ITG GROUP CORP., LTD. ITG RESOURCES FZCO

ITG RESOURCES FZCO

QUALITY, HEALTH, SAFETY, AND ENVIRONMENT SYSTEM

MANUAL

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1 INTRODUCTION

QHSE Management System

This manual describes the QHSE Management System, which is established and implemented by ITG RESOURCES FZCO in order to ensure that the quality of products and services delivered meets or exceeds customer requirements at optimum costs for the organization, to provide safe and healthy workplaces, prevent work-related injury and ill health and to protect the environment and respond to changing environmental conditions.

The purpose of this manual is to:

Define the scope of the QHSE Management System applied in ITG RESOURCES FZCO

- Give details of and justification for not applicable clauses,
- Describe the interactions between the processes,
- Define the authorities and responsibilities of the top management personnel,
- Provide general procedures (or reference to them) for all activities necessary for the QHSE Management System,
- Present our QHSE Management System to our client(s) or other interested parties in order to inform them what specific controls are in place and implemented.

Company Profile

ITG RESOURCES FZCO ("ITG FZCO") was established on 22 September 2023. As the first subsidiary company established by Xiamen ITG Group Corp., Ltd. in a "BRICS Plus" member country, ITG FZCO serves as an important overseas hub. Based in the UAE, it supports business development, regional resource integration and localized services in the Middle East, while serving markets across the Middle East, North Africa, Europe and worldwide.

Xiamen ITG Group Corp., Ltd. (hereinafter referred to as "Xiamen ITG Group") is a state-owned company founded in 1980 and headquartered in Xiamen, Fujian Province. Listed on the Shanghai Stock Exchange in 1996 (Stock code: 600755.SH), it is a key member of Xiamen ITG Holding Group Co., Ltd., a Fortune Global 500 company, and has been awarded "National Supply Chain Innovation & Application Demonstration Enterprise" and "Level 5A Supply Chain Service Enterprise".

Relying on Xiamen ITG Group's strengths in commodity supply chains, industrial customer resources, international trade networks and risk management, ITG FZCO mainly provides international trade, local trade and related supply chain services.

International Trade: We focus on commodity import and export, re-export trade and cross-border supply chain coordination, covering steel, coal, petrochemicals, pulp and paper, agricultural products, textiles and other sectors. We can provide customized services under FOB, CFR, CIF, DAP, DDP and other trade terms, including procurement, sales, logistics, documentation and fulfillment coordination.

Local Trade: We currently focus on steel supply and distribution in the UAE market, covering rebar, hot rolled coils, hot rolled sheets, hot rolled plates, CRC, CRS, GI, PPGI, PPGL, beams, angles, channels and other construction and industrial steel products. We can also assist with port pick-up, customs clearance, warehousing, transportation, local procurement, distribution and delivery follow-up, and

provide local trade and supporting services for pulp and paper, petrochemicals, agricultural products and other categories.
Settlement and Payment: We may accept T/T, L/C, D/P, CAD, CDC, PDC and other compliant payment methods agreed by both parties, subject to transaction model, customer credit status and contractual arrangements. For local steel distribution and project-based supply, payment milestones and settlement arrangements may be negotiated based on purchase volume, cooperation period, credit terms and risk control requirements.
We will continue to use the UAE as its regional base and strengthen localized services, resource integration and cross-border fulfillment capabilities, in line with Xiamen ITG Group's vision of "becoming a leading global industrial chain organizer."

2.0 SCOPE

ITG RESOURCES FZCO has developed and implemented a QHSE Management System to satisfy the needs of its clients, comply with applicable laws and regulations, to determine environmental aspects of its activities, products and services considering a life cycle perspective to improve occupational health and safety, eliminate hazards and minimize QHSE risks, take advantage of QHSE opportunities, and address QHSE management system nonconformities associated with its activities and improve the QHSE Management of the company.

The QHSE Management System complies with the requirements of the international Standards ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018. It covers quality, environment, health and safety-related activities of the concerned departments or areas.

The scope of the QHSE management system of ITG RESOURCES FZCO includes:

- Ghee & Vegetable Oil Trading
- Steel and Basic Steel Products Trading
- Trading Refined Oil Products Abroad
- Crude Oil Trading Abroad
- Metal Ores Trading
- Paper Trading
- Solar Energy Systems & Components Trading
- Grains, Cereals & Legumes Trading
- Reinforcement Steel Bars Trading
- Pipes & Fittings Trading

The following reference documents have been used in the preparation of ITG RESOURCES FZCO s QHSE manual:

ISO 9000:2015 Quality Management Systems – Fundamental and Vocabulary

ISO 9001:2015 Quality Management Systems – Requirements

ISO 9004:2018 Quality Management and Quality System Elements

ISO 19011:2018 Guidelines for Internal Auditing of QHSEMS

ISO 14001:2015 Environmental Management system- Requirements

ISO 45001:2018 Occupational health and safety management system requirements

ISO 31000:2018 Risk Management

3.0 TERMS & DEFINITIONS

SR. NO	TERMS	DEFINITIONS
1.	audit	systematic, independent and documented process for obtaining objective evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled
2.	audit programmed	set of one or more audits planned for a specific time frame and directed towards a specific purpose
3.	audit scope	extent and boundaries of an audit
4.	audit plan	description of the activities and arrangements for an audit
5.	audit criteria	set of policies, procedures or requirements used as a reference against which objective evidence is compared.
6.	audit findings	results of the evaluation of the collected audit evidence against audit criteria
7.	auditee	organization being audited
8.	auditor	person who conducts an audit
9.	QHSE management system consultant	person who assists the organization on QHSE management system realization, giving advice or information
10.	technical expert	person who provides specific knowledge or expertise to the audit team
11.	observer	person who accompanies the audit team but does not act as an auditor
12.	competence	ability to apply knowledge and skills to achieve intended results
13.	compliance obligations	legal requirements that an organization has to comply with and other requirements that an organization has to or chooses to comply with
14.	conformity	fulfilment of a requirement
15.	nonconformity	non-fulfilment of a requirement
16.	context of the	combination of internal and external issues that can have an effect on an organization's approach to developing and achieving its

	organization	objectives
17.	consultation	seeking views before making a decision
18.	continual improvement	recurring activity to enhance performance
19.	correction	action to eliminate a detected nonconformity
20.	corrective action	action to eliminate the cause of a nonconformity and to prevent recurrence
21.	customer	person or organization that could or does receive a product or a service that is intended for or required by this person or organization
22.	design and development	set of processes that transform requirements for an object into more detailed requirements for that object
23.	document	information and the medium on which it is contained
24.	documented information	information required to be controlled and maintained by an organization and the medium on which it is contained
25.	environment	surroundings in which an organization operates, including air, water, land, natural resources, flora, fauna, humans and their interrelationships
26.	environmental aspect	element of an organization's activities or products or services that interacts or can interact with the environment
27.	environmental impact	change to the environment, whether adverse or beneficial, wholly or partially resulting from an organization's environmental aspects
28.	external provider	provider that is not part of the organization
29.	hazard	source with a potential to cause injury and ill health
30.	incident	occurrence arising out of, or in the course of, work that could or does result in injury and ill health
31.	Accident	An incident where injury and ill health occurs is sometimes referred to as an "accident".
32.	Near Miss	occurrence arising out of, or in the course of, work that could or does result in injury and ill health
33.	infrastructure	system of facilities, equipment and services needed for the operation of an organization

34.	injury and ill health	adverse effect on the physical, mental or cognitive condition of a person
35.	interested party	person or organization that can affect, be affected by, or perceive itself to be affected by a decision or activity
36.	life cycle	consecutive and interlinked stages of a product (or service) system, from raw material acquisition or generation from natural resources to final disposal
37.	monitoring	determining the status of a system, a process or an activity
38.	outsource	make an arrangement where an external organization performs part of an organization's function or process
39.	objective	result to be achieved
40.	Policy	intentions and direction of an organization, as formally expressed by its top management
41.	strategy	plan to achieve a long-term or overall objective
42.	vision	aspiration of what an organization would like to become as expressed by top management
43.	mission	Organization's purpose for existing as expressed by top management
44.	participation	involvement in decision-making
45.	procedure	specified way to carry out an activity or a process
46.	process	set of interrelated or interacting activities which transforms inputs into outputs
47.	QHSE manual	specification for the QHSE management system of an organization
48.	QHSE plan	specification of the procedures and associated resources to be applied when and by whom to a specific object
49.	record	document stating results achieved or providing evidence of activities performed
50.	project	unique process, consisting of a set of coordinated and controlled activities with start and finish dates, undertaken to achieve an objective conforming to specific requirements, including the constraints of time, cost and resources
51.	project management	planning, organizing, monitoring, controlling and reporting of all aspects of a project, and the motivation of all those involved in it to achieve the project objectives
52.	quality	degree to which a set of inherent characteristics of an object fulfills requirements
53.	quality assurance	part of quality management focused on providing confidence that quality requirements will be fulfilled

54.	quality control	part of quality management focused on fulfilling quality requirements
55.	requirement	need or expectation that is stated, generally implied or obligatory
56.	regulatory requirement	obligatory requirement specified by an authority mandated by a legislative body
57.	statutory requirement	obligatory requirement specified by a legislative body
58.	risk	effect of uncertainty
59.	risks and opportunities	potential adverse effects (threats) and potential beneficial effects (opportunities)
60.	OH&S risk	combination of the likelihood of occurrence of a work-related hazardous event(s) or exposure(s) and the severity of injury and ill health that can be caused by the event(s) or exposure(s)
61.	OH&S opportunity	circumstance or set of circumstances that can lead to improvement of OH&S performance
62.	traceability	ability to trace the history, application or location of an object
63.	worker	person performing work or work-related activities that are under the control of the organization
64.	workplace	place under the control of the organization where a person needs to be or to go for work purposes
65.	work environment	set of conditions under which work is performed
66.	product	output of an organization that can be produced without any transaction taking place between the organization and the customer
67.	service	output of an organization with at least one activity necessarily performed between the organization and the customer
68.	verification	confirmation, through the provision of objective evidence, that specified requirements have been fulfilled
69.	validation	confirmation, through the provision of objective evidence, that the requirements for a specific intended use or application have been fulfilled

4 CONTEXTS OF THE ORGANIZATION

4.1 Understanding Context of the Organization

ITG RESOURCES FZCO recognizes that the issues of the organization of great consideration. So, the Issues which are external and internal are handled with the following ways.

External Issues

ITG RESOURCES FZCO consider risk depending on its context. ITG RESOURCES FZCO analyzes the external issues as "Strength, Weaknesses, Opportunities and threats (SWOT)".

Internal Issues

ITG RESOURCES FZCO considers the internal issues which affects or prevents the QHSE success or improvement ITG RESOURCES FZCO internal issues may be listed as "Overall performance of the organization, resource factors (infrastructure, environment of the operation, organizational knowledge), human aspects, operational factors and governance of the organization etc.

During the annual business planning cycle ITG RESOURCES FZCO carries out SWOT analysis. It enables the organization to understand the organization strength and weakness identify external and internal opportunities that can be exploited and helps prepare in advance for threats they face. It offers also its leaders to compare and benchmark their performances with the competitors and know exactly the current situation of the organization.

Reference Document: Understanding Context of the Organization Procedure

4.2 Understanding the needs and expectations of interested Parties

ITG RESOURCES FZCO determines the interested parties and the requirements of the interested parties that are relevant to the QHSE management System. ITG RESOURCES FZCO also monitors and review information about these interested parties and their relevant requirements. Some of the interested parties for ITG RESOURCES FZCO may be as customers, end users or beneficiaries, owners, shareholders, bankers, external providers, employees and others working on behalf of the organization, legal and regulatory authorities (local, regional, state/provincial, national or international), trade and professional associations, local community groups, non-governmental organizations, local neighboring organizations/activities in the locality, competitors etc.

Reference Document: Understanding Context of the Organization Procedure

4.3 Determining the scope of the integrated management system

ITG RESOURCES FZCO established and implemented the QHSEMS which is maintained and continually improved according to the requirements of the ISO 9001:2015, ISO 1401:2015 and ISO 45001:2018 standards including processes needed and their interactions.

ITG RESOURCES FZCO determines the processes needed for the QHSEMS and their application through the organization.

ITG RESOURCES FZCO determines required inputs and desired outputs of the processes, criteria and methods needed for effective operation and control of these processes, as well as resources needed and responsibilities and authorities for processes in the QHSE Plan.

The integrated management system defined applies to all types of Products / Services executed by the company. This section describes the structure of the documented QHSE management system established and implemented by the organization. The documented QHSE system covers all departments in the organization except financial matters / Accounts. QHSEMS of ITG RESOURCES FZCO covers the Following scope of activities.

- Ghee & Vegetable Oil Trading
- Steel and Basic Steel Products Trading
- Trading Refined Oil Products Abroad
- Crude Oil Trading Abroad
- Metal Ores Trading
- Paper Trading
- Solar Energy Systems & Components Trading
- Grains, Cereals & Legumes Trading
- Reinforcement Steel Bars Trading
- Pipes & Fittings Trading

4.4 QHSE Management System and its process

ITG RESOURCES FZCO has established documented information for implementation and maintains an Integrated Management System and continually improves its effectiveness in accordance with the requirements of ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 Standards.

ITG RESOURCES FZCO identifies the processes needed for the Integrated Management System and their application throughout the organization (refer to process flow chart) (i.e.., management activities, provision of resources, service realization and measurement), determines the sequence and interaction of these processes, determines criteria and methods needed to ensure that both the operation and control of these processes are effective, ensures the availability of resources and information necessary to support the operation and monitoring of these processes, monitors, measures and analyzes these processes, and implements actions necessary to achieve planned results and continual improvement of these processes (see the related procedures & process flow chart).

These processes are properly managed in accordance with the requirements of the standards.

Where ITG RESOURCES FZCO chooses to outsource any process that affects its provided service conformity with requirements, adequate control over such processes (such as receiving inspection and/or measurement / monitoring at different stages) is exercised.

Control of such outsourced processes is identified within the Integrated Management System (if any) as well as through the lifetime of the executed project.

An outsourced process list is prepared by each operation manager at the beginning of each project showing the related processes, provider and the followed control measures / acceptance criteria of such processes.

Such outsourced processes may include;

1- Calibration services
2- Laboratory tests done at third party laboratories
3- Corrective maintenance activities
4- Publicity and publication services
5- Machinery, etc.

5.0 LEADERSHIP & WORKER PARTICIPATION

5.1 Leadership and Commitment

5.1.1 General

The top management of ITG RESOURCES FZCO is taking responsibility and accountability for the effectiveness of the QHSEMS and providing resources to ensure that work-related injury and ill-Health is prevented, and safe and healthy workplaces and activities are provided, QHSE Policy and QHSE Objectives are established and are compatible with the strategic direction and the context of the organization.

The top management ensures that QHSEMS requirements are integrated into ITG RESOURCES FZCO s business processes, and that the QHSEMS is achieving its intended outcomes.

The top management of ITG RESOURCES FZCO also demonstrates leadership and commitment with respect to the QHSE management system by:

- ensuring and promoting continual improvement
- directing and supporting persons to contribute to the effectiveness of the QHSE management system,
- supporting other relevant management roles to demonstrate their leadership as it applies to their areas of responsibility,
- developing, leading and promoting a culture in the organization that supports the intended outcomes of the QHSE management system,
- protecting workers from reprisals when reporting incidents, hazards, risks and opportunities,
- ensuring the organization establishes and implements a process for consultation and participation of workers,
- supporting the establishment and functioning of health and safety committees

5.1.2 CUSTOMER FOCUS

Top Management ensures that client requirements are determined and fulfilled with the aim of enhancing customer satisfaction. Customer satisfaction is an essential part of the QHSE Policy, and the top management will ensure that the current and future needs and expectations of the customers are identified with an aim to not only meet them but to exceed.

5.2 QHSE Policy

Top Management ensures that the QHSE policy is appropriate to the purpose of the establishment, includes a commitment to comply with requirements and continually improve the effectiveness of the Integrated Management System and prevention of pollution, injury and ill health, includes a commitment to comply with applicable legal requirements and with other requirements to which the organization subscribes, provides a framework for establishing and reviewing objectives and targets, is documented, implemented and maintained, is communicated to all persons working for or on behalf of the organization with the intent that they made aware of their individual obligations, is available to interested parties, and is reviewed periodically for continuing suitability as per procedure for Management Review.

The QHSE policy is available as documented information for workers and other interested parties and communicated with in the organization through

- Notice board
- In team briefing and toolbox talks
- Verbal communication to Staff
- Internal Memos
- Email
- Display of QHSE policy and objectives
- Management Reviews / minutes of meetings
- Internal training activities or induction

Top management of ITG RESOURCES FZCO reviews the policy as time to time if there is a change in technology, organization and legislation or if there is a major accident.

Reference Document: QHSE Policy

5.3 Resources, Roles, Responsibility, Accountability and Authority

Top management at ITG RESOURCES FZCO ensures the availability of resources essential to establish, implement, maintain and improve the Integrated Management System. The roles, responsibilities, accountabilities, authorities and their interrelation are defined and communicated in various forms such as:

- Job Descriptions
- Organizational Chart
- Procedures
- QHSE Manual

5.4 Participation and Consultation

ITG RESOURCES FZCO ensures that appropriate communication processes are established, implemented and maintained internally between all levels and that communication takes place regarding the effectiveness of the Integrated Management System, policy, reported non-conformities (see documented procedures, office memos, meetings minutes,….etc.), communication with contractors and other visitors to the workplace, receiving, documenting and responding to relevant communication from external interested parties.

A procedure is also established, implemented and maintained for the participation of workers and consultation with contractors where there are changes that affect the QHSE.

ITG RESOURCES FZCO is committed to:

a- provide mechanisms, time, training and resources necessary for consultation and participation
b- provide timely access to clear, understandable and relevant information about the QHSE management system
c- determine and remove obstacles or barriers to participation and minimize those that cannot be removed
d- emphasize the consultation of non-managerial workers

Reference Document: Communication, Consultation and Participation

6.0 PLANNING

6.1 Actions to address risks & opportunities

6.1.1 General

ITG RESOURCES FZCO has developed a risk management framework that enables the organization to manage various organizational risks and opportunities. ITG RESOURCES FZCO determines and assesses the risks and opportunities that are relevant to the intended outcomes of the QHSE management system associated with changes in the organization, its processes or the QHSE management system.

ITG RESOURCES FZCO addresses risk and opportunities as

- Identify what risk and opportunities are
- Analyze and prioritize the risk and opportunities in the organization
- Plan actions to address the risk and opportunities
- Implement the plan

Addressing risk and opportunity **ITG RESOURCES FZCO** consider:

- issues of the organization
- hazards
- environmental aspects
- OHS risks and other risks
- OHS opportunities and other opportunities
- legal requirements and other requirements (Compliance Obligation)

Reference Documents: Risk and Opportunity Management Procedure

6.1.2 Hazard Identification, Environmental Aspects, and assessment of Risk and Opportunities

ITG RESOURCES FZCO has established, implemented and is maintaining a procedure for Hazard Identification and Risk Assessment for the ongoing hazard and environmental aspects identification, risk assessment, and determination of necessary controls.

6.1.2.1 Hazard identification

ITG RESOURCES FZCO has established, implemented and maintains the procedure for hazard identification that is on-going and proactive. Hazard identification helps the organization recognize and understand the hazards in the workplace and to workers, in order to assess, prioritize and eliminate hazards or reduce OHS risks. Hazard can be physical, chemical, biological, psychosocial, mechanical, and electrical or based on movement and energy.

To identify the Hazard ITG RESOURCES FZCO considers

- Social factors like workload, working hour, victimization, harassment & bullying, leadership & culture of the organization.
- Routine and non-routine activities and situations including hazards arising from:

- Infrastructure, equipment, material, substances and the physical condition of the workplace.
- product and service design, research, development, testing, production, assembly, construction, service delivery, maintenance and disposal
- human factors
- how work is performed

- Past relevant incidents, internal or external to the organization, including emergencies, and their causes.
- Potential emergency situations.
- People, including consideration of:
  - those with access to the workplace and their activities, including workers, contractors, visitors and other persons;
  - those in the vicinity of the workplace who can be affected by the activities of the organization;
  - workers at a location not under the direct control of the organization;
- Other issues, including consideration of:
  - The design of work areas, processes, installations, machinery/equipment, operating procedures and work organization, including their adaptation to the needs and capabilities of the workers involved;
  - Situations occurring in the vicinity of the workplace caused by work-related activities under the control of the organization;
  - Situations not controlled by the organization and occurring in the vicinity of the workplace that can cause injury and ill health to persons in the workplace;
- Actual or proposed changes in organization, operations, processes, activities and QHSE management system (see 8.1.3);
- Changes in knowledge of, and information about, hazards.

Reference Documents: Risk and Opportunity Management Procedure

6.1.2.2 Environmental Aspect

According to requirements of ISO 14001:2015, ITG RESOURCES FZCO establish and maintains a procedure to identify the environmental aspects of the activities that ITG RESOURCES FZCO can control and over which ITG RESOURCES FZCO is expected to have a direct influence, in order to determine those which, have or can have significant impacts on the environment. ITG RESOURCES FZCO will ensure that the aspects related to those significant impacts are considered in setting objectives and targets.

Reference Documents: Environmental Aspect Procedure

6.1.2.3 Assessment of OHS risks and other risks to the OHS management system

ITG RESOURCES FZCO has established the procedure of Hazard Identification & risk assessment to determine the controls that are necessary to reduce the risk of injury and/or ill health. The purpose of risk assessment is to address the hazards that might arise in the course of the ITG RESOURCES FZCO 's activities and ensure that the risks to people arising from these hazards are assessed, prioritized and controlled.

This is achieved by:

- Developing a methodology for hazard identification and risk assessment;
- Identifying hazards;
- Estimating the associated risk levels, taking into account the adequacy of existing controls, based on an assessment of the likelihood of the occurrence of a hazardous event or exposure and the severity of injury or ill health that can be caused by the event or exposure;
- Determining whether these risks are acceptable viz a viz the organization's legal obligations and its QHSE objectives;
- Determining the appropriate risk controls, where these are found to be necessary;
- Documenting the results of the risk assessment;
- Reviewing the hazard identification and risk assessment process on an ongoing basis.

The ITG RESOURCES FZCO is considering the risks which are not directly related to the health and safety of people, but which affect the QHSE management system itself and can have an impact on its intended outcomes.

Risks to the QHSE management system include:

- Failure to understand the context of the organization;
- Failure to address the needs and expectations of relevant interested parties;
- Inadequate consultation and participation of workers;
- Inadequate planning or allocation of resources;
- An ineffectual audit programmed;
- An incomplete management review;
- Poor succession planning for key roles;
- Poor engagement by top management.

6.1.2.4 Assessment of OH&S opportunities and other opportunities for the OHS management system

ITG RESOURCES FZCO established procedure to assess.

- QHSE opportunities to enhance QHSE performance, while considering planned changes to the organization, its policies, processes or activities.
- Other opportunities for improving the QHSE management system.

Opportunities to improve QHSE performance can include:

- Consideration of hazards and risks when planning and designing facilities, processes, plant and equipment, and materials;
- Modification of working processes including the alleviation of monotonous and repetitive work;
- Introduction of new technology to ameliorate high-risk activities;
- Collaborating in forums that focus on issues relating to occupational health and safety.
- Introduction of job safety analysis and task-related assessments;
- Implementation of permit-to-work processes;
- Implementation of ergonomic and other injury prevention-related assessments;
- Improvement of the occupational health and safety culture of the organization;

Opportunities to improve the QHSE management system include:

- Enhancing the visibility of top management's support for the QHSE management system;
- Improving worker consultation and participation in QHSE decision making;
- Enhancing the incident investigation process;
- Improving two-way communication on QHSE issues and promoting QHSE in the work place;

- Expediting corrective actions to address QHSE nonconformities;
- Implementing QHSE objectives with the same passion as other business objectives;
- Improving competency in identifying hazards, dealing with OH&S risks and implementing appropriate controls;
- Adopting a risk assessment approach to conducting QHSE audits;
- Viewing workers at all levels as a key resource of the organization;
- Ensuring that the management review promotes a strategic and critical evaluation of the QHSE management system.

6.1.3 Compliance Obligation

Management Representative (MR) ensures that a procedure was established, implemented and maintained to identify and have access to the applicable legal requirements to which the organization subscribes, and to determine how these requirements apply to the management system. The MR is also responsible for keeping the information updated.

Consistent with its commitment to compliance, the company has established, implemented and maintained a procedure for periodic evaluation of compliance with legal requirements.

Records of the results of evaluation will be kept.

Reference Document: Legal Compliance Procedure

6.1.4 Planning to take action

Actions planned by ITG RESOURCES FZCO are managed through the OHS management system and are integrated with other business processes, such as those established for the management of the environment, quality, business continuity, risk, financial or human resources.

ITG RESOURCES FZCO plan actions to

- Address these risks and opportunities
- Address legal requirements and other requirements
- Prepare for and respond to emergency situations

6.2 Objectives, Targets and Programmed

Top Management ensures that objectives, including those needed to meet requirements for the provided service are established, implemented and maintained at relevant functions and levels within ITG RESOURCES FZCO The objectives are measurable and consistent with the policy, including the commitments to prevention of pollution, to compliance with applicable legal requirements and with other requirements to which the organization subscribes, and to continual improvement.

A program shall also be established, implemented and maintained for achieving the objectives which includes the designation of responsibility and authority for achieving objectives at relevant functions and levels of the organization and, the means and timeframe by which the objectives are to be achieved.

All departmental/sectional heads/related project managers are responsible to establish the objectives in close coordination with their departmental staff and get it approved by the Top Management. All objectives are properly planned in relation to the action to be taken, time frame, etc.

Management Representative (MR) is responsible to periodically monitor the progress with the departmental heads / Project Manager and provides feedback to top management / GM.

6.3 Planning of changes

When the organization determines a need for changes to the QHSE Management System, top management takes responsibility to carry them out in a planned manner.

Top management plan changes to the QHSEMS considering the purpose of the changes and potential consequences, integrity of the QHSEMS, and allocation or relocation of responsibilities and authorities.

7 SUPPORT

7.1 Resources

7.1.1 General

ITG RESOURCES FZCO determines and provides the resources needed to implement and maintain the QHSE management system and continually improves its effectiveness and enhances customer satisfaction by meeting customer requirements.

7.1.2 People

ITG RESOURCES FZCO ensures that all those staff whose work may affect conformity of the product and service is competent on the basis of appropriate education, training, skills and experience. The Management Representative (MR) maintains and updates (when necessary) the Competency Matrix,

7.1.3 Infrastructure

ITG RESOURCES FZCO determines, provides and maintains the infrastructure needed to achieve conformity to product requirements. Infrastructure includes the buildings, workspace and associated utilities, process equipment (both hardware and software), and supporting products and services such as transport or communication.

7.1.4 Work Environment

ITG RESOURCES FZCO determines and manages the work environment needed to achieve conformity to products and service requirements.

ITG RESOURCES FZCO provides all necessary physical, environmental and other factors such as temperature, noise, weather, lighting or humidity for the conformity of the product and workers.

Reference Document: Resource Management Procedure

7.1.5 Monitoring and measuring resources

A procedure of Calibration is established, documented, implemented and maintained to determine the monitoring and measurement to be undertaken and the monitoring and measuring devices needed to provide evidence of conformity of products and service to determined requirements.

ITG RESOURCES FZCO establishes processes to ensure that monitoring and measurement can be carried out and are carried out in a manner that is consistent with the monitoring and measurement requirements.

Where necessary to ensure valid results, measuring equipment are calibrated or verified at specified intervals, or prior to use, against measurement standards traceable to international or national measurement standards; where no such standards exist, the basis used for calibration or verification are recorded, are adjusted or re-adjusted as necessary, are identified to enable the calibration status to be determined, are safeguarded from adjustments that would invalidate the measurement result, are protected from damage and deterioration during handling, maintenance and storage.

If a monitoring, testing and/or measuring device is found giving in accurate/in-correct readings, it is up to the Project Manager to decide the validity of re-performing the previous readings done using this device case by case.

Incase ITG RESOURCES FZCO will use any software base measuring device its soft will also be calibrated after planned interval to confirm the proper functioning of the device.

Reference Document: Quality Assurance & Quality Control Procedure

7.1.6 Organizational Knowledge

ITG RESOURCES FZCO fulfills requirements for the handling of organizational knowledge in the following four phases, which are analogous to the PDCA cycle:

- Determine the knowledge necessary for the operation of processes and for achieving conformity of products and services
- Maintain knowledge and make it available to the extent necessary
- Consider the current organizational knowledge and compare it to changing needs and trends
- Acquire the necessary additional knowledge.

ITG RESOURCES FZCO always consider Organizational knowledge gained from:

Internal sources (e.g., intellectual property; knowledge gained from experience; lessons learned from failures and successful projects; capturing and sharing undocumented knowledge and experience; the results of improvements in processes, products and services);

External sources (e.g., s standards; academia; conferences; gathering knowledge from customers or external providers).

7.2 Competence

A procedure of is established, documented, implemented and maintained to determine the necessary competence for concerned staff whose work may affect product and service conformity and/or performing tasks for it or on its behalf, provide training to satisfy these needs, evaluate the effectiveness of the actions taken, ensure that its personnel are aware of the relevance and importance of their activities and how they contribute to the achievement of the objectives, and maintain appropriate records of education, training, skills and experience.

Upon completion of each training, an evaluation of the effectiveness of the training is conducted through several means (e.g., Training Evaluation Record, Performance monitoring, etc.).

Reference Document: Training and Competence Procedure

ITG ITG RESOURCES FZCO
GROUP CORP., LTD.

ITG RESOURCES FZCO

QUALITY, HEALTH, SAFETY, AND ENVIRONMENT SYSTEM

MANUAL

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1 INTRODUCTION

QHSE Management System

This manual describes the QHSE Management System, which is established and implemented by ITG RESOURCES FZCO in order to ensure that the quality of products and services delivered meets or exceeds customer requirements at optimum costs for the organization, to provide safe and healthy workplaces, prevent work-related injury and ill health and to protect the environment and respond to changing environmental conditions.

The purpose of this manual is to:

Define the scope of the QHSE Management System applied in ITG RESOURCES FZCO

- Give details of and justification for not applicable clauses,
- Describe the interactions between the processes,
- Define the authorities and responsibilities of the top management personnel,
- Provide general procedures (or reference to them) for all activities necessary for the QHSE Management System,
- Present our QHSE Management System to our client(s) or other interested parties in order to inform them what specific controls are in place and implemented.

Company Profile

ITG RESOURCES FZCO ("ITG FZCO") was established on 22 September 2023. As the first subsidiary company established by Xiamen ITG Group Corp., Ltd. in a "BRICS Plus" member country, ITG FZCO serves as an important overseas hub. Based in the UAE, it supports business development, regional resource integration and localized services in the Middle East, while serving markets across the Middle East, North Africa, Europe and worldwide.

Xiamen ITG Group Corp., Ltd. (hereinafter referred to as "Xiamen ITG Group") is a state-owned company founded in 1980 and headquartered in Xiamen, Fujian Province. Listed on the Shanghai Stock Exchange in 1996 (Stock code: 600755.SH), it is a key member of Xiamen ITG Holding Group Co., Ltd., a Fortune Global 500 company, and has been awarded "National Supply Chain Innovation & Application Demonstration Enterprise" and "Level 5A Supply Chain Service Enterprise".

Relying on Xiamen ITG Group's strengths in commodity supply chains, industrial customer resources, international trade networks and risk management, ITG FZCO mainly provides international trade, local trade and related supply chain services.

International Trade: We focus on commodity import and export, re-export trade and cross-border supply chain coordination, covering steel, coal, petrochemicals, pulp and paper, agricultural products, textiles and other sectors. We can provide customized services under FOB, CFR, CIF, DAP, DDP and other trade terms, including procurement, sales, logistics, documentation and fulfillment coordination.

Local Trade: We currently focus on steel supply and distribution in the UAE market, covering rebar, hot rolled coils, hot rolled sheets, hot rolled plates, CRC, CRS, GI, PPGI, PPGL, beams, angles, channels and other construction and industrial steel products. We can also assist with port pick-up, customs clearance, warehousing, transportation, local procurement, distribution and delivery follow-up, and

provide local trade and supporting services for pulp and paper, petrochemicals, agricultural products and other categories.
Settlement and Payment: We may accept T/T, L/C, D/P, CAD, CDC, PDC and other compliant payment methods agreed by both parties, subject to transaction model, customer credit status and contractual arrangements. For local steel distribution and project-based supply, payment milestones and settlement arrangements may be negotiated based on purchase volume, cooperation period, credit terms and risk control requirements.
We will continue to use the UAE as its regional base and strengthen localized services, resource integration and cross-border fulfillment capabilities, in line with Xiamen ITG Group's vision of "becoming a leading global industrial chain organizer."

2.0 SCOPE

ITG RESOURCES FZCO has developed and implemented a QHSE Management System to satisfy the needs of its clients, comply with applicable laws and regulations, to determine environmental aspects of its activities, products and services considering a life cycle perspective to improve occupational health and safety, eliminate hazards and minimize QHSE risks, take advantage of QHSE opportunities, and address QHSE management system nonconformities associated with its activities and improve the QHSE Management of the company.

The QHSE Management System complies with the requirements of the international Standards ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018. It covers quality, environment, health and safety-related activities of the concerned departments or areas.

The scope of the QHSE management system of ITG RESOURCES FZCO includes:

- Ghee & Vegetable Oil Trading
- Steel and Basic Steel Products Trading
- Trading Refined Oil Products Abroad
- Crude Oil Trading Abroad
- Metal Ores Trading
- Paper Trading
- Solar Energy Systems & Components Trading
- Grains, Cereals & Legumes Trading
- Reinforcement Steel Bars Trading
- Pipes & Fittings Trading

The following reference documents have been used in the preparation of ITG RESOURCES FZCO s QHSE manual:

ISO 9000:2015 Quality Management Systems – Fundamental and Vocabulary

ISO 9001:2015 Quality Management Systems – Requirements

ISO 9004:2018 Quality Management and Quality System Elements

ISO 19011:2018 Guidelines for Internal Auditing of QHSEMS

ISO 14001:2015 Environmental Management system- Requirements

ISO 45001:2018 Occupational health and safety management system requirements

ISO 31000:2018 Risk Management

3.0 TERMS & DEFINITIONS

SR. NO	TERMS	DEFINITIONS
1.	audit	systematic, independent and documented process for obtaining objective evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled
2.	audit programmed	set of one or more audits planned for a specific time frame and directed towards a specific purpose
3.	audit scope	extent and boundaries of an audit
4.	audit plan	description of the activities and arrangements for an audit
5.	audit criteria	set of policies, procedures or requirements used as a reference against which objective evidence is compared.
6.	audit findings	results of the evaluation of the collected audit evidence against audit criteria
7.	auditee	organization being audited
8.	auditor	person who conducts an audit
9.	QHSE management system consultant	person who assists the organization on QHSE management system realization, giving advice or information
10.	technical expert	person who provides specific knowledge or expertise to the audit team
11.	observer	person who accompanies the audit team but does not act as an auditor
12.	competence	ability to apply knowledge and skills to achieve intended results
13.	compliance obligations	legal requirements that an organization has to comply with and other requirements that an organization has to or chooses to comply with
14.	conformity	fulfilment of a requirement
15.	nonconformity	non-fulfilment of a requirement
16.	context of the	combination of internal and external issues that can have an effect on an organization's approach to developing and achieving its

	organization	objectives
17.	consultation	seeking views before making a decision
18.	continual improvement	recurring activity to enhance performance
19.	correction	action to eliminate a detected nonconformity
20.	corrective action	action to eliminate the cause of a nonconformity and to prevent recurrence
21.	customer	person or organization that could or does receive a product or a service that is intended for or required by this person or organization
22.	design and development	set of processes that transform requirements for an object into more detailed requirements for that object
23.	document	information and the medium on which it is contained
24.	documented information	information required to be controlled and maintained by an organization and the medium on which it is contained
25.	environment	surroundings in which an organization operates, including air, water, land, natural resources, flora, fauna, humans and their interrelationships
26.	environmental aspect	element of an organization's activities or products or services that interacts or can interact with the environment
27.	environmental impact	change to the environment, whether adverse or beneficial, wholly or partially resulting from an organization's environmental aspects
28.	external provider	provider that is not part of the organization
29.	hazard	source with a potential to cause injury and ill health
30.	incident	occurrence arising out of, or in the course of, work that could or does result in injury and ill health
31.	Accident	An incident where injury and ill health occurs is sometimes referred to as an "accident".
32.	Near Miss	occurrence arising out of, or in the course of, work that could or does result in injury and ill health
33.	infrastructure	system of facilities, equipment and services needed for the operation of an organization

34.	injury and ill health	adverse effect on the physical, mental or cognitive condition of a person
35.	interested party	person or organization that can affect, be affected by, or perceive itself to be affected by a decision or activity
36.	life cycle	consecutive and interlinked stages of a product (or service) system, from raw material acquisition or generation from natural resources to final disposal
37.	monitoring	determining the status of a system, a process or an activity
38.	outsource	make an arrangement where an external organization performs part of an organization's function or process
39.	objective	result to be achieved
40.	Policy	intentions and direction of an organization, as formally expressed by its top management
41.	strategy	plan to achieve a long-term or overall objective
42.	vision	aspiration of what an organization would like to become as expressed by top management
43.	mission	Organization's purpose for existing as expressed by top management
44.	participation	involvement in decision-making
45.	procedure	specified way to carry out an activity or a process
46.	process	set of interrelated or interacting activities which transforms inputs into outputs
47.	QHSE manual	specification for the QHSE management system of an organization
48.	QHSE plan	specification of the procedures and associated resources to be applied when and by whom to a specific object
49.	record	document stating results achieved or providing evidence of activities performed
50.	project	unique process, consisting of a set of coordinated and controlled activities with start and finish dates, undertaken to achieve an objective conforming to specific requirements, including the constraints of time, cost and resources
51.	project management	planning, organizing, monitoring, controlling and reporting of all aspects of a project, and the motivation of all those involved in it to achieve the project objectives
52.	quality	degree to which a set of inherent characteristics of an object fulfills requirements
53.	quality assurance	part of quality management focused on providing confidence that quality requirements will be fulfilled

54.	quality control	part of quality management focused on fulfilling quality requirements
55.	requirement	need or expectation that is stated, generally implied or obligatory
56.	regulatory requirement	obligatory requirement specified by an authority mandated by a legislative body
57.	statutory requirement	obligatory requirement specified by a legislative body
58.	risk	effect of uncertainty
59.	risks and opportunities	potential adverse effects (threats) and potential beneficial effects (opportunities)
60.	OH&S risk	combination of the likelihood of occurrence of a work-related hazardous event(s) or exposure(s) and the severity of injury and ill health that can be caused by the event(s) or exposure(s)
61.	OH&S opportunity	circumstance or set of circumstances that can lead to improvement of OH&S performance
62.	traceability	ability to trace the history, application or location of an object
63.	worker	person performing work or work-related activities that are under the control of the organization
64.	workplace	place under the control of the organization where a person needs to be or to go for work purposes
65.	work environment	set of conditions under which work is performed
66.	product	output of an organization that can be produced without any transaction taking place between the organization and the customer
67.	service	output of an organization with at least one activity necessarily performed between the organization and the customer
68.	verification	confirmation, through the provision of objective evidence, that specified requirements have been fulfilled
69.	validation	confirmation, through the provision of objective evidence, that the requirements for a specific intended use or application have been fulfilled

4 CONTEXTS OF THE ORGANIZATION

4.1 Understanding Context of the Organization

ITG RESOURCES FZCO recognizes that the issues of the organization of great consideration. So, the Issues which are external and internal are handled with the following ways.

External Issues

ITG RESOURCES FZCO consider risk depending on its context. ITG RESOURCES FZCO analyzes the external issues as "Strength, Weaknesses, Opportunities and threats (SWOT)".

Internal Issues

ITG RESOURCES FZCO considers the internal issues which affects or prevents the QHSE success or improvement ITG RESOURCES FZCO internal issues may be listed as "Overall performance of the organization, resource factors (infrastructure, environment of the operation, organizational knowledge), human aspects, operational factors and governance of the organization etc.

During the annual business planning cycle ITG RESOURCES FZCO carries out SWOT analysis. It enables the organization to understand the organization strength and weakness identify external and internal opportunities that can be exploited and helps prepare in advance for threats they face. It offers also its leaders to compare and benchmark their performances with the competitors and know exactly the current situation of the organization.

Reference Document: Understanding Context of the Organization Procedure

4.2 Understanding the needs and expectations of interested Parties

ITG RESOURCES FZCO determines the interested parties and the requirements of the interested parties that are relevant to the QHSE management System. ITG RESOURCES FZCO also monitors and review information about these interested parties and their relevant requirements. Some of the interested parties for ITG RESOURCES FZCO may be as customers, end users or beneficiaries, owners, shareholders, bankers, external providers, employees and others working on behalf of the organization, legal and regulatory authorities (local, regional, state/provincial, national or international), trade and professional associations, local community groups, non-governmental organizations, local neighboring organizations/activities in the locality, competitors etc.

Reference Document: Understanding Context of the Organization Procedure

4.3 Determining the scope of the integrated management system

ITG RESOURCES FZCO established and implemented the QHSEMS which is maintained and continually improved according to the requirements of the ISO 9001:2015, ISO 1401:2015 and ISO 45001:2018 standards including processes needed and their interactions.

ITG RESOURCES FZCO determines the processes needed for the QHSEMS and their application through the organization.

ITG RESOURCES FZCO determines required inputs and desired outputs of the processes, criteria and methods needed for effective operation and control of these processes, as well as resources needed and responsibilities and authorities for processes in the QHSE Plan.

The integrated management system defined applies to all types of Products / Services executed by the company. This section describes the structure of the documented QHSE management system established and implemented by the organization. The documented QHSE system covers all departments in the organization except financial matters / Accounts. QHSEMS of ITG RESOURCES FZCO covers the Following scope of activities.

- Ghee & Vegetable Oil Trading
- Steel and Basic Steel Products Trading
- Trading Refined Oil Products Abroad
- Crude Oil Trading Abroad
- Metal Ores Trading
- Paper Trading
- Solar Energy Systems & Components Trading
- Grains, Cereals & Legumes Trading
- Reinforcement Steel Bars Trading
- Pipes & Fittings Trading

4.4 QHSE Management System and its process

ITG RESOURCES FZCO has established documented information for implementation and maintains an Integrated Management System and continually improves its effectiveness in accordance with the requirements of ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 Standards.

ITG RESOURCES FZCO identifies the processes needed for the Integrated Management System and their application throughout the organization (refer to process flow chart) (i.e.., management activities, provision of resources, service realization and measurement), determines the sequence and interaction of these processes, determines criteria and methods needed to ensure that both the operation and control of these processes are effective, ensures the availability of resources and information necessary to support the operation and monitoring of these processes, monitors, measures and analyzes these processes, and implements actions necessary to achieve planned results and continual improvement of these processes (see the related procedures & process flow chart).

These processes are properly managed in accordance with the requirements of the standards.

Where ITG RESOURCES FZCO chooses to outsource any process that affects its provided service conformity with requirements, adequate control over such processes (such as receiving inspection and/or measurement / monitoring at different stages) is exercised.

Control of such outsourced processes is identified within the Integrated Management System (if any) as well as through the lifetime of the executed project.

An outsourced process list is prepared by each operation manager at the beginning of each project showing the related processes, provider and the followed control measures / acceptance criteria of such processes.

Such outsourced processes may include;

1- Calibration services
2- Laboratory tests done at third party laboratories
3- Corrective maintenance activities
4- Publicity and publication services
5- Machinery, etc.

5.0 LEADERSHIP & WORKER PARTICIPATION

5.1 Leadership and Commitment

5.1.1 General

The top management of ITG RESOURCES FZCO is taking responsibility and accountability for the effectiveness of the QHSEMS and providing resources to ensure that work-related injury and ill-Health is prevented, and safe and healthy workplaces and activities are provided, QHSE Policy and QHSE Objectives are established and are compatible with the strategic direction and the context of the organization.

The top management ensures that QHSEMS requirements are integrated into ITG RESOURCES FZCO s business processes, and that the QHSEMS is achieving its intended outcomes.

The top management of ITG RESOURCES FZCO also demonstrates leadership and commitment with respect to the QHSE management system by:

- ensuring and promoting continual improvement
- directing and supporting persons to contribute to the effectiveness of the QHSE management system,
- supporting other relevant management roles to demonstrate their leadership as it applies to their areas of responsibility,
- developing, leading and promoting a culture in the organization that supports the intended outcomes of the QHSE management system,
- protecting workers from reprisals when reporting incidents, hazards, risks and opportunities,
- ensuring the organization establishes and implements a process for consultation and participation of workers,
- supporting the establishment and functioning of health and safety committees

5.1.2 CUSTOMER FOCUS

Top Management ensures that client requirements are determined and fulfilled with the aim of enhancing customer satisfaction. Customer satisfaction is an essential part of the QHSE Policy, and the top management will ensure that the current and future needs and expectations of the customers are identified with an aim to not only meet them but to exceed.

5.2 QHSE Policy

Top Management ensures that the QHSE policy is appropriate to the purpose of the establishment, includes a commitment to comply with requirements and continually improve the effectiveness of the Integrated Management System and prevention of pollution, injury and ill health, includes a commitment to comply with applicable legal requirements and with other requirements to which the organization subscribes, provides a framework for establishing and reviewing objectives and targets, is documented, implemented and maintained, is communicated to all persons working for or on behalf of the organization with the intent that they made aware of their individual obligations, is available to interested parties, and is reviewed periodically for continuing suitability as per procedure for Management Review.

The QHSE policy is available as documented information for workers and other interested parties and communicated with in the organization through

- Notice board
- In team briefing and toolbox talks
- Verbal communication to Staff
- Internal Memos
- Email
- Display of QHSE policy and objectives
- Management Reviews / minutes of meetings
- Internal training activities or induction

Top management of ITG RESOURCES FZCO reviews the policy as time to time if there is a change in technology, organization and legislation or if there is a major accident.

Reference Document: QHSE Policy

5.3 Resources, Roles, Responsibility, Accountability and Authority

Top management at ITG RESOURCES FZCO ensures the availability of resources essential to establish, implement, maintain and improve the Integrated Management System. The roles, responsibilities, accountabilities, authorities and their interrelation are defined and communicated in various forms such as:

- Job Descriptions
- Organizational Chart
- Procedures
- QHSE Manual

5.4 Participation and Consultation

ITG RESOURCES FZCO ensures that appropriate communication processes are established, implemented and maintained internally between all levels and that communication takes place regarding the effectiveness of the Integrated Management System, policy, reported non-conformities (see documented procedures, office memos, meetings minutes,....etc.), communication with contractors and other visitors to the workplace, receiving, documenting and responding to relevant communication from external interested parties.

A procedure is also established, implemented and maintained for the participation of workers and consultation with contractors where there are changes that affect the QHSE.

ITG RESOURCES FZCO is committed to:

a- provide mechanisms, time, training and resources necessary for consultation and participation
b- provide timely access to clear, understandable and relevant information about the QHSE management system
c- determine and remove obstacles or barriers to participation and minimize those that cannot be removed
d- emphasize the consultation of non-managerial workers

Reference Document: Communication, Consultation and Participation

6.0 PLANNING

6.1 Actions to address risks & opportunities

6.1.1 General

ITG RESOURCES FZCO has developed a risk management framework that enables the organization to manage various organizational risks and opportunities. ITG RESOURCES FZCO determines and assesses the risks and opportunities that are relevant to the intended outcomes of the QHSE management system associated with changes in the organization, its processes or the QHSE management system.

ITG RESOURCES FZCO addresses risk and opportunities as

- Identify what risk and opportunities are
- Analyze and prioritize the risk and opportunities in the organization
- Plan actions to address the risk and opportunities
- Implement the plan

Addressing risk and opportunity **ITG RESOURCES FZCO** consider:

- issues of the organization
- hazards
- environmental aspects
- OHS risks and other risks
- OHS opportunities and other opportunities
- legal requirements and other requirements (Compliance Obligation)

Reference Documents: Risk and Opportunity Management Procedure

6.1.2 Hazard Identification, Environmental Aspects, and assessment of Risk and Opportunities

ITG RESOURCES FZCO has established, implemented and is maintaining a procedure for Hazard Identification and Risk Assessment for the ongoing hazard and environmental aspects identification, risk assessment, and determination of necessary controls.

6.1.2.1 Hazard identification

ITG RESOURCES FZCO has established, implemented and maintains the procedure for hazard identification that is on-going and proactive. Hazard identification helps the organization recognize and understand the hazards in the workplace and to workers, in order to assess, prioritize and eliminate hazards or reduce OHS risks. Hazard can be physical, chemical, biological, psychosocial, mechanical, and electrical or based on movement and energy.

To identify the Hazard ITG RESOURCES FZCO considers

- Social factors like workload, working hour, victimization, harassment & bullying, leadership & culture of the organization.
- Routine and non-routine activities and situations including hazards arising from:

- Infrastructure, equipment, material, substances and the physical condition of the workplace.
- product and service design, research, development, testing, production, assembly, construction, service delivery, maintenance and disposal
- human factors
- how work is performed

- Past relevant incidents, internal or external to the organization, including emergencies, and their causes.
- Potential emergency situations.
- People, including consideration of:
  - those with access to the workplace and their activities, including workers, contractors, visitors and other persons;
  - those in the vicinity of the workplace who can be affected by the activities of the organization;
  - workers at a location not under the direct control of the organization;
- Other issues, including consideration of:
  - The design of work areas, processes, installations, machinery/equipment, operating procedures and work organization, including their adaptation to the needs and capabilities of the workers involved;
  - Situations occurring in the vicinity of the workplace caused by work-related activities under the control of the organization;
  - Situations not controlled by the organization and occurring in the vicinity of the workplace that can cause injury and ill health to persons in the workplace;
- Actual or proposed changes in organization, operations, processes, activities and QHSE management system (see 8.1.3);
- Changes in knowledge of, and information about, hazards.

Reference Documents: Risk and Opportunity Management Procedure

6.1.2.2 Environmental Aspect

According to requirements of ISO 14001:2015, ITG RESOURCES FZCO establish and maintains a procedure to identify the environmental aspects of the activities that ITG RESOURCES FZCO can control and over which ITG RESOURCES FZCO is expected to have a direct influence, in order to determine those which, have or can have significant impacts on the environment. ITG RESOURCES FZCO will ensure that the aspects related to those significant impacts are considered in setting objectives and targets.

Reference Documents: Environmental Aspect Procedure

6.1.2.3 Assessment of OHS risks and other risks to the OHS management system

ITG RESOURCES FZCO has established the procedure of Hazard Identification & risk assessment to determine the controls that are necessary to reduce the risk of injury and/or ill health. The purpose of risk assessment is to address the hazards that might arise in the course of the ITG RESOURCES FZCO 's activities and ensure that the risks to people arising from these hazards are assessed, prioritized and controlled.

This is achieved by:

- Developing a methodology for hazard identification and risk assessment;
- Identifying hazards;
- Estimating the associated risk levels, taking into account the adequacy of existing controls, based on an assessment of the likelihood of the occurrence of a hazardous event or exposure and the severity of injury or ill health that can be caused by the event or exposure;
- Determining whether these risks are acceptable viz a viz the organization's legal obligations and its QHSE objectives;
- Determining the appropriate risk controls, where these are found to be necessary;
- Documenting the results of the risk assessment;
- Reviewing the hazard identification and risk assessment process on an ongoing basis.

The ITG RESOURCES FZCO is considering the risks which are not directly related to the health and safety of people, but which affect the QHSE management system itself and can have an impact on its intended outcomes.

Risks to the QHSE management system include:

- Failure to understand the context of the organization;
- Failure to address the needs and expectations of relevant interested parties;
- Inadequate consultation and participation of workers;
- Inadequate planning or allocation of resources;
- An ineffectual audit programmed;
- An incomplete management review;
- Poor succession planning for key roles;
- Poor engagement by top management.

6.1.2.4 Assessment of OH&S opportunities and other opportunities for the OHS management system

ITG RESOURCES FZCO established procedure to assess.

- QHSE opportunities to enhance QHSE performance, while considering planned changes to the organization, its policies, processes or activities.
- Other opportunities for improving the QHSE management system.

Opportunities to improve QHSE performance can include:

- Consideration of hazards and risks when planning and designing facilities, processes, plant and equipment, and materials;
- Modification of working processes including the alleviation of monotonous and repetitive work;
- Introduction of new technology to ameliorate high-risk activities;
- Collaborating in forums that focus on issues relating to occupational health and safety.
- Introduction of job safety analysis and task-related assessments;
- Implementation of permit-to-work processes;
- Implementation of ergonomic and other injury prevention-related assessments;
- Improvement of the occupational health and safety culture of the organization;

Opportunities to improve the QHSE management system include:

- Enhancing the visibility of top management's support for the QHSE management system;
- Improving worker consultation and participation in QHSE decision making;
- Enhancing the incident investigation process;
- Improving two-way communication on QHSE issues and promoting QHSE in the work place;

- Expediting corrective actions to address QHSE nonconformities;
- Implementing QHSE objectives with the same passion as other business objectives;
- Improving competency in identifying hazards, dealing with OH&S risks and implementing appropriate controls;
- Adopting a risk assessment approach to conducting QHSE audits;
- Viewing workers at all levels as a key resource of the organization;
- Ensuring that the management review promotes a strategic and critical evaluation of the QHSE management system.

6.1.3 Compliance Obligation

Management Representative (MR) ensures that a procedure was established, implemented and maintained to identify and have access to the applicable legal requirements to which the organization subscribes, and to determine how these requirements apply to the management system. The MR is also responsible for keeping the information updated.

Consistent with its commitment to compliance, the company has established, implemented and maintained a procedure for periodic evaluation of compliance with legal requirements.

Records of the results of evaluation will be kept.

Reference Document: Legal Compliance Procedure

6.1.4 Planning to take action

Actions planned by ITG RESOURCES FZCO are managed through the OHS management system and are integrated with other business processes, such as those established for the management of the environment, quality, business continuity, risk, financial or human resources.

ITG RESOURCES FZCO plan actions to

- Address these risks and opportunities
- Address legal requirements and other requirements
- Prepare for and respond to emergency situations

6.2 Objectives, Targets and Programmed

Top Management ensures that objectives, including those needed to meet requirements for the provided service are established, implemented and maintained at relevant functions and levels within ITG RESOURCES FZCO The objectives are measurable and consistent with the policy, including the commitments to prevention of pollution, to compliance with applicable legal requirements and with other requirements to which the organization subscribes, and to continual improvement.

A program shall also be established, implemented and maintained for achieving the objectives which includes the designation of responsibility and authority for achieving objectives at relevant functions and levels of the organization and, the means and timeframe by which the objectives are to be achieved.

All departmental/sectional heads/related project managers are responsible to establish the objectives in close coordination with their departmental staff and get it approved by the Top Management. All objectives are properly planned in relation to the action to be taken, time frame, etc.

Management Representative (MR) is responsible to periodically monitor the progress with the departmental heads / Project Manager and provides feedback to top management / GM.

6.3 Planning of changes

When the organization determines a need for changes to the QHSE Management System, top management takes responsibility to carry them out in a planned manner.

Top management plan changes to the QHSEMS considering the purpose of the changes and potential consequences, integrity of the QHSEMS, and allocation or relocation of responsibilities and authorities.

7 SUPPORT

7.1 Resources

7.1.1 General

ITG RESOURCES FZCO determines and provides the resources needed to implement and maintain the QHSE management system and continually improves its effectiveness and enhances customer satisfaction by meeting customer requirements.

7.1.2 People

ITG RESOURCES FZCO ensures that all those staff whose work may affect conformity of the product and service is competent on the basis of appropriate education, training, skills and experience. The Management Representative (MR) maintains and updates (when necessary) the Competency Matrix,

7.1.3 Infrastructure

ITG RESOURCES FZCO determines, provides and maintains the infrastructure needed to achieve conformity to product requirements. Infrastructure includes the buildings, workspace and associated utilities, process equipment (both hardware and software), and supporting products and services such as transport or communication.

7.1.4 Work Environment

ITG RESOURCES FZCO determines and manages the work environment needed to achieve conformity to products and service requirements.

ITG RESOURCES FZCO provides all necessary physical, environmental and other factors such as temperature, noise, weather, lighting or humidity for the conformity of the product and workers.

Reference Document: Resource Management Procedure

7.1.5 Monitoring and measuring resources

A procedure of Calibration is established, documented, implemented and maintained to determine the monitoring and measurement to be undertaken and the monitoring and measuring devices needed to provide evidence of conformity of products and service to determined requirements.

ITG RESOURCES FZCO establishes processes to ensure that monitoring and measurement can be carried out and are carried out in a manner that is consistent with the monitoring and measurement requirements.

Where necessary to ensure valid results, measuring equipment are calibrated or verified at specified intervals, or prior to use, against measurement standards traceable to international or national measurement standards; where no such standards exist, the basis used for calibration or verification are recorded, are adjusted or re-adjusted as necessary, are identified to enable the calibration status to be determined, are safeguarded from adjustments that would invalidate the measurement result, are protected from damage and deterioration during handling, maintenance and storage.

If a monitoring, testing and/or measuring device is found giving in accurate/in-correct readings, it is up to the Project Manager to decide the validity of re-performing the previous readings done using this device case by case.

Incase ITG RESOURCES FZCO will use any software base measuring device its soft will also be calibrated after planned interval to confirm the proper functioning of the device.

Reference Document: Quality Assurance & Quality Control Procedure

7.1.6 Organizational Knowledge

ITG RESOURCES FZCO fulfills requirements for the handling of organizational knowledge in the following four phases, which are analogous to the PDCA cycle:

- Determine the knowledge necessary for the operation of processes and for achieving conformity of products and services
- Maintain knowledge and make it available to the extent necessary
- Consider the current organizational knowledge and compare it to changing needs and trends
- Acquire the necessary additional knowledge.

ITG RESOURCES FZCO always consider Organizational knowledge gained from:

Internal sources (e.g., intellectual property; knowledge gained from experience; lessons learned from failures and successful projects; capturing and sharing undocumented knowledge and experience; the results of improvements in processes, products and services);

External sources (e.g., s standards; academia; conferences; gathering knowledge from customers or external providers).

7.2 Competence

A procedure of is established, documented, implemented and maintained to determine the necessary competence for concerned staff whose work may affect product and service conformity and/or performing tasks for it or on its behalf, provide training to satisfy these needs, evaluate the effectiveness of the actions taken, ensure that its personnel are aware of the relevance and importance of their activities and how they contribute to the achievement of the objectives, and maintain appropriate records of education, training, skills and experience.

Upon completion of each training, an evaluation of the effectiveness of the training is conducted through several means (e.g., Training Evaluation Record, Performance monitoring, etc.).

Reference Document: Training and Competence Procedure

7.3 Awareness

ITG RESOURCES FZCO provide training for all employees in the skills and knowledge required to carry out their duties safely, efficiently and to the desired standard.

ITG RESOURCES FZCO ensures that persons doing work under the organization's control are aware of:

a) The QHSE policy;
b) Relevant QHSE objectives;
c) Their contribution to the effectiveness of the QHSE management system, including the benefits of Improved performance;
d) The implications of not conforming to the QHSE management system requirements
e) The significant environmental aspects
f) hazards, OH&S risks and actions determined that are relevant to them;
g) the ability to remove themselves from work situations that they consider present an imminent and serious danger to their life or health, as well as the arrangements for protecting them from undue consequences for doing so.

7.4 Communications

7.4.1 General

Top management realizes the usefulness of internal and external communication process to help the organization achieve the QHSE objectives and participation of employees in best practices.

7.4.2 Internal Communication

Effective internal communication system is established throughout the organization through:

1. Notice board
2. Internal Memos
3. Intercom facility- for oral communication
4. E mail
5. Display of QHSE policy and objectives
6. Circulars
7. Monitoring and Measurement Reports – Trend Charts, Histograms, Monthly reports, etc.
8. Audit schedules
9. Management Reviews / minutes of meetings
10. Internal training activities

7.4.3: External communication

ITG RESOURCES FZCO has procedure in place for receiving, documenting and responding to relevant communications from external interested parties, where appropriate. It includes the process for communicating with contractors and other visitors to the workplace. The extent of this communication should be related to the OH&S risks faced by these parties and will be further considered in clause 8.1.4.2 of the standard.

Product and service level agreements (SLAs), contracts and pre-project OHS planning meetings are often used to communicate on OHS issues to external providers such as contractors & ITG RESOURCES FZCO also use on-site induction to raise OHS awareness amongst contractors' workers.

In addition to communicating about specific OHS requirements relating to on-site and off-site activities, ITG RESOURCES FZCO considered when communicating with external providers, particularly contractors:

- Information about a contractor's OHS management system;
- Legal and other requirements that impact on the method or extent of communication;
- Previous OHS performance and history of notifiable incidents;
- The use of multiple contractors at the workplace;
- Emergency response;
- The need for alignment of the contractor's OHS practices with those of the organization and other contractors at the workplace;
- The need for additional consultation and/or contractual provisions relating to high-risk tasks;
- Reporting of OHS performance, incidents, nonconformities and corrective actions;
- Arrangements for regular communications.

For visitors such as delivery companies, clients, members of the general public and product and service provider specific OHS information are communicated as follows:

- OHS requirements relevant to their visit;
- Evacuation procedures and responses to alarms;
- Traffic controls;
- Access controls and escort function;
- Details relating to the wearing of personal protective equipment (PPE).

External communication processes often include the identification of designated contact personnel from within the organization. This allows for appropriate information to be communicated in a timely and consistent manner. This can be especially important in emergency situations where regular updates are required to be delivered in a clear and unambiguous manner.

7.5 Documented Information

7.5.1 General

Documentation includes the following:

- QHSE Policy
- QHSE Objectives
- QHSE Manual
- Procedures
- Technical documents / procedures to ensure the effective planning, operation and control of its processes, safety standards.
- Records

7.5.2 Creating and updating

The top management of ITG RESOURCES FZCO determined some criteria for creating and updating the documented information.

For the identification and description documented information, it is decided to include a title, date and reference number.

SN	PUPOSE	ACTION/DETAILS

1	Identification and description	A title, date and reference number
2	Format	English
3	Media	Paper and Electronic
4	Suitability and adequacy	Review - By the HSE Manager Approval– GENERAL MANAGER

7.5.3 Control of documented information

The top management of ITG RESOURCES FZCO determined to control the documented information required by the quality management system and by this International Standard. To ensure that documented information of internal and external origin determined by ITG RESOURCES FZCO to be necessary for the planning and operation of the quality management system are identified and their distribution controlled, and ITG RESOURCES FZCO has established a procedure for controlling documents used in its quality management system. This control ensures that:

a) Distribution, access, retrieval and use;
b) Storage and preservation, including preservation of legibility;
c) Control of changes (e.g., version control);
d) Retention and disposition.

8.0 OPERATION

8.1 Operational Planning and Control

ITG RESOURCES FZCO Plans and develops the processes needed for product/service realization. Planning of product realization is consistent with the requirements of the other of the Integrated Management System.

In planning product/service realization, ITG RESOURCES FZCO Determines (as appropriate) objectives and requirements for the provided product and service, the need to establish processes, documents, and provide resources specific to the product and service, required verification, validation, monitoring, inspection and test activities specific to the product and service and the criteria for product and service acceptance, records needed to provide evidence that the realization processes and resulting product and service fulfill requirements. The output of this planning is developed in a suitable form.

ITG RESOURCES FZCO Has identified and planned those operations that are associated with the identified significant environmental aspects and hazards consistent with its policy, objectives and targets, in order to ensure that they are carried out under specified conditions, by establishing, implementing and maintaining a documented procedure to control situations where their absence could lead to deviation from the policy, objectives and targets, and stipulating the operating criteria in the procedure, and establishing, implementing and maintaining procedures related to the identified significant environmental aspects and hazards of goods and product and services used by the organization and

communicating applicable procedures and requirements to suppliers, including contractors and other visitors in the workplace.

8.2 Determination of requirements for products and services and Emergency preparedness

8.2.1 Customer Communication

A procedure on is established, documented, implemented and maintained to determine and implement effective arrangements for communicating with customers in relation to product and service information, enquiries, contracts or order handling, including amendments.

8.2.2 Determination of Requirements Related to the Product/Service

A procedure is established, documented, implemented and maintained to determine requirements specified by the client, including the requirements/criteria for processing tenders/inquires, risk assessment and tender study, requirements not stated by the customer but necessary for specified use or known and intended use, statutory and regulatory requirements related to the product/service, maintenance services, warranty services (if any), final disposal of waste and any additional requirements determined by ITG RESOURCES FZCO

The Project Manager, Quantity Surveyor, and in accordance with the Top Management ensure that all customer requirements are realized and specified very clearly.

Contracts between ITG RESOURCES FZCO And its clients (whether private or governmental sector) clearly identify such agreed requirements and specifications.

Reference Document: Operations Procedure

8.2.3 Review of Requirements Related to the Product/Service

A procedure on tendering & estimation is established, documented, implemented and maintained to review the requirements related to the product/service.

This review is conducted before the submission of tenders (if any), acceptance of contracts or orders, acceptance of changes to contracts or orders requirements and ensures that product and service requirements are properly defined, contract or order requirements differing from those previously expressed are resolved, and ITG RESOURCES FZCO Has the ability to meet the defined requirements.

Records of the results of the review and actions arising from the review are maintained. Where the customer communicates verbally, the requirements are confirmed before acceptance.

Where product and service requirements are changed, the related Project Manager and in accordance with the Top Management ensure that relevant documents are amended and that relevant personnel are made aware of the changed requirements.

Reference Document: Operations Procedure

8.2.4 Emergency Preparedness

ITG RESOURCES FZCO Has established, implemented and maintained a procedure to identify potential emergency situations and potential accidents and how to respond to such emergency situations.

The company will respond to actual emergency situations and accidents and prevent or mitigate associated adverse effect.

The procedure will be periodically reviewed and, where necessary, revise it, in particular, after the occurrence of accidents or emergency situations.

Reference Document: Emergency Preparedness Procedure

8.3 Design and Development

Exclusion

8.4 Control of externally provided products and services

8.4.1 General

A procedure of is established, documented, implemented and maintained to ensure that purchased products, materials or items conforms to specified purchase requirements. The type and extent of controls (such as receiving inspection or evaluation) applied to the Supplier and the purchased product are dependent upon the effect of the purchased product on subsequent product / service realization and/or the extent of impact on the quality of the provided product or service.

ITG RESOURCES FZCO Evaluates and selects Suppliers based on their ability to supply product in accordance with the procedure for Purchasing & Procurement. Criteria for selection, qualification and periodical evaluation/re-evaluation are established. Records of the results of evaluations and any necessary actions arising from the evaluation are maintained.

8.4.2 Type and extent of control of external provision

Procedures of receiving inspection is established, documented, implemented and maintained to establish and implement the inspection or other activities necessary for ensuring that purchased product meets specified purchase requirements before accepting them into the stores or using them in subsequent operations.

Verification of purchased products may take place at ITG RESOURCES FZCO premises or in the supplier's location, especially in cases related to buying equipment, tools, etc., where a qualified person representing ITG RESOURCES FZCO May visit the supplier location and inspect the items, then prepare a report (if needed/requested from GM) summarizing the results.

8.4.3 Information for external providers

Purchasing information describes the product to be purchased, including (where appropriate) requirements for approval of product, procedures, processes and equipment, requirements for qualification of personnel, and Integrated Management System requirements. ITG RESOURCES FZCO Ensures the adequacy of specified purchase requirements prior to their communication to the Supplier/Sub-contractor.

8.5 Service/Product Provision

8.5.1 Control of Service/Product Provision

A procedure is established, documented, implemented and maintained to plan and execute projects under controlled conditions which include, (as applicable) the availability of information that describes the characteristics of the product and service (see related drawings, agreements, material approvals, contract and tender documents, etc.), the availability of work instructions (if required), the use of suitable equipment, the availability and use of monitoring.

8.5.2 Identification and Traceability

Procedures of Quality Assurance and Quality Control is established, documented, implemented and maintained to identify the product and service by suitable means throughout project execution (where appropriate).

Project status with respect to monitoring and measurement requirements is also mentioned in various documents (e.g., daily reports, monthly reports etc.).

Where traceability is a requirement, ITG RESOURCES FZCO Controls and records the unique identification of the project phases' status. With related purchasing documents, purchased items can be traced back to the Supplier.

IMS documents (e.g., procedures, policies etc.) are also properly identified using several schemes like the name, code, revision, date of issue etc.

8.5.3 Property belonging to customers or external providers

In the case where clients provide ITG RESOURCES FZCO With certain properties (e.g., drawings, personal data, intellectual properties like designs and specifications…. etc.), special conditions and actions are taken at ITG RESOURCES FZCO For:

- Receiving inspection of such items,
- Storing & protecting such properties,
- Communicating any damage which may occur on them while still under ITG RESOURCES FZCO 's custody.

Such communication is done through a formal letter to the client and an agreement is reached in order to compensate the client (if requested).

8.5.4 Preservation

Several methodologies are established, documented, implemented and maintained to preserve the conformity of product/item during internal processing and delivery to the intended destination. This preservation includes identification, handling, storage and protection.

The receiver will be provided with a copy of the purchasing documents (e.g., LPO) in order to be able to verify that the received items are according to specifications,

All received items are subject to receiving inspection if found acceptable, they are accepted in the workplace/site store according to special documentations (e.g., receiving vouchers, etc.).

In case where a stored item is found damaged, a study is done to verify reasons actions are sought to prevent re-occurrence while accounts supervise the disposition actions.

Where rejected items are identified, they are either marked or placed in designated rejection areas at the store or the project site and segregated from other conforming items until a decision is made regarding them in accordance with accounts / GM / PM.

8.5.5 Management of Change

ITG RESOURCES FZCO Established & implemented the Procedure for Management of Change to control the planned temporary and permanent changes that influence its OHS performance such as:

- New products, processes or services;
- Changes to work locations, working conditions, processes, procedures, equipment, or the company's organizational structure;
- Changes to applicable legal and other requirements;
- Changes in knowledge or information concerning hazards and associated risks
- Developments in knowledge and technology

ITG RESOURCES FZCO Controls both temporary and permanent changes, to review the consequences of unintended changes and, where applicable, to act to mitigate any adverse effects that might arise as a result of the occurrence of change.

Reference Document: Management of Change Procedure

8.6 Release of Product/Service

ITG RESOURCES FZCO monitors and measures the characteristics of the service to verify service requirements and customer specifications are fulfilled. This is carried out at appropriate stages of the service realization process in accordance with the planned arrangements. Evidence of conformity with the acceptance criteria is maintained. Records indicate the person(s) authorizing release of the service (in-process inspection, initial handover and final handover).

service release and handover are not proceeded until all the planned arrangements (see 7.1) have been satisfactorily completed, unless otherwise approved by a relevant authority, and where applicable by the customer (initial and final handovers).

Monitoring of the conformity of materials used in project execution (water, cement, concrete, iron…etc.) are done at sub-contracted third-party laboratory or under the supervision of the client representative / consultant. Such third parties are approved by ITG RESOURCES FZCO

A procedure is established and implemented for that regard.

Reference Document: Operations Procedure

8.7 Control of nonconforming process outputs, products, and services

ITG RESOURCES FZCO Ensures that it is provide product and services which do not conform to requirements is identified and controlled to prevent its unintended use or release. Procedures of Quality Assurance and Quality Control, Control of Nonconformity Procedures are established, documented, implemented and maintained to define controls and related responsibilities and authorities for dealing with nonconforming product and service.

Client is invited to inspect project phases, initial handover and final handover (after maintenance period), in case a snag list is identified, project team allocates all resources to rectify all snags and the client/consultant is invited for re-inspection.

Records of the nature of non-conformities and any subsequent actions taken, including concessions obtained are maintained. When nonconforming product and service is corrected, it is subject to re-verification to demonstrate conformity to the requirements. When nonconforming product and service is detected after release (within the maintenance period) or use has started, ITG RESOURCES FZCO Or its sub-contracted supplier acts appropriate to the effects, or potential effects, of the nonconformity.

Reference Document: Quality Assurance and Quality Control Procedure, Control of Non-conformity and Corrective Action Procedure

9 Performance Evaluation

9.1 Monitoring, measurement, analysis, and evaluation

9.1.1 General

ITG RESOURCES FZCO plan and implements the monitoring, measurement, analysis and improvement processes needed to demonstrate conformity of the provided product and service to ensure conformity of the Integrated Management System QHSE, and to continually improve the effectiveness of the Integrated Management System.

This includes determination of applicable methods, including statistical techniques and the extent of their use.

ITG RESOURCES FZCO applies suitable methods for monitoring and, where applicable, measurement of the Integrated Management System processes. These methods demonstrate the ability of the processes to achieve planned results. When planned results are not achieved, correction and corrective action are taken as appropriate, to ensure conformity of the product and service.

The monitoring and measurement also include the key characteristics of its operations that can have a significant environmental impacts and hazards. It should also include information to monitor performance, applicable operational controls and conformity with the company's objectives and targets, proactive and reactive measures of performance.

9.1.2 Customer Satisfaction

As one of the measurements of the performance of the Integrated Management System, ITG RESOURCES FZCO monitors information relating to customer perception as to whether the customer requirements are fulfilled.

A procedure is established, documented, implemented and maintained to define the method for obtaining and using information on customer perception with regard to satisfaction.

Document Reference: Customer Feedback, Complaints and Satisfaction Procedure

9.1.3 Analysis and Evaluation

A procedure is established, documented, implemented and maintained to determine, collect and analyze appropriate data to demonstrate the suitability and effectiveness of the Integrated Management System and evaluates where continual improvement of the Integrated Management System can be made. This includes data generated as a result of monitoring and measurement and from other relevant sources.

The analysis of data provides information (at a minimum) relating to customer satisfaction, conformance to product and service requirements, characteristics and trends of processes and product and services including opportunities for improvement action, and suppliers.

9.2 Internal Audit

ITG RESOURCES FZCO conduct internal audits at planned intervals to determine whether the Integrated Management System conforms to the planned arrangements (see 7.1), to the requirements of ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 Standards and to the Integrated Management System requirements established by ITG RESOURCES FZCO and is effectively implemented and maintained.

Audits are planned, taking into consideration the status and importance of the processes and areas to be audited, as well as the results of previous audits.

The audit criteria, scope, frequency and methods are defined. Selection of auditors and conduct of audits shall ensure objectivity and impartiality of the audit process. Auditors do not audit their own work.

A procedure is established, documented, implemented and maintained to plan and conduct audits, report results and maintain records.

The management responsible for the area being audited ensures that actions are taken without undue delay to eliminate detected non-conformities and their causes. Follow-up activities include the verification of the actions taken and the reporting of verification results.

According to the policy of ITG RESOURCES FZCO the internal audits may be conducted by a third party (consulting firm) based on a mutual agreement of assessment and according to specified conditions.

Reference Document: Internal Audit Procedure

9.3 MANAGEMENT REVIEW

9.3.1 General

A procedure is established, documented, implemented and maintained to review ITG RESOURCES FZCO Integrated Management System, at planned intervals, ensure its continuing suitability, adequacy and effectiveness, assess opportunities for improvement and the need for changes to the Integrated Management System, including the policy and objectives. Records from management reviews are maintained.

The frequency of conducting management review meetings is *at least once a year*.

Reference Document: Management Responsibility Procedure

9.3.2 Review Input

Following is, *at a minimum*, the matters taken into consideration during management review:

- the status of actions from previous management reviews
- changes in external and internal issues that are relevant to the QHSE management system;
- information on the performance and effectiveness of the QHSE management system
- customer satisfaction and feedback from relevant interested parties;
- the needs and expectations of interested parties, including compliance obligations
- its significant environmental aspects;
- fulfilment of its compliance obligations
- the extent to which QHSE objectives have been met;
- process performance and conformity of products and services;
- incidents, nonconformities, corrective actions and continual improvement
- monitoring and measurement results;
- QHSE Audit Results
- the performance of external providers
- the adequacy of resources;
- the effectiveness of actions taken to address risks and opportunities
- Opportunities for improvement.
- The results for statistical techniques.
- Accidents/ incidents/ near miss's reports.
- Any subject thought to be important to be discussed.
- The results of participation & consultation

9.3.3 Review Output

Management reviews are recorded and filed by QHSE Management Representative.

The record includes as a minimum the actions relate to

- opportunities for improvement
- any need for changes to the QHSE management system
- Resource needs
- conclusions on the continuing suitability, adequacy and effectiveness of the QHSE management system
- actions, if needed, when QHSE objectives have not been achieved
- opportunities to improve integration of the QHSE management system with other business processes, if needed
- any implications for the strategic direction of the organization

10 IMPROVEMENTS

10.1 General

ITG RESOURCES FZCO 's QHSE System requires that prompt and effective corrective action is taken in all cases where product and service, process or system related nonconformance is found.

Non-conformities discovered are recorded and reported to the respective department's manager. The procedure ensures that the reasons for recurrence of non-conformity are thoroughly studies to determine the root cause. Results of such investigation are recorded.

The departmental manager thereupon implements corrective actions that is commensurate with the magnitude of the problem and the risks encountered. QHSE Management Representative monitors the implementation of corrective actions taken is recorded in appropriate system documents.

The procedures also require that available information be studied in order to detect, analyze and eliminate potential causes of non-conformities. The procedure determines the steps needed to deal with problems requiring corrective action.

Personnel are encouraged to indicate the areas where potential non- conformities may occur and report such situations to QHSE Management Representative. Any suggestions on possible improvements of the QHSE System are also welcomed from all staff.

10.2 Incident, Non-conformity and Corrective Action

ITG RESOURCES FZCO has established, implemented and maintains a procedure, including reporting, investigating and acting, to determine and manage incidents and nonconformities.

ITG RESOURCES FZCO takes the following actions if incident or nonconformity occurs

- react in a timely manner to the incident or nonconformity and, as applicable
- take action to control and correct it
- deal with the consequences

ITG RESOURCES FZCO evaluates, with the participation of workers and the involvement of other relevant interested parties, the need for corrective action to eliminate the root cause of the incident or nonconformity, in order that it does not recur or occur elsewhere, by:

- investigating the incident or reviewing the nonconformity
- determining the cause(s) of the incident or nonconformity
- determining if similar incidents have occurred, if nonconformities exist, or if they could potentially occur

The procedure established by ITG RESOURCES FZCO is to:

- review existing assessments of OH&S risks and other risks, as appropriate
- determine and implement any action needed, including corrective action, in accordance with the hierarchy of controls and the management of change
- assess OH&S risks that relate to new or changed hazards, prior to taking action
- review the effectiveness of any action taken, including corrective action
- make changes to the QHSE management system, if necessary

Reference Document: Incident Investigation Procedure, Control of Non-conformity and Corrective Action

10.3 Continual Improvement

Management seeks continual improvement of the organization's processes and of its overall performance. Management considers the QHSE management system as an effective tool for the staff to identify and manage improvement activities, which include:

- enhancing QHSE performance
- improving products and services to meet requirements as well as to address future needs and expectations
- promoting a culture that supports a QHSE management system
- promoting the participation of workers in implementing actions for the continual improvement of the QHSE management system
- communicating the relevant results of continual improvement to workers, and, where they exist, workers' representatives
- maintaining and retaining documented information as evidence of continual improvement
- Audit results
- Analysis and evaluation of data
- Effectiveness of Corrective actions
- Results of management review