



New Era Technology, Inc. Environmental, Social & Governance (ESG) Policy 2024

Classification: Public

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ESG Policy Statement

New Era Technology, Inc., and its subsidiaries (the “Company” or “New Era”) operate in a wide range of legal and business environments. The purpose of this Environmental, Social and Governance (ESG) Policy (the “Policy”) is to encourage and enable directors, officers and workers of the Company, including independent contractors in the United States and other countries as applicable to the extent they are covered by relevant local laws and legislation in relation to this Policy (for these purposes, each shall be referred to as an “Employee”), to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

New Era is committed to incorporating environmental sustainability, social responsibility, and effective corporate governance into all aspects of our business.

This ESG Policy reflects New Era’s commitment to improving how our business decisions and policies address opportunities for sustainability.

We expect this policy to be upheld by all our Employees.

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1. Terms and Definitions

Term / Acronym	Definition / Meaning
“Employee”	Directors, officers and workers of the Company, including independent contractors in the United States and other countries as applicable to the extent they are covered by relevant local laws and legislation in relation to this Policy.
“ESG”	ESG focuses on a company’s performance throughout a broad range of areas, from human rights and labor laws to environmental practices to privacy of personal information. Essentially, ESG pertains to how companies are measuring and reporting on the commitments they’re making in these three main areas: <ol style="list-style-type: none"> 1. Environmental: This aspect evaluates the organization’s commitment to modern environmental practices. This could include the organization’s carbon footprint, natural resource use, waste management, and climate change initiatives as applicable. 2. Social: This aspect addresses the organization’s treatment of the people it interacts with, including customers and employees, throughout the supply chain. The main areas measured, evaluated, and reported on include human rights initiatives, diversity, and inclusion, anti-harassment and discrimination, and fair labor standards. The organization’s overall community contribution and conduct can also be considered. 3. Governance: This aspect assesses the organization’s culture, behavior, and values. The organization’s corporate structure, financial operations, issue management, and anti-bribery and anti-corruption policies are considered.
“ESG Committee” or “Environmental, Social and Governance Committee”	Includes, but is not limited to, representatives from Human Resources, Corporate Development and GRC (Governance, Risk and Compliance) teams.
“we”, “our”, “New Era”, or “New Era Technology”	Refers to New Era Technology, Inc., and its subsidiaries.

2. Scope

This Policy applies to all New Era Technology Employees, regardless of location (within or outside of the jurisdictions in which the Company operates).

We may have additional supplementary regional ESG policies that could address legislation specific to that country and/or region, for certain business units which consider the material ESG factors according to their region, product, service, and/or customer contractual obligations.

This Policy does not form part of any Employee’s contract of employment, and New Era reserves the right to amend the Policy at any time.

3. Roles and Responsibilities

This Policy has been agreed upon and implemented following review and approvals from New Era Technology's executive leadership team.

This Policy has been ratified by the New Era Board of Directors.

The Chief Executive Officer (CEO) has overall responsibility for the effective operation of this Policy. The CEO has delegated responsibility for overseeing the implementation of the Policy to representatives from the Human Resources, Corporate Development and Governance, Risk & Compliance (GRC) teams ("ESG Committee"). Suggestions for changes to this Policy should be reported to GRC@neweratech.com.

Line managers have day-to-day responsibility for enforcing this Policy, and Employees should refer any initial questions about this Policy to line managers.

This Policy is reviewed annually by members of the ESG Committee. Changes may be made at any time as government guidance develops.

4. Our ESG Commitment

We strive to support sustainable, equitable, healthy, and diverse communities through a combination of innovative business practices and exemplary environmental, social, and governance (ESG) performance. This commitment informs every aspect of our business, including how we design and build new projects, operate our company, collaborate with stakeholders, and report progress.

This ESG Policy sets out our approach to sustainability matters. At the heart of the Policy is a corporate culture that has sustainability at the core of all our business operations and values.

5. Our Statement on Climate Change and the Environment

When we can identify the opportunity, we will participate in measures to drive down our energy and carbon impacts, as we believe that climate change is one of the greatest risks to our world. We consider environmentally sustainable initiatives that could deliver near-term efficiency, value, and health for our business, our people, and the wider community. We endeavor to be a digital-first business.

We seek to comply with current environmental legislation and work to minimize the impact of our activities on the environment.

6. Our Statement on Social Responsibility

Our focus is to deepen relationships with our key stakeholders by investing in our Employees and partnering with our customers, communities, investors, and suppliers.

We are committed to engaging with our Employees to provide a challenging, dynamic, inclusive and diverse work environment that supports their professional development, as well as promoting a good work-life balance that prioritizes their overall health and wellness.

We will support initiatives that benefit the environment, human welfare, and education. This includes skills training that advances workforce talent pipelines for our customers and economic development in the communities in which we operate.

We will support our Employees as it pertains to their safety, health, and wellness.

We will preserve and promote the protection of human rights and welfare within our own business activities, as well as those of our supply chain, in accordance with our Code of Ethics and Business Conduct.

7. Our Statement on Ethical Governance

Our focus is to promote strong oversight, transparency, and risk management at all levels of our organization, ensuring resilience and long-term preservation of value for our business.

We will maintain strong corporate governance practices through management accountability and proactive risk management.

We are committed to high ethical standards through a strong Code of Ethics and Business Conduct, ongoing ethics training, and executive leadership that promotes a culture of integrity.

We cultivate strong stakeholder relationships through transparency, open communications, and responding to stakeholder input.

We establish clear and effective governance for ESG, set goals, and establish accountability. This is set through our ESG committee and reported to New Era senior leadership.

8. Our Business and ESG

ESG is about assessing that net positive impact in the world and taking concerted, defined, and measurable action to improve it. Our value rests in our Employees, our communities, and the wider world. Therefore, ESG forms a fundamental part of how our business strives to demonstrate our values in the real world.

We strive to assess a broader range of factors in a holistic manner, from environmental and sustainability considerations to social issues and how we invest in our people, to the structure of our business and always reaching for better governance. We welcome opportunities to highlight the positive impact we have on the world.

9. Our Duty to the Wider World

As a business, we also have a duty to our people, our customers, and the wider world. ESG gives us an opportunity to bring those impacts together. We value investing in our people as we value protecting our environment and being a good corporate citizen.

We value everyone and strive to work as one team. Our view on ESG is that it is a continuous process of aligning our operations and controls with our values as a company.

Our commitment to improving our social and environmental performance demonstrates a strong, well-informed management attitude and a values-led culture that is both alert and responsive to the challenges and opportunities of doing business responsibly and sustainably.

10. ESG and Our Reputation

ESG is fundamental to our reputation as a business. Reputation is built through frequent and repeated interactions with stakeholders. When those interactions are positive, our business, and our reputation, can thrive. In an uncertain economic climate, a positive reputation is one of the key drivers to long-term success.

We want all our stakeholders, from customers to investors to our people, to be proud to be a part of our business. Part of that pride is understanding how our business makes a positive contribution to the world.

Environmental – Environmental sustainability is an ethical and commercial imperative. Managing our sustainability emphasizes the strategic necessity to operate efficiently within our company. Our commitment to sustainable business practices is important to our strategic objectives.

Social – Our people make up our business. Intellectual capital is core to our clients, our business model, and our long-term sustainability as a business. We aim to foster an environment that values and nurtures unique

talents and contributions from every individual. While we have progress to make, we are committed to cultivating and empowering change by building an inclusive workplace where all talents can thrive.

Governance – Good governance is foundational to our business, and all aspects of ESG. We cannot thrive without paying attention to our compliance obligations. Our business seeks to go beyond the concept of ‘box-ticking’ and embed compliance into the heart of our business.

11. Our Responsibility to Our Customers

We have an obligation to our customers to offer them the best service. Part of that commitment to customers is responding to their needs, hearing their concerns, and committing ourselves to customer satisfaction.

ESG priorities are drawn not only from stakeholder concerns but customer needs. It is imperative to our business that all our interactions with customers are conducted in line with our core values (community, integrity, agile, and committed).

It is also important for our Employees to understand ESG, its impact, and what it means for our company. We want our Employees to feel proud of being part of our business and the positive impact we have on the world and within the communities we work and serve so that our customers will feel the same.

12. New Era Employees’ Role to Play in ESG

As members of our business, Employees have a vital responsibility to ensure our organization thrives. Employees should know:

- Our strategic ESG goals
- How we plan to achieve them and over what time
- Individual and team contribution to those goals
- How to discuss our ESG goals with customers and third parties
- Where to report potential concerns or actions which go against our policy

On an individual level, Employees have an important role to play in meeting our ESG objectives. As a New Era Employee, here’s how:

Environmental – We all have a role to play in reducing our environmental impact. While as a business we are setting company-wide targets. We will work to shift Employee mindsets to sustainable first options, for instance:

- When traveling, are there more environmentally friendly options to take?

- Can some meetings be held remotely instead of traveling?
- Think before you print.
- Does the office have recycling and energy-saving measures?

Social – Building a diverse and inclusive workforce where everyone feels valued is everyone’s responsibility. Understanding their role in bringing people together is critical to our success as a business. From hiring the best talent to encouraging all staff to thrive, we want a workplace where people proactively work to be the best. Employees are encouraged to help by:

- Challenging and reporting discriminatory or offensive behavior.
- Understanding diversity and inclusion policies so they are equipped to support fellow Employees.
- Leading by example.

Governance – Good governance goes beyond having the right policies and procedures in place. It’s about embedding compliance in Employees’ day-to-day work. From completing training on time to actively understanding how regulations affect our work, good governance starts from the individual acting ethically and the company encouraging the following:

- Being a compliance champion within the organization, department and/or team.
- Referring to policies and procedures instead of shortcuts.
- Being aware of red flags for compliance failures and risks in the Employee’s area of work.
- Calling out poor behavior or reporting failures without fear of retaliation.

13. ESG and Our Value Chain

Our business does not operate in isolation. Value is created through collaboration and partnerships. Similarly, risks can come from not anticipating problems, gatekeeping, and hiding critical information.

A workforce health and safety incident, labor dispute, or an allegation of corruption can have serious impacts on stakeholders up and down the value chain. The value chain matters, and it is connected. Customers are increasingly putting pressure on companies to act with ethical decisions in mind.

Ethical procurement within the context of ESG means paying attention to the carbon impacts of a supplier, and the labor practices.

It is the policy of New Era Technology, wherever possible and as applicable and feasible, to:

- Institute practices that reduce waste by increasing product efficiency and effectiveness.
- Purchase products that minimize environmental impacts, toxins, pollution, and hazards to worker and community safety.

- Purchase products that reduce greenhouse gas emissions in their production, shipping, use, and discard.
- Purchase products that include recycled content, are durable and long-lasting, conserve energy and water, use agricultural fibers and residues, use unbleached or chlorine-free manufacturing processes, are lead-free and mercury-free, and use wood from sustainably harvested forests.

14. How to Procure Ethically

- **Risk assessments and ongoing monitoring:** Undertake a risk assessment of the value chain to identify key vulnerabilities based on supplier and customer needs.
- **Investigations:** Actively participate when required in ESG incident investigations that take place in the value chain, prepare remediation plans where applicable, and manage any financial and reputational damage involving New Era.
- **Incident response management:** Build robust internal governance frameworks to respond to ESG issues in the value chain.

15. Our ESG Committee

The ESG Committee, comprised of representatives from the following teams: Human Resources, Corporate Development, GRC (Governance, Risk and Compliance) and may also include Employees from other teams who perform compliance-related activities; meets regularly and ensures New Era's senior leadership are kept informed of the ESG initiatives and outcomes.

The aim of the committee is to establish a unified, global, view of ESG, increasing understanding of all three aspects, environmental, social and governance as it pertains to New Era, and to promote robust standards of corporate governance that integrate all these aspects.

The key objectives of the committee are to:

- Emphasize the importance of environmental measures, sustainability goals, and performance throughout the business.
- Provide best practices on the structure, policies, and regulations that impact the business.
- Increase understanding and awareness of corporate governance and social aspects that impact the industry.
- Implement and promote common and workable standards of corporate governance for the business.

16. Compliance, Monitoring and Enforcement

This Policy is intended for all New Era businesses, in all countries.

Employees must ensure that they read, understand and comply with this Policy.

New Era Technology seeks to proactively prevent and mitigate instances of non-compliance with this Policy.

At minimum, we endeavor to maintain compliance with known legislative requirements.

Any breaches or concerns, including ethical concerns or potential breaches in our commitment to high ethical standards, should be reported as soon as possible through our Whistleblowing Policy.

New Era Technology's ESG committee is responsible for monitoring the effectiveness of this Policy and will review the implementation of it on a regular basis. They will assess its suitability, adequacy, and effectiveness.

Any need for improvements will be applied as soon as possible. Employees are encouraged to offer their feedback on this Policy if they have any suggestions for how it may be improved. Feedback of this nature should be addressed to GRC@neweratech.com.

Document Information

Reference	ESG Framework
Title	Environmental, Social & Governance (ESG) Policy
Purpose	The purpose of this policy is to provide information about ESG (Environmental, Social and Governance) factors and to encourage the business to understand ESG better.
Owner	Chief Executive Officer (CEO)
Document Approvers	New Era Technology's executive leadership team
Intended Audience	New Era Technology permanent, temporary, and contracted staff.
Review Plan	Annually
Document Classification	Public

Document History

VERSION CONTROL			
Revision	Date	Record of Changes	Released/Released By
V1.0	May 10, 2023	Approved release	ESG Committee
V1.1	Jun 15, 2023	Formatting updates	ESG Committee
V2.0	Jan 1, 2024	Annual review; Title revisions; Policy alignments; and Approved release	ESG Committee
V3.0	Sep 16, 2024	Document owner/approvers updates	ESG Committee

Control of Hardcopy Versions

The digital version of this document is the most recent version. It is the responsibility of the individual to ensure that any printed version is the most recent version. The printed version of this manual is uncontrolled, and cannot be relied upon, except when formally issued by the Chief Executive Officer, and /or the Director of Governance, Risk, and Compliance and provided with a document reference number and revision in the fields below:

Document Ref.	Rev.	Uncontrolled Copy	X	Controlled Copy
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References

Standard / Framework / Other	Title	Description
New Era Technology Corporate Policy	Employee Handbook	Code of Ethics and Business Conduct: a set of rules that details New Era's values, ethics, and beliefs including the rules that govern legal compliance.
New Era Technology Corporate Policy	Employee Handbook	Policies, in addition to the Code of Ethics and Business Conduct, including but not limited to Equal Employment Opportunity policy; Anti-Discrimination And Anti-Harassment Policy; "Whistleblower" Protection policy; Anti-Retaliation policy; Complaint Procedure; Open Door Policy; Standards of Conduct; Electronic Information and Communications policy; Confidential Information policy; Customer Relations policy.
New Era Technology Corporate Policy	Corporate Social Responsibility (CSR) Policy	New Era Technology's commitment to taking responsibility for our actions and encourage a positive contribution towards improving standards for our clients and Employees, minimizing our impact on the environment and improving the quality of the local community.
New Era Technology Corporate Policy	Whistleblowing Policy	Ensures that an Employee can raise concerns about wrongdoing or misconduct within New Era without fear of victimization, subsequent discrimination, disadvantage or dismissal.
ISO 14001:2015	Environmental management systems — Requirements with guidance for use	Requirements and guidance to meet the Standard.
ISO/IEC 27001:2013	Information technology — Security techniques — Information security management systems — Requirements	Requirements to meet the Standard (specifically as it pertains to Third-party (Vendor/Supplier) Risk Management).
ISO 9001:2015	Quality management systems — Requirements	Requirements to meet the Standard (specifically as it pertains to Third-party (Vendor/Supplier) Risk Management).