



ROMA

Roma Group Limited

Incorporated in the Cayman Islands with limited liability

Stock Code: 8072

FIRST QUARTERLY REPORT 2013/2014

Business & Intangible Assets Valuation Property Machineries & Equipment Valuation
 Natural Resources Work of Art Financial Instruments
 Resource Estimation Biological Asset Technical Advisory
 Due Diligence Studies Purchase Price Allocation Evaluation Compliance
 Corporate Qualified Person's Report Risk Management Advisory Project Feasibility Studies Exploration Planning Studies for IPO
 Competent Person's Report Environmental & Social Services
 Property Machineries & Equipment Valuation Business & Intangible Assets Valuation
 Work of Art Financial Instruments Natural Resources Valuation
 Compliance Project Feasibility Studies Exploration Planning Corporate
 Studies for IPO Qualified Person's Report Risk Management Evaluation Advisory
 Purchase Price Allocation Technical Advisory Resource Estimation
 Biological Asset Due Diligence Studies

NOTES TO THE FINANCIAL STATEMENTS

For the three months ended 30 June 2013

1. GENERAL

The Company is a limited liability company incorporated in the Cayman Islands. The address of its registered office is Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman, KY1-1111, Cayman Islands. Its principal place of business is located at Unit 3806, 38th Floor, China Resources Building, 26 Harbour Road, Wanchai, Hong Kong. The Company's principal activity is investment holding while its subsidiaries are principally engaged in the provision of valuation and technical advisory services.

The shares of the Company were listed on the GEM of the Stock Exchange by way of placing on 25 February 2013.

Pursuant to a group reorganisation (the "Reorganisation") to rationalise the structure of the Group in preparation for the listing of the Company's shares on the GEM of the Stock Exchange, the Company has become the holding company of the entities now comprising the Group since 26 September 2011. The details of the Reorganisation are set out in the prospectus issued by the Company dated 31 January 2013.

2. BASIS OF PREPARATION

(a) Statement of compliance

The consolidated financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards ("HKASs") and Interpretations (hereinafter collectively referred to as the "HKFRSs") and the disclosure requirements of Hong Kong Companies Ordinance. In addition, the consolidated financial statements include applicable disclosures required by the GEM Listing Rules. The accounting policies adopted in preparing the unaudited consolidated financial statements for the three months ended 30 June 2013 are consistent with those followed in the preparation of the Group's annual financial statements for the year ended 31 March 2013.

(b) Basis of measurement

The consolidated financial statements have been prepared under the historical cost basis except for financial instruments classified as fair value through profit or loss, which are stated at fair values.

(c) Functional and presentation currency

The financial statements is presented in Hong Kong Dollars ("HK\$"), which is also the Company's functional currency, and all values are rounded to the nearest thousand except when otherwise indicated.

3. REVENUE

The Group's principal activities are provision of valuation and technical advisory services. Turnover of the Group is the revenue derived from these activities.

Save as disclosed above, as at 30 June 2013, none of the Directors and chief executive officer of the Company had any interest or short position in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which will have to be notified to the Company and the Stock Exchange under Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which he is taken or deemed to have under such provisions of the SFO) or which will be required, pursuant to Section 352 of the SFO, to be entered in the register referred to therein, or which will be required pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules to be notified to the Company and the Stock Exchange.

SHARE OPTION SCHEMES

The Company operates 2 share option schemes providing incentives or rewards to eligible persons of the Group for their contribution to the Group, including a share option scheme (the "Share Option Scheme") and a pre-IPO Share Option Scheme (the "Pre-IPO Share Option Scheme"). Details of these 2 share option schemes have been set out in the Company's annual report of 2012/2013. The movement during the period and the options outstanding as at 30 June 2013 were as follows:

Pre-IPO Share Option Scheme

	As at 1 April 2013	Granted	Lapsed	Exercise	As at 30 June 2013	Exercise period and vesting period	Subscription price per share
Directors							
Mr. Luk, Kee Yan Kelvin	8,000,000	-	-	-	8,000,000	Note 1	0.27
Mr. Yue, Kwai Wa Ken	8,000,000	-	-	-	8,000,000	Note 1	0.27
Mr. Chan, Ka Kit	600,000	-	-	-	600,000	Note 1	0.27
Mr. Lam, Pak Cheong	600,000	-	-	-	600,000	Note 1	0.27
Mr. Ng, Simon	600,000	-	-	-	600,000	Note 1	0.27
Others							
Employees	40,000,000	-	-	-	40,000,000	Note 1	0.27
	57,800,000	-	-	-	57,800,000		

Share Option Scheme

	As at 1 April 2013	Granted	Lapsed	Exercise	As at 30 June 2013	Exercise period and vesting period	Subscription price per share
Employees	-	10,000,000	-	-	10,000,000	Note 2	1.00
	-	10,000,000	-	-	10,000,000		

Notes:

- The exercise period shall commence on (i.e. 25 February 2013) (the "Listing Date") and end on the day falling on the fourth anniversary of the Listing Date. Subject to the following vesting periods, any option granted under the Pre-IPO Share Option Scheme may be exercised at any time after the price of the shares of the Company (the "Shares") as stated in the Stock Exchange's daily quotations sheet reaches 3 times or above the Subscription Price during the period commencing on the Listing Date and ending on the day falling on the fourth anniversary of the Listing Date and vesting date of the options and percentage of options vested are as follows:
 - The first anniversary of the Listing Date — 30% of the total number of options granted
 - The second anniversary of the Listing Date — 30% of the total number of options granted
 - The third anniversary of the Listing Date — 40% of the total number of options granted

