

TƯƠNG LAI BẮT ĐẦU
TỪ CHÍNH BẠN

Future inside **YOU**



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1.1 LIST OF ACRONYMS & ABBREVIATIONS

3R	Reduce, Reuse, Recycle
ACA	Airport Carbon Accreditation
ACGS	ASEAN Corporate Governance Scorecard
AI	Artificial Intelligence
AOP	Annual Operating Plan
APEC	Asia-Pacific Economic Cooperation
BIM/Revit	Building Information Modeling / Autodesk Revit
BOD	Board of Directors
BOM	Board of Management
CAGR	Compound Annual Growth Rate
CDE	Common Data Environment
CEO	Chief Executive Officer
CSI	Corporate Sustainability Index
CSR	Corporate Social Responsibility
CTD	Coteccons
CapEx	Capital Expenditure
DEI	Diversity, Equity and Inclusion
EDGE	Excellence in Design for Greater Efficiencies
EIA	Environmental Impact Assessment
ERM	Enterprise Risk Management
ERP	Enterprise Resource Planning
ESG	Environmental, Social and Governance
EXCOM	Executive Committee
FDI	Foreign Direct Investment
FIDIC	Fédération Internationale des Ingénieurs-Conseils (International Federation of Consulting Engineers)
FY	Fiscal Year
GHG	Greenhouse Gas
GRI	Global Reporting Initiative
HCMC	Ho Chi Minh City
HGBA	Ho Chi Minh City Green Business Association
HSE	Health, Safety and Environment
HVAC	Heating, Ventilation and Air Conditioning
HoSE	Ho Chi Minh Stock Exchange
IFC	International Finance Corporation, a member of the World Bank Group
IFRS	International Financial Reporting Standards

IOSH	Institution of Occupational Safety and Health (UK)
IR	Investor Relations
ISO	International Organization for Standardization
ISSB	International Sustainability Standards Board
KPI	Key Performance Indicator
L&OD	Learning & Organization Development
LEED	Leadership in Energy and Environmental Design
LOTUS	LOTUS Green Building Rating System
M&A	Mergers and Acquisitions
MEP	Mechanical, Electrical and Plumbing
MOU	Memorandum of Understanding
MarComs	Marketing Communications
OSH	Occupational Safety and Health
PMP	Project Management Professional
PPE	Personal Protective Equipment
PR	Public Relations
QA	Quality Assurance
QC	Quality Control
QS	Quantity Surveyor
RCA	Risk, Compliance & Internal Audit Committee
ROIC	Return on Invested Capital
SASB	Sustainability Accounting Standards Board
SC	Supply Chain
SDG	Sustainable Development Goal
SOP	Standard Operating Procedure
SSC	State Securities Commission of Vietnam
STF	Saigon Times Foundation
VBCSD	Vietnam Business Council for Sustainable Development
VCCI	Vietnam Chamber of Commerce and Industry
VGBC	Vietnam Green Building Council
VND	Vietnamese dong
VNSI	Vietnam Sustainability Index
VNU-HCM	Vietnam National University Ho Chi Minh City
VSCF	Vietnam Sustainable Construction Forum

1.2 REPORTING METHODOLOGY

COTECCONS PREPARES THIS SUSTAINABILITY REPORT TO PROVIDE STAKEHOLDERS WITH TRANSPARENT, VERIFIABLE INFORMATION, RECORD AND VERIFY THE RESULTS ACHIEVED, AND BUILD A REFERENCE DATABASE FOR THE NEXT PHASE OF ACTION PLANNING. ONE PRINCIPLE APPLIES THROUGHOUT: ALL DISCLOSED DATA MUST BE TRACEABLE TO THEIR SOURCE, REPORTING PERIOD AND CALCULATION SCOPE.

STEP	ACTIVITIES
1. Define the reporting scope	■ Research trends and practices in sustainability reporting, particularly standards applicable to construction companies. ■ Review short- and long-term plans and the ESG targets set for the year. ■ Define the report’s organizational and operational boundaries and the level of impact on each stakeholder group. ■ Determine material topics based on the company’s five strategic ESG goals.
2. Develop the report structure and reporting indicators	■ Benchmark against domestic and international frameworks and standards, including GRI, ISSB, SASB, IFC, the 17 United Nations Sustainable Development Goals, Circular 96/2020/TT-BTC, the Vietnam Sustainability Index (VNSI) and the Corporate Sustainability Index (CSI). ■ Conduct a materiality assessment and identify ESG indicators appropriate to the company’s operations. ■ Develop the content structure focusing on material topics.
3. Collect data and cross-check information	■ Collect data from related departments using standardized templates, interviews with relevant specialists and coordination meetings. ■ Coordinate verification and cross-check among relevant focal points to ensure data accuracy and consistency. ■ Calculate and review the results, then perform a final check before including them in the report. ■ For indicators with insufficient data, clearly state the current status and the plan to address the data gaps rather than use estimates.
4. Prepare the Report	■ Develop the Report through a rigorous process, ensuring consistency between the data and the accompanying narrative. ■ Present the content in an appropriate format to make information readily accessible to stakeholders. ■ Submit the Report to the ESG Subcommittee for review and to the Board of Directors for approval before publication.
5. Communication	■ Disclose the Report to relevant authorities, the media and stakeholders in accordance with applicable requirements. ■ Publish the Report on the Company’s official website at www.coteccons.vn and in the ESG yearbook. ■ Use the Report as a reference for communication programs, internal training, and partner engagement.

1.3 REPORTING STANDARDS

INTERNATIONAL POLICY FRAMEWORKS AND REFERENCE STANDARDS

- Global Reporting Initiative (GRI): GRI Standards (2020)
- SASB Standards issued by the Sustainability Accounting Standards Board (SASB)
- IFRS Sustainability Disclosure Standards: IFRS S1 – General Requirements for Disclosure of Sustainability-related Financial Information, issued by the International Sustainability Standards Board (ISSB)
- IFRS Sustainability Disclosure Standards: IFRS S2 – Climate-related Disclosures, issued by the International Sustainability Standards Board (ISSB)
- 1■ 7 United Nations Sustainable Development Goals (UN SDGs)
- ASEAN Corporate Governance Scorecard (ACGS)
- I■ SO 14001:2015 – Environmental management systems – Requirements with guidance for use
- ISO 14064-1:2018 – Greenhouse gases – Part 1: Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals
- Greenhouse Gas Protocol (GHG Protocol)

VIETNAMESE REGULATIONS AND ESG PRACTICE STANDARDS

- Circular 96/2020/TT-BTC: Guidance on information disclosure on the securities market
- Vietnam Sustainability Index (VNSI), developed by the Ho Chi Minh Stock Exchange (HoSE) as a basis for assessing the ESG performance of listed companies.
- Corporate Sustainability Index (CSI), issued by the Vietnam Chamber of Commerce and Industry (VCCI) to measure sustainable development practices among Vietnamese enterprises.
- Vietnam Corporate Governance Code of Best Practices for Public Companies, issued by the State Securities Commission of Vietnam (SSC) and the International Finance Corporation (IFC) (2026)
- ESG Disclosure Guidelines for the Real Estate - Construction Sector, recommended by UK PACT and the State Securities Commission of Vietnam (SSC) (2025)

1.4 REPORTING BOUNDARIES

- Reporting period: **1 July 2025 - 30 June 2026**
- Organizational boundaries: **20 subsidiaries and 3 affiliates**

1.5 ABOUT THE REPORT

Coteccons hereby publishes its ESG Report 2026, covering FY2026 (1 July 2025 to 30 June 2026), in accordance with the regulations of the State Securities Commission of Vietnam.

- **Key content:** The Report provides a comprehensive record and assessment of our commitments, actions and implementation results across the three ESG pillars - Environmental, Social and Governance. Any data outside this reporting period are clearly explained or noted.
- **Official publication date:** 12/10/2026
- **Publication channels:** The Report is disclosed to relevant authorities and the media and published on Coteccons' official website: www.coteccons.vn.

Coteccons affirms the accuracy and transparency of all disclosed data. We welcome feedback and comments from relevant authorities and stakeholders to help us continually improve the quality of our disclosures.

Note:

The ESG Report 2026 will be printed only in limited quantities for specific purposes. To help Coteccons reduce the use of paper and printing materials and contribute to environmental protection, readers are encouraged to access the electronic version on the Company's official website, www.coteccons.vn, under the ESG section.

The preparation of Coteccons' Sustainability Report 2026 involves contributions from:

- Content Coordination: **ESG Department**
- Graphic Design: **MarComs Department**
- Art Consultant: **Ngô Hữu Khang**
- Content Consultants: **AnPR; Phạm Nguyễn Thiên Thuỷ & Lê Thị Thanh Lan**
- English Translation: **Quỳnh Anh**
- Production: **AnPR**
- Image Sources: **Government News; Nhan Dan Newspaper; Trần Ngọc Tiến (Saigon Locomotive Enterprise) & Bùi Văn Tuấn (HiVOOC)**
- Visual Direction: **Vũ Khánh Tùng (hellos)**
- Project Leads: **IR & MarComs**

With information and data contributions from departments, divisions and units across the company, as well as its subsidiaries and affiliates.

1.6 CONTACT INFORMATION

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