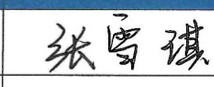
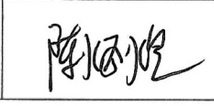
ITG GROUP CORP., LTD. ITG RESOURCES FZCO

ITG RESOURCES FZCO

QUALITY, HEALTH, SAFETY, AND ENVIRONMENT SYSTEM

OBJECTIVES & TARGETS PROCEDURE

ROLE	NAME	SIGNATURE	DATE
PREPARED BY	XUEQI ZHANG		16 OCT 2026
APPROVED BY	BINGHUANG CHEN		20 OCT 2026

1. REVISION AND APPROVAL

Rev.	Date	Nature of Changes	Approved By
00	20 Oct 2026	Original issue.	GENERAL MANAGER

1. PURPOSE:

The purpose of this procedure is to establish, implement and maintain a system for developing, achieving and monitoring the QHSE targets and key performance indicators (KPIs), as well as the development of QHSE objectives necessary in improving QHSE performance of ITG RESOURCES FZCO

2. SCOPE:

This is applicable to all departments and key functions of ITG RESOURCES FZCO in conformance to its QHSE MS based on the requirements of the International Standards of ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018.

3. DEFINITIONS:

3.1. Target – is measurable and specific objective and/or goals that are being aimed for.

3.2 KPI – 'Key Performance Indicators' are a quantifiable measurement and/or indicator, agreed to beforehand, that reflects the critical success of an entity.

4. PROCEDURE:

4.4.1 Developing Targets & KPIs

a) QHSE Objectives and targets shall be developed in ITG RESOURCES FZCO on the basis of the QHSE risk assessments results.

b) The QHSE Management Representative shall coordinate the development of QHSE objectives, targets & KPIs with the QHSE Committee, relevant functional heads and key personnel. The QHSE objectives, targets and KPIs shall be made through workshops and small groups using brainstorming technique.

The QHSE objectives, targets and KPIs shall be relevant and specific to ITG RESOURCES FZCO 's operations, core functions and activities; and in-line with the minimum standard requirements set by the regulatory bodies.

c) In developing the QHSE objectives, targets and KPIs, the QHSE Management Representative shall ensure that these are SMART (Specific, Measurable, Attainable, Realistic and Time-bounded).

d) Once the QHSE objectives, targets & KPI's has been developed, the QHSE Management Representative shall ensure that appropriate QHSE Management Programs are established and implemented in such way as to achieve the set objectives, targets and KPIs.

4.4.2 Achieving QHSE Objectives, Targets & KPIs

a) To achieve the QHSE objectives, targets and KPIs, and QHSE Management Program are established, documented and implemented by the QHSE Committee, relevant functional heads and key personnel.

b) The QHSE objectives, targets and KPIs, including the QHSE Management Programs are prepared and documented using the "QHSE Objectives, Targets & Programs" form).

c) Resources, responsible persons, due dates & time frames are clearly defined for every program to be implemented. For more details relate details related to the QHSE Management Programs.

4.4.3 Monitoring & Review of QHSE Objectives, Targets & KPIs

a) The QHSE Management Representative is responsible for monitoring the progress and status of achieving the organization's QHSE Objectives, Targets & KPIs on a quarterly basis through updated information and reports submitted regularly by each person responsible for achieving it.

b) Results of achieving the QHSE objectives, targets & KPIs shall be discussed during the Management Review Meeting on a semi-annual basis. Inputs related to the status of achieving the QHSE objectives, targets & KPIs are presented to the Top Management and appropriate actions plans are established and carried out in case a specific objectives and targets has not been met.

c) The QHSE Management Representative is responsible for ensuring that updated information on the status of the company's QHSE objectives, targets and KPIs are prepared and submitted to the top management. This is for the top management to establish and verify whether the QHSE objectives, targets and KPIs set by the company has been met. This may include information and/or data on energy & water consumption, waste generation, number of incidents, injuries and accidents, etc.

5. RESPONSIBILITIES:

5.1 QHSE Management Representative – is responsible for ensuring that appropriate QHSE objectives, targets & KPIs are established and documented in ITG RESOURCES FZCO Likewise, it is the responsibility of the QHSE Management Representative to ensure that QHSE Management Programs are established and implemented that would enable the company to achieve its set objectives.

5.2 Functional Heads & Key Personnel – are responsible for establishing their specific QHSE objectives, targets and KPIs appropriate to the purpose and function of their organization.

They are responsible for assisting the organization as a whole in achieving the QHSE objectives, targets & KPIs by supporting, cooperating and participating in the programs.

6.0 RELATED DOCUMENTS

Objectives & Targets	IMS-OT-F01