfaction of customers. Through materiality assessments, we can accurately identify the sustainable development issues that are crucial to stakeholders and incorporate them into the priority consideration scope of decision-making to promote sustainable development work.



Safe Service Environment

The Group considers the safety of customers and staff as its top priority. In order to allow our customers and staff to participate in activities and work under a healthy and safe environment, we have strictly followed the Administrative Measures of Safety of Kindergartens, Primary and Secondary Schools (《中小學幼兒園安全管理辦法》), the Law on the Protection of Minors of the PRC (《中華人民共和國未成年人保護法》) and the Eight Measures for Public Security Organs to Maintain Security Order in School and Surrounding Areas (《公安機關維護校園及周邊治安秩序八條措施》) and formulated and implemented management measures for the service environment. In FY2025, the Group did not have any lost day due to work injury (FY2024: 0 day), and there were no serious work-related injuries or fatalities over the past three years. We have also not been subject to any major administrative penalties imposed for violations of laws or regulations regarding providing safe working environment or protecting employees.

ENSURING SERVICE SAFETY AND ENVIRONMENTAL SANITATION

As most of our services are provided on campus, we require our schools to take the following measures to safeguard the health and safety of our customers and staff:

- To make sure that all emergency exits are kept clear and unobstructed through regular checks;
- To post safety warnings/signages in schools;
- To convene safety work meetings regularly in order to review various management measures and make corresponding improvements over time;
- To set up a traffic police room on campus to manage the traffic conditions near the schools and ensure the road safety for customers and staff;
- To arrange regular training on fire safety and security management for security guards on campus to enhance their work knowledge and emergency management capability for effective handling of any emergencies on campus;
- To conduct annual inspections and updates on fire safety systems at schools every year as required by the local education bureau, ensuring the proper functioning of the systems, and to organize periodic training on fire safety and fire drills, enhancing the fire safety awareness and emergency escape and response ability.

In FY2025, we were not aware of any material violations of relevant laws and regulations regarding hygiene or safety.



Discovering Elites and Providing All-round Quality Development

The Group is committed to offering a wide range of learning experience for students. Through cooperating with schools to organize various on-campus extra-curricular activities, we aim to unleash potentials of the students and enrich their school life. In FY2025, we continued to actively provide a wide array of extra-curricular activities to students. We achieved impressive results in academic, physical and artistic activities, which not only brought glory for the school but also shared the honor with the Group. Our students have received numerous awards, including the following:

Title of the award	Award issuer
First place in the Talent Competition of the Chinese Cultural and Art Festival	China Office for Gifted Students
Outstanding Award in the 2024 Guangdong Provincial High School Model United Nations Conference	Primary and Secondary School Education Research Association of Guangdong Province
Outstanding Award in the Essay Contest of "Fasten the Buttons of Integrity"	Working Committee for Caring about the Next Generation in the Guangdong Provincial Education System
First place in the 9th China • Bao'an Sports Dance Open in 2025	Chinese DanceSport Federation
Outstanding Award in the Guangdong Provincial Primary and Secondary School English Listening and Speaking Ability Display Activity	Committee of Foreign Experts Affairs of Guangdong Province
Third place in the grassroots competition of the 2024–2025 Chinese Basketball League (Guangdong Division)	Student Sports and Arts Federation of Guangdong Province, China Student Sports Federation
Third place in the 2025 Guangdong Provincial Youth Basketball Championship of "Run, Youth – China Sports Lottery"	Sports Bureau of Guangdong Province, Department of Education of Guangdong Province
Third place in the "China Aerospace Dream" Essay Contest for Overseas Chinese in Dongguan, Hong Kong and Macau	Dongguan Education Bureau



Being Responsive to Feedback to Ensure Service Quality

We always treasure the comments and suggestions from our customers (e.g. parents and students). We collect their opinions from time to time for planning of future activities, and invite their feedback after the events to evaluate the effectiveness and make corresponding adjustments for the arrangements on an ongoing basis, so as to continuously improve the quality of our services.

At the same time, our Complaint Handling Policy also provides customers with complaint channels, including emails, postal mail, telephone calls and drop-in sessions. In case of complaint, we consolidate the cases and report them to the Board regularly for handling and improvement. The Group did not receive any significant complaints in FY2024 and FY2025.

Building High-Quality Supply Chain

We firmly believe that close cooperation with our business partners such as suppliers, service providers and contractors is a key to business success, which also enables us to constantly provide quality services. Currently, our suppliers are mainly from industries such as food, stationery products and materials. Procurement of the Group are in strict compliance with policies such as the Tendering Management Policy (《招標管理規定》), Procurement Management Policy (《採購管理制度》) and Acceptance Management Policy (《驗收管理制度》) to ensure the quality of procured items. Also, we implement centralized bidding to maintain product quality. In terms of supplier management, both new and old partners are rigorously selected by a cross-management committee after due consideration. The Group evaluates its suppliers in accordance with the Performance Evaluation Form for Suppliers (《供應商履約評核表》) from dimensions such as quality, cost, delivery, and safety, and regularly updates the List of Qualified Suppliers (《合格供應商名單》) to promptly eliminate unqualified suppliers. During the selection process, we also attach importance to environmental factors. Where prices are reasonable, preference is given to supplies or suppliers with less impact on the environment (e.g. using energy-efficient appliances or environmentally friendly materials) and suppliers who are in closer proximity. As of 31 August 2025, the Group had a total of 190 (2024: 75) suppliers, all of which are in Mainland China.

Attracting Talents with Equal Opportunities

The Group is committed to providing fair and reasonable remuneration to its employees and complies with relevant laws and standards. Employees' performance and competencies will be the important factors in evaluating their remuneration. In terms of recruitment, we conduct public recruitment through public recruitment platforms, offline job fairs, campus recruitment, staff referrals and commissioned head-hunters. Throughout the recruitment process, the Group strictly follows the principle of "matching talents with suitable roles, two-way selection, and merit-based recruitment". We fully consider the degree of matching between candidates' professional abilities and job requirements and also respect candidates' career development plans and their pursuance. The Group always treats all employees equally in aspects such as recruitment, training and development, promotion, and fringe benefits. We prohibit all forms of discrimination based on, among others, gender, ethnic background, religion, and skin color. We firmly believe that employee diversity can bring more benefits to the Group.

Staff Distribution

As of 31 August 2025, we had 135 (2024: 139) full-time employees in total, divided by geographical region, age, gender and employee type as follows:

FY	By geographical region		By age				
	Hong Kong Special Administrative Region, PRC	Mainland China	21-30	31-40	41-50	51-60	Above 60
2025	2	133	7	44	59	23	2
2024	2	137	10	47	58	22	2

FY	By gender		By employee type		
	Male	Female	Senior management	Executives	General staff
2025	21	114	11	6	118
2024	23	116	16	4	119

In case of staff resignation, as required by our Human Resources Policy (《人力資源制度》), we will meet the departing employee to look into his/her reasons for resignation and his/her suggestion to the Group, such that we can constantly refine our talent management strategy. For FY2024 and FY2025, the data of our employee turnover rate are as follows:

FY	By gender		Employee turnover rate (%) ¹					By geographical region	
	Male	Female	By age					Hong Kong Special Administrative Region, PRC	Mainland China
			21-30	31-40	41-50	51-60	61 or above		
2025	24%	10%	29%	18%	8%	4%	–	–	12%
2024	39%	11%	20%	17%	21%	–	–	200%	13%

In FY2025, we were not aware of any serious violations of relevant laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunities, diversification, anti-discrimination and other interests and benefits, including but not limited to the Labor Law of the PRC (《中華人民共和國勞動法》), the Prohibition of Using Child Labor (《禁止使用童工規定》), the Employment Promotion Law of the PRC (《中華人民共和國就業促進法》) and the Law on the Prevention and Control of Occupational Diseases of the PRC (《中華人民共和國職業病防治法》).

¹ Employee turnover rate is calculated based on the number of employees at the end of the Reporting Period.

Providing Training to Maintain Quality Services

The Group is fully aware that employees are our most crucial treasure and the foundation for us to deliver quality services continuously. The improvement of each employee's professional qualities and competencies not only is relevant to their personal career development but also directly promotes the improvement of the Group's overall service quality and market competitiveness. Therefore, we actively encourage employees to continuously enrich their professional knowledge and improve their work skills through various means such as participating in skills training and internal experience sharing, achieving a win-win situation for both personal growth and corporate development. To help new employees adapt to the working environment swiftly, the Group offers them induction programs, the contents of which cover corporate development history, business philosophy, management system, human resource system, and the general work overview of their respective departments and the working standards of their respective positions. In addition, during the Reporting Period, we also provided training on topics such as corporate systems and AI-enabled daily office operations. During the Reporting Period, 89% (2024: 75%)² of our staff received trainings, and are categorized as follows:

Employee training ratio (%)					
FY	By gender		By employee type		
	Male	Female	Senior management	Administrative staff	General staff
2025	15.67%	84.33%	8.21%	3.73%	88.06%
2024	10.00%	90.00%	0.83%	1.67%	97.50%

The Group's employees participated in a total of 902 (2024: 567) hours of training in FY2025, with an average of 5.97 (2024: 3.52) hours each.

Average training hours per employees					
FY	By gender		By employee type		
	Male	Female	Senior management	Administrative staff	General staff
2025	5.85	6.00	5.00	8.00	6.00
2024	5.25	3.09	0.91	1.14	4.08

² Employee training data includes employees who resigned during the Reporting Period.



Offering Competitive Package and Attractive Benefits

To attract and retain outstanding talents, the Group provides its staff with competitive remuneration package and provides rewards based on their performance and experience. The Group regularly reviews the promotion and remuneration of its employees. All staff members are entitled to have annual leave, statutory holiday, marriage leave, maternity leave, paternity leave, sick leave, compassionate leave and other holidays in accordance with the laws. Meanwhile, the Group has provided five social insurances and a housing fund for its employees in China. Relevant employees in Hong Kong also make mandatory provident fund contributions in accordance with the provisions of the Mandatory Provident Fund Schemes Ordinance.

In addition, we pay attention to our staff's physical and mental health to actively promote work-life balance. We have clearly stipulated that the working hours should not be more than 8 hours per day. Meanwhile, we also provide our staff with holiday allowance for certain statutory holidays and organize different kinds of recreational activities in mainland China to enhance their sense of belonging to the Group and their team cohesion.

Eliminating the Employment of Child Labor and Forced Labor

The Group strictly comply with the provisions of laws and regulations such as the Labor Law of the PRC (《中華人民共和國勞動法》), the Protection of Minors Law (《未成年人保護法》) and the Provisions on the Prohibition of Using Child Labor (《禁止使用童工規定》) of the PRC, and strive to prevent any forms of child labor and forced labor. The Group has established a sound recruitment process. During the recruitment process, the identity documents of the candidates are collected and verified to ensure that the ages of the employees to be recruited meet the legal employment age and to eliminate the risk of employing child labors.

In establishing labor relations, all employees sign labor contracts based on equality and voluntariness. The rights and obligations are clearly stated in the contracts to protect the legitimate rights and interests of both parties. If an employee has to resign, he/she may complete the resignation procedures in accordance with the process under the standardized guidance of the human resources department.

If the Group discovers the existence of any child labor or forced labor, the Group will immediately terminate the employment with such employee and conduct an investigation to determine the reasons for the existence of child labor or forced labor. At the same time, the Group will evaluate whether its recruitment procedures comply with relevant laws and standards. If it is found that there are defects in the Group's recruitment procedures, the Group will revise the recruitment procedures and practices as soon as possible to ensure compliance with relevant laws and standards and to avoid the recurrence of the same issue.

In FY2024 and FY2025, we were not aware of any material non-compliance with the laws and regulations governing the employment of forced labor or child labor.



Environmental protection

In terms of environmental compliance management, the Group strictly follows all relevant environmental protection laws and regulations and has established a sound supervision and implementation system for critical areas such as gas emissions, greenhouse gas control and waste disposal. In FY2024 and FY2025, the Group was not aware of any non-compliance with any local laws and regulations related to air, greenhouse gas emissions and waste emissions, including the Environmental Protection Law of the PRC (《中華人民共和國環境保護法》) during the Reporting Period.

GREENHOUSE GASES AND AIR EMISSIONS

The main pollutants generated by the Group during its operations include greenhouse gases and domestic waste. The greenhouse gases are mainly from electricity usage in offices of the schools and campuses operated by our Group. Under the ESG Governance Policy, the Group aims to reduce emissions, energy and water consumption, and waste density through various measures and policies while maintaining similar level of operations. Specific measures are as follows:

- | | |
|---------------------------|--|
| Emission reduction | <ul style="list-style-type: none">• When replacing air-conditioners with another model, those with better energy efficiency will be prioritized• Encouraging staff to commute by public transport• Utilizing video or audio equipment for meetings as much as possible to reduce carbon footprint from traveling by air• Installing more energy-saving lighting systems• Maintaining the indoor temperatures of offices at or over 26°C as possible• Switching off electronic equipment not in use, particularly computers and printers, to avoid unnecessary power consumption |
| Energy saving | <ul style="list-style-type: none">• Regularly cleaning windows to increase the utilization of daylighting, thereby reduce power consumption• Turning off lights that are not in use during lunch break• Regularly checking and repairing equipment to lower the possibility of increased water and electricity usage due to damage• Posting energy saving notices on campus to promote eco-friendly habits |
| Water conservation | <ul style="list-style-type: none">• Posting water conservation notices in the Company to enhance environmental awareness among staff, and remind them to turn off water tap after use• Regularly checking and repairing water equipment to reduce waste of water due to leakage |
| Paper reduction | <ul style="list-style-type: none">• Using multimedia tools in teaching to reduce paper consumption• Setting printers to duplex printing mode• Encouraging staff to reuse single-sided paper and other paper products, such as envelopes and cartons |
| Waste reduction | <ul style="list-style-type: none">• Seeking possibilities for repair before replacing equipment to avoid wasting resources• Encouraging the practice of “bring your own cup” and placing water dispensers to reduce the use of plastic water bottles• Encouraging students to use their own cutleries to reduce the use of disposables |

Environmental protection (Continued)

Greenhouse gases and air emissions were as follows:

Environmental KPI ³	Unit	2025	2024
Total greenhouse gas emissions (Scopes 1 and 2)	Tonnes of carbon dioxide equivalent	18.79	19.54
Direct emissions (Scope 1)			
– Purchased natural gas	Tonnes of carbon dioxide equivalent	0.48	0.49
Indirect emissions (Scope 2)			
– Purchased electricity	Tonnes of carbon dioxide equivalent	18.31	19.05
Greenhouse gas emission intensity (Scopes 1 and 2)	Tonnes of carbon dioxide/number of employees	0.14	0.14
Nitrogen oxides (NO _x)	kg	0.18	0.18
Sulfur oxide (SO _x)	kg	0.002	0.002
Particulate matters (PM)	kg	0.004	0.004

The data on energy consumption were as follows:

Environmental KPI	Unit	2025	2024
Total energy consumption	MWh	31.31	32.86
Purchased power	MWh	28.92	30.41
Natural gas	MWh	2.39	2.45
Energy consumption intensity	MWh/number of employees	0.23	0.24

³ The air and greenhouse gases (GHG) emissions are calculated with reference to relevant emission factors in “How to prepare an ESG report” published by the Hong Kong Stock Exchange, “GHG Protocol Corporate Accounting and Reporting Standard (revised edition)” published by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), Sustainability Report 2024 of the Hongkong Electric Company, Limited, and the 2023 National Electricity Carbon Footprint Factors (《2023 年全國電力碳足跡因子》) issued by the Ministry of Ecology and Environment of the PRC.

Environmental protection (Continued)

SOLID WASTE MANAGEMENT

The Group's solid waste is mainly domestic waste in office, including waste paper, packaging waste and electronic waste used in office. When disposing of electronic waste, we will thoroughly format or delete the data in such device to ensure that no confidential business information is left, and then hands it over to a qualified recycler to prevent information leakage. For other regular domestic waste, we cooperate with a proper third-party entity, which collects and disposes of such waste on a daily basis according to local environmental protection requirements to ensure timely and compliant treatment.

The data on waste were as follows:

Key environmental performance indicators	Unit	2025	2024
Total amount of non-hazardous waste	tonnes	0.51	0.55
Intensity of non-hazardous waste	tonnes/number of employees	0.004	0.004
Total amount and intensity of packaging materials	–	Not applicable	Not applicable

WATER CONSUMPTION

Our water consumption is mainly from domestic water used in our daily office operations. During the Reporting Period, as water consumed by the Group was supplied by the local water supply authorities and the property management companies, the Group did not encounter any problems in sourcing suitable water.

The data on water consumption were as follows:

Environmental KPI	Unit	2025	2024
Total water consumption	m ³	1,611	1,613
Water consumption intensity	m ³ /number of employees	11.93	11.61

COPING WITH CLIMATE CHANGE

The Group is well aware that climate change is a common challenge for the whole world. Extreme weather events are becoming more frequent and intense. Climate change not only brings direct physical risks such as typhoons and floods, but also entails transition risks such as modification to environmental regulations. These risks may increase the potential health and safety hazards to the Group's employees and students, and at the same time, the Group may need to pay additional operating and compliance costs to meet the standards required by policies.

Therefore, to lower the risk of typhoon, the Group has formulated the "Typhoon Emergency Plan" (《防颱風應急預案》) to determine the responsibilities and division of work of employees in the event of unusual weather events, to ensure that the Group is able to respond in an orderly manner and protect the safety of customers and employees. At the same time, the Group also continues to reduce energy consumption and control greenhouse gas emissions from our operations through various environmental protection measures, for example, by adding green spaces and installing energy-saving lighting systems.

In the future, the Group will continue to monitor the potential impact of climate change on our business and strengthen our efforts to cope with climate change.



Personal Data Privacy

The Group attaches great importance to the security protection of customers, employees and business information. We have the Documents and Archives Management Policy (《文書檔案管理制度》) in place, which expressly states the methods for storing and processing personal data, and have arranged authorized personnel to manage these personal data so as to protect the data of its customers, employees and business secrets from unauthorized access. During the Reporting Period, the Group was not aware of any serious violations of laws and regulations regarding the health and safety, advertising, labeling and privacy of products and services.

In addition, we purchase and use authorized software for operational purposes to protect intellectual property owners. During the Reporting Period, we are not aware of any breaches of the intellectual property regulations under the Tort Law of the People's Republic of China (《中華人民共和國侵權責任法》).

Anti-corruption

Our Group adheres to the concept of clean operation. We strictly comply with all applicable laws and regulations, including but not limited to the laws and regulations such as the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong), the Law on Anti-Corruption and Anti-Bribery of the PRC (《中華人民共和國反貪污賄賂法》), the Criminal Law of the PRC (《中華人民共和國刑法》) and the Law on Anti-Money Laundering of the PRC (《中華人民共和國反洗錢法》). We adopt a zero-tolerance policy towards any form of improper conduct, including bribery, abetting, corruption, extortion, and money laundering. In order to standardize the conduct and ethics of all employees, the Group has formulated Integrity and Self-discipline Management Policy (《廉潔自律責任管理制度》), which clearly defines the core requirements of clean operation, the boundaries of employee's conducts and the standards for disciplinary actions in case of violations. At the same time, to detect and handle misconduct in a timely manner, we have set up a whistleblowing channel and undertake to keep the identity of the whistleblowers confidential and prevent retaliation. During the Reporting Period, we also provided anti-corruption training to employees to strengthen their sense of integrity and self-discipline.

In FY2024 and FY2025, we were not aware of any bribery, fraud and money laundering which would violate the relevant regulations or have any impact on the Group.

Social Investment

The Group is well aware that the long-term development of an enterprise is closely related to the support and trust of all sectors of society. We proactively listen to the voices and opinions from the communities and strive to work with all sectors of society to promote community development. The Group encourages its employees to dedicate time and effort to participating in various community projects to make contribution to the community. In FY2024 and FY2025, the Group did not allocate resources to any community initiatives. In the future, we will pay attention to this area and consider gradually investing resources in public welfare projects to contribute our corporate strength toward building a beautiful and harmonious society.

Content Index of the Hong Kong Stock Exchange's ESG Reporting Guide

Subject Areas, Aspects, General Disclosures and KPIs		Chapter/Statement
A. Environmental		
Aspect A1: Emissions		
General Disclosure	Information on: <ul style="list-style-type: none"> (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 	Environmental Protection
KPI A1.1	The types of emissions and respective emissions data.	Greenhouse Gases and Air Emissions
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Greenhouse Gases and Air Emissions
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	As the Group's business nature does not involve hazardous waste, there is no relevant data disclosure.
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Solid Waste Management
KPI A1.5	Description of the emissions target(s) set and steps taken to achieve them.	Greenhouse Gases and Air Emissions
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Greenhouse Gases and Air Emissions

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Subject Areas, Aspects, General Disclosures and KPIs		Chapter/Statement
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Greenhouse Gases and Air Emissions
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Greenhouse Gases and Air Emissions
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Water Consumption
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Greenhouse Gases and Air Emissions
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Water Consumption, Greenhouse Gases and Air Emissions
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	No relevant data is disclosed since the nature of the Group's business does not involve packaging materials.
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimizing the issuer's significant impacts on the environment and natural resources.	Greenhouse Gases and Air Emissions
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Greenhouse Gases and Air Emissions

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Subject Areas, Aspects, General Disclosures and KPIs		Chapter/Statement
Aspect A4: Climate Change		
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Coping With Climate Change
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	Coping With Climate Change
B. Social		
Employment and Labor Practices		
Aspect B1: Employment		
General Disclosure	Information on: <ul style="list-style-type: none"> (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 	Attracting Talents with Equal Opportunities
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	Attracting Talents with Equal Opportunities
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Attracting Talents with Equal Opportunities

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Subject Areas, Aspects, General Disclosures and KPIs		Chapter/Statement
Aspect B2: Health and Safety		
General Disclosure	Information on: <ul style="list-style-type: none"> (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 	Safe Service Environment
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Safe Service Environment
KPI B2.2	Lost days due to work injury.	Safe Service Environment
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Safe Service Environment
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Providing Training to Maintain Quality Services
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management, etc.).	Providing Training to Maintain Quality Services
KPI B3.2	The average training hours completed per employee by gender and employee category.	Providing Training to Maintain Quality Services

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Subject Areas, Aspects, General Disclosures and KPIs		Chapter/Statement
Aspect B4: Labor Standards		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labor.	Eliminating the Employment of Child Labor and Forced Labor
KPI B4.1	Description of measures to review employment practices to avoid child and forced labor.	Eliminating the Employment of Child Labor and Forced Labor
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Eliminating the Employment of Child Labor and Forced Labor
Operating Practices		
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Building High-quality Supply Chain
KPI B5.1	Number of suppliers by geographical region.	Building High-quality Supply Chain
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Building High-quality Supply Chain
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Building High-quality Supply Chain
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Building High-quality Supply Chain

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Subject Areas, Aspects, General Disclosures and KPIs		Chapter/Statement
Aspect B6: Product Responsibility		
General Disclosure	Information on: <ul style="list-style-type: none"> (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 	It is not applicable since the business does not involve advertising labels.
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	The Group did not have any cases of product recalls for health reasons.
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Being Responsive to Feedback to Ensure Service Quality
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Personal Data Privacy
KPI B6.4	Description of quality assurance process and recall procedures.	Building High-quality Supply Chain
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Personal Data Privacy

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Subject Areas, Aspects, General Disclosures and KPIs		Chapter/Statement
Aspect B7: Anti-corruption		
General Disclosure	Information on: <ul style="list-style-type: none"> (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 	Anti-corruption
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Anti-corruption
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-corruption
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption
Aspect B8: Community Investment		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	Social Investment
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labor needs, health, culture, sport).	Social Investment
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Social Investment