



GRI G4 SUSTAINABILITY REPORTING GUIDELINES

INDICATOR	GRI CRITERIA	CONTENT	PAGE
GENERAL STANDARD			
STRATEGY AND ANALYSIS			
G4-1	Provide a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.	Message from Chairman of the Board of Directors	7
G4-2	Provide a description of key impacts, risks, and opportunities.	Overview of Vietnam's economy and market situation of steel industry in 2017. Development orientation in the period 2018-2023 Hoa sen group's objectives in the fiscal year of 2017 - 2018 Risk management	56 52 60 92
ORGANIZATIONAL PROFILE			
G4-3	Report the name of the organization.	General information	12
G4-4	Report the primary brands, products, and services.	Principal Activities Product category	13 36
G4-5	Report the location of the organization's headquarters.	General Information	12
G4-6	Report the number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.	Distribution channels to countries around the world Distribution retail network Promotion of foreign investment General Information	45 117 76 12
G4-7	Report the nature of ownership and legal form.	History of establishment and development Hoa Sen Group Model and Organization Chart.	21 24
G4-8	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	Distribution retail branch Distribution channels to countries around the world	117 45
G4-9	Report the scale of the organization	Distribution retail branch Distribution channels to countries around the world Outstanding numbers and events in the fiscal year 2016 - 2017 Hoa Sen Group Model and Organization Chart Subsidiaries/Associates	117 45 14 24 98
G4-10	Report the employees	Labor force overview	94
G4-11	Report the percentage of total employees covered by collective bargaining agreements.	Labor relation	136
G4-12	Describe the organization's supply chain.	Vertically integrated value chain	43
G4-13	Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain.	Restructure the management system and adjust the concordance of the Group Model and Organizational Chart.	65
G4-14	Report whether and how the precautionary approach or principle is addressed by the organization.	Risk management	92
G4-15	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	Awards and achievements Meet international standards	17 142
G4-16	List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization.	Hoa Sen Group is currently a member of the Global Growth Companies and Vietnam Steel Association.	47, 63

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IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES			
G4-17	List all entities included in the organization's consolidated financial statements or equivalent documents and report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.	Report on the performance of subsidiaries and affiliates.	98
G4-18	Explain the process for defining the report content and the Aspect Boundaries and explain how the organization has implemented the Reporting Principles for Defining Report Content.	Method to define the report content	127
G4-19	List all the material Aspects identified in the process for defining report content	Key issues	133
G4-20	For each material Aspect, report the Aspect Boundary within the organization	Overview of sustainable development report	126
G4-21	For each material Aspect, report the Aspect Boundary outside the organization	Overview of sustainable development report Assessment on key issues	126 133
G4-23	Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.	In the fiscal year 2016 - 2017, Hoa Sen Group has set a clearer and more positive direction for sustainable development and has invested in the scale and content of sustainable development reporting.	127
STAKEHOLDER ENGAGEMENT			
G4-24	Provide a list of stakeholder groups engaged by the organization.	Related parties' chart.	128
G4-25	Report the basis for identification and selection of stakeholders with whom to engage.	Sustainable relationships among related parties.	128
G4-26	Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	Acquisition of related parties' feedback	131
G4-27	Report key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	Assessment on key issues	133
REPORT PROFILE			
G4-28	Reporting period (such as fiscal or calendar year) for information provided.	The report was updated for the fiscal year 2016 -2017 of Hoa Sen Group, starting from October 01, 2016 and ending on September 30, 2017.	127
G4-29	Date of most recent previous report (if any).	The fiscal year 2015 - 2016	
G4-30	Reporting cycle (such as annual, biennial).	Reporting cycle is done annual	
G4-31	Provide the contact point for questions regarding the report or its contents.	Contact information	127
G4-32	Report the 'in accordance' option the organization has chosen. Report the GRI Content Index for the chosen option and the reference to the External Assurance Report, if the report has been externally assured.	Overview of Sustainable Development Report.	126

INDICATOR	GRI CRITERIA	CONTENT	PAGE
GOVERNANCE			
G4-34	Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	Hoa Sen Group Model and Organization Chart.	24
		Activities of the Board of Directors and Committees.	82
		Advanced management model towards sustainable development.	149
G4-35	Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.	Advanced management model towards sustainable development.	149
G4-36	Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.	Advanced management model towards sustainable development.	149
G4-37	Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.	Acquisition of related parties' feedback	131
		Advanced management model towards sustainable development.	149
G4-38	Report the composition of the highest governance body and its committees.	The Board of Directors, The Board of Management, The Board of Supervisors	28
G4-39	Report whether the Chair of the highest governance body is also an Executive Director	Chairman of the Board of Directors directly participates in the management.	82
		Activities of the Board of Directors	82
G4-40	Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members.	Activities of the Board of Directors	82
G4-41	Report processes for the highest governance body to ensure conflicts of interest are avoided and managed.	Business ethics.	80
G4-42	Report the highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.	Advanced management model towards sustainable development.	149
G4-43	Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.	Solution of sustainable development.	135
G4-44	Report the processes for evaluation of the highest governance body's performance and actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics, including, as a minimum, changes in membership and organizational practice.	Management evaluation.	134
G4-45	Report the highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities; and whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities.	Report on risk management	92
G4-46	Report the highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.	Report on risk management	92

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G4-47	Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.	Report the meetings of the Board of Directors and the contents of approved resolutions.	82
G4-49	Report the process for communicating critical concerns to the highest governance body.	Process of receiving and handling information	143
G4-51	Report the remuneration policies for the highest governance body and senior executives; Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.	Remuneration, other income of the Board of Directors, the Board of Supervisors.	86
G4-52	Report the process for determining remuneration; report whether remuneration consultants are involved in determining remuneration and whether they are independent of management; report any other relationships which the remuneration consultants have with the organization.	Remuneration, other income of the Board of Directors, the Board of Supervisors.	86

ETHICS AND INTEGRITY

G4-56	Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	Culture of 10 T letters	4
		Vision – Mission – Core Values – Business Philosophy	15
		Culture of the company	4
		Business ethics	80
G4-57	Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines	Vision – Mission – Core Values – Business Philosophy	15
		Business ethics	80
		Sustainable relationships among stakeholders.	128
		Acquisition of related parties' feedback	131
G4-58	Report the internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.	Business ethics	80

CATEGORY: ECONOMIC

ECONOMIC PERFORMANCE

G4-DMA	Report why the Aspect is material; report the impacts that make this Aspect material; report how the organization manages the material Aspect or its impacts; report the evaluation of the management approach.	Development strategies for the period 2018 - 2023	52
		Orientation for the implementation of the 2017-2018 plan	54
G4-EC1	Direct economic value generated and distributed	Business result of the fiscal year 2016 - 2017	56
		Report on community activities, contributions to society	150
G4-EC3	Coverage of the organization's defined benefit plan obligations	Report on community activities, contributions to society	139
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G4-DMA	General Management Approach	Sustainable relationships with employees.	136
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OCCUPATIONAL HEALTH AND SAFETY			
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TRAINING AND EDUCATION			
G4-DMA	General Management Approach	Human resource development.	139
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		Training policies.	140
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		Sustainable relationships with employees.	129
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