



## Vingroup

### Sustainable Finance Framework



September 2021

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## 1. Introduction

### 1.1 Business Overview

Vingroup Joint Stock Company (“Vingroup”, and together with its subsidiaries and affiliates, the “Group”) is one of the biggest private conglomerates in Asia with a market capitalization of around US\$16 billion as of 31 December 2020. We are a leading conglomerate with market leading, fast-growing businesses that span the industrials and technology, real estate and social services sectors. We have a long operating history and strong track record spanning over two decades. Vingroup, and our listed subsidiaries, Vinhomes and Vincom Retail, are three of the top 15 listed companies on the HSX and together comprise approximately 18% of the Vietnam Ho Chi Minh Stock Index, as of 31 December 2020. Vingroup was named by Forbes Vietnam as one of the Top 50 Listed Companies (2020) and our listed subsidiaries, Vinhomes and Vincom Retail, were each named one of Forbes Vietnam’s Top 10 most valuable brands (2020).

In the industrials and technology sectors, we launched our mobility, energy storage solution and smart home device manufacturing companies, VinFast and VinSmart, in October 2017 and December 2018, respectively. VinFast is an advanced and scalable smart mobility platform that manufactures electric motorcycles and cars equipped with smart electric vehicle technology with the support of its automated manufacturing facility and reputable industry partners. Meanwhile, VinSmart’s “Vsmart” is the first homegrown brand for smart home and smart city devices in Vietnam. We also engage in technology research and development through One Mount Group and VinTech, in order to enhance the Vingroup ecosystem and invest in technology start-ups globally.

In the real estate sector, we are the largest integrated real estate developer, owner and operator of residential, commercial and hospitality properties in Vietnam. We operate our residential, commercial office and industrial real estate development and leasing business through Vinhomes, while our commercial retail real estate development and leasing business is operated through Vincom Retail. We operate our hospitality business through Vinpearl and our entertainment business through VinWonders, which are leading integrated hospitality and entertainment platforms in Vietnam.

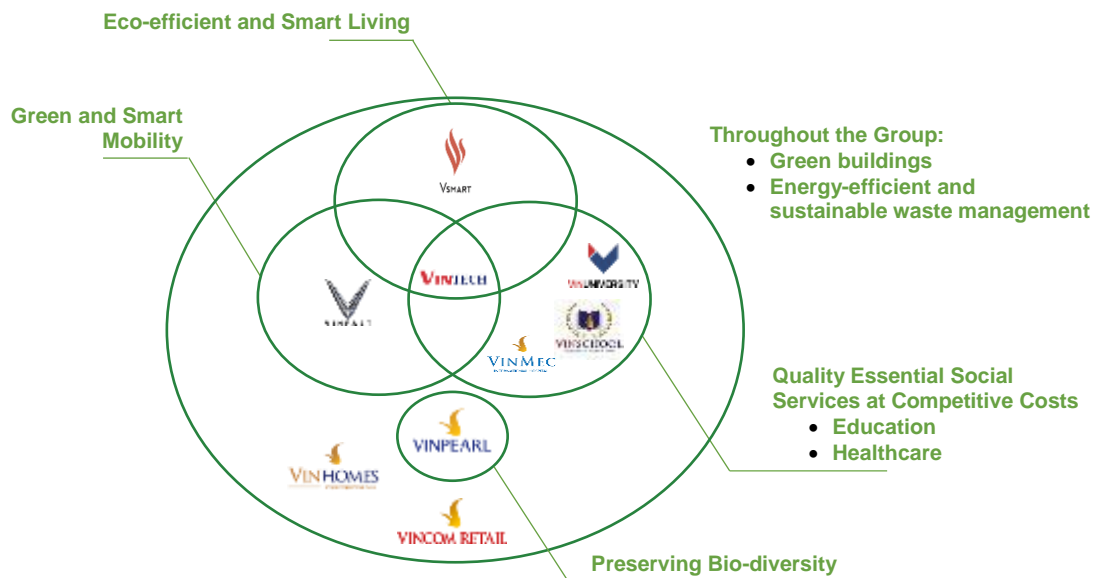
In the social services and others sector, we operate hospitals through Vinmec, and provide a comprehensive K-12 educational system through Vinschool and university level education through VinUni.

Vingroup’s suite of offerings covers a wide range of consumer spending, ranging from real estate (residential, commercial office and industrial real estate, hospitality and entertainment, retail malls) to retail, healthcare and education, to industrials (mobility and smart devices) and technology. From our established position as the dominant integrated real estate developer, we have gradually and steadily diversified as an operator across the retail, commercial and hospitality sectors, providing a comprehensive ecosystem of facilities and services which result in a readily accessible customer base for our businesses. We develop large, mixed-use projects that integrate our residential real estate projects with a wide range of facilities and amenities to create planning, design and construction synergies which allow us to offer our customers a unique “live, shop, work, play” ecosystem via diversified product offerings, including VinFast mobility products, VinSmart smart devices, Vincom Retail malls, Vinmec hospitals, VinOffice, Vinschool, VinUni, Vinpearl hotels and resorts and VinWonders amusement parks. Our vision is to create a sustainable ecosystem of quality products and services to improve people’s lives and elevate the position of the Vingroup brand globally.

We have a proven track record of establishing strategic partnership with well-known international parties. Since 2013, we have raised strategic equity capital through strategic partnerships with SK Group, Hanwha, GIC, KKR and Warburg Pincus, which serve to validate the attractiveness of our business portfolio and operating capabilities.

## 1.2 Sustainability Strategy, Initiative, and Vision

Vingroup believes that a sustainable business is one that creates long-term value for its partners to ensure its continued development in the future. We also aim at providing clean, environmentally friendly products in every business segment, including green transportation, eco-efficient smart living and essential social services, while ensuring bio-diversity preservation.



To achieve its goals, the Group has established a corporate culture and principles of conduct that guide its member companies and each of its employees. In our real estate, hospitality businesses and our own buildings, Vingroup emphasizes the utilization of green buildings and energy-efficient and sustainable waste management. Especially, VinFast, the first and only domestic producer of automobiles in Vietnam, will launch its electric vehicle models first in Vietnam in 2021, and subsequently in the United States, Canada and certain European markets by 2022.

Following the mission to become a leader in its business sectors and a catalyst for positive developments to the society, Vingroup has promoted two core initiatives, including:

- **Establishment of the Group Environmental Protection and Resource Optimization Division**
  - Develop environmental protection and resource optimization standards and monitor the compliance in all production, operations and other business activities of the Group
  - Research and introduce new measures and applications for environmental protection and resource optimization
  - Promote cooperation with other domestic and international organizations/partners to implement environmentally-friendly initiatives and promote awareness in the whole society
  - In May of 2021, Vingroup became a founding member of the National Plastic Action Partnership of Vietnam (“NPAP”)

- Support the establishment and implementation of recirculating economic development for the plastic industry to reduce plastic pollution and support Vietnam’s long-term strategy for sustainable marine economic development to 2030
- Contribute ideas to NPAP Action Roadmap to review and assess the current situation in Vietnam and propose new action plans to achieve the goal of reducing 75% of plastic waste by 2030
- Create communication contents to spread the awareness and change the perceptions, habits of using nylon packaging under the campaign “Rethinking Plastics” in collaboration with ISPONRE, sponsors by European Union and BMZ
- **Investment in the Green Mobility Sector**
  - Traditional internal combustion engine based vehicles powered by gasoline and diesel have been widely regarded to be a major source of air pollution. Vingroup believes the future of road transportation lies in more environmentally-friendly solutions and the group is well-positioned to become a major enabler of this revolution
  - Vingroup has made and continues to make strategic investments across multiple aspects in the Green Mobility Sector:
    - In September 2018, Vingroup and South Korea’s LG Chem signed a preliminary agreement to jointly produce batteries for electric vehicles. A joint-venture was set-up and a factory was built in Hai Phong.
    - In May 2019, VinGroup announced the intention to deploy 3,000 electric buses in Vietnam, which would be manufactured by VinFast and operated by VinBus. The first of these buses are launched in Vinhomes Ocean Park, Gia Lam, in April 2021
    - In March 2021, VinFast announced a joint venture with Prologium to manufacture solid-state batteries for electric cars in Vietnam
    - In March 2021, VinFast also announced the presales of its first electric vehicle (VF e34) which would commence delivery in end 2021, which would be followed by the launch of its other electric vehicles internationally from 2022. VinFast has been developing its Electric Vehicle (EV) solution for several years and has continued to form strategic partnerships to achieve its global green ambitions
    - VinFast is also exploring the delivery of other innovative solutions to support the electric mobility sector, including battery leasing solutions and commercial recycling of used battery cells that can lengthen the lifecycle of a battery cell, promoting responsible energy storage

## 2. Vingroup Sustainable Finance Framework Overview

Vingroup has a pioneering spirit and understands clearly the importance of ensuring environmental protection during the design, construction, development and operation of its businesses. The Sustainable Finance Framework (the “Framework”), as updated from time to time, was developed to demonstrate and govern how the Group could with Sustainable Financing Transactions (“SFT”), collectively fund projects that would deliver positive environmental impact and foster sustainable practices in support of the Group’s green and sustainability strategy.

SFTs will include bonds (including convertible bonds or exchangeable bonds), loans and other forms of debt financing with structures tailored to contribute to sustainable development or environmental and social protection by earmarking or allocating the proceeds for Eligible Projects as defined in this Framework.

- With respect to bonds, bonds issued under this Framework will be aligned with ICMA principles<sup>1</sup>: the 2021 Green Bond Principles (“GBP”), 2021 Social Bond Principles (“SBP”), 2021 Sustainability Bond Guidelines (“SBG”), the 2018 ASEAN<sup>2</sup> Green Bond Standards, Social Bond Standards and Sustainability Bond Standards, or as they may subsequently be updated.
- With respect to loans, loans issued under this Framework will be aligned with the 2021 Green Loan Principles including Guidance Notes<sup>3</sup> (“GLP”) and 2021 Social Loan Principles including Guidance Notes<sup>4</sup> (“SLP”), or as they may subsequently be amended.
- Other SFTs may conform to other sustainable and/or green finance principles as may have been established at the time of such a financing transaction is undertaken.

SFTs do not have any restriction on the tenor and currency; and can include other terms and conditions including covenants, to reflect the financing strategy and plans of Vingroup as well as the outcome of the commercial discussions between members of the Group and their investors and lenders. Vingroup may facilitate SFTs issued by other entities under the Group by utilization of financial guarantee.

SFTs may be done in any jurisdiction and market reflecting the Group’s current and future business needs. For each SFT, Vingroup management asserts that it will adopt the following core components of the GBP and GLP:

1. Use of proceeds,
2. Process for project evaluation and selection,
3. Management of proceeds,
4. Reporting, and
5. External review.

The Framework will be in force as long as there is live SFTs. Vingroup may update this Framework and commits that any new version will keep or improve the current level of transparency and reporting. Vingroup commits to communicate changes with investors via Vingroup’s official website.

## 2.1 Use of Proceeds

The net proceeds of the SFTs will be used to finance or refinance, in whole or in part, new or existing projects that meet the criteria and description set under the Eligible Green Project Categories or Eligible Social Project Categories (“Eligible Projects”).

The proceeds of a Green Bond/Loan issued under this Framework will be applied to projects that meet the Eligible Green Project Categories set out in **Appendix 1a** (as updated from time to time). The proceeds of a Social Bond/Loan issued under this Framework will be applied to projects that meet the Eligible Social Project Categories set out in **Appendix 1b** (as updated from time to time). The proceeds of a Sustainability Bond/Loan issued under this Framework will be applied to projects that meet either or both the Eligible

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<sup>1</sup> <https://www.icmagroup.org/sustainable-finance/the-principles-guidelines-and-handbooks/>

<sup>2</sup> <https://www.theacmf.org/initiatives/sustainable-finance/development-of-a-sustainable-asset-class-in-asean>

<sup>3</sup> <https://www.lsta.org/content/green-loan-principles/?wpdmdl=679&refresh=606dc1af337291617805743>

<sup>4</sup> <https://www.lsta.org/content/social-loan-principles-slp/?wpdmdl=19379&refresh=612351a633af41629704614>



Green Project Categories set out in **Appendix 1a** and the Eligible Social Project Categories set out in **Appendix 1b** (as each is updated from time to time).

For the avoidance of doubt, for new projects or assets, the proceeds can finance assets during the construction and/or operational phase. For re-financing of Eligible Projects, Vingroup will limit the 'look back' period to 36 months from the date of the SFT transaction.

## 2.2 Exclusions

The following industries and activities are excluded from the consideration for eligibility ("Exclusions"):

- Adult entertainment
- Alcohol
- Tobacco
- Child labour or forced labour
- Fossil fuels
- Conflict minerals
- Luxury sectors (precious metals wholesale or brokerage, precious minerals wholesale or brokerage, artworks and antiques wholesale or brokerage – for the avoidance of doubt, these do not include rare earth materials and minerals required for battery cell manufacturing);

## 2.3 Process for Project Evaluation and Selection

Vingroup External Finance, Finance and Environmental Protection and Resource Optimization Divisions will form a Sustainable Financing Working Group ("SFWG"), which is responsible for governing and monitoring the Framework. The SFWG will meet on a semi-annual basis to review, select and validate the pool of Eligible Projects based on the Framework. The SFWG will report to the Group Chief Investment Officer and Chief Accountant and be co-chaired by them.

Our process includes:

1. Review, select and validate the pool of Eligible Projects based on the Framework on an annual basis,
2. Exclude projects that no longer comply with the Eligible Project Categories or have been disposed of, and replace them on a best-efforts basis with new Eligible Projects during annual review of outstanding SFTs,
3. Replace with an equivalent value of new Eligible Projects if any validated Eligible Projects is repaid upon maturity during the life of any SFT,
4. Create and validate the annual reporting on SFT issued under the Framework for investors and lenders,
5. Managing any future updates of the Framework, including any expansion of requirements of use of proceeds, and
6. Monitor developments of best-practice disclosure and reporting in the sustainable financing market and propose adoption of such standards in the Framework and disclosures.



## 2.4 Management of Proceeds

A Sustainable Financing Register will be established to earmark the proceeds of the SFTs against selected Eligible Projects following the process described in Section 2.33 above.

Vingroup will strive to maintain a level of allocation which, after adjustments for intervening circumstances including, but not limited to, divestments, matches or exceeds the balance of net proceeds from its outstanding SFTs. Additional Eligible Projects will be added to the Sustainable Financing Register to the extent required to ensure that an amount equal to the net proceeds from outstanding SFTs will be allocated to Eligible Projects until the maturity of the instruments.

Pending the full allocation of the proceeds, the balance of unallocated proceeds shall be invested at Vingroup's discretion, in cash and/or cash equivalents and/or other liquid marketable instruments, similar with other cash or cash equivalent not yet in use, or used to repay existing borrowings under general credit facilities of Vingroup.

The Sustainable Financing Register will contain the following information:

### 2.4.1 Type of Funding Transaction

Key information includes issuer/borrower entity, transaction date, number of transactions, principal amount of proceeds, maturity date and the ISIN number (in the case of a bond transaction).

### 2.4.2 Allocation of Use of Proceeds

- Name and description of Eligible Projects to which the proceeds of the SFTs have been allocated in accordance with the Framework
- Allocation of the proceeds of SFTs to Eligible Projects
- The balance of unallocated proceeds
- Information of temporary investment for unallocated proceeds

Vingroup is committed to allocating all proceeds from the SFTs to Eligible Project on a best effort basis within one year of the SFT transaction date.

During the life of the SFTs issued, if the designated projects cease to fulfil the Eligible Green Project Categories, the net proceeds will be re-allocated to replacement Eligible Projects as soon as reasonably practicable.

## 2.5 Reporting

Vingroup will report the allocation of net proceeds and associated impact metrics of its SFTs annually from the first SFT until there is no SFTs outstanding. Such information ("SFT Annual Reporting") will be made publicly available in Vingroup's website: [www.vingroup.net](http://www.vingroup.net).

The information will contain at least the following details:

### 2.5.1 Allocation Reporting

- The aggregate amount allocated to various Eligible Projects
- The remaining balance of funds which have not yet been allocated and type of temporary investment
- Share of financing vs. refinancing
- Examples of Eligible Projects (subject to confidentiality disclosures)

### 2.5.2 Impact Reporting

Where possible, Vingroup will report on the environmental and social impacts associated with the Eligible Projects funded with the net proceeds of the SFTs.

Subject to the nature of Eligible Projects and availability of information, Vingroup aims to include, but not limited to, the following Impact Indicators:

Eligible Green Project Category	Impact Indicators – Examples <sup>5</sup>
<b>Green Buildings</b>	<ul style="list-style-type: none"> <li>• No. of green buildings meeting international/local standards</li> <li>• Annual energy savings</li> <li>• Annual GHG emissions reduced/avoided in tonnes of CO<sub>2</sub> equivalent</li> </ul>
<b>Clean transportation</b>	<ul style="list-style-type: none"> <li>• No. of qualified vehicles produced</li> <li>• Annual GHG emissions reduced/avoided in tonnes of CO<sub>2</sub> equivalent</li> <li>• Annual emission reduction of NO<sub>x</sub>, Sox</li> <li>• Sales volume of eligible projects to electric vehicles manufacturers (applicable to EV battery manufacturing)</li> </ul>
<b>Sustainable water and wastewater management</b>	<ul style="list-style-type: none"> <li>• Amount of water recycled (litres)</li> <li>• Amount of water reused (litres)</li> <li>• Amount of wastewater reused</li> </ul>
<b>Pollution prevention and control</b>	<ul style="list-style-type: none"> <li>• Waste that is prevented, minimised, reused or recycled before and after the project in % of total waste and/or in absolute amount in tonnes p.a.</li> <li>• Amount of waste reused or recycled (tons or in % of total waste)</li> </ul>
<b>Energy efficiency</b>	<ul style="list-style-type: none"> <li>• Annual energy savings in MWh/GWh (electricity) and GJ/TJ (other energy savings)</li> <li>• Annual GHG emissions reduced/avoided in tonnes of CO<sub>2</sub> equivalent</li> </ul>
<b>Renewable Energy</b>	<ul style="list-style-type: none"> <li>• Renewable energy produced (MWh)</li> <li>• Renewable energy capacity (MW)</li> <li>• GHG emissions avoided / reduced (tCO<sub>2</sub>e)</li> </ul>

<sup>5</sup> Appropriate environmental and social impact indicators will be determined in reference to frameworks and resources published by ICMA, such as the Harmonized Framework for Impact Reporting June 2021. <https://www.icmagroup.org/sustainable-finance/impact-reporting/>






Eligible Social Project Category	Impact Indicators – Examples <sup>5</sup>
<b>Affordable housing</b>	<ul style="list-style-type: none"> <li>• Number of affordable housing units built/upgraded</li> <li>• Type/Number of target population benefited</li> </ul>
<b>Access to essential services – Healthcare</b>	<ul style="list-style-type: none"> <li>• Number of people/patient benefited by access to medicines, vaccines, testing kit or medical services</li> <li>• Number of medical equipment and related technologies invested</li> <li>• Type/Number of target population benefited</li> <li>• Number of hospital and other healthcare facilities built/upgraded</li> <li>• Number of beds provided</li> </ul>

### 3. External Review





Vingroup has engaged Sustainalytics to review and to issue a Second Party Opinion on its Sustainable Finance Framework.

An independent third party will be engaged to review and verify the internal tracking and allocation of funds from the SFT(s) to Eligible Projects, as well as the Eligible Projects’ estimated/actual impact, that is disclosed in the SFT Annual Reporting, which will be available at [www.vingroup.net](http://www.vingroup.net).

**APPENDIX 1a: Eligible Green Project Categories**


Eligible Green Project Category	Eligible Criteria and Description	Sample Projects <sup>6</sup>
<p><b><u>Green buildings</u></b></p>   	<ul style="list-style-type: none"> <li>• Acquisition, construction, development, operation, renovation and/or maintenance of new or existing buildings and/or associated areas, eco-urban areas, properties and real estate projects that have or will receive any one of the following certification systems:               <ul style="list-style-type: none"> <li>○ U.S. Leadership in Energy and Environmental Design (LEED) – minimum certification of Gold; or</li> <li>○ BEAM Plus – minimum certification level of Gold; or</li> <li>○ BREEAM – minimum certification level of Excellent; or</li> <li>○ BCA Green Mark – minimum certification level of Gold; or</li> <li>○ Singapore BCA Green Mark – minimum certification of GoldPlus; or</li> <li>○ National Australian Built Environment Rating System (NABERS) – minimum 5 Star or above; or</li> <li>○ Green Building Council of Australia (GBCA) Green Star – minimum 5 Star or above; or</li> <li>○ Any other green building label, that is an equivalent standard of the above</li> </ul> </li> </ul>	<p>Use diversified environmental friendly and resource optimization products in the Group’s properties and projects</p> <ul style="list-style-type: none"> <li>• Apply Supervisory Control and Data Acquisition (SCADA) to the sewage treatment system to monitor activities automatically and ensure the system operates accurately and efficiently</li> <li>• Use recirculating sand filter system and automatic PH, chlorine filing for swimming pools</li> <li>• Heat pump system to control and regulate energy based on temperature</li> <li>• Use organic KOMIX fertilizer (highly efficient, environmental friendly, non-toxic to users)</li> <li>• Use unburnt, low-emissivity and solar technology materials to limit head absorption and save energy</li> <li>• Install sewage and municipal solid waste treatment system to sort and convert waste into energy and fertilizers</li> <li>• Maximize the use of air convection in design to reduce AC overload and protect the environment</li> </ul> <p>Please refer to Appendix 2 for a list of Green Buildings (as at 30 June 2021).</p>




<sup>6</sup> Project samples are not exhaustive and may be updated from time to time

<p><b>Clean transportation</b></p>   	<ul style="list-style-type: none"> <li>• Development and production activities of Zero emission vehicles such as smart electric vehicles (EVs), including electric cars, buses and motorcycles.</li> </ul> <p>Development and production activities may include:</p> <ul style="list-style-type: none"> <li>○ Construction of new EV manufacturing facilities</li> <li>○ Upgrading and retrofitting of manufacturing facilities for the purpose of enabling and or expanding EV production and associated components<sup>7</sup></li> <li>○ Research and Development (R&amp;D)<sup>8</sup>: this includes electrified drivetrain systems including sourcing, tooling and testing concepts, products and production process</li> </ul> <ul style="list-style-type: none"> <li>• Construction and installing of electric charging / battery exchanging infrastructure and facilities</li> <li>• Manufacturing of electric vehicle batteries</li> </ul>	<p>VinFast – committed to becoming Vietnam’s leading supplier of eco-friendly vehicles, and leading research into green technologies for BEV cars, motorcycles and buses in order to reduce hazardous emissions into the environment</p> <p>Vinpearl – transport systems for passengers and luggage were switched from fossil fuels to electric batteries to reduce CO2 emissions</p> <p>Please refer to Appendix 3 for a list of Qualified Vehicles (as at 30 June 2021).</p>
<p><b>Sustainable water and wastewater management</b></p> 	<ul style="list-style-type: none"> <li>• Incorporation of water source reuse and wastewater treatment</li> <li>• Maintenance of wastewater treatment stations</li> </ul>	<p>VinFast is dedicated to improve the immediate environment and community:</p> <ul style="list-style-type: none"> <li>• Uses ASBR technology in wastewater-treatment stations, and uses odor treatment works at centralized wastewater-treatment plant</li> <li>• Currently developing a plan to reuse part of treated effluent for watering trees and grass on factory premises</li> </ul> <p>Vinpearl – equipment and management systems involved in the process of reducing, reusing, recycling, and treating water</p>





<sup>7</sup> If the manufacturing facility is for the production of both conventional vehicles and EVs, the expenditure for the production of EVs is calculated on a pro-rata basis

<sup>8</sup> Allocation to R&D projects capped at no more than 50% of net proceeds of the SFTs

		<p>Vinmec – effluents are processed by Vinmec's large waste-water treatment systems using biological-treatment tanks to ensure the quality is regularly monitored to meet or exceed environmental regulations and comply with international standard</p> <p>VinUniversity – uses RO water filter technolog, which means that water has to meet the pure standards while surplus filtered water is used to do cleaning activities, water trees and grass</p>
<p><b><u>Pollution prevention and control</u></b></p> 	<ul style="list-style-type: none"> <li>• Incorporation and development of emission control systems, such as semi-automatic, dry separation system (EcoDry X)</li> <li>• Waste prevention, treatment, management and recycling projects examples include but not limited to municipal waste treatment following the waste hierarchy (e.g. waste to energy, facilities to promote proper waste management)</li> </ul>	<p>VinFast – constructs different treatment systems for dust, exhaust gas from welding, paint shops</p> <p>VinFast and VinSmart — Implement an electronic waste treatment program for collection, classification, treatment and recycling</p> <p>VinUniversity – uses leaf compost as fertilizer to minimize waste and reduce environmental pollution</p> <p>Vinmec adopted rigorous process to protect the environment as healthcare and hospitality sectors are environmentally sensitive setors:</p> <ul style="list-style-type: none"> <li>• Minimize plastic waste by using biodegradable bags made from corn starch, using plastic baskets in lieu of plastic bags, using paper cups and straws instead of plastic ones, and reusing medical record covers</li> <li>• Collect, sort automatically and store medical waste as well as other solid waste</li> </ul> <p>Vinpearl – developed a “Go Green” project to minimize the use of disposable plastic bags and replace most items made from plastic with recycled/waste/biobio-based (RSBcertified)/responsibly-sourced materials, such as 100% paper straws, food containers made from bagasse, and laundry bags made of fabric</p>
<p><b><u>Energy Efficiency</u></b></p>	<p>Projects that will achieve a minimum of 20% energy efficiency improvements in the areas of:</p> <ul style="list-style-type: none"> <li>• Production process energy efficiency improvement, such as lighting, ventilation, heating/cooling and building insulation</li> </ul>	<p>Vinpearl – energy efficiency designs in buildings including but not limited to:</p> <ul style="list-style-type: none"> <li>• Upgrade of building design such as thermally efficient design</li> </ul>

		<ul style="list-style-type: none"> <li>• Upgrade of lighting systems such as upgrades to LEDs and sensory monitoring light management systems</li> <li>• Upgrade and maintenance of ventilation and drainage system</li> </ul> <p>VinSmart – developed environmental targets and action plan to reduce energy consumption and mitigate environmental impacts from production activities, and regulates chemicals level in products</p> <p>VinUniversity – use environmental friendly AC with timers to save energy; also use solvents which do not endanger the ozone layer and optimize operating costs</p>
<p><b>Renewable Energy</b></p>  	<ul style="list-style-type: none"> <li>• Generation of energy from renewable sources (solar energy)</li> </ul>	<p>VinFast – currently installing solar panel system on the roof of the factory complex to generate environmental friendly energy</p> <p>VinUniversity – installs solar power system in parallel with electrical grid</p>

**APPENDIX 1b: Eligible Social Project Categories**

Eligible Social Project Category	Eligible Criteria and Description	Sample Projects <sup>6</sup>
<p><b><u>Affordable housing</u></b></p>  	<ul style="list-style-type: none"> <li>Expenditures related to the development, construction and renovation of affordable housing units.</li> </ul> <p><i>Target population: Low income households or workers<sup>9</sup></i></p>	<ul style="list-style-type: none"> <li>Happy Town, Vingroup's affordable housing brand providing projects to support the Government's Housing Development Strategy to enable development of social housing, worker's housing and housing for low-income people.</li> </ul>
<p><b><u>Access to essential services – Healthcare</u></b></p>  	<ul style="list-style-type: none"> <li>The manufacture, procurement or distribution of medical supplies and equipment, virus testing, hygienic supplies, and other supplies and services associated with emergency response caused by natural disasters or pandemics/epidemics</li> <li>Projects to develop medical and healthcare facilities in targeted communities for general public or vulnerable groups, including the elderly. These includes investments and expenditures in:             <ul style="list-style-type: none"> <li>Hospitals</li> <li>Medical equipment and related technologies</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Procurement and distribution of vaccines to the National COVID-19 Vaccine Fund</li> <li>Sourcing and provision of polymerase chain reaction (PCR) testing services, COVID-19 testing kits, machinery/equipment, hospital care machinery/equipment and medicine treatment for the general public</li> <li>Manufacture and distribution of breathalyzers and advanced ventilators for the general public</li> </ul>

<sup>9</sup> Monthly income below VND11,000,000 per month according to Resolution 954/2020/UBTVQH14 and may be amended by applicable prevailing regulations



	<i>Target population: Targeted communities for general public or vulnerable groups</i>	
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**APPENDIX 2: List of Green Buildings (as at 30 June 2021)**

- Technopark Tower (LEED Platinum)

**APPENDIX 3: List of Qualified Vehicles (as at 30 June 2021)**

- Klara and Klara S
- Ludo
- Impes
- Feliz
- VF e34
- VF e35
- VF e36
- VinBus
- VF e32
- VF e33