



ROMA

Roma (meta) Group Limited

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



Environmental, Social
and Governance Report

2023/2024
The Pursuit of Sustainability

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“Guided by our sustainability commitments, we are continually enhancing our operational practices to stay ahead of the evolving expectations of the market and empower a sustainable future.”



On behalf of Roma (meta) Group Limited (the “Company”), together with its subsidiaries (the “Group”, “Roma” or “we”), I am pleased to present the ESG report (the “ESG Report”) of the Group for the year ended 31 March 2024 (the “Reporting Period” or “2023/24”). Sustainability is one of the Group’s core values, and we have been striving to enhance our sustainability performance. This ESG Report demonstrates our achievements in areas including environmental protection, employee care, operating practices and community investment. This ESG Report has been prepared with reference to the GRI Standards.

We intend to build our momentum to further progress our sustainability journey. The board (“Board”) of directors (“Directors”) has the primary responsibility for reviewing and setting the Group’s ESG strategies and targets, making decisions regarding ESG aspects, and ensuring effective ESG risk management. During the Reporting Period, Roma has demonstrated its pioneering position in the industry by being the first listed consultancy firm in Hong Kong to voluntarily set a science based decarbonization target aligned with 1.5°C of warming above pre-industrial levels. The target is validated and approved by the Science Based Targets initiative (“SBTi”), a global body that helps companies

set ambitious emission reduction targets aligned with the latest climate science. To enhance the disclosures of its greenhouse gas (“GHG”) emission data, the Group expanded the Scope 3 GHG emission coverage to include more categories. Additionally, the Group has engaged a third party to conduct an independent assurance for its GHG emissions to further enhance the accuracy and reliability of the data.

The Group aims to reduce GHG emissions in its operations by implementing measures such as using energy-efficient appliances and raising employees’ awareness of environmental protection to help meet its emission reduction targets. As part of our sustainability efforts to support corporate carbon neutrality, we have acquired carbon credits to offset part of our carbon emissions in 2023/24.

We are delighted to receive the “ESG Special Recognition Award” at the TVB ESG Awards 2023 and the “Bronze Award for Asia’s Best Sustainability Report (SME)” at the Asia Sustainability Reporting Awards 2023 in recognition of our efforts in the disclosure of sustainability-related information.

We acknowledged that such achievements were only made possible through the dedication of our employees and the support of the community. Accordingly, we are committed to fostering a collaborative and inclusive workplace culture and to creating a positive impact on the community where we operate. We were recognized as an Equal Opportunity Employer for Gender Equality and Family Status Equality by the Equal Opportunities Commission, exemplifying our ability to provide a fair and supportive workplace. In 2023/24, we partnered with non-governmental organizations (“NGOs”) to co-organize volunteering activities that involved our employees and clients including beach clean-up, food preparation and mooncake donation.

On behalf of the Board, I would like to express our sincere gratitude to our stakeholders for their continual support. The Group will remain unwavering in its commitment to sustainable development, and pave the way for a sustainable future together.

Roma (meta) Group Limited
Yue Kwai Wa Ken
Chairman

Key ESG Achievements p.3



Environmental, Social and
Governance Report 2023/2024

Proportion of procurement
budget spent on
local suppliers

90%



Signed Glass Container
Recycling Charter and
upgraded Wastewise Certificate
to **EXCELLENT** Level



Set Science Based Target
("SBT") to reduce 50% Scope 1
and Scope 2 GHG emissions by 2030

Progress today:

↓ 49% compared to
base year 2017/18

Proportion of female
Directors

40%



Total training hours
422 hours

Average
training hours
per employee
6.6 hours

Number of
listed companies
served as at
31 March 2024

>688

Number of material
service complaints

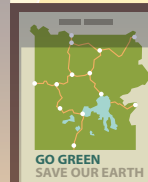
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Disclosures in Scope 3
GHG emission categories:

Increased from 1
to 4 categories

Year-on-year reduction
in GHG emissions

↓ 35%





Green Campaigns

To echo the management's direction on integrating sustainability into the business, Roma makes concerted efforts to reduce the environmental impact of its operations and promote environmental protection within the Group. During the Reporting Period, we have been encouraging our staff to reduce waste and pursue a more environmentally sustainable lifestyle through the following campaigns.



Electronic Device Recycling

The Group has engaged in an electronic device recycling scheme to support the reusing and recycling of e-waste. During the Reporting Period, the Group collected and donated obsolete electronic equipment to Caritas Computer Workshop for distribution to people in need or recycling.

GREEN@COMMUNITY Recycling

The Group has engaged in various recycling schemes to support the reusing and recycling of valuable materials. Common types of recyclables, including paper, metals, plastic and glass bottles, were collected in the Group's office separately and sent to the Recycling Spot operated by the Environmental Protection Department ("EPD") under the GREEN@COMMUNITY Program. The Group has signed Glass Container Recycling Charter and obtained the highest level certification from WastewiSe.



Pantry Notice Board



The Group's establishment of a green notice board in its pantry demonstrates its unwavering commitment to sustainability. The notice board has displayed notable environmental events such as Earth Hour 2024 organized by the World Wide Fund for Nature ("WWF"), educational posters on SDGs, recycling signage and other environmental practices. The Group's energy consumption data is also showcased to highlight the significant savings achieved.



Red Packet Reusing

To support waste reduction and cultivate the employees' green habits, the Group launched its fifth red packet reusing campaign in February 2024. The used and undamaged red packets were collected and sent to Greeners Action, who will filter and distribute the "reborn" red packets in the next Lunar New Year. More than 500 used red packets had been collected for reuse.



Awards and Recognitions

Over the years, Roma has received a number of prestigious awards and recognitions for our ESG performance, reflecting our concerted efforts to promote environmental and social well-being.

BDO ESG Awards:

Roma was the proud recipient of the two BDO ESG Awards 2022, namely Best in ESG Award (GEM) and Best in Reporting Award (GEM).



Asia Sustainability Reporting Awards:

In March 2024, Roma achieved a remarkable milestone by winning the Bronze Prize Award of the Asia Sustainability Reporting Awards 2023 in the category of Asia's Best Sustainability Report (SME). This recognition reflects the effectiveness of our ESG Report in communicating our commitment and efforts to the public.



Awards

TVB ESG Special Recognition Award:



Roma has been honored with the TVB ESG Special Recognition Award for its outstanding commitments to ESG practices in November 2023. This recognition is a testament to our unwavering dedication to environmental responsibility, development opportunities, business ethics, and community engagement. It highlights our ongoing efforts to create a positive impact in various aspects of sustainability.



Recognitions

Good Employer Charter:

Roma received the Good Employer Charter 2020 from the Labor Department of the Hong Kong Government in July 2020 for adopting employee-oriented and family-friendly human resources management practices.



Equal Opportunity Employer:

Roma is honored to be recognized as an Equal Opportunity Employer for Gender Equality and Family Status Equality by the Equal Opportunities Commission in May 2021. The award recognizes Roma's effort in creating an equal and inclusive work environment for our employees by implementing relevant employment policies.



WastewiSe Certificate:

Roma has always attached great importance to environmental protection by demonstrating good practices in waste management. In December 2023, we were awarded the EXCELLENT level of the WastewiSe Certificate scheme held by the Hong Kong Green Organization Certification.

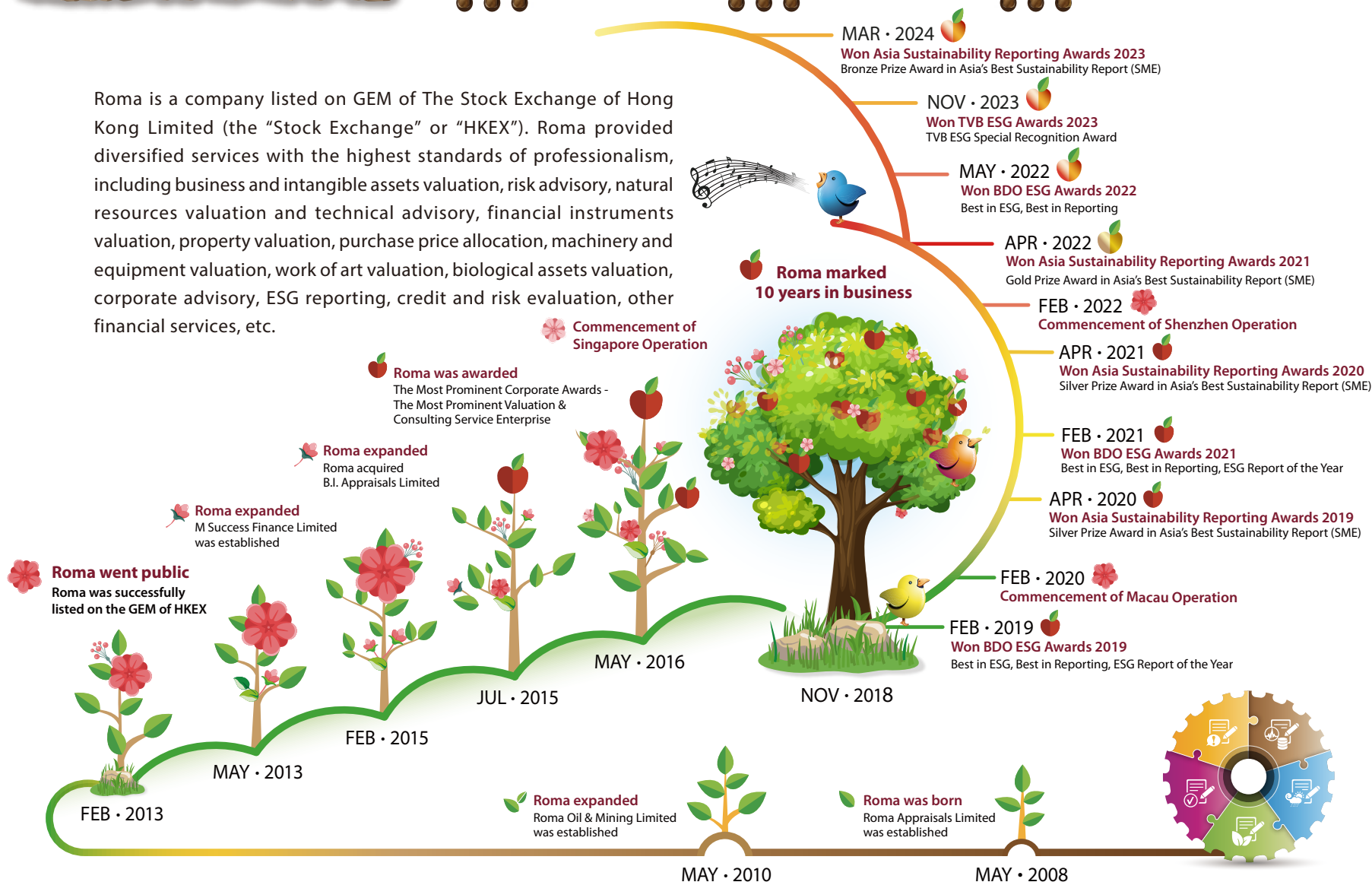


Milestones *p.6*

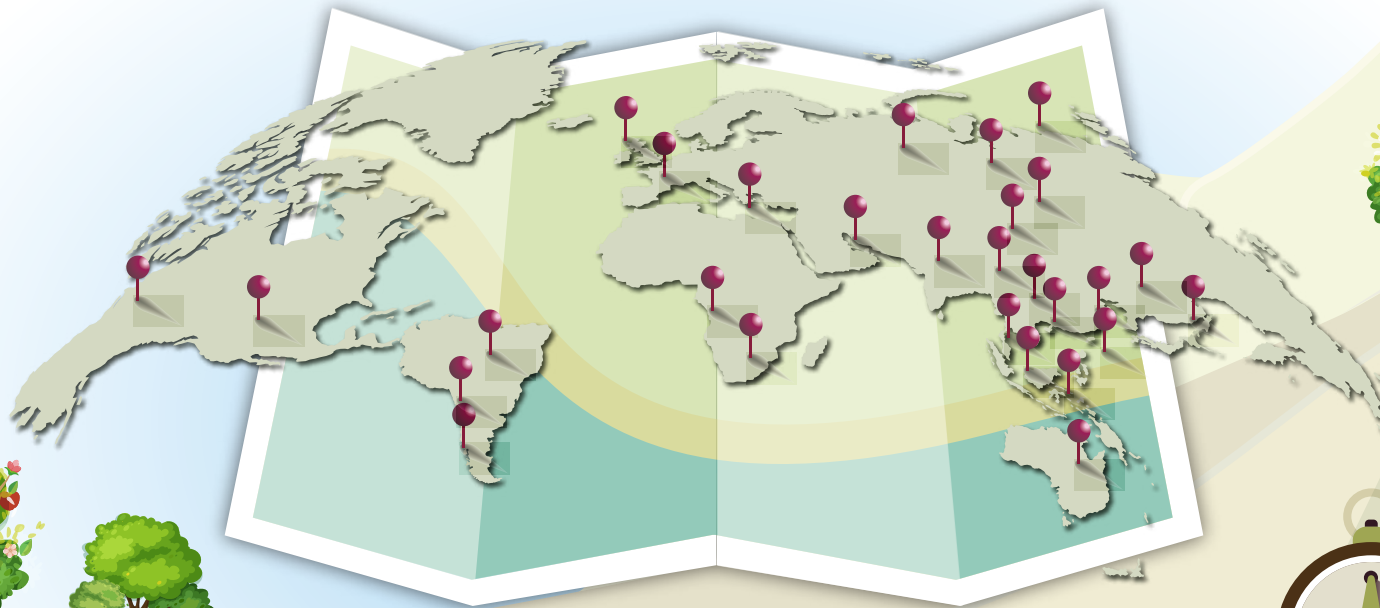


Environmental, Social and
Governance Report 2023/2024

Roma is a company listed on GEM of The Stock Exchange of Hong Kong Limited (the "Stock Exchange" or "HKEX"). Roma provided diversified services with the highest standards of professionalism, including business and intangible assets valuation, risk advisory, natural resources valuation and technical advisory, financial instruments valuation, property valuation, purchase price allocation, machinery and equipment valuation, work of art valuation, biological assets valuation, corporate advisory, ESG reporting, credit and risk evaluation, other financial services, etc.



We have a wide customer base of **over 688 listed companies,**
and **over 1,361 companies worldwide.**



SINGAPORE



HONG KONG
Headquarters



MAINLAND CHINA





Missions and Vision

Mission
01 Creating
value for our
investors



Investors

Mission
02 Providing high
quality service to
our customers



Customers

Mission
03 Empowering
employees to
reach their
full potential



Employees

Mission
04 Giving back to
our environment
and society



Environment
and Society



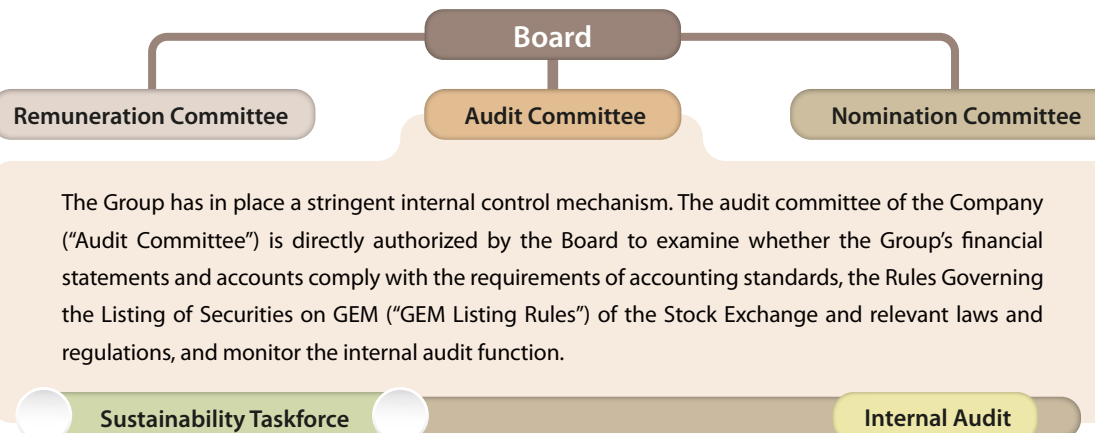
Vision

To become
the sustainability leader
in the industry of
valuation and
advisory services.



Governance Structure

Roma believes that maintaining excellent and efficient corporate governance paves the way for our continuous success. The Board is ultimately responsible for the Group's ESG strategies, decision-making regarding ESG aspects, the effectiveness of ESG risk management, and reviewing progress made against ESG-related goals and targets.



To demonstrate our commitment to sustainability, we have set up a Sustainability Taskforce (the "Taskforce") which comprises the executive director, the sustainability function and core members from different departments of the Group, possessing the necessary knowledge in ESG aspects.

In order to prioritize material ESG-related issues, the Group regularly communicates with its stakeholders, and invites them to participate in the materiality assessment to assess the materiality of various ESG issues and their risks to the Group's operations. Information on the stakeholder communication channels and the materiality assessment conducted by the Group is set out in the sections headed "Stakeholder Engagement" and "Materiality Assessment" for further details. With a diverse background in ESG, the Board discusses the Group's ESG issues at least once per year and adjusts the Group's ESG management approach where appropriate.

The Group recognizes the importance of setting targets for its ESG performance. Therefore, the Group has set targets for ESG issues that are material to the Group. The Taskforce uses the relevant ESG data collected to compare the Group's performance in different years to track the progress of ESG targets, and reports to the Board at least once a year. To achieve the ESG targets, the Group implements different sustainability-related measures and raises employees' awareness of ESG. The Group recognizes the importance of setting targets for demonstrating its long-term business vision to its stakeholders and ensuring that businesses continue to develop and adapt to the rapidly changing global economy.

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

- Formulate the Group's responsibilities, visions, strategies, framework, and policies on sustainable development (including but not limited to ESG issues), and implement the relevant policies;
- Assist the Board to review the effectiveness of policies and measures regularly by monitoring key performance indicators ("KPIs") and setting targets;
- Identify, assess, prioritize, monitor and report on ESG-related issues;
- Collect ESG data for ongoing monitoring and tracking;
- Organize ESG training for employees to participate in;
- Prepare the Group's ESG Report and submit it to the Board and the Audit Committee; and
- Report the latest development issues within its scope of function and power to the Board at least once per year.



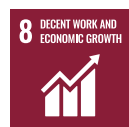
SDGs

As a conscientious global citizen, Roma has been following the SDGs since they were adopted by all member states of the United Nations ("UN"). The SDGs provide a focus for governments and businesses to work hand-in-hand to help eradicate poverty, address a range of interconnected topics pertaining to the economic, social and environmental dimensions of sustainable development, and promote a more sustainable future for the greater good.

Not all 17 SDGs are equally relevant to our business operations. Therefore, Roma has given due regard to identifying the current or potential impacts arising from our business operations. The four SDGs presented in this ESG Report are considered not only relevant but also aligned with our missions.



We pride ourselves on female representation in the workplace, the proportion of female Directors in Roma is 40% to date. This result is achieved by recognizing the importance of creating and maintaining a culture of inclusion in our workplace and implementing female- and family-friendly incentives.



We strive to maintain a safe workplace for all employees, promote economic growth and create job opportunities for the younger generations. Related policies such as Employee Handbook, health and safety policies and guidelines have been implemented and are periodically reviewed with reference to industry best practices. Please refer to the section headed "Health and Safety" for further details.



Sustainable consumption and production are crucial to safeguarding the environment. Our concerted effort to ensure a responsible consumption pattern is of utmost importance. We remain highly conscious of our carbon footprint and have integrated sustainable practices into our operations, inter alia, purchasing pen refills and paper from companies with ISO standards and posting eye-catching posters to remind our employees to reduce water and energy consumption. Please refer to the sections headed "Energy Management", "Water Management" and "Procurement Practices" for further details.



Anthropogenic GHG emissions contribute to climate change which in turn affects not only the livelihoods of the population but also brings about potential risks and opportunities for the Group's business operations. We have integrated climate change as one of the factors into the Group's risk management system and future development to strengthen our resilience and adaptive capacity to potential climate change impacts in the future. In addition, we have been exploring green finance opportunities and striving to be a sustainability leader within the industry. Please refer to the section headed "Climate Change" for further details.





Climate-related Financial Disclosures

To echo international concerns on climate change, we have been increasingly adopting the recommendations of the Task Force on Climate-related Financial Disclosures ("TCFD") in developing a consistent climate-related financial risk disclosures. Our climate disclosure framework is structured around 4 thematic areas as follows:

Governance

Since the year ended 31 March 2019 ("2018/19"), the Board has assessed and subsequently included climate change as one of the material ESG topics. The Board has the overall responsibility for the general direction of the Group's ESG strategies and decision-making process regarding ESG aspects, including climate change. Appointed by the Board, the Audit Committee is set up to ensure compliance with ESG aspects and relevant laws and regulations. The Board has also assigned the Taskforce to identify, assess, monitor, and report on climate-related issues and strategies. The progress towards our goals and targets is periodically reported to the Board. For more details, please refer to the section "Governance Structure".

Strategy

To help us better understand the resilience of our climate strategy and business model to climate change, we conducted climate scenario analysis of the identified physical and transition risks as well as opportunities that have the potential to influence our strategy and operations against two scenarios: the Representative Concentration Pathway ("RCP") 2.6, which represents a scenario with very low GHG concentration levels and aiming at limiting global warming to below 2°C above pre-industrial levels by 2100, and RCP 8.5, which represents a high-emissions pathway with warming likely to surpass 4°C by 2100.



Strategy (Cont'd)

Based on our analysis, the Group's major climate-related risks, as well as its corresponding mitigation measures, are as follows:

Risk Type	Time Horizon	Potential Impacts	Risk Level		Mitigation Measures
			Below 2°C	Above 4°C	
Physical risks					
Extreme rainfall	Long-term (over 5 years)	An increase in extreme rainfall may result in operational delays, increased costs, customer dissatisfaction, and revenue losses, thereby affecting profitability.	Low to Moderate	Moderate to High	<ul style="list-style-type: none">• Ensure business continuity plans and extreme weather response plans are implemented.• Develop adaptation measures to support remote working during extreme weather events, to minimize operational disruptions.• Communicate information related to extreme weather events and corresponding safety measures to employees.
Tropical cyclones	Long-term (over 5 years)	More frequent and severe tropical cyclones may damage the Group’s properties, facilities, and associated infrastructure. In addition, employees may be injured during their commute or at work.	Moderate	Moderate to High	
Transition risks					
Policy and legal risk	Short-term (less than 1 year)	There has been an increased demand from governments and regulators on more comprehensive climate-related disclosures from businesses, requiring more resources for data collection.	Moderate to High	Moderate	<ul style="list-style-type: none">• Ensure ESG information is disclosed in accordance with the latest requirements and reporting guidelines.• Develop processes and workflows to collect data and assign responsibilities.
Reputation risk	Medium-term (1–5 years)	Shareholders, customers, suppliers or the general public expect that enterprises can meet or exceed the current environmental protection policies. Failure to align with national and regional decarbonization goals could potentially impact their corporate images.	Moderate	Moderate	



Strategy (Cont'd)

In addition to risk assessment, climate-related opportunities have also been identified. Realizing the potential shift in our client base, we have been exploring opportunities to incorporate sustainability elements into our business, such as exploring green finance initiatives and participating in the carbon trading marketplace offered by HKEX. Also, all of the Group's departments fully cooperate with well-defined duties and a clear division of responsibilities, which effectively facilitates all environmental protection work. Meanwhile, concerning the local government's goal to become carbon neutral before 2050, we anticipate that the demand for sustainability-related advisory services is growing.

We have incorporated climate-related risks and opportunities into our strategic plan by continuing to identify and report risks to the management and the Board. Although most of the identified risks have no immediate impacts on our business growth, we will continue to monitor and evaluate the risks to ensure that they are under control or mitigated.

Risk Management

Roma is increasingly concerned with its exposure to climate-related risks and the effectiveness of its climate-related risk management. To fully assess climate-related risks, we have considered and incorporated climate change as one of the risks into our risk inventory under the Enterprise Risk Management ("ERM") mechanism. ERM is facilitated annually by the Group's internal audit function to ensure that the management takes risk-informed decisions after fully considering the current and potential risks, including medium- and long-term climate-related risks. Risk prioritization has been conducted based on matrices considering the likelihood of occurrence and the level of impact. Our mitigation and adaptation strategies against climate-related risks are expected to evolve over time once we develop new climate-related metrics.

Metrics and Targets

Roma has been measuring and reporting its GHG emissions (Scope 1, 2, and 3) in accordance with global standards including the GHG Protocol. During the Reporting Period, the Group established an SBT to drive more effective emission reduction measures, and therefore the emission reduction target set for the year ended 31 March 2023 ("2022/23") is no longer applicable. Our new commitment aims to reduce the Group's absolute Scope 1 and Scope 2 GHG emissions by 50% by the year ending 31 March 2030 ("2029/30"), compared to the year ended 31 March 2018 ("2017/18"). Additionally, the Group plans to expand the measurement and reduction initiatives of its Scope 3 GHG emissions in the coming years. Please refer to sections "GHG Emissions" and "Performance Summary" for further details.

Going forward, we are proactively preparing for climate-related disclosures in accordance with HKEX's updated ESG Reporting Code, which closely mirrors the International Sustainability Standards Board (the "ISSB") Standards. Accordingly, our work to manage and report on climate-related risks and opportunities will be more aligned with the latest international requirements.









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 not only helps assess the impact of our decisions on ESG matters but also shapes and adjusts 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 both 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, NGOs and the media through various channels, and proactively responds to the opinions and requests of stakeholders in practice. The Group's key stakeholders, their interests and concerns, and communication channels with respective communication frequencies are set out on the right.

Interests and Concerns 	Key Stakeholders 	Communication Channels 	Frequency 
<ul style="list-style-type: none"> - Career development - Remuneration and benefits - Equal opportunities - Working environment 	Employees	Regular performance evaluations	Annually
		Training and seminars	Regularly and when required
		Departmental meetings	Weekly
		Internal email	Regularly
<ul style="list-style-type: none"> - Business strategies and performances - Compliant and sustainable operations - Investment returns - Corporate governance 	Investors and shareholders	Annual general meetings	Annually
		Financial reports	Annually, biannually, and quarterly
		Announcements and circulars	Regularly and when required
<ul style="list-style-type: none"> - Service quality - Customer data and privacy protection 	Customers	Business development manager	Daily
		Conferences and company visits	Regularly
		Social media platforms	Weekly
		Hotline and email	Daily
<ul style="list-style-type: none"> - Payment schedule - Fair and open selection process - Business integrity and ethics 	Suppliers and consultants	Meetings and telecommunications	Regularly and when required
		Site visits	When required
<ul style="list-style-type: none"> - Performance in compliance with relevant laws and regulations - Business integrity and ethics 	Government and regulatory bodies	Announcements and circulars	Regularly and when required
		Financial reports	Annually, biannually, and quarterly
<ul style="list-style-type: none"> - Corporate governance - Environmental protection - Community engagement 	Communities, NGOs and the media	Donations and participation	Regularly
		Newsletters	Monthly
		ESG Reports	Annually

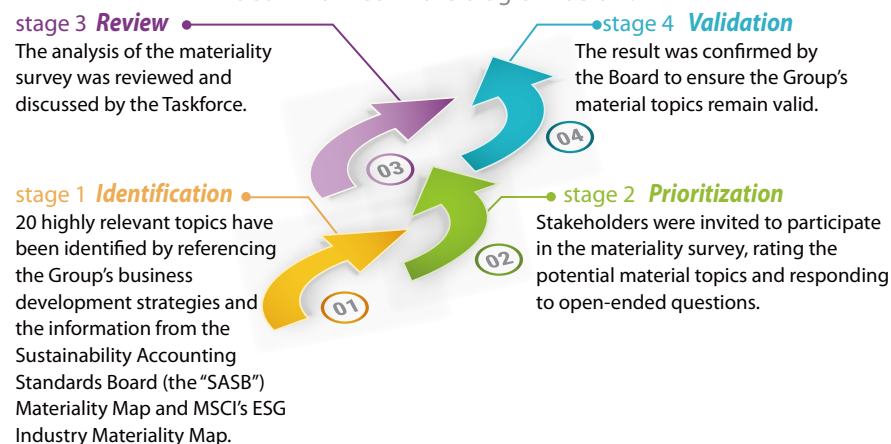




Materiality Assessment

The materiality assessments of Roma are conducted regularly in the form of surveys. The materiality survey has been compiled in reference to the identified material ESG aspects to collect the information from relevant departments and business units of the Group. The following materiality assessment result for Roma was internally reviewed and confirmed in 2023/24.

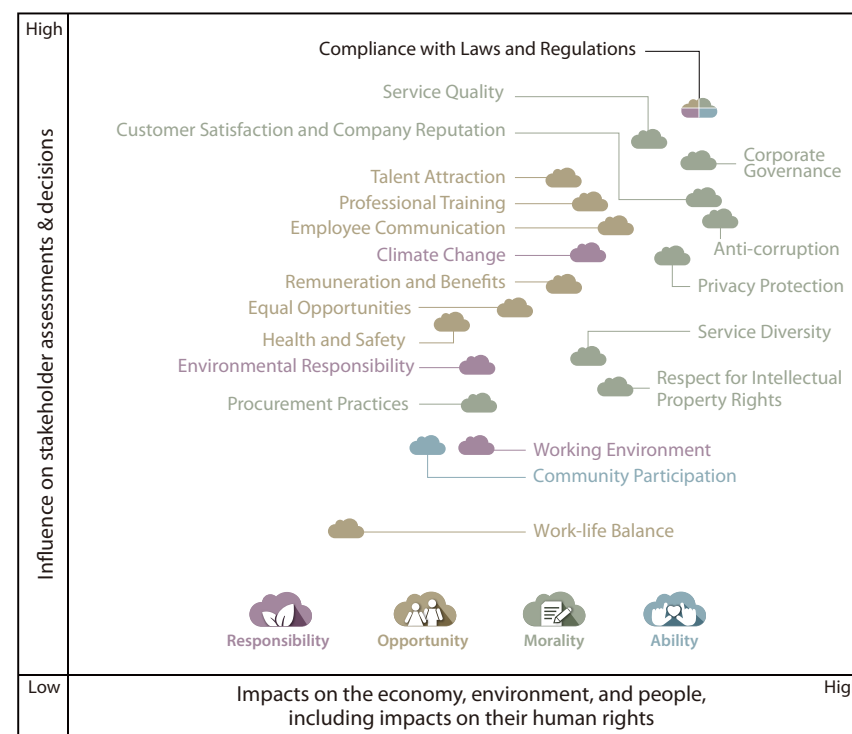
The systematic approach in evaluating our materiality topics is summarized in the diagram below:



The most concerned material topic of the Group is compliance with laws and regulations, and our efforts to ensure strict compliance can be found throughout the ESG Report. It is followed by topics related to business operations as most of the employment- and social-related topics are of relative importance. The result was consistent with the SASB Materiality Map and MSCI's ESG Industry Materiality Map.

The Group regards the result as an important indicator for its future ESG planning and policy formation. Therefore, we reviewed the relevant ESG targets in 2023/24, aiming to ensure alignment with the results and 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 complies with the requirements of the Environmental, Social and Governance Reporting Guide (the "ESG Reporting Guide") contained in Appendix C2 of the GEM Listing Rules of the Stock Exchange.



This ESG Report summarizes the initiatives, plans and performance of the Group in ESG aspects and demonstrates its commitment to sustainable development.

This ESG Report underwent an internal audit process and was reviewed by the Audit Committee.

REPORTING SCOPE

The reporting scope of this ESG Report is consistent with that of the annual report of the Company for the year ended 31 March 2024 (the “Annual Report 2023/2024”), which mainly covers the Group’s core businesses located in Hong Kong. This ESG Report includes the Company and 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, M Success Finance Limited, B.I. Appraisals Limited, Yuen Meta (International) Securities Limited and Leo Asset Management Limited. The reporting scope is determined based on the materiality and revenue contribution of the business segments under the Group’s direct operational control throughout the Reporting Period.

REPORTING PERIOD

This ESG Report detailed the activities, challenges and measures taken by the Group with respect to ESG aspects for 2023/24.

REPORTING FRAMEWORK

Roma has reported with reference to the GRI Standards for 2023/24. This ESG Report is also prepared in compliance with all applicable provisions set out in the ESG Reporting Guide. We are aware that HKEX will adopt a phased approach by requiring issuers to report on the new Environmental, Social and Governance Reporting Code to reflect the IFRS S2 Climate-related Disclosures published by the ISSB. The ISSB Standards aim to serve as the global baseline of sustainability reporting standards for entities worldwide to prepare consistent, comparable and reliable sustainability disclosures.

The Group’s governance structure and practices have been set out in the Corporate Governance Report in the Annual Report 2023/2024 and the “Governance Structure” section of this ESG Report.

Reporting principles	Interpretation	Application of reporting principles
Materiality	The Group should focus on reporting the ESG issues that have an important impact on the Group and its stakeholders.	The Group determines the impact of various ESG issues on the Group’s operations through the materiality assessment survey. Based on the results of the survey, the Group identifies material ESG issues and makes key disclosures in this ESG Report.
Quantitative	The KPIs must be measurable and clearly state the calculation criteria and methods.	This ESG Report is prepared in accordance with the ESG Reporting Guide and discloses KPIs in a quantitative manner. The KPIs are supplemented by explanatory notes to establish benchmarks where feasible.
Balance	The Group should objectively and truthfully report on its ESG performance during the Reporting Period.	This ESG Report is based on an objective and impartial manner to ensure that the information disclosed faithfully reflects the overall performance of the Group in ESG aspects.
Consistency	The Group should use consistent disclosure statistical methods to help stakeholders analyze and evaluate the organization’s past and current performance. The Group should also explain any changes to the method.	The statistical methodologies applied to this ESG Report were substantially consistent with the past which allow meaningful comparisons. If there are any changes that may affect comparisons with the Group’s previous reports, the Group will explain the corresponding content.

CONTACT US

Your feedback will help us to continuously improve our ESG work and performance. If you have any questions or suggestions regarding this ESG Report and/or the Group’s ESG work, please communicate with us via email to esg@romagroup.com.





Responsibility


Fulfilling the corporate social responsibility of protecting the environment.


HIGHLIGHTS:


- Reduced the total amount of Scope 1 and Scope 2 GHG emissions by approximately **35%** year-on-year.
- Reduced the total waste disposal (in kg) by approximately **48%** year-on-year.
- Reduced the total energy consumption (in kWh) by approximately **35%** year-on-year.

Targets in 2022/23

Status

Maintain or reduce the intensity (by revenue) of waste (in kg). 

Maintain or reduce the intensities (by revenue) of both petrol and electricity consumption (in kWh). 

Inform staff on water-saving practices. 

Targets set in 2023/24:

Reduce absolute Scope 1 and Scope 2 GHG emissions by 50% by 2029/30 compared to 2017/18, which is validated by SBTi.

Maintain the practice to conduct office recycling and encourage employees to engage in the GREEN@COMMUNITY on a monthly basis.

Maintain or reduce the intensity (by revenue) of total energy consumption (in kWh).

Inform staff on water-saving practices.



Opportunity


Empowering our talents to reach their full potential.


HIGHLIGHTS:


- Had a proportion of female Directors at **40%**.
- Reached approximately **422** total training hours for employees.
- Provided approximately **6.6** hours of training for employees on average.

Targets in 2022/23

Status

Achieve average training hours of 6 hours per employee. 

Maintain zero incidents of discrimination and harassment. 

Maintain zero incidents of work-related fatalities or serious physical injuries. 

Targets set in 2023/24:

Achieve average training hours of 6 hours or above per employee.

Maintain zero incidents of discrimination and harassment.

Maintain zero incidents of work-related fatalities or serious physical injuries.



Morality


Accomplishing social responsibility along the value chain with integrity.


HIGHLIGHTS:


- Spent approximately **90%** of the procurement budget on local suppliers.
- Zero** material service complaints for four consecutive years.
- Served over **688** listed companies.

Targets in 2022/23

Status

Spend over 90% of the procurement budget on local suppliers. 

Maintain zero material complaints on our service. 

Maintain zero incidents of corruption and bribery. 

Targets set in 2023/24:

Spend over 90% of the procurement budget on local suppliers.

Maintain zero material complaints on our service.

Maintain zero incidents of corruption and bribery.



Ability


Enriching the community and contributing to our society.


HIGHLIGHTS:

- Helped prepare meal boxes** for those in need and encouraged food waste reduction.
- Donated mooncakes** to underprivileged communities.
- Promoted **industrial synergy** to boost the development of sustainability in companies and foster greater awareness among next generation.

Targets in 2022/23

Status

Participate in at least 2 community events. 

Support at least 2 green campaigns held by NGOs. 

Targets set in 2023/24:

Participate in at least 2 community events.

Support at least 2 green campaigns.

Organize at least 1 ESG-related seminar.

Keys:  Target achieved  Progress on-going  The timeline for achieving this target is the year ending 31 March 2025 ("2024/25")



RESPONSIBILITY

*We take our responsibility as
a citizen of the Earth.*



35%

Year-on-year reduction
in our total amount of Scope 1 and
Scope 2 GHG emissions (in tCO₂e)



48%

Year-on-year reduction
in our total amount of waste
disposal (in kg)



35%

Year-on-year reduction
in our total
energy consumption (in kWh)



Environmental Responsibility

As environmental threats brought on by climate change become imminent, demands for urgent actions through concerted efforts grow ever stronger. We understand the potential environmental impacts of our business activities, and therefore we take the initiative to shoulder the responsibility of protecting our environment and adhere to the mission of “giving back to our environment and society”. We formulated and implemented environmental protection policies which focus on waste management and emission reduction, with relevant internal control mechanisms in place. We also actively introduce sustainable business practices into our operations to enhance our employees’ awareness of environmental protection and comply with related laws and regulations.

Over the course of our business operation, we are committed to upholding the principles of “Refuse”, “Reduce”, “Reuse”, “Recycle” and “Replace” (“5R”) and minimizing negative environmental impacts using the 5R principle. Meanwhile, we constantly seize the opportunities to devise and implement environmental protection measures within our policy framework to improve our environmental performance. Through implementing measures on 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.

In 2023/24, the Group was not aware of any non-compliance with local environmental laws and regulations, including but not limited to, the Motor Vehicle Idling (Fixed Penalty) Ordinance, the Waste Disposal Ordinance and the Road Traffic Ordinance that would have a significant impact on the Group.



Climate Change

We are aware that climate change poses various risks and opportunities to our operations and development and have included climate change as one of our material topics. We have responded to the related climate change issues through the approaches of mitigation and adaptation. In addition, we have incorporated climate-related risks and opportunities into our strategic plan by delegating the Taskforce to identify the risks. We will ensure the risks can be continuously monitored and evaluated so that they can be mitigated or adapted accordingly.

Mitigation

The Group has considered the potential physical, market and reputation risks of climate change to our daily operation. We strive to mitigate the risks through the adoption of various policies and measures. Please refer to the section “Climate-related Financial Disclosures” for further details.

Adaptation

The Group has considered the potential impacts of climate change on our operations, such as extreme climatic effects. We have formulated related policies and measures for adapting to such risks. Such policies and measures have been communicated to all of our employees prior to their employment. In addition, the Group has been seeking opportunities to expand its climate-related information disclosures for greater adaptability to future regulatory requirements.





GHG Emissions

In 2023/24, our Scope 1 and Scope 2 GHG emissions were mainly from the consumption of fuels for vehicles and consumption of purchased electricity respectively.

We revised and strengthened our emission reduction target set in the year ended 31 March 2021 ("2020/21") to reflect the increasing pace of transition in our key markets and globally. We commit to reducing our absolute Scope 1 and Scope 2 GHG emissions by 50% by 2029/30, using approximately 100.75 tonnes of carbon dioxide equivalent ("tCO₂e") in 2017/18 as the baseline. This target has been validated and approved by the SBTi.

The Group engaged an independent third-party to undergo an assurance process to verify the accuracy and reliability of its emissions data. In 2023/24, the Group's total amount of Scope 1 and Scope 2 GHG emissions was approximately 51.76 tCO₂e, representing a decrease of 48.63% compared to the baseline. The Group is on track to achieve its emissions reduction target.

The Group has actively adopted the following measures to reduce GHG emissions and promote energy conservation:

- Encouraging employees to replace business air travels with telephone conferences or video conferences whenever possible to reduce the related GHG emissions;
- Replacing the Group's vehicle fleets to electric vehicles upon vehicle retirement;
- Purchasing certified carbon credits; and
- Adopting environmental-friendly measures to conserve resources. Please refer to the section headed "Energy Management" for further details.

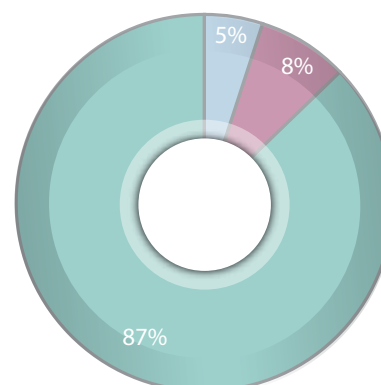
We expanded the Scope 3 GHG emission coverage from 1 category to 4 categories to enhance the disclosures of our GHG emission data. In 2023/24, the Scope 3 GHG emissions from the Group's business operations were approximately 354.41 tCO₂e. The Group will continue to measure and work towards reducing its Scope 3 GHG emissions.

The Group's Scope 3 GHG emissions by type in 2023/24 were as follows:

Scope 3 GHG Emissions Summary	Unit	2023/24	2022/23
Category 1: Purchased goods and services	tCO ₂ e	320.12	N/A
Category 2: Capital goods		10.18	N/A
Category 6: Business travel		7.48	9.21
Category 7: Employee commuting		16.63	N/A
Scope 3 GHG emissions	tCO ₂ e	354.41	9.21

In 2023/24, the Group's total GHG emissions was approximately 406.17 tCO₂e. Our Scope 1, 2 and 3 GHG emissions are presented below:

Breakdown of GHG Emissions by Scope in 2023/24



Scope 1	20.26 tCO ₂ e
Scope 2	31.50 tCO ₂ e
Scope 3	354.41 tCO ₂ e



Exhaust Gas Emissions

Due to our business nature, we are not involved in any industrial productions or possess any manufacturing facilities. Therefore, the Group does not generate a material amount of exhaust gas emissions during our operation.





Carbon Offsetting

Roma distinguishes itself as one of the pioneering GEM companies to participate in Core Climate marketplace with the procurement of high-quality voluntary carbon credits. In alignment with our commitment to reduce our carbon footprint and in support of HKEX's initiative to facilitate corporate carbon neutrality goals, we have strategically contributed to two carbon offset projects.

Our carbon offsetting journey starts with the purchase and retirement of Verified Carbon Units ("VCUs") issued pursuant to the Verified Carbon Standard ("VCS") operated by Verra on Core Climate. These acquired credits support a renewable energy project in China and a REDD+* project in Brazil. Both projects not only yield significant environmental benefits but also create self-empowering employment opportunities in their respective regions. 26 VCUs, equivalent to 26 tCO₂e of GHG emissions, have been offset, representing approximately 50% of the aggregate amount from Scope 1 and Scope 2 GHG emissions in 2023/24.

Looking ahead, our strategy remains steadfast in prioritizing the reduction of our carbon footprint while any residual emissions will be offset through the acquisition of high-quality carbon credits. By engaging in these initiatives, Roma demonstrates its dedication to support carbon removal/avoidance projects that promote sustainable development and facilitate the decarbonization journey associated with our business operations and our value chain.

* "REDD" stands for "Reducing Emissions from Deforestation and forest Degradation in developing countries". The "+" stands for additional forest-related activities that protect the climate, namely sustainable management of forests and the conservation and enhancement of forest carbon stocks.





Waste Management

Hazardous Waste

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

Non-hazardous Waste

The Group adheres to the 5R principle and is committed to proper management and disposal of the non-hazardous waste generated from its operations. During the Reporting Period, the Group officially signed the Glass Container Recycling Charter launched by EPD. This signifies our unwavering commitment to implementing source separation and promoting clean recycling initiatives. Due to our business nature, a relatively large amount of paper is consumed for printing valuation and consultancy reports. The Group set a waste generation target of maintaining or reducing its intensity (by revenue) of waste (in kg) in 2023/24, using approximately 16.26 kg per million revenue in 2022/23 as the baseline. In 2023/24, the Group's intensity (by revenue) of waste (in kg) was approximately 9.99 kg per million revenue, representing a year-on-year reduction of 38.56%. The Group achieved its waste generation target and will continue its commitment to reduce its waste generation. The Group has set a waste generation target of maintaining the practice to conduct office recycling and encourage employees to engage in the GREEN@COMMUNITY on a monthly basis.



To strive to minimize waste generation, we have regularly monitored our paper consumption and implemented the following measures based on the principle of waste hierarchy:

- Reducing paper consumption through duplex printing;
- Promoting "paperless office" by encouraging employees to utilize electronic communication means;
- Reusing paper, cardboard boxes, envelopes, and folders; and
- Setting up recycling boxes at offices to collect recyclable waste such as plastic bottles, aluminium cans and disposable lunch boxes from employees.



All employees within the Group are responsible for waste management. We have been actively participating in the GREEN@COMMUNITY program organized by the EPD. We frequently bring the recyclables collected at offices to the Recycling Spots so that they can be delivered to the licensed recyclers for subsequent processing. In addition, our efforts toward waste reduction have been recognized by the committee of the Hong Kong Green Organisation Certification. In 2023/24, we are pleased that our Wastewi\$e Certificate was upgraded from "Good" to the highest "Excellent" level.

The Group's non-hazardous waste disposal was as follows:

Types of non-hazardous waste	Unit	2023/24	2022/23
Paper	kg	523.91	997.92
Intensity	kg/million revenue	9.99	16.26
	kg/employee	8.19	16.91



Waste Management

Beach Clean-up Event

In November 2023, Roma successfully organized a beach clean-up event as part of its extensive environmental programs, and a total of approximately 30 people from 10 listed companies (including Roma) participated in the initiative. Collaborating with Green Hope Hong Kong, this initiative brought together volunteers from esteemed listed companies who generously partnered with us to contribute to the preservation of our coastline. The participants were provided with educational sessions on environmental preservation and waste management, which aimed to enhance environmental awareness among our employees and other participants. The collective clean-up effort resulted in the removal of nearly 140 kg of waste from the Clear Water Bay area. The collected waste comprised a variety of materials, including but not limited to plastic, metal, glass, cotton, fishing nets and cigarette butts. This significant clean-up intervention helped to restore the natural environment and reduce the environmental impact in the Clear Water Bay area. By fostering partnerships with industry peers and NGOs, Roma was able to amplify its environmental efforts, further strengthening its collective drive towards environmental stewardship.

We extend our heartfelt gratitude to Green Hope Hong Kong for their invaluable assistance in organizing this inspiring beach clean-up event. Furthermore, we would like to express our sincerest appreciation to the participating companies.







Energy Management



The Group's energy consumption is mainly composed of petrol consumption by vehicles and electricity consumption. In 2022/23, the Group set energy consumption targets of maintaining or reducing the intensities (by revenue) of both petrol and electricity consumption (in kWh) in 2023/24, using

the intensity of petrol consumption of approximately 1,865.24 kWh per million revenue and the intensity of electricity consumption of approximately 1,150.98 kWh per million revenue in 2022/23 as the baselines respectively. In 2023/24, the Group's intensity (by revenue) of petrol consumption (in kWh) was approximately 1,403.14 kWh per million revenue, representing a year-on-year reduction of 24.77%. In 2023/24, the Group's intensity (by revenue) of electricity consumption (in kWh) was approximately 910.20 kWh per million revenue, representing a year-on-year reduction of 26.06%. The Group achieved its energy consumption targets and will continue its commitment to reduce its energy use. During the Reporting Period, the Group participated in Earth Hour 2024 organized by the WWF. As part of this initiative, the Group turned off the lights at its office premises for the designated one-hour duration, as well as raised awareness among employees about the importance of energy efficiency and sustainable practices.

The Group's petrol and electricity consumption were as follows:

Types of energy		Unit	2023/24	2022/23
	Direct energy – Petrol	kWh	73,575.30	114,497.77
	Intensity	kWh/million revenue	1,403.14	1,865.24
		kWh/employee	1,149.61	1,940.64
	Indirect energy –Electricity	kWh	47,727.23	70,653.00
	Intensity	kWh/million revenue	910.20	1,150.98
		kWh/employee	745.74	1,197.51

The Group regularly monitors the usage of energy to avoid excessive energy consumption. The Group has set an energy use efficiency target of maintaining or reducing its intensity (by revenue) of total energy consumption (in kWh) in 2024/25, using approximately 2,313.34 kWh per million revenue in 2023/24 as the baseline. The Group has formulated a series of policies and measures to achieve electricity conservation and energy efficiency as well as enhance employees' energy-saving awareness. The specific measures are as follows:

- Installing energy-saving LED fluorescent tubes and motion sensors at offices and adopting lighting zone control;
- Encouraging employees to host telephone conferences or video conferences where possible to reduce the use of vehicles;
- Reminding employees to switch off idling lights and electrical appliances when they are not in use or after work;
- Monitoring energy consumption monthly and investigating any notable differences;
- Using energy-efficient functions of office equipment and computers;
- Maintaining and repairing electronic equipment to keep them in the best condition and achieve energy efficiency;
- Maintaining vehicles regularly to avoid low-efficiency petrol consumption or abnormal operation;
- Purchasing electric vehicles;
- Purchasing standard petrol for vehicles and checking vehicles annually to meet relevant emission standards; and
- Planning to purchase Renewable Energy Certificate (REC) to support the renewable energy development in Hong Kong.





Water Management

Due to the Group's business nature, we do not consume significant 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 did not have water consumption record in 2023/24. 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 to promoting behavioral changes in water usage at offices and encouraging water conservation. In 2023/24, we distributed publicity materials to staff and placing water-saving slogans in prominent places to inform them on water-saving practices. As a result, we have achieved our water management target. To reaffirm our commitment to water conservation, the Group has set a target of informing staff on water-saving practices in the following year by distributing publicity materials to them and placing reminder signs in pantry and toilets to remind them to use water wisely.



Use of Packaging Materials

Due to the Group's business nature, we do not consume a significant amount of product packaging materials as we do not have any industrial productions nor any manufacturing facilities.



Air Quality

The Group is committed to providing employees with a comfortable and green working environment to increase work efficiency. We strive to maintain a hygienic and neat environment in the workplace. Representatives from both the Group and the property management company inspect the office areas regularly to ensure a clean and tidy working environment. Problems within the workplace will be identified in a timely manner and preventative measures will be taken to minimize potential hazards. In addition, the Group installed an indoor air quality monitor in its office and is dedicated to maintaining sound indoor air quality by cleaning the air-conditioning system regularly and equipping our offices with air purifiers.



OPPORTUNITY

*We create opportunities
for our employees.*



40%
Proportion of
female Directors



422
Total training hours
for employees



6.6
Average training hours
per employee





Our Philosophy

As an enterprise engaging in the provision of valuation and advisory services, the Group understands that employees are its most valuable asset and one of the most critical elements for its continuous success. We uphold the mission of “empowering our employees to reach their full potential”, and we have adopted a people-oriented human resource management strategy, which focuses on attracting and retaining talents as well as investing in professional training. We also understand that cultivating employees’ sense of belonging is particularly important for the Group’s long-lasting and stable growth. We are committed to creating a comfortable working environment that makes employees feel respected and maintaining a unifying and harmonious corporate culture, enabling our staff to maximize their talents and advance alongside Roma’s growth.

The Group respects and strives to protect the legitimate rights and interests of every employee. We comply with local laws and regulations including but not limited to the Employment Ordinance, the 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 employment-related laws and regulations that would have a significant impact on the Group.



Employee Communication

The Group encourages communication between employees and the management. We implement the Open Door Policy and hold regular departmental meetings to encourage employees to share their opinions, raise questions, discuss and collaborate with the management to resolve problems. This approach fosters an atmosphere of mutual trust, cooperation and equality between employees and the management. The Group also acknowledges employees’ efforts and accomplishments by honoring their work through appreciation messages and organizing team gatherings. By adopting relevant policies and organizing employee activities, we aim to enhance our employees’ sense of belonging, thus fostering an encouraging workplace.



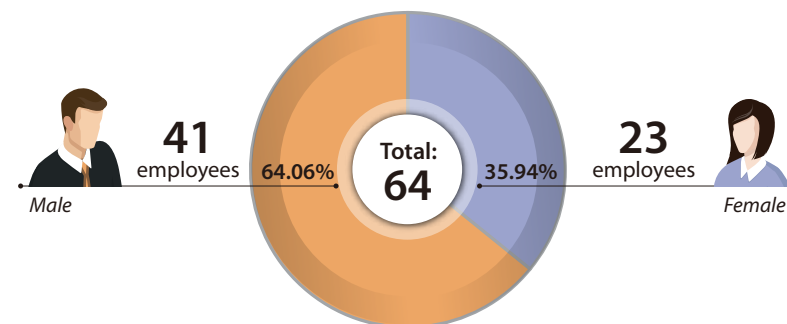


Equal Opportunities

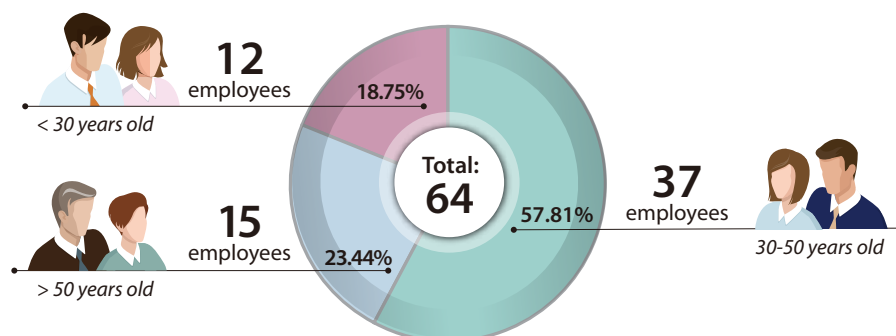
The Group has been committed to building and maintaining an inclusive and collaborative workplace. We adhere to the principles of equal opportunities and anti-discrimination in every aspect of our employees' careers, including recruitment, remuneration, promotion, and termination. We strictly comply with relevant 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. We have formulated the Equal Employment Opportunity Policy, and the Non-discrimination and Anti-harassment Policy, which are documented in the Employee Handbook. The Equal Employment Opportunity Policy ensures that employment decisions are made solely based upon personal capabilities and qualifications without any discrimination of protected characteristics stipulated by law. 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 the workplace.

We require all employees to respect each other and do not tolerate any forms of discrimination, such as sexual harassment, verbal attack and assault, regardless of age, gender, race, color, social status, nationality, religious belief, disability, marital status, pregnancy, sexual orientation, union membership, political association, and other factors. Any employees violating the Equal Employment Opportunity Policy, or the Non-discrimination and Anti-harassment Policy will be subject to disciplinary sanctions up to termination of employment contract. As at 31 March 2024, the Group employed a total of 64 permanent, full-time employees, all of whom were located in Hong Kong. In terms of gender, the workforce includes 41 males and 23 females. In addition, the proportion of female Directors was 40%.

Employees by Gender



Employees by Age Group





Talent Attraction



The Group's success depends heavily on our ability to attract and retain talents. The principles of fairness, openness, and impartiality are upheld during the recruitment processes including interviews and written tests. In addition to posting job vacancies on online recruitment platforms, we also actively explore the potential of young talents by offering internship programs and recruiting undergraduate students from local universities. During the Reporting Period, we supported several career sharing programs and internship programs with local universities. Through these programs, we provide opportunities for the new generation to realize their full potential.

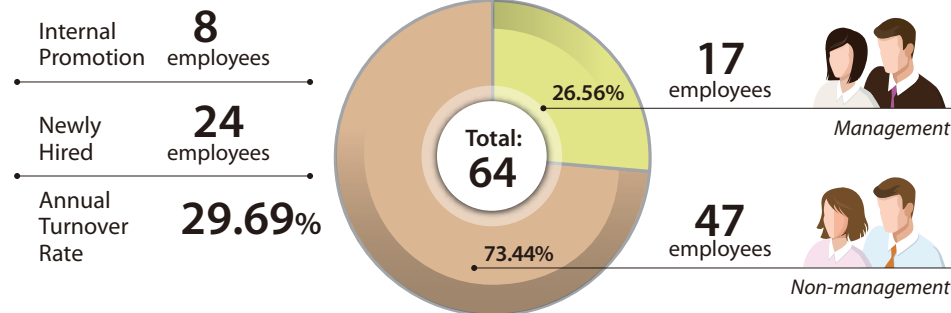


The dismissal process will only be proceeded on a reasonable basis. As part of our commitment to protecting the interests of our employees and ensure fair treatment, a warning letter must be issued prior to the dismissal, and official dismissal will only be considered when the employee fails to demonstrate improvement after receiving the warning letter. This approach helps us avoid unjustifiable dismissal and promotes a fair working environment.



Aside from rewarding outstanding employees through salary increments, we also provide a smooth career advancement path for our talents. The Group has established a fair internal performance evaluation and promotion system to recognize the contributions of its employees. We review and evaluate the performance of our employees through an annual appraisal, which covers criteria including work efficiency, work quality, organizational capability, learning capability, problem-solving capability, personal quality, communication skill, team spirit, and innovative capability.

Employees by Employee Category





Messages from Interns

Meghan
Year 4 Student
HKU

I am delighted to share that my work experience at Roma has been incredibly rewarding. From the start, I have had the opportunity to engage in ESG assurance research, allowing me to stay updated with the latest ESG disclosure trends and assurance standards. Roma has also provided me with invaluable exposure to various corporate projects, including event planning and publicity campaigns. These experiences have not only allowed me to unleash my potential but have also laid a solid foundation for my career development. Additionally, I have been actively involved in every stage of Scope 3 GHG emissions calculation, honing my data analytical skills. Beyond my daily work, I have enjoyed participating in organizing diverse corporate events and building genuine friendships. These valuable experiences have definitely prepared me for the future.



During my internship at Roma, I gained valuable insights into various aspects of the business. I assisted in preparing the ESG report, enhancing my understanding of sustainability practices and reporting frameworks. I also prepared training materials related to COP28, delving into global climate change initiatives and their implications for businesses. My internship at Roma has been an incredibly enriching experience, providing me with practical skills and in-depth knowledge in ESG reporting, climate change initiatives, and corporate governance. I am immensely grateful for the opportunity to contribute to meaningful projects and collaborate with dedicated professionals who are actively driving positive change in the business world.

Mandy
Year 4 Student
EdUHK





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 with reference to the industry practice. The Group provides its talents with competitive remuneration packages, encompassing discretionary rewards on top of basic salary. Our salary level is evaluated based on the industrial and regional standards, while employee remuneration is determined by employees' personal performance, contribution to the Group, and the Group's overall performance. Corresponding remuneration adjustments are subject to the changes of the Group's development strategy and annual performance.

In addition to salary and remuneration, our full-time employees are also entitled to a variety of benefits, including health care coverage, group insurance program, retirement provision and stock ownership through a share option scheme and share award plan. Different leave types are also provided for our full-time employees, including 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.

All full-time employees are entitled to parental leave. During the Reporting Period, no employees took parental leave. Moreover, 1 employee who took parental leave in 2022/23 was still employed during the Reporting Period, resulting in a retention rate of approximately 33.33%.



Labor Standards

The Group is devoted to upholding ethical labor standards and forbidding the employment of child labor and forced labor. Applicants are required to provide true and accurate personal information during the entire recruitment process. Recruiters will scrutinize such information, including identity documents and academic credentials, in order to avoid employing child labor. Moreover, overtime working of our employees is on a voluntary basis, which effectively protects their rights and interests. In case child labor or forced labor is discovered, the Group will immediately stop the work of the child labor or forced labor and provide the necessary assistance for the affected individuals. In order to prevent child labor and forced labor in our value chain, the Group also prevents engagement with suppliers and consultants with such records in their operations. During the Reporting Period, the Group did not identify any suppliers or consultants who employ child labor, arrange young workers to execute risky work, or employ forced or compulsory labor.

The Group strictly abides by relevant employment regulations, including but not limited to the Employment of Children Regulations and the 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 labor-related laws and regulations that would have a significant impact on the Group.

The Group is committed to following the highest standards of business ethics and upholding the principle of fair employment in the workplace and its supply chain. We have formulated the Fair Employment Policy, focusing on the rights of employees and aligns with the "United Nations Guiding Principles on Business and Human Rights". The Group also incorporates the relevant principles in the "International Bill of Human Rights" and the International Labor Organization's "Declaration on Fundamental Principles and Rights at Work" in formulating the policy. We strive to create a safe and healthy workplace where everyone is treated with respect. We do not tolerate any form of corporal punishment, threats of violence, or any form of abuse in the workplace.





Work-life Balance

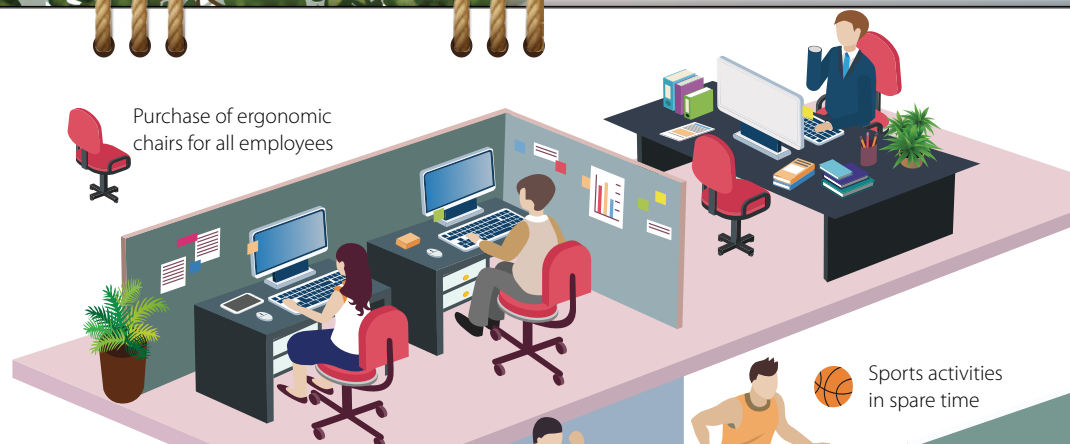
The Group fully recognizes the importance of maintaining a work-life balance for its employees to enhance employee morale and maintain employees' holistic well-being. Apart from providing free fruits, snacks and drinks in our pantry, we allow early leaving on festivals including Mid-Autumn Festivals, Winter Solstice, Christmas Eves and New Year's Eves. Every year, the Group generously presents each employee with a box of mooncakes and distributes red packets. In order to promote the overall well-being of our employees, we encourage employees to exercise regularly and actively organize various events, including:

- Christmas party;
- Lunar New Year gathering;
- Family day;
- Sports activities in spare time; and
- Birthday parties for employees



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

Purchase of ergonomic chairs for all employees



Sports activities in spare time



Free fruits, snacks and drinks in pantry





Professional Training

The Group has adopted the Employee Training Policy and offered training programs regularly to improve employees' knowledge and personal growth.

Internal training programs are provided at department-level and group-level. During 2023/24, our professionals received training and attended seminars relevant to their job nature, covering topics such as accounting standard, valuation methodology, anti-money laundering, counter-terrorist financing, agency and surveying, and sharing on financial market updates. The Group also conducted ESG-related training sessions for employees, including climate-related disclosures, carbon credit and carbon trading, and other sustainability topics to enhance their awareness and understanding.

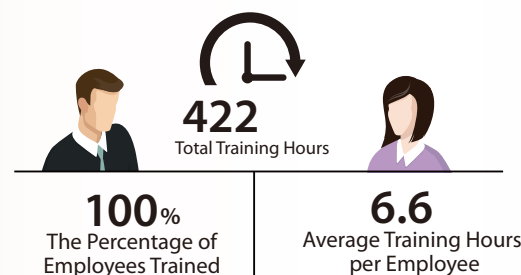
Apart from internal training, we encourage our employees to attend external training and certification exams by offering study and examination leaves as well as reimbursement of examination expenses. The Group also provides cash sponsorship to support employees to attain job-related professional membership.



Mentorship Program

To facilitate new joiners in adapting to the workplace and our culture, the Human Resource Department assigns a mentor to every new employee on his/her first day, and the mentors will assist their mentees to navigate the new working environment. The duties of mentors include but are not limited to:

- Providing suggestions to mentees on work-related issues;
- Identifying the strengths and weaknesses of mentees thus to improve their work performance;
- Providing challenges and opportunities for mentees to reach their full potential; and
- Fostering friendships and helping mentees to integrate into the Group.





Health and Safety

Although our business nature does not expose our employees to significant safety hazards, the Group acknowledges the importance of occupational health and safety, and therefore endeavors to provide our employees with a safe and pleasant working environment. A series of workplace health and safety policies and guidelines were formulated in accordance with relevant laws and regulations, which undergo regular reviews to ensure their continued relevance and effectiveness. All our full-time employees are covered by the said policies.

To ensure the health of our employees, we provide ergonomic chairs and advanced electronic appliances, and conduct regular maintenance and cleaning for water dispensers, the air-conditioning system and the carpet. We also provide health-related benefits such as health care coverage with a monthly medical allowance. Additionally, first-aid boxes and over-the-counter medication are available and regularly replenished in the offices. Some employees have also enrolled in the first-aid course and examination hosted by the Hong Kong St. John Ambulance under our encouragement. We also organize sports activities in spare time to encourage employees to exercise.

Precautionary measures, such as flexible working hours under extreme weather, are implemented for any potential hazards that may jeopardize the health and safety of our employees. Employees are encouraged to report any work-related hazards to their supervisors through any means, including verbal reports, phone, or email. Their reports will be followed up promptly by the responsible personnel. They are also encouraged to provide comments or suggestions on the said policies or any issues related to health and safety. With the above measures, the Group is capable of handling most emergencies relating to occupational health and safety.

During the Reporting Period, the Group did not record any accidents leading to fatality or serious physical injury, thus no claim or compensation was paid to employees due to such accidents. We were not aware of any material non-compliance with health and safety-related laws and regulations, including but not limited to the Occupational Safety and Health Ordinance, that would have a significant impact on the Group.



MORALITY

We uphold morality and integrity in our operation.



>688

Number of
listed companies we have
served as at 31 March 2024



0

Number of
material service complaints
for five consecutive years



90%

Procurement budget
spent on local suppliers



Service Diversity

The Group has a long-standing tradition of specializing in the field of valuation and advisory services. We strive to maintain Roma's core competitiveness whilst diversifying our business. We recognize the importance of diversification and not being overly reliant on a single service line. Such diversification not only generates greater returns and appeals to a wider customer base but also provides customers with a more comprehensive service package. In the long run, the diversification of valuation and advisory services will allow the Group's business operations to be more sustainable. The Board remains committed to maintaining a leading position within the valuation sector in Hong Kong.

During the Reporting Period, the Group has continuously expanded its business in the provision of financial advisory services as a means to further expand our client base and capture more opportunities in the market. The Group will continuously seek different opportunities to broaden our income stream and market presence.



Number of listed companies that the Group has served as at 31 March 2024:
>688

The services we provide include:



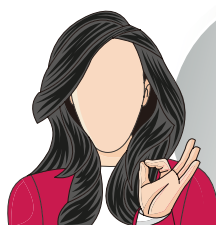


Service Quality

Roma recognizes that its continuing success is dependent on employees' talents, qualifications and dedication. Our valuation and advisory services are powered by experienced professionals. 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 Stock Exchange, financial advisors, bankers, lawyers, auditors, and investors and are in compliance with the accounting standards of Hong Kong and other regions of the world as well as relevant international standards, laws and regulations. Due to the Group's business nature, the Group was not involved in the manufacturing and sale of physical products, therefore disclosures on product recall procedures and the number of products recalled are not applicable.

Our professional team regularly undertakes external training to keep abreast of legislation and regulatory guidelines and closely follows the latest developments within the industry. Our aim is to provide customers with high-quality value-added services and assist them to make the most thought-out and forward-looking business decisions.

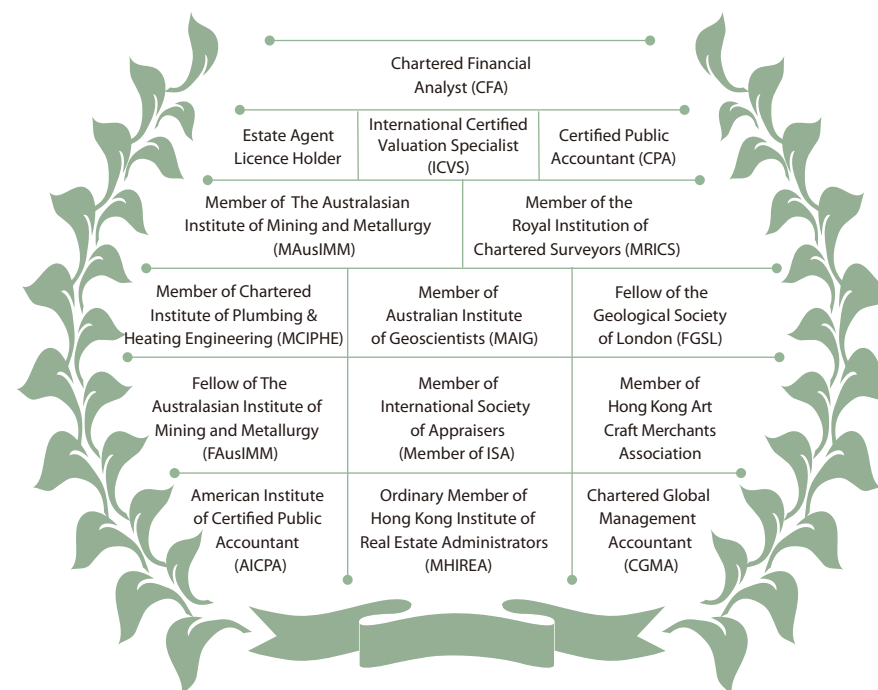
Roma is corporate member of the Hong Kong Investor Relations Association (HKIRA) and the Hong Kong Independent Non-Executive Director Association (HKINED).



Number of material service complaints:

0

The Group understands the importance of expertise for ensuring service quality. During the Reporting Period, the management team and most of our employees held related bachelor degrees or above and have obtained relevant professional qualifications including but not limited to:





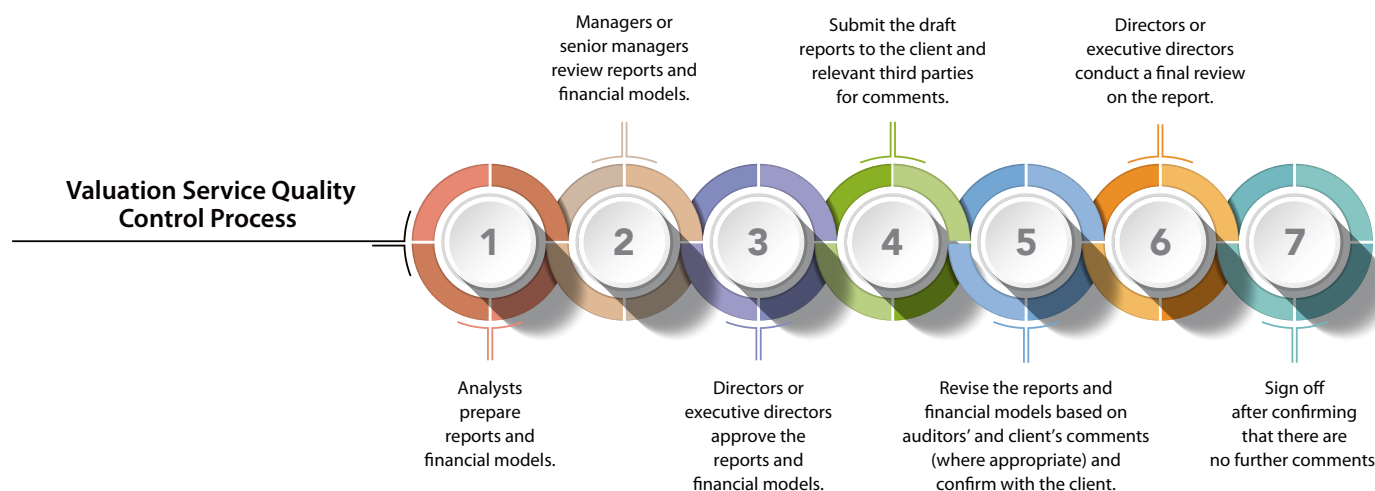
Customer Satisfaction and Company Reputation

Customer satisfaction and loyalty as well as company reputation are intricately connected. In fact, the effect of company reputation on customer loyalty is largely mediated by customer satisfaction. Aligning with our mission to “provide high-quality service to our customers”, we attach great importance to maintaining a high customer satisfaction rate. Such is made possible by establishing service quality control policies and processes, ensuring effective enforcement and periodically reviewing its efficacy. The diagram below depicts our approach towards establishing service quality control procedures. We firmly believe that our service quality reflects our unwavering commitment to maintaining a high customer satisfaction rate.

In addition, we are receptive to compliments and feedback on our performance as they are pertinent to our continuous growth and development. Therefore, we maintain various communication channels with our customers to maximize our interactions. Please refer to the section headed “Stakeholder Engagement” for further details.

The Board remains committed to the continuation of the Group’s mission to maintain a leading position within the valuation sector in Hong Kong through dedication, perseverance and continuous innovation.

To guarantee the quality of the Group’s services and reports, client-serving departments have 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.





Corporate Governance

Solid corporate governance is the bedrock of the Group's continuing growth and success.

We are committed to achieving and maintaining a high standard of corporate governance practices with an emphasis on a quality Board, an effective accountability system and a healthy and ethical corporate culture in order to safeguard the interests of the shareholders and enhance the business growth of the Group.

Corporate Governance Training

To strengthen our employees' and management's knowledge of corporate governance best practices, regular training by representatives from regulators or professionals is provided to relative parties. Training covers topics from industry best practices to case studies about preventive measures of the latest cases of corruption pitfalls and moral practices in corporate governance. During the Reporting Period, all of our Directors have received corporate governance training.

In the future, we intend to maintain a 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 its employees.

For more details of corporate governance of the Group, please refer to the Corporate Governance Report in the Annual Report 2023/2024.



Business Ethics

We place a strong emphasis on operating with high ethical standards and ensuring strict compliance with relevant laws and regulations. This is done by maintaining and regularly revising relevant policies and standards, arranging internal and external anti-corruption and corporate governance training and ensuring that our employees abide by the code of professional conduct of their respective professional institutions.





Anti-corruption

The Group reaffirms its zero-tolerance policy on corruption, bribery, extortion, money laundering, and fraud, which not only violate laws and regulations of Hong Kong but also jeopardize the Group's corporate integrity, image and reputation. All employees are expected to refrain from engaging in corrupt practices, graft, and acceptance of bribes, speculative practices, intentional omissions, and abuse of power to seek personal gain. Policies relating to the prevention of bribery, extortion, fraud and money laundering between shareholders and related parties in its business activities have been formulated and documented in the internal control manual of the Group. The Group's Employee Handbook includes guidelines for enhancing employees' understanding of integrity behaviors in the workplace. The Group provides the Employee Handbook with guidelines for anti-corruption for every new employee. The guidelines are reviewed regularly to ensure their effectiveness.

The Group regularly conducts mandatory anti-corruption and ethics training for all its Directors and employees. Such training aims at familiarizing the Group's Directors with their roles and responsibilities in ethics management, managerial staff with their roles of managing staff integrity, assessing the risks and preventing corruption in the workplace, and the general staff with the skills to prevent corruption at work. The Group's Directors and employees have received anti-corruption training in the form of reading materials at least once.



During the Reporting Period, the Group demonstrated its commitment to promoting transparency and ethical business practices through organizing an Anti-corruption and Integrity Training. Beyond the participation of the Group's Directors and employees, the active involvement of over 300 directors and staff from various listed companies further demonstrates the significant impact the Group is making in promoting transparency across the business community.



Anti-money Laundering and Counter-terrorist Financing

As a financial services provider, we recognize the responsibility to prevail the integrity of the financial system bears within us. We are highly vigilant of signs of money laundering and financial crimes. Beyond compliance, the relevant subsidiary of the Group has a Compliance Manual in place that details the policies and procedures for preventing money laundering activities, such as conducting background investigation and customer due diligence. These comprehensive policies are regularly reviewed and revised where necessary, aiming to safeguard the interests of the Group, prevent unnecessary legal complications, and ensure that risks identified are appropriately mitigated. Trainings sessions are arranged regularly for relevant employees to ensure that they are familiar with their statutory obligations and are given sufficient guidance to identify and subsequently report suspicious money laundering and terrorist financing activities.

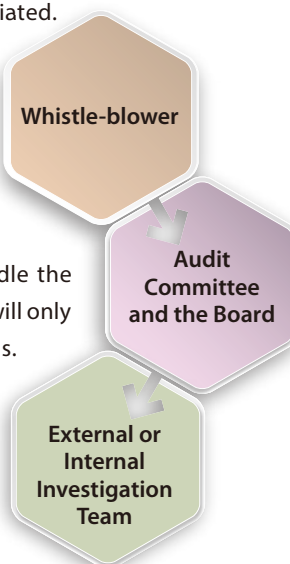




Whistle-blowing Policy

The Group reaffirms its commitment to maintaining and achieving the highest standards of openness, probity and accountability. The Whistle-blowing Policy has been established to encourage employees to report any fraudulent and/or illegal activities anonymously to the Audit Committee or the Board using an anonymous email address. The whistle-blowing reporting channel is also published on the Group's website. The Board or members of the Audit Committee intend to protect the whistle-blower from common concerns such as confidentiality and potential retaliation or discrimination. Therefore, the employee reporting in good faith under the whistle-blowing mechanism can be assured of the protection against unwarranted disciplinary actions, and unfair dismissal or victimization, even if the reports are subsequently proved to be unsubstantiated.

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 (such as 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.



Conflict of Interest

Policies on conflict of interest are stated in the Employee Handbook, which sets out the procedures of identification, documentation, and management of conflict of interest. Employees are responsible for exercising sound judgment and discretion whilst identifying conflict of interest on an ongoing basis. They are obligated to immediately notify the Human Resource Department and the management of the existence and general nature of the conflict of interest. Employees failing to report potential conflict of interest may be subject to disciplinary actions.

During the Reporting Period, all of the Group's operations were assessed for risks related to corruption. There were no concluded legal cases regarding corrupt practices brought against the Group or its employees during the Reporting Period. The Group was also not aware of any material noncompliance with laws and regulations relating to bribery, extortion, fraud, and money laundering, including but not limited to the Anti-Money Laundering and Counter-Terrorist Financing Ordinance and the Prevention of Bribery Ordinance of Hong Kong that would have a significant impact on the Group.





Procurement Practices

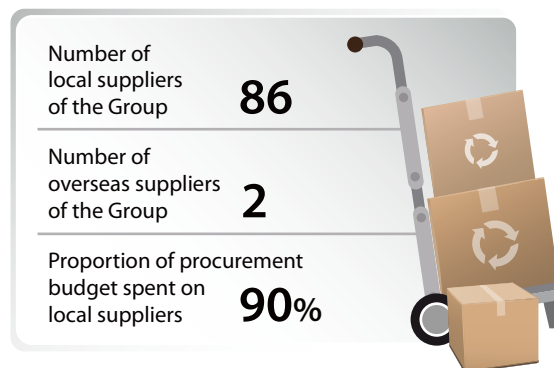
We are committed to creating a sustainable relationship with our suppliers and consultants through operating in an open and fair manner. Our major suppliers include business consultants and office items suppliers. We also have other suppliers providing relevant supporting services in relation to daily business operations. To align with our mission of “giving back to our environment and society”, it is important to recognize and mitigate environmental and social risks embedded in the supply chain. We have established the Sustainable Procurement Policy to better govern the selection criteria of our suppliers and give priority to suppliers that implement good labor practices, safeguard human rights, and incorporate environmental consideration into procurement decisions. During the Reporting Period, all of the Group’s 88 suppliers were qualified suppliers that met the Group’s standards as stated in the Sustainable Procurement Policy.

Socially Responsible Procurement

Within the Group’s Sustainable Procurement Policy lies the provision of “Socially Responsible Procurement”, we have set stringent procedures and reviewed their effectiveness regularly for selecting suppliers and consultants to ensure that the suppliers meet our requirements in regard to quality, environmental and social standards. Prior to making any procurement decisions, we will conduct due diligence and assessments on suppliers and consultants to avoid environmental and social risks. We maintain a list of approved suppliers and consultants. They may be suspended or removed from the approved list if they fail to fulfill the agreed standards. During the Reporting Period, there were no material changes in the locations of the Group’s primary suppliers, supply chain structure, and relationship with suppliers (including selection and termination).

Local Procurement

The Group has formulated the “Local Procurement” provision within the above-mentioned policy. We strive to support local companies in order to support local economic development and create job opportunities for our local community by selecting local suppliers for our business operation. We also give priority to suppliers who use eco-friendly products and services during our selection procedure, as we strive to minimize potential environmental and social risks along the supply chain. We will continue to regularly review the performance of suppliers along our supply chain and monitor relevant environmental and social standards. We will consider terminating our business relationship with suppliers who commit any material violations of laws and regulations. These policies and procedures are reviewed regularly to ensure their effectiveness.



Fair and Open Procurement

The Group has formulated rules and procedures to ensure that suppliers and consultants participate and compete in a fair and open manner. The Group has implemented the following practices on supplier engagement for all suppliers. The Group places strong emphasis on engaging with suppliers and consultants who uphold integrity, have good business track records, and do not have any material violations 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. The Group has monitored whether the supply chain management practices are properly implemented to ensure their effectiveness.

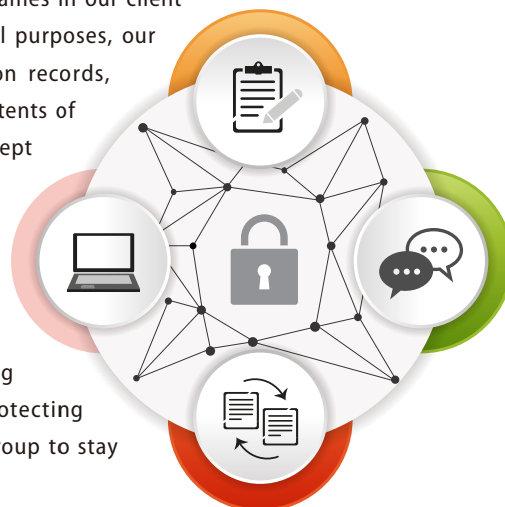




Privacy Protection

At all times, the Group is committed to protecting clients' privacy. We strictly abide by privacy-related laws and regulations, including but not limited to the Personal Data (Privacy) Ordinance. We explicitly state confidential terms and privacy policy statements in our contracts to notify our clients of the general policies and practices on the collection, storage, and use of personal data. These policies and practices undergo regular monitoring to ensure their continued effectiveness.

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 third parties without authorization from the clients is strictly prohibited. Meanwhile, clients always have the rights to review and revise their data and opt out of any direct marketing events. A strong commitment to protecting customers' privacy has enabled the Group to stay competitive in the market.



To complement our data privacy protection process, we also safeguard clients' data through the use of up-to-date anti-virus software and the activation of automatic protection features (e.g. password-protected screen saver) in our servers, workstations, and computer terminals to prevent unauthorized usage.

In addition, the Group highly values its clients' feedback as they are the driving force behind sustainable business development and service quality assurance for 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. During the Reporting Period, the Group did not receive any material complaints concerning breaches of customer privacy, nor any identified leaks, thefts, losses of customer data.

Our complaint handling process is as follows:

We thoroughly explain the reasons behind the problems to client.

We propose a detailed timetable to timely address the problems.





Advertising and Labeling

As a professional valuation and advisory services provider, the Group has limited activities in advertising and labeling matters. The Group strives to ensure information disseminated such as company brochures and newsletters is complete, accurate and clear. Employees should obtain written approval from the legal and compliance personnel before the publication of any advertisement or sales literature. This is to ensure that the Group's advertisements do not contain false and deceptive statements, commitments, and forecasts, and to ensure that the information provided to customers is true, accurate, not misleading, and in compliance with relevant laws and regulations, including but not limited to the Trade Descriptions Ordinance.

In addition, we have strict specifications to monitor the behavior of sales. We prohibit high-pressure sales tactics to induce customers from using our services to prevent customers from making business decisions under pressure or haste. Also, we provide enough room for customers to understand the materials, consider them carefully and seek independent third-party advice, if necessary, before making any business decisions. During the Reporting Period, the Group was not aware of any incidents of non-compliance with laws and regulations concerning health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress that would have a significant impact on the Group. Related laws and legislations include but are not limited to the Personal Data (Privacy) Ordinance and the Trade Descriptions Ordinance of Hong Kong.



Respect for Intellectual Property Rights

The Group has established the Information Technology Policy and Procedure Manual to govern the use of information technology and the protection and enforcement of the Group's intellectual property rights as well as that of its customers. In addition, the Employee Handbook sets out the Intellectual Property Policy and clearly defines the intellectual property relations between the Group and its employees. All creations of employees (including trademarks, inventions, patents, designs, and copyrights) during the employment period are exclusively owned by the Group.



The Group's Intellectual Property Policy aims to protect third-party intellectual property and not to infringe any third-party interests. We obtain proper licenses for software and information the Group uses in its business operation. Duplication or downloading of information, software, and images from the Internet must be approved by relevant department(s). Furthermore, we closely monitor the infringement actions in the market and combat any infringement behaviors, such as counterfeit trademarks. As at 31 March 2024, the Group had 4 registered trademarks; the domain names were also registered. The Group regularly monitors to ensure that intellectual property rights are not being infringed upon.



ABILITY

*We help the community
to the best of our ability.*



Helped prepare meal
boxes for those in
need encouraged food
waste reduction



Donated mooncakes
to underprivileged
communities



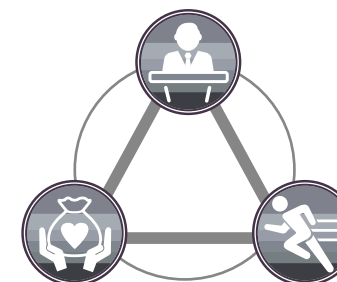
Promoted industrial synergy
to boost the development of
sustainability in companies and
foster greater awareness among
next generation





Community Participation

The Group adheres to the mission of “giving back to our environment and society”. As a responsible corporate citizen, the Group bears the social responsibility to serve and make ongoing efforts by actively participating in charitable activities and encouraging employees to take part in community events. The Group follows its Environmental, Social and Governance Policy to undertake a wide range of philanthropic efforts as well as community initiatives that are catered to the needs of the communities where it operates. Focus areas of the Group’s potential community initiatives include employee volunteerism, elderly care and education.



Food Angel – Preparing and Sorting Raw Vegetables

In October 2023, the Group participated in a community activity hosted by Food Angel to help prepare and sort raw vegetables. Our efforts resulted in processing over 250 kg of vegetables, which can be used to create more than 20,000 meal boxes for people in need. Throughout the activity, 20 employees of the Group worked together to explore various processing methods, seeking to optimize efficiency and minimize wastage with teamwork. This hands-on experience also allowed us to gain a deeper understanding of the importance of sustainable food practices.



The Salvation Army – Mooncake Donation

The Group has demonstrated its dedication to community welfare and providing assistance to those in need. In celebration of the Mid-Autumn Festival in 2023, the Group donated 50 boxes of mooncakes to the Salvation Army for distribution among the underprivileged community. We are dedicated to maintaining our community participation as part of our ongoing commitment to fostering positive energy within the community.



Driving Industrial Synergies and Promoting Sustainability across Companies and Young Generations

In addition to enhancing our ESG management capabilities, we have established effective communication channels with our peers to share the knowledge, experience and strategy on ESG-related issues. In 2023/24, we organized a series of seminars and webinars aimed at keeping professionals well-informed about the latest trends in the ESG field.





Knowledge Sharing

Our collaborative efforts with other listed companies led to seminars focused on updates in climate-related disclosures, carbon markets and regulatory compliances. Recognizing the importance of corporate governance in the Cayman Islands and British Virgin Islands legal markets, we conducted specialized sharing sessions to provide professionals with information on relevant corporate governance practices in October 2023. The Group also actively participated in various webinars that facilitated relevant discussions on Scope 3 GHG emission calculations and the latest trends in sustainability assurance. Our commitment to industry exchange activities and knowledge-sharing reflects our dedication to promoting the advancement of ESG practices.



In 2023/24, we were honored to serve as the project sponsor of the Sustainability-Themed Case Competition 2024 organized by the Hong Kong Securities and Investment Institute ("HKSI"). The competition, focused on sustainability, received a record-breaking number of over 400 university student applications from Hong Kong and the Greater Bay Area. A total of 20 sponsor companies, including Roma, participated and provided support for 103 student teams. The competition aimed to foster connections between professionals and aspiring leaders in the financial and sustainability industries.

As a project sponsor, Roma actively participated by coaching 6 student teams over a period of 4 months from December 2023. We set a research topic of "How can artificial intelligence help improve corporates' sustainability performance?" for the student teams. One of the teams coached by Roma, named "Synergy Strategies", achieved the 1st runner-up position in the competition. The team won a shared team cash prize of HK\$9,000. Roma congratulated the team and praise their dedication and commitment throughout the competition. We expressed our commitment to promoting education and raising awareness about sustainability among students, believing in equipping young individuals with the necessary skills to reach their full potential and contribute to society.



A. PERFORMANCE SUMMARY

Environmental	Units	2023/24	2022/23	2021/22
GHG Emissions¹				
Direct GHG emissions (Scope 1)	tCO ₂ e	20.26	31.43	32.53
Energy indirect GHG emissions (Scope 2)	tCO ₂ e	31.50	48.04	59.93
GHG emissions (Scope 1 and Scope 2)	tCO ₂ e	51.76	79.47	92.46
Other indirect GHG emissions (Scope 3)	tCO ₂ e	354.41	9.21	0.78
Total GHG emissions	tCO ₂ e	406.17	88.68	93.24
Non-hazardous Waste				
Paper	tonnes	0.52	1.00	1.91
Paper intensity ^{2,3}	tonnes/ million revenue	0.010	0.016	0.021
	tonnes/employee	0.008	0.017	0.031

Note(s): 1. Scope 1 and Scope 2 GHG emissions are based on, 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 2: Reporting Guidance on Environmental KPIs” issued by HKEX, the released emission factor in the “Sustainability Report 2023” published by HK Electric Investments and HK Electric Investments Limited, the “Global Warming Potential Values” from the Fifth Assessment Report and the Sixth Assessment Report published by Intergovernmental Panel on Climate Change.

Scope 3 emissions are based on, but not limited to, the “Supply Chain GHG Emission Factors for US Commodities and Industries” published by United States Environmental Protection Agency, the carbon emissions calculator from International Civil Aviation Organization and 2023 UK Government GHG Conversion Factors.

Environmental	Units	2023/24	2022/23	2021/22
Energy Consumption				
Direct energy – Petrol ⁴	MWh	73.58	114.50	118.54
Petrol intensity	MWh/ million revenue	1.40	1.87	1.30
	MWh/employee	1.15	1.94	1.91
Indirect energy – Electricity	MWh	47.73	70.65	84.41
Electricity intensity	MWh/ million revenue	0.91	1.15	0.92
	MWh/employee	0.75	1.20	1.36
Water Consumption				
Total water consumption	Water supply and draining facilities are managed by the property management company.			
Use of Packaging Materials				
Packaging materials	The Group does not consume significant amount of packaging materials due to the Group’s business nature.			

Scope 3 GHG emissions increased in 2023/24 due to the expansion of the Scope 3 GHG emission coverage from 1 category to 4 categories.

- As at 31 March 2024, the Group had a total of 64 employees (As at 31 March 2023: 59 employees). These data are used for calculating other intensity data.
- In 2023/24, the Group’s total revenue was approximately HK\$52,436,000.00 (2022/23: approximately HK\$61,385,000.00). These data are used for calculating other intensity data.
- The unit conversion calculation is based on the conversion factors in “How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs” issued by HKEX and “Energy Statistics Manual” issued by the International Energy Agency.

A. PERFORMANCE SUMMARY (CONT'D)

Social	Units	2023/24	2022/23	2021/22
Total Number of Employees (as at 31 March)	number	64	59	62
By Gender				
Male	number	41	35	32
Female	number	23	24	30
By Age Group				
Under 30	number	12	13	19
30-50	number	37	32	32
Over 50	number	15	14	11
By Employment Category				
Management	number	17	15	12
Non-management	number	47	44	50
Total Number and Rate of New Employee Hires⁵	number (%)	24 (37.50)	20 (33.90)	24 (38.71)
By Gender				
Male	number (%)	15 (36.59)	10 (28.57)	13 (40.63)
Female	number (%)	9 (39.13)	10 (41.67)	11 (36.67)
By Age Group				
Under 30	number (%)	5 (41.67)	10 (76.92)	18 (94.74)
30-50	number (%)	15 (40.54)	9 (28.13)	4 (12.50)
Over 50	number (%)	4 (26.67)	1 (7.14)	2 (18.18)
Rate of Employees Receiving Regular Career Reviews	%	100	100	100
By Gender				
Male	%	100	100	100
Female	%	100	100	100
By Employee Category				
Management	%	100	100	100
Non-management	%	100	100	100

Social	Units	2023/24	2022/23	2021/22
Internal Promotion Rate	%	13	22	32
Total Number and Rate of Employee Turnover⁶	number (%)	19 (29.69)	25 (42.37)	25 (40.32)
By Gender				
Male	number (%)	9 (21.95)	9 (25.71)	13 (40.63)
Female	number (%)	10 (43.48)	16 (66.67)	12 (40.00)
By Age Group				
Under 30	number (%)	5 (41.67)	14 (107.69)	11 (57.89)
30-50	number (%)	11 (29.73)	11 (34.38)	12 (37.50)
Over 50	number (%)	3 (20.00)	- (-)	2 (18.18)
Governance Bodies Members⁷	number	5	5	5
By Gender ⁸				
Male	%	60.00	80.00	80.00
Female	%	40.00	20.00	20.00
By Age Group ⁸				
Under 30	%	-	-	-
30-50	%	80.00	60.00	60.00
Over 50	%	20.00	40.00	40.00
Employees Who Took Parental Leave	number	-	3	1
Health and Safety				
Total man hours worked	hours	133,120.00	97,760.00	131,040.00
Work-related fatalities	number	-	-	-
Lost days	days	-	-	-
Lost-time injuries	number	-	-	-
Absentee days	days	173.00	187.00	214.00
Development and Training				
Total training hours	hours	421.50	424.50	378.00

A. PERFORMANCE SUMMARY (CONT'D)

Social	Units	2023/24	2022/23	2021/22
Average Training Hours⁹	hours/employee	6.59	7.19	6.10
By Gender ¹⁰				
Male	hours/employee	8.27	5.61	6.34
Female	hours/employee	3.59	9.50	5.83
By Employee Category ¹⁰				
Management	hours/employee	10.26	12.70	6.25
Non-management	hours/employee	5.26	5.32	6.06
Percentage of Employees Trained¹¹	%	100	100	100
By Gender ¹²				
Male	%	100	100	100
Female	%	100	100	100
By Employee Category ¹²				
Management	%	100	100	100
Non-management	%	100	100	100
Procurement				
Local suppliers	number	86	150	208
Overseas suppliers	number	2	5	16
Ratio of local procurement	%	97.73	96.77	92.86
Proportion of spending on local suppliers	%	89.64	92.12	89.26
Product Responsibility				
Products and service related complained received	number	–	–	–
Anti-corruption				
Concluded legal case regarding corrupt practices	number	–	–	–
Community Investment				
Donations	HK\$	–	–	142,000

Note(s): 5. Employee new hire rate = (total number of new hires during that reporting period ÷ total number of employees at the end of that reporting period) × 100%. All new hires were located in Hong Kong.

6. Employee turnover rate = (number of departures during that reporting period ÷ number of employees at the end of that reporting period) × 100%. All turnover employees were located in Hong Kong.

7. Governance bodies refer to the Board.

8. Breakdown of governance bodies member = (number of members in that category at the end of that reporting period ÷ total number of members at the end of that reporting period) × 100%.

9. Average training hours = total training hours during that reporting period ÷ total number of employees at the end of that reporting period.

10. Average training hours by category = training hours in that category during that reporting period ÷ number of employees in that category at the end of that reporting period.

11. Percentage of employee trained = (total number of trained employees during that reporting period ÷ total number of employees at the end of that reporting period) × 100%.

12. Percentage of employee trained by category = (number of trained employees in that category during that reporting period ÷ number of employees in that category at the end of that reporting period) × 100%.

B. EXTERNAL ASSURANCE REPORT

BDO Risk Advisory Services Limited has provided independent limited assurance for selected ESG data. The Assurance Report is presented in English only and provided below.



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Independent Practitioner's Limited Assurance Report on Roma (meta) Group Limited's Greenhouse Gas Statement

To the Board of Directors of Roma (meta) Group Limited

We, BDO Risk Advisory Services Limited, (hereafter "BDO", "we" or "us") have undertaken a limited assurance engagement of the greenhouse gases ("GHG") emissions - direct GHG emissions (Scope 1) and energy indirect GHG emissions (Scope 2) (collectively, the "GHG Emissions") of Roma (meta) Group Limited (hereafter "Roma" or the "Company") for the year ended 31 March 2024 (the "GHG Statement") set out in performance summary under environmental GHG emissions on page 48 of the ESG report (the "ESG Report") prepared under the reporting scope and boundary as described on page 16 of the ESG Report for the year ended 31 March 2024.

The Company's Responsibilities for the GHG Statement

Pursuant to Appendix C2 to the Main Board Listing Rules issued by The Stock Exchange of Hong Kong Limited, the Company is responsible for the preparation of the GHG Statement in accordance with the applicable criteria, applied as set out in note 1 on page 48 of the ESG Report (referred to "Criteria" thereafter). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of a GHG Statement that is free from material misstatement, whether due to fraud or error.

GHG 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.

Our Independence and Quality Management

We have complied with the Independence and other ethical requirements of the *International Code of Ethics for Professional Accountants (including International Independence Standards)* issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the GHG Statement based on the procedures we have performed and the evidence we have obtained. This report is made solely to you, as a body, in accordance with the terms of our engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Cont'd 2.../

BDO Risk Advisory Services Limited

中德華永風險諮詢及服務有限公司

BDO Risk Advisory Services Limited, a Hong Kong limited company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.



Page 2

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements ("ISAE") 3410, *Assurance Engagements on Greenhouse Gas Statements* ("ISAE 3410") issued by the International Auditing and Assurance Standards Board. That standard requires that we plan and perform this engagement to obtain limited assurance about whether the GHG Statement is free from material misstatement.

A limited assurance engagement undertaken in accordance with ISAE 3410 involves assessing the suitability in the circumstance of the Company's use of the Criteria as the basis for the preparation of the GHG Statement, assessing the risks of material misstatement of the GHG Statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the GHG Statement. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding the Company's processes in collecting and preparing the GHG Statement;
- Conducted interview with relevant personnel involved in the provision of information relating to the GHG Statement;
- Checked the arithmetical accuracy of the calculations performed; and
- Conducted limited sample testing of the GHG Emissions against the Criteria.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Company's GHG Statement has been prepared, in all material respects, in accordance with the Criteria applied.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's GHG Statement for the year ended 31 March 2024 is not prepared, in all material respects, in accordance with the Criteria applied.

BDO Risk Advisory Services Ltd.

BDO Risk Advisory Services Limited
22 July 2024

25th Floor, Wing On Centre
111 Connaught Road Central
Hong Kong

C. CONTENT INDEX OF THE ESG REPORTING GUIDE OF THE STOCK EXCHANGE (“HKEX ESG CONTENT INDEX”)

Mandatory Disclosure Requirements	Requirement	Section	Requirement	Section	Requirement	Section
	Governance Structure	Governance Structure	Reporting Principles	Reporting Framework	Reporting Boundary	Reporting Scope
Aspect, General Disclosure and KPIs	Description				Section(s)	
Aspect A1: Emissions						
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 GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.				Responsibility	
KPI A1.1	The types of emissions and respective emissions data.				Exhaust Gas Emissions (Not applicable)	
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity.				GHG Emissions; Performance Summary	
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity.				Waste Management (Not applicable)	
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.				Waste Management; Performance Summary	
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.				Sustainability Highlights; Greenhouse Gas Emissions	
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled and a description of reduction target(s) set and steps taken to achieve them.				Sustainability Highlights; Waste Management	
Aspect A2: Use of Resources						
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.				Responsibility	
KPI A2.1	Direct and/or indirect energy consumption by type in total (kWh in '000s) and intensity.				Energy Management; Performance Summary	
KPI A2.2	Water consumption in total and intensity.				Water Management; Performance Summary (Not applicable)	
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.				Sustainability Highlights; Energy Management	
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.				Water Management	
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.				Use of Packaging Materials; Performance Summary (Not applicable)	
Aspect A3: The Environment and Natural Resources						
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.				Responsibility	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.				Working Environment	
Aspect A4: Climate Change						
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.				Climate-related Financial Disclosures; Climate Change	
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.				Climate-related Financial Disclosures; Climate Change	
Aspect B1: Employment						
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.				Opportunity	
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.				Equal Opportunities; Performance Summary	
KPI B1.2	Employee turnover rate by gender, age group and geographical region.				Talent Attraction; Performance Summary	
Aspect B2: Health and Safety						
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.				Opportunity	
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.				Health and Safety; Performance Summary	
KPI B2.2	Lost days due to work injury.				Performance Summary	
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.				Health and Safety	

Aspect, General Disclosure and KPIs	Description	Section(s)
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Opportunity
KPI B3.1	The percentage of employees trained by gender and employee category.	Professional Training; Performance Summary
KPI B3.2	The average training hours completed per employee by gender and employee category.	Professional Training; Performance Summary
Aspect B4: Labor Standards		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labor.	Opportunity
KPI B4.1	Description of measures to review employment practices to avoid child and forced labor.	Labor Standards
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labor Standards
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Morality
KPI B5.1	Number of suppliers by geographical region.	Procurement Practices; Performance Summary
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Procurement Practices
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Procurement Practices
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Procurement Practices
Aspect B6: Product Responsibility		
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.	Morality
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Service Quality (Not applicable)
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Service Quality; Performance Summary
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Respect for Intellectual Property Rights
KPI B6.4	Description of quality assurance process and recall procedures.	Service Quality; Customer Satisfaction and Company Reputation
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Privacy Protection
Aspect B7: Anti-corruption		
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.	Morality
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Conflict of Interest; Performance Summary
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Whistle-blowing Policy
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption; Anti-money Laundering and Counter-terrorist Financing
Aspect B8: Community Investment		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	Ability
KPI B8.1	Focus areas of contribution.	Community Participation; Knowledge Sharing
KPI B8.2	Resources contributed to the focus area.	Community Participation; Knowledge Sharing; Performance Summary

D. GRI CONTENT INDEX

Statement of Use	Roma has reported the information cited in this GRI content index for 2023/24 with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location/Statement
General Disclosure		
GRI 2: General Disclosures 2021	2-1 Organizational details	<ul style="list-style-type: none"> Nature of ownership: publicly owned Legal form: incorporated entity Location of the Group's headquarters: Hong Kong The Group's countries of operation: China and Singapore
	2-2 Entities included in the organization's sustainability reporting	Reporting Approach
	2-3 Reporting period, frequency and contact point	Reporting Approach; Reporting frequency: annual
	2-4 Restatements of information	Nil
	2-5 External assurance	External Assurance Report
	2-6 Activities, value chain and other business relationships	Our Business
	2-7 Employees	Equal Opportunities
	2-8 Workers who are not employees	The Group did not have workers who were not employees in 2023/2024.
	2-9 Governance structure and composition	Our Business
	2-10 Nomination and selection of the highest governance body	Annual Report 2023/2024 – Corporate Governance Report
	2-11 Chair of the highest governance body	Annual Report 2023/2024 – Corporate Governance Report
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report 2023/2024 – Corporate Governance Report
	2-13 Delegation of responsibility for managing impacts	Annual Report 2023/2024 – Corporate Governance Report
	2-14 Role of the highest governance body in sustainability reporting	Our Business
	2-15 Conflicts of interest	Annual Report 2023/2024 – Corporate Governance Report
	2-16 Communication of critical concerns	Annual Report 2023/2024 – Corporate Governance Report
	2-17 Collective knowledge of the highest governance body	Annual Report 2023/2024 – Corporate Governance Report
	2-18 Evaluation of the performance of the highest governance body	Annual Report 2023/2024 – Corporate Governance Report
	2-19 Remuneration policies	Annual Report 2023/2024 – Management Discussion and Analysis

GRI Standard	Disclosure	Location/Statement
	2-20 Process to determine remuneration	Annual Report 2023/2024 – Management Discussion and Analysis
	2-21 Annual total compensation ratio	Annual Report 2023/2024 – Corporate Governance Report
	2-22 Statement on sustainable development strategy	Chairman's Statement; Sustainability Strategy
	2-23 Policy commitments	Annual Report 2023/2024 – Management Discussion and Analysis
	2-24 Embedding policy commitments	Annual Report 2023/2024 – Management Discussion and Analysis
	2-25 Processes to remediate negative impacts	Annual Report 2023/2024 – Corporate Governance Report
	2-26 Mechanisms for seeking advice and raising concerns	Employee Communication; Whistle-blowing Policy
	2-27 Compliance with laws and regulations	Responsibility; Opportunity; Morality
	2-28 Membership associations	Service Quality
	2-29 Approach to stakeholder engagement	Stakeholder Engagement
	2-30 Collective bargaining agreements	No collective bargaining agreements are in place in 2023/24.
Material Topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability Strategy
	3-2 List of material topics	Sustainability Strategy
Procurement Practices		
GRI 3: Material Topics 2021	3-3 Management of material topics	Procurement Practices
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Procurement Practices; Performance Summary
Anti-corruption		
GRI 3: Material Topics 2021	3-3 Management of material topics	Conflict of Interest; Anti-corruption
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Conflict of Interest
	205-2 Communication and training about anti-corruption policies and procedures	Anti-corruption
	205-3 Confirmed incidents of corruption and actions taken	Conflict of Interest; Performance Summary
Energy		
GRI 3: Material Topics 2021	3-3 Management of material topics	Energy Management
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy Management; Performance Summary
	302-3 Energy intensity	Energy Management; Performance Summary
	302-4 Reduction of energy consumption	Energy Management; Performance Summary

GRI Standard	Disclosure	Location/Statement
Emissions		
GRI 3: Material Topics 2021	3-3 Management of material topics	GHG Emissions
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	GHG Emissions; Performance Summary
	305-2 Energy indirect (Scope 2) GHG emissions	GHG Emissions; Performance Summary
	305-3 Other indirect (Scope 3) GHG emissions	GHG Emissions; Performance Summary
	305-4 GHG emissions intensity	GHG Emissions; Performance Summary
	305-5 Reduction of GHG emissions	GHG Emissions
	305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Exhaust Gas Emissions (Not applicable)
Waste		
GRI 3: Material Topics 2021	3-3 Management of material topics	Waste Management
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste Management
	306-2 Management of significant waste-related impacts	Waste Management
	306-3 Waste generated	Waste Management; Performance Summary
Employment		
GRI 3: Material Topics 2021	3-3 Management of material topics	Talent Attraction; Remuneration and Benefits
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Talent Attraction; Performance Summary
	401-2 Benefits provided to full-time employees that are not provided to temporary or part time employees	Remuneration and Benefits
	401-3 Parental leave	Remuneration and Benefits; Performance Summary
Occupational Health and Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	Health and Safety
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health and Safety
	403-2 Hazard identification, risk assessment, and incident investigation	Health and Safety
	403-3 Occupational health services	Health and Safety
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health and Safety
	403-5 Worker training on occupational health and safety	Health and Safety
	403-6 Promotion of worker health	Health and Safety
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and Safety

GRI Standard	Disclosure	Location/Statement
	403-8 Workers covered by an occupational health and safety management system	Health and Safety
	403-9 Work-related injuries	Health and Safety; Performance Summary
Training and Education		
GRI 3: Material Topics 2021	3-3 Management of material topics	Professional Training
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Professional Training; Performance Summary
	404-2 Programs for upgrading employee skills and transition assistance programs	Professional Training
	404-3 Percentage of employees receiving regular performance and career development reviews	Performance Summary
Diversity and Equal Opportunity		
GRI 3: Material Topics 2021	3-3 Management of material topics	Equal Opportunities
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Performance Summary
Child Labor		
GRI 3: Material Topics 2021	3-3 Management of material topics	Labor Standards
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Labor Standards
Forced or Compulsory Labor		
GRI 3: Material Topics 2021	3-3 Management of material topics	Labor Standards
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Labor Standards
Marketing and Labeling		
GRI 3: Material Topics 2021	3-3 Management of material topics	Advertising and Labeling
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Advertising and Labeling
	417-2 Incidents of non-compliance concerning product and service information and labeling	Advertising and Labeling
	417-3 Incidents of non-compliance concerning marketing communications	Advertising and Labeling
Customer Privacy		
GRI 3: Material Topics 2021	3-3 Management of material topics	Privacy Protection
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Privacy Protection



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