

Roma Group Limited (the “Company”)

Whistleblowing Policy

1. **Introduction**
 - 1.1 We are committed to maintaining highest standards of openness, probity and accountability. In line with that commitment we expect employees, and others that we deal with (e.g. customers and suppliers), who have serious concerns about any aspect about any suspected misconduct or malpractice within the Company to come forward and voice those concerns.
 - 1.2 While we could not guarantee that we will handle the complaint in the way you might wish, we will endeavour to respond to your concerns fairly and properly.
2. **Purpose**
 - 2.1 The purpose of formulating this whistleblowing policy is to increase the awareness of maintaining internal corporate justice and regard this as a kind of internal control mechanism.
 - 2.2 This policy is not designed to handle any personal disputes, question financial or business decisions taken by the Company nor should it be used to reconsider any staff matters which have been addressed under the grievance procedures already taken in place.
3. **Protection of whistleblowers**
 - 3.1 The Company will take all reasonable steps to ensure that the whistleblower should suffer no detriment from any form of retaliation, victimisation, unfair dismissal or unwarranted disciplinary action as a consequence of raising concerns in good faith, even if the concerns turn out to be unsubstantiated.
 - 3.2 Person who victimises or retaliates against the whistleblower under this policy will be subject to disciplinary actions.
4. **Misconduct and malpractice**
 - 4.1 It is impossible to give an exhaustive list of the activities that constitute misconduct or malpractice but, broadly speaking, we would expect you to report the following:
 - a. Criminal offence;
 - b. Breach of law or regulatory requirements;
 - c. Miscarriage of justice;
 - d. Financial impropriety;
 - e. An action which endangers the health and safety of any individual;
 - f. An action which causes damage to the environment; and
 - g. Sexual harassment.
 - 4.2 We do not expect you to have absolute proof of the misconduct or malpractice reported, the complaint should show the reasons for the concerns. If you make a complaint in good faith then, even if it is not confirmed by an investigation, your concerns would be valued and appreciated.
5. **Untrue allegations**
 - 5.1 No matter the allegations are being proven, you will not be at a risk of suffering any form of retribution provided that you are acting in good faith and in a reasonable manner.
 - 5.2 On the other hand, disciplinary action, including the possibility of dismissal, may be taken against you if you make a false complaint maliciously, with an ulterior motive, without reasonable grounds that the information in the complaint is accurate or reliable, or for personal gain.
6. **Reporting procedures**
 - 6.1 ***Making a report***
 - 6.1.1 You can make a complaint to us in a standard report (as attached in annex 1) or in other written format.
 - 6.1.2 You are required to provide your name and contact detail in the report.
 - 6.1.3 Your report should be sent to the respective contact person in according to the section 6.2 “Reporting channel”.
 - 6.1.4 If your report is sent by post, it should be put in a sealed envelope clearly marked “Confidential – To be opened by the addressee only” to ensure confidential. If your report is sent by email, you should use a password to protect your attachment and provide the password to the respective contact person subsequently.
 - 6.2 ***Reporting channel***
 - 6.2.1 We would normally expect you to raise your concerns internally to your line manager within the department.
 - 6.2.2 If you feel uncomfortable doing this, for example, your project in-charge has declined to handle

- your case or it is the project in-charge who is the reporting subject, then you should contact his/her supervisor within the department.
- 6.2.3 If the complaint is extremely serious or involves the whole department, you should report it directly to the chairman of the company you served.
- 6.2.4 If your reporting subject is the chairman of the company you served, you should report it directly to the company secretary, or the chairman of the Audit Committee.
- 6.2.5 In case you feel uncomfortable reporting it internally, you could report to the chairman of the Audit Committee directly.
- 6.2.6 The detail of the contact person is shown in annex 2.
- 6.3 ***Investigation procedures***
- 6.3.1 We will acknowledge receipt of your report within five working days confirming that:
- Your report has been received; and
 - Whether or not the complaint reported will be investigated, and if not, a reason will be given to you.
- 6.3.2 The format and the length of an investigation will vary depending upon the nature.
- 6.3.3 If the complaint reported is a possible criminal offence, we will refer the matter to the Audit Committee. The Audit Committee, in consultation with our legal advisers, will decide if the matter should be referred to the authorities, such as the Hong Kong Police Force, the Independent Commission Against Corruption or the Securities and Futures Commission or relevant regulatory body in the People's Republic of China and etc., as appropriate.
- 6.3.4 As stated under the section 7 "Confidentiality" below, we will endeavour to discuss with you before referring a matter to the authorities. However, in some situations, we may have to refer the matter to the authorities without prior notice or consultation with you.
- 6.3.5 If the matter is referred to authorities, we will not be able to take further action on the matter, including advising you of the referral.
- 6.3.6 You may be asked to provide more information during the course of investigation.
- 6.3.7 The investigation process will be monitored by the Audit Committee. The investigation report, with recommendations for change (if appropriate) will be made to the Board for discussion.
- 6.3.8 Your complaint report will be form part of the investigation record and they will be retained for not less than three years. The destruction of such investigation record must be approved by the Board.
7. **Confidentiality**
- 7.1 We will make every effort to keep your identity confidential. In order not to jeopardise the investigation, you should also keep the fact that you have filed a report, the nature of your concerns and the identity of those involved confidential.
- 7.2 There may be circumstance in which, because of the nature of the investigation, it will be necessary to disclose your identity. If such circumstances exist, we will endeavour to inform you that your identity is likely to be disclosed. If it is necessary for you to participate in an investigation, the fact that you made the original disclosure will, so far as is reasonably practicable, be kept confidential. However, it is also possible that your role as the whistleblower could still become apparent to third parties during investigation.
- 7.3 Equally, should an investigation lead to a criminal prosecution, it may become necessary for you to provide evidence or be interviewed by the authorities. In these circumstances, we will endeavour to discuss with you the implications for confidentiality.
- 7.4 You should, however, know that in some circumstances, we may have to refer the matter to the authorities without prior notice or consultation with you.
8. **Anonymous report**
- 8.1 Complaint must be made in writing and can be sent by post or email. Anonymous report would not be considered in any circumstance.
9. **Monitoring and responsibility of the policy**
- 9.1 The use and effectiveness of this whistleblowing policy will be monitored and reviewed regularly by the Audit Committee.

February 2013

CONFIDENTIAL
Whistleblowing Report Form

We are committed to maintaining highest standards of openness, probity and accountability. In line with that commitment we expect employees, and others that we deal with (e.g. customers and suppliers), who have serious concerns about any aspect about any suspected misconduct or malpractice within the Company to come forward and voice those concerns.

It is recognised that in most cases the person raising concerns will wish to be dealt with on a confidential basis. All reasonable efforts will therefore be made to avoid revealing the person's identity. If you have any question regarding our whistleblowing procedures, you may refer to the whistleblowing policy.

*If your report is sent **by post**, it should be put in a sealed envelope clearly marked "**Confidential – To be opened by the addressee only**" to ensure confidential. If your report is sent **by email**, you should use a **password to protect your attachment** and provide the password to the respective contact person subsequently.*

If you wish to make a written report, please use this form.

Name:	Tel no:
Serving company:	Department:
Address:	Email:
Signature:	Date:

The names of those involved (if known):

Details of concerns:

Please provide full details of your concerns: names, dates, and places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence.

Contact List

Roma Group Limited

Company Secretary

Email:

kenyue@romagroup.com

Chairman of the Audit Committee

Email:

audit@romagroup.com

Address:

Unit 3806, 38/F., China Resources Building
26 Harbour Road, Wan Chai, Hong Kong