



## Roma Group Limited

Incorporated in the Cayman Islands with limited liability  
Stock Code: 8072



# 2018/2019

ENVIRONMENTAL, SOCIAL  
AND GOVERNANCE REPORT

EMBRACE SUSTAINABILITY





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About the Company

Environmental, Social and  
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## About The Company

Roma Group Limited (the "Company", together with its subsidiaries, the "Group", "Roma", or "we") is a Hong Kong listed company based in Hong Kong. Roma provides diversified services with the highest standards of professionalism, including business and intangible assets valuation, risk advisory, natural resources valuation, financial instruments valuation, property valuation, purchase price allocation, machinery and equipment valuation, work of art valuation, corporate advisory, environmental, social and governance ("ESG") reporting and credit and risk evaluation, etc.

### Roma was born

Roma Appraisals Limited was established

### Roma expanded

Roma Oil & Mining Limited was established

### Roma expanded

M Success Finance Limited was established

### Roma expanded

Roma had acquired B.I. Appraisals Limited

### Opening of Singapore Office

### Roma was awarded with BDO ESG Awards of 2019

Roma was awarded with Best in ESG, Best in Reporting, ESG Report of the Year

MAY · 2008

MAY · 2010

MAY · 2013

FEB · 2013

### Roma Group went public

Roma had successfully listed on the GEM Board of HKEX

FEB · 2015

MAY · 2016

FEB · 2019

NOV · 2018

**Roma marks 10 year in business**

JUL · 2015

### Roma was awarded

The Most Prominent Corporate Awards - The Most Prominent Valuation & Consulting Service Enterprise

ROMA'S ACHIEVEMENTS





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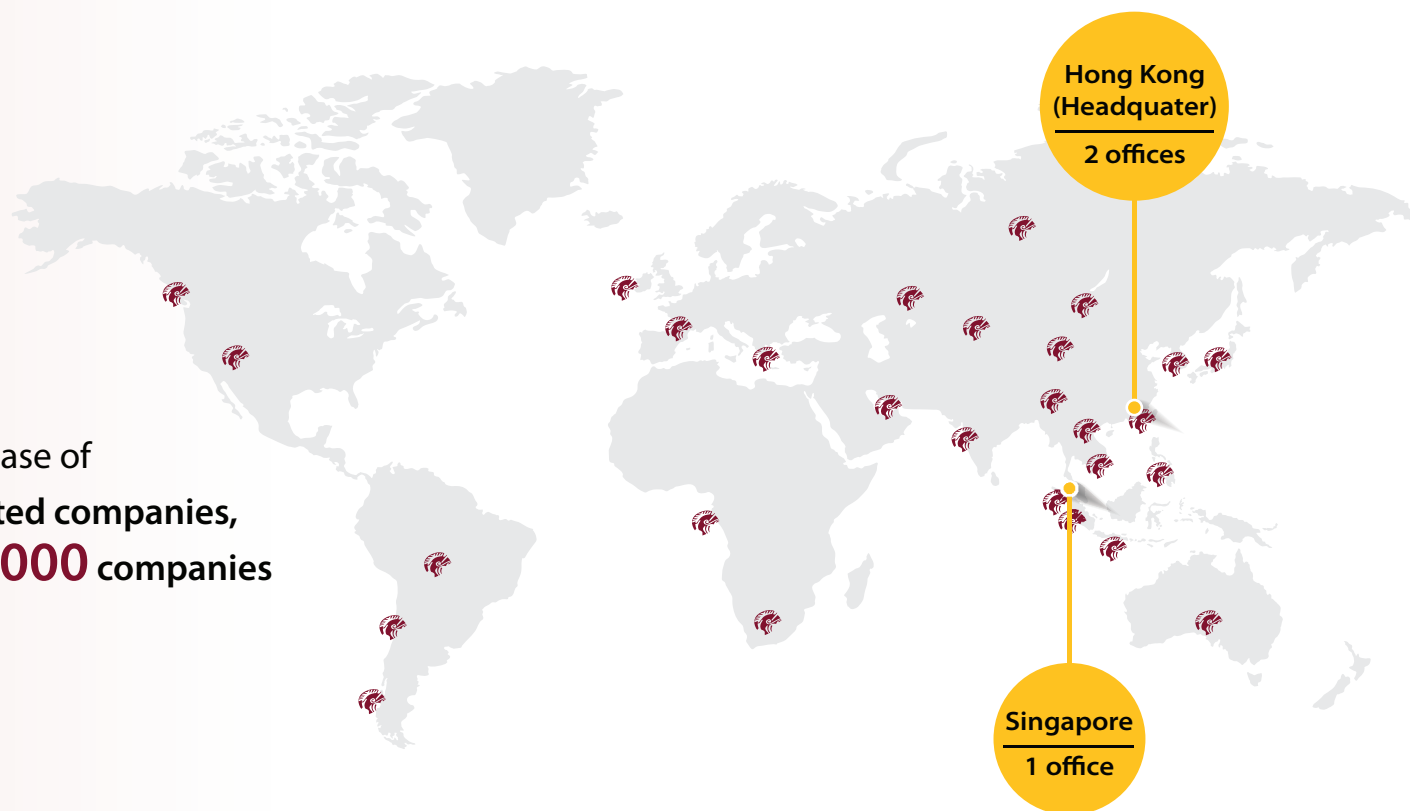
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## About The Company

We have a  
wide customer base of  
**over 450** listed companies,  
and **about 1,000** companies  
worldwide.

 markets served





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Mission and Vision

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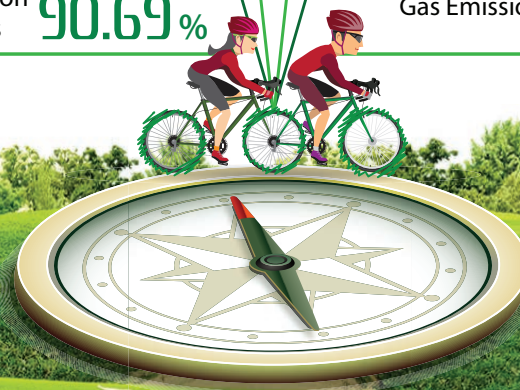
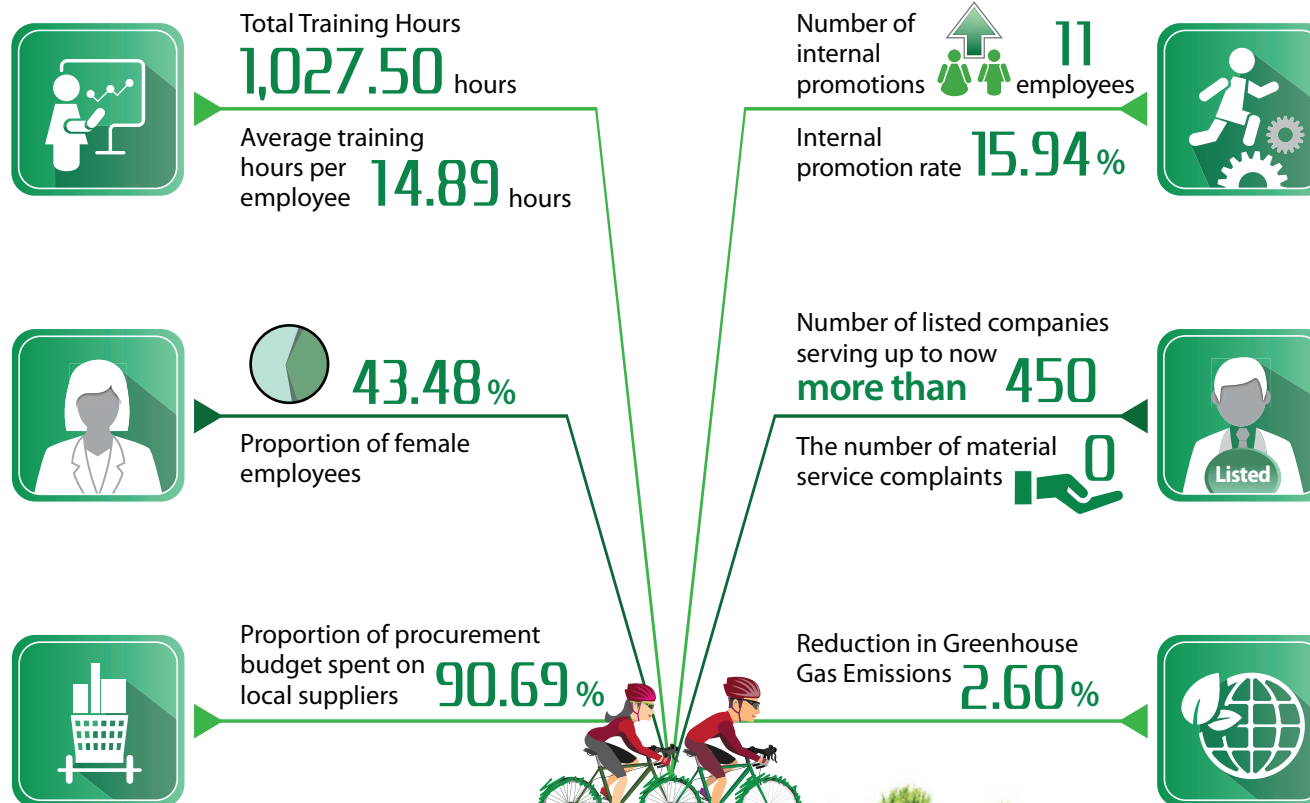
### **Vision:**

*To become the sustainability leader  
in the industries of valuation  
and advisory services*





## The Achievements of Roma Group Limited in Corporate Sustainability







### ESG Team's Message

A company's success is closely related to its long-term vision in sustainability. To echo with the management's direction, the Group has strived to consider ESG and promote sustainability within our business and operation. This had led to our achievements in awarding the BDO ESG Awards of 2019, as well as launching the Straw Campaign to promote the importance of environmental protection to our stakeholders. Our success in sustainability highly depends on the contribution and collaboration between different departments.

#### Story Behind Roma Group's 316 Stainless Steel Straws

As the video 'Sea Turtle with Straw up its Nostril' went viral, a great concern has been raised on the detrimental effects of wasted plastic found in oceans and the environment, hence giving rise to the "No Straw Campaign".



Picture: internet



### *Go Green.* *Go Roma*

**Being a socially responsible corporate,  
Roma is dedicated to acting as a role  
model in environmental protection.**

We are committed to building a plastic-less world by custom-making reusable straws together with containers made with wheat composites, and we have distributed them to our employees, business partners, and clients. These tailor-made straws are made from Type 316 stainless steel, which has



Containers made with wheat composites

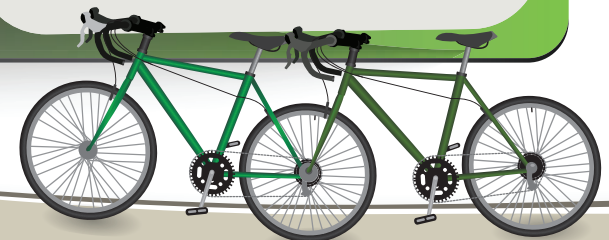


greater resistance to acidic and general corrosion;  
while demonstrates life-long use.

*We strongly believe that every little effort can make a  
huge difference to the environment.*



Type 316 stainless steel straw





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Our Sustainability Journey

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## BDO ESG Awards 2019

Roma was honored to receive the BDO ESG Awards of 2019, namely Best in ESG, Best in Reporting and ESG Report of the Year. These awards serve as great encouragement and affirmation to Roma's ESG Reporting Service.



Roma was awarded with Best in ESG, Best in Reporting and ESG Reporting of the Year by BDO on 20 February 2019



Mr. Ken Yue, Chairman of  
Roma Group



Ms. Angela Kwan  
(CEO and Director of  
Roma Appraisals Ltd.)  
received the awards  
on behalf of Roma

Launched in 2018, the BDO ESG Awards is organized and hosted by BDO in Hong Kong, co-organized by the South China Morning Post ("SCMP"), with the support of BDO International Limited and BDO China. The awards are a well-known recognition for companies listed in Hong Kong which have implemented exceptional strategies in addressing ESG issues, and demonstrating excellence in ESG reporting.

To align with the global reporting standards for sustainability reporting, Roma's ESG Report is prepared in accordance with the "GRI Standards: Core Option". We have also spent efforts in collecting data and gathering information from various sources and different channels so to keep pace with the latest ESG guidelines as well as stay abreast of our peers. In order to achieve excellence, we will further strengthen our ESG performance and strive to become a role model for sustainability in the industry.



Mr. Edward Lau (Vice President of Roma  
Group) and Ms. Angela Kwan (CEO and  
Director of Roma Appraisals Ltd.)

With an independent recognition, together with our practical experiences, Roma is always confident to deliver the best-fit ESG Reporting Services and Sustainability Advisory Services to our clients.







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Chairman's Statement

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***"To become the  
sustainability leader in the  
industries of valuation and  
advisory services"***

On behalf of Roma Group, I am pleased to present the third ESG report of the Group for the year ended 31 March 2019. This report will demonstrate our efforts and achievements of the sustainability performance in employee care, services provided, environmental responsibilities, and community investment during the Reporting Period.

Encouragingly, we are honored to receive three BDO ESG Awards of 2019, namely Best in ESG, Best in Reporting and ESG Report of the Year. These awards meant a lot to us to recognize our ESG achievements and reporting service. To prosper, we are committed to continue our utmost efforts in integrating the "green operation" and "people-oriented" philosophies into actions. In the year of 2019, we have launched the Straw Campaign to echo with stakeholders' concerns on environment protection while contributing to sustainable development.

At Roma, we always envision ourselves to be the best leader in the industries of valuation and advisory services. Being a socially responsible corporate, we perceive the priorities of global sustainability agenda and have put forward our strategies in supporting the United Nations Sustainable Development Goals ("SDGs"). We have also realized the rising concerns of severe climate changes, thereby considering the corresponding risks and opportunities brought to our businesses.

As we continue to grow, we highly emphasize the importance and values of our employees' effort in flourishing the Group's success. During the Reporting Period, we have increased the proportion of female employees to approximately 43.48%, and have reached an average of approximately 14.89 training hours for each employee. We have never forgotten to support our local economy by showing our support to local suppliers with more than 90% of our budgeted spending on local procurement. We have also strived to improve environmental performances in reducing the Group's total GHG emissions by approximately 2.60% compared with 2017/18. In addition, we have reinforced our community responsibility by proactively participating in charity events and community services.

As we look ahead and beyond, we are dedicated to acting as a sustainability role model within the industry, and to making a great contribution to our society.

### **Roma Group Limited**

Yue Kwai Wa Ken  
*Executive Director,  
Chief Executive Officer,  
Chairman and Company Secretary*



## Sustainability Approach

### The Sustainable Development Goals

The Group is committed to supporting the sustainable development in our business operations. We have considered how Roma can leverage our knowledge and resources to contribute to the global sustainable development agenda promoted by the United Nations. The followings are three potential areas where we, as a global citizen, can support and contribute to the SDGs and leading to sustainability.

The Group strives to promote economic growth, create opportunities for younger generations in professional occupation and maintain a decent workplace for all employees. Related policies are implemented and industry best practices are referenced in our operation. Please refer to the section "Our People" for further details.

The Group strongly believes a sustainable value chain is crucial for its success. Aiming to be a sustainability leader in the industry, we have integrated and adopted sustainable practices in our operations, utilized resources to reduce waste and presented best-practices in our annual ESG report. Please refer to the chapters "Our Business" and "Our Environment" for more details.

The Group realizes the potential risks and opportunities brought by climate change to our operations. We have integrated climate change as one of the factors to consider in risk management and development, and at the same time strengthening our resilience and adaptive capacity to the potential climate change impacts in the future. We have also formed an ESG team to provide professional advisory and consultancy services, and we strive to be a sustainability leader within the industry. Please refer to the chapter "Our Environment" for further details.

### Climate-related Financial Disclosure

To echo with international concerns on climate change, we have considered climate change and related impacts in our operations by partially adopting the Task Force on Climate-related Financial Disclosure ("TCFD") in developing a practice of voluntary and consistent climate-related financial risk disclosure.

Recommendations from TCFD	Governance	Description
		<ul style="list-style-type: none"><li>Roma has set up a Sustainability Taskforce in monitoring its ESG performance, and taking consideration of climate change related issues into our operation.</li><li>Roma has conducted a materiality assessment, and expanded its material topics to also include climate change.</li></ul>
	Strategy	<ul style="list-style-type: none"><li>Roma has considered potential physical risks such as extreme weather events that can negatively impact its operations and employees.</li><li>Roma has noticed the potential opportunities to develop related business in ESG advisory and consulting services.</li></ul>
	Risk management	<ul style="list-style-type: none"><li>Roma has started to incorporate climate change into its risk management system's consideration, including both climatic risks and opportunities brought to its businesses.</li></ul>
	Metrics and targets	<ul style="list-style-type: none"><li>Roma has been measuring and reporting our resource consumption performance, as well as our Scope 1, 2 and 3 emissions from its operations in accordance with global standards including the Greenhouse Gas ("GHG") Protocol.</li></ul>





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## About This Report

### INTRODUCTION

This Environmental, Social and Governance Report ("ESG Report") summarises the initiatives, plans and performance of the Group in ESG aspects, and demonstrates its commitment to sustainable development.

The Group issues an ESG report annually, and it has undergone the internal audit process and reviewed by the audit committee of the Company (the "Audit Committee"). The second ESG report for the year ended 31 March 2018 ("2017/18") was published in September 2018. This is the third ESG report published by the Group. Other than undergoing the internal audit process, we have also included external assurance on certain ESG key performance indicators ("KPIs") to ensure data accuracy.

### REPORTING SCOPE

This ESG Report mainly covers the Group's core businesses located in Hong Kong, reporting on its subsidiaries, including but not limited to the following entities covered in the consolidated financial statements of the organization, namely Roma Appraisals Limited, Roma Oil and Mining Associates Limited, Roma Surveyors and Property Consultants Limited, Roma Credit and Risk Evaluation Limited, Roma Strategic Marketing Limited, Roma Risk Advisory Limited,

M Success Finance Limited, B.I. Appraisals Limited, and Excellent Success Investment Limited.

Unless otherwise specified, the Group adopted operational control mechanism to obtain information on KPIs of ESG matters. The Group will strengthen its sustainability works in the future, and continue to expand its scope of disclosure when necessary.

### REPORTING FRAMEWORK

This ESG Report has been prepared in accordance with the GRI Standards: Core option. It is also prepared in compliance with all applicable provisions set out in the Environmental, Social and Governance Reporting Guide (the "ESG Reporting Guide") contained in Appendix 20 of the GEM Listing Rules of the Stock

Exchange of Hong Kong Limited ("HKEX").

The Group's governance structure and practices has been set out in the "Corporate Governance Report" on pages 18-29 of the Annual Report 2018/2019 and the "Corporate Governance" section of this ESG Report.

### REPORTING PERIOD

This ESG Report detailed the activities, challenges and measures taken by the Group with respect to ESG aspects for the year ended 31 March 2019 (the "Reporting Period" or "2018/19").

### CONTACT US

We welcome stakeholders to provide their opinions and suggestions. You can provide valuable advice in respect of the ESG Report or our performance in sustainable development by emailing [esg@romagroup.com](mailto:esg@romagroup.com).





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Corporate Governance

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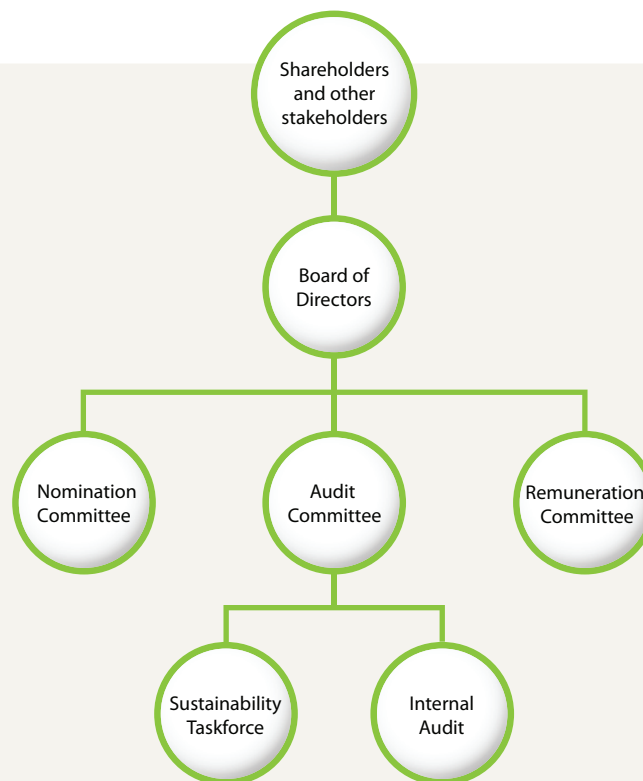


Roma upholds the principle of integrity, fairness and probity in our operation. We believe that maintaining excellent and efficient corporate governance paves the way for our continuous success. It is a core component in our commitment, and creates value for our investors. We strictly abide by business ethics, continue to establish and improve for an effective ESG accountability mechanism, and adopt highly transparent operating structure.

The diagram on the right illustrates the governance structure of the Group:

#### Internal Control

The Group has in place a stringent internal control mechanism. We have established the Audit Committee, which is directly authorized by the Board of Directors (the "Board") to examine whether the Group's financial statements and accounts comply with the requirements of accounting standards, GEM Listing Rules and relevant laws and regulations, and set up internal audit function. For more details on conflict of interests related disclosures, please refer to the section "Our Business – Anti-corruption".



#### Corporate Governance Training

To strengthen the Group's employees' and managements' knowledge on corporate governance best practices, regular trainings by representatives from regulators or professionals are provided to relative parties. Sharing covers topics from industrial best practices to case studies of preventive measures of latest cases of corruption pitfall and moral practices in corporate governance.

In the future, we intend to maintain the high level of integrity within the Group, maintain compliance regarding anti-corruption, and keep the record of the year of no concluded legal cases regarding corrupt practices brought against the Group or our employees.

For more details of corporate governance of the Group, please refer to the "Corporate Governance Report" in the Annual Report 2018/2019 on pages 18-29.



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ESG Governance

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The Group has set up a Sustainability Taskforce (the "Taskforce") which comprises the executive director, the ESG team, and core members from different departments of the Group.



The Taskforce is responsible for monitoring ESG issues of the Group. Its functions include but are not limited to the followings:

- Formulating and reviewing the Group's responsibilities, visions, strategies, framework, principles, and policies on sustainable development (including but not limited to ESG issues), and implementing relevant policies;
- Setting policy objectives, KPIs, and measures which match with the Group's operation and monitoring their effectiveness;
- Identifying sustainability issues arising from external development trends;
- Reviewing and monitoring sustainability policies to ensure their continuous effectiveness;
- Organizing employees to participate in ESG trainings;
- Preparing the Group's ESG report and submitting it to the Audit Committee and the Board; and
- Reporting to the Board the latest development issues within its scope of function and power, where necessary.

The Board has established the general direction of the Group's ESG strategies, responsible for decision-making regarding ESG topics, and ensured the effectiveness of ESG risk management.



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Stakeholder Engagement

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## Stakeholder Engagement

Stakeholders play a critical role in the Group's establishment of the ESG management system and decision-making process. Understanding and responding to different stakeholders' concerns do not only help to access the impact of our decisions for ESG matters, but also shape and adjust our direction of development and growth.

We actively manage our relationship with stakeholders, and always maintain close communication with them. We take different stakeholders into consideration, including individuals and organizations who affect, or are affected by our business directly and indirectly.

The Group communicates with different stakeholders, including but not limited to employees; investors and shareholders; customers; suppliers and consultants; government and regulatory bodies; communities, non-governmental organizations ("NGOs") and the media through different channels, and proactively responds to the opinions and requests of stakeholders in practice. The Group's key stakeholders, their interests and concerns, communication channels with respective frequency are set out on the right.

Key Stakeholders	Interests and Concerns	Communication Channels	Frequency
Employees	<ul style="list-style-type: none"> <li>- Career development</li> <li>- Remuneration and benefits</li> <li>- Training and development opportunities</li> <li>- Working environment</li> </ul>	<ul style="list-style-type: none"> <li>• Channels for employees' feedback (form, suggestion box, intranet, etc.)</li> <li>• Regular performance evaluations</li> <li>• Trainings</li> <li>• Departmental meeting</li> </ul>	<ul style="list-style-type: none"> <li>Regularly</li> <li>Annually</li> <li>Regularly and needed basis</li> <li>Weekly</li> </ul>
Investors and shareholders	<ul style="list-style-type: none"> <li>- Business strategies and performances</li> <li>- Compliant operations</li> <li>- Investment returns</li> <li>- Corporate governance system</li> </ul>	<ul style="list-style-type: none"> <li>• Annual general meeting</li> <li>• Financial reports</li> <li>• Announcements and circulars</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> <li>Annually, semi-annually and quarterly</li> <li>Regularly</li> </ul>
Customers	<ul style="list-style-type: none"> <li>- Service and product quality</li> <li>- Business integrity and ethics</li> <li>- Customer information and privacy protection</li> </ul>	<ul style="list-style-type: none"> <li>• Account-in-charge</li> <li>• Customer meetings and company visits</li> <li>• Social media platform</li> </ul>	<ul style="list-style-type: none"> <li>Daily</li> <li>Regularly</li> <li>Weekly</li> </ul>
Suppliers and consultants	<ul style="list-style-type: none"> <li>- Payment schedule</li> <li>- Business ethics and reputation</li> <li>- Fair competition</li> </ul>	<ul style="list-style-type: none"> <li>• Communication channels with consultants (emails, meetings, etc.)</li> <li>• Announcements and circulars</li> <li>• Conferences for suppliers and consultants</li> </ul>	<ul style="list-style-type: none"> <li>Daily</li> <li>Regularly</li> <li>Semi-annually</li> </ul>
Government and regulatory bodies	<ul style="list-style-type: none"> <li>- Performance in compliance with relevant laws and regulations</li> </ul>	<ul style="list-style-type: none"> <li>• Announcements and circulars</li> <li>• ESG report</li> </ul>	<ul style="list-style-type: none"> <li>Regularly</li> <li>Annually</li> </ul>
Communities, NGOs and the media	<ul style="list-style-type: none"> <li>- Corporate governance</li> <li>- Environmental protection</li> <li>- Employee and community development</li> </ul>	<ul style="list-style-type: none"> <li>• Donations and charity work</li> <li>• Participation in charity events</li> <li>• Press conferences and interviews</li> </ul>	<ul style="list-style-type: none"> <li>Regularly</li> <li>Regularly</li> <li>Regularly</li> </ul>



## Materiality Assessment

The diagram below is the materiality matrix of the Group for the Reporting Period.

The Group has adopted a systematic approach in evaluating our materiality topics.

### Stage 1 - Identification

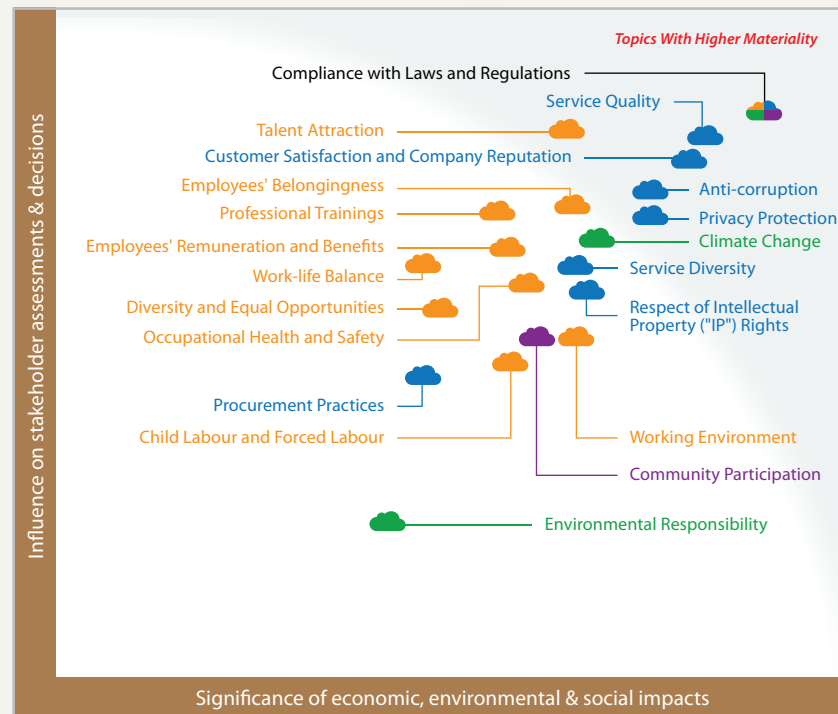
20 highly relevance topics are identified by referencing the Group's business development strategies, 2017/18 materiality assessment result, and industrial practices.

### Stage 2 - Assessment

Stakeholders such as employees, management, investors, suppliers, consultants and customers were invited to participate in the materiality survey, rating the potential material topics and responding to open-ended questions to understand other opinions on the Group's ESG aspects.

### Stage 3 - Review

Results of the materiality survey were analysed as a materiality matrix. The identified material topics and stakeholders' concerns were reviewed and discussed with the management, and disclosed in the ESG Report.



The most concerned material topic of the Group is compliance with laws and regulations, then followed by topics related to business operations such as service quality, customer satisfaction and corporate reputation. Most of the employment and social related topics are of relatively high importance. Among environmental topics, the newly added topic - climate change is of relative high importance.

The Group regards the result to be an important indicator for our future planning as an office-based valuation and advisory service provider, and policy formation in the ESG aspects. We have set out a series of targets, aiming to enhance the Group's ESG strategies and driving continuous improvement in sustainable development.

During the Reporting Period, the Group confirmed that it has established appropriate and effective management policies for ESG issues and internal control system, and confirmed that the information disclosed was in line with the requirements of the ESG Reporting Guide.



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Our People

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“Roma values each and every individual. We respect the thoughts and feelings of our people, and hope everyone can find a sense of belonging in the family of Roma.”

Michael Li  
*Executive Director*



## EMPLOYEE CARE

As an enterprise engaging in the provision of valuation and advisory services, the Group understands that employees are the most valuable asset, and realizes employees as one of the most critical elements for our continuous success. We always adhere to the mission of “empowering our employees reach their full potential”, and has adopted a “people-oriented” human resource management strategy, which focuses on attracting and retaining talents; creating a sense of belonging; investing in professional trainings; and maintaining a comfortable and pleasant working environment. We also respect and are committed to safeguard the legitimate interests of every employee. The Group aims to create a unifying and harmonious corporate culture, thus allowing employees to optimize their potentials and utilize their strength to grow with Roma.

Relevant employment practices and policies are formally documented as the Employee Handbook, which covers recruitment and remuneration, working hours and rest periods, diversity and equal opportunities, etc. The Group reviews these employment practices and policies on a regular basis to ensure the continuous improvements of our employment standards.

We proactively comply with local laws and regulations including but not limited to the Employment Ordinance, Minimum Wage Ordinance, and the Employees’ Compensation Ordinance of Hong Kong. During the Reporting Period, the Group was not aware of any material non-compliance with human resource related laws and regulations that would have a significant impact on the Group.





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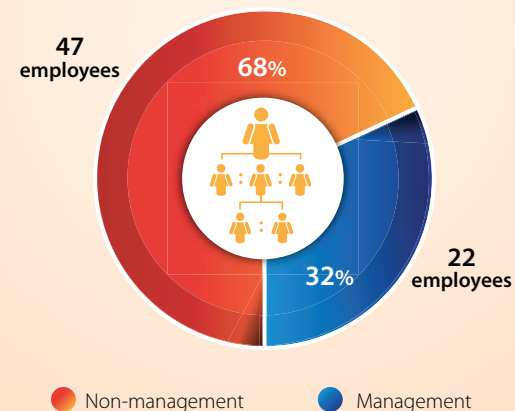
## TALENT ATTRACTION

The Group's success depends heavily on our ability to attract and retain talents. Recruitment is carried out through public channels such as newspapers, recruitment publications, the Internet, the Labour Department, etc. We also explore the potential of young talents by offering internship programs and recruiting undergraduate students from local universities. We have been continuously improving our talent recruitment and selection system through adopting a robust, transparent and fair recruitment process based on merit selection against the required job criteria. The principles of fairness, openness and impartiality are upheld during the recruitment processes in interviews and written tests. Once candidates are selected, we enter into employment contracts with employees to comply with the requirements of related laws and regulations.

Apart from rewarding outstanding employees through salary increment, we also provide a smooth career advancement path for our talents. The Group has formulated and implemented a fair and open internal performance evaluation and promotion system to recognize the contributions of employees to the Group. We review employees' work performances and conduct evaluations by annual formal appraisal and regular informal evaluations. The performances of employees are evaluated through work efficiency, work quality, organizational capability, learning capability, problem-solving capability, personal quality, communication and team spirit, and innovative capability.

Dismissal process will only be proceeded with a reasonable basis. A warning letter must be issued prior to the dismissal, and official dismissal will only be considered when the employee fails to correct the problems after receiving warning letter, so as to protect employees' interests and from unjustifiable dismissal.

Total Number of Employees  
by Employee Category



Internally  
Promoted  
**11**  
employees

New Hires  
**32**  
employees

Turnover  
Rate  
**43.48%**





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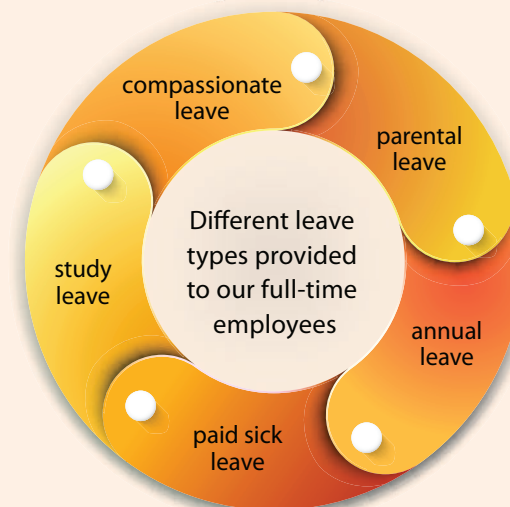


## EMPLOYEE REMUNERATION AND BENEFITS

To attract and retain talents for the Group's long-lasting and stable growth, we have developed a comprehensive remuneration, reward, and performance evaluation framework. Our salary and remuneration framework are developed with reference to the market practice within the industry. The Group provides its talents with competitive remuneration package, which includes basic salary and rewards. Our salary level is evaluated based on the industry and regional standards; while employee remuneration is determined according to employees' personal performance, contribution to the Group, and the Group's overall performance. Corresponding remuneration adjustments are subjected to the changes of the Group's development strategy and the Group's annual performance.

In addition to salary and remuneration, our full-time employees are also entitled to enjoy benefits including health care coverage, group insurance program, retirement provision and stock ownership through share option scheme and share award plan. Different leave types are also provided for our full-time employees, such leave types include annual leave, paid sick leave, study leave, parental leave and compassionate leave. Apart from benefits provided to full-time employees, we also provide sufficient benefit coverage to our part-time employees.

During the Reporting Period, all 69 full-time employees are entitled to enjoy parental leave, and 2 employees had taken parental leave. Both of them returned to work and were still employed 1 year after their return to work.





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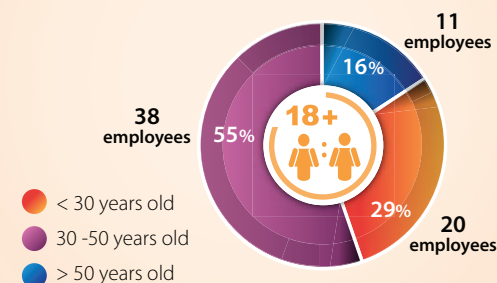


## DIVERSITY AND EQUAL OPPORTUNITIES

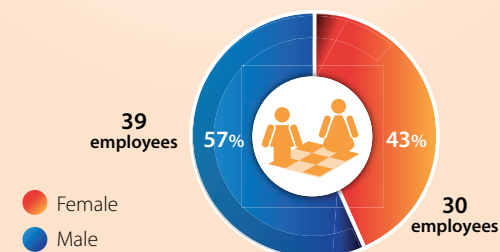
The Group is committed to creating and maintaining an inclusive and collaborative workplace. We uphold the principles of equal opportunities and anti-discrimination in recruitment, remuneration and benefits, training, and promotion. We have formulated the Equal Employment Opportunity Policy and the Non-discrimination and Anti-harassment Policy, which aim to create a diversified working environment that is free from any forms of discrimination and harassment. These policies are documented in the Employee Handbook, and are strictly complied with relevant local laws and regulations, including but not limited to the Sex Discrimination Ordinance, the Disability Discrimination Ordinance, the Family Status Discrimination Ordinance, and the Race Discrimination Ordinance. Any employees violating the Equal Employment Opportunity Policy and the Non-discrimination and Anti-harassment Policy will be subjected to disciplinary actions up to termination of employment contract.

We are committed to provide equal employment opportunities to all employees fairly and impartially. The Equal Employment Opportunity Policy ensures employment is based upon personal capabilities and qualifications without any discrimination of protected characteristics as established by law. Moreover, we require all employees to respect each other, and do not tolerate any discrimination regardless of age, sex, race, colour, social status, nationality, religious belief, disability, marital status, pregnancy, sex orientation, union member, political association and other factors. Any forms of discrimination such as sexual harassment, verbal attack and assault for any aforementioned aspects are also prohibited within the Group. The Non-discrimination and Anti-harassment Policy has clearly defined harassment and provided guidelines for employees to report such incidents when they encounter any forms of harassment in workplace.

### Total Number of Employees by Age



### Total Number of Employees by Gender





## WORK-LIFE BALANCE

The Group recognizes the importance of maintaining employees' lifestyle, and stresses heavily on creating a work-life balanced lifestyle for our employees. Apart from providing free snacks and drinks for employees, we proactively organize various events for employees to relax themselves during worktime. Such events include but are not limited to:

- Sports activities at spare time;
- Purchase of ergonomic chairs for all employees;
- Annual dinner and Christmas party;
- Birthday parties for employees; and
- Lunar New Year gathering.

Purchase of ergonomic chairs  
for all employees

Sports activities  
at spare time

Free snacks and drinks  
at employee lounge

Birthday parties for employees,  
Lunar New Year gathering and other celebrations.





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## EMPLOYEES' BELONGINGNESS

To retain talents for the Group's long-lasting and stable growth, we realize the importance of establishing employees' belongingness to the Group. We place a strong focus on fostering an environment where our talents can be their most authentic selves everyday. We want employees to be mentally focused, physically energized and filled with a sense of purpose and belongingness. We are committed to make employees feel respected, while their personal values could align with the Group's values.

The Group encourages communication between employees and the management. We advocate the Open Door Policy to encourage employees to share their opinions, ask questions, have discussion, and collaborate with the management to resolve problems; thereby creating a mutual-trust, cooperative, and equal atmosphere between employees and the management. The Group also acknowledges employees' unique efforts and accomplishments by honouring their work through appreciation messages and organizing gatherings for employees and the management. We aim to create a sense of belongingness among our employees and encourage them to contribute to the Group continuously with enthusiasm.



  
“ I never thought  
everyone will remember my  
birthday and celebrate with me  
at office! What a surprise! ”

Katie Tam  
Marketing Director







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## LABOUR STANDARDS

The Group is devoted to upholding ethical labour standards and forbidding the employment of child labour and forced labour. Applicants are required to provide real and precise personal information during the recruitment process. Recruiters will scrutinize such information including identity documents and academic credentials in order to avoid employing child labour. Moreover, to prevent non-compliance with labour standards, overtime working of employees is on a voluntary basis, which provides an effective protection for their interests. Any infringement will be handled according to the circumstances as clearly stated in the Group's Employee Handbook.

In order to prevent child labour and forced labour in our value chain, the Group also prevents engagement with suppliers and consultants having such record in their operations. During the Reporting Period, the Group did not identify suppliers or consultants who employ child labour or arrange young workers to execute risky work or employ forced or compulsory labour.

The Group strictly abides by relevant employment regulations including but not limited to the Employment of Children Regulations and Employment of Young Persons (Industry) Regulations under the Employment Ordinance of Hong Kong. During the Reporting Period, the Group was not aware of any material non-compliance with child and forced labour related laws and regulations that would have a significant impact on the Group.





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## PROFESSIONAL TRAININGS

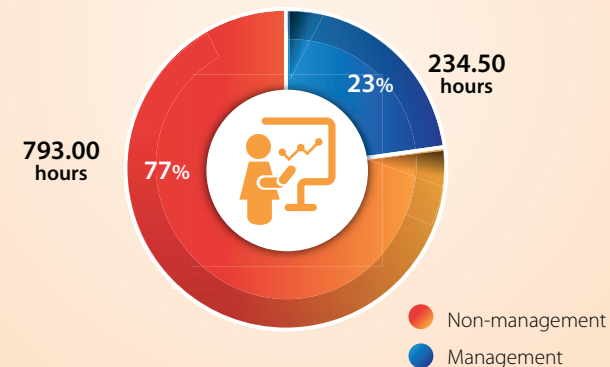
The Group recognizes the importance of development and training to our talents, and we are committed to inspiring our human capital towards delivering excellence. We have developed training strategies and offered a series of internal training programmes, such as departmental trainings, seminars, and on-the-job trainings for our employees to grow and develop. Internal training programmes are generally developed by department heads, and the content includes but not limited to the sharing of special cases managed by the Business Valuation Department, sharing in relation to HKEX, sharing of different types of valuation, and trainings on the use of software by the Technical Advisory Department. Apart from internal trainings, we also encourage our employees to attend external trainings and certification exams by offering study and examination leaves, reimbursement of external examination expenses is also available for employees.

In order to facilitate new joiners in adapting the workplace and our culture, we have designed a mentorship program for new employees of the Group. The Human Resource Department will assign a mentor to every new employee on their first day, and the mentor will assist their mentee to navigate the new working environment. The duties of the mentor include but are not limited to:

- Providing suggestions to the new employee on the work-related issues;
- Becoming a friend with the new employee and helping him or her to integrate into the Group;
- Identifying the strengths and weaknesses of the employee thus helping him or her to improve his or her work performance; and
- Providing the new employee with challenges and opportunities to reach his or her full potential.

We have achieved the target set in 2017/18, for which the average training hours was 14.89 hours per employee during the Reporting Period. We aim to increase the average training hours to 15 hours per employee in the coming year.

Training Hours by Employee Category



Total  
Training Hours  
**1,027.50** hours

Average Training Hours  
per employee  
**14.89** hours



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## HEALTH AND SAFETY

The Group acknowledges the significance of employees' occupational health and safety, and endeavors to provide our employees a safe and pleasant working environment with health-related benefits. We have formulated a series of health and safety policies and guidelines at workplace in accordance with relevant laws and regulations, including but not limited to the Occupational Safety and Health Ordinance. The Group will review the policies and guidelines regularly to ensure they are up-to-date. We will also take preventative measures for any potential hazards that may jeopardize the health and safety of our employees.

To secure employees' health and safety, we have equipped our offices with first-aid boxes and other medical supplies. We have also sent employees to enroll in the first-aid course and examination hosted by the Hong Kong St. John Ambulance. With the above measures, the Group is capable of coping with any emergencies relating to employees' health and safety to lower the risk of accidents. Apart from implementing health and safety measures, the Group also provides employees with a wide range of health-related benefits. Such benefits include but not limited to health care coverage with a monthly medical allowance, and purchasing of ergonomic chairs.



During the Reporting Period, we did not record any accidents leading to fatality or serious physical injury, no claim or compensation is paid to employees due to such accidents and was not aware of any material non-compliance with health and safety related laws and regulations that would have a significant impact on the Group.





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## ANTI-CORRUPTION

The Group believes that a corporate culture of high integrity is the key to its continued success. Therefore, the Group has zero toleration on any corruption, bribery, extortion, money laundering, and other frauds in relation to business operations violating work ethics. The Group aims to maintain the highest level of openness, integrity, honesty, fairness and accountability through anti-corruption work and system. We expect all employees to uphold honesty, fiduciary, and incorruptible practices as part of the fundamental code of conduct, and prohibit any malpractices and corruption, graft and acceptance of bribes, speculative practices, intentional omissions, and abuse of power to seek personal gains. The Group strictly abides by the Prevention of Bribery Ordinance of Hong Kong and other anti-corruption related laws and regulations. We taken measures to nurture the integrity culture within the Group by formulating related policies on the control and prevention of bribery, extortion, fraud and money laundering in each business activity. The Group has also provided regular trainings delivered by representatives from regulators and professionals to all employees in regards to anti-corruption policies and procedures so to maintain employees' awareness on anti-corruption best practices.

## CONFLICT OF INTERESTS

The Group has formulated policies on conflict of interests, which are included in the Employee Handbook. The policies aim to guide employees in performing their duties with the highest level of integrity and professionalism. Pursuant to the policies of conflicts of interests, employees must report any situations and activities that create any possibility of conflicts of interests, regardless of financial or personal interests to the Human Resource Department and the management. The management will determine whether such situations and activities will constitute to the issues of conflict of interest or are appropriate from the perspective of the Group, and provide guidelines to corresponding parties respectively. Employees failing to report potential conflicts of interests may be subjected to disciplinary actions.



## WHISTLE-BLOWING MECHANISM

With the aim of maintaining and achieving the highest standards of openness, probity and accountability of the Group, we adopt a Whistle-blowing Policy to manage and prevent any corruption, conflict of interest, suspected or actual fraud, and other misconducts. The policy safeguards the confidentiality of the whistle-blower's identity and allows all employees to report anonymously to the Audit Committee or the Board by using anonymous email address. The whistle-blowing reporting channel is also published on the Group's website.

The Board or members of the Audit Committee are required to observe the principle of confidentiality. All details of the investigation will be kept confidential throughout so as to avoid any mistaken accusations and to prevent alerting the suspected individual. The chairman of the Audit Committee may request to

convene Board meetings to investigate the reported incident promptly, fairly and confidentially. The Board may also decide whether to engage external consultants or Internal Audit Function (including but not limited to lawyers and certified public accountants) to handle the incident.

All details and results of the investigation will only be shared with individuals on a need-to-know basis. The policy also protects whistle-blowers from unfair treatment for the whistle-blowing and ensures that whistle-blowers will neither be treated unfairly because of reporting nor subjected to unjustified dismissal or unwarranted disciplinary actions. The Group's whistle-blowing handling process is as follows:



During the Reporting Period, the Group did not identify any material non-compliance with laws and regulations on the prevention of bribery, extortion, fraud, and money laundering. All of the Group's operation were assessed to exposing to risks related to corruption, and no concluded legal cases regarding corrupt practices were brought against the Group or its employees.





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## PROCUREMENT PRACTICES

The Group highly values its relationship with suppliers and consultants, and regards them as important business partners. Our major suppliers include business consultants and office items suppliers, we also have other suppliers providing relevant supporting services in relation to daily business operation. With the mission of “giving back our environment and society”, we see the importance of recognizing the environmental and social risks embedded in the supply chain. We adhere to the principles of “Socially Responsible Procurement” and “Local Procurement”, and have established sound business practices to promote sustainability during the procurement process.

To ensure our suppliers have met our requirements in regards to quality as well as environmental and social standards, we have formulated standards and stringent procedures in selecting suppliers and consultants. Prior to making any procurement decisions, we will conduct due diligence and assessments on suppliers and consultants to avoid environmental and social risks. We have maintained a list of approved suppliers and consultants, and they may subject to suspension or removal from the approved list if they fail to fulfill our standards. During the Reporting Period, there were no material change on the locations of the Group’s primary suppliers, the supply chain structure and relationship with suppliers (including selection and termination).

## SOCIALLY RESPONSIBLE PROCUREMENT

The Group implements the policy of Socially Responsible Procurement. We assess suppliers’ environmental and social performances in our procurement process and only purchase products that meet related standards. In addition, we assess suppliers’ compliance in environmental and social aspects to protect the environment and prevent social risks in the supply chain.

	Number of local suppliers of the Group	123
	Number of overseas suppliers of the Group	11
	Proportion of spending on local suppliers	90.69 %

## LOCAL PROCUREMENT

The Group has adopted the policy of Local Procurement. We strive to select local suppliers for our business operation so to support local companies, create job opportunities for local community, promote local economic development and fulfill our social responsibilities.

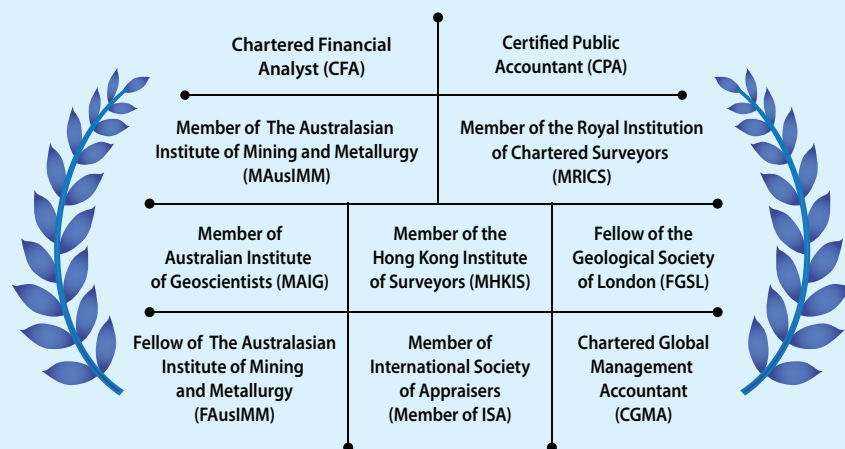
## FAIR AND OPEN PROCUREMENT

The Group has formulated rules and procedures to ensure suppliers and consultants to participate and compete in an open and fair way. The Group stresses the integrity of its suppliers and consultants with good business track records and with no material violation of laws or business ethics in the past. We strictly monitor and prohibit any kinds of business bribery and discrimination against any suppliers or consultants.



## SERVICE QUALITY

The Group's expertise team are professional and experienced. We have participated in and completed various international valuation projects by developing fair and accurate valuation plans for customers. Our professional valuation reports and technical advisory reports are extensively recognized by the HKEX, financial advisors, bankers, lawyers, auditors, and investors, and are conformed to the accounting standards of Hong Kong and other regions of the world as well as relevant international standards, laws and regulations. Our professional team constantly advances and closely follows the latest development and information within the industry, so to provide customers with value-added services and assist them to make the most reliable, insightful and forward-looking business decisions.



The Group understands the importance of expertise for ensuring product quality. Most of the management team have obtained related professional qualifications and held related bachelor degrees, as shown on the left.

To guarantee the quality of the Group's services and reports, each department has established a series of service quality control policies and processes as per industry standards, thereby ensuring the compliance, accuracy and expertise of our valuation and other reports. The following is an illustration of our service quality control processes:





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## SERVICE DIVERSITY

As a healthy and high-performing organization, the Group focuses heavily on the comprehensiveness of our service provided for customers. When setting our business priorities, we recognize the importance of not being overly reliant on a single product, and the benefits of diversification to a consistent and strong financial performance. At the same time, we realize that provision of diversified services will expose ourselves to a more extensive customer base which contributes to a sustainable business. Thereby, the Group provides comprehensive and tailor-made services for customers from various industries with the highest standards of professionalism.

We cover a broad range of specialized services with the highest standards of professionalism, including but not limited to:

Business  
and  
Intangible  
Assets  
Valuation

Risk  
Advisory

Natural  
Resources  
Valuation

Financial  
Instruments  
Valuation

Property  
Valuation

Purchase  
Price  
Allocation

Machinery  
and  
Equipment  
Valuation

Work of  
Art  
Valuation

Biological  
Assets  
Valuation

Corporate  
Advisory

ESG  
Advisory

Credit and  
Risk  
Evaluation

450+

The number of listed  
companies that the Group  
has served up to now

more than **450**

We have started to explore securities brokerage services so to expand our market. Our comprehensive and quality securities brokerage services will include underwriting, placement, margin financing and IPO subscription services. The Group has also extended the ESG advisory services in response to the increasing market demands and the latest requirements of the HKEX. Our professional advisory consultant team has profound knowledge and practical experiences regarding the HKEX's ESG Reporting Guide as well as other international standards and guidelines. We understand the importance of integrating ESG factors into business decision-making process, and we also realized the values of considering stakeholders' concerns in marketing campaigns, such as the "No Straw Campaign". For details, please refer to the section "Our Sustainability Journey".



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## PRIVACY PROTECTION

At all times, the Group is committed to protecting clients' privacy during our operation. We strictly abide by privacy-related laws and regulations, including but not limited to the Personal Data (Privacy) Ordinance. We inform clients in advance on how the collected data will be used, and explicitly state confidential terms and privacy policy statements in our contracts to notify our clients the general policies and practices on the collection, storage and use of personal data.

Except for keeping clients' company names in our client list for future commercial promotional purposes, our conversations with clients, transaction records, documents provided by them and contents of reports (if not to be publicized) are kept confidential, and any disclosure of client data to any third party without authorization from the clients are strictly prohibited. Meanwhile, clients always have the rights to review and revise their data, and to opt out from any direct marketing events. A strong commitment to protect customers' privacy has enabled the Group to stay competitive in the market.

In addition, the Group highly values our clients' feedback as they are the driving force behind the sustainable business development and service quality assurance of the Group. Upon receiving customers' complaints, we promptly deal with the issues in accordance with relevant handling processes. The responsible teams will take

follow-up measures to swiftly handle any underlying issues and gain clients' trust and confidence. Our complaint handling process is as follows. Firstly, we thoroughly explain the reasons behind the problems to clients, then we propose a detailed timetable to timely address the problems. During the Reporting Period, the Group has not received any material complaints concerning breaches of customer privacy.



The number of material  
service complaint





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## RESPECT OF INTELLECTUAL PROPERTY RIGHTS

The Group recognizes the importance of IP protection, thereby we are dedicated to protecting and enforcing the Group's own IP rights as well as the IP rights of our customers. The Employee Handbook sets out our IP policy and clearly defines the IP relations between us and our employees, that is: all creations of employees (including trademarks, inventions, patents, designs and copyrights) during employment period are exclusively owned by the Group.

Meanwhile, the Group's IP policy aims to protect third-party IP and not infringe any third-party interests, especially IP rights. We obtain proper licenses for software and information the Group uses in its business operation. Any duplication or downloading of information, software and images from the Internet must be approved by relevant department(s). In addition, we closely monitor the infringement actions in the market and combat any infringement behaviour, such as counterfeit trademarks.

## ADVERTISING AND LABELLING

As a professional valuation and advisory company, the Group has limited advertising and labelling. In the Group's dealings with its clients, information provided should be complete, true, accurate, clear, and comply with the relevant laws and regulations, including but not limited to Trade Descriptions Ordinance. Employees should obtain written approval from the legal and compliance personnel before the publication of any advertisement or sales literature. This is to ensure the Group's advertisements do not contain false, misleading and deceptive statements, commitments and forecasts, and to ensure information provided to customers is true, accurate, not misleading, and in compliance with relevant laws and regulations.

In addition, we have strict specifications to monitor the behaviour of sales. We prohibit high-pressure sales tactics to induce customers from using our services, so as to prevent customers from making business decisions under pressure or haste. At the same time, we give enough time for customers to understand the materials, consider carefully and seek independent third-party advice, if necessary, before making any business decisions. During the Reporting Period, the Group did not identify any incidents of non-compliance with laws and regulations concerning product health and safety, product and service information, labelling, marketing communications (including advertising, promotion and sponsorship).



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Our Environment

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## Environmental Responsibility



The Group always adheres to the mission of “giving back to our environment and society”. We understand the potential environmental impacts of our business activities, therefore we actively fulfill our social responsibility of protecting the environment. We have formulated and implemented environmental protection policies, and set up related environmental protection internal control mechanism in our workplace and operation. We also actively implement related monitoring measures to introduce environmentally friendly business practices into our operations while enhancing our employees’ awareness of environmental protection and complying with related laws and regulations.

Over the course of business operation, we are committed to utilize our resources and uphold the principles of “Reduce”, “Reuse”, “Recycle” and “Replace” (“4Rs”). Our environmental protection policies focusing on waste management and emission reduction aim to minimize

negative environmental impacts using the 4Rs principle. Meanwhile, we constantly pursue opportunities to devise and implement environmental protection measures within our policy framework so to improve our environmental performance. Through various measures on energy conservation, emission reduction, and efficient use of resources, we believe we have set a good model for fulfilling corporate social responsibilities, and established a corporate image of promoting environmental protection and low-carbon operation.

During the Reporting Period, the Group strictly complied with local environmental laws and regulations, including but not limited to the Motor Vehicle Idling (Fixed Penalty) Ordinance and the Waste Disposal Ordinance, and did not identify any material non-compliance with local environmental laws and regulations that has material impacts on the Group.



### Climate Change

Roma realizes that climate change poses various risks and opportunities to our operation. To identify and monitor the associated risks and opportunities, we have considered climate change as one of the factors in our development. We have responded to related climate change issues through the approaches of mitigation and adaptation, and we will continue to explore such risks and opportunities to our businesses.

#### Mitigation

The Group has strived to mitigate the risks brought by climate change through the adoption of various environmental policies and measures. We have also considered potential physical risks of climate change to our daily operation. Details can be referred to this chapter.

#### Adaptation

The Group has considered potential impacts of climate change in our operations, such as extreme climatic effects. We have formulated related policies and measures in adapting such risks. Details can be referred to the chapter “Our People”.



## EXHAUST GAS EMISSIONS

Due to our business nature, we do not involve any industrial production or possess any factory facilities; therefore, the Group does not generate a significant amount of exhaust gas emissions during our operation.



### GREENHOUSE GAS EMISSIONS

The GHG emissions of the Group are mainly generated from petrol consumption of vehicles (Scope 1), purchased electricity (Scope 2) and business travels (Scope 3). The Group has actively adopted the following measures to reduce GHG emissions and promote energy conservation, these measures include:

- Encouraging employees to replace business travels with telephone conferences or video conferences whenever possible to reduce related GHG emissions; and
- Adopting environmentally friendly measures to conserve energy and water. Related measures are described in the sections "Energy Management" and "Water Management" in this chapter.

During the Reporting Period, the GHG emissions intensity per million revenue has decreased by approximately by 9% from 2017/18. Apart from the implementation of the emission reduction measures, such difference was also resulting from the reduction in electricity consumption due to the merging of 4 offices in 2017/18 to 2 offices in 2018/19. We aim to make continuous efforts in working towards 2017/18's target of reducing the total GHG emissions intensity by at least 10% over the next three reporting years.

During the Reporting Period, the Group's GHG emissions were as follows:

Indicator <sup>1</sup>	Unit	2018/19	2017/18
Direct GHG emissions (Scope 1) – Petrol Consumption	tCO <sub>2</sub> e	32.10	14.42
Indirect GHG emissions (Scope 2) – Purchased Electricity	tCO <sub>2</sub> e	70.03	86.33
Indirect GHG emissions (Scope 3) – Business Trips <sup>2</sup>	tCO <sub>2</sub> e	12.66	17.11 <sup>3</sup>
Total GHG emissions (Scope 1, 2 and 3)	tCO <sub>2</sub> e	114.79	117.86 <sup>3</sup>
Intensity <sup>4, 5</sup>	tCO <sub>2</sub> e / million revenue	1.64	1.81 <sup>3</sup>
	tCO <sub>2</sub> e / employee	1.66	1.76 <sup>3</sup>

- Note: 1. GHG emission data is presented in terms of carbon dioxide equivalent and are based on, including but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG Report? – Appendix II: Reporting Guidance on Environmental KPIs" issued by the HKEX, the latest released emission factor of HKE, and the "Global Warming Potential Values" from the IPCC Fifth Assessment Report, 2014 (AR5).
2. Business trip data includes business trip reimbursed by the Group, but does not include business trip reimbursed by customers.
3. Calculation methodology has been changed from using the conversion factors of "UK Government GHG Conversion Factors for Company Reporting" issued by the UK Government to adopting the methodology developed by the International Civil Aviation Organization.
4. As at 31 March 2019, the Group had a total of 69 full time employees; while as at 31 March 2018, the Group had a total of 67 full time employees. These data are used for calculating other intensity data.
5. During the Reporting Period, the Group's total revenue was approximately HK\$70,150,000, while for the year ended 31 March 2018, the Group's total revenue was approximately HK\$65,140,000.





## WASTE MANAGEMENT

### Hazardous waste

Due to the business nature, the Group's operations do not directly generate hazardous waste.

### Non-hazardous waste

The Group adheres to the waste reduction principles of 4Rs, and is committed to properly manage and dispose the non-hazardous waste generated from its operations. Due to our business nature, a relatively large amount of paper is consumed for printing valuation and consultancy reports. To minimize the paper consumed, we regularly monitor our paper consumption, and implement the following waste reduction initiatives and measures:



- Setting up waste paper recycling boxes;
- Reducing paper consumption in workplace through duplex printing;
- Promoting "paperless office" by encouraging employees to utilize electronic communication means; and
- Recycling used paper, cardboard box, envelopes and folders.

Waste management is a joint responsibility of our employees and staff from the property management company. We are committed to maintaining a high standard for waste reduction and educating employees on the importance of waste reduction. Through the above waste reduction initiatives and measures, employees' waste management awareness has improved.



Maintaining indoor temperature at 25.5°C



Recycling Bins

Due to the expansion of the Group's businesses, the increase in total revenue, and complying with statutory requirements of relevant businesses during the Reporting Period, the intensity of total non-hazardous waste has doubled from approximately 1,443.05 sheets per million revenue in 2017/18 to approximately 3,057.73 sheets per million revenue in 2018/19. We aim to make continuous efforts to maintain or reduce the total waste discharge in the following year.

During the Reporting Period, the Group's non-hazardous waste emissions were as follows:

Type of non-hazardous waste	Unit	2018/19	2017/18
Paper <sup>6</sup>	sheets	214,500.00	94,000.00
Intensity	sheets / million revenue	3,057.73	1,443.05
	sheets / employee	3,108.70	1,402.99

Note: 6. In conversion, the paper consumed was 1.07 tonnes in 2018/19 and 0.47 tonnes in 2017/18.



## ENERGY MANAGEMENT

The Group's major energy consumption are electricity consumption and petrol consumption from vehicles. We have not used any renewable energy.



The Group regularly monitors the usage of energy to achieve consumption efficiency. The Group has formulated a series of policies and measures to achieve electricity conservation and energy efficiency. The specific measures are as follows:

- Reminding employees to switch off idling lights and electrical appliances when not in use or after work;
- Monitoring energy consumption on a monthly basis and investigate any notable difference;
- Using the energy-efficient functions of office equipment and computers;
- Maintaining and repairing equipment to keep electronic equipment at the best condition and achieve energy efficiency;
- Maintaining vehicles and equipment regularly to avoid low-efficiency petrol consumption or abnormal operation; and
- Purchasing standard petrol for vehicles, and checking vehicles annually to ensure relevant emissions standards are fulfilled.

Through these energy saving measures, employees' energy saving awareness has been improved. The Group's total petrol consumption intensity has approximately doubled from about 81.76 litres per million revenue in 2017/18 to about 172.02 litres per million

revenue in 2018/19, and this is due to the increase in the number of the Company's vehicles. Meanwhile, the Group's electricity consumption intensity has decreased by approximately 26% from about 1,677.54 kWh per million revenue in 2017/18 to about 1,247.78 kWh per million revenue in 2018/19. The reduction was due to the merging of 4 offices in 2017/18 to 2 offices in 2018/19. We aim to make continuous efforts to maintain or reduce both the petrol and electricity consumption intensity in the following year.

During the Reporting Period, the Group's petrol and electricity consumption, and their intensities were:

Type of energy	Unit	2018/19	2017/18
 <b>Petrol<sup>7</sup></b>	litres	<b>12,067.45</b>	<b>5,325.55</b>
	litres / million revenue	<b>172.02</b>	<b>81.76</b>
	litres / employee	<b>174.89</b>	<b>79.49</b>
 <b>Electricity</b>	kWh	<b>87,532.00</b>	<b>109,275.00</b>
	kWh / million revenue	<b>1,247.78</b>	<b>1,677.54</b>
	kWh / employee	<b>1,268.58</b>	<b>1,630.97</b>

Note: 7. With reference to the conversion factor of "2012 GHG conversion factors for company reporting" issued by the Department of Environment, Food & Rural Affairs (UK), petrol consumption was approximately 115,847.52 kWh in 2018/19 and approximately 51,125.28 kWh in 2017/18.



## WATER MANAGEMENT

Due to the Group's business nature, we do not consume significant amount of water resources in our operation. Therefore, our operation does not generate a material amount of sewage.

The water supply and drainage facilities of our offices are managed by the property management company, therefore the Group does not have water consumption and water recycling record during the Reporting Period. Due to the business nature and operating locations of the Group, we do not encounter any significant issue in sourcing water that is fit for purpose.

The Group is dedicated in promoting behavioral changes in water usage at offices and encourage water conservation. Water conservation slogans and environmental signages on water-saving messages are posted in prominent places to remind employees to conserve water. Employees' awareness on water conservation has been raised.

## PACKAGING MATERIALS USE

Due to the Group's business nature, we do not consume significant amount of packaging materials for product packaging as we have no industrial production or any factory facilities.

## WORKING ENVIRONMENT

The Group is committed to providing employees a comfortable and green working environment to increase work efficiency. We are also committed to maintaining a hygienic and neat environment at workplace. Representatives from both the Group and the property management company will inspect the office area regularly to ensure a good working environment is maintained. Problems within the workplace will be identified in a timely manner, and preventative measures will be taken to minimize potential hazards posing to employees. In addition, the Group monitors the indoor air quality of the workplace regularly, and is dedicated to maintaining a sound indoor air quality by cleaning the air-conditioning system regularly.







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Our Community

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## OUR COMMUNITY

The Group adheres to the mission of “giving back to our environment and society”. As a responsible corporate citizen, we bear the social responsibilities to serve and are committed to paying back our society. We have actively participated in charitable activities, and have encouraged employees to participate in community events. During the Reporting Period, the Group had donated approximately HK\$15,000, and had participated in a number of social activities.

### Career sharing at Methodist College

We value the importance of educating the next generation, hence we have participated in different professional exchange programmes to enrich the insights of the younger generation. During the Reporting Period, we were invited by the Business-School Partnership Programme to share our experience of being professional valuers to about 80 students in Methodist College.



### Free Ride Day 2018

As one of the sponsors of the Hong Kong General Chamber of Commerce (“HKGCC”), we had supported HKGCC’s Free Ride Day with the aim of benefitting citizens to enjoy travelling with trams and the Star Ferry. More than 300,000 citizens were benefitted from this event.

### 2019 ChinaChem Run for Brightness

Being a regular sponsor of “Run for Brightness” organized by Hong Kong Blind Sports Federation, the Group had donated approximately HK\$10,000 and had arranged employees to participate in the “ChinaChem Run for Brightness” for the 6th consecutive year.





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## Performance Summary

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### Performance Summary

Environment	Unit	2018/19	2017/18	2016/17
<b>GHG Emissions</b>				
Direct GHG emissions (Scope 1) – Petrol Consumption	tCO <sub>2</sub> e	32.10	14.42	13.87
Indirect GHG emissions (Scope 2) – Purchased Electricity	tCO <sub>2</sub> e	70.03	86.33	86.29
Indirect GHG emissions (Scope 3) – Business Trips	tCO <sub>2</sub> e	12.66	17.11 <sup>1</sup>	25.76 <sup>1</sup>
Total GHG emissions	tCO <sub>2</sub> e	114.79	117.86 <sup>1</sup>	125.92 <sup>1</sup>
Total GHG emissions Intensity	tCO <sub>2</sub> e/ million revenue	1.64	1.81	N/A
	tCO <sub>2</sub> e/ employee	1.66	1.76 <sup>1</sup>	1.94
<b>Non-hazardous Waste</b>				
Paper	sheets	214,500.00	94,000.00	N/A
Paper Intensity	sheets/ million revenue	3,057.73	1443.05	N/A
	sheets/ employee	3,108.70	1,402.99	N/A

Environment	Unit	2018/19	2017/18	2016/17
Energy Consumption				
Petrol	litres	12,067.45	5,325.55	N/A
Petrol Intensity	litres/ million revenue	172.02	81.76	N/A
	litres/ employee	174.89	79.49	N/A
Electricity	kWh	87,532.00	109,275.00	N/A
Electricity Intensity	kWh/ million revenue	1,247.78	1,677.54	N/A
	kWh/ employee	1,268.58	1,630.97	N/A
Water Consumption				
Total water consumption	cubic metres	Water supply and draining facilities are managed by the property management company		
Use of Packaging Materials				
Packaging material	tonnes	The Group does not consume significant amount of packaging materials due to the Group's business nature.		

Note: 1. Calculation method has been changed from using the conversion factors of "UK Government GHG Conversion Factors for Company Reporting" issued by the UK Government to adopting the methodology developed by the International Civil Aviation Organization.



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## Performance Summary

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### Performance Summary

Social	Unit	2018/19	2017/18	2016/17
<b>Total Employee (Full Time)</b>	<b>no. of employees</b>	<b>69</b>	<b>67</b>	<b>65</b>
<b>By Gender</b>				
Male	no. of employees	39	39	N/A
Female	no. of employees	30	28	N/A
<b>By Age</b>				
Under 30	no. of employees	20	25	N/A
30-50	no. of employees	38	31	N/A
Over 50	no. of employees	11	11	N/A
<b>By Employee Category</b>				
Management	no. of employees	22	27	N/A
Non-management	no. of employees	47	40	N/A
<b>Total New Employee Hires</b>	<b>no. of employees</b>	<b>32</b>	<b>N/A</b>	<b>N/A</b>
<b>By Gender</b>				
Male	no. of employees	23	N/A	N/A
Female	no. of employees	9	N/A	N/A
<b>By Age</b>				
Under 30	no. of employees	15	N/A	N/A
30-50	no. of employees	13	N/A	N/A
Over 50	no. of employees	4	N/A	N/A
<b>Rate of Employee Receiving Regular Career Reviews</b>		<b>100%</b>	<b>N/A</b>	<b>N/A</b>
<b>By Gender</b>				
Male		100%	N/A	N/A
Female		100%	N/A	N/A
<b>By Employee Category</b>				
Management		100%	N/A	N/A
Non-management		100%	N/A	N/A
<b>Internal Promotion Rate</b>		<b>15.94%</b>	<b>20.90%</b>	<b>N/A</b>
<b>Total Employee Turnover</b>	<b>no. of employees</b>	<b>30</b>	<b>15</b>	<b>N/A</b>
Employee turnover rate		43.48%	22.39%	N/A
<b>By Gender</b>				
Male	no. of employees (%)	13 (33.33%)	9 (23.08%)	N/A
Female	no. of employees (%)	17 (56.67%)	6 (21.43%)	N/A
<b>By Age</b>				
Under 30	no. of employees (%)	17 (85%)	4 (16.00%)	N/A
30-50	no. of employees (%)	10 (26.32%)	10 (32.26%)	N/A
Over 50	no. of employees (%)	3 (27.27%)	1 (9.09%)	N/A

Social	Unit	2018/19	2017/18	2016/17
<b>Composition of Governance Bodies</b>				
<b>By Gender</b>				
Male		20.51%	N/A	N/A
Female		3.33%	N/A	N/A
<b>By Age</b>				
Under 30		-	N/A	N/A
30-50		10.53%	N/A	N/A
Over 50		45.45%	N/A	N/A
<b>Parental Leave</b>	<b>no. of employees</b>	<b>2</b>	<b>N/A</b>	<b>N/A</b>
<b>Health and Safety</b>				
Total man hours worked	hours	122,720	N/A	N/A
Work-related fatalities	number	-	-	N/A
Lost days	days	-	-	N/A
Lost-time injuries	number	-	-	N/A
Absentee days	days	101	N/A	N/A
<b>Development and Training</b>				
Total training hours	hours	1,027.50	434	N/A
Average training hours	hours/employee	14.89	6.48	N/A
<b>Procurement</b>				
Local suppliers	number	123	135	N/A
Oversea suppliers	number	11	2	N/A
Ratio of local procurement		91.79%	98.54%	N/A
Proportion of spending on local suppliers		90.69%	N/A	N/A
<b>Product Responsibility</b>				
Products and service related complaints received	number	-	-	N/A
<b>Corruption</b>				
Concluded legal case regarding corrupt practices	number	-	-	N/A
<b>Community Investments</b>				
Donations	HK\$	15,000	30,000	N/A



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External Assurance

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CL Partners CPA Limited has provided independent limited assurance for selected quantitative data. The Assurance Report is presented in English only. If there is any inconsistency or ambiguity between the English version and the Chinese version of the ESG Report, the English version shall prevail as the limited assured content of CL Partners CPA Limited. This Assurance Report is presented in the following pages.

## CL Partners CPA Limited 先機會計師行有限公司

Certified Public Accountants

HONG TING CPA (Practising) 執業資深會計師  
HEUNG SIU HING, UNISUN CPA (Practising) 執業會計師

CPA  
Hong Kong Institute of  
Certified Public Accountants  
香港會計師公會

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12/F, 46 Lyndhurst Terrace  
Central, Hong Kong  
Direct: (852) 3890 7912  
Mobile: (852) 9512 4588

### INDEPENDENT LIMITED ASSURANCE REPORT IN RELATION TO ROMA GROUP LIMITED'S ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 2018/19

To the Board of Directors of Roma Group Limited

#### Scope

We have been engaged by the management of Roma Group Limited (the "Company") to perform a limited assurance engagement over the selected sustainability performance data (the "Subject Matter") for the year ended 31 March 2019 contained in the Environmental, Social and Governance Report 2018/19 (the "ESG Report").

#### Subject Matter

The Subject Matter for our limited assurance engagement is as follow:

The Subject Matter presented as follow applies to valuation and advisory services and financing services in Hong Kong.

#### Environmental performance

GHG Emissions  
Scope 1 - Fuel (tonnesCO<sub>2</sub>e)  
Scope 2 - Purchased electricity (tonnesCO<sub>2</sub>e)  
Scope 3 - Business trips (tonnesCO<sub>2</sub>e)  
Total

Non-hazardous waste  
- Paper consumption (sheets)

Use of Resources  
- Petrol consumption (litres)  
- Electricity consumption (kWh)

#### Reporting Criteria

As a basis for the assurance engagement, we have applied the Company's own publicly disclosed criteria as set out in the "Performance Summary Table" of the ESG Report.

CL Partners CPA Limited  
先機會計師行有限公司  
Certified Public Accountants

### INDEPENDENT LIMITED ASSURANCE REPORT IN RELATION TO ROMA GROUP LIMITED'S ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 2018/19

#### Management's Responsibility

The ESG Report has been prepared by management of the Company (the "Management"), who are responsible for the collection and presentation of the information within the ESG Report in accordance with the reporting criteria, namely the Company's own publicly disclosed criteria as set out in the "Performance Summary Table" of the ESG Report.

Further, the Management is responsible for establishing and maintaining internal controls relevant to the preparation and presentation of the information contained within the ESG Report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate criteria, maintaining adequate records and making estimates that are reasonable in the circumstances.

Greenhouse gas quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

#### Assurance Practitioner's Responsibility

Our responsibility, in accordance with the Management's instructions, is to carry out a limited assurance engagement in respect of the Subject Matter contained within the ESG Report, and to express a limited assurance conclusion based on our engagement.

Our assurance engagement has been planned and performed in accordance with Hong Kong Standard on Assurance Engagements ("HKSAE") 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information and HKSAE 3410 Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board. The reporting criteria as set out in the "Performance Summary Table" of the ESG Report have been used as criteria against which to evaluate the Subject Matter.

#### Work Performed

The limited assurance procedures performed included, but were not limited to:

- Conducting interviews with selected management and personnel involved in the provision of information relating to the Subject Matter;
- Performing analytical tests and detailed testing for the Subject Matter on a sample basis;
- Checking the arithmetical accuracy of the calculations performed;
- Checking if data had been correctly transcribed from corporate systems and/or supporting evidence into the ESG Report; and
- Sample testing of the Subject Matter against the relevant reporting criteria as set out in the "Performance Summary Table" of the ESG Report.





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**INDEPENDENT LIMITED ASSURANCE REPORT  
IN RELATION TO ROMA GROUP LIMITED'S ENVIRONMENTAL, SOCIAL AND  
GOVERNANCE REPORT 2018/19**

**Inherent Limitations**

There are inherent limitations in performing assurance. Assurance engagements are based on selective testing of the information being examined, and it is possible that fraud, error, or non-compliance may occur and not be detected.

Our assurance was limited to the Subject Matter set out within the ESG Report for the year ended 31 March 2019. We have only sought evidence to support key information and data contained in the ESG Report and our responsibility does not include:

- Any work in respect of sustainability information published elsewhere in the Company's annual report, website and other publications;
- Sustainability information prior to 1 April 2018 and subsequent to 31 March 2019; and
- Forward-looking statements made by the Management.

**Level of Assurance**

Our evidence gathering procedures have been designed to obtain a limited level of assurance (as set out in HKSAE 3000 and HKSAE 3410) to draw our conclusion. The procedures conducted do not provide all the evidence that would be required in a reasonable assurance engagement and, accordingly, we do not express a reasonable assurance conclusion or an audit opinion, as the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would be obtained had a reasonable assurance engagement been performed. While we considered the effectiveness of the Management's internal controls when determining the nature and extent of our procedures, our review was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking the aggregation or the calculation of data within IT systems.

**Limited Assurance Conclusion**

Based on the limited assurance procedures specified above, nothing has come to our attention that causes us to believe that the Subject Matter has not been reported fairly, in all material respects, in accordance with the applicable criteria.

**Use of Report**

Our responsibility in performing our assurance activities is to the directors of the Company only and in accordance with the terms of reference for this engagement as agreed with them. We do not therefore accept or assume any responsibility for any other purpose or to any other person or organisation. Any reliance any such third party may place on this report is entirely at its own risk.

The applicable criteria are designed solely for the purpose of the preparation of the Subject Matter included in the ESG Report and, as a result, the subject matter information may not be suitable for another purpose.

**CL** Partners CPA Limited  
先機會計師行有限公司  
Certified Public Accountants

**INDEPENDENT LIMITED ASSURANCE REPORT  
IN RELATION TO ROMA GROUP LIMITED'S ENVIRONMENTAL, SOCIAL AND  
GOVERNANCE REPORT 2018/19**

**Independence and Quality Control**

We have complied with the independence and ethical requirements of the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants and the Code of Ethics issued by the International Ethics Standards Board for Accountants which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies Hong Kong Standard on Quality Control (HKSQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements" which conforms with International Standard on Quality Control (ISQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and other Assurance and Related Services Engagements".

CL PARTNERS CPA LIMITED  
Certified Public Accountants

HONG, Ting  
Practising Certificate Number P07069

Hong Kong, 3 September 2019



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HKEX Content Index

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## CONTENT INDEX OF THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE OF THE STOCK EXCHANGE ("HKEX ESG CONTENT INDEX")

Aspect, General Disclosure and KPIs	Description	Section/Declaration	Page
<b>Aspect A1: Emissions</b>			
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 air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Our Environment	P33-38
KPI A1.1 ("Comply or explain")	The types of emissions and respective emissions data.	Our Environment — Exhaust Gas Emissions, Greenhouse Gas Emissions	P35
KPI A1.2 ("Comply or explain")	Greenhouse gas emissions in total (in tonnes) and intensity.	Our Environment — Greenhouse Gas Emissions	P35
KPI A1.3 ("Comply or explain")	Total hazardous waste produced (in tonnes) and intensity.	Our Environment — Waste Management, (not applicable – explained)	P36
KPI A1.4 ("Comply or explain")	Total non-hazardous waste produced (in tonnes) and intensity.	Our Environment — Waste Management	P36
KPI A1.5 ("Comply or explain")	Description of measures to mitigate emissions and results achieved.	Our Environment — Exhaust Gas Emissions, Greenhouse Gas Emissions	P35
KPI A1.6 ("Comply or explain")	Description of how hazardous and non-hazardous waste are handled, reduction initiatives and results achieved.	Our Environment — Waste Managements	P36
<b>Aspect A2: Use of Resources</b>			
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Our Environment	P33-38
KPI A2.1 ("Comply or explain")	Total direct and/or indirect consumption by type and intensity	Our Environment — Energy Management	P37
KPI A2.2 ("Comply or explain")	Total water consumption and intensity.	Our Environment — Water Management	P38
KPI A2.3 ("Comply or explain")	Description of energy use efficiency initiatives and results achieved.	Our Environment — Energy Management	P37
KPI A2.4 ("Comply or explain")	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	Our Environment — Water Management	P38
KPI A2.5 ("Comply or explain")	Total packaging material used for finished products (in tonnes) and with reference to per unit produced.	Our Environment — Packaging Materials Use (not applicable – explained)	P38
<b>Aspect A3: The Environment and Natural Resources</b>			
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	Our Environment — Working Environment	P38
KPI A3.1 ("Comply or explain")	Description of the significant impacts of operation activities on the environment and natural resources and the actions taken to manage them.	Our Environment — Working Environment	P38
<b>Aspect B1: Employment</b>			
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 compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Our People	P15
KPI B1.1 ("Recommended Disclosure")	Total workforce by gender, employment type, age group and geographical region.	Our People — Talent Attraction; Diversity and Equal Opportunities	P17,19
KPI B1.2 ("Recommended Disclosure")	Employee turnover rate by gender, age group and geographical region.	Our People — Talent Attraction	P17



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## HKEX ESG CONTENT INDEX (CONT'D)

Aspect, General Disclosure and KPIs	Description	Section/Declaration	Page
<b>Aspect B2: Health and Safety</b>			
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 providing a safe working environment and protecting employees from occupational hazards.	Our People	P15-24
KPI B2.1 ("Recommended Disclosure")	Number and rate of work-related fatalities.	Our People — Health and Safety	P24
KPI B2.2 ("Recommended Disclosure")	Lost days due to work injury.	Our People — Health and Safety	P24
KPI B2.3 ("Recommended Disclosure")	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Our People — Health and Safety	P24
<b>Aspect B3: Development and Training</b>			
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Our People — Professional Trainings	P23
KPI B3.2 ("Recommended Disclosure")	The average training hours completed per employee by gender and employee category.	Our People — Professional Trainings	P23
<b>Aspect B4: Labour Standards</b>			
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 labour.	Our People — Labour Standards	P22
KPI B4.1 ("Recommended Disclosure")	Description of measures to review employment practices to avoid child and forced labour.	Our People — Labour Standards	P22
KPI B4.2 ("Recommended Disclosure")	Description of steps taken to eliminate such practices when discovered.	Our People — Labour Standards	P22
<b>Aspect B5: Supply Chain Management</b>			
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Our Business — Procurement Practices	P28
KPI B5.1 ("Recommended Disclosure")	Number of suppliers by region.	Our Business — Procurement Practices	P28
KPI B5.2 ("Recommended Disclosure")	Description of practices relating to engaging supplies, number of supplies where the practices are being implemented, how they are implemented and monitored.	Our Business — Procurement Practices	P28
<b>Aspect B6: Product Responsibility</b>			
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 health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Our Business	P25-32
KPI B6.2 ("Recommended Disclosure")	Number of products and service related complaints received and how they are dealt with.	Our Business — Service Quality	P29
KPI B6.3 ("Recommended Disclosure")	Description of practices relating to observing and protecting intellectual property rights.	Our Business — Respect of Intellectual Property Rights	P32
KPI B6.4 ("Recommended Disclosure")	Description of quality assurance process and recall process.	Our Business — Service Quality	P29
KPI B6.5 ("Recommended Disclosure")	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Our Business — Privacy Protection	P31
<b>Aspect B7: Anti-corruption</b>			
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 bribery, extortion, fraud and money laundering.	Our Business — Anti-corruption	P26
KPI B7.1 ("Recommended Disclosure")	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.	Our Business — Anti-corruption	P26
KPI B7.2 ("Recommended Disclosure")	Description of preventive measures and whistle-blowing process, how they are implemented and monitored.	Our Business — Whistle-blowing Mechanism	P27
<b>Aspect B8: Community Investment</b>			
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.	Our Community	P39-40
KPI B8.1 ("Recommended Disclosure")	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Our Community	P40
KPI B8.2 ("Recommended Disclosure")	Resources contributed (e.g. money or time) to the focus area.	Our Community	P40



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GRI Content Index

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## GRI CONTENT INDEX

GRI Indicator	Description	Session / Explanation	Page
<b>GRI 102: General Disclosures 2016</b>			
102 - 1	Name of the organization	Cover	N/A
102 - 2	Activities, brands, products, and services	About the Company	P.1
102 - 3	Location of headquarters	GRI Content Index <sup>1</sup>	P.47-48
102 - 4	Location of operations	GRI Content Index <sup>1</sup>	P.47-48
102 - 5	Ownership and legal form	Cover	N/A
102 - 6	Markets served	About the Company	P.1
102 - 7	Scale of the organization	About this Report – Reporting Scope Our People; GRI Content Index <sup>2</sup>	P.10, 15-24
102 - 8	Information on employees and other workers	Our People	P.15-24
102 - 9	Supply chain	Our Business – Procurement Practices	P.28
102 - 10	Significant changes to the organization and its supply chain	Our Business – Procurement Practices	P.28
102 - 11	Precautionary principle or approach	Our Business	P.25-32
102 - 12	External initiatives	No participation in external ESG initiatives	N/A
102 - 13	Membership of associations	No membership of any associations	N/A
102 - 14	Statement from senior decision-maker	Chairman's Statement	P.8
102 - 16	Values, principles, standards, and norms of behaviour	Mission and Vision; Chairman's Statement	P.3, 8
102 - 18	Governance structure	Corporate Governance	P.11
102 - 40	List of stakeholder groups	Stakeholder Engagement	P.13
102 - 41	Collective bargaining agreements	No collective bargaining agreements are in place during Reporting Period	N/A
102 - 42	Identifying and selecting stakeholder	Stakeholder Engagement	P.13
102 - 43	Approach to stakeholder engagement	Stakeholder Engagement	P.13
102 - 44	Key topics and concerns raised	Materiality Assessment	P.14
102 - 45	Entities included in the consolidated financial statements	About this Report – Reporting Scope; GRI Content Index <sup>3</sup>	P.10, 47-48
102 - 46	Defining report content and topic boundaries	Materiality Assessment	P.14
102 - 48	Restatements of information	Change to a more applicable calculation methodology for GHG (Scope 3) Emissions.	P.35
102 - 49	Changes in reporting	Chairman's Statement; Materiality Assessment	P.8, 14

GRI Indicator	Description	Session / Explanation	Page
GRI 102: General Disclosures 2016			
102 - 50	Reporting period	About this Report - Reporting Period	P.10
102 - 51	Date of most recent report	About this Report	P.10
102 - 52	Reporting cycle	About this Report	P.10
102 - 53	Contact point for questions regarding the report	About this Report - Contact Us	P.10
102 - 55	GRI content index	GRI Content Index	P.47-48
102 - 56	External assurance	External Assurance	P.43-44
GRI 103: Management Approach 2016			
103 - 1	Explanation of the material topic and its Boundary	About this Report – Reporting Scope; Materiality Assessment	P.10, 14
103 - 2	The management approach and its components	Our People; Our Business; Our Environment	P.15-24, 25-32, 33-38
103 - 3	Evaluation of the management approach		
GRI 204: Procurement Practices 2016			
204 - 1	Proportion of spending on local suppliers	Our Business – Procurement Practices; Performance Summary	P.28, 42
GRI 205: Anti-corruption 2016			
205 - 1	Operations assessed for risks related to corruption	Our Business – Anti-corruption	P.26-27
205 - 2	Communication and training about anti-corruption policies and procedures	Our Business – Anti-corruption	P.26-27
205 - 3	Confirmed incidents of corruption and actions taken	Our Business – Anti-corruption; Performance Summary	P.26-27, 42
GRI 302: Energy 2016			
302 - 1	Energy consumption within the organization	Our Environment – Energy Management; Performance Summary	P.37, 41
302 - 3	Energy Intensity		
GRI 303: Water 2016			
303 - 3	Water recycled and reused	Water supply and drainage facilities are managed by the property management company	P.38
GRI 305: Emissions 2016			
305 - 1	Direct (Scope 1) GHG emissions	Our Environment – Greenhouse Gas Emissions; Performance Summary	P.35, 41





## GRI CONTENT INDEX (CONT'D)

GRI Indicator	Description	Session / Explanation	Page
<b>GRI 305: Emissions 2016</b>			
305 - 2	Energy indirect (Scope 2) GHG emissions	Our Environment – Greenhouse Gas Emissions; Performance Summary	P35, 41
305 - 3	Other indirect (Scope 3) GHG emissions	Our Environment – Greenhouse Gas Emissions; Performance Summary	P35, 41
305 - 4	GHG emissions intensity	Our Environment – Greenhouse Gas Emissions Performance Summary	P35, 41
305 - 5	Reduction of GHG emissions	Our Environment – Greenhouse Gas Emissions;	P35
<b>GRI 306: Effluents and Waste 2016</b>			
306 - 2	Waste by type and disposal method	Our Environment – Waste Management; Performance Summary	P36, 41
<b>GRI 307: Environmental Compliance 2016</b>			
307 - 1	Non-compliance with environmental laws and regulations	Our Environment – Environmental Responsibility	P34
<b>GRI 401: Employment 2016</b>			
401 - 1	New employee hires and employee turnover	Our People – Talent Attraction; Performance Summary	P17, 42
401 - 2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our People – Employee Remuneration and Benefits	P18
401 - 3	Parental Leave	Our People – Employee Remuneration and Benefits; Performance Summary	P18, 42
<b>GRI 403: Occupational Health and Safety 2016</b>			
403 - 2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Our People – Health and Safety; Performance Summary	P24, 42

GRI Indicator	Description	Session / Explanation	Page
<b>GRI 404: Training and Education 2016</b>			
404 - 1	Average hours of training per year per employee	Our People – Professional Trainings; Performance Summary	P23, 42
404 - 2	Programs for upgrading employee skills and transition assistance programs	Our People – Professional Trainings	P23
404 - 3	Percentage of employees receiving regular performance and career development reviews	Our People – Professional Trainings; Performance Summary	P23, 42
<b>GRI 405: Diversity and Equal Opportunity 2016</b>			
405 - 1	Diversity of governance bodies and employees	Our People – Diversity and Equal Opportunities; Performance Summary	P19, 42
<b>GRI 408: Child Labour 2016</b>			
408 - 1	Operations and suppliers at significant risk for incidents of child labour	Our People – Labour Standards	P22
<b>GRI 409: Forced or Compulsory Labour 2016</b>			
409 - 1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Our People – Labour Standards	P22
<b>GRI 417: Marketing and Labelling 2016</b>			
417 - 2	Incidents of non-compliance concerning product and service information and labelling	Our Business – Advertising and Labelling	P32
417 - 3	Incidents of non-compliance concerning marketing communications	Our Business – Advertising and Labelling	P32
<b>GRI 418: Customer Privacy 2016</b>			
418 - 1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Our Business – Privacy Protection; Performance Summary	P31, 42
<b>GRI 419: Socio Economic Compliance 2016</b>			
419 - 1	Non-compliance with laws and regulations in the social and economic area	There are no socio-economic non-compliance with related laws and regulations, please refer to sections "Our People" and "Our Business"	P.15-24, 25-32

Note: 1. The Group's principal place of business is located in 22/F, China Overseas Building, 139 Hennessy Road, Wanchai, Hong Kong. The Group operates in two countries and conducts its principal business in Hong Kong. For changes in the Group's share capital structure for the year ended 31 March 2019, please refer to P.112 of the Annual Report 2018/2019.

2. As at 31 March 2019, the Group's total assets were approximately HK\$675,049,000; total liabilities were approximately HK\$141,347,000, and net assets were approximately HK\$533,702,000. For the year ended 31 March 2019, the Group's total revenue was approximately HK\$70,150,000.

3. For all entities covered by the Group's consolidated financial statements, please refer to P.118-120 of the Annual Report 2018/2019.



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