



PART IX

Appendix

ENVIRONMENTAL METRICS

Indicator	Unit	2026
Energy		
Electricity Consumed From EVN	kWh	23,080,266.96
Total Renewable Energy Consumed	kWh	122,826
Total Electricity Saved	kWh	75,658
Waste		
Percentage Of Hazardous Waste Treated In Compliance With Regulations	%	100
Percentage Of Construction Sites With Waste Segregation Systems	%	100
Total Steel Sold Through Liquidation	Tonnes	1,871,879
Proceeds From The Liquidation Of Surplus Materials (Iron, Steel, Foam Sheets)	VND	12,735,606,850
Green Materials		
Percentage Of Green Steel Used	%	87
Percentage Of Green Concrete Used	%	28.3
Percentage of Green Label Cement	%	42.4
Percentage Of Unfired compared to Fired Bricks (By Volume)	%	31.4
Number Of Projects Applying Green Building Standards (LEED, Green Mark, LOTUS)	Projects	51
Number Of Green Suppliers	Suppliers	64
Biodiversity		
Cumulative Number Of Trees Planted Through The Reforestation Program	Trees	33,063
Number Of Hatinh Langurs Conserved	Individuals	245

GREENHOUSE GAS EMISSIONS METRICS

Indicator	Unit	2026
Greenhouse Gases		
Scope 1 – Direct Emissions	tCO ₂ e	9,245.69
Scope 2 – Indirect Emissions	tCO ₂ e	16,579.48
Emissions Reductions		
Emissions Avoided Through The Use Of Green Materials	tCO ₂ e	334,845.43
- Of Which: Through The Use Of Unfired Bricks	tCO ₂ e	12,428.78
- Of Which: Through The Use Of Green Concrete	tCO ₂ e	52,298.50
- Of Which: Through the Use of Green Cement	tCO ₂ e	18,074.30
- Of Which: Through the Use of Green Steel	tCO ₂ e	252,043.85
Emissions Avoided Through Travel By Electric Vehicles	tCO ₂ e	4,93
Emissions Avoided Through Uniforms Made Of Pineapple Fiber/ Coffee Ground	tCO ₂ e	16,55
Greenhouse Gas Inventory Activities		
Number Of Construction Sites Reporting Through Coteccons' GHG Inventory System	Sites	55
Number Of Personnel Trained In GHG Inventory Preparation	People	More Than 350

KEY ESG METRICS

Indicator	Unit	2026
Economic		
Net Revenue	VND Billion	34,340
Profit Before Tax	VND Billion	1,020
Profit After Tax	VND Billion	788
Total Assets	VND Billion	38,751
Equity	VND Billion	9,652
Contributions To The State Budget	VND Billion	434.18
Total Number Of Partners (Subcontractors/Suppliers)	Partners	29,738
Number Of Subcontractors/Suppliers Periodically Assessed (Including ESG Criteria)	Entities	2,055
Social – Human Resources		
Total Number Of Employees	People	4,080
Percentage Of Female Employees	%	10.5
Percentage Of Male Employees	%	89.5
Percentage Of Employees Under 30	%	38.9
Percentage Of Employees Aged 30–50	%	54.8
Percentage Of Employees Over 50	%	6.3
Percentage Of Employees From Northern Vietnam	%	33.9
Percentage Of Employees From Central Vietnam	%	16.4
Percentage Of Employees From Southern Vietnam	%	49.7
Percentage Of Foreign Employees	%	0.2
Percentage Of Newly Hired Employees Who Are Female	%	11.4
Percentage Of Newly Hired Employees Who Are Male	%	88.6
Percentage Of Newly Hired Employees Under 30	%	67.1
Percentage Of Newly Hired Employees Aged 30–50	%	31.1

Indicator	Unit	2026
Social – Human Resources		
Percentage Of Newly Hired Employees Over 50	%	1.8
Average Employee Salary	VND/person	33,119,033
Total Social Welfare Budget	VND	176,137,405,188
Percentage Of Employees Receiving Periodic Performance Evaluations	%	100
Knowledge Training		
Total Employee Training Hours	Hours	89,561
Average Training Hours Per Employee	Hours/person	25.6
Percentage Of Employees Trained	%	100
Percentage Of Employees Trained	Trainees	4,242
Number Of Courses On The Training Website	Courses	178
Occupational Health & Safety		
Safe Working Hours	Hours	68,110,908
Average Number Of Workers (Including Unicons)	People	32,245
Total Safety Training Hours (Including Workers)	Hours	73,517
Percentage Of Workers Receiving Occupational Safety Training	%	100
Number Of Serious Or Fatal Occupational Accidents	Cases	0
LTIFR (Lost Time Injury Frequency Rate)	-	Coteccons: 0.44 Unicons: 0.36
Corporate Social Community		
Total Spending On Social Programs	VND	13,300,629,156
Xây Tết (Building Tet, a Lunar New Year community program)	Gift Packages	Nearly 40,000
Nhà Minh (“Our Home”) Program	Projects	20
Total Scholarships Awarded	Scholarships	615

GRI CONTENT INDEX

GRI Disclosure	Details	Applied In The 2026 ESG Report	Referenced Disclosure	Page/ Notes
GRI 2: General Disclosures (2021)				
2-1	Organizational Details	✓	General Information	41, 47
2-2	Entities Included In The Organization's Sustainability Reporting	✓	Reporting Scope, Contact Information	08, 09
2-3	Reporting Period, Frequency And Contact Point	✓	Reporting Scope, Contact Information	08, 09
2-4	Restatements Of Information	✓	Environmental Metrics, Greenhouse Gas Emissions Metrics, Key ESG Metrics	105
2-5	External Assurance – The Report Is Independently Assured	✓	The ESG Report is internally assured and audited by Coteccons.	31
2-6	Activities, Value Chain And Other Business Relationships	✓	Key Business Areas	45, 47, 49, 51
2-7	Employees	✓	Human Capital	193, 195, 197, 213
2-8	Workers Who Are Not Employees	×	Workers who are not Coteccons employees fall under the responsibility of subcontractors. Therefore, Coteccons does not have relevant information for this disclosure.	95
2-9	Governance Structure And Composition	✓	Company Organizational Chart, Annual Report	47
2-10	Nomination And Selection Of The Highest Governance Body	×	Coteccons disclosed in its 2026 Annual Report an assessment of the balance and diversity of the Board of Directors	Annual Report - 298
2-11	Chair Of The Highest Governance Body	×	Coteccons announced this in the 2026 Annual Report – Board of Directors	Annual Report - 286
2-12	Role Of The Highest Governance Body In Overseeing The Management Of Impacts	×	Coteccons announced this in the 2026 Annual Report - The supervisory role of the Board of Directors.	Annual Report - 304
2-13	Delegation Of Responsibility For Managing Impacts	✓	ESG Subcommittee	59

GRI Disclosure	Details	Applied In The 2026 ESG Report	Referenced Disclosure	Page/ Notes
GRI 2: General Disclosures (2021)				
2-14	Role Of The Highest Governance Body In Sustainability Reporting	✓	ESG Subcommittee	59
2-15	Conflicts Of Interest	✓	Business Ethics & Compliance, OWN IT	313, 315, 323, 325, 327, 329
2-16	Communication Of Critical Concerns	✓	Materiality Matrix, Opportunities & Risks, Stakeholder Engagement	73, 75, 77, 79, 83, 85
2-17	Collective Knowledge Of The Highest Governance Body	✓	2026–2030 Strategic Direction: Embedding ESG Into Coteccons' Operating DNA	23, 65
2-18	Evaluation Of The Performance Of The Highest Governance Body	×	This information is disclosed in Coteccons' 2026 Annual Report under “Board Of Directors Activities And Implementation Of Resolutions.”	Annual Report - 300
2-19	Remuneration Policies	✓	Transparent Compensation And Digital Transformation In Human Capital Management	
2-20	Process To Determine Remuneration	✓		199
2-21	Annual Total Compensation Ratio	✓		
2-22	Statement On Sustainable Development Strategy	✓	Organizational Management Structure Based On The Three Lines Model	
2-23	Policy Commitments	✓		55, 57
2-24	Embedding Policy Commitments	✓		
2-25	Processes To Remediate Negative Impacts	✓	Stakeholder Engagement	327, 329
2-26	Stakeholder Consultation	✓	Stakeholder Engagement	83
2-27	Compliance With Laws And Regulations	✓	Coteccons identifies compliance with laws and regulations as a material topic. Legal compliance is embedded throughout all company activities	73, 147
2-28	Membership Associations	✓	Strong Partnerships	337, 339, 341, 343
2-29	Approach To Stakeholder Engagement	✓	Stakeholder Engagement	83
2-30	Collective Bargaining Agreements	✓	Harmonious Labor Relations	193, 195, 197

GRI CONTENT INDEX

GRI Disclosure	Details	Applied In The 2026 ESG Report	Referenced Disclosure	Page/ Notes
GRI 3: Material Topics (2021)				
3-1	Process To Determine Material Topics	✓	Identifying Material Topics	83
3-2	List Of Material Topics	✓	Identifying Material Topics	83
3-3	Management Of Material Topics	✓	Identifying Material Topics	83
GRI 201: Economic Performance (2016)				
201-1	Direct Economic Value Generated And Distributed	✓	Economic Performance	89
201-2	Financial Implications And Other Risks And Opportunities Due To Climate Change	✓	Risks And Opportunities Related To Material Topics	75, 77, 79
201-3	Defined Benefit Plan Obligations	✓	Welfare And Remuneration Policies	199
201-4	Financial Assistance Received From Government	N/A	Coteccons does not receive financial assistance from the Government in any form	
GRI 202: Market Presence (2016)				
202-1	Ratios Of Standard Entry Level Wage By Gender Compared To Local Minimum Wage	✓	Transparent Compensation And Digital Transformation In Human Capital Management	199
202-2	Proportion Of Senior Management Hired From The Local Community	×	Given the nature of the construction industry and Coteccons' nationwide project footprint, this information has not yet been disclosed.	
GRI 203: Indirect Economic Impacts (2016)				
203-1	Infrastructure Investments And Services Supported	✓	Indirect Economic Impacts	93, 95
203-2	Significant Indirect Economic Impacts	✓	Indirect Economic Impacts	93, 95

GRI Disclosure	Details	Applied In The 2026 ESG Report	Referenced Disclosure	Page/ Notes
GRI 204: Procurement Practices (2016)				
204-1	Proportion Of Spending On Local Suppliers	✓	Centralized Procurement Strategy	141
GRI 205: Anti-Corruption (2016)				
205-1	Operations Assessed For Risks Related To Corruption	✓	System Risk Management	323, 325, 327, 329
205-2	Communication And Training About Anti-Corruption Policies And Procedures	✓	Ethics And Integrity	315, 321
205-3	Confirmed Incidents Of Corruption And Actions Taken	N/A	Coteccons recorded no incidents of corruption in 2026	323
GRI 206: Anti-Competitive Behavior (2016)				
206-1	Legal Actions For Anti-Competitive Behavior, Anti-Trust And Monopoly Practices	N/A	Coteccons recorded no violations involving anti-competitive behavior, anti-trust or monopoly practices.	
GRI 207: Tax (2019)				
207-1	Approach To Tax	✓	Tax And Social Welfare	93, 95
207-2	Tax Governance, Control And Risk Management	✓	Tax And Social Welfare	93, 95
207-3	Stakeholder Engagement And Management Of Concerns Related To Tax	✓	Tax And Social Welfare	93, 95
207-4	Country-By-Country Reporting	✓	Tax And Social Welfare	93, 95
GRI 301: Materials (2016)				
301-1	Materials Used By Weight Or Volume	✓	Some construction materials are purchased and recorded by weight and volume.	321
301-2	Recycled Input Materials Used	✓	Sustainable Construction Sites	135
301-3	Reclaimed Products And Their Packaging Materials	✓	Sustainable Construction Sites	107 - 135

GRI CONTENT INDEX

GRI Disclosure	Details	Applied In The 2026 ESG Report	Referenced Disclosure	Page/ Notes
GRI 302: Energy (2016)				
302-1	Energy Consumption Within The Organization	✓	Energy Consumption	103
302-2	Energy Consumption Outside Of The Organization	×	Energy consumption outside the organization is not within Coteccons' management scope	
302-3	Energy Intensity	×	Coteccons will report energy intensity in subsequent years	
302-4	Reduction Of Energy Consumption	✓	Financial Benefits From Sustainable Construction Sites	135
302-5	Reductions In Energy Requirements Of Products And Services	✓	Energy Efficiency, Digital Transformation	135
GRI 303: Water And Effluents (2018)				
303-1	Interactions With Water As A Shared Resource	✓	Wastewater Management	
303-2	Management Of Water Discharge-Related Impacts	✓	Wastewater Management	147, 149
303-3	Water Withdrawal	✓	Wastewater Management	147
303-4	Water Discharge	✓	Wastewater Management	147
303-5	Water Consumption	✓	Wastewater Management	147
GRI 304: Biodiversity (2016)				
304-1	Operational Sites Owned, Leased, Managed In, Or Adjacent To, Protected Areas And Areas Of High Biodiversity Value Outside Protected Areas	N/A	Coteccons has no operations in or near protected areas or areas of high biodiversity value outside protected areas	
304-2	Significant Impacts Of Activities, Products And Services On Biodiversity	✓	Reforestation	157 - 165
304-3	Habitats Protected Or Restored	✓	Reforestation, Hatinh Langur Conservation	157 - 165

GRI Disclosure	Details	Applied In The 2026 ESG Report	Referenced Disclosure	Page/ Notes
GRI 304: Biodiversity (2016)				
304-4	IUCN Red List Species And National Conservation List Species With Habitats In Areas Affected By Operations	N/A	Coteccons recorded no IUCN Red List species or nationally protected species with habitats in areas affected by company activities	
GRI 305: Emissions (2016)				
305-1	Direct (Scope 1) GHG Emissions	✓	Greenhouse Gas Inventory In Accordance With The GHG Protocol And ISO 14064-1:2018	105
305-2	Energy Indirect (Scope 2) GHG Emissions	✓	Greenhouse Gas Inventory In Accordance With The GHG Protocol And ISO 14064-1:2018	105
305-3	Other Indirect (Scope 3) GHG Emissions	×	Coteccons is currently focused on standardizing Scope 3 greenhouse gas emissions calculations and will disclose them once the process is complete.	
305-4	GHG Emissions Intensity	×	Coteccons is standardizing its Scope 3 greenhouse gas inventory and progressing toward calculating emissions intensity based on the characteristics of the construction industry	
305-5	Reduction Of GHG Emissions	✓	Avoided Emissions From Green Materials, Advancing Green Practices In Operations	105, 141, 145
305-6	Emissions Of Ozone-Depleting Substances (ODS)	×	Coteccons is updating and completing its collection of ODS data	
305-7	Nitrogen Oxides (NOx), Sulfur Oxides (SOx), And Other Significant Air Emissions	N/A	Under applicable regulations, Coteccons is not required to conduct periodic air-emissions monitoring	

GRI CONTENT INDEX

GRI Disclosure	Details	Applied In The 2026 ESG Report	Referenced Disclosure	Page/ Notes
GRI 306: Waste (2020)				
306-1	Waste Generation And Significant Waste-Related Impacts	✓	Waste Management	153, 155
306-2	Management Of Significant Waste-Related Impacts	✓	Waste Management	153, 155
306-3	Waste Generated	✓	Waste Management	155
306-4	Waste Diverted From Disposal	✓	Waste Management	131, 133
306-5	Waste Directed To Disposal	✓	Waste Management	155
GRI 308: Supplier Environmental Assessment (2016)				
308-1	New Suppliers That Were Screened Using Environmental Criteria	✓	Supplier Assessment Using The ESG Scorecard	141
308-2	Negative Environmental Impacts In The Supply Chain And Actions Taken	✓	Supplier Assessment Using The ESG Scorecard	195
GRI 401: Employment (2016)				
401-1	New Employee Hires And Employee Turnover	✓	Human Capital	
401-2	Benefits Provided To Full-Time Employees That Are Not Provided To Temporary Or Part-Time Employees	×	Employee Benefits And Career Advancement Opportunities	197
401-3	Parental Leave	✓	Employee Parental Leave Policy	211
GRI 402: Labor/Management Relations (2016)				
402-1	Minimum Notice Periods Regarding Operational Changes	✓	Harmonious Labor Relations	

GRI Disclosure	Details	Applied In The 2026 ESG Report	Referenced Disclosure	Page/ Notes
GRI 403: Occupational Health And Safety (2018)				
403-1	Occupational Health And Safety Management System	✓	Digital Transformation In HSE Management: From Reporting To Risk Management	179
403-2	Hazard Identification, Risk Assessment And Incident Investigation	✓	Developing Leadership And Technical Expertise In Risk Management	175
403-3	Occupational Health Services	✓	Advancing Occupational Health And Safety To International Standards	175
403-4	Worker Participation, Consultation And Communication On Occupational Health And Safety	✓	Advancing Occupational Health And Safety To International Standards, Thank You To Those Who Build	169 - 175
403-5	Worker Training On Occupational Health And Safety	✓	Advancing Occupational Health And Safety To International Standards	169 - 175
403-6	Promotion Of Worker Health	✓	Advancing Occupational Health And Safety To International Standards	169 - 175
403-7	Prevention And Mitigation Of Occupational Health And Safety Impacts Directly Linked By Business Relationships	✓	Advancing Occupational Health And Safety To International Standards	169 - 175
403-8	Workers Covered By An Occupational Health And Safety Management System	✓	SAFE 9: A Common Safety Language Across The Company, Advancing Occupational Health And Safety To International Standards	177
403-9	Work-Related Injuries	✓	ESG Material Topics	173
403-10	Work-Related Ill Health	✓	Advancing Occupational Health And Safety To International Standards	169 - 175
GRI 404: Training And Education (2016)				
404-1	Average Hours Of Training Per Year Per Employee	✓	Developing Workforce Capabilities	205
404-2	Programs For Upgrading Employee Skills And Transition Assistance Programs	✓	Developing Workforce Capabilities	205, 207, 209
404-3	Percentage Of Employees Receiving Regular Performance And Career Development Reviews	✓	Transparent Compensation And Digital Transformation In Human Capital Management	197, 199

GRI CONTENT INDEX

GRI Disclosure	Details	Applied In The 2026 ESG Report	Referenced Disclosure	Page/ Notes
GRI 405: Diversity And Equal Opportunity (2016)				
405-1	Diversity Of Governance Bodies And Employees	✓	Human Resources, Annual Report	193, 195, 213, 303
405-2	Ratio Of Basic Salary And 'Remuneration Of Women To Men	×	Not Yet Available In The 2026 ESG Report	
GRI 406: Non-Discrimination (2016)				
406-1	Incidents Of Discrimination And Corrective Actions Taken	×	Coteccons recorded no incidents of discrimination in 2026	
GRI 407: Freedom Of Association And Collective Bargaining (2016)				
407-1	Operations And Suppliers In Which The Right To Freedom Of Association And Collective Bargaining May Be At Risk	✓	Harmonious Labor Relations	143, 223
GRI 408: Child Labor (2016)				
408-1	Operations And Suppliers At Significant Risk For Incidents Of Child Labor	✓	“Code Of Conduct For Business Partners” Policy	315
GRI 409: Forced Or Compulsory Labor (2016)				
409-1	Operations And Suppliers At Significant Risk For Incidents Of Forced Or Compulsory Labor	✓	“Code Of Conduct For Business Partners” Policy	315
GRI 410: Security Practices (2016)				
410-1	Security Personnel Trained In Human Rights Policies Or Procedures	N/A	Coteccons’ Security Department oversees outsourced security services. Therefore, security personnel at construction sites are managed by subcontractors and fall outside Coteccons’ management scope	

GRI Disclosure	Details	Applied In The 2026 ESG Report	Referenced Disclosure	Page/ Notes
GRI 411: Rights Of Indigenous Peoples (2016)				
411-1	Incidents Of Violations Involving Rights Of Indigenous Peoples	N/A	Coteccons recorded no violations of the rights of indigenous peoples	
GRI 413: Local Communities (2016)				
413-1	Operations With Local Community Engagement, Impact Assessments And Development Programs	✓	Sustainable Community Development	93, 163, 165, 281, 283
413-2	Operations With Significant Actual And Potential Negative Impacts On Local Communities	N/A	Coteccons complies with Vietnamese law and recorded no operations that caused negative impacts on local communities	
GRI 414: Supplier Social Assessment (2016)				
414-1	New Suppliers That Were Screened Using Social Criteria	✓	Supplier Assessment Using The ESG Scorecard	141, 143
414-2	Negative Social Impacts In The Supply Chain And Actions Taken	✓	Supplier Assessment Using The ESG Scorecard	141, 143
GRI 415: Public Policy (2016)				
415-1	Political Contributions	N/A	Coteccons strictly complies with the law and does not make political contributions, engage in lobbying, or take direct action on public policy.	
GRI 416: Customer Health And Safety (2016)				
416-1	Assessment Of The Health And Safety Impacts Of Product And Service Categories	✓	Advancing Occupational Health And Safety To International Standards	169 . 179
416-2	Incidents Of Non-Compliance Concerning The Health And Safety Impacts Of Products And Services	N/A	Coteccons recorded no incidents of non-compliance concerning the health and safety impacts of its products and services.	

GRI CONTENT INDEX

GRI Disclosure	Details	Applied In The 2026 ESG Report	Referenced Disclosure	Page/ Notes
GRI 417: Marketing And Labeling (2016)				
417-1	Requirements For Product And Service Information And Labeling	✓	Coteccons Overview	41, 43, 45, 49, 51
417-2	Incidents Of Non-Compliance Concerning Product And Service Information And Labeling	N/A	Coteccons recorded no incidents of non-compliance concerning labeling and marketing communications.	
417-3	Incidents Of Non-Compliance Concerning Marketing Communications	N/A	Coteccons recorded no incidents of non-compliance concerning labeling and marketing communications.	
GRI 418: Customer Privacy (2016)				
418-1	Substantiated Complaints Concerning Breaches Of Customer Privacy And Losses Of Customer Data	✓	Customer Privacy	329

COMPANY AND ESG SUBCOMMITTEE CONTACT INFORMATION

HEAD OFFICE

Coteccons Building, 236/6 Điện Biên Phủ Street, Gia Định Ward, Ho Chi Minh City

Tel: +84 28 3514 2255 / 3514 2266

Email: contact@coteccons.vn

FOR FEEDBACK AND SUGGESTIONS, PLEASE CONTACT

ESG SUBCOMMITTEE

Address: 236/6 ĐIỆN BIÊN PHỦ STREET, GIA ĐỊNH WARD, HO CHI MINH CITY

Tel: +84 24 7301 6216

Email: esgctd@coteccons.vn



Toàn cảnh giải chạy
GreenUP Marathon
2025 tại TP.HCM.



At Coteccons, we are committed to fostering a culture of diversity, equity and inclusion (DEI), where everyone is respected and encouraged to grow in an open environment, with their voices heard and differences valued. Under one roof, each individual's unique identity is an essential part of a greater whole, contributing to our collective strength and fueling our passion, spirit of service and culture of sharing. This provides a strong foundation for Coteccons people to move forward together, strengthen their bonds and join forces to break new ground.

A lively musical performance featuring an impressive gender-bending act by office staff at the Coteccons 2026 Year-End Party (Ho Chi Minh City).

As the United Nations has stated:
“The future of humanity and of our planet lies in our hands.”

Coteccons shares this belief. **FUTURE INSIDE YOU – TƯƠNG LAI BẮT ĐẦU TỪ CHÍNH BẠN** is more than a message. It reflects our belief that happiness begins with the choices we make and the actions we take today.

Just as Chuyến tàu Hạnh phúc carries smiles and good wishes along its North–South journey, every green choice, every act of kindness and every step forward by people at Coteccons lays another brick along our path of growth and sustains our belief in the future.



"My child got the Xây Nền Ước Mơ scholarship, while my 'scholarship' is getting to see my child grow up and do well in school."

Mr. LÊ HỮU HÙNG (left)
Construction worker at the Global
City Project, Ho Chi Minh City



Nhan Dan Newspaper, the Training and Communications Center of the Ho Chi Minh City Press and Radio-Television Agency, Coteccons and Saigon Times Foundation (STF), together with other organizations, jointly awarded 615 scholarships under the 2026 Xây Nền Ước Mơ ("Building Foundations For Dreams") program. The scholarships were presented to children of workers at 84 Coteccons construction sites and five companies in the urban sanitation and drainage sectors in Ho Chi Minh City, Hanoi and Da Nang.