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SỰ KIỆN THUỘC KHUÔN KHỔ DIỄN ĐÀN KINH TẾ THÀNH PHỐ HỒ CHÍ MINH NĂM 2024
THE EVENT IS WITHIN THE FRAMEWORK OF THE HO CHI MINH CITY ECONOMIC FORUM 2024

TÀI LIỆU SỰ KIỆN - TIẾNG ANH EVENT'S MATERIALS - ENGLISH VERSION

HỘI THẢO | SEMINAR

ESG - CHÌA KHÓA CHO PHÁT TRIỂN BỀN VỮNG: GIẢI PHÁP THÚC ĐẨY DOANH NGHIỆP THỰC HÀNH ESG HIỆU QUẢ

ESG - KEY TO SUSTAINABLE DEVELOPMENT:
SOLUTIONS FOR PROMOTING BUSINESSES
TO EFFECTIVELY PRACTICE ESG STANDARDS

Thành phố Hồ Chí Minh, ngày 20 tháng 6 năm 2024
Ho Chi Minh City, 20th June, 2024

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THE MODERN AND GREEN ECONOMY



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ESG - KEY TO SUSTAINABLE DEVELOPMENT: SOLUTIONS FOR PROMOTING BUSINESSES TO EFFECTIVELY PRACTICE ESG STANDARDS



13h30 - 16h30, Ngày 20/06/2024 (Thứ Năm)
01.30 PM - 04.30 PM, 20th June, 2024 (Thursday)



Khách sạn Mường Thanh Luxury Sài Gòn
Muong Thanh Luxury Saigon Hotel

Thời gian / Timeframe	Nội dung / Descriptions
13:00 - 13:30	Đăng ký đại biểu Registration
13:30 - 13:40	Phát biểu chào mừng Welcome Remark <ul style="list-style-type: none">TS. Trần Du Lịch - Phó Chủ tịch Trung tâm Trọng tài Quốc tế Việt Nam (VIAC)Dr. Tran Du Lich - Vice President of Vietnam International Arbitration Centre
13:40 - 13:50	Phát biểu khai mạc Opening Remark <ul style="list-style-type: none">Ông Phạm Bình An - Phó Viện trưởng Viện Nghiên cứu phát triển Thành phố Hồ Chí MinhMr. Pham Binh An - Deputy Director of Ho Chi Minh City Institute for Development Studies
13:50 - 14:05	Tổng quan về ESG: Một số khung ESG phổ biến tại Việt Nam và trên thế giới. General overview of ESG: Popular ESG frameworks in Vietnam and over the world. <u>Trình bày bởi / Presented by:</u> Ông Giandomenico Zappia - Thành viên Ban Lãnh đạo EuroCham Việt Nam Mr. Giandomenico Zappia - EuroCham's Board Member

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14:05 – 14:25**Thực hành ESG hiệu quả hướng tới sản xuất xanh và phát triển bền vững.***Effectively practicing ESG approaches to green production & sustainable development.*Trình bày bởi / Presented by:

PGS. TS. Nguyễn Đình Thọ – Viện trưởng Viện Chiến lược Chính sách, Tài nguyên và Môi trường, Bộ Tài nguyên và Môi trường

Assoc. Prof. Dr. Nguyen Dinh Tho – Director of the Institute of Strategy and Policy on Natural Resources and Environment, Ministry of Natural Resources and Environment

14:25 – 14:40**Thực tiễn triển khai ESG tại Việt Nam và giải pháp thực hành ESG hiệu quả cho doanh nghiệp.***Practices of applying ESG standards in Vietnam and solutions for effectively practicing ESG.*Trình bày bởi / Presented by:

Bà Đỗ Thị Thu Hà – Phó Tổng Giám đốc, Trưởng Bộ phận Tư vấn Phát triển bền vững, Lãnh đạo Khối Cơ sở hạ tầng, Chính phủ và Y tế KPMG Việt Nam

Ms. Do Thi Thu Ha – Deputy CEO, Head of Sustainable Development Consulting, National Leader of Infrastructure, Government & Healthcare Sector of KPMG Vietnam

14:40 – 14:50*Giải lao / Break-time***14:50 – 15:05****• Thực hành ESG và những vấn đề liên quan đến tuân thủ pháp lý.***ESG application and arising legal issues.***• Xu hướng tranh chấp mới liên quan đến tiêu chuẩn ESG và khuyến nghị điều khoản phân bổ rủi ro ESG.***ESG disputes and recommendations for regulations of risk allocation under the context of applying ESG standards.*Trình bày bởi / Presented by:

LS. Jumpei Nagaoka – Luật sư Công ty Luật Nishimura & Asahi

Mr. Jumpei Nagaoka – Associate of Nishimura & Asahi Law Firm

15:05 – 15:25**Chia sẻ kinh nghiệm thực tế về triển khai ESG trong doanh nghiệp.***Experiences in practicing ESG standards from businesses perspectives.*Trình bày bởi / Presented by:

• Bà Võ Thị Liên Hương – Tổng Giám đốc Công ty Cổ phần Secoin

Ms. Vo Thi Lien Huong – General Director of Secoin Corporation

• Bà Huỳnh Thị Xuân Liên – Thành viên Ủy ban ESG PNJ, Chủ tịch Hội đồng thành viên CAO

Ms. Huynh Thi Xuan Lien – Member of PNJ's ESG Committee, Chairwoman of CAO's Board of Members

15:25 – 16:25**Thảo luận:*****“Giải pháp thúc đẩy cộng đồng doanh nghiệp hướng tới thực hành ESG hiệu quả”***

- Trao đổi những định hướng, góc nhìn từ các bên có liên quan về thực hành ESG trong doanh nghiệp; những vấn đề mới liên quan tiêu chuẩn ESG;
- Chia sẻ các nội dung về tích hợp yếu tố môi trường, xã hội và quản trị doanh nghiệp (ESG) trong hoạt động quản trị doanh nghiệp thông qua kinh nghiệm thực tiễn về triển khai ESG tại một số doanh nghiệp Việt Nam;
- Thảo luận, tìm kiếm giải pháp thúc đẩy và hỗ trợ doanh nghiệp thực hành ESG hiệu quả;
- Kiến nghị các giải pháp về chính sách, pháp luật đến cơ quan nhà nước có liên quan nhằm cải thiện môi trường pháp lý hướng đến phát triển bền vững.

Discussion Session:***“Solutions for encouraging businesses communities to properly practice ESG standards”***

- *Implementing ESG in businesses from viewpoints of relevant parties; and emerging issues related to ESG standards;*
- *Share integrated content on environmental, social, and corporate governance (ESG) through practical experiences in implementing ESG in Vietnamese enterprises;*
- *Discuss and seek solutions to promote and support enterprises in effectively practicing ESG;*
- *Propose solutions for policies, legal framework to relevant state agencies to improve the legal environment towards sustainable development.*

16:25 – 16:30

Tổng kết và bế mạc
Closing Remarks



Vui lòng quét QR để xem Tài liệu sự kiện
Please scan the QR code to view the Event's materials

DISCOURSE

A general overview of ESG

POPULAR ESG FRAMEWORKS & STANDARDS IN VIETNAM AND OVER THE WORLD



GIANDO ZAPPIA

Chairman, EuroCham Vietnam Sustainable Finance Sector Committee



1

Why is ESG Disclosure Necessary?



Provide stakeholders with transparency and a more holistic view of companies

Offer investors, FIs, consumers, and other stakeholders information to assess companies' operations, position, and impacts during decision-making.



Support companies in access to capital and gaining trust from customers

85% of Chief Investment Officers surveyed considered ESG important in their investments¹. Similar concepts may apply to banks' lending and customers' purchasing decisions.



Promote market transparency and enhance sustainable financial decisions

Vietnam needs an additional **\$368b** from 2022 - 2040² for mitigation and adaptation goals, thus needing transparency from enterprises to mobilize financial resources to sustainable destinations.



Allow companies to ensure compliance and identify risks and opportunities

ESG practices and reporting allows better risk management and performance improvement.

2

A Global Perspective: ESG Disclosure in EU



Regulatory Landscape

Regulation / Document	Remarks
EU Taxonomy	Provides an aligned classification system to define "green" economic activities using Technical Screening Criteria, DNSH, and 2 other conditions
Sustainable Finance Disclosure Regulation (SFDR)	Requires financial market participants, financial advisers to disclose Sustainability Risks & Principle Adverse Impacts
Corporate Sustainability Reporting Directive (CSRD)	Phased approach requiring listed, non-listed and some non-EU companies to disclose ESG information in a double materiality approach, using the European Sustainability Reporting Standards (ESRS)
Corporate Sustainability Due Diligence Directive (CSDDD)	Requires ESG due diligence across the supply chain, integration in processes & policy, and monitoring & reporting
Carbon Border Adjustment Mechanism (CBAM)	Puts a price on the embedded emissions (Scope 1 & 2) of some imported goods to EU markets, applies CBAM certificates declare emissions and offset.
Regulation on Deforestation-free Products (EUDR)	Requires traders and exporters of certain products to prove their origination does not stem from/contribute to deforestation

ESRS (issued 2023) developed with considerations of ISSB, GRI, thus **ensuring interoperability with global standards** ¹

50,000 companies in the EU are to comply with CSRD ²

10,000 companies outside the EU are subjected to CSRD ³

82% of the Top 100 companies by revenue in each EU member, have Sustainability Reports in 2022, **+5% versus 2020** ⁴

References: ¹ European Commission (2023); ² European Parliament (2022); ³ Deloitte (2024); ⁴ KPMG (2022)

Hội thảo "ESG - Chìa khóa cho phát triển bền vững: Giải pháp thúc đẩy doanh nghiệp thực hành ESG hiệu quả"

Seminar "ESG - Key to sustainable development: Solutions for promoting businesses to effectively practice ESG standards"



3

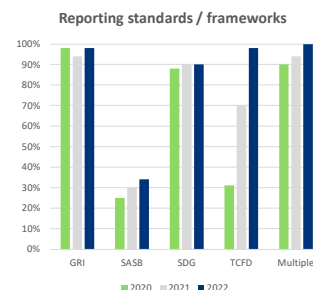
A Global Perspective: ESG Disclosure in Singapore



Regulatory Landscape

Regulator	Requirements
Singapore Stock Exchange (SGX) ¹	<ul style="list-style-type: none"> Listed companies to prepare annual sustainability reports since 2016 on a "comply or explain" basis Sustainability Reporting Guide Practice Note Advised 27 core ESG metrics 6 reporting topics, including Climate-related disclosures in line with the TCFD
Sustainability Reporting Advisory Committee (SRAC) ²	<ul style="list-style-type: none"> proposed mandatory climate reporting roadmap: listed issuers from FY2025; large non-listed companies from FY2027 Prescription of alignment with ISSB for Climate Reporting
Monetary Authority of Singapore (MAS)	<ul style="list-style-type: none"> ESG Funds to disclose their Investment Focus, Strategy, Benchmarks, and Risks in Circular No. CFC 02/2022 Guidelines on Environmental Risk Management for Financial Institutions. Singapore – Asia Taxonomy for Sustainable Finance (2023)

100% of the Top 100 companies by revenue have Sustainability Reports in 2022³



Source: IFAC, AICPA & CIMA (2024)

References: ¹ Singapore Stock Exchange (SGX); ² IFAC, AICPA & CIMA (2024); ³ KPMG (2022); IFAC, AICPA & CIMA (2021); Allen & Gledhill LLP

Hội thảo "ESG - Chìa khóa cho phát triển bền vững: Giải pháp thúc đẩy doanh nghiệp thực hành ESG hiệu quả"

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4

A Closer Look: ESG Disclosure in Vietnam

Regulatory Landscape

Regulations / Guidelines	Remarks
Circular No. 96/2020/TT-BTC issued by MoF <i>Based on Circular 155/2015/TT-BTC</i>	<ul style="list-style-type: none"> Mandates environmental & social impacts disclosure by public companies, companies with bonds listed/publicly offered Annex IV – ESG report sample <ul style="list-style-type: none"> E: GHG emissions; Raw materials management; Energy consumption; Water consumption; Compliance with LEP S: Employee-related policies; Responsibility for local communities Green capital market activities under the guidance of the SSC
Guidelines developed by the SSC in cooperation with IFC	<ul style="list-style-type: none"> Sustainability Reporting Handbook for Vietnamese Companies (2013) GHG Emissions Reporting Guidebook (2023)
Green Taxonomy (developing)	Still under development, delayed since 2022

References: ¹ KPMG (2022), ² PwC, 2022, ³ PwC (2023)

Hội thảo "ESG - Chìa khóa cho phát triển bền vững: Giải pháp thúc đẩy doanh nghiệp thực hành ESG hiệu quả"

Seminar "ESG - Key to sustainable development: Solutions for promoting businesses to effectively practice ESG standards"



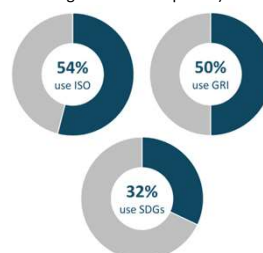
87%

of the Top 100 by revenue have sustainability reporting ¹

70%

of the PwC-surveyed companies "have none or very limited sustainability external reporting" ²

ISO, GRI, SDGs are commonly used frameworks & standards (surveyed top 50 largest listed companies) ³



5

ESG Frameworks and Standards in Use: Examples

Regulatory Landscape



GRI (Global Reporting Initiative) ¹

The first and also among the most commonly used standards, touching upon a broad range of sustainability approach, with a flexible structure. Modular design, 3 series of standards: Universal Standards, Sector Standards, Topic Standards



SASB (Sustainability Accounting Standards Board) ²

Industry-specific approach, with designs available for 77 industries.

The SASB standard has been integrated in the ISSB and managed by the ISSB – IFRS Foundation.



TCFD (Task Force on Climate-Related Financial Disclosures) ³

Recommended 4 themes of disclosure: Governance, Strategy, Risk Management, Metrics & Targets.

In Nov 2023, the TCFD disbanded, transferred the monitoring to the IFRS Foundation. TCFD core recommendations culminated in IFRS standards.



IFRS - ISSB (International Sustainability Standards Board) ⁴

Developed based on the previous standards like TCFD, SASB, Integrated Reporting, CDSB, the IFRS standards were issued in 2023:

- IFRS S1 – General Requirements for Disclosure of Sustainability-related Financial Information
- IFRS S2 – Climate-related Disclosure

References: ¹ KPMG (2022), ² PwC, 2022, ³ PwC (2023)

Hội thảo "ESG - Chìa khóa cho phát triển bền vững: Giải pháp thúc đẩy doanh nghiệp thực hành ESG hiệu quả"

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Can also refer to:



Principles for Responsible Investment

And get scored / rated by:

CDP S&P Global

Moody's MSCI



6

ESG Frameworks and Standards in use



The State of Using ESG Frameworks & Standards

GRI, SDG, ISO are the most commonly referred frameworks and standards, with a significant growth in the usage of TCFD and SASB in 2022 in the overall 14 APAC countries. ¹

	GRI	SDG	ISO	TCFD	SASB	UNGC	CDP	IIRC
Overall (2021)	75%	76%	66%	36%	18%	23%	17%	20%
Overall (2022)	81%	78%	69%	57%	36%	28%	20%	20%
Vietnam	50%	32%	54%	0%	2%	0%	0%	10%

Source: [PwC, 2023](#)

87% of the surveyed companies worldwide used **multiple standards & frameworks** in 2022

Source: [IFAC, AICPA & CIMA \(2024\)](#)

The Alignment of Standards and Frameworks?

References: ¹ [PwC, 2023](#); ² [IFAC, AICPA & CIMA \(2024\)](#); ³ [IFC, SSC](#); ⁴ [ICS](#)

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Choosing the Suitable One?

Firms can decide based on several factors.

Examples as compiled from recommendations of the IFC ³ and International Chamber of Shipping ⁴

Reporting goals

Materiality

Identifying ESG issues that are most relevant and relevant to focus on

Stakeholders

Understanding stakeholders' needs and how to reach them

Industry

Identifying frameworks/standards suitable for the sector, can also refer to industry players' practices

Methodology

Understanding the compatibility between the methodologies used in frameworks/standards and accessible data of the company.



Challenges and Best Practices Recommendations



Challenges of ESG Disclosure in Vietnam



Data Challenge

ESG data collecting, processing, and reporting can be rather complicated. **71%** of the surveyed companies lack understanding of required data for reporting (PwC, 2022) ¹.



Diverse Options of Standards may lead to Confusion and Inconsistency

No mandatory application of any specific standard offers firms flexibility and authority, yet may also cause confusion and inconsistency in processes, disclosure practices and quality.



Intensive Resources Required

ESG disclosure processes requires various resources: financial costs, human capital, time and productivity, etc. The processes also involve efforts in changing the ESG/Sustainability awareness of staff and leaders across all levels.



The Need for Further Regulations and Guidelines

Regulatory transparency and guidelines are needed to nudge ESG disclosure of firms.

References: ¹ [PwC, 2022](#); ² [IFC & SSC](#); [FPT Digital \(2024\)](#)

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Recommendations

Step 1. Set a vision and corporate commitment for sustainability performance and reporting

Step 2. Appoint a senior executive with oversight and accountability for the reporting process and report

Step 3. Establish a cross-departmental taskforce to plan and prepare the sustainability report

Step 4. Take stock of where your company is on the sustainability journey

Step 5. Engage with stakeholders

Step 6. Determine the most important issues to report on

Step 7. Plan the data collection process

Step 8. Compile your report

Step 9. Build the report's credibility

Step 10. Plan for continuous improvements





THANK YOU THANK YOU




GIANDO ZAPPIA
Chairman, EuroCham Vietnam Sustainable Finance Sector Committee

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DISCOURSE

EFFECTIVELY PRACTICING ESG APPROACHES TO GREEN PRODUCTION & SUSTAINABLE DEVELOPMENT

ASSOC. PROF. DR. NGUYEN DINH THO

Director of the Institute of Strategy and Policy on Natural Resources and
Environment, Ministry of Natural Resources and Environment



1

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IN THE CURRENT CONTEXT

- 01 Three global crises of climate change, environmental pollution, and biodiversity loss
- 02 New law on sustainable development in global trade and investment, new-generation trade agreement, and sustainable development reporting requirements
- 03 Yellow card against illegal, unreported, and unregulated (IUU) mining, European deforestation regulations, CBAM, US Clean Competition Act
- 04 Carbon credits market, carbon footprint and ESG reporting, plastic footprint and plastic credits, biodiversity footprint and biodiversity credits, materials accounting, and materials footprint tracking on the entire supply chain
- 05 Global geopolitical competition, Russia-Ukraine crisis, Middle East war

2

Developing green economy

- 01 Sustainable development aims to achieve economic growth while reducing negative impacts on the environment
- 02 Using resources responsibly and efficiently, transitioning to a resource-efficient, low-carbon economy
- 03 Maintaining natural resource assets aims to preserve and restore ecosystems, biodiversity, and natural resources
- 04 Improving the quality of people's environmental lives aims to enhance human health, happiness, and social justice through environmental policies and actions
- 05 Implementing policies and realizing economic opportunities associated with the green economy towards creating a favorable environment for green innovation, investment, trade, and competitiveness

3

Types of sustainability reporting programs

Compliance

Intended to support laws/regulations enforced by governments or stock exchanges. Tends to use more standardized and comparable metrics, while often requiring third-party preparation (such as financial reporting)

Voluntariness

Selected by external organizations to support their own goals. Often developed by non-governmental organizations or multiple stakeholders and covers a variety of topics and data. Less standardized, people have less ability to compare reports

4

Challenges

- New law on sustainable development in global trade and investment
- New-generation trade agreement
- European anti-deforestation regulations (EUDR)
- EU CBAM carbon border adjustment mechanism
- US Clean Competition Act Requires CSRD and CSRDD sustainability reporting
- Require ESG reporting, Emissions reporting
- Requires plastic footprint, materials
- Requires Biodiversity footprint



Giai đoạn vận hành	2026	2027	2028	2029	2030	2031	2032	2033	2034
Hạn ngạch miễn phí ETS (%)	97.5	95	90	77.5	51.5	39	26.5	14	0
CBAM (%)	2.5	5	10	22.5	48.5	61	73.5	86	100

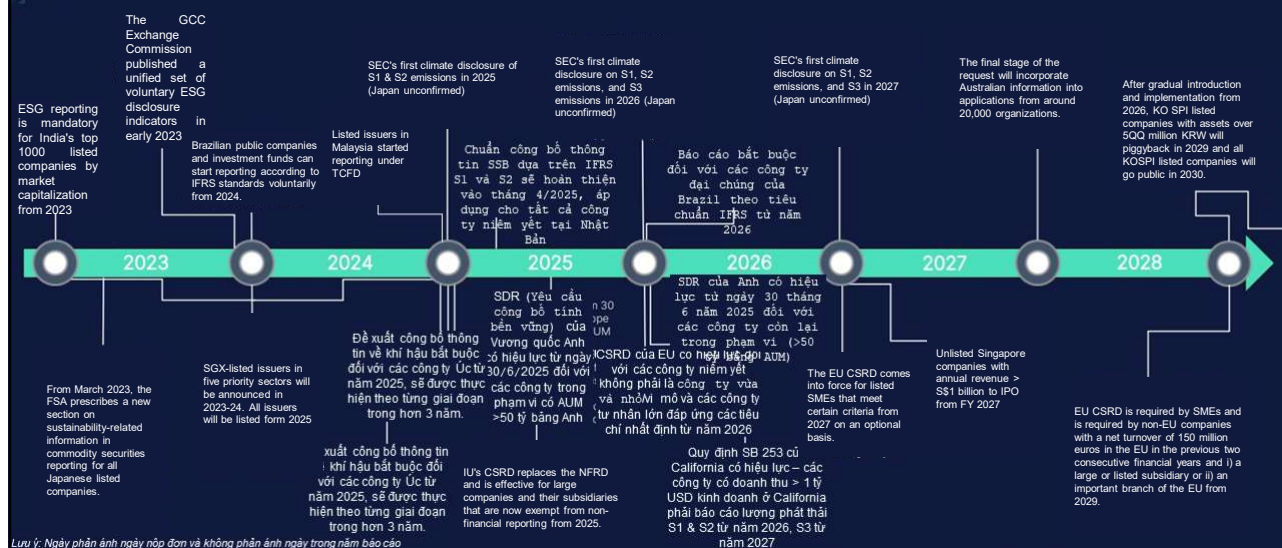
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5

Key milestones regarding disclosure requirements in the near future



Lưu ý: Ngày phản ánh ngày nộp đơn và không phản ánh ngày trong năm báo cáo

Dự thảo ban đầu có thể thay đổi và dựa trên tình hình thị trường và kỹ thuật cũng như ý kiến đóng góp của tất cả các bên liên quan

15

Không ngừng phát triển với những quy định mới!

6

Regulations across the Asia-Pacific region are increasing



~ 6,500 listed companies

	Singapore	Malaysia	Australia	New Zealand	Hong Kong	Thailand Indonesia Vietnam Philippines
Public company	673	947	2,147	125	2,568	2,581
Mandatory reporting of Scope 3 emissions	All-sized companies	All-sized companies	All-sized companies	All-sized companies	All-sized companies	None
Commencing from	2023	2023-2025	2024-2025	2023	2024	-
Reporting framework	TCFD + ISSB (International Sustainability Standards Board) considerations	TCFD	ISSB	TCFD	TCFD + ISSB (International Sustainability Standards Board) considerations	-
Note	Phase-by-phase and industry-specific approach for large private companies	-	The mission of the Australian Accounting Standards Board	Have mandated	-	ESG: Mandatory Scope 3 Carbon Emission: Not mandatory

Hội thảo "ESG - Chìa khóa cho phát triển bền vững: Giải pháp thúc đẩy doanh nghiệp thực hành ESG hiệu quả"

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7

Market compliance



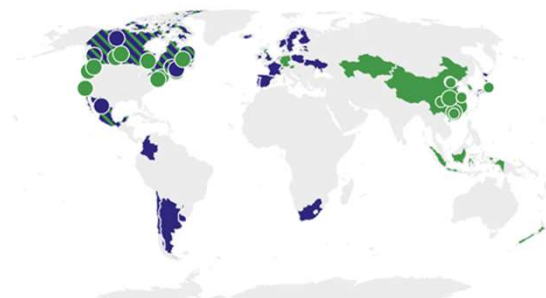
Mandatory emissions reporting for covered countries.

Essential for any carbon pricing scheme, such as carbon taxes and emissions trading schemes (ETS).

Examples:

Singapore Carbon Tax - applies a fixed price to all facilities with annual emissions >25,000 tons of CO₂-e. Prices are 25 ss/t CO₂-e in 2024, rising to 50-80 ss in 2030.

Australia: Application of Safeguards Procedures
Emissions trading requires the use of the Australian Carbon Usage Unit – ACCU
(current price over 40 Australian dollars/tons – baseline)



Carbon tax
The price determined by the government must be assigned to each ton of GHGs emitted by the organization. Exact requirements vary between jurisdictions.

Emissions trading program
Each organization has a level that allows emissions; Inflationary organizations are unlikely to be able to pay the exact amount of reserve support to parties that have exceeded their limits in the market. Price will be determined by the market.

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8

Steps towards achieving Net Zero



It usually takes a few years to achieve Net Zero

Implement changes
at the company and
functional levels

Assess ESG
Performance and
set ESG Targets

Track progress and repeat the plans

Implement the solutions

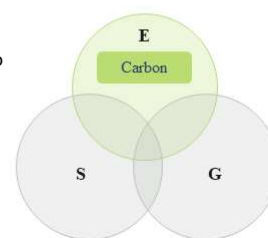
Develop a decarbonization roadmap

Set appropriate and science-based targets

Measure Scope 1, 2, and 3 carbon emissions

Report and communication

Carbon offsets



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What are Scope 1, 2, and 3 carbon emissions?

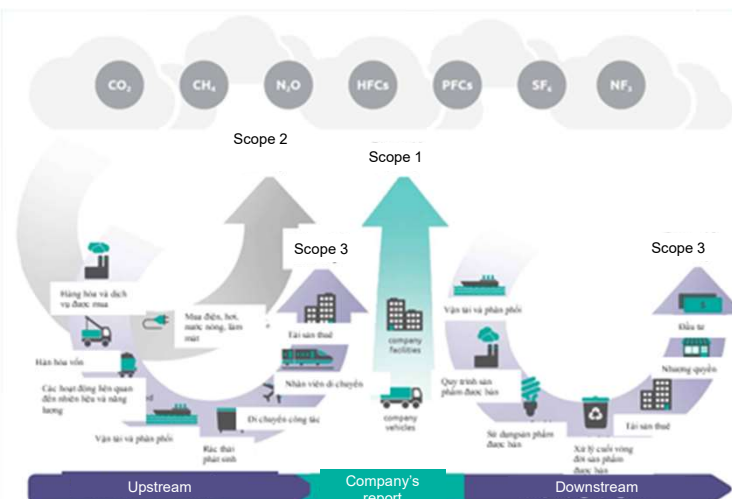


When considering emissions in operations, we must take into account Scope 1, 2, and 3 carbon emissions:

Scope 1 - direct emissions from company-owned sources such as fuel combustion in factories and equipment.

Scope 2 - indirect emissions from purchased energy (electricity, steam, and heating/cooling).

Scope 3 - all other indirect emissions arising from the company's activities.



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Source of Scope 1 carbon emissions



Burning of solid fuels

- Fixed equipment consuming fossil fuels
- Solid, liquid, or gas fuels
- Boilers, turbines, engines, furnaces, heaters, oil burners

One-time emissions

- Venting, flaring, and emissions from oil and gas extraction and coal mining
- Intentional and unintentional gas releases

Synthetic greenhouse gases (industrial processes)

- HFCs and sulfur hexafluoride
- Leakage or mishandling in commercial refrigeration systems for AC units or supermarket refrigerators
- Circuit breakers - insulating gas

Burning of transportation fuels

- Mobile equipment
- Company-owned vehicles
- Trucks, buses, trains, airplanes, boats, barges, ships

Industrial processes

- Direct emissions from physical or chemical processes generating CO₂
- Steel, ammonia, cement, aluminum smelting, neutralization

Waste

- Emissions from waste management activities
- Landfills, wastewater treatment, food waste, biological processes

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Scope 2 carbon emission – Purchased energy missions.



- - This is a kind of special indirect emission.
- - Mostly apply for purchased electricity in:
 - + Buildings;
 - + Factories;
 - + Assist devices.
- - Self-generated electricity falls within the Scope emission 1:

+ If a company is **the renter** or uses renting assets and applies management and operation methods, all energy, which was purchased energy or supplied by other organizations (or grid), **will be reported in the report of Scope 2 carbon emission** (including consuming heat that is generated locally from the boiler).

+ Other upstream emissions related to the fuel production process in the upstream or the transfer or the distribution of energy on the grid **will be supervised in the report of Scope 3 carbon emission , type 3** (emissions related to fuel and energy)



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Scope 3 carbon emission and the importance



Being aware of the business target to Scope 3 carbon emission is significantly important

- Estimating the level of emission may be uncertain - the business target will help to determine the importance of each kind of emission.

The Importance of Scope 3 carbon emission :

The resource of emission is really important. If this issue is missed, wrongly analyzed or hidden, it can affect decisions. In GHG accounting, the evaluation of the importance is the course of determining which type of emission will be important to the reporting organization.

The business

Determine and understand risks and opportunities related to supply chain emission.

Determine the opportunities of decreasing GHG, set the target of reducing and supervising the productivity

Attracting partners in the value chain to participate in the management process of CHC

Motivating the information and the reputation of relevant parties through public reports.

Descriptions

- Determine risks related to GHG in the supply chain.
- Determine opportunities in new markets.
- Announce the decision of investment and shopping.

- Determine "noticeable points" of CMC and prioritize the effort in reducing in the whole value chain.
- Set the target of reducing CHC in scope 3.
- Measure and report the productivity CHC during all phases.

- Cooperate with suppliers, customers and other companies in the value chain to achieve the target of reducing GHG level.
- Expand the responsibilities in reporting, the transparency and the ability of managing the supply chain.
- Allow companies to be more transparent in the effort of attracting suppliers.
- Reducing use of energy, fees and risks in the supply chain and avoiding fees raised in the future related to energy and emissions.
- Reducing the fees by effectively improving the supply chain and reducing the use of fuel, resources and energy.

- Gain the reputation and reporting responsibilities of enterprises by publishing information.
- Meet relevant parties' requirements (ex: investors, customers, civil society, government), acquire the reputation of relevant parties and improve the relationship of relevant parties by publishing CHC emissions, the progress heading to CHC targets and express the responsibilities in environment management.
- Participate in management programs and report GHG that was requested by the government and non-governmental organizations to disclose information about GHG

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Regulations for Greenhouse Gas Emissions



Australian Government
The Treasury

The Corporate Sustainability Reporting Directive (CSRD)	U. S. Securities and Exchange Commission (SEC)	SFDR	Australia Climate-Related Financial Disclosure (CRFD)
The CSRD is European Union (EU) legislation, effective from 5 January 2023. The company commences reporting for the financial year 2024.	U.S. Securities and Exchange Commission Enhanced and standardized climate-related disclosure (issued on March 6, 2024) Climate risk reporting from 2025 Greenhouse gas emissions reporting from 2026	Sustainable Finance Disclosure Regulation (EU) Companies commence reporting for the financial year 2024	Australia Climate-Related Financial Disclosure Draft Treasury Bill (Financial Market Infrastructure and Other Measures) of 2024 submitted to the Lower House on March 27, 2024 Take effect on 01.01.2025 (in In stages - postponed by 6 months)
Scope 1,2 and 3: Mandatory	Scope 1 and 2: Mandatory Scope 3 (not mandatory) – If deemed financially material or if the company publicly sets targets to reduce Scope 3 emissions	Scope 1,2 and 3: Mandatory	Scope 1 and 2: Mandatory, (immediately) Scope 3 (mandatory) – gradually, 01 year after reporting Scope 1 and 2

Legal challenge:

On April 5, 2024, the SEC temporarily halted the implementation of new climate disclosure regulations while defending this regulation in court.

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GHG Emissions - The framework and the standards:



TCFD	ISSB	GRI	SASB
The responsibilities of task force on climate-related financial disclosures	International Sustainable Standard Committee	Global initiative reporting organizations	Sustainable accounting standards council
<ul style="list-style-type: none"> The Scope 1 and 2 carbon emission are compulsory The Scope 3 - if appropriate and meet the requirements of the importance and relevant risks. TCFD will encourage to publish emission in the Scope 3 	The Scope 1 and 2 are compulsory	The Scope 1, 2 and 3 are compulsory. GRI lists that the emission scope of 1, 2 and 3 are compulsory though it clearly notifies that a reporting organization can eliminate these requirements and still need to sufficiently report	The Scope 1, 2 and 3 are encouraged but compulsory.

Australia: Apply TCFD but having adjustment



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ASSOC. PROF. DR. NGUYEN DINH THO

Director of the Institute of Strategy and Policy on Natural Resources
and Environment, Ministry of Natural Resources and Environment

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DISCOURSE

PRACTICE OF APPLYING ESG STANDARDS IN VIETNAM AND SOLUTIONS FOR EFFECTIVELY PRACTICING ESG

MS. HA DO
Head of ESG
KPMG Vietnam & Cambodia




HIDS CIIS VIAC
HO CHI MINH CITY INTERNATIONAL ARBITRATION CENTRE

1

ESG SUSTAINABILITY FACTORS

Sustainability can be measured by 3 main factors: environmental, social or governance (ESG) criteria. These factors can have a negative impact on the assets, financial situation or reputation of companies and should therefore be considered as risks.

E Environmental Your impact on the planet	<ul style="list-style-type: none"> Energy & emissions Climate Risk & Net Zero (EU Green Deal, US Inflation Reduction Act, National Climate Reduction Acts) Resource circularity Ecology & Biodiversity (EU Circular Economy Action Plan, National Circular Economy Acts)
S Social Your contribution to the communities	<ul style="list-style-type: none"> Workforce & skills for the future Inclusion, Diversity & Equality Health & Safety Economic & social contribution R&D and Innovation Financial investment (SFDR, Taxonomy Regulation)
G Governance How organisations behave	<ul style="list-style-type: none"> Risk & Opportunity Oversight (CSRD, TCFD, SFDR, Taxonomy Regulation) Ethical Behavior Purpose & Contribution



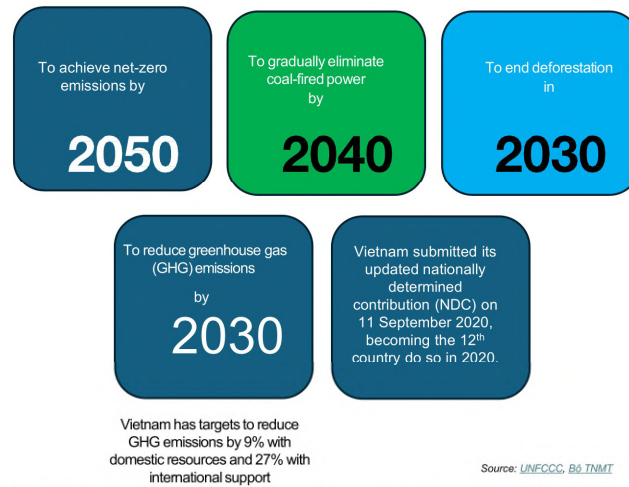
Climate risk is only one type of ESG risk.
Although it is the most urgent right now, we are increasingly and deliberately talking about "sustainability", which includes all types of ESG risk.

KPMG Hội thảo "ESG - Chia khóa cho phát triển bền vững: Giải pháp thúc đẩy doanh nghiệp thực hành ESG hiệu quả"
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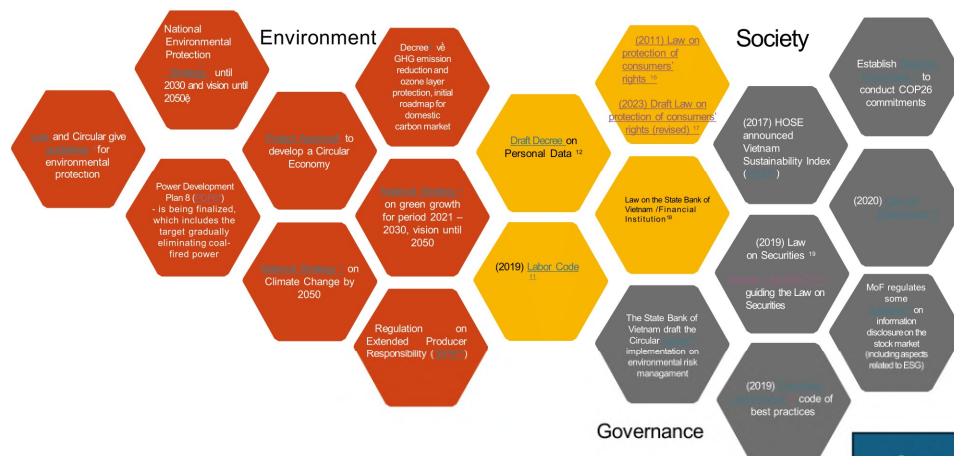
GOVERNMENT CLIMATE CHANGE COMMITMENTS



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SOME IMPORTANT LAWS, POLICIES, AND REGULATIONS RELATED TO ESG



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Source: internet

4

SOME FIGURES OF THE AS-IS ESG IMPLEMENTATION IN VIETNAM



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5

CHALLENGES THAT VIETNAM COMPANIES FACE IN ESG IMPLEMENTATION



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AN ORGANIZATION NEED TO UNDERSTAND AND IDENTIFY THE COMPANY'S SUSTAINABLE AMBITION

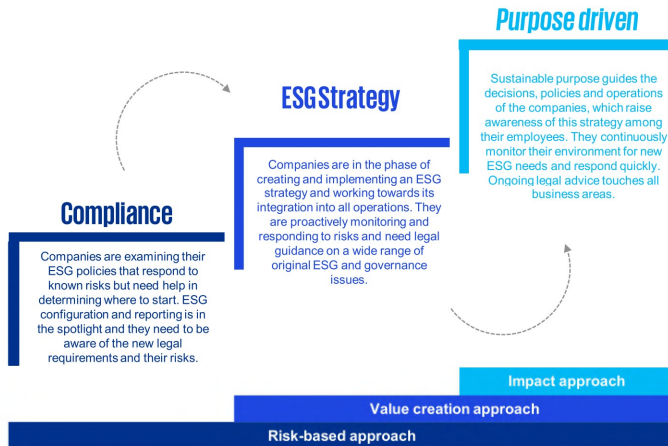
Where do I want to go?

How sustainable do I want to be?

What measures do I need to take?

What kind of approach or strategy does the company have?

What is the management's involvement?



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17

7

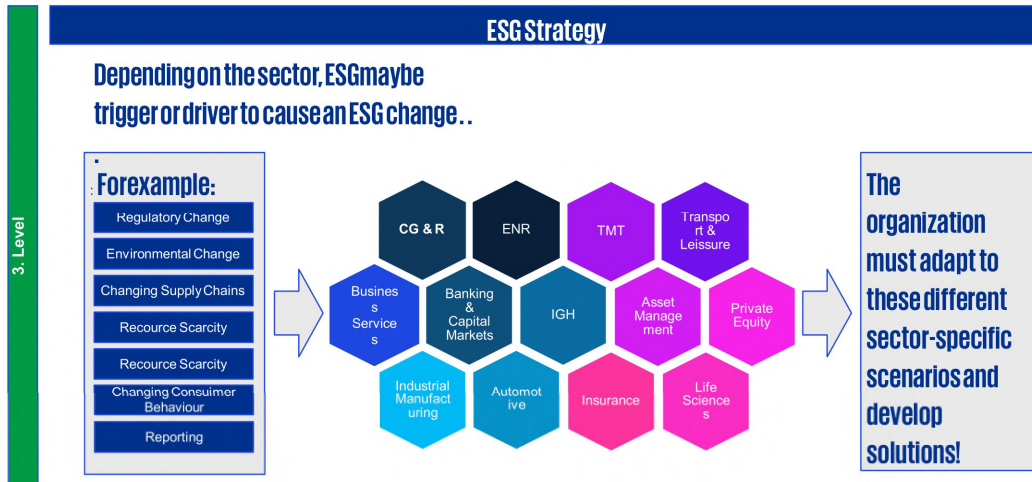
ESG TRANSFORMATIONAL CHANGE IN THE ORGANIZATION



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SECTORS HAVE DIFFERENT FACTORS DRIVING ESG TRANSFORMATION



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Questions and Answers






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KPMG Vietnam & Cambodia

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DISCOURSE

ESG AND CORPORATE LAWYERS PRACTITIONER'S PERSPECTIVE

MR. JUMPEI NAGAOKA

ASSOCIATE OF NISHIMURA & ASAHI



1

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ABOUT THE SPEAKER



Jumpei Nagaoka

- Admitted in Japan | Based in SEA

Education / Professional Experience

- **2023** | **Private M&A / Corporate Sustainability**, Risk Management Group, Mannheimer & Swartling, Stockholm
- **2022** | Columbia Law School (LL.M., Harlan Fiske Stone Scholar, Parker School Certificate for Foreign and Comparative Law, Columbia Global Public Service Fellow)
- **2018-2020** | Nishimura & Asahi Hanoi
- **2014** | The University of Tokyo, School of Law (J.D., cum laude)
- **2012** | Kyoto University (LL.B.)

Publications, Seminars

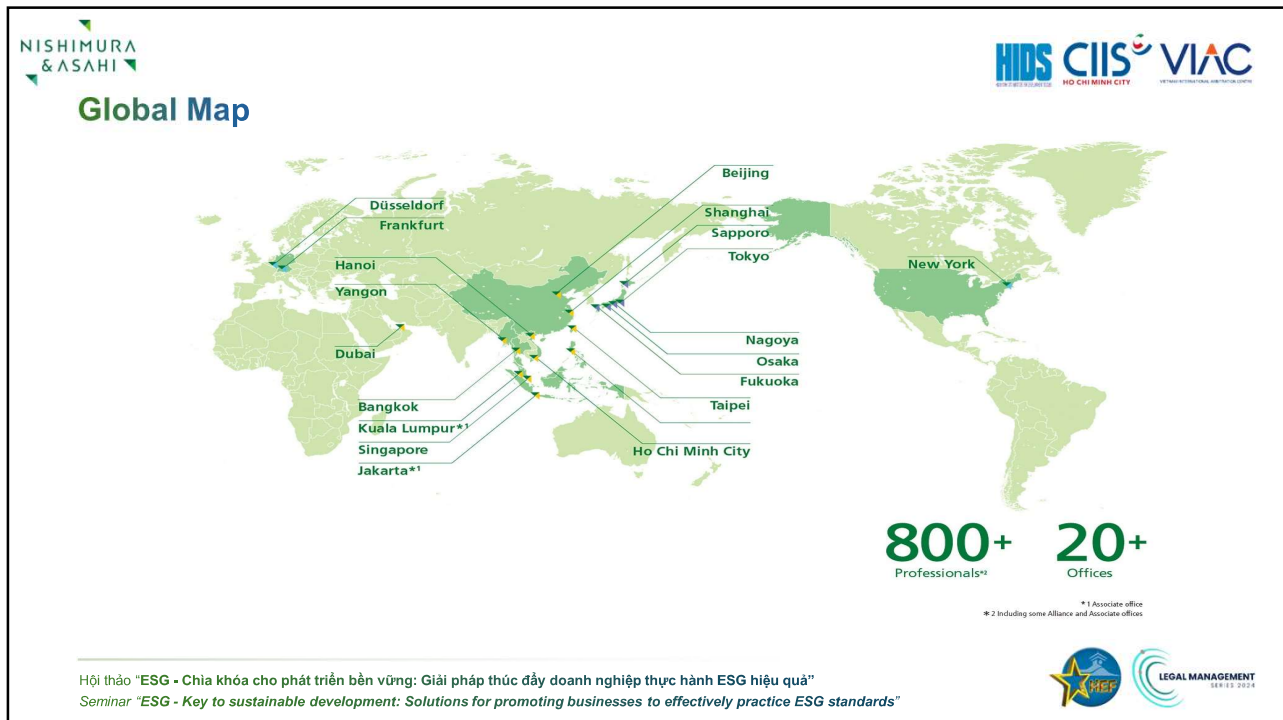
- **2024** | Lecture at Chulalongkorn University, Faculty of Law – "ESG and its implications for International Business"
- **2024** | Pushing for ESG Due Diligence in Thailand (N&A Newsletter)
- **2023** | Seminar at JBCE (Brussels) – "Regulation on deforestation-free products"
- **2023** | Due diligence in the downstream value chain: case studies of current company practice

Relevant works

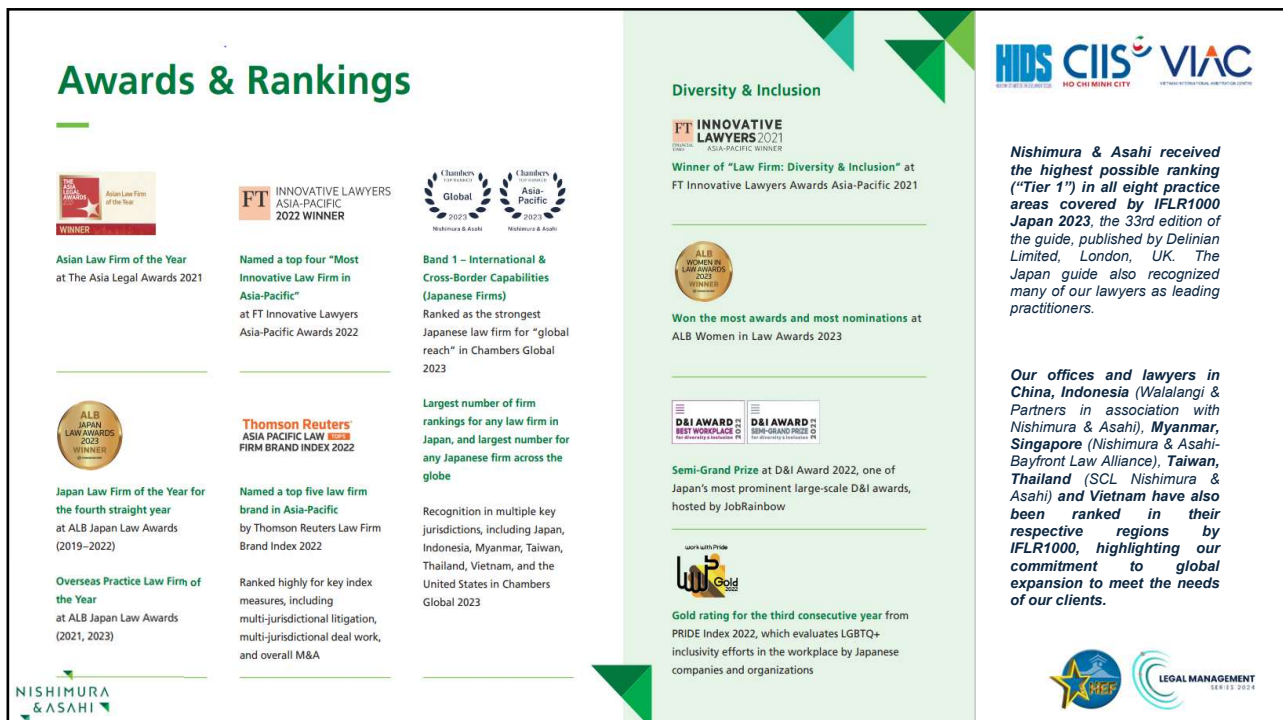
- Advice on mandatory laws and soft-law standards on ESG topics
- Draft/Review of ESG-related corporate policies
- Support for ESG Due Diligence in M&A transactions
- Design of corporations' internal workshops for capacity building of employees
- Guidance on stakeholder engagement practices
- Labor and Environmental law advice



2



3



4

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1 ESG application and arising legal issues

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Existing & Upcoming hard laws

Due Diligence	Information disclosure	Trade	
Netherlands Child Labor DD law	UK MSA AUS MSA	US Sec 307 EU FL Ban	Focus on specific social elements
Norway Transparency Act			Wide range of social elements
France Duty of Vigilance Germany Supply Chain DD EU CSDDD	EU CSRD	EUDR	Environment, Social (& Governance)

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<div>  <div> <div>Different concepts of “due diligence”</div> <div>    </div> </div> </div>			
	CSDDD	EUDR	OECD GL(2023)
Companies in scope	<ul style="list-style-type: none"> EU and non-EU Very large companies 	<ul style="list-style-type: none"> Operators and Traders Basically all sizes 	<ul style="list-style-type: none"> Multinationals in OECD countries, etc. All sizes
DD scope	<ul style="list-style-type: none"> Adverse impact on wide range of social and environmental elements 	<ul style="list-style-type: none"> Deforestation Local law compliance 	<ul style="list-style-type: none"> Adverse impact on wide range of social and environmental elements Also bribery and corruption, consumer interests, disclosure, science and technology, competition, and taxation.
VC covered	<ul style="list-style-type: none"> Upstream Downstream (very limited) 	<ul style="list-style-type: none"> Upstream (commodity production) 	<ul style="list-style-type: none"> Entire value chain
DD processes	<ul style="list-style-type: none"> Integrate DD into policies and risk management systems Identify, assess adverse impacts Prevent, mitigate, bring to an end Provide remediation Stakeholder engagement Notification mechanism and complaint procedure Monitor effectiveness of DD Publicly communicate on DD 	<ul style="list-style-type: none"> Information collection Risk assessment Risk mitigation 	<ul style="list-style-type: none"> Embed RBC into policies and management systems Identify & assess adverse impacts Cease, prevent or mitigate adverse impacts Track implementation and results Communicate how impacts are addressed Provide for or cooperate in remediation
Enforcement mechanism	<ul style="list-style-type: none"> Fine, etc. Civil liability 	<ul style="list-style-type: none"> Trade ban Fine, exclusion from PP, etc. 	<ul style="list-style-type: none"> National Contact Point
Risk based prioritization	<ul style="list-style-type: none"> Companies may prioritise as a process for DD 	<ul style="list-style-type: none"> The Commission will classify countries into three risk levels 	<ul style="list-style-type: none"> Companies may prioritise as a process for DD
Use of Certification	<ul style="list-style-type: none"> Allowed as a means to ensure compliance of CoC by business partners 	<ul style="list-style-type: none"> Basically cannot substitute DD Except for FLEGT license (wood) 	<ul style="list-style-type: none"> “a piece, not a proxy” (SOMO)

7



EU Deforestation Regulation

➤ Trade restriction (Art. 3)

“Relevant commodities and relevant products **shall not be placed or made available on the market or exported, unless** all the following conditions are fulfilled:

(a) they are deforestation-free;

(b) they have been produced in accordance with the relevant legislation of the country of production; and

(c) they are covered by a **due diligence statement**”

➤ Commodities and products

- Commodities: Cattle, Cocoa, Coffee, Oil palm, Rubber, Soya, Wood
- Their relevant products listed in Annex I – to be reviewed and updated periodically

➤ Enter into application on **30 December 2024** (30 June 2025 for micro- and small enterprises)

Art. 38










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EUDR – Companies in scope

➤ Companies in scope (*with different treatment for SMEs)

- **Operator**: any natural or legal person who, in the course of a commercial activity, places relevant products on the market or exports them (Art. 2, Item 15)
- * Where a non-EU company places relevant products on the market, the first EU company who makes such relevant products available on the market shall be deemed to be an operator (Art. 7)

```

graph LR
    A[Non-EU Countries] -- "Cocoa butter (in Annex I)" --> B[Importer (EU)]
    B -- "Cocoa butter" --> C[Manufacturer (EU)]
    B -- "Cocoa butter" --> D[Manufacturer (EU)]
    C -- "Chocolate (in Annex I)" --> E[Supermarket (EU)]
    D -- "Biscuits (not in Annex I)" --> E
  
```

- **Trader**: any person in the supply chain other than the operator who, in the course of a commercial activity, makes relevant products available on the market (Art. 2, Item 17) e.g., supermarket and retail chains (EC FAQ#34)

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EUDR Due Diligence – 3 Steps

- 1) **Collection of information, data and documents**, such as:
 - Geolocation of all plots of land where the relevant commodities were produced
 - Date or time range of production
 - Name, postal address and email address of any business or person from whom they have been supplied with the relevant product
- 2) **Risk assessment**, which takes into account various criteria, such as:
 - Complexity of supply chain
 - Concerns in relation to level of corruption, lack of law enforcement, etc.
- 3) **Risk mitigation**, such as:
 - Carrying out independent surveys and audits

What are "risks"? – risks of non-compliance with the Regulation:

- Risk of not being "deforestation-free"
- Risk of not complying with local law of the country of production
 - Land use rights, environmental protection, etc.

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2 | ESG disputes and recommendations for regulations of risk allocation under the context of applying ESG standards

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ESG disputes and various contexts in value chain

Upstream	Supply chains	Environmental harm
	M&A	Workplace
Downstream	Consumer safety	Green, Blue, etc. "washing"

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MR. JUMPEI NAGAOKA
Associate of NISHIMURA & ASAHI

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Experience in Implementing ESG at Secoin

MS VO THI LIEN HUONG
General Director of Secoin Corporation



1

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CONTENTS

01

Introduction about Secoin

02

Construction Industry Landscape

03

Sustainable development journey at Secoin

04

ESG Practice at Secoin

2

1.1 Introduction about Secoin

1

System

9

Factories in Viet Nam

60

Export countries

114

Year of history since 1910



Kỷ niệm 35 năm thành lập
35th Anniversary of Foundation
22/03/1989 - 22/03/2024



114
1910 - 2024
YEARS OF HISTORY






KẾT TINH GIÁ TRỊ




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3

1.1 Introduction about Secoin



Vietnam Value
Thương hiệu Quốc gia
2016 - 2024



CSI 100
SUSTAINABLE
BUSINESSES 2023

Vietnam's Sustainable
Businesses in 2023



HCMC Green Businesses
2023






KẾT TINH GIÁ TRỊ




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1.1 Introduction about Secoin



"Producing environmentally friendly, climate-resilient, and renewable artistic tiles" is the standard for Secoin's entire production system.



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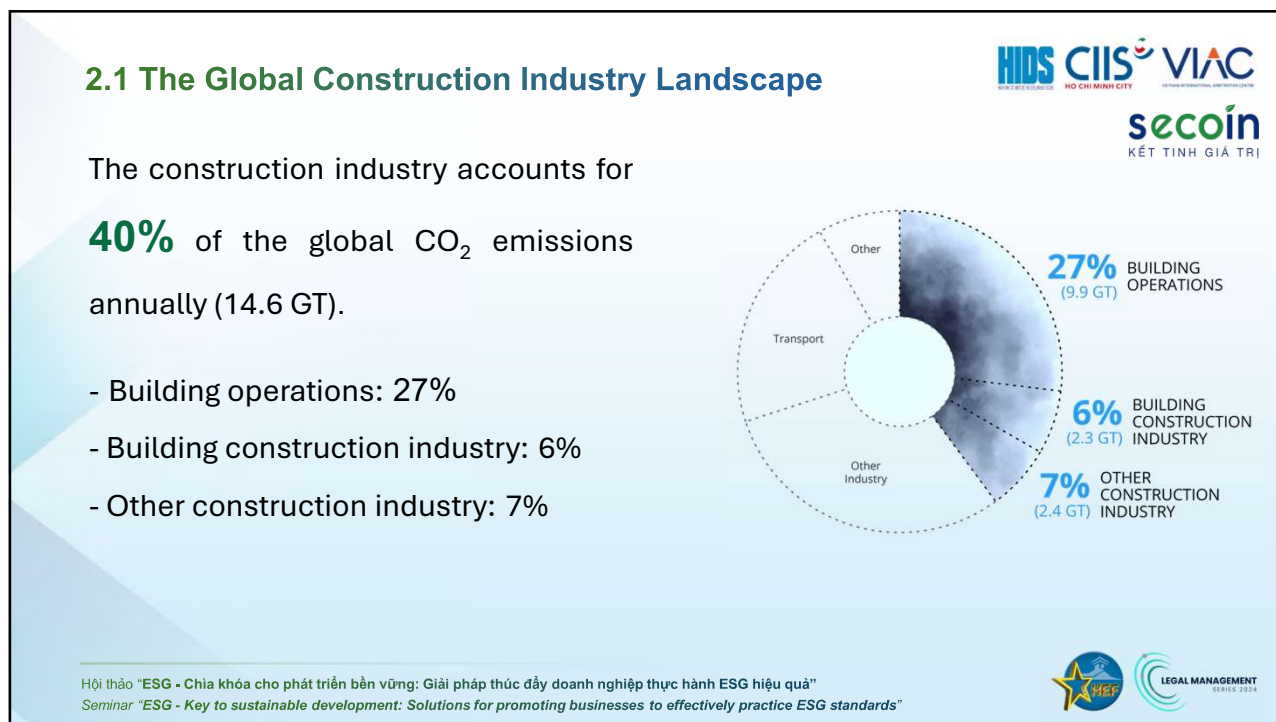
Number 1 for
ARTISTIC TILES
environment-friendly



6



7



8

2.1 The Global Construction Industry Landscape



The construction industry consumes a significant amount of energy and raw materials:



35% natural resources



40% energy



12% drinking water

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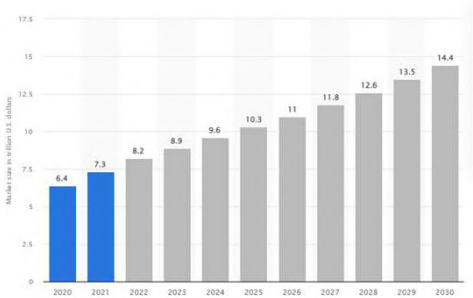
2.1 The Global Construction Industry Landscape



The global construction industry is growing rapidly:



The weekly volume of construction worldwide is equivalent to building
Paris city



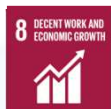
Global construction is projected to increase by **85%** in **2030**

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1.2 Sustainable Development Journey

Main Goals for sustainable development:



Objective 8 – Decent Work And Economic Growth



Objective 12 – Responsible Consumption And Production



Objective 9 – Industry, Innovation And Infrastructure



Objective 13 – Climate Action



Objective 11 – Sustainable Cities and Communities



Objective 17 – Partnerships For The Goals

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11

1.2 Sustainable Development Journey

Top Sustainable Businesses in 2022, 2023 (CSI 100)



Secoin applies ICS (Initiative for Compliance and Sustainability)



Our journey began: the first encaustic tile factory was built in Saigon in 1910 by Brossard et Mopin.

Since 1910

2023

Secoin became a member of



2020

Secoin applies 'Positive Products' approach



2020

2016-2024

Secoin is recognized as Vietnam National Brand for consecutively 8 years



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12

1.2 Sustainable Development Journey



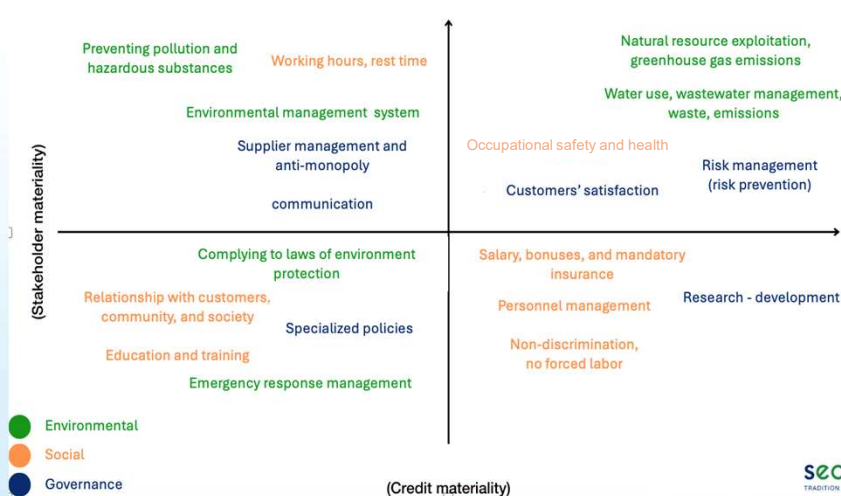
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13

3. ESG Materiality Assessment



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secoin
TRADITION SINCE 1910



14

4.4 Green Supply Chain Management (GSCM)



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15

4.4 Green Supply Chain Management (GSCM)



"6 core principles of "Positive Products"

1. Safe for planet
2. Safe for people
3. Made from sustainable and recyclable resources if possible
4. Made from responsible production concerning protection of human rights, labour rights and pollution prevention
5. Durable products
6. Bring sustainable functions and features to houses

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16

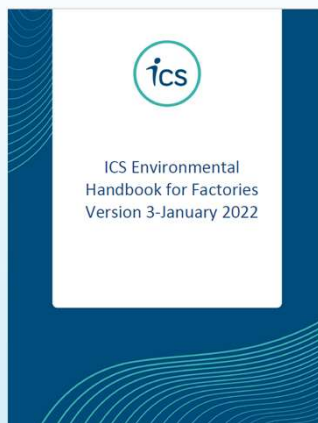
4.4 Green Supply Chain Management (GSCM)



ICS-BASED EVALUATION SYSTEM (FRANCE)



ICS Certificates (Initiative for Compliance And Sustainability) are the multi-sectoral initiative of social and environmental audits



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17

4.4 GREEN SUPPLY CHAIN MANAGEMENT (GSCM)



ICS-BASED ENVIRONMENTAL MANAGEMENT (FRANCE)

- | | | | |
|---|---|---|--|
| 1 | Environmental Management System (EMS) | 5 | Pollutant air emissions and ozon-depleting substances |
| 2 | Transformation of energy usage and green house effect | 6 | Waste management |
| 3 | Water usage | 7 | Prevention of pollution and potential poisonous substances |
| 4 | Waste of water and sewage water | 8 | Management of emergency measures |

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18

4.7 EVALUATION RESULTS – ENVIRONMENT (March 2024)



Date: March 27, 2023
Audit Company: API

Dear Sir, Madam,

We have conducted an ICS Environmental audit on behalf of: **Adeo**
Factory: SECOIN SAIGON INDUSTRY INVESTMENT JOINT STOCK COMPANY
Factory location: 1/8 Le Van Tach, Binh Duong 1, An Binh Ward, Di An Town, Binh Duong Province, Vietnam
Audit Date: Ho Chi Minh city, Vietnam
 20-03-2023

Relating to the ICS assessment scoring standards, the following results have been observed:

	Rating		Alert Notification	Advanced requirements (assessed if the global rating is equal or higher than 75%B)	Best Practices	Rating of Previous audit
	%	Code				
1. Environmental Management Systems	100%	A	NO		0	
2. Energy Use, Transport and Greenhouse Gases (GHGs)	86%	B	NO		1	
3. Water Use	94%	B	NO		0	
4. Wastewater and Effluent	59%	D	NO		0	
5. Emissions to Air	100%	A	NO		0	
6. Waste Management	89%	B	NO		0	
7. Pollution Prevention and Hazardous and Potentially Hazardous Substances	70%	C	NO		0	
8. Emergency Response Management	100%	A	NO		0	
AUDIT GLOBAL RATING	87%	B	NO		1	

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19

4.4 GREEN (GSCM)

ICS-BASED SOCIAL RESPONSIBILITIES (FRANCE)



- | | |
|--|---|
| <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px; text-align: center;">1</div> <div style="background-color: #0056b3; color: white; padding: 10px; margin-bottom: 10px;">Transparency and traceability of management system</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px; text-align: center;">2</div> <div style="background-color: #0056b3; color: white; padding: 10px; margin-bottom: 10px;">Minimum labour age, child labour</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px; text-align: center;">3</div> <div style="background-color: #0056b3; color: white; padding: 10px; margin-bottom: 10px;">Forced labour</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px; text-align: center;">4</div> <div style="background-color: #0056b3; color: white; padding: 10px; margin-bottom: 10px;">Discrimination in labour</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px; text-align: center;">5</div> <div style="background-color: #0056b3; color: white; padding: 10px;">Disciplinary measures, harassment in labour</div> | <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px; text-align: center;">6</div> <div style="background-color: #0056b3; color: white; padding: 10px; margin-bottom: 10px;">Freedom of association and complaint procedure in workplaces</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px; text-align: center;">7</div> <div style="background-color: #0056b3; color: white; padding: 10px; margin-bottom: 10px;">Working time and overtime working</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px; text-align: center;">8</div> <div style="background-color: #0056b3; color: white; padding: 10px; margin-bottom: 10px;">Remuneration and social benefits</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px; text-align: center;">9</div> <div style="background-color: #0056b3; color: white; padding: 10px;">Labour health and safety</div> |
|--|---|

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20

4.7 EVALUATION RESULTS – SOCIAL (February 2024)



ics

Date of document generation: February 23, 2024
Audit Company: BUREAU VERITAS

Dear Sir, Madam,

We have conducted an ICS Social audit on behalf of ICS member: Adeo

Supplier: SECOIN SAIGON JSC
Factory: SECOIN SAIGON INDUSTRY INVESTMENT JOINT STOCK COMPANY
Factory location: 1/8 Le Van Tach, Binh Duong 1, An Binh Ward, Di An City, Binh Duong Province, Vietnam
Di An City/ Vietnam Vietnam
Audit Date: February 19, 2024

Referring to ICS member audit scoring standards, the following results has been observed :

AUDIT SUMMARY	Rating		Best Practices	AN
	%	Code		
0. Management System, Transparency and Traceability	100%	A		NO
1. Minimum age, Child labour and Young workers	100%	A		NO
2. Forced labour	100%	A		NO
3. Discrimination	100%	A		NO
4. Disciplinary Practices, Harassment and Abuse	100%	A		NO
5. Freedom of association and Grievance Mechanisms	100%	A		NO
6. Working hours and Overtime	100%	A		NO
7. Remuneration and Benefits	100%	A		NO
8. Health and Safety	91%	B		NO
RATING (Automatic calculation)	99%	B		

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21

4.6 TOP 100 SUSTAINABLE BUSINESSES 2022-2023



TOTAL SCORE: 855/1.000
RANKING: 8TH



DANH SÁCH
Các doanh nghiệp được trao chứng nhận
"Top 10 doanh nghiệp bền vững hoạt động trong lĩnh vực sản xuất"
tại Việt Nam năm 2023

STT	TÊN DOANH NGHIỆP
1	CÔNG TY TNHH NESTLÉ VIỆT NAM
2	CÔNG TY TNHH NHÀ MÁY BIA HEINEKEN VIỆT NAM
3	CÔNG TY TNHH NƯỚC GIẢI KHÁT COCA-COLA VIỆT NAM
4	CÔNG TY CỔ PHẦN THỰC PHẨM SAO TA
5	CÔNG TY TNHH REGINA MIRACLE INTERNATIONAL VIỆT NAM
6	CÔNG TY TNHH MTV CAO SU PHÚ RIỀNG
7	CÔNG TY CỔ PHẦN TRAPHACO
8	CÔNG TY CỔ PHẦN SECOIN
9	CÔNG TY CỔ PHẦN SỮA VIỆT NAM
10	CÔNG TY CỔ PHẦN GREENFEED VIỆT NAM

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22

4.6 TOP 100 SUSTAINABLE BUSINESSES 2022-2023



Section A – General Information

Part I: Company Profile	No evaluation
Part II: Economic – Social – Environmental Information	35 / 40
Part III: Company structure, Organization model and Key personnel	30 / 30
Total	65 / 70

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23

4.6 TOP 100 SUSTAINABLE BUSINESSES 2022-2023



Section B - Rating index and scales

Part IV: Performance in three years 2020-2021-2022	99 / 135
Part V: Governance Indicators (G)	247.5 / 265
Part VI: Environmental Indicators (E)	246 / 265
Part VII: Labor and Social Indicators (L&S)	197.5 / 265

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24

4.8 Green factories - Lean manufacturing



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25

CARBON BORDER ADJUSTMENT MECHANISM OF EU (CBAM)



PROPOSED ENVIRONMENTAL AMENDMENTS TO THE COMPETITION ACT OF US



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26

4.8 Conclusion

1. Each enterprise needs to develop its own ESG pathway.
2. Green transformation is crucial for enterprises in Vietnam to participate in the global supply chains.
3. The action programs of enterprise should be aligned with the national and sectoral goals.



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27

THANK YOU
THANK YOU



MS VO THI LIEN HUONG
General Director of Secoin Corporation

secoín
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28

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DISCOURSE PRACTICAL EXPERIENCE IMPLEMENTING ESG ACTIVITIES AT PNJ

Ms. Huynh Thi Xuan Lien
Member of PNJ's ESG Committee




1

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NỘI DUNG

- 01 PNJ'S ESG JOURNEY
- 02 PRACTICAL EXPERIENCE FROM ESG ACTIVITIES AT PNJ

2

1. PNJ'S ESG JOURNEY

ESG COMMITTEE



Bà TRẦN PHƯƠNG NGỌC THẢO
Trưởng Ủy ban ESG



Bà HUỲNH THỊ XUÂN LIÊN
Thành viên Ủy ban ESG

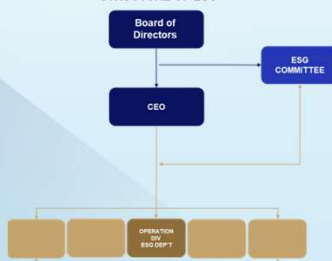


Ông LÊ QUANG PHÚC
Thành viên Ủy ban ESG

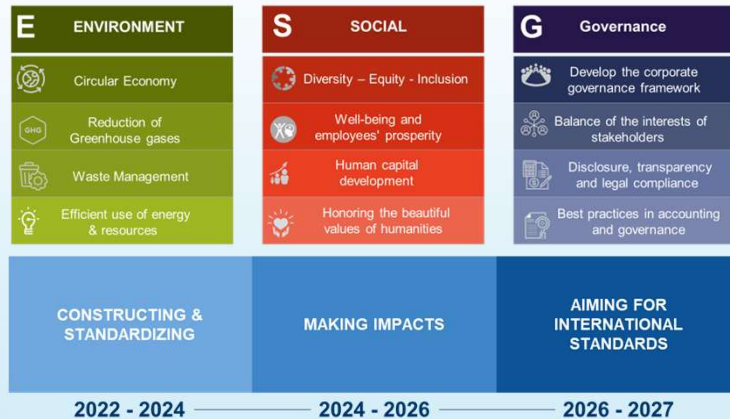


Bà TIÊU YẾN TRINH
Thành viên Ủy ban ESG

ORGANIZATIONAL STRUCTURE OF ESG

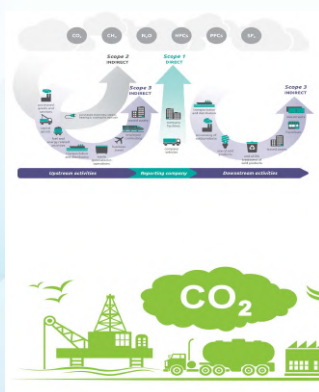


PNJ acts responsibly to honor the beauty of people
and life in the sustainable way



3

2. PRACTICAL EXPERIENCE FROM ESG ACTIVITIES AT PNJ



GREENHOUSE GAS INVENTORY



RESOURCE MANAGEMENT



MINIMIZING THE EMISSION
OF WASTE TYPES

Hội thảo "ESG - Chia khóa cho phát triển bền vững: Giải pháp thúc đẩy doanh nghiệp thực hành ESG hiệu quả"
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4

2. PRACTICAL EXPERIENCE FROM ESG ACTIVITIES AT PNJ



ĐO MINI SUPERMARKET



“ENHANCING AWARENESS OF CHILDREN WITH AUTISM IN VIET NAM” PROJECT



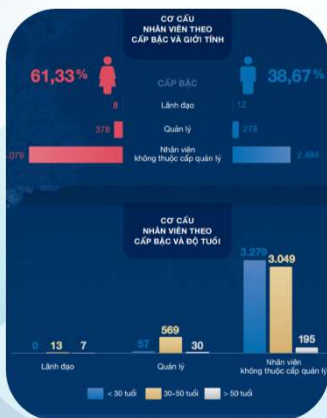
“FAITH SHELTER” PROGRAM

Hội thảo “ESG - Chia khóa cho phát triển bền vững: Giải pháp thúc đẩy doanh nghiệp thực hành ESG hiệu quả”
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5

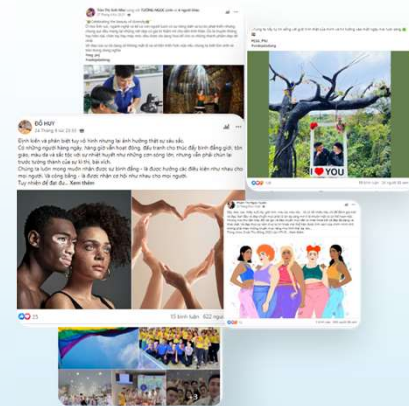
2. PRACTICAL EXPERIENCE FROM ESG ACTIVITIES AT PNJ



GENDER DIVERSITY POLICY



INSPIRING AND EMPOWERING THE POTENTIAL AND CHARISMA OF VIETNAMESE WOMEN




THE “HONORING THE BEAUTY OF DIVERSITY” OPEN DISCUSSION

Hội thảo “ESG - Chia khóa cho phát triển bền vững: Giải pháp thúc đẩy doanh nghiệp thực hành ESG hiệu quả”
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6



THANK YOU
THANK YOU

Ms. Huynh Thi Xuan Lien
Member of PNJ's ESG Committee

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Mọi thông tin chi tiết, xin vui lòng liên hệ
For further detail, please kindly contact at



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HCMC Centre of International Integration Support

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