

新礦資源有限公司

NEWTON RESOURCES LTD

(Incorporated in the Cayman Islands with limited liability)

Stock Code: 1231

2023

Environmental, Social and
Governance Report



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ABOUT THE REPORT

Newton Resources Ltd (hereinafter referred to as the “Company” or “we”), along with our subsidiaries (collectively, the “Group”), operates as a supplier and distributor of iron ores and other commodities (the “Resources Business”). We are delighted to present our 2023 Environmental, Social, and Governance (“ESG”) report (the “Report”), which provides a comprehensive overview of our ESG performance. The primary objective of this Report is to cultivate strong relationships and foster shared values with our stakeholders.

Scope of the Report

The Report provides the details of the Group’s ESG management approaches and corresponding performance within our operational boundaries for the financial year ended 31 December 2023 (the “Reporting Period” or “2023”). It encompasses the ESG performance of the Group’s Resources Business as well as corporate activities at our offices in Hong Kong. Unless otherwise specified, the scope of the Report remains the same as that in the previous financial year.

Reporting Standard

The Report has been prepared in accordance with the ESG Reporting Guide (“ESG Reporting Guide”) set out in Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (“HKEx”). In preparing the Report, we adopt the reporting principles of materiality, quantitative, balance, and consistency, as described below:

Reporting Principles	Description
Materiality	We have identified the material topics by means of internal discussion and engagement with the key stakeholders. The results are summarised in the section headed “Materiality Assessment” in this Report.
Quantitative	In accordance with the ESG Reporting Guide, we illustrated our ESG performance with the aid of environmental and social key performance indicators (“KPIs”) using sound methodologies, so that the effectiveness of our ESG policies and management systems can be evaluated and validated.
Balance	We have calculated and presented the relevant data and information required by the environmental and social KPIs with reference to the ESG Reporting Guide. Sound methodologies were adopted as illustrated in the respective sections of the Report. We have included data comparisons over years to provide an objective presentation of our ESG performance at different times.
Consistency	The same methodologies, standard and reporting scope have been adopted for the Report, as compared to the previous year.

The Report has been reviewed and approved by the board of directors (the “Board”) of the Company.

ABOUT THE REPORT *(Continued)*

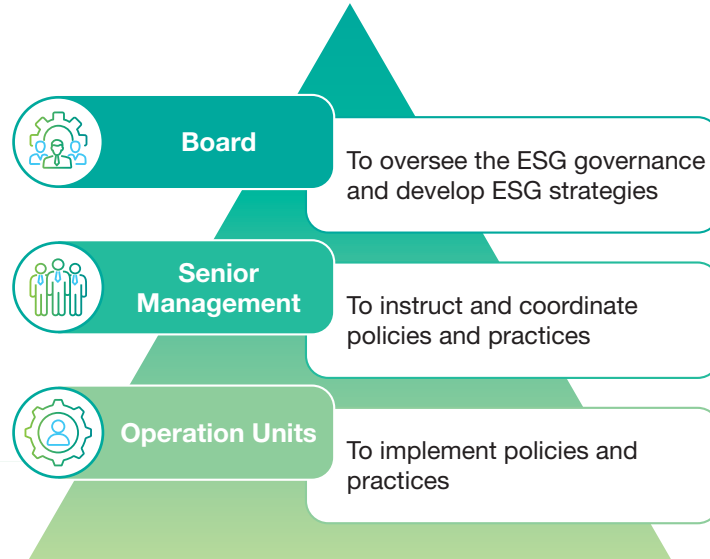
Contact and Feedback

The Group is committed to cultivating enduring relationships with key stakeholders and the community. We develop our ESG strategies with the best interests of our stakeholders in mind. As such, we highly appreciate your feedback on this Report and our sustainability performance. If you have any comments or suggestions, please do not hesitate to share them with us by sending email to esg@newton-resources.com or contact us at (852) 2521 8168.

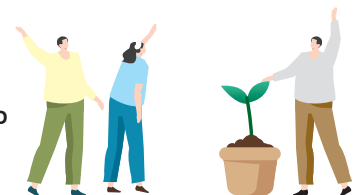
BOARD STATEMENT

Maintaining a high standard and effective corporate governance structure, as well as robust risk management practices, is paramount for addressing ESG issues. Our ESG framework includes the Board, senior management, and operation units, each playing a crucial role.

The Board assumes ultimate responsibility for overseeing ESG governance, making strategic decisions, and evaluating progress. The Board has delegated the authority and accountability for coordinating ESG strategies and policies to the senior management. It is through this delegation that ESG initiatives are executed by employees within each operation unit as an integral part of our daily operations.



Our commitment to corporate governance emphasises transparency and full accountability towards all our stakeholders, aligning with our philosophy of “Creating Shared Value”. To ensure a comprehensive understanding of our ESG priorities, the Group engages an independent consultant to conduct yearly materiality assessments and ESG risk assessments. These assessments involve gathering input from diverse stakeholder groups, including investors, shareholders, customers, suppliers, business partners, and employees, to identify critical ESG issues. This robust stakeholder engagement process enables us to better comprehend their concerns and expectations.



BOARD STATEMENT *(Continued)*

We acknowledge the significance of ESG factors in our business operations and have incorporated ESG considerations into our risk management system. Our ESG risk assessment encompasses the identification, evaluation, and management of ESG-related risks, enabling us to identify areas for improvement. The outcomes of the ESG risk assessment are regularly reviewed and integrated into the Group's business strategies, ensuring that our approach remains responsive to evolving ESG challenges.

The following are our responses to some risks that we have identified for the Reporting Period:

ESG risks	Potential impacts	Our responses
Climate Physical Risk (Acute and Chronic)	Climate change is a dynamic issue that has caused significant damages worldwide through severe weather events. These events pose a risk to the operational facilities in our supply chains, leading to potential business disruptions. Extreme weather phenomena like hurricanes, cyclones, floods, and earthquakes can damage physical infrastructures, offices, and operations, affecting employees and hindering supply chains stability. Moreover, gradual changes in climate patterns could result in increased capital and operating costs, higher expenses for human resources, and elevated insurance premiums.	The Group has established the Climate Change Policy and related measures to address the challenges posed by climate change. Our strategies align with global efforts to combat climate change by adhering to international standards and guidelines. We have also integrated the consideration of climate change impacts into our decision-making processes across all levels within the Group.
Supply Chain Risk	Engaging suppliers who do not adhere to sustainable practices or fail to meet environmental regulations may undermine the Group's ability to manage the environmental and social risks along the supply chain by inadvertently contributing to environmental degradation and compromise its ESG commitment. This can result in reputational damage and raise concerns among stakeholders regarding the Group's commitment to responsible business practices.	The Group has incorporated environmental and social considerations as one of our supplier selection criteria to ensure that our suppliers align with our commitment to sustainability and responsible business practices. We also continuously explore opportunities for more responsible sourcing practices.

OUR SUSTAINABILITY APPROACH

As part of our commitment to sustainability, we have formulated our sustainability policy based on the ten principles of the United Nations Global Compact. We are dedicated to enhancing our governance practices and promoting the well-being of our stakeholders in the following five key areas:



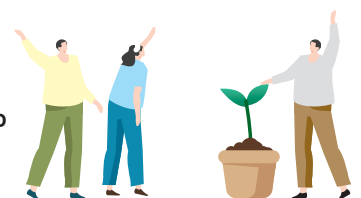
Business Operations

- Create long-term value for our stakeholders through a focused strategy, and develop synergy among subsidiaries to connect business success with social progress
- Observe high standards of corporate governance and ensure the effectiveness of our risk management and internal control system
- Maintain high standards of ethics and integrity, and comply with all relevant laws and regulations in our business transactions and operations
- Deliver services and products that are safe and reliable, and do so in an environmentally responsible manner
- Encourage our suppliers and business partners to align with our sustainability standards and expectation to corporate sustainability to create a more sustainable supply chain



Human Capital

- Provide a safe and caring working environment for our employees and strive to prevent work-related accidents, injuries and illnesses
- Promote equal opportunities and ensure that all employees are treated with dignity and respect all employees regardless of age, gender, ethnicity and other forms of diversity
- Provide competitive, fair and equitable remuneration, and invest in professional development and training programmes to help our employees unleash their potential
- Promote a healthy work-life balance and create an inclusive, family-friendly workplace so as to improve employee satisfaction and productivity



OUR SUSTAINABILITY APPROACH *(Continued)*



Value Chain

- Prioritise collaboration with suppliers and business partners who can demonstrate their commitments to align with our sustainability principles
- Develop supplier engagement and monitoring procedures so as to manage environmental and social risks throughout our value chain
- Invest in technologies and innovative solutions to foster communication, safeguard customer privacy protection and protect customer health and safety so as to enhance customer experience



Community Engagement

- Strive to enhance the quality of life of our stakeholders and create value for communities where we operate by leveraging our strengths and resources, and go beyond conventional corporate social responsibility framework
- Encourage and empower our employees to contribute to society by participating in volunteering work
- Raise employees' awareness on environmental and social issues



Environment

- Comply with all relevant environmental laws and regulations, and strive to act beyond the legal requirements where possible and practicable
- Take every reasonable and practical measure to conserve resources and minimise waste in our operations
- Strive to manage the Group's direct and indirect impacts on environment
- Contribute to reducing our greenhouse gas ("GHG") emissions by investing in clean and energy-efficient technologies and by reducing our energy consumption
- Promote awareness, motivation and participation in environmentally-friendly initiatives among our employees as well as stakeholders in our supply chain

STAKEHOLDER ENGAGEMENT

To uphold our philosophy of “Creating Shared Value”, we are committed to fostering long-term and constructive relationships with our stakeholders. We have established and set out below various communication channels that allow us to engage in stakeholder engagement activities. Based on the feedback from our stakeholders, we update our materiality matrix annually to gain insights into the issues that hold significance to our stakeholders. This ensures that our ESG management strategies and policies are aligned with their priorities.

The following table provides a summary of the key stakeholder groups who we have identified, and the communication channels we employ to engage with them:

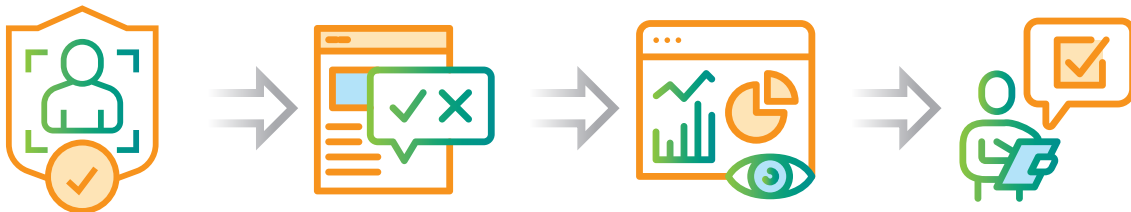
 <p>Shareholders and Investors</p> <ul style="list-style-type: none"> • Company website • Share registrar • Designated investor relations hotline and email • Company’s announcements and circulars • Annual general meeting • Annual and interim reports, ESG reports 	 <p>Customers</p> <ul style="list-style-type: none"> • Virtual meetings and on-site visits • Periodic follow-up by account officers • Customers’ feedback collection
 <p>Suppliers and Business Partners</p> <ul style="list-style-type: none"> • Virtual meetings and on-site visits • Procurement meetings • Regular contacts by procurement officers • Suppliers’ feedback collection • Industry seminars 	 <p>Employees</p> <ul style="list-style-type: none"> • Training and orientation • Email and notice board • Performance appraisal • Staff events
 <p>Government Relations</p> <ul style="list-style-type: none"> • Forums, conferences, and workshops • Information submission 	 <p>Community, Media and the Public</p> <ul style="list-style-type: none"> • Corporate website • Company’s announcements • Community activities • Charity donations



MATERIALITY ASSESSMENT

The materiality assessment process is instrumental in identifying the ESG topics that hold the greatest significance for the Group and our stakeholders. We collect opinions and feedback from various stakeholder groups through an online survey platform developed by an independent consultant, as well as through the communication channels mentioned earlier. This inclusive approach allows us to gather a comprehensive range of perspectives. Based on the valuable insights provided by our stakeholders, we establish the framework for our Report and develop our ESG management strategies. This enables us to address their concerns and expectations regarding ESG issues effectively.

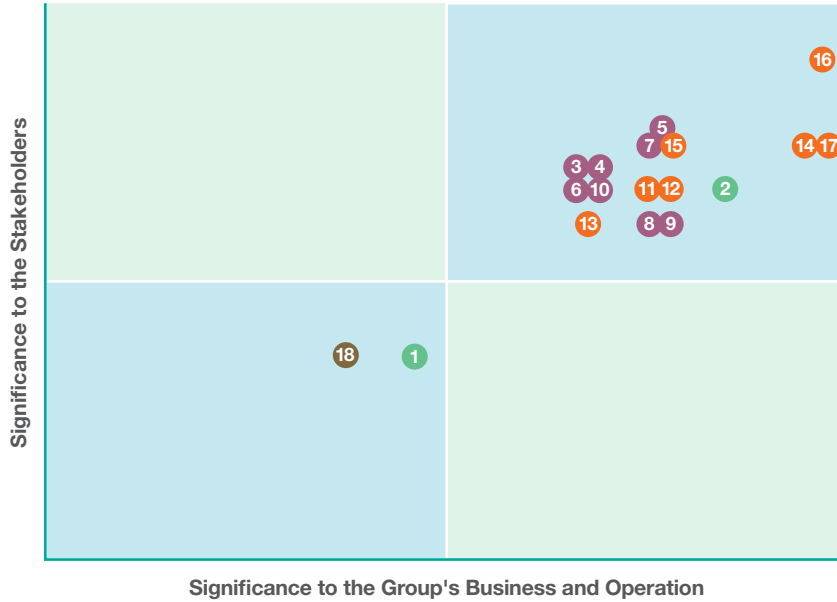
The materiality matrix, as presented on page 9 of the Report, showcases the top 18 ESG-related topics identified through the stakeholder feedback and their respective priority. The topics positioned in the upper right corner of the matrix are deemed the most significant to the Group’s business operations and our stakeholders, as indicated by their feedback and perspectives. By focusing on these prioritised topics, we can allocate our resources and efforts more effectively, ensuring that our actions and initiatives are aligned with the interests and expectations of our stakeholders, as well as addressing the material ESG issues that have the greatest impact on our business.



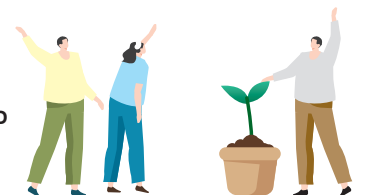
Identification	Engagement	Analysis and Evaluation	Review
Create and categorise a list of potential ESG topics and identify key stakeholder groups.	Invite internal and external stakeholders to complete an online survey.	Evaluate and prioritise the most material ESG topics.	Review the results to determine the priority of the ESG topics for ESG report disclosure and future improvement.

MATERIALITY ASSESSMENT *(Continued)*

Materiality Matrix



Environment	Social	
	Labour Force	Operation
1. Decarbonisation 2. Environmental compliance	3. Labour rights 4. Labour-management relations 5. Employee retention 6. Diversity and equal opportunity 7. Non-discrimination 8. Occupational health and safety 9. Employee training 10. Prevention of child labour and forced labour	11. Customer satisfaction 12. Product and service quality and complaints handling 13. Customer privacy and data protection 14. Responsible supply chain management 15. Fair operating practices on supplier 16. Business ethics 17. Socio-economic compliance
		Community 18. Community involvement



MATERIALITY ASSESSMENT *(Continued)*

The materiality assessment process allowed us to refine the most significant ESG topics, enabling us to incorporate stakeholder concerns into our business decisions. The following table presents an overview of the key concerns identified and the approaches we adopt to effectively manage these issues:

Key concerns from stakeholders	Our responses	Section
Business ethics	The Group strictly observes ethical standards at all times throughout the entire business operation, and has set out an internal policy on anti-corruption and confidentiality to protect the interest of stakeholders. A whistleblowing channel is in place for employees to report any suspected behaviours of misconduct.	SUSTAINABLE OPERATIONS – Business Ethics
Socio-economic compliance	The Group has no issue in complying with any applicable laws and regulations pertaining to employees' rights, health and safety, as well as diversity and inclusiveness during the Reporting Period.	All sections
Customer satisfaction	We are committed to enhancing customer satisfaction by ensuring that the quality of our products and services meet customer expectations. We have also been maintaining close communication with customers to understand their needs, expectations and feedbacks.	SUSTAINABLE OPERATIONS – Enhancing Customer Satisfaction
Responsible supply chain management	The Group has implemented a series of measures and policies to manage our supply chain and ensure our compatibility with operational sustainability.	SUSTAINABLE OPERATIONS – Supply Chain Management
Environmental compliance	The Group has no issue in complying with any applicable environmental laws and regulations during the Reporting Period.	ENVIRONMENTAL PROTECTION

SUSTAINABLE OPERATIONS

At every stage of our business operations, we place great importance on building business resilience with a strong moral and ethical foundation. We recognise that conducting business in an ethically responsible manner is essential for long-term success. Consequently, we have integrated ESG considerations in our supplier selection and monitoring system. By doing so, we ensure that the standards upheld by our suppliers aligned with our expectations. This approach enables us to work with business partners who share our commitment to sustainability, social responsibility, and ethical practices. Additionally, we have established a robust quality control system to guarantee the delivery of products and services that meet high standards of quality. This quality control system ensures that our customers receive reliable and well-crafted offerings, reflecting our dedication to excellence and customer satisfaction.

Business Ethics

The Group believes that maintaining mutual trust is the foundation of the relationship with our stakeholders. In order to foster trust and confidence among our stakeholders, we remain unwavering in our commitment to upholding the highest ethical standards throughout our business operations. We have put in place comprehensive policies and robust systems that serve to protect and enhance the reputation of our company. During the Reporting Period, the Group was not aware of any material breach of laws and regulations, including among others, the Prevention of Bribery Ordinance of Hong Kong (Cap. 201), relating to bribery, extortion, fraud, and money laundering, nor any concluded legal cases regarding corrupt practices brought against the Group or our employees.

Anti-corruption

The Group continuously uphold a zero-tolerance approach to any acts of corruption and business dishonesty. To ensure clarity and adherence to the expected standards of conduct, we have established an internal code of conduct. This code outlines the behaviours and actions that are expected from all employees, serving as a guide to prevent any decision-making that may fall short of our stakeholders' expectations. Specifically, we strictly prohibit all forms of corruption, including soliciting, taking, or providing illicit benefits or entertainment. Furthermore, when selecting and evaluating our business partners, we hold them to the same stringent standards and regulations of business ethics. This approach aims at preserving our reputation and ensuring that anti-corruption practices of our business partners are aligned with our commitment to ethical practices. During the Reporting Period, to keep up the awareness and importance of anti-corruption within the Group, the Company's directors and senior management had participated in the webinar organised by the Hong Kong Independent Commission Against Corruption. Our employees had also received the training materials on "Business Integrity" prepared by Hong Kong Independent Commission Against Corruption to keep abreast of the legal requirements on anti-corruption.

Whistleblowing and Investigation

An integral component of a comprehensive internal control and risk management system is an effective internal communication system. The Group has a whistleblowing policy in place to provide employees with a specific reporting channel. The whistleblowing policy provides a proper mechanism and encourages the employees to report any concerns or allegations related to corruption, fraud, malpractice, or misconduct within the Group. The identity of the whistleblowers are strictly protected and will be kept confidential. With a secured and confidential reporting channel, we aim to create an environment where employees feel comfortable and are empowered to report impropriety internally. The matter reported, if any, is promptly reviewed and investigated by the Board via the Audit Committee and the Risk Management Department in a confidential manner.



SUSTAINABLE OPERATIONS *(Continued)*

Business Ethics *(Continued)*

Data Protection and Privacy

The protection of stakeholder privacy is a top priority for us. To safeguard sensitive information, such as customer and supplier data, and business plans, the Group has implemented a strict confidentiality policy. This policy prohibits our employees from disclosing or sharing such information with unauthorised parties without prior consent from the Group. To ensure adherence to this policy, all employees are required to sign an agreement upon joining the organisation, acknowledging their understanding and acceptance of the confidentiality policy. By doing so, we emphasise the importance of maintaining the confidentiality of the Group's sensitive information. During the Reporting Period, we were not aware of any material non-compliance with relevant laws and regulations relating to privacy and confidentiality matters.

Supply Chain Management

The Group aims to foster a more responsible and environmentally conscious approach when coming to our supply chain management. We place a strong emphasis on maintaining a sustainable and dependable supply chain by integrating sustainability considerations into our supply chain management practices. This involves implementing sustainable procurement strategies and establishing a supplier code of conduct. When selecting and evaluating suppliers, we take into account their ESG risks and performance. This allows us to promote ethical sourcing and reduce our carbon footprint throughout our operations. We recognise that a wide range of suppliers, including iron ore suppliers, vessel owners, shipping agents, professional firms, and other service providers, play a crucial role in our business. Therefore, we maintain active and close communications with them to ensure their consistent compliance with our environmental and social standards. During the Reporting Period, we mainly collaborated with two suppliers with the mines located in South Africa and Australia respectively.

The Group has embraced sustainable procurement principles that prioritise environmental and social factors in our supplier selection process, enabling us to maintain a sustainable supply chain. In line with our commitment to reducing our carbon footprint, we carefully evaluate the life cycle of products and services, seeking to minimise any adverse environmental and social impacts. We place great emphasis on partnering with suppliers who share our dedication to sustainable development. We give preference to suppliers that demonstrate a clear commitment to sustainability by implementing sustainable policies and adhere to all relevant ESG-related laws, as well as our procurement policy and supplier code of conduct.

SUSTAINABLE OPERATIONS *(Continued)*

Supply Chain Management *(Continued)*

Sustainability Procurement Principles

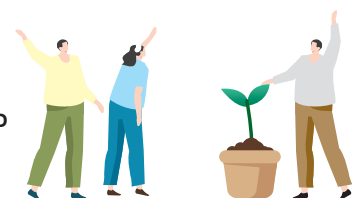
Reducing environmental footprint

- ✓ Consider environmental impacts of the full product or service life-cycle
- ✓ Prioritise environmentally-friendly products when sourcing in the market
- ✓ Avoid unnecessary purchases and single-use disposable items
- ✓ Encourage reuse and recycling

Responsible and ethical sourcing

- ✓ Consider social impacts and costs of the full product or service life-cycle
- ✓ Prioritise products and services which are beneficial to the health and wellness of end-users as an alternative to conventional options
- ✓ Avoid products which pose potential environmental, safety, and health concerns
- ✓ Explore the feasibility of procurement from suppliers that support the local economy and/or socially vulnerable groups

As part of our commitment to integrating sustainability into our supplier management, we employ a comprehensive approach to assess ESG risks and evaluate the performance of our suppliers during supplier selection and regular review process. To ensure alignment with our sustainability goals, we require suppliers to adhere to our supplier code of conduct. This code establishes the standards and expectations in key areas such as the environment, business ethics, labour relations, health and safety, freedom and rights protection. During regular reviews, we evaluate the ESG risk and performance of the products and services procured from our suppliers. This assessment allows us to identify any potential areas of concern and take appropriate measures to mitigate risks. Suppliers with higher ESG risks are encouraged to adopt a risk management plan to address the identified issues within an appropriate timeframe. Should a supplier fail to show satisfactory improvement or comply with our sustainability standards, we may consider discontinuing collaboration with them.



SUSTAINABLE OPERATIONS *(Continued)*

Supply Chain Management *(Continued)*

Supplier Code of Conduct

Environmental guidelines

- ✓ Adhere to all applicable environmental codes and practices, laws and regulations in the jurisdictions where the suppliers operate
- ✓ Hold all necessary environmental permits to conduct their business
- ✓ Adopt an effective environmental management system including measurement and reporting of their environmental impacts
- ✓ Utilise all appropriate and reasonable practices to preserve and protect the environment through proper waste management, pollution control and recycling

Social guidelines

- ✓ Practise business integrity in every aspect and avoid business misconduct and conflict of interest in their business
- ✓ Implement legitimate and equitable employment practices and set up effective internal communication channels
- ✓ Comply with applicable occupational safety and health legislation and requirements and maintain a safe and healthy working environment
- ✓ Educate and practise labour rights and freedoms, and avoid any behaviours of discrimination

Apart from meeting environmental and social standards, our supplier management process encompasses various other requirements to ensure that suppliers meet the expectations of our customers. These requirements include punctuality, quality, and overall performance. Additionally, we conduct background checks and ongoing evaluations to assess the credibility and reliability of both new and existing suppliers.

Enhancing Customer Satisfaction

Building trusted relationships with stakeholders, especially our customers and the overall community is a paramount concern for us. From the pre-sale stage to after-sales support, we are committed to providing our customers with the highest quality products, services, and assistance. We have established communication channels to understand our customers' expectations and maintain continuous contact with them. During the Reporting Period, we were not aware of any material breach of relevant laws and regulations relating to health and product safety, advertising, labelling and privacy matters in connection to the products and services provided by the Group.

SUSTAINABLE OPERATIONS *(Continued)*

Enhancing Customer Satisfaction *(Continued)*

Quality Control

The Group places great importance on ensuring the quality and specifications of our products. Our products must be warranted with quality certificates issued by reputable mines or suppliers. These certificates validate that our products meet stringent quality standards and align with the expectations of our customers. To assess the composition of iron ores and ensure they conform to recognised global standards, we employ rigorous physical testing and chemical analysis. These evaluations help us verify that the iron ores meet the required specifications. In addition to the initial testing and analysis, we conduct quality checks on the items before they are delivered to our clients. This further ensures that the products meet the expected quality standards and comply with the agreed-upon requirements. To address any potential quality issues, we maintain close collaboration with both our customers and suppliers.

Given that commodity supply typically poses minimal safety and health issues, the Group does not have specific product recall procedures in place. However, in case of variations in quality from the prescribed contractual specifications, we utilise pre-agreed price formulae as a means of redress. These formulae help to balance the impact of quality deviations, ensuring a fair resolution for all parties involved.

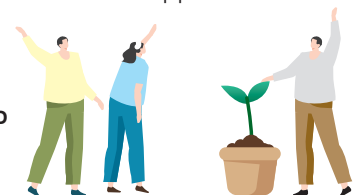
During the Reporting Period, the Group did not receive any complaints related to our products or services nor any requests for significant sales returns. No sold or shipped products were subject to recalls for safety and health reasons during the Reporting Period.

Customer Satisfaction

We have established a systematic process for collecting customer feedback and complaints to ensure that we effectively address and resolve any issues they may encounter. By actively listening to our customers, we aim to enhance their overall satisfaction with our products and services. The collected feedback and complaints are carefully analysed to gain insights into the strengths and weaknesses of our products. This analysis helps us identify areas for improvement and guides our future efforts to enhance the quality of our offerings.

Intellectual Property

The Group acknowledges the importance on protecting intellectual property (“IP”) rights, including copyrights, and respects the rights of the relevant copyright owners. We have implemented policies to ensure compliance with the IP rules and regulations in Hong Kong and provide clear guidance on the proper usage of copyright works. Unauthorised use of any IP, including inventions, designs, copyrighted works, and trademarks owned by the Group or external parties is strictly prohibited without obtaining prior consent and approval. To ensure compliance with IP laws and regulations, we conduct regular software audits. These audits help us monitor software usage and ensure that all software is properly licensed. Penalties are in place to enforce adherence to IP regulations and deter any non-compliance. During the Reporting Period, the Group was not aware of any non-compliance with the applicable laws and regulations relating to IP rights.



EMPLOYEE WELFARE

The Group recognises the crucial role of our staff in value creation and places great importance on their well-being and development. We are committed to fostering a healthy, safe, and supportive workplace environment that enables our employees to contribute effectively to the growth and success of the organisation. In addition to complying with local labour laws, our employment practices align with the guidelines set forth by the United Nations Global Compact. At the end of the Reporting Period, the Group employed 23 employees in Hong Kong and Chinese Mainland, with a turnover rate of about 17%. The following table shows the employment figures of the Group as of the end of the Reporting Period:

		2023	2022
Total number of employees		23	23
By gender	Male	43%	48%
	Female	57%	52%
By age group	Below 30	4%	4%
	30 to 50	48%	61%
	Over 50	48%	35%
By employment type	Full-time	91%	91%
	Part-time	9%	9%
By geographical region	Hong Kong	91%	91%
	Chinese Mainland	9%	9%
Employee turnover rate¹			
Total		17%	20%
By gender	Male	0%	4%
	Female	17%	16%
By age group	Below 30	0%	12%
	30 to 50	17%	8%
	Over 50	0%	0%
By geographical region	Hong Kong	17%	20%
	Chinese Mainland	0%	0%

¹ The turnover rate was calculated by dividing the number of employees leaving the Group in 2023 by the average number of employees of the Group for the Reporting Period.

EMPLOYEE WELFARE *(Continued)*

Healthy and Safe Workplace

The Group prioritises the health, safety, and overall well-being of our employees above all else. We are committed to being a compassionate employer and endeavour to create a work environment that is both safe and healthy. Our goal is to promote the concepts of work-life balance and employee well-being.

To effectively manage health and safety risks, the Group has implemented a range of practices that cover various aspects. These practices include:

Health and Safety Practices

Occupational health and safety

- ✓ Incorporate health and safety risk into our risk management and implement health and safety practice
- ✓ Report all health and safety incidents properly and timely for follow-up and remedial actions
- ✓ Conduct in-depth analysis on the reported incidents if applicable

Employee engagement

- ✓ Communicate closely with the employees on our health and safety guidelines and standards, and provide training accordingly
- ✓ Organise information sharing programmes on improving employees' health and safety practice
- ✓ Participated in a walking challenge under "10,000 Steps a Day" campaign organised by the Department of Health to raise awareness on the health benefits of walking in daily life

Hygienic workplace

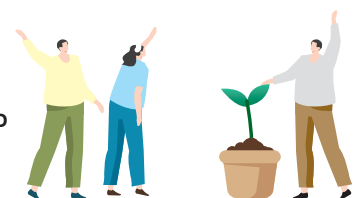
- ✓ Keep our offices clean and tidy, and carry out cleaning of carpet and air-conditioner regularly

Protecting employees' health

- ✓ Provide eligible employees with medical benefits and insurance

Business continuity plan

- ✓ Provide a framework to deal with and measures to mitigate from a disruptive incident such as outbreaks of contagious diseases, fire, and cyber attacks



EMPLOYEE WELFARE *(Continued)*

Healthy and Safe Workplace *(Continued)*

The Group adheres to all applicable health and safety laws and regulations. During the Reporting Period, we were not aware of any material breach of relevant laws and regulations in Hong Kong pertaining to the provision of a safe working environment and protection of employees from occupational hazards such as Occupational Safety and Health Ordinance (Cap.509) and Employees' Compensation Ordinance (Cap. 282). There was no work-related injury cases or fatalities as well as lost days due to injury in the past three years.

Fulfilling Workplace

Our employees are at the core of our success and are considered the Group's most valuable assets. Therefore, establishing a strong and collaborative relationship with our employees and understanding their needs is of utmost importance to us. We prioritise creating a dynamic working environment that fosters motivation and engagement among our workforce. Additionally, we offer competitive compensation and benefits that align with market standards. During the Reporting Period, the Group was not aware of any material breach of relevant laws and regulations, including among others, the Employment Ordinance (Cap. 57) of Hong Kong, that had a significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunities, diversity, anti-discrimination, other benefits and welfare, as well as child and forced labour.

Benefits

The Group reviews and revises our remuneration policy and allocation of human resources to ensure alignment with our development strategies periodically. We value the contributions of our employees and recognise their efforts by offering attractive and competitive remuneration packages. These packages are designed by considering factors such as the nature of work and prevailing market conditions. To acknowledge individual performance and industry practices, year-end bonuses and share options are reviewed and provided accordingly. Performance evaluations play a crucial role in determining these incentives. Additionally, we comply with local laws and regulations by contributing to the Mandatory Provident Fund or similar retirement schemes. Additionally, we provide a comprehensive employee benefit scheme, including medical and other insurance coverage, to safeguard the health and security of our employees and their families.

Work-life Balance

We understand the significance of work-life balance in promoting the overall well-being of our employees. In addition to statutory holidays, we provide supplementary leave benefits to support their personal lives. These benefits include marriage leave and birthday leave, allowing employees to take time off to celebrate significant life events. To enhance mental well-being and create a sense of community within our workforce, we organise various social events throughout the year. These events serve as opportunities for our employees to come together, celebrate important occasions, and foster a supportive and inclusive work environment. Examples of such events include Chinese New Year lunch gathering and Christmas party.

EMPLOYEE WELFARE *(Continued)*

Training and Development

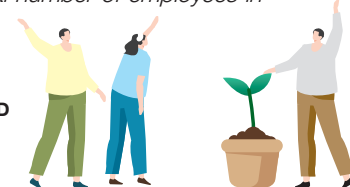
We are committed to empowering our employee's growth and strengthening their job-related skills and expertise by providing training support and investing in their skill development. We offer various training opportunities, including seminars and training programmes that are relevant to their job nature and aligned with their professional goals. Eligible employees are offered with education subsidies. These subsidies aim to encourage employees to engage in continuous learning and upskilling. Additionally, we provide a range of internal and external training activities tailored to the specific needs of our employees.

Our training data are summarised in the table below:

	2023		2022	
Total number of hours of training received by employees	129		174	
	Average hours of training per employee	Percentage of employees who received training¹	Average hours of training per employee	Percentage of employees who received training
By gender				
Male	4.4	100%	8.0	100%
Female	6.6	100%	7.2	100%
By employment category				
Senior Management	12.4	100%	26.7	100%
Middle Management	11.3	100%	9.7	100%
General Staff	1.0	100%	1.4	100%
Overall	5.6	100%	7.6	100%

In addition to the training programmes, the Group has implemented a mentoring scheme to provide guidance and support to employees as they navigate job-related challenges and foster strong interpersonal relationships within the Company. Experienced mentors share their insights and offer practical advice to help mentees overcoming any difficulties and achieve their professional goals. This also contributes to an effective learning and working culture. During employee appraisals, mentors also provide constructive feedback to their mentees. Promotion and other career advancement opportunities are assessed based on the outcomes of employee appraisals.

¹ It is calculated by dividing the employees received training in the specified category by the total number of employees in the specified category at the end of the Reporting Period.



EMPLOYEE WELFARE *(Continued)*

Human and Labour Rights

We strive to create a work environment that values diversity, inclusion, and social responsibility and to establish an equitable and inclusive work culture. We comply with all relevant statutory requirements pertaining to work hours, holidays, remuneration, and codes in effect in Hong Kong. Our commitment extends to promoting equal opportunities, respecting labour rights, and fostering fairness within our workplace. We strictly prohibit the employment of child labour and forced labour across our Group and supply chain.

Diversity and Inclusiveness

All employees are expected to uphold principles of dignity, respect, and courtesy when interacting with each other and all stakeholders. The Group is committed to ensuring that decisions regarding staff hiring, training, compensation, and promotion are solely based on performance and qualifications.

We actively promote mutual respect and maintain a zero-tolerance approach towards any form of discrimination, harassment, intimidation, or violence. These behaviours are strictly prohibited on the basis of race, ethnicity, nationality, religious and political beliefs, gender, age, sexual orientation, marital status, family status, disability, medical condition, among other protected characteristics. Harassment based on a person's sex, disability, family status, or race is not tolerated. Details regarding our internal communication channels and the respect for freedom of association are also included in the policy. We are dedicated to promptly addressing and resolving complaint, if any, in a timely manner.

The Group complies with all applicable employment and anti-discrimination laws and regulations. We were not aware of any material breach of relevant laws and regulations of Hong Kong including among others, the Employment Ordinance (Cap. 57), Sex Discrimination Ordinance (Cap. 480), Disability Discrimination Ordinance (Cap. 487), Family Status Discrimination Ordinance (Cap. 527) and Race Discrimination Ordinance (Cap. 602).

Child and Forced Labour

The Group places great importance on preventing child and forced labour. We have implemented a rigorous policy that strictly prohibits all forms of illegal labour, including child and forced labour. This policy is adhered to throughout our employment and operational processes. In addition, we also maintain close communication with our suppliers to ensure that they also adhere to our standards. We work closely with them to ensure that they share our values and commitment to preventing child and forced labour.

During the Reporting Period, the Group was not aware of any identified case regarding child and forced labour, as well as material non-compliance with laws and regulations, including among others, the Employment Ordinance (Cap. 57) of Hong Kong, relating to child and forced labour.

ENVIRONMENTAL PROTECTION

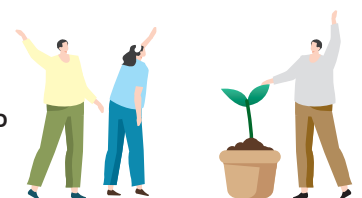
The Group acknowledges the accelerating impact of global warming and is committed to being a sustainable organisation that takes action to address climate change. Given our predominantly office-based business nature, we have integrated appropriate principles and measures into our green office policy and climate change policy to mitigate the environmental impacts associated with our operations. We actively participate in green events to raise environmental awareness within our business and promote sustainable practices.

During the Reporting Period, the Group did not have material non-compliance with laws and regulations relating to air and GHG emissions, discharges into water and land, generation of hazardous and non-hazardous waste, and use of resources in Hong Kong. There was no issue in sourcing water that is suitable for use in the Group's operations in Hong Kong. In addition, as our business activities mainly take place in office, which does not generate significant amount of GHG emissions and hazardous and non-hazardous waste nor material use of utility and resources, the Group aims to maintain the low level of emissions and waste in the coming year.

Dealing with Climate Change

Climate change is a dynamic issue that has caused significant damages worldwide through severe weather events. These events pose a risk to the operational facilities in our supply chains, leading to potential business disruptions. Extreme weather phenomena like hurricanes, cyclones, floods, and earthquakes can damage physical infrastructures, offices, and operations, affecting employees and hindering supply chains stability. Moreover, gradual changes in climate patterns could result in increased capital and operating costs, higher expenses for human resources, and elevated insurance premiums.

The Group is deeply committed to combatting climate change by implementing effective best practices that minimise the risks and impacts on our business operations. We place a strong emphasis on transparency and accountability in our monitoring and reporting processes. To guide our strategies and address potential climate change impacts, we have established the climate change policy that guides our strategies and actions. Climate events are also included in our business continuity plan. In order to proactively address climate risks and seize opportunities, we have integrated climate risk assessment into our risk management practices. This allows us to evaluate and manage climate risks and identify potential areas for improvement. We strongly encourage all our business partners to explore methods for enhancing the resource efficiency of their water and energy usage. To ensure the continuous effectiveness of our climate change initiatives, we periodically review our climate change policy and make necessary revisions.



ENVIRONMENTAL PROTECTION *(Continued)*

Green Operations

To ensure a comprehensive understanding of climate-related risks and opportunities, we regularly incorporate and analyse climate risk within our risk management processes. This enables us to review and revise our policy accordingly, while also identifying and implementing appropriate measures to minimise potential impacts and capitalise on emerging opportunities. We consider the risks associated with climate change and extreme weather events and integrate them into our business continuity plans, as well as our short-term and long-term reduction targets. To improve our resilience and mitigate environmental impacts, we actively promote resource conservation and green habits through training initiatives and the implementation of various green initiatives. Additionally, we are exploring the active utilisation of clean and renewable energy sources in our operations and working with our suppliers to adopt similar practices whenever feasible. Looking ahead, we are committed to maintaining low levels of GHG emissions, energy consumption, water consumption, and waste generation. By focusing on these areas, we aim to continually minimise our environmental footprint and contribute to a sustainable future.

Green Events

To practise environmental sustainability in our daily operation, we participated in some green events, such as Earth Hour 2023 organised by World Wide Fund for Nature Hong Kong (“WWF”), Green Low Carbon Day 2023 supported by the Community Chest, and No Air Con Night organised by Green Sense during the Reporting Period.

No Air Con Night

“No Air Con Night” is a territory-wide energy saving campaign organised by Green Sense in Hong Kong to promote the wise use of air conditioning. We participated in the event and our participating employees switched off the air conditioner for a certain period of time to conserve energy which helped raising our employees’ awareness of the global warming issue and call for more “Low Carbon” action in our daily life.

ENVIRONMENTAL PROTECTION *(Continued)*

Environmental Performance

During the Reporting Period, due to the fact that the Group primarily operates in office-based settings, we did not generate significant amounts of hazardous and non-hazardous waste. Our environmental data for this period are summarised in the table below:

Key Environmental Performance Indicators	Unit	2023	2022
Direct GHG emissions (Scope 1) ¹	Tonne of carbon dioxide equivalent ("tCO ₂ e")	17.75	13.91
Energy indirect GHG emissions (Scope 2) ²	tCO ₂ e	20.06	19.18
Other indirect GHG emissions (Scope 3) ³	tCO ₂ e	59.11 ⁴	6.42
Total GHG emissions	tCO ₂ e	96.92	39.51
Intensity	tCO ₂ e per Full-time employee ("FTE")	4.21	1.72
Electricity	kWh'000	28.25	27.01
Intensity	GJ	101.70	97.25
	kWh'000 per FTE	1.23	1.17
Paper	Tonne	0.43	0.47
Intensity	Tonne per FTE	0.02	0.02
Water	m ³	25.00	18.00
Intensity	m ³ per FTE	1.09	0.78

COMMUNITY ENGAGEMENT

The Group is deeply committed to supporting the local community and prioritizing the health and well-being of its residents. This year, the focus of our contribution include environmental concerns, health and safety, and poverty alleviation. We actively engage in various fundraising and charity events organised by local charitable organisations aiming to raise awareness about environmental issues and promote sustainable practices. During the Reporting Period, we participated in several charitable activities and made a total donation of approximately US\$13,000 by the Group for charitable causes. These events included the Earth Hour 2023, the Green Low Carbon Day 2023, Po Leung Kuk Flag Day 2023, 2023/24 WWF-Hong Kong Flag Day, Dress Casual Day 2023 and the 16th Anniversary Annual Charity Dinner hosted by the Ten Percent Donation Scheme Foundation.

¹ Scope 1: Direct GHG emissions generated from the use of unleaded petrol by company vehicles.

² Scope 2: Energy indirect GHG emissions were caused by the use of purchased electricity. The calculation was based on the published emission factors of Carbon Calculator by The Hongkong Electric Company, Limited.

³ Scope 3: Other indirect GHG emissions were caused by business air travels by the Group's employees, water consumed for electricity generation and methane gas generated in the paper disposal. The calculation had made reference to GHG Conversion Factors for Company Reporting published by the UK Government and the published emission factors of the "How to prepare an ESG Report Appendix 2: Reporting Guidance on Environmental KPIs" published by HKEx.

⁴ There was an increase in the other indirect GHG emission during the Reporting Period as the Group had more on-site visit to the customers and end-users for the swift sales of iron ores.



HKEx ESG REPORTING GUIDE INDEX

HKEx ESG Reporting Guide General Disclosures & KPIs		Explanation/Reference Section
Aspect A: Environmental		
A1 Emissions	<p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.</p> <p>Note:</p> <p>Air emissions include nitrogen oxides, sulphur oxides, and other pollutants regulated under national laws and regulations.</p> <p>Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride.</p> <p>Hazardous wastes are those defined by national regulations.</p>	ENVIRONMENTAL PROTECTION
KPI A1.1	The types of emissions and respective emissions data.	ENVIRONMENTAL PROTECTION – Environmental Performance
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	ENVIRONMENTAL PROTECTION – Environmental Performance
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Not applicable – our business activities mainly took place in office, which does not generate significant amount of hazardous waste during the Reporting Period
KPI A1.4	Total non-hazardous waste produced (in tonnes) and where appropriate, intensity (e.g. per unit of production volume, per facility).	Not applicable – our business activities mainly took place in office, which does not generate significant amount of non-hazardous waste during the Reporting Period
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	ENVIRONMENTAL PROTECTION

HKEx ESG REPORTING GUIDE INDEX *(Continued)*

HKEx ESG Reporting Guide General Disclosures & KPIs	Explanation/Reference Section
<p>KPI A1.6</p> <p>Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.</p>	<p>Not applicable – our business activities mainly take place in office, which does not generate significant amount of hazardous and non-hazardous waste during the Reporting Period</p>
<p>A2 Use of Resources</p> <p>Policies on efficient use of resources including energy, water and other raw materials.</p> <p>Note:</p> <p>Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.</p>	<p>ENVIRONMENTAL PROTECTION</p>
<p>KPI A2.1</p> <p>Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).</p>	<p>ENVIRONMENTAL PROTECTION – Environmental Performance</p>
<p>KPI A2.2</p> <p>Water consumption in total and intensity (e.g. per unit of production volume, per facility).</p>	<p>ENVIRONMENTAL PROTECTION – Environmental Performance</p>
<p>KPI A2.3</p> <p>Description of energy use efficiency target(s) set and steps taken to achieve them.</p>	<p>ENVIRONMENTAL PROTECTION</p>
<p>KPI A2.4</p> <p>Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.</p>	<p>ENVIRONMENTAL PROTECTION</p>
<p>KPI A2.5</p> <p>Total packaging material used for finished products (in tonnes), and, if applicable, with reference to per unit produced.</p>	<p>Not applicable – the use of packaging materials is immaterial due to the Group's business nature</p>

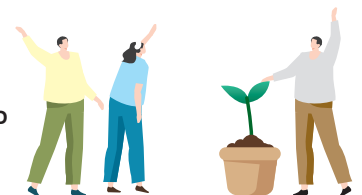


HKEx ESG REPORTING GUIDE INDEX *(Continued)*

HKEx ESG Reporting Guide General Disclosures & KPIs	Explanation/Reference Section
A3 The Environment and Natural Resources	Policies on minimising the issuer's significant impacts on the environment and natural resources. ENVIRONMENTAL PROTECTION
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. ENVIRONMENTAL PROTECTION
A4 Climate Change	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. ENVIRONMENTAL PROTECTION – Dealing with Climate Change
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. ENVIRONMENTAL PROTECTION – Dealing with Climate Change
Aspect B: Social	
B1 Employment	Information on: EMPLOYEE WELFARE – Fulfilling Workplace (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.
KPI B1.1	Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region. EMPLOYEE WELFARE
KPI B1.2	Employee turnover rate by gender, age group and geographical region. EMPLOYEE WELFARE

HKEx ESG REPORTING GUIDE INDEX *(Continued)*

HKEx ESG Reporting Guide General Disclosures & KPIs	Explanation/Reference Section
<p>B2 Health and Safety</p> <p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to providing a safe working environment and protecting employees from occupational hazards.</p>	<p>EMPLOYEE WELFARE – Healthy and Safe Workplace</p>
<p>KPI B2.1</p> <p>Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.</p>	<p>EMPLOYEE WELFARE – Healthy and Safe Workplace</p>
<p>KPI B2.2</p> <p>Lost days due to work injury.</p>	<p>EMPLOYEE WELFARE – Healthy and Safe Workplace</p>
<p>KPI B2.3</p> <p>Description of occupational health and safety measures adopted, how they are implemented and monitored.</p>	<p>EMPLOYEE WELFARE – Healthy and Safe Workplace</p>
<p>B3 Development and Training</p> <p>Policies on improving employees’ knowledge and skills for discharging duties at work. Description of training activities.</p> <p>Note:</p> <p>Training refers to vocational training. It may include internal and external courses paid by the employer.</p>	<p>EMPLOYEE WELFARE – Training and Development</p>
<p>KPI B3.1</p> <p>The percentage of employees trained by gender and employee category (e.g. senior management, middle management).</p>	<p>EMPLOYEE WELFARE – Training and Development</p>
<p>KPI B3.2</p> <p>The average training hours completed per employee by gender and employee category.</p>	<p>EMPLOYEE WELFARE – Training and Development</p>

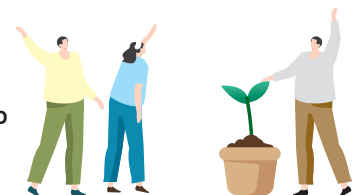


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HKEx ESG Reporting Guide General Disclosures & KPIs	Explanation/Reference Section
<p>B4 Labour Standards</p> <p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to preventing child and forced labour.</p>	<p>EMPLOYEE WELFARE – Fulfilling Workspace, Human and Labour Rights</p>
<p>KPI B4.1</p> <p>Description of measures to review employment practices to avoid child and forced labour.</p>	<p>EMPLOYEE WELFARE – Human and Labour Rights</p>
<p>KPI B4.2</p> <p>Description of steps taken to eliminate such practices when discovered.</p>	<p>Not applicable – no case of child or forced labour was discovered during the Reporting Period</p>
<p>B5 Supply Chain Management</p> <p>Policies on managing environmental and social risks of the supply chain.</p>	<p>SUSTAINABLE OPERATIONS – Supply Chain Management</p>
<p>KPI B5.1</p> <p>Number of suppliers by geographical region.</p>	<p>SUSTAINABLE OPERATIONS – Supply Chain Management</p>
<p>KPI B5.2</p> <p>Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.</p>	<p>SUSTAINABLE OPERATIONS – Supply Chain Management</p>
<p>KPI B5.3</p> <p>Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.</p>	<p>SUSTAINABLE OPERATIONS – Supply Chain Management</p>
<p>KPI B5.4</p> <p>Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.</p>	<p>SUSTAINABLE OPERATIONS – Supply Chain Management</p>

HKEx ESG REPORTING GUIDE INDEX *(Continued)*

HKEx ESG Reporting Guide General Disclosures & KPIs	Explanation/Reference Section
<p>B6 Product Responsibility Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.</p>	<p>SUSTAINABLE OPERATIONS – Enhancing Customer Satisfaction</p>
<p>KPI B6.1 Percentage of total products sold or shipped subject to recalls for safety and health reasons.</p>	<p>SUSTAINABLE OPERATIONS – Enhancing Customer Satisfaction</p>
<p>KPI B6.2 Number of product and service related complaints received and how they are dealt with.</p>	<p>SUSTAINABLE OPERATIONS – Enhancing Customer Satisfaction</p>
<p>KPI B6.3 Description of practices relating to observing and protecting intellectual property rights.</p>	<p>SUSTAINABLE OPERATIONS – Enhancing Customer Satisfaction</p>
<p>KPI B6.4 Description of quality assurance process and recall procedures.</p>	<p>SUSTAINABLE OPERATIONS – Enhancing Customer Satisfaction</p>
<p>KPI B6.5 Description of consumer data protection and privacy policies, how they are implemented and monitored.</p>	<p>SUSTAINABLE OPERATIONS – Business Ethics</p>
<p>B7 Anti-corruption Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to bribery, extortion, fraud and money laundering.</p>	<p>SUSTAINABLE OPERATIONS – Business Ethics</p>
<p>KPI B7.1 Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.</p>	<p>SUSTAINABLE OPERATIONS – Business Ethics</p>
<p>KPI B7.2 Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.</p>	<p>SUSTAINABLE OPERATIONS – Business Ethics</p>
<p>KPI B7.3 Description of anti-corruption training provided to directors and staff.</p>	<p>SUSTAINABLE OPERATIONS – Business Ethics</p>



HKEx ESG REPORTING GUIDE INDEX *(Continued)*

HKEx ESG Reporting Guide General Disclosures & KPIs	Explanation/Reference Section
B8 Community Investment Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	COMMUNITY ENGAGEMENT
KPI B8.1 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	COMMUNITY ENGAGEMENT
KPI B8.2 Resources contributed (e.g. money or time) to the focus area.	COMMUNITY ENGAGEMENT



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