

## SASB STANDARDS REFERENCE TABLE SUSTAINABILITY REPORT 2024

### A. ASSET MANAGEMENT & CUSTODY ACTIVITIES (FN-AC) VERSION 2023-12

#### TOPIC: TRANSPARENT INFORMATION & FAIR ADVICE FOR CUSTOMERS

Criteria	Detail explanation	Unit	Code	Measurement period			
				2021	2022	2023	2024
(1) Number and (2) percentage of licensed employees and identified decision-makers with a record of investment related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings	The total number of investment-related investigations, consumer-initiated complaints, or other regulatory proceedings.	Case		-	-	-	-
	The total number of licensed employees and identified decision-makers with a record of investment-related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings.	Person	FN-AC-270a.1 FN-IB-510b.1	-	-	-	-
	The total number of licensed employees	Person		-	-	-	-
The total number of identified decision makers		Person		-	-	-	-

Criteria	Unit	Code	Measurement period			
			2021	2022	2023	2024
Total amount of monetary losses as a result of legal proceedings associated with marketing and communication of financial product-related information to new and returning customers	VND million	FN-AC-270a.2	-	-	-	-

RongViet Securities is committed to transparency, accuracy, and timeliness in informing clients about its products and services. Communication activities are carried out in accordance with the following principles:

- **Complete and clear**
- **Transparent and honest**
- **Compliance with legal regulations:** Ensure full alignment with the regulations of the State Securities Commission (SSC) and prevailing laws.
- **Compliance with Decision No. 54/2024/QĐ-BOD,** dated October 18, 2024, on the issuance of the Information Disclosure Policy ("IDP") of RongViet Securities.
- **Compliance with Decision No. 190/2020/QĐ-MKPR,** dated November 26, 2020, on the procedures for communicating products and services, and **Decision No. 95/2024/QĐ-CEO,** dated May 7, 2024, on the establishment of the **Corporate Communications Campaign Management Committee.** These decisions set forth specific requirements on communication coordination, content clarity, delivery methods, frequency, accountability, and disclaimers for products and services by customer segment (individuals, corporations, investment funds, etc.), in order to ensure consistency and effectiveness across the campaign. Departments and units are required to coordinate closely and follow detailed workflows to meet assigned plans and schedules in line with their roles and responsibilities.
- **Internal control measures:**
  - Content must be reviewed and approved by relevant departments before disclosure.
  - Two-level verification must be conducted prior to communication to ensure accuracy.
  - Regular reviews of announcements and materials are conducted to ensure continued accuracy.
  - Ongoing customer feedback is monitored and incorporated to allow timely adjustments.

#### TOPIC: EMPLOYEE DIVERSITY & INCLUSION

Criteria	Detail explanation	Unit	Code	Measurement period			
				2021	2022	2023	2024
Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) professionals, and (d) all other employees	Percentage of females in Executive Board	%		32%	32%	28%	29%
	Percentage of females in Non-Executive Board	%		53%	49%	52%	52%
	Percentage of females in Professionals	%		-	-	-	-
	Percentage of females in all other employees	%	FN-AC-330a.1	50%	49%	49%	50%
	Percentage of employees aged 20 - 30	%	FN-IB-330a.1	48,7%	46,8%	42,5%	41,7%
	Percentage of employees aged 31 - 40	%		39,7%	37,4%	43,4%	39,8%
Percentage of employees aged 41 - 50		%		10,3%	14,5%	12,7%	16,6%
	Percentage of employees aged 51 - 60	%		1,3%	1,3%	1,4%	1,9%

#### TOPIC: INCORPORATION OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE FACTORS IN INVESTMENT MANAGEMENT & ADVISORY

Criteria	Unit	Code	Disclosure
Amount of assets under management, by asset class, that employ (1) integration of environmental, social, and governance (ESG) issues, (2) sustainability themed investing and (3) screening.	VND million	FN-AC-410a.1	Excluded, as RongViet Securities currently does not apply a clearly defined approach to ESG integration in asset management.
Description of approach to incorporation of environmental, social and governance (ESG) factors in investment or wealth management processes and strategies.	N/A	FN-AC-410a.2	Excluded, as RongViet Securities has not yet adopted a specific ESG integration strategy in investment and asset management.
Description of proxy voting and investee engagement policies and procedures	N/A	FN-AC-410a.3	While the Company has not yet issued formal policies or regulations, RongViet Securities is in the process of researching and gradually implementing a structured procedure for exercising shareholder rights in investee companies. This is aimed at aligning with international sustainability standards. Guided by a value investing philosophy, RongViet Securities conducts thorough research, analysis, and evaluation before making any investment decision, and closely monitors the performance and information of investee companies throughout the investment lifecycle. This ensures that RongViet Securities fully exercises its shareholder rights and responsibilities in accordance with the Vietnamese Law on Enterprises, including the right to attend General Meetings of Shareholders, vote, and receive dividends. For listed or UPCOM-traded companies, RongViet Securities' Investment Division either directly participates or delegates internal units (such as the Investment Banking Division, Research Center, or Brokerage Business Units) to attend and vote at shareholder meetings. Voting decisions are made with the aim of optimizing long-term value and promoting the sustainable development of investee companies, while protecting RongViet Securities' interests. In this process, special attention is given to corporate governance and ESG (environmental, social, governance) factors. In cases of investments in unlisted companies (private equity) and subsidiaries such as Viet Dragon Asset Management (VDAM), RongViet Securities takes a more proactive role by nominating representatives to the Board of Directors or Executive Management. These representatives help shape and guide the strategic direction of the company to ensure alignment with RongViet's investment objectives—particularly in the case of VDM, as part of building a comprehensive financial-investment ecosystem.

#### TOPIC: FINANCED EMISSIONS

Criteria	Unit	Code	Disclosure
Absolute gross financed emissions, disaggregated by (1) Scope 1, (2) Scope 2 and (3) Scope 3	tCO <sub>2</sub> e	FN-AC-410b.1	Omitted, as RongViet Securities has not yet calculated Scope 3 greenhouse gas (GHG) emissions.
Total amount of assets under management (AUM) included in the financed emissions disclosure	VND million	FN-AC-410b.2	Omitted, as RongViet Securities currently does not assess or report on the climate impact of its investments and financing activities.
Percentage of total assets under management (AUM) included in the financed emissions calculation	%	FN-AC-410b.3	Omitted, as RongViet Securities currently does not assess or report on the climate impact of its investments and financing activities.
Description of the methodology used to calculate financed emissions	N/A	FN-AC-410b.4	Omitted, as RongViet currently does not assess or report on the climate impact of its investments and financing activities.

#### TOPIC: ACTIVITY METRICS

Criteria	Unit	Code	Measurement period			
			2021	2022	2023	2024
Total assets management (AUM) under	VND billion	FN-AC-000.A	73,111,990	42,382,761	43,748,272	44,915,827
Total assets under custody and supervision	VND million (par value)	FN-AC-000.B	20,627,490	23,042,466	20,974,448	21,561,809

#### TOPICS: BUSINESS ETHICS

Criteria	Unit	Code	Measurement period			
			2021	2022	2023	2024
Total monetary losses as a result of legal proceedings associated with fraud, insider trading, antitrust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations.	VND million	FN-AC-510a.1 FN-EX-510a.1 FN-IB-510a.1	-	-	-	-
			-	-	-	-
Description of whistleblower policies and procedures.	N/A	FN-AC-510a.2 FN-IB-510a.2	<ul style="list-style-type: none"> <li>• <b>RongViet Securities' Labor Disciplinary Regulations:</b> These regulations outline cases subject to disciplinary action due to violations of internal rules or breaches of business ethics, such as: accepting gifts, commissions, or related benefits from clients or suppliers without Company approval; obstructing transactions between the Company and clients for personal gain; engaging in activities involving conflicts of interest; disclosing trade secrets; among others. The disciplinary procedure includes formal documentation of violations when an employee is found to have committed a breach, the individual who discovers the incident must report it to the Human Resources &amp; Training Department and/or the direct manager of the violator to proceed with a violation report and notify the concerned employee and the Company's Trade Union Executive Committee, in accordance with the prescribed procedures.</li> <li>• <b>New Code of Professional Ethics:</b> Clause 5 of the Code stipulates that all employees are responsible for promptly reporting, truthfully and objectively, any violations of the Code of Ethics by any colleague to the Internal Control Department. The Company is committed to non-retaliation and non-discrimination against employees who make honest reports of such violations.</li> </ul>			

### B. INVESTMENT BANKING & BROKERAGE (FN - IB) VERSION 2023-12

#### TOPIC: INCORPORATION OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE FACTORS IN INVESTMENT BANKING & BROKERAGE ACTIVITIES

Criteria	Unit	Code	Measurement period			
			2021	2022	2023	2024
Revenue from (1) underwriting, (2) advisory, and (3) securitization transactions incorporating integration of environmental, social and governance (ESG) factors, by industry	VND million	FN-IB-410a.1	Excluded, as RongViet Securities currently does not apply a clearly defined approach to ESG integration in its products and services.			
(1) Number and (2) total value incorporating integration of environmental, social and governance (ESG) factors, by industry	VND million	FN-IB-410a.2	Excluded, as RongViet Securities currently does not apply a clearly defined approach to ESG integration in its products and services.			
Description of approach to incorporation of environmental, social and governance (ESG) factors in investment banking and brokerage activities	N/A	FN-IB-410a.3	Excluded, as RongViet Securities currently does not apply a clearly defined approach to ESG integration in its products and services.			

#### TOPIC: PROFESSIONAL - INTEGRITY

Criteria	Unit	Code	Measurement period			
			2021	2022	2023	2024
Number of mediation and arbitration cases associated with professional integrity, including duty of care, by party	Case	FN-IB-510b.2	-	-	-	-
Total amount of monetary losses as a result of legal proceedings associated with professional integrity, including duty of care	VND million	FN-IB-510b.3	-	-	-	-
Description of approach to ensuring professional integrity, including duty of care	N/A	FN-IB-510b.4	<ul style="list-style-type: none"> <li>1. <b>New Code of Professional Ethics:</b> <ul style="list-style-type: none"> <li>• <b>Rule 3:</b> Employees must use resources and authority appropriately for the benefit of the Company; must not falsify information; and must protect RongViet's brand image through communication channels and information disclosures.</li> <li>• <b>Rule 5:</b> Employees must not work for or use the services of competitors; must prioritize client transactions; must not exploit insider information for personal gain; and must avoid conflicts of interest.</li> <li>• <b>Rule 6:</b> Confidentiality is mandatory. Data must be handled ethically, and improper use must be prevented to safeguard the rights of all stakeholders.</li> </ul> </li> <li>2. <b>Code of Conduct:</b> Employees must not abuse their power to violate ethics, internal regulations, or laws. Tasks must be assigned to the right person for the right job. Professionalism must be practiced with honesty, objectivity, and transparency; employees must not concurrently hold positions or undertake work that may create conflicts of interest with the Company or its clients.</li> </ul>			

#### TOPIC: SYSTEMIC RISK MANAGEMENT

Criteria	Unit	Code	Disclosure
Global Systemically Important Bank (GSIB) score, by category 5	Basic points (bps)	FN-IB-550a.1	Excluded, as RongViet is not included in this list.
Description of approach to integrate results of mandatory and voluntary stress tests into capital adequacy planning, long-term corporate strategy, and other business activities	N/A	FN-IB-550a.2	Currently, RongViet does not conduct stress testing but calculates monthly capital adequacy ratios in accordance with regulatory requirements.

#### TOPIC: EMPLOYEE INCENTIVES & RISK-TAKING

Criteria	Unit	Code	Measurement period			
			2021	2022	2023	2024
Percentage of total remuneration that is variable for Material Risk Takers (MRTs)	%	FN-IB-550b.1	38%	19%	19%	16%
Percentage of variable remuneration of Material Risk Takers (MRTs) to which malus or clawback provisions were applied	%	FN-IB-550b.2	Excluded due to limitations in data collection timeframe.			
Discussion of policies around supervision, control, and validation of traders' pricing of Level 3 assets and liabilities	N/A	FN-IB-550b.3	Excluded as RongViet does not hold any Level 3 assets or liabilities.			

#### TOPIC: ACTIVITY METRICS

Criteria	Detail explanation	Unit	Code	Measurement period			
				2021	2022	2023	2024
(1) Number and (2) value of proprietary investments and loans by sector	Number of underwriting transactions/deals	Deals		02	01	-	-
	Value of underwriting transactions/deals	VND billion		1,300	300	-	-
	Number of M&A advisory transactions/deals	Deals		02	09	04	02
	Value of M&A advisory transactions/deals	VND billion	FN-IB-000.A	2,760	3,410	5,160	2,760
	Number of financial advisory contracts	Contracts		110	85	51	110
	Value of financial advisory contracts	VND billion		6.5	6.1	3.6	6.5
(1) Number and (2) value of market making transactions in (a) fixed income, (b) equity, (c) currency, (d) derivatives, and (e) commodity products	Securitization transactions	-		None			
	<b>Total investment value (equities)</b>	<b>VND billion</b>		<b>366</b>	<b>615</b>	<b>573</b>	<b>1,162</b>
	Banking sector	VND billion		165	196	123	255
	Materials sector	VND billion	FN-IB-000.B	113	63	-	103
	Consumer goods sector	VND billion		77	277	277	197
	Technology sector	VND billion		-	-	-	128
Other sectors	VND billion		11	79	172	480	
	<b>Total value of debt investments (bonds)</b>	<b>VND billion</b>		<b>236</b>	<b>539</b>	<b>497</b>	<b>-</b>

### C. SECURITY & COMMODITY EXCHANGES (FN - EX) VERSION 2023-12

#### TOPIC: PROMOTING TRANSPARENT & EFFICIENT CAPITAL MARKETS

Criteria	Detail explanation	Unit	Code	Measurement period			
				2021	2022	2023	2024
(1) Number and (2) average duration of (a) halts related to public release of information and (b) pauses related to totality	Number of delayed or missed disclosures	Times		-	-	-	-
	Average duration of (a) delayed or missed disclosures	Minutes		-	-	-	-
	Number of trading halts or delays	Times	FN-EX-410a.1	-	-	-	-
	Average duration (in minutes) of trading halts or delays	Minutes		-	-	-	-

Criteria	Unit	Code	Performance measurement			
			2021	2022	2023	2024
Percentage of trades generated from automated systems.	N/A	FN-EX-410a.2	Not applicable for RongViet.			
Description of alert policy regarding timing and nature of public release of information	N/A	FN-EX-410a.3	<p>Pursuant to <b>Decision No. 54/2024/QĐ-BOD dated October 18, 2024, on the Promulgation of the Information Disclosure Policy</b> by RongViet Securities, the Company has issued internal policies and regulations related to the disclosure of information that may affect share prices, including the following:</p> <p><b>General Principles (Article 3, Chapter II):</b> Information disclosure must be conducted by the legal representative or an authorized person. Disclosed information must be complete, accurate, timely, and in compliance with legal regulations. Personal data confidentiality must be ensured, and information must be archived in accordance with relevant provisions.</p> <p><b>Change in Authorized Disclosure Personnel (Article 6, Chapter II):</b> In the absence of both the legal representative and the authorized person, the highest-ranking member of the Executive Board will assume responsibility. Changes must be registered with the State Securities Commission (SSC) and the Stock Exchange within 24 hours.</p> <p><b>Temporary Suspension of Disclosure (Article 8, Chapter II):</b> Disclosure may be temporarily suspended in force majeure situations or when the information affects national security, business confidentiality, or the Company's interests.</p> <p><b>Unscheduled Disclosure (Article 11, Chapter II):</b> The Company must disclose information within 24 hours of any unusual event, such as account freezes, changes in business operations, decisions of the General Meeting of Shareholders or the Board of Directors, changes in senior management, dividends, major assets, internal litigation, changes in charter capital, listing or delisting, etc.</p> <p><b>Changes Related to Bond Issuance or Listing (Articles 12 and 13, Chapter II):</b> The Company is obligated to disclose information in accordance with regulations when acting as the issuer or listing entity for corporate bonds.</p>			
			Derivatives	Transactions/day		523

#### TOPIC: MANAGING CONFLICTS OF INTEREST

Criteria	Unit	Code	Disclosure
Discussion of processes for identifying and assessing conflicts of interest	N/A	FN-EX-510a.2	In the Charter and internal regulations of RongViet, there are provisions to monitor and prevent conflicts of interest as follows: <ul style="list-style-type: none"> <li><b>a. For the company's insiders (Board of Directors, Board of Supervisors, General Director, and senior management):</b> <ul style="list-style-type: none"> <li>• Disclose related interests in accordance with legal regulations.</li> <li>• Use position-related information solely for the company's benefit, and not disclose or exploit it for personal gain.</li> <li>• Notify the Board of Directors and Board of Supervisors in writing of related transactions; if approved, information must be disclosed in accordance with securities laws.</li> <li>• Do not vote on transactions that provide personal benefits or benefits to related parties.</li> </ul> </li> <li>• The company does not provide loans in any form to major shareholders, senior management members, or their related parties.</li> </ul>
			<ul style="list-style-type: none"> <li><b>b. For the company's employees and workers in general:</b> <ul style="list-style-type: none"> <li>• Do not engage in business activities that cause conflicts of interest or harm the company and colleagues.</li> <li>• Do not accept compensation or gifts from partners if it may influence professional decisions.</li> <li>• Report immediately if a conflict of interest arises or is likely to arise.</li> <li>• Comply with the Code of Professional Ethics - Rule 5: Managing conflicts of interest, which includes not working with or using services from competing companies; prioritizing customer transactions over employee or company transactions; not profiting from insider information; avoiding participation in transactions that may cause conflicts of interest, and in the event of any situation that leads to a conflict of interest, employees must immediately report to their direct manager.</li> </ul> </li> </ul>

#### TOPIC: MANAGING BUSINESS CONTINUITY & TECHNOLOGY RISKS

Criteria	Detail explanation	Unit	Code	Measurement period			
				2021	2022	2023	2024
(1) Number of significant market disruptions and (2) duration of downtime	Number of significant market disruptions	Times	FN-EX-550a.1	01	01	-	-
	Duration of downtime	Minutes		270	210	-	-
(1) Number of data breaches, (2) percentage that are personal data breaches, (3) number of customers affected	Number of breaches involving total data systems (Breaches affecting the confidentiality, integrity, or availability of information systems or any data contained therein)	Times		-	-	-	-
	Rate of personal data breaches (Incidents resulting in the accidental or unlawful destruction, loss, alteration, disclosure of, or access to personal data that is transmitted, stored, or processed)	%	FN-EX-550a.2	-	-	-	-
	Number of customers affected by such breaches	Customers		-	-	-	-

#### TOPIC: MANAGING BUSINESS CONTINUITY & TECHNOLOGY RISKS (CONTINUED)

Criteria	Detail explanation	Unit	Giai đoạn đo lường			
			2021	2022	2023	2024
Description of efforts to prevent technology errors, security breaches, and market disruptions	N/A	FN-EX-550a.3	<p>Compliance with <b>Circular No. 134/2017/TT-BTC, Circular No. 73/2020/TT-BTC,</b> and Decision No. 06/QĐ-SGDVN; at the same time, RongViet has issued Decision No. 239/QĐ-INTT on Regulations for the Use and Exploitation of Information Technology Resources, <b>Decision No. 49/2024/QĐ-HQPT</b> on the Regulation for Handling Incidents and Emergency Situations (including measures to handle incidents related to the IT system), and a <b>Decision on Contingency Scenarios for Responding to Incidents and Emergency Situations.</b></p> <p>RongViet has implemented the following:</p> <ul style="list-style-type: none"> <li><b>1. Prevention of Technology Failures:</b> <ul style="list-style-type: none"> <li>• IT infrastructure is built with HA (High Availability) redundancy</li> <li>• UAT (User Acceptance Testing), Test, and Development environments are separated from the Production environment</li> <li>• Real-time system monitoring and early incident warning mechanisms are in place</li> </ul> </li> <li><b>2. Prevention of Security Breaches:</b> <ul style="list-style-type: none"> <li>• Security measures applied: WAF (Web Application Firewall), Firewall, IPS (Intrusion Prevention System), SIEM (Security Information and Event Management), PAM (Privileged Access Management), MFA (Multi-Factor Authentication), EDR (Endpoint Detection and Response)</li> <li>• Regular security assessments performed: Pentest (Penetration Testing), VA (Vulnerability Assessment)</li> <li>• Implementation of internal regulations on the use and exploitation of IT resources, and employee training</li> </ul> </li> <li><b>3. Prevention of Market Disruptions:</b> <ul style="list-style-type: none"> <li>• The system ensures capacity to handle large trading volumes</li> <li>• Incident and emergency response plans are approved and rehearsed through drills</li> <li>• Risk management for third parties (e.g., technology partners, service providers) is in place</li> <li>• A dedicated incident response team and coordination procedures with the Stock Exchange are established</li> </ul> </li> </ul>			

#### TOPIC: ACTIVITY METRICS

Criteria	Detail explanation	Unit	Code	Criteria			
				2021	2022	2023	2024
Average daily number of trades executed, by product or asset class	Fund certificates	Transactions/day		4,356	18,677	2,579	2,798
	Stocks / Shares	Transactions/day		19,072,744	16,645,856	15,139,458	12,205,879
	Covered warrants	Transactions/day	FN-EX-000.A	478,880	503,118	1,270,309	1,592,784
	Corporate bonds	Transactions/day		28,798	48,152	14,868	61,492
Average daily volume traded, by product or asset class	Derivatives	Transactions/day		523	830	682	291
	Fund certificates	Transaction value/day (VND)		100,148,688	343,581,527	54,856,365	54,662,416
	Stocks / Shares	Transaction value/day (VND)		507,437,551,483	475,869,042,812	334,404,385,449	328,691,622,224
	Covered warrants	Transaction value/day (VND)	FN-EX-000.B	2,332,688,315	363,124,376	1,740,752,441	1,491,615,815
Derivatives	Corporate bonds	Transaction value/day (VND)		2,941,511,426	4,869,618,052	1,529,193,010	6,683,772,795
	Derivatives	Transaction value/day (VND)		73,227,539,948	97,076,611,581		