



ROMA

Roma (meta) Group Limited

Incorporated in the Cayman Islands with limited liability

Stock Code: 8072



2024/2025

Environmental, Social and Governance Report

Building resilience for the future



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Our dedication to sustainability motivates us to continually improve our ESG practices, building resilience in an ever-changing market.



On behalf of Roma (meta) Group Limited (the "Company"), together with its subsidiaries (the "Group", "Roma" or "we"), I am pleased to present this ESG report (the "ESG Report") of the Group for the year ended 31 March 2025 (the "Reporting Period" or "2024/25"). Sustainability is one of the Group's core values, and we have been striving to enhance our sustainability performance. This ESG Report highlights our achievements in areas including environmental protection, employee care, operating practices and community investment. This year, we have enhanced the disclosure of the ESG Report in accordance with the GRI Standards.

Roma intends to further progress our sustainability journey. The board ("Board") of directors ("Directors"), together with the Sustainability Taskforce, have the primary responsibility for reviewing and setting the Group's ESG initiatives and targets, making decisions regarding ESG aspects as well as ensuring effective ESG and climate-related risk and opportunity management. We have demonstrated our pioneering position in the industry by being the first listed consultancy firm in Hong Kong to commit an ambitious science-based decarbonization target which was approved by the Science Based Targets initiative ("SBTi").

Attributed to the determination throughout the Group, I am pleased to announce that we have met the aforementioned science-based target ("SBT") and decided to accelerate our decarbonization target in 2024/25. The new target is to reduce 70% (from 50%) of our absolute Scope 1 and Scope 2 greenhouse gas ("GHG") emissions by 2029/30, using 2017/18 as the baseline. We are making plans to achieve net-zero operations well before the global target by 2050.

Despite being a company listed on GEM, we continue to disclose our Scope 3 emissions voluntarily, so as to provide a clear overview of our GHG profile. In the Reporting Period, we expanded the Scope 3 GHG emission calculation, covering a total of 5 categories. Also, for the second year, we have engaged a third-party verification body to conduct an independent assurance for our GHG data.

We aim to reduce GHG emissions in our operations through employee education and the use of energy-efficient appliances. As part of our decarbonization initiatives, we have continued to acquire high quality carbon credits to offset part of our emissions. Our carbon offset now includes Scope 3 emissions alongside Scope 1 and 2. We have also begun the purchase of renewable energy certificates ("REC") to support local renewable energy development in 2024/25.

On the social side, we are committed to fostering a collaborative and inclusive workplace and to creating a positive impact on the community. We offered internal training and sponsorship to support our employees in obtaining professional qualifications. We also partnered with external parties to co-organize activities that involved our employees and clients including food preparation, mooncake donation and knowledge sharing sessions etc.

Thanks to our collective efforts, we are delighted to receive a number of sustainability-related awards in 2024/25, including the "Distinction Award" at the Hong Kong Sustainability Award by the Hong Kong Management Association, the "Best in ESG Report" at the TVB ESG Awards and the "Gold Prize for Asia's Best Sustainability Report (SME)" at the Asia Sustainability Reporting Awards, etc. Meanwhile, we have become a Hong Kong Green Organisation by the Environmental Campaign Committee ("ECC") and a signatory of the Net-zero Carbon Charter by the Business Environment Council ("BEC").

Finally, I would like to express our sincere gratitude to our stakeholders especially our clients and colleagues for their continual supports to date. The Group will continually enhance our operational practices to stay ahead of the evolving expectations of the market and empower a sustainable future.

Roma (meta) Group Limited
Yue Kwai Wa Ken
Chairman



Key ESG Achievements



Environmental, Social and
Governance Report 2024/2025

Became a Hong Kong Green Organisation and a science-aligned signatory of the BEC Net-zero Carbon Charter

Won **3** major ESG awards:

- Asia Sustainability Reporting Awards
- Hong Kong Sustainability Award
- TVB ESG Award

Total training hours: **765** hours

Average training hours per employee: **15.3** hours

Proportion of female Directors: **40%**

Proportion of procurement budget spent on local suppliers: **>94%**

Accelerated SBT to reduce **70%** Scope 1 and Scope 2 GHG emissions by 2029/30 [from 50%]

Progress today: **68%** compared to base year 2017/18

Carbon offsetting:

>50% Scope 1 and Scope 2 emissions

100% Scope 3 travel-related emissions

Voluntary disclosures in Scope 3 GHG emissions: **Increased from 4 to 5** categories

Number of listed companies serving as at 31 March 2025: **> 106**

Number of material service complaints: **0**



Green Campaigns

To echo with 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 encouraged our staff to reduce waste and pursue a more environmentally sustainable lifestyle through the following campaigns.

Green Procurement

By embracing green procurement practices through choosing FSC-certified tissue papers and printing papers for its operations, the Group not only reduces its ecological footprint but also supports sustainable forestry. This initiative underscores the Group's dedication to making sustainable choices that contribute to long-term environmental conservation.



Red Packets Reusing

To support waste reduction and cultivate the employees' green habits, the Group launched its sixth red packet reusing campaign in February 2025. The used and undamaged red packets were collected and sent to Greeners Action, which will sort and distribute the "reborn" red packets in the next Lunar New Year. Around 500 used red packets had been collected for reuse.



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 office separately. On a monthly basis, these recyclables were 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 Wastewi\$e.



Pantry Notice Board

The Group has erected a green notice board in its pantry, displaying notable environmental information such as Earth Hour 2025 organized by the World Wide Fund for Nature ("WWF"), educational posters on SDGs, recycling signage and other information such as birthday schedule and public holiday dates. The Group's energy consumption data are also updated and displayed to drive behavioral changes.



Key ESG Achievements



Environmental, Social and
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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. Despite being a small and medium enterprise ("SME"), Roma is dedicated to contributing to various ESG aspects, so as to bring a brighter future for all.

Asia Sustainability Reporting Awards 2024

Roma made a remarkable leap, advancing from the Bronze Prize for 2023 and Finalist for 2022 to the prestigious Gold Prize for 2024 in the category of Asia's Best Sustainability Report (SME). This achievement recognizes our ongoing efforts to enhance transparency, and improve disclosures, as well as demonstrates our steadfast commitments to sustainability and public accountability in the APAC region.



Hong Kong Sustainability Award 2024

Subsequent to our presentation at the Sustainability Summit, Roma was recognized by the Hong Kong Management Association as one of the top four awardees of the Distinction Award in the SME category. This honor recognizes our careful consideration of economic, social, and environmental aspects of sustainability while maintaining business and organizational performance.



TVB ESG Awards 2024



The "Best in ESG Report" places us among the top three organizations in the Small Market Capitalization/ Growth Enterprise Market category for ESG reporting. The award recognizes our comprehensive and practical initiatives, reflecting our strong alignment with ambitious ESG objectives. It also affirms our ongoing commitments to environmental stewardship, fostering development opportunities, upholding business ethics and engaging with our community.



Hong Kong Awards for Environmental Excellence 2023

The Certificate of Merit acknowledges our best practices in the Servicing and Trading Industry (SME) across various ESG areas, including establishing a robust governance structure to pursue environmental objectives, ensuring compliance with environmental requirements, implementing green management processes, and adopting environmentally friendly practices.



Awards and Recognitions (Cont'd)

Striving to facilitate behavioral change, drive continuous improvement, and strengthen commitments to sustainability, Roma has obtained various recognitions and supported different charters.

BEC Net-zero Carbon Charter

In January 2025, Roma proudly became a science-aligned signatory of the Charter, standing alongside 26 other signatories committed to setting ambitious carbon reduction targets in line with the 1.5°C pathway. Recognizing the urgency of carbon reduction, Roma will take decisive actions to meet our science-based targets. For more information on our targets and initiatives, please refer to the section headed "GHG Emissions".



Good Employer Charter

In 2024, Roma once again became a signatory of the Good Employer Charter from the Labour Department, pledging to adopt employee-oriented and family-friendly human resources management practices.



Equal Opportunity Employer

Roma was 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 scheme recognizes Roma's efforts in creating an equal and inclusive work environment for our employees by implementing relevant employment policies.



Hong Kong Green Organisation

Roma was recognized as a Hong Kong Green Organisation by the ECC, affirming its efforts and commitments to enhancing its environmental performance in multiple aspects.



Wastewi\$e Certificate

Attributed to the stringent implementation of waste reduction measures, Roma upgraded its Wastewi\$e Certificate from Good Level to Excellent Level in 2024. It demonstrates the improvements Roma has made in encouraging the efficient use of materials in daily operations, maximizing recycling rates, reducing landfill disposal, and promoting waste reduction throughout the Group.



Energywi\$e Certificate

Roma has gained the Energywi\$e Certificate – Good Level, which showcases its determination to utilize energy efficiently, execute energy-saving measures and educate employees on energy reduction.



Glass Container Recycling Charter

Roma has become a signatory of the Charter, showing its commitments to recycling and reusing glass containers to help ease the burden on landfills. With an aim to reduce glass waste at source, Roma has set up a dedicated collection bin at the office. The collected glass will be transferred to the GREEN@COMMUNITY by our colleagues with other recyclables on a regular basis.



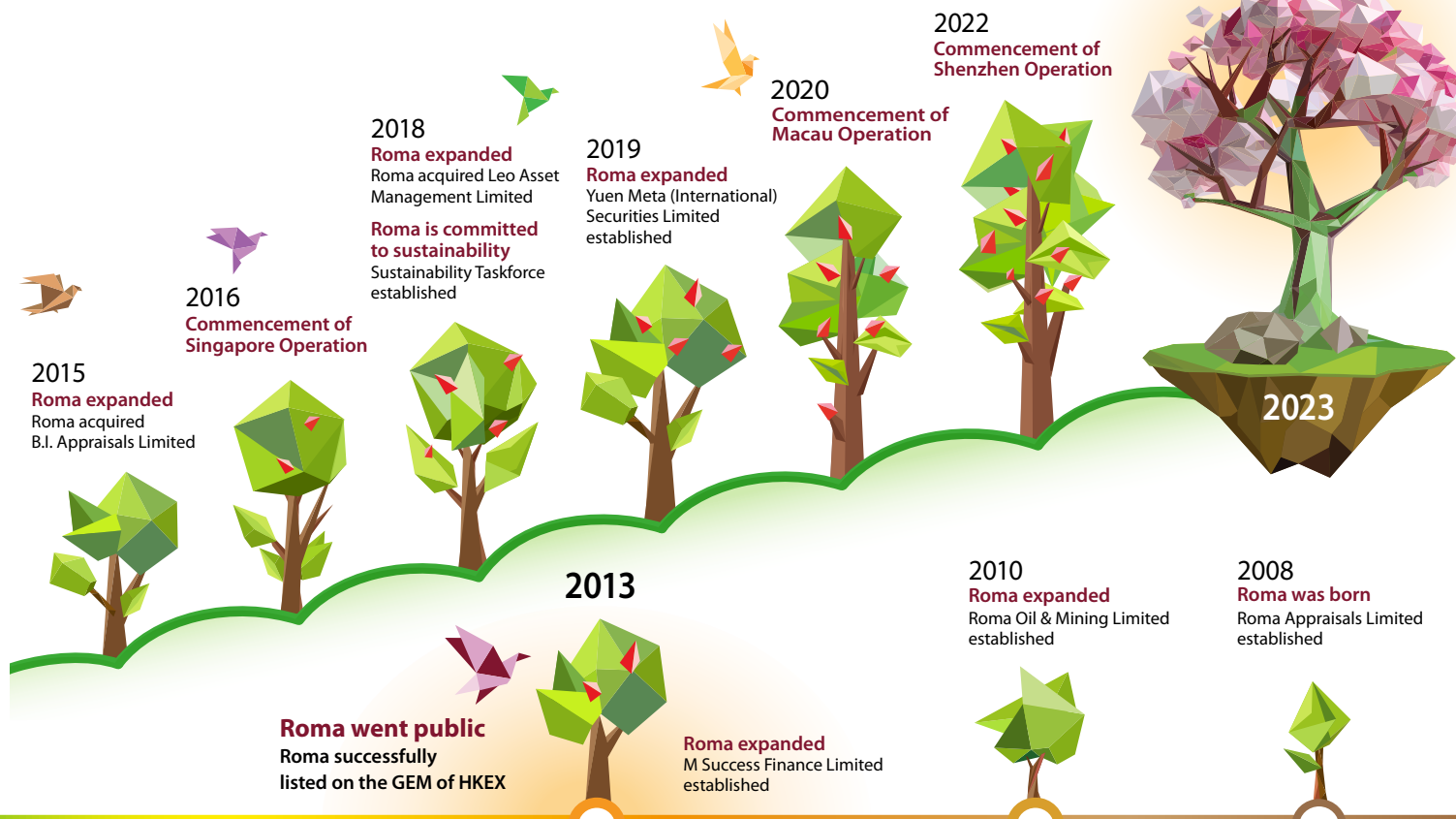
Milestones

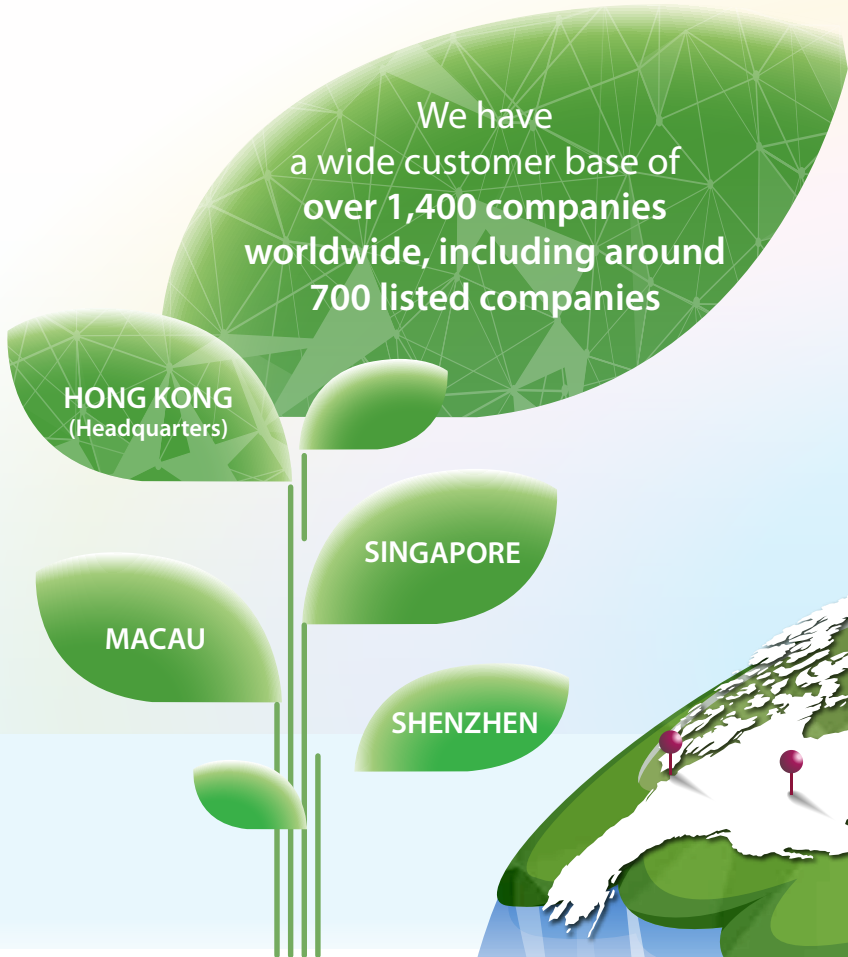


Environmental, Social and
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Roma is a company listed on GEM of The Stock Exchange of Hong Kong Limited (the "Stock Exchange" or "HKEX"). Roma provided diversified services with the highest standards of professionalism, including business and intangible 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, credit and risk evaluation, other financial services, etc.

**Roma's
10th anniversary
of listing**





markets served

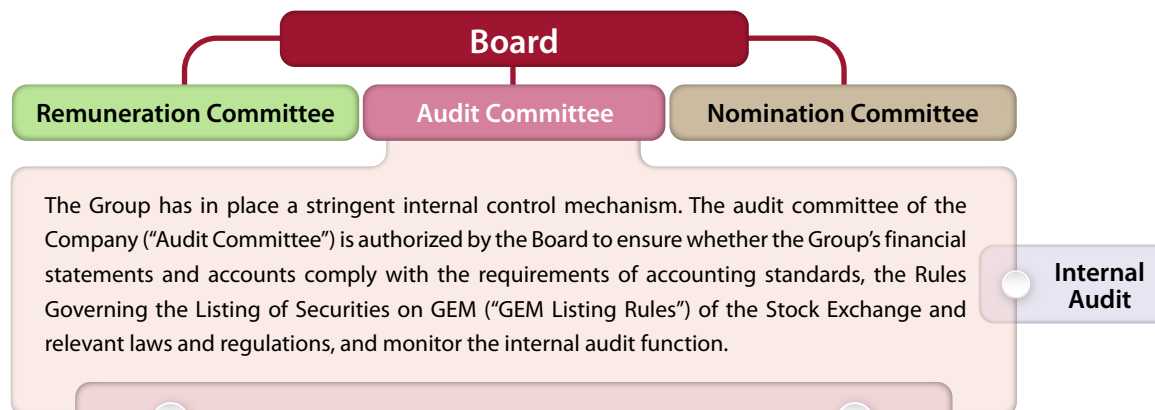


Missions and Vision



Governance Structure

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



Sustainability Taskforce

The Sustainability Taskforce, comprising the executive director, the Head of ESG, core members of the Group and an external experienced ESG consultant, is responsible for assisting the Board in fulfilling its responsibilities relating to the development and implementation of ESG initiatives, policies, plans, goals and targets.

In 2024/25, we have reviewed and updated the Terms of Reference ("TOR") to define the structure and clarify the duties of the Sustainability Taskforce, so as to enhance ESG and climate management. The Board shall ensure the members of the Sustainability Taskforce are equipped with relevant expertise and skills before appointment. Meanwhile, the Sustainability Taskforce shall hold a meeting at least once a year to discuss ESG issues of the Group and report to the Board.

Specifically, the Sustainability Taskforce holds the following duties and responsibilities:

- To identify, evaluate, prioritize and manage the material ESG-related issues as well as their respective risks and opportunities to the Group.
- To make recommendations to the Board for approval on:

- ▶ The identification process and the criteria for the prioritization of material ESG-related Issues; and
- ▶ The formulation of ESG-related goals and targets that consider long-term business development and the materiality of identified ESG-related issues.

- To review progress made against ESG-related goals and targets and report to the Board.
- To develop, implement and review ESG-related initiatives, frameworks and policies of the Group in order to attain the ESG-related goals and targets.
- To facilitate the ESG reporting process and assign duties to respective parties.
- To review and ensure the disclosures in the ESG reports align with all applicable laws and regulations as well as listing rules before presenting to the Board for approval.
- To arrange ESG-related training and activities for employees to participate in.

The Sustainability Taskforce reviews the TOR every two years or whenever it considers appropriate in accordance with applicable laws, rules and regulations.

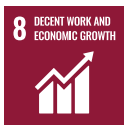
Contributions to SDGs

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. During the Reporting Period, we have included "SDG 17 Partnership for the Goals" in addition to the four SDGs presented in the previous ESG report. The below lists our contributions towards these SDGs.



Gender equality is fundamental to our work as a consultancy firm because it promotes equal opportunities, diversity, and inclusion—values that drive innovation and better decision-making in the financial sector. Our female representation is achieved by recognizing the importance of creating and maintaining a culture of inclusion in our workplace and implementing female- and family-friendly incentives. Roma has two female directors, accounting for 40% of the Board composition.



By fostering environments that support fair employment practices, safe working conditions, and sustained economic growth, we contribute to building stable, thriving communities and markets. We strive to maintain a safe workplace for all employees, promote economic growth and create job opportunities to align with industry best practices. This commitment not only benefits employees and local economies but also strengthens our ability to advise clients on sustainable growth strategies. Roma's Employee Handbook guides its employment-related practices.



Sustainable consumption and production are crucial to safeguarding the environment. Our efforts 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, such as, purchasing office supplies from sustainable sources and posting eye-catching posters to remind our employees to reduce water and energy consumption. Roma has been purchasing FSC-certified tissue paper and printing paper.

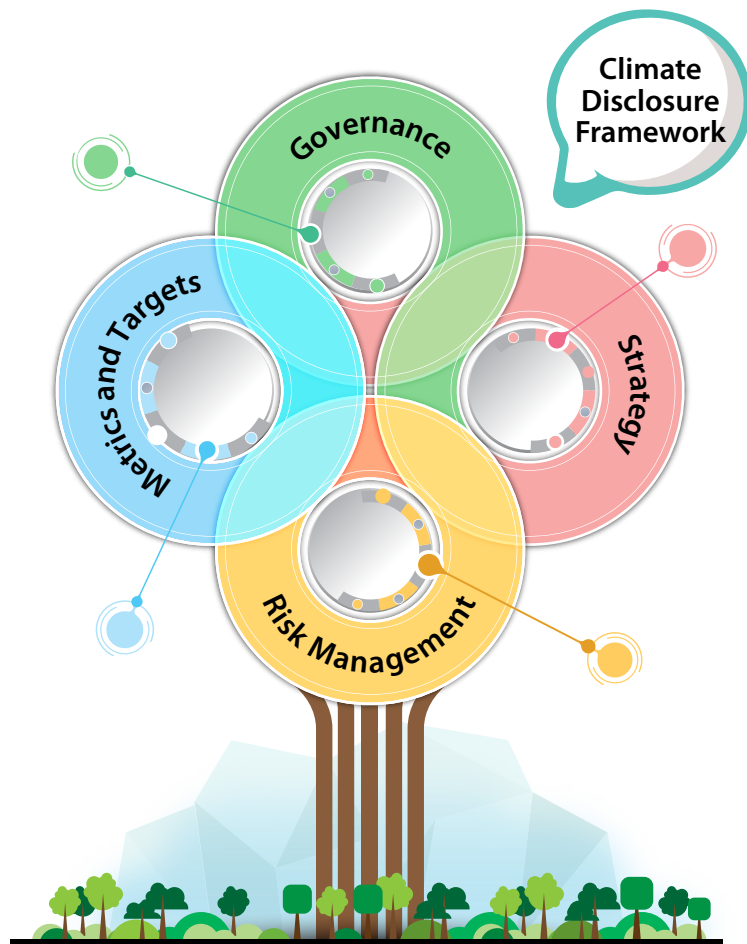


Anthropogenic GHG emissions contribute to climate change which in turn affects not only the livelihoods of the population but also brings about potential risks and opportunities for the Group's business operations. We have integrated climate change as one of the factors into the Group's risk management process 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. Roma has conducted scenario analysis to assess the impacts of its climate-related risks and opportunities.



We are committed to creating shared value by actively partnering with NGOs, clients and business partners to address societal needs. Through these collaborations, we invest in community projects that prioritize sustainable practices. Our strategic partnerships enable us to support local community development while fostering sustainability, ultimately contributing to a better future for all.

Climate-related Financial Disclosures



To echo international concerns on climate change, Roma has been increasingly adopting the recommendations of the Task Force on Climate-related Financial Disclosures ("TCFD") and the International Financial Reporting Standards ("IFRS") S2 Climate-related Disclosures published by the International Sustainability Standards Board ("ISSB") when developing climate-related financial disclosures. Our disclosure framework is structured around 4 thematic areas:

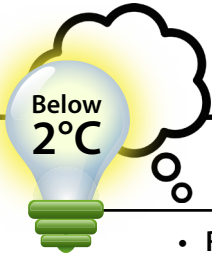
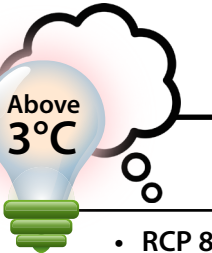
Governance

Since the year ended 31 March 2019 ("2018/19"), the Board has 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 initiatives 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-related laws and regulations. The Board has also appointed the Sustainability Taskforce to identify, assess, monitor and report on climate-related risks and opportunities. 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 a climate scenario analysis to assess the likelihood and impacts of the identified physical and transition risks as well as opportunities, using initial quantification method. In the meantime, we arranged an interview session with the management to explain the results of the scenario analysis and further discuss the potential impacts of the identified risks and opportunities to the Group's business, initiatives and financial planning.

Strategy (Cont'd)

We applied two distinct scenarios in our analysis:		Paris Agreement Consistent Scenario			Hot House World Scenario	
		• RCP 2.6	• NGFS Below 2°C		• RCP 8.5	• NGFS Current Policies

*RCP stands for Representative Concentration Pathways

*NGFS stands for Network for Greening the Financial System

We prioritized the identified risks with the quantitative scoring method, based on the likelihood and the level of impact. Through rating the identified risks with a scoring scale of 1 to 5, with 5 having the most significance, we highlighted risks that are critical to our business operations and development.

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

Risk Type	Potential Impacts	Risk Level				Mitigation Measures
		Below 2°C		Above 3°C		
		Short/Medium (2030)	Long-term (2050)	Short/Medium (2030)	Long-term (2050)	
Physical risks						
Acute risk: Extreme rainfall	An increase in extreme rainfall may result in operational delays, leading to customer dissatisfaction and revenue losses, thereby affecting profitability.					<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.
Acute risk: Tropical cyclones	More frequent and severe tropical cyclones may damage the Group’s properties, facilities, and associated infrastructure, leading to increased repair costs. In addition, employees may be injured during their commute or at work, leading to lost productivity.					

Low Risk

Medium Risk

High Risk

Strategy (Cont'd)

Low Risk Medium Risk High Risk

Risk Type	Potential Impacts	Risk Level				Mitigation Measures
		Below 2°C		Above 3°C		
		Short/Medium (2030)	Long-term (2050)	Short/Medium (2030)	Long-term (2050)	
Transition risks						
Policy and legal risk: Tighten laws and regulations	Increased demand from governments and regulators for more comprehensive climate-related disclosures may require more resources for data collection, analysis and assurance, leading to increased operational expenses and decreased profits.					<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.• Engage professional third parties to ensure compliance and in-house professionals to facilitate ESG management.• Conduct assurance to validate the data and foster transparency.
Policy and legal risk: Carbon price	The government may set carbon thresholds for the various industries and launch a carbon emissions trading market to push companies to reduce emissions. According to projections by the NGFS, carbon taxes are anticipated to trend upwards. However, based on our carbon profile and subsequent calculations, the expected financial impact is projected to be minimal.					<ul style="list-style-type: none">• Closely monitor the carbon market.• Explore the feasibility of applying internal carbon prices, so as to predict the impacts of carbon prices in the future.
Market and reputation risk: Changes in customer preference and focus	If the Group fails to demonstrate its ESG commitments and integrate climate-related risks into risk management, it may lose the confidence of clients and investors, particularly those prioritizing ESG issues. Also, if the Group is not able to comply with the latest climate-related laws and regulations, it may face a bad reputation and hinder competitiveness.					<ul style="list-style-type: none">• Pay more attention to the relevant policies of climate change and formulate corporate decarbonization initiatives.• Provide multiple channels for stakeholders to communicate with the Group to address relevant concerns.

Strategy (Cont'd)

While mitigating and adapting to climate change, we also realize there are certain opportunities emerging.

Opportunities	Explanation	Our actions
Increased market demand	There are increasing clients looking to integrate sustainability elements into their businesses. Hence, there will be increasing demand for sustainability-related advisory services.	<ul style="list-style-type: none"> • Explore green finance initiatives and expand service scope to cover advisory services such as environmental target setting and decarbonization road map formulation. • Keep abreast of the green finance market. • Participate in the carbon trading marketplace offered by HKEX.
Energy efficiency	While we enhance energy efficiency to reduce carbon emissions, we also reduce energy costs.	<ul style="list-style-type: none"> • Raise employee awareness on energy conservation and drive behavioral change. • Support energy-related initiatives such as the Earth Hour.

Attributed to the efforts and cooperation of various departments, we have identified, assessed and managed climate-related risks and opportunities through the formulation and implementation of the Climate Policy, and aforementioned actions. Also, we have incorporated climate-related risks and opportunities into our strategic plan and are dedicated to continuing to identify and report risks and opportunities and report them 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

We are increasingly concerned with our exposure to climate-related risks and the effectiveness of our climate-related risk management. To fully assess climate-related risks, we have considered climate change as one of the risks and incorporated it 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 impacts, including medium- and long-term climate-related impacts. Risk prioritization has been conducted based on matrices considering the likelihood of occurrence and the level of impact. Our mitigation and adaptation initiatives against climate-related risks are expected to evolve as new relevant indicators and assessment tools are developed.

Metrics and Targets

We have been measuring and reporting our GHG emissions (Scope 1, 2, and 3) in accordance with global standards including the GHG Protocol. To demonstrate our dedication, we have also established an SBT to drive more effective emission reduction measures. Additionally, we are expanding the measurement and reduction initiatives of our Scope 3 GHG emissions. Please refer to the sections “GHG Emissions” and “Performance Summary” for further details.

Going forward, we are voluntarily and proactively preparing for climate-related disclosures in accordance with HKEX’s updated ESG Reporting Code, which closely mirrors 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.

Transition Plan

We are committed to aligning with the Vision Statement issued by the Financial Services and the Treasury Bureau ("FSTB"), contributing to carbon neutrality for Hong Kong, as well as addressing climate-related risks and opportunities. To this end, we are working to formulate a transition plan according to the results of the scenario analysis, making reference to the Transition Plan Taskforce ("TPT") and the Carbon Disclosure Project ("CDP") framework. Below is a summary of our transition plan.



Objective/Target

- Reduce the Group's absolute Scope 1 and Scope 2 GHG emissions by 70% by 2029/30, compared to 2017/18
- Achieve net-zero emissions well before the global target by 2050



Governance

For our board-level oversight of the climate transition plan and governance mechanisms, please refer to the section "Governance Structure"



Financial Planning

- Replace all fuel-based vehicles to electric vehicles
- Allocate resources for the purchase of carbon credits and REC
- Approve budget to purchase environmentally-friendly goods
- Provide ESG-related training to enhance awareness



Policy Engagement

- Actively participate in public consultations
- Support policies by working beyond the basic requirements



Risks and Opportunities

For our process for addressing identified climate-related risks and maximizing substantive climate-related opportunities, please refer to "Strategy" and "Risk Management" under the section "Climate-related Financial Disclosures"



Scope 1,2 and 3 Accounting with Verification

- Calculate our GHG emissions annually and disclose them in ESG reports
- Engage third parties to conduct assurance/verification





We are actively refining our transition plan by quantifying key metrics and milestones in order to achieve carbon reduction goals.

Stakeholder Engagement

Stakeholders play a critical role in Roma's establishment of its ESG management focus 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 our direction of development and growth.

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

We consistently communicate with different stakeholders, including employees, investors and shareholders, customers, suppliers and consultants, government and regulatory bodies, communities, NGOs and the media through various channels, and proactively respond to their opinions and needs. The Group's key stakeholders, their interests and concerns, and communication channels with respective communication frequencies are set out on the right.

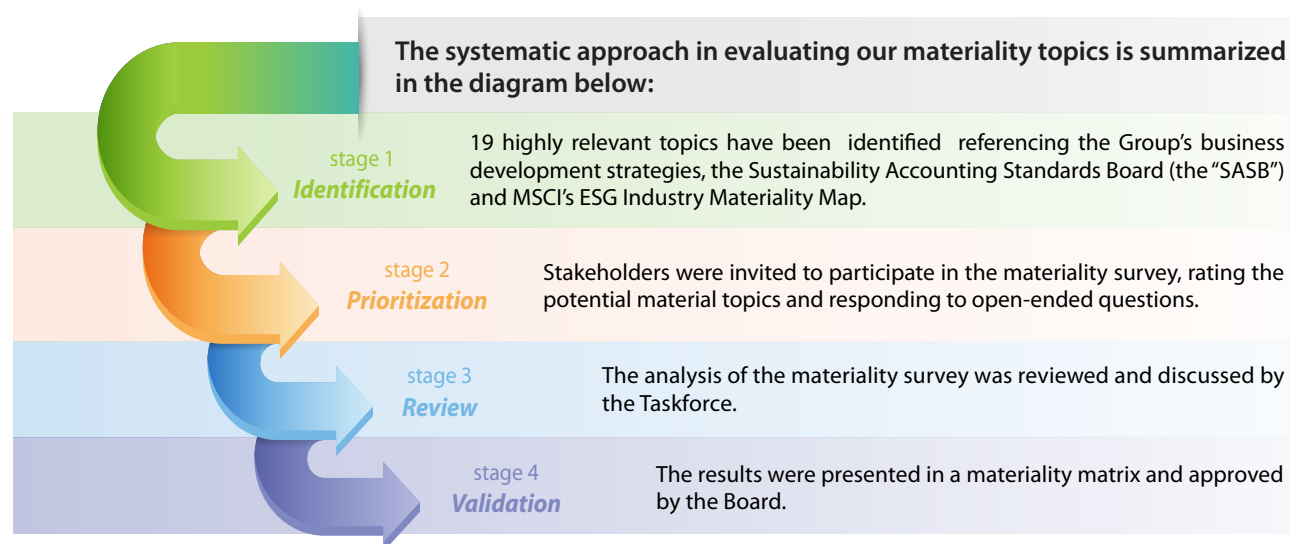
 Expectations	 Key Stakeholders	 Communication Channels	 Frequency
<ul style="list-style-type: none"> - Career development - Remuneration and benefits - Equal opportunities - Working environment 	Employees	<ul style="list-style-type: none"> Performance evaluations Training and seminars Departmental meetings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

Materiality Assessment

Roma believes materiality assessment is an effective means to understand and address the concerns of stakeholders. The materiality assessments are conducted regularly in the form of surveys with reference to the identified material ESG topics to collect the information from relevant departments and business units of the Group.

In 2024/25, we reviewed the identified material ESG topics through desktop research and peer analysis. Also, we arranged an interview with the management to discuss the impacts of each identified ESG topic. During the interview, we also reviewed our current policies and practices to ensure the identified topics are well-considered.

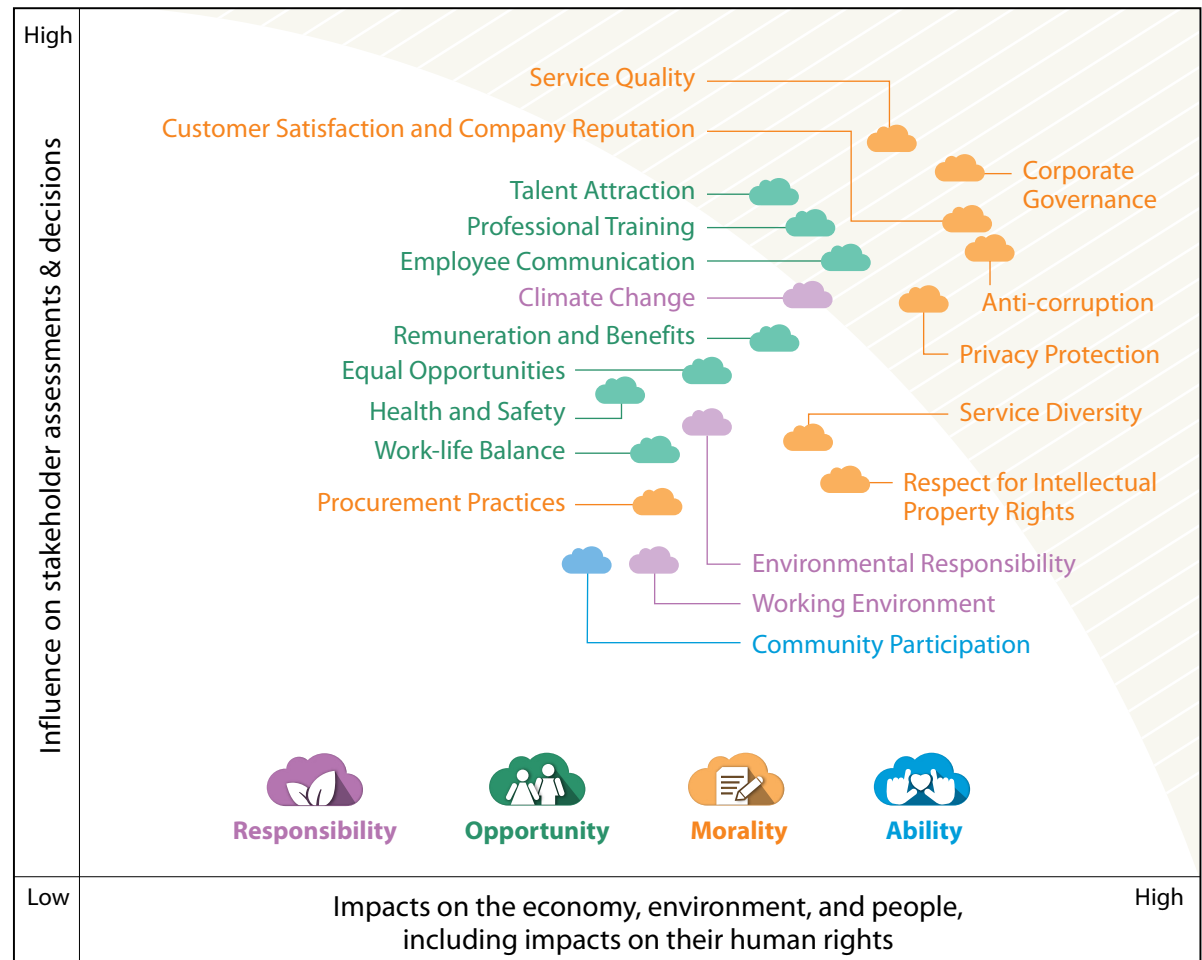
We confirmed there are no significant changes to the topics because the business structure of the Group remains similar. However, we took the view that “Compliance with laws and regulations” is our basic responsibility under any circumstances and “beyond compliance” practices should always be our priority. Hence, we decided to take away “Compliance with laws and regulations” from the identified topics. The following outlines the step-by-step process for conducting a materiality assessment.



Materiality Assessment [Cont'd]

The materiality assessment results were presented in a materiality matrix and approved by the Board. According to the materiality matrix, the most concerned material topics of Roma are service quality and corporate governance. It is followed by topics related to business operations as most of the employment- related topics are of relative importance. Environmental responsibility has grown in significance, now playing a more influential role in shaping stakeholder assessments and decisions. The results are consistent with the SASB Materiality Map and MSCI's ESG Industry Materiality Map.

We regard the results as an important indicator for our future ESG planning, policy formation and continuous improvement in sustainability development. To this end, we reviewed relevant ESG targets in 2024/25 to ensure alignment with the result. We have also established appropriate and effective management policies for ESG issues and internal control processes. The details of each material topic, including our practice and management approach are described in this ESG Report.





This ESG Report summarizes the initiatives, plans and performance of Roma in ESG aspects and demonstrates its commitments to sustainable development. This ESG Report underwent an internal audit process, was reviewed by the Audit Committee and obtained third-party assurance on selected ESG data.

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 2025 (the “Annual Report 2024/2025”), which mainly covers the Group’s core businesses located in Hong Kong. Save for the disposal of B.I. Appraisals Limited, an indirect wholly-owned subsidiary of the Company during the Reporting Period, this ESG Report includes the Company and its subsidiaries, including the following entities covered in the consolidated financial statements, 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, Yuen Meta (International) Securities Limited and Leo Asset Management Limited. The 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 details the ESG-related activities of the Group in 2024/25.

REPORTING FRAMEWORK

Roma has advanced from reporting with reference to the GRI Standards to fully reporting in accordance with the GRI Standards for 2024/25. This ESG Report is also prepared in compliance with all applicable provisions set out in the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) contained in Appendix C2 of the GEM Listing Rules of the Stock Exchange.

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. This international standard aims to serve as the global baseline of sustainability reporting standards for entities worldwide to prepare consistent, comparable and reliable sustainability disclosures. In view of the disclosure trend, we voluntarily embark on the climate disclosure journey, such as the application of scenario analysis and scope 3 (Category 1, 2, 5, 6 and 7) disclosure.

The Group’s governance structure and governance practices have been set out in the Corporate Governance Report in the Annual Report 2024/2025 and the “Governance Structure” section of this ESG Report.

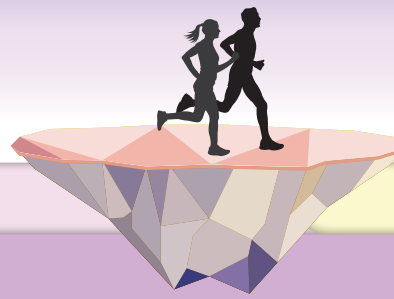
Reporting principles	Interpretation	Application of reporting principles
Materiality	The Group should focus on reporting the ESG issues that have an important impact on the Group and its stakeholders.	The Group determines the impact of various ESG issues on the Group’s operations through the materiality assessment survey and interview with Director. Based on the results, the Group identifies material ESG issues and determine disclosure focuses.
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 evaluate the organization’s past and current performance. The Group should 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

If you have any questions or suggestions regarding this ESG Report and/or the Group’s ESG work, please contact us at esg@romagroup.com.

	HIGHLIGHTS	TARGETS			SDGs
		Set in 2023/24:	Status	Set in 2024/25:	
Responsibility Fulfilling corporate social responsibility of protecting the environment	<ul style="list-style-type: none"> Reduced the total amount of Scope 1 and Scope 2 GHG emissions by approximately 38% year-on-year Achieved the SBT ahead of the target year Reduced the total waste disposal (in kg) by approximately 12% year-on-year Reduced the total energy consumption (in kWh) by approximately 56% year-on-year 	Reduce absolute Scope 1 and Scope 2 GHG emissions by 50% by 2029/30 compared to 2017/18, which is validated by SBTi	✓	Reduce Scope 1 and Scope 2 GHG emissions by 70% by 2029/30 compared to 2017/18	
		Maintain the practice to conduct office recycling and engage employees to participate in the GREEN@COMMUNITY on a monthly basis	✓		
		Maintain or reduce the intensity (by revenue) of total energy consumption (in kWh) compared to previous years	✓		
		Educate employees on water-saving practices	✓		
Opportunity Empowering our talents to reach their full potential	<ul style="list-style-type: none"> Had a proportion of female Directors at 40% Reached approximately 765 total training hours for employees Provided approximately 15.3 hours of training for employees on average 	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	<ul style="list-style-type: none"> Spent over 94% of the procurement budget on local suppliers Received zero material service complaints Served over 706 listed companies 	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	<ul style="list-style-type: none"> 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 	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 ⚙️ Annual constant target



RESPONSIBILITY

We take our responsibility as a citizen of the Earth



Year-on-year reduction
in our Scope 1 GHG
emissions (in tCO₂e)

99.01%



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

55.53%



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

11.90%





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 management of waste, water and energy as well as 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 2024/25, the Group was not aware of any non-compliance with local environmental laws and regulations, including 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 Sustainability Taskforce to identify and manage the risks. We will ensure the risks are continuously monitored and evaluated so that they can be mitigated or adapted accordingly.

Mitigation

The Group has considered the potential physical, policy and legal, as well as 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”.



Adaptation

The Group has considered the potential impacts of climate change on our operations, such as extreme weather. We have formulated related policies and measures for adapting to such risks. Such policies and measures have been communicated to all of our employees upon 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 2024/25, our Scope 1 and Scope 2 GHG emissions were mainly from the consumption of fuels for vehicles and the purchased electricity for office respectively.

We have been committed to an ambitious target, validated and approved by SBTi, to reduce 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. In 2024/25, the Group's total amount of Scope 1 and Scope 2 GHG emissions was approximately 32.13 tCO₂e, representing a decrease of 68.11% compared to the baseline. Since the Group has already achieved its emissions reduction target ahead of the target year, we made a concrete step to accelerate our GHG emission target in 2024/25. Our new target is to reduce our absolute Scope 1 and Scope 2 GHG emissions by 70% by 2029/30 with the same baseline.

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

- Replacing the Group's vehicle fleets to electric vehicles upon vehicle retirement; and
- Adopting environmental-friendly measures to conserve resources. Please refer to the section headed "Energy Management" for further details.

Roma has been voluntarily disclosing Scope 3 GHG emissions. We further expanded the Scope 3 GHG emission coverage from 4 categories to 5 categories to enhance the disclosures of our GHG emission data. In 2024/25, emission from category 2 was 0 as no capital goods were purchased. The Group will continue to measure and work towards reducing its Scope 3 GHG emissions.

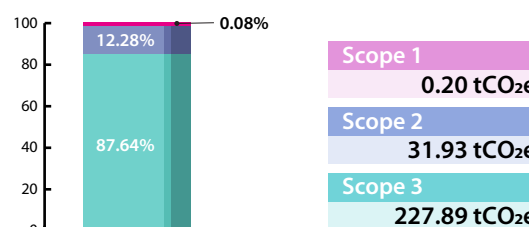
Summary of the Group's Scope 3 GHG emissions:

Category	Unit	2024/25	2023/24
Category 1: Purchased goods and services	tCO ₂ e	204.87 *	320.12
Category 2: Capital goods		0	10.18
Category 5: Waste generated in operations		2.22	N/A
Category 6: Business travel		2.66 **	7.48
Category 7: Employee commuting		18.14 **	16.63
Total Scope 3 GHG emissions		227.89	354.41

* The amount of category 1 emission decreased significantly due to the reduction in procurement expenditure and drop in certain supply chain emission factors.

** Emission data related to travel were verified by a third party.

In 2024/25, the Group's total GHG emissions were approximately 260.02 tCO₂e. Our Scope 1, 2 and 3 GHG emissions are presented below:



Exhaust Gas Emissions

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

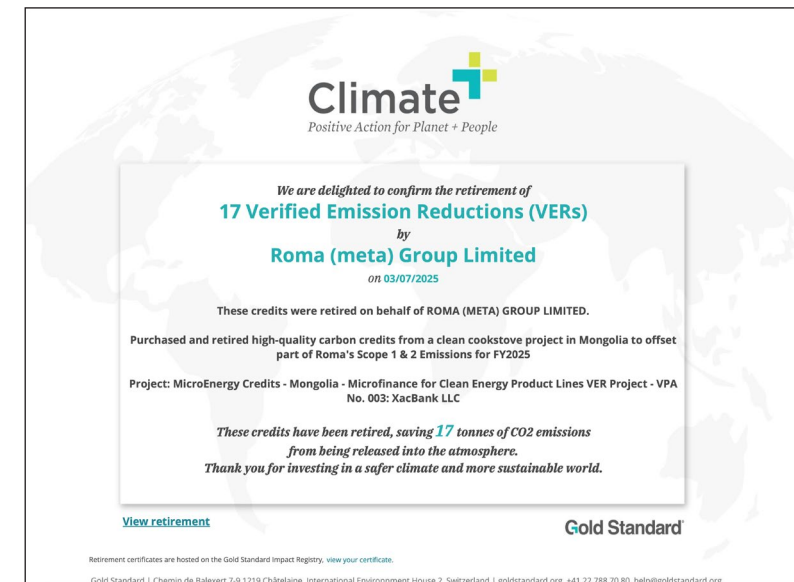


Carbon Offsetting

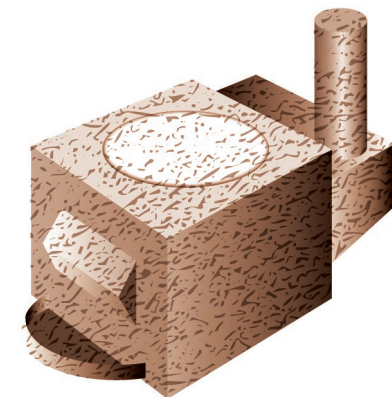
Roma is the very first GEM company to participate in HKEX's Core Climate marketplace and begin the procurement of quality voluntary carbon credits to offset our own carbon emissions. Following the purchase of carbon credits in 2023/24, we have extended our contributions to two additional projects in 2024/25 in alignment with our commitments to reduce our carbon footprint and in support of HKEX's initiative to facilitate corporate carbon neutrality goals.

Our commitments in supporting renewable and clean energy development are demonstrated by the purchase and retirement of carbon credits through Core Climate. We supported a project in Mongolia certified by Gold Standard with Verified Emissions Reductions ("GS-VERs"), which replaces traditionally inefficient stoves with clean energy products. This initiative reduces fuel consumption for heating and lowers GHG emissions. Additionally, the acquired Verified Carbon Units ("VCUs"), issued pursuant to the Verified Carbon Standard ("VCS") operated by Verra, support a renewable energy project with installation of wind turbines in the Inner Mongolia Autonomous Region, China. After being put into operation, electricity generated by the wind farm will be fed into the North China Power Grid.

Project Type	Location	Quantity Retired	Certifier
Energy Efficiency – Clean Cookstove	Mongolia	17 GS-VERs	Gold Standard
Renewable Energy – Wind Farm	Inner Mongolia Autonomous Region, China	21 VCUs	Verra



Clean cookstove





Carbon Offsetting [Cont'd]

We have increased the amount of carbon offset compared to last year. In total, 38 units of carbon credits have been retired to offset 38 tCO₂e of GHG emissions for 2024/25, equivalent to over 50% of Scope 1 and 2 GHG emissions as well as 100% of the Group's travel emissions, including Scope 3 Category 6 (Business Travel) and Category 7 (Employee Commuting).

Aside from offsetting the emissions within our operation boundary, for the first time, we offset the carbon footprint associated with two seminar events and a Christmas Party organised by Roma, yet held outside of our premises. We involved our employees to participate in the carbon calculation and project selection to raise their environmental awareness. The carbon footprint associated with the events, encompassing emissions from attendee's commuting and venue electricity consumption, etc., has been fully offset.

Looking ahead, our initiative 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 to ultimately achieve net zero. By engaging in these initiatives, Roma demonstrates its dedication to support carbon projects that combat climate change and facilitate the decarbonization journey associated with our business operations and our value chain.

Beyond the company boundary, while carbon offsetting is still a voluntary gesture in Hong Kong, we attempt to build a carbon offsetting culture by encouraging our corporate clients to do the same and provide technical supports throughout. These supports include not only the introduction of the offsetting concepts and principles, but also advice on the choice of carbon projects (e.g. type and location), the amount of offset as well as the actual execution of trading and retirement. We are glad to see the number of companies and individuals participating in carbon offset is growing.





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. We implement source separation and promoting clean recycling initiatives in various ways. Due to our business nature, we consumed paper for valuation and consultancy report printing. In 2024/25, the Group's total non-hazardous waste was approximately 461.54 kg, representing a year-on-year reduction of 11.90%. The Group will continue its commitments to reducing its waste generation. The Group has set a waste minimization target of maintaining the practice of conducting office recycling and encouraging employees to engage in the GREEN@COMMUNITY on a monthly basis.

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

- Promoting "paperless office" by encouraging employees to utilize electronic communication means;
- Reducing paper consumption through duplex printing;
- 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 minimization. Our efforts toward waste reduction have been recognized by the committee of the Hong Kong Green Organisation Certification. In 2024/25, we are pleased to remain certified as "Excellent" by WasteWiSe.



Summary of the Group's non-hazardous waste disposal:



Types of non-hazardous waste	Unit	2024/25	2023/24
Paper	kg	461.54	523.91
Intensity	kg / million revenue	11	9.99
	kg / employee	9.23	8.19

Energy Management

The Group's energy consumption is mainly composed of petrol consumption by vehicles and electricity consumption. In 2023/24, the Group set an energy consumption target of maintaining or reducing the intensity (by revenue) of total energy consumption in 2024/25, using the intensity of approximately 2,313.34 kWh per million revenue as the baseline. In 2024/25, the Group achieved a substantial reduction in direct energy consumption, primarily as the result of optimizing the use of company vehicles, while indirect energy consumption has slightly increased attributable to electricity consumption of electric vehicles. Consequently, the Group's total energy intensity (by revenue) declined by 44.45% from 2023/24.

During the Reporting Period, the Group participated in Earth Hour 2025 organized by the WWF on a Saturday. Further to this initiative, the Group turned off the lights at its office premises for another one-hour at lunch time on the following weekday. This helped raise awareness among employees about the importance of energy efficiency and sustainable practices.

Summary of the Group's petrol and electricity consumption:

Types of energy		Unit	2024/25	2023/24
	Direct energy – Petrol	kWh	730.83	73,575.30
	Intensity	kWh / million revenue	17.41	1,403.14
		kWh / employee	14.62	1,149.61
	Indirect energy – Electricity	kWh	53,208.61	47,727.23
	Intensity	kWh / million revenue	1,267.72	910.20
		kWh / employee	1,064.17	745.74

Meanwhile, for the first time the Group purchased REC from Hong Kong Electric, which accounts for 10% of its total office electricity consumption, to support renewable energy development.

The Group regularly monitors the usage of energy to avoid excessive energy consumption. 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. These include:

- 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;
- Replacing standard petrol vehicles with electric vehicles upon retirement;
- Purchasing REC to support the renewable energy development in Hong Kong; and
- Supporting the government's initiative to set air-conditioned room temperature at 25.5°C.

The Group has set an energy use efficiency target of maintaining or reducing its intensity (by revenue) of total energy consumption (in kWh) compared to previous years.



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.

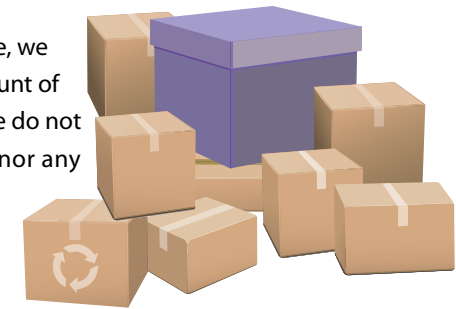
The water supply and drainage facilities of our offices are managed by the property management company, therefore the Group did not have a water consumption record in 2024/25. Due to the business nature and operating locations of the Group, we do not encounter any significant issues in sourcing water that is fit for purpose.

The Group is dedicated to promoting behavioral changes in water usage at offices and encouraging water conservation as an action target. We distributed publicity materials to staff and placed water-saving slogans in prominent places to inform them about water-saving practices.



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 working environment. 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, with particular attention to daily vacuuming of the carpets and maintaining a clean air-conditioning system. 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 has equipped our offices with air purifiers and is dedicated to maintaining sound indoor air quality by installing an indoor air quality monitor.





Opportunity



OPPORTUNITY

We create opportunities for our employees



Proportion of
female Directors

40%



Total training hours
for employees

765



Average training hours
per employee

15.30





Our Philosophy

As an enterprise engaging in the provision of valuation and advisory services, the Group understands that its employees are the most valuable asset for its continuous success. Hence, we uphold the mission of "empowering our employees to reach their full potential". We have adopted a people-oriented human resource management strategy, which focuses on attracting and retaining talents as well as investing in professional development.

Besides, the Group reckons 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 employees to develop 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 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 endeavors to remove the barrier between employees and the management. We implement an Open Door Policy and hold regular departmental meetings to encourage employees to share opinions, raise questions and resolve problems with the management collaboratively. 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 team building activities and other group events to celebrate success. We aim to enhance our employees' sense of belonging, thus fostering a cohesive workplace.





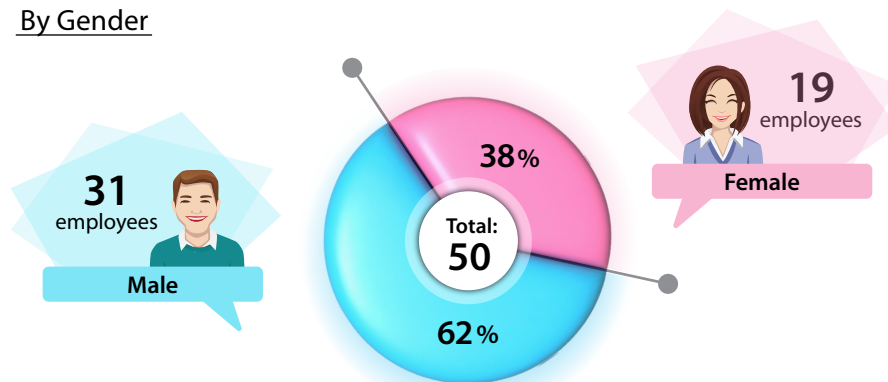
Opportunity

Equal Opportunities

The Group is 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 human resources, including recruitment, remuneration, promotion and termination. We strictly comply with relevant laws and regulations, including the Sex Discrimination Ordinance, the Disability Discrimination Ordinance, the Family Status Discrimination Ordinance and the Race Discrimination Ordinance.

The Group has formulated an Equal Employment Opportunity Policy, and a 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 on personal capabilities and qualifications without any discrimination of protected characteristics stipulated by law. The Non-discrimination and Anti-harassment Policy clearly defines harassment and instructs employees how to report incidents when they encounter harassment in the workplace.

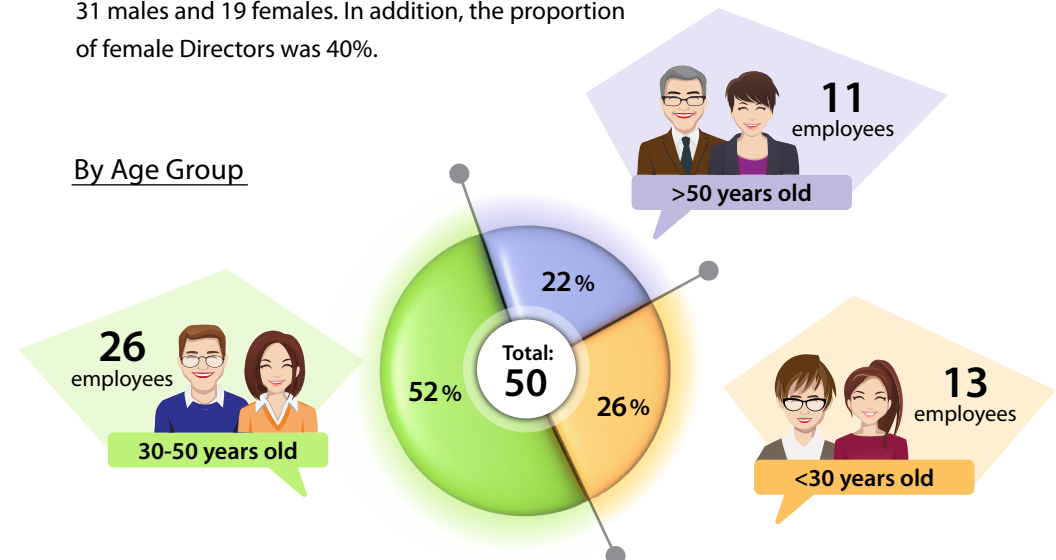
By Gender



The Group requires employees to show respect and does not tolerate any forms of discrimination, including sexual harassment, physical attack and verbal assault. We make fair decisions regardless of age, gender, race, color, social status, nationality, religious belief, disability, marital status, pregnancy, sexual orientation, union membership, political association and other non-job-related 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 2025, the Group employed a total of 50 permanent, full-time employees, all of whom were located in Hong Kong. In terms of gender, the workforce included 31 males and 19 females. In addition, the proportion of female Directors was 40%.

By Age Group





Opportunity



Environmental, Social and
Governance Report 2024/2025



Talent Attraction



The Group's success depends heavily on a talented workforce. The principles of fairness, openness and impartiality are upheld during the recruitment processes including interviews and written tests. All recruitments are checked by the Human Resource Department, reviewed by the user department and finally approved by the executive directors. 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 development programs, providing opportunities for the new generation to realize their full potential.

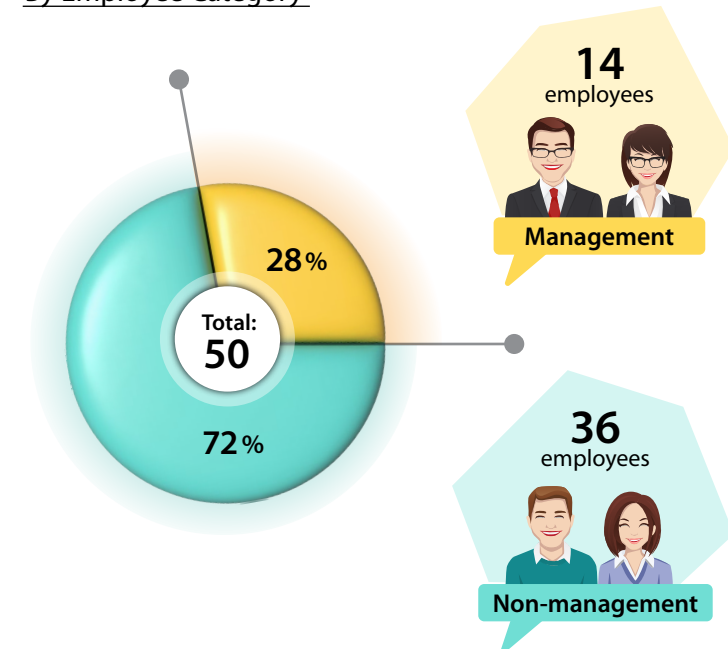


The dismissal process will only be proceeded on a reasonable basis. As part of our commitments to protecting the interests of our employees and ensuring fair treatment, the Group will issue a warning letter prior to dismissal, alerting employees to rectify problems. Official dismissal will only be considered 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 and bonuses, the Group also provides a smooth career advancement path for our talents. We have established a fair internal performance evaluation and promotion process to recognize the contributions of our employees. We review and evaluate the performance of our employees through 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.

By Employee Category





Opportunity



Environmental, Social and
Governance Report 2024/2025

Messages from Interns

“ During my internship, I identified ESG trends through analyzing over 100 companies listed on the Hang Seng Index. Additionally, I produced social media content and researched corporate governance practices, such as internal control and risk management processes. Those practices deepened my understanding of ESG criteria and their implementation in corporate settings. I also facilitated a learning session for my colleagues, introducing the ISO 14000 series. I am now getting prepared with the necessary skills and knowledge to advance my career in environmental conservation and corporate sustainability. ”

Bryan
Master's Student
in HKU



Lily
Master's Student
in HKU



“ During my internship, I had the opportunity to contribute to ESG report drafting, gaining valuable insights into the efforts of various companies in sustainability practices. I learned a lot about ESG-related knowledge and developed skills in GHG calculations. Throughout this journey, I received guidance from many professionals, which greatly enriched my understanding. Additionally, I made lasting friendships with colleagues through participation in company events, such as the Christmas party, New Year's meal, monthly birthday celebrations and internal training sessions. I am grateful for the supportive environment and the chance to grow both personally and professionally. ”

Stefanie
Year 4 Student
in HKUST



“ My internship at Roma has been an incredibly rewarding experience, immersing me in ESG reporting projects for listed companies. Understanding how real-world ESG practices, reporting, and sustainable targets influence the environment has given me a profound appreciation for corporate ESG in action. Moreover, participating in Roma's internal ESG initiatives has been enlightening, including contributing to the recycling efforts within the office. This experience has not only expanded my horizons but also provided invaluable knowledge that will undoubtedly shape my future endeavors. ”

“ During my internship, I gained hands-on experience in drafting ESG reports aligning with recognized standards/frameworks, calculating environmental/social metrics and translating numerical trends into written analyses. Beyond ESG reporting, I learned how to draft public-facing content and analyze discrepancies in internal audit feedback to identify consensus points. With guidance from Roma's seniors, I have gained various practical skills and knowledge that are valuable for my future career development in the ESG consulting industry. ”

Keria
Master's Student
in HKU





Opportunity

Remuneration and Benefits

To attract and retain talents for long-lasting and stable growth, the Group has developed a comprehensive remuneration, reward, and performance evaluation framework following the industry practices. We provide our valuable employees with competitive remuneration packages, encompassing discretionary rewards on top of basic salary. Our salary level is evaluated based on industrial and regional standards, while employee remuneration is determined by employees' personal performance, contributions and achievements. Corresponding remuneration adjustments are also subject to the changes of the Group's development strategy and annual performance.

In addition to remuneration, our full-time employees are entitled to a variety of benefits, including sales commission, 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. At the same time, we strive to safeguard our part-time employees by offering hourly payment and lunch allowance beyond market rate.

All full-time employees are entitled to parental leave. During the Reporting Period, 2 employees took parental leave and returned to work*.

*As there were no employees who took parental leave in 2023/24, the calculation of the number of employees who returned to work after parental leave ended that were still employed 12 months after their return to work and the retention rate are not applicable.

Labor Standards

The Group is devoted to upholding ethical labor standards and forbidding the employment of child labor and forced labor. Striving to protect the rights and interests of our employees, overtime work is not encouraged and only on a voluntary basis. 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 to avoid illegal employment. In case child labor or forced labor is discovered, the Group will immediately stop the work of the involved personnel and provide necessary assistance for the affected individuals. In order to prevent child labor and forced labor in our value chain, the Group prevents engagement with suppliers and consultants with such records in their operations.

The Group strictly abides by relevant employment regulations, including 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 neither identified any suppliers or consultants employing child labor, arranging young workers for hazardous tasks, or using forced or compulsory labor, nor was it aware of any material non-compliance with child and forced labor-related laws and regulations that could have a significant impact on the Group.

The Group adheres to the highest standards of business ethics and upholds the principle of fair employment in the workplace and its supply chain. We have formulated the Fair Employment Policy, which focuses 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 abuse in the workplace.



Work-life Balance

The Group fully recognizes the importance of maintaining a work-life balance culture, believing that it can 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 employees with mooncakes and distributes red packets to employees and their children. Besides, we welcome employees to work with their pets and children under controllable circumstances.

In order to promote the overall well-being of our employees and enhance cohesion, we regularly and actively organize various events, including:

- Christmas party;
- Lunar New Year gathering;
- Happy Fruit Day;
- Sports activities;
- Birthday parties; and
- Team building activities





Work-life Balance [Cont'd]

Christmas party



Lunar New Year gathering



Birthday party



Standard Chartered Hong Kong Marathon



Sports activity



Team building activity





Opportunity



Professional Training

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

An induction training session is provided to new employees in the week of onboarding to introduce the Group's culture, working procedures and ESG initiatives. Besides, internal training programs are provided at the department-level and group-level. During 2024/25, our professionals received training and attended seminars relevant to their job nature, covering topics such as accounting standards, valuation methodology, anti-money laundering, counter-terrorist financing, agency and surveying, and financial market updates. While ESG topics are gaining attention, the Group also arranged ESG-related training sessions for employees, including climate-related disclosures, carbon credit and carbon trading, and other sustainability issues to enhance their awareness and understanding.

Apart from internal training, we encourage our employees to attend external training and pursue professional qualifications by offering study and examination leave as well as reimbursement of examination expenses. We also pay employees for attaining job-related professional membership.

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 the mentors include:



- Providing suggestions to mentees on work-related issues



- Identifying the strengths and weaknesses of mentees and giving constructive feedback



- Offering challenges and growth opportunities for mentees to realize their full potential



- Fostering friendships and helping mentees to integrate into the Group



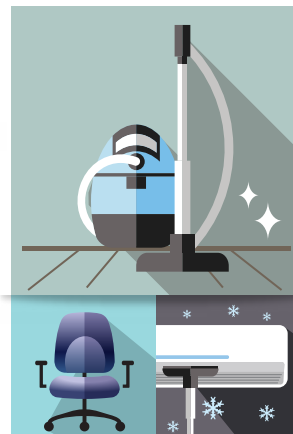


Opportunity

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 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 are reviewed regularly to ensure their continued relevance and effectiveness. All our full-time and part-time employees are covered by the said policies.

To ensure the health of our employees, the Group provides ergonomic chairs and advanced electronic appliances, and conducts regular maintenance and cleaning for the water dispensers, the air conditioning system and the carpet. We also provide health-related benefits such as healthcare 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. Realizing exercises help improve our fitness and relieve pressure, we organize sports activities from time to time.



The Group has clearly stipulated the working arrangement under extreme weather conditions. Precautionary measures, such as flexible working hours and work from home arrangements, are implemented to minimize health and safety risks. Employees are encouraged to report any work-related hazards to their supervisors through verbal reports, phone or email. Their reported cases will be followed up promptly by the Human Resource Department and the management. We value comments or suggestions on policies or issues related to health and safety. With the above measures, the Group is capable of maintaining a working environment with low occupational health and safety risks.

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 the Occupational Safety and Health Ordinance, that would have a significant impact on the Group.



Morality



Environmental, Social and
Governance Report 2024/2025



MORALITY

We uphold morality and integrity in our operation



Number of listed companies
we have served as
at 31 March 2025

>706



Number of
material service complaints

0



Procurement budget
spent on local suppliers

94.03%

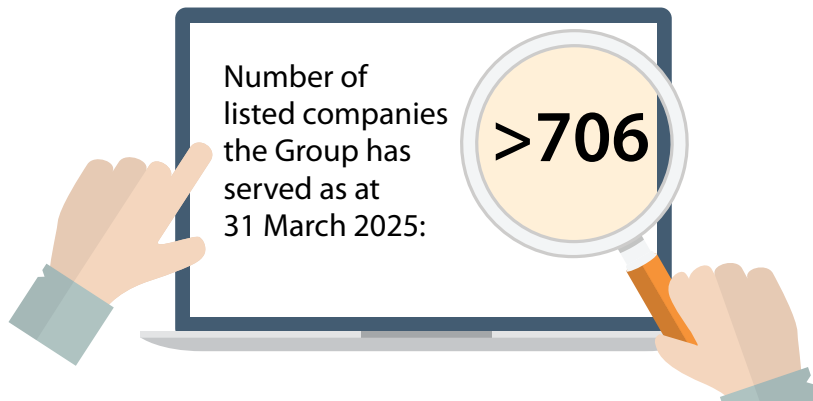




Service Diversity

The Group has a long-standing specialty in the field of valuation and financial advisory services. We strive to maintain Roma's core competitiveness and professionalism whilst diversifying our business. We recognize the importance of diversification to avoid being overly reliant on a single service line. Diversification of business 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 term, this development approach facilitates sustainable growth of our business. The Board remains committed to maintaining a leading position in the valuation and financial service sectors in Hong Kong.

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



Service Quality

Employees’ talents, qualifications and dedication are the foundation of the Group’s excellent service quality. Our experienced professionals 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 widely recognized by the Stock Exchange, financial advisors, bankers, lawyers, auditors and investors. We ensure our deliverables 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. Hence disclosures on product recall procedures and the number of products recalled are not applicable.

Since the market environment is evolving, the Group’s professional team regularly undertakes training, so as to keep abreast of the legislation and financial standard updates while following the latest development in the industry. We aim to provide customers with high-quality value-added services and assist them in making the most thought-out and forward-looking business decisions. As a global trend, we use artificial intelligence (“AI”) to boost efficiency and deliverable quality while exploring data collection platforms to streamline the management process.

Number of material service complaint:

0

The Group understands the importance of expertise in ensuring service quality. Roma is a life corporate member of the Hong Kong Independent Non-Executive Director Association (HKiNED) and a corporate member of the Hong Kong Investor

Relations Association (HKIRA). The management team and all consultants hold related bachelor’s or master’s degrees. Meanwhile, our workforce possesses qualifications in numerous professional bodies:



Customer Satisfaction and Company Reputation

Customer satisfaction is a critical element for enhancing customer loyalty and building a positive brand image. Meeting customers’ expectations not only enhances their experiences but also supports the long-term development of the Group. Aligning with our mission to “provide quality added-value services to our customers”, we attach great importance to maintaining a high customer satisfaction rate. To this end, we have established service quality control policies and processes, ensured the effective enforcement of them and periodically reviewed their efficacy.

In addition, the Group is receptive to compliments and feedback on our performance as they are pertinent to our continuous growth and development. Therefore, we maintain communication with our customers through various channels 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 deliver customer-satisfied 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.

The diagram below depicts our approach towards service quality control.





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 process and a healthy and ethical corporate culture in order to safeguard the interests of the shareholders and enhance the business growth of the Group.

The Group strives to maintain a high level of integrity, avoid corrupt behaviors and keep the record of no concluded legal cases regarding corrupt practices brought against the Group or its employees. We are aware of the enactment of the upcoming update of the Corporate Governance Code in 2025 and will follow the new requirements stipulated by HKEX accordingly. For more details on the corporate governance of the Group, please refer to the Corporate Governance Report in the Annual Report 2024/2025.

Corporate Governance Training

To strengthen our employees' and management's awareness of corporate governance, the Group arranges regular training by representatives from regulators or professionals. The training covers topics including industry best practices, latest regulations as well as case studies about corruption pitfalls and moral practices in corporate governance. During the Reporting Period, all our Directors received corporate governance training.



Business Ethics

The Group places 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 updating relevant policies and standards, arranging internal and external anti-corruption training, making corporate governance practices transparent and ensuring that our employees abide by the code of professional conduct of their respective professional institutions.

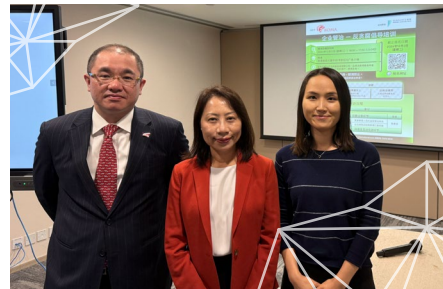




Anti-corruption

The Group reaffirms its zero-tolerance stance on corruption, bribery, extortion, money laundering and fraud, taking the view that these behaviors not only violate laws and regulations of Hong Kong but also jeopardize the Group's corporate integrity and reputation. All employees are expected to refrain from engaging in corrupt practices, graft, acceptance of bribes, speculative practices, intentional omissions and abuse of power to seek personal gain. Policies relating to the prevention of misbehaviors in business activities have been formulated and documented in the internal control manual. Meanwhile, our Employee Handbook includes guidelines for enhancing employees' understanding of integrity behaviors in the workplace, which are reviewed regularly to ensure effectiveness. Every new employee is required to understand the said guidelines and uphold integrity.

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



During the Reporting Period, the Group organized an Anti-corruption and Integrity Training delivered by an ICAC officer and a lawyer. Beyond the participation of the Group's Directors and employees, the same training session also involved over 300 directors and employees from various listed companies which demonstrated the significant impact we are making in promoting business ethics.



Anti-money Laundering and Counter-terrorist Financing

As a financial services provider, the Group recognizes the responsibility to prevail over the integrity of the financial system bears within us. We are highly vigilant of signs of money laundering and financial crimes. Relevant subsidiaries of the Group have a Compliance Manual in place for preventing money laundering activities, making background investigations and customer due diligence compulsory steps. These policies are regularly reviewed and revised where necessary, so as to safeguard the interests of the Group, prevent unnecessary legal complications and ensure identified risks are appropriately mitigated. Meanwhile, training sessions are arranged regularly for relevant employees to ensure that they acknowledge their statutory obligations and are capable to identify and report suspicious money laundering and terrorist financing activities.



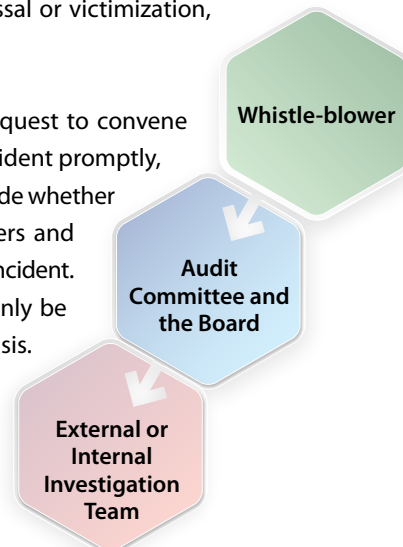


Whistle-blowing Policy

In order to achieve the highest standards of openness, probity and accountability, the Group has implemented a Whistle-blowing Policy to encourage employees to report any fraudulent and/or illegal activities anonymously. The whistle-blowing reporting channel is published on the Group's website. Employees can report to the Audit Committee or the Board using an anonymous email address.

The Board and members of the Audit Committee intend to protect the whistle-blower from common concerns such as confidentiality and potential retaliation or discrimination. Therefore, employees reporting in good faith under the whistle-blowing mechanism can be assured of protection against unwarranted disciplinary actions, unfair dismissal or victimization, even if the cases are not substantiated.

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

The Group strives to avoid employees using their positions to gain personal interests and exploit the rights of others. Policies on conflict of interest are stated in the Employee Handbook, which sets out the procedures for identification, documentation and management of conflict of interest. Employees are responsible for exercising sound judgment and discretion whilst identifying conflicts 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 conflicts 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 non-compliance with laws and regulations relating to bribery, extortion, fraud, and money laundering, including 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

The Group is committed to creating a sustainable relationship with our suppliers through operating openly and fairly. Our major suppliers include business consultants and office item suppliers. We also engage suppliers providing supporting services in relation to daily business operations.

To align with our mission of “giving back to our environment and society”, we actively identify and mitigate environmental and social risks embedded in the supply chain. We have established a Sustainable Procurement Policy, which is reviewed regularly, to better govern the selection criteria of our suppliers. For instance, we prioritize suppliers that implement good labor practices and safeguard human rights. Suppliers incorporating environmental considerations into their operations will be prioritized. During the Reporting Period, all of our suppliers (132 in total) were qualified suppliers that met the standards as stated in the Sustainable Procurement Policy.



Number of
local suppliers
of the Group

126

Number of
overseas suppliers
of the Group

6

Proportion of
procurement
budget spent on
local suppliers

94.03%

Socially Responsible Procurement

Within the Group's Sustainable Procurement Policy lies the provision of “Socially Responsible Procurement”. We have set stringent procedures for selecting suppliers to ensure they all meet our requirements in regard to quality, environmental standards and social responsibilities. Prior to any procurement decisions, we will conduct due diligence and assessments to determine associated environmental and social risks. We have maintained a list of approved suppliers, which is updated on a regular basis to filter suppliers that fail to fulfill the agreed standards. We will continue to review the performance of suppliers along our supply chain and monitor relevant environmental and social standards. Moreover, we will consider terminating our business relationship with suppliers who commit any material violations of laws and regulations.

Local Procurement

Within the aforementioned policy also includes a “Local Procurement” provision. The Group strives to support local companies in its operations, taking the view that this practice facilitates local economic development and creates job opportunities for our local community. We also encourage local suppliers who use eco-friendly products and services, so as to enhance their environmental performance.

Fair and Open Procurement

The Group has formulated rules and procedures to ensure that suppliers participate and compete in a fair and open manner. Specifically, we place strong emphasis on engaging with suppliers who uphold integrity, have good business track records and do not violate laws or business ethics in the past. We strictly monitor and prohibit any kind of business bribery and discrimination against any suppliers. We are dedicated to monitoring whether the supply chain management practices are properly implemented to ensure the quality of the supply chain. During the Reporting Period, there were no material changes in the locations of our primary suppliers, supply chain structure and relationship with suppliers (including selection and termination).





Privacy Protection

At all times, the Group is committed to protecting clients' privacy. We strictly abide by privacy-related laws and regulations, including 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.

Except for keeping clients' company names for future commercial promotional purposes, all conversations with clients, transaction records, documents as well as contents of reports (if not to be publicized) are kept confidential. The Group strictly avoids any disclosure of client data to third parties without authorization from the clients. Meanwhile, clients always possess the right to review and revise their data and opt out of any direct marketing events. To enhance our data privacy protection, the Group also installs up-to-date anti-virus software and applies automatic protection features (e.g. password-protected screen saver) in our servers, workstations and computer terminals to prevent unauthorized usage and unintentional leakage.

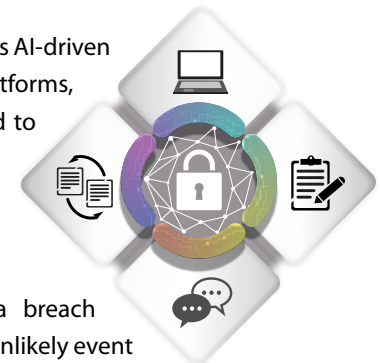
In addition, the Group highly values its clients' feedback. Upon receiving customers' complaints and concerns, we promptly deal with the issues in accordance with relevant handling processes. The responsible teams will take follow-up measures swiftly to address any underlying issues, thereby maintaining clients' trust and confidence. During the Reporting Period, the Group did not receive any material complaints concerning breaches of customer privacy and did not identify any leaks, thefts or losses of customer data.

Cyber Security

Corporations are now prime targets for increasingly sophisticated cyber threats, and it is imperative that we continue to enhance our cybersecurity. To this end, Roma has adopted a multi-layered approach.

We regularly conduct penetration testing and vulnerability assessments to identify and mitigate weak points before attackers can exploit them. We have also invested in employee training and awareness programs regarding data safety and privacy protection, as human error remains a major cause of data security breaches. Our employees are increasingly equipped with the ability to recognize phishing attempts, practise strong password habits, and report suspicious activities.

In addition, we are exploring advanced solutions such as AI-driven intrusion detection systems and endpoint protection platforms, which we hope will enable us to identify and respond to data privacy-threats in real time. Equally important is the implementation of strong access control policies, which are reviewed by our Board at least annually.



Finally, we have developed a comprehensive data breach response plan and recovery plan to ensure that, in the unlikely event of a breach, we can swiftly resume operations and minimize data loss. We have also backed up our key data system and hardware equipment regularly to ensure data can be restored effectively when problems occur. With continuous monitoring, regular software updates, and proactive human behavior, we can significantly reduce cyber risks and build a more secure digital future.



Advertising and Labeling

As a professional valuation and financial advisory services provider, the Group has limited activities in advertising and labeling matters. Despite that, 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 management before the publication of any advertisement or sales literature. This practice aims to ensure that the Group's publications do not contain false and deceptive statements, commitments, and forecasts. Meanwhile, this practice ensures that the information provided to customers is true, accurate, not misleading and in compliance with relevant laws and regulations, including the Trade Descriptions Ordinance.

In addition, the Group has formulated strict specifications to monitor the behavior of sales. We prohibit high-pressure sales tactics to induce customers from using our services, so as to prevent customers from making business decisions under pressure or haste. Also, we provide enough room and time 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 the Personal Data (Privacy) Ordinance and the Trade Descriptions Ordinance of Hong Kong.

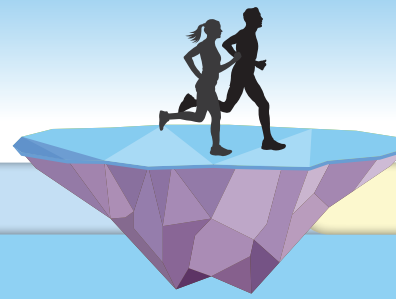
Respect for Intellectual Property Rights



The Group has implemented the Information Technology Policy and Procedure to regulate the utilization of information technology, which strengthens the safeguarding and enforcement of the Group's intellectual property rights and those 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 prevent the infringement of any third-party interests. We obtain proper licenses for software and information that the Group uses in its business operations. 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 2025, the Group had 4 registered trademarks; the internet domain names were also registered. We ensure our intellectual property rights are not being infringed upon to protect our interests.



Ability



ABILITY

We help the community to the best of our ability



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



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



Facilitated knowledge sharing to promote sustainability





Ability

Community Participation

The Group adheres to the mission of "giving back to our environment and society". As a responsible corporate citizen, the Group strives to make ongoing efforts by actively participating in charitable activities and encouraging employees to take part in community events. Following its Environmental, Social and Governance Policy, the Group undertakes a wide range of philanthropic efforts as well as community initiatives that cater to the needs of the communities where it operates. Focus areas of the Group's potential community initiatives include underprivileged support, elderly care and education.



Food Angel – Preparing and Sorting Raw Vegetables

In November 2024, the Group participated in a community activity hosted by Food Angel to reduce food waste and help the disadvantaged. Our efforts resulted in processing over 250 kg of vegetables and melons, which can be used to create more than 20,000 meal boxes for people in need. Throughout the activity, 11 employees of the Group worked together to sort and cut vegetables with teamwork. In addition, we encouraged 30 individuals from our clients and business partners to contribute to this activity together. This hands-on experience allowed us to gain a deeper understanding of the importance of sustainable food practices.



Mooncake Donation



Following our tradition of purchasing mooncakes for our employees and clients, in September 2024, the Group once again donated and distributed a number of boxes of mooncakes to the underprivileged community. Reckoning Mid-Autumn Festival is a day for family and friends to gather to pray for good fortune, we hope to foster positive energy within the community and bring happiness to people on this occasion.

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 initiative on ESG-related issues. In 2024/25, we organized a series of seminars and webinars, which aimed at keeping professionals well-informed about the latest ESG trends and promoting sustainability. We believe various business sectors should work collectively to address ESG issues.





Knowledge Sharing

In view of the ever-changing trends in the ESG landscape, the Group strives to utilize its knowledge to raise public awareness and get everyone prepared. Our collaborative efforts with other companies facilitate knowledge transfer and capacity building, covering ESG topics such as carbon calculation, carbon markets and anti-corruption. Recognizing the importance of corporate governance in the Cayman Islands and British Virgin Islands legal markets, we also conduct specialized sharing sessions to provide professionals with information on relevant corporate governance practices. Our commitments to industry exchange activities and knowledge-sharing reflects our dedication to promoting the advancement of ESG practices.



At the same time, we actively contribute to public consultation and participate in webinars, so as to provide suggestions to enhance ESG policies, standards and guidelines. For instance, the Group has submitted opinions to the consultation by HKEX regarding the enhancement of climate-related disclosures and the Corporate Governance Code. We will closely monitor relevant consultation conclusions and make contributions accordingly.

For 3 consecutive years, Roma was honored to serve as the project sponsor of the ESG/Sustainability-Themed Case Competition 2025 organized by the Hong Kong Securities and Investment Institute ("HKSI"), which aimed to foster exchanges between students and professionals in the financial and sustainability industries. The competition, focused on sustainability, received a record-breaking number of over 700 university student applications from Hong Kong and the Greater Bay Area.

Being one of the sponsor companies, we provided technical guidance and support to 6 teams of around 22 undergraduates with different backgrounds. We placed two ESG-related topics for students to conduct further research and presentation, namely "How can companies manage climate-related risks and opportunities effectively" and "Explain the correlation between ESG scores and the financial performance of corporations".



We appreciated the dedication and efforts of students and took the view that it was a great opportunity for mutual growth. We are happy to highlight the importance of sustainability to students, equipping them with the necessary skills to reach their full potential and supporting talent cultivation.

A. PERFORMANCE SUMMARY

Environmental	Units	2024/25	2023/24	2022/23
GHG Emissions¹				
Direct GHG emissions (Scope 1)	tCO ₂ e	0.20	20.26	31.43
Energy indirect GHG emissions (Scope 2)	tCO ₂ e	31.93	31.50	48.04
GHG emissions (Scope 1 and Scope 2)	tCO ₂ e	32.13	51.76	79.47
Other indirect GHG emissions (Scope 3)	tCO ₂ e	227.89	354.41	9.21
Total GHG emissions	tCO ₂ e	260.02	406.17	88.68
Non-hazardous Waste				
Paper	kg	461.54	523.91	997.92
Paper intensity ^{2,3}	kg/ million revenue	11	9.99	16.26
	kg/ employee	9.23	8.19	16.91

Note(s): 1. Scope 1 and Scope 2 GHG emissions are based on "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 2024" published by HK Electric Investments and HK Electric Investments Limited, the "Global Warming Potential Values" from the Sixth Assessment Report published by Intergovernmental Panel on Climate Change.

Scope 3 emissions are based on "How to prepare an ESG report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by HKEX, 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, 2023 UK Government GHG Conversion Factors, "Sustainable Finance Report 2024" published by MTR Corporation Limited, and "Annual Report 2023/24" published by AMS Public Transport Holdings Limited.

Environmental	Units	2024/25	2023/24	2022/23
Energy Consumption				
Direct energy – Petrol ⁴	kWh	730.83	73,575.30	114,497.77
Petrol intensity	kWh/ million revenue	17.41	1,403.14	1,865.24
	kWh/employee	14.62	1,149.61	1,940.64
Indirect energy – Electricity	kWh	53,208.61	47,727.23	70,653
Electricity intensity	kWh/million revenue	1,267.72	910.20	1,150.98
	kWh/employee	1,064.17	745.74	1,197.51
Water Consumption				
Total water consumption	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 decreased in 2024/25 despite the expansion of the Scope 3 GHG emission coverage from 4 category to 5 categories due to the reduction in procurement expenditure and drop in certain supply chain emission factors.

- As at 31 March 2025, the Group had a total of 50 full-time employees (31 March 2024: 64 full-time employees). These data are used for calculating other intensity data.
- In 2024/25, the Group's total revenue was approximately HK\$41,972,000 (2023/24: approximately HK\$52,436,000). 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	2024/25	2023/24	2022/23
Total Number of Employees (as at 31 March)	number	50	64	59
By Gender				
Male	number	31	41	35
Female	number	19	23	24
By Age Group				
Under 30	number	13	12	13
30-50	number	26	37	32
Over 50	number	11	15	14
By Employment Category				
Management	number	14	17	15
Non-management	number	36	47	44
Total New Employee Hires⁵	Number (%)	7 (14)	24 (37.50)	20 (33.90)
By Gender				
Male	number (%)	5 (16.13)	15 (36.59)	10 (28.57)
Female	number (%)	2 (10.53)	9 (39.13)	10 (41.67)
By Age Group				
Under 30	number (%)	3 (23.08)	5 (41.67)	10 (76.92)
30-50	number (%)	3 (11.54)	15 (40.54)	9 (28.13)
Over 50	number (%)	1 (9.09)	4 (26.67)	1 (7.14)
Rate of Employees Receiving Regular Career Reviews	%	94	100	100
By Gender				
Male	%	90	100	100
Female	%	100	100	100
By Employee Category				
Management	%	79	100	100
Non-management	%	100	100	100
Internal Promotion Rate	%	18	13	22

Social	Units	2024/25	2023/24	2022/23
Total Number and Rate of Employee Turnover⁶	number (%)	9 (18)	19 (29.69)	25 (42.37)
By Gender				
Male	number (%)	7 (22.58)	9 (21.95)	9 (25.71)
Female	number (%)	2 (10.53)	10 (43.48)	16 (66.67)
By Age Group				
Under 30	number (%)	– (–)	5 (41.67)	14 (107.69)
30-50	number (%)	8 (30.77)	11 (29.73)	11 (34.38)
Over 50	number (%)	1 (9.09)	3 (20)	– (–)
Governance Bodies Members⁷	number	5	5	5
By Gender ⁸				
Male	%	60	60	80
Female	%	40	40	20
By Age Group ⁸				
Under 30	%	–	–	–
30-50	%	80	80	60
Over 50	%	20	20	40
Employees Who Took Parental Leave	number	2	–	3
Health and Safety				
Total man hours worked	hours	104,000	133,120	97,760
Work-related fatalities	number	–	–	–
Lost days	days	–	–	–
Lost-time injuries	number	–	–	–
Absentee days	days	160	173	187
Development and Training				
Total training hours	hours	765	421.50	424.50

A. PERFORMANCE SUMMARY (CONT'D)

Social	Units	2024/25	2023/24	2022/23
Average Training Hours⁹	hours/employee	15.30	6.59	7.19
By Gender ¹⁰				
Male	hours/employee	15.26	8.27	5.61
Female	hours/employee	15.37	3.59	9.50
By Employee Category ¹⁰				
Management	hours/employee	14.18	10.26	12.70
Non-management	hours/employee	15.74	5.26	5.32
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	126	86	150
Overseas suppliers	number	6	2	5
Ratio of local procurement	%	95.45	97.73	96.77
Proportion of spending on local suppliers	%	94.03	89.64	92.12
Product Responsibility				
Products and service related complained received	number	–	–	–
Anti-corruption				
Concluded legal case regarding corrupt practices	number	–	–	–
Community Investment				
Volunteer hours	hours	23	42	N/A

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

Hong Kong Quality Assurance Agency has provided independent limited assurance for selected ESG data. The Verification Statement is presented below.



香港品質保證局

Verification Opinion (Summary)

14968817-VER

Introduction:

HKQAA has been commissioned by Roma (meta) Group Limited ("Roma", address: Rooms 1101-4, 11/F Harcourt House, 39 Gloucester Road, Wan Chai, Hong Kong) for the verification of its direct and indirect Greenhouse Gas ("GHG") emissions. The verification was conducted against the GHG Inventory in the form of "Roma Data Calculation 2025 (Scope 3 including categories 1, 2, 5, 6, 7)", covering GHG emissions of the reporting period from 1st April 2024 to 31st March 2025 (the "reporting period").

The aim of this verification is to provide a limited assurance on the data consolidated in the GHG Inventory compiled by Roma using the operational control approach following the requirements of "The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard (revised edition in 2004)" (the "GHG Protocol"), and making reference to ISO 14064-1:2018 "Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals" ("ISO 14064-1").

Roles and responsibilities:

Roma is responsible for the organization's GHG information, data collection and processing, as well as the development and maintenance of records and reporting following GHG Protocol and ISO 14064-1.

The HKQAA verification team is responsible for providing an independent GHG verification opinion on the GHG Inventory provided by Roma for the reporting period. HKQAA conducted the verification of the provided GHG Inventory against the requirements of the GHG Protocol in June to July 2025. The verification was based on the verification scope, objectives and criteria as agreed between Roma and HKQAA.

Details of the Verification:

- The organizational boundary was established following the operational approach.
- Verification scope: GHG Inventory of the reporting period for Roma
- Physical infrastructure, activities, technologies and processes of the organization included:
 - o Mobile combustion sources such as transportation vehicles
 - o Indirect emissions from purchased electricity
 - o Indirect emissions from business air travel and employee commuting (only Scope 3 categories 6 and 7 are within the verification scope)
- GHG sources, sinks and/or reservoirs included: GHG sources as presented in the "Roma Data Calculation 2025 (Scope 3 including categories 1, 2, 5, 6, 7)" of Roma
- Types of GHGs included: CO₂, CH₄ and N₂O, where NF₃, SF₆, HFCs and PFCs are either not used by Roma or not in significant amount.

Methodology:

The verification was conducted in accordance with ISO 14064-3: 2019 'Specification with guidance for the verification and validation of greenhouse gas statements' with reference to the GHG Protocol. The process included the assessment of:

- Reporting boundaries selected;
- Quantification methodology and emission factors used;
- Integrity of the historical activity data used;
- Accuracy and completeness of the GHG calculations; and
- Conformance with the requirements of the GHG Protocol.

Remarks:
This verification opinion includes page <1> to page <2>

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香港品質保證局

Verification Opinion (Summary)

14968817-VER

The integrity and accuracy of the aggregated data was tested by tracing the sampled data to its sources. The underlying processes for data collection, aggregation, estimation, calculation and internal checking were reviewed and undergone reliability tests. Materiality threshold of 10% was adopted for this verification. The HKQAA verification team did not partake in the GHG data preparation process. The detailed conclusion of the verification can be referred to the full version of Verification Opinion.

The verified GHG emissions of Roma for the reporting period are summarised as follows:

GHG Inventory – GHG Protocol	Tonnes (T) of CO ₂ equivalent
Scope 1 Direct GHG emissions	0.2
Scope 2 Indirect GHG emissions from purchased energy	31.9
Total (Scope 1 Direct + Scope 2 Indirect Emissions)	32.1

Scope 3 Indirect GHG emissions including limited categories: [referring to "The Greenhouse Gas Protocol – Corporate Value Chain (Scope 3) Accounting and Reporting Standard"]	Tonnes (T) of CO ₂ equivalent
Category 6. Business travel	2.7
Category 7. Employee commuting	18.1
Total (Scope 3 Indirect Emissions – Categories 6 & 7)	20.8

Conclusion:

Roma provided the GHG Statement in the form of "Roma Data Calculation 2025 (Scope 3 including categories 1, 2, 5, 6, 7)" based on the requirements of the GHG Protocol. The GHG information for the reporting period indicating the total direct and indirect GHG emissions was verified by HKQAA to a limited level of assurance (within a materiality threshold of 10%), consistent with the agreed verification scope, objectives and criteria.

HKQAA adopted a risk-based approach for the verification. Our examination includes an assessment of evidence relevant to the amounts and disclosures in relation to Roma's reported GHG emissions.

Based on the verification results, the verification team concluded that no material error or omission was identified in the GHG Inventory of Roma. It is materially correct that the quantification was prepared in accordance with the GHG Protocol on GHG quantification, and made reference to ISO 14064-1:2018. The GHG inventory is a fair representation of the GHG data and information for the reporting periods at a limited level of assurance.

Signed on behalf of Hong Kong Quality Assurance Agency:

Verifier:



Tommy Lo

Date of Issuance: 9 July 2025

Hong Kong Quality Assurance Agency 19/F., K. Wah Centre, 191 Java Road, North Point, Hong Kong
Contact detail www.hkqaa.org

Chief Operating Officer:



K.T. Ting

Remarks:
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C. 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 and Targets; 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 and Targets; 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 and Targets; 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		

C. HKEX ESG CONTENT INDEX (CONT'D)

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; Cyber Security
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 2024/25 in accordance with 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 2024/2025.
	2-9 Governance structure and composition	Our Business
	2-10 Nomination and selection of the highest governance body	Annual Report 2024/2025 – Corporate Governance Report
	2-11 Chair of the highest governance body	Annual Report 2024/2025 – Corporate Governance Report
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report 2024/2025 – Corporate Governance Report
	2-13 Delegation of responsibility for managing impacts	Annual Report 2024/2025 – Corporate Governance Report
	2-14 Role of the highest governance body in sustainability reporting	Our Business
	2-15 Conflicts of interest	Annual Report 2024/2025 – Corporate Governance Report
	2-16 Communication of critical concerns	Annual Report 2024/2025 – Corporate Governance Report
	2-17 Collective knowledge of the highest governance body	Annual Report 2024/2025 – Corporate Governance Report
	2-18 Evaluation of the performance of the highest governance body	Annual Report 2024/2025 – Corporate Governance Report
	2-19 Remuneration policies	Annual Report 2024/2025 – Management Discussion and Analysis

GRI Standard	Disclosure	Location/Statement
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	Annual Report 2024/2025 – Management Discussion and Analysis
	2-21 Annual total compensation ratio	Annual Report 2024/2025 – Corporate Governance Report
	2-22 Statement on sustainable development strategy	Chairman's Statement; Sustainability Strategy
	2-23 Policy commitments	Annual Report 2024/2025 – Management Discussion and Analysis
	2-24 Embedding policy commitments	Annual Report 2024/2025 – Management Discussion and Analysis
	2-25 Processes to remediate negative impacts	Annual Report 2024/2025 – 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 2024/25
Material Topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability Strategy
	3-2 List of material topics	Sustainability Strategy
	3-3 Management of material topics	In each topic section
Procurement Practices		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Procurement Practices; Performance Summary
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 302: Energy 2016	302-1 Energy consumption within the organization	Energy Management; Performance Summary
	302-2 Energy consumption outside of the organization	Information unavailable - will actively communicate with suppliers
	302-3 Energy intensity	Energy Management; Performance Summary
	302-4 Reduction of energy consumption	Energy Management; Performance Summary
	302-5 Reductions in energy requirements of products and services	Not applicable to our consulting services

D. GRI CONTENT INDEX (CONT'D)

GRI Standard	Disclosure	Location/Statement
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; Performance Summary
	305-6 Emissions of ozone-depleting substances (ODS)	Information unavailable - air conditioning systems are not under our direct control
	305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	GHG Emissions; Performance Summary
Waste		
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
	306-4 Waste diverted from disposal	Information unavailable - will enhance our recycling data collection method
	306-5 Waste directed to disposal	Information unavailable - will enhance our disposal data collection method
Employment		
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 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

GRI Standard	Disclosure	Location/Statement
GRI 403: Occupational Health and Safety 2018	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
	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
	403-10 Work-related ill health	Health and Safety; Performance Summary
Training and Education		
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 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Performance Summary
	405-2 Ratio of basic salary and remuneration of women to men	Confidentiality constraints
Child Labor		
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 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 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 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Privacy Protection

E. SDGs INDEX



5 GENDER EQUALITY

Section

Opportunity – Equal Opportunities

8 DECENT WORK AND ECONOMIC GROWTH

Section

Opportunity – Health and Safety, Professional Training

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Section

Morality – Procurement Practices, Service Quality, Anti-corruption

Section

Responsibility – GHG Emissions

Section

Key ESG Achievements – Green Campaigns

13 CLIMATE ACTION

Section

Responsibility – Energy Management, Water Management

17 PARTNERSHIPS FOR THE GOALS

Section

Ability – Community Participation, Knowledge Sharing



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