

The information set forth in this appendix does not form part of the accountants' report prepared by BDO Limited, Certified Public Accountants, Hong Kong, the Reporting Accountants of the Company, set out in Appendix I to this prospectus, and is included herein for illustrative purpose only.

For illustrative purpose only, the unaudited pro forma financial information prepared in accordance with paragraph 7.31(1) of the GEM Listing Rules is set forth below to provide the prospective investors with further information on how the Placing might have affected the net tangible assets of the Group attributable to owners of the Company after the completion of the Placing.

(A) UNAUDITED PRO FORMA ADJUSTED NET TANGIBLE ASSETS

The following is an illustrative and unaudited pro forma statement of adjusted net tangible assets of the Group, prepared on the basis of the notes set out below for the purpose of illustrating the effect of the Placing on the net tangible assets of the Group attributable to owners of the Company as if the Placing had taken place on 31 July 2012. This unaudited pro forma statement of adjusted net tangible assets has been prepared for illustrative purposes only and because of this hypothetical nature, it may not give a true picture of the consolidated net tangible assets of the Group had the Placing been completed on 31 July 2012 or at any future dates.

	Audited consolidated net tangible assets of the Group attributable to owners of the Company as of 31 July 2012 <i>(Note 1)</i>	Estimated net proceeds from the issue of the New Shares pursuant to the Placing <i>(Note 2)</i>	Unaudited pro forma adjusted net tangible assets of the Group attributable to owners of the Company	Unaudited pro forma adjusted net tangible assets per Share <i>(Note 3)</i>
	HK\$'000	HK\$'000	HK\$'000	HK cents
Based on 120,000,000 New Shares at the Placing Price of HK\$0.50 per Share	<u>9,734</u>	<u>55,075</u>	<u>64,809</u>	<u>8.1</u>
Based on 120,000,000 New Shares at the Placing Price of HK\$0.25 per Share	<u>9,734</u>	<u>26,275</u>	<u>36,009</u>	<u>4.5</u>

Notes:

1. The audited consolidated net tangible assets of the Group attributable to owners of the Company as of 31 July 2012 is extracted from the Accountants' Report set out in Appendix I to the prospectus issued by the Company on 31 January 2013, which is based on the audited consolidated net assets of the Group attributable to owners of the Company of approximately HK\$10,207,000 with adjustments for intangible assets of approximately HK\$473,000.
2. The estimated net proceed from the issue of New Shares pursuant to the Placing are based on the Placing Price of HK\$0.25 per Share (being the low-end of the indicative Placing Price range between HK\$0.25 and HK\$0.50 per Share) or HK\$0.50 per Share (being the high-end of the indicative Placing Price range between HK\$0.25 and HK\$0.50 per Share) after deducting the estimated underwriting fees and other related expenses.
3. The unaudited pro forma adjusted net tangible assets per Share is calculated based on 800,000,000 Shares in issue immediately following the completion of the Placing and the Capitalisation Issue.
4. No adjustment has been made to the unaudited pro forma adjusted net tangible assets of the Group to reflect any trading results or other transactions of the Group entered into subsequent to 31 July 2012.

(B) REPORT ON UNAUDITED PRO FORMA FINANCIAL INFORMATION

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31 January 2013

The Directors
Roma Group Limited
Quam Capital Limited

Dear Sirs,

ACCOUNTANTS' REPORT ON THE UNAUDITED PRO FORMA FINANCIAL INFORMATION OF ROMA GROUP LIMITED

We report on the unaudited pro forma financial information of Roma Group Limited (the "Company") and its subsidiaries (collectively referred to as the "Group") set out on pages II-1 to II-2 under the section headed "Unaudited pro forma adjusted net tangible assets" in Appendix II to the Company's prospectus dated 31 January 2013 (the "Prospectus") in connection with the proposed listing of the shares of the Company on the Growth Enterprise Market of The Stock Exchange of Hong Kong Limited by way of placing (the "Placing"). The unaudited pro forma financial information has been prepared by the directors of the Company, for illustrative purposes only, to provide information about how the Placing might have affected the relevant financial information presented. The basis of preparation of the unaudited pro forma financial information is set out under the section headed "Unaudited pro forma adjusted net tangible assets" in Appendix II to the Prospectus.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS OF THE COMPANY AND REPORTING ACCOUNTANTS

It is the sole responsibility of the directors of the Company to prepare the unaudited pro forma financial information in accordance with paragraph 7.31 of the Rules Governing the Listing of Securities on the Growth Enterprise Market of The Stock Exchange of Hong Kong Limited (the "GEM Listing Rules") and with reference to Accounting Guideline 7 "Preparation of Pro Forma Financial Information for Inclusion in Investment Circulars" issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA").

It is our responsibility to form an opinion, as required by paragraph 7.31 of the GEM Listing Rules, on the unaudited pro forma financial information and to report our opinion to you. We do not accept any responsibility for any reports previously given by us on any financial information used in the compilation of the unaudited pro forma financial information beyond that owed to those to whom those reports were addressed by us at the dates of their issue.

BASIS OF OPINION

We conducted our engagement in accordance with Hong Kong Standard on Investment Circular Reporting Engagements 300 “Accountants’ Reports on Pro Forma Financial Information in Investment Circulars” issued by the HKICPA. Our work consisted primarily of comparing the unadjusted financial information with source documents, considering the evidence supporting the adjustments and discussing the unaudited pro forma financial information with the directors of the Company. This engagement did not involve independent examination of any of the underlying financial information.

Our work did not constitute an audit or review made in accordance with Hong Kong Standards on Auditing, Hong Kong Standards on Review Engagements or Hong Kong Standards on Assurance Engagements issued by the HKICPA, and accordingly, we did not express any such audit or review assurance on the unaudited pro forma financial information.

We planned and performed our work so as to obtain the information and explanations we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the unaudited pro forma financial information has been properly compiled by the directors of the Company on the basis stated, that such basis is consistent with the accounting policies of the Group and that the adjustments are appropriate for the purposes of the unaudited pro forma financial information as disclosed pursuant to paragraph 7.31(1) of the GEM Listing Rules.

Our work has not been carried out in accordance with the auditing standards or other standards and practices generally accepted in the United States of America or auditing standards of the Public Company Accounting Oversight Board (United States) and accordingly should not be relied upon as if it had been carried out in accordance with those standards.

The unaudited pro forma financial information is for illustrative purposes only, based on the judgements and assumptions of the directors of the Company, and because of its hypothetical nature, does not give any assurance or indication that any event will take place in the future and may not be indicative of the financial positions of the Group as at 31 July 2012 or any future dates.

OPINION

In our opinion:

- (a) the unaudited pro forma financial information has been properly compiled by the directors of the Company on the basis stated;
- (b) such basis is consistent with the accounting policies of the Group; and
- (c) the adjustments are appropriate for the purposes of the unaudited pro forma financial information as disclosed pursuant to paragraph 7.31(1) of the GEM Listing Rules.

Yours faithfully

BDO Limited

Certified Public Accountants

Lam Hung Yun, Andrew

Practising Certificate no. P04092

Hong Kong